



MOORE STEPHENS

DEMOCRATIC REPUBLIC OF CONGO

EXECUTIVE COMMITTEE OF THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

RECONCILIATION REPORT FOR THE YEAR 2012

December 2014



This translation into English of the report aims to facilitate understanding by stakeholders, but should not be regarded as the original version.

In case of discrepancy between the original French version and this text, please refer to the original French version.

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List of abbreviations

AMR	Assessment Notice
AFE	Financial agencies of the state
APPA	Association of Oil Producers' African Countries
BCC	Central Bank of Congo
CAMI	Mining Cadastre
CDF	Congolese Democratic Franc
CE	Executive Committee
CPP	Production Sharing Contract
DD	Customs duties
DE	Mining Entry Rights
DESC	Economic, Social and Cultural Rights
DGDA	Customs and Excise Authority
DGI	Tax Authority
DGRAD	Revenue Department
DRKAT	Provincial Directorate of Katanga's Revenues
EPE	Public Entities
MSG	EITI multi-stakeholder group
IBP	Corporate Tax
IER	Special Payroll Tax on expatriates remuneration
IGF	General Inspection of Finance
IM	Tax on disposals
IPR	Payroll Tax
ISF	Special Fixed-Rate Tax
EITI	Extractive Industries Transparency Initiative
JV	Joint-Venture
MECN-T	Ministry of Environment, Nature Conservation and Tourism
PAR	Mitigation and Rehabilitation Program
PBIC	BIC Withholding on industrial and commercial profits.
PGE	Environmental Management Plan
PE	Exploitation Permits
PER	Discharges Exploitation Permits
PR	Research Permits
PEPM	Small Mine Exploitation Permits
POM	Platform of Civil Society Organizations involved in the mining sector
DRC	Democratic Republic of Congo
SGH	Hydrocarbon General Secretariat
ST	Technical Secretariat
TVA	Value added tax
USD	United States Dollar (KUSD = thousand United States Dollar)

INTRODUCTION

Background

The Extractive Industries Transparency Initiative (EITI) is a voluntary initiative which aims to strengthen in , countries rich in oil and gas and mining, the governance of public revenues from their extraction.

The Democratic Republic of Congo joined EITI as candidate in November 2007 and became fully compliant in July 2014.

This report covers the period from 1 January 2012 until 31 December 2012. This is the fifth reconciliation report since the DRC's adhesion and the first since its declaration as EITI compliant country. This report covers the hydrocarbons and mining sectors. The forestry sector and the artisanal mining exploitation sector have not been selected by the Multistake Steering Group (MSG).

Objective

EITI requires the publication of comprehensive EITI reports, including full disclosure of state revenues from extractive industries, as well as disclosure of all material payments to governments by oil, gas and mining companies¹. Therefore, the purpose of this Report is to reconcile the paymentflows provided by companies in the extractive sector with the data provided by relevant Government Ministries and Entities.

The overall objectives of the reconciliation exercise are to assist the Government of the DRC and the various stakeholders in identifying the contribution that the extractive sector is making to the state budget and to improve transparency and governance in the sector.

Nature and extent of our work

This report summarises the reconciliation work, results of the extractive sector, paymentflows for the year 2012 and is an integral part of the DRC's EITI process. It also covers the reconciliation of production and export volumes in the extractive sector.

We have performed our work in accordance with the International Auditing Standards applicable to related services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information). The procedures performed were those set out in the terms of reference as established in the Request for Proposal and approved by the Executive Committee.

The report consists of seven (7) chapters presented as follows:

- Executive Summary (Chapter 1)
- Approach and Methodology (Chapter 2)
- Contextual data of the extractive sector (Chapter 3)
- Determination of the reconciliation scope (Chapter 4)
- Reconciliation results (Chapter 5)
- Reported data (Chapter 6)
- Findings and recommendations (Chapter 7)

Disaggregated data by entities and payment flows are available on the website:

www.itierdc.com (http://www.itierdc.com/hydro_mine.php?valeur=Mines&titre=Mines).

¹ Requirement 4 of the ITIE standard

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

Our engagement did not require us to detect errors, illegal acts or other irregularities other than those that we met in the conducting of our work. The report takes into consideration information we have received up to 19 December 2014. Confirmations and information received after that date were taken into account to the extent that their inclusion is not likely to impact the data and / or reconciliation work.

Currency

The amounts in this report are stated in US dollars (USD), unless otherwise stated.

1. EXECUTIVE SUMMARY

This report summarises information about the reconciliation of fiscal and non-fiscal revenue from the extractive industry in the DRC as part of the implementation of the Extractive Industries Transparency Initiative (EITI). In this context, extractive companies and Government Entities report payments and revenues from royalties, income taxes, dividends, bonuses, licences, rights and fees and other significant payments respectively. The entities were also asked to report production, exports, employment, and social payments data.

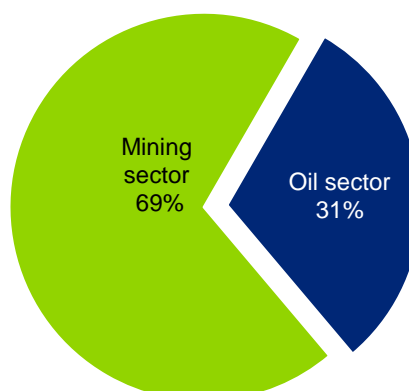
1.1. Reconciliation work results

The objective of the payment flows reconciliation work is to detect the existence of possible discrepancies. The discrepancies initially identified were analysed and adjusted based on supporting documents provided by both Government Entities and Companies.

(a) The results of the reconciliation work are summarised in the table below :

USD	Oil Sector	Mining Sector	Total
Total Extractive Companies payments	462 095 167	1 043 117 978	1 505 213 145
Total receipts by the Government	462 087 520	1 052 659 116	1 514 746 636
Discrepancy	7 647	(9 541 138)	(9 533 491)

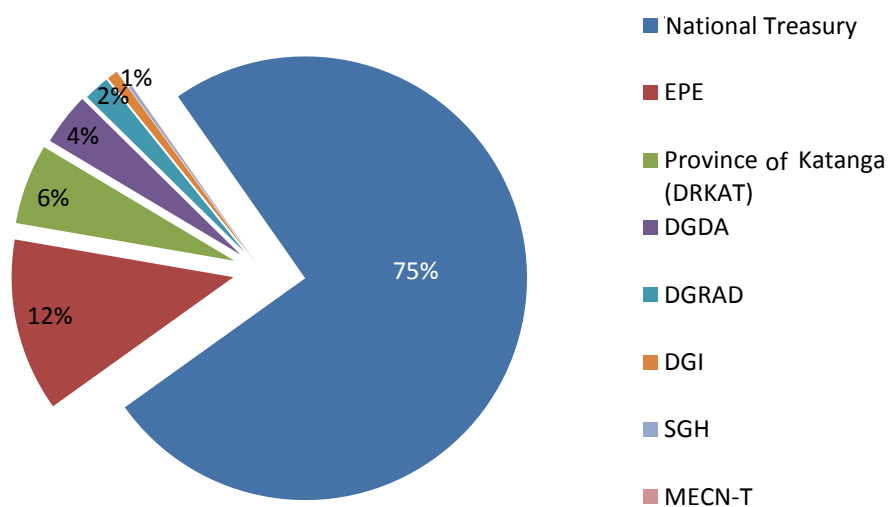
Allocation by sector



(b) Receipts in USD are set out by Government Entity entity as follows :

Recipient entities	Oil Sector	Mining Sector	Total	%
National Treasury	421 584 186	712 010 513	1 133 594 699	74,84%
EPE	8 725 289	182 258 126	190 983 415	12,61%
Province of Katanga (DRKAT)	-	88 443 633	88 443 633	5,84%
DGDA	-	57 634 335	57 634 335	3,80%
DGRAD	27 635 150	804 807	28 439 957	1,88%
DGI	394 344	11 507 702	11 902 046	0,79%
SGH	3 132 818	-	3 132 818	0,21%
MECN-T	615 733	-	615 733	0,04%
Total	462 087 520	1 052 659 116	1 514 746 636	100%

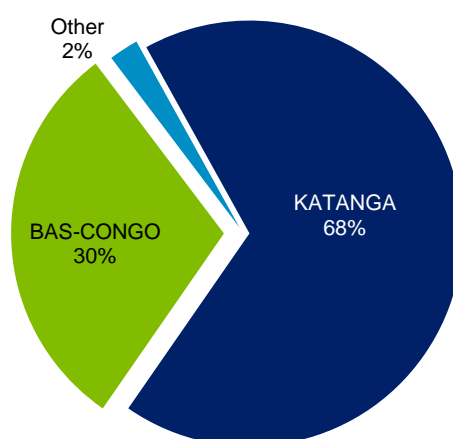
Allocation by recipient entity



(c) Receipts in USD are allocated by province as follows :

Province	Final amounts (AFE)
KATANGA	1 025 481 768
BAS-CONGO	455 270 565
Others	33 994 303

Allocation by Province



Hydrocarbons Sector

At the date of this report, we reconciled 99.99% of total payment flows reported by the Government, excluding unilateral declarations relating to the oil companies. The net unreconciled amount is USD 7,647 or (0.002%) of the total extractive revenue from oil companies reported by the Government after adjustments.

Mining Sector

At the date of this report, we reconciled 99.09% of total payment flows reported by the Government, excluding unilateral declarations of the mining sector. The net unreconciled amount is USD 9,541, 138 or 0.91% of the total extractive revenue from mining companies reported by the Government after adjustments.

The unreconciled adjustments and differences are presented and analysed in the Section 5 of this report.

During the course of our work, we came across weaknesses and made recommendations to improve the implementation of the EITI process in the DRC. These recommendations are detailed in Section 7 of this report.

We present in the tables below the reconciled declarations by oil and mining companies.

Reconciliation by oil company

Oil companies	Amounts declared by company (A)	Declaration of receipts							Total receipts (B)=(1)+(2)+(3)	Difference (A)-(B) (*)
		AFE For National Treasury (1)	EPE (2)	Government agencies (AFE) Own accounts						
				DGI	DGRAD	SGH	MECN-T	Total AFE (3)		
MIOC	133 840 017	131 193 527	-	132 687	2 510 303	3 500	-	2 646 490	133 840 017	-
PERENCOREP	97 771 987	85 553 938	-	50 746	12 015 824	151 479	-	12 218 049	97 771 987	-
LIREX	89 063 393	70 209 075	8 675 289	42 441	10 136 588	-	-	10 179 029	89 063 393	-
TEIKOKU	86 152 358	84 451 912	-	80 217	1 620 229	-	-	1 700 446	86 152 358	-
CHEVRON ODS	44 281 872	43 342 756	-	46 430	892 786	-	-	939 216	44 281 972	(100)
TOTAL	4 524 329	2 508 921	-	-	-	1 858 810	150 000	2 008 810	4 517 731	6 598
NESSERGY	2 521 383	2 504 003	-	-	-	17 380	-	17 380	2 521 383	-
COHYDRO	1 043 564	542 571	-	41 573	459 420	-	-	500 993	1 043 564	-
OIL OF DRC	754 648	69 220	-	-	-	600 000	85 434	685 434	754 654	(6)
ENI	637 077	580 974	-	-	-	-	55 434	55 434	636 408	669
SOCO	612 021	4 771	50 000	250	-	251 649	304 905	556 804	611 575	446
DIVINE	500 000	500 000	-	-	-	-	-	-	500 000	-
ENERGULF	271 014	1 014	-	-	-	250 000	19 960	269 960	270 974	40
SURESTREAM	120 000	120 000	-	-	-	-	-	-	120 000	-
CAPRIKAT	503	503	-	-	-	-	-	-	503	-
FOXWELP	503	503	-	-	-	-	-	-	503	-
SOLICO	498	498	-	-	-	-	-	-	498	-
GLENCORE	-	-	-	-	-	-	-	-	-	-
IBOS	-	-	-	-	-	-	-	-	-	-
INPEX	-	-	-	-	-	-	-	-	-	-
JAPECO	-	-	-	-	-	-	-	-	-	-
KINREX	-	-	-	-	-	-	-	-	-	-
SEMLIKI	-	-	-	-	-	-	-	-	-	-
SOREPLICO	-	-	-	-	-	-	-	-	-	-
SOCOREP	-	-	-	-	-	-	-	-	-	-
Total	462 095 167	421 584 186	8 725 289	394 344	27 635 150	3 132 818	615 733	31 778 045	462 087 520	7 647

(*)Figures in brackets indicate negative difference

Reconciliation by mining company

Mining companies	Amount declared by company (A)	Declaration of receipts							Total of receipts (B)=(1)+(2)+(3)	Difference (A)-(B) (*)
		AFE For National Treasury (1)	EPE (2)	Financial agencies of the state (AFE) Own accounts						
				DGI	DGDA	DGRAD	Province of Katanga (DRKAT)	Total AFE (3)		
TFM	105 950 917	74 702 122	3 228 309	32 563	13 895 352	-	14 040 225	27 968 140	105 898 571	52 346
KCC	150 376 078	91 959 015	30 306 378	4 386 624	8 992 065	60 017	15 002 419	28 441 125	150 706 518	(330 440)
MUMI	103 057 660	53 509 223	20 000 000	2 090 487	10 047 328	242 143	16 847 818	29 227 776	102 736 999	320 661
BOSS MINING	56 699 512	33 009 470	8 201 911	715 900	4 256 696	59 543	10 470 097	15 502 236	56 713 617	(14 105)
RUASHI MINING	50 686 122	17 157 964	24 521 198	165 187	3 870 914	-	5 181 878	9 217 979	50 897 141	(211 019)
AMCK --> MMG KINSEVERE	84 184 210	18 828 313	60 338 706	-	2 923 773	33 595	2 105 866	5 063 234	84 230 253	(46 043)
CHEMAF	16 425 123	11 715 471	1 366 982	1 677 450	1 602 795	92 710	2 094 119	5 467 074	18 549 527	(2 124 404)
SEK	11 330 372	4 382 796	4 878 311	22 969	171 789	4 506	1 870 017	2 069 281	11 330 388	(16)
CDM	17 459 297	9 002 915	-	97 598	2 750 230	60 142	4 796 061	7 704 031	16 706 946	752 351
GROUPE BAZANO	18 146 041	16 615 737	-	329 199	239 674	63 891	966 244	1 599 008	18 214 745	(68 704)
ANVIL MINING CONGO	9 469 591	7 580 383	-	500 000	879 982	23 000	553 623	1 956 605	9 536 988	(67 397)
SMCO	4 358 205	3 821 504	80 600	125 034	459 808	-	400 000	984 842	4 886 946	(528 741)
SOMIKA	5 532 572	4 210 629	-	156 677	965 097	12 300	185 812	1 319 886	5 530 515	2 057
CMSK	4 965 460	3 604 976	-	246 268	196 953	20 244	614 384	1 077 849	4 682 825	282 635
SMKK	1 883 370	1 808 293	-	74 905	-	-	172	75 077	1 883 370	-
NAMOYA	1 824 655	1 201 253	-	4 970	-	-	-	4 970	1 206 223	618 432
TWANGIZA	4 622 042	4 183 076	-	18 013	-	-	-	18 013	4 201 089	420 953
FRONTIER	103 910 031	103 710 525	-	-	19 506	-	180 000	199 506	103 910 031	-
MMR	2 824 601	1 770 278	503 000	25 341	305 432	4 509	214 169	549 451	2 822 729	1 872
CLWM	-	878 005	-	10 000	724 780	-	76 756	811 536	1 689 541	(1 689 541)
GTL	15 332 630	5 479 940	8 838 220	-	104 463	-	910 000	1 014 463	15 332 623	7
VOLCANO	-	957 063	-	38 284	425 560	-	4 775 699	5 239 543	6 196 606	(6 196 606)
STL	4 132 048	3 689 031	-	443 988	-	-	-	443 988	4 133 019	(971)
CIMCO	2 629 004	1 565 743	-	17 556	497 343	13 400	535 362	1 063 661	2 629 404	(400)
HUACHIN METAL	1 643 681	1 777 536	-	-	732 177	10 000	265 865	1 008 042	2 785 578	(1 141 897)
RUBAMIN	2 258 863	1 324 455	-	6 965	474 287	-	437 500	918 752	2 243 207	15 656
HUACHIN MINING	1 593 067	1 099 078	-	-	46 575	36 668	273 100	356 343	1 455 421	137 646
METAL MINES	2 040 664	957 857	-	-	241 241	-	883 600	1 124 841	2 082 698	(42 034)
GAR	1 126 343	681 625	-	7 737	234 900	9 006	192 253	443 896	1 125 521	822
JMT	390 152	366 439	-	8 023	-	-	-	8 023	374 462	15 690

Mining companies	Amount declared by company (A)	Declaration of receipts							Total of receipts (B)=(1)+(2)+(3)	Difference (A)-(B) (*)
		AFE For National Treasury (1)	EPE (2)	Financial agencies of the state (AFE) Own accounts						
				DGI	DGDA	DGRAD	Province of Katanga (DRKAT)	Total AFE (3)		
FEZA MINING	543 212	536 844	-	9 044	211 864	-	142 800	363 708	900 552	(357 340)
BOLFAST	642 720	30 936	-	-	199 076	-	645 720	844 796	875 732	(233 012)
EXACO	747 606	3 412	-	-	15 889	-	697 405	713 294	716 706	30 900
CMD	24 101	24 632	-	501	-	-	-	501	25 133	(1 032)
CJCMC	274 828	279 658	-	1 109	-	-	-	1 109	280 767	(5 939)
MATTADORE	-	86 705	-	-	-	-	-	-	86 705	(86 705)
KANSUKI	5 466 605	5 313 349	-	45 914	-	-	1 694	47 608	5 360 957	105 648
COMILU	1 496 567	1 403 628	-	26 303	-	-	560	26 863	1 430 491	66 076
KIBALI	9 577 456	3 019 209	4 200 000	-	-	-	-	-	7 219 209	2 358 247
COMIDE	2 629 851	2 624 083	-	3 705	37	-	1 841	5 583	2 629 666	185
MKM	889 750	926 749	-	-	-	-	65	65	926 814	(37 064)
EGMF	7 346	13 478	-	-	-	-	-	-	13 478	(6 132)
BARBADOS	3 372 361	3 286 313	-	-	-	40 000	46 049	86 049	3 372 362	(1)
AGK	6 359 345	4 850 742	1 500 000	26 878	-	-	-	26 878	6 377 620	(18 275)
MIKAS	144 699	408 522	-	-	-	-	180	180	408 702	(264 003)
KICC	3 022 412	1 386 497	1 721 098	-	40	-	1 345	1 385	3 108 980	(86 568)
LONG FEI	645 928	187 385	550 000	-	-	8 345	-	8 345	745 730	(99 802)
SWANMINES	1 716 479	115 737	1 600 000	-	-	-	188	188	1 715 925	554
SMB	1 858 222	778 222	1 080 000	-	-	-	-	-	1 858 222	-
SODIFOR	1 020 019	984 476	-	-	-	-	35 542	35 542	1 020 018	1
KICO	7 002 993	755 488	6 247 505	-	-	-	-	-	7 002 993	-
ORAMA	870 967	-	870 967	-	-	-	-	-	870 967	-
RIO TINTO CONGO	620 712	595 114	-	25 598	-	-	-	25 598	620 712	-
LONCOR	546 768	543 371	-	6 629	-	-	-	6 629	550 000	(3 232)
PHELPS DODGE CONGO	586 139	553 791	-	31 774	40	-	680	32 494	586 285	(146)
SOMIDEC	-	530 522	-	6 957	-	-	1 227	8 184	538 706	(538 706)
GECA MINES	26 401 419	18 976 739	-	-	2 068 148	-	2 734 936	4 803 084	23 779 823	2 621 596
SOKIMO	160 293	2 135 374	-	-	-	-	-	-	2 135 374	(1 975 081)
SODIMICO	835 925	658 574	-	22 920	-	4 652	150 668	178 240	836 814	(889)
MIBA	-	-	-	-	-	-	-	-	-	-
SCMK-Mn	94 300	95 135	-	-	-	-	-	-	95 135	(835)
SCIM	175 380	-	-	-	-	-	-	-	-	175 380

Mining companies	Amount declared by company (A)	Declaration of receipts							Total of receipts (B)=(1)+(2)+(3)	Difference (A)-(B) (*)
		AFE For National Treasury (1)	EPE (2)	Financial agencies of the state (AFE) Own accounts						
				DGI	DGDA	DGRAD	Province of Katanga (DRKAT)	Total AFE (3)		
COMINIÈRE	66 365	77 715	-	-	-	-	-	-	77 715	(11 350)
SAKIMA	5 476	5 476	-	-	-	-	-	-	5 476	-
KALUMINES	-	854 258	-	6 287	-	-	752	7 039	861 297	(861 297)
MIZACO	382 728	183 058	720 000	-	-	-	-	-	903 058	(520 330)
KIMIN	463 620	416 893	31 006	15 404	-	-	25	15 429	463 328	292
COMMUS	206 113	205 961	-	-	-	-	-	-	205 961	152
SODIMIKA	362 572	97 707	265 000	-	-	-	-	-	362 707	(135)
DE BEERS	257 943	168 264	-	70 470	-	-	-	70 470	238 734	19 209
MDDK	76 088	28 872	143 935	530	-	-	-	530	173 337	(97 249)
SECAKAT	19 351	19 351	-	-	-	-	-	-	19 351	-
CHABARA	8 884	7 574	-	1 310	-	-	-	1 310	8 884	-
MANOMIN	-	47 020	-	-	-	-	-	-	47 020	(47 020)
SICOMINES	175 000 000	175 000 000	-	-	-	-	-	-	175 000 000	-
SOMIMI	-	-	-	-	-	-	-	-	-	-
WANGA MINING	1 047 004	-	1 045 000	-	-	-	-	-	1 045 000	2 004
ALSESY	173 350	-	20 000	-	-	-	-	-	20 000	153 350
BK MINING	45 688	-	-	-	-	-	-	-	-	45 688
CMT	-	-	-	-	-	-	-	-	-	-
COMIKA	36 799	36 799	-	-	-	-	-	-	36 799	-
GIRO GOLD	-	-	-	-	-	-	-	-	-	-
SEMHKA	700 938	688 460	-	-	-	-	34 231	34 231	722 691	(21 753)
COTA	-	128 192	-	-	-	-	-	-	128 192	(128 192)
MAGMA	269 953	181 923	-	-	80 521	-	66 750	147 271	329 194	(59 241)
KGL-SOMITURI	565 314	409 247	-	-	-	-	-	-	409 247	156 067
LUGUSHWA	210 743	206 112	-	4 631	-	-	-	4 631	210 743	-
KAMITUGA	176 251	176 641	-	-	-	-	-	-	176 641	(390)
COMISA	164 735	158 002	-	-	-	-	6 922	6 922	164 924	(189)
METALKOL	130 109	130 109	-	-	-	-	-	-	130 109	-
SMK	114 948	111 408	-	-	-	-	1 014	1 014	112 422	2 526
SEGMAL	8 685	15 404	-	-	-	-	-	-	15 404	(6 719)
SIMCO	37 607	667	-	-	-	6 136	-	6 136	6 803	30 804
Total	1 043 117 978	712 010 513	182 258 126	11 507 702	57 634 335	804 807	88 443 633	158 390 477	1 052 659 116	(9 541 138)

(*)Figures in brackets indicate negative difference

We detail below receipts from extractive companies by region and by entity:

Region	Entity	Sector	Final declaration (Entity)	Final declaration (AFE)	Difference
KINSHASA	COHYDRO	O	1 043 564	1 043 564	-
BAS-CONGO	PERENCOREP	O	97 771 987	97 771 987	-
	LIREX	O	89 063 393	89 063 393	-
	MIOC	O	133 840 017	133 840 017	-
	TEIKOKU	O	86 152 358	86 152 358	-
	CHEVRON ODS	O	44 281 872	44 281 972	(100)
	SOLICO	O	498	498	-
	ENERGULF	O	271 014	270 974	40
	ENI	O	637 077	636 408	669
	SURESTREAM	O	120 000	120 000	-
	NESSERGY	O	2 521 383	2 521 383	-
	SOCO	O	612 021	611 575	446
	TOTAL	O	4 524 329	4 517 731	6 598
EAST PROVINCE	OIL OF DRC	O	754 648	754 654	(6)
	CAPRIKAT	O	503	503	-
	FOXWELP	O	503	503	-
	DIVINE	O	500 000	500 000	-
	KIBALI	M	9 577 456	7 219 209	2 358 247
	AGK	M	6 359 345	6 377 620	(18 275)
	SMB	M	1 858 222	1 858 222	-
	RIO TINTO CONGO S.P.R.L	M	620 712	620 712	-
	LONCOR	M	546 768	550 000	(3 232)
	SOKIMO	M	160 293	2 135 374	(1 975 081)
	MIZACO	M	382 728	903 058	(520 330)
	WANGA MINING	M	1 047 004	1 045 000	2 004
	ALSESY TRADING SPRL	M	173 350	20 000	153 350
	BON GENI K. MINING	M	45 688	-	45 688
	GIRO GOLD	M	-	-	-
	KGL-SOMITURI	M	565 314	409 247	156 067
KATANGA	TFM	M	105 950 917	105 898 571	52 346
	KCC	M	150 376 078	150 706 518	(330 440)
	MUMI	M	103 057 660	102 736 999	320 661
	BOSS	M	56 699 512	56 713 617	(14 105)
	RUMI	M	50 686 122	50 897 141	(211 019)
	AMCK	M	84 184 210	84 230 253	(46 043)
	CHEMAF	M	16 425 123	18 549 527	(2 124 404)
	SEK	M	11 330 372	11 330 388	(16)
	CDM	M	17 459 297	16 706 946	752 351
	BAZANO	M	18 146 041	18 214 745	(68 704)
	AMC	M	9 469 591	9 536 988	(67 397)
	SMCO	M	4 358 205	4 886 946	(528 741)
	SOMIKA	M	5 532 572	5 530 515	2 057

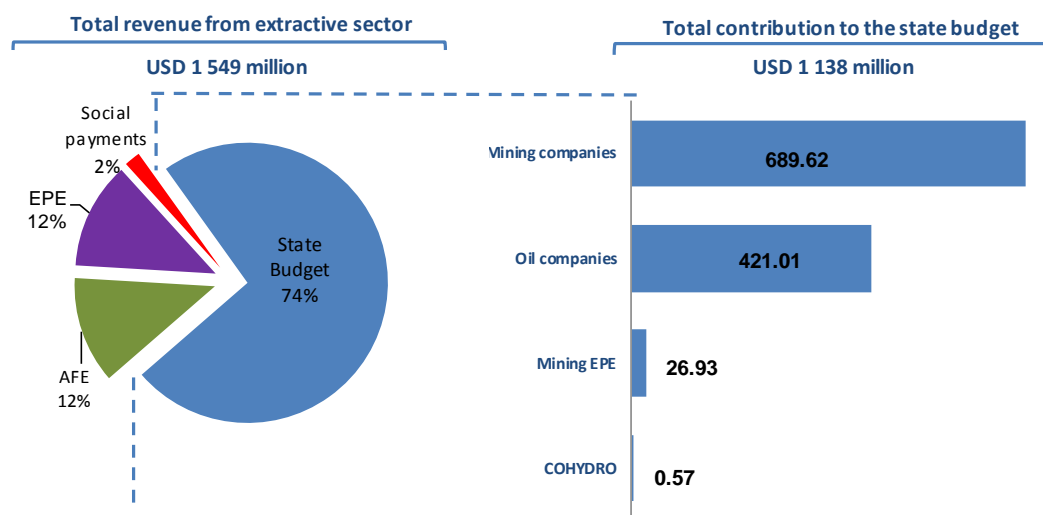
Region	Entity	Sector	Final declaration (Entity)	Final declaration (AFE)	Difference
	CMSK	M	4 965 460	4 682 825	282 635
	SMKK	M	1 883 370	1 883 370	-
	FRONTIER	M	103 910 031	103 910 031	-
	MMR	M	2 824 601	2 822 729	1 872
	CLWM	M	-	1 689 541	(1 689 541)
	GTL	M	15 332 630	15 332 623	7
	VOLCANO	M	-	6 196 606	(6 196 606)
	STL	M	4 132 048	4 133 019	(971)
	CIMCO	M	2 629 004	2 629 404	(400)
	HUACHIN METAL LEACH SPRL	M	1 643 681	2 785 578	(1 141 897)
	RUBAMIN	M	2 258 863	2 243 207	15 656
	HUACHIN MINING SPRL	M	1 593 067	1 455 421	137 646
	METAL MINES	M	2 040 664	2 082 698	(42 034)
	GAR	M	1 126 343	1 125 521	822
	JMT	M	390 152	374 462	15 690
	FEZA	M	543 212	900 552	(357 340)
	BOLFAST	M	642 720	875 732	(233 012)
	EXACO	M	747 606	716 706	30 900
	CMD	M	24 101	25 133	(1 032)
	CJCMC	M	274 828	280 767	(5 939)
	SOCIETE MATTADORE SPRL	M	-	86 705	(86 705)
	KANSUKI	M	5 466 605	5 360 957	105 648
	COMILU	M	1 496 567	1 430 491	66 076
	COMIDE	M	2 629 851	2 629 666	185
	MKM	M	889 750	926 814	(37 064)
	EGMF	M	7 346	13 478	(6 132)
	BARBADOS	M	3 372 361	3 372 362	(1)
	MIKAS	M	144 699	408 702	(264 003)
	KICC	M	3 022 412	3 108 980	(86 568)
	LONG FEI MINING	M	645 928	745 730	(99 802)
	SWANMINES	M	1 716 479	1 715 925	554
	SODIFOR	M	1 020 019	1 020 018	1
	KICO	M	7 002 993	7 002 993	-
	ORAMA	M	870 967	870 967	-
	PHELPS DODGE CONGO	M	586 139	586 285	(146)
	SOMIDEC	M	-	538 706	(538 706)
	GECAMINES	M	26 401 419	23 779 823	2 621 596
	SODIMICO	M	835 925	836 814	(889)
	SCMK-Mn	M	94 300	95 135	(835)
	COMINIÈRE	M	66 365	77 715	(11 350)
	KALUMINES	M	-	861 297	(861 297)
	KIMIN	M	463 620	463 328	292
	MUSONOIE	M	206 113	205 961	152
	SODIMIKA	M	362 572	362 707	(135)
	MDDK	M	76 088	173 337	(97 249)

Region	Entity	Sector	Final declaration (Entity)	Final declaration (AFE)	Difference
	SECAKAT	M	19 351	19 351	-
	CHABARA SPRL	M	8 884	8 884	-
	MANONO MINERALS	M	-	47 020	(47 020)
	SICOMINES	M	175 000 000	175 000 000	-
	SOMIMI	M	-	-	-
	CMT	M	-	-	-
	COMIKA	M	36 799	36 799	-
	SEMHKA	M	700 938	722 691	(21 753)
	COTA MINING	M	-	128 192	(128 192)
	MAGMA MINERALS	M	269 953	329 194	(59 241)
	COMISA	M	164 735	164 924	(189)
	METALKOL	M	130 109	130 109	-
	SMK	M	114 948	112 422	2 526
	SEGMAL	M	8 685	15 404	(6 719)
	SIMCO	M	37 607	6 803	30 804
KASAI ORIENTAL	MIBA	M	-	-	-
	SCIM	M	175 380	-	175 380
	DE BEERS	M	257 943	238 734	19 209
SUD KIVU	TWANGIZA	M	4 622 042	4 201 089	420 953
	LUGUSHWA	M	210 743	210 743	-
	KAMITUGA	M	176 251	176 641	(390)
MANIEMA	NAMOYA	M	1 824 655	1 206 223	618 432
	SAKIMA	M	5 476	5 476	-
Total			1 505 213 145	1 514 746 636	(9 533 491)

1.2. Revenues from the extractive sector

Revenues generated from the extractive sector

According to the data collected from Government Entities, after reconciliation work, revenue generated from the extractive industry totalled USD 1,549 million for the year 2012. The direct contribution to the State budget amounts to USD 1,138 million which represents 74% of the revenue generated from the sector.



The mining sector is the largest contributor to the State budget with a total of USD 716.55 million (USD 689.62 million from mining companies and USD 26.93 million from mining Public Entities (EPE)) which represent 63% of the budget revenue from the extractive sector, followed by the oil sector with a total contribution of USD 421.58 million (USD 421.01 million from oil companies and USD 0.57 million from COHYDRO).

The revenues declared by COHYDRO and mining EPE totalled respectively USD 8.788 million and USD 182.258 million which represent 12% of the extractive sector revenue.

Payments reported by extractive companies allocated to the AFE's Own Funds amount to USD 190.983 million and represents 12% of the extractive sector revenue.

The total of social payments declared by the extractive companies amounted to USD 28.573 million and represent 2% of the total revenues of the extractivesector.

Evolution of extractive sector revenues

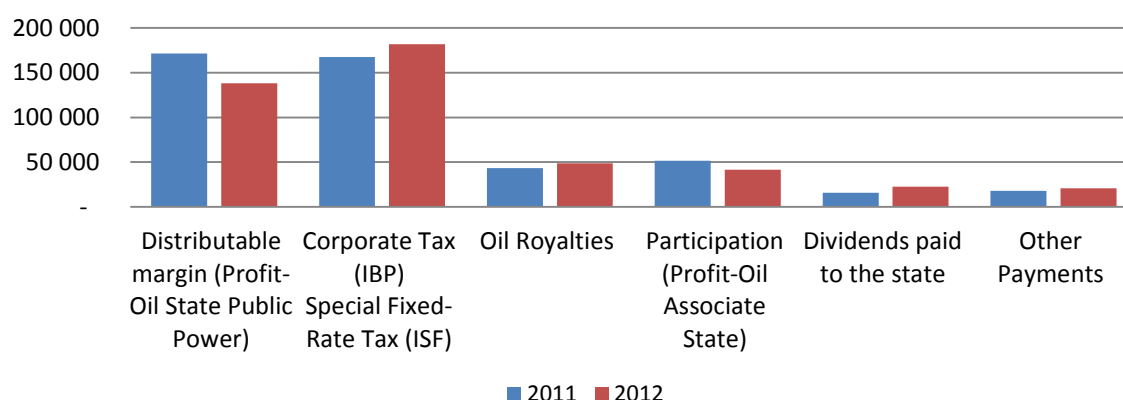
Revenues from the hydrocarbons sector

Revenues from the oil sector decreased from USD 474.122 million in 2011 to USD 462.660 million in 2012. This decrease of USD 11.463 million is analysed as follows:

In USD'000s	Government entity	2011(*)	2012	Difference
Distributable margin (Profit-Oil State Public Power)	DGRAD	171 298	138 058	(33 239)
Corporate Tax (IBP)	DGI	167 592	181 903	14 311
Special Fixed-Rate Tax (ISF)				
Oil Royalties	DGRAD	43 401	48 579	5 178
Participation (Profit-Oil Associate State)	DGRAD	51 378	41 417	(9 961)
Dividends paid to the State	DGRAD	15 874	22 612	6 738
Other Payments	Other	18 017	20 793	2 776
Revenues declared by the Government Agencies (a)		467 560	453 362	(14 197)
Dividends paid to COHYDRO	COHYDRO	5 963	8 578	2 615
Training charges	COHYDRO	124	147	23
Payments received by COHYDRO (b)		6 087	8 725	2 638
Social payments (c)	Other	475	572	97
Total revenues generated from the petroleum sector (a+b+c)		474 122	462 660	(11 463)

(*)Source : 2011 EITI Report

Evolution of Oil sector revenues (USD'000s)



Revenues from the mining sector

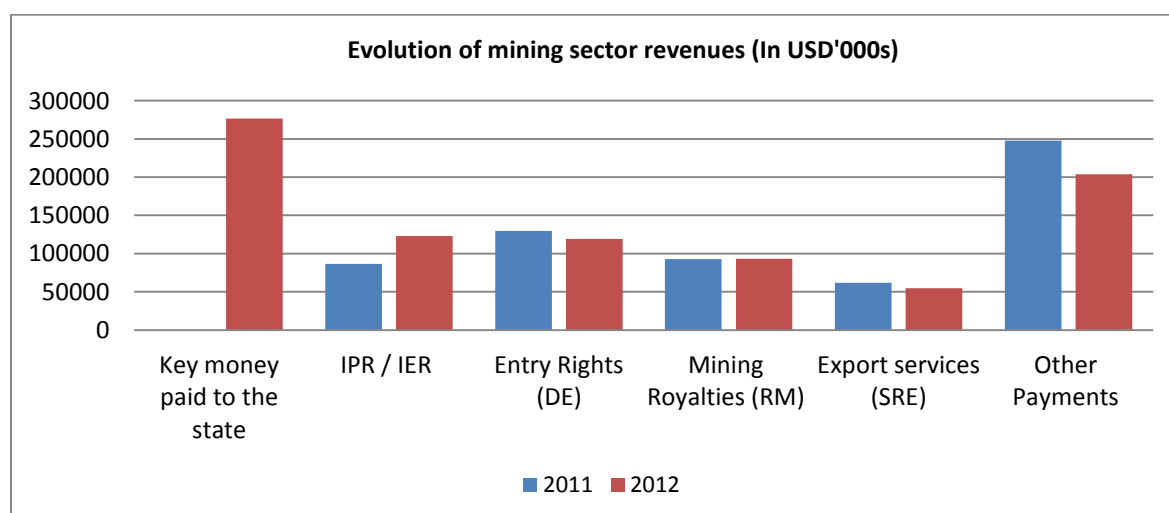
Revenues from the mining sector increased from USD 953 533 million in 2011 to USD 1,086 billion in 2012. This increase of USD 132932 million is analysed as follows:

In KUSD	Recipient entities	2011 (*)	2012	Difference
Key money paid to the State	BCC	-	276 500	276 500
IPR / IER	DGI	86 657	122 957	36 300
Mining Entry Rights (DE)	DGDA	129 750	119 023	(10 727)
Mining Royalties (RM)	DGRAD	92 696	93 291	595
Export services (SRE)	DGDA	61 926	54 693	(7 233)
Other Payments	Other	247 699	203 937	(43 762)
Revenues from other companies	Other	6 062	5 288	(774)
Revenues declared by the Government Agencies (a)		624 791	875,689	250 898
Payments received by EPE (b)	EPE	328 743	182 258	(146 485)
Social payments (c)	Other	-	28 518	28 518
Total revenues generated from the mining sector (a+b+c)		953,533	1 086 465	132 932

(*)Source : 2011 EITI Report

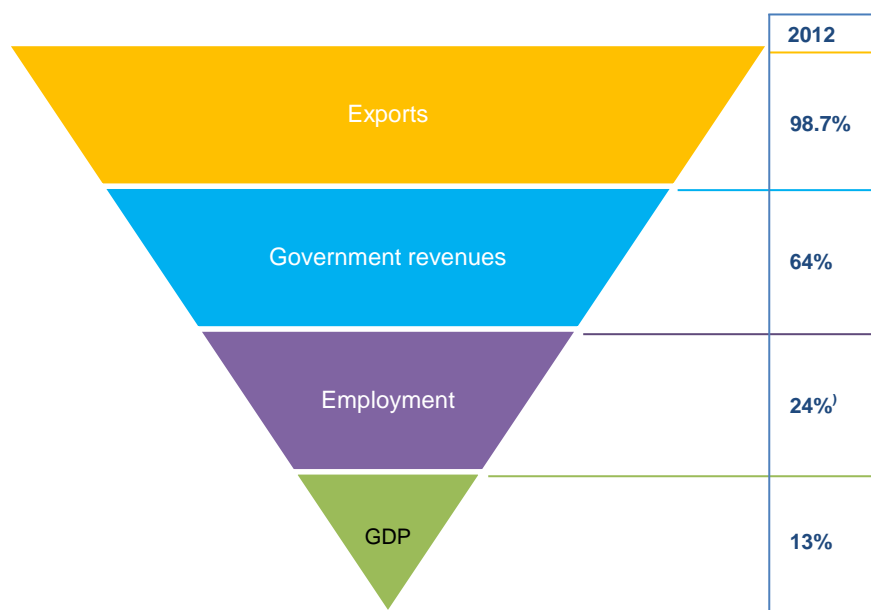
(a) Total payment of USD 875, 689 million declared by the Government includes the key amounts reported by SICOMINES and FRONTIER which account for USD 175 million and USD 101.5 million respectively . BCC has confirmed receipt of these payments and their transfer to the account at the Treasury General.

(b) The decrease of EPE' revenue of USD 146.485 million is mainly explained by the sale in 2011 of GECAMINES' shares in MUMI and KANSUKI amounting to USD 189 million. In 2012, the amount declared by GECAMINES for the same stream of revenue was USD 20.021 million.



National Contribution

The DRC broadly conforms to the inverted pyramid pattern of macroeconomic contributions with very high contributions in some macro areas (notably exports and Government revenues) but progressively lower contributions in other areas such as employment and GDP.



1.3. Production of the 2012 extractive sector

The extractive sector production for the years 2012 and 2011 are as follows:

Product	Unit	2011	2012	Var (%)
Mining production				
Copper	ton	499 198	619 301	24%
Zinc	ton	14 758	12 235	-17%
Cobalt	ton	99 475	85 409	-14%
Fine gold	kg	286	2 546	790%
Diamond	thousand of carat	18 598	20 140	8%
Cassiterite	ton	18 598	18 981	2%
Wolframite	ton	45	8	-82%
Colomobo-tanalite	ton	383	257	-33%
Oil production				
Crude oil	thousand of barrel	8 558	8 545	-0.2%

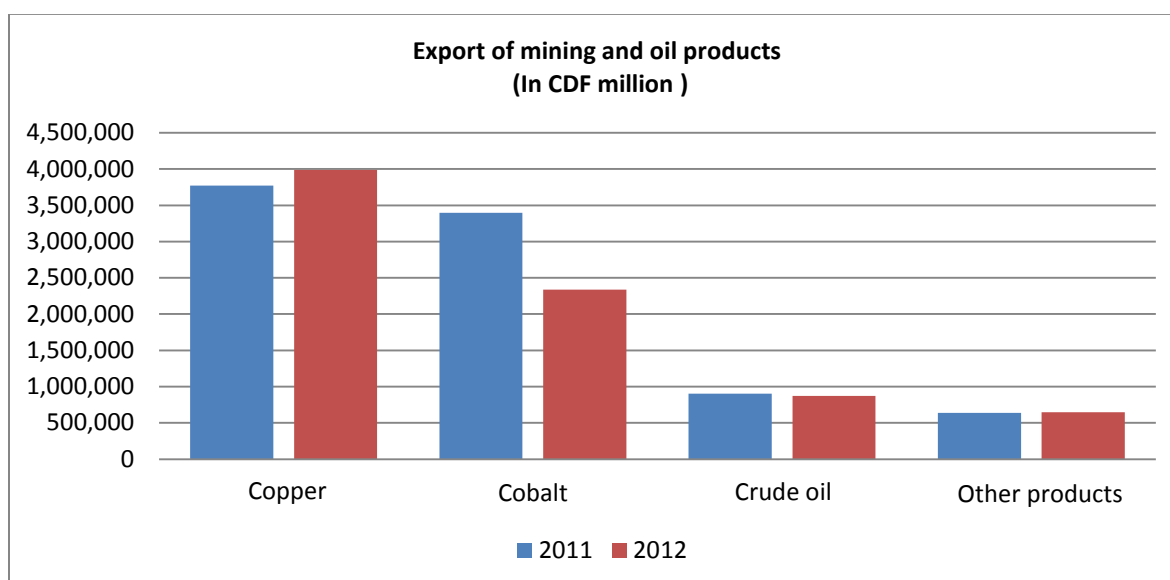
(*) Source : 2012 BCC Report

1.4. Exports of the 2012 extractive sector

According to the 2012 BCC report's data, the exports of extractive products in the years 2011 and 2012 are as follows:

Exports in millions of CDF	2011	%	2012	%
Mining production	7 679 153	88%	6 875 987	88%
Copper	3 772 693	43%	3 989 901	51%
Cobalt	3 395 224	39%	2 338 456	30%
Diamond	335 241	4%	269 743	3%
Cassiterite	123 632	1%	90 737	1%
Zinc	38 182	0%	21 864	0%
Gold	9 256	0%	93 865	1%
Other	4 925	0%	71 421	1%

Exports in millions of CDF	2011	%	2012	%
Oil products	903 941	11%	870 129	11%
Crude oil	903 941	11%	870 129	11%
Other Products	125 156	1%	99 876	1%
Total export revenue	8 708 249		7 845 992	



1.5. EITI Scope

Reporting entities

Hydrocarbons sector

This report covers all oil companies in production, in exploration or in oil field partnership as well as the public company, the COHYDRO. Details of selected companies is presented in Section 4.3.1 of this report.

Based on the list of oil companies and payment streams included in the scope of the year 2012, Government entities (DGI, DGRAD, MECN-T and SGH) were required to report payments received from oil companies.

The COHYDRO, which is the only public company in the hydrocarbons sector, 100% owned by the State, was also required to report payments received from oil companies.

Mining sector

This report covers all companies selected in the reconciliation scope for which the total payments declared by Government Agencies were in excess of USD 0.5 million. It also covers public entities, companies in JV with public entities as well as all companies selected in the reconciliation scope of the year 2011 even if their declaration were lower than the the materiality threshold.

Details of selected companies are presented in the Section 4.3.2 of this report.

Based on the list of mining companies and payment streams included in the scope for the year 2012, Government entities (DGI, DGDA, DGRAD, DRKAT and MECN-T) were required to report payments received from mining companies. The BCC was required to confirm key revenue streams paid by Frontier and Sicomin.

Payment flows

This report covers payments made and revenues collected under corporate tax, royalties, dividends, signature bonuses and other significant payments identified during the scoping phase.

In addition to the required flow of payments with regards to EITI repository and the Source Book, this report also covers customs duties and payroll taxes. The report also covers production volumes, exports, social payments and sub-national transfer data. The selected payment flows are detailed in Section 4.2 of this report.

1.6. Completeness and Accuracy of Data

Data submission

Hydrocarbons sector

(i) All oil companies included in the reconciliation scope have returned their reporting templates, except for GLENCORE. Government Agencies declared that they have not received any revenues from that company. In order to explain the lack of preparation and submission of the reporting template from GLENCORE, the Technical Secretariat provided us a letter dated 7 June 2012 from the company stating that it has decided to waive all its rights to the permit and to withdraw from the Production Sharing Agreement with Yema and Matamba-Makanzi.

(ii) All selected Government Agencies included in the year 2012, have returned their reporting templates for oil companies included in the reconciliation scope.

Mining sector

(i) All mining companies included in the reconciliation scope have returned their reporting templates, except the following companies:

Mining entity	Government declaration (USD'000s)
VOLCANO	6 197
CLWM	1 690
KALUMINES	861
SOMIDEC	539
COTA	128
MATTADOR	87
MANOMIN	47
Total	9 548

The receipts reported by Government Agencies in respect of the above companies amounted to, USD 9. 548 million representing 0.62% of the total extractive revenue sector.

In order to explain the lack of preparation and submission of reporting the above templates of these companies, the Technical Secretariat collected proof documents about the status of each of these companies as detailed below:

Company	Status	Proof document
VOLCANO	In liquidation	Judgment of the Commercial Court of Lubumbashi RAC No. 1023, Public Hearing 27/05/2013
CLWM	Ceased operations since 30 september 2013	Procuratorate Information Requisition of First Instance of Lubumbashi No. 3493 / RMP / 84839 / PR021 / JKL.
KALUMINES	In liquidation	Notarial minutes of the dissolution of the Extraordinary General Meeting dated 22 November 2013.
SOMIDEC	Non-existent company	Procuratorate Information Requisition of First Instance of Lubumbashi No. 3493 / RMP / 84839 / PR021 / JKL.

Company	Status	Proof document
COTA	Ceased operations since 21 october 2013	Procuratorate Information Requisition of First Instance of Lubumbashi No. 3493 / RMP / 84839 / PR021 / JKL.
MATTADOR	In liquidation	Notarial minutes of the dissolution of the Extraordinary General Meeting dated 27 December 2013.
MANOMIN	Non-operational	Letter of COMINIÈRE N° CEM /DG/142/rmk/2014 dated 31 october 2014 stipulating the situation of the company and notarial minutes of the dissolution of the Extraordinary General Meeting dated 16 may 2013.

(ii) All selected Government Agencies for the year 2012 have returned their reporting templates for mining companies included in the reconciliation scope. Unilateral declarations of Government Agencies are detailed in Annex 12 of this report.

Data Certification

(a) Extractive Companies

Hydrocarbons sector

Of the 24 oil companies that submitted reporting templates, only ENI RD Congo did not provide assurance on the reliability of its declaration in accordance with reliability data mechanism of the EITI Executive Committee as presented in Section 2.4 of this report.

The receipts reported by Government Agencies in respect of the above companies amounted to USD 636,000, representing 0.04% of the total extractive sector revenue.

The reliability of information with regards to oil companies are presented in Annex 6 of this report.

Mining sector

All companies which submitted reporting templates have provided assurance on the reliability of their declarations in accordance with the control mechanism put in place by the EITI Executive Committee as stated in Section 2.4 of this report.

The reliability of information with regards to the mining companies are presented in Annex 7 of this report.

(b) Public Entities

All selected public entities in the reconciliation scope have provided assurances on the reliability of their declarations in accordance with the control mechanism put in place by the EITI Executive Committee as stated in Section 2.4 of this report.

(c) Government Agencies

All Government Agencies have submitted Reporting Templates signed by a responsible officer at management level and certified by the General Inspection of Finance (IGF), except the Hydrocarbon General Secretariat (SGH) and the Ministry of Environment Nature Conservation and Tourism (MECN-T). We also note that:

- Some revenues declared in the Reporting Template signed by the management of DGDA and certified by IGF do not correspond to those reported in the database initially submitted by DGDA. In addition, this reporting template does not include all taxes selected in the reconciliation scope. The difference is (CDF 15 267 972 109) which is equivalent to USD 16 605 thousand and represents 1.07% of the total revenue of the extractive sector. This difference is detailed as follows:

Taxes	DGDA certified declaration (in CDF)	DGDA Database (in CDF)	Difference
DDI	90 086 725 818	90 240 279 741	(153 553 923)
FSR	49 176 042 981	49 218 124 369	(42 081 388)
DCI	10 515 691 485	10 520 902 360	(5 210 875)

Taxes	DGDA certified declaration (in CDF)	DGDA Database (in CDF)	Difference
RRD	-	7 008 871 228	(7 008 871 228)
RRM	-	5 698 996 827	(5 698 996 827)
RIN	-	1 240 876 535	(1 240 876 535)
ICA	-	952 704 044	(952 704 044)
DAS	-	125 591 835	(125 591 835)
VIM	-	38 535 560	(38 535 560)
RDA	29 386 662	29 555 866	(169 204)
DDE	-	1 380 690	(1 380 690)
Total	149 807 846 946	165 075 819 055	(15 267 972 109)

- Revenues declared by SGH and MECN-T in their uncertified reporting templates are respectively USD 3, 136 thousand and USD 616 thousand. The total of these revenues does not exceed 0.24% of the total revenue of the extractive sector.

- The reporting templates, signed by the management of DGI and DGDA did not include unilateral declarations of the other mining companies.

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29 December 2014

2. APPROACH AND METHODOLOGY

The reconciliation process covering the EITI reporting consisted of the following steps:

- scoping study to determine the scope of the reconciliation exercise and to update the reporting template;
- collection of payment data from Government Entities and extractive companies which provide the basis for reconciliation;
- comparison of amounts reported by Government Entities and extractive companies to determine if there are differences between what the authorities report as being received and the licensees report to have paid in taxes;
- contact with Government Entities and extractive companies to resolve the discrepancies; and
- reconciliation of other reported data with other available public data wherever possible.

2.1. Scoping Study

The scoping study focused on the hydrocarbons and mining sectors, which are the sources of income of the extractive industries in the DRC and included our recommendations for:

- payment flows and other data to be retained in the reconciliation scope;
- companies and Government Agencies which are required to prepare the declaration;
- assurances to be provided by reporting entities to ensure credibility of the EITI data; and
- the level of disaggregation to be applied to data reported for the purposes of reconciliation work.

The results of the scoping study were submitted and approved by the Executive Committee and are described in Section 4 of this report.

2.2. Data Collection

Prior to the data collection, a training workshop was held in order to present the reporting templates to relevant stakeholders. The reporting templates approved by the Executive Committee were sent electronically to the stakeholders.

The Executive Committee agreed that the deadlines of the submission of the electronic and the certified reporting templates would be 16 and 23 October 2014 respectively.

