



Initiative for Transparency in Extractive Industries in Cameroon

SCOPING REPORT 2023

June 2025

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INTRODUCTION

Context

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

Cameroon joined the EITI in March 2005 at the Lancaster House Conference in London and was accepted as an EITI "Candidate" country on 27 September 2007.

Cameroon has published 16 EITI reports covering the period from 2001 to 2022 and has just started work for the publication of the 18th report covering the 2023 financial year before the end of February 2025.

Objective

The purpose of this Initial Report is to propose the information that must be communicated by reporting entities in accordance with the requirements of the 2023 EITI Standard, as well as the procedure to be applied to ensure the reliability and credibility of the data in accordance with Requirement No. 4.9 of the EITI Standard. This report also proposes the reporting forms that will be completed by reporting parties for the purpose of preparing the 2023 EITI Report.

Scope of the report

Sectors

Hydrocarbons

Transport of hydrocarbons

Mines & Quarries

Scope of work

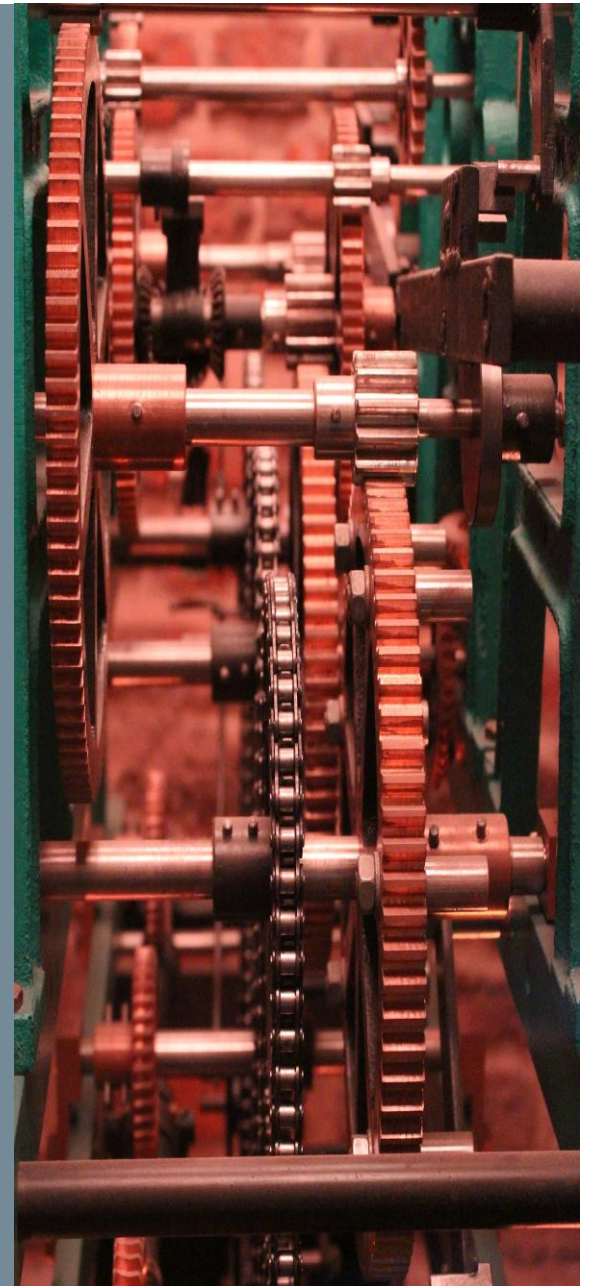
The work was carried out in accordance with the International Standard for Related Services 4400 and in accordance with the Terms of Reference of the Independent Administrator (IA).

Findings and conclusions

The findings and conclusions in this report were formulated on the basis of our summary verification work and the cross-checking of data reported by public entities, as well as on the basis of our interviews with stakeholders.



