

## EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE EITI TOGO

### RECONCILIATION REPORT OF EXTRACTIVE PAYMENTS AND REVENUES FOR THE YEAR 2011



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**July 2013**

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**LIST OF ABBREVIATIONS**

ARSE	Regulatory Authority of Electricity Sector
CEDEAO	Economic Community of West African States
CNS-EITI	EITI National Supervisory Committee
CNSS	National Social Security Fund
DD	Customs Duties
DE	Directorate of the Environment
DGD	Directorate General of Customs
DGH	Directorate-General of Hydrocarbons
DGI	Directorate General of Taxes
DGMG	Directorate General of Mines and Geology
DGTCP	Directorate General of the Treasury and Public Accounts
DGTLS	General Directorate of Labour and Social Legislation
DT	Duties and Taxes
SEF	Special Electrification Fund
IMF	Lumpsum Minimum Tax
IRCM	Tax on Revenue from Investment Income
IRPP	Income Tax
IS	Corporation Tax
EITI	Extractive Industries Transparency Initiative
PC	Community Levy
PCS	Community Solidarity Levy
RAS	Withholding Tax
RI	Licences fees
RS	Statistical Charges
SNPT	New Togolese Phosphate Company
TCS	Additional Income Tax
TdE	Togolese Water Company
TP	Public Treasury
TS	Tax on Salaries
VAT	Value Added Tax
VD	Customs Value
KFCFA	Thousands FCFA

## WORK SUMMARY

The reconciliation of extractive industry payments and revenues covering the period 1 January to 31 December 2011, was carried out by Moore Stephens at the offices of the EITI Togo Secretariat between 28 November 2012 and 24 January 2013.

The assignment was carried out in three stages:

- the first stage was carried out from 28 November to 7 December 2012. It consisted of a scoping study of the Extractive sector in Togo. At the end of this stage, a scoping report was presented to the Steering Committee including a proposal of the EITI framework and the 2011 reporting template;
- the second stage was carried out between 24 and 27 December 2012 and was dedicated to the training workshop on the reporting template. During this workshop, we provided reporting instructions for all those involved in the reconciliation process (extractive companies, governmental bodies as well as civil society), as well as the lodgement of the aforementioned templates.
- the third stage was carried out from 14 to 24 January 2013, during which we concentrated on the reconciliation of payments and revenues declared by the extractive companies and Government Agencies. At the end of this stage, we held a closing meeting on 24 January 2013 during which, a memorandum of key observations was presented to the National EITI Coordinator.

Our reconciliation work was carried out in accordance with the Terms of Reference included in the request for proposal approved by the Steering Committee.

The assignment consisted of a detailed reconciliation of payments made and declared by Extractive companies to revenue data held by several Government Agencies.

We carried out the reconciliation exercise in accordance with the modalities and scope proposed in our scoping study. The scope was approved by the Steering Committee in a meeting on 14 January 2013.

The overall objective of the reconciliation exercise was to assist the Government of Togo and the other stakeholders to determine the contribution of the extractive resources sector to the country's economy and social development, and to improve transparency and responsibility in the extractive resources sector.

### Limitations to reconciliation work

- i. Reporting templates initially sent by the DGI did not mention payments received by decentralised offices in the states and recorded manually.  
Adjustments made to the differences arising as a result of this situation were based on details presented by Extractive companies and the confirmation from DGI (See recommendation n°4, Section 7 of this report).
- ii. The Extractive Company "EBOMAF" did not communicate to us the percentage of sales and quantities produced arising from extractive and other activities . This did not allow us to ascertain the company's activities and whether it should be included in the reconciliation scope as operating in the extractive sector.

## Principal findings arising from the reconciliation exercise

The main findings resulting from our work are as follows:

1. All companies selected for the reconciliation exercise have submitted their reporting templates in accordance with reporting instructions approved by the Steering Committee.
2. All Governmental Agencies selected for the reconciliation have submitted their reporting templates in accordance with reporting instructions approved by the Steering Committee.
3. All twenty-five companies included in the reconciliation scope submitted declaration forms which were certified by an external auditor in accordance with instructions issued by the Steering Committee.
4. With regards to public administrations and entities retained within the EITI 2011 referential:
  - three entities TdE, CNSS and ARSE were able to submit unqualified audited reporting templates by their Statutory Auditors;
  - all other public administrations submitted reporting templates certified by the Court of Auditors. However, some of these forms showed discrepancies certified with the initial forms submitted. These differences relate to amendments made by public administrations and approved as part of our reconciliation work. In addition, some reporting templates were unqualified by the Court of Auditors. Details of certified reporting templates, discrepancies and Court of Auditors opinions is presented in Annex 8; and
  - only Zio, Yotode and Tabligbo prefectures were able to submit declaration forms certified by the Court of Auditors. Details of non-audited reporting templates is presented in Annex 8.
5. Total positive and negative discrepancies between payments reported by extractive companies and revenues reported by Government Agencies before the reconciliation work for the year 2011 are respectively **FCFA 1,905,482,365** and **FCFA (1,943,187,737)** and are detailed as follows:

	companies Payments (FCFA)	Government Revenues (FCFA)	Total positive difference (FCFA)	Total negative difference (FCFA)	Net deviation (FCFA)
Before reconciliation	29 679 700 845	29 717 406 217	1 905 482 365	(1 943 187 737)	(37 705 372)

6. Following our reconciliation work, final positive and negative differences of payment streams amounted to **FCFA 93,922** and **FCFA (281,622)** respectively. These differences are segregated as follows:

	Payments reported by companies (FCFA)	Revenues received by the State (FCFA)	Total positive deviations (FCFA)	Total negative deviations (FCFA)	Net deviation (FCFA)
After reconciliation	15 581 933 383	15 582 121 083	93 922	(281 622)	(187 700)
Percentage			0,001%	0,002%	0,001%

The types of adjustments made during our reconciliation work, together with their values, are detailed in Section 4.2 of this report.

7. Reconciled revenues and payments amount to FCFA 15,582,121,083 for Government Agencies and FCFA 15,581,933,383 for extractive companies. The breakdown by company is as follows:

Company	Figures after adjustments (FCFA)				
	Companies	Government Agencies	Positive difference (FCFA)	Negative difference (FCFA)	Net Difference
ENI Togo (*)	1 337 536 231	1 337 536 221	10	-	10
SNPT (*)	3 649 951 705	3 649 951 505	200	-	200
WACEM S.A.	8 486 116 581	8 486 116 581	-	-	-
MM Mining	5 643 951	5 723 961	-	(80 010)	(80 010)
SCANTOGO Mines SA	80 706 098	80 706 097	1	-	1
POMAR TOGO SA	103 642 204	103 642 251	-	(47)	(47)
Voltic	98 759 257	98 759 261	-	(4)	(4)
Brasserie BB Lomé SA	1 832 069	1 832 410	-	(341)	(341)
Horizon Oxygène Clever Sarl	7 692 548	7 726 548	-	(34 000)	(34 000)
TdE	415 717 625	415 817 217	20 000	(119 592)	(99 592)
SOLTRANS	273 481 174	273 481 173	1	-	1
WAFEX	499 362 055	499 409 680	-	(47 625)	(47 625)
Togo Rail	1 001 200	1 001 200	-	-	-
Togo carrière	166 765 612	166 705 615	60 000	(3)	59 997
COLAS	8 972 449	8 972 449	-	-	-
ENCOTRA	3 217 700	3 217 700	-	-	-
Les Aigles	18 354 391	18 354 391	-	-	-
CEMAT Industrie/Inova	-	-	-	-	-
EBOMAF	363 020 947	363 007 237	13 710	-	13 710
Etoile du Golfe	-	-	-	-	-
SATEM Sarlu	760 000	760 000	-	-	-
TGC SA	595 500	595 500	-	-	-
Granu Togo	27 095 451	27 095 451	-	-	-
G&B African Resources	8 607 019	8 607 019	-	-	-
RRCC	23 101 616	23 101 616	-	-	-
<b>Total</b>	<b>15 581 933 383</b>	<b>15 582 121 083</b>	<b>93 922</b>	<b>(281 622)</b>	<b>(187 700)</b>

(\*)These payments include social payments, made by two companies, namely SNPT and ENI Togo for FCFA 118,135,378 and FCFA 229,740,000 respectively paid on behalf of the Trust Fund managed by ARSE. These payments were reconciled within our work framework and the contributions are detailed in Annex 5.b of this report.

8. Voluntary Social payments reported by extractive companies for the year 2011 amount to FCFA 66,749,775 as follows:

Company	Total payments (FCFA)
WACEM	38 849 775
CEMAT Industrie/Inova	20 900 000
ENCOTRA	4 000 000
MM Mining	2 650 000
Etoile du Golfe	350 000
<b>Total</b>	<b>66 749 775</b>

Voluntary social payments are declared unilaterally by extractive companies and have not been reconciled. These contributions are detailed by type and beneficiary in Annex 5 of the report.

9. Sub-national payments reported unilaterally by DGI amount to FCFA 66,669,843 for the year 2011. Details of these payments by company and by mining locality is presented in Annex 6 of the report.
10. Payment streams received from mining companies and not covered by our reconciliation work amounted to FCFA 9,105,360. According to resolutions adopted by the Steering Committee, these payments were reported unilaterally by Government Agencies and are therefore not subject to the reconciliation exercise. Reported payment flows can be summarised in the following table:

Company	Activity	Amount (FCFA)
Société Générale des Mines SARL	Mining exploration	6 059 750
Panafrican Gold Corporation	Artisanal mining	1 100 000
Silverhill Entreprises Ltd	Mining exploration	850 500
TECH-MINES	Artisanal mining	550 000
Brillant Stones	Mining exploration	545 110
Global Merchants	Mining exploration	-
Future Investment	Mining exploration	-
Togo Minerals sa	Mining exploration	-
<b>Total</b>		<b>9 105 360</b>

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1 July 2013

## 1. INTRODUCTION

### 1.1 Extractive Industries Transparency Initiative (EITI)

The Extractive Industries Transparency Initiative (EITI) was first announced at the World Summit for Sustainable Development in Johannesburg in 2002 (the 'Earth Summit 2002'), and officially launched in London in 2003. It was founded on the recognition that, while oil, gas and minerals can help raise living standards across the world, in countries where these resources are not managed appropriately, this may often lead to corruption and conflict and, for many people, a lower quality of life.

Accordingly, the initiative aims for improved transparency through companies in the mining sector publishing their tax payments and government organisations disclosing amounts received from those companies. EITI therefore promotes better governance in countries rich in oil, gas and mineral resources, and seeks to reduce the risk of diversion or misappropriation of funds generated by the development of a country's extractive industries. It works through the joint cooperation of governments, private sector companies, civil society groups, investors and international organizations.

EITI has a robust yet flexible methodology that ensures a global standard is maintained throughout the different implementing countries. The EITI Board and the International Secretariat are the guarantors of this methodology. Implementation itself, however, is the responsibility of each individual country. The EITI, in a nutshell, is a globally developed standard that promotes revenue transparency at the local level.

There is a formal structure for the admission of countries into EITI, in which governments wishing to obtain membership have to meet five requirements:

1. The government is required to issue an unequivocal public statement of its intention to implement EITI;
2. The government is required to commit to work with civil society and companies on the implementation of EITI ;
3. The government is required to appoint a senior individual to lead on the implementation of EITI;
4. The government is required to establish a multi-stakeholder group to oversee the implementation of EITI; and
5. The multi-stakeholder group, in consultation with key EITI stakeholders, should agree and publish a fully costed work plan, containing measurable targets, and a timetable for implementation and incorporating an assessment of capacity constraints.

Once accepted as an EITI candidate, the country then works towards becoming fully EITI-compliant. This involves the appointment of a "credible, independent" administrator, and the disclosure and dissemination of information on payments from oil, gas and mining companies to the government in compliance with standards (subject to the checks built into the process to ensure that this information is comprehensive, comprehensible and accurate). Candidate countries are given a reasonable timescale (usually thirty months) to become fully compliant with EITI standards.

Several candidate countries currently submit to the validation procedure including the Togolese Republic.



## 1.2 EITI in Togo

### 1.2.1 The EITI Implementation in Togo

Togo is one of the largest producers of phosphate in Africa and also has large reserves of iron ore and vast marble and limestone deposits.

In order to promote good governance and transparency in the extractive sector, Togo decided in 2009 to join the Extractive Industries Transparency Initiative (EITI).

EITI Togo is implemented in accordance with the 2010-024/PR Decree of 30 March 2010, which establishes the responsibilities, composition, organization and operation of the EITI implementation in Togo.

Togo has been accepted as an EITI Candidate country at the EITI Board meeting of 19 October 2010. According to transitional provisions of the 2011 EITI Rules edition, the EITI International Board has granted an extension the Togolese EITI Secretariat to complete its validation process and the deadline was set at 18 April 2013.

Togo has published in 12 April 2012 its first EITI report covering extractive payments and revenues for the year 2010.

Togo is currently on the process of publishing the second EITI report covering oil and gas, mining, water and precious minerals sectors for the year 2011. This reconciliation report of extractive revenues and payments is prepared by an independent reconciler according to 10<sup>th</sup> Requirement of EITI rules.

### 1.2.2 EITI governance in Togo

The structure of the EITI in Togo comprises three different bodies namely: the National Supervisory Committee (CNS-EITI), chaired by the Prime Minister, a Steering Committee chaired by the Mines and Energy Minister and a Technical Secretariat under the authority of the National Coordinator appointed by Decree.

The National Supervisory Committee (CNS-EITI) aims to identify the key EITI policies and strategies, oversee the EITI implementation process and its impact assessment on sustainable development and the reduction of poverty. CNS-EITI has a tripartite structure, including government officials, mining companies and civil society organisations.

The Steering Committee is responsible for the policies and strategies implementation approved CNS-EITI. This means that it ensures optimal revenue contribution from mineral resources exploitation towards economic development in the country and poverty reduction. The Steering Committee also has a tripartite structure including government representatives (Public Administration), extractive industries and civil society.

The Technical Secretariat is responsible for implementing the decisions of governing bodies, namely the National Supervisory Committee and the Steering Committee and the daily management of the EITI implementation process in Togo.

## 1.3 The national context of the extractive sector in Togo

According to the scoping study approved by the Steering Committee at its extraordinary meeting held on 14 January 2013, the EITI scope for the year 2011 covers the mining and hydrocarbon sectors.

In addition to upstream extractive industries as mentioned in the EITI requirements and the EITI Source book, the Steering Committee decided to extend the reconciliation scope to cover the water (Groundwater Exploitation) and precious minerals trading sectors (downstream).

We present below the extractive sectors selected and the legal framework within which extractive sector operates.

### 1.3.1 Hydrocarbon Sector

#### a) Legal framework

The oil sector is governed by Law n°99-003 promulgating the Hydrocarbon Code of 18 February 1999.

Specific conditions applicable to petroleum permit holders are defined in the oil contracts signed between the government and the oil companies.

#### b) Exploration activities in Togo

Currently, Togo is not an oil producer. However, as a result of seismic work carried out offshore along the coast, several areas suitable for industrial exploitation have been identified. Exploration activities are currently being carried out by ENI Togo, which was granted an offshore exploration and prospecting permit in October 2010.

### 1.3.2 Mining sector

#### a) Legal framework

The mining sector is governed by Law n°96-004/PR of 26 February 1996 promulgating the Mining Code as revised by Law n°2003-012. As part of the reforms initiated by Togo in the mining sector, a new mining code is currently being developed.

#### b) Mining production

Since German and French colonial times, Togo has experienced significant development of its mining operations. The first mining operations started with a mineral processing plant in 1961 and the industrial exploitation of phosphate in the maritime area, specifically in Hahotoé.

In 1975, industrial exploitation of limestone began in Tabligbo with the implementation of a clinker manufacturing plant. This field is currently divided between two companies, WACEM and Scantogo Mines, for the production of cement. In 2006, a licence was granted to MM Mining for the exploitation of the iron field in Bangéli, in the area of Kara.

The principal mineral substances identified according to the Togolese Mining Code are as follows:

**construction materials:** comprise non-metal mineral substances used for construction and public works. They include sand, gravel, aggregate, clay, laterite, slate, granite, marble and ornamental stones;

**industrial minerals** comprise minerals for agricultural and/or industrial use. They include phosphates, limestone, nitrates, alkaline salts and related minerals, ceramic clays (as well as other types), gypsum, barite, coal, lignite, peat, sulphur, glass sand, talc, kyanite, rutile and ilmenite;

**base metals**, which comprise copper, lead, zinc and aluminium;

**precious metals**, which include silver, gold, platinum and other metals of the platinum group;

**precious and semi-precious stones**, which comprise diamond, emerald, ruby, sapphire, zircon, jade, garnet and aquamarine; and

**strategic mineral substances**, which comprise radioactive minerals (uranium and thorium), beryllium and its compounds, and as rare earths.

### 1.3.3 Water sector

#### a) Legal framework

Mineral water sector is governed by Law No. 96-004/PR of 26 February 1996 promulgating Mining Code as amended by Law No. 2003-012 and Law No. 2010-004 of 4 June 2010 promulgating the Water Code.

#### b) Ground water exploitation

**Mineral water**, which comprise potable water, or water from which mineral substances can be extracted for economic exploitation.

Currently, three private companies operate in ground water exploitation to produce mineral waters: Voltic, BB Eau vitale and Horizon Oxygène Clever Sarl, while the TdE (Government company) produces and distributes the water.

### 1.3.4 Precious minerals trading sector

#### a) Legal framework

The trading of precious metals and gemstones is governed by Articles 44 to 46 of Law No. 96-004/PR of 26 February 1996 promulgating the Mining Code as amended by Law No. 2003-012.

Legal provisions related to the trading of precious minerals and semi-precious stones in Togo are organised by Decree 2009-299/PR of 30 December 2009.

#### b) Precious minerals trading sector

The trading of gold and diamond represent an important part of Togolese exports. In fact, according to DGMG figures, gold shipments from Togo exceed 16 tons in 2011. According to the same source of information, most of these substances are from neighbouring countries.

According to DGMG, the exploitation of gold and diamond in Togo takes place only in alluvial sites and is still at artisanal level. There is no industrial exploitation is made for the moment.

Currently, two companies, namely: SOLTRANS and WAFEX have been authorised to trade in precious metals and gemstones.

## 2. APPROACH AND METHODOLOGY

We carried out our reconciliation exercise in line with ISRS (International Standards on Related Services), more precisely standard 4400, 'Engagements to perform agreed-upon procedures regarding financial information', as well as the IFAC Code of Ethics.

The reconciliation exercise does not aim:

- to carry out an audit or a limited examination of the oil and mining revenues. Consequently no assurance can be given with regards to the accuracy of the figures made available to us. However, the figures used for our reconciliation work were obtained from financial and accounting data audited and certified by independent auditors; and
- to detect errors, illegal acts or other irregularities except those we met during the conduct of our work.

### 2.1 Objectives of the engagement

Our reconciliation work of payments and volumes made by relevant extractive companies to revenue data provided by Government Agencies for the financial year 2011, the main tasks performed according the Terms of Reference included:

- performing a scoping study for the extractive (minerals and oil) sector in Cameroon and propose the scope for the 2011 reconciliation exercise to the EITI Steering Committee;
- the proposal of the reporting template based on the scope approved by the EITI Steering Committee;
- preparing cover letters for the transmission of the reporting templates along with accompanying instructions ;
- conducting a workshop in order to explain to stakeholders how to prepare the reporting templates;
- collection of reporting templates from companies as well as from Government Agencies and performing the reconciliation of the data collected;
- identification and explanation of differences; and
- formulation of useful recommendations to improve weaknesses in the systems.

## 2.2 Approach

### 2.2.1 Opening meeting

Our field visit started on 28 November 2012 with an opening meeting with the Technical Secretariat and the Steering Committee members, during which we were able to:

- discuss the scoping phase and plan all meetings to be conducted with the key persons of Government Agencies and extractive companies;
- discuss the scope to be adopted; and
- clarify certain technical issues and make recommendations.

### 2.2.2 Scoping phase

The scoping study was conducted to determine the EITI scope for the reconciliation of payments and revenues from the extractive sector. This scoping study has covered all stakeholders in the hydrocarbon, mining and water sectors in Togo.

This scoping study was carried out by Moore Stephens from 29 November to 7 December 2012. At the completion of the scoping phase, we presented a scoping report to the Steering Committee on 14 January 2013 in order to establish:

- ✓ the tax reporting period;
- ✓ the process to guarantee the credibility of the data submitted by the reporting entities;
- ✓ material payment flows to be disclosed by extractive companies and Government Agencies;
- ✓ the extractive companies involved in the process;
- ✓ Government Agencies involved in the process;
- ✓ the reporting template model;
- ✓ the degree of aggregation of data in the EITI report; and
- ✓ error margins and threshold.

The scoping study was conducted on the basis of:

- a detailed statement of operating and research permits in the extractive sector provided by DGMG which is presented in Appendix 2 of this report;
- regulations in force governing the extractive sector; and
- financial data obtained from Government Agencies and some extractive companies on revenues and payments in the extractive sector.

The EITI framework adopted for the year 2011 is presented in Section 3 of this report.

### 2.2.3 Holding of training workshop

The Report format (presented in Appendix 9) was approved by the Steering Committee and reporting instructions have been presented to stakeholders in the public and private sector during a training workshop held on 27 December 2012 in Lomé.

### 2.2.4 Reconciliation work

We carried out the reconciliation exercise between 14 and 24 January 2013. The first stage consisted of an analysis of the Reporting Templates received from extractive companies and Government Agencies and the detection of any potential errors.

We then carried out the reconciliation work company by company and flow by flow on the basis of detailed information made available by the stakeholders in their supporting schedules and annexed to their respective reporting templates.

All discrepancies exceeding the reconciliation threshold of FCFA 100,000<sup>1</sup> were reported to the companies and Government Agencies in order to obtain the flag receipts and proceed with the necessary adjustments. The discrepancies for which the supporting documents were not produced are presented as non-reconciled discrepancies in this report.

### **2.2.5 Closing meeting on site**

Our intervention was enclosed by holding a closing meeting on 24 January 2013, with the National Coordinator of the EITI-Togo, the data collection and processing unit and the information and communications unit at the Technical Secretariat, during which we discussed the preliminary results of our reconciliation and pointed out the difficulties and limitations we encountered.

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<sup>1</sup> Threshold for the reconciliation work amount to FCFA 100 000 was defined in the scoping report and approved by the Steering committee

## 2.3 Methodology adopted

### 2.3.1 Payment declarations – gathering of data

A unique reporting template was used for declarations from extractive companies as well as Government Agencies. This template was drawn up based on the reconciliation scope selected for 2009.

This template format was discussed and approved by the EITI Committee before being forwarded directly to all extractive companies and Government Agencies selected in the reconciliation scope, as detailed in Paragraph 3.1 of this report.

The reporting templates were submitted:

- by each extractive company;
- by each Government Agency for each company selected in the reconciliation scope; and
- by nature of payment flow and by quantity as detailed in the reporting template.

For the purpose of the reconciliation exercise, extractive companies and Government Agencies were requested to declare:

- details of amounts by individual payment;
- payment flows in the payment currency (FCFA, USD); and
- payment flows on the basis of cash accounting, and not on an accruals basis.

### 2.3.2 Statements of Payments - Certification of reporting templates

The legislation applicable to the accounts certification in private and public sectors:

- confers jurisdiction to the Court of Auditors to audit the financial statements of Government Agencies which are communicated periodically to ensure budgetary and management control to prepare opinion on public accounts (Organic Law N ° 98-014 of 10 July 1998); and
- requires extractive companies incorporated in Togo to certify their financial statements by a statutory auditor or a sworn auditor in accordance with international auditing standards and to report their payments to the Government as part of the EITI process (inter-ministerial Order No. 022/2012/MME/MEF).

To comply with the 12<sup>th</sup> and 13<sup>th</sup> Requirements of EITI Rules, stakeholders were invited to send their statements certified by:

- an external auditor (Auditor) or another auditor appointed for the occasion;
- the Auditors Court for Administrations and Government Agencies; and
- the legal Auditor for companies and government agencies subject to the obligation to appoint one, as TdE, ARSE and the CNSS.