2.3. Reconciliation and Investigation of Discrepancies

The process of reconciling the data and investigating discrepancies was carried out between 28 October 2014 and 15 November 2014. In carrying out the reconciliation, we performed the following:

- reconciliation of payments declared by extractive companies with revenues declared by the Government Agencies;
- identification and analysis of differences and significant discrepancies;
- collection of supporting documents with regards to discrepancies from Government Agencies and Extractive companies and their analysis; and
- making adjustments on the basis of original supporting documents and/or confirmations by stakeholders.

In cases where we were unable to resolve discrepancies, we contacted the reporting entities and reviewed additional supporting documentation evidencing the payments declared. In certain cases,

these differences remained unresolved. The results of our procedures are presented in Section 5 of this report.

2.4. EITI Data Assurance Process

To ensure the reliability and completeness of the data reported in the 2012 EITI report, the Executive Committee put in place a control mechanism based on the following approach:

1. The « summary » sheet of the reporting template showing the consolidation of all flows must be signed by a senior official of the extractive company or the Government Agency (Requirement 5.2.c) of the EITI Standard ;
2. The « summary » sheet of the reporting template should be supported a certification letter issued by an external auditor or other evidence that proves that the accounts had been audited. The auditor can either be the statutory auditor of the company or another independent external auditor appointed for the purpose of certifying the reporting template;
3. The General Finance Inspectorate (DGE) should certify the EITI declarations of Government agencies (AFE), by performing a review at the AFE and the Central Bank must certify the traceability of the AFE's declarations to the Treasury, following which DGE should issue an independent opinion.

2.5. Disaggregation level

In accordance with Requirement 5.2 (e) of the EITI Standard, the data was reported by the company, by payment flows and by the Government entity. Stakeholders were asked to provide the breakdown of each disclosed as set out in per their respective reporting templates.

The detailed reconciliation reports of each extractive company are available to all stakeholders on the EITI DRC website:

www.itierdc.com (http://www.itierdc.com/hydro_mine.php?valeur=Mines&titre=Mines)

2.6. Basis of Reporting

Payments and revenues reported in this EITI report are strictly limited to payment flows or contributions which occurred during 2012. Accordingly, any payment made prior to 1 January 2012 was excluded. The same applied to payments made after 31 December 2012.

For payments made in foreign currency, the reporting entities were required to report the amounts in the actual currency of payment. Payments made in US Dollars have been converted to CDF using the annual average rate of the Central Bank of Congo (BCC), which is USD 1: CDF 919, 4983.

3. CONTEXTUAL DATA OF THE EXTRACTIVE SECTOR

The present report covers the following extractive industries:

- The hydrocarbons sector; and
- The mining sector.

3.1 Regulatory framework and context of the hydrocarbons sector

3.1.1 General context of the hydrocarbons sector

The Democratic Republic of Congo (DRC) is among the African countries possessing great potential in oil resources. A very small part of these resources are currently exploited in the coastal city of Muanda in lower Congo by the Perenco Company, which is the only oil producer in the country.

Pending the outcome of on-going exploration programmes in the coastal basin and in the Albertine Graben² region, the confirmed oil reserves of DRC stood at 180 million barrels at the end of 2011².

The Congolese oil potential is currently scattered across five basins: the coastal basin of the Atlantic coast, the Central Basin, the Albertine Graben area (Lake Albert and the Semliki Valley), the Tanganyika Graben and the Upemba and Lake Mweru basin.³

The coastal basin

The coastline is operated by MIOC, TEIKOKU, CHEVRON ODS, with MIOC being the operator. Terrestrial fields are operated by Perenco REP (54.55%) and LIREX (45.45%). PERENCO-REP is the operator, while the National COHYDRO Company holds 15% in LIREX.

The rest of the coastal basin is divided into six onshore oil blocks, the exploration of which is operated by three Public-Private Partnership companies, which are SURESTREAM DRC, SOCO E&P DRC and ENERGULF.

The Albertine Graben

The Albertine Graben is divided into 5 blocks, currently outsourced to the following oil companies:

- OIL OF DRC (through CAPRIKAT and FOXWHELP) for blocks I and II;
- TOTAL E&P for Block III; and
- SOCO, to whom DOMINION had sold its share in Block V in June 2010.

Tanganyika Graben

This region is divided into 11 blocks which will be open for exploration upon adoption and issue of the new Hydrocarbons Law.

The Central Basin

This basin covers 750,000 km² and is divided into four major sub-basins: LOKORO, BUSIRA, LOMANI and BUSHIMAYI. These sub-basins are further divided into 32 blocks.

² L. MUPEPELE MONTI, « L'Industrie Minérale Congolaise », tome 1, Harmattan RDC, 2012, p. 196.

³ L. MUPEPELE, op.cit., p.203

Sub-Basin of Upemba and Lake Mweru

These sub-basins are currently at the stage of pre-exploration of oil.

Annex 14 of this report sets out the map of oil blocks in the sedimentary basins of the DRC.

3.1.2 Political and strategic context

Reviving the production of hydrocarbons, natural gas and biofuels in order to reduce the current energy deficit and stimulate economic growth has been set as a priority in the Government's five-year programme for 2012-2016.

This programme intends to:

- improve governance and transparency in the sector by setting up an appropriate legal framework and organising functional and financial audits of oil companies based in the DRC;
- increase hydrocarbons production in the Atlantic coastal basin, through resolving the issue of maritime borders between the DRC and Angola;
- increase hydrocarbons production in Albertine Graben, for which the production sharing contracts have already been approved;
- develop the gas field of Lake Kivu;
- increase the level of public and private investments in the sector; and
- develop a national policy on biofuels and biofuel crops development of including castor oil, moringa, corn, soybean, sunflower and jatropha.

3.1.3 Legal and fiscal framework

Since the country's independence in 1960, the Mining and Hydrocarbons sectors of have been governed by the same legislation, which is the Ordinance-Act No. 67-231 of 11 May 1967, repealed and replaced by Ordinance-Act No. 81-013 of 02 April 1981 setting out the general statute on mining and hydrocarbons.

Act No. 007/2002 of 15 July 2002 relating to the Mining Code has segregated these two sectors, leaving the hydrocarbons under the power of the former Act. This has however become inadequate due to developments in the sector and the oil industry all over the world, which gave reason for the proposal of the new General Act on hydrocarbons.

This new Oil Act has already been adopted by the Senate of the DRC and is currently being deliberated by the lower house of the National Assembly. This Act will set the general scheme that will apply to hydrocarbons through a specific and attractive regulation.

The hydrocarbons sector is governed by the old law amended and supplemented by Decree No. 82-039 of 5 November 1982 and by Act No. 86-008 of 27 December 1986, according to which mining rights for hydrocarbons can only be granted to legal entities whose corporate purpose is limited to the recognition, exploration, exploitation and processing of hydrocarbons as well as any other activities that help achieve such purpose.

The taxes and customs duties applicable to mining rights on hydrocarbons are defined by the terms of the agreements signed by the parties involved, notwithstanding the requirements of common law or fiscal regime.

In actual terms, there are currently two conventional tax regimes in the hydrocarbons sector, based on two agreements that have been signed to date, namely the tax regime of on-shore (on land) exploitation signed by PERENCO REP and LIREX associate and the tax regime for offshore operations (at sea) signed by the associate of MIOC, TEIKOKU and CHEVRON-ODS.

Oil companies in the first group (Agreement of 11 August 1969), pay the State (Amendment No. 8) royalties, dividends and a Special Fixed-Rate Tax.

Oil companies in the second group (Agreement of 9 August 1969), pay to the State (Amendment No. 7) Statistical Tax, the Distributable Margin, a share on behalf of the State Portfolio and a tax on professional profits.

3.1.4 Regulatory bodies of the hydrocarbons sector

The Ministry of Hydrocarbons is responsible for implementing Government policies in the hydrocarbons sector.

Its role and responsibilities are defined by Decree No. 08/074 of 24 December 2008 which sets out the powers of ministries. It is primarily responsible for:

- promoting and developing the Hydrocarbons sector;
- monitoring and enforcing agreement protocols , conventions and production sharing contracts as signed with other parties in relation to hydrocarbons;
- managing the national heritage of hydrocarbons;
- defining and developing a national policy for the efficient management of oil and gas resources;
- monitoring and analysing the oil market for a better exploitation of hydrocarbons resources;
- increasing the capacity of the State in terms of quality control and distribution of petroleum products throughout the country;
- directing and controlling the work of the National Hydrocarbons Company; and
- controlling (by applying regulations) private companies and organisations operating in the hydrocarbons industry.

The Ministry of Hydrocarbons has a General Secretariat which is the technical body that assists the Minister in the exercise of his/her functions. Its primary responsibilities are:

- to manage the national heritage of hydrocarbons;
- to ensure the implementation of laws, decrees and regulations signed by the authorities;
- to ensure the technical control of oil installations and facilities; and
- to promote the oil blocks in sedimentary basins that are not yet allocated for the purpose of awarding a research permit.

3.1.5 Types of hydrocarbons mining rights

Hydrocarbons mining rights are currently granted either through Production Sharing Contracts or through Agreements:

The Scheme of Production Sharing Contracts (CPP)

This scheme provides for shared production of hydrocarbons between the State, the Company and / or the Associate comprises many contractors as well as other entities that might join in. Production Sharing Contracts allow for the possibility of payments in kind, however, these contracts are not yet operational.

The Agreement scheme

The Agreement scheme is provided for in Article 79 of Ordinance-Law No. 81-013 of 2 April 1981. Agreements provide, within the borders one or more Exclusive Areas, the following rights:

a) the right of recognition and exploration of solid hydrocarbons, in liquid or gas form: these represent exclusive rights to recognise any index of petroleum substances and undertake the superficial or deep work necessary to establish the existence of exploitable deposits. These rights are stipulated in Article 83 of Ordinance-Law No. 81-013 of 2 April 1981;

b) the right to obtain an exploitation permit: this right is stipulated in Article 86 of Ordinance-Law No. 81-013 of 02 April 1981.

These give to their holders the rights to:

- identify, explore and use, exclusively within a defined area and to an indefinite depth, hydrocarbon deposits in liquid, solid and gassy forms, which are vertically projected towards the surface inside the conceded area; and
- examine, refine and transport oil and its derivatives.

3.1.6 Grant and management of oil permits

a) *Award of oil permits*

The award of hydrocarbons mining rights is defined by the following legal provisions:

- Ordinance Law No. 81-013 of 02 April 1981 on General Law on mines and hydrocarbons;
- Act No. 008 / 20-12 of 21 September 2012 setting out the nomenclature of duties, taxes and charges of Central Government; and
- Interdepartmental Orders No. 005 / CAB / MIN / HYDR0 / 2010 and No. 025 / CAB / MIN / FINANCES / 2010 of 17 April 2010 setting out the rates of duties, taxes and royalties to be collected upon initiative of the Ministry of hydrocarbons.

The award of mining rights for hydrocarbons can be made either by tender or upon application.

Award by tender

The call for tender procedure is required in the proposed Act for the General Scheme of hydrocarbons. However, this law remains at the stage of reading and has yet to be voted. It should also be noted that no Production Sharing Contracts have been signed since 2010.

Award of rights by application

The procedure as communicated to us by the General Secretariat of hydrocarbons involves the following stages:

Research phase: Memorandum of Understanding with the DRC

- i. To send a request to the Minister of hydrocarbons, along with a copy to the General Secretary General for hydrocarbons, for access to the data of the area open for exploration;
- ii. to negotiate and sign, upon invitation from the Ministry of hydrocarbons, a Memorandum of Understanding to access and evaluation of technical data ;
- iii. to pay the compensatory tax for access to data;
- iv. to obtain approval for accessing data;
- v. to acquire, process and interpret the data;
- vi. to implement, with the help of three experts from the Ministry of hydrocarbons, the procedures listed in point v above;
- vii. to arrange for a team appointed by the Ministry of hydrocarbons to visit the main production facilities and the company's registered headquarters abroad;
- viii. to present the results of the work carried out in a final report; and
- ix. to submit a draft Production Sharing Contract or a draft Agreement of exploration and production to the Ministry of Hydrocarbons in the case of an oil interest.

Negotiation phase: Inter-ministerial Commission

- i. invitation by the Ministry of hydrocarbons to the applicant company;
- ii. establishment of an inter-ministerial committee for negotiation of the Production Sharing Contract;
- iii. negotiation of the Production Sharing Contract or the exploration and production Agreement by Government experts;
- iv. signature of the Production Sharing Contract or the Agreement by the relevant Ministers (Hydrocarbons, Finance), and possibly by the Portfolio Minister;
- v. payment of the signature bonus; and
- vi. approval a Decree of the President and entry into force.

Exploration Phase

- i. award of a renewable (twice) 5-year Exploration Permit by the General Secretary for hydrocarbons against payment of a compensatory tax;
- ii. marking of boundaries of the Exclusive Zone of Recognition and Exploration (Zone Exclusive de Reconnaissance et d'Exploration- ZERE);
- iii. implementing the contractual programme of works;
- iv. identifying the oil interest zones; and
- v. applying for the exploitation permit.

Production phase:

- i. award of the exploitation permit;
- ii. award of the title by the General Secretary General of hydrocarbons against payment of a compensatory tax; and
- iii. implementation of works according to regulatory and contractual provisions.

b) Transactions on oil permits

Ordinance-Law No. 81-013 of 2 April 1981 does not resolve the issue of trading in oil licenses. The terms of these transactions are listed in concessions and Production Sharing Contracts.

We reviewed the contracts made available to us, and found that the terms of disposal included in these contracts do not provide for the systematic verification of whether the new assignee of the rights meets the financial and technical capacity criteria as those of the initial bidder.

c) Oil permits register

The Ministry of hydrocarbons does not have a database of oil permits as required by EITI Requirement 3.9 and we have not been informed of an ongoing process to create such a database. Information regarding the permits was collected from oil companies retained in the scope. Details of the permits can be found in Annex 5 of this report.

3.2 Regulatory framework and context of the mining sector

3.2.1 General context of the mining sector

a) Mining context and potential

The DRC has a much diversified mining potential which is unevenly scattered across all provinces of the country.

Since the promulgation of the current Mining Code in 2002, the situation of the geological and mining research in the DRC has evolved significantly. The Mining Code and its implementing measures have attracted a growing number of prospectors and miners.

The various geological campaigns carried out to date have proved that the importance and variety of Congolese mineral resources. Over 1,100 mineral substances have been identified in the Congolese subsoil, 22 of which are economically usable, and fall into the following seven sectors: copper, precious and semi-precious substances, cassiterite, rare metals, ferrous metals, nickel-chromium and non-metallic minerals.⁴

Mining is carried out on an industrial-scale by State, private and mixed companies, as well as on a small-scale by artisanal miners.

The large-scale industrial production is mainly located in the provinces of Katanga, South Kivu, Maniema and East Province.

b) Categories of mining operators

According to the Mining Code, mining activities are carried out by the following categories of operators: holders of mining rights (PR, PE, PER, PEPM), entities with treatment or processing plants, counters with a permit for purchase, sale and export of artisanal mining ores; and craftsmen and traders.

c) Artisanal mining

Artisanal mining activities take place in the provinces of East Kasai, West Kasai, Katanga, Maniema, North Kivu, South Kivu and East Province.

Most artisanal mining production is smuggled through neighboring countries due to the war in the East and given the fact that the sector is largely informal. The activities in the artisanal sector remain largely outside the State's control and hence do not contribute significantly to tax revenues of the State.

One study estimated that "according to the Geological Service of the United States, gold miners operating in the Democratic Republic of Congo produce about 10,000 kilograms of gold per annum, while official figures for the period from January to October 2013, have only shown exports of 180.76 kg." The same study estimated that in 2013 "98% of the gold mined in a traditional way has been exported illegally from the Democratic Republic of Congo. It is estimated that the value of smuggled gold is between USD 383 million and USD 409 million. Based on this, the loss in tax revenue to the State in 2013 is believed to stand between USD 7.7 million and USD 8.2 million"⁵

DRC EITI report for 2010 (p.30) had already described the marking events of artisanal mining in the DRC, which included its prohibition in 2010 and the subsequent authorisation of activities in 2011. The report also explains the reasons for excluding artisanal activities covered in the previous DRC EITI report for 2008-2009 from the scope of subsequent reports.

Given the magnitude of the current situation, the Multipartite Group is considering to attempt once again to include artisanal mining in the next EITI reports. To this end, a preliminary scoping study is

4 L. MUPEPELE, op.cit., p.35. According to the author, taking as reference the respective rates for each substance on 22 October 2010, the market value that can be attributed to the Congolese basement is 3 412 697 670 593 USD, in relation to the mineral resources only. (table 41, p.286).

5 UN Security Council, "Final Report of the Expert Group on the Democratic Republic of Congo", p 38-50.

underway to define the boundaries of the sector and come up with concrete proposals to the Multipartite Group.

3.2.2 Political and strategic context

The primary sources of the global strategy for Congolese mining activities are:

- the Document of Strategy for Growth and Poverty Reduction of Second generation (DSCR2), which aims in its second pillar to diversify the economy, accelerate growth and promote employment through the revitalisation of production, including the stimulation of mining production;
- the enhanced Programme of Priority Actions (Programme d'Actions Prioritaire: PAP) of Government which aims to achieve the objectives of DSCR2 through: institutional capacity building in the sector; increasing geological and mining research; regenerating the sector's management and organising its operation framework ; and
- the Ministry of Mines Roadmap for the years 2012 and 2013 in line with the priority programme of the Government.

3.2.3 Legal and fiscal frameworks

The Congolese Mining Sector is governed by Act No. 007 of 11 July 2002 relating to the Mining Code. Implementation measures of this Act are included in the mining regulations issued by Decree No. 038/2003 of 26 March 2003 and by various other Ministerial and Inter-ministerial Decrees.

The preparation of a draft Law amending the 2002 Mining Code is underway.

The scope of the Mining Code covers prospection, exploration, exploitation, processing, transportation and marketing of mineral substances classified as mining products or quarry products as well as artisanal mining of minerals and their marketing.

In addition to the Mining Code, there are other legal and regulatory texts which comprise provisions relating to the mining sector, namely:

- the Tax Code;
- the Customs Code;
- Act No. 04/015 of 16 July 2004 fixing the nomenclature of activities which generate administrative, judicial, and lands revenues as well as procedures for their collection;
- Ordinance-Law No. 10/001 of 20 August 2010 introducing Value Added Tax;
- Act No. 11/009 of 9 July 2011 establishing fundamental principles for the protection of the environment;
- Act No. 08/007 of 7 July 2008 introducing general provisions for transformation of public companies;
- Act No. 08/008 of 7 July 2008 laying down general provisions on the State's withdrawal from portfolio companies;
- Act No. 08/009 of 7 July 2008 establishing general provisions for public institutions;
- Law No. 08/010 of 7 July 2008 laying down rules for the organisation and management of the State's Portfolio;
- Decree No. 13/003 of 15 January 2013 on the terms and conditions for transfer of the State's shareholding to Congolese nationals and / or to employees;
- Decree No. 13/002 of 15 January 2013 on the organisation of the State's sole-shareholder representation in Annual General Meetings of a State company transformed into a private company; and

- Act No. 13/005 of 11 February 2014 on the tax system, customs parafiscal revenue and foreign exchange applicable to cooperation agreements and cooperation projects.

It should be noted that the 2002 Mining Code introduced a special tax and customs regime for the mining sector. This regime is applicable to all mining companies, is comprehensive and exclusive to the sector.

The completeness comes from the fact that the Code comprehensively lists out all taxes, duties and charges levied by Government Agencies.

It is however exclusive in the sense that the only applicable charges to the holder of mining rights are those taxes, duties and charges provided for in the Mining Code, which excludes all other forms of current and future taxation provided for in other legislative and regulatory texts.

The tax and customs advantages under the Mining Code are extended to subcontractors and entities affiliated to the mining rights holder as well as to lessees of mining rights. In addition, the Mining Code ensures the stability of the tax and customs regime, as this latter can only be modified when the Code itself is subject to amendment through Parliament.

It should be noted that in accordance with Article 340 of the Mining Code, the activities of some mining rights holders are still governed by mining Agreements provided for by Ordinance-Law No. 81-013 of 02 April 1981 relating to the mining and hydrocarbons General Legislation.

3.2.4 Regulatory bodies of the mining sector

Articles 8 to 16 of the Mining Code define the regulatory bodies in the Mining Sector and their respective powers.

The relevant stakeholders are the following:

- a) **The President of the Republic:** Article 9 of the Mining Code defines the prerogatives of the President of the Republic, which consist mainly of enactment of Mining Regulations, as well as classification, declassification, reclassification and earmarking of mineral substances and zones.
- b) **The Minister of Mines:** The powers of the Minister of Mines are defined by Article 10 of the Mining Code and consist mainly of the grant, extension, withdrawal, and forfeiture of mining and quarrying rights, the authorisations of mineral exports in their natural state, the licensing of artisanal mining trading counters, the earmarking of deposits for tender and the establishment of banned areas.
- c) **The Governor of Province:** The prerogatives of the Governor of Province are defined in Article 11 of the Mining Code, and consist mainly of the issue of trader cards to artisanal mining traders.
- d) **Mining Registry Office:** Article 12 of the Mining Code defines the responsibilities of the Mining Registry office. These relate primarily to the registration of applications for award, withdrawal, cancellation and revocation of mining and quarrying rights, transfers, leases and mining securities; the registry inspection; the certification of minimum financial capacity of applicants for mining and quarrying rights; the protection of mining and quarrying rights; and accounting of the registers and mining cards following a specific national cadaster that is open to public access.
- e) **Head of Provincial Mining Division:** The prerogatives of the Head of the Provincial Mining Division are defined in Article 11 of the Mining Code, and consist mainly of issuing artisanal miners' cards and granting quarry products search rights and exploration rights of permanent or temporary quarries for construction materials.
- f) **The Directorate of Mines:** The functions of the Directorate of Mines are stipulated in Article 14 of the Mining Code. The Directorate is primarily responsible for the inspection and control of mining and quarrying activities in terms of health and safety, hygiene, working conditions, production, transportation, marketing and social issues. It is also responsible for compiling and publishing statistics on production and marketing of mining and quarries products. The

Directorate of Mines is the sole authority of control and inspection of industrial mining, small-scale mining and artisanal mining.

- g) **The Directorate of Geology:** Article 13 of the Mining Code defines the prerogatives of this Directorate. Its responsibilities include promoting mining through basic geological research, compiling publishing and disseminating information on geology. It has exclusive authority to receive or demand control samples for analysis or tests.
- h) **Service for the Protection of the Mining Environment:** The prerogatives of the Service for the protection of the Mining Environment are defined in Article 15 of the Mining Code, and consist mainly of the implementation of mining regulations for environmental protection, technical instructions of the PAR programme relating to research operations of mineral substances classified as minerals and quarries and technical instructions of Environmental Impact Assessments (EIA) and Environmental Management Plans of Projects (MRP) submitted by applicants for mining and/or quarrying rights.

3.2.5 Types of mining rights

- a- **The mining rights** stipulated in the Mining Code are: Search Permit, Operation Permits, Small-Scale Mining Operation Permits, and Permits for the Use of Residues. The following certificates are issued to evidence these rights, namely Search Certificates, Operation Certificates, Small-Scale Mining Operation certificates, and Certificates for the Use of Residues:

- **The Search Permit:** This permit entitles its holder the exclusive right to undertake, within a defined boundary and for the duration of a determined validity period, the exploration of minerals specified in the permit, as well as associated substances upon request of extension of the permit to these associated substances by the permit holder.
- **The Operation Permit:** This entitles its holder the exclusive right to undertake, within the boundaries defined by the permit and for the duration of its validity period, research, development, construction and operating activities of mineral substances for which the license was established as well as related substances upon request of the owner to extend the permit to the associated substance.
- **The Permit of Exploitation of Residues:** This permit attributes the right to operate artificial deposits located within the boundaries of the mining area defined by the permit, provided that the Operation Permit explicitly excludes the operation of such deposits.

The holder of an Exploitation Permit may transfer the rights to operate artificial deposits located within the area of the Permit to a third party, while keeping the rights related to the sub-soil. In this case, s/he should seek the partial change of the Exploitation Permit to a Permit for Exploitation of Residues and the transfer of the permit to the lessee.

A Permit for Exploitation of Residues may also be granted by the Minister of Mines for an artificial deposit that has not been granted under an Operation Permit.

- **The Small-Scale Mining Exploitation Permit:** In cases where large-scale operation is economically non-viable due to the technical conditions of certain deposits of minerals, but where it is viable to undertake small scale mining with minimal fixtures and using semi-industrial or industrial processes, the mining deposits are considered in this case to be small-scale operation deposits.

The Exploitation Permit of Small Deposits gives its holder the right to exploit the mineral substances for which the permit has specifically been issued and for which the holder has identified and demonstrated the existence of a deposit.

- b- **The quarrying rights** defined by the Mining Code comprise:

- **Rights for search of quarry products:** Access for search of quarry products is subject to the grant of a quarrying right evidenced by a Certificate of Search for Quarry products. The permit to search quarry products is a real right, property-based,

exclusive, valid for one year, and renewable once for another year. This right cannot be assigned or transferred.

- **Quarry exploitation rights:** The Mining Code defines two types of quarrying rights, namely the Permit for Permanent Exploitation of Quarries and the Permit for Temporary Operation of Quarries.
 - The Permit for Permanent Exploitation of Quarries is a real property right, exclusive, assignable, transferable and leasable. This right is supported by a "Certificate of Permanent Quarry Operation". The permit is granted for a period of five years, renewable up until the deposit's depletion.
 - The Permit for Temporary Exploitation of Quarries is a real property right, which is exclusive but non-transferable and non-assignable. This right is evidenced by a certificate known as "Certificat d'Exploitation de Carrières Temporaire".

c- Artisanal exploitation of minerals: The Mining Code defines the criteria for artisanal mining areas. Within such areas, individuals of Congolese nationality who are holders of artisanal mining cards are authorised to exploit gold, diamonds and other artisanally exploitable minerals. The Minister of Mines may, exceptionally, authorise the holder of an artisanal miner card to perform industrial transformation of products. Counters and traders are also considered within the scope of such activities.

3.2.6 Award and management of mining rights and permits

a) Award of mining rights

The award of new rights follows the principle of 'first-come-first-served' (through an application process). The call for tenders is exceptionally used under certain conditions.

The procedure for granting mining rights is governed by Articles 33 to 49 of the Mining Code and Articles 43 to 66 of Decree No. 038/2003 of 26 March 2003 on Mining Regulations.

Award through the rights' application procedure

The procedure consists of the following:

- The application is made by completing an application form and submitting it to the Mining Registry. The form provides information on the identity of the applicant, either natural or legal person, the type of mining rights, the mineral substances, the size and the geographical location applied for.
- The application for a search right is subject to a cadastral scrutiny. An Application for Exploitation Rights is subject to environmental cadastral and technical verifications. Applications for a particular area are listed following the chronological order of their submission.
- While an application for renewal or transfer is being processed, no other applications relating fully or partially to the same area, can be instructed.
- At the close of the cadastral procedure for granting a search and / or an exploitation right, the Mining Registry:
 - makes a temporary registration of the requested area on the mining card;
 - forwards the file to the Minister of Mines in the case of a search right application, and also to the Services of technical and environmental checks; in the case of an exploitation right application.
 - displays the cadastral, technical and environmental opinions; and

- sends the file to the competent authority for decision-making (in the case of an operation right).
- Based on the cadastral, technical and environmental opinions, the competent authority makes its decision to accept or to reject the award of the requested mining right.
- In case of a positive decision, the Mining Registry proceeds with the registration of the awarded right and notifies the applicant.

Award by Tender

In public interest, the Minister may exceptionally put to tender, following an open or a restricted procedure, the mineral rights relating to a deposit that has been studied, documented and confirmed to be an asset of significant value.

In this case, the minister proceeds, upon confirmation by the President of the Republic, to the launch a tender for, the mining rights of that deposit.

The request for proposals, specifying the terms and conditions, the date and the address to which tenders must be submitted, is published in an Official Journal. It may also be published in specific local and international newspapers.

Proposals submitted in accordance with the terms and conditions of the Request for Proposals are promptly examined by an Inter-ministerial Commission whose members are appointed and summoned by the Minister in order to select the best proposal. The selection is based on the following criteria:

- a) the workplan of operations and the associated expenditure commitments;
- b) the financial and technical capacities of the bidder;
- c) previous experience of the bidder in carrying out the proposed operations; and
- d) other socio-economic benefits to the State, the province and the neighbouring community, including any proposed signature bonus.

At the end of the process, the Minister publishes the results of the selection and gives his non objection.

We note that there were no requests for such proposals in 2012.

b) Transactions on mining titles

Lease

The lease contract is governed by Articles 177 to 181 of the Mining Code.

Under Article 177 of the Mining Code, the "lease consists of a rent for a fixed or indefinite period, without a right to sub-lease, of all or part of the rights attached to a mining right or a quarrying permit, for a fee agreed between the lessor and the lessee". The lease contract is valid for the remaining period of validity of the lessor's certificate/permit.

The processing of lease applications follows the same procedure as the procedure for initial award (see above: Award through the rights' application procedure).

The permit that is subject to the lease application is provisionally registered by the Mining Registry on the cadastral map for the duration of the processing.

At the end of the registry checks, the Mining Registry publishes the decision and delivers a copy of the decision to the applicant.

In case of a positive decision, the Mining Registry proceeds to the registration of the lease contract within five days.

Transfer

Transfers can occur through assignment (Articles 182 to 186 of the Mining Code), transmission (Articles 187-192 of the Mining Code) or through an option contract (Articles 193 to 195 of the Mining Code). Transmissions may occur in the case of merger or death.

The transferee or the person to whom the transmission is made must first be eligible to request and hold mining rights or Permanent Quarrying Operation Permits.

The processing of transfer applications follows the same procedure as that of the initial award (see above: Award through the rights' application procedure).

Transfers must be recorded by the Mining Registry on the same terms as those of the initial registration.

c) The register of mining titles

The Mining Registry has a bilingual database (in French and English).

Mining records and other information relating to mining and quarrying rights can be accessed on the website of the Mining Registry Office: www.cami.cd, which refers to the database following the weblink below:

<http://www.flexicadastre.com/DotnetnukeDRC/MineralTitleMap/tabid/72/language/fr-FR/Default.aspx>

The database can be searched by title number and by company name. It provides access to the following details for each mining title:

- the owner;
- the area;
- the mineral substances;
- the geological and location maps;
- the date of application and the date of award; and
- the validity period.

We have found that the names of lessees are not mentioned in the leased titles. This was the case, for Exploitation Permits No. 2350 and 529 transferred under a lease arrangement by Gecamines to CHEMAF SPRL.

3.3 State Participation in the Extractive Sector

3.3.1 Regulatory framework and definition of State Companies

Regulatory framework

The following regulatory texts include relevant provisions for the State's portfolio companies::

- Act No. 08/007 of 7 July 2008 setting out the general provisions on the transformation of public companies;
- Act No. 08/008 of 7 July 2008 setting out the general provisions on the disposal of the State for portfolio companies;
- Act No. 08/009 of 7 July 2008 setting out the general provisions governing public organisations;
- Act No. 08/010 of 7 July 2008 defining the rules on the structure and management of the State's portfolio;

- Decree No. 13/003 of 15 January 2013 on social conditions and terms of transfer of shareholdings or equity shares from the State to natural or legal persons of Congolese nationality and / or to State employees;
- Decree No. 13/002 of 15 January 2013 on the appointment of the State's representative as shareholder in the general meeting where a State company is being transformed into a commercial company.

3.3.2 Definition of Government Entities

Under Article 2 of Act No. 08/010 of 7 July 2008 setting out the rules for the organisation and management of the State Portfolio, a State company is "any business within the State Portfolio in which the state or any other legal entity governed by public law, holds all or the majority of the share capital".

The same article defines a State Portfolio Company (EPE) as "any company in which the State or any other entity governed by public law owns the entire share capital or part of the equity".

According to the 2013 EITI Standard:

- Government Entities are defined as those that are in the State Portfolio; and
- Joint ventures are companies created in a venture with a Government Entity.

3.3.3 Legal and fiscal aspects

State Portfolio Companies are defined, within the scope of Article 1 of the Uniform Act on Commercial Company Law and Economic Interest Groupings, as Legal Persons under Private Law and are therefore subject to business regulations. They are also subject to the tax regime of Common Law according to Article 4 of Act No. 08/007 of 7 July 2008 which relates to the general provisions on the transformation of State Companies.

The Ministry of Portfolio is in charge of the administration and management of the State portfolio.

3.3.4 Income generated by State Companies

According to Article 7 of Act No. 08/010 of 7 July 2008 defining the rules for organisation and management of the State Portfolio, the income of the State Portfolio includes:

1. voted or declared dividends;
2. principal repayments;
3. proceeds of share disposals;
4. proceeds of liquidation of a State Portfolio company; and
5. revenues from other fees and charges.

3.3.5 Presentation of State Companies (Government Entities) and Joint Ventures

a) Oil Sector

i- State Companies

State shareholding in the hydrocarbons sector takes the form of Agreements and Shared Production Contracts signed with operators in the hydrocarbons sector and with the State Company "COHYDRO".

The Shared Production Contract sets out the production sharing arrangements between the State, the operator and their partners, as well as the agreed upon tax provisions. Under such contracts, the state holds a stake in the net hydrocarbon production, i.e. after deduction of oil costs (profit - oil).

COHYDRO, which is an important stakeholder within the institutional framework of the DRC's hydrocarbons sector, is 100% owned by the Congolese State.

ii- Public- Private Partnerships

Based on information received from both the Ministry of Investment and COHYDRO, Partnership Companies are as follows:

Company	Shareholder	% of Share held s
LIREX	COHYDRO SA	15%
KINREX	Congolese State	15%
	COHYDRO	13%
SOCIETE CONGOLAISE DE RECHERCHE ET D'EXPLOITATION PETROLIERE	Congolese State	15%
SOCIETE DE RECHERCHE ET D'EXPLOITATION DU LITTORAL CONGOLAIS	Congolese State	20%
SOCIETE DU LITTORAL CONGOLAIS	Congolese State	20%
ENERGULF	COHYDRO	10%
CAPRIKAT CONGO	Congolese State	15%
FOXWELP CONGO	Congolese State	15%
JAPECO	Congolese State	20%
SURESTREAM BLOC YEMA-MATAMBA/MANKANZI	COHYDRO	8%
ENI BLOC NDUNDA	COHYDRO	8%

b) **Mining Sector**

i- State Companies

The table below gives details of the State Companies operating in the Mining Sector and their respective shareholdings:

Company	State Shareholding in %	Other State Shareholding
GECAMINES	100%	-
SODIMICO	100%	-
SOKIMO	100%	-
SCMK/Mn	100%	-
SAKIMA	99,99%	0.01% (GECAMINES)
COMINIERE	90%	10% (INSS)
MIBA	80%	-
SCIM	80%	-

The State holds minority interests in the following companies:

Company	% State Interest	% Other State Entity Interests
FRONTIER SPRL	5%	-
KGL SOMITURI	5%	-
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO (METALKOL)	5%	GECAMINES (20%) SIMCO (5%)
AFRICAN MINERALS BARBADOS (KAMOA Copper SA) - AMBL	5%	-

ii- Joint-ventures

Interests held by State companies in joint ventures and their respective percentages are as follows:

Company	Shareholding State Entity	% Shareholding
TENKE FUNGURUME MINING (TFM)	GECAMINES	20,00%
KAMOTO COPPER COMPANY (KCC)	GECAMINES	20,00%
BOSS MINING (BOSS)	GECAMINES	30,00%
RUASHI MINING (RUMI)	GECAMINES	25,00%
SOCIETE D'EXPLOITATION KIPOI (SEK)	GECAMINES	40,00%
SHITURU MINING COMPANY (SMCO)	GECAMINES	27,50%
GROUPEMENT DU TERRIL DE LUBUMBASHI (GTL)	GECAMINES	20,00%
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI (STL)	GECAMINES	23,00%
LA MINIERE DE KASOMBO (MIKAS)	GECAMINES	28,00%
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI (SWANMINES)	GECAMINES	25,00%
KIPUSHI CORPORATION (KICO)	GECAMINES	32,00%
KISANFU MINING SPRL (KIMIN)	GECAMINES	30,00%
COMPAGNIE DE MUSONOIE GLOBAL SPRL (COMMUS)	GECAMINES	28,00%
SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL (SEKATAT)	GECAMINES	30,00%
CHABARA SPRL (CHABARA)	GECAMINES	30,00%
LA SINO CONGOLAISE DES MINES (SICOMINES)	GECAMINES	20,00%
	SIMCO	12,00%
COMPAGNIE MINIERE DE TONDO (CMT)	GECAMINES	30,00%
COMPAGNIE MINIERE DE KAMBOVE (COMIKA)	GECAMINES	30,00%
SOCIETE MINIERE DE KOLWEZI (SMK)	GECAMINES	20,00%
SOCIETE IMMOBILIERE DU CONGO (SIMCO)	GECAMINES	99,00%
COMPAGNIE MINIERE DU SUD-KATANGA (CMSK)	GECAMINES	99,00%
	SIMCO	1,00%
KINSEDA COPPER COMPANY (KICC - EX-MMK)	SODIMICO	23,00%
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA (SODIMIKA)	SODIMICO	30,00%
KIBALI GOLD MINES (KIBALI)	SOKIMO	10,00%
ASHANTI GOLDFIELDS KILO SARL (AGK)	Sokimo	14,00%
SOCIETE MINIERE DE MOKU - BEVEREND (SMB)	SOKIMO	35,00%
MINERAL INVEST INTERNATIONAL CONGO (WANGA Mining)	SOKIMO	35,00%
GIRO GOLD	SOKIMO	35,00%
MINES D'OR DE KISENGE SPRL (CLUFF MINING) - MDDK	SCMK-Mn	20,00%
SOMIMI	COMINIÈRE	28,00%
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL SEGMAI	COMINIÈRE	32,00%

3.3.6 Disposal of State Companies' shares

Article 3 of Decree No. 13/003 of 15 January 2013 relating to the terms and conditions of the sale of stocks or State shares to natural or legal persons of Congolese nationality and / or to employees stipulates that in case of disposal of the Congolese State, sale in return of payment, of all or part of the share capital of a State Portfolio Company, the proportion of shares that may be sold shall be fixed by Prime Ministerial Decree deliberated in the Council of Ministers, giving priority to natural or legal persons of Congolese nationality.

Article 5 of the same Decree stipulates that the offer to sell the shares must be widely advertised, including through notices in the Official Journal and in three newspapers, as well as and through audiovisual media.

We note that no sale or transactions in State Companies shares took place in 2012.

3.4 Policy of contract disclosure

The government's policy on transparency of contracts which fixes the terms and conditions of exploration and exploitation of the extractive sector is set out in the Prime Minister's Decree No 011/26 of 20 May 2011, which stipulates the obligation to advertise contracts relating to natural resources.

This Decree puts in place a system for implementing the government's commitments towards the International Monetary Fund (IMF) and the World Bank in order to improve the management of natural resources and the revenues generated from these resources.

Under Article 2 of the aforementioned Decree "Any contract between the State or a Portfolio Company and one or more domestic or foreign private partners, whose objective is to search, explore or operate in one of the natural resources defined in Article 1 above, should be published by the Minister in charge of the relevant sector of the natural resource subject of the contract within sixty (60) days from its entry into force.

The contract should be published in the Official Journal, the website of the relevant ministry, in one or more specialised journals and in at least two local daily newspapers which are widely distributed".

Mining contracts are published on the website of the Ministry of Mines:

<http://mines-rdc.cd/fr/index.php/contrats-des-ressources-naturelles/contrats-miniers>

Some of the **oil sector** contracts are published on the website of the Ministry of hydrocarbons at the following webkink:

<http://www.hydrocarbures.gouv.cd/minhydro.php?page=contrats>

Others are published on the website of the Ministry of Mines:

<http://mines-rdc.cd/fr/index.php/contrats-des-ressources-naturelles/contrats-petroliers>

3.5 Projects of reform in the Extractive Sector

In order to strengthen the legal framework of the extractive sector, enhance the rationality and prudence in managing the revenues from mining and to ensure control of reserves and production, the DRC has started, implementing the structural reforms needed to ensure a more effective use of the income generated from natural resources since 2010 so that both the Treasury and the Population benefit from the prudent and transparent management of this income. This would ultimately result in sustainable and continuous growth. The reforms relate to many areas including the budgetary framework, modernisation of the tax system and strengthening of control over Government's finances.

These reforms aim to ensure transparency and traceability of all income generated from the award of titles and to enhance the accountability and transparency in the management of concession contracts. To this end, the State implemented the following make mining rights and contracts public; quarterly release of data on revenues collected from natural resources industries, setting out obligations for mining companies to periodically submit reports to the EITI Secretariat, define and disseminate the Oil Policy; setting up of a legal and regulatory framework for current and future oil agreements ...etc. As a result, the following reforms are currently being implemented:

- the Mining Code is currently being reviewed in a bid to increase contributions from the mining sector towards the national budget and welfare of the local population;
- launching of a new Hydrocarbons Code which will replace the Production Sharing Contracts and Agreements which have so far acted as the legal basis for this sector. This Code is currently under review at the National Assembly; and
- consolidation of the tax policy on natural resources by setting up a platform for monitoring and promoting participatory dialogue between Government, Civil Society Organisations as well as State and private extractive companies.

3.6 Beneficial Ownership

3.6.1 Definition of Beneficial Ownership

The Executive Committee has appointed a consultant for the purpose of defining the concepts of "beneficial ownership" and "beneficial owners" of companies. We have viewed the report of proposed definitions.

The consultant noted that there were no definitions in Congolese Law of the term "beneficial ownership" or "beneficial owners" of companies. He therefore had to look for a definition of these terms based on the rights arising from ownership of stocks or shares in a company. He started the process by looking into the origin of the words stocks or shares and from there he deduced the rights that arise from their ownership in the context of commercial companies, before being able to define, in the end, the criteria to take into account in coming up with a concrete definition of the term beneficial owners.

Following this line of reasoning, the Consultant proposed the following definition of the term "beneficial owner" of mining, oil and gas companies:

"For the purpose of transparency in the extractive industry, the term" beneficial owner "of a mining, oil or gas company, means any **actual beneficiary** of:

- a) income generated or accrued from sales, transfer or disposal of marketable products by holders of licenses, permits or authorisations as a treatment and processing entities;
- b) income generated or accrued from sales, transfer or disposal of shares in liquid hydrocarbons by contractors or of ownership interests of a contractor under oil and gas agreements; and
- c) income of all kinds, other than oil costs, accrued or generated by an operating company in oil and gas blocks in application of the terms of agreements, laws or regulations relevant to oil and gas works carried out by the same operating company.

Beneficial owner refers to any individual person who, directly or indirectly, by any means, including through artificial means which are legally accepted:

- a) performs the ultimate effective control over a company, or
- b) holds an interest in or derives a substantial financial benefit from the company at the expense of other shareholders or partners.

Effective control means:

- a) the individual person who ultimately owns or controls directly or indirectly a sufficient percentage of shares or voting rights in the legal entity', including through bearer shares, other than those of a company listed on a regulated market that is subject to disclosure requirements in line with equivalent international standards. A percentage of 25% plus one share is a proof of ownership or controlling interest, which applies to any level of direct or indirect shareholding;
- b) the individual person or persons who ultimately, without having at their possession a sufficient percentage of shares or voting rights in that legal entity, have direct or indirect control of the company through ownership of priority shares, preference shares and / or shares with dual or multiple voting rights;
- c) if it cannot be ascertained that the persons referred to above are the beneficial owners, then the natural person(s) who exercise control over management of the legal entity through other means or processes, would be considered as beneficial owners.

3.6.2 Data collection

The government has no policy of disclosure of information on capital structure and beneficial ownership. Hence, in order to collect such information, we distributed forms for completion by extractive companies. We have taken into account all information received up to the date of the issue of the final version of this report.

3.6.3 Analysis results

Except for the CHEVRON ODS Company, we have not obtained any information on beneficial ownership for oil companies. The information collected is presented in Annex 3.

Many mining companies did not submit information on their capital structure and / or beneficial ownership. The information collected from mining companies is presented in Appendix 4.

3.7 Collection and distribution of extractive sector revenues

3.7.1 The budget process

a) The State Budget

The guidelines for preparing the State Budget for 2012 are set out in Circular No. 003 / CABIMIN / BUDGET / 2011 of 06/06/2011.

i- Budget setting

The services responsible for budgeting within ministries and affiliated bodies discuss the forecasts as part of a commission which includes representatives of all directorates and affiliated bodies in the relevant sector.

Budget estimates of services, including those of auxiliary bodies and decentralised services, are approved by the Heads of the respective bodies in the first instance or the Ministry.

Budgets of provincial divisions are first submitted to the Provincial Governor, through the Provincial Division for Budget before being passed on to the Ministry of Budget for consolidation.

ii- Approval of Budget

The approval of the draft budget by Government consists of approving each of the revenue-generating acts and each of the major categories of expenditure of every relevant ministry or institution.

Upon agreement between the Department of Budget and the relevant Ministries and Institutions, the preliminary draft Budget is submitted to Government for approval by the Cabinet.

The draft budget adopted by the Government is then presented to Parliament by the Prime Minister, as Head of Government.

The Minister of Budget is responsible for justifying the Government's budget at parliamentary committees, and is assisted in this task by the respective ministers for each sector and by the Minister of Finance and Planning, in relation to Revenues and Investment matters.

iii- Budget Implementation

The guidelines for the implementation of the 2012 budget are detailed in Circular No. 001 / CAB / MIN / BUDGET / 2012 of 2 August 2012.

In relation to revenues:

For the purpose of monitoring, the financial authorities must communicate, on a daily basis, to the Ministries of Finance and Budget all duties, taxes and charges recorded, received, authorised and recovered by a generative act.

Monthly reconciliation sessions are held no later than on the 10th of each following month between the Ministries of Finance and Budget, the financial authorities, the Central Bank of the DRC and other financial stakeholders. Reconciliation sessions involving DGRAD and the tax collection services are also held on a monthly basis no later than the 5th of the following month, in order to assess the level and consistency of actual income compared to the budget.

The financial authorities are required to submit, by latest on the 15th of each month, to the Directorate of Budget Preparation and Monitoring and to the Budget Control Directorate (DCB) a summary of the current month's position.

In terms of revenues overseen by DGRAD, collection services are required to disclose to DGRAD the monthly charges recorded for consolidation as well as copies of documents supporting these charges for submission to the Ministers in charge of Finance and Budget.

The Directorate of Treasury and Expenditure Authorisation, in collaboration with the Directorate for Budget Preparation and Monitoring, ensure the monitoring and submission of statistics of the State's revenue collected, which is reported to their line management.

In relation to expenditure:

The Budget Control Department is required to submit on a weekly basis to the Budget Minister up to date data on the implementation of the objectives and actions of the Government Programme. This data is in the form of a table and includes the budgeted amounts for each action as well as commitments and actual expenditure incurred against the budget.

Overspends are prohibited. It is also prohibited to address written payment requests directly to the budget or Minister of Finance.

In case of insufficient budget, the Budget Manager is required to request a budget transfer from the Budget Minister or, where necessary, from Parliament upon approval of the Cabinet.

The payment of any expense is first subject to its commitment, approval and authorisation.

b) The budget of provinces and decentralised local entities

The budgets of Provinces and local entities fare in accordance with applicable laws and regulations and follow the same format as that of Central Government's budget.

Specific guidelines issued by the Provincial Minister of Budget define the practical terms for evaluating local revenues of provinces and Decentralised Local Entities (DLE).

In relation to DLE, Provincial Governors have control over their draft budget decisions in the first instance, before these are deliberated in accordance with Articles 97 and 98 of Organic Law 08/016 of 07 October 2008.

Therefore, DLE forward their preliminary draft budgets to the Provincial Governors in order to ensure their compliance with the macroeconomic assumptions underlying the national budget, and with revenue forecasts as well as projections of priority and mandatory expenditures.

3.7.2 Forecasts and collection of Revenues

a) The State Budget

The extractive revenues in the State budget comprise current revenues (Customs and Excise revenues, taxes, non-tax income from Petroleum Producers) and one-off revenues.

i- Customs and Excise revenues

The General Directorate of Customs and Excise identifies all compulsory deductions on the movements of entry, exit, and consumption of certain goods and services on the national territory. These include custom duties and other import taxes, excise duties, export duties, fines and penalties.

Forecasts of customs and excise income are first prepared by the DGDA, and then transferred to the Directorate of Budget Preparation and Monitoring, before the final amount is fixed at budget conferences. The forecasts are supported by workings for each type of income and contain details of the forecasts calculation.

ii- Tax revenues

Tax revenues include taxes on earnings and profits, taxes on income/wages, taxes on goods and services and other revenues.

The forecasts of these revenues are prepared by the General Directorate of Tax (DGI), and forwarded to the DPSB before the decision on the final amount is made at the budget conferences.

The forecasts are supported by workings sheets for each generative act detailing all the components of the calculation.

iii- Non-tax revenue administered by DGRAD

Forecasts of these revenues are prepared by the tax collection services, and transferred to DPSB. This department is responsible to justify the amounts included during budget meetings attended by DGRAD. The forecasts are supported by the standard forecasting tools and by the analysis sheets for each generative act that comprises all elements of calculation.

With regards to equity income, the General Secretariat of Portfolio makes realistic forecasts, through an assessment of the financial position of each State Company undergoing transformation and take into account declared (unpaid) dividends of prior financial years. These forecasts are supported by the financial statements of relevant companies, as approved before the announcement of dividends accruing to the State for 2012.

iv- Revenues from Oil Producers

This revenue category includes all tax and non-tax obligations of oil producing companies operating both on-shore and off-shore and relates to the following:

- royalties, special flat-fee tax and dividends applicable to on-shore activities;
- distributable margins, tax on corporate income and shareholdings applicable to off-shore.

Forecasts of revenues from oil producers are made on the basis of elements related to taxable production, the price of the barrel on the international market taking account discounts applicable, the exchange rate, corporate operating expenses and the tax regime of the relevant platform, as well as any terminal fees applied to the on-shore group.

b) Budget of Provinces and Decentralised Local Entities

In accordance with Article 3 of the Constitution, "the provinces and decentralised territorial entities of Democratic Republic of Congo have the legal personality and are managed by local bodies. These decentralized territorial entities comprise the city, the municipality, the sector and the chiefdom. They enjoy free administration and autonomy to manage their economic, human, financial and technical resources. "

Article 171 of the Constitution sets out the segregation between the "finances of central Government and those of provinces".

Therefore, provinces have the legal power to collect provincial taxes in order to fund their budgets. Three provincial taxes collected by DRKAT were considered in the context of this report, which are:

- roads and drainage tax;
- tax on concentrates; and
- tax on mining areas and hydrocarbon Concessions.

3.7.3 Transfers on extractive revenues

Article 175 of the Constitution stipulates that the State's budget (i.e. both Central Government and Provinces budgets), are formalised annually by an act of law. The article also stipulates that 40% of the national revenue should be allocated to the province.

Article 242 of the Mining Code provides for a sharing mechanism of mining royalties paid to the Treasury by holders of mining exploitation titles. The sharing arrangements are as follows:

- 60% of the revenue of income kept by Central Government;
- 25% of the revenue should be paid to an account designated by the Administration of the Province where the project is located; and
- 15% of the revenue should be paid to an account designated by the City or the Territory within which operation takes place.

3.8 Contribution of the extractive sector

3.8.1 Contribution to the State income⁶

Based on the report of the Congolese Central Bank for the year 2012, the major sources of the DRC State revenue are as presented below:

Resources in millions of CDF	2011	2012
Recurring revenues	2,640,652	3,498,840
Sales of goods and services	353,656	599,477
Direct taxes	1,007,894	1,295,888
Indirect taxes	1,100,109	1,414,452
Interests and dividends	11,913	11,740
Other recurring revenues	167,080	177,284
Current foreign transfers	36,539	36,539
Social Security contributions	63,806	63,806

The table below shows the contribution of the extractive sector's income to the recurring State revenues:

Year	Revenues from the extractive sector in millions of CDF (*)	Recurring revenues in millions of CDF	% of recurring revenues
2011	1,696,525	2,640,652	64,25%
2012	2,241,631	3,498,840	64,07%

(*)The income of the extractive sector includes income from mining and metallurgical activities.