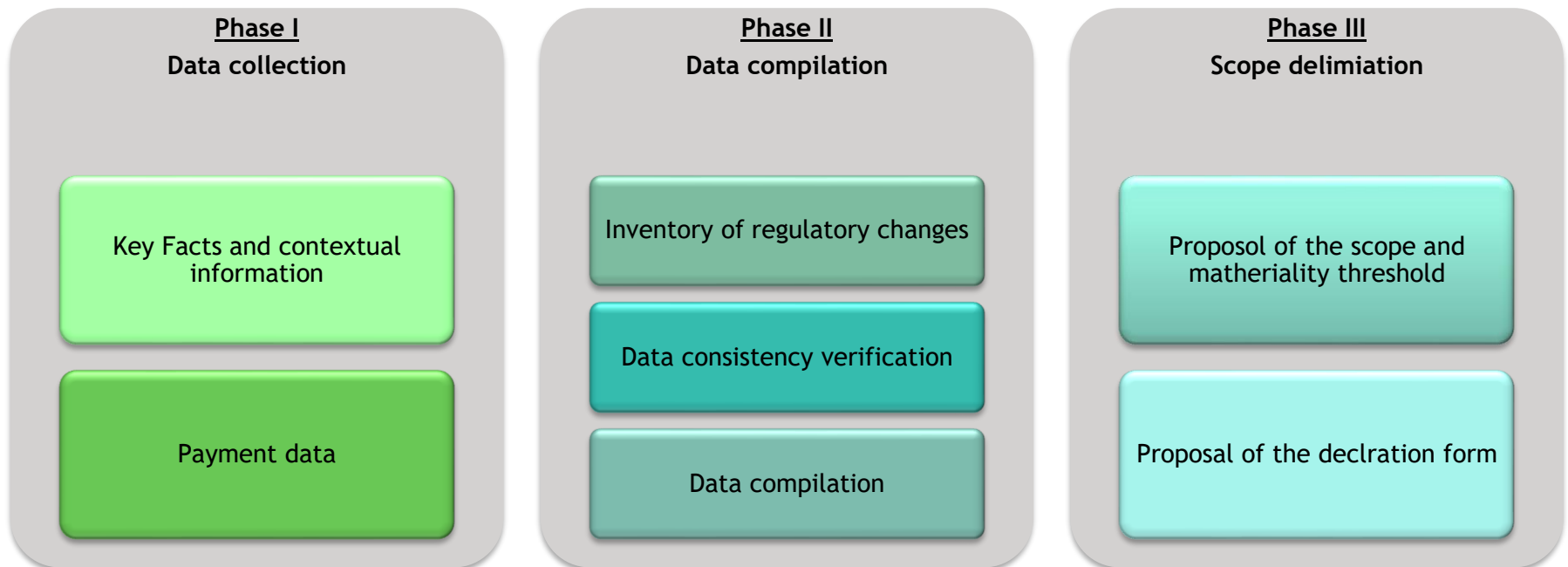
1. Approach



APPROACH

The scoping phase aims to enable the EITI Committee to agree on:

- ❖ the sectors to be covered
- ❖ The materiality threshold and the entities to be included in the scope of reconciliation
- ❖ The list of payment flows
- ❖ The data assurance procedure
- ❖ Declaration forms
- ❖ The work schedule



2.Key Facts & Reforms



KEY FACTS

In Summary

Aspects	Key points
Oil	Combined drop in international prices (Brent) and national production
Projects	Acceleration of mining projects: Big Zambia(iron), Minim-Martap (bauxite), Colomine & Mborguéné (gold)
Production	SONAMINES ramp-up: collection of 269 kg of gold semi-mechanized (ISML + DS), share collected in Colomine and transfer of shares to the State Company
Reforms	New Mining Code adopted (production sharing, state participation), implementing decree of the published Petroleum Code
Taxation	New parafiscal flows: expertise (150 FCFA/g), site inspection, sale of mining data 5% Exit tax in kind on the export of artisanal and semi-mechanized gold
Payments in kind	First in-kind payments collected in the mining sector: marble (CIMENCAM), gold (COMINCOR), share of production dedicated to the State



KEY FACTS

Evolution of the oil sector

▲ Brent Price

In 2022, the price of Brent was high (between 100 and 102 USD/barrel). In 2023, it fell to around 82 USD/barrel, or a drop of around 19%.



Production

National production has increased from 24.95 million barrels in 2022 to 23.88 million barrels in 2023, or a drop of about 4%.

Crude oil exports

Crude oil exports increased from 25.26 million barrels in 2022 to 22.76 million barrels in 2023, which represents a drop of about 10% over a year.

KEY FACTS

Evolution of the mining sector

Faced with falling oil revenues, Cameroon is banking on diversifying its extractive sector, with a rise in the mining industry, particularly in the iron, the bauxite, gold and the building materials.