All reporting entities were also invited to sign the reporting template by legal representative persons as confirmation that payments/deferred revenues are complete and have been faithfully extracted from the accounting data of the entity.

### 2.3.3 Currency Payment Declaration

For extractive companies declaring their payments in USD/EUR and for which the equivalent in FCFA was not individually identifiable and could therefore not be confirmed, we applied the daily exchange rate as shown in the bank statement for the purpose of reconciliation.

### 2.3.4 Reconciliation work

In accordance with the Terms of Reference, our objective was to produce an EITI reconciliation report. Our work comprised the following stages:

- reconciliation of cash flows and volumes declared by extractive companies with those declared by Government Agencies;
- collection of payment flows perceived by Government Agencies on behalf of mining companies not selected in the EITI reconciliation scope;
- collection of social payments made by extractive companies relating to their contributions to regional development projects;
- identification of significant differences, and understanding the reasons for their sources;
- reconciliation of payment flows declared by extractive companies and Government Agencies by tax, date of payment and method of payment (in kind or in cash);
- identification of the necessary adjustments. These adjustments are made on the basis of the instructions issued with the reporting template, stakeholders' confirmations and/or on the basis of supporting documents;
- liaise with officials of extractive companies and Government Agencies in order to obtain supporting documents for the unreconciled amounts;
- analyse explanations provided by both parties, and categorise discrepancies;
- make adjustments for differences that have been substantiated, both in respect of extractive companies and Government Agencies; and
- complete all reconciliation work and prepare our report.

### 2.3.5 Treatment of companies having a main activity other than extractive activities

The Steering Committee decided that with regards to companies having a main activity other than that of the extractive sector, only specific payment flows associated with extractive activities should be retained for the reconciliation exercise in order not to distort the extractive sector revenue.

This applies to companies having turnover of non-extractive activities exceeding 50% of their total turnover. The percentages of each activity as reported by the companies are as follows:

Company	% activity other than extractive (*)	% Extractive Activity (*)	Extractive Activity more than 50%
ENI Togo	-	100%	✓
SNPT	-	100%	✓
WEST AFRICAN CEMENT (WACEM) S.A.	-	100%	✓
MM Mining	-	100%	✓
SCANTOGO Mines SA	-	100%	✓
POMAR TOGO SA	-	100%	✓
Voltic	-	100%	✓
BRASSERIE BB LOME SA	97%	3%	✗
Horizon Oxygène Clever Sarl	-	100%	✓
SOCIETE TOGOLAISE DES EAUX (TdE)	-	100%	✓
SOLTRANS (**)	-	100%	✓
WAFEX (**)	-	100%	✓
Togo Rail	76%	24%	✗
Togo carrière	-	100%	✓
COLAS AFRIQUE SUCCURSALE DU TOGO	88%	12%	✗
ENCOTRA	100%	0%	✗
Les Aigles	37%	63%	✓
CEMAT Industrie/INOVA	85%	15%	✗
EBOMAF	nc	nc	✓



Company	% activity other than extractive (*)	% Extractive Activity (*)	Extractive Activity more than 50%
Etoile du Golfe	95%	5%	x
SATEM Sarlu	-	100%	✓
TOGOLAISE DES GRANDS CAOUS (TGC) SA	-	100%	✓
Granu Togo	-	100%	✓
G&B African Resources	-	100%	✓
REGENT RESOURCES CAPITAL CORPORATION	-	100%	✓

nc: not communicated

(\*) This information is collected from companies declarations

(\*\*) These companies have declared their payments related to precious minerals trading

Accordingly the reconciliation exercise was carried out as follows:

- first, we reviewed and reconciled all payment flows reported by those companies; and
- we adjusted for common tax payments reported by companies having principal activities other than in the extractive sector in order to ensure there are no double payments.

### 2.3.6 Error margins

For the purposes of the reconciliation work of payments stream, the Steering Committee has approved that:

- a materiality threshold of 2% of the differences after adjustment between payments reported by extractive companies and revenues declared by Government Agencies; and
- a threshold of FCFA 100,000, from which a difference between each stream and each company is considered significant and requires a justification from stockholders in order to make adjustments.

### 3. EITI RECONCILIATION SCOPE

#### 3.1 Selection of reconciliation scope

This assignment is part of the EITI implementation in the Republic of Togo. The scope of revenue streams, extractive companies and Government Agencies to be considered for the preparation of this report was defined and approved by the Steering Committee.

The selection was made on the basis of our scoping study presented to the EITI Committee during a meeting held on 14 January 2013.

#### 3.2 Extractive companies involved in the EITI reconciliation

To define the reconciliation scope, extractive companies were divided by six types of activity, as follows:

- oil companies;
- mining exploitation companies (Mining and water sector excluding artisanal activity);
- companies trading in precious minerals;
- mining exploration companies;
- companies excluded from the reconciliation scope; and
- companies having a main activity other than extractive activities.

The list of companies included for the reconciliation work is as follows:

##### a) Oil company

The only oil company operating in Togo "ENI" has been selected for the reconciliation scope for the year 2011.

##### b) Exploitation companies (excluding artisanal activities)

All companies with exploitation activities have been retained in the reconciliation scope. There are 19 such companies as follows:

Company	Permit type	Company	Permit type
1. WACEM	Mining exploitation	10. Colas	Quarrying
2. SNPT (*)	Mining exploitation	11. Etoile du Golfe	Quarrying
3. POMAR	Mining exploitation	12. EBOMAF	Quarrying
4. SCANTOGO Mines	Mining exploitation	13. Togo Carrière	Quarrying
5. MM Mining	Mining exploitation	14. ENCOTRA	Quarrying
6. BB/ Eau vitale	Groundwater Exploitation	15. Togo Rail	Quarrying
7. TdE (*)	Groundwater Exploitation	16. LES AIGLES	Quarrying
8. Voltic Togo	Groundwater Exploitation	17. SATEM Sarlu	Quarrying
9. Horizon Oxygène Clever	Groundwater Exploitation	18. CEMAT	Quarrying
		19. TGC. SA	Quarrying

(\*) National company

**c) Companies operating in the precious minerals trading**

There are two companies engaged in the trading of precious minerals that have been identified in the reconciliation scope for the year 2011 as follows:

Company	Permit type
1. WAFEX	Trading of precious minerals
2. Soltrans	Trading of precious minerals

**d) Mining exploration companies**

Three exploration companies were included in the reconciliation scope. These are:

Company	Permit type
1. Granutogo	Mining exploration
2. RRCC	Mining exploration
3. G&B AR	Mining exploration

**e) Companies excluded from the reconciliation scope**

Companies holding artisanal exploitation permits as well as exploration companies with contribution falling below the threshold of FCFA 6,556,605 have been excluded by the Steering Committee. These companies are as follows:

Company	Permit type	Company	Permit type
1. SGM	Mining exploration	5. Togo Minerals	Mining exploration
2. Silverhill entreprises	Mining exploration	6. Future Investment	Mining exploration
3. Brillants stones	Mining exploration	7. Panafrican Gold Corporation	Artisanal activity
4. Global Merchants	Mining exploration	8. TECH-MINES	Artisanal activity

However, these companies were taken into account through a unilateral declaration submitted by public administrations.

**f) Companies with a main activity other than in the extractive sector**

The reconciliation scope includes companies with a main activity other than in the extractive sector for companies with a turnover from their non-extractive activity exceeding 50% of their total turnover. These companies are as follows:

Company	Activity other than extractive	% of Turnover (*)	+ 50%
Brasserie BB LOME SA	Bières & BNA	97%	✓
Togo Rail	Transports ferroviaires	76%	✓
COLAS	BTP	88%	✓
ENCOTRA	Construction	100%	✓
CEMAT Industrie/INOVA	BTP	85%	✓
Etoile du Golfe	Carburant	95%	✓

(\*) According to company declaration.

For companies with a turnover from non-extractive activities representing less than 50% of their total turnover, all payment flows defined in the scope were included in the reconciliation scope. This treatment involves the company "Les Aigles SA" holding 37% of its turnover from the activity of concrete production.

### 3.3 Government Agencies involved in the EITI reconciliation

Administrations and Government Agencies involved in the collection of payment flows retained in the 2011 EITI scope and which were included for submission of reporting templates are:

- Directorate General of Taxes (DGI);
- Directorate-General of Customs (DGD) ;
- Directorate-General of the Treasury and Public Accounts (DGTCP) ;
- Directorate-General of Mines and Geology (DGMG) ;
- Directorate-General of Hydrocarbons (DGH) ;
- Directorate of the Environment (DE) ;
- General Directorate of Labour and Social Legislation (DGTLS) ;
- Regulatory Authority of Electricity Sector (ARSE) ;
- Togolese Water Company (TdE);
- National Social Security Fund (CNSS); and
- Special delegation of municipalities and prefectures of the following mining localities :
  - Prefecture of Golfe / Municipalities of Lomé ;
  - Prefecture of Vo / Municipalities of Vogan ;
  - Prefecture of Zio / Municipalities of Tsévié ;
  - Prefecture of Yoto / Municipalities of Tabligbo;
  - Prefecture of Kloto / Municipalities of Kpalimé;
  - Prefecture of Bassar / Municipalities of Bassar ; and
  - Prefecture of Lacs / Municipalities of Aného.

### 3.4 Payment flows involved in the EITI reconciliation

Payment flows retained in the reconciliation scope have been included in the reporting templates as presented in Annex 8.

Payment flows retained in the EITI reconciliation scope were divided by the following categories:

#### 3.4.1 In-kind payments and other barter-type arrangements

In accordance with the scoping study approved by the Steering Committee during its extraordinary meeting held on 14 January 2013, no in-kind payments or/and other barter-type arrangements were concluded between extractive companies and Government Agencies current the year 2011.

#### 3.4.2 Cash payment stream specific to the extractive sector

Cash payment flows identified in accordance with the laws specific to the extractive sector such as the Hydrocarbon and Mining codes were included in the reconciliation scope as follows:

Tax	Stream definition	Administration
Production royalties	Production sharing contract holders must pay monthly royalties pro-rata based on production. The rates applicable and collection terms vary depending on the state of the hydrocarbons, i.e. whether they are solids, liquids or gases. This royalty can be paid cash or in-kind, according to the production sharing contract. (Art. 57 paragraph 2 of the Hydrocarbon Code).	DGH
Signature Bonus	Bonus paid to the State upon conclusion of a production sharing contract. (Art 57 paragraph 5 of the Hydrocarbon Code)	DGH

Tax	Stream definition	Administration
Production Bonus	Bonus paid to the State in proportion to the quantities of hydrocarbon produced. The production sharing contract fixes the terms of collection and assessment . (Art 57 paragraph 5 of the Hydrocarbon Code)	DGH
Additional Petroleum Tax	Tax paid on the basis of profits provided by oil operations when it is mentioned in the production sharing contract. . (Art 57 paragraph 6 of the Hydrocarbon Code)	DGH
Application fees	Application fees for mining permits and trading authorisations payable to the Treasury based at the Directorate General of Mines and Geology before the application request.	DGMG
Fixed duties	Fixed duties (including payment for permit renewal): Fees paid for the application, renewal or transfer of mining permits. The amount and terms are specified in legislation (Art. 49 of the Mining Code).	DGMG
Surface rights	Tax paid by holders of mining permits, artisanal authorisations, quarrying and permits for small and large scale exploitation or exploration. This fee is set by legislation on an annual basis and paid in advance when awarding the permit (Art. 50 of the Mining Code).	DGMG
Royalties	Tax paid by mining holder on minerals substances produced or sold. The amounts and terms of these fees are set by ministerial order specifying (Art. 51 of the Mining Code).	DGMG
Dividends	These relate to dividends paid directly to the Treasury account of the Togolese Government. Article 55 of the Mining Code stipulates that the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.	DGTCP
Advances on dividends	Advances will be deducted from future dividends.	DGTCP
Tax on precious stones and substances	In accordance with Article 4 of the Decree of 30 December 2009, 2009-299/PR setting out the rules of precious and semi-precious minerals trading in Togo: exportation cost of precious and semi-precious stones and minerals is fixed at 4.5% of the market value. This tax is paid by the holders of trading permits of precious metals and gemstones.	DGD
Tax on the extraction of ground water	Companies exploiting ground water must pay taxes on water extracted. This is determined by water meter placed by TdE on water boreholes. These drilling areas are billed each month at a rate of FCFA 100/m <sup>3</sup> .	TdE

### 3.4.3 Taxes specified by common law and included in the EITI scope

Taxes specified by common law whose contribution to the extractive sector is above the materiality threshold of 0.01% of the total revenues of the extractive sector as reported by the Government Agencies during the scoping phase amounting to 2,962,101 FCFA were retained in the reconciliation scope for the year 2011. These are:

Tax	Stream definition	Administration
Minimum Tax Rate (MTR)	Companies and other legal entities liable to corporation tax are subject to a minimum flat-rate of tax, irrespective of their results. (According to Articles 165 to 170 of General Tax Code )	DGI
Corporation Tax (CT)	Corporation Tax is governed by Articles 137 to 162 of General Tax Code and is calculated based on total profits or revenues made by companies and other designated legal entities.	DGI
Capital Gains Tax (CGT)	According to Article 1173 of General Tax Code and under the application of international conventions. Togolese capital gains received by beneficiary registered outside Togo are subject to a withholding tax, calculated as 10% of gross distributed revenues if the beneficiary is a physical person, or 15% if the beneficiary is a legal entity.	DGI
Professional Tax (PT)	According to Article 232 of General Tax Code Professional Tax is due each year from physical persons or legal entities that regularly carry out an unremunerated professional activity. The basis for calculation of professional tax is composed of two elements determined during a reporting period, namely: overall turnover, including all taxes and the rental value of premises and warehouses.	DGI

Tax	Stream definition	Administration
Property taxes	According to General Tax Code n property tax is established each year on buildings located in Togo (article 248) as well as properties not built in Togo (Article 265).	DGI
Withholding tax on salaries	According to Article 1165 of General Tax Code, salaries, pensions and life annuities are subject to withholding taxes made on each payment when the employer or annuity debt is established in Togo, whatever the place of tax residence of the recipient of such income.	DGI
Taxes on Salaries (TS)	Taxes on salaries are governed by Articles 171 to 178 of the General Tax Code , the tax base shall be the total of salaries and benefits in kind allocated, as mentioned in the category of salaries according to the code, during the calendar year to the staff. The tax rate is 7% of the basis defined.	DGI
Additional Income Tax (AIT)	According to Article 220 of the General Tax Code, Additional Income Tax is appended to the calculation of the previous tax, and represents 25% of the amount owed. For employees, pensioners and annuitants, the additional income tax is subject to monthly withholding taxes by the employer or the debtor, at the same time as income tax .	DGI
Value-Added Tax (VAT)	According to Article 52 of the General Tax Code, Mining Licenses, Exploration Licenses, Exploitation license holders and their service providers and suppliers are exempt from VAT on all services rendered to the owner, whether abroad or in the country, and on all goods, machinery, vehicles, tools, parts and consumables (except petroleum products) purchased in the domestic market for mining activities.	DGI
Garbage Collection Tax (GCT)	According to Article 291 of the General Tax Code , Garbage Collection Tax is paid annually on buildings and on other properties built outside Togo and in localities where a service of garbage removal exists.	DGI
Withholding tax on provision of services (deducted at source)	According to Article 1186 of the General Tax Code, physical persons or legal entities subject or not to other taxes are required to withhold taxes on fees, brokerage commissions and other similar remunerations paid to third parties domiciled in Togo and who are not part of the company.	DGI
Withholding tax on Personal income (deducted at source)	According to Articles 1407 and 1408 of the General Tax Code bulk purchases and goods import are subject to a levy in favour of the General Budget as a advance for income tax. This withholding tax is due by individuals or legal entities having taxable income under the category of industrial or commercial revenues.	DGI
Withholding tax on rent	According to Articles 1186 of General code of tax, individuals or legal entities are required to make a deduction on rent paid to building owners other than those used as residence. The amount deducted must be paid to DGI 15 days after withholding date.	DGI
Tax adjustments and penalties payable to DGI	Tax adjustments and penalties paid to DGI following a review by the tax authorities; penalties and fines may be incurred in addition to these.	DGI
Customs Duties (CD-SC- CSL-CL-CF and others)	Includes all taxes paid to Customs as: Customs Duties (CD), Statistical Charges (SC), Community Solidarity Levy (CSL), Community Levy (CL), Computer Fees (CF), Toll Tax, Customs Stamp, Car registration and licence discs, Infrastructure Protection Tax, Proceeds from customs credits, Proceeds from guaranteed bonds, Remittances, Bonded Warehouses, Registration Fees, Withholding Taxes on importation and Customs Penalties	DGD
Value Added Tax (VAT) paid to customs	According to Article 52 of the Mining Code, prospection licenses, research permits and operating permit holders are exempt from Value Added Tax on all services, goods, machinery, vehicles, tools, spare parts and consumables (excluding petroleum products) imported or purchased locally for the needs of mining activities. As a result, mining companies pay VAT at the customs on goods and services not related to mining activities.	DGD
Tax on issue environmental suitability certificate	Tax amounting to 5% of the cost of environmental assessment of the Impact Assessment Report.	DE
Certificate of environmental regulation	The relates to the amount paid to obtain the certificate of environmental regulation by companies that have not been subject to the environmental impact study before starting their activities.	DE

Tax	Stream definition	Administration
Tax on hiring authorisation	According to ministerial decree No 009/MEF/MYESS pricing the different revenues of the General Directorate of Labour and Social Legislation, the tax on hiring authorisation amounts to 25% of the salary subject to contribution.	DGTLS
Social security contributions	Social security contributions is governed by the Code of Social Security. The contribution must be paid by all employers and employees subject to the Labour Code.	CNSS
Payment to Special Electrification Fund (SEF)	According to Article 47 of Law n° 2000-012 organising the electricity sector, concession fee must be paid to the Regulatory Authority of Electricity Sector by entities using electrical installations to supply of electrical energy. This fee is paid to the account of the Special Electrification Fund "	ARSE

#### 3.4.4 Direct payments to regional government entities

Direct payments paid by extractive companies to municipalities and prefectures were retained in the EITI scope for the year 2011, given their materiality. These are:

Tax	Stream definition	Administration
Direct payments to municipalities and prefectures	Direct payments to municipalities and prefectures correspond to prefectural taxes paid by extractive companies and which are decided by the deliberations of the Special delegations of prefectures. These deliberations are governed by Law No. 64-12 of 11 July 1964 relating to Administrative District Councils in Togo	Municipalities/ Prefectures

#### 3.4.5 Social payments

These consist of all contributions made by extractive companies in a bid to promote local development and to finance social projects in line with EITI Requirement 9-g.

These contributions can be voluntary or non-voluntary depending on individual contracts. This category includes, inter alia: infrastructure in the health, roads, market gardening sectors as well as projects related to the promotion of agriculture and grants provided to the population.

In accordance with procedures adopted by the EITI Committee, these contributions have been declared unilaterally by the extractive companies sampled in the reconciliation scope and have therefore not been subject to a reconciliation in this report:

Tax	Stream definition	Administration
Social payments and transfers	Voluntary contributions to social projects: These consist of all contributions made by extractive companies in a bid to promote local development. This contributions cover : health infrastructure, school infrastructure, road infrastructure, market gardening infrastructure, projects related to promotion of agriculture.	Government entities

Details of these contributions by company and by type is presented in Annex 5 of this report.

#### 3.4.6 Sub-national payments

EITI requirement 9-e stipulates that the multi-stakeholder group may wish to consider extending the scope of the EITI reporting and reconciliation process to include transfers between national and sub-national tiers of government, particularly where such transfers are mandated by a national Constitution or statute.

According to General Tax Code, many taxes collected by DGI are transferred in their entirety or partially to municipalities and prefectures instead of taxable property. These taxes include the following:

- Professional Tax (PT): according to Article 247 of the General Tax Code, 50% of the benefits of the Professional Tax must be transferred to local communities;

- Property Taxes: according to Article 284 of the General Tax Code, 50% of the benefits of property taxes must be transferred to municipalities and prefectures instead of taxable property; and
- Garbage Collection Tax (GCT): according to Article 291 of the General Tax Code, Garbage Collection Tax is paid annually on buildings and on other properties not built in parts of towns where removal and disposal of garbage services operate.

The analysis of the payment mechanism of these taxes and the process of their reimbursement indicate that:

- extractive companies pay such taxes to DGI, which transfers all such revenues to the Treasury. Every month, DGI determines the equivalent of these benefits to each community and sends a pay slip to the General Treasury Receiver . The latter allocates the relevant amount to each community in its accounts;
- revenues are recorded in the beneficiary accounts globally and not by type or by company;
- revenues of regional and local government entities are not material and have therefore been excluded from our scope.

As the result of the lack of traceability of sub-national payments, we concluded that the reconciliation of such transfers is not feasible.

Therefore, the Steering Committee has opted for the inclusion of these payments in the 2011 EITI reconciliation scope through a unilateral declaration of DGI to provide information on sub-national transfers by company and by mining locality and by extractive sector. Details of such payments by mining locality and by company is presented in Annex 6 of this report.