3.8.2 Contribution to the GDP⁷

The following table outlines the contribution of the extractive sector revenues to GDP (at current price):

Year	Income from the extractive sector in millions of CDF (*)	GDP in millions of CDF (estimated at current price)	% of the GDP at current price
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⁶ BCC: Annual Report 2012

⁷ BCC: Annual Report 2012

Year	Income from the extractive sector in millions ofCDF (*)	GDP in millions ofCDF (estimated at current price)	% of the GDP at current price
2011	1, 696,525	14,760,487	11,49%
2012	2,241,631	17,290,149	12,96%

(*)The income of the extractive sector includes income from mining and metallurgical activities.

3.8.3 Production of the extractive sector

Despite the uncertainties that have weighed on the economies of theDRC economic partners, the mining sector, which is the main driver of economic growth in the country, remains the primary source of national wealth.

The table below summarises the production data from the extractive sector as stated by the Congolese Central Bank report:

Product*)	Unit	2011	2012
Mining production			
Copper	ton	499,198	619,301
Zinc	ton	14,758	12,235
Cobalt	ton	99,475	85,409
Fine gold	kg	286	2,546
Diamond	Thousand of carat	18,598	20,140
Cassiterite	ton	18,598	18,981
Wolframite	ton	45	8
Colombo-tantalite	ton	383	257
Oil production			
Crude oil	Thousand of barrel	8,558	8,545

Index of mining and metallurgical production (2009=100)

Copper production increased by 24.1% in 2012 compared to 2011 and amounted to 619,301 tons, hence reaching its highest level since the country's independence.

Cobalt production fell in 2012 to 85,409 tons against 99,475 tons in 2011, which represents a decrease of 14.1%. This was caused by the downward trend of cobalt prices as a result of the downturn in demand on the global market.

Diamond production increased by 8.3% in 2012 with the output reaching 20,140 thousand carats against 18,598 thousand in 2011. We highlight that more than 85% of diamond production is generated by artisanal production.

Oil production recorded a slight decline in 2012 with production falling to 8,545.5 thousand barrels from 8,557.9 thousand in 2011, which represents a decrease of 0.1%.

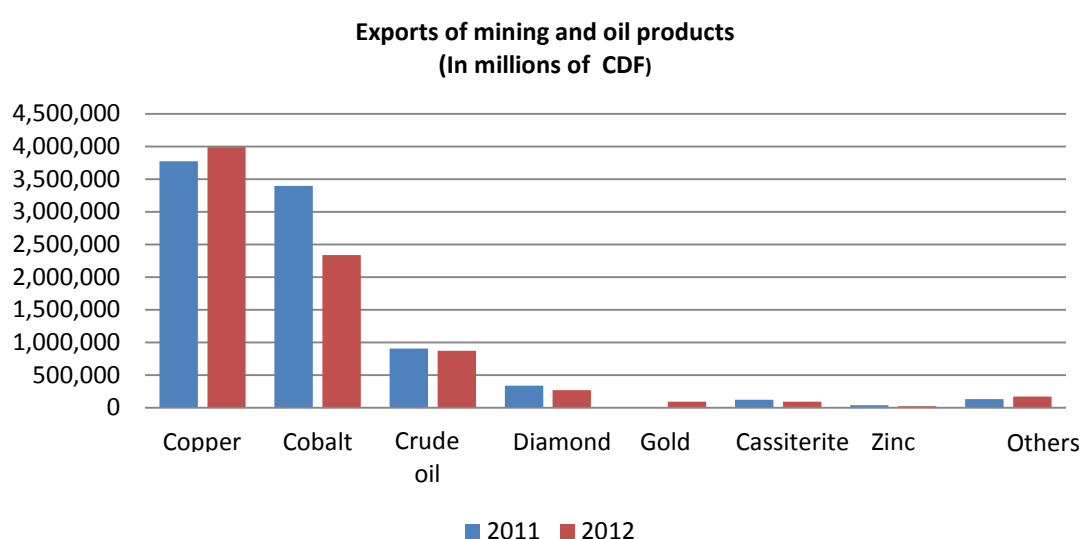
3.8.4 Exports of mining and hydrocarbons products⁸

Mining and hydrocarbons exports have contributed to the total export revenue of the DRC by 88% and 11% respectively, as shown in the following table:

Exports in millions of CDF	2011	%	2012	%
Mining Products	7 679 153	88%	6 875 987	88%
Copper	3 772 693	43%	3 989 901	51%

⁸ BCC: Annual Report 2012

Exports in millions of CDF	2011	%	2012	%
Mining Products	7 679 153	88%	6 875 987	88%
Cobalt	3 395 224	39%	2 338 456	30%
Diamond	335 241	4%	269 743	3%
Cassiterite	123 632	1%	90 737	1%
Zinc	38 182	0%	21 864	0%
Gold	9 256	0%	93 865	1%
Others	4 925	0%	71 421	1%
Oil products	903 941	10%	870 129	11%
Crude oil	903 941	10%	870 129	11%
Other products	125 156	1%	99 876	1%
Total exports income	8 708 249		7 845 992	



Export of goods have decreased by 9.9% in 2012, due to the reduction in mining and hydrocarbons exports by 9.8% as a result of the worldwide economic downturn.

3.8.5 Contribution to job creation

Based on the data provided by the National Employment Office, the mining sector employed 23.81% of the Congolese workforce in 2012. The following table shows the breakdown between local and foreign workers:

	Domestic workers	Foreign workers	Total
All sectors (public and private)	329,895	30,568	360,463
Extractive sector	77,709	8,105	85,814
Contribution of the extractive sector (%)	23,56%	26,51%	23,81%

3.9 Audit practices in DRC

3.9.1 Companies

a) State companies

In accordance with Article 15 of Act No. 08/009 of 7 July 2008 which sets out the general provisions applicable to public institutions, "Auditors are appointed by Decree of the Prime Minister for a non-renewable term of five years, following deliberation of the Council of Ministers of a proposal made by the Minister in charge of the related sector."

The same Article stipulates that "the Board of Auditors ensures the monitoring of financial operations of the public institution. The Board has two members coming from different professional institutes and must have a proven track record of technical and professional knowledge".

According to Article 2 of Act No 08/010 of 7 July 2008, which defines the rules for the organisation and management of the State portfolio, a State company is defined as "any company within the portfolio of the State in which the State or any other legal entity of public law holds all or the majority of the share capital."

b) Private companies

All companies other than State companies are subject to common law rules, including joint ventures.

According to Article 702 of the OHADA Uniform Act , private companies which do not issue shares to the public must appoint an auditor and an alternate auditor. Private companies which issue their capital to the public must appoint a minimum number of two auditors and two alternate auditors.

In the case of limited liability companies, Article 376 of the OHADA Uniform Act requires the appointment of an auditor, where the share capital or turnover / number of permanent staff exceed certain thresholds.

3.9.2 Financial authorities

a) The court of auditors

According to Article 180 of the Constitution "the Court of auditors reviews the State's financial reports and assets as well as accounts of provinces, decentralised entities and public agencies. It should prepare an annual report for which is submitted to the President of the Republic, the Parliament and the Government. The report is published in the Official Journal."

The composition, organisation and operations of the Court of Auditors is governed by Ordinance-Law 87-005 of 6 February 1987.

Article 21 of this law states that "the Court of Auditors has a general and permanent right of control over the management of public finances and properties as well as the management of all public institutions defined in Article 3 of the same Ordinance-Law. Its role includes the following:

- review of the general account of the Treasury;
- review of accounts maintained by public accountants; and
- monitoring and auditing the management and accounts of public institutions".

Article 25 of the same law provides that the Court of Auditors verifies whether revenue due to the State are paid regularly to the Treasury.

According to Article 33, the Court of Auditors prepares an annual report on the management of public finances and goods for the President of the Republic and the Legislative Council.

However, the Court of Auditors has been undergoing restructuring and is not therefore able to exercise its functions properly. This situation is documented in the minutes of the Executive Committee.

The Executive Committee has therefore decided to assign the task of certifying Declaration Forms to the General Inspectorate of Finances.

b) The General Inspectorate of Finance (IGF)

The IGF is governed by Ordinance No. 87-323 of 15 septembre 1987, as amended and supplemented by Ordinance No. 91-018 of 6 March 1991 and Decree No. 034-B / 2003 of 18 March 2003.

The IGF's mandate is to monitor, verify and cross-check, all financial transactions of the State, decentralised administrative entities, public institutions, para-statal bodies as well as any other agencies or companies receiving State funding, or funding from decentralised administrative entities and public institutions and para-statal bodies in any form, including in the form of equity, subsidies, loans, advances or guarantees.

IGF has been commissioned by the MSG to certify the Declaration Forms of financial authorities.

4. DETERMINATION OF THE EITI SCOPE

4.1. Analysis of materiality

4.1.1. Selection of oil companies

All oil companies undertaking operation, exploration or which are in partnership arrangements have been disclosed to us by the General Secretariat of the Ministry of Hydrocarbons. They have been included in the reconciliation scope. Regardless of their materiality threshold. On this basis, 25 companies have been retained in the scope as presented in Section 5.3.1.

4.1.2. Selection of mining companies

We have compiled the revenues from the mining sector by company and by income range in order to enable the analysis of materiality on the basis of revenue mapping, as summarised in the table below for year 2012:

Revenu Range	2012 revenues in USD '000	Number of companies	% per range	% Cumulated
> 50 million USD	695,178	5	65.41%	65.41%
> 10 million USD but < 50 million USD	214,066	9	20.14%	85.55%
> 5 million USD but < 10 million USD	71,596	10	6.74%	92.29%
> 2 million USD but < 5 million USD	45,769	14	4.31%	96.60%
> 1 million USD but < 2 million USD	14,674	10	1.38%	97.98%
> 0.5 million USD but < 1 million USD	10,212	14	0.96%	98.94%
<0.5 million USD	11,283	145	1.06%	100.00%
Total	1 062 778	207	100%	

The analysis of the above table shows that the retention in the scope of extractive companies whose contribution exceeds USD 0.5 million will achieve a coverage rate of 98.94%. The combined contribution of companies which have individually paid less than USD 0.5 million (145 companies) is not material and represents only 1.06% of the total revenues generated from all mining companies.

Based on the results of this analysis, the Executive Committee has decided to include in the reconciliation scope all mining companies whose total payment exceeds USD 0.5 million as declared by the Financial Authorities. On this basis, 62 companies were retained in the reconciliation scope jointly, they contributed to 98.94% of the total payment flows reported by the Government Entities.

In relation to State companies, MSG decided to include all of them in the reconciliation scope regardless of whether or not their disclosures were below the materiality threshold. The position of the State's shareholding in the mining sector as at 31 October 2013 was as follows:

Company	%	Activity
GEKANINES	100	EXPLORATION, MINERAL EXTRACTION AND METALLURGICAL ACTIVITIES
SODIMICO	100	EXPLORATION, MINERAL EXTRACTION AND METALLURGICAL ACTIVITIES
SOKIMO	100	EXPLORATION, MINERAL EXTRACTION AND GOLD PRODUCTION
SCMK/Mn	100	EXPLORATION, MINERAL EXTRACTION AND PRODUCTION
SAKIMA	99	EXTRACTION OF MINERALS
COMINIÈRE	90	EXTRACTION OF MINERALS TIN
MIBA	80	EXTRACTION OF MINERALS AND DIAMOND PRODUCTION
SACIM	50	EXTRACTION OF MINERALS AND DIAMOND PRODUCTION

Source : General information review of the State portfolio

MSG has also opted to retain in the scope all companies in Joint Venture with State owned companies even in case where the disclosures of some of them are below the materiality threshold.

Finally, to ensure comparability between reconciled revenues of each of the financial years 2011 and 2012, the MSG has decided to systematically retain in the scope of 2012 all companies that were included in the 2011 reconciliation scope regardless of whether or not their statements meet the materiality threshold.

Based on these last three specific criteria adopted by MSG, 31 companies were added to the reconciliation scope, with an additional total amount of payments of USD 3.5 million, hence bringing the total number of companies retained in the scope of reconciliation to 93 and the coverage rate of the payment flows reported by the financial authorities of the State to 99.27%. Details of these companies is presented in Section 5.3.2.

4.1.3. Selection of payment flows

In order to identify significant payment flows, we have analysed materiality on the basis of the following categories of flows:

❖ Specific payments to the extractive sector

All specific payments identified as part of the extractive industry were selected in the scope of reconciliation without applying a materiality threshold.

The payments were identified based on the analysis of regulations governing mining and the taxes payable to the Financial Authorities.

❖ Taxes of Common Law

All taxes which resulted in payments have been included in the reconciliation scope without applying a materiality threshold.

❖ Social payments

Voluntary Contributions for social projects: These cover all voluntary contributions made in kind or in cash by extractive companies to support local development. They include support to infrastructure in areas such as health, schools, roads, farming and support to agricultural activities.

The decision was made to include all social payments made by extractive companies regardless of their importance.

Non-voluntary Contributions for social projects

Payments taking the form of projects will be reported by extractive companies on the basis of payments made as disclosed in their accounts.

❖ Sub-national transfers

The analysis of the terms of transfer of Mining Royalties shows that the distribution criteria have not been respected.

MSG has decided for a reconciliation to take place of sub-national transfers of Mining Royalties between the Ministry of Finance and DRKAT in the 2012 EITI report.

❖ Special considerations for State companies and joint ventures

State companies

State companies identified in the extractive sector are subject to two types of disclosures:

- Disclosures of receipts in their capacity of Financial Authorities; and

- Disclosures of payments, in their capacity of extractive companies.

Under Article 2 of Law No. 08/010 of 7 July 2008 which sets the rules for the organisation and management of the State portfolio, a State company is defined as "any company in the State portfolio in which the State or any other Public legal entities hold all or the majority of the share capital".

The same article defines a Portfolio Company of the State as "any company in which the State or any other public entity owns the entire share capital or a shareholding."

According to the 2012 EITI Requirements, State companies are those which are within the State portfolio. This definition allows the expansion of the scope by capturing any company in which the State (or any other Public legal entity) holds shares regardless of the percentage of the shareholding.

A strict interpretation of Article 2 mentioned above limits the scope to direct shareholdings only, hence excludes indirect shareholdings.

Based on this definition the subsidiaries of the Companies in the State Portfolio are not considered as State companies because they do not fulfill the conditions of the aforementioned Article 2. In fact, the subsidiaries of Companies in the State Portfolio:

- do not have a direct State shareholding; and
- do not have a direct interest of a public legal entity.

At this level Companies in the State Portfolio are not legal entities of public law and therefore their shareholding interest cannot be taken into account in the definition. Indeed, according to Article 4 of Act No. 08/007 of 7 July 2008 setting out the general provisions on the transfer of State companies, these companies are subject to the Common Law system.

Article 1 of the Uniform Act on the Law of Commercial Companies and Economic Interest Groups also includes Companies in the State Portfolio in the category of Private Legal Persons by stipulating that any commercial company, including the ones in which a State or a legal entity of public law is a partner, whose registered office is located in the territory (of the DRC) is subject to commercial regulations.

The practical consequences of the above for the EITI Requirement are as follows:

- Companies in the State Portfolio can be State Companies if the State or any other public legal entity holds all or a majority of its share capital. In this case it will be treated as a Government Entity collecting tax on behalf of the State. According to the 2012 EITI Requirements, the concept of State company has been extended to all Companies in the State Portfolio which therefore capture all types of tax collections made by these entities; and
- Subsidiaries of Companies in the State Portfolio, which are excluded from the definition of State companies, cannot be considered as tax collecting Financial Authorities.

Joint-Ventures

According to the 2012 EITI Repository, joint ventures are companies created in venture with a State Company as defined in the previous paragraph.

❖ The special case of the financial flows of SICOMINES

The Sino-Congolese des Mines (SICOMINES) is a cooperation project between the DRC Government represented by Gécamines on one hand, and on the other hand China represented by a consortium of Chinese companies, financed by EXIM BANK, through the companies CREC and SINHOHYDRO.

SICOMINES was incorporated in September 2008. 32% of the share capital is owned by Gecamines and 68% by the Consortium of Chinese companies.

The cooperation focuses on two projects: the building of infrastructures in the DRC and the development of a mining project.

Under the cooperation agreement, the Chinese consortium provides loans to SICOMINES for both the infrastructure project (max USD 3 billion) and the mining project (approximately USD 3.2 billion).

Repayment of the loans for the infrastructure and the mining investment will be made on the future earnings of the SICOMINES. Up until the end of the loan repayments, SICOMINES will benefit from complete tax exemption. The profits of SICOMINES will be allocated on a priority scale first to the repayment of urgent infrastructures, then to the repayment of the mining investment and at last to the repayment of other infrastructures.

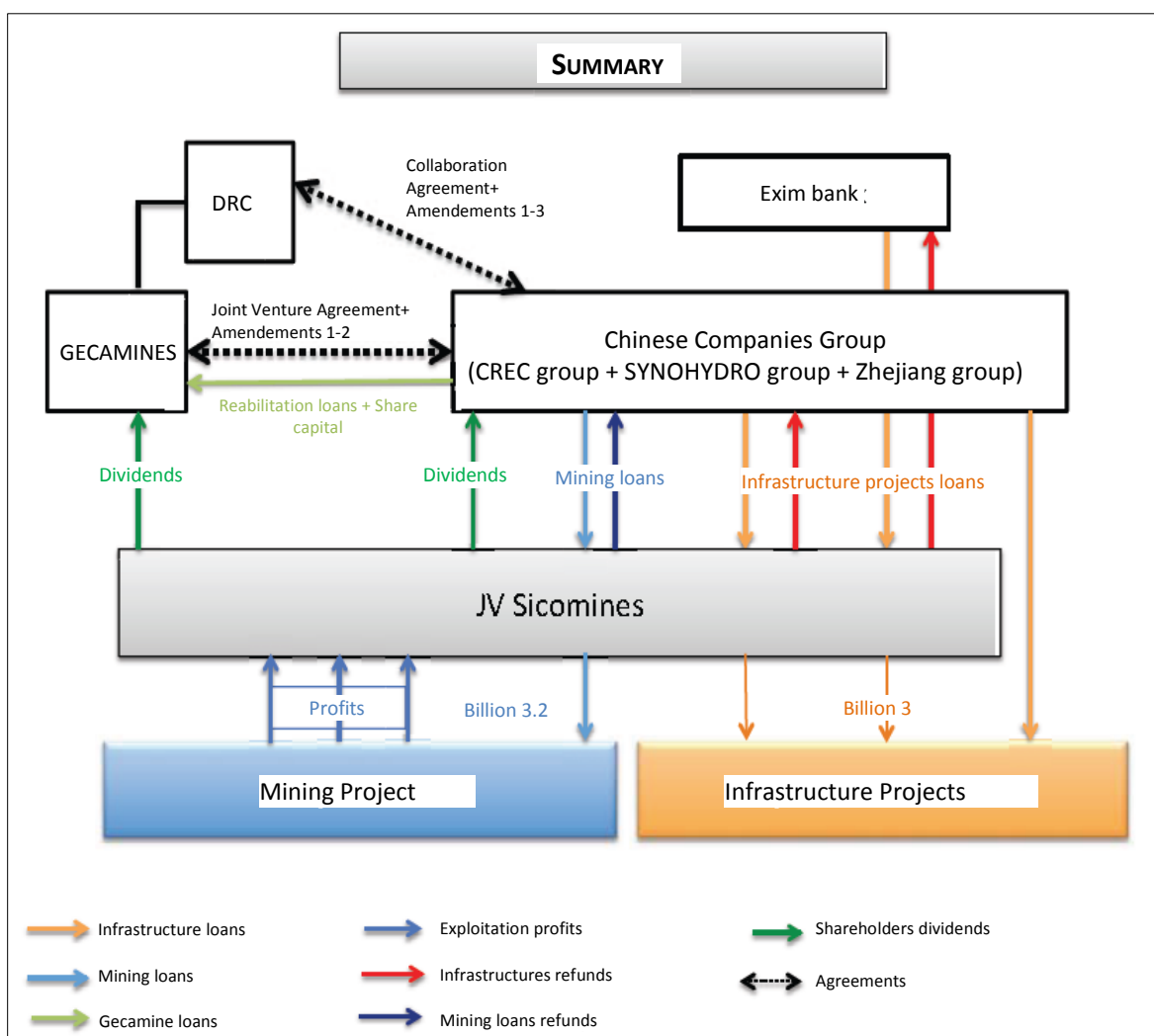
The mining project targets the operation by SICOMINES of the deposits of Dikuluwe, Junction Dima, Mashamba West Cuvette, Cuvette Dima Mashamba and Synclinal Dik, Colline D7, which relate to Operating Permits 9681 and 9682, all located in the Territory of Mutshatsha in the Kolwezi District located in the Katanga Province.

Financial flows of SICOMINES for the fiscal year 2012 are therefore expected to include:

- loans received from financial entities (Exim Bank and / or Consortium) for the mining investment;
- loans received from financial entities (Exim Bank and / or Consortium) for the infrastructure projects;
- disbursements to contractors implementing the works for the mining project; and
- disbursements to contractors carrying out the infrastructure works.

These four streams will be captured in a form (including a statement for each stream) specifically designed for SICOMINES.

The following diagram presents the financial flows and the contractual relations stemming from the cooperation agreement:



Source : Technical proposals, Carter Center, Stakeholders Conference Lubumbashi, 27 august 2013 (amended version 13 november 2013)

❖ Production et exports

The MSG has decided to include the flows and volumes of production and exports in the 2012 reference as follows:

- the volumes and values of production will not be subject to reconciliation; and
- the volumes and values of exports will be reported by each of the extractive companies as well as the Ministry of Mining or the General Secretariat of hydrocarbons respectively for the Mining sector and the Oil Sector. The data collected will be reconciled.

❖ Employment in the extractive sector

In terms of the employment data for the Extractive Sector, MSG has decided that headcounts of mining companies should be disclosed. Total headcount figures should be broken down between local employees and expatriates.

For the purpose of completeness, extractive companies were requested to provide the same information for their subcontractors. The data collected will enable to form a global view on the employment situation in the sector.

We have examined the possibility of reconciling the employment data provided by companies with the data available from the National Employment Office (NEO). However we found out that this will

not be possible given that NEO does not have a record of the names of subcontractors. At this stage, the names of subcontractors are only available from extractive companies.

MSG has therefore opted for a unilateral declaration of this data by extractive companies.

❖ Other material payment flows

To avoid any material omissions, it was agreed to add a line for "Other material payments" in the reporting template to be used by extractive companies. This would prevent reporting of payment flows that may have not been identified in our scoping study from being omitted in the reporting templates.

We define in the table below the different payment streams identified during our scoping work and which have been included in the 2012 EITI reconciliation scope.

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
1	Assessment Notice (AMR) (A and B)	DGI				<p>Article 58 of the Tax Code stipulates that taxes, tax surcharges, and other fees set out by the tax authorities are collected by an Assessment Notice.</p> <p>Companies in the DRC must make declarations of taxes payable. Penalties and fines are imposed if errors are subsequently found in the statements, or in the event of late payments.</p> <p>The documentation for these fines are called AMR (Avis de Mise en Recouvrement).</p> <p>In the case of DGI, 50% of the value of fines / penalties (AMR A) is payable to the Treasury and the other 50% is payable in an account of DGI (AMR B).</p> <ul style="list-style-type: none"> – AMR A includes the amended income tax amounts and 50% of penalties / fines submitted to the Treasury. – AMR B only includes the residual 50% relating fines or penalties only held by DGI.
2	Corporate Tax (IBP)	DGI				<p>Corporate tax (IBP) is chargeable on profits arising from professional income of commercial, industrial, agricultural, craft and real estate. Corporate tax is chargeable on profits realised during the year (including donations received and any advantages granted to non-active partners in companies other than stock).</p> <p>The rate of IBP is as follows:</p> <p>Common law:</p> <ul style="list-style-type: none"> - Common Law: 40% of reported profit for all companies; - Mining companies: 30% of reported earnings for mining companies (Article 247 of the Mining Code); - 1/1000 of reported turnover when a loss is realised or when the net profit is likely to

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>result in a lower amount.</p> <p>Recovery of tax benefits and profits are realised by the way of installments or withholding tax.</p> <p>In accordance with Article 247 of the Mining Code and Article 2 of Law No. 006/03 of 13 March 2003, mining companies must make two instalments, each representing 40% of the taxes declared in the previous year. Both payments are deductible from the tax payable by the taxpayer for the tax year, the balance of the tax to be paid at the time of the declaration of the IBP statement.</p> <p>Nevertheless, there are no advance payments on professional contribution. BIC does not apply to holders of mining titles. However, they have the obligation to collect the withholding BIC and repay DGI. (See N° 3 below).</p> <p>The oil sector is governed by the Conventional Plan. According to this plan, oil companies with offshore operations (Convention of 9 August 1969) pay 40% IBP to the State, net of participation (20%) and other deductible business expenses.</p>
3	BIC Withholding (PBIC)	DGI				<p>BIC withholding tax is set out by Law No. 006/03 of 13 March 2003. It relates to the recovery of income tax owed by small and micro enterprises.</p> <p>Withholding tax on profits is due by taxpayers other than those liable for instalments for import and export, on sales by wholesalers and at the time payment of bills for services and construction.</p> <p>Withholding taxes are withheld or collected by:</p> <ul style="list-style-type: none"> - the Office of Customs and Excise, imports and exports; - manufacturers and wholesale traders for sales transactions; - individuals who pay for the provision of services; and - owners, for actual work performed.

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>The rate of BIC Withholding rate is 2% of the sales value.</p> <p>Mining and oil companies have the obligation to collect withholding taxes in respect of taxable transactions and to repay DGI.</p>
4	Advance tax payments	DGI				<p>These are amounts paid in advance by some mining companies in 2011 on taxes for future fiscal years. These advances are not traditionally imposed by DGI and were perceived in exceptional cases.</p> <p>Mining companies made further advances in 2012 and these will therefore be taken into account in the 2012 reconciliation scope.</p>
5	Special Fixed-Rate Tax	DGI				<p>This tax is stipulated in the hydrocarbon sector Agreement of 11 August 1969 and relates to onshore operations.</p> <p>Under this regime, oil companies pay the State a fixed special of 40% tax on net income after deducting operating costs incurred. This is payable in monthly advances 20% of the sales realised.</p>
6	Payroll Tax (IPR)	DGI				<p>Payroll Tax (IPR) is foreseen by Article 27 of the Tax Code. It is liable on the remuneration of all persons paid by a third party, without being bound by a contract of businesses, including beneficiaries of pensions, salaries of active members of a company and officers of public companies. They make monthly declarations and payments. Even if the remuneration is not paid, IPR is withheld at source by the employer.</p> <p>For the mining sector, the tax provisions are set out in Article 244 of the Mining Code, which stipulates that “the mining company is liable to contribute towards the professional education of its employees.”</p> <p>For the hydrocarbon sector, common law provisions are applicable except in cases of explicit exemptions conferred by the Agreements or Production Sharing Contracts.</p>

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
7	Special Payroll Tax on the remuneration of expatriates (IER)	DGI				<p>Special Payroll Tax on the remuneration expatriates (IER) is stipulated by : Ordinance-Law No. 69-007 of 10 February 1969 as amended by:</p> <ul style="list-style-type: none"> - Ordinance n°76/072 of 26 March 1976 ; - Ordinance-Law n°81-009 of 27 March 1981 ; and - Law n°005/2003 of 13 March 2003. <p>IER is based on the amount of the remuneration paid by each employer for its expatriate staff, usually at a rate of 25%.</p> <p>Article 260 of the Mining Code introduced a preferential regime for mining companies which consists of:</p> <ul style="list-style-type: none"> - reducing the rate of IER to 10%; and - the deduction of IER from the amount chargeable to tax. <p>For the hydrocarbon sector, common law provisions are applicable unless otherwise provided by the Agreements or Production Sharing Contracts.</p> <p>IER is paid monthly and follows the same conditions and deadlines as IPR.</p>
8	Tax on disposals (IM)	DGI				<p>Tax on disposals is foreseen in Article 13 of the Tax Code and relates to income derived from asset disposal in the Democratic Republic of Congo (domestic or foreign origin, but invested in the DRC). This article also sets out income which can be subject to tax upon disposal:</p> <ol style="list-style-type: none"> 1. Dividends and income from non-active shares in associated companies other than per share; Dividends and other distributions (for mining) 2. Interests on bonds and interests on capital borrowed for business purposes; (for mining, exemption from this tax on interest from foreign source of foreign

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>capital);</p> <p>3. Directors' fees; and</p> <p>4. Net royalties.</p> <p>The rate of Tax on disposals is fixed by Article 26 of the Tax Code at 20%.</p> <p>Article 216 of the Mining Code states that mining companies are:</p> <ul style="list-style-type: none"> - exempt from IM for interest paid by the holder with regards to loans denominated in foreign currency abroad; and - benefit from a reduced rate of IM at 10% on dividends and other distributions paid by the holder to its shareholders. <p>For the hydrocarbon sector, common law provisions are applicable unless otherwise stipulated in the Agreements or Production Sharing Contracts.</p>
9	Domestic Turnover Tax (ICAI)	DGI				<p>It is a consumption tax on the sale of products manufactured and placed on the local market, all types of services and constructions. The holder of a mining right is liable to turnover tax on the sales and services rendered in the country. Sales of products to a processing entity located in the country are exempted.</p> <p>Tax basis and rate.</p> <p>Tax rate (for mining)</p> <p>a) ICA on Services: 18% when the permit holder is also the beneficiary of the service. 5% when the permit holder pays a third party not connected with the company.</p> <p>b) ICA on Sales: 3% when the permit holder acquires a property directly linked with the mine; 10% when the permit holder sells to a company engaged in processing operations.</p> <p>For the oil sector, companies benefit from exemption on ICAI.</p> <p>For Production Sharing Contracts, common law is applicable unless specifically</p>

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>exempt by CPP.</p> <p>Since 1 January 2012, ICA has been replaced by Value Added Tax.</p>
10	Value Added Tax (VAT)	DGI/DGDA				<p>VAT was introduced by Ordinance-Law No. 10/001 of 20 August 2010 and its implementation came into force on 1 January 2012.</p> <p>VAT is a consumption tax calculated on sales and collected on behalf of the State. VAT is borne by the final consumer.</p> <p>VAT is paid to other parties in the following circumstances:</p> <ul style="list-style-type: none"> - on purchases from the local market, in which case VAT is paid to other taxable persons; and - on imports: in this case it paid directly to the Directorate General of Customs. <p>VAT paid is recoverable under some conditions and could therefore be offset from the VAT collected on sales.</p> <p>VAT rate is chargeable at 16% except for exports where the sales are not taxable.</p> <p>In accordance with Article 15 of Ordinance-Law No. 10/001, imports and acquisition of equipment, materials, chemical agents and products intended exclusively for prospecting, exploration and mining and oil exploration are exempt from Value Added Tax.</p> <p>For the oil sector, the imposition of VAT is the same as those of ICAI.</p> <p>VAT can be paid at several Government Agencies:</p> <ol style="list-style-type: none"> i. at DGDA for imports; ii. to local suppliers for purchases on the local market; and iii. at DGI and monthly basis when the output VAT exceeds input VAT in (i) and (ii) above.

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>- VAT deducted as mentioned in (i) and (ii) above, may also be refunded.</p> <p>The reconciliation of VAT can only be done when it is received directly by a Government Agency. However, with regards to VAT paid in (ii) above, i.e. when paid to several local suppliers, it is not possible for us to identify such payments.</p> <p>We also examined the option of obtaining data on VAT only for those payments made to DGDA, DGI as well as refunds to DGI.</p> <p>This option has the advantage of allowing the reconciliation of taxes paid directly to Government Agencies but omits taxes paid to local suppliers. This method is biased because, if a mining company has only purchases in the local market and for which it received a refund, the reconciliation will only show the refunds or negative cash flows. This would distort the financial flows significantly and does not reflect actual flows.</p> <p>Given the fact that Value Added Tax cannot be reconciled, we suggest to exclude from the scope.</p> <p>Additionally, the EITI Source Book (page 32) recommends the exclusion of taxes on consumption and explicitly cites Value Added Tax as an example.</p>
11	Mining Entry Rights	DGDA				<p>Mining Entry Rights are applicable to companies operating in the mining sector and are set out in Article 232 of the Mining Code.</p> <p>These are fees payable for all goods and products strictly intended to mining sector and which have been imported by a licensed mining company, its subsidiaries and subcontractors.</p> <p>The tax is based on the CIF value of the items imported.</p> <p>Mining Entry Rights rates vary depending on the mining phase. At the exploration phase, the rate is 2% but when the company reaches the exploitation phase, the rate is increased to 5%.</p>

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>With regards to consumables and inputs including petroleum products, the rate is 3% during both phases.</p> <p>The Mining Entry Rights include:</p> <ul style="list-style-type: none"> i. Customs Duties on import (DDI); ii. Import Duties on consumption (DCI); iii. Export services (FSR) iv. Royalty compensations(RRM)
12	Export services (FSR)	DGDA				<p>These are the fees paid by mining companies in connection with exports that amounted to 1% of their net market value. These are divided between services specified by law.</p>
13	Consumption import duties *	DGDA				<p>These are the Excise Duties which affect certain goods import products such as alcoholic beverages, tobacco, perfumes and used vehicles.</p> <p>(For the Mining Sector these rights are usually included in import duties).</p> <p>In the 2012 repository, this revenue stream has been included in import customs duties.</p>
14	Penalties paid to the Treasury	DGDA				<p>Penalties and fines are imposed if errors are found in the declaration or in the case of late payments. In the case of DGDA, 40% of the fines / penalties collected are transferred to the Treasury.</p>
15	Penalties paid to DGDA	DGDA				<p>Penalties and fines are imposed if errors are found in the declaration or in the case of late payments. In the case of DGDA, 60% of the fines / penalties collected are transferred to the Treasury.</p>

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
16	Administrative Royalties	DGDA				This is a fee paid to Customs at the time of importing goods by beneficial owners of a mining agreement.
17	Explosives deposit accreditation *	DGRAD				Fees paid for storage of explosives. , This revenue stream has been excluded from the 2012 the scope.
18	Export authorisation of rough minerals *	DGRAD				Fees paid on exports of rough minerals.
19	Other expenses for the payment of bonuses	DGRAD				This flow relates exclusively to the oil sector and includes administrative costs paid in addition to the payment of bonuses.
20	Signature or Production Bonuses (including production of the ten millionth barrels Bonus)	DGRAD				Signature or Production Bonuses are premiums payable to the State, when signing a contract, and / or when the exploitation rate reaches certain thresholds. The amounts and terms of payment of signature or production bonuses are defined by the oil agreements or the Mining Code.
21	Commercial Discovery Bonus	DGRAD				These bonuses are paid to the State following the commercial discovery of ????
22	Bonus Exploration Permit / Bonus Renewal of exploration permits / Bonus Exploitation Licence / Concession renewal Bonus	DGRAD				These bonuses are paid to the State, for grants, renewal of exploration permits, the granting of the Exploitation Licence and renewal of the Concession respectively.
23	Dividends paid to the State	DGRAD				Dividends paid to the State are earnings on capital, paid to the State, as a shareholder of a public or private enterprise. The amount of dividends paid to the State is based on the shares or units held. The

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						amounts and terms of the dividend payments are declared by the Company's Board of Directors.
24	Annual Surface fees perplot	DGRAD				<p>Annual surface fees in the Mining Sector is provided by Article 199 of the Mining Code and Articles 395-398 of the Mining Regulations.</p> <p>Annual surface fees are annual payments made by holders of mining titles and quarries. This duty is owed by any holder of a mining right (PR, PE, PER and PEPM) and / or a quarry (ARPC and AECF). The applicable rates depend on the nature of the mining title and the validity period of the license).</p> <p>For the oil sector, surface fees were introduced at the Production Sharing Contracts.</p>
25	Distributable margin (Profit-Oil – government acting as public authority)	DGRAD				The distributable margin is the net income realised after deducting depreciation, operating expenses, and statistical tax. The rate of distributable margin attributable to the State is 40%.
26	Interest (profit oil - government acting as partner)	DGRAD				Participation is the distributable margin attributable to the State, as a partner in oil projects. The rate of participation is 20% (percentage of State's participation) of 60% of the remaining distributable margin after allocation of distributable margin of the State (as mentioned above). The amounts and the terms of the Participation payments are defined by Petroleum Agreements.
27	Penalties paid to DGRAD	DGRAD				Penalties and fines are imposed if errors are found in the declaration or in the case of late payments. In the case of DGRAD, 40% of the value of fines / penalties are kept by the DGRAD.
28	Penalties paid to the Treasury	DGRAD				Penalties and fines are imposed if errors are found in the declaration or in the case of late payments. In the case of DGRAD, 60% of the value of fines / penalties are paid to the Treasury.

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
29	Mining Royalties	DGRAD				<p>Mining Royalty is governed by Articles 240, 241 and 242 of the Mining Code.</p> <p>This fee is calculated based on the value of sales, net of transportation costs, analytical costs relating to quality control of the merchant product to sales, insurance and marketing costs, etc. (Art. 240 of the Mining Code).</p> <p>This fee is shared among the State, the Province and Territories.</p> <p>The rate of the mining fee varies depending on the nature of the mineral substances: 0.5% for iron and 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 listed; 0% for the current use of metal construction.</p>
30	Oil Royalties	DGRAD				Royalties are paid by oil companies to the State in proportion with the revenue generated. The amounts and terms of royalty payments are defined by oil agreements.
31	Statistical tax	DGRAD				Statistical tax is based on the value of the barrels exported. The rate of statistical tax is 1% of the FOB value of the oil exported.
32	Compensation tax	DGRAD				The compensation tax is an excise paid directly to the province, based on the professional valuation of precious materials. The rate of the compensation tax is 1.25%. The amounts and terms of payment of compensation tax are defined by the Mining Code and Regulations. This tax is applicable to the authorised trading justifying its exclusion from the 2012 EITI Repository.
33	Capital gains tax (on disposals of participation interests)					<p>A disposal of interest is a legal operation resulting in a transfer between the parties or any other entity, other than a part of or all of the rights and obligations under the contract.</p> <p>For the Mining Sector, the capital gains realised on interest transfer operations are integrated into the base of the professional contribution on profits and are therefore not</p>

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<p>taxed separately.</p> <p>For the Oil Sector, capital gains tax is applicable on profits realised upon disposals at the rates stipulated in the Agreement / Sharing Contract.</p>
34	Disposal of assets	EPE				Amounts received by public companies in exchange for the disposal of its assets on intangible or tangible assets.
35	Dividends paid to the Public Entities	EPE				Dividends paid to public entities are earnings paid to Government entities as shareholders in private companies. Dividends paid to public entities do not contribute directly to the State's budget; they remain part of the public entities' income.
36	Farm-out agreement and/or mensually pension	EPE				A contract for a definite or indefinite period, without the right to sub-lease of all or part of the rights attached to a mining right or quarry authorisation. A fee is agreed between the lessor and the farmee.
37	Key money paid to the Public Entities/ Transfer Bonuses	EPE				<p>Key money paid to Public entities are concession fees relating to exploration or exploitation permits paid by private companies to public companies which hold the concession rights.</p> <p>Key money paid to the Public entities do not directly contribute to the State's budget. They remain part of the income generated by these public companies (for example: GECAMINES). The amount and terms of payment are defined in the mining contracts.</p>
38	Royalties paid to Public Mining Entities.	EPE				Payments for mining production are defined by contracts between the parties. The amount can be calculated on the value of sales (for example: Anglo Gold Mining Kilo Sarl Agreement), or an additional fee for additional reserves (Tenke Fungurume). This is not strictly a royalty payment but has been associated to that definition for the purpose of this EITI Report.

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
39	Rents and Services	EPE				These are equipment rentals and other benefits received by public companies.
40	Options fees	EPE				These are fees paid under an options contract that gives the partner exclusive rights to prospection and research in a mining structure and at the end of which (contract) option can be exercised to exploit the deposit or not.
41	Preemptive right's waiver Fee	EPE				These are the fees collected by public enterprises in compensation for the waiver of the exercise of their pre-emptive rights.
42	Roads and draining fees	DRKAT				This is a provincial tax for the rehabilitation of urban infrastructure of roads and drainage and roads of provincial interest.
43	Concentrate tax	DRKAT				Incentive tax for the creation of local units of processing concentrates.
44	Tax on mining and hydrocarbon' concession areas.	DRKAT				<p>This tax is defined by Article 238 of the Mining Code. The tax is due from those who hold concessions granted either to the farm or exclusively for research.</p> <p>The tax is due for the whole year if taxable items exist from the month of January. No tax is due for the concessions granted after 31 January of the year.</p> <p>The holder of an Exploration Licence is liable for the tax on mining and hydrocarbon' concession areas in Congolese Francs at rates equivalent to:</p> <ul style="list-style-type: none"> – USD 0,02 per hectare for the first year, – USD 0,03 per hectare for the second year, – USD 0,035 per hectare for the third year, – USD 0,04 per hectare for the following years. <p>The holder of an Exploitation Licence is liable for the Tax on mining and hydrocarbons' concession areas in Congolese Francs at rates equivalent to:</p>

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						<ul style="list-style-type: none"> – USD 0,04 per hectare for the first year, – USD 0,06 per hectare for the second year, – USD 0,07 per hectare for the third year, – USD 0,08 per hectare for the following years.
45	Fines for non-compliance program	SGH				This is a fine to be paid by the contractor when there is non-compliance as contested by the General Secretariat of the hydrocarbons in accordance with the contract. This fine is foreseen in the CPP.
46	Renewal of exploitation licence	SGH				This is the amount paid by the contractor during the renewal of the exploitation license, it is provided in the PPC signed with the State.
47	Bank Data	SGH				It is a contribution, foreseen in the CPP, for setting up the data base for the General Secretariat of Hydrocarbons and training of staff to management of this database.
48	Contribution to the fees payable to the Association of African Countries Petroleum Producers (APPA)	SGH				This is a contribution paid by the companies to the General Secretariat of Hydrocarbons for fees payable to APPA.
49	Participation in the national reconstruction effort	SGH				This participation is foreseen by Amendment No. 8 of the Agreement of 11 August 1969 governing exploration and exploitation of hydrocarbons onshore in the DRC. Article 4 of the Convention stipulates that companies will pay to the State an amount of USD 4,000,000 in respect of participation in the national reconstruction effort.
50	Contribution to the effort for the Exploration of the Central Basin	SGH				It is a contribution, foreseen in the CPP. In fact the contractor participates in the exploration effort of the DRC's sedimentary basins during the exploration and exploitation phases.
51	Training fees	SGH				These charges are foreseen by Amendment No. 8 of the Agreement of 11 August

N°	Type of financial flows	Collector	Taxable operator			Definitions
			Oil sector	Mining in production	Mining in exploration	
						1969 governing the exploration and exploitation of onshore hydrocarbons in the DRC. Article 5 of the Agreement stipulates that companies allocate an annual tax deductible amount of USD 150,000, before, for the training of managers of public services of the State involved in the management of oil agreements.

4.1.4. Selection of the Government Agencies and the companies of the State Portfolio

Mining Sector

We compiled revenues by Government Agency reported by these agencies and the companies of the State Portfolio. The table below summarises these payments for 2012.

Government Agency	Amount declared USD'000s	% contribution to State Budget
DGDA	518 821	48.82%
DGI	251 545	23.67%
DGRAD	112 054	10.54%
Public Entity	90 205	8.49%
DRKAT	89 709	8.44%
ORIENTAL PROVINCE	118	0.01%
KASAI ORIENTAL PROVINCE	104	0.01%
Other	222	0.02%
Total	1 062 778	100%

The analysis of the table confirms the Executive Committee's proposal to maintain the same Governments Agencies retained in the 2011 scope.

Among the Provincial Revenue Directorates, only DRKAT is retained in the scope for 2012. The revenues reported by the other departments represent only 0.04% of total sector revenues.

The **Ministry of Environment, Nature Conservation and Tourism (MECN-T)** was identified as collector of environmental taxes from mining companies and was therefore included in the 2012 scope.

The Central Bank of the Democratic Republic of Congo was also selected in the 2012 scope as it was responsible for collecting Key money paid by SICOMINES and FRONTIER for USD 175 million and USD 101.500 million respectively, which is subsequently remitted to the Public Treasury.

MSG has also decided to retain all companies in the portfolio of the State which were asked to declare payments received from mining companies. These entities are listed at Section 4.4.2 of this report.

Oil Sector

Based on the scope retained for oil companies and cash flows for the year 2012, DGI, DGRAD, MECN-T and the General Secretariat of hydrocarbons (SGH) have been asked to report payments received from oil companies.

The COHYDRO which is the only company in the State's portfolio in the hydrocarbons sector, and is 100% owned by the State, has also been requested to report payments received from oil companies.

Government Agency
Tax Authority (DGI)
Revenue Department (DGRAD)
Hydrocarbon General Secretariat (SGH)
Ministry of Environment, Nature Conservation and Tourism
Companies in the State's portfolio

COHYDRO

4.2. DRC 2012 EITI Standard– Payment flows

4.2.1. Payment flows

Based on our scoping study, the payment cash flows for the 2012 reconciliation scope are as follows:

N°	Beneficiary	Type of financial flows	Oil	Mining	Declaration(R/U) (1)
1	DGI	Assessment Notice (AMR A)	✓	✓	R
2		Assessment Notice (AMR B)	✓	✓	R
3		Corporate Tax (IBP)	✓	✓	R
4		BIC Withholding (PBIC)	✓	✓	R
5		Special Fixed-Rate Tax (ISF)	✓		R
6		Payroll Tax (IPR)	✓	✓	R
7		Special Payroll Tax on expatriates remuneration (IER)	✓	✓	R
8		Tax on disposals (IM)	✓	✓	R
9		Domestic Turnover Tax (ICAI)		✓	R
10	DGDA	Mining Entry Rights (DE)		✓	R
11		Export services (SRE)		✓	R
12		Consumption import duties (DCI) (ii)		✓	R
13		Penalties paid to Treasury		✓	R
14		Penalties paid to DGDA		✓	R
15		Administrative Royalties (RA)		✓	R
16	DGRAD	Other costs associated with payment of bonuses	✓		R
17		Signature bonuses	✓		R
18		Production Bonuses	✓		R
19		Production Bonuses of ten millionths barrels	✓		R
20		Commercial Discovery Bonus	✓		R
21		Exploration permit bonuses	✓		R
22		Exploration Licence Renewal Bonus	✓		R
23		Exploration Licence Bonus	✓		R
24		Concession Renewal Bonus	✓		R
25		Dividends paid to the State	✓	✓	R
26		Key money paid to the State		✓	R

N°	Beneficiary	Type of financial flows	Oil	Mining	Declaration(R/U) (i)
27		Sales of State's shares		✓	R
28		Annual Surface fees perplot	✓	✓	R
29		Marge distribuable (Profit-Oil Etat Puissance Publique)	✓		R
30		Participation (Profit-Oil Etat associé)	✓		R
31		Penalties paid to DGRAD		✓	R
32		Penalties paid to Treasury		✓	R
33		Mining Royalties (RM)		✓	R
34		Royalties	✓	✓	R
35		Statistical tax (TS)	✓		R
36		Taxes on capital gains of teh total disposals participation interest	✓		R
37		Export authorisation of crude minerals		✓	R
38	Public Entities	Disposal of assets (iv)	✓	✓	R
39		Dividends paid to the Public Entities (iv)	✓	✓	R
40		Farm-out agreement and/or mensually pension		✓	R
41		Key money paid to the Public Entities/ Transfer Bonuses		✓	R
42		Royalties paid to the Public Mining Entities		✓	R
43		Services		✓	R
44		Options fees		✓	R
45		Preemptive right's waiver Fee		✓	R
46	DRKAT	Roads and draining fees		✓	R
47		Concentrate tax		✓	R
48		Tax on mining and hydrocarbon' concession areas		✓	R
49	SGH	Fines for non-compliance program	✓		R
50		Exploitation permit Renewal	✓		R
51		Databank	✓		R
52		APPA	✓		R
53		Participation in the national reconstruction effort	✓		R
54		Contribution à l'effort pour l'exploration de la Cuvette Centrale (iv)	✓		R
55		Training charges (iv)	✓		R

N°	Beneficiary	Type of financial flows	Oil	Mining	Declaration(R/U) (i)
56	ECN-T	Monitoring of the implementation of PAR, PGE and Environmental audit	✓	✓	R
57		Social actions (iii)	✓	✓	U
58		Other significant payments	✓	✓	

(i) R: Reciprocal Déclaration/U: Unilateral Declaration

(ii) At the declaration, this flow is included in the Mining Entry Rights

(iii) This flow is unilaterally declared by the extractive companies

(iv) Flow also paid to COHYDRO

4.2.2. Social Payments

Based on our scoping study, social payments are retained in the EITI report through unilateral declaration of the extractive companies.

As part of social responsibilities, mining companies could be required to participate in the development projects of municipalities in the localities where mines are being exploited. These contributions are mandatory if the commitments are included in the impact study established as part of the granting of mining rights or oil concessions.

4.2.3. Sub National Transfer

Based on our scoping study, subnational transfers under the mining royalties are retained in the 2012 EITI scope through the declarations of the Ministry of Finance and the DRKAT.

4.2.4. Quantities and values of the production

Based on the provisions of Requirement 3.5 of the EITI standard (2013), productions in value and in quantity are retained in the EITI repository through unilateral declarations of the extractive companies.

4.2.5. Quantities and values of the exports

Based on the provisions of Requirement 3.5 of the EITI standard (2013), we recommend that the exports of basic material, in quantities and in values, are reported by the extractive companies, on one hand, and by the Ministry of Mines and SGH, on the other, for the mining and oil sectors respectively.

4.2.6. Infrastructure supplies and barter agreements

According to the Requirement 4.1.d of the 2013 EITI standards, payments in kind or barter types identified during the period covered by this exercise should be included in the EITI Report.

For the particular case of SICOMINES, a special declaration with four templates was used to capture the flows received and paid.

4.2.7. Employment in the extractive sector

Based on the provisions of Requirement 3.4 of the 2013 EITI standards, it was agreed that staff employed by the mining companies are disclosed distinguishing between local employees and expatriates.

In order to have comprehensive data of the sector, it is also expected to provide the same information about sub-contractors.