Structuring projects launched or relaunched in 2023

N	Project	Promoter	Convention / Permit
1	Kribi-Lobe Iron	SINOSTEEL CAM	Agreement signed on 06/05/2022 Permit No. 154 (Decree No. 2022/273, 01/07/2022)
2	Iron of Bipindi- BigZambia(AKOM II)	G-STONES RESOURCES	Agreement signed on 11/14/2019 Permit No. 223 (Decree No. 2022/524, 11/29/2022)
3	Iron of Mbalam	CAMEROON MINING COMPANY	Agreement signed on 03/31/2022 Permit No. 781 (Decree No. 2022/395, 08/17/2022)
4	Colomine Gold	CODIAS/ Comincor)	Agreement signed on 11/29/2019 Permit No. 394 (Order of 09/14/2022)
5	Marble of Organic South and Bidzar B	CIMENCAM	Signed agreements Permits No. 151 and 152 (decree No. 2023/128 and 2023/129, 10/02/2023)
6	Bauxite from Minim Martap	CAMALCO	Agreement signed on 07/31/2024 Permit No. 513 (Decree No. 2024/382, 02/09/2024)
7	Gold of Mborguene	CAMINCO	Agreement signed in 2024



KEY FACTS

Evolution of the mining sector

Other structuring projects

Sector	Key projects	Promoter company	Location	Resource size/estimate	Status & strategic potential
Gold	Bibemi, Mbe, Mborguéné, Colomine	Oriole Resources, CAMINCO, CODIAS	North and East Region	ibemi: 460,000 oz (inferred) Mborguéné: 5 Mt @ 1.89 g/t	Drilling in progress. Colomine and Mborguéné have signed agreements. Potential confirmed.
Iron	Nkout-Ntem, Ngovayang	Caminex, Legend Mining	South and East Region	Nkout: >2 Gt (up to 4 Gt); Ngovayang: ~111 Mt	World-class deposits. Necessary infrastructure (rail, port).
Base metals	Nkamouna (Co-Ni-Mn)	Geovic Mining Corp.	Eastern Region (Lomié)	68 Mt of laterite with cobalt-nickel-manganese	Project awaiting relaunch. Former agreement signed with the government. Strategic resource.
Rutile	Akonolinga	Eramet Cameroon	Central Region (Akonolinga)	Exploration phase - unpublished data	Project with high industrial potential. Complement to the pigments and alloys market.



KEY FACTS

Evolution of the mining sector

❖ Production activities monitored by SONAMINES - Year 2023

1. Gold - Small Colomine mine (COMINCOR)

- In-kind collection of 5% of production between February and November 2023.
- Total collected: 1,505.1 grams of gold under the title of production sharing.

2. Marble - Bidzar Block B and Organic South (CIMENCAM SA)

- Production 2023: 224,304.49 tonnes of marble.
- State share (5%) collected in kind (monthly extracts, e.g. October: 2,575.28 t).

3. Iron - Lobé/Kribi (SINOSTEEL CAM SA)

- Shareholders' agreement under negotiation for the entry of SONAMINES into the capital.

4. Gold - Mborguéné (CAMINCO SA)

- Mining convention aligned with the 2023 Mining Code.
- Production sharing confirmed.
- SONAMINES integrated into the capital at 10%.

5. Iron - Mbalam (CMC)

- Devolution of 10% of free shares to SONAMINES in accordance with the mining agreement.



KEY FACTS

Evolution of the mining sector

❖ Semi-mechanized production & ISML collection - Year 2023

- Total semi-mechanized gold production: 946,772 g
- ISML collected (25%): 236,693.10 grams
- Exit Duty (3.75%): 35,503.96 grams
- +32% compared to 2022
- Target set: 220 kg → objective exceeded

Top Contributing Offices

- Batouri-Kambele: 393,911 g of production, 110,771 g collected
- Chain: 202,253 g of production, 58,687 g collected
- Betare-Oya: 178,414 g of production, 50,757 g collected

Retrocession to the State

- 420 106 g returned to the CDEC in 2024
- Average carat: 18.98
- Report of retrocession established



KEY FACTS

Evolution of the mining sector

❖ Dynamics of securities grants

In 2023, **33 new mining titles** were issued, reflecting a dynamic resumption of exploration and mining activities.