### 3.4.7 Payment streams excluded from the scope

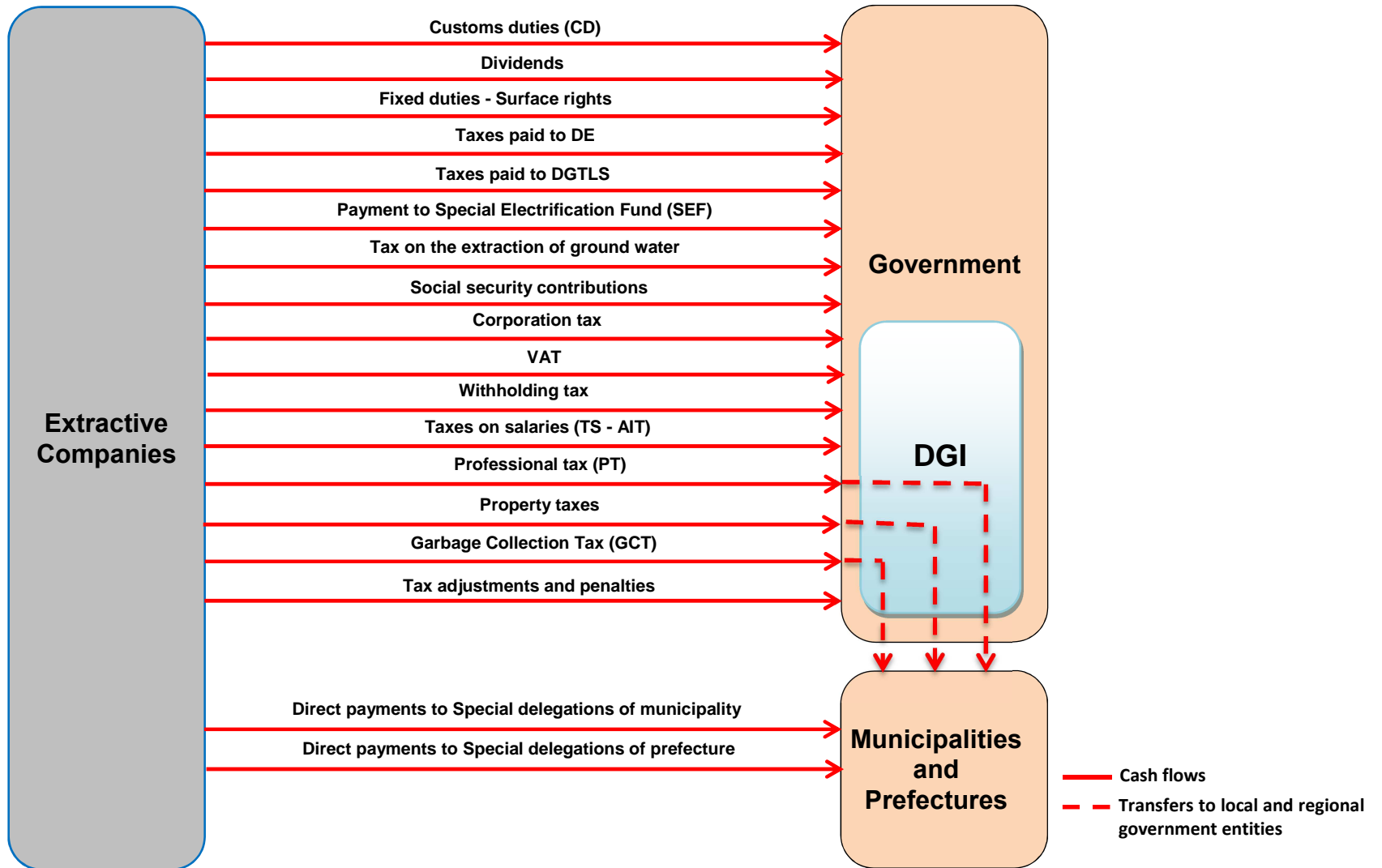
Payment flows excluded from the 2011 EITI reconciliation scope relate to taxes specified by law, whose contribution to the extractive sector is below the materiality threshold of 0.01% of the total revenues of the extractive sector as reported by the Government Agencies during the scoping phase amounting to 2,962,101 FCFA and to other payment flows excluded according to the EITI source book as follows:

Tax	Stream definition	Administration
Registration fees	According to Articles 400 to 468 of the General Tax Code, registration fees are calculated depending on the nature of the Certificates and agreements subject to registration. The collection of these fees is set by the external form of agreement or their provisions.	DGI
Fees for certificate of payment of wages	Inter-ministerial decree n°009/MEF/MYESS fixes the fees for the certification of payment of wages at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Visa application fees	Inter-ministerial decree n°009/MEF/MYESS fixes the visa application fees at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Visa fees for foreign contracts	Inter-ministerial decree n°009/MEF/MYESS fixes the visa fees for foreign contracts at 20% of salary subject to contributions for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Fees for the certification of documents quality	Inter-ministerial decree n°009/MEF/MYESS fixes the visa fees for the certification of documents at FCFA 10,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation.	DGTLS
Visa fees on apprentice contracts	Inter-ministerial decree n°009/MEF/MYESS fixes the visa fees for apprentice contracts at FCFA 2,000 for use of the services and revenues of the General Directorate of Labour and Social Legislation..	DGTLS
Excise duty rates	According to Article 390 of the General Tax Code Excise Duties are payable to the general budget on the products listed in the same article. Mining products are not part of the products listed.	DGI



Tax	Stream definition	Administration
Tax on Manufacturing and marketing of beverages (TSFCB)	Tax on Manufacturing and marketing of beverages (TSFCB) is governed by Order n° 34 of 10 May 1967, which covers the Drink Code and measures against alcoholism. Taxes are paid in accordance with Article 305 of the General Tax Code. This tax does not cover the extractive sector.	DGI

**3.5 Flow chart of payment flows in the extractive sector**



## **4. RECONCILIATION RESULTS**

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

### **4.1 Reconciliation sheet**

The tables below give a summary of the differences between the payments reported by oil companies and receipts reported by Government Agencies.

The tables include consolidated figures based on the Reporting Templates made by every Oil Company and Government Agency, the adjustments made by ourselves based on reconciliation work. Detailed reconciliation reports for each company are included in Annex 4.

#### 4.1.1 Reconciliation by extractive company

Details of our reconciliation of payments made and received by extractive company are as follows:

N°	Company	Templates originally lodged (in FCFA)			Adjustments (in FCFA)			Final amounts (in FCFA)		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
1	ENI Togo	1 337 536 231	1 347 246 905	(9 710 674)	-	(9 710 684)	9 710 684	1 337 536 231	1 337 536 221	10
2	SNPT	3 612 250 535	3 630 922 305	(18 671 770)	37 701 170	19 029 200	18 671 970	3 649 951 705	3 649 951 505	200
3	WEST AFRICAN CEMENT	8 486 116 581	8 486 116 581	-	-	-	-	8 486 116 581	8 486 116 581	-
4	MM Mining	5 683 951	5 676 001	7 950	(40 000)	47 960	(87 960)	5 643 951	5 723 961	(80 010)
5	SCANTOGO MINES SA	80 706 098	92 706 097	(11 999 999)	-	(12 000 000)	12 000 000	80 706 098	80 706 097	1
6	POMAR TOGO SA	108 402 490	107 042 251	1 360 239	(4 760 286)	(3 400 000)	(1 360 286)	103 642 204	103 642 251	(47)
7	Voltic	98 759 257	98 840 764	(81 507)	-	(81 503)	81 503	98 759 257	98 759 261	(4)
8	BRASSERIE BB LOME SA	12 007 348 913	12 243 476 947	(236 128 034)	(12 005 516 844)	(12 241 644 537)	236 127 693	1 832 069	1 832 410	(341)
9	Horizon Oxygène Clever Sarl	8 310 338	944 140	7 366 198	(617 790)	6 782 408	(7 400 198)	7 692 548	7 726 548	(34 000)
10	Société Togolaise des Eaux	415 717 625	415 817 217	(99 592)	-	-	-	415 717 625	415 817 217	(99 592)
11	SOLTRANS	276 787 790	284 133 763	(7 345 973)	(3 306 616)	(10 652 590)	7 345 974	273 481 174	273 481 173	1
12	WAFEX	501 196 508	499 409 680	1 786 828	(1 834 453)	-	(1 834 453)	499 362 055	499 409 680	(47 625)
13	Togo Rail	33 963 148	33 963 148	-	(32 961 948)	(32 961 948)	-	1 001 200	1 001 200	-
14	Togo carrière	170 299 778	139 758 419	30 541 359	(3 534 166)	26 947 196	(30 481 362)	166 765 612	166 705 615	59 997
15	COLAS Afrique	915 153 668	920 800 635	(5 646 967)	(906 181 219)	(911 828 186)	5 646 967	8 972 449	8 972 449	-
16	ENCOTRA	98 993 447	100 674 777	(1 681 330)	(95 775 747)	(97 457 077)	1 681 330	3 217 700	3 217 700	-
17	Les Aigles	18 170 082	18 354 391	(184 309)	184 309	-	184 309	18 354 391	18 354 391	-
18	CEMAT INDUSTRIE/INOVA	7 429 071	3 762 471	3 666 600	(7 429 071)	(3 762 471)	(3 666 600)	-	-	-
19	EBOMAF	937 745 206	363 007 237	574 737 969	(574 724 259)	-	(574 724 259)	363 020 947	363 007 237	13 710
20	Etoile du Golfe	498 863 392	862 392 902	(363 529 510)	(498 863 392)	(862 392 902)	363 529 510	-	-	-
21	SATEM Sarlu	852 150	2 960 000	(2 107 850)	(92 150)	(2 200 000)	2 107 850	760 000	760 000	-
22	Togolaise des Grands Caous	610 500	595 500	15 000	(15 000)	-	(15 000)	595 500	595 500	-
23	Granu Togo	27 095 451	27 095 451	-	-	-	-	27 095 451	27 095 451	-
24	G&B African Resources	8 607 019	8 607 019	-	-	-	-	8 607 019	8 607 019	-
25	RRCC	23 101 616	23 101 616	-	-	-	-	23 101 616	23 101 616	-
	<b>Total</b>	<b>29 679 700 845</b>	<b>29 717 406 217</b>	<b>(37 705 372)</b>	<b>(14 097 767 462)</b>	<b>(14 135 285 134)</b>	<b>37 517 672</b>	<b>15 581 933 383</b>	<b>15 582 121 083</b>	<b>(187 700)</b>

#### 4.1.2 Reconciliation by revenue stream

The table below shows total payment streams (excluding those reported unilaterally) reported by Government Agencies and oil companies, taking into account all adjustments:

N°. Description of Payment	Templates originally lodged (in FCFA)			Adjustments (in FCFA)			Final amounts (in FCFA)		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
1 Minimum tax rate (MTR)	44 770 000	42 495 000	2 275 000	(3 875 000)	(1 600 000)	(2 275 000)	40 895 000	40 895 000	-
2 Corporation tax (CT)	4 692 447 280	4 687 343 792	5 103 488	(1 852 739 375)	(1 847 635 887)	(5 103 488)	2 839 707 905	2 839 707 905	-
3 Capital gains tax (CGT)	2 268 061 933	2 332 475 265	(64 413 332)	(903 304 433)	(967 717 765)	64 413 332	1 364 757 500	1 364 757 500	-
4 Professional tax (PT)	719 000 984	718 556 779	444 205	(461 499 714)	(460 981 370)	(518 344)	257 501 270	257 575 409	(74 139)
5 Property taxes	107 026 434	105 652 079	1 374 355	(34 021 945)	(32 600 737)	(1 421 208)	73 004 489	73 051 342	(46 853)
6 Withholding tax on salaries	631 530 215	627 471 302	4 058 913	(326 820 909)	(322 761 993)	(4 058 916)	304 709 306	304 709 309	(3)
7 Taxes on salaries (TS)	498 058 587	488 664 201	9 394 386	(134 260 296)	(124 865 910)	(9 394 386)	363 798 291	363 798 291	-
8 Additional income tax (AIT)	8 275 850	8 912 275	(636 425)	(979 200)	(1 615 625)	636 425	7 296 650	7 296 650	-
9 Value-Added Tax (VAT)	3 151 112 746	2 388 591 542	762 521 204	(2 654 605 476)	(1 892 084 272)	(762 521 204)	496 507 270	496 507 270	-
10 Garbage Collection Tax (GCT)	11 051 473	11 236 664	(185 191)	(429 873)	(615 264)	185 391	10 621 600	10 621 400	200
11 Withholding tax on provision of services	1 520 046 262	1 461 842 469	58 203 793	(594 464 442)	(536 260 659)	(58 203 783)	925 581 820	925 581 810	10
12 Withholding tax on Personal income	443 378 925	489 466 135	(46 087 210)	(253 208 046)	(299 308 966)	46 100 920	190 170 879	190 157 169	13 710
13 Withholding tax on rent	28 565 869	30 039 763	(1 473 894)	(18 232 342)	(19 672 236)	1 439 894	10 333 527	10 367 527	(34 000)
14 Tax adjustments and penalties payable to the DGI	208 762 572	206 644 207	2 118 365	(4 355 611)	(2 191 021)	(2 164 590)	204 406 961	204 453 186	(46 225)
<b>Directorat General of Taxes</b>	<b>14 332 089 130</b>	<b>13 599 391 473</b>	<b>732 697 657</b>	<b>(7 242 796 662)</b>	<b>(6 509 911 705)</b>	<b>(732 884 957)</b>	<b>7 089 292 468</b>	<b>7 089 479 768</b>	<b>(187 300)</b>
15 Customs duties (CD-SC-CSL-CL-CF and others)	4 118 021 818	3 267 079 396	850 942 422	(3 572 765 429)	(2 721 743 004)	(851 022 425)	545 256 389	545 336 392	(80 003)
16 Value Added Tax (VAT) paid to customs	4 336 235 130	5 206 198 926	(869 963 796)	(3 501 327 142)	(4 371 290 938)	869 963 796	834 907 988	834 907 988	-
17 Tax on precious stones and substances	-	744 576 762	(744 576 762)	733 924 173	(10 652 590)	744 576 763	733 924 173	733 924 172	1
<b>Directorate General of Customs (DGD)</b>	<b>8 454 256 948</b>	<b>9 217 855 084</b>	<b>(763 598 136)</b>	<b>(6 340 168 398)</b>	<b>(7 103 686 532)</b>	<b>763 518 134</b>	<b>2 114 088 550</b>	<b>2 114 168 552</b>	<b>(80 002)</b>
18 Dividends	1 001 200 000	1 001 200 000	-	-	-	-	1 001 200 000	1 001 200 000	-
19 Advances on dividends	3 000 000 000	3 000 000 000	-	-	-	-	3 000 000 000	3 000 000 000	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>	<b>4 001 200 000</b>	<b>4 001 200 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 001 200 000</b>	<b>4 001 200 000</b>	<b>-</b>
20 Application fees	6 500 000	6 500 000	-	-	-	-	6 500 000	6 500 000	-
21 Fixed duties	16 463 560	16 350 000	113 560	(113 560)	-	(113 560)	16 350 000	16 350 000	-
22 Surface rights	14 595 780	14 659 340	(63 560)	163 560	100 000	63 560	14 759 340	14 759 340	-
23 Royalties	704 761 837	704 761 837	-	(100 000)	(100 000)	-	704 661 837	704 661 837	-
<b>Directorate General of Mines and Geology (DGMG)</b>	<b>742 321 177</b>	<b>742 271 177</b>	<b>50 000</b>	<b>(50 000)</b>	<b>-</b>	<b>(50 000)</b>	<b>742 271 177</b>	<b>742 271 177</b>	<b>-</b>

N°. Description of Payment	Templates originally lodged (in FCFA)			Adjustments (in FCFA)			Final amounts (in FCFA)		
	Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
24 Production royalties	-	-	-	-	-	-	-	-	-
25 Signature Bonus	-	-	-	-	-	-	-	-	-
26 Production Bonus	-	-	-	-	-	-	-	-	-
27 Additional Petroleum tax	-	-	-	-	-	-	-	-	-
<b>Directorate General of Hydrocarbons (DGH)</b>	-	-	-	-	-	-	-	-	-
28 Tax on issue environmental suitability certificate	7 144 350	44 957 945	(37 813 595)	(498 000)	(38 311 595)	37 813 595	6 646 350	6 646 350	-
29 Certificate of environmental regulation	7 669 495	-	7 669 495	(7 499 495)	170 000	(7 669 495)	170 000	170 000	-
<b>Directorate of the Environment (DE)</b>	<b>14 813 845</b>	<b>44 957 945</b>	<b>(30 144 100)</b>	<b>(7 997 495)</b>	<b>(38 141 595)</b>	<b>30 144 100</b>	<b>6 816 350</b>	<b>6 816 350</b>	<b>-</b>
30 Tax on hiring authorisation	18 727 324	11 030 619	7 696 705	(2 951 389)	4 745 316	(7 696 705)	15 775 935	15 775 935	-
<b>General Directorate of Labour and Social Legislation (DGTLs)</b>	<b>18 727 324</b>	<b>11 030 619</b>	<b>7 696 705</b>	<b>(2 951 389)</b>	<b>4 745 316</b>	<b>(7 696 705)</b>	<b>15 775 935</b>	<b>15 775 935</b>	<b>-</b>
31 Payment to Special Electrification Fund (SEF)'	347 875 378	347 875 378	-	-	-	-	347 875 378	347 875 378	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>	<b>347 875 378</b>	<b>347 875 378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347 875 378</b>	<b>347 875 378</b>	<b>-</b>
32 Tax on the extraction of ground water	2 980 259	2 980 601	(342)	-	-	-	2 980 259	2 980 601	(342)
<b>Togolese Water Company (TdE)</b>	<b>2 980 259</b>	<b>2 980 601</b>	<b>(342)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 980 259</b>	<b>2 980 601</b>	<b>(342)</b>
33 Social security contributions	1 757 656 784	1 741 843 940	15 812 844	(504 703 518)	(488 890 618)	(15 812 900)	1 252 953 266	1 252 953 322	(56)
<b>National Social Security Fund (CNSS)</b>	<b>1 757 656 784</b>	<b>1 741 843 940</b>	<b>15 812 844</b>	<b>(504 703 518)</b>	<b>(488 890 618)</b>	<b>(15 812 900)</b>	<b>1 252 953 266</b>	<b>1 252 953 322</b>	<b>(56)</b>
34 Direct payments to municipalities and prefectures	7 780 000	8 000 000	(220 000)	900 000	600 000	300 000	8 680 000	8 600 000	80 000
<b>Municipalities and Prefecture of mining localities</b>	<b>7 780 000</b>	<b>8 000 000</b>	<b>(220 000)</b>	<b>900 000</b>	<b>600 000</b>	<b>300 000</b>	<b>8 680 000</b>	<b>8 600 000</b>	<b>80 000</b>
<b>Total payments</b>	<b>29 697 700 845</b>	<b>29 717 406 217</b>	<b>(37 705 372)</b>	<b>(14 097 767 462)</b>	<b>(14 135 285 134)</b>	<b>37 517 672</b>	<b>15 581 933 383</b>	<b>15 582 121 083</b>	<b>(187 700)</b>

## 4.2 Adjustments

### 4.2.1 For extractive companies

Adjustments made in respect of reporting templates made by extractive companies can be summarised as follows:

Adjustments to extractive company payments	Amount in FCFA
Adjustment for commons taxes paid by company with a main activity falling outside the extractive sector (a)	(13 546 728 221)
Tax reported but not paid (b)	(619 381 242)
Tax paid not reported (c)	77 608 569
Taxes not included in the reconciliation scope (d)	(8 670 518)
Tax paid reported but outside the period covered (e)	(596 050)
<b>Total added to amounts originally reported</b>	<b>(14 097 767 462)</b>

(a) Corresponds to the cancellation of taxes specified by common laws and reported by companies having a main activity other than in the extractive sector. Details of these adjustments by company and by tax is as follows:

Revenue stream	Figures in KFCFA						
	BB LOME SA	CEMAT /INOVA	COLAS	ENCOTRA	Etoile du Golfe	Togo Rail	Total
Value Added Tax (VAT) paid to customs	(3 596 181)	-	(96 966)	(4 264)	(7 814)	(1 711)	(3 706 936)
Customs duties (CD-SC-CSL-CL-CF and others)	(2 268 338)	-	(72 310)	(3 661)	(292 318)	(1 163)	(2 637 790)
Value-Added Tax (VAT)	(1 859 872)	(1 537)	-	(26 196)	(183 588)	-	(2 071 193)
Corporation tax (CT)	(1 429 171)	-	(405 369)	(13 049)	-	-	(1 847 589)
Capital gains tax (CGT)	(898 972)	-	-	(4 032)	-	-	(903 004)
Withholding tax on provision of services	(460 453)	-	(135 128)	(58)	(1 826)	(188)	(597 653)
Social security contributions	(415 217)	(1 456)	(61 824)	(13 023)	(2 414)	(13 986)	(507 920)
Professional tax (PT)	(347 003)	(415)	(91 394)	(14 684)	(2 439)	(5 192)	(461 127)
Withholding tax on Personal income	(296 709)	-	(16 087)	-	(308)	(95)	(313 199)
Withholding tax on salaries	(301 253)	(254)	-	(2 988)	(924)	(1 387)	(306 806)
Taxes on salaries (TS)	(88 034)	(506)	(18 963)	(10 973)	(2 974)	(6 971)	(128 421)
Property taxes	(28 431)	(230)	-	(421)	(2 426)	(1 118)	(32 626)
Withholding tax on rent	(14 919)	-	(4 786)	-	-	-	(19 705)
Minimum tax rate (MTR)	-	(3 025)	-	-	(1 500)	(100)	(4 625)
Tax on hiring autorisation	-	-	(2 951)	-	-	-	(2 951)
Tax adjustments and penalties payable to the DGI	-	-	(103)	(2 128)	-	-	(2 231)
Additional income tax (AIT)	(964)	(6)	(300)	(133)	(9)	(215)	(1 627)
Certificate of environmental regulation	-	-	-	-	-	(687)	(687)
Garbage Collection Tax (GCT)	-	-	-	(56)	(323)	(149)	(528)
Tax on issue environmental suitability certificate	-	-	-	(110)	-	-	(110)
<b>Total</b>	<b>(12 005 517)</b>	<b>(7 429)</b>	<b>(906 181)</b>	<b>(95 776)</b>	<b>(498 863)</b>	<b>(32 962)</b>	<b>(13 546 728)</b>

- (b) These are taxes reported by extractive companies but after consultation with the relevant company and Government Agency it is confirmed these taxes were not actually paid. In fact, the tax receipts reported by extractive companies relate to tax adjustments and have not been paid.
- (c) These are payments made, but not reported, by extractive companies. Confirmation has been received from the extractive companies for these amounts, which were initially declared by the financial authorities. These adjustments do not include payments confirmed by these companies and included in their final Reporting Templates.
- (d) These are payments reported by companies but which are excluded from the EITI scope for the year 2011. Details of these payments are as follows:

Figures in FCFA

Revenue stream	Horizon Oxygène Clever	MM Mining	POMAR	Soltrans	Togo carrière	TGC SA	Total
Tax on issue environmental suitability certificate (*)	-	-	(3 570 000)	-	(3 088 575)	-	(6 658 575)
Withholding tax on Personal income	-	-	(802 286)	-	(291 691)	-	(1 093 977)
Customs duties (CD-SC-CSL-CL-CF and others)	(430 000)	-	-	-	-	-	(430 000)
Certificate of environmental regulation	-	-	(388 000)	-	-	-	(388 000)
Tax on issue environmental suitability certificate	-	-	-	(44 966)	-	-	(44 966)
Property taxes	-	(40 000)	-	-	-	-	(40 000)
Withholding tax on rent	-	-	-	-	-	(15 000)	(15 000)
<b>Total</b>	<b>(430 000)</b>	<b>(40 000)</b>	<b>(4 760 286)</b>	<b>(44 966)</b>	<b>(3 380 266)</b>	<b>(15 000)</b>	<b>(8 670 518)</b>

(\*) Companies have reported the costs of environmental studies in addition to the fee paid for obtaining the certificate of environmental regulation. These costs are not retained within the reconciliation scope.

- (e) These are payments reported, but which were declared and/or paid outside of the reconciliation period, i.e. before 1 January 2011 or after 31 December 2011.