4.3. DRC 2012 EITI Standards – Extractive companies

4.3.1. Hydrocarbons Sector

To determine the 2012 EITI scope of the oil sector, MSG decided to retain the whole list of oil companies operating in exploration or in partnership communicated by the General Secretariat of hydrocarbons and the only company in the State portfolio in the oil sector. These companies are presented as follows:

STATE PORTFOLIO COMPANIES		
1	LA CONGOLAISE DES HYDROCARBURES	COHYDRO
COMPANIES IN PRODUCTION		
2	PERENCO RECHERCHE ET EXPLOITATION PETROLIERE	PERENCOREP
3	LIREX	LIREX
4	MUANDA INTERNATIONAL OIL COMPANY	MIOC
5	TEIKOKU OIL	TEIKOKU
6	CHEVRON ODS	ODS
COMPANIES IN EXPLORATION		
7	TOTAL RDC	TOTAL
8	SEMLIKI OIL	SEMLIKI
9	SOCO RDC	SOCO
10	ENERGULF	ENERGULF
11	OIL OF DR CONGO	OIL OF RDC
12	CAPRIKAT CONGO	CAPRIKAT
13	FOXWELP CONGO	FOXWELP
14	ENI RD CONGO	ENI
15	SURESTREAM RDC	SURESTREAM
16	GLENCORE	GLENCORE
17	IBOS	IBOS
18	NESSERGY RDC	NESSERGY
19	DIVINE INSPIRATION GROUP	DIVINE
COMPANIES IN PARTNERSHIP		
20	INPEX	INPEX
21	KINREX	KINREX
22	SOCIETE CONGOLAISE DE RECHERCHE ET D'EXPLOITATION PETROLIERE	SOCOREP
23	SOCIETE DE RECHERCHE ET D'EXPLOITATION DU LITTORAL CONGOLAIS	SOREPLICO
24	JAPANESE OIL COMPANY	JAPECO
25	SOCIETE DU LITTORAL CONGOLAIS	SOLICO

4.3.2. Mining Sector

To determine the 2012 EITI scope of the mining sector, we have proposed an approach that involves the application of materiality threshold provided in Section 5.1.2 and other specific criteria adopted by MSG that we have considered important in the context of the DRC. These companies are presented as follows:

COMPANIES IN PRODUCTION		
1	TENKE FUNGURUME MINING	TFM
2	KAMOTO COPPER COMPANY	KCC
3	MUTANDA MINING	MUMI
4	BOSS MINING	BOSS
5	RUASHI MINING	RUMI
6	ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE	AMCK
7	CHEMICAL OF AFRICA	CHEMAF
8	SOCIETE D'EXPLOITATION KIPOI	SEK
9	CONGO DONGFANG INTERNATIONAL MINING	CDM
10	GROUPE BAZANO	BAZANO
11	ANVIL MINING CONGO	AMC
12	SHITURU MINING COMPANY	SMCO
13	SOCIETE MINIERE DU KATANGA	SOMIKA
14	COMPAGNIE MINIERE DU SUD-KATANGA	CMSK
15	SOCIETE MINIERE DE KABOLELA ET KIPESSE	SMKK
16	NAMOYA MINING SARL	NAMOYA
17	TWANGIZA MINING	TWANGIZA
18	FRONTIER	FRONTIER
19	MINING MINERAL RESOURCES (MMR)	MMR
20	CONGO LOYAL WILL MINING	CLWM

PROCESSING ENTITIES CLASSIFIED AS PRODUCTION COMPANIES		
21	GROUPEMENT DU TERRIL DE LUBUMBASHI	GTL
22	VOLCANO MINING	VOLCANO
23	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	STL
24	CONGO INTERNATIONAL MINING CORPORATION SPRL	CIMCO
25	HUACHIN METAL LEACH SPRL	
26	RUBAMIN	
27	HUACHIN MINING SPRL	
28	METAL MINES	
29	SOCIETE GOLDEN AFRICA RESSOURCES SPRL	GAR
30	JMT	JMT
31	FEZA MINING	FEZA
32	BOLFAST	
33	EXPLOITATIONS ARTISANALES DU CONGO	EXACO
34	COMPANY MINIERE DE DILALA SPRL	CMD
35	CONGO JINJUN CHENG MINING COMPAGNY	
36	SOCIETE MATTADORE SPRL	

COMPANIES IN EXPLORATION		
37	KANSUKI SPRL	KANSUKI
38	COMPAGNIE MINIERE DE LUISHA	COMILU
39	KIBALI GOLD MINES	KIBALI
40	LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	COMIDE
41	LA MINIERE DE KALUMBWE MYUNGA	MKM
42	ENTREPRISE GENERALE MALTA FOREST	EGMF
43	AFRICAN MINERALS	BARBADOS
44	ASHANTI GOLDFIELDS KILO SARL	AGK
45	LA MINIERE DE KASOMBO	MIKAS
46	KINSEDA COPPER COMPANY (KICC - EX-MMK)	KICC
47	LONG FEI MINING (INCL. AMODIATION KIMPE N-S)	LONG FEI
48	SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	SWANMINES
49	SOCIETE MINIERE DE MOKU - BEVEREND	SMB
50	SODIFOR SPRL	SODIFOR
51	KIPUSHI CORPORATION	KICO
52	ORAMA	ORAMA
53	RIO TINTO CONGO S.P.R.L	
54	LONCOR RESOURCES CONGO SPRL	LONCOR
55	PHELPS DODGE CONGO	
56	SOCIETE MINIERE DEZIWA ECAILLE	SOMIDEC

COMPANIES OF THE STATE PORTFOLIO		
57	LA GENERALE DES CARRIERES ET DES MINES	GECAMINES
58	SOCIETE MINIERE DE KILO- MOTO	SOKIMO
59	SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	SODIMICO
60	MINIERE DE BAKWANGA (*)	MIBA
61	SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE (*)	SCMK-Mn
62	SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER (*)	SCIM
63	LA CONGOLAISE D'EXPLOITATION MINIERE (*)	COMINIERE
64	SOCIETE AURIFERE DU KIVU ET DU MANIEMA (**)	SAKIMA

JV OF THE STATE'S PORTFOLIO ENTITIES		
65	KASONGO LUPOTO MINES	KALUMINES
66	WANA AFRICA CONGO GOLD	MIZACO
67	KISANFU MINING SPRL	KIMIN
68	COMPAGNIE DE MUSONOIE GLOBAL SPRL (*)	COMMUS
69	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA (*)	SODIMIKA
70	SOCIETE DE BEERS DRC EXPLORATION SPRL (*)	DE BEERS
71	MINES D'OR DE KISENGE SPRL (CLUFF MINING) (*)	MDDK
72	SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL (*)	SEKAT
73	CHABARA SPRL (*)	CHABARA
74	MANONO MINERALS (**)	MANOMIN
75	LA SINO CONGOLAISE DES MINES (**)	SICOMINES
76	SOMIMI (**)	SOMIMI
77	MINERAL INVEST INTERNATIONAL CONGO (**)	WANGA MINING
78	ALSESY TRADING SPRL (**)	ALSESY

JV OF THE STATE'S PORTFOLIO ENTITIES

79	BON GENI K. MINING (**)	BK MINING
80	COMPAGNIE MINERE DE TONDO (**)	CMT
81	COMPAGNIE MINIERE DE KAMBOVE (**)	COMIKA
82	GIRO GOLD (**)	

COMPANIES HAVING PARTICIPATED IN THE PREVIOUS REPORTS

83	SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA (*)	SEMHKA
84	COTA MINING (*)	COTA
85	MAGMA MINERALS (*)	
86	KGL-SOMITURI (Société Minière de l'ITURI) (*)	KGL-SOMITURI
87	SOCIETE LUGUSHWA MINING S.A.R.L (*)	LUGUSHWA
88	SOCIETE KAMITUGA MINING S.A.R.L (*)	KAMITUGA
89	COMPAGNIE MINIERE SAKANIA (*)	COMISA
90	SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO (*)	METALKOL
91	SOCIETE MINIERE DE KOLWEZI (*)	
92	SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL (*)	SEGMAL
93	SOCIETE IMMOBILIERE DU CONGO (**)	SIMCO

(*) Companies whose the declaration is below the materiality threshold

(**) Companies whose the declaration is nil

4.4. DRC 2012 EITI Standard – Public entities**4.4.1. Hydrocarbons Sector**

Based on the scope retained of the oil companies and cash flows for the year 2012, DGI, DGRAD, SGH and the Ministry of ECN-T were requested to report payments received from oil companies.

The COHYDRO which is the only company in the State's portfolio in the oil sector, is 100% owned by the State, and has also been requested to report payments received from oil companies.

Government Agency
Tax Authority (DGI)
Revenue Department (DGRAD)
General Secretariat of the Hydrocarbon Ministry
Companies of the State Portfolio
COHYDRO

4.4.2. Mining Sector

Based on the scope retained for mining companies and cash flows for the year 2012, five (5) Government Agencies and (eight) 8 companies from the State portfolio were solicited to report payments received from mining companies as follows:

Government Agency
Customs and Excise Authority (DGDA)
Tax Authority (DGI)
Revenue Department (DGRAD)

Government Agency

Provincial Directorate of Katanga's Revenues (DRKAT)

Ministry of Environment, Nature Conservation and Tourism (MECN-T)

Central Bank of Congo (BCC)

Companies of the State Portfolio

Gecamines, Sokimo, Sodimico, Miba, SCMK-Mn, Scim, Cominiere, et Sakima

5. RECONCILIATION RESULTS

We present below detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by Government Agencies.

We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences.

5.1. Hydrocarbons sector

5.1.1. Reconciliation by oil company and revenue stream

The tables below summarise the differences between the payments reported by extractive companies and receipts reported by the various Government Agencies. The tables include:

- consolidated figures based on the reporting templates prepared by every oil company, Government entity as well as the COHYDRO;
- adjustments made by us following our reconciliation exercise; and
- the residual, unreconciled differences.

The reconciliation by Oil Company is detailed as follows:

In USD

Oil company	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
PUBLIC ENTITY	859,585	633,199	226,386	183,979	410,365	(226,386)	1,043,564	1,043,564	-
COHYDRO	859,585	633,199	226,386	183,979	410,365	(226,386)	1,043,564	1,043,564	-
PRODUCTION COMPANIES	460,288,002	450,731,538	9,556,464	(9,178,375)	378,189	(9,556,564)	451,109,627	451,109,727	(100)
MIOC	133,894,323	133,677,905	216,418	(54,306)	162,112	(216,418)	133,840,017	133,840,017	-
PERENCOREP	97,659,944	97,617,519	42,425	112,043	154,468	(42,425)	97,771,987	97,771,987	-
LIREX	89,063,393	89,125,831	(62,438)	-	(62,438)	62,438	89,063,393	89,063,393	-
TEIKOKU	95,388,470	86,071,741	9,316,729	(9,236,112)	80,617	(9,316,729)	86,152,358	86,152,358	-
CHEVRON ODS	44,281,872	44,238,542	43,330	-	43,430	(43,430)	44,281,872	44,281,972	(100)
EXPLORATION COMPANIES	10,369,209	25,200,880	(14,831,671)	(427,731)	(15,267,149)	14,839,418	9,941,478	9,933,731	7,747
TOTAL	4,524,329	20,090,083	(15,565,754)	-	(15,572,352)	15,572,352	4,524,329	4,517,731	6,598
NESSERGY	2,521,383	2,517,380	4,003	-	4,003	(4,003)	2,521,383	2,521,383	-
OIL OF DRC	744,470	754,654	(10,184)	10,178	-	10,178	754,648	754,654	(6)
SOCO	591,046	656,520	(65,474)	20,975	(44,945)	65,920	612,021	611,575	446
ENI	1,097,750	636,408	461,342	(460,673)	-	(460,673)	637,077	636,408	669
DIVINE	500,000	30,875	469,125	-	469,125	(469,125)	500,000	500,000	-
ENERGULF	271,014	394,960	(123,946)	-	(123,986)	123,986	271,014	270,974	40
SURESTREAM	118,211	120,000	(1,789)	1,789	-	1,789	120,000	120,000	-
CAPRIKAT	503	-	503	-	503	(503)	503	503	-
FOXWELP	503	-	503	-	503	(503)	503	503	-
SEMLIKI	-	-	-	-	-	-	-	-	-
GLENCORE	-	-	-	-	-	-	-	-	-
IBOS	-	-	-	-	-	-	-	-	-
PARTNERSHIP COMPANIES	498	-	498	-	498	(498)	498	498	-
SOLICO	498	-	498	-	498	(498)	498	498	-
INPEX	-	-	-	-	-	-	-	-	-
JAPECO	-	-	-	-	-	-	-	-	-
KINREX	-	-	-	-	-	-	-	-	-
SOREPLICO	-	-	-	-	-	-	-	-	-
SOCOREP	-	-	-	-	-	-	-	-	-
Total	471,517,294	476,565,617	(5,048,323)	(9,422,127)	(14,478,097)	5,055,970	462,095,167	462,087,520	7,647

The reconciliation by Government Agency and revenue stream is detailed as follows:

In USD

Taxes	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
DGI	190,747,761	198,055,700	(7,307,939)	(2,355,329)	(9,663,437)	7,308,108	188,392,432	188,392,263	169
AMR A	1,242,622	1,405,062	(162,440)	3,361	(158,829)	162,190	1,245,983	1,246,233	(250)
AMR B	352,521	335,920	16,601	41,573	58,424	(16,851)	394,094	394,344	(250)
IBP	70,030,057	77,083,868	(7,053,811)	10,499	(7,043,312)	7,053,811	70,040,556	70,040,556	-
PBIC	21,383	248,222	(226,839)	100	(226,739)	226,839	21,483	21,483	-
ISF	113,911,275	111,862,079	2,049,196	(2,049,196)	-	(2,049,196)	111,862,079	111,862,079	-
IPR/IER	4,707,580	6,561,643	(1,854,063)	120,657	(1,734,075)	1,854,732	4,828,237	4,827,568	669
IM	482,323	558,906	(76,583)	(482,323)	(558,906)	76,583	-	-	-
DGRAD	268,376,331	266,182,739	2,193,592	(7,152,106)	(4,964,822)	(2,187,284)	261,224,225	261,217,917	6,308
Signature bonuses	500,000	-	500,000	-	500,000	(500,000)	500,000	500,000	-
Exploration permit bonuses	5,000,000	5,000,000	-	-	-	-	5,000,000	5,000,000	-
Penalties paid to DGRAD	57,007	-	57,007	(54,306)	2,701	(57,007)	2,701	2,701	-
Penalties paid to Treasury	4,400	-	4,400	(3,900)	500	(4,400)	500	500	-
Dividends paid to the State	22,520,605	22,204,168	316,437	91,227	407,664	(316,437)	22,611,832	22,611,832	-
Annual Surface fees perplot	29,062	5,899,565	(5,870,503)	1,789	(5,875,122)	5,876,911	30,851	24,443	6,408
Distributable margin (Profit-Oil - government acting as public authority)	143,516,936	138,057,854	5,459,082	(5,458,782)	400	(5,459,182)	138,058,154	138,058,254	(100)
Interest (profit oil - government acting as partner)	43,055,081	41,417,447	1,637,634	(1,637,634)	-	(1,637,634)	41,417,447	41,417,447	-
Oil Royalties	48,579,422	48,576,422	3,000	-	3,000	(3,000)	48,579,422	48,579,422	-
Statistical tax	5,113,818	5,027,283	86,535	(90,500)	(3,965)	(86,535)	5,023,318	5,023,318	-
COHYDRO (EP)	8,725,289	8,787,727	(62,438)	-	(62,438)	62,438	8,725,289	8,725,289	-
Dividends paid to Public entities	8,577,921	8,577,921	-	-	-	-	8,577,921	8,577,921	-
Training charges	147,368	209,806	(62,438)	-	(62,438)	62,438	147,368	147,368	-
SGH	3,132,913	3,048,284	84,629	4,440	88,034	(83,594)	3,137,353	3,136,318	1,035
Databank	352,500	324,970	27,530	-	27,500	(27,500)	352,500	352,470	30
APPA	200,000	197,920	2,080	-	2,055	(2,055)	200,000	199,975	25
Participation in the national reconstruction effort	3,500	-	3,500	-	3,500	(3,500)	3,500	3,500	-
Contribution to the effort for the Exploration of the Central Basin	1,895,560	1,949,925	(54,365)	4,440	(50,000)	54,440	1,900,000	1,899,925	75
Training fees	681,353	575,469	105,884	-	104,979	(104,979)	681,353	680,448	905
MECNT	535,000	491,167	43,833	80,868	124,566	(43,698)	615,868	615,733	135

Taxes	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
Monitoring of the implementation of PAR, PGE and Environmental audit	535,000	491,167	43,833	80,868	124,566	(43,698)	615,868	615,733	135
Total	471,517,294	476,565,617	(5,048,323)	(9,422,127)	(14,478,097)	5,055,970	462,095,167	462,087,520	7,647

5.1.2. Adjustments

1. For oil companies

The adjustments made to declarations made by oil companies' are summarised as follows:

Adjustments to extractive companies	Total in USD
Tax paid not reported (a)	15 726 226
Tax paid outside of the reconciliation period (b)	(24 609 613)
Tax incorrectly reported (c)	(482 323)
Tax outside the reconciliation scope (d)	(58 206)
Tax incorrectly classified (e)	1 789
Total	(9 422 127)

- (a) These are payment flows paid by extractive companies but omitted in their reporting templates. These payments were, initially, declared by the Government Agencies and then confirmed by the companies in question. These adjustments are detailed as follows:

Oil companies	Tax paid not reported
TEIKOKU	15 329 072
COHYDRO	183 979
PERENCOREP	115 943
ENI	66 079
SOCO	20 975
OIL OF DRC	10 178
Total adjustments	15 726 226

- (b) These are payments mainly reported by TEIKOKU for an amount of USD 24,565,184 but which fall outside the reconciliation period, i.e. before 1 January 2012 or after 31 December 2012. These adjustments are detailed as per the following tax:

TEIKOKU	Tax paid outside of the reconciliation period
DGI	(5 410 021)
ISF	(5 410 021)
DGRAD	(19 155 163)
Distributable margin (Profit-Oil - government acting as public authority)	(14 455 196)
Interest (profit oil - government acting as partner)	(4 336 559)
Statistical tax (TS)	(363 408)
Total adjustments	(24 565 184)

- (c) These are taxes on disposal of assets erroneously reported by ENI for USD 482,323.
- (d) These are penalties paid by MIOC and PERENCO to DGRAD for USD 54,306 and USD 3,900 respectively. DGRAD has confirmed these payments as being foreign trade business penalties.
- (e) These are Annual Surface fees per plot erroneously reported by SURESTREAM as "Other significant payments". We have reclassified these payments to the appropriate line.

2. Government Agencies

The adjustments made to Government Agencies' declarations are summarised as follows:

Adjustments to Government payments	Total (USD)
Tax outside the reconciliation scope (a)	9 954 170
Tax not reported by the government (b)	1 561 089
Tax incorrectly reported (c)	(5 954 170)
Amount doubly declared (d)	(125 000)
Total	(14 337 714)

- (a) These are mainly taxes paid by TOTAL RDC (ex Elf Oil RDC sarl) and reported erroneously by DGI for an amount of USD 9,920,782, but which fall outside the reconciliation scope.
- (b) These are payments made by the oil companies but omitted from the declarations of Government Agencies. These adjustments were made based on confirmations received from the Government Entities and/or a review of the supporting documents. These payments are detailed as follows:

Company	Taxes not reported by the Government
DIVINE	500 000
COHYDRO	410 365
TOTAL	200 000
MIOC	163 077
PERENCOREP	151 479
TEIKOKU	80 217
CHEVRON ODS	46 430
NESSERGY	4 003
SOCO	3 000
ENERGULF	1 014
CAPRIKAT	503
FOXWELP	503
SOLICO	498
Total	1 561 089

- (c) These are Annual Surface fees paid by TOTAL RDC to DGRAD for an amount of USD 6,408 which is equivalent to CDF 5,882,544. DGRAD has confirmed that this amount was reported by error.
- (d) These are payments made by ENERGULF but reported twice by SGH. The detail by tax is as follows:

SGH	Amount declared twice
Databank	(25 000)
Contribution to the effort for the Exploration of the Central Basin	(50 000)
Training fees	(50 000)
Total	(125 000)

5.1.3. Final unreconciled discrepancies

Following our adjustments, the total unreconciled discrepancies of payments amounted to USD 7,647 representing only 0.0005% of the total revenue of the extractive sector. These unreconciled differences are presented as follows:

Company	Unreconciled difference	Tax declared by the company not declared by the Govt (a)	Immaterial < USD 2,000
TOTAL	6 598	6 408	190
Others	1 049		1 049
Total	7 647	6 408	1 239

(a) It is the difference between Annual Surface fees declared by TOTAL and DGRAD.

DGRAD has confirmed that this tax was reported twice by the company and that the Annual Surface fees is paid only once a year. TOTAL stated that the amount of USD 6,408 was paid twice on 06 June 2012 and 21 June 2012 and that, until now, any receipt has been provided.

5.2. Mining sector

5.2.1. Reconciliation by mining company

The tables below summarise the differences between the payments reported by extractive companies and receipts reported by Government Agencies. The tables include:

- consolidated figures based on the reporting templates prepared by each oil company and Government Agencies;
- the adjustments made by us following our reconciliation; and
- the residual, unreconciled differences.

The reconciliation by mining Company is detailed as follows:

Mining companies	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
TENKE FUNGURUME MINING	106 621 110	106 354 079	267 031	(670 193)	(455 508)	(214 685)	105 950 917	105 898 571	52 346
KAMOTO COPPER COMPANY	151 820 333	135 546 484	16 273 849	(1 444 255)	15 160 034	(16 604 289)	150 376 078	150 706 518	(330 440)
MUTANDA MINING	82 827 228	102 504 910	(19 677 682)	20 230 432	232 089	19 998 343	103 057 660	102 736 999	320 661
BOSS MINING	49 783 454	56 809 176	(7 025 722)	6 916 058	(95 559)	7 011 617	56 699 512	56 713 617	(14 105)
RUASHI MINING	50 578 619	50 737 967	(159 348)	107 503	159 174	(51 671)	50 686 122	50 897 141	(211 019)
ANVIL MINING COMPAGNY KINSEVERE (AMCK - -> MMG KINSEVERE	83 734 593	84 255 037	(520 444)	449 617	(24 784)	474 401	84 184 210	84 230 253	(46 043)
CHEMICAL OF AFRICA	16 113 638	18 429 204	(2 315 566)	311 485	120 323	191 162	16 425 123	18 549 527	(2 124 404)
SOCIETE D'EXPLOITATION KIPOI	11 295 047	11 278 300	16 747	35 325	52 088	(16 763)	11 330 372	11 330 388	(16)
CONGO DONGFANG INTERNATIONAL MINING	16 257 698	16 055 430	202 268	1 201 599	651 516	550 083	17 459 297	16 706 946	752 351
GROUPE BAZANO	17 976 617	6 827 484	11 149 133	169 424	11 387 261	(11 217 837)	18 146 041	18 214 745	(68 704)
ANVIL MINING CONGO	9 486 326	9 379 097	107 229	(16 735)	157 891	(174 626)	9 469 591	9 536 988	(67 397)
SHITURU MINING COMPANY	3 950 074	4 886 447	(936 373)	408 131	499	407 632	4 358 205	4 886 946	(528 741)
SOCIETE MINIERE DU KATANGA	6 909 093	7 197 534	(288 441)	(1 376 521)	(1 667 019)	290 498	5 532 572	5 530 515	2 057
COMPAGNIE MINIERE DU SUD-KATANGA	4 218 805	4 765 881	(547 076)	746 655	(83 056)	829 711	4 965 460	4 682 825	282 635
SOCIETE MINIERE DE KABOLELA ET KIPESE	3 956 395	1 957 391	1 999 004	(2 073 025)	(74 021)	(1 999 004)	1 883 370	1 883 370	-
NAMOYA MINING SARL	2 048 950	1 206 223	842 727	(224 295)	-	(224 295)	1 824 655	1 206 223	618 432
TWANGIZA MINING	4 600 984	3 201 089	1 399 895	21 058	1 000 000	(978 942)	4 622 042	4 201 089	420 953
FRONTIER	2 540 145	2 260 567	279 578	101 369 886	101 649 464	(279 578)	103 910 031	103 910 031	-
MINING MINERAL RESOURCES (MMR)	2 601 049	2 294 290	306 759	223 552	528 439	(304 887)	2 824 601	2 822 729	1 872
CONGO LOYAL WILL MINING	-	1 689 541	(1 689 541)	-	-	-	-	1 689 541	(1 689 541)
GROUPEMENT DU TERRIL DE LUBUMBASHI	36 852 687	27 422 442	9 430 245	(21 520 057)	(12 089 819)	(9 430 238)	15 332 630	15 332 623	7
VOLCANO MINING	-	6 196 606	(6 196 606)	-	-	-	-	6 196 606	(6 196 606)
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	4 154 875	4 133 019	21 856	(22 827)	-	(22 827)	4 132 048	4 133 019	(971)
CONGO INTERNATIONAL MINING CORPORATION SPRL	2 398 680	2 629 404	(230 724)	230 324	-	230 324	2 629 004	2 629 404	(400)
HUACHIN METAL LEACH SPRL	2 069 441	2 738 062	(668 621)	(425 760)	47 516	(473 276)	1 643 681	2 785 578	(1 141 897)

Mining companies	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
RUBAMIN	2 244 472	2 214 074	30 398	14 391	29 133	(14 742)	2 258 863	2 243 207	15 656
HUACHIN MINING SPRL	1 592 348	1 363 751	228 597	719	91 670	(90 951)	1 593 067	1 455 421	137 646
METAL MINES	1 847 666	1 729 072	118 594	192 998	353 626	(160 628)	2 040 664	2 082 698	(42 034)
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	1 555 377	1 104 695	450 682	(429 034)	20 826	(449 860)	1 126 343	1 125 521	822
JMT	411 247	374 462	36 785	(21 095)	-	(21 095)	390 152	374 462	15 690
FEZA MINING	180 583	900 552	(719 969)	362 629	-	362 629	543 212	900 552	(357 340)
BOLFAST	-	875 732	(875 732)	642 720	-	642 720	642 720	875 732	(233 012)
EXPLOITATIONS ARTISANALES DU CONGO	747 606	716 706	30 900	-	-	-	747 606	716 706	30 900
COMPANY MINIERE DE DILALA SPRL	24 726	25 133	(407)	(625)	-	(625)	24 101	25 133	(1 032)
CONGO JINJUN CHENG MINING COMPAGNY	57 344	280 767	(223 423)	217 484	-	217 484	274 828	280 767	(5 939)
SOCIETE MATTADORE SPRL	-	86 705	(86 705)	-	-	-	-	86 705	(86 705)
KANSUKI MINING SPRL	5 438 371	5 359 263	79 108	28 234	1 694	26 540	5 466 605	5 360 957	105 648
COMPAGNIE MINIERE DE LUISHA	1 327 878	1 421 305	(93 427)	168 689	9 186	159 503	1 496 567	1 430 491	66 076
KIBALI GOLD MINES	5 323 770	7 118 457	(1 794 687)	4 253 686	100 752	4 152 934	9 577 456	7 219 209	2 358 247
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	6 746 183	2 620 159	4 126 024	(4 116 332)	9 507	(4 125 839)	2 629 851	2 629 666	185
LA MINIERE DE KALUMBWE MYUNGA	687 005	926 814	(239 809)	202 745	-	202 745	889 750	926 814	(37 064)
ENTREPRISE GENERALE MALTA FOREST	8 054	9 710 083	(9 702 029)	(708)	(9 696 605)	9 695 897	7 346	13 478	(6 132)
AFRICAN MINERALS	4 029 240	3 272 362	756 878	(656 879)	100 000	(756 879)	3 372 361	3 372 362	(1)
ASHANTI GOLDFIELDS KILO SARL	4 825 161	6 377 620	(1 552 459)	1 534 184	-	1 534 184	6 359 345	6 377 620	(18 275)
LA MINIERE DE KASOMBO	148 787	408 702	(259 915)	(4 088)	-	(4 088)	144 699	408 702	(264 003)
KINSEDA COPPER COMPANY (KICC - EX-MMK)	3 021 209	2 587 600	433 609	1 203	521 380	(520 177)	3 022 412	3 108 980	(86 568)
LONG FEI MINING (INCL. AMODIATION KIMPE N-S)	645 928	745 730	(99 802)	-	-	-	645 928	745 730	(99 802)
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	1 727 986	1 734 613	(6 627)	(11 507)	(18 688)	7 181	1 716 479	1 715 925	554
SOCIETE MINIERE DE MOKU - BEVEREND	1 717 222	1 759 736	(42 514)	141 000	98 486	42 514	1 858 222	1 858 222	-
SODIFOR SPRL	1 058 267	1 020 018	38 249	(38 248)	-	(38 248)	1 020 019	1 020 018	1
KIPUSHI CORPORATION	741 280	7 002 993	(6 261 713)	6 261 713	-	6 261 713	7 002 993	7 002 993	-
ORAMA	870 967	870 967	-	-	-	-	870 967	870 967	-

Mining companies	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
RIO TINTO CONGO S.P.R.L	624 684	604 183	20 501	(3 972)	16 529	(20 501)	620 712	620 712	-
LONCOR RESOURCES CONGO SPRL	527 801	550 000	(22 199)	18 967	-	18 967	546 768	550 000	(3 232)
PHELPS DODGE CONGO	571 609	545 630	25 979	14 530	40 655	(26 125)	586 139	586 285	(146)
SOCIETE MINIERE DEZIWA ECAILLE	-	538 706	(538 706)	-	-	-	-	538 706	(538 706)
LA GENERALE DES CARRIERES ET DES MINES	28 347 232	18 755 103	9 592 129	(1 945 813)	5 024 720	(6 970 533)	26 401 419	23 779 823	2 621 596
SOCIETE MINIERE DE KILO- MOTO	160 293	2 026 620	(1 866 327)	-	108 754	(108 754)	160 293	2 135 374	(1 975 081)
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	828 024	851 497	(23 473)	7 901	(14 683)	22 584	835 925	836 814	(889)
MINIERE DE BAKWANGA	-	-	-	-	-	-	-	-	-
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	70 710	71 545	(835)	23 590	23 590	-	94 300	95 135	(835)
SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER	175 380	-	175 380	-	-	-	175 380	-	175 380
LA CONGOLAISE D'EXPLOITATION MINIERE	63 049	77 715	(14 666)	3 316	-	3 316	66 365	77 715	(11 350)
SOCIETE AURIFERE DU KIVU ET DU MANIEMA (**)	5 476	-	5 476	-	5 476	(5 476)	5 476	5 476	-
KASANTO LUPOTO MINES	-	861 297	(861 297)	-	-	-	-	861 297	(861 297)
WANA AFRICA CONGO GOLD	382 728	720 000	(337 272)	-	183 058	(183 058)	382 728	903 058	(520 330)
KISANFU MINING SPRL	607 274	463 328	143 946	(143 654)	-	(143 654)	463 620	463 328	292
COMPAGNIE DE MUSONOIE GLOBAL SPRL	79 840	126 672	(46 832)	126 273	79 289	46 984	206 113	205 961	152
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	362 572	335 243	27 329	-	27 464	(27 464)	362 572	362 707	(135)
SOCIETE DE BEERS DRC EXPLORATION SPRL	263 921	232 815	31 106	(5 978)	5 919	(11 897)	257 943	238 734	19 209
MINES D'OR DE KISENGE SPRL (CLUFF MINING)	88 288	173 337	(85 049)	(12 200)	-	(12 200)	76 088	173 337	(97 249)
SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL	19 351	19 351	-	-	-	-	19 351	19 351	-
CHABARA SPRL	8 884	8 884	-	-	-	-	8 884	8 884	-
MANONO MINERALS	-	47 020	(47 020)	-	-	-	-	47 020	(47 020)
LA SINO CONGOLAISE DES MINES	175 000 000	-	175 000 000	-	175 000 000	(175 000 000)	175 000 000	175 000 000	-
SOMIMI	-	-	-	-	-	-	-	-	-
MINERAL INVEST INTERNATIONAL CONGO	727 004	1 045 000	(317 996)	320 000	-	320 000	1 047 004	1 045 000	2 004
ALSESY TRADING SPRL	173 350	-	173 350	-	20 000	(20 000)	173 350	20 000	153 350

Mining companies	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
BON GENI K. MINING	195 688	-	195 688	(150 000)	-	(150 000)	45 688	-	45 688
COMPAGNIE MINIERE DE TONDO	-	-	-	-	-	-	-	-	-
COMPAGNIE MINIERE DE KAMBOVE	18 398	19 934	(1 536)	18 401	16 865	1 536	36 799	36 799	-
GIRO GOLD	-	-	-	-	-	-	-	-	-
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA	840 033	722 691	117 342	(139 095)	-	(139 095)	700 938	722 691	(21 753)
COTA MINING	-	128 192	(128 192)	-	-	-	-	128 192	(128 192)
MAGMA MINERALS	281 176	310 672	(29 496)	(11 223)	18 522	(29 745)	269 953	329 194	(59 241)
KGL-SOMITURI (Société Minière de l'ITURI)	216 851	374 223	(157 372)	348 463	35 024	313 439	565 314	409 247	156 067
SOCIETE LUGUSHWA MINING S.A.R.L	189 223	210 743	(21 520)	21 520	-	21 520	210 743	210 743	-
SOCIETE KAMITUGA MINING S.A.R.L	176 251	176 641	(390)	-	-	-	176 251	176 641	(390)
COMPAGNIE MINIERE SAKANIA	164 735	158 002	6 733	-	6 922	(6 922)	164 735	164 924	(189)
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO	129 204	130 109	(905)	905	-	905	130 109	130 109	-
SOCIETE MINIERE DE KOLWEZI	114 948	112 422	2 526	-	-	-	114 948	112 422	2 526
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL	8 685	15 404	(6 719)	-	-	-	8 685	15 404	(6 719)
SOCIETE IMMOBILIERE DU CONGO	38 748	667	38 081	(1 141)	6 136	(7 277)	37 607	6 803	30 804
Total	931 235 928	763 777 381	167 458 547	111 882 050	288 881 735	(176 999 685)	1 043 117 978	1 052 659 116	(9 541 138)

5.2.2. Reconciliation by revenue stream

We present, in the table below, the total amounts of taxes reported by extractive companies and Government Agencies, taking into account all adjustments:

Taxes	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
DGI	207 677 031	187 374 639	20 302 392	(14 585 212)	5 996 227	(20 581 439)	193 091 819	193 370 866	(279 047)
Assessment Notice (AMR A)	35 697 884	29 396 976	6 300 908	(8 666 082)	(1 512 746)	(7 153 336)	27 031 802	27 884 230	(852 428)
Assessment Notice (AMR B)	10 100 236	12 000 438	(1 900 202)	1 018 489	(492 736)	1 511 225	11 118 725	11 507 702	(388 977)
Corporate Tax (IBP)	23 607 172	16 233 504	7 373 668	(1 635 431)	6 056 568	(7 691 999)	21 971 741	22 290 072	(318 331)
BIC Withholding (PBIC)	819 315	864 932	(45 617)	(35 367)	(66 586)	31 219	783 948	798 346	(14 398)
Payroll Tax (IPR) / Special Payroll Tax on expatriates remuneration (IER)	118 754 440	116 540 276	2 214 164	(256 115)	2 482 986	(2 739 101)	118 498 325	119 023 262	(524 937)
Tax on disposals	8 122 375	6 982 868	1 139 507	554 262	(138 870)	693 132	8 676 637	6 843 998	1 832 639
Domestic Turnover Tax (ICAI)	10 575 609	5 355 645	5 219 964	(5 564 968)	(332 389)	(5 232 579)	5 010 641	5 023 256	(12 615)
DGDA	200 009 996	179 488 684	20 521 312	(7 375 307)	15 241 701	(22 617 008)	192 634 689	194 730 385	(2 095 696)
Mining Entry Rights (DE)	122 191 588	124 782 824	(2 591 236)	(635 658)	(1 825 695)	1 190 037	121 555 930	122 957 129	(1 401 199)
Export services (SRE)	49 737 356	54 670 918	(4 933 562)	3 278 051	21 727	3 256 324	53 015 407	54 692 645	(1 677 238)
Penalties paid to Treasury	15 014 581	-	15 014 581	(6 661)	14 129 757	(14 136 418)	15 007 920	14 129 757	878 163
Penalties paid to DGDA	3 046 243	-	3 046 243	-	2 941 690	(2 941 690)	3 046 243	2 941 690	104 553
Administrative Royalties (RA)	10 020 228	34 942	9 985 286	(10 011 039)	(25 778)	(9 985 261)	9 189	9 164	25
DGRAD	116 869 733	112 934 394	3 935 339	(921 105)	4 421 712	(5 342 817)	115 948 628	117 356 106	(1 407 478)
Dividends paid to the State	3 241 591	-	3 241 591	23 590	3 208 472	(3 184 882)	3 265 181	3 208 472	56 709
Annual Surface fees perplot	12 531 875	15 749 760	(3 217 885)	1 047 203	112 470	934 733	13 579 078	15 862 230	(2 283 152)
Key money paid to the State	-	-	-	-	-	-	-	-	-
Penalties paid to DGRAD	4 300 333	657 334	3 642 999	(2 239 055)	147 473	(2 386 528)	2 061 278	804 807	1 256 471
Penalties paid to Treasury	3 656 868	1 317 647	2 339 221	(425 415)	514 696	(940 111)	3 231 453	1 832 343	1 399 110
License sales	-	-	-	-	-	-	-	-	-
Mining Royalties (RM)	90 562 151	93 875 873	(3 313 722)	672 372	(584 734)	1 257 106	91 234 523	93 291 139	(2 056 616)
Mining sector royalties paid to the State	1 000 000	-	1 000 000	-	1 000 000	(1 000 000)	1 000 000	1 000 000	-
Sales of State's shares	-	-	-	-	-	-	-	-	-
Export authorisation of crude minerals	1 576 915	1 333 780	243 135	200	23 335	(23 135)	1 577 115	1 357 115	220 000
BCC	175 000 000	-	175 000 000	101 500 000	276 500 000	(175 000 000)	276 500 000	276 500 000	-
Key money paid to the State	175 000 000	-	175 000 000	101 500 000	276 500 000	(175 000 000)	276 500 000	276 500 000	-
EP	159 727 709	194 966 996	(35 239 287)	21 819 748	(12 708 870)	34 528 618	181 547 457	182 258 126	(710 669)
Disposal of assets	-	20 021 098	(20 021 098)	20 000 000	-	20 000 000	20 000 000	20 021 098	(21 098)
Dividends paid to the Public Entities	80 000	-	80 000	-	-	-	80 000	-	80 000
Farm-out agreement and/or mensually pension	50 159 108	54 514 306	(4 355 198)	3 700 000	-	3 700 000	53 859 108	54 514 306	(655 198)

Taxes	Templates originally lodged			Adjustments			Final amounts		
	Company	Govt	Difference	Company	Govt	Difference	Company	Govt	Difference
Key money paid to the Public Entities/ Transfer Bonuses	30 470 967	36 652 587	(6 181 620)	6 684 620	503 000	6 181 620	37 155 587	37 155 587	-
Royalties paid to the Public Mining Entities	48 551 055	44 401 165	4 149 890	(3 959 201)	(100 000)	(3 859 201)	44 591 854	44 301 165	290 689
Services	60 000	6 707 750	(6 647 750)	1 962 688	(4 280 000)	6 242 688	2 022 688	2 427 750	(405 062)
Options fees	150 000	-	150 000	(150 000)	-	(150 000)	-	-	-
Payments to th GCM for slag sales	17 756 579	17 670 090	86 489	(8 918 359)	(8 831 870)	(86 489)	8 838 220	8 838 220	-
Preemptive right's waiver Fee	12 500 000	15 000 000	(2 500 000)	2 500 000	-	2 500 000	15 000 000	15 000 000	-
DRKAT	71 874 719	89 012 668	(17 137 949)	11 520 666	(569 035)	12 089 701	83 395 385	88 443 633	(5 048 248)
Roads and draining fees	37 158 441	51 212 190	(14 053 749)	11 178 921	(1 073 762)	12 252 683	48 337 362	50 138 428	(1 801 066)
Concentrate tax	34 251 156	37 291 814	(3 040 658)	281 385	495 776	(214 391)	34 532 541	37 787 590	(3 255 049)
Tax on mining and hydrocarbon' concession areas	465 122	508 664	(43 542)	60 360	8 951	51 409	525 482	517 615	7 867
Min ECN-T	76 740	-	76 740	(76 740)	-	(76 740)	-	-	-
Monitoring of the implementation of PAR, PGE and Environmental audit	76 740	-	76 740	(76 740)	-	(76 740)	-	-	-
Other	88 926 147	-	88 926 147	(84 973 261)	-	(84 973 261)	3 952 886	-	3 952 886
Other significant payments	88 926 147	-	88 926 147	(84 973 261)	-	(84 973 261)	3 952 886	-	3 952 886
Social payments	28 517 708	-	28 517 708	-	-	-	28 517 708	-	28 517 708
Mandatory social payments	12 828 161	-	12 828 161	-	-	-	12 828 161	-	12 828 161
Voluntary social payments	15 689 547	-	15 689 547	-	-	-	15 689 547	-	15 689 547
Total	931 235 928	763 777 381	167 458 547	111 882 050	288 881 735	(176 999 685)	1 043 117 978	1 052 659 116	(9 541 138)

5.2.3. Adjustments

a. For Extractive Companies

The adjustments made to the mining companies' declarations are summarised as follows:

Adjustments to extractive companies	USD
Tax paid not reported (a)	164 461 249
Tax outside the reconciliation scope (b)	(48 253 738)
Tax paid outside of the reconciliation period (c)	(11 220 409)
Tax incorrectly reported (d)	8 631 143
Others	(1 736 196)
Total adjustments to amounts originally reported	111 882 050

- (a) These are payment flows paid by mining companies but omitted in their reporting templates. These payments were, initially, declared by the Government Agencies and then confirmed by the companies in question. These adjustments are detailed as follows :

Companies	USD
FRONTIER	101 823 500
MUTANDA MINING	20 240 854
BOSS MINING	7 282 823
KIPUSHI CORPORATION	6 261 713
CHEMICAL OF AFRICA	6 197 681
KIBALI GOLD MINES	4 491 501
TENKE FUNGURUME MINING	3 835 581
KAMOTO COPPER COMPANY	2 956 948
Others	11 370 648
Total adjustments to amounts originally reported	164 461 249

- (b) These are payments flows reported by companies but which relate to taxes outside of the reconciliation scope. These adjustments are detailed as follows:

Companies	Total in USD	DGDA	DGI	DGRAD	Other
GROUPEMENT DU TERRIL DE LUBUMBASHI	(12 623 450)	(16 403)	(12 607 047)	-	-
BOSS MINING	(10 862 914)	(10 862 914)	-	-	-
CHEMICAL OF AFRICA	(5 804 534)	(5 804 534)	-	-	-
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	(4 262 639)	(4 240 639)	-	(22 000)	-
TENKE FUNGURUME MINING	(3 633 968)	(1 456 080)	-	(2 177 888)	-
LA GENERALE DES CARRIERES ET DES MINES	(2 191 294)	-	(2 191 294)	-	-
Others	(8 874 939)	(2 148 122)	(3 402 084)	(1 556 879)	(1 767 854)
Total adjustments to amounts originally reported	(48 253 738)	(24 528 692)	(18 200 425)	(3 756 767)	(1 767 854)

- (1) GROUPEMENT DU TERRIL DE LUBUMBASHI declared in the section « Assessment Notice (AMR A) » an amount of USD 10,243,811 which was deducted from the tax credit by DGI.
- (2) For the other companies, these are payments related to taxes falling outside the reconciliation scope, declared in the sections « Mining Entry Rights (DE) » and « Export services (SRE) » such as TVA/TVR, RCC, COG, IDF, etc.

- (c) These relate to slag sales of the year 2012, declared by GTL as received from GECAMINES but these payments were made in 2013. In fact, both companies have confirmed that these payments have been performed by GTL in 2012 but received by GECAMINES in 2013 as the amount was frozen by the court of Jersey, pending judgement.
- (d) This amount relates to a pre-financing contract of USD 10,466,031 incorrectly reported by BOSS MINING as "Other significant payments" instead of "Roads and draining fees".
- (e) These are payments reported twice by mining companies amounting to USD 1,666,667.

b. For Government Agencies

The adjustments made to the Government Agencies' declarations are summarised as follows:

Adjustments to Government payments	USD
Tax not reported by the Government (a)	315 431 635
Tax outside the reconciliation scope (b)	(23 364 918)
Others	(3 184 982)
Total adjustments to amounts originally reported	288 881 735

- (a) These are payments made by the mining companies but omitted from the declarations of Government Agencies. These adjustments were made based on confirmations received from the Government Agencies and/or a review of the supporting documents. These payments are detailed as follows:

Companies	Total in USD	Key money paid to the BCC	Tresory Penalties	IPR IER	IBP	Others
LA SINO CONGOLAISE DES MINES	175 000 000	175 000 000	-	-	-	-
FRONTIER	101 649 464	101 500 000	-	149 464	-	-
KAMOTO COPPER COMPANY	16 791 358	-	14 119 471	-	-	2 671 887
GROUPE BAZANO	11 385 021	-	-	3 542 873	6 311 092	1 531 056
LA GENERALE DES CARRIERES ET DES MINES	5 024 720	-	-	1 932 073	-	3 092 647
Others	5 581 072	-	10 286	1 174 558	71 746	4 324 482
Total adjustments to amounts originally reported	315 431 635	276 500 000	14 129 757	6 798 968	6 382 838	11 620 072

- (b) These are payments flows reported by Government Agencies but which relate to taxes falling outside of the reconciliation scope. These adjustments are detailed as follows:

- Slag sales for US 12,691,024 declared by GECAMINE but received by another company, MTA, which was not selected in the reconciliation scope.
- These relate to revenues from ENTREPRISE GENERALE MALTA FOREST declared by Government Agencies. In fact, this company has multi-sectoral activities, hence the reason why only the taxes relating to the extractive sector were selected, especially "Annual Surface fees".

Adjusted taxes declared by Government Agencies amounted to USD 9,696,605 and are detailed as follows:

Taxes	USD
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DGI	(7 246 617)
Assessment Notice (AMR A)	(2 504 974)
Assessment Notice (AMR B)	(827 890)
Corporate Tax (IBP)	(242 676)
BIC Withholding (PBIC)	(79 557)
Payroll Tax (IPR) Special Payroll Tax on expatriates remuneration (IER)	(2 630 277)
Tax on disposals	(300 265)
Domestic Turnover Tax (ICAI)	(660 978)
DGDA	(1 649 988)
Mining Entry Rights (DE)	(1 624 210)
Administrative Royalties (RA)	(25 778)
EP	(800 000)
Services	(800 000)
Total	(9 696 605)

5.2.4. Summary of Mining Companies' adjustments

a. By mining company

(In USD)

Companies	Tax paid not reported	Tax paid outside of the reconciliation period	Tax outside the reconciliation scope	Tax incorrectly reported	Others	Adjustments to mining company
TENKE FUNGURUME MINING	3 835 581	(450 000)	(3 633 968)	(421 806)	-	(670 193)
KAMOTO COPPER COMPANY	2 956 948	(459 198)	(1 031 015)	(1 244 323)	(1 666 667)	(1 444 255)
MUTANDA MINING	20 240 854	-	(4 800)	(5 622)	-	20 230 432
BOSS MINING	7 282 823	-	(10 862 914)	10 496 150	(1)	6 916 058
RUASHI MINING	38 149	-	(346 889)	416 243	-	107 503
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE)	869 293	-	(329 609)	(90 067)	-	449 617
CHEMICAL OF AFRICA	6 197 681	(97 200)	(5 804 534)	15 537	-	311 485
SOCIETE D'EXPLOITATION KIPOI	42 084	-	-	(6 759)	-	35 325
CONGO DONGFANG INTERNATIONAL MINING	1 391 695	-	-	(190 096)	-	1 201 599
GROUPE BAZANO	428 617	-	(8 160)	(251 033)	-	169 424
ANVIL MINING CONGO	9 662	-	(26 397)	-	-	(16 735)
SHITURU MINING COMPANY	605 160	(75 586)	-	(121 443)	-	408 131
SOCIETE MINIERE DU KATANGA	307 988	-	(1 684 509)	-	-	(1 376 521)
COMPAGNIE MINIERE DU SUD-KATANGA	752 185	(5 530)	-	-	-	746 655
SOCIETE MINIERE DE KABOLELA ET KIPESE	-	-	(2 073 025)	-	-	(2 073 025)
NAMOYA MINING SARL	74 859	(299 154)	-	-	-	(224 295)
TWANGIZA MINING	402 797	(381 739)	-	-	-	21 058
FRONTIER	101 823 500	-	(453 614)	-	-	101 369 886
MINING MINERAL RESOURCES (MMR)	559 943	-	(336 391)	-	-	223 552
GROUPEMENT DU TERRIL DE LUBUMBASHI	21 752	(8 918 359)	(12 623 450)	-	-	(21 520 057)
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	116 197	(772)	(32 490)	(105 762)	-	(22 827)
CONGO INTERNATIONAL MINING CORPORATION SPRL	245 996	(13 511)	(1 410)	(751)	-	230 324
HUACHIN METAL LEACH SPRL	25 736	28 433	(463 258)	(16 671)	-	(425 760)

Companies	Tax paid not reported	Tax paid outside of the reconciliation period	Tax outside the reconciliation scope	Tax incorrectly reported	Others	Adjustments to mining company
RUBAMIN	56 875	-	(6 444)	(36 040)	-	14 391
HUACHIN MINING SPRL	719	-	-	-	-	719
METAL MINES	360 414	-	-	(167 416)	-	192 998
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	-	-	(429 034)	-	-	(429 034)
JMT	43 032	2 453	-	-	(66 580)	(21 095)
FEZA MINING	375 279	-	-	(12 650)	-	362 629
BOLFAST	-	-	-	642 720	-	642 720
COMPANY MINIERE DE DILALA SPRL	1 000	(1 583)	-	(42)	-	(625)
CONGO JINJUN CHENG MINING COMPAGNY	252 129	-	(34 645)	-	-	217 484
KANSUKI MINING SPRL	34 895	-	(6 661)	-	-	28 234
COMPAGNIE MINIERE DE LUISHA	360 549	-	(32 000)	(159 860)	-	168 689
KIBALI GOLD MINES	4 491 501	(237 815)	-	-	-	4 253 686
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	146 307	-	(4 262 639)	-	-	(4 116 332)
LA MINIERE DE KALUMBWE MYUNGA	210 218	(7 473)	-	-	-	202 745
ENTREPRISE GENERALE MALTA FOREST	-	-	(708)	-	-	(708)
AFRICAN MINERALS	810 594	-	(1 369 465)	(98 008)	-	(656 879)
ASHANTI GOLDFIELDS KILO SARL	1 534 184	-	-	-	-	1 534 184
LA MINIERE DE KASOMBO	-	-	-	(4 088)	-	(4 088)
KINSEDA COPPER COMPANY (KICC - EX-MMK)	1 203	-	-	-	-	1 203
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	-	(11 507)	-	-	-	(11 507)
SOCIETE MINIERE DE MOKU - BEVEREND	180 000	-	(39 000)	-	-	141 000
SODIFOR SPRL	-	-	-	(38 248)	-	(38 248)
KIPUSHI CORPORATION	6 261 713	-	-	-	-	6 261 713
RIO TINTO CONGO S.P.R.L	-	-	-	(3 972)	-	(3 972)
LONCOR RESOURCES CONGO SPRL	53 538	(97 195)	-	62 624	-	18 967
PHELPS DODGE CONGO	14 731	-	(201)	-	-	14 530
LA GENERALE DES CARRIERES ET DES MINES	95 690	-	(2 191 294)	149 791	-	(1 945 813)

Companies	Tax paid not reported	Tax paid outside of the reconciliation period	Tax outside the reconciliation scope	Tax incorrectly reported	Others	Adjustments to mining company
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	7 901	-	-	-	-	7 901
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	-	-	-	23 590	-	23 590
LA CONGOLAISE D'EXPLOITATION MINIERE	-	3 316	-	-	-	3 316
KISANFU MINING SPRL	52 895	-	-	(196 549)	-	(143 654)
COMPAGNIE DE MUSONOIE GLOBAL SPRL	126 273	-	-	-	-	126 273
SOCIETE DE BEERS DRC EXPLORATION SPRL	-	-	(3 030)	-	(2 948)	(5 978)
MINES D'OR DE KISENGE SPRL (CLUFF MINING)	-	-	(12 200)	-	-	(12 200)
MINERAL INVEST INTERNATIONAL CONGO	320 000	-	-	-	-	320 000
BON GENI K. MINING	-	(150 000)	-	-	-	(150 000)
COMPAGNIE MINIERE DE KAMBOVE	19 934	(1 533)	-	-	-	18 401
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA	-	-	(139 095)	-	-	(139 095)
MAGMA MINERALS	3 972	-	(10 889)	(4 306)	-	(11 223)
KGL-SOMITURI (Socit�� Mini��re de l'ITURI)	364 414	(15 951)	-	-	-	348 463
SOCIETE LUGUSHWA MINING S.A.R.L	50 884	(29 364)	-	-	-	21 520
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO	905	-	-	-	-	905
SOCIETE IMMOBILIERE DU CONGO	-	(1 141)	-	-	-	(1 141)
Total of adjustments	164 461 249	(11 220 409)	(48 253 738)	8 631 143	(1 736 196)	111 2 050

b. By revenue stream

(In USD)

Taxes	Tax paid not reported	Tax paid outside of the reconciliation period	Tax outside the reconciliation scope	Tax incorrectly reported	Others	Adjustments to mining company
DGI	4 387 441	(1 167 783)	(18 200 425)	(680 713)	1 076 268	(14 585 212)
Assessment Notice (AMR A)	1 553 936	-	(10 243 811)	-	23 793	(8 666 082)
Assessment Notice (AMR B)	1 043 423	(1 141)	-	-	(23 793)	1 018 489
Corporate Tax (IBP)	9 377	(721)	(1 637 310)	(8 790)	2 013	(1 635 431)
BIC Withholding (PBIC)	6 818	(756)	-	(50 209)	8 780	(35 367)
Payroll Tax (IPR) / Special Payroll Tax on expatriates remuneration (IER)	1 533 191	(1 165 165)	-	(621 193)	(2 948)	(256 115)
Tax on disposals	1 173	-	(726 127)	200 000	1 079 216	554 262
Domestic Turnover Tax (ICAI)	239 523	-	(5 593 177)	(200 521)	(10 793)	(5 564 968)
DGDA	18 440 311	(437 067)	(24 528 692)	(783 279)	(66 580)	(7 375 307)
Mining Entry Rights (DE)	14 730 779	(437 067)	(22 945 169)	1 239 359	6 776 440	(635 658)
Export services (SRE)	3 702 157	-	(120 782)	(303 324)	-	3 278 051
Penalties paid to Treasury	-	-	(6 661)	-	-	(6 661)
Penalties paid to DGDA	-	-	-	-	-	-
Administrative Royalties (RA)	7 375	-	(1 456 080)	(1 719 314)	(6 843 020)	(10 011 039)
DGRAD	2 529 095	(97 200)	(3 756 767)	403 766	-	(921 105)
Dividends paid to the State	-	-	-	23 590	-	23 590
Annual Surface fees perplot	838 075	-	(139 095)	348 223	-	1 047 203
Key money paid to the State	-	-	-	-	-	-
Penalties paid to DGRAD	117 463	-	(2 409 635)	59 543	(6 426)	(2 239 055)
Penalties paid to Treasury	769 432	-	(1 208 037)	-	13 190	(425 415)
License sales	-	-	-	-	-	-
Mining Royalties (RM)	803 925	(97 200)	-	(27 590)	(6 764)	672 372
Mining sector royalties paid to the State	-	-	-	-	-	-
Sales of State's shares	-	-	-	-	-	-
Export authorisation of crude minerals	200	-	-	-	-	200
BCC	101 500 000	-	-	-	-	101 500 000
Key money paid to the State	101 500 000	-	-	-	-	101 500 000
EP	34 878 314	(9 068 359)	-	(1 244 323)	(2 745 884)	21 819 748
Disposal of assets	20 000 000	-	-	-	-	20 000 000
Dividends paid to the Public Entities	-	-	-	-	-	-
Farm-out agreement and/or mensually pension	6 200 000	-	-	-	(2 500 000)	3 700 000