Type/substance	2023
RESEARCH PERMITS AWARDED	19
LIMESTONE	1
IRON AND RELATED SUBSTANCES	1
GOLD AND RELATED SUBSTANCES	5
GOLD, TIN AND RELATED SUBSTANCES	1
RUTILE AND RELATED SUBSTANCES	11
INDUSTRIAL QUARRY EXPLOITATION PERMIT	10
ROCK	10
INDUSTRIAL AND SMALL MINE OPERATING LICENSE	2
MARBLE	2
PUBLIC INTEREST CAREER AUTHORIZATION AWARDED	2
ROCK	2
Grand total	33

KEY FACTS

Evolution of the mining sector

❖ Transfers

Holder of the License transferred	Region	Assignee	Fashion	Date of transfers	Date of transfers	Order No
ARCHIDONA MINERALS SA	BISSAGA	ERAMET CAMEROON SA	TRANSFER	06/15/2023	06/15/2023	No. 000175
	MEMVOUGA		TRANSFER	06/15/2023	06/15/2023	No. 000178
	NKOBIBA		TRANSFER	06/15/2023	06/15/2023	No. 000176
	SIMBAN		TRANSFER	06/15/2023	06/15/2023	No. 000177
	WASSA BABOUTE		TRANSFER	06/15/2023	06/15/2023	No. 000157
PROSPECTA RESOURCES LTD	ESSE	ERAMET CAMEROON SA	TRANSFER	06/27/2023	06/27/2023	No. 000158
	LEMBE YEZOUM		TRANSFER	06/27/2023	06/27/2023	No. 000156
	MBARGUE		TRANSFER	06/27/2023	06/27/2023	No. 000155
	MENGANG		TRANSFER	06/27/2023	06/27/2023	No. 000154
	NDOUMBA		TRANSFER	06/27/2023	06/27/2023	No. 000174

KEY FACTS

Reforms – Mining sector

1. Promulgation of the new Mining Code ([Law No. 2023/014 of December 19, 2023](#))

Major new feature: Production sharing

➤ Article 48 - Introduction of a production sharing mechanism

The production sharing is now planned between the State and the operator, via a mining convention concluded before the granting of the operating permit.

The share going to the State varies according to the nature of the ore:

- 1% to 5% for the precious substances (gold, diamond, etc.)
- 2% to 15% for the industrial minerals

➤ Articles 40 and 41 - Negotiation procedure

- The convention is freely negotiated between the State (via a mandated public body, today the SONAMINES) and the operator.
- She specifies the sharing arrangements, contractual obligations and commitments technical and social.
- Prior signature required before issuing the operating permit.



KEY FACTS

Reforms – Mining sector

1. Promulgation of the new Mining Code ([Law No. 2023/014 of December 19, 2023](#))

Creation of three funds dedicated to mining policy

1. Mining Sector Development Fund(*Art. 190 & 191*)

- Financing of inventories, geological studies and mining infrastructure;
- Funded by annual contributions from operating license holders (small mine, industrial mine, crafts, quarries).

2. Restoration, rehabilitation and closure funds(*Art. 190 & 192*)

- Finances programs for the rehabilitation of mining and quarry sites that have been closed down or abandoned;
- Contributions paid tax-free, held in an escrow account at the Central Bank.

3. Special account for the development of local capacities(*Art. 190 & 193*)

- Development financing economic, social, industrial and technological at the local level;
- Mandatory contributions set between 0.5% and 1% of turnover, paid by mining and quarrying companies.



KEY FACTS

Reforms – Mining sector

1. Promulgation of the new Mining Code ([Law No. 2023/014 of December 19, 2023](#))

- **Eight (08) Implementing Decrees:**

Ref.texts	Content
Decree No. 2024/5061 of November 18, 2024	Modality of issuance of mining titles, permits and authorizations
Decree No. 2024/5062 of November 18, 2024	The terms and conditions of exercising mining activities
Decree No. 2024/5248 of November 19, 2024	The conditions and methods of establishment land protection and exclusion zones and mineral substances from mining activities
Decree No. 2024/5249 of November 19, 2024	Obligations attached to the exercise of mining rights
Decree No. 2024/5250 of November 19, 2024	The conditions and procedures for carrying out activities of melting, refining and manufacturing of works made from precious substances and semi-precious
Decree No. 2024/5251 of November 19, 2024	The terms and conditions of possession, marketing, export and transit of mineral substances
Decree No. 2024/5252 of November 19, 2024	The terms and conditions of exploitation of spring waters, mineral waters, thermo-mineral and geothermal deposits
Decree No. 2024/5253 of November 19, 2024	The operating methods of the quarry substances



KEY FACTS

Reforms – Mining sector

2023 Finance Act

❖ Taxation and regulation of gold

➤ Export of artisanal and semi-mechanized gold

• Gold is subject to a **5% exit tax** of the **FOB value** (Finance Law 2023, art. TENTH).