The adjustments made, by company, are set out as follows:

Figures in KFCFA

Companies	Tax paid by company having a main activity other than extractive	Tax reported but not paid	Tax paid not reported	Tax paid reported but outside the period covered	Taxes not included in the reconciliation scope	Total
BB LOME SA	(12 005 517)	-	-	-	-	(12 005 517)
COLAS	(906 181)	-	-	-	-	(906 181)
EBOMAF	-	(587 237)	-	-	12513	(574 724)
Etoile du Golfe	(498 863)	-	-	-	-	(498 863)
ENCOTRA	(95 776)	-	-	-	-	(95 776)
SNPT	-	(26 642)	-	-	64343	37 701
Togo Rail	(32 962)	-	-	-	-	(32 962)
CEMAT /INOVA	(7 429)	-	-	-	-	(7 429)
POMAR	-	-	(4 760)	-	-	(4 760)
Togo carrière	-	-	(3 380)	(154)	-	(3 534)
SOLTRANS	-	(3 262)	(45)	-	-	(3 307)
WAFEX	-	(2 240)	-	-	406	(1 834)
Horizon Oxygène Clever Sarl	-	-	(431)	(350)	163	(618)
Les Aigles	-	-	-	-	184	184
SATEM Sarlu	-	-	-	(92)	-	(92)
MM Mining	-	-	(40)	-	-	(40)
TGC SA	-	-	(15)	-	-	(15)
<b>Total</b>	<b>(13 546 728)</b>	<b>(619 381)</b>	<b>(8 671)</b>	<b>(596)</b>	<b>77 609</b>	<b>(14 097 767)</b>



## 4.2.2 For Government Agencies

Adjustments made in respect of amounts declared by Government Agencies, by company, are summarised as follows:

Adjustments to Government payments	Amount in FCFA
Adjustment for common taxes paid by company having a main activity other than in the extractive sector (a)	(14 150 647 121)
Tax received not reported (b)	61 321 152
Taxes reported but not included in the reconciliation scope (c)	(35 306 575)
Tax reported but received outside the period covered (d)	(10 652 590)
<b>Total added to amounts originally reported</b>	<b>(14 135 285 134)</b>

- (a) These relate to the cancellation of taxes specified by common laws and reported by Government Agencies and received from companies having a main activity other than in the extractive sector. Details of these adjustments by company and by tax are as follows:

Figures in KFCFA

Revenue stream	BB LOME SA	CEMAT/ NOVA	COLAS	ENCOT RA	Etoile du Golfe	Togo Rail	Total
Minimum tax rate (MTR)	-	-	-	-	(1 500)	(100)	(1 600)
Corporation tax (CT)	(1 429 171)	-	(405 369)	(13 049)	-	-	(1 847 589)
Capital gains tax (CGT)	(963 686)	-	-	(4 032)	-	-	(967 718)
Professional tax (PT)	(347 003)	(188)	(91 394)	(14 684)	(2 439)	(5 192)	(460 900)
Property taxes	(28 354)	(282)	0	(421)	(2 426)	(1 118)	(32 601)
Withholding tax on salaries	(301 253)	(273)	(16 087)	(2 988)	(860)	(1 387)	(322 848)
Taxes on salaries (TS)	(84 737)	(476)	(18 963)	(10 973)	(2 746)	(6 971)	(124 866)
Additional income tax (AIT)	(964)	(6)	(300)	(133)	(8)	(215)	(1 626)
Value-Added Tax (VAT)	(1 860 542)	-	(5 345)	(26 195)	-	-	(1 892 082)
Garbage Collection Tax (GCT)	(78)	(9)	-	(56)	(323)	(149)	(615)
Withholding tax on services	(399 037)	(24)	(135 128)	(58)	(1 826)	(188)	(536 261)
Withholding tax on Personal income	(296 709)	-	(3 324)	-	-	(95)	(300 128)
Withholding tax on rent	(14 893)	(23)	(4 756)	-	-	-	(19 672)
Tax adjustments and penalties payable to the DGI	-	-	(63)	(2 128)	-	-	(2 191)
<b>DGI</b>	<b>(5 726 427)</b>	<b>(1 281)</b>	<b>(680 729)</b>	<b>(74 717)</b>	<b>(12 128)</b>	<b>(15 415)</b>	<b>(6 510 697)</b>
Customs duties (CD-SC-CSL-CL-CF and others)	(2 342 721)	(330)	(72 310)	(3 742)	(315 242)	(1 163)	(2 735 508)
Value Added Tax (VAT) paid to customs	(3 757 280)	(696)	(96 965)	(4 264)	(532 609)	(1 711)	(4 393 525)
<b>DGD</b>	<b>(6 100 001)</b>	<b>(1 026)</b>	<b>(169 275)</b>	<b>(8 006)</b>	<b>(847 851)</b>	<b>(2 874)</b>	<b>(7 129 033)</b>
Tax on issue environmental suitability certificate	-	-	-	(2 310)	-	(687)	(2 997)
<b>DE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 310)</b>	<b>-</b>	<b>(687)</b>	<b>(2 997)</b>
Social security contributions	(415 217)	(1 455)	(61 824)	(13 024)	(2 414)	(13 986)	(507 920)
<b>CNSS</b>	<b>(415 217)</b>	<b>(1 455)</b>	<b>(61 824)</b>	<b>(13 024)</b>	<b>(2 414)</b>	<b>(13 986)</b>	<b>(507 920)</b>
<b>Total</b>	<b>(12 241 645)</b>	<b>(3 762)</b>	<b>(911 828)</b>	<b>(98 057)</b>	<b>(862 393)</b>	<b>(32 962)</b>	<b>(14 150 647)</b>

- (b) These are payment flows not reported by Government Agencies. Details of payments omitted were reported to Government Agencies for confirmation and justification. Similarly, these adjustments were discussed with the companies in order to obtain the relevant supporting documents. These adjustments are detailed as follows:

Figures in FCFA

Company	Tax received not reported by DGD (i)	Tax received not reported by CNSS (ii)	Tax received not reported by DGTLS (iii)	Tax received not reported by DGI	Tax received not reported by Prefectures	Total
Togo carrière	29 216 697	-	-	819 074	-	30 035 771
SNPT	-	19 029 200	-	-	-	19 029 200
Horizon Oxygène Clever	6 782 408	-	-	-	-	6 782 408
ENI Togo	-	-	4 745 316	-	-	4 745 316
ENCOTRA	-	-	-	-	600 000	600 000
Voltic	-	-	-	80 497	-	80 497
MM Mining	-	-	-	47 960	-	47 960
<b>Total</b>	<b>35 999 105</b>	<b>19 029 200</b>	<b>4 745 316</b>	<b>947 531</b>	<b>600 000</b>	<b>61 321 152</b>

(i) DGD

These omissions are explained by the existence of an occasional customs code that was used by companies when reporting their imports to customs services. In fact, DGD reported revenues received from each extractive company based on their unique customs code. As a result, customs operations did not report the "occasional code" at all. These adjustments have been made on the basis of flag receipts from customs and agreed with the relevant Government Agency (DGD) (See recommendation N°1, Section 7 of this report)

(ii) CNSS

These omissions result from payments made by SNPT to CNSS instead of another employer. These payments were not reported by the relevant administration as they are recorded on their system on the name of another employer. These adjustments were agreed with CNSS.

(iii) DGTLS

These omissions are due to gross oversight when filling in the declaration form. These adjustments were agreed with DGTLS.

- (c) These are payments reported in respect of taxes not falling in the 2011 reconciliation scope. These payments are detailed as follows:

Figures in FCFA

Companies	Professional tax (PT)	Tax on issue environmental suitability certificate (*)	Total
ENI Togo		(14 456 000)	(14 456 000)
POMAR		(3 400 000)	(3 400 000)
SATEM Sarlu		(2 200 000)	(2 200 000)
SCANTOGO Mines		(12 000 000)	(12 000 000)
Togo carrière		(3 088 575)	(3 088 575)
Voltic	(162 000)		(162 000)
<b>Total</b>	<b>(162 000)</b>	<b>(35 144 575)</b>	<b>(35 306 575)</b>

(\*)The Directorate of the Environment has declared the cost of the environmental study in addition of taxes collected. Those payments are not included in the reconciliation scope.

- (d) These are payments reported, but which were declared and/or paid outside of the reconciliation period, i.e. before 1 January 2011 or after 31 December 2011.

## 5. FINAL UNRECONCILED DIFFERENCES

Following our adjustments, total unreconciled residual differences on payments amounted to **187 700 FCFA**. This is the sum of positive differences of **93 922 FCFA** and negative differences amounting to **281 622 FCFA**, details of which are as follows:

N°	Company	Figures after adjustments (in FCFA)				Net differences
		Companies	Government	Positive differences	Negative differences	
1	ENI Togo	1 337 536 231	1 337 536 221	10	-	10
2	SNPT	3 649 951 705	3 649 951 505	200	-	200
3	WACEM S.A.	8 486 116 581	8 486 116 581	-	-	-
4	MM Mining	5 643 951	5 723 961	-	(80 010)	(80 010)
5	SCANTOGO Mines SA	80 706 098	80 706 097	1	-	1
6	POMAR TOGO SA	103 642 204	103 642 251	-	(47)	(47)
7	Voltic	98 759 257	98 759 261	-	(4)	(4)
8	Brasserie BB LOME SA	1 832 069	1 832 410	-	(341)	(341)
9	Horizon Oxygène Clever Sarl	7 692 548	7 726 548	-	(34 000)	(34 000)
10	TdE	415 717 625	415 817 217	20 000	(119 592)	(99 592)
11	SOLTRANS	273 481 174	273 481 173	1	-	1
12	WAFEX	499 362 055	499 409 680	-	(47 625)	(47 625)
13	Togo Rail	1 001 200	1 001 200	-	-	-
14	Togo carrière	166 765 612	166 705 615	60 000	(3)	59 997
15	COLAS	8 972 449	8 972 449	-	-	-
16	ENCOTRA	3 217 700	3 217 700	-	-	-
17	Les Aigles	18 354 391	18 354 391	-	-	-
18	CEMAT Industrie/INOVA	-	-	-	-	-
19	EBOMAF	363 020 947	363 007 237	13 710	-	13 710
20	Etoile du Golfe	-	-	-	-	-
21	SATEM Sarlu	760 000	760 000	-	-	-
22	TGC SA	595 500	595 500	-	-	-
23	Granu Togo	27 095 451	27 095 451	-	-	-
24	G&B African Resources	8 607 019	8 607 019	-	-	-
25	RRCC	23 101 616	23 101 616	-	-	-
	<b>Total</b>	<b>15 581 933 383</b>	<b>15 582 121 083</b>	<b>93 922</b>	<b>(281 622)</b>	<b>(187 700)</b>

These are the unreconciled differences, which amount by company and by payment flow and are below the threshold of 100 000 FCFA as set by the Steering Committee and from which a deviation by company and by payment flow is considered significant and requires the collection of necessary evidence and explanation from reporting parties to proceed to adjustments.

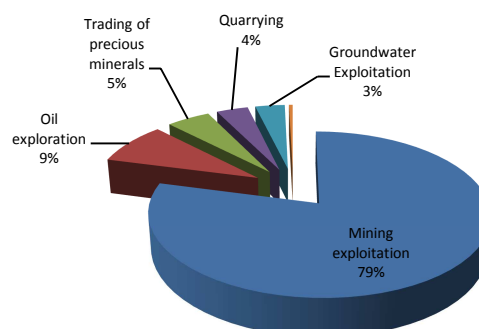
## 6. ANALYSIS OF KEY INDICATORS IN THE EXTRACTIVE SECTOR

The table includes consolidated figures, after adjustments, based on the declarations made by each of the extractive company, and those made by Government Agencies. The figures provide detailed data, by company, of receipts from the oil sector. We present the contribution of the extractive sector to the State's budget and the ratio of these revenues to Gross Domestic Product.

### 6.1 Contribution made by payments

The table below includes consolidated figures, after adjustments, of the inflows reported by the different Government Agencies:

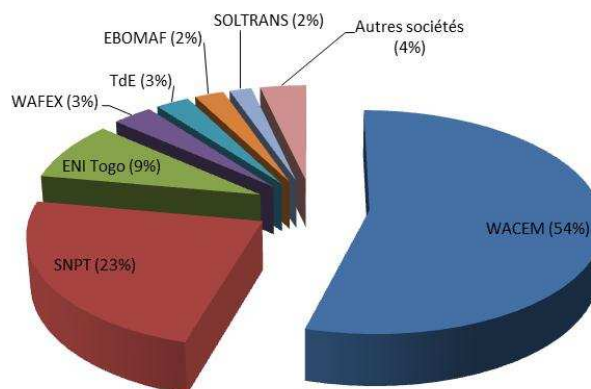
Sector	Government revenue (KFCFA)	% of total payment
Mining exploitation	12 327 790	79%
Oil exploration	1 337 536	9%
Trading of precious minerals	772 891	5%
Quarrying	562 614	4%
Groundwater Exploitation	524 135	3%
Mining exploration	66 260	0%
<b>Total</b>	<b>15 591 226</b>	<b>100%</b>



### 6.2 Contribution made by extractive companies

The table below includes consolidated figures, after adjustments, by company, of the inflows reported by the different Government Agencies:

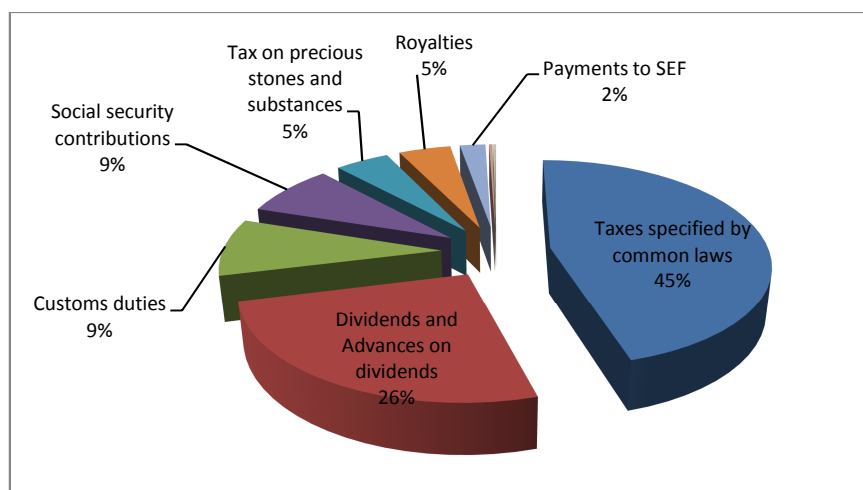
Company	Government revenue (KFCFA)	% of total payment
WACEM	8 486 117	54%
SNPT	3 649 952	23%
ENI Togo	1 337 536	9%
WAFEX	499 410	3%
TdE	415 817	3%
EBOMAF	363 007	2%
SOLTRANS	273 481	2%
Autres sociétés	565 906	4%
<b>Total</b>	<b>15 591 226</b>	<b>100%</b>



### 6.3 Contribution made by payments

The most significant receipts, in terms of contribution are as follows:

Payment stream	Government Agency	Government revenue (KFCFA)	% of total payment
Taxes specified by common laws	DGI	7 089 480	45%
Dividends and Advances on dividends	DGTCP	4 001 200	26%
Customs duties	DGD	1 380 244	9%
Social security contributions	CNSS	1 252 953	8%
Tax on precious stones and substances	DGD	733 924	5%
Royalties	DGMG	704 662	5%
Payments to SEF	ARSE	347 875	2%
Others tax paid to DGMG	DGMG	46 715	0%
Others payments	DE-TdE-DGTLs	25 573	0%
Direct payments to municipalities and prefectures	Municipality and prefectures	8 600	0%
<b>Total</b>		<b>15 591 226</b>	<b>100%</b>



### 6.4 Revenues declared compared with Government revenues and GDP

This table shows the contribution of the extractive sector to the State's budget and the ratio of these revenues to the Gross Domestic Product:

Year	Extractive revenues reported by Government (million FCFA)	Government's total revenue (million FCFA)*	EITI revenues /State revenue	GDP (million FCFA)**	EITI revenues /GDP
2011	15 591	320 200	4,8%	1 708 169	0,9%

(\*) Source: The Government Financial Operations Table

(\*\*) Source: World Bank website converted with average rate 1 USD-FCFA= 471.87

## 7. FINDINGS AND RECOMMENDATIONS

Findings	Risks	Recommendations	Priority
<p><b>1. Customs code issues</b></p> <p>We make the following observations with regards to DGD revenues for the year 2011:</p> <ul style="list-style-type: none"> <li>companies with their own Customs codes can perform customs clearance using an occasional code "9999", and</li> <li>some companies carry out customs clearance of their goods using t Customs code of other companies. For example "Corlay", a supplier of BB-Eau Vitale used the customs code of the latter for customs clearance.</li> </ul>	<p>This situation does not allow the rigorous monitoring of taxes collected by DGD and does not facilitate the reconciliation of payments reported by extractive companies in the EITI report</p>	<p><i>We recommend that in future that all extractive companies should only use their own customs code for clearance. Procedures should be put in place for each company to obtain their customs code. DGD should also impose penalties for on companies which fail to comply with such practices as a deterrent.</i></p>	High
<p><b>2. Lack of a database of extractive companies</b></p> <p>We note that to date the EITI secretariat still does not have a comprehensive database of all extractive companies operating in the oil sector, all legal (statutes, shareholders, conventions), financial (financial statements and reports) and technical (statistics of production) documents on extractive companies.</p>	<p>This situation:</p> <ul style="list-style-type: none"> <li>does not allow the reconciler to have comfort on the completeness of the EITI database;</li> <li>could be the source of delays in the collection of information and renders the scoping study difficult.</li> </ul>	<p>We recommend that, in the first instance, the EITI Secretariat should create its database following our reconciliation exercise. The Committee should then liaise with the Government Agencies to ensure it obtains adequate information regularly and updates its database accordingly. To this end, we believe it is vital that any new entrants to the extractive sector are registered with the EITI Committee as part of the process before or at the same time as they obtain their operating licence. A quarterly review with the Government Agencies of the list of extractive companies licensed to operate in the sector is also recommended.</p>	High
<p><b>3. Lack of monitoring of companies in which the State is a shareholder</b></p> <p>In accordance with Article 55 of the Mining Code the government is entitled to a free participation of ten percent (10%) of the capital of mining companies except for artisanal activities.</p> <p>During the course of our reconciliation work, we noted that the authorities do not have a complete list of these investments and do not carry out the monitoring of the results and achievements of the companies in which they hold shares.</p>	<p>This situation does not ensure a monitoring of the income earned by the companies in which the Government owns shares and can cause shortfall to the State as a result of non-payment of dividends by those companies.</p>	<p><i>We recommend that the EITI ensures a systematic and rigorous follow-up of these investments and revenues in all these companies in order to ensure the safeguard of the Government's interests and ensure the completeness of all sources of income..</i></p>	Medium

Findings	Risks	Recommendations	Priority
<p><b>4. Administrations database</b></p> <p>We note that the Togolese administrations including DGI and DGD are unable to identify mining companies with Unique Identification Number or Customs codes. We note, amongst others, the existence of mining companies holding valid permits (Silverhill Enterprises Ltd. and Global Merchants) and not registered with DGI.</p> <p>We further note the lack of coordination between the different administrations and DGMG.</p>	<p>This situation does not allow rigorous monitoring of mining companies with regards to their tax obligations and social monitoring.</p>	<p><i>We recommend that Government Agencies should consider updating their management information systems and coordination with DGMG and DGH to ensure that all companies holding mining permits are registered within the relevant authorities.</i></p>	Medium
<p><b>5. Government Financial Operations Table</b></p> <p>We note that the Government Financial Operations Table does not provide a specific line for revenues from the extractive sector.</p>	<p>This situation does not allow us to check the consistency of revenues from extractive activities, collected from Government Agencies as some of the data has not been recorded in the Statement of Operations.</p>	<p><i>We recommend the inclusion of a separate budget line in the Government Financial Operations Table to include revenues from the extractive sector</i></p>	Medium
<p><b>6. Lack of traceability of sub-national payments</b></p> <p>The analysis of the transfer mechanism by DGI of taxes collected on behalf of communities shows that the transfer of extractive revenues to municipalities and their residents is done globally, without specifying the nature of the income or the relevant extractive company.</p>	<p>This situation does not ensure the transparency of extractive revenues paid to regions and does not allow us to reconcile these payments.</p>	<p><i>We recommend that consideration should be given by stakeholders to ensure greater transparency and better traceability of sub payments.</i></p>	Medium

## 8. MONITORING OF FINDINGS AND RECOMMENDATIONS OF THE EITI REPORT 2010

Findings raised in 2010	Situation in 2011	Implementation
<p><b>1. Extension of EITI scope</b></p> <p>In the course of our reconciliation work, we became aware of the existence of administrative bodies and public entities (Treasury Branch in Tokoin, Treasury Main Branch at Lomé - Trésorerie Principale de Lomé Commune, Commune de Lomé, Fonds Spécial d'Electrification) which were not contacted as part of our reconciliation work, although they did receive payments from companies working in the extractive sector.</p> <p>As a result, there were cases in which we were unable to reconcile or confirm the taxes and payments made by the extractive companies to these administrative bodies and government entities.</p>	<p>As part of our mission of reconciliation of payments and revenues from the extractive sector for the year 2011, the independent reconciler conducted a scoping study to define a complete and comprehensive EITI scope covering all significant payments.</p>	<p><b><i>Implemented</i></b></p>
<p><b>2. Treatment of companies whose principal activity is not relevant to the extractive sector</b></p> <p>In the course of our work, we became aware of the existence of six (6) companies whose principal activity was not in the extractive sector, but which were included in the reconciliation scope even though extractive activities only constituted an insignificant part of their turnover (most notably in the case of BB/Eau Vitale). Moreover, all payments made by these companies were included in the reconciliation scope.</p> <p>The result of this is to overestimate the contributions made by these companies to receipts coming from the extractive sector.</p>	<p>The Steering Committee at its extraordinary meeting on 14 January 2013 has adopted a procedure with which only specific payments flows associated to extractive activities are retained for reconciliation work of companies having a main activity other than extractive.</p>	<p><b><i>Implemented</i></b></p>
<p><b>3. Problems with payments to the DGD</b></p> <p>During our reconciliation work, we established that the majority of extractive companies disclosed payments they had made to DGD as a lump sum, and not by tax type. Moreover, in some cases amounts paid had not been reported according to receipts but based on payments made.</p> <p>Therefore, we were not able to reconcile payments made to the DGD, or to analyse any resultant discrepancies.</p>	<p>In the course of our reconciliation work, we noted that almost all extractive companies have submitted their payments to DGD based on receipts, except for one company, "Etoile du Golfe," which was unable to produce such details.</p>	<p><b><i>Implemented</i></b></p>



Findings raised in 2010	Situation in 2011	Implementation
<p><b>4. Incidences of insufficient data being provided by administrative bodies</b></p> <p>During our reconciliation work, we noted:</p> <p>a) that the DGC failed to report amounts received during the period from 29 October to 24 December 2010, due to problems with their computer systems, which, as of the date of this report, have still not been resolved ; and</p> <p>b) that the DGT has not reported taxes received and treated manually, for receipts from local districts, and that details of these receipts cannot be obtained from their computer systems.</p> <p>This renders impossible the analysis of differences, or the adjustments required.</p>	<p>During the year 2011 we noted the following:</p> <p>a) We did not identify any major failures in the information from the system used by DGD "Sydonia". These information have been used as part of our reconciliation exercise.</p> <p>b) concerning the problem of manual receipts used by DGI, no improvement was observed.</p>	<p><b><i>Implemented by DGD</i></b></p> <p><b><i>Ongoing at the DGI</i></b></p>
<p><b>5. Failure to submit certified Reporting Templates</b></p> <p>It is vital for the credibility of the Initiative in Togo that data from extractive companies and Governmental administrative bodies are certified, as per the EITI Source Book and stipulations 12 and 13 of the revised EITI rules (November 2011 edition).</p> <p>Besides, at the date that this report was written, only seven extractive companies had submitted a Reporting Template certified by an external auditor. Moreover, the NSSF was the only governmental body that provided an audited Reporting Template.</p>	<p>All companies selected for the reconciliation have submitted their reporting templates certified by an external auditor according to international standards.</p>	<p><b><i>Implemented</i></b></p>

## ANNEXES

**Annex 1 : Production data declared by the extractive companies**

Companies	Production/Commercialisation							
	Rock phosphate (in tonnes)	Marketable phosphate (in tonnes)	Limestone (in tonnes)	Crushed gravel (in m3)	Concrete (in m3)	Water (in m3)	Iron (in tonnes)	Gold (in Kg)
SNPT	1 873 788	865 616	-	-	-	-	-	-
WACEM	-	-	1 923 189	-	-	-	-	-
Togo Rail	-	-	-	5 313	-	-	-	-
Togo carrière	-	-	-	83 706	-	-	-	-
Colas	-	-	-	57 224	-	-	-	-
Les Aigles	-	-	-	16 677	2 747	-	-	-
CEMAT Industrie	-	-	-	1 500	-	-	-	-
Voltic	-	-	-	-	-	1 046 320	-	-
BB/Eau Vitale	-	-	-	-	-	10 093	-	-
Horizon Oxygène Clever Sarl	-	-	-	-	-	90 000	-	-
TdE	-	-	-	-	-	20 317 276	-	-
MM Mining							40 912	
SOLTRANS								5 898
WAFEX								10 336
Etoile du Golfe				9 049				
<b>TOTAL</b>	<b>1 873 788</b>	<b>865 616</b>	<b>1 923 189</b>	<b>173 469</b>	<b>2 747</b>	<b>21 463 689</b>	<b>40 912</b>	<b>16 234</b>