Taxes	Tax paid not reported	Tax paid outside of the reconciliation period	Tax outside the reconciliation scope	Tax incorrectly reported	Others	Adjustments to mining company
Key money paid to the Public Entities/ Transfer Bonuses	6 684 620	-	-	-	-	6 684 620
Royalties paid to the Public Mining Entities	31 006	-	-	(1 244 323)	(2 745 884)	(3 959 201)
Services	1 962 688	-	-	-	-	1 962 688
Options fees	-	(150 000)	-	-	-	(150 000)
Payments to th GCM for slag sales	-	(8 918 359)	-	-	-	(8 918 359)
Preemptive right's waiver Fee	-	-	-	-	2 500 000	2 500 000
DRKAT	2 726 088	(450 000)	(1 691 114)	10 935 692	-	11 520 666
Roads and draining fees	2 106 010	(450 000)	(985 293)	10 654 864	(146 660)	11 178 921
Concentrate tax	528 588	-	(705 113)	311 250	146 660	281 385
Tax on mining and hydrocarbon' concession areas	91 490	-	(708)	(30 422)	-	60 360
Min ECN-T	-	-	(76 740)	-	-	(76 740)
Monitoring of the implementation of PAR, PGE and Environmental audit	-	-	(76 740)	-	-	(76 740)
Total of adjustments	164 461 249	(11 220 409)	(48 253 738)	8 631 143	(1 736 196)	111 882 050

5.2.5. Summary of Government Agencies' adjustments

a. By mining company

(In USD)

Companies	Tax not reported by the Government	Tax outside the reconciliation scope	Others	Adjustments to Government Agencies
TENKE FUNGURUME MINING	450 000	(905 508)	-	(455 508)
KAMOTO COPPER COMPANY	16 791 358	-	(1 631 324)	15 160 034
MUTANDA MINING	231 639	-	450	232 089
BOSS MINING	4 441	-	(100 000)	(95 559)
RUASHI MINING	159 174	-	-	159 174
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE	61 448	-	(86 232)	(24 784)
CHEMICAL OF AFRICA	120 323	-	-	120 323
SOCIETE D'EXPLOITATION KIPOI	149	-	51 939	52 088
CONGO DONGFANG INTERNATIONAL MINING	651 516	-	-	651 516
GROUPE BAZANO	11 385 021	2 240	-	11 387 261
ANVIL MINING CONGO	157 891	-	-	157 891
SHITURU MINING COMPANY	499	-	-	499
SOCIETE MINIERE DU KATANGA	52 666	-	(1 719 685)	(1 667 019)
COMPAGNIE MINIERE DU SUD-KATANGA	-	-	(83 056)	(83 056)
SOCIETE MINIERE DE KABOLELA ET KIPESE	-	(74 021)	-	(74 021)
TWANGIZA MINING	1 000 000	-	-	1 000 000
FRONTIER	101 649 464	-	-	101 649 464
MINING MINERAL RESOURCES (MMR)	25 439	-	503 000	528 439
GROUPEMENT DU TERRIL DE LUBUMBASHI	601 205	(12 691 024)	-	(12 089 819)
HUACHIN METAL LEACH SPRL	47 516	-	-	47 516
RUBAMIN	29 133	-	-	29 133
HUACHIN MINING SPRL	91 670	-	-	91 670
METAL MINES	396 224	-	(42 598)	353 626
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	20 826	-	-	20 826
KANSUKI MINING SPRL	1 694	-	-	1 694
COMPAGNIE MINIERE DE LUISHA	8 412	-	774	9 186
KIBALI GOLD MINES	100 752	-	-	100 752
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	17 377	-	(7 870)	9 507
ENTREPRISE GENERALE MALTA FOREST	-	(9 696 605)	-	(9 696 605)
AFRICAN MINERALS	100 000	-	-	100 000
KINSEDA COPPER COMPANY (KICC - EX-MMK)	429 073	-	92 307	521 380

Companies	Tax not reported by the Government	Tax outside the reconciliation scope	Others	Adjustments to Government Agencies
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	102 885	-	(121 573)	(18 688)
SOCIETE MINIERE DE MOKU - BEVEREND	98 486	-	-	98 486
RIO TINTO CONGO S.P.R.L	25 598	-	(9 069)	16 529
PHELPS DODGE CONGO	40 655	-	-	40 655
LA GENERALE DES CARRIERES ET DES MINES	5 024 720	-	-	5 024 720
SOCIETE MINIERE DE KILO- MOTO	108 754	-	-	108 754
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	23 281	-	(37 964)	(14 683)
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	23 590	-	-	23 590
SOCIETE AURIFERE DU KIVU ET DU MANIEMA	5 476	-	-	5 476
WANA AFRICA CONGO GOLD	183 058	-	-	183 058
COMPAGNIE DE MUSONOIE GLOBAL SPRL	79 289	-	-	79 289
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	27 464	-	-	27 464
SOCIETE DE BEERS DRC EXPLORATION SPRL	-	-	5 919	5 919
LA SINO CONGOLAISE DES MINES	175 000 000	-	-	175 000 000
ALSESY TRADING SPRL	20 000	-	-	20 000
COMPAGNIE MINIERE DE KAMBOVE	16 865	-	-	16 865
MAGMA MINERALS	18 522	-	-	18 522
KGL-SOMITURI (Société Minière de l'ITURI)	35 024	-	-	35 024
COMPAGNIE MINIERE SAKANIA	6 922	-	-	6 922
SOCIETE IMMOBILIERE DU CONGO	6 136	-	-	6 136
Total of adjustments	315 431 635	(23 364 918)	(3 184 982)	288 881 735

b. By revenue stream

(In USD)

Taxes	Tax not reported by the Government	Tax outside the reconciliation scope	Others	Adjustments to Government Agencies
DGI	15 058 081	(7 320 638)	(1 741 216)	5 996 227
Assessment Notice (AMR A)	949 767	(2 504 974)	42 461	(1 512 746)
Assessment Notice (AMR B)	336 808	(827 890)	(1 654)	(492 736)
Corporate Tax (IBP)	6 382 838	(316 697)	(9 573)	6 056 568
BIC Withholding (PBIC)	16 396	(79 557)	(3 425)	(66 586)
Payroll Tax (IPR) / Special Payroll Tax on expatriates remuneration (IER)	6 798 968	(2 630 277)	(1 685 705)	2 482 986
Tax on disposals	244 451	(300 265)	(83 056)	(138 870)
Domestic Turnover Tax (ICAI)	328 853	(660 978)	(264)	(332 389)
DGDA	16 891 689	(1 649 988)	-	15 241 701
Mining Entry Rights (DE)	70 820	(1 624 210)	(272 305)	(1 825 695)
Export services (SRE)	-	-	21 727	21 727
Penalties paid to Treasury	14 129 757	-	-	14 129 757
Penalties paid to DGDA	2 691 112	-	250 578	2 941 690
Administrative Royalties (RA)	-	(25 778)	-	(25 778)
DGRAD	5 419 511	(903 268)	(94 531)	4 421 712
Dividends paid to the State	3 208 472	-	-	3 208 472
Annual Surface fees perplot	207 001	-	(94 531)	112 470
Key money paid to the State	-	-	-	-
Penalties paid to DGRAD	117 896	2 240	27 337	147 473
Penalties paid to Treasury	426 028	-	88 668	514 696
License sales	-	-	-	-
Mining Royalties (RM)	436 779	(905 508)	(116 005)	(584 734)
Mining sector royalties paid to the State	1 000 000	-	-	1 000 000
Sales of State's shares	-	-	-	-
Export authorisation of crude minerals	23 335	-	-	23 335
BCC	276 500 000	-	-	276 500 000

Taxes	Tax not reported by the Government	Tax outside the reconciliation scope	Others	Adjustments to Government Agencies
Key amounts paid to the State	276 500 000	-	-	276 500 000
EP	379 154	(13 491 024)	403 000	(12 708 870)
Disposal of assets	-	-	-	-
Dividends paid to the Public Entities	-	-	-	-
Farm-out agreement and/or mensually pension	-	-	-	-
Key money paid to the Public Entities/ Transfer Bonuses	-	-	503 000	503 000
Royalties paid to the Public Mining Entities	-	-	(100 000)	(100 000)
Services	20 000	(800 000)	(3 500 000)	(4 280 000)
Options fees	-	-	-	-
Payments to th GCM for slag sales	359 154	(12 691 024)	3 500 000	(8 831 870)
Preemptive right's waiver Fee	-	-	-	-
DRKAT	1 183 200	-	(1 752 235)	(569 035)
Roads and draining fees	616 310	-	(1 690 072)	(1 073 762)
Concentrate tax	557 939	-	(62 163)	495 776
Tax on mining and hydrocarbon' concession areas	8 951	-	-	8 951
Min ECN-T	-	-	-	-
Monitoring of the implementation of PAR, PGE and Environmental audit	-	-	-	-
Total of adjustments	315 431 635	(23 364 918)	(3 184 982)	288 881 735

5.2.6. Unreconciled discrepancies

Following our adjustments, the total unreconciled discrepancies amounted to USD 9,541,138 and are detailed as follows:

Description	USD
Reporting template not submitted by the extractive company (a)	(9 548 067)
Taxes not reported by the Govt Body (b)	6 403 505
Taxes reported by the Govt not confirmed by the company (c)	(5 778 838)
Taxes not reported by companies(d)	(4 094 125)
Taxes repored the company not confirmed by the Govt body (d)	3 115 650
Others	360 737
Total unreconciled differences	(9 541 138)

(a) These are payments declared by Government Agencies for companies which failed to submit their reporting templates. These payments are detailed by the Government Agency and revenue stream as follows:

Taxes	USD
DGI	(1 967 243)
Assessment Notice (AMR A)	(81 617)
Assessment Notice (AMR B)	(61 528)
Corporate Tax (IBP)	(331 918)
BIC Withholding (PBIC)	(8 334)
Payroll Tax (IPR) / Special Payroll Tax on expatriates remuneration (IER)	(1 390 409)
Domestic Turnover Tax (ICAI)	(93 437)
DGDA	(1 423 033)
Mining Entry Rights (DE)	(272 693)
Export services (SRE)	(1 150 340)
DGRAD	(1 303 357)
Annual Surface fees perplot	(100 173)
Mining Royalties (RM)	(1 203 184)
DRKAT	(4 854 434)
Roads and draining fees	(1 326 642)
Concentrate tax	(3 525 699)
Tax on mining and hydrocarbon' concession areas	(2 093)
Total	(9 548 067)

(b) These are taxes reported by mining companies and not reported by Government Agencies. These taxes are detailed as follows:

Companies	Total in USD	Penalties paid to DGRAD	Penalties paid to TRESORY	(IPR) / (IER)	Tax on disposals (IM)	Others
KIBALI GOLD MINES	2 333 964	949 932	1 384 032	-	-	-
LA GENERALE DES CARRIERES ET DES MINES	2 748 069	-	558 801	295 278	1 804 924	89 066
Other	1 321 472	-	319 362	298 135	11 900	692 075
Total	6 403 505	949 932	2 262 195	593 413	1 816 824	781 141

(c) These are payments reported by the Govt not confirmed by the mining companies relating mainly to Mining Entry Rights (DE), Roads and Drainage fees and Assessment Notices (AMR A and AMR B).

(d) These are taxes reported by Government Agencies and not reported by mining companies. These taxes are detailed as follows:

Companies	Taxes not reported by the companies	Farm-out agreement	Annual Surface fees	Others
SOCIETE MINIERE DE KILO- MOTO	(2 025 642)	-	(2 025 642)	-
MWANA AFRICA CONGO GOLD	(720 000)	(720 000)		-
Others	(1 348 483)	-	(157 068)	(1 191 415)
Total	(4 094 125)	(720 000)	(2 182 710)	(1 191 415)

(e) These are taxes declared by companies and not confirmed by Government Agencies and which relate mainly to Mining Entry Rights (DE), Roads and Drainage fees and IPR/IER.

5.2.7. Summary of residual differences by mining company and by revenue stream

Following our adjustments, the total unreconciled discrepancies of payments amounted to USD (9,541,138) and is detailed by mining company and by revenue stream as follows:

a. Residual differences by mining company

Companies	Residual differences	Reasons for differences					
		Reporting template not submitted by the extractive company	Taxes not reported by companies	Taxes not reported by the Govt Body	Taxes reported the company not confirmed by the Govt body	Taxes reported by the Govt not confirmed by the company	Others
TENKE FUNGURUME MINING	52 346	-	-	-	50 860	-	1 486
KAMOTO COPPER COMPANY	(330 440)	-	-	-	-	(330 050)	(390)
MUTANDA MINING	320 661	-	-	296 131	25 257	-	(727)
BOSS MINING	(14 105)	-	(34 059)	-	14 796	-	5 158
RUASHI MINING	(211 019)	-	(211 019)	-	-	-	-
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE	(46 043)	-	(63 865)	-	17 892	-	(70)
CHEMICAL OF AFRICA	(2 124 404)	-	-	49 456	-	(2 173 483)	(377)
SOCIETE D'EXPLOITATION KIPOI	(16)	-	-	-	-	-	(16)
CONGO DONGFANG INTERNATIONAL MINING	752 351	-	(16 046)	184 872	583 409	-	116
GROUPE BAZANO	(68 704)	-	-	-	-	(69 605)	901
ANVIL MINING CONGO	(67 397)	-	-	-	100 200	(166 898)	(699)
SHITURU MINING COMPANY	(528 741)	-	-	-	15 078	(543 819)	-
SOCIETE MINIERE DU KATANGA	2 057	-	-	-	-	-	2 057
COMPAGNIE MINIERE DU SUD-KATANGA	282 635	-	-	-	75 000	(83 767)	291 402
NAMOYA MINING SARL	618 432	-	-	-	618 432	-	-
TWANGIZA MINING	420 953	-	-	-	422 647	(2 143)	449
MINING MINERAL RESOURCES (MMR)	1 872	-	-	-	-	-	1 872
CONGO LOYAL WILL MINING	(1 689 541)	(1 689 541)	-	-	-	-	-
GROUPEMENT DU TERRIL DE LUBUMBASHI	7	-	-	-	-	-	7
VOLCANO MINING	(6 196 606)	(6 196 606)	-	-	-	-	-
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	(971)	-	-	-	-	-	(971)

Companies	Residual differences	Reasons for differences					
		Reporting template not submitted by the extractive company	Taxes not reported by companies	Taxes not reported by the Govt Body	Taxes reported the company not confirmed by the Govt body	Taxes reported by the Govt not confirmed by the company	Others
CONGO INTERNATIONAL MINING CORPORATION SPRL	(400)	-	-	-	-	-	(400)
HUACHIN METAL LEACH SPRL	(1 141 897)	-	-	220 000	-	(1 361 668)	(229)
RUBAMIN	15 656	-	-	-	29 875	(12 255)	(1 964)
HUACHIN MINING SPRL	137 646	-	(102 689)	-	151 524	88 811	-
METAL MINES	(42 034)	-	(47 590)	-	4 781	-	775
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	822	-	-	-	4 080	(3 510)	252
JMT	15 690	-	-	-	19 637	(4 914)	967
FEZA MINING	(357 340)	-	(324 965)	-	-	(32 350)	(25)
BOLFAST	(233 012)	-	(230 012)	-	3 000	(6 000)	-
EXPLOITATIONS ARTISANALES DU CONGO	30 900	-	-	30 900	-	-	-
COMPANY MINIERE DE DILALA SPRL	(1 032)	-	-	-	-	-	(1 032)
CONGO JINJUN CHENG MINING COMPAGNY	(5 939)	-	(5 330)	-	-	-	(609)
SOCIETE MATTADORE SPRL	(86 705)	(86 705)	-	-	-	-	-
KANSUKI MINING SPRL	105 648	-	-	-	105 797	-	(149)
COMPAGNIE MINIERE DE LUISHA	66 076	-	-	38 718	29 755	(2 323)	(74)
KIBALI GOLD MINES	2 358 247	-	-	2 333 964	-	-	24 283
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	185	-	-	-	-	-	185
LA MINIERE DE KALUMBWE MYUNGA	(37 064)	-	-	-	80 703	(117 501)	(266)
ENTREPRISE GENERALE MALTA FOREST	(6 132)	-	(6 132)	-	-	-	-
AFRICAN MINERALS	(1)	-	-	-	-	-	(1)
ASHANTI GOLDFIELDS KILO SARL	(18 275)	-	-	-	-	(18 275)	-
LA MINIERE DE KASOMBO	(264 003)	-	(264 003)	-	-	-	-
KINSEDA COPPER COMPANY (KICC - EX-MMK)	(86 568)	-	(21 098)	-	-	(67 022)	1 552
LONG FEI MINING (INCL. AMODIATION KIMPE N-S)	(99 802)	-	-	-	9 517	(149 097)	39 778
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	554	-	-	-	-	-	554

Companies	Residual differences	Reasons for differences					
		Reporting template not submitted by the extractive company	Taxes not reported by companies	Taxes not reported by the Govt Body	Taxes reported the company not confirmed by the Govt body	Taxes reported by the Govt not confirmed by the company	Others
SODIFOR SPRL	1	-	-	-	-	-	1
LONCOR RESOURCES CONGO SPRL	(3 232)	-	-	-	-	(3 095)	(137)
PHELPS DODGE CONGO	(146)	-	-	-	-	-	(146)
SOCIETE MINIERE DEZIWA ECAILLE	(538 706)	(538 706)	-	-	-	-	-
LA GENERALE DES CARRIERES ET DES MINES	2 621 596	-	-	2 748 069	344 847	(473 320)	2 000
SOCIETE MINIERE DE KILO- MOTO	(1 975 081)	-	(2 025 642)	51 539	-	-	(978)
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	(889)	-	-	-	-	-	(889)
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	(835)	-	-	-	-	-	(835)
SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER	175 380	-	-	175 380	-	-	-
LA CONGOLAISE D'EXPLOITATION MINIERE	(11 350)	-	(11 770)	-	-	-	420
KASANTO LUPOTO MINES	(861 297)	(861 297)	-	-	-	-	-
WANA AFRICA CONGO GOLD	(520 330)	-	(720 000)	181 375	18 174	-	121
KISANFU MINING SPRL	292	-	-	-	-	-	292
COMPAGNIE DE MUSONOIE GLOBAL SPRL	152	-	-	-	-	-	152
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	(135)	-	-	-	-	-	(135)
SOCIETE DE BEERS DRC EXPLORATION SPRL	19 209	-	-	-	19 209	-	-
MINES D'OR DE KISENGE SPRL (CLUFF MINING)	(97 249)	-	-	47 413	-	(143 935)	(727)
MANONO MINERALS	(47 020)	(47 020)	-	-	-	-	-
MINERAL INVEST INTERNATIONAL CONGO	2 004	-	-	-	7 004	(5 000)	-
ALSESY TRADING SPRL	153 350	-	-	-	153 350	-	-
BON GENI K. MINING	45 688	-	-	45 688	-	-	-
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA	(21 753)	-	-	-	-	(21 765)	12
COTA MINING	(128 192)	(128 192)	-	-	-	-	-
MAGMA MINERALS	(59 241)	-	(3 186)	-	10 953	(66 228)	(780)
KGL-SOMITURI (Société Minière de l'ITURI)	156 067	-	-	-	165 876	(9 626)	(183)

Companies	Residual differences	Reasons for differences					
		Reporting template not submitted by the extractive company	Taxes not reported by companies	Taxes not reported by the Govt Body	Taxes reported the company not confirmed by the Govt body	Taxes reported by the Govt not confirmed by the company	Others
SOCIETE KAMITUGA MINING S.A.R.L	(390)	-	-	-	-	-	(390)
COMPAGNIE MINIERE SAKANIA	(189)	-	-	-	-	-	(189)
SOCIETE MINIERE DE KOLWEZI	2 526	-	-	-	2 526	-	-
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL (*)	(6 719)	-	(6 719)	-	-	-	-
SOCIETE IMMOBILIERE DU CONGO	30 804	-	-	-	31 471	-	(667)
Total	(9 541 138)	(9 548 067)	(4 094 125)	6 403 505	3 115 650	(5 778 838)	360 737

b. Residual differences by revenue stream

Revenue stream	Residual differences	Reason for differences					
		Reporting template not submitted by the extractive company	Taxes not reported by companies	Taxes not reported by the Govt Body	Taxes reported the company not confirmed by the Govt body	Taxes reported by the Govt not confirmed by the company	Others
DGI	(279 047)	(1 967 243)	(35 328)	2 712 471	384 514	(1 370 168)	(3 293)
Assessment Notice (AMR A)	(852 428)	(81 617)	(3 113)	184 872	23 201	(974 036)	(1 735)
Assessment Notice (AMR B)	(388 977)	(61 528)	(1 109)	-	2 526	(326 207)	(2 659)
Corporate Tax (IBP)	(318 331)	(331 918)	(1 108)	-	37 271	(23 306)	730
BIC Withholding (PBIC)	(14 398)	(8 334)	(1 604)	163	-	(6 579)	1 956
Payroll Tax (IPR) Special Payroll Tax on expatriates remuneration (IER)	(524 937)	(1 390 409)	(12 183)	593 413	305 273	(21 765)	734
Tax on disposals	1 832 639	-	-	1 816 824	16 243	-	(428)
Domestic Turnover Tax (ICAI)	(12 615)	(93 437)	(16 211)	117 199	-	(18 275)	(1 891)
DGDA	(2 095 696)	(1 423 033)	(844 395)	1 038 882	1 234 257	(2 124 191)	22 784
Mining Entry Rights (DE)	(1 401 199)	(272 693)	(409 630)	56 166	796 814	(1 596 564)	24 708
Export services (SRE)	(1 677 238)	(1 150 340)	(434 765)	-	437 443	(527 627)	(1 949)
Penalties paid to Treasury	878 163	-	-	878 163	-	-	-
Penalties paid to DGDA	104 553	-	-	104 553	-	-	-
Administrative Royalties (RA)	25	-	-	-	-	-	25
DGRAD	(1 407 478)	(1 303 357)	(2 469 260)	2 621 252	499 903	(760 272)	4 256
Dividends paid to the State	56 709	-	-	-	56 709	-	-
Annual Surface fees perplot	(2 283 152)	(100 173)	(2 182 710)	67 288	123 512	(191 046)	(23)
Key money paid to the State	-	-	-	-	-	-	-
Penalties paid to DGRAD	1 256 471	-	-	949 932	304 604	-	1 935
Penalties paid to Treasury	1 399 110	-	-	1 384 032	15 078	-	-
License sales	-	-	-	-	-	-	-
Mining Royalties (RM)	(2 056 616)	(1 203 184)	(286 550)	-	-	(569 226)	2 344
Mining sector royalties paid to the State	-	-	-	-	-	-	-
Sales of State's shares	-	-	-	-	-	-	-

Revenue stream	Residual differences	Reason for differences					
		Reporting template not submitted by the extractive company	Taxes not reported by companies	Taxes not reported by the Govt Body	Taxes reported the company not confirmed by the Govt body	Taxes reported by the Govt not confirmed by the company	Others
Export authorisation of crude minerals	220 000	-	-	220 000	-	-	-
BCC	-	-	-	-	-	-	-
Key money paid to the State	-	-	-	-	-	-	-
EP	(710 669)	-	(741 098)	-	150 000	(455 313)	335 742
Disposal of assets	(21 098)	-	(21 098)	-	-	-	-
Dividends paid to the Public Entities	80 000	-	-	-	80 000	-	-
Farm-out agreement and/or mensually pension	(655 198)	-	(720 000)	-	30 000	(5 000)	39 802
Key money paid to the Public Entities/ Transfer Bonuses	-	-	-	-	-	-	-
Royalties paid to the Public Mining Entities	290 689	-	-	-	-	-	290 689
Services	(405 062)	-	-	-	40 000	(450 313)	5 251
Options fees	-	-	-	-	-	-	-
Payments to th GCM for slag sales	-	-	-	-	-	-	-
Preemptive right's waiver Fee	-	-	-	-	-	-	-
DRKAT	(5 048 248)	(4 854 434)	(4 044)	30 900	846 976	(1 068 894)	1 248
Roads and draining fees	(1 801 066)	(1 326 642)	(4 044)	-	587 098	(1 056 965)	(513)
Concentrate tax	(3 255 049)	(3 525 699)	-	30 900	251 683	(11 929)	(4)
Tax on mining and hydrocarbon' concession areas	7 867	(2 093)	-	-	8 195	-	1 765
Min ECN-T	-	-	-	-	-	-	-
Minitoring of the implementation of PAR, PGE and Environmental audit	-	-	-	-	-	-	-
Total	(9 541 138)	(9 548 067)	(4 094 125)	6 403 505	3 115 650	(5 778 838)	360 737

5.2.8. Reconciliation of Mining Public Entities (EPE)

We present below the detailed results of our reconciliation work as well as the discrepancies identified between payments declared by extractive companies and revenues declared by various Public Entities (EPE):

EPE	Initial declaration received			Adjustments			Final amounts		
	Companies	EPE	Difference	Companies	EPE	Difference	Companies	EPE	Difference
GECAMINES	154 361 964	182 870 996	(28 509 032)	15 266 748	(13 231 870)	28 498 618	169 628 712	169 639 126	(10 414)
SOKIMO	1 940 000	8 545 000	(6 605 000)	6 050 000	20 000	6 030 000	7 990 000	8 565 000	(575 000)
SODIMICO	2 554 778	2 536 098	18 680	-	-	-	2 554 778	2 536 098	18 680
SCMK-Mn	870 967	1 014 902	(143 935)	-	-	-	870 967	1 014 902	(143 935)
COMNIERE	-	-	-	503 000	503 000	-	503 000	503 000	-
Total of payments	159 727 709	194 966 996	(35 239 287)	21 819 748	(12 708 870)	34 528 618	181 547 457	182 258 126	(710 669)

a. GECAMINES

Company	Tax	Initial declaration received			Adjustments			Final amounts		
		Companies	EPE	Difference	Companies	EPE	Difference	Companies	EPE	Difference
AMCK	Preemptive right's waiver Fee	12 500 000	15 000 000	(2 500 000)	2 500 000	-	2 500 000	15 000 000	15 000 000	-
	Farm-out agreement and/or mensually pension	47 838 730	45 338 706	2 500 024	(2 500 000)	-	(2 500 000)	45 338 730	45 338 706	24
BOSS	Services	-	261 092	(261 092)	266 342	-	266 342	266 342	261 092	5 250
	Royalties paid to the Public Mining Entities	9 020 036	8 040 819	979 217	(1 079 216)	(100 000)	(979 216)	7 940 820	7 940 819	-
CHEMAF	Key money paid to the Public Entities/ Transfer Bonuses	-	1 181 620	(1 181 620)	1 181 620	-	1 181 620	1 181 620	1 181 620	-
	Services	-	185 362	(185 362)	185 362	-	185 362	185 362	185 362	-
CMSK	Royalties paid to the Public Mining Entities	290 689	-	290 689	-	-	-	290 689	-	290 689
EGMF	Services	-	800 000	(800 000)	-	(800 000)	800 000	-	-	-
GTL	Payments to th GCM for slag sales	17 756 579	17 670 090	86 489	(8 918 359)	(8 831 870)	(86 489)	8 838 220	8 838 220	-
	Services	-	3 500 000	(3 500 000)	-	(3 500 000)	3 500 000	-	-	-
KCC	Key money paid to the Public Entities/ Transfer Bonuses	15 000 000	15 000 000	-	-	-	-	15 000 000	15 000 000	-
	Services	-	306 378	(306 378)	-	-	-	-	306 378	(306 378)
	Royalties paid to the Public Mining Entities	17 910 990	15 000 000	2 910 990	(2 910 990)	-	(2 910 990)	15 000 000	15 000 000	-
KICO	Key money paid to the Public Entities/ Transfer Bonuses	-	5 000 000	(5 000 000)	5 000 000	-	5 000 000	5 000 000	5 000 000	-
	Services	-	1 247 505	(1 247 505)	1 247 505	-	1 247 505	1 247 505	1 247 505	-
KIMIN	Royalties paid to the Public Mining Entities	-	31 006	(31 006)	31 006	-	31 006	31 006	31 006	-
MUMI	Disposal of assets	-	20 000 000	(20 000 000)	20 000 000	-	20 000 000	20 000 000	20 000 000	-
RUMI	Key money paid to the Public Entities/ Transfer Bonuses	10 500 000	10 500 000	-	-	-	-	10 500 000	10 500 000	-
	Royalties paid to the Public Mining Entities	14 021 198	14 021 198	-	-	-	-	14 021 198	14 021 198	-

Company	Tax	Initial declaration received			Adjustments			Final amounts		
		Companies	EPE	Difference	Companies	EPE	Difference	Companies	EPE	Difference
SMCO	Farm-out agreement and/or mensually pension	80 600	80 600	-	-	-	-	80 600	80 600	-
SWANMINES	Key money paid to the Public Entities/ Transfer Bonuses	1 600 000	1 600 000	-	-	-	-	1 600 000	1 600 000	-
SEK	Key money paid to the Public Entities/ Transfer Bonuses	2 000 000	2 000 000	-	-	-	-	2 000 000	2 000 000	-
	Royalties paid to the Public Mining Entities	2 878 311	2 878 311	-	-	-	-	2 878 311	2 878 311	-
TFM	Services	-	263 478	(263 478)	263 478	-	263 478	263 478	263 478	-
	Royalties paid to the Public Mining Entities	2 964 831	2 964 831	-	-	-	-	2 964 831	2 964 831	-
Total		154 361 964	182 870 996	(28 509 032)	15 266 748	(13 231 870)	28 498 618	169 628 712	169 639 126	(10 414)

b. SOKIMO

Company	Tax	Initial declaration received			Adjustments			Final amounts		
		Companies	EPE	Difference	Companies	EPE	Difference	Companies	EPE	Difference
	Dividends paid to the Public Entities	80 000	-	80 000	-	-	-	80 000	-	80 000
ALSESY	Farm-out agreement and/or mensually pension	30 000	-	30 000	-	-	-	30 000	-	30 000
	Services	60 000	-	60 000	-	20 000	(20 000)	60 000	20 000	40 000
AGK	Farm-out agreement and/or mensually pension	-	1 500 000	(1 500 000)	1 500 000	-	1 500 000	1 500 000	1 500 000	-
BK MINING	Options fees	150 000	-	150 000	(150 000)	-	(150 000)	-	-	-
KIBALI	Farm-out agreement and/or mensually pension	-	4 200 000	(4 200 000)	4 200 000	-	4 200 000	4 200 000	4 200 000	-
WANGA MINING	Farm-out agreement and/or mensually pension	720 000	1 045 000	(325 000)	320 000	-	320 000	1 040 000	1 045 000	(5 000)
MIZACO	Farm-out agreement and/or mensually pension	-	720 000	(720 000)	-	-	-	-	720 000	(720 000)
SMB	Farm-out agreement and/or mensually pension	900 000	1 080 000	(180 000)	180 000	-	180 000	1 080 000	1 080 000	-
Total		1 940 000	8 545 000	(6 605 000)	6 050 000	20 000	6 030 000	7 990 000	8 565 000	(575 000)

c. SODIMICO

Companies	Taxes	Initial declaration received			Adjustments			Final amounts		
		Companies	EPE	Difference	Companies	EPE	Difference	Companies	EPE	Difference
KICC	Disposal of assets	-	21 098	(21 098)	-	-	-	-	21 098	(21 098)
	Key money paid to the Public Entities/ Transfer Bonuses	500 000	500 000	-	-	-	-	500 000	500 000	-
	Royalties paid to the Public Mining Entities	1 200 000	1 200 000	-	-	-	-	1 200 000	1 200 000	-
LONG FEI	Farm-out agreement and/or mensually pension	589 778	550 000	39 778	-	-	-	589 778	550 000	39 778
SODIMIKA	Royalties paid to the Public Mining Entities	265 000	265 000	-	-	-	-	265 000	265 000	-
Total		2 554 778	2 536 098	18 680	-	-	-	2 554 778	2 536 098	18 680

d. SCMK-Mn

Companies	Taxes	Initial declaration received			Adjustments			Final amounts		
		Companies	EPE	Difference	Compan ies	EPE	Difference	Companies	EPE	Difference
MDDK	Services	-	143 935	(143 935)	-	-	-	-	143 935	(143 935)
ORAMA	Key money paid to the Public Entities/ Transfer Bonuses	870 967	870 967	-	-	-	-	870 967	870 967	-
Total		870 967	1 014 902	(143 935)	-	-	-	870 967	1 014 902	(143 935)

e. COMNIERE

Companies	Taxes	Initial declaration received			Adjustments			Final amounts		
		Companies	EPE	Difference	Companies	EPE	Difference	Companies	EPE	Difference
MMR	Key money paid to the Public Entities/ Transfer Bonuses	-	-	-	503 000	503 000	-	503 000	503 000	-
Total		-	-	-	503 000	503 000	-	503 000	503 000	-

5.3. Production and export data of the extractive sector

5.3.1. Exports

a) Hydrocarbons Sector

We present below summary tables of the differences between export data declared by the companies selected and those declared by the General Secretariat of Hydrocarbons:

Company	Products	Unit	Exports (volume)			Exports in Value		
			Company	Government	Difference	Company	Government	Difference
ODS	OCO (API 30°)	Barrel	840 000	840 000	-	93 810 950	93 810 950	-
LIREX (*)	COCO (API 30°)	Barrel	1 660 000	1 660 000	-	185 127 450	164 135 059	20 992 391
MIOC	COCO (API 30°)	Barrel	2 317 983	2 317 983	-	259 637 032	259 637 032	-
PERENCOREP (*)	COCO (API 30°)	Barrel	1 990 000	1 990 000	-	221 962 250	211 256 184	10 706 066
TEIKOKU	COCO (API 30°)	Barrel	1 530 000	1 530 000	-	171 072 930	171 072 930	-
Total			8 337 983	8 337 983	-	931 610 612	899 912 155	31 698 457

(*) For on-shore exploitation (LIREX and PERENCOREP), SGH has sent production statistics valued in the provisional price. These statistics include exports.

b) Mining Sector

Several companies did not report data relating to their production and export. For those companies which made these declarations, we found unexplained differences in the figures between the exports data declared by the companies and those reported by the Ministry of Mines. A summary of the reconciliation work and the unresolved discrepancies, is presented in Annex 10 of this report.

5.3.2. Production

Volumes and production values were retained in the EITI report through unilateral declaration by extractive companies.

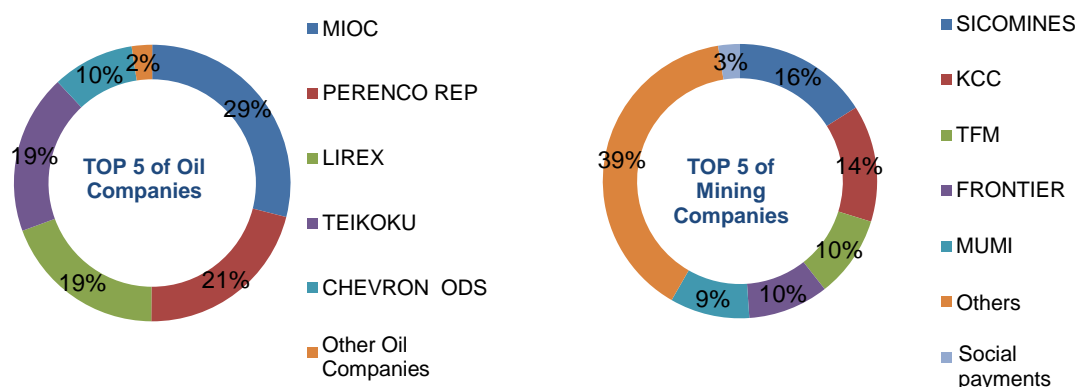
The tables of production data communicated by mining and oil companies are respectively presented in the Annexes 8 and 9 of this report.

6. ANALYSIS OF EITI DATA

6.1. Government Revenues

6.1.1. Analysis of Revenues by sector and by company

We present in the following charts the distribution of revenues in the extractive sector in the year 2012 between the oil and mining sectors as well as the Top 5 oil and mining companies. For this presentation, we adopted the payments by company after adjustments of revenues reported by the various Government Agencies.



The revenues table from the oil companies of the year 2012 is as follows:

Oil companies	Payments received by the Govt (in USD)	%
MIOC	133,840,017	29%
PERENCOREP	97,771,987	21%
LIREX	89,063,393	19%
TEIKOKU	86,152,358	19%
CHEVRON ODS	44,281,972	10%
TOTAL	4,517,731	1%
NESSERGY	2,521,383	1%
COHYDRO	1,043,564	0%
OIL OF DRC	754,654	0%
ENI	636,408	0%
SOCO	611,575	0%
DIVINE	500,000	0%
ENERGULF	270,974	0%
SURESTREAM	120,000	0%
CAPRIKAT	503	0%
FOXWELP	503	0%
SOLICO	498	0%
Unilateral declarations of the companies	572,120	0%
Total	462,659,640	100%

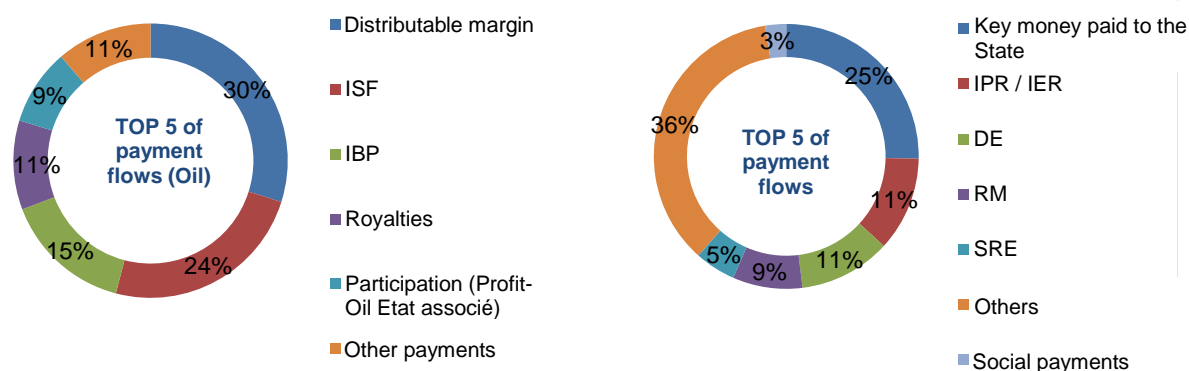
The revenues table relating to mining companies for the year 2012 is as follows:

Mining company	Payments received by the Govt (in USD)	%
LA SINO CONGOLAISE DES MINES	175 000 000	16%
KAMOTO COPPER COMPANY	150 706 518	14%
TENKE FUNGURUME MINING	105 898 571	10%
FRONTIER	103 910 031	10%
MUTANDA MINING	102 736 999	9%
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE)	84 230 253	8%
BOSS MINING	56 713 617	5%
RUASHI MINING	50 897 141	5%
LA GENERALE DES CARRIERES ET DES MINES	23 779 823	2%
CHEMICAL OF AFRICA	18 549 527	2%
GROUPE BAZANO	18 214 745	2%
CONGO DONGFANG INTERNATIONAL MINING	16 706 946	2%
GROUPEMENT DU TERRIL DE LUBUMBASHI	15 332 623	1%
SOCIETE D'EXPLOITATION KIPOI	11 330 388	1%
ANVIL MINING CONGO	9 536 988	1%
KIBALI GOLD MINES	7 219 209	1%
KIPUSHI CORPORATION	7 002 993	1%
ASHANTI GOLDFIELDS KILO SARL	6 377 620	1%
VOLCANO MINING	6 196 606	1%
SOCIETE MINIERE DU KATANGA	5 530 515	1%
KANSUKI MINING SPRL	5 360 957	0%
SHITURU MINING COMPANY	4 886 946	0%
COMPAGNIE MINIERE DU SUD-KATANGA	4 682 825	0%
TWANGIZA MINING	4 201 089	0%
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	4 133 019	0%
AFRICAN MINERALS	3 372 362	0%
KINSEDA COPPER COMPANY (KICC - EX-MMK)	3 108 980	0%
MINING MINERAL RESOURCES (MMR)	2 822 729	0%
HUACHIN METAL LEACH SPRL	2 785 578	0%
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	2 629 666	0%
CONGO INTERNATIONAL MINING CORPORATION SPRL	2 629 404	0%
RUBAMIN	2 243 207	0%
SOCIETE MINIERE DE KILO- MOTO	2 135 374	0%
METAL MINES	2 082 698	0%
SOCIETE MINIERE DE KABOLELA ET KIPESE	1 883 370	0%
SOCIETE MINIERE DE MOKU - BEVEREND	1 858 222	0%
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	1 715 925	0%
CONGO LOYAL WILL MINING	1 689 541	0%
HUACHIN MINING SPRL	1 455 421	0%
COMPAGNIE MINIERE DE LUISHA	1 430 491	0%
NAMOYA MINING SARL	1 206 223	0%
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	1 125 521	0%
MINERAL INVEST INTERNATIONAL CONGO	1 045 000	0%
SODIFOR SPRL	1 020 018	0%
LA MINIERE DE KALUMBWE MYUNGA	926 814	0%
WANA AFRICA CONGO GOLD	903 058	0%
FEZA MINING	900 552	0%
BOLFAST	875 732	0%
ORAMA	870 967	0%
KASANTO LUPOTO MINES	861 297	0%
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	836 814	0%
LONG FEI MINING (INCL. AMODIATION KIMPE N-S)	745 730	0%
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA (*)	722 691	0%
EXPLOITATIONS ARTISANALES DU CONGO	716 706	0%
RIO TINTO CONGO S.P.R.L	620 712	0%
PHELPS DODGE CONGO	586 285	0%
LONCOR RESOURCES CONGO SPRL	550 000	0%

Mining company	Payments received by the Govt (in USD)	%
SOCIETE MINIERE DEZIWA ECAILLE	538 706	0%
KISANFU MINING SPRL	463 328	0%
KGL-SOMITURI (Société Minière de l'ITURI) (*)	409 247	0%
LA MINIERE DE KASOMBO	408 702	0%
JMT	374 462	0%
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	362 707	0%
MAGMA MINERALS (*)	329 194	0%
CONGO JINJUN CHENG MINING COMPAGNY	280 767	0%
SOCIETE DE BEERS DRC EXPLORATION SPRL	238 734	0%
SOCIETE LUGUSHWA MINING S.A.R.L (*)	210 743	0%
COMPAGNIE DE MUSONOIE GLOBAL SPRL	205 961	0%
SOCIETE KAMITUGA MINING S.A.R.L (*)	176 641	0%
MINES D'OR DE KISENGE SPRL (CLUFF MINING)	173 337	0%
COMPAGNIE MINIERE SAKANIA (*)	164 924	0%
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO (*)	130 109	0%
COTA MINING (*)	128 192	0%
SOCIETE MINIERE DE KOLWEZI (*)	112 422	0%
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE (*)	95 135	0%
SOCIETE MATTADORE SPRL	86 705	0%
LA CONGOLAISE D'EXPLOITATION MINIERE (*)	77 715	0%
MANONO MINERALS	47 020	0%
COMPAGNIE MINIERE DE KAMBOVE	36 799	0%
COMPANY MINIERE DE DILALA SPRL	25 133	0%
ALSESY TRADING SPRL	20 000	0%
SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL	19 351	0%
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL (*)	15 404	0%
ENTREPRISE GENERALE MALTA FOREST	13 478	0%
CHABARA SPRL	8 884	0%
SOCIETE IMMOBILIERE DU CONGO (**)	6 803	0%
SOCIETE AURIFERE DU KIVU ET DU MANIEMA (**)	5 476	0%
MINIERE DE BAKWANGA (*)	0	0%
SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER (*)	0	0%
SOMIMI	0	0%
BON GENI K. MINING	0	0%
COMPAGNIE MINIERE DE TONDO	0	0%
GIRO GOLD	0	0%
Other mining companies	5 287 950	0%
Social payments	28 517 708	3%
Total Basic payments	1 086 464 774	100%

6.1.2. Analysis of Revenues by payment flows

The most significant flows with regards to Government revenues are classified by type and by order of importance as follows:



The revenues table from the oil sector for the year 2012 by revenue stream is as follows:

Taxes	Payments received by the Govt (in USD)	%
Distributable margin (Profit-Oil - government acting as public authority)	138,058,254	30%
Special Fixed-Rate Tax (ISF)	111,862,079	24%
Corporate Tax (IBP)	70,040,556	15%
Oil Royalties	48,579,422	11%
Interest (profit oil - government acting as partner)	41,417,447	9%
Dividends paid to the state	22,611,832	5%
Dividends paid to Public entities	8,577,921	2%
Statistical tax (TS)	5,023,318	1%
Exploration permit bonuses	5,000,000	1%
Payroll Tax (IPR) Special Payroll Tax on expatriates remuneration (IER)	4,827,568	1%
Contribution to the effort for the Exploration of the Central Basin	1,899,925	0%
Assessment Notice (AMR A)	1,246,233	0%
Training charges	680,448	0%
Monitoring of the implementation of PAR, PGE and Environmental audit	615,733	0%
Signature bonuses	500,000	0%
Assessment Notice (AMR B)	394,344	0%
Databank	352,470	0%
APPA	199,975	0%
Training charges	147,368	0%
Annual Surface fees perplot	24,443	0%
BIC Withholding (PBIC)	21,483	0%
Participation in the national reconstruction effort	3,500	0%
Penalties paid to DGRAD	2,701	0%
Penalties paid to Treasury	500	0%
Tax on disposals	-	0%
Social payments	572,120	0%
Total of payments	462,659,640	100%

The revenues table from the mining sector for the year 2012 by revenue stream is as follows:

Taxes	Payments received by the Govt (in USD)	%
Key money paid to the State	276 500 000	25%
Mining Entry Rights (DE)	122 957 129	11%
Payroll Tax (IPR)	119 023 262	11%
Special Payroll Tax on expatriates remuneration (IER)		
Mining Royalties (RM)	93 291 139	9%
Export services (SRE)	54 692 645	5%
Farm-out agreement and/or mensually pension	54 514 306	5%
Roads and draining fees	50 138 428	5%
Royalties paid to the Public Mining Entities	44 301 165	4%
Concentrate tax	37 787 590	3%
Key money paid to the Public Entities/ Transfer Bonuses	37 155 587	3%
Assessment Notice (AMR A)	27 884 230	3%
Corporate Tax (IBP)	22 290 072	2%
Disposal of assets	20 021 098	2%
Annual Surface fees perplot	15 862 230	1%
Preemptive right's waiver Fee	15 000 000	1%
Penalties paid to Treasury	14 129 757	1%
Assessment Notice (AMR B)	11 507 702	1%
Payments to th GCM for slag sales	8 838 220	1%
Tax on disposals	6 843 998	1%
Domestic Turnover Tax (ICAI)	5 023 256	0%
Dividends paid to the State	3 208 472	0%
Penalties paid to DGDA	2 941 690	0%
Services	2 427 750	0%
Penalties paid to Treasury	1 832 343	0%
Export authorisation of crude minerals	1 357 115	0%
Mining sector royalties paid to the State	1 000 000	0%
Penalties paid to DGRAD	804 807	0%
BIC Withholding (PBIC)	798 346	0%
Tax on mining and hydrocarbon' concession areas	517 615	0%
Administrative Royalties (RA)	9 164	0%
License sales	-	0%
Sales of State's shares	-	0%
Dividends paid to the Public Entities	-	0%
Options fees	-	0%
Minitoring of the implementation of PAR, PGE and Environmental audit	-	0%
Other mining companies payments	5 287 950	0%
Social payments	28 517 708	3%
Total of payments	1 086 464 774	100%

6.1.3. Analysis of Revenues by Government Agency

Revenues collected by each Government Agency, selected in the reconciliation scope for the year 2012, are presented as follows:

Beneficiary entity	Oil sector	Mining sector	Total	%
DGI	188 392 263	193 370 866	381 763 129	25%
DGRAD	261 217 917	117 356 106	378 574 023	42%
BCC	-	276 500 000	276 500 000	
DGDA	-	194 730 385	194 730 385	13%
EPE	8 725 289	182 258 126	190 983 415	12%
DRKAT	-	88 443 633	88 443 633	6%
SGH	3 136 318	-	3 136 318	0%
MECNT	615 733	-	615 733	0%
Other Beneficiaries	572 120	33 805 658	34 377 778	2%
Total	462 659 640	1 086 464 774	1 549 124 414	100%

Payments to other beneficiaries comprise essentially social payments amounting to USD 29,089,828.

6.2. Social payments

The payments reported by oil companies for social expenditure amount to USD 572,120 and are detailed as follows:

Company	Value (in USD)	Nature of the contribution	Type of contribution	Beneficiary	Region
ENERGULF	100,000	Construction (School/Health Center)	Mandatory	Local populations of Ltshi Bloc	Bas Congo
	5,000	Cash	Voluntary	Consultation Committee Lotshi bloc	bas congo
MIOC	150,000	Social Field (School/Health)	Mandatory	Community Muanda territory	BAS-CONGO
PERENCOREP	60,000	Social Field (School/Health)	Mandatory	Community Muanda territory	BAS-CONGO
SOCO	57,465	Cash	Mandatory	Local populations	BAS-CONGO
	199,655	Cash	Mandatory	Local populations	NORD-KIVU
TOTAL	572,120				

The payments reported by mining companies for the social expenditure amount to USD 28,517,708 and are detailed as follows:

Company	Mandatory social payments	Voluntary social payments	Total
TENKE FUNGURUME MINING	4 375 150	7 566 566	11 941 716
KAMOTO COPPER COMPANY	4 225 000	1 040 000	5 265 000
BOSS MINING	-	3 535 118	3 535 118
FRONTIER	2 032 550	39 683	2 072 233
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE	1 075 534	403 994	1 479 528
MUTANDA MINING	-	1 232 758	1 232 758
GROUPE BAZANO	-	893 909	893 909
RUBAMIN	-	530 325	530 325
SOCIETE D'EXPLOITATION KIPOI	516 542	-	516 542
CHEMICAL OF AFRICA	-	333 965	333 965

Company	Mandatory social payments	Voluntary social payments	Total
NAMOYA MINING SARL	331 104	-	331 104
SOCIETE MINIERE DU KATANGA	25 549	91 329	116 878
WANA AFRICA CONGO GOLD	87 835	-	87 835
CONGO INTERNATIONAL MINING CORPORATION SPRL	55 363	6 000	61 363
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	45 714	9 600	55 314
MINES D'OR DE KISENGE SPRL (CLUFF MINING)	39 320	-	39 320
BON GENI K. MINING	18 500	6 300	24 800
Total of social payments	12 828 161	15 689 547	28 517 708

Details of cash and in kind payments are presented in Annex 13 of this report.