• This right is:

- **Taken in kind** on the **75% share** of the operator's gross production (article 28 of the Mining Code);
- Collected by **SONAMINES**, mandated public body;
- Converted into equivalent value and paid to the **Customs Administration** via the **Public Treasury**.



KEY FACTS

Reforms

3. Finance Act 2023

❖ Specific parafiscal flows for the extractive sector (LF 2023)

Applicable recipe types

1.Export expertise fees: 150 FCFA/gram for gold, diamonds and precious substances intended for export.

2.Access to geological and mining data:Rates vary from 25 FCFA to 2,000,000 FCFA, depending on the type (maps, GIS databases, analytical data, publications).

3.Extractive site inspection fees calculated according to the **occupied area**: Of 240 to 80,000 FCFA/m², with planned reductions:

- -50% for the **artisans ≤ 4 employees**
- Rates divided by 2 for the **2nd class establishments**

KEY FACTS

Reforms – Mining sector

❖ Formalization of artisanal and semi-mechanized activity

Ref.Texts	Date	Purpose
No. 85/L/MINMIDT/SG/DM/SDAM	05/01/2023	Formalization of actors in the semi-mechanized artisanal mining sector
No. 2300/L/MINMIDT/SG/DM/SDAM	05/15/2023	Formalization of semi-mechanized artisanal mining activities
No. 3177/L/MINMIDT/SG/DM/SDAM	06/20/2023	Formalization of semi-mechanized artisanal exploitation of quarry substances
No. 3942/L/MINMIDT/SG/DM/SDAM/SAMPM	11/07/2023	Use of chemicals for gold recovery in mineralized veins
No. 004/L/MINMIDT/SG/DM/SDAM	07/26/2023	Assessment of the minimum volume of quarry production to be used as a basis for declaring the extraction tax and secure waybill receipts
No. 5119/L/MINMIDT/SG/DM/SDAM	08/18/2023	Formalization of semi-mechanized artisanal mining activities
No. 002 /NS/MINMIDT/SG/DAJ	05/01/2023	Suspension of the issuance of artisanal mining permits by regional delegates

KEY FACTS

Reforms – Transparency

❖ Regulatory framework for the declaration of Beneficial Owners (BO)

[Beneficial Owner \(Law No. 2022/020 of December 27, 2022\)](#): The finance law for the year 2023 includes a provision requiring:

- legal entities to identify their BOs and keep a register for this purpose.
- the BO to communicate to legal entities the information necessary for their identification
- legal entities to declare to the tax administration the information necessary for the identification of their BOs under penalty of a fine within 30 days from registration and on March 15 of each year

[Beneficial Owner, A decree \(no. 2023/06801/CAB/PM of September 27, 2023\)](#) setting out the terms of application of Article LS quinquies of the General Tax Code relating to the transparency of the beneficial owner: sets out the implementation, aimed at feeding a base which will be transferred to the register of the “RCCM” (Register of Commerce and Personal Property Credit)

[Circular 021/MINFI/DGI of May 8, 2024](#): Publication of the circular specifying the practical arrangements for implementing the obligations of legal persons and legal structures in matters of BO



KEY FACTS

Reforms – Hydrocarbons sector

[Decree No. 2023/232 of May 4, 2023 establishing the terms of application of Law No. 2019/008 of April 25, 2019 relating to the Petroleum Code](#)

This decree replaces and repeals the provisions of the previous decree of 2000, thus updating the regulatory framework of the Cameroonian oil sector to make it more attractive and competitive:

This decree provides clarification on three major areas:

1. Development of Local Content

Oil contract holders must:

- Employ Cameroonian nationals with equal skills as a priority.
- Implement training programs to strengthen local qualifications.
- Facilitate the transfer of technologies to public administrations.
- Promote local businesses by giving priority to contracts awarded to companies at least 50% owned by Cameroonians.