## Annex 2 : Breakdown of permit by extractive companies

Companies	Extracted product	Permit type	Permit reference	Granted	Duration (year)	Area (in km <sup>2</sup> )	Location
SNPT	Phosphate	Large-scale production	97-068/PR	29/04/1997	20	24.42	Hahotoe (Vo)
	Phosphate	Large-scale production	97-069/PR	29/04/1997	20	15.46	Kpogamé (Zio)
WACEM	Limestone	Large-scale production	96-167/PR	30/12/1996	20	20	Tabligbo (Yoto)
	Limestone	Large-scale production	2009-177/PR	12/08/2009	20	5,5	Tabligbo (Yoto)
MM Mining (*)	Iron	Large-scale production	2008-021/PR	12/02/2008	20	NC	Bassar (Bassar)
Scantogo Mines	Limestone	Large-scale production	2009-178/PR	12/08/2009	20	14,1	Tabligbo (Yoto)
POMAR	Marble	Large-scale production	2010-144/PR	24/11/2010	20	12,4	Blitta
G&B African Resources	Phosphate	Research	012/08/MMEE/DGMG/DRGM	02/04/2008	3	194,19	Bassar (Bassar)
	Phosphate	Research	013/08/MMEE/DGMG/DRGM	02/04/2008	3	199,52	Bassar (Bassar)
	Phosphate	Research	014/08/MMEE/DGMG/DRGM	02/04/2008	3	192,09	Bassar (Bassar)
	Uranium	Research	028/08/MMEE/DGMG/DRGM	23/05/2008	3	98,14	Sika Kondji (Yoto)
	Uranium	Research	029/08/MMEE/DGMG/DRGM	23/05/2008	3	101,83	Agodomé (Yoto)
	Uranium	Research	030/08/MMEE/DGMG/DRGM	23/05/2008	3	196,52	Gboto Zévé (Yoto)
	Uranium	Research	031/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Ahépé (Yoto)
	Uranium	Research	032/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Adangbé (Yoto)
	Uranium	Research	033/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Kovié (Avé)
	Uranium	Research	034/08/MMEE/DGMG/DRGM	23/05/2008	3	200	Davié (Zio)
Silverhill Enterprises Ltd	Phosphate	Research	052/08/MMEE/SG/DGMG/DRGM	18/10/2008	3	196	Kamassi I (Sotouboua)
	Phosphate	Research	057/08/MMEE/SG/DGMG/DRGM	16/10/2008	3	182	Kamassi II (Sotouboua)
Future Investment	Gold	Small-scale production	NC	29/04/2008	5	0.106	Tchemberi Soudou
RRCC (REGENT)	Zinc and associated minerals	Research	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 1 (Blitta)

Companies	Extracted product	Permit type	Permit reference	Granted	Duration (year)	Area (in km2)	Location	
<b>RESOURCES CAPITAL CORPORATION</b>	Zinc and associated minerals	Research	003/MMESG/DGMG/2011	21/02/2011	2	100	Pagala 2 (Blitta)	
	Zinc and associated minerals	Research	004/MMESG/DGMG/2011	04/03/2011	2	100	Pagala 3 (Blitta)	
	Zinc and associated minerals	Research	005/MMESG/DGMG/2011	03/03/2011	2	100	Pagala 4 (Blitta)	
	Nickel and associated minerals	Research	006/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 2 (Haho)	
	Nickel and associated minerals	Research	007/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 3 (Haho)	
	Nickel and associated minerals	Research	008/MME/SG/DGMG/2011	08/03/2011	2	100	Haïto 4 (Haho)	
	Uranium and associated minerals	Research	009/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 1 (Doufelgou)	
	Uranium and associated minerals	Research	010/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 2 (Doufelgou)	
	Uranium and associated minerals	Research	011/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 3 (Doufelgou)	
	Uranium and associated minerals	Research	012/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 4 (Doufelgou)	
	Uranium and associated minerals	Research	013/MME/SG/DGMG/2011	21/02/2011	2	94,5	Niamtougou 5 (Doufelgou)	
	Uranium and associated minerals	Research	014/MME/SG/DGMG/2011	04/03/2011	2	73,4	Kara 1 (Kozah)	
	Uranium and associated minerals	Research	015/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 2 (Kozah)	
	Uranium and associated minerals	Research	016/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 3 (Kozah)	
	Uranium and associated minerals	Research	017/MME/SG/DGMG/2011	21/02/2011	2	73,4	Kara 4 (Kozah)	
	<b>Global Merchants</b>	Gold	Research	0398/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
		Gold	Research	0399/DGMG/DRGM	17/12/2009	2	760	Agbandi (Blitta)
Gold		Research	0138/DGMG/DRGM	28/06/2009	2	NC	Agbandahoudè (Assoli)	
Ilmenite		Research	047/07/MME/DGMG/DRGM	02/07/2007	3	200	Bagbé (Avé)	
Monazite		Research	048/07/MME/DGMG/DRGM	02/07/2007	3	50	Bassan Kopé (moyen Mono)	
Marble		Small-scale production	050/07/MME/DGMG/DDCM	27/07/2007	5	0,3	Fafahoué (Ogou)	
Almandine garnet.		Small-scale production	049/MME/DGMG/DDCM	27/07/2007	5	1	Gamé (Ogou)	

Companies	Extracted product	Permit type	Permit reference	Granted	Duration (year)	Area (in km2)	Location
	Granite	Small-scale production	054/MME/DGMG/DDCM	27/07/2007	5	0,11	Glito (Ogou)
<b>Brillants stones</b>	Diamonds, Gold	Research	NC	24/03/2011(Rn v/mt)	2	NC	Akébou
<b>Togo Minerals (**)</b>	Diamonds	Research	Expired	19/11/2007	3	NC	Klèbè Adépé
	Diamonds	Research	Expired	19/11/2007	3	NC	Klèbè Azafi
<b>Granutogo</b>	Dolostones	Research	046/MME/CAB/SG/DGMG/2011	04/04/2011	Abandoned	0,164	KASSEGNE KOPE TEMEDJETI
	Dolostones	Research	047/MME/CAB/SG/DGMG/2011	04/04/2011	Abandoned	0,9435	NAKANE
<b>Société Générale des Mines (SGM)</b>	Manganese	Research	050/MME/SG/DGMG/2011	18/10/2011	3	193	NAKI-EST
	Manganese	Research	051/MME/SG/DGMG/2011	18/10/2011		199,6	BORGOU
	Manganese	Research	052/MME/SG/DGMG/2011	18/10/2011		135	BOURDJOARE
	Manganese	Research	053/MME/SG/DGMG/2011	18/10/2011		199	PANA
	Manganese	Research	54/MME/SG/DGMG/2011	18/10/2011		197,3	TANDJOUARE
<b>ENI Togo</b>	Hydrocarbons	Research and production	- Decree n°2010-118/PR - Decree n°2010-120/PR	25/10/2010	2 ans et 3 mois	1.515 4.677	Offshore Togo
<b>Togo rail</b>	Gneiss	Construction materials	026/06/MMEE	11/05/2009	3	0.80	Agbélouvé (Zio)
<b>Togo carrière</b>	Migmatite	Construction materials	046/08/MMEE/SG/DGMG	12/09/2008	3	0.30	Lilikopé (Zio)
<b>COLAS</b>	Gneiss	Construction materials	045/09/MME/SG/DGMG	05/11/2009	3	0,12	Gbleinvié (Zio)
<b>ENCOTRA/Les Aigles</b>	Gneiss	Construction materials	040/09/MME/SG/DGMG	05/11/2009	3	0,02	Todomé (Zio)
	Silty sand	Construction materials	0236/09/DGMG/DDCM	28/07/2009	1	-	Sévatsrikopé (Lacs)
<b>CEMAT</b>	Migmatite	Construction materials	On going	NC	NC	NC	NC
<b>EBOMAF</b>	Gneiss	Construction materials	On going	NA	NA	NA	NA
<b>Etoile du Golfe</b>	Gneiss	Construction materials	015/MME/SG/DGMG/2010	28/09/2010	3	NC	Zio
<b>TGC S.A.</b>	Gneiss	Construction materials	0216/MME/CAB/DGMG/2011	22/04/2011	3	NC	Zio

Companies	Extracted product	Permit type	Permit reference	Granted	Duration (year)	Area (in km2)	Location
SATEM Sarlu	Gneiss	Construction materials	045/MME/CAB/SG/DGMG/2011	22/08/ 2011	3	NC	NC
Voltic	Mineral water	Mineral water	007/MEMEPT	05/02/2005	5	0.01	Amla- Kope (Zio)
BB/Eau Vitale	Mineral water	Mineral water	031/MME/SG/DGMG	30/06/2009	5	NC	Assagba-Kondji (Lacs)
Horizon Oxygène Clever Sarl	Mineral water	Mineral water	026/06/MME/DGMG	38978	10	0.046	Agomé-Tomégbé (Kloto)
TdE	Mineral water	NA	NA	NA	NA	NA	NA
PANAFRICAN GOLD CORPORATION	Gold	Artisanal exploitation	0384/MME/DGMG/DDCM	26/09/2011	1	NC	zones Tchaoudjo et Blittah
TECH – MINES	Gold	Artisanal exploitation	0529/MME/DGMG/DDCM	26/09/2011	1	NC	Tchaoudjo

NC : not communicated - NA : not applicable - (1) source : Directorate General of Mines and Geology (DGMG)

**Annex 3 : Details of extractive companies included in the EITI 2011 reconciliation scope**

Company	Founding date	Activity	Nationality	Share capital (in million FCFA)	% State participation
SNPT	may-07	Mining and milling and marketing of phosphates	Togolese	15 000	100%
WACEM	1996	Mining exploitation	Indian	5 500	10%
MM Mining	2006	Iron Mining	Indian	1 500	10% (of profits)
Scantogo Mines	2010	Clinker production	German / Norwegian	10	-
G&B African Resources	03/03/2008	Mining prospection and exploitation	British	1	-
REGENT RESOURCES CAPITAL CORPORATION	09/08/2007	Mining prospection and exploitation	South African	10	-
ENI Togo	07/03/2011	Oil prospection and exploitation	Dutch	NC	-
Togo rail	37606	Quarrying	Indian	2 000	-
Togo Carrière	2005	Quarrying	Lebanese	50	-
COLAS	39995	Construction and public works	French	NC	NC
ENCOTRA	17/12/1987	Construction and public works	Togolese	90	-
CEMAT INDUSTRIE / INOVA	30/11/2011	Quarrying	Togolese	50	-
EBOMAF	1989	Construction and public works	Burkinabe	NC	NC
Voltic	NC	NC	NC	NC	NC
BB/Eau Vitale	04/05/1964	Production and commercialisation of Production (alcoholic beverages, soft drinks and mineral water)	French	1 278	-
Horizon Oxygène Clever Sarl	NC	NC	NC	NC	NC
TdE	1964	Production and distribution of drinking water	Togolese	1 450	100%
Togolaise des Grands Caous	13/07/2010	Quarrying	Togolese	10	-
LES AIGLES	01/06/2009	Quarrying	Togolese	5	-
POMAR TOGO	03/09/2010	Extraction and production of Marble	Togolese	3000	-
SOLTRANS	NC	NC	NC	NC	NC



Company	Founding date	Activity	Nationality	Share capital (in million FCFA)	% State participation
WAFEX	06/08/1991	Trading of precious minerals	Togolese	10	NC
Etoile du Golfe	2008	Petroleum products adn Quarrying	Togolese	30	-
SATEM Sarlu	NC	Quarrying	Togolese	1	-
Granu Togo	2010	Quarrying	Togolese	10	-

NC : not communicated

**Annex 4 : Reconciliation sheet by company**

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>ENI Togo</b>	
112800 A	
17548	
<b>Oil Exploration</b>	<b>Extractive</b>

100%

Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	108 621 293		108 621 293	108 621 293		108 621 293	DGI	-
7	Taxes on salaries (TS)	25 532 445		25 532 445	25 532 445		25 532 445	DGI	-
8	Additional income tax (AIT)			7 500			7 500	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	914 735 709		914 735 709	914 735 699		914 735 699	DGI	10
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent	3 187 500		3 187 500	3 187 500		3 187 500	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	722 800		722 800	15 178 800	(14 456 000)	722 800	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation	6 774 419		6 774 419	2 029 103	4 745 316	6 774 419	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)	229 740 000		229 740 000	229 740 000		229 740 000	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	48 214 565		48 214 565	48 214 565		48 214 565	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>1 337 536 231</b>	<b>-</b>	<b>1 337 536 231</b>	<b>1 347 246 905</b>	<b>(9 710 684)</b>	<b>1 337 536 221</b>		<b>10</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>1 337 536 231</b>	<b>-</b>	<b>1 337 536 231</b>	<b>1 347 246 905</b>	<b>(9 710 684)</b>	<b>1 337 536 221</b>		<b>10</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>
<b>Type of mineral extracted</b>

SNPT	
073905 K	
15637	
Phosphate	Extractive
1.	Rock phosphate
2.	Marketable phosphate

100%	
Production (TM)	1 873 788
Production (TM)	865 616

Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)	959 329 192		959 329 192	959 329 192		959 329 192	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)	198 045 567		198 045 567	198 045 567		198 045 567	DGI	-
5	Property taxes	66 575 616		66 575 616	66 575 616		66 575 616	DGI	-
6	Withholding tax on salaries	78 840 246	(20 360 971)	58 479 275	58 479 275		58 479 275	DGI	-
7	Taxes on salaries (TS)	241 624 581	(6 280 618)	235 343 963	235 343 963		235 343 963	DGI	-
8	Additional income tax (AIT)	3 505 750		3 505 750	3 505 750		3 505 750	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)	10 491 660		10 491 660	10 491 660		10 491 660	DGI	200
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income	120 969 075	64 275 259	185 244 334	185 244 334		185 244 334	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI	191 865 838		191 865 838	191 865 838		191 865 838	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	310 715 309		310 715 309	310 715 309		310 715 309	DGD	-
16	Value Added Tax (VAT) paid to customs	552 049 342		552 049 342	552 049 342		552 049 342	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)	118 135 378		118 135 378	118 135 378		118 135 378	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	760 102 981	67 500	760 170 481	741 141 281	19 029 200	760 170 481	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>3 612 250 535</b>	<b>37 701 170</b>	<b>3 649 951 705</b>	<b>3 630 922 305</b>	<b>19 029 200</b>	<b>3 649 951 505</b>		<b>200</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-	43 779 268		43 779 268		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>43 779 268</b>	<b>-</b>	<b>43 779 268</b>		
<b>Total (in FCFA)</b>		<b>3 612 250 535</b>	<b>37 701 170</b>	<b>3 649 951 705</b>	<b>3 674 701 573</b>	<b>19 029 200</b>	<b>3 693 730 773</b>		<b>200</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>WEST AFRICAN CEMENT (WACEM) S.A.</b>	
962270 K	
8815	
<b>Limestone</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1. <b>Limestone</b>
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Production (Tonne) 1 923 189
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)	1 835 898 300		1 835 898 300	1 835 898 300		1 835 898 300	DGI	-
3	Capital gains tax (CGT)	1 362 500 000		1 362 500 000	1 362 500 000		1 362 500 000	DGI	-
4	Professional tax (PT)	42 379 768		42 379 768	42 379 768		42 379 768	DGI	-
5	Property taxes	5 970 765		5 970 765	5 970 765		5 970 765	DGI	-
6	Withholding tax on salaries	10 029 192		10 029 192	10 029 192		10 029 192	DGI	-
7	Taxes on salaries (TS)	19 212 293		19 212 293	19 212 293		19 212 293	DGI	-
8	Additional income tax (AIT)	820 000		820 000	820 000		820 000	DGI	-
9	Value-Added Tax (VAT)	341 932 116		341 932 116	341 932 116		341 932 116	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services		3 189 745	3 189 745	3 189 745		3 189 745	DGI	-
12	Withholding tax on Personal income	3 189 745	(3 189 745)	-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	19 558 800		19 558 800	19 558 800		19 558 800	DGD	-
16	Value Added Tax (VAT) paid to customs	12 365 318		12 365 318	12 365 318		12 365 318	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends	1 000 000 000		1 000 000 000	1 000 000 000		1 000 000 000	DGTCP	-
19	Advances on dividends	3 000 000 000		3 000 000 000	3 000 000 000		3 000 000 000	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights	3 825 000		3 825 000	3 825 000		3 825 000	DGMG	-
23	Royalties	685 518 288		685 518 288	685 518 288		685 518 288	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	142 916 996		142 916 996	142 916 996		142 916 996	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>8 486 116 581</b>	<b>-</b>	<b>8 486 116 581</b>	<b>8 486 116 581</b>	<b>-</b>	<b>8 486 116 581</b>		
<b>Voluntary payments</b>									
35	Social payments and transfers	38 849 775		38 849 775					
<b>Sub Total of voluntary payments</b>		<b>38 849 775</b>	<b>-</b>	<b>38 849 775</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>8 524 966 356</b>	<b>-</b>	<b>8 524 966 356</b>	<b>8 486 116 581</b>	<b>-</b>	<b>8 486 116 581</b>		<b>-</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>MM Mining</b>
<b>071225T</b>
<b>833 - 0121 - 013961</b>
<b>Iron extractor/Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1. Iron
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Production (Tonnes) 40 912
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)	50 000		50 000	50 000		50 000	DGI	-
2	Corporation tax (CT)			-	46 420	(46 420)	-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes	40 000	(40 000)	-			-	DGI	-
6	Withholding tax on salaries	583 529		583 529	499 149	84 380	583 529	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)	59 250		59 250	49 250	10 000	59 250	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI	150 000		150 000	150 000		150 000	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	155 000		155 000	235 000		235 000	DGD	(80 000)
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	4 646 172		4 646 172	4 646 182		4 646 182	CNSS	(10)
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>5 683 951</b>	<b>(40 000)</b>	<b>5 643 951</b>	<b>5 676 001</b>	<b>47 960</b>	<b>5 723 961</b>		<b>(80 010)</b>
<b>Voluntary payments</b>									
35	Social payments and transfers	2 650 000		2 650 000					
<b>Sub Total of voluntary payments</b>		<b>2 650 000</b>	<b>-</b>	<b>2 650 000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>8 333 951</b>	<b>(40 000)</b>	<b>8 293 951</b>	<b>5 676 001</b>	<b>47 960</b>	<b>5 723 961</b>		<b>(80 010)</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>SCANTOGO MINES SA</b>	
101499 D	
17828	
<b>Clinker</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.	<b>Clinker</b>
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Production (Tonr)	0,00
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	58 901 049		58 901 049	58 901 049		58 901 049	DGI	-
7	Taxes on salaries (TS)	4 529 480		4 529 480	4 529 480		4 529 480	DGI	-
8	Additional income tax (AIT)	5 125		5 125	5 125		5 125	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	2 510 199		2 510 199	2 510 199		2 510 199	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent	2 635 712		2 635 712	2 635 712		2 635 712	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	2 872 875		2 872 875	2 872 875		2 872 875	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	1 237 500		1 237 500	13 237 500	(12 000 000)	1 237 500	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation	1 887 633		1 887 633	1 887 633		1 887 633	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	6 126 525		6 126 525	6 126 524		6 126 524	CNSS	1
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>80 706 098</b>	<b>-</b>	<b>80 706 098</b>	<b>92 706 097</b>	<b>(12 000 000)</b>	<b>80 706 097</b>		<b>1</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>80 706 098</b>	<b>-</b>	<b>80 706 098</b>	<b>92 706 097</b>	<b>(12 000 000)</b>	<b>80 706 097</b>		<b>1</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>POMAR TOGO SA</b>	
103815 R	
17 480	
<b>Marble</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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<b>1.</b>	<b>Marble</b>
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<b>Production (Ton)</b>	<b>0,00</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes	1 285 713	(1 285 713)	-			-	DGI	-
6	Withholding tax on salaries	30 097 187		30 097 187	30 097 187		30 097 187	DGI	-
7	Taxes on salaries (TS)	4 816 257		4 816 257	4 816 257		4 816 257	DGI	-
8	Additional income tax (AIT)	144 500		144 500	144 500		144 500	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	976 259		976 259	976 259		976 259	DGI	-
12	Withholding tax on Personal income	802 286	(802 286)	-			-	DGI	-
13	Withholding tax on rent		1 285 713	1 285 713	1 285 713		1 285 713	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	483 218		483 218	483 218		483 218	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties	7 650 000		7 650 000	7 650 000		7 650 000	DGMG	-
22	Surface rights	2 010 000		2 010 000	2 010 000		2 010 000	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	388 000	(388 000)	-	3 570 000	(3 570 000)	-	DE	-
29	Certificate of environmental regulation	3 740 000	(3 570 000)	170 000		170 000	170 000	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring authorisation	6 568 961		6 568 961	6 568 961		6 568 961	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	49 440 109		49 440 109	49 440 156		49 440 156	CNSS	(47)
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>108 402 490</b>	<b>(4 760 286)</b>	<b>103 642 204</b>	<b>107 042 251</b>	<b>(3 400 000)</b>	<b>103 642 251</b>		<b>(47)</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>108 402 490</b>	<b>(4 760 286)</b>	<b>103 642 204</b>	<b>107 042 251</b>	<b>(3 400 000)</b>	<b>103 642 251</b>		<b>(47)</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>Voltic</b>	
002963M	
10947	
<b>Mineral water</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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<b>1.</b>	<b>Mineral water</b>
<b>2.</b>	

<b>Production (m3)</b>	1 046 320
<b>Production (t)</b>	

Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)	9 242 910		9 242 910	9 242 910		9 242 910	DGI	-
3	Capital gains tax (CGT)	2 257 500		2 257 500	2 257 500		2 257 500	DGI	-
4	Professional tax (PT)	6 699 292		6 699 292	6 699 292		6 699 292	DGI	-
5	Property taxes	211 080		211 080	211 080		211 080	DGI	-
6	Withholding tax on salaries	1 235 320		1 235 320	1 233 293	2 030	1 235 323	DGI	(3)
7	Taxes on salaries (TS)	12 119 200		12 119 200	12 119 200		12 119 200	DGI	-
8	Additional income tax (AIT)	1 149 625		1 149 625	1 149 625		1 149 625	DGI	-
9	Value-Added Tax (VAT)	2 760 959		2 760 959	2 762 989	(2 030)	2 760 959	DGI	-
10	Garbage Collection Tax (GCT)	28 144		28 144	28 144		28 144	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent	15 000		15 000	15 000		15 000	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	28 925 814		28 925 814	28 925 814		28 925 814	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends	1 200 000		1 200 000	1 200 000		1 200 000	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights	100 000		100 000	100 000		100 000	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water	1 148 190		1 148 190	1 148 191		1 148 191	TdE	(1)
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	31 466 223		31 466 223	31 466 223		31 466 223	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures	200 000		200 000	200 000		200 000	Préfectures	-
<b>Sub Total of reconciled payments</b>									
		98 759 257	-	98 759 257	98 840 764	(81 503)	98 759 261		(4)
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		-
<b>Sub Total of voluntary payments</b>									
		-	-	-	-	-	-		-
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-	133 684		133 684		-
		-	-	-	133 684	-	133 684		-
<b>Total (in FCFA)</b>		<b>98 759 257</b>	<b>-</b>	<b>98 759 257</b>	<b>98 974 448</b>	<b>(81 503)</b>	<b>98 892 945</b>		<b>(4)</b>



<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>BRASSERIE BB LOME SA</b>	
950093 B	
213 - 0120 - 000065	
<b>Beer &amp; BNA</b>	<b>Other than extractive</b>
<b>Mineral water</b>	<b>Extractive</b>