6.3. Other Significant Payments

Other significant payments reported by oil companies amount to USD 915,093 and are detailed as follows:

Oilcompany	Initial	Adjustments (*)	Final
ENI	481 203	-	481 203
COHYDRO	91 228	-	91 228
MIOC	6 708	-	6 708
PERENCOREP	126 174	-	126 174
SOCO	200 000	-	200 000
SURESTREAM	6 280	(3 284)	2 996
TOTAL	3 500	-	3 500
Total	915 093	(3 284)	911 809

(*)Payment flows outside of the reconciliation scope

Other significant payments reported by oil companies amount to USD 3,952,886 and are detailed as follows:

Mining companies	Initial	Adjustments (*)	Final
CHEMICAL OF AFRICA	827 432	-	827 432
LA GENERALE DES CARRIERES ET DES MINES	60 438 437	(60 000 000)	438 437
BOSS MINING	10 822 045	(10 466 031)	356 014
MINIERE DE BAKWANGA (*)	315 539	-	315 539
HUACHIN METAL LEACH SPRL	213 566	-	213 566
CONGO JINJUN CHENG MINING COMPAGNY	119 955	49 372	169 327
SOCIETE IMMOBILIERE DU CONGO (**)	148 511	-	148 511
FRONTIER	140 000	-	140 000
CONGO INTERNATIONAL MINING CORPORATION SPRL	139 007	-	139 007
ASHANTI GOLDFIELDS KILO SARL	28 369	110 408	138 777
SOCIETE MINIERE DU KATANGA	100 500	37 740	138 240
JMT	106 238	-	106 238
RUBAMIN	103 652	-	103 652
MAGMA MINERALS (*)	103 194	-	103 194
HUACHIN MINING SPRL	100 000	-	100 000
METAL MINES	98 695	-	98 695
COMPAGNIE MINIERE DU SUD-KATANGA	97 189	-	97 189
COMPAGNIE MINIERE DE LUISHA	89 058	-	89 058

Mining companies	Initial	Adjustments (*)	Final
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	74 449	(1 618)	72 831
SOCIETE MINIERE DE MOKU - BEVEREND	-	39 000	39 000
SOCIETE AURIFERE DU KIVU ET DU MANIEMA	31 632	-	31 632
LA MINIERE DE KALUMBWE MYUNGA	23 533	-	23 533
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	23 056	-	23 056
ANVIL MINING COMPAGNY KINSEVERE (AMCK - -> MMG KINSEVERE	22 762	-	22 762
SOCIETE MINIERE DE KOLWEZI	5 475	-	5 475
PHELPS DODGE CONGO	4 296	-	4 296
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	4 000	-	4 000
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	3 426	-	3 426
Total	74 184 015	(70 231 129)	3 952 886

The main adjustments relate to:

- VAT falling outside the reconciliation scope declared by LA GENERALE DES CARRIERES ET DES MINES for an amount of USD 60 million;
- Tax credit falling outside the reconciliation scope declared by GROUPE BAZANO amounting to USD 14,720,381; and
- Roads and Drainage fees (falling within the reconciliation scope) declared by BOSS MINING for an amount of USD 10,466,031. This amount was reclassified to the appropriate section.

We did not obtain all necessary responses regarding the nature of significant payments made, which led us to conclude whether these payments could be included in the global revenue of the extractive sector or not.

6.4. Subnational Transfers

According to Article 175 of the DRC Constitution, the State's budget relating to revenues and expenditure, especially those relating to central Government and provinces are defined by and act of law. It also stipulates that provinces are allocated 40% of national revenues, which is withheld at source.

Article 242 of the Mining Code provides a mining royalty sharing mechanism paid by the holder of the mining exploitation title to the Treasury as follows:

- 60% for the Central Government;
- 25% paid in an account specified by the Administration of the Province where the project is located; and
- 15% paid in an account specified by the City or the Territory where the exploitation takes place.

In accordance with Requirement 4.2.(e) of the 2013 EITI Standard, MSG opted for a reconciliation of sub-national transfers for Mining Royalties between the Ministry of Finance and DRKAT, in the 2012 EITI Report.

The analysis of the royalty payment mechanism and the process of its retrocession to regions indicate that these revenues are not withheld. Article 175 of the DRC Constitution stipulates that the share of national revenue allocated to provinces (40%) should be withheld. The allocation of these revenues to the beneficiaries is done by the Ministry of Finance.

A review of the declaration made by the Ministry of Finance including the mining royalty transferred to DRKAT in 2012 and the total mining royalties reported by extractive companies indicates that:

-The allocation modalities of this royalty are not adhered to. In fact, out of a total of USD 93 million collected by DGRAD from companies based in the Province of Katanga, only USD 12 million (equivalent to CDF 11 251 million) were paid by the Ministry of Finance to the Province of Katanga which confirmed this payment, i.e. a mere 13% (which falls below the prescribed 40% provided by the Act); and

-The declaration of the Ministry of Finance covers only the part of mining royalty transferred to DRKAT, it does not mention the 15% to be paid to the account specified by the City or the Territory within whose jurisdictions, where the exploitation take place as provided by the Act.

6.5. Specific declaration of the SICOMINES

As presented in Section 4.1.3 of this report and in accordance with Requirement 4.1 of the EITI Standard (2013), MSG opted for the preparation of four specific declarations regarding the financial flows of SICOMINES for the fiscal year 2012.

The amounts received and disbursed (cash flows) during fiscal 2012 provided by SICOMINES in its templates are as follows:

Type of Project	Receipts in USD	Disbursements in USD
Mining investment	501,637,330	274,286,181
Infrastructures	-	54,993,933

Mining investment:

We present below details of the sources SICOMINES receipts for the mining investment:

Source	Receipts in USD
Allocation of funds by CREC	162 192 092
Bank of China loan	140 000 000
Allocation of funds by Sinohydro	98 298 238
Bank of China loan	80 000 000
Allocation of funds by Sinohydro	16 294 100
Capital contribution by Zhejiang Huayou	4 852 900
TOTAL	501 637 330

The total of the mining investment disbursements include:

- Two amounts of Key money of USD 125 million and USD 50 million totalling USD 175 million were declared by SICOMINES as being paid to DGRAD.
- Other mining expenditure amounting to USD 99,286,180.75 for which SICOMINES did not communicate any breakdown.

Infrastructure projects:

The detail of the infrastructure projects disbursements are presented as follows:

Infrastructure works	Disbursements in USD
1st lot of the boulevard 630' project	2 854 593
1st lot of the boulevard 631' project	8 282 862
Prefabricated power generators	11 198 181

Infrastructure works	Disbursements in USD
Floor of the Lubumbashi-Kasomeno road	4 232 417
Boulevard of Tourism in Kinshasa	435 331
Esplanade du Palais de Peuple	11 828 472
Works on solar panels	4 075 024
Road Lutendele in Kinshasa (4.5KM)	325 315
Earthworks of the Lubumbashi-Kasomeno road (137KM)	889 847
Fiftieth Hospital in Kinshasa	1 855 657
Floor of the RN4 Niania-Beni road	1 026 738
Triumphal Boulevard	489 495
Operating costs of the Coordination Office (October 2010-October 2012)	7 500 000
Total	54 993 933

We present in Annex 11 of this report the table of infrastructures realised by the “Agence Congolaise des Grands Travaux.”

6.6. Loan and Grants

During the review of the reporting templates of the extractive companies included in the reconciliation scope, three companies made the following declaration:

Beneficiary Company	Name of the entity	Amount (value) of loan / guarantee / grant
CIMCO	CHINA RAILWAY RESOURCES GROUPE	USD 108 884 373
COMILU	CREC	USD 7 277 540
SODIMICO	SCIM	USD 3 000 000

7. FINDINGS AND RECOMMENDATIONS

1. Register of mining titles and oil licenses

a. For the Mining sector

We examined the registry of mining titles from the Mining Registry website. We tested the various features of the database and found that when the titles are pledged as concessions, the name of the permit holders do not appear on the registry - only the names of the owners are disclosed.

This situation does not allow third parties to be aware of these transfers by mining companies.

b. For the Oil sector

We noted that the Ministry of hydrocarbons does not have a register of oil permits in place. It also appears that there are no procedures currently in place to rectify this situation.

We recommend that the Ministry of hydrocarbons develops a register of Oil Permits. We also recommend that the Ministry of mines reveals the identity of the permit holders in the case of mining titles pledged as concessions.

2. Publication Process of oil contracts

Article 2 of Prime Ministerial Decree No. 011/26 of 20 May 2011 regarding the obligation to publish contracts relating to natural resources stipulates that, «any contract between the Government or State Company and one or several national and foreign private partners, relating to research, exploration or exploitation of natural resources as defined in Article 1 of the Prime Ministerial Decree No. 011/26 of 20 May 2011 should be published by the Minister of the relevant sector, within sixty (60) days following the date the contract came into force.

The publication is made in the Official Journal, on the website of the ministry, in one or more journals and in at least two local newspapers with wide distribution. »

In the case of the publication of Oil contracts, this is the responsibility of the Ministry of hydrocarbons.

We noted that only five contracts were published on the website of the Ministry of hydrocarbons. The other contracts are published on the website of the Ministry of Mines.

We recommend that the disclosure of oil contracts at the site of the Ministry of hydrocarbons are centralised in order that the publication of all contracts are comprehensive.

3. Declaration process of production and export data

In the context of the collection of contextual data on production and exports, we noted that for the mining sector, some companies have not reported their data relating to production and export. For companies which reported these data, we noted significant differences between the export data declared by the companies and the figures reported by the Ministry of Mines. The discrepancies arose as a result of the different methods of declaration. While the Ministry of Mines reported data on the basis of concentrate, some companies reported the data on the basis of contained metal.

This situation did not enable us to perform the reconciliation of export data.

We recommend, for the future, that both parties comply with the nomenclature of commercial products as defined by Interministerial Order No. 0122 / MINES and No. 0782 / FINANCES of 5 April 2013 on the regulation of exports of mining products merchant, as supplemented and modified by Interministerial Order No. 0327 / MINES and No. 855 / FINANCES of July 4, 2013.

Additionally, we recommend, for the exclusion of production valuation forthcoming Reconciliation Exercises. This is because, the valuation of production can give rise to practical problems due to the diversity of accounting policies: some companies perform valuation at the cost of production while others may use other methods such as the fair value, which could render the process cumbersome, without necessarily making the data comparable.

4. Reliability process of Government Agencies data

According to Article 180 of the Constitution of the Republic, "the Court of Auditors reports on the financial reports, and assets of the State as well as those of Provinces, decentralised entities and local Government Agencies. It publishes an annual report which is submitted to the President of the Republic, the Parliament and the Government. This report is also published in the Official Journal".

The composition, organisation and duties of the Court of Auditors are governed by Ordinance-Law 87-005 of 6 February 1987.

Article 21 of the above Act states that "the Court of Auditors has general authority of permanent control of the oversight of public finances and properties as well as those of all public institutions as defined in Article 3 of this Ordinance-Law". Its responsibilities include:

- the review of the General Treasury's financial statements;
- the review of the Public Accountant's financial statements; and
- the monitoring and audit of the financial statements of Public Institutions ».

Article 25 of the same Act provides that the Court of Auditors checks that the revenue due to the Government are regularly paid to the Treasury.

Furthermore, IGF, which is governed by Ordinance No. 87-323 of 15 septembre 1987, as amended and supplemented by the Ordinance No. 91-018 of 6 March 1991 and Decree No. 034-B / 2003 of 18 March 2003, has been tasked to monitor, verify or check both revenues and expenditure of all financial transactions of the Government, decentralised administrative entities, public institutions, parastatal bodies and agencies or companies of all kinds which receive financial assistance from the Government, decentralised administrative entities and public or parastatal bodies of any form, including those where the government holds equity participations or gave grants, loans, advances or guarantees.

The minutes of the Executive Committee of 19 September 2012 on the 2010 EITI Report, state that:

« Regarding the issue of the certification of Governments Agencies' data in accordance with international auditing standards, the President of the Court of Auditors who was specially invited to discuss this issue, stated that the Court of Accounts of the Democratic Republic of Congo was not able to certify the declarations of Governments Agencies in accordance with the international auditing standards, because the accounts filed by Government Agencies with the Court of Auditors were not disaggregated. He added that it is more difficult to find exactly the mining and oil sectors' declarations than separate them. He also mentioned that given the fact that his department was in the process of being restricted, it would not be possible for him to commit to such an important task (the preparation of the EITI Report) within such a short period».

The Executive Committee therefore agreed, to assign the task of the certification of the Reporting Tempates of Governments Agencies for the 2012 Reconciliation Report to the General Inspectorate of Finances.

We recommend to that the Executive Committee reviews the possibility of the Court of Auditors to ensure the certification of Government Agencies' declarations with regards to the preparation for future EITI reports.

5. Transfer process of Oil permits

We note that for transfers of oil permits, Ordinance-Law No. 81-013 of 2 April 1981 does not cover these transactions. The terms of these transactions are set out in Agreements and Production Sharing Contracts only.

We reviewed the contracts that were made available for consultation from the Ministry of hydrocarbons website and we found that the transfer arrangements stipulated in the contracts do not provide the financial and technical capacities that were a pre-condition for award of the permit to the initial bidder.

This situation does not ensure that the new permit holder has the financial and technical capacities to undertake the activities agreed in the initial contract.

We recommend that whenever oil permits are transferred, the new permit holder should be subject to the same checks as the original permit holder in order to ensure compliance with regards to financial and technical capabilities.

6. Beneficial ownership information

The Government does not have a policy for information disclosure with regards to beneficial ownership. Therefore, templates were submitted to extractive companies in order to collect this information

As a result, some mining companies did not submit information about their capital structures and / or the beneficial ownership.

This situation does not allow for the public disclosure of the true identity of the owners of mining companies operating in the DRC.

We recommend that the Government accelerates the implementation of an act of law which would make the disclosure of Beneficial Ownership mandatory. In the event that these companies fail to comply with this disclosure requirement, sanctions should be imposed upon them.

7. Completeness and liability of the DGDA declaration

We noted that DGDA gave us three different declarations during our intervention, following the detection of errors in the database. Our review of the information system led us to detect the following anomalies:

- the information system allows the recording of tax identification number and several names for the same company;
- the information system allows manual entry of a wrong company name even if that company is already recorded in DGI's database;
- some offices connected to DGDA are yet to be computerised and for which we have not received declarations and responses in relation to the discrepancies identified.

This situation therefore slows down the progress of the reconciliation work and does not ensure the comprehensiveness of data presented in the Reconciliation report.

We recommend that DGI updates the taxpayer's directory to avoid duplications in the allocation of tax identification numbers and that the new directory is managed by DGDA in order to ensure that the information system is maintained regularly.

We also recommend that for forthcoming years, DGDA ensures that all revenues, recorded manually from non-computerised offices, are taken into account in the reporting templates in order to ensure that EITI data reported is comprehensive.

8. Delay of Governments Agencies in response to comments on the discrepancies raised

During our reconciliation work, we noted considerable delays in the response to our queries from some Government Agencies with regards to the discrepancies identified. In particular:

- DRKAT did not provide answers to all our comments on the discrepancies identified despite sending multiple reminders. DRKAT eventually changed its declaration at the end of our fieldwork and sent a new version of its reporting template without giving any explanations, which resulted in us performing additional reconciliation work;
- DGI has only responded to our comments on the discrepancies raised during the final steps of the data compilation phase and the preparation of the final report.

We recommend that these Government Agencies become more proactive during the reconciliation phase in order to allow the Independent Administrator to receive the necessary explanations in good time, thereby making the reconciliation exercise more efficient by resolving discrepancies earlier.

Follow up of the recommendations of 2011

Oil sector

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Mandatory transition from the Agency and not from the Central Bank</p> <p>We found that SEMLIKI paid USD 6 million directly to the Central Bank of Congo in favour of the Congolese Government. This amount refers to the "ADDED VALUE" which should be recognised at DGRAD on behalf of the Treasury.</p> <p><i>The Central Bank of Congo is not a financial agency of the State, we recommend that all hydrocarbons sector flows are governed by a financial state agency for better traceability.</i></p>	Ongoing	The Executive Committee followed up to ensure compliance and implementation of this recommendation in 2013 and subsequent reports as at the time of making this recommendation the issues raised related to the reports the years 2011 and 2012 which were in progress.
<p>Respect of the forms adopted by the Executive Committee</p> <p>Embed the Ministry of Hydrocarbons among perceptual state entities as companies through their unilateral disclosure, have identified substantial payments that cannot be ignored under:</p> <ul style="list-style-type: none"> □ Data bank USD 50,000 □ Initiative to explore the central basin USD 200,000 □ Training fees of Congolese manager USD 398,911 <p>Also, the Ministry of Hydrocarbons unilaterally reported large payments received from companies under:</p> <ul style="list-style-type: none"> □ Training USD 833,102 □ Data bank USD 325,000 □ Initiative to explore the central basin USD 635,506 □ Contribution APPA USD 250,000 <p><i>The Executive Committee shall be required to insert these different flows for reconciliation according to the materiality threshold to be set in the framework for the next EITI-DRC reports.</i></p>	Yes	<p>The Executive Committee has included the Ministry of Hydrocarbons in the scope and material flows are in the framework of EITI-DRC 2012. See record of C.E of 15 August 2014 and 1 October 2014 adopting the updated and final scope (Inception Report).</p> <p>Action: Reporting Templates were sent to SGH which were filled and returned to the Reconciliator. Reconciliation is in progress.</p>

Mining sector

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Respect of the IGF's recommendation</p> <p>IGF indicated, in its certification reports of the Government Agencies, important recommendations for the improvement of the supervision of Public Treasury revenues by Government Agencies. Some of these recommendations date back to 2010. They remained valid in 2011, as no corrective actions, have been taken by Government Agencies to date.</p> <p><i>We highly recommend that special attention is given to the recommendations of IGF that aim only to ensure the improvement of the traceability of the Treasury's revenues' received. The governing body of the Financial Agencies of the Government should define a roadmap which sets out deadlines for the implementation of all recommendations made by IGF.</i></p>	Ongoing	The comments of IGF will be incorporated in future reports as these recommendations will be applied after the 2012 report.
<p>Respect of the Reporting template adopted by the Executive Committee</p> <p>It is often found that the reporting parties truncate some elements forms at their will.</p> <p><i>We recommend a strict compliance of the templates designed with the consensus of all and adopted by the Executive Committee. Also, the managers of the companies must pay attention to the completion of the templates which they signed and yet some inconsistencies persist.</i></p>	Yes	For the 2012 EITI report training workshops were held in Lubumbashi and Kinshasa in order to ensure the proper understanding of how these templates should be filled in by all parties involved.
<p>Mandatory transition from the Agency and not from the Central</p> <p>The Central Bank of Congo is not a Government Agency, we recommend that all flows, which are passed through the Central Bank, should be supervised by the Financial Agencies of the Government and that payments would be made following the normal circuit of taxes and other taxes owed to the Treasury. This would improve the traceability of all payments to the Treasury. The wording of payments should also be clearly shown on the declarations of the Company which should allow the identification of the Government entity which should provide coaching of the wording</p>	Ongoing	The Executive Committee followed up to ensure compliance and implementation of this recommendation in the 2013 and subsequent reports. At the time this Recommendation was made, the 2011 Report and the 2012 were already ongoing.

ANNEXES

Annex 1: profile of oil companies selected in the reconciliation scope

company	Abbreviation	Nature	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identification (NIF)	Contact adress
LA CONGOLAISE DES HYDROCARBURES	COYHDRO	Public company	LA CONGOLAISE DES HYDROCARBURES"COYHDRO SA"	09/08/1999	CDF 68.059.790.000	A0700108B	1, AVENUE COMITE URBAIN, KINSHASA/GOMBE
PERENCO RECHERCHE ET EXPLOITATION PETROLIERE	PERENCOREP	Production	PERENCO REP	11/08/1969	CDF 818 403 733	A0701287H	11th floor, BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
LIREX	LIREX	Production	LIREX	11/08/1969	CDF 36 595 368	A0703937N	11th floor BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
INPEX	INPEX	Production	INPEX NGANZI	19/10/2010	CDF 90 000 000	A 1103823 T	1st level, Centenaire building Boulevard of 30 Juin KINSHASA/GOMBE
KINREX	KINREX	Production	KINREX	11/08/1969	CDF 2 136 739 258	A0703904C	11th floor BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
SOCIETE CONGOLAISE DE RECHERCHE ET D'EXPLOITATION PETROLIERE	SOCOREP	Production	SOCOREP	11/08/1969	CDF 1 428 723 275	A0703903B	11th floor BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
SOCIETE DE RECHERCHE ET D'EXPLOITATION DU LITTORAL CONGOLAIS	SOREPLICO	Production	SOREPLICO	09/08/1969	CDF 30 502 056	not communicated	11th floor BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
MUANDA INTERNATIONAL OIL COMPANY	MIOC	Production	MUANDA INTERNATIONAL OIL COMPANY (MIOC)	09/08/1969	not communicated	A0701284E	11th floor BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
TEIKOKU OIL	TEIKOKU	Production	TEIKOKU OIL DRC	not communicated	not communicated	A 0703938 P	11th floor BCDC Bld du 30 Juin building Kinshasa/Gombe. R.D.CONGO
CHEVRON ODS	ODS	Production	CHEVRON ODS, Limited	09/12/1999	not communicated	A0703905D	3157, 30 Juin boulevard,, Kinshasa/Gombe
JAPANESE OIL COMPANY	JAPECO	Production	JAPAN PETROLEUM CONGO	not communicated	not communicated	A 0809078 C	not communicated
SOCIETE DU LITTORAL CONGOLAIS	SOLICO	Production	SOCIETE DU LITTORAL CONGOLAIS	24 05 1960	not communicated	A0800974T	3157, 30 Juin boulevard,, Kinshasa/Gombe
TOTAL RDC	TOTAL	Exploration	TOTAL E&P RDC sprl	25/02/2011	CDF 20 000 000	A1109715Y	Lieutenant Colonel

company	Abbreviation	Nature	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identification (NIF)	Contact adress
							Lukusa Avenue n°652 - Kinshasa / Gombe
SEMLIKI OIL	SEMLIKI	Exploration	SEMLIKI ENERGY	2011	Not communicated	Not communicated	N°7 KAUKA avenue, C/GOMBE
SOCO RDC	SOCO	Exploration	SOCO E&P DRC	07/11/2006	CDF 21 500 000	A0700383A	63, Colonel MONDJIBA Concession COTEX avenue / BAT. 9 NGALIEMA TOWN
ENERGULF	ENERGULF	Exploration	ENERGULF CONGO SARL	01/11/2008	Not communicated	A0909587G	30 juin boulevard n° 3098, Local , kinshasa/gombe
OIL OF DR CONGO	OIL OF RDC	Exploration	OIL OF DRCONGO	18/01/2011	USD 100,000	A 1103150M	14 SERGENT MOKE avenue , NGALIEMA TOWN
CAPRIKAT CONGO	CAPRIKAT	Exploration	CAPRIKAT DRC	26/05/2011	USD 1.000.000	A1105476Q	14 Sergent Moke avenue, Kinshasa Gombe
FOXWELP CONGO	FOXWELP	Exploration	FOXWHELP DRC	26/05/2011	USD 1.000.000	A1105484Z	14 Sergent Moke avenue, Kinshasa Gombe
ENI RD CONGO	ENI	Exploration	eni R.D. Congo sprl	10/11/2010	CDF 10 000 000 000	A1113021R	Le Ruwenzori building 10 th floor 30 juin Boulevard, Kinshasa/Gombe.
SURESTREAM RDC	SURESTREAM	Exploration	SURESTREAM RDC SA	23/06/2006	CDF 20.000.000	A 0706875 G	B.C.D.C. building 12nd floor
GLENCORE	GLENCORE	Exploration			Not communicated	A0906485K	Not communicated
International Business Oil Société	IBOS	Exploration	International Business Oil Société SARL	14/12/2007	CDF 15 000 000	A1006778E	Kumbi avenue n°5 C/Ngaliema
NESSERGY RDC	NESSERGY	Exploration	NESSERGY CONGO	29/07/2008	CDF 550 000 000	A0812843U	Palankoy cabinet, 1st floor Batetela building, 158 Bld 30 juin Gombe Kinshasa
DIVINE INSPIRATION GROUP	DIVINE	Exploration	DIVIINE INSPIRATION GROUP PTY LTD	2007		A0906982A	N°7 KAUKA avenue, C/GOMBE

Annex 2 : profile of mining companies selected in the reconciliation scope

Company	Abbreviation	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identificatoin (NIF)	Contact address
TENKE FUNGURUME MINING	TFM	TENKE FUNGURUME MINING	30/11/1996	USD 65,050,000	A0810758D	TFM building, Aeroport road, Common Annex
KAMOTO COPPER COMPANY	KCC	KAMOTO COPPER COMPANY SA	14/10/2005	CDF 100,000,000	A0701041Q	Usine Luilu, Kolwezi Katanga
MUTANDA MINING	MUMI	MUTANDA MINING SPRL	10/04/2002	CDF 8,420,000,000	A 0704867 Z	Phone n° +243976031453-+243 99 008691
BOSS MINING	BOSS	BOSS MINING SAS	30/12/2003	CDF 20,000,000	A0905972C	238 LIKASI road, common Annex LUBUMBASHI RDC
RUASHI MINING	RUMI	RUASHI MINING	01/11/2001	USD 1,000,000	A0704687D	Rwashi Common Rwashi mine
ANVIL MINING COMPAGNY KINSEVERE (AMCK - MMG KINSEVERE)		AMCK MINNING (MMG KINSEVERE)SPRL	17/12/2004	CDF 100,000,000	A0800394N	7409, La Révolution avenue, Lubumbash town – Lubumbashi city
CHEMICAL OF AFRICA	CHEMAF	CHEMICAL OF AFRICA	24/01/2001	Not communicated	A0708211J	144, Usoke C/Kampemba Avenue
SOCIETE D'EXPLOITATION KIPOI	SEK	SOCIETE D'EXPLOITATION DE KIPOI	05/09/2000	USD 2,000,000	A0811655D	8935 Tiger,Q/Kimbembe Avenue, common Annex Lubumbashi-Katanga
CONGO DONGFANG INTERNATIONAL MINING	CDM	CONGO DONGFANG INTERNATIONAL MINING SARL	22/06/2006	CDF 5,520,000,000	A0712822W	Likasi road, joli site neighborhood, Common Annex,Lubumbashi
GROUPE BAZANO	BAZANO	GROUPE BAZANO SPRL	25/06/2003	USD 34,022,222	A 0814445 L	32, KIGOMA AV , Q/ INDUSTRIEL, C/ KAMPEMBA, V/ LUBUMBASHI, RDC.
ANVIL MINING CONGO	AMC	ANVIL MINING CONGO SARL	24/07/1998	CDF 92,000,000	A0700172W	28, LOFOI GOLF AV C/L'SHI
SHITURU MINING COMPANY	SMCO	SHITURU MINING CORPORATION SAS	04/10/2005	USD 3,000,000	A 1008279L	LIKASI
SOCIETE MINIERE DU KATANGA	SOMIKA	SOCIETE MINIERE DU KATANGA	12/12/2001	USD 200,0000	A0704865X	588, KIPUSHI road, C/ANNEX, L'SHI
COMPAGNIE MINIERE DU SUD-KATANGA	CMSK	Compagnie Minière du Sud Katanga	01/07/2004	USD 37,849,498	A0704877K	606, L.D KABILA pavement, LUBUMBASHI town
SOCIETE MINIERE DE KABOLELA ET KIPESE	SMKK	SOCIETE MINIERE DE KABOLELA ET DE KIPESE	Not communicated	USD 2,500,000	A0811578U	238, LIKASI road ,COMMOn ANNEX
NAMOYA MINING SARL	NAMOYA	NAMOYA MINING SARL	13/03/2003	USD 5,416,251	AO700153A	14, Sergent Moke avenue,concession SAFRICAS,Ngaliema/Kinshasa
TWANGIZA MINING	TAWANGIZA	TAWANGIZA MINING s.a	13/03/2003	CDF 1,200,000,000	A0700073N	14, Sergent Moke avenue
FRONTIER	FRONTIER	FRONTIER SA	Not communicated	Not communicated	A0905460W	Not communicated
MINING MINERAL RESOURCES (MMR)	MMR	MINING MINERAL RESOURCES	11/03/2008	USD 4 000 000	A0802327P	M'siri boulevard, 1932, Kampemba town, Lubumbashi. City
CONGO LOYAL WILL MINING	CLWM		Not communicated	Not communicated	Not communicated	Not communicated

Company	Abbreviation	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identificatoin (NIF)	Contact address
GROUPEMENT DU TERRIL DE LUBUMBASHI	GTL	GROUPEMENT POUR LE TRAITEMENT DU TERRIL DE LUBUMBASHI Limited	14/04/1998	CDF 97,325,103,059	A0704273D	gtl.gfi@forrestrdc.com; george.gfi@forrestgroup.com phone n°: +243 99 534 00 00
VOLCANO MINING	VOLCANO	VOLCANO MINING SPRL	Not communicated	Not communicated	Not communicated	Not communicated
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	STL	SOCIETE POUR LE TRAITEMENT DU TERRIL DE LUBUMBASHI (S.T.L. SPRL)	22/09/1999	CDF 203,044,239	A0700357X	N°22, KIGOMA Avenue, INDUSTRIEL neighborhood, KAMPEMBA town, LUBUMBASHI city,
CONGO INTERNATIONAL MINING CORPORATION SPRL	CIMCO	Congo International Mining Corporation SAS	30/04/2005	CDF 2,790,000,000	A0815188T	LUISHA village, KAMBOVE territory
HUACHIN METAL LEACH SPRL		HUACHIN METAL LEACH Spri	12/12/2010	USD 10,000,000,	A1113665R	N0 801,Kakontwe road, c/Panda Lkasi
RUBAMIN		RUBAMIN SARL	01/12/2006	USD 10,000,000	A0814806D	26-27, KAMBOVE road, LIKASI,KATANGA, RD CONGO
HUACHIN MINING SPRL		HUACHIN MINING SPRL	04/07/2012	CDF 5,583,434,000	A0900939G	747,joli site, C/ Annexe, L'shi
METAL MINES		METAL MINES	13/07/2007	CDF 200,000,000	A0814803A	CHEMIN PUBLIC avenue, SHITURU avenue, LIKASI city
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	GAR		Not communicated	Not communicated	Not communicated	Not communicated
JMT	JMT	J.M.T. MINING s.a.r.l	28/06/1905	CDF 100,000,000	A0906718N	990901444
FEZA MINING	FEZA	FEZA MINING SAS	28/05/2002	CDF 910,000,000	A0906442N	2433, SHITURU / LIKASI road
BOLFAST		BOLFAST COMPANY	Not communicated	Not communicated	AO7O4663K	Not communicated
EXPLOITATIONS ARTISANALES DU CONGO	EXACO	EXACO SARL EXPLOITATION ARTISANALE DU CONGO	11/10/1997	Not communicated	A 0704870 C	18, KAFUBU road, C/KAMPEMBA
CMD	CMD	COMPAGNIE MINIERE DE DILALA SARL	01/04/2012	Not communicated	A1203799T	412, GAZUMBU KOLWEZI AV
CONGO JINJUN CHENG MINING COMPAGNY	CJCMC	CONGO JIN JU CHENG COMPANY	Not communicated	Not communicated	A907120A	243818434022/LIKASI/CHEMIN PUBLIC
SOCIETE MATTADORE SPRL		SOCIETE MATTADORE SPRL	Not communicated	Not communicated	Not communicated	39, PARC avenue, LIKASI town, LIKASI city, KATANGA province
KANSUKI MINING SPRL	KANSUKI	KANSUKI SPRL	30/07/2010	CDF 30,000,000	A1002999U	33, KAPWASSA avenue, Munama ex road, Kampemba town , Lubumbashi
COMPAGNIE MINIERE DE LUISHA	COMILU	COMILU SPRL	07/04/2006	CDF 6,300,000,000	A0815428E	Luisha, Katanga RDC
KIBALI GOLD MINES	KIBALI	KIBALI GOLDMINES SPRL	21/06/2003	CDF 9,248,842,000	A0702049L	4239, Tombalbaye Avenue, C/GOMBE, LE PRESTIGE building
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	COMIDE	COMIDE SARL	03/08/2002	USD 3,000,000	A0704695M	6, Industriel avenue, Lubumbashi town

Company	Abbreviation	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identificatoin (NIF)	Contact address
LA MINIERE DE KALUMBWE MYUNGA	MKM	LA MINIERE DE KALUMBWE MYUNGA SAS	24/07/ 2001	CDF 925,000,000	A0704883R	00243-818761185/00243-818761185
ENTREPRISE GENERALE MALTA FOREST	EGMF	ENTREPRISE GENERALE MALTA FORREST	05/04/1905	CDF 12,953,378,852	A0700518X	22 KIGOMA C avenue/KAMPEMBA LSHI
AFRICAN MINERALS BARBADOS (KAMOA Copper SA)	AMBL	KAMOA COPPER SA	27/03/2001	USD 500,000	A0901048A	1148-6, la liberation avenue, Q/Golf. C/L'shi, Katanga Province, RD Congo
ASHANTI GOLDFIELDS KILO SARL	AGK	ASHANTI GOLDFIELDS KILO SARL	Not communicated	Not communicated	A0700152Z	Not communicated
LA MINIERE DE KASOMBO	MIKAS	LA MINIERE DE KASOMBO Société par actions simplifiée	05/01/2006	CDF 1,800,000,000	A0814790L	head office CDM building , Joli site neighborhood, Common Annex, Likasi road, Lubumbashi city
KINSEDA COPPER COMPANY (KICC - EX-MMK)	KICC	KINSEDA COPPER COMPANY	03/04/2013	CDF 1,250,000	A0704875H	Kinsenda Mine, Kinsenda Kitotwe, Sakania Territory, Katanga, RDC
LONG FEI MINING (INCL. AMODIATION KIMPE N-S)	LONG FEI	LONG FEI MINING	18/06/2006	CDF 500,000,000	Not communicated	06/ USOKE avenue
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	SWANMINES	Société d'exploitation des gisements de Kalukundi "SWANMINES SAS"	16/05/2001	CDF 1,800,000,000	A0708266T	30, ROUTE DU GOLF avenue, Q/GOLF, C/LUBUMBASHI- A LUBUMBASHI
SOCIETE MINIERE DE MOKU - BEVEREND	SMB	SOCIETE MINIERE DE MOKU-BEVERENDI, SMB	10/05/2011	USD 1,000,000	A1109197K	70, Batetela Avenue, Kin/Gombe
SODIFOR SPRL	SODIFOR	SODIFOR	14/06/2010	CDF 9,250,000,000	A1007789D	N° 1 des ROCHES avenue, Q GOLF, LUBUMBASHI, KATANGA, RD CONGO
KIPUSHI CORPORATION	KICO	KIPUSHI CORPORATION SA	14/10/2010	USD 10,000,000	A1009298T	1148-6, la liberation avenue, Q/Golf, C/L'shi, Katanga Province, RD Congo
ORAMA	ORAMA	ORAMA PROPERTIES LTD	24/07/2006	Not communicated	Not communicated	70 Batetela avenue 5th floor Tilapia building Gombe Kinshasa
RIO TINTO CONGO S.P.R.L		RIO TINTO CONGO RDC	05/11/2008	CDF 200,000	A0815854S	C/O dorithée Madiya Cabinet, Crown Tower, 11th level, suite 1101, Bld du 30 juin, Kinshasa/Gombe
LONCOR RESOURCES CONGO SPRL	LONCOR	LONCOR RESOURCES CONGO	13/03/2004	CDF 3,800,000	A 0709223 U	14, av sergent Moke/ ngaliema town
PHELPS DODGE CONGO		PHELPS DODGE CONGO SARL	27/07/2004	USD 70,480,800	A0906604P	25, Kashobwe Avenue Q/Baudouin C/Lubumbashi Ville de Lubumbashi Katanga province
SOCIETE MINIERE DEZIWA ECAILLE	SOMIDEC		Not communicated	Not communicated	Not communicated	Not communicated
LA GENERALE DES CARRIERES ET DES MINES	GECAMINES	LA GENERALE DES CARRIERES ET DES MINES S.A.	07/11/1995	CDF 2,401,500,000,000	A0701147F	419, Kamanyola boulevard, Lubumbashi town, Lubumbashi city, Katanga, RDC

Company	Abbreviation	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identificatoin (NIF)	Contact address
SOCIETE MINIERE DE KILO- MOTO	SOKIMO	Société Minière de Kilo - Moto	15/07/1966	CDF 111,593,962,735	A0805833A	15, Sénégalais avenue/Gombe
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	SODIMICO	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DU CONGO	16/10/202	CDF 234,684,081,122	A0905363Q	549, ADOULA AV ,C/L'SHI
MINIERE DE BAKWANGA (*)	MIBA		Not communicated	Not communicated	A0700201C	Not communicated
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE (*)	SCMK-Mn	Société Commerciale La Minière de Kisenge-Manganèse en sigle SCMK-Mn	09/05/1950	CDF 19,858,300,000	A0811080D	285, MWEPU LUBUMBASHI avenue
SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER (*)	SCIM		Not communicated	Not communicated	Not communicated	Not communicated
LA CONGOLAISE D'EXPLOITATION MINIERE (*)	COMINIERE	Congolaise d'Exploitation Minière	01/04/2010	CDF 100,000	A1113407L	Nyembo 5167 avenue, Gombe/Kinshasa
SOCIETE AURIFERE DU KIVU ET DU MANIEMA (**)	SAKIMA	Société Aurifère du Kivu et du Maniema	06/05/1997	CDF 31,000,000	A1105861J	316, Lt Col LUKUSA avenue, Kinshasa, Gombe
KASANTO LUPOTO MINES	KALUMINES	KASANTO LUPOTO MINES SARL	Not communicated	CDF 4,606,543,500	Not communicated	N°12994, Kilwa avenue. Lubumbashi
MWANA AFRICA CONGO GOLD	MIZACO	Mwana Africa Congo Gold, MACG SARL	Not communicated	CDF 46,250,000	A0912866W	225 local, BCDC building , Lubumbashi city, Katanga
KISANFU MINING SPRL	KIMIN	KISANFU MINING SAS	15/02/2010	CDF 2,700,000,000	A1004150Y	588,KIPUSHI road, common ANNEX
COMPAGNIE DE MUSONOIE GLOBAL SPRL (*)	COMMUS	La Compagnie Minière de Musonoie Global Société par actions simplifiée	05/01/2006	CDF 8,100,000,000	A0815341K	Head office CDM building, Joli site neighborhood,Common Annex,Likasi road,Lubumbashi city
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA (*)	SODIMIKA	SODIMIKA	09/07/2010	USD 3,000,000	A1007484X	106, Likasi road, Common Annex, Lubumbashi
SOCIETE DE BEERS DRC EXPLORATION SPRL (*)	DE BEERS	DE BEERS DRC EXPLORATION SARL	02 /10/1980	CDF 10,000,000	A0700186L	14, Sergent Moke avenue, Ngaliema city
MINES D'OR DE KISENGE SPRL (CLUFF MINING) (*)	MDDK	CLUFF MINING CONGO SARL	27/12/1996	CDF 1,500,000	A0906857P	34, la Libération avenue,les Battants Golf
SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL (*)	SECAKAT	SECAKAT	11/12/2010	USD 1 500 000	A1200747B	M'siri boulevard, 1932, Kampemba town, Lubumbashi city
CHABARA SPRL (*)	CHABARA	SOCIETE D'EXPLOITATION DE CHABARA SPRL	02/07/2010	USD 1,000,000	A0955555E	32, . KIGOMA avenue, Q. INDUSTRIEL, C/KAMPEMBA, LUBUMBASHI, RDC
MANONO MINERALS (**)	MANOMIN	COMINIERE - La Congolaise d'Exploitation Minière	Not communicated	Not communicated	Not communicated	Not communicated
LA SINO CONGOLAISE DES MINES (**)	SICOMINES	LA SINO-CONGOLAISE DES MINES S.A.	09/09/2014	CDF 91,000,000,000	A1007960P	2432, Mama Yemo Avenue, Lubumbashi town, à Lubumbashi, Katanga,

Company	Abbreviation	Official complete denomination of the company	Date of creation	Amount of Share Capital	Tax identificatoin (NIF)	Contact address
						democratic republic of Congo
SOMIMI (**)	SOMIMI	SOCIETE MINIERE DE MITWABA / SOMIMI	02/01/2012	CDF 1,000,000	A1113407L	144; USOKE Avenue; C/ KAMPENBA; LUBUMBASHI
MINERAL INVEST INTERNATIONAL CONGO (**)	WANGA MINING	WANGA MINING COMPANY SARL	01/11/2011	CDF 920,000,000	A1200857W	55 Lukusa Avenue, Gombe town. Kinshasa
ALSESY TRADING SPRL (**)	ALSESY	Alsesy Trading	15/05/2012	CDF 2,000,000	A1314110C	Kalemie Avenue, Mercure building, apartment1, Kinshasa-Gombe
BON GENI K. MINING (**)	BK MINING	BON GENIE K. MINING SPRL	08/12/2008	CDF 100,000,000	Not communicated	3561,. Mont des Arts avenue,C/Lingwala
COMPAGNIE MINIERE DE TONDO (**)	CMT	Compagnie Minière de Tondo "CMT SPRL"	05/01/2006	CDF 460,000,000	Not communicated	54b, Industrielle Avenue, Industriel neighborhood, Kampemba town, Lubumbashi
COMPAGNIE MINIERE DE KAMBOVE (**)	COMIKA	Compagnie Minière de Kambove	24/10/2008	USD 10,000,000	A1100211S	N°4, Charbon Avenue, Panda neighborhood, Likasi, R.D.Congo
GIRO GOLD (**)		GIROGOLDFIELDS S.A.	26/09/2012	CDF 925,000,000	A1216135C	Blvd col. Tshatshi n°119 c/Gombe
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA (*)	SEMHKA	Société d'Exploration Minière du Haut Katanga, SEMHKAT SARL	Not communicated	CDF 9,250,000	A0712818R	Local 225, BCDC neighborhood, Cne de Lubumbashi, Katanga
COTA MINING (*)	COTA		Not communicated	Not communicated	Not communicated	Not communicated
MAGMA MINERALS (*)		MAGMA MINERAL SPRL	25/06/1905	Not communicated	A0811095U	798,Chemin Public,Joli Site,C/ANNEX,LUBUMBASHI
KGL-SOMITURI (Socitété Minière de l'ITURI) (*)	KGL-SOMITURI	KGL EXPLORATION S.A.R.L.	Not communicated	USD 10,000	A0706539F	ADUMBI VILLAGE, MAMBASA TERRITORY
SOCIETE LUGUSHWA MINING S.A.R.L (*)	LUGUSHWA	LUGUSHWA MINING s.a	13/03/2003	CDF 1,200,000,000	A07001631	14, Sergent Moke Avenue,concession Safricas, Kinshasa-Gombe
SOCIETE KAMITUGA MINING S.A.R.L (*)	KAMITUGA	KAMITUGA MINING s.a	13/03/2013	CDF 1,200,000,000	A0700193T	14, Sergent Moke avenue, Concession Safricas, Kinshasa/Gombe
COMPAGNIE MINIERE SAKANIA (*)	COMISA	COMPAGNIE MINIERE DE SAKANIA	Not communicated	Not communicated	A0906511N	Not communicated
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO (*)	METALKOL	METALKOL	29/04/2010	USD 20,000,000	A1007580B	238;Likasi road; C/ Lubumbashi Annex
SOCIETE MINIERE DE KOLWEZI (*)	SMK	Societe Miniere de Kolwezi (SMK SPRL)	10/05/2005	CDF 2,500,000	A0714791L	7409, La Revolution Avenue, Lubumbashi town - Lubumbashi/Katanga
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBANKULU SPRL (*)	SEGMAL	SEGMAL	12/01/2010	USD 500 000	A1200747B	Boulevard M'siri, 1932, Kampemba town, Lubumbashi city
SOCIETE IMMOBILIERE DU CONGO (**)	SIMCO	SOCIETE MINIERE DU CONGO	07/05/2005	CDF 90,000,000	A1115317M	Hewa bora avenue Q/Kampembe, Lubumbashi

Annex 3: Structure of the capital and beneficial ownership informations – oil companies

Company	Abbreviation	Shareholder(s)	% of Participation	Beneficial ownership informations
LA CONGOLAISE DES HYDROCARBURES	COYHDRO	COHYDRO SA	100%	N/A
PERENCO RECHERCHE ET EXPLOITATION PETROLIERE	PERENCOREP	PERENCO	100%	N/C
LIREX	LIREX	COHYDRO SA	15%	N/A
		PERENCO	85%	N/C
INPEX	INPEX	INPEX Corporation	99%	N/C
		Teikoku Oil DRC	1%	N/C
KINREX	KINREX	Etat Congolais	15%	N/A
		COHYDRO	13%	N/A
		PERENCO	72%	N/C
SOCIETE CONGOLAISE DE RECHERCHE ET D'EXPLOITATION PETROLIERE	SOCOREP	Etat Congolais	15%	N/A
		PERENCO	85%	N/C
SOCIETE DE RECHERCHE ET D'EXPLOITATION DU LITTORAL CONGOLAIS	SOREPLICO	Etat Congolais	20%	N/A
		PERENCO	80%	N/C
MUANDA INTERNATIONAL OIL COMPANY	MIOC	PERENCO	100%	N/C
TEIKOKU OIL	TEIKOKU	N/C	N/C	N/C
CHEVRON ODS	ODS	CHEVRON	100%	Company listed on the New York stock exchange
JAPANESE OIL COMPANY	JAPECO	N/C	N/C	N/C
SOCIETE DU LITTORAL CONGOLAIS	SOLICO	CHEVRON	80%	N/C
		Etat Congolais	20%	N/A
TOTAL RDC	TOTAL	TOTAL SA	100%	N/C
SEMLIKI OIL	SEMLIKI	N/C	N/C	N/C
SOCO RDC	SOCO	N/C	N/C	N/C
ENERGULF	ENERGULF	COHYDRO	10%	N/A
		ENERGULF	90%	N/C
OIL OF DR CONGO	OIL OF RDC	Foxwhelp Ltd	50%	N/C
		Caprikat Ltd	50%	N/C
CAPRIKAT CONGO	CAPRIKAT	Etat Congolais	15%	N/A
		Caprikat Ltd	84%	N/C
		Foxwhelp Ltd	1%	N/A
		Médard Palankoy	0%	N/A
		Laurent Okitonembo	0%	N/A
		Giuseppe Ciccarelli	0%	N/A
		Ghislain Mukonkole	0%	N/A
FOXWELP CONGO	FOXWELP	Etat Congolais	15%	N/A

Company	Abbreviation	Shareholder(s)	% of Participation	Beneficial ownership informations
		Foxwhelp Ltd	84%	N/C
		Caprikat Ltd	1%	N/A
		Médard Palankoy	0%	N/A
		Laurent Okitonembo	0%	N/A
		Giuseppe Ciccarelli	0%	N/A
		Ghislain Mukonkole	0%	N/A
ENI RD CONGO	ENI	eni International B.V.	100%	N/C
		eni Oil Holding B.V.	0%	N/A
SURESTREAM RDC	SURESTREAM	Surestream Petroleum Limited	94%	N/C
		Christopher & Johon Brown	2%	N/A
		Pierre Achach	1%	N/A
		Engin Adiguzel	1%	N/A
		Ebeli-Popo & Moustapha	2%	N/A
GLENCORE	GLENCORE	N/C	N/C	N/C
International Business Oil Société	IBOS	Bauduin EBELI POPO	98%	N/C
		Michel EBELI AYELO	1%	N/A
		Gabriel EBELI POPO	1%	N/A
NESSERGY RDC	NESSERGY	N/C	N/C	N/C
DIVINE INSPIRATION GROUP	DIVINE	N/C	N/C	N/C

(*) N/A: Non Applicable, N/C: Not Communicated

Annex 4 : Structure of the capital and beneficial ownership informations – mining companies

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
TENKE FUNGURUME MINING	TFM	GECAMINES	20.00%	N/A
		TF Holdings Limited & autres	80.00%	TF Holding Ltd. as beneficial owners Freeport-McMoRan Inc. and Lundin Mining Corporation. Lundin Mining is listed on the Toronto Stock Exchange under the symbol LUN, and the OMX Stockholm Stock Exchange under the symbol LUMI. Freeport McMoRan is listed on the New York Stock Exchange NYSE under the symbol FCX.
KAMOTO COPPER COMPANY	KCC	GECAMINES	20.00%	N/A
		Société Immobilière du Congo	5.00%	Owned 99% by Gecamines and 1% by Kisenge Manganese
		KFL Ltd	14.11%	These companies are subsidiaries (100%) of Katanga Mining Limited, which is listed on the Toronto Stock Exchange. Katanga Mining Limited is owned at 75% by Glencore / Xstrata, which is also listed on the Toronto Stock Exchange.
		Global Enterprise Corporate Ltd	20.00%	N/A
		Katanga Mining Holdings Ltd	20.00%	N/A
		Katanga Mining Finance Ltd	20.00%	N/A
		KML (BVI) Holdco Ltd	0.89%	N/A
MUTANDA MINING	MUMI	SAMREF SA	80.00%	Mumi is owned as to 60% by Glencore, which is listed company.
		ROWNY ASSETS SA	20.00%	N/A
BOSS MINING	BOSS	GECAMINES	30.00%	N/A
		ENRC AFRICA HOLDINGS Ltd	70.00%	company listed on the London stock exchange
RUASHI MINING	RUMI	GECAMINES	25.00%	N/A
		Ruashi Holdings	75.00%	N/C
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE)	AMCK	MMG AFRICA INVESTMENTS LIMITED	99.99%	100% subsidiary of MMG LIMITED (publicly traded)
		ANVIL MINING LIMITED	0.01%	100% subsidiary of MMG LIMITED (publicly traded)
CHEMICAL OF AFRICA	CHEMAF	SHALINA RESSOURCES	99.68%	N/C
		SHIRAZ VIRJI	0.19%	N/A
		ABBAS VIRJI	0.13%	N/A
SOCIETE D'EXPLOITATION KIPOI	SEK	GECAMINES	40%	N/A
		COMIN	60%	Listed company
CONGO DONGFANG INTERNATIONAL MINING	CDM	ZHEJIANG HUAYOU COBALT CO.,LTD	98.00%	N/C
		HUAYOU(HONGKONG) CO LTD	2.00%	N/A

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
GROUPE BAZANO	BAZANO	Katanga Development Ltd	50%	N/C
		Rogerson International Inc.	25%	N/A
		M. ILUNGA Chibind	13%	M. ILUNGA Chibind (13%)
		M. NGOIE Mwepu Jonas	12%	M. NGOIE Mwepu Jonas (12%)
ANVIL MINING CONGO	AMC	Mawsonwest Invest Ltd	89.99%	company listed on the Australian stock exchange
		Fondation Dikulushi kapulo	10.00%	N/A
		Bruce Mecfadzean	0.01%	Bruce Mecfadzean (0.01%)
		Marc stowell	0.01%	Marc stowell (0.01%)
		Marc di sitylo	0.01%	Marc di sitylo (0.01%)
		Glenn Zamundlo	0.01%	Glenn Zamundlo (0.01%)
		Joaquim de Souza	0.01%	Joaquim de Souza (0.01%)
SHITURU MINING COMPANY	SMCO	GECAMINES	27.50%	N/A
		ECCH	72.50%	N/C
SOCIETE MINIERE DU KATANGA	SOMIKA	KALYAN LIMITED	50.00%	CHAITANYA CHUG (50%)
		SHUKRANA LIMITED	50.00%	RAHIM UMEDALI DHROLIA (50%)
COMPAGNIE MINIERE DU SUD-KATANGA	CMSK	GECAMINES	99.00%	N/A
		SIMCO	1.00%	N/A
SOCIETE MINIERE DE KABOLELA ET KIPESE	SMKK	EMERALD STAR	50.00%	Listed company
		COFIPARINTER	50.00%	Listed company
NAMOYA MINING SARL	NAMOYA	Namoya Barbados Ltd	96.00%	company listed on the Toronto stock exchange
		Arnold Kondrat	1.00%	Arnold Kondrat (1%)
		Donald Madilo	1.00%	Donald Madilo (1%)
		Geoffrey Farr	1.00%	Geoffrey Farr (1%)
		Lambert djunga	1.00%	Lambert djunga (1%)
TWANGIZA MINING	TWANGIZA	TWANGIZA Barbados Ltd	96.00%	company listed on the Toronto stock exchange
		Arnold Kondrat	1.00%	Arnold Kondrat (1%)
		Donald Madilo	1.00%	Donald Madilo (1%)
		Geoffrey Farr	1.00%	Geoffrey Farr (1%)
		Lambert djunga	1.00%	Lambert djunga (1%)
FRONTIER	FRONTIER	ETAT CONGOLAIS	5.00%	N/A
		ENRC CONGO BV	95.00%	N/C
MINING MINERAL RESOURCES (MMR)	MMR	KALYAN LIMITED	40.00%	Mr. CHUG CHAITANYA (40%)
		SHUKRANA LIMITED	40.00%	Mr. DRHOLIA RAHIM (40%)
		PIRAN INVESTMENTS LTD	20.00%	Mr. CHAG HITESH BHURDHARBHAI (20%)
CONGO LOYAL WILL MINING	CLWM			N/C
GROUPEMENT DU TERRIL DE LUBUMBASHI	GTL	GECAMINES	20.00%	N/A