KEY FACTS

Reforms – Hydrocarbons sector

[Decree No. 2023/232 of May 4, 2023 establishing the terms of application of Law No. 2019/008 of April 25, 2019 relating to the Petroleum Code](#)

2. Strengthening Environmental Requirements

The decree clarifies the obligations regarding **site closure and restoration**, detailing:

- The cessation of operations and the demolition of infrastructure.
- The dismantling of installations, including offshore platforms.
- Engineering measures to minimize post-operation environmental impact.

3. Conditions for Granting Financial Incentives

The tax incentives provided for by the Petroleum Code (exemptions, tax breaks) can only be granted if:

- The operator is up to date with its tax obligations.
- The projects comply with national regulations and are duly justified.

The implementing decree did not bring any new developments in the areas of taxation, customs and the exchange rate regime.



3. Findings and Limitations



LIMITATIONS

Data completeness

Finding	Impact/Risk
The data collected from the authorities and collecting bodies have not been subject to prior auditing by an independent body or reconciliation. Verifying the accuracy of this information is part of the work involved in preparing the EITI report.	<ul style="list-style-type: none">➤ Failure to verify or reconcile data means that the information presented in the report may be incomplete or contain errors.
The NSIF, the DGTCFM, and the SNH did not communicate their data.	<ul style="list-style-type: none">➤ The framing phase was based solely on payments declared by the DGD and the DGI/DGE.
Data on subnational payments as well as subnational transfers are not available.	<ul style="list-style-type: none">➤ The materiality of subnational payments and transfers could not be fully analyzed.
The amounts of subnational transfers under the ad valorem tax and the extraction tax have not been reported.	

FINDINGS

Data completeness

Finding	Impact/Risk
Inconsistencies noted in the Mining Cadastre	<p>For certain permits:</p> <ul style="list-style-type: none">➤ the application date is not mentioned.➤ The license name is not mentioned➤ The existence of erroneous dates such as: February 31, 2024 and June 31, 2023➤ The substance is not mentioned➤ The application date is later than the grant date
Failure to communicate the oil cadastre as of 12/31/2023.	<p>We were unable to identify any grants and transfers made during 2023, as well as any files at risk for the purposes of the conformity assessment.</p>
The situation of the direct participations of the State, SNH and SONAMINES as well as the situation of dividends received for 2023 has not been communicated.	<ul style="list-style-type: none">➤ The absence of this information limits the ability to define the scope of reporting entities.

FINDINGS

Data completeness

Finding	Impact/Risk
Data on the implementation of the clause on the facilitation by the State of financing for CODIAS are not available.	➤ The State's involvement in facilitating financing for CODIAS SA requires specific disclosure to assess the extent of public commitments, particularly with regard to guarantees or loans.
Concerning the granting of a direct exploitation permit to CAMEROON MINING COMPANY SARL , it is customary for agreements to provide for consideration for the State in the form of bonuses or specific commitments, such as infrastructure works. The absence of the agreement made it impossible to identify the materiality of the consideration received by the State.	➤ This information is essential to assess the immediate economic benefits to the State, in accordance with Requirement 4.1 and 4.3 on the completeness of disclosures.
Data on income collected directly by municipalities under the the tax on the transport of quarry products (art. C108-110 of the CGI) have not been communicated.	➤ Subnational payments under the quarry transport tax were not taken into account in the materiality analysis.

4. Extractive sector data



INCOME

Provisional figures reported by financial authorities and by sector

Sector	Management	Amounts (FCFA)
Hydrocarbons	DGE	325 794 903 966
	DGD	9,891,082,282
Total Hydrocarbons		335 685 986 248
Oil transport	DGD	41,033,465,398
	DGE	5,836,174,482
Total Oil Transportation		46,869,639,880
Mines and quarries	DGD	61,401,899
	DGE	562 995 832
	DGI	556,945,174
Total Mines and Quarries		1,181,342,905
Grand Total		383 736 969 033