97.16%
2.84%

<b>Type of mineral extracted</b>
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<b>1. Mineral water</b>
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<b>Production (hl)</b>	<b>100 928</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)	-	-	-	-	-	-	DGI	-
2	Corporation tax (CT)	1 429 171 190	(1 429 171 190)	-	1 429 171 190	(1 429 171 190)	-	DGI	-
3	Capital gains tax (CGT)	898 972 534	(898 972 534)	-	963 685 866	(963 685 866)	-	DGI	-
4	Professional tax (PT)	347 003 342	(347 003 342)	-	347 003 342	(347 003 342)	-	DGI	-
5	Property taxes	28 431 213	(28 431 213)	-	28 353 618	(28 353 618)	-	DGI	-
6	Withholding tax on salaries	301 252 632	(301 252 632)	-	301 252 632	(301 252 632)	-	DGI	-
7	Taxes on salaries (TS)	88 034 246	(88 034 246)	-	84 737 192	(84 737 192)	-	DGI	-
8	Additional income tax (AIT)	963 750	(963 750)	-	963 750	(963 750)	-	DGI	-
9	Value-Added Tax (VAT)	1 859 871 877	(1 859 871 877)	-	1 860 542 062	(1 860 542 062)	-	DGI	-
10	Garbage Collection Tax (GCT)	-	-	-	77 595	(77 595)	-	DGI	-
11	Withholding tax on provision of services	460 452 893	(460 452 893)	-	399 036 615	(399 036 615)	-	DGI	-
12	Withholding tax on Personal income	296 709 022	(296 709 022)	-	296 709 021	(296 709 021)	-	DGI	-
13	Withholding tax on rent	14 919 006	(14 919 006)	-	14 894 006	(14 894 006)	-	DGI	-
14	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	2 268 337 546	(2 268 337 546)	-	2 342 720 620	(2 342 720 620)	-	DGD	-
16	Value Added Tax (VAT) paid to customs	3 596 180 552	(3 596 180 552)	-	3 757 279 987	(3 757 279 987)	-	DGD	-
17	Tax on precious stones and substances	-	-	-	-	-	-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends	-	-	-	-	-	-	DGTCP	-
19	Advances on dividends	-	-	-	-	-	-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees	-	-	-	-	-	-	DGMG	-
21	Fixed duties	-	-	-	-	-	-	DGMG	-
22	Surface rights	-	-	-	-	-	-	DGMG	-
23	Royalties	-	-	-	-	-	-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties	-	-	-	-	-	-	DGH	-
25	Signature Bonus	-	-	-	-	-	-	DGH	-
26	Production Bonus	-	-	-	-	-	-	DGH	-
27	Additional Petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	-	-	-	-	-	-	DE	-
29	Certificate of environmental regulation	-	-	-	-	-	-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation	-	-	-	-	-	-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water	1 832 069	-	1 832 069	1 832 410	-	1 832 410	TdE	(341)
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	415 217 041	(415 217 041)	-	415 217 041	(415 217 041)	-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures	-	-	-	-	-	-	Préfectures	-
<b>Sub Total of reconciled payments</b>									
		12 007 348 913	(12 005 516 844)	1 832 069	12 243 476 947	(12 241 644 537)	1 832 410		(341)
<b>Voluntary payments</b>									
<b>Sub Total of voluntary payments</b>									
		-	-	-	-	-	-		
<b>Payments to regional and local government entities</b>									
<b>Transfers to municipalities and prefectures recovered by the DGI</b>									
		-	-	-	20 875 952	-	20 875 952		
		-	-	-	20 875 952	-	20 875 952		
<b>Total (in FCFA)</b>		12 007 348 913	(12 005 516 844)	1 832 069	12 264 352 899	(12 241 644 537)	22 708 362		(341)

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>Horizon Oxygène Clever Sarl</b>	
101232 A	
16835	
<b>Mineral water</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.	<b>Mineral water</b>
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<b>Production (Ton)</b>	90 000
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)	20 000		20 000	20 000		20 000	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)	300 000	(300 000)	-			-	DGI	-
4	Professional tax (PT)	30 000		30 000	30 000		30 000	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)	202 930		202 930	202 930		202 930	DGI	-
8	Additional income tax (AIT)	21 000		21 000	21 000		21 000	DGI	-
9	Value-Added Tax (VAT)	489 797		489 797	489 797		489 797	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income	146 413		146 413	146 413		146 413	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	3 453 036	(267 790)	3 185 246		3 185 246	3 185 246	DGD	-
16	Value Added Tax (VAT) paid to customs	3 597 162		3 597 162		3 597 162	3 597 162	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights	50 000	(50 000)	-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions			-			-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>8 310 338</b>	<b>(617 790)</b>	<b>7 692 548</b>	<b>944 140</b>	<b>6 782 408</b>	<b>7 726 548</b>		<b>(34 000)</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-	15 000		15 000		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>15 000</b>	<b>-</b>	<b>15 000</b>		
<b>Total (in FCFA)</b>		<b>8 310 338</b>	<b>(617 790)</b>	<b>7 692 548</b>	<b>959 140</b>	<b>6 782 408</b>	<b>7 741 548</b>		<b>(34 000)</b>



<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>SOLTRANS</b>	
010226 L	
16 431	
<b>Gold trading</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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<b>1.</b>	<b>Gold</b>
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<b>Production (Kg)</b>	<b>5 898</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)	4 291 618	(2 499 502)	1 792 116	1 792 116		1 792 116	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)	269 668		269 668	269 668		269 668	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	697 953		697 953	697 953		697 953	DGI	-
7	Taxes on salaries (TS)	948 863	390 330	1 339 193	1 339 193		1 339 193	DGI	-
8	Additional income tax (AIT)	16 125	638 300	654 425	654 425		654 425	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)		98 796	98 796	98 796		98 796	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent	435 510	138 800	574 310	574 310		574 310	DGI	-
14	Tax adjustments and penalties payable to the DGI	2 488 009	(2 073 340)	414 669	414 669		414 669	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	266 729 048	(266 729 048)	-	-		-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances		266 729 048	266 729 048	277 381 637	(10 652 590)	266 729 047	DGD	1
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	910 996		910 996	910 996		910 996	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>276 787 790</b>	<b>(3 306 616)</b>	<b>273 481 174</b>	<b>284 133 763</b>	<b>(10 652 590)</b>	<b>273 481 173</b>		<b>1</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>276 787 790</b>	<b>(3 306 616)</b>	<b>273 481 174</b>	<b>284 133 763</b>	<b>(10 652 590)</b>	<b>273 481 173</b>		<b>1</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>WAFEX</b>
950859N
6044
<b>Gold trading</b>   <b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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<b>1.</b>   <b>Gold</b>
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<b>Production (Kg)</b>   <b>10 336</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)	25 479 050	(1 875 406)	23 603 644	23 603 644		23 603 644	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)	695 647	(365 347)	330 300	331 700		331 700	DGI	(1 400)
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	429 945	346 030	775 975	775 975		775 975	DGI	-
7	Taxes on salaries (TS)	902 615	51 395	954 010	954 010		954 010	DGI	-
8	Additional income tax (AIT)	24 000	8 875	32 875	32 875		32 875	DGI	-
9	Value-Added Tax (VAT)		3 824 772	3 824 772	3 824 772		3 824 772	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income	898 989		898 989	898 989		898 989	DGI	-
13	Withholding tax on rent	712 850		712 850	712 850		712 850	DGI	-
14	Tax adjustments and penalties payable to the DGI			-	46 225		46 225	DGI	(46 225)
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	467 195 125	(467 195 125)	-			-	DGD	-
16	Value Added Tax (VAT) paid to customs	3 824 772	(3 824 772)	-			-	DGD	-
17	Tax on precious stones and substances		467 195 125	467 195 125	467 195 125		467 195 125	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	1 033 515		1 033 515	1 033 515		1 033 515	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Prefectures	-
<b>Sub Total of reconciled payments</b>		<b>501 196 508</b>	<b>(1 834 453)</b>	<b>499 362 055</b>	<b>499 409 680</b>	<b>-</b>	<b>499 409 680</b>		<b>(47 625)</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>501 196 508</b>	<b>(1 834 453)</b>	<b>499 362 055</b>	<b>499 409 680</b>	<b>-</b>	<b>499 409 680</b>		<b>(47 625)</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>Togo Rail</b>	
022860 E	
11471	
<b>Rail transport</b>	<b>Other than extractive</b>
<b>Quarrying</b>	<b>Extractive</b>

75.9%
24.1%

<b>Type of mineral extracted</b>
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<b>1. Crushed gravel</b>
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<b>Production (m3)</b>	<b>5 313</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
1	Minimum tax rate (MTR)	100 000	(100 000)	-	100 000	(100 000)	-	DGI	-
2	Corporation tax (CT)	-	-	-	-	-	-	DGI	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGI	-
4	Professional tax (PT)	5 192 019	(5 192 019)	-	5 192 019	(5 192 019)	-	DGI	-
5	Property taxes	1 118 207	(1 118 207)	-	1 118 207	(1 118 207)	-	DGI	-
6	Withholding tax on salaries	1 386 902	(1 386 902)	-	1 386 902	(1 386 902)	-	DGI	-
7	Taxes on salaries (TS)	6 970 585	(6 970 585)	-	6 970 585	(6 970 585)	-	DGI	-
8	Additional income tax (AIT)	214 500	(214 500)	-	214 500	(214 500)	-	DGI	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	DGI	-
10	Garbage Collection Tax (GCT)	149 094	(149 094)	-	149 094	(149 094)	-	DGI	-
11	Withholding tax on provision of services	188 450	(188 450)	-	188 450	(188 450)	-	DGI	-
12	Withholding tax on Personal income	95 053	(95 053)	-	95 053	(95 053)	-	DGI	-
13	Withholding tax on rent	-	-	-	-	-	-	DGI	-
14	Tax adjustments and penalties payable to the DGI	-	-	-	-	-	-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	1 163 373	(1 163 373)	-	1 163 373	(1 163 373)	-	DGD	-
16	Value Added Tax (VAT) paid to customs	1 710 950	(1 710 950)	-	1 710 950	(1 710 950)	-	DGD	-
17	Tax on precious stones and substances	-	-	-	-	-	-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends	-	-	-	-	-	-	DGTCP	-
19	Advances on dividends	-	-	-	-	-	-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees	-	-	-	-	-	-	DGMG	-
21	Fixed duties	-	-	-	-	-	-	DGMG	-
22	Surface rights	100 000	-	100 000	100 000	-	100 000	DGMG	-
23	Royalties	901 200	-	901 200	901 200	-	901 200	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties	-	-	-	-	-	-	DGH	-
25	Signature Bonus	-	-	-	-	-	-	DGH	-
26	Production Bonus	-	-	-	-	-	-	DGH	-
27	Additional Petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	-	-	-	687 020	(687 020)	-	DE	-
29	Certificate of environmental regulation	687 020	(687 020)	-	-	-	-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation	-	-	-	-	-	-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water	-	-	-	-	-	-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	13 985 795	(13 985 795)	-	13 985 795	(13 985 795)	-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures	-	-	-	-	-	-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>33 963 148</b>	<b>(32 961 948)</b>	<b>1 001 200</b>	<b>33 963 148</b>	<b>(32 961 948)</b>	<b>1 001 200</b>		<b>-</b>
<b>Voluntary payments</b>									
35	Social payments and transfers	-	-	-	-	-	-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI	-	-	-	-	-	-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total (in FCFA)</b>		<b>33 963 148</b>	<b>(32 961 948)</b>	<b>1 001 200</b>	<b>33 963 148</b>	<b>(32 961 948)</b>	<b>1 001 200</b>		<b>-</b>

Bj

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>
<b>Type of mineral extracted</b>

Togo carrière	
051213X	
<b>Quarrying</b>	<b>Extractive</b>
<b>1.</b>	<b>Crushed gravel</b>
<b>2.</b>	

	100%
<b>Production (m3)</b>	83 706
<b>Production (t)</b>	

Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)		750 000	750 000	750 000		750 000	DGI	-
2	Corporation tax (CT)	7 051 343	(750 000)	6 301 343	6 301 343		6 301 343	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)	2 621 704		2 621 704	2 621 704		2 621 704	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	2 006 084		2 006 084	2 006 084		2 006 084	DGI	-
7	Taxes on salaries (TS)	8 051 623		8 051 623	8 051 623		8 051 623	DGI	-
8	Additional income tax (AIT)	222 850		222 850	222 850		222 850	DGI	-
9	Value-Added Tax (VAT)	18 857 341		18 857 341	18 857 341		18 857 341	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	1 290 244		1 290 244	1 290 244		1 290 244	DGI	-
12	Withholding tax on Personal income	3 173 653	(291 691)	2 881 962	2 062 888	819 074	2 881 962	DGI	-
13	Withholding tax on rent	558 192		558 192	558 192		558 192	DGI	-
14	Tax adjustments and penalties payable to the DGI	10 553 840		10 553 840	10 553 840		10 553 840	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	28 297 014		28 297 014	17 717 244	10 579 773	28 297 017	DGD	(3)
16	Value Added Tax (VAT) paid to customs	53 328 116		53 328 116	34 691 192	18 636 924	53 328 116	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights		100 000	100 000	100 000		100 000	DGMG	-
23	Royalties	10 952 200	(100 000)	10 852 200	10 852 200		10 852 200	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	74 400		74 400	3 162 975	(3 088 575)	74 400	DE	-
29	Certificate of environmental regulation	3 242 475	(3 242 475)	-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	16 808 699		16 808 699	16 808 699		16 808 699	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures	3 210 000		3 210 000	3 150 000		3 150 000	Prefectures	60 000
<b>Sub Total of reconciled payments</b>		<b>170 299 778</b>	<b>(3 534 166)</b>	<b>166 765 612</b>	<b>139 758 419</b>	<b>26 947 196</b>	<b>166 705 615</b>		<b>59 997</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total (in FCFA)</b>		<b>170 299 778</b>	<b>(3 534 166)</b>	<b>166 765 612</b>	<b>139 758 419</b>	<b>26 947 196</b>	<b>166 705 615</b>		<b>59 997</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>COLAS AFRIQUE SUCCURSALE DU TOGO</b>
092685X
16462
<b>Construction or Other than extractive</b>
<b>Crushed gravel</b> <b>Extractive</b>

88%
12%

<b>Type of mineral extracted</b>
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<b>1.</b>	<b>Crushed gravel</b>
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<b>Production (m3)</b>	<b>57 224</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)	405 369 112	(405 369 112)	-	405 369 112	(405 369 112)	-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)	91 394 364	(91 394 364)	-	91 394 364	(91 394 364)	-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)	18 962 655	(18 962 655)	-	18 962 655	(18 962 655)	-	DGI	-
8	Additional income tax (AIT)	300 250	(300 250)	-	300 250	(300 250)	-	DGI	-
9	Value-Added Tax (VAT)			-	5 344 509	(5 344 509)	-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	135 127 887	(135 127 887)	-	135 127 887	(135 127 887)	-	DGI	-
12	Withholding tax on Personal income	16 087 355	(16 087 355)	-	3 323 966	(3 323 966)	-	DGI	-
13	Withholding tax on rent	4 785 849	(4 785 849)	-	4 755 730	(4 755 730)	-	DGI	-
14	Tax adjustments and penalties payable to the DGI	103 360	(103 360)	-	63 360	(63 360)	-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	72 309 641	(72 309 641)	-	72 309 641	(72 309 641)	-	DGD	-
16	Value Added Tax (VAT) paid to customs	96 965 727	(96 965 727)	-	96 965 727	(96 965 727)	-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights	100 000		100 000		100 000		DGMG	-
23	Royalties	5 722 449		5 722 449	5 822 449	(100 000)	5 722 449	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLs)</b>									
30	Tax on hiring autorisation	2 951 389	(2 951 389)	-			-	DGTLs	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	61 823 630	(61 823 630)	-	61 823 630	(61 823 630)	-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures	3 150 000		3 150 000	3 150 000		3 150 000	Prefectures	-
	<b>Sub Total of reconciled payments</b>	<b>915 153 668</b>	<b>(906 181 219)</b>	<b>8 972 449</b>	<b>920 800 635</b>	<b>(911 828 186)</b>	<b>8 972 449</b>		<b>-</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
	<b>Sub Total of voluntary payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
	<b>Transfers to municipalities and prefectures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	<b>Total (in FCFA)</b>	<b>915 153 668</b>	<b>(906 181 219)</b>	<b>8 972 449</b>	<b>920 800 635</b>	<b>(911 828 186)</b>	<b>8 972 449</b>		<b>-</b>



<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>ENCOTRA</b>	
957241 Z	
7429	
<b>Construction</b>	<b>Other than extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.
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Production ()	0,00
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Tax	Description of Payment
<b>Directorate General of Taxes (DGI)</b>	
1	Minimum tax rate (MTR)
2	Corporation tax (CT)
3	Capital gains tax (CGT)
4	Professional tax (PT)
5	Property taxes
6	Withholding tax on salaries
7	Taxes on salaries (TS)
8	Additional income tax (AIT)
9	Value-Added Tax (VAT)
10	Garbage Collection Tax (GCT)
11	Withholding tax on provision of services
12	Withholding tax on Personal income
13	Withholding tax on rent
14	Tax adjustments and penalties payable to the DGI
<b>Directorate General of Customs (DGD)</b>	
15	Customs duties (CD-SC-CSL-CL-CF and others)
16	Value Added Tax (VAT) paid to customs
17	Tax on precious stones and substances
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>	
18	Dividends
19	Advances on dividends
<b>Directorate General of Mines and Geology (DGMG)</b>	
20	Application fees
21	Fixed duties
22	Surface rights
23	Royalties
<b>Directorate General of Hydrocarbons (DGH)</b>	
24	Production royalties
25	Signature Bonus
26	Production Bonus
27	Additional Petroleum tax
<b>Directorate of the Environment (DE)</b>	
28	Tax on issue environmental suitability certificate
29	Certificate of environmental regulation
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>	
30	Tax on hiring autorisation
<b>Regulatory Authority of Electricity Sector (ARSE)</b>	
31	Payment to Special Electrification Fund (SEF)
<b>Togolese Water Company (TdE)</b>	
32	Tax on the extraction of ground water
<b>National Social Security Fund (CNSS)</b>	
33	Social security contributions
<b>Municipalities and Prefecture of mining localities</b>	
34	Direct payments to municipalities and prefectures
<b>Sub Total of reconciled payments</b>	
<b>Voluntary payments</b>	
35	Social payments and transfers
<b>Sub Total of voluntary payments</b>	
<b>Payments to regional and local government entities</b>	
36	Transfers to municipalities and prefectures of payments recovered by the DGI
<b>Transfers to municipalities and prefectures</b>	
<b>Total (in FCFA)</b>	

Initial	Companies		Final
	Initial	Adjustments	
			-
13 049 165	(13 049 165)		-
4 031 899	(4 031 899)		-
14 684 032	(14 684 032)		-
420 951	(420 951)		-
2 988 178	(2 988 178)		-
10 972 948	(10 972 948)		-
132 875	(132 875)		-
26 195 671	(26 195 671)		-
56 127	(56 127)		-
57 510	(57 510)		-
			-
2 127 661	(2 127 661)		-
3 660 857	(3 660 857)		-
4 263 768	(4 263 768)		-
			-
			-
			-
250 000		250 000	
			-
100 000		100 000	
1 667 700		1 667 700	
			-
			-
			-
			-
110 000	(110 000)		-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
13 024 105	(13 024 105)		-
1 200 000		1 200 000	
98 993 447	(95 775 747)	3 217 700	
4 000 000		4 000 000	
4 000 000		4 000 000	
			-
			-
			-
102 993 447	(95 775 747)	7 217 700	

Initial	Government		Govrn Agencies	Final Difference
	Initial	Adjustments		
				-
13 049 165	(13 049 165)		-	DGI
4 031 899	(4 031 899)		-	DGI
14 684 032	(14 684 032)		-	DGI
420 951	(420 951)		-	DGI
2 988 178	(2 988 178)		-	DGI
10 972 948	(10 972 948)		-	DGI
132 875	(132 875)		-	DGI
26 195 671	(26 195 671)		-	DGI
56 127	(56 127)		-	DGI
57 510	(57 510)		-	DGI
			-	DGI
2 127 661	(2 127 661)		-	DGI
3 742 187	(3 742 187)		-	DGD
4 263 768	(4 263 768)		-	DGD
			-	DGD
			-	DGTCP
			-	DGTCP
250 000		250 000	-	DGMG
			-	DGMG
100 000		100 000	-	DGMG
1 667 700		1 667 700	-	DGMG
			-	DGH
			-	DGH
			-	DGH
			-	DGH
2 310 000	(2 310 000)		-	DE
			-	DE
			-	DGTLS
			-	ARSE
			-	TdE
13 024 105	(13 024 105)		-	CNSS
600 000	600 000	1 200 000	-	Préfectures
100 674 777	(97 457 077)	3 217 700	-	
			-	
			-	
			-	
100 674 777	(97 457 077)	3 217 700	-	





Company Name
Unique Identification Number
Employer Number (CNSS)
Activity

Type of mineral extracted

EBOMAF	
103501 - P	
Construction	Other than extractive
Crushed gravel	Extractive

1.	Crushed gravel
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Production ()	nc
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
	Directorate General of Taxes (DGI)								
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			168 000			168 000	DGI	-
7	Taxes on salaries (TS)	1 688 400		1 688 400	1 688 400		1 688 400	DGI	-
8	Additional income tax (AIT)	77 750		77 750	77 750		77 750	DGI	-
9	Value-Added Tax (VAT)	587 237 250	(587 237 250)	-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income	999 181		999 181	985 471		985 471	DGI	13 710
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI	81 900		81 900	81 900		81 900	DGI	-
	Directorate General of Customs (DGD)								
15	Customs duties (CD-SC-CSL-CL-CF and others)	346 992 725	(200 968 849)	146 023 876	146 023 876		146 023 876	DGD	-
16	Value Added Tax (VAT) paid to customs		209 433 040	209 433 040	209 433 040		209 433 040	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
	Directorate General of the Treasury and Public Accounts (DGTCP)								
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
	Directorate General of Mines and Geology (DGMG)								
20	Application fees	250 000		250 000	250 000		250 000	DGMG	-
21	Fixed duties	200 000		200 000	200 000		200 000	DGMG	-
22	Surface rights	50 000		50 000	50 000		50 000	DGMG	-
23	Royalties			-			-	DGMG	-
	Directorate General of Hydrocarbons (DGH)								
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
	Directorate of the Environment (DE)								
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
	General Directorate of Labour and Social Legislation (DGTLS)								
30	Tax on hiring autorisation			-			-	DGTLS	-
	Regulatory Authority of Electricity Sector (ARSE)								
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
	Togolese Water Company (TdE)								
32	Tax on the extraction of ground water			-			-	TdE	-
	National Social Security Fund (CNSS)								
33	Social security contributions		3 148 800	3 148 800	3 148 800		3 148 800	CNSS	-
	Municipalities and Prefecture of mining localities								
34	Direct payments to municipalities and prefectures		900 000	900 000	900 000		900 000	Préfectures	-
	Sub Total of reconciled payments	937 745 206	(574 724 259)	363 020 947	363 007 237	-	363 007 237		13 710
	Voluntary payments								
35	Social payments and transfers			-			-		
	Sub Total of voluntary payments	-	-	-	-	-	-		
	Payments to regional and local government entities								
36	Transfers to municipalities and prefectures recovered by the DGI			-			-		
	Transfers to municipalities and prefectures			-			-		
	Total (in FCFA)	937 745 206	(574 724 259)	363 020 947	363 007 237	-	363 007 237		13 710

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>SATEM Sarlu</b>
111028E
N/A
<b>Crushed gravel   Extractive</b>

100%
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<b>Type of mineral extracted</b>
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<b>1. Crushed gravel</b>
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<b>Production ()</b>	0,00
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)	25 000	(25 000)	-	-	-	-	DGI	-
2	Corporation tax (CT)	-	-	-	-	-	-	DGI	-
3	Capital gains tax (CGT)	-	-	-	-	-	-	DGI	-
4	Professional tax (PT)	7 200	(7 200)	-	-	-	-	DGI	-
5	Property taxes	-	-	-	-	-	-	DGI	-
6	Withholding tax on salaries	-	-	-	-	-	-	DGI	-
7	Taxes on salaries (TS)	-	-	-	-	-	-	DGI	-
8	Additional income tax (AIT)	-	-	-	-	-	-	DGI	-
9	Value-Added Tax (VAT)	-	-	-	-	-	-	DGI	-
10	Garbage Collection Tax (GCT)	-	-	-	-	-	-	DGI	-
11	Withholding tax on provision of services	1 200	(1 200)	-	-	-	-	DGI	-
12	Withholding tax on Personal income	-	-	-	-	-	-	DGI	-
13	Withholding tax on rent	7 500	(7 500)	-	-	-	-	DGI	-
14	Tax adjustments and penalties payable to the DGI	51 250	(51 250)	-	-	-	-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	-	-	-	-	-	-	DGD	-
16	Value Added Tax (VAT) paid to customs	-	-	-	-	-	-	DGD	-
17	Tax on precious stones and substances	-	-	-	-	-	-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends	-	-	-	-	-	-	DGTCP	-
19	Advances on dividends	-	-	-	-	-	-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees	250 000	-	250 000	250 000	-	250 000	DGMG	-
21	Fixed duties	300 000	-	300 000	300 000	-	300 000	DGMG	-
22	Surface rights	100 000	-	100 000	100 000	-	100 000	DGMG	-
23	Royalties	-	-	-	-	-	-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties	-	-	-	-	-	-	DGH	-
25	Signature Bonus	-	-	-	-	-	-	DGH	-
26	Production Bonus	-	-	-	-	-	-	DGH	-
27	Additional Petroleum tax	-	-	-	-	-	-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	110 000	-	110 000	2 310 000	(2 200 000)	110 000	DE	-
29	Certificate of environmental regulation	-	-	-	-	-	-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation	-	-	-	-	-	-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)	-	-	-	-	-	-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water	-	-	-	-	-	-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	-	-	-	-	-	-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures	-	-	-	-	-	-	Préfectures	-
<b>Sub Total of reconciled payments</b>									
		852 150	(92 150)	760 000	2 960 000	(2 200 000)	760 000		-
<b>Voluntary payments</b>									
35	Social payments and transfers	-	-	-	-	-	-		-
<b>Sub Total of voluntary payments</b>									
		-	-	-	-	-	-		-
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI	-	-	-	-	-	-		-
<b>Transfers to municipalities and prefectures</b>									
		-	-	-	-	-	-		-
<b>Total (in FCFA)</b>									
		852 150	(92 150)	760 000	2 960 000	(2 200 000)	760 000		-