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
		OMG Kokkola Chemical Holding BV	55.00%	OMG Group (publicly traded)
		GGF	25.00%	MR Forrest
VOLCANO MINING	VOLCANO			Company in liquidation
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	STL	GECAMINES	23.00%	N/A
		GTL Ltd	48.00%	55% OMG KOKKOLA CHEMICAL HOLDING 25% GGF 20% GECAMINES
		G.F.I.A SPRL	27.00%	Mr Forrest directly and indirectly
		GROUPE G FORREST	1.00%	Mr Forrest directly and indirectly
		OMG/BV (OM GROUP)	1.00%	OM GROUP
CONGO INTERNATIONAL MINING CORPORATION SPRL	CIMCO	CHINA RAILWAY RESOURCES UNIVERSAL Limited	51.00%	N/C
		EARING SOURCE INVESTMENT LIMITED	49.00%	N/A
HUACHIN METAL LEACH SPRL		SINO METAL LEACH	62.50%	N/C
		HUACHIN Sprl	37.50%	N/A
RUBAMIN		Rubamin FZC	80.00%	Mr. Atul N. Dalmia (9% of direct voting power and 19.39% indirect voting power) Mr. Anil R. Patel (9% of direct voting power and 13.88% indirect voting power) Mr. Navin M. Dalmia (2% direct voting power and 8% indirect voting power) Mrs. Seema Atul Dalmia (7.04% indirect voting power) Mrs. Mita Anil Patel (6.01% indirect voting power) Mr. Anil Patel Hetav (4.59% indirect voting power) Mrs. Gyan Nandkishore Dalmia (3.85% indirect voting power) Other ((3.38% indirect voting power)
		Atul N. Dalmia	9.00%	N/A
		Anil R Patel	9.00%	N/A
		Navin M. Dalmia	2.00%	N/A
HUACHIN MINING SPRL		NG SIUKAM	50.00%	NG SIUKAM (50%)
		PAN DING JI	45.00%	PAN DING JI (45%)
		CHEBIB MOUKACHAR	5.00%	CHEBIB MOUKACHAR (5%)
METAL MINES		YANG YANG	70.00%	YANG YANG (70%)
		BANZA MALOBA	25.00%	BANZA MALOBA (25%)
		ZHAO YONG	5.00%	ZHAO YONG (5%)
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	GAR	INLAND GLOBAL Ltd	45.00%	N/A
		INLAND GLOBAL Inc.	55.00%	N/C
JMT	JMT			WU LIJUE (99 parts)

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
FEZA MINING	FEZA	WANBAO RESOURCE	51.00%	N/C
		WANBAO REXCO	49.00%	N/A
BOLFAST		BOKONDA BALELA FAUSTIN	100.00%	BOKONDA BALELA FAUSTIN (100%). Mr Fausitin's deputy since 2011.
EXPLOITATIONS ARTISANALES DU CONGO	EXACO	DALEVILLE HOLDINGS LTD	64.00%	DALEVILLE HOLDING LTD(Limited company)has its own entry in Gibraltar. The information about the actual owners has not been available.
		KASONGO BIN MULONDA	6.00%	KASONGO BIN MULONDA (6%)
		KYUNGU WA KABILA	15.00%	KYUNGU WA KABILA (15%)
		KASONGO ILUNGA	5.00%	KASONGO ILUNGA (5%)
		MALAKERA CIRIMWINGOMA	10.00%	MALAKERA CIRIMWINGOMA (10%)
COMPANY MINIERE DE DILALA SPRL	CMD	ISMAIL AL FARRAN	75.00%	ISMAIL AL FARRAN (75%)
		OLIVIER KATWETEBE	25.00%	OLIVIER KATWETEBE (25%)
CONGO JINJUN CHENG MINING COMPAGNY		CJCMC	100.00%	N/C
SOCIETE MATTADORE SPRL				Company in liquidation
KANSUKI MINING SPRL	KANSUKI	KANSUKI INVESTMENTS SPRL	75.00%	At 31 December 2012, the total indirect ownership of Fleurette Group in Kanuski is 62.5%. The Goupe Fleurette is owned by a trust for the benefit of the family of Dan Gertler.
		BIKO INVEST CORP	25.00%	N/A
COMPAGNIE MINIERE DE LUISHA	COMILU	ZONGWE KILUBA	28.00%	N/A
		CREC	72.00%	N/C
KIBALI GOLD MINES	KIBALI	SOKIMO	10.00%	N/A
		RAND GOLD	45.00%	N/A
		ANGLO GOLD	45.00%	N/A
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	COMIDE	SIMPLEX HOLDING SPRL	95.00%	N/C
		ENRC CONGO BV	5.00%	N/A
LA MINIERE DE KALUMBWE MYUNGA	MKM	MONSIEUR SUKADI DIABOD	17.50%	SUKUDI DIABOD (19.8%)
		LUNA MINING SPRL	11.50%	N/A
		CHINA RAILWAY RESSOUCE UNIVERSAL LIMITES	71.00%	MAO DEBAO and LIXIN represantants the firm CHINA RAILWAY UNIVERSAL RESOURCES Limited (80.2%)
ENTREPRISE GENERALE MALTA FOREST	EGMF			N/C
AFRICAN MINERALS BARBADOS (KAMOA Copper SA)	AMBL	ETAT CONGOLAIS	5.00%	N/A
		KAMOA HOLDING LTD	94.00%	N/C
		IVANHOE MINES BARBABOS LTD	1.00%	N/A
ASHANTI GOLDFIELDS KILO SARL	AGK	Sokimo	14.00%	N/A
		Ashanti Goldfields	86.00%	N/C

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
LA MINIERE DE KASOMBO	MIKAS	GECAMINES	28.00%	N/A
		ZHE JIANG HUA YOU COBALT Co,Ltd,en	72.00%	N/C
KINSEDA COPPER COMPANY (KICC - EX-MMK)	KICC	SODIMICO	23.00%	N/A
		CRC/Metorex	77.00%	N/C
LONG FEI MINING (INCL. AMODIATION KIMPE N-S)	LONG FEI	LONG FEI MINING	100.00%	ZHENG ZHENG (99%)
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	SWANMINES	GECAMINES	25.00%	N/A
		AFRICO DRC SPRL	75.00%	N/C
SOCIETE MINIERE DE MOKU - BEVEREND	SMB	SOKIMO	35.00%	N/A
		MOKU GOLDMINES	65.00%	MOKU GOLDMINES is controlled by the Fleurette Group, the last beneficiary is a trust for the benefit of the family of Dan Gertler.
SODIFOR SPRL	SODIFOR	SKY PEARL LTD	99.90%	N/C
		SPRING ROBIN LTD	0.10%	N/A
KIPUSHI CORPORATION	KICO	GECAMINES	32.00%	N/A
		IVANHOE	68.00%	N/C
ORAMA	ORAMA	Bayford Properties Limited	100.00%	Bayford Properties Limited is 100% owned by Rozaro Development Limited. The latter is owned by Fleurette Group, the last beneficiary is a trust for the benefit of the family of Dan Gertler.
RIO TINTO CONGO S.P.R.L		RTMD Ltd	99.00%	RIO TINTO (publicly traded)
		RIO TINTO NOMINEES Ltd	1.00%	RIO TINTO (publicly traded)
LONCOR RESOURCES CONGO SPRL	LONCOR	LONCOR Resources Inc	99.00%	company listed on the Toronto stock exchange
		Geoffrey Farr	1.00%	Geoffrey Farr (1%)
PHELPS DODGE CONGO		Freeport-McMoRan Exploration Corporation	99.99%	Freeport Mc-Moran (company listed on the New York stock exchange (NYSE))
		Freeport Minerals Corporation	0.01%	N/A
SOCIETE MINIERE DEZIWA ECAILLE	SOMIDEC			N/C
LA GENERALE DES CARRIERES ET DES MINES	GECAMINES	ETAT CONGOLAIS	100.00%	N/A
SOCIETE MINIERE DE KILO- MOTO	SOKIMO	ETAT CONGOLAIS	100.00%	N/A
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	SODIMICO	ETAT CONGOLAIS	100.00%	N/A
MINIERE DE BAKWANGA	MIBA	ETAT CONGOLAIS	80.00%	N/A
		SIBEKA	20.00%	N/A
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	SCMK-Mn	ETAT CONGOLAIS	100.00%	N/A
SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER	SCIM	ETAT CONGOLAIS	80.00%	N/A
LA CONGOLAISE D'EXPLOITATION MINIERE	COMINIERE	ETAT CONGOLAIS	90.00%	N/A

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
		INSS	10.00%	N/A
SOCIETE AURIFERE DU KIVU ET DU MANIEMA	SAKIMA	ETAT CONGOLAIS	99.99%	N/A
		GECAMINES	0.01%	N/A
KASANTO LUPOTO MINES	KALUMINES			N/C
MWANA AFRICA CONGO GOLD	MIZACO	Mwana Exploration Congo Ltd	95.00%	MWANA AFRICA PLC (publicly traded)
		Mwana Africa Gold (Mauritius) Ltd	5.00%	MWANA AFRICA PLC (publicly traded)
KISANFU MINING SPRL	KIMIN	GECAMINES	30.00%	N/A
		SOMIKA	70.00%	CHAITANYA CHUG: 70% of the share ownership 62.5% of the voting power
COMPAGNIE DE MUSONOIE GLOBAL SPRL	COMMUS	GECAMINES	28.00%	N/A
		ZHE JIANG HUA YOU COBALT Co,Ltd,en	72.00%	N/C
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	SODIMIKA	SODIMICO	30.00%	N/A
		SOMIKA	70.00%	CHAITANYA CHUG (70%)
SOCIETE DE BEERS DRC EXPLORATION SPRL	DE BEERS	CHEVIOT HOLDING LIMETED	95.00%	N/C
		KAMILI YUSUFU Justin	5.00%	N/A
MINES D'OR DE KISENGE SPRL (CLUFF MINING)	MDDK	SCMK-Mn	20.00%	N/A
		KISENGE LTD	80.00%	N/C
SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL	SECAKAT	GECAMINES	30.00%	N/A
		MINING MINERAL RESOURCES	70.00%	Mr. CHUG CHAITANYA (28%) Mr. DRHOLIA RAHIM (28%) Mr. CHAG HITESH BHURDHARBHAI (14%)
CHABARA SPRL	CHABARA	Dino Steel International	70.00%	N/C
		Gecamines	30.00%	N/A
MANONO MINERALS	MANOMIN			N/C
LA SINO CONGOLAISE DES MINES	SICOMINES	GECAMINES	20.00%	N/A
		Simco	12.00%	N/A
		CHINA RAILWAY GROUP (HONG KONG) LIMITED	20.00%	N/A
		CHINA RAILWAY RESOURCES DEVELOPMENT LIMITED	13.00%	N/A
		SINOHYDRO CORPORATION LIMITED	16.00%	N/A
		SINOHYDRO HARBOUR CO.LTD	4.00%	N/A
		BEIJING ENJIJIA	10.00%	N/A

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
		INVESTMENT MANAGEMENT CO., LTD		
		ZHEJIANG HUAYOU COBALT CO.,LTD	5.00%	N/A
SOMIMI	SOMIMI	CHEMAF	72.00%	SHIRAZ VIRJI (60% of the voting power)
		COMINIÈRE	28.00%	N/A
MINERAL INVEST INTERNATIONAL CONGO	WANGA MINING	MINERAL INVEST INTERNATIONAL	65.00%	N/C
		SOKIMO	35.00%	N/A
ALSESY TRADING SPRL	ALSESY	DZBO LOSTOVE Sylvie		DZBO LOSTOVE Sylvie (55% of the share ownership et 100% of the voting power)
BON GENI K. MINING	BK MINING	Ngoki Muluaka Godé	60.00%	Ngoki Muluaka Godé (60%)
		Takahashi Takanori	30.00%	Takahashi Takanori (30%)
		Vonda ndamo Patricia	10.00%	Vonda ndamo Patricia (10%)
COMPAGNIE MINERE DE TONDO	CMT	GECAMINES	30.00%	N/A
		LEREXCOM SPRL	70.00%	N/C
COMPAGNIE MINIERE DE KAMBOVE	COMIKA	WANBAO KINGCO LIMITED	70.00%	N/C
		GECAMINES	30.00%	N/A
GIRO GOLD (**)		SOKIMO	35.00%	N/A
		AMANI CONSULTING	65.00%	Company owned by CONG MAO HUAI (65%) and MAKABA MBUMBA AD (35%)
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA	SEMHKA	Mwana Exploration Congo Ltd	95%	MWANA AFRICA PLC (publicly traded)
		Mwana Africa Gold (Mauritius) Ltd	5%	MWANA AFRICA PLC (publicly traded)
COTA MINING	COTA			N/C
MAGMA MINERALS				HUANG ZHI MIN
				Madame XU RUN TIAN
				LI WENQI
KGL-SOMITURI (Société Minière de l'ITURI)	KGL-SOMITURI	KILO GOLDMINES INC	71.25%	Company listed on the stock exchange in Canada (TSX Venture Exchange) et on the Frankfurt stock exchange
		DELTA GO INTERNATIONAL LTD.	14.14%	N/A
		SUEZ HOLDING LTD	5.04%	N/A
		ETAT CONGOLAIS	5.00%	N/A
		JEAN-MARIE LOKANGA	3.32%	JEAN-MARIE LOKANGA (3.32%)
		JOSEPH NTUMBA TSHIMBILA	0.60%	JOSEPH NTUMBA TSHIMBILA (0.6%)
		CHARLES ALBERT THYS	0.23%	CHARLES ALBERT THYS (0.23%)
		JEAN CLAUDE MUKENGHESHAYI	0.15%	JEAN CLAUDE MUKENGHESHAYI (0.15%)

Company	Abbreviation	Shareholder(s)	% Participation	Beneficial ownership informations
		CHRISTIAN MUTOKE TSHIMBILA	0.10%	CHRISTIAN MUTOKE TSHIMBILA (0.1%)
		ABRAHAM CHUMA BURHOLE	0.09%	ABRAHAM CHUMA BURHOLE (0.09%)
		BENJAMIN MUYIMA NTUMBA	0.08%	BENJAMIN MUYIMA NTUMBA(0.08%)
SOCIETE LUGUSHWA MINING S.A.R.L	LUGUSHWA	LUGUSHWA Barbados Ltd	96.00%	Company listed on the Toronto stock exchange
		Arnold Kondrat	1.00%	Arnold Kondrat (1%)
		Donald Madilo	1.00%	Donald Madilo (1%)
		Geoffrey Farr	1.00%	Geoffrey Farr (1%)
		Lambert djunga	1.00%	Lambert djunga (1%)
SOCIETE KAMITUGA MINING S.A.R.L	KAMITUGA	Kamituga Barbados Ltd	96.00%	Company listed on the Toronto stock exchange
		Arnold Kondrat	1.00%	Arnold Kondrat (1%)
		Donald Madilo	1.00%	Donald Madilo (1%)
		Geoffrey Farr	1.00%	Geoffrey Farr (1%)
		Lambert djunga	1.00%	Lambert djunga (1%)
COMPAGNIE MINIERE SAKANIA	COMISA	ENRC CONGO BV	99.90%	N/C
		ENRC AFRICA BV	0.10%	N/A
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO	METALKOL	ETAT CONGOLAIS	5.00%	N/A
		GECAMINES	20.00%	N/A
		SIMCO	5.00%	Gecamines (99%) et Kisenge Manganese (1%)
		HIGH WIND PROPERTIES LTD	55.00%	N/C
		PAREAS LIMITED	5.00%	N/A
		INTERIM HOLDING LIMITED	5.00%	N/A
		BLUE NARCISSUS LIMITED	5.00%	N/A
SOCIETE MINIERE DE KOLWEZI	SMK	ENTREPRISE MINIERE DE KOLWEZI SPRL	80.00%	MMG AFRICA INVESTMENTS LIMITED (99,99%) ANVIL MINING LIMITED (0,01%)
		GECAMINES	20.00%	N/A
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL	SEGMAL	COMINIERE	32.00%	N/A
		MINING MINERAL RESOURCES	68.00%	Mr. CHUG CHAITANYA (27.2%) Mr. DRHOLIA RAHIM (27.2%) Mr. CHAG HITESH BHURDHARBHAI (13.6%)
SOCIETE IMMOBILIERE DU CONGO	SIMCO	GECAMINES	99.00%	N/A
		Kisenge Manganese	1.00%	N/A

(*) N/A: Non Applicable, N/C: Non Communicated

Annex 5 : Oil permits Register

N°	Company	Abbreviation	Nature	Code/Reference	Type	Resources	Area Unit	Place
1	LA CONGOLAISE DES HYDROCARBURES	COYHDRO	Public					
2	PERENCO RECHERCHE ET EXPLOITATION PETROLIERE	PERENCOREP	Production	OIL COVENTION 11/08/1969		CRUDE OIL		MUANDA - BAS CONGO
				Titre East Mibale		CRUDE OIL	56	MUANDA - BAS CONGO
				Titre Liawenda Kinkasi		CRUDE OIL	145	MUANDA - BAS CONGO
				Titre Muanda Banana		CRUDE OIL	225	MUANDA - BAS CONGO
3	LIREX	LIREX	Production	OIL COVENTION 11/08/1969		CRUDE OIL		MUANDA - BAS CONGO
				Titre East Mibale		CRUDE OIL	56	MUANDA - BAS CONGO
				Titre Liawenda Kinkasi		CRUDE OIL	145	MUANDA - BAS CONGO
				Titre Muanda Banana		CRUDE OIL	225	MUANDA - BAS CONGO
4	INPEX	INPEX	Production					
5	KINREX	KINREX	Production	OIL COVENTION 11/08/1969		CRUDE OIL		MUANDA - BAS CONGO
				Titre East Mibale		CRUDE OIL	56	MUANDA - BAS CONGO
				Titre Liawenda Kinkasi		CRUDE OIL	145	MUANDA - BAS CONGO
				Titre Muanda Banana		CRUDE OIL	225	MUANDA - BAS CONGO
6	SOCIETE CONGOLAISE DE RECHERCHE ET D'EXPLOITATION PETROLIERE	SOCOREP	Production	OIL COVENTION IN 11/08/1969		CRUDE OIL		MUANDA - BAS CONGO
				Titre East Mibale		CRUDE OIL	56	MUANDA - BAS CONGO
				Titre Liawenda Kinkasi		CRUDE OIL	145	MUANDA - BAS CONGO
				Titre Muanda Banana		CRUDE OIL	225	MUANDA - BAS CONGO
7	SOCIETE DE RECHERCHE ET D'EXPLOITATION DU LITTORAL	SOREPLICO	Production	OIL COVENTION 09/08/1969		CRUDE OIL		MUANDA - BAS CONGO

N°	Company	Abbreviation	Nature	Code/Reference	Type	Resources	Area Unit	Place
	CONGOLAIS			Titre Zone maritime RDC		CRUDE OIL	Entire sea area RDC	MUANDA - BAS CONGO
8	MUANDA INTERNATIONAL OIL COMPANY	MIOC	Production	OIL COVENTION 09/08/1969		CRUDE OIL		MUANDA - BAS CONGO
				Titre Zone maritime RDC		CRUDE OIL	Entire sea area RDC	MUANDA - BAS CONGO
9	TEIKOKU OIL	TEIKOKU	Production		Exploitation			
10	CHEVRON ODS	ODS	Production		Exploitation			MUANDA/ BAS-CONGO
11	JAPENESE OIL COMPANY	JAPECO	Production					
12	SOCIETE DU LITTORAL CONGOLAIS	SOLICO	Production		Exploitation			MUANDA/ BAS-CONGO
13	TOTAL RDC	TOTAL	Exploration	N°PEX.GA/001/MIN-HYD/SG/02/2012	Research		3 203,83 km²	Bloc III du Graben Albertine
14	SEMLIKI OIL	SEMLIKI	Exploration					
15	SOCO RDC	SOCO	Exploration	PEX.BC/001/MIN/HYDRO/SG/02/2008	Research	CRUDE OIL	828,05 Km2	BAS CONGO
				CPP BLOC V	Research	CRUDE OIL	7 447 Km2	NORD KIVU
16	ENERGULF	ENERGULF	Exploration	PEX,BC/006/MINHYDROSG/03/2009	Research	Hydrocarbons	506,7520km	Bas congo/ Lotshi
17	OIL OF DR CONGO	OIL OF RDC	Exploration	N/C	Research	OIL exploration	6,799 Km2	BUNIA
18	CAPRIKAT CONGO	CAPRIKAT	Exploration	Bloc I Graben Albertine	Research	Oil		Oriental Province
				Bloc II Graben Albertine	Research	Oil		Oriental Province
19	FOXWELP CONGO	FOXWELP	Exploration	Bloc I Graben Albertine	Research	Oil		Oriental Province
				Bloc II Graben Albertine	Research	Oil		Oriental Province
20	ENI RD CONGO	ENI	Exploration		Research			
21	SURESTREAM RDC	SURESTREAM	Exploration	Yema & Matamba Makanzi permits				
				Being renewed				
22	GLENCORE	GLENCORE	Exploration					

N°	Company	Abbreviation	Nature	Code/Reference	Type	Resources	Area Unit	Place
23	International Business Oil Société	IBOS	Exploration	Yema exploration permit				MUANDA
				Matamba Makanzi exploration permit				MUANDA
				Ndunda exploration permit				MUANDA
24	NESSERGY RDC	NESSERGY	Exploration					
25	DIVINE INSPIRATION GROUP	DIVINE	Exploration					

Annex 6: Declarations reliability– Oil companies

Company	Reporting template certified by the Management	Reporting template certified by the auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global Reliability	Comments
LA CONGOLAISE DES HYDROCARBURES	yes	yes	IGNACE KUTELAMA BATWA	Unqualified	No	-	No	yes	
PERENCO RECHERCHE ET EXPLOITATION PETROLIERE	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
LIREX	yes	yes	M&M PARTNERS CONGO	Unqualified	No		No	yes	
INPEX	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
KINREX	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
SOCIETE CONGOLAISE DE RECHERCHE ET D'EXPLOITATION PETROLIERE	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
SOCIETE DE RECHERCHE ET D'EXPLOITATION DU LITTORAL CONGOLAIS	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
MUANDA INTERNATIONAL OIL COMPANY	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
TEIKOKU OIL	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
CHEVRON ODS	yes	yes	PwC	Unqualified	No	-	No	yes	
JAPANESE OIL COMPANY	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
SOCIETE DU LITTORAL CONGOLAIS	yes	yes	PwC	Unqualified	No	-	No	yes	
TOTAL RDC	yes	No	No		No	-	No	yes	
SEMLIKI OIL	yes	No	No		No	-	No	yes	
SOCO RDC	yes	yes	DELOITTE DRC	Unqualified	No	-	No	yes	
ENERGULF	yes	No	No		No	-	No	yes	
OIL OF DR CONGO	yes	yes	ROBERT MAMPUYA Kalenga	Unqualified	No	-	No	yes	
CAPRIKAT CONGO	yes	yes	TEC PRO	Unqualified	No	-	No	yes	
FOXWELP CONGO	yes	yes	TEC PRO	Unqualified	No	-	No	yes	

Company	Reporting template certified by the Management	Reporting template certified by the auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global Reliability	Comments
ENI RD CONGO	No	No	No		No	-	No	No	Absence of: - declaration form signed by the management - declaration form certified by an external auditor - financial state audited by the external auditor
SURESTREAM RDC	yes	yes	PwC	Unqualified	yes	Léon NZIMBI	yes	yes	
GLENCORE	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	Inoperative company
International Business Oil Société	yes	No	No		No	-	No	yes	
NESSERGY RDC	yes	yes	TEC PRO	Unqualified	No	-	No	yes	
DIVINE INSPIRATION GROUP	yes	No	No		No	-	No	yes	

n/s : Reporting template not submitted by the company.

Annex 7 : Declarations reliability– Mining companies

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
TENKE FUNGURUME MINING	TFM	yes	yes	ENRST & YOUNG	Unqualified	yes	ENRST & YOUNG	yes	yes	Unqualified Opinion
KAMOTO COPPER COMPANY	KCC	yes	No	No	No	yes	Deloitte & Touche DRC	yes	yes	Qualified Opinion (Share capital loss)
MUTANDA MINING	MUMI	No	No	No	No	yes	Robert Mampuya Kalenga	yes	yes	Unqualified Opinion
BOSS MINING	BOSS	yes	Yes	AJM and Associates	Unqualified	No	-	No	yes	
RUASHI MINING	RUMI	yes	No	No	No	No	-	No	yes	
ANVIL MINING COMPAGNY KINSEVERE	AMCK	yes	No	No	No	No	-	yes	yes	Unqualified Opinion
CHEMICAL OF AFRICA	CHEMAF	No	No	No	No	yes	PwC	yes	yes	
SOCIETE D'EXPLOITATION KIPOI	SEK	yes	No	No	No	yes	PWC	yes	yes	Opinion with 2 reservations: 1- minerals stock existence 2- balance sheet liabilities confirmation
CONGO DONGFANG INTERNATIONAL MINING	CDM	yes	yes	Herman Birindwa	Unqualified	No	-	No	yes	
GROUPE BAZANO	BAZANO	yes	yes	AJM and Associates	Unqualified	yes	AJM and Associates	yes	yes	Unqualified Opinion
ANVIL MINING CONGO	AMC	yes	No	No	No	No	-	No	yes	
SHITURU MINING COMPANY	SMCO	yes	No	No	No	No	-	No	yes	
SOCIETE MINIERE DU KATANGA	SOMIKA	yes	yes	AJM et Associates	Unqualified	No	-	No	yes	
COMPAGNIE MINIERE DU SUD-KATANGA	CMSK	yes	yes	PWC	Unqualified	No	-	No	yes	
SOCIETE MINIERE DE KABOLELA ET KIPESSE	SMKK	yes	yes	AJM and Associates	Unqualified	No	-	No	yes	
NAMOYA MINING	NAMOYA	Yes	No	No	no	yes	Deloitte Toronto	yes	yes	Unqualified Opinion

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
SARL										
TWANGIZA MINING	TAWANGIZA	Yes	No	No	No	yes	Deloitte Toronto	yes	yes	Unqualified Opinion
FRONTIER	FRONTIER	yes	yes	AJM and Associates	Unqualified	No	-	No	yes	
MINING MINERAL RESOURCES	MMR	No	yes	AJM and Associates	Unqualified	No	-	No	yes	
CONGO LOYAL WILL MINING	CLWM	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	Out of business
GROUPEMENT DU TERRIL DE LUBUMBASHI	GTL	Yes	No	No	No	No	-	No	yes	The Management has informed us that the company is not obliged to nominate a statutory auditor. In this case, the reporting template would have been certified.
VOLCANO MINING	VOLCANO	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	Company in dissolution
SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	STL	Yes	NO	NO	NO	Yes	PRICE WATERHOUSE COOPERS	yes	yes	Unqualified Opinion
CONGO INTERNATIONAL MINING CORPORATION SPRL	CIMCO	Yes	yes	J.P Lumu Tshimanga	Unqualified	No	-	No	yes	
HUACHIN METAL LEACH SPRL		Yes	yes	CTBO	Unqualified	No	-	No	yes	
RUBAMIN		Yes	yes	LUMU TSHIMANGA	Unqualified	No	-	No	yes	
HUACHIN MINING SPRL		No	yes	Jean-Pierre Peingu	Unqualified	No	-	No	yes	
METAL MINES		Yes	yes	CEC & CF	Unqualified	No	-	No	yes	
SOCIETE GOLDEN AFRICA RESSOURCES SPRL	GAR	yes	yes	KALENGA KASOKOTA GERMAIN	Unqualified	yes	KALENGA KASOKOTA GERMAIN	yes	yes	Unqualified Opinion
JMT	JMT	No	yes	AMK Services	Unqualified	No	-	No	yes	
FEZA MINING	FEZA	No	NO	No	NO	yes	KIBOKO BRUNO	yes	yes	Unqualified Opinion
BOLFAST		yes	No	No	No	No	-	No	yes	

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
EXPLOITATIONS ARTISANALES DU CONGO	EXACO	yes	No	00/01/1900	No	No	-	No	yes	
CMD	CMD	yes	yes	AA Tax	Unqualified	No	-	No	yes	
CONGO JINJUN CHENG MINING COMPAGNY	CJCMC	yes	yes	Ruben Ngoie Kabinza	Unqualified	yes	Ruben Ngoie Kabinza	yes	yes	Qualified opinion: Quantification, the scope and the explanation of the reservation are not insersed in the opinion,
SOCIETE MATTADORE SPRL		n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	The company is in liquidation
KANSUKI MINING SPRL	KANSUKI	No	No	No	No	yes	Robert Mampuya Kalenga	yes	yes	Unqualified Opinion
COMPAGNIE MINIERE DE LUISHA	COMILU	yes	NO	NO	NO	yes	KILEFU MPUKA	No	yes	
KIBALI GOLD MINES	KIBALI	yes	No	No	No	No	-	No	yes	
LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	COMIDE	yes	yes	AJM and Associates	Unqualified	No	-	No	yes	
LA MINIERE DE KALUMBWE MYUNGA	MKM	yes	NO	No	No	yes	David CYPRIEN KAKONGE SAKALA	yes	yes	Unqualified Opinion
ENTREPRISE GENERALE MALTA FOREST	EGMF	yes	yes	PwC	Unqualified	NO	-	No	yes	
AFRICAN MINERALS BARBADOS	AMBL	yes	No	No	No	yes	M&M PARTNERS CONGO	No	yes	A letter from M&M Partners states that the financial statements have been prepared and certified by the same audit firmr. We did not obtain an audit report. Furthermore, financial statements can not be prepared and audited by the same firm, the 2 functions being incompatibles.
ASHANTI GOLDFIELDS KILO SABL	AGK	yes	yes	ENRST & YOUNG	Unqualified	yes	ENRST & YOUNG	yes	yes	Unqualified Opinion

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
LA MINIERE DE KASOMBO	MIKAS	yes	NO	No	No	yes	Pan-China Certified Public Accountants LLP	yes	yes	Unqualified Opinion
KINSEDA COPPER COMPANY	KICC	yes	No	No	No	yes	PricewaterhouseCoopers (PwC) RDC	yes	yes	Unqualified Opinion
LONG FEI MINING	LONG FEI	No	yes	KAPENDA KAMA André	Unqualified	No	-	yes	yes	
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	SWANMINES	yes	yes	M&M PARTNERS CONGO	Unqualified	No	-	No	yes	
SOCIETE MINIERE DE MOKU - BEVEREND	SMB	yes	yes	Robert Mampuya Kalenga	Unqualified	No	-	No	yes	
SODIFOR SPRL	SODIFOR	yes	yes	Robert Mampuya Kalenga	Unqualified	No	-	No	yes	
KIPUSHI CORPORATION	KICO	yes	No	No	No	yes	M&M PARTNERS CONGO	No	yes	A letter from M&M Partners states that the financial statements have been prepared and certified by the same audit firm. We did not obtain an audit report. Furthermore, financial statements can not be prepared and audited by the same firm, the 2 functions being incompatibles.
ORAMA	ORAMA	yes	Yes	Robert Mampuya Kalenga	Unqualified	No	-	No	yes	
RIO TINTO CONGO S.P.R.L		yes	No	No	No	No	-	No	yes	
LONCOR RESOURCES CONGO SPRL	LONCOR	Yes	No	No	No	yes	Deloitte toronto	yes	yes	Unqualified opinion
PHELPS DODGE CONGO	Non	No	No	No	No	No	-	yes	yes	Unqualified opinion for the consolidated accounts of the group company (Freeport Mc-Moran)
SOCIETE MINIERE	SOMIDEC	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	Inexistent company

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
DEZIWA ECAILLE										
LA GENERALE DES CARRIERES ET DES MINES	GECAMINES	yes	Yes	Jean-Pierre Peingu	Unqualified	yes	FOKO TOMENA/PWC	yes	yes	<p>Qualified opinion:</p> <ul style="list-style-type: none"> - Lack of Provision on the depreciations of the participations in the companies Congo Zinc and Sogetel for USD 18,5 millions. - Infrastructures of KAMOTO Mine, data's amortization to KCC company have not been reflected in the GECAMINES compatibility. - The GECAMINES paid advances on dividends USD 3 millions to the Government. The recoverability of these advances is not insured. - Deficiencies in the valuation of assets: Absence of detailed documentation about the development of some articles; absence of development of some articles and application of an appropriate evaluation method - Change in the accounting policies related to the amortisations of mining concessions: the detail of the calculation were not obtained. The Auditor can not decide on the merits of corrections - Error in the accounting method of SNEL debt reduction (amount recognized in equity instead of the profit and loss account)
SOCIETE MINIERE DE KILO- MOTO	SOKIMO	yes	NO	NO	NO	yes	Mr LUTONDO/Mr KWANGA/Mme NSEYA	yes	yes	Unqualified opinion

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	SODIMICO	yes	No	No	No	No	-	yes	yes	We obtained a letter from the legal auditor attesting that the financial statements have been certified. The opinion and financial statements are not annexed to the above mentioned letter
MINIERE DE BAKWANGA	MIBA	yes	yes	Eliane Munkeni Kiekie	Unqualified	No	-	No	yes	
SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	SCMK-Mn	yes	No	No	No	No	-	No	yes	
SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER	SCIM	yes	No	No	No	No	-	No	yes	Letter obtained from the statutory auditor mentioning that the financial statements were not certified in 2012
LA CONGOLAISE D'EXPLOITATION MINIERE	COMINIERE	yes	No	No	No	No	-	No	yes	
SOCIETE AURIFERE DU KIVU ET DU MANIEMA	SAKIMA	yes	No	No	No	No	-	No	Oui	
KASANTO LUPOTO MINES	KALUMINES	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	The company is in dissolution
MWANA AFRICA CONGO GOLD	MIZACO	No	No	No	No	yes	KPMG RDC	yes	yes	Unqualified opinion
KISANFU MINING SPRL	KIMIN	No	yes	WA Mwamba	Unqualified	No	-	No	yes	
COMPAGNIE DE MUSONOIE GLOBAL SPRL	COMMUS	yes	No	No	No	yes	Ngangula Yav Rukat	yes	yes	Unqualified opinion
SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	SODIMIKA	yes	NO	NO	NO	yes	KIRTANE ET PANDIT	yes	yes	Unqualified opinion
SOCIETE DE BEERS DRC	DE BEERS	yes	yes	GPO PARTNERS	Unqualified	No	-	No	yes	

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
EXPLORATION SPRL				CONGO Sarl						
MINES D'OR DE KISENGE SPRL	MDDK	yes	NO	No	No	yes	PRICEWATERHOUSE COOPERS	yes	yes	Unqualified opinion
SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL	SECAKAT	No	yes	AJM et Associates	Unqualified	No	-	No	yes	
CHABARA SPRL	CHABARA	yes	yes	JMS Consulting & Assistance	Unqualified	No	-	No	yes	
MANONO MINERALS	MANOMIN	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	The company is Non-operational
LA SINO CONGOLAISE DES MINES	SICOMINES	yes	No	No	No	yes	Deloitte Touche Tohmatsu CPA Ltd. (Beijing Branch)	yes	yes	Unqualified opinion
SOMIMI	SOMIMI	yes	No	No	No	No	-	No	yes	
MINERAL INVEST INTERNATIONAL CONGO	WANGA MINING	yes	No	No	No	No	-	No	yes	
ALSESY TRADING SPRL	ALSESY	yes	No	No	No	No	-	No	yes	
BON GENI K. MINING	BK MINING	yes	No	No	No	No	-	No	yes	
COMPAGNIE MINERE DE TONDO	CMT	yes	No	No	No	yes	No	No	yes	
COMPAGNIE MINIERE DE KAMBOVE	COMIKA	yes	No	No	No	yes	No	No	yes	
GIRO GOLD		yes	No	No	No	No	-	No	yes	
SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA	SEMHKA	yes	No	No	No	No	-	No	yes	
COTA MINING	COTA	n/s	n/s	n/s	n/s	n/s	n/s	n/s	n/s	Out of business
MAGMA MINERALS		yes	yes	AA Tax	Unqualified	No	-	No	yes	
KGL-SOMITURI	KGL-SOMITURI	yes	No	No	No	yes	Collins Barrow	yes	yes	Unqualified opinion for the consolidated accounts of the group company Kilo

Company	Abbreviation	Reporting template certified by the Management	Reporting template certified by the Auditor	RT Auditor name	Opinion	FS sent (yes/no)	Statutory auditor	2012 FS certified (yes/no)	Global reliability	Comments
										Goldmines. (audit report obtained from the website www.kilogoldmines.com)
SOCIETE LUGUSHWA MINING S.A.R.L	LUGUSHWA	yes	No	No	No	yes	Deloitte Toronto	yes	yes	Unqualified opinion
SOCIETE KAMITUGA MINING S.A.R.L	KAMITUGA	yes	No	No	No	yes	Deloitte Toronto	yes	yes	Unqualified opinion
COMPAGNIE MINIERE SAKANIA	COMISA	yes	yes	AJM et Associates	Unqualified	No	-	No	yes	
SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO	METALKOL	yes	yes	AJM et Associates	Unqualified	No	-	No	yes	
SOCIETE MINIERE DE KOLWEZI	SMK	yes	No	No	No	yes	PWC	yes	yes	Unqualified opinion
SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL	SEGMAL	No	yes	AJM et Associates	Unqualified	No	-	No	yes	
SOCIETE IMMOBILIERE DU CONGO	SIMCO	yes	No	No	No	No	-	yes	yes	Unqualified opinion

(*) n/s : Reporting template not submitted by the company.

Annex 8 : Production of Hydrocarbons data

Oil company	Abbreviation	Extracted products	Production		
			Unit	Quantity	Amount (USD)
CHEVRON ODS	ODS	COCO (API 30°)	Barrel	870 667	n/c
LIREX	LIREX	COCO (API 30°)	Barrel	1 675 181	38 799 873
MUANDA INTERNATIONAL OIL COMPANY	MIOC	COCO (API 30°)	Barrel	2 456 737	69 771 317
PERENCO RECHERCHE ET EXPLOITATION PETROLIERE	PERENCOREP	COCO (API 30°)	Barrel	2 022 846	46 852 351
TEIKOKU OIL	TEIKOKU	COCO (API 30°)	Barrel	n/c	n/c
Total				7 025 431	155 423 541

n/c: non communicated

Annex 9: Production of mines data

Number	Company	Abbreviation	Products extracted	Production		
				Unit	Quantity	Amount (USD)
1	TENKE FUNGURUME MINING	TFM	Cath.Cu (99%)	Tonne	157 671	652 456 205
			Hydro.Co (±29%)	Tonne	11 671	138 842 324
2	KAMOTO COPPER COMPANY	KCC	Cath.Cu (99%)	Tonne	61 440	346 665 796
			Co.Electro	Tonne	2 129	n/a
			Co0.CuCo	Tonne	31 523	123 974 098
3	MUTANDA MINING	MUMI	Conc.CuCo	Tonne	27 218	n/c
			Cath.Cu (99%)	Tonne	83 535	n/a
			Hydro.Co (±29%)	Tonne	86 778	n/a
4	BOSS MINING	BOSS	Conc.CuCo Total (Tco)	Tonne	9 202	n/c
			Conc.CuCo Total (Tcu)	Tonne	15 659	n/a
			Cath.Cu (99%)	Tonne	28 282	n/a
5	RUASHI MINING	RUMI	Cath.Cu	Tonne	26 975	141 702 309
			Hydro.Co	Tonne	3 035	34 559 025
6	ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE)	AMCK	Cath.Cu (99%)	Tonne	43 472	196 603 021
7	CHEMICAL OF AFRICA	CHEMAF	Cath.Cu (99%)	Tonne	17 060	n/c
			Co.Electro (Co 99%)	Tonne	1 162	n/a
8	SOCIETE D'EXPLOITATION KIPOI	SEK	Co0.Cu	Tonne	n/c	n/c
9	CONGO DONGFANG INTERNATIONAL MINING	CDM	Cu.Noir (80-98%)	Tonne	26 988	116 177 180
			Cath.Cu (99%)	Tonne	8 852	43 606 887
			Mat-Cu (±40%)	Tonne	1 582	2 101 541
			Conc.Co	Tonne	34 730	30 458 210
			Hydro.Co (±29%)	Tonne	2 888	12 997 800
10	GROUPE BAZANO	BAZANO	All.Bla0	Tonne	822	n/c
			Conc.Co	Tonne	n/c	n/c
			Conc.CuCo	Tonne	1 293	n/a
			Cu.Noir	Tonne	n/c	n/c
11	ANVIL MINING CONGO	AMC	Co0.CuAg	Tonne	13 681	n/c
12	SHITURU MINING COMPANY	SMCO	Cath.Cu (99%)	Tonne	8 218	24 651 487
13	SOCIETE MINIERE DU KATANGA	SOMIKA	Cu.Noir (80-98%)	Tonne	2 195	12 619 379
			Cath.Cu (99%)	Tonne	7 520	59 210 219

Number	Company	Abbreviation	Products extracted	Production		
				Unit	Quantity	Amount (USD)
			Co0.Co (4-15%)	Tonne	8 539	12 397 121
			Hydro.Co (±29%)	Tonne	4 336	19 687 325
14	COMPAGNIE MINIERE DU SUD-KATANGA	CMSK	Co0.CuCo (tonne cuivre)	Tonne	4 005	11 580 760
			Co0.CuCo (tonne cobalt)	Tonne	1 519	16 398 582
15	SOCIETE MINIERE DE KABOLELA ET KIPESE	SMKK	Cuivre contenu	Tonne	37 020	51 223 187
16	NAMOYA MINING SARL	NAMOYA	RAS	Tonne	n/c	n/c
17	TWANGIZA MINING	TWANGIZA	Or/O0e	Tonne	64 005	102 952 327
18	FRONTIER	FRONTIER	Co0.Cu	Tonne	n/c	n/c
			Co0.Etain	Tonne	n/c	n/c
19	MINING MINERAL RESOURCES	MMR	Co0.Tantal	Tonne	n/a	n/a
			Co0.Wolfra	Tonne	n/a	n/a
20	CONGO LOYAL WILL MINING	CLWM	Cu.Noir	Tonne	n/c	n/c
			Cu.All.Bla0 (30%Co ≤ 30%Cu≤	Tonne	n/c	n/c
21	GROUPEMENT DU TERRIL DE LUBUMBASHI	GTL	Co.All.Bla0 (30%Co ≤ 30%Cu≤	Tonne	n/c	n/c
22	VOLCANO MINING	VOLCANO	Co0.Co	Tonne	n/c	n/c
			alliage blanc	Tonne	21 564	n/c
23	SOCIETE DE TRAITEMENT DE TERRIL DE LUBUMBASHI	STL	All.Blanc (30%Co ≤ 30%Cu≤	Tonne	2 276	n/c
			All.Blanc (30%Co ≤ 30%Cu≤	Tonne	3 858	n/c
			Cath.Cu (99%)	Tonne	6 575	50 242 424
24	CONGO INTERNATIONAL MINING CORPORATION SPRL	CIMCO	Carbonate de Co (±22%)	Tonne	323	1 531 700
			Carbonate de Co (±7%)	Tonne	1 705	1 113 500
25	HUACHIN METAL LEACH SPRL	HUACHIN METAL LEACH	Cath.Cu	Tonne	6 351	n/c
26	RUBAMIN	RUBAMIN	Cu.Noir (80-98%)	Tonne	9 164	n/c
27	HUACHIN MINING SPRL	HUACHIN MINING	Cu.Noir (80-98%)	Tonne	7 940	44 690 200
28	METAL MINES	METAL MINES	Cath.Cu (99%)	Tonne	2 100	13 600 000
			Co0.Co (4-15%)	Tonne	8 075	9 205 500
			Cath.Cu	Tonne	2 334	n/c
29	SOCIETE GOLDEN AFRICA RESSOURCES SPRL	GAR	Cu.Pul	Tonne	620	n/c
			Hydro.Co	Tonne	n/c	n/c

Number	Company	Abbreviation	Products extracted	Production		
				Unit	Quantity	Amount (USD)
30	JMT	JMT	Cu.Noir	Tonne	3 400	n/c
31	FEZA MINING	FEZA	All.Bla0	Tonne	1 910	n/c
32	BOLFAST	BOLFAST	Cath.Cu (99%)	Tonne	n/a	n/a
			Conc.Co	Tonne	n/a	n/a
			Cu.Noir	Tonne	n/a	n/a
33	EXPLOITATIONS ARTISANALES DU CONGO	EXACO	Conc.Cu (10-30%)	Tonne	4 814	2 393 710
			Conc.Co (4-15%)	Tonne	1 008	1 273 510
34	CMD	CMD		Tonne	-	-
35	CONGO JINJUN CHENG MINING COMPAGNY	CJCMC		Tonne	-	-
36	SOCIETE MATTADORE SPRL	MATTADORE		Tonne	-	-
37	KANSUKI MINING SPRL	KANSUKI		Tonne	n/a	n/a
38	COMPAGNIE MINIERE DE LUISHA	COMILU		Tonne	n/a	n/a
39	KIBALI GOLD MINES	KIBALI		Tonne	n/a	n/a
40	LA CONGOLAISE DES MINES ET DE DEVELOPPEMENT SPRL	COMIDE		Tonne	n/a	n/a
41	LA MINIERE DE KALUMBWE MYUNGA	MKM		Tonne	n/a	n/a
42	ENTREPRISE GENERALE MALTA FOREST	EGMF		Tonne	n/a	n/a
43	AFRICAN MINERALS BARBADOS	BARBADOS		Tonne	n/a	n/a
44	ASHANTI GOLDFIELDS KILO SARL	AGK		Tonne	n/a	n/a
45	LA MINIERE DE KASOMBO	MIKAS		Tonne	n/a	n/a
46	KINSEDA COPPER COMPANY	KICC		Tonne	n/a	n/a
47	LONG FEI MINING	LONG FEI		Tonne	n/a	n/a
48	SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	SWANMINES		Tonne	n/a	n/a
49	SOCIETE MINIERE DE MOKU - BEVEREND	SMB		Tonne	n/a	n/a
50	SODIFOR SPRL	SODIFOR		Tonne	n/a	n/a
51	KIPUSHI CORPORATION	KICO		Tonne	n/a	n/a
52	ORAMA	ORAMA		Tonne	n/a	n/a
53	RIO TINTO CONGO S.P.R.L	RIO TINTO CONGO		Tonne	n/a	n/a
54	LO0OR RESOURCES CONGO SPRL	LO0OR		Tonne	n/a	n/a
55	PHELPS DODGE CONGO	PHELPS DODGE CONGO		Tonne	n/a	n/a
56	SOCIETE MINIERE DEZIWA ECAILLE	SOMIDEC		Tonne	n/a	n/a
57	LA GENERALE DES CARRIERES ET DES MINES	GECAMINES	All.Rouge (±80% Cu	Tonne	1 255	n/c
			Anode.Sol	Tonne	n/c	n/c
			Carb.Co	Tonne	n/c	n/c
			Cath.Cu (99%)	Tonne	33 384	n/c
			Co.Electro (Co 99%)	Tonne	855	n/c
			Co.Magnetique	Tonne	n/c	n/c
			Co.Sep	Tonne	n/c	n/c

Number	Company	Abbreviation	Products extracted	Production		
				Unit	Quantity	Amount (USD)
			Cu.Noir	Tonne	n/c	n/c
			Cu.Pul	Tonne	n/c	n/c
			Déchet.Cu	Tonne	n/c	n/c
			Matte.Cu	Tonne	1 812	n/c
			Nod.Cu	Tonne	n/c	n/c
			Pouss.Plomb	Tonne	134	n/c
			Pouss.Zinc	Tonne	n/c	n/c
			Co matière	Tonne	665	n/c
			Oxyde en poussière	Tonne	10 571	n/c
			All.Bla0 (30%Co ≤ 30%Cu≤	Tonne	n/c	n/c
58	SOCIETE MINIERE DE KILO- MOTO	SOKIMO		Tonne	n/c	n/c
59	SOCIETE DE DEVELOPPEMENT ET D'INVESTISSEMENT MINIER DU CONGO	SODIMICO	Cu.Noir (80-98%)	Tonne	1 804	9 696 000
			Co0.CuCo	Tonne	540	1 185 500
60	MINIERE DE BAKWANGA	MIBA		Tonne	n/c	n/c
61	SOCIETE COMMERCIALE MINIERE DE KISENGE MANGANESE	SCMK-Mn		Tonne	n/a	n/a
62	SOCIETE CONGOLAISE D'INVESTISSEMENT MINIER	SCIM		Tonne	n/a	n/a
63	LA CONGOLAISE D'EXPLOITATION MINIERE	COMINIERE		Tonne	n/a	n/a
64	SOCIETE AURIFERE DU KIVU ET DU MANIEMA	SAKIMA		Tonne	n/a	n/a
65	KASANTO LUPOTO MINES	KALUMINES		Tonne	n/a	n/a
66	WANA AFRICA CONGO GOLD	MIZACO		Tonne	n/a	n/a
67	KISANFU MINING SPRL	KIMIN		Tonne	22 517	10 404 739
68	COMPAGNIE DE MUSONOIE GLOBAL SPRL	COMMUS		Tonne	n/a	n/a
69	SOCIETE DE DEVELOPPEMENT INDUSTRIEL ET MINIER DE KATANGA	SODIMIKA		Tonne	n/a	n/a
70	SOCIETE DE BEERS DRC EXPLORATION SPRL	DE BEERS		Tonne	-	-
71	MINES D'OR DE KISENGE SPRL	MDDK		Tonne	n/a	n/a
72	SOCIETE D'EXPLOITATION DE LA CASSITERITE AU KATANGA SPRL	SEKAKAT		Tonne	n/a	n/a
73	CHABARA SPRL	CHABARA		Tonne	n/a	n/a
74	MANONO MINERALS	MANOMIN		Tonne	-	-
75	LA SINO CONGOLAISE DES MINES	SICOMINES		Tonne	n/a	n/a
76	SOMIMI	SOMIMI		Tonne	-	-
77	MINERAL INVEST INTERNATIONAL CONGO	WANGA MINING		Tonne	n/a	n/a
78	ALSESY TRADING SPRL	ALSESY		Tonne	n/a	n/a
79	BON GENI K. MINING	BK MINING		Tonne	-	-
80	COMPAGNIE MINERE DE TONDO	CMT		Tonne	-	-
81	COMPAGNIE MINIERE DE KAMBOVE	COMIKA		Tonne	n/a	n/a
82	GIRO GOLD	GIRO GOLD (**)		Tonne	-	-
83	SOCIETE D'EXPLORATION MINIERE DU HAUT KATANGA	SEMHKA		Tonne	n/a	n/a

Number	Company	Abbreviation	Products extracted	Production		
				Unit	Quantity	Amount (USD)
84	COTA MINING	COTA		Tonne	n/c	n/c
85	MAGMA MINERALS	MAGMA	Cu.Noir	Tonne	210	n/c
86	KGL-SOMITURI	KGL-SOMITURI		Tonne	n/a	n/a
87	SOCIETE LUGUSHWA MINING S.A.R.L	LUGUSHWA		Tonne	n/a	n/a
88	SOCIETE KAMITUGA MINING S.A.R.L	KAMITUGA		Tonne	n/a	n/a
89	COMPAGNIE MINIERE SAKANIA	COMISA		Tonne	n/c	n/c
90	SOCIETE D'EXPLOITATION DES REJETS DE KINGAMYAMBO	METALKOL		Tonne	n/a	n/a
91	SOCIETE MINIERE DE KOLWEZI	SMK		Tonne	n/a	n/a
92	SOCIETE D'EXPLOITATION DES GISEMENTS DE MALEMBA NKULU SPRL	SEGMAL		Tonne	n/a	n/a
93	SOCIETE IMMOBILIERE DU CONGO	SIMCO		Tonne	n/a	n/a

n/a : not applicable

n/c : not communicated

Products indicated by the companies include all mining extracted products (for copper. Cath Cu, Mat.Cu, Cu Black, Conc Cu.Co, All.Blanc.) unlike the table provided by the BCC (page 20).