INCOME

Provisional figures reported by flow and by sector

Sector	Management	Amounts (FCFA)
Hydrocarbons	Corporate taxes	272 389 965 433
	Special Income Tax (TSR)	46 294 462 485
	Customs duties	7,805,115,187
	Income Tax on Movable Capital (IRCM)	5,014,150,457
	Customs penalties	2,085,967,095
	Other streams	2,096,325,591
Total Hydrocarbons		335 685 986 248
Oil transport	Customs duties	40,968,994,424
	Corporate taxes	2,748,951,390
	Special Income Tax (TSR)	2,743,932,036
	Other flows	407 762 030
Total Oil Transportation		46,869,639,880
Mines and quarries	Extraction taxes	468 078 412
	Surface royalty	300 632 131
	Fixed Rights	155,055,555
	Ad Valorem Taxes	92 286 418
	Corporate taxes	83 259 393
	Other flows	82,030,996
Total Mines and Quarries		1,181,342,905
Grand Total		383 736 969 033



INCOME

Provisional figures reported by company and by sector

Sector	Management	Amounts (FCFA)
Hydrocarbons	PERENCO CAMEROON	116 927 643 293
	PERENCO RIO DEL REY	97 606 701 999
	ADDAX PETROLEUM CAMEROON COMPANY SA	84 666 637 986
	NATIONAL HYDROCARBON COMPANY - SNH	20,967,327,503
	ADDAX PETROLEUM CAMEROON	12,384,277,717
	CAMEROON GAS	2,112,617,107
	GLENCORE EXPLORATION LTD	847 652 003
	NOBLE ENERGY	80 527 190
	NEW AGE	69,620,465
	LUCKOIL	21,149,672
	YAN CHANG LOGONE DEVELOPMENT COMPANY	1,493,904
	EUROIL LIMITED	337,409
Total Hydrocarbons		335 685 986 248
Oil transport	CAMEROON OIL TRANSPORTATION COMPANY SA	46,869,639,880
Total Oil Transportation		46,869,639,880



INCOME

Provisional figures reported by company and by sector

Sector	Management	Amounts (FCFA)
Mines and quarries	CAMEROON CEMENT WORKS (CIMENCAM)	254 866 866
	ERAMET CAMEROON SA	178,516,426
	DANGOTE CAMEROON INDUSTRIES	150 528 670
	RAZEL CAMEROON	68,273,517
	ARAB CONTRACTORS CAMEROON	49,294,357
	HUAYANG PIERRE SARLHUA	40,627,557
	CAMEROON'S AGGREGATES	33,134,293
	VASTE SARL	31,574,055
	GAODA BOARDING SCHOOL. INVEST. TRADING SARL	28,345,250
	CAMEROON METAL COMPANY SARL	27,396,853
	ORIOLE CAMEROON SARL	24,926,000
Other mining companies	293 859 061	
Total Mines and Quarries		1,181,342,905
Grand Total		383 736 969 033



INCOME

Provisional figures reported by the financial authorities (in billions of FCFA)

Sector	2022 in Billions of CFA francs (*)	2023 in Billions of CFA francs (**)	Variation in value	Variation in %
In Nature	1,047.27	NC	NC	NC
Hydrocarbons	1,040.48	NC	NC	NC
Mines & Quarries	6.79	NC	NC	NC
In Cash	368.95	383.74	14.79	4%
Hydrocarbons	319.13	335.69	16.56	5%
Oil transport	48.44	46.87	-1.57	-3%
Mines & Quarries	1.38	1.18	-0.20	-14%
Total	1,416.22	383.74	14.79	4%

(*)EITI 2022 data.

(**) Data from the 2023 EITI Framework.

PRODUCTIONS AND EXPORTS

State Share Marketed

Quarters	State Share Marketed (*)			Average official prices (USD/bbl) (*)			
	Quantities (millions of bbl)			2022	2023	Variation	Variation in %
	2022	2023	Variation in %				
1 ^{er} quarter	4.55	3.88	-15%	101.39	77.69	(23.70)	-23.38%
2 th quarter	2.50	3.20	28%	119.49	72.32	(47.17)	-39.48%
3 th quarter	4.12	3.00	-27%	100.08	86.51	(13.57)	-13.56%
4 th quarter	4.06	3.46	-15%	88.14	81.95	(6.19)	-7.02%
Annual total	15.23	13.53	-11%	102.28	79.62	(22.66)	-20.86%

(*) Source: Statistics (SNH)



PRODUCTIONS AND EXPORTS

Hydrocarbons sector

Oil & Condensate

Description	2019 (a)	2020 (a)	2021 (a)	2022 (a)	2023 (b)
Production in millions of bbl	26	26.56	25.61	24.95	23.88
Export in