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>TOGOLAISE DES GRANDS CAOUS (TGC) SA</b>	
102957X	
<b>Crushed gravel</b>	<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.	<b>Crushed gravel</b>
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Production ( )	0,00
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)	50 000		50 000	50 000		50 000	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)	20 000		20 000	20 000		20 000	DGI	-
5	Property taxes	37 500	(37 500)	-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)			-			-	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)	3 000		3 000	3 000		3 000	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent	15 000	22 500	37 500	37 500		37 500	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-			-	DGMG	-
21	Fixed duties	300 000		300 000	300 000		300 000	DGMG	-
22	Surface rights	100 000		100 000	100 000		100 000	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	85 000		85 000	85 000		85 000	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions			-			-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Prefectures	-
<b>Sub Total of reconciled payments</b>		<b>610 500</b>	<b>(15 000)</b>	<b>595 500</b>	<b>595 500</b>	<b>-</b>	<b>595 500</b>		<b>-</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total (in FCFA)</b>		<b>610 500</b>	<b>(15 000)</b>	<b>595 500</b>	<b>595 500</b>	<b>-</b>	<b>595 500</b>		<b>-</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>Granu Togo</b>
104354C
<b>Crushed gravel</b>   <b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.	<b>Crushed gravel</b>
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<b>Production (Tonnes)</b>	0,00
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	14 335 214		14 335 214	14 335 214		14 335 214	DGI	-
7	Taxes on salaries (TS)	3 139 186		3 139 186	3 139 186		3 139 186	DGI	-
8	Additional income tax (AIT)	750		750	750		750	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	921 664		921 664	921 664		921 664	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	1 023 505		1 023 505	1 023 505		1 023 505	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees	1 000 000		1 000 000	1 000 000		1 000 000	DGMG	-
21	Fixed duties	1 713 560	(113 560)	1 600 000	1 600 000		1 600 000	DGMG	-
22	Surface rights		113 560	113 560	113 560		113 560	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate	4 416 650		4 416 650	4 416 650		4 416 650	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation	544 922		544 922	544 922		544 922	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions			-			-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>27 095 451</b>	<b>-</b>	<b>27 095 451</b>	<b>27 095 451</b>	<b>-</b>	<b>27 095 451</b>		<b>-</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		-
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures recovered by the DGI			-			-		-
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total (in FCFA)</b>		<b>27 095 451</b>	<b>-</b>	<b>27 095 451</b>	<b>27 095 451</b>	<b>-</b>	<b>27 095 451</b>		<b>-</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>G&amp;B African Resources</b>
081762 U
17581
<b>Extractive</b>

100%

<b>Type of mineral extracted</b>
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<b>1.</b>	
<b>2.</b>	

<b>Production ()</b>	<b>0,00</b>
<b>Production ()</b>	

Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	79 360		79 360	79 360		79 360	DGI	-
7	Taxes on salaries (TS)	1 000		1 000	1 000		1 000	DGI	-
8	Additional income tax (AIT)	4 500		4 500	4 500		4 500	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	968 000		968 000	968 000		968 000	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI	2 200		2 200	2 200		2 200	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)	20 000		20 000	20 000		20 000	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees	750 000		750 000	750 000		750 000	DGMG	-
21	Fixed duties	1 500 000		1 500 000	1 500 000		1 500 000	DGMG	-
22	Surface rights	1 464 530		1 464 530	1 464 530		1 464 530	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions	3 817 429		3 817 429	3 817 429		3 817 429	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		<b>8 607 019</b>	<b>-</b>	<b>8 607 019</b>	<b>8 607 019</b>	<b>-</b>	<b>8 607 019</b>		<b>-</b>
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		-
<b>Sub Total of voluntary payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		-
<b>Transfers to municipalities and prefectures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total (in FCFA)</b>		<b>8 607 019</b>	<b>-</b>	<b>8 607 019</b>	<b>8 607 019</b>	<b>-</b>	<b>8 607 019</b>		<b>-</b>



<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>REGENT RESOURCES CAPITAL CORPORATION</b>
082292W
13715
<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.
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Production ()	0,00
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
	<b>Directorate General of Taxes (DGI)</b>								
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries	2 516 016		2 516 016	2 516 016		2 516 016	DGI	-
7	Taxes on salaries (TS)	1 000		1 000	1 000		1 000	DGI	-
8	Additional income tax (AIT)	10 375		10 375	10 375		10 375	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services	978 000		978 000	978 000		978 000	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent	675 000		675 000	675 000		675 000	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
	<b>Directorate General of Customs (DGD)</b>								
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
	<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>								
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
	<b>Directorate General of Mines and Geology (DGMG)</b>								
20	Application fees	4 000 000		4 000 000	4 000 000		4 000 000	DGMG	-
21	Fixed duties	4 800 000		4 800 000	4 800 000		4 800 000	DGMG	-
22	Surface rights	6 596 250		6 596 250	6 596 250		6 596 250	DGMG	-
23	Royalties			-			-	DGMG	-
	<b>Directorate General of Hydrocarbons (DGH)</b>								
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
	<b>Directorate of the Environment (DE)</b>								
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
	<b>General Directorate of Labour and Social Legislation (DGTLS)</b>								
30	Tax on hiring autorisation			-			-	DGTLS	-
	<b>Regulatory Authority of Electricity Sector (ARSE)</b>								
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
	<b>Togolese Water Company (TdE)</b>								
32	Tax on the extraction of ground water			-			-	TdE	-
	<b>National Social Security Fund (CNSS)</b>								
33	Social security contributions	3 524 975		3 524 975	3 524 975		3 524 975	CNSS	-
	<b>Municipalities and Prefecture of mining localities</b>								
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
	<b>Sub Total of reconciled payments</b>	<b>23 101 616</b>	<b>-</b>	<b>23 101 616</b>	<b>23 101 616</b>	<b>-</b>	<b>23 101 616</b>		<b>-</b>
	<b>Voluntary payments</b>								
35	Social payments and transfers			-			-		-
	<b>Sub Total of voluntary payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	<b>Payments to regional and local government entities</b>								
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		-
	<b>Transfers to municipalities and prefectures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	<b>Total (in FCFA)</b>	<b>23 101 616</b>	<b>-</b>	<b>23 101 616</b>	<b>23 101 616</b>	<b>-</b>	<b>23 101 616</b>		<b>-</b>

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>Silverhill Enterprises Ltd</b>
<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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<b>1.</b>
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<b>Production ()</b>
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
1	Directorate General of Taxes (DGI) Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)			-			-	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
15	Directorate General of Customs (DGD) Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
18	Directorate General of the Treasury and Public Accounts (DGTCP) Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
20	Directorate General of Mines and Geology (DGMG) Application fees			-			-	DGMG	-
21	Fixed duties			-			-	DGMG	-
22	Surface rights			-			-	DGMG	-
23	Royalties			-	850 500		850 500	DGMG	-
24	Directorate General of Hydrocarbons (DGH) Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
28	Directorate of the Environment (DE) Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
30	General Directorate of Labour and Social Legislation (DGTLS) Tax on hiring autorisation			-			-	DGTLS	-
31	Regulatory Authority of Electricity Sector (ARSE) Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
32	Togolese Water Company (TdE) Tax on the extraction of ground water			-			-	TdE	-
33	National Social Security Fund (CNSS) Social security contributions			-			-	CNSS	-
34	Municipalities and Prefecture of mining localities Direct payments to municipalities and prefectures			-			-	Préfectures	-
	<b>Sub Total of reconciled payments</b>	-	-	-	850 500	-	850 500		
35	Voluntary payments Social payments and transfers			-			-		
	<b>Sub Total of voluntary payments</b>	-	-	-			-		
36	Payments to regional and local government entities Transfers to municipalities and prefectures recovered by the DGI			-			-		
	<b>Transfers to municipalities and prefectures</b>	-	-	-			-		
	<b>Total (in FCFA)</b>	-	-	-	850 500	-	850 500		-

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>GENERALE DE MINE SARL</b>
103820W
<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.
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Production ()
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)			-			-	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-	1 250 000		1 250 000	DGMG	-
21	Fixed duties			-	2 500 000		2 500 000	DGMG	-
22	Surface rights			-	2 309 750		2 309 750	DGMG	-
23	Royalties			-	-		-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions			-			-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>									
		-	-	-	6 059 750	-	6 059 750		
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>									
		-	-	-					
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>									
		-	-	-					
<b>Total (in FCFA)</b>									
		-	-	-	6 059 750	-	6 059 750		-

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>Brilliant Stones</b>
NEANT
NEANT
<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.
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Production ()
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
<b>Directorate General of Taxes (DGI)</b>									
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)			-			-	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
<b>Directorate General of Customs (DGD)</b>									
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>									
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
<b>Directorate General of Mines and Geology (DGMG)</b>									
20	Application fees			-	250 000		250 000	DGMG	-
21	Fixed duties			-	150 000		150 000	DGMG	-
22	Surface rights			-	145 110		145 110	DGMG	-
23	Royalties			-			-	DGMG	-
<b>Directorate General of Hydrocarbons (DGH)</b>									
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
<b>Directorate of the Environment (DE)</b>									
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>									
30	Tax on hiring autorisation			-			-	DGTLS	-
<b>Regulatory Authority of Electricity Sector (ARSE)</b>									
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
<b>Togolese Water Company (TdE)</b>									
32	Tax on the extraction of ground water			-			-	TdE	-
<b>National Social Security Fund (CNSS)</b>									
33	Social security contributions			-			-	CNSS	-
<b>Municipalities and Prefecture of mining localities</b>									
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
<b>Sub Total of reconciled payments</b>		-	-	-	545 110	-	545 110		
<b>Voluntary payments</b>									
35	Social payments and transfers			-			-		
<b>Sub Total of voluntary payments</b>		-	-	-					
<b>Payments to regional and local government entities</b>									
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
<b>Transfers to municipalities and prefectures</b>		-	-	-					
<b>Total (in FCFA)</b>		-	-	-	545 110	-	545 110		-

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>PANAFRICAN GOLD CORPORATION</b>	
<b>Extractive</b>	

100%
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<b>Type of mineral extracted</b>
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1.
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Production ()
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
1	Directorate General of Taxes (DGI) Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)			-			-	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
	<b>Directorate General of Customs (DGD)</b>								
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
	<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>								
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
	<b>Directorate General of Mines and Geology (DGMG)</b>								
20	Application fees			-	500 000		500 000	DGMG	-
21	Fixed duties			-	400 000		400 000	DGMG	-
22	Surface rights			-	200 000		200 000	DGMG	-
23	Royalties			-			-	DGMG	-
	<b>Directorate General of Hydrocarbons (DGH)</b>								
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
	<b>Directorate of the Environment (DE)</b>								
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
	<b>General Directorate of Labour and Social Legislation (DGTLS)</b>								
30	Tax on hiring autorisation			-			-	DGTLS	-
	<b>Regulatory Authority of Electricity Sector (ARSE)</b>								
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
	<b>Togolese Water Company (TdE)</b>								
32	Tax on the extraction of ground water			-			-	TdE	-
	<b>National Social Security Fund (CNSS)</b>								
33	Social security contributions			-			-	CNSS	-
	<b>Municipalities and Prefecture of mining localities</b>								
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
	<b>Sub Total of reconciled payments</b>	-	-	-	1 100 000	-	1 100 000		
	<b>Voluntary payments</b>								
35	Social payments and transfers			-			-		
	<b>Sub Total of voluntary payments</b>	-	-	-					
	<b>Payments to regional and local government entities</b>								
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
	<b>Transfers to municipalities and prefectures</b>	-	-	-					
	<b>Total (in FCFA)</b>	-	-	-	1 100 000	-	1 100 000		-

<b>Company Name</b>
<b>Unique Identification Number</b>
<b>Employer Number (CNSS)</b>
<b>Activity</b>

<b>TECH-MINES</b>
<b>Extractive</b>

100%
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<b>Type of mineral extracted</b>
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1.
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Production ()
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Tax	Description of Payment	Companies			Government			Govrn Agencies	Final Difference
		Initial	Adjustments	Final	Initial	Adjustments	Final		
	<b>Directorate General of Taxes (DGI)</b>								
1	Minimum tax rate (MTR)			-			-	DGI	-
2	Corporation tax (CT)			-			-	DGI	-
3	Capital gains tax (CGT)			-			-	DGI	-
4	Professional tax (PT)			-			-	DGI	-
5	Property taxes			-			-	DGI	-
6	Withholding tax on salaries			-			-	DGI	-
7	Taxes on salaries (TS)			-			-	DGI	-
8	Additional income tax (AIT)			-			-	DGI	-
9	Value-Added Tax (VAT)			-			-	DGI	-
10	Garbage Collection Tax (GCT)			-			-	DGI	-
11	Withholding tax on provision of services			-			-	DGI	-
12	Withholding tax on Personal income			-			-	DGI	-
13	Withholding tax on rent			-			-	DGI	-
14	Tax adjustments and penalties payable to the DGI			-			-	DGI	-
	<b>Directorate General of Customs (DGD)</b>								
15	Customs duties (CD-SC-CSL-CL-CF and others)			-			-	DGD	-
16	Value Added Tax (VAT) paid to customs			-			-	DGD	-
17	Tax on precious stones and substances			-			-	DGD	-
	<b>Directorate General of the Treasury and Public Accounts (DGTCP)</b>								
18	Dividends			-			-	DGTCP	-
19	Advances on dividends			-			-	DGTCP	-
	<b>Directorate General of Mines and Geology (DGMG)</b>								
20	Application fees			-	250 000		250 000	DGMG	-
21	Fixed duties			-	200 000		200 000	DGMG	-
22	Surface rights			-	100 000		100 000	DGMG	-
23	Royalties			-			-	DGMG	-
	<b>Directorate General of Hydrocarbons (DGH)</b>								
24	Production royalties			-			-	DGH	-
25	Signature Bonus			-			-	DGH	-
26	Production Bonus			-			-	DGH	-
27	Additional Petroleum tax			-			-	DGH	-
	<b>Directorate of the Environment (DE)</b>								
28	Tax on issue environmental suitability certificate			-			-	DE	-
29	Certificate of environmental regulation			-			-	DE	-
	<b>General Directorate of Labour and Social Legislation (DGTLS)</b>								
30	Tax on hiring autorisation			-			-	DGTLS	-
	<b>Regulatory Authority of Electricity Sector (ARSE)</b>								
31	Payment to Special Electrification Fund (SEF)			-			-	ARSE	-
	<b>Togolese Water Company (TdE)</b>								
32	Tax on the extraction of ground water			-			-	TdE	-
	<b>National Social Security Fund (CNSS)</b>								
33	Social security contributions			-			-	CNSS	-
	<b>Municipalities and Prefecture of mining localities</b>								
34	Direct payments to municipalities and prefectures			-			-	Préfectures	-
	<b>Sub Total of reconciled payments</b>			-	550 000	-	550 000		
	<b>Voluntary payments</b>								
35	Social payments and transfers			-			-		
	<b>Sub Total of voluntary payments</b>			-			-		
	<b>Payments to regional and local government entities</b>								
36	Transfers to municipalities and prefectures of payments recovered by the DGI			-			-		
	<b>Transfers to municipalities and prefectures</b>			-			-		
	<b>Total (in FCFA)</b>			-	550 000	-	550 000		-

## Annex 5 : Table of Social payments and transfers declared by extractive companies

### Annexe 5.a voluntary social payments

#### Social payments by type

Figures in FCFA

Type/extractive company	Etoile du Golfe	MM Mining	ENCOTRA	CEMAT/INOVA	WACEM	Total
Infrastructure projects				20 000 000	25 750 000	45 750 000
Donations and grants to local governments agencies	350 000	300 000	4 000 000		11 099 775	15 749 775
Others contributions		2 350 000		900 000	2 000 000	5 250 000
	<b>350 000</b>	<b>2 650 000</b>	<b>4 000 000</b>	<b>20 900 000</b>	<b>38 849 775</b>	<b>66 749 775</b>

#### Social payment by beneficiary

Figures in FCFA

Type/extractive company	Etoile du Golfe	MM Mining	ENCOTR A	CEMAT/INOVA	WACEM	Total
Taking charge of teacher				900 000		900 000
Achievement of a water reservoir with a capacity of 50,000 cubic meters and installation of mill				20 000 000		20 000 000
Community ASSIGNYO			4 000 000			4 000 000
Rehabilitation of Bridge of Gati (Zio)					3 000 000	3 000 000
Donations (paid to ARABIA Football Club)					3 000 000	3 000 000
Sponsor at the Miss Togo 2010 edition					5 000 000	5 000 000
Contributions for Rehabilitation of Police buildings in Tabligbo					949 775	949 775
Contribution to the party HOGBEZAN - 2011 edition (paid to the prefecture of Tabligbo)					2 000 000	2 000 000
Sponsor - Fourth Edition (paid to ASSOCIATION GODODO)					1 000 000	1 000 000
Sponsor - National Forum (paid to Entrepreneurship University)					1 000 000	1 000 000
Social work - Installation of Drilling (paid to the municipality of TABLIGBO)					22 750 000	22 750 000
Donations To celebrate Women (paid WOMEN AND SPORT)					150 000	150 000
Removal of fetishes (paid to Bandjéli municipality)		2 100 000				2 100 000
Assistance fees (paid to COSJEF-Togo)		250 000				250 000
Participation in the festival of Pontré (paid party committee)		300 000				300 000
Donations to « Chef Canton »		350 000				350 000
<b>Total</b>	<b>350 000</b>	<b>2 650 000</b>	<b>4 000 000</b>	<b>20 900 000</b>	<b>38 849 775</b>	<b>66 749 775</b>

### Annexe 5.b Social payments disbursed to Special Electrification Fund

Beneficiary	Extractive company	Date	Amount in FCFA
Special Electrification Fund	SNPT	29/08/2011	59 067 689
Special Electrification Fund	SNPT	14/12/2011	59 067 689
Special Electrification Fund	ENI Togo (*)	07/03/2011	229 740 000
<b>Total</b>			<b>347 875 378</b>

(\*) Payment amounting to 500 000 USD converted using exchange rate of the bank statement of ARSE

**Annex 6 : Table summarising transfers to regional and local government entities as declared by the DGI**

N°	Company	Vo	Tabligbo	Aného	Tsévié	Atakpamé	Dapaong	Kara	Sokodé	Amlamé	Notsé	Kpalimé	Badou	Total
1	ENI Togo	-	-	-	-	-	-	-	-	-	-	-	-	-
2	SNPT	3 960 476	-	37 335 190	2 483 602	-	-	-	-	-	-	-	-	43 779 268
3	WACEM S.A.	-	-	-	-	-	-	-	-	-	-	-	-	-
4	MM Mining	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SCANTOGO MINES SA	-	-	-	-	-	-	-	-	-	-	-	-	-
6	POMAR TOGO SA	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Voltic	-	-	-	133 684	-	-	-	-	-	-	-	-	133 684
8	BRASSERIE BB LOME SA	-	-	2 050 441	-	3 825 638	2 446 695	10 879 430	1 673 748	-	-	-	-	20 875 952
9	Horizon Oxygène Clever Sarl	-	-	-	-	-	-	-	-	-	-	15 000	-	15 000
10	Société Togolaise des Eaux	-	820 542	-	-	290 624	-	-	-	13 348	222 769	350 210	59 796	1 757 289
11	SOLTRANS	-	-	-	-	-	-	-	-	-	-	-	-	-
12	WAFEX	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Togo Rail	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Togo carrière	-	-	-	-	-	-	-	-	-	-	-	-	-
15	COLAS Afrique Succursale du Togo	-	-	-	-	-	-	-	-	-	-	-	-	-
16	ENCOTRA	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Les Aigles	-	-	-	-	-	-	-	-	-	-	-	-	-
18	CEMAT Industrie/INOVA	-	-	-	108 650	-	-	-	-	-	-	-	-	108 650
19	EBOMAF	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Etoile du Golfe	-	-	-	-	-	-	-	-	-	-	-	-	-
21	SATEM Sarlu	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOGOLAISE DES GRANDS CAOUS SA	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Granu Togo	-	-	-	-	-	-	-	-	-	-	-	-	-
24	G&B African Resources	-	-	-	-	-	-	-	-	-	-	-	-	-
25	RRCC	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>3 960 476</b>	<b>820 542</b>	<b>39 385 631</b>	<b>2 725 936</b>	<b>4 116 262</b>	<b>2 446 695</b>	<b>10 879 430</b>	<b>1 673 748</b>	<b>13 348</b>	<b>222 769</b>	<b>365 210</b>	<b>59 796</b>	<b>66 669 843</b>



**Annex 7 : Table summarising auditors opinion on companies declaration**

Company	Name of Auditor signing	Audit firm Name	Signatory status	Opinion
<b>ENI Togo</b>	Constant Kobiédéma Awesso	GRANT THORNTON TOGO	Chartered Accountant	unqualified opinion
<b>SNPT</b>	Félix Mawuko Agbobli	KEKAR-Audit Accounting Management Advisory Services	Legal auditor	unqualified opinion
<b>WEST AFRICAN CEMENT (WACEM) S.A.</b>	Abalo Amouzou	FICAO-Fiduciaire Conseil de l'Afrique de l'Ouest	Legal auditor	unqualified opinion
<b>MM Mining</b>	Sodjede Adjéméda	SAFECO- Société d'Audit & d'Expertise Comptable Lomé Togo	Legal auditor	unqualified opinion
<b>SCANTOGO MINES SA</b>	Toussaint O. de Souza	AAA-KPMG TOGO	Managing Partner	unqualified opinion
<b>POMAR TOGO SA</b>	Félix Mawuko Agbobli	KEKAR-Audit Accounting Management Advisory Services	Legal auditor	unqualified opinion
<b>Voltic</b>	Guy Ohini Madjri	Cabinet Experts Associés	Managing Partner	unqualified opinion
<b>BRASSERIE BB LOME SA</b>	Halaoui Momboza	Commissaire aux comptes	Associate	unqualified opinion
<b>Horizon Oxygène Clever Sarl</b>	Yao Awoute	Inscrit à l'ONECCA-Togo	Registered with the National Order of Chartered Accountant and Chartered Accountants of Togo (ONECCA-Togo)	unqualified opinion
<b>Société Togolaise des Eaux (TdE)</b>	Toussaint O. de Souza	Auditeurs Associés en Afrique - KPMG Togo	Managing Partner	unqualified opinion
<b>SOLTRANS</b>	Sessou Francis	Inter Conseil Services	Accountant	unqualified opinion
<b>WAFEX</b>	Sessou Francis	Inter Conseil Services	Accountant	unqualified opinion
<b>Togo Rail</b>	Adokou Kodjo	EFOGERC-BKR International	Chartered Accountant	unqualified opinion
<b>Togo carrière</b>	Evariste Adadé Tata Tomety	Tate & Associés	Chartered Accountant, Managing Partner	unqualified opinion
<b>Colas Afrique Succursale du Togo</b>	Sybel Akuesson	FCA Togo	Managing Partner	unqualified opinion
<b>ENCOTRA</b>	Adokou Kodjo	EFOGERC-BKR International	Chartered Accountant	unqualified opinion
<b>Les Aigles</b>	Adokou Kodjo	EFOGERC-BKR International	Accountant	unqualified opinion
<b>CEMAT INDUSTRIE/INOVA</b>	Allagan Kodjo Fogan	Cabinet Ouest African de Comptabilité	Accountant	unqualified opinion
<b>EBOMAF</b>	Ouèdraoga Saidou	Cabinet d'Expertise Comptable	Chartered Accountant	unqualified opinion
<b>Etoile du Golfe</b>	Lawson Theodore	ARC Cabinet LAWSON	Managing Partner, Registered with the National Order of Chartered Accountant and Chartered Accountants of Togo (ONECCA-Togo)	unqualified opinion
<b>SATEM Sarlu</b>	Yao Awoute	Inscrit à l'ONECCA-Togo	Registered with the National Order of Chartered Accountant and Chartered Accountants of Togo (ONECCA-Togo)	unqualified opinion

Company	Name of Auditor signing	Audit firm Name	Signatory status	Opinion
<b>Togolaise Des Grands Caious (TGC) SA</b>	Kwasi Koffi Dzodzoé	Groupe Afrique Développement & Consulting	Managing Partner, Registered with the National Order of Chartered Accountant and Chartered Accountants of Togo (ONECCA-Togo)	unqualified opinion
<b>Granu Togo</b>	Toussaint O. de Souza	AAA-KPMG TOGO	Managing Partner	unqualified opinion
<b>G&amp;B African Resources</b>	Temikodoun Komi	Cabinet Temi Consulting	Management Consultant	unqualified opinion
<b>Regent Resources Capital Corporation</b>	Temikodoun Komi	Cabinet Temi Consulting	Management Consultant	unqualified opinion

## Annex 8 : Tables summarising the opinion of the court of auditors for government agencies declarations

### Certification of reporting templates submitted by the DGI:

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
1	ENI Togo	1 052 084 437	1 052 084 437	-	Unqualified opinion
2	SNPT	1 908 880 995	1 916 801 948	(7 920 953)	Unqualified opinion, differences corresponds to adjustments made by DGI according to our request of clarification.
3	WACEM S.A.	3 621 932 179	3 621 932 179	-	Unqualified opinion
4	MM Mining	794 819	794 819	-	Adverse opinion
5	SCANTOGO MINES SA	68 581 565	68 581 565	-	Unqualified opinion
6	POMAR TOGO SA	37 319 916	37 319 916	-	Unqualified opinion
7	Voltic	35 800 536	35 800 536	-	Qualified opinion: Under declaration of paid tax by the company
8	BRASSERIE BB LOME SA	5 726 426 889	5 726 426 889	-	Unqualified opinion
9	Horizon Oxygène Clever Sarl	944 140	944 140	-	Qualified opinion: differences corresponds to adjustments amounting to 300 KFCFA made by DGI according to our request of clarification.
10	TdE	235 089 436	236 329 498	(1 240 062)	Unqualified opinion and differences corresponds to adjustments made by DGI according to our request of clarification.
11	SOLTRANS	5 841 130	5 841 130	-	Unqualified opinion
12	WAFEX	31 181 040	31 181 040	-	Unqualified opinion
13	Togo Rail	15 414 810	15 414 810	-	Qualified opinion: under declared tax by the company amounting to 800 KFCFA corresponds to adjustments made by DGI according to our request of clarification.
14	Togo carrière	53 276 109	53 276 109	-	Adverse opinion
15	COLAS	680 729 188	680 729 188	-	Qualified opinion: under declared tax by the company amounting to 500 KFCFA and others taxes non declared by the company amounting to de 8 667 KFCFA under declared tax amounting to 500 KFCFA .
16	ENCOTRA	74 717 017	74 717 017	-	Unqualified opinion
17	Les Aigles	10 223 649	10 223 649	-	Unqualified opinion
18	CEMAT Industrie/INOVA	1 281 336	1 281 336	-	Adverse opinion
19	EBOMAF	3 001 521	3 001 521	-	Unqualified opinion
20	Etoile du Golfe	12 127 996	12 127 996	-	Unqualified opinion

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
21	SATEM Sarlu	-	-	-	Unqualified opinion
22	TGC SA	110 500	110 500	-	Unqualified opinion
23	Granu Togo	18 396 814	18 396 814	-	Unqualified opinion
24	G&B African Resources	1 055 060	1 055 060	-	Unqualified opinion
25	RRCC	4 180 391	4 180 391	-	Unqualified opinion
26	Silverhill Entreprises Ltd	-	-	-	Unqualified opinion
27	Global Merchants	-	-	-	Unqualified opinion
28	Future Investment	-	-	-	Unqualified opinion
29	Togo Minerals sa	-	-	-	Unqualified opinion
30	GENERALE DE MINE SARL	-	-	-	Unqualified opinion
31	Brillant Stones	-	-	-	Unqualified opinion
32	Panafrican Gold Corporation	-	-	-	Unqualified opinion
33	TECH-MINES	-	-	-	Unqualified opinion
<b>Total</b>		<b>13 599 391 473</b>	<b>13 608 552 488</b>	<b>-9 161 015</b>	

#### **Certification of reporting templates submitted by the DGD:**

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
1	ENI Togo	-	-	-	Unqualified opinion
2	SNPT	862 764 651	862 764 651	-	Unqualified opinion
3	WACEM S.A.	31 924 118	31 924 118	-	Unqualified opinion
4	MM Mining	235 000	235 000	-	Qualified opinion: Difference amounting to 80 KFCFA compared to company reporting
5	SCANTOGO MINES SA	2 872 875	2 872 875	-	Qualified opinion: Difference amounting to 1508 KFCFA compared to company reporting
6	POMAR TOGO SA	483 218	418 218	65 000	Qualified opinion: Difference amounting to 65 KFCFA compared to company reporting
7	Voltic	28 925 814	28 925 814	-	Qualified opinion: Difference amounting to 6 562 KFCFA compared to company reporting
8	BRASSERIE BB LOME SA	6 100 000 607	6 100 000 607	-	Qualified opinion: Difference amounting to 305 685 KFCFA compared to company reporting
9	Horizon Oxygène Clever Sarl	-	6 782 408	(6 782 408)	Qualified opinion: Difference amounting to 32 KFCFA compared to company reporting Differences corresponds to adjustments made by DGD according to our request of clarification.

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
10	TdE	-	-	-	Unqualified opinion
11	SOLTRANS	277 381 637	277 381 637	-	Qualified opinion Difference amounting to 10 652KFCFA compared to company reporting
12	WAFEX	467 195 125	467 195 125	-	Unqualified opinion
13	Togo Rail	2 874 323	2 874 323	6	Unqualified opinion
14	Togo carrière	52 408 436	81 625 930	(29 217 494)	Qualified opinion: Difference amounting to 800 FCFA compared to company reporting Differences corresponds to adjustments made by DGI according to our request of clarification.
15	COLAS	169 275 368	169 275 368	-	Unqualified opinion
16	ENCOTRA	8 005 955	8 005 955	-	Qualified opinion: Difference amounting to 27 FCFA compared to company reporting
17	Les Aigles	8 130 742	8 130 742	-	Qualified opinion: Difference amounting to 184 KFCFA compared to company reporting
18	CEMAT Industrie/INOVA	1 025 635	1 025 635	-	Unqualified opinion
19	EBOMAF	355 456 916	355 456 916	-	Unqualified opinion
20	Etoile du Golfe	847 851 159	847 851 159	-	Qualified opinion: Difference amounting to 547 719 FCFA compared to company reporting
21	SATEM Sarlu	-	-	-	Unqualified opinion
22	TGC SA	-	-	-	Unqualified opinion
23	Granu Togo	1 023 505	1 023 505	-	Qualified opinion: lack of company reporting template
24	G&B African Resources	20 000	-	20 000	Unqualified opinion
25	RRCC	-	-	-	Unqualified opinion
26	Silverhill Entreprises Ltd	-	-	-	Unqualified opinion
27	Global Merchants	-	-	-	Unqualified opinion
28	Future Investment	-	-	-	Unqualified opinion
29	Togo Minerals sa	-	-	-	Unqualified opinion
30	GENERALE DE MINE SARL	-	-	-	Unqualified opinion
31	Brillant Stones	-	-	-	Unqualified opinion
32	Panafrican Gold Corporation	-	-	-	Unqualified opinion
33	TECH-MINES	-	-	-	Unqualified opinion
<b>Total</b>		<b>9 217 855 084</b>	<b>9 253 769 986</b>	<b>(35 914 902)</b>	

**Certification of reporting templates submitted by the DGMG :**

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
1	ENI Togo	-	nc	nc	Not communicated
2	SNPT	-	-	-	Unqualified opinion
3	WACEM S.A.	689 343 288	689 343 288	-	Unqualified opinion
4	MM Mining	-	-	-	Unqualified opinion
5	SCANTOGO MINES SA	-	-	-	Unqualified opinion
6	POMAR TOGO SA	9 660 000	9 660 000	-	Unqualified opinion
7	Voltic	100 000	100 000	-	Unqualified opinion
8	BRASSERIE BB LOME SA	-	-	-	Unqualified opinion
9	Horizon Oxygène Clever Sarl	-	-	-	Unqualified opinion
10	TdE	-	-	-	Unqualified opinion
11	SOLTRANS	-	nc	nc	Not communicated
12	WAFEX	-	nc	nc	Not communicated
13	Togo Rail	1 001 200	1 001 200	-	Unqualified opinion
14	Togo carrière	10 952 200	10 952 200	-	Unqualified opinion
15	COLAS	5 822 449	5 822 449	-	Unqualified opinion
16	ENCOTRA	2 017 700	2 017 700	-	Unqualified opinion
17	Les Aigles	-	-	-	Unqualified opinion
18	CEMAT Industrie/INOVA	-	-	-	Unqualified opinion
19	EBOMAF	500 000	500 000	-	Unqualified opinion
20	Etoile du Golfe	-	-	-	Unqualified opinion
21	SATEM Sarlu	650 000	650 000	-	Unqualified opinion
22	TGC SA	400 000	400 000	-	Unqualified opinion
23	Granu Togo	2 713 560	2 713 560	-	Unqualified opinion
24	G&B African Resources	3 714 530	3 714 530	-	Unqualified opinion
25	REGENT RESOURCES CAPITAL CORPORATION	15 396 250	15 396 250	-	Unqualified opinion
26	Silverhill Entreprises Ltd	850 500	850 500	-	Unqualified opinion
27	Global Merchants	-	-	-	Unqualified opinion
28	Future Investment	-	-	-	Unqualified opinion
29	Togo Minerals sa	-	-	-	Unqualified opinion

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
30	GENERALE DE MINE SARL	6 059 750	6 059 750	-	Unqualified opinion
31	Brillant Stones	545 110	545 110	-	Unqualified opinion
32	Panafrican Gold Corporation	1 100 000	1 100 000	-	Unqualified opinion
33	TECH-MINES	550 000	550 000	-	Unqualified opinion
<b>Total</b>		<b>751 376 537</b>	<b>751 376 537</b>	-	

*nc : not communicated*

**Certification of reporting templates submitted by the DE :**

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
1	ENI Togo	15 178 800	15 178 800	-	Qualified opinion: Difference amounting to 14 556 KFCFA compared to company reporting .
5	SCANTOGO MINES SA	13 237 500	13 237 500	-	Qualified opinion: Lack of reporting template submitted by the company
6	POMAR TOGO SA	3 570 000	3 570 000	-	Unqualified opinion
13	Togo Rail	687 020	687 020	-	Unqualified opinion
14	Togo carrière	3 162 975	3 162 975	-	Unqualified opinion
16	ENCOTRA	2 310 000	2 310 000	-	Unqualified opinion
21	SATEM Sarlu	2 310 000	2 310 000	-	Unqualified opinion
22	TOGOLAISE DES GRANDS CAOUS (TGC) SA	85 000	85 000	-	Unqualified opinion
23	Granu Togo	4 416 650	4 416 650	-	Qualified opinion: Lack of reporting template submitted by the company
<b>Total</b>		<b>44 957 945</b>	<b>44 957 945</b>	-	

**Certification of reporting templates submitted by the DGTCP :**

N°	Company	Total pris en compte dans réconciliation (en FCFA)	Total formulaire de déclaration certifié (en FCFA)	Difference (in FCFA)	Opinion
3	Wedt African Cement (WACEM) S.A.	4 000 000 000	4 000 000 000	-	Unqualified opinion
7	Voltic	1 200 000	1 200 000	-	Unqualified opinion
		<b>4 001 200 000</b>	<b>4 001 200 000</b>	-	

**Certification of reporting templates submitted by the DGTLS :**

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
1	ENI Togo	2 029 103	-	2 029 103	Unqualified opinion
5	SCANTOGO MINES SA	1 887 633	-	1 887 633	Unqualified opinion
6	POMAR TOGO SA	6 568 961	-	6 568 961	Unqualified opinion
23	Granu Togo	544 922	-	544 922	Unqualified opinion
<b>Total</b>		<b>7 113 883</b>	-	<b>7 113 883</b>	



**Certification of reporting templates submitted by the DGH:**

N°	Company	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)	Opinion
1	ENI Togo	-	-	-	Unqualified opinion
<b>Total</b>		-	-	-	

**Certification of reporting templates submitted by the Municipalities and prefectures:**

Municipality/Prefectures	Total reporting template used in reconciliation (in FCFA)	Total reporting template certified (in FCFA)	Difference (in FCFA)		opinion
Special delegations of the municipality of Lomé	900 000	nc	nc	nc	
Special delegations of the prefecture of Golfe (Lomé)	-	nc	nc	nc	
Special delegations of the prefecture of Vo	-	nc	nc	nc	
Special delegations of the municipality of Vogon	-	nc	nc	nc	
Special delegations of the prefecture of Zio	7 100 000	7 100 000	-	-	Unqualified opinion
Special delegations of the municipality of Tsévié	-	nc	nc	nc	
Special delegations of the prefecture of Yoto	-	-	-	-	Unqualified opinion
Special delegations of the municipality of Tabligbo	-	-	-	-	Unqualified opinion
Special delegations of the prefecture of Kloto	-	nc	nc	nc	
Special delegations of the municipality of Kpalimé	-	nc	nc	nc	
Special delegations of the prefecture of Lacs	-	nc	nc	nc	
Special delegations of the municipality of Aného	-	nc	nc	nc	
Special delegations of the prefecture of Bassar	-	nc	nc	nc	
Special delegations of the municipality of Bassar	-	nc	nc	nc	
<b>Total</b>	<b>8 000 000</b>	<b>7 100 000</b>	<b>0</b>	<b>0</b>	

nc : not communicated

## Annex 9 : Reporting template EITI Togo 2011

Togolese Republic  
Labor - Freedom - Fatherland



REPORTING TEMPLATE (Payment / Revenues)  
Covered period : 1 January to 31 December 2011

<b>Entity (Extractive Company/ Government Agency)</b>			
<b>Unique Identification Number</b>			
<b>Employer Number (CNSS)</b>			
<b>Type of mineral extracted (share of production)</b>		<b>Type of mineral extracted</b>	<b>Production</b>
	1		
	2		
	3		
	4		
<b>Reporting template prepared by</b>			<b>Position</b>
<b>Email address</b>			<b>Tél.</b>

Tax	Description of Payment	Paid to	FCFA		USD	Comments
<b>Directorate General of Taxes (DGI)</b>						
1	Minimum tax rate (MTR)	DGI				
2	Corporation tax (CT)	DGI				
3	Capital gains tax (CGT)	DGI				
4	Professional tax (PT)	DGI				
5	Property taxes	DGI				
6	Withholding tax on salaries	DGI				
7	Taxes on salaries (TS)	DGI				
8	Additional income tax (AIT)	DGI				
9	Value-Added Tax (VAT)	DGI				
10	Garbage Collection Tax (GCT)	DGI				
11	Withholding tax on provision of services	DGI				
12	Withholding tax on Personal income	DGI				
13	Withholding tax on rent	DGI				
14	Tax adjustments and penalties payable to the DGI	DGI				
<b>Direction Générale des Douanes (DGD)</b>						
15	Customs duties (CD-SC-CSL-CL-CF and others)	DGD				
16	Value Added Tax (VAT) paid to customs	DGD				
17	Tax on precious stones and substances	DGD				
<b>Direction Générale du Trésor et de la Comptabilité Publique (DGTCP)</b>						
18	Dividends	DGTCP				
19	Advances on dividends	DGTCP				
<b>Direction Générale des Mines et de la Géologie (DGMG)</b>						
20	Frais d'instruction du dossier	DGMG				
21	Droits Fixes	DGMG				
22	Redevances Superficiaries	DGMG				
23	Redevances Minières (Royalties)	DGMG				
<b>Directorate General of Hydrocarbons (DGH)</b>						
24	Production royalties	DGH				
25	Signature Bonus	DGH				
26	Production Bonus	DGH				
27	Additional Petroleum tax	DGH				
<b>Directorate of the Environment (DE)</b>						
28	Tax on issue environmental suitability certificate	DE				
29	Certificate of environmental regulation	DE				
<b>General Directorate of Labour and Social Legislation (DGTLS)</b>						
30	Tax on hiring autorisation	DGTLS				
<b>Regulatory Authority of Electricity Sector (ARSE)</b>						
31	Payment to Special Electrification Fund (SEF)	ARSE				
<b>Togolese Water Company (TdE)</b>						
32	Tax on the extraction of ground water	TdE				
<b>National Social Security Fund (CNSS)</b>						
33	Social security contributions	CNSS				
<b>Municipalities and Prefecture of mining localities</b>						
34	Direct payments to municipalities and prefectures	Communes/ Préfectures				
<b>Sub Total of reconciled payments</b>			-	-		
<b>Voluntary payments</b>						
35	Social payments and transfers	N/A				
<b>Sub Total of voluntary payments</b>			-	-		
<b>Total (FCFA- USD)</b>			-	-		
<b>Payments to regional and local government entities</b>						
36	Transfers to municipalities and prefectures of payments recovered by the DGI	Communes/ Préfectures				
<b>Total payments to regional and local government</b>			-	-		

(\*) Reported amounts/quantities should match with the detail in the annexes

**Management sign-off**

I, undersigned, for and on behalf of the reporting entity that all informations provided in the reporting template attached are adequate and reliable. Specifically, I confirm that:

1. The information provided in respect of amounts paid/received is complete and has been faithfully extracted from the Entity accounting records;
2. All the amounts paid/received are supported by genuine receipts and substantiated by documentary evidence;
3. The amounts paid/received exclude payments/income made before 1 January 2011 and payments/income made after 31 December 2011;
4. The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines;
5. The amounts paid/received do not include amounts paid/received in respect of other entities;
6. The amounts paid/received only include amounts paid/received by the Entity;
7. The accounts of the Entity have been audited and an unqualified audit opinion issued thereon in accordance with International Standards on Auditing.

**Name** \_\_\_\_\_

**Position** \_\_\_\_\_

**Signature and Stamp** \_\_\_\_\_

We attach further information which will assist you in reconciling the amounts paid/received to the records of the relevant Government agencies/Mining Companies (See supporting schedules)

**Auditors Certification**

I, (name), registered external auditor/Court of Auit, have examined the foregoing EITI reporting template of (insert name of Extractive Company/Government Agency) and can confirm that I have tested the completeness and accuracy of the extraction of the payments data included on the reporting template from the accounting records of the Entity.

We have performed the verification in accordance with International Standards on Auditing and with audit standards applicable in Cameroon.

Based on this examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a true and fair summary of the payments made and prepared in accordance with the template instructions.

**Name** \_\_\_\_\_

**Address of the Audit Firm (or Auditor)** \_\_\_\_\_

**Position within the Audit firm** \_\_\_\_\_

**Position within the Audit firm (if applicable)** \_\_\_\_\_

**Signature et cachet** \_\_\_\_\_

**This Template is addressed to extractive companies and government agencies**  
 \*\*\*\*\*

**Togolese Republic**  
**Labor - Freedom - Fatherland**



**DETAIL OF PRODUCTION**  
**Period covered: 1 January 2011 to 31 December 2011**

<b>Name of the Entity</b>			
<b>Unique Identification Number</b>			
<b>Employer Number (CNSS)</b>			
<b>Reporting template prepared by</b>		<b>Position</b>	
<b>Email address</b>		<b>Tél.</b>	

Tax kind/type	Date of payment/ revnues	Receipt/Swift/Chaque No.	Paid to(*)	Amount FCFA	Amount USD
<b>Total</b>				0	0

**This Template is addressed only to extractive companies**

Togolese Republic  
Labor - Freedom - Fatherland



**Social Transfers Details**  
Period covered: 1 January 2011 to 31 December 2011

<b>Name of the Entity</b>		
<b>Unique Identification Number</b>		
<b>Employer Number (CNSS)</b>		
<b>Reporting template prepared by</b>	<b>Position</b>	
<b>Email address</b>	<b>Tél.</b>	

Date	Type /kind of contribution	Paid to	Amount FCFA	Amount USD	Comments
<i>Total</i>			0	0	

**This Template is addressed only to DGI**

Togolese Republic  
Labor - Freedom - Fatherland



**Sub-national Transfers Details**  
Period covered: 1 January 2011 to 31 December 2011

<b>Name of the Entity</b>		
<b>Unique Identification Number</b>		
<b>Employer Number (CNSS)</b>		
<b>Reporting template prepared by</b>	<b>Position</b>	
<b>Email address</b>	<b>Tél.</b>	

Date	Type of transfer	Paid to/ beneficiary	Amount FCFA	Amount USD	comments
<i>Total</i>			0	0	

Togolese Republic  
 Labor - Freedom - Fatherland



REPORTING TEMPLATE (Payment / Revenues)  
 Covered period : 1 January to 31 December 2011

**This Template is addressed only to extractive companies**  
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Name of the Entity		Nationality	
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Date of establishment		Share Capital	
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% Government's share capital		Kind of activity	
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Unique Identification Number		Employer Number (CNSS)	
------------------------------	--	------------------------	--

Statutory auditor / contractual auditor	
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Type of mineral extracted	

	Activity	Turnover in%
Principal Activity		
Secondary Activity		

Licences details	Type (exploration/ exploitation)	Mineral	Permit/ Licenses

Prepared by (focal point)	Name	
	Position	
	Tél	
	Email	

**Annex 10 : List of contacts and people involved in the reconciliation process****Reconciler – Moore Stephens LLP**

Tim Woodward	Partner
Ben TOORABALLY	Director of assignment
Radhouane BOUZAIANE	Senior manager / Team Leader
Karim LOURIMI	Supervisor
Karim GHEZAIEL	Senior auditor
Rached Maalej	Senior auditor

**ITIE Technical Secretariat**

Didier Kokou AGBEMADON	National Coordinator for EITI Togo
Michael Koffi Séwonou AMEKUDZI	Head of Unit for Administration and Capacity Building
Judith Biféi KOMBATE	Head of Unit for Gathering and Processing of Data
Parfait Mensah Kwami Kumah DZIVENOU	Head of Unit for Information and Communication

**Ministry of Mines and Energy**

El Hadj Taïrou BAGBIEGUE	Minister for Mines and Energy; President of the EITI Steering Committee
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**Court of Auditors**

Tankpadja LALLE	President
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**Ministry of Economy and Finances**

Badawasso T.GNARO	Secretary-General and Vice-President of the Steering Committee
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**Directorate General of Taxes (DGI)**

Ayaovi EGLOH	Head of division tax base and Control/Directorate for large companies
Djia Kibanda S. NEGBANE	Head of unit tax base and Control/Directorate for large companies

**Directorate General of Customs (DGD)**

Dossou AMOUSSOU	Deputy Director of Accounting and Computing
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**Extractive Companies**

Emmanuel BEUCHET	Chief Financial Officer BB Eau Vitale
OUROU AGRIGNAH Songhaï	Chief Accountant at BB Eau Vitale
Kokou D. Carlos SOSSA	General Accounting Manager at BB Eau Vitale