Annex 10: Data mining exports in quantity and value

Company	Products	Unit	Exported Quantity			Exported Value		
			Company	Government	Difference	Company	Government	Difference
TFM	Cath.Cu (99%)	Tonne	152 356	156 821	(4 465)	1 187 449 649	1 043 020 615	144 429 034
	Hydro.Co (±29%)	Tonne	11 260	66 155	(54 895)	196 574 019	341 957 435	(145 383 416)
KCC	Cath.Cu (99%)	Tonne	59 368	41 632	17 736	444 393 832	329 173 151	115 220 682
	Co.Electro	Tonne	2 243	2 152	90	52 327 757	63 003 412	(10 675 655)
	Co0.CuCo	Tonne	18 181	98 854	(80 673)	104 960 275	171 529 377	(66 569 103)
	Nod.Cu	Tonne	-	19 741	(19 741)		148 058 345	(148 058 345)
MUMI	Conc.CuCo	Tonne	49 750	38 643	11 107	42 703 642	41 465 195	1 238 447
	Cath.Cu (99%)	Tonne	81 956	82 020	(64)	620 197 522	632 812 132	(12 614 610)
	Hydro.Co (±29%)	Tonne	82 953	45 104	37 849	106 139 709	212 552 028	(106 412 319)
BOSS	Carb.Co	Tonne	-	439	(439)		2 041 782	(2 041 782)
	Conc.CuCo Total (Tco)	Tonne	9 127		9 127			-
	Conc.CuCo Total (Tcu)	Tonne	15 643		15 643			-
	Cath.Cu (99%)	Tonne	27 982	24 368	3 615		188 791 015	(188 791 015)
	Conc.Co	Tonne	-	21 077	(21 077)		25 641 230	(25 641 230)
	Conc.CuCo	Tonne	-	87 518	(87 518)		141 093 434	(141 093 434)
	Nod.Cu	Tonne	-	3 453	(3 453)		23 786 291	(23 786 291)
RUMI	Cath.Cu	Tonne	26 798	27 316	(518)	218 523 273	216 529 797	1 993 476
	Hydro.Co	Tonne	3 202	36 442	(33 240)	54 359 998	84 376 837	(30 016 839)
AMCK	Cath.Cu (99%)	Tonne	40 347	26 097	14 250	317 761 242	205 979 044	111 782 198
CHEMAF	Carb.Co	Tonne	-	2 378	(2 378)		9 280 260	(9 280 260)
	Cath.Cu (99%)	Tonne	23 208	18 682	4 526	143 490 709	122 980 230	20 510 479
	Co.Electro (Co 99%)	Tonne	8 820	22	8 798	28 969 498	535 940	28 433 558
	Conc.Etain	Tonne	-	163	(163)		1 272 660	(1 272 660)
	Cuivre granulé	Tonne	76		76	458 033		458 033
	Hydro.Co	Tonne	-	4 107	(4 107)		20 289 147	(20 289 147)
	Cobalt Cathode	Tonne	12		12	296 817		296 817
SEK	Co0.Cu	Tonne	-	16 756	(16 756)		16 573 039	(16 573 039)
CDM	Cu.Noir (80-98%)	Tonne	27 383	27 418	(35)	142 019 490	142 123 340	(103 850)
	Cath.Cu (99%)	Tonne	8 837	8 717	120	58 039 122	57 217 210	821 912
	Mat-Cu (±40%)	Tonne	1 723	1 509	213	2 860 029	2 589 111	270 918
	Conc.Co	Tonne	34 383	34 532	(148)	37 761 134	37 924 484	(163 350)
	Hydro.Co (±29%)	Tonne	2 826	2 874	(48)	13 917 660	14 172 060	(254 400)

Company	Products	Unit	Exported Quantity			Exported Value		
			Company	Government	Difference	Company	Government	Difference
BAZANO	All.Bla0	Tonne	838	838	-	4 166 965	4 593 524	(426 559)
	Conc.Co	Tonne	9 387	8 537	850	9 652 391	8 736 298	916 093
	Conc.CuCo	Tonne	1 280	1 262	18	1 929 766	2 468 498	(538 731)
	Cu.Noir	Tonne	885	885	-	8 503 614	6 243 060	2 260 554
AMC	Co0.CuAg	Tonne	13 625	-	13 625	32 072 065		32 072 065
SMCO	Cath.Cu (99%)	Tonne	10 790	6 822	3 968	36 175 371	48 784 430	(12 609 059)
SOMIKA	Cu.Noir (80-98%)	Tonne	2 195	2 195	-	12 612 493	12 612 495	(2)
	Cath.Cu (99%)	Tonne	7 491	7 491	-	59 005 423	59 004 980	444
	Co0.Co (4-15%)	Tonne	8 462	8 519	(57)	12 293 733	12 349 408	(55 675)
	Hydro.Co (±29%)	Tonne	4 326	4 352	(26)	19 633 529	19 762 877	(129 348)
CMSK	Co0.CuCo (tonne cuivre)	Tonne	1 403	11 425	(10 022)	4 368 153	16 638 240	(12 270 087)
	Co0.CuCo (tonne cobalt)	Tonne	561	-	561	5 495 676		5 495 676
FRONTIER	Co0.Cu	Tonne	439	2 000	(1 561)	2 714 557	3 000 000	(285 443)
MMR	Co0.Etain	Tonne	-	3 328	(3 328)		24 741 340	(24 741 340)
	Co0.Tantal	Tonne	-	331	(331)		10 513 675	(10 513 675)
	Co0.Wolfra	Tonne	-	68	(68)		496 360	(496 360)
CLWM	Cu.Noir	Tonne	-	13 152	(13 152)		67 676 440	(67 676 440)
GTL	Cu.All.Bla0 (30%Co ≤ 30%Cu≤	Tonne	2 218		2 218	6 934 053	-	6 934 053
	Co.All.Bla0 (30%Co ≤ 30%Cu≤	Tonne	3 759	44 593	(40 834)	67 669 239		67 669 239
VOLCANO	Co0.Co	Tonne	-	16 416	(16 416)		21 637 588	(21 637 588)
CIMCO	Cath.Cu (99%)	Tonne	6 555	6 180	375	50 220 931	47 419 682	2 801 249
	Carbonate de Co (±22%)	Tonne	867	987	(120)	4 132 380	4 714 380	(582 000)
	Carbonate de Co (±7%)	Tonne	1 128	1 126	2	739 820	738 510	1 310
HUACHIN METAL LEACH	Cath.Cu	Tonne	5 445	5 447	(3)		35 373 238	(35 373 238)
RUBAMIN	Cu.Noir (80-98%)	Tonne	8 656	8 686	(30)		46 772 454	(46 772 454)
HUACHIN MINING	Cu.Noir (80-98%)	Tonne	7 936	7 836	100	44 690 200	44 039 400	650 800
METAL MINES	Cath.Cu (99%)	Tonne	2 100	1 850	250		12 306 750	(12 306 750)
	Co0.Co (4-15%)	Tonne	-	9 275	(9 275)		10 516 176	(10 516 176)
GAR	Cath.Cu	Tonne	2 846	3 023	(177)	19 026 116	22 510 980	(3 484 864)
	Cu.Pul	Tonne	870	870	(0)	3 818 448	4 421 943	(603 495)
	Hydro.Co	Tonne	55	59	(4)	271 150	316 427	(45 277)
JMT	Cu.Noir	Tonne	-	-	-			-
FEZA	All.Bla0	Tonne	2 069	2 649	(580)		13 704 700	(13 704 700)
BOLFAST	Cath.Cu (99%)	Tonne	-	905	(905)		5 790 600	(5 790 600)
	Conc.Co	Tonne	-	7 630	(7 630)		23 713 304	(23 713 304)
	Cu.Noir	Tonne	-	30	(30)		180 000	(180 000)

Company	Products	Unit	Exported Quantity			Exported Value		
			Company	Government	Difference	Company	Government	Difference
EXACO	Conc.Cu (10-30%)	Tonne	4 814	5 032	(218)	2 393 710	2 488 458	(94 748)
	Conc.Co (4-15%)	Tonne	1 008	1 093	(85)	1 273 510	1 356 530	(83 020)
GECAMINES	All.Rouge (±80% Cu	Tonne	10 005	1 500	8 505	8 052 500	9 134 093	(1 081 593)
	Anode.Sol	Tonne		291	(291)		2 208 897	(2 208 897)
	Carb.Co	Tonne		100	(100)		350 334	(350 334)
	Cath.Cu (99%)	Tonne	27 606	19 894	7 711	245 544 300	140 625 589	104 918 711
	Co.Electro (Co 99%)	Tonne	853	850	3	13 015 400	13 361 202	(345 802)
	Co.Magnetique	Tonne		10	(10)		127 133	(127 133)
	Co.Sep	Tonne		60	(60)		561 204	(561 204)
	Cu.Noir	Tonne		5 220	(5 220)		36 077 522	(36 077 522)
	Cu.Pul	Tonne		1 050	(1 050)		4 387 585	(4 387 585)
	Déchet.Cu	Tonne		34	(34)		259 833	(259 833)
	Matte.Cu	Tonne	4 401	171	4 230	5 210 600	757 989	4 452 611
	Nod.Cu	Tonne		85	(85)		618 778	(618 778)
	Pouss.Plomb	Tonne	4 690	5 831	(1 141)		307 440	(307 440)
	Pouss.Zinc	Tonne		17 732	(17 732)		13 531 188	(13 531 188)
	Co matière	Tonne	5 026		5 026	1 549 800		1 549 800
	Oxyde en poussière	Tonne	10 571		10 571	5 142 700		5 142 700
	All.Bla0 (30%Co ≤ 30%Cu≤	Tonne			-			-
SOKIMO		Tonne	-	-	-			-
SODIMICO	Cu.Noir (80-98%)	Tonne	1 804	1 720	84	9 696 000	8 980 000	716 000
	Co0.CuCo	Tonne	540	540	-	1 185 500	794 100	391 400
MIBA		Tonne	-	-	-			-
MAGMA	Cu.Noir	Tonne	1 188	1 188	-	6 030 420	6 027 420	3 000
Total			867 123	1 146 156	(279 033)	4 478 423 923	5 130 501 651	(652 077 728)

Annex 11 : Table Infrastructures realisation- SICOMINES

MINISTRE DES INFRASTRUCTURES

AGENCE CONGOLAISE
DES GRANDS TRAVAUX

ETAT D'AVANCEMENT DES PROJETS PILOTES PAR L'ACGT SOUS FINANCEMENT DU PROGRAMME SINO-CONGOLAIS									
N°	DESIGNATION PROJETS	SECTEUR	COUT EN USD			LONGUEUR / CAPACITE			RECEPTION DEFINITIVE
			CONTRAT DE BASE	TRAVAUX EXECUTES	AVENANT	UNITE	PREVUE	REALISEE	
			a	b	c=b-a				
A	DEUX PREMIERES TRANCHES								
1	MODERNISATION DE LA ROUTE LUTENDELE (2x1 VOIE)	VOIRIE	21.007.915,30	19.933.655,69	-1.074.259,61	KM	4,50	2,80	28/08/2012
2	MODERNISATION DE L'AVENUE DU TOURISME (2x1 VOIE)	VOIRIE	24.368.749,30	29.776.839,16	5.408.089,86	KM	7,25	7,25	28/08/2012
3	TERRASSEMANT DE LA RNS : LUBUMBASHI-KASOMENO (2x1 VOIE)	ROUTE NATIONALE	50.501.657,52	69.073.565,58	18.571.908,06	KM	137,00	137,00	TERMINE MAIS LA RECEPTION DEFINITIVE DEPEND DE LA PHASE BITUMAGE
2	BITUMAGE DE LA RN5 : LUBUMBASHI-KASOMENO (2x1 VOIE)	ROUTE NATIONALE	87.526.278,51	93.210.305,84	5.684.027,33	KM	137,00	90,00	TRAVAUX EN COURS DE FINALISATION
4	BITUMAGE DE LA RN4 : BENI-LUNA (2x1 VOIE)	ROUTE NATIONALE	57.768.563,94	57.768.563,94	0,00	KM	60,00	60,00	11/11/2011
5	MODERNISATION DE L'HOPITAL DU CINQUANTENAIRE	BATIMENT	99.873.757,77	114.879.516,43	15.005.758,66	LITS	450,00	450,00	22/03/2014
6	BITUMAGE DE LA TRAVERSEE DE BUTEMBO	ROUTE NATIONALE	33.342.701,41	0,00	0,00	KM	15,00		REDEMARRAGE DES TRAVAUX EN EN 2015 (budge disponible)
7	MODERNISATION DE BUKAVU-KAMANYOLA	ROUTE NATIONALE	79.763.741,80	0,00	0,00	KM	55,00		REDEMARRAGE DES TRAVAUX EN DECEMBRE 2014
	TOTAL A		454.153.365,55	384.642.446,64	43.595.524,30				
B	PAS DE PORTE DE 150 MILLIONS USD								
1	AMENAGEMENT DE L'ESPLANADE DU PALAIS DU PEUPLE LOT 1	BATIMENT	19.655.299,14	24.455.299,14	4.800.000,00	M²	24.300,00	24.300,00	28/08/2011
2	MODERNISATION DU BOULEVARD DU 30 JUIN LOT 1, DEUXIEME PHASE (2x4 VOIES)	VOIRIE	24.118.559,82	24.118.559,82	0,00	KM	5,30	5,30	29/07/2014
3	MODERNISATION DU BOULEVARD DU 30 JUIN LOT 2, Y COMPRIS LA CONSTRUCTION DU PONTS BASOKO (2x3 VOIES)	VOIRIE	19.341.204,19	19.341.204,19	0,00	KM	2,50	2,50	23/07/2014
4	MODERNISATION DES BVDS SENDWE (2x3 VOIES) ET TRIOMPHAL (2x4 VOIES)	VOIRIE	29.234.927,99	36.245.149,70	7.010.221,71	KM	4,30	4,30	13/04/2013
5	INSTALLATION D'UNE UNITE DE PRODUCTION DES PREFABRIQUES ET FOURNITURE DES GROUPES ELECTROGENES	SOCIAL	14.000.000,00	14.000.000,00	0,00				EN COURS
6	INSTALLATION DES POTEAUX SOLAIRES ET ACCESSOIRES	SOCIAL	11.000.000,00	11.000.000,00	0,00				EN COURS
	TOTAL B		117.349.991,14	129.160.212,85	11.810.221,71				
	TOTAL GENERAL		571.503.356,69	513.802.659,49	55.405.746,01				

Annex 12: Unilateral declarations of the Government Agencies

N'	Mining company	DGRAD	DGDA	DGI	DRKAT	Total
1	ACACIA	-		-		-
2	AFRIMINES	223,479		8,690	4,189	236,357
3	AMBASE EXPLORATION AFRICA	282,895		-	22,702	305,597
4	AURUM SPRL	179,210		15,387	15,741	210,338
5	BANRO CONGO MINING	103,963		177,189		281,152
6	BARAKA MINING SPRL	318		166		484
7	BITMACK COMPANY	34,218		2,648		36,866
8	BROADTEC CONGO MINING SPRL	21,724		1,381		23,105
9	BUNKEA MINING SPRL	1,806		801		2,607
10	CASA MINERALS RDC SPRL	-		3,463		3,463
11	CENTRALE AFRIQUE MINING RESOURCES	-		3,419		3,419
12	CGM LISHI MINING SPRL	-		1,904		1,904
13	CNMC HUACHIN MABENDE MINING SPRL	-		25		25
14	COEXCO CONGO	-		18,510		18,510
15	COMEX	-		2,577		2,577
16	CONCORDE SPRL	-		87,673	87,480	175,153
17	CONGO COPPER MILLS	70,651	105,686	947	7,000	184,284
18	CONGO METAL	178,332		-		178,332
19	CONGO MINERALS PROCESSING	-		2,002		2,002
20	CONGO MINERALS SPRL	-		7,966		7,966
21	CONGO MINING & MINERAL RESSOURCES	35,737		504		36,241
22	CONGO UNITED MINING CO. LTD SPRL	20,901		230	1,482	22,613
23	CROWN - MINING SPRL	8,815	83,961	20,670	3,327	116,773
24	DEFSA MINING COMPAGNY	-		-		-
25	DEZITA INVESTMENTS	76,664		-		76,664
26	DIAEX RDC SPRL	-	227	607		834
27	DINO STEEL INTERNATIONAL SPRL	-		3,469		3,469
28	DONG HUI	-	14,355	4,608		18,963
29	EBENDE RESSOURCES LIMITED	10,234		-		10,234
30	ENTREPRISE MINIERE DE KOLWEZI	-		400		400
31	EPHRATA MINING SPRL	-		-		-
32	ETALON MINING CORPORATION	-		4,260		4,260
33	EXPLOITATION ARTISANALE DU CONGO	-	14,626	3,415		18,040
34	HUA CHIM SPRL	-		183		183
35	HUACHIN SPRL	-	534,682	66,058		600,739
36	ICAM SPRL	17,244	-	400		17,644
37	INTERLACS	16,377	16,588	-	1,860	34,825
38	IRON MOUNTAIN	78,516		-		78,516
39	JD MINING SPRL	-		2,571		2,571
40	JIANXING	-	4,025	-		4,025
41	KAI PENG MINING	-	12,885	7,169		20,054
42	KAMBOVE OPERATING MINING	4,818		-		4,818
43	KAMFISHA GENERAL TRADING	-		98		98
44	KASA MINING & EXPLORATION LTD	-		50		50
45	KASAI SUD DIAMANT	23,054		2,501		25,556
46	KASONGO M	-		-	62	62
47	KATANGA MAJENGO	8,184	1,360	-		9,544
48	KATANGA MEGA MINING	275,296		-	326	275,622

N'	Mining company	DGRAD	DGDA	DGI	DRKAT	Total
49	KATANGA METAL PROCESSING (KATANGA MINING PROCESSING)	-		302		302
50	KATANGA METALS	59,417	62,504	3,004	37,950	162,875
51	KATONGE MINING SPRL	-		280		280
52	KGHM	-		88,724		88,724
53	KINSEVERE MINING RESSOURCES	-		2,535		2,535
54	KISENGO MINING SPRL	1,204		901		2,105
55	KOPPA MINING SERVICES SPRL	4,731		4,011		8,742
56	KORENGO MINING	-		489		489
57	KORY Sprl	-		-		-
58	KUMPALA DIAMONDS SPRL	54,991		1,340		56,331
59	KUN TAI CONGO MINING SPRL	6,124	20,205	199	208	26,736
60	KUNDELUNGU MINERALS RESOURCES SPRL	-		5,996		5,996
61	KWANGO MINES	3,010		-		3,010
62	LA MINIERE DE KALUKUNDI	-	28,088	504	500	29,093
63	LA MINIERE DE LA LUKUGA	-		901		901
64	LEDA MINING SPRL	-		504		504
65	LOMAMINES	-		-	1,250	1,250
66	LUALABA MINING COMPANY	-		1,197		1,197
67	LUAMBO MINING SPRL	-		1,655		1,655
68	LUBA MINING	-		280		280
69	LUC NDUBULA MINING SPRL	-		519		519
70	LUISHA MINING ENTREPRISE	4,702	2,569	502	164	7,937
71	LUNGA MINING SPRL	102,768		280		103,048
72	MAADINI MINING	25,589		-		25,589
73	MADINI RESOURCES SPRL	-		325		325
74	MAI BARIDI MINING SPRL	-		280		280
75	MALTA FOREST	-		-		-
76	MANIEMA MINING COMPAGNY	-		-		-
77	MASTER SPRL	117,340		-		117,340
78	MEXPO	-		-		-
79	MIDAMINES Sprl	74,620		500		75,120
80	MISA MINING	-		-		-
81	MJM	-		19,018		19,018
82	MUKOY MINING	-		280		280
83	MUYEYE BYABOSHI	24,237	8,651	-		32,888
84	NAMAKWA DIAMOND RESOURCES RDC SPRL	168,666	1,139	-		169,805
85	NEW MINERAL INVESTMENT	-	265,844	702		266,545
86	NEW MINERALS	-	7,254	665		7,919
87	OM METAL RESSOURCES SPRL	-	14,364	5,151	4,174	23,689
88	OPERA MINING	5,076		901		5,977
89	PANCOM CONGO SPRL	-	48,888	6,729		55,617
90	PISTIS MINING CORPORATION	934		2,530	10	3,474
91	PLATMIN CONGO SPRL	-		98		98
92	PREMIERE MINIERE DU KATANGA	-		525	3,702	4,227
93	PROMINES SPRL	-	32,285	59,827		92,112
94	RABAB BASMA	-		-	372	372
95	REGAL MANIEMA SPRL	13,393		901		14,293
96	REGAL SUD KIVU	3,610		400		4,010
97	RESHINE CONGO SPRL	20,255		3,990		24,245
98	RIO TINTO EXPLORATION RDC ORIENTALE SPRL	-		1,350		1,350
99	RUBACO SPRL	74,290	6,834	2,520	2,615	86,260
100	SASE MINING SPRL	602	2,023	18,078	341	21,044
101	SGS MINERALS RDC SPRL	-	18,907	104,462		123,369

N'	Mining company	DGRAD	DGDA	DGI	DRKAT	Total
102	SGS RDC SPRL	-	759	184,209		184,968
103	SIHU SPRL	13,692		500		14,192
104	SINO KATANGATIN	20,690	10,267	2,608		33,565
105	SK MINERALS	89,469		-		89,469
106	SOCIETE AMICAL KAKANA MINING	-	795	-		795
107	SOCIETE DE TRANSFORMATION DE L'ALUMINIUM	-		489		489
108	SOCIETE MANACONGO SPRL	-		4,503		4,503
109	SOCIETE MINIERE DE DIAMANT DE LUPATAPATA	-		303		303
110	SOCIETE OLIVE	-		-		-
111	SOCIETE WENTONA PROPETIES LTD	-		-		-
112	Société Zaïroise Minière du Kivu	-		-		-
113	SOCOMEX	-		-	12,831	12,831
114	SODEXMINES SPRL	-		23,978		23,978
115	SOUTH AFRICA DEMOCRATIC REPUBLIC OF CONGO	-		302		302
116	SOUTHERN AFRICAN METAL REFINERS AFRICA SPRL	-		60,659		60,659
117	STE KATANGA CONSULTING	-		-		-
118	Sté MINIERE DE DEVELOPPEMENT	-		-		-
119	TANGANYIKA MINING COMPANY SPRL	-		901		901
120	TEAL METALS SPRL	-		5,518		5,518
121	TEAL MINING	-		38,688		38,688
122	TIGER CONGO	-		507	519	1,026
123	TRATNOR SERVICES LIMITED	-		-		-
124	TSHISANGAMA SIMON MINING	-		501	1,560	2,061
125	UMOJA MINING INTERNATIONAL SPRL	-		7,230		7,230
126	UNISOM CONGO	-		2,502		2,502
127	VALKO MINING INVESTMENTS	-		-		-
128	VIRGINIKA MINING SPRL	-	28,399	2,278	494	31,171
129	VIRJI SHIRAZ	-		-	17,591	17,591
130	WALNI MINERAL COMPANY	-	4,951	499	1,102	6,552
131	Wb Kasai Investments	-		-		-
132	WEST SODIMICO MINERALS	-		503		503
133	X-ACTIONS CORPORATIONS	-	11,458	-		11,458
134	ZIKAR GHANDOUR	-		-		-
Total payments		2,561,846	1,364,577	1,131,974	229,552	5,287,950

Annex 13: Social Payments details – Mining Sector

Mandatory social payments

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
TENKE FUNGURUME MINING	Program participants	Concession TFM	-		Credit program Corn	379 539
	People affected by the Project	Concession TFM	-		Reinstatement	3 995 611
KAMOTO COPPER COMPANY	KOLWEZI CITY	KOLWEZI	-		Rehabilitation airport Kolwezi	1 170 000
	KOLWEZI CITY	KOLWEZI	-		Maintenance city roads	40 000
	KOLWEZI CITY	KOLWEZI	-		Construction drains in the city	25 000
	UNIKOL	KOLWEZI	-		Building construction	465 000
	ISTA	KOLWEZI	-		Donation of IT laboratoire et bibliotheque	175 000
	ITIMA	KOLWEZI	-		school Rehabilitation	335 000
	SCHOOL Of KAMANYOLA	KOLWEZI	-		school Construction	295 000
	KOLWEZI CITY	KOLWEZI	-		Sanitation Campaign in the city	300 000
	LOCAL COMMUNITIES	KOLWEZI	-		Response to inquiries and complaints	310 000
	KOLWEZI CITY	KOLWEZI	-		Water Supply Project - Mutoshi	150 000
	LOCAL COMMUNITIES	KOLWEZI	-		manuals wells	185 000
	LOCAL COMMUNITIES LES	KOLWEZI	-		Support to agricultural projects	75 000
	KATANGA PROVINCE	KATANGA	-		Provincial Agricultural Program	700 000
FRONTIER	SNEL Sakania	SAKANIA	-		Electric cable 60 meter SNEL has given Sakania	350
	Population of Sakania	SAKANIA	123 000	Aug– dec. 2012	Corn project UNAPS and purchase 5500 empty bags and sewing thread	-
	Teacher of the school of Lonshi	LONSHI	59 200	Sept.- dec.2012	Pay Teachers School Lonshi	-
	Population of Sakania – Kasumbalesa	SAKANIA-K'LSA	1 500 000	Aug 2012	Road rehabilitation Sakania - Kasumbalesa - 170 km	-
	Population of Sakania	SAKANIA	-		agricultural campaign – 500 Ha	350 000
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG)	KILONGO - CENTRE DE SANTE	Katanga	-		Facilities Community Health Centre	25 751
	SELA VILLAGE	Katanga	-		Construction of 2 Classes rooms	15 612
	KIFITA VILLAGE	Katanga	-		School Construction	315 787

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)		Project cost incurred during 2012
			Amount	Date	Description		
KINSEVERE	Villages KIFITA-POST 82 & POST 93	Katanga	-		Drill 3 new wells Kifita, 1 well in the post 82 and 1 well in the post 93 on the Powerline	56 806	
	Input 6 VILLAGES to 55 MARAICHERS	Katanga	-		Assistance program for 55 market gardeners with agricultural inputs and training	7 175	
	560 Farmers 26 Villages around the mine	Katanga	-		Assistance program for 560 local farmers through training and with inputs	469 527	
	25 Farmers Kilongo - Kalilanda - Mumba & Ngongo	Katanga	-		Mechanized assistance program for 25 local farmers by making available the agricols machinery and inputs	21 992	
	Villages located along the Riviere Kifumanshi	Katanga	-		Rehabilitation of agricultural feeder roads	116 171	
	Villages around the mine	Katanga	-		Women's awareness on various aspects of community life	5 139	
	12 VILLAGES	Katanga	20 001		Consultation with rural women	-	
	12 VILLAGES	Katanga	5 049		Consultancies various communities	-	
	26 VILLAGES	Katanga	11 821		Public consultation Mine Closure Plan	-	
	26 VILLAGES	Katanga	4 703		Impact Assessment of Community Health	-	
NAMOYA MINING SARL	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	935	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	1 513	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	1 473	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	402	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	420	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	620	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	12 146	16-april-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	18 029	21-may-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	19 534	15-june-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	26 828	13-july-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	33 277	10-Aug-12	Nothing to report	-	
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	38 623	13-Sep-12	Nothing to report	-	

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	50 368	14-Oct-12	Nothing to report	-
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	60 269	20-Nov-12	Nothing to report	-
	NATIONAL INSTITUTE OF SOCIAL SECURITY	KINDU	66 667	13-Dec-12	Nothing to report	-
SOCIETE MINIERE DU KATANGA	UNILU Laboratory	katanga	25 549		Analysis of samples, purchase of trees	-
WANA AFRICA CONGO GOLD	INSS	Oriental province	4 453	10-febr.-12		-
	INSS	Oriental province	5 478	28-febr.-12		-
	INSS	Oriental province	4 769	6-april.-12		-
	INSS	Oriental province	4 820	3-may-12		-
	INSS	Oriental province	5 144	12-june-12		-
	INSS	Oriental province	5 350	3-july-12		-
	INSS	Oriental province	8 837	9-Aug-12		-
	INSS	Oriental province	5 156	5-sept.-12		-
	INSS	Oriental province	5 264	10-oct.-12		-
	INSS	Oriental province	5 751	31-oct.-12		-
	INSS	Oriental province	9 571	10-dec.-12		-
	INSS	Oriental province	5 246	10- dec.-12		-
	INSS	Oriental province	768	10- dec.-12		-
	INPP	Oriental province	1 572	10-febr.-12		-
	INPP	Oriental province	1 289	27-febr.-12		-
	INPP	Oriental province	1 122	6-april.-12		-
	INPP	Oriental province	1 134	2-may-12		-
	INPP	Oriental province	1 210	12-june-12		-
	INPP	Oriental province	1 259	3-july.-12		-
	INPP	Oriental province	2 079	9-Aug-12		-
	INPP	Oriental province	1 213	5-sept.-12		-
	INPP	Oriental province	1 239	10-oct.-12		-
	INPP	Oriental province	1 353	31-oct.-12		-
	INPP		2 252			-
	INPP		1 234			-
	INPP		271			-
CONGO INTERNATIONAL MINING CORPORATION	INSS	KATANGA	4 000	27/02/2012		-
	INSS	KATANGA	4 000	27/03/2012		-

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
SPRL	INSS	KATANGA	4 000	27/04/2012		-
	INSS	KATANGA	4 000	21/05/2012		-
	INSS	KATANGA	5 480	22/06/2012		-
	INSS	KATANGA	4 905	20/07/2012		-
	INSS	KATANGA	4 905	28/08/2012		-
	INSS	KATANGA	4 905	28/09/2012		-
	INSS	KATANGA	4 830	30/10/2012		-
	INSS	KATANGA	4 807	3/11/2012		-
	INSS	KATANGA	4 807	31/12/2012		-
	INSS	KATANGA	4 724	25/01/2012		-
SOCIETE D'EXPLOITATION DES GISEMENTS DE KALUNKUNDI	INPP	KATANGA	585	02/02/2012		-
	INPP	KATANGA	599	02/03/2012		-
	INPP	KATANGA	608	03/04/2012		-
	INPP	KATANGA	627	02/05/2012		-
	INPP	KATANGA	787	01/06/2012		-
	INPP	KATANGA	563	03/07/2012		-
	INPP	KATANGA	695	02/08/2012		-
	INPP	KATANGA	553	04/09/2012		-
	INPP	KATANGA	595	04/10/2012		-
	INPP	KATANGA	617	02/11/2012		-
	INPP	KATANGA	685	04/12/2012		-
	INPP	KATANGA	1 193	03/01/2013		-
	INSS	KATANGA	2 437	02/02/2012		-
	INSS	KATANGA	2 494	02/03/2012		-
	INSS	KATANGA	7 032	26/04/2012		-
	INSS	KATANGA	1 358	04/05/2012		-
	INSS	KATANGA	3 280	01/06/2012		-
	INSS	KATANGA	2 346	03/07/2012		-
	INSS	KATANGA	3 195	02/08/2012		-
	INSS	KATANGA	2 306	04/09/2012		-
	INSS	KATANGA	2 481	04/10/2012		-
	INSS	KATANGA	2 570	05/11/2012		-
	INSS	KATANGA	2 855	04/12/2012		-
	INSS	KATANGA	5 253	03/01/2013		-
MINES D'OR DE KISENGE	SCMK-Mn	Kisenge-Katanga	36 480		Prime kisenge teachers	-

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
SPRL (CLUFF MINING)	SCMK-Mn	Kisenge-Katanga	840		Literie hospital balance ksg	-
	SCMK-Mn	Kisenge-Katanga	2 000		Maintenance road	-
BON GENI K. MINING	Taditionnal authotities Gada 1&2	Oriental province	-		15 Bikes	15 500
	Official ceremonies Gada 1 & 2	Oriental province	3 000			-
SEK	Primary school of Kangabwa construction	Kangabwa Village	245 464,00			
	Water well	Kangabwa Village	45 250,00			
	Solar panels and computers	Ankoro. Village	85 085,00			
	Laptops and training surpac, Lubumbashi University	Lubumbashi	90 743,00			
	Agriculture Project	Kangabwa Village	50 000,00			
Total of cash payments			2 828 201		Total of in kind payments	9 999 960

Voluntary Social Payments

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
TENKE FUNGURUME MINING	Residents of the Concession	Concession TFM	-		administrative costs	1 553 943
	Residents of the Concession	Concession TFM	-		Economic Development and Infrastructure	1 234 757
	Universities & Higher Institutes / Training Institutions, Students / Interns	Mainly Katanga	-		Education and Training	2 211 482
	Fungurume Health Zone & Residents of the Concession	Concession TFM	-		public health	1 318 062
	TP Mazembe & Residents of the Concession	Katanga	-		Sport, Art and Culture	1 144 960
	Beneficiaries of donation & contributions	RDC	-		other	103 362
KAMOTO COPPER COMPANY	Health zone	KOLWEZI	-		Donation of medication	40 000
	REGIDESO	PWETO	-		Water Supply Project - Pweto	1 000 000
BOSS MINING	Populations of Kakanda, kikaka & surround	Katanga	-	2012	Construction of a school in Kakanda (9 locals) & kikaka in town (2 locals)	-
	Populations of Kakanda & surround	Katanga	-	2012	Regular provision of school supplies	12 749
	Populations of Kakanda & surround	Katanga	-	2012	Getting regular load of school fees +/- 8300 students & faculty payment (149 agents)	981 597
	Population of Kakanda	Katanga	-	2012	Regular supply of water & electricity to the City Kakanda (Average consumption 133920 m3 & 772,800 kWh)	861 043
	Populations of Kakanda, Nguba & surround	Katanga	-	2012	Supervision of farm households by the provision of inputs (fertilizers & Seeds)	503 108
	Populations of Kakanda & surround	Katanga	-	2012	Repaving of road sections	221 685
	Populations of Kakanda & surround	Katanga	12 474	2012	Coaching and regular sponsorship of sports and cultural activities of the City Kakanda (volleyball, athletics, football, theaters etc.)	-
	Populations of Kakanda & e surround	Katanga	-	2012	Construction of a clinic Kakanda	942 462
FRONTIER	Students of The Secondary School Sakania	SAKANIA	-		Donated 120 liters of diesel to Sakania for students their review Mokambo	216

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
	Community Sakania	SAKANIA	-		Donation of sand and gravel to the community Sakania	13 500
	Population of Sakania	SAKANIA	13 600	05/09/2012	Construction of the platform stage of Sakania	-
	Population of Sakania	SAKANIA	900	27/05/2012	Support the Project distribution nets	-
	Population of Sakania	SAKANIA	150	05/03/2012	Contribution to vaccination against polio	-
	SNEL Sakania	SAKANIA	-		Donating equipment and cables SNEL	10 967
	SNEL Sakania	SAKANIA	-		Electric cable 60 meter SNEL has given Sakania	350
ANVIL MINING COMPAGNY KINSEVERE (AMCK --> MMG KINSEVERE	EP KINSEVERE & EP NEEMA	Katanga	-		Program Scholarships (distribution school Kit)	5 981
	GROUP KASONGO	Katanga	-		Organization of customary Ceremonies	7 395
	KILONGO-KIFITA-MUOMBE	Katanga	-		Facilities Community Cinema	5 817
	MWEWA	Katanga	-			
	12 VILLAGES SURROUNDING	Katanga	-		Football Accessories and Football Tournament Organization in Kinsevere	24 785
	KILONGO-MPUNDU-					
	KALILANDA-ERNEST-SELA-	Katanga	-		Pilot project Pepinière shrub	36 593
	DENIS-MIKANGA					
	KISWISHI	Katanga	-		Bridge rehabilitation Kiswishi	10 104
	EP KINSEVERE & EP NEEMA	Katanga	-		Maintenance of schools	59 691
	EP KINSEVERE & EP NEEMA	Katanga	83 904		Apui to education (participation in operating costs)	-
	COMMUNICATION					
	CONSULTANT LYDIA MPUNDU	Katanga	25 590		Production documentary AMCK achievements in 2011	-
	60 VILLAGERS KIFITA-					
	NTETEMA-KISWISHI-	Katanga	8 480		Cleaning under the high voltage line	-
	KAPELEMBE-KANDULWE					
	MPUNDU	Katanga	4 843		Pilot Project Fish	-
	KILONGO	Katanga	3 670		Manual crushing program Kilongo	-
	MPUNDU-KALILANDA	Katanga	91 219		Field Pilot Project 10 ha	-
	VARIOUS MEDIA & COMMUNICATIONS	Katanga	28 431		Communication Project	-
	CONSULTANTS					
	26 VILLAGES SURROUNDING MINE	Katanga	7 491		Water quality monitoring	-

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
MUTANDA MINING	Authority Air Routes Kolwezi	KATANGA	999 185		Rehabilitation Kolwezi Airport	-
	High School Students Eco Governance and Policy	KATANGA	2 600		Students Scholarships ECOPO	-
	Populations of Kando village and its surroundings	KATANGA	12 900		School Support KANDO	-
	Populations of Kando village and its surroundings	KATANGA	137 832		Maintenance KANDO road	-
	Populations of Kando village and its surroundings	KATANGA	70 085		Fish farming project KANDO	-
	Village head KANDO	KATANGA	10 156		Support the local chief and his community	-
GROUPE BAZANO	ŒUVRE MAMAN MARGUERITE	KATANGA	55 000	YEAR 2012		-
	CONSULATE GENERAL RSA TO SHI	KATANGA	52 900	YEAR 2012 JUNE, JULY AND AUGUST 2012		-
	LIFE AND HEALTH FOUNDATION	KATANGA	171 106	YEAR 2012		-
	ONG HUMANITARIAN	KATANGA	253 142	YEAR 2012		-
	ZOOLOGICAL GARDEN Lubumbashi & Mikembo PROJECT	KATANGA	52 500	YEAR 2012		-
	FOOTBALL TEAMS & EQUINE CIRCLE	KATANGA	183 000	YEAR 2012		-
	OTHER SPORTS ACTIVITIES & YOUTH NATIONAL OBSERVATORY	KATANGA	5 500	YEAR 2012		-
	MAINTENANCE MONUMENT AND PARK	KATANGA	29 904	YEAR 2012		-
	BELGIAN SCHOOL	KATANGA	30 000	APRIL AND MAY 2012		-
	ANIMALIERE RESERVE IN THE PLAINS OF MANIKA	KATANGA	10 000	JAN, FEBR, APRIL and JUNE 2012		-

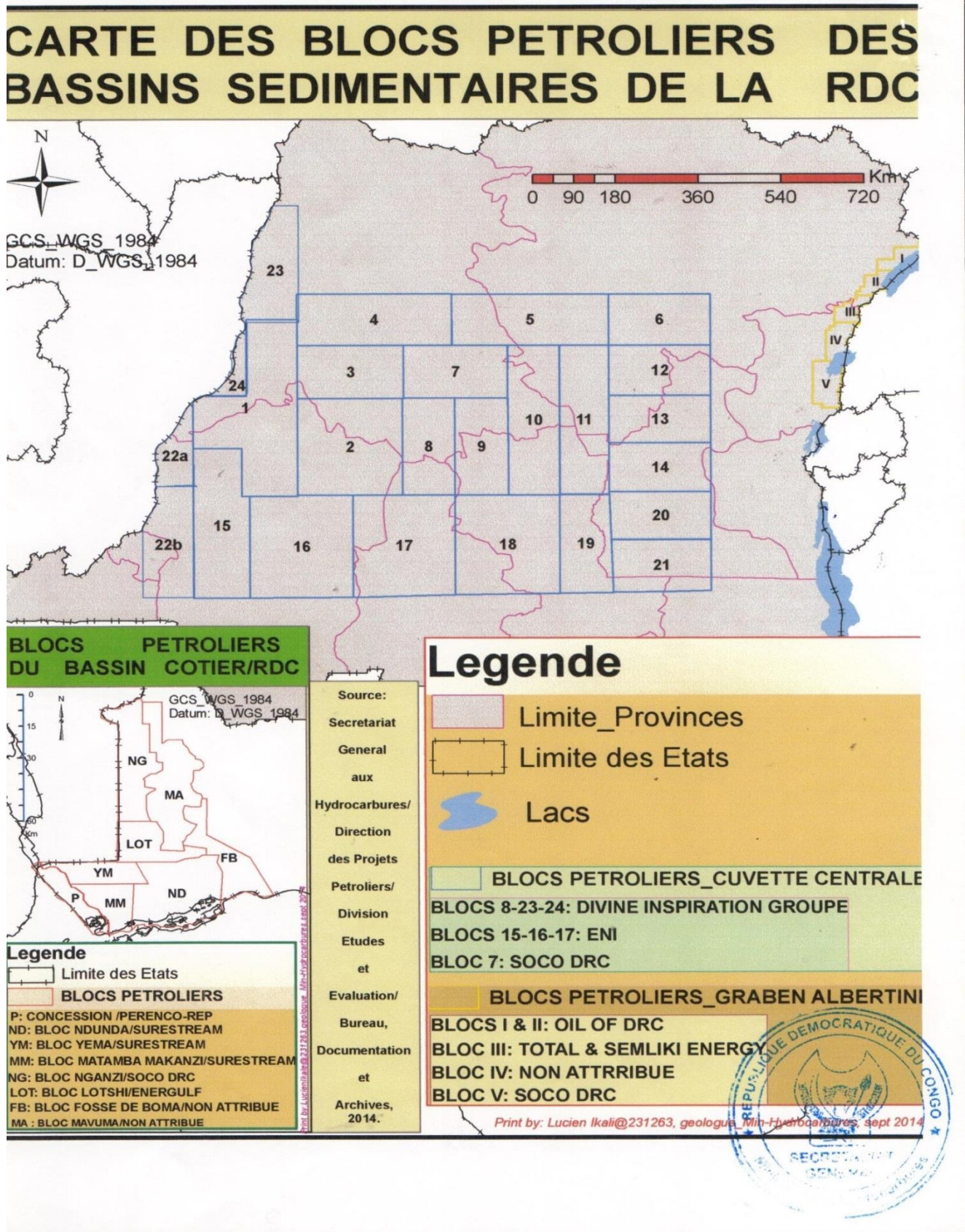
Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
	VARIOUS OTHER SOCIAL ACTIONS	KATANGA	50 857	YEAR 2012		-
RUBAMIN	The local community	Bungu-Bungu, Mulungwishi, Likasi et environs, Lubumbashi	-		Drilling water wells	340 000
	Local workers	Likasi - Lubumbashi	-		Corn emblavure program	115 325
	Provincial Department of Agripel	Katanga	75 000		Contribution to the program emblavure season 2012 - 2013	-
CHEMICAL OF AFRICA	SNEL	katanga	300	18/01/2012	ELECTRICITY	-
	RUASHI TOWN	katanga	4 167	01/02/2012	CLEANING ROAD Ruashi	-
	ECOLE ROCHE	katanga	50	02/02/2012	WATER FACILITY FOR SCHOOL	-
	X ilunga wa ilunga family	katanga	200	08/02/2012	DONATION	-
	Marcel mushidi	katanga	50	16/02/2012	DONATION	-
	Maman Ivonne	katanga	22	23/02/2012	DONATION	-
	Shia Mosque	katanga	2 000	24/02/2012	DONATION	-
	Mr. kawel	katanga	300	02/03/2012	DONATION	-
	Mr.Felicien Nshima Mwana Masse	katanga	400	03/03/2012	DONATION	-
	Maman Tshamilemba, Kabetsha & RT Nyota	katanga	1 860	05/03/2012	DONATION	-
	Mr. Delphin Kasongo	katanga	100	05/03/2012	DONATION	-
	105 MAMANS L'ETOILE	katanga	25 200	15/03/2012	DONATION	-
	maman Ivone	katanga	22	22/03/2012	DONATION	-
	AGENTS	katanga	18 210	30/03/2012	DONATION	-
	POPULATION of RUASHI	katanga	4 167	30/03/2012	DONATION	-
	TEAM FOOTBALL CHEMAF	katanga	100	28/04/2012	DONATION	-
	RUASHI ROAD	katanga	4 167	01/05/2012	DONATION	-
	TEAM FOOTBALL CHEMAF	katanga	150	02/05/2012	DONATION	-
	RUASHI ROAD	katanga	4 167	05/05/2012	DONATION	-
	CLOTURE ETOILE	katanga	1 700	22/05/2012	DONATION	-
	Maman Ivonne	katanga	22	23/05/2012	DONATION	-
	7 home building Agents	katanga	1 050	24/05/2012	DONATION	-
	RUASHI TOWN	katanga	4 167	28/05/2012	DONATION	-
	LIKASI	katanga	11	31/05/2012	DONATION	-
	EQUIPE DE LUPOPO	katanga	30 000	11/06/2012	DONATION	-

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
	WELFARE	katanga	250	28/06/2012	DONATION	-
	RUASHI TOWN	katanga	4 167	10/07/2012	DONATION	-
	STADIUM JOSEPH KABILA	katanga	1 515	17/07/2012	DONATION	-
	65 T-Shirts for marathon	katanga	144	17/07/2012	DONATION	-
	maman Yvonne	katanga	22	23/07/2012	DONATION	-
	Familiy Mulongo	katanga	1 500	31/07/2012	DONATION	-
	RUASHI TOWN	katanga	4 167	31/07/2012	DONATION	-
	LIKASI	katanga	81	31/07/2012	DONATION	-
	AGENTS	katanga	20 310	13/08/2012	DONATION	-
	ITIE	katanga	5 000	14/08/2012	DONATION	-
	CLOTURE ETOILE	katanga	220	14/08/2012	DONATION	-
	RUASHI TOWN	katanga	333	15/08/2012	DONATION	-
	Bureau du Gouvernement	katanga	2 700	17/08/2012	DONATION	-
	maman Yvonne	katanga	22	23/08/2012	DONATION	-
	LIKASI	katanga	81	31/08/2012	DONATION	-
	RUASHI TOWN	katanga	2 000	01/09/2012	DONATION	-
	RUASHI TOWN	katanga	4 167	05/09/2012	DONATION	-
	Grand Chief shindaika	katanga	500	10/09/2012	DONATION	-
	Raw Bank	katanga	15 000	14/09/2012	DONATION	-
	RUASHI TOWN	katanga	20 310	15/09/2012	DONATION	-
	shia ithna asheri mosque L'shi	katanga	2 000	18/09/2012	DONATION	-
	police station	katanga	7 000	18/09/2012	DONATION	-
	Maman Kilufya Lucia	katanga	2 300	19/09/2012	DONATION	-
	Mr. Mathe (ofida)	KINSHASA	2 000	19/09/2012	DONATION	-
	Mulongo family	katanga	3 000	20/09/2012	DONATION	-
	Maman Ivone	katanga	22	24/09/2012	DONATION	-
	Manono	katanga	3 140	30/09/2012	DONATION	-
	Likasi	katanga	81	30/09/2012	DONATION	-
	medical bills	katanga	10 111	30/09/2012	DONATION	-
	INSPECTORS	katanga	300	12/10/2012	DONATION	-
	Ruashi Town	katanga	4 167	20/10/2012	DONATION	-

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)		Project cost incurred during 2012
			Amount	Date	Description		
SOCIETE MINIERE DU KATANGA	navratri festival	katanga	2 000	24/10/2012	DONATION	-	
	Maman Ivonne	katanga	22	24/10/2012	DONATION	-	
	Shalina Pharmacy	katanga	52 773	27/10/2012	DONATION	-	
	Government Hospital	katanga	7 200	29/10/2012	DONATION	-	
	Likasi	katanga	81	31/10/2012	DONATION	-	
	maman Yvonne	katanga	2 000	07/11/2012	DONATION	-	
	Ruashi Town	katanga	4 167	13/11/2012	DONATION	-	
	Organization fight against AIDS Maman Ivonne	katanga	307	14/11/2012	DONATION	-	
		katanga	22	27/11/2012	DONATION	-	
	for the month of November 2012 Shalina Pharmacy	katanga	35 611	30/11/2012	DONATION	-	
	World AIDS Day -chemaf	katanga	200	05/12/2012	DONATION	-	
		katanga	4 167	07/12/2012	DONATION	-	
	Ruashi Town	katanga	2 000	11/12/2012	DONATION	-	
	Shia mosque	katanga	43 750	12/12/2012	DONATION	-	
	marechaires Lake kisense	katanga				-	
	Visit- School childrens	katanga	120	13/12/2012	DONATION	-	
	cable for Ruashi Town	katanga	100	19/12/2012	DONATION	-	
	Donation for Maman Ivone	katanga	22	21/12/2012	DONATION	-	
	Manono	katanga	602	31/12/2012	DONATION	-	
	Kolwezi	katanga	249	31/12/2012	DONATION	-	
	Laboratory		-	40 620	31/12/2012	unaccounted	-
	SOCIETE MINIERE DU KATANGA	Technical Institute Kisanga.....	katanga	39 902		Education	-
		Ngwena FC, FC Police FC Recreation	katanga	20 400		Sport	-
Hospital Kisanga		katanga	2 700		social work	-	
Youth Katanga, musicians, ...		katanga	9 120		social work	-	
Population of Kisanga		katanga	6 635		Drilling water wells	-	
ONG, individuals, Confess.		katanga	8 824		social work	-	
Population of Katanga		katanga	3 748		Infrastructure, public works	-	

Mining Company	Beneficiary	Beneficiary Location	Cash Payments		In Kind Payments (projects)	
			Amount	Date	Description	Project cost incurred during 2012
CONGO INTERNATIONAL MINING CORPORATION SPRL	INPP	KATANGA	1 500	02/12/2011		-
	INPP	KATANGA	1 500	02/03/2012		-
	INPP	KATANGA	1 500	26/05/2012		-
	INPP	KATANGA	1 500	03/09/2012		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	jan.-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	Feb 2012		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	march-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	April 2012		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	may-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	june-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	july.-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	Aug 2012		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	sept.-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	oct.-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	nov.-12		-
	PRIMARY SCHOOLKISANKALA	KATANGA	800	December 2012		-
BON GENI K. MINING	local populationGada 1&2	Oriental province	6 000			-
	Death		300			-
Total of cash payments			2 929 613	Total of in kind payments		12 759 934

Annex 14: Map of oil blocks of sedimentary basins of the DRC



Annex 15: Contacted or involved in the 2012 ITIE reconciliation

Moore Stephens LLP – Key Staff

Tim Woodward	Partner
Ben Toorabally	Head of office MS IFI Maghreb
Riadh Aouissi	Team Leader
Maher Ben Mbarek	Audit Senior
Ghazi Khiari	Audit Senior
Danielle Tchamgwe	Audit Senior
Flory Diamboko	Audit Senior
Taher Merimi	Audit Senior

ITIE Secretariat

Prof. Mack DUMBA Jérémy	National Coordinator
Jean – Jacques KAYEMBE	Technical Expert
Franck Nzira Iya Tegera	Charged of the Data and analysis of deviations collection
Boaz Mingiedi Matondo	Statistician
Thierry Kabamba	Katanga regional chief of antenna
Claude Kanda	Administrative and Financial Responsable
Liévin Mutombo	Charged of the Data collection
Trésor Ngaliema	Charged of legal questions

Names	Structure	Status
Célestin Vunabandi	Plan Minister	MSG President and Minister
Patrick Kihanga	Plan Minister	Point Focal
Bavon N'sa Mputu	ECN-T Minister	Minister
Eddy N'sa	ECN-T Minister	Point Focal
Roger Shulungu	Financial Minister	Deputy-Minister
Stervos Ndjeka	Financial Minister	Point Focal
Félicien Mulenda	CTR Financial Minister	Coordonnateur
John Muloba	CTR Financial Minister	Point Focal
Claude Polet	Chamber of mines	
Simon Tumawaku	Congo Federation of entreprises	
Kassongo Bin Nassor	Chamber of mines	
Yvonne Mbala	Tanker Corporation	
Robert Munganga	Gecamines	Point Focal
Jean Felix Mupande	CAMI	DG
Bienvenue Lizebi	CAMI	Point Focal
Paulin Mawaya	CAMI	Point Focal

Names	Structure	Status
Dona Kampata	CTCPM	Coordinnator and Focal Point
Dieudonné Lokadi	DGI	GD
Jean Pierre Molobonzama	DGI	Focal Point
Damas Katanga	DGI/Katanga	Focal Point
Joséphine Swalehe	DGRAD	GD
Pascal Bondoki	DGRAD	Focal Point
Deogracias Kayumba	DGRAD	Focal Point
Blaise Bwele	DGRAD/Katanga	Focal Point
Carol Luntaladio	DGDA	GD
Robert Menama	DGDA	Focal Point
Tshibangu	DGDA	Focal Point
Jean jacques Sukakumu	DGDA/Katanga	Focal Point
Oscar MAKOND	DRKAT	Focal Point
Victor Batubenga	IGF	IGF Chief Services
Justin Kabongo	IGF	Focal Point
IBOND RUPAS A'nzam	Civil Company (POM)	Coordinnator
Fortuné Mbayo	Civil Company (DESC)	Member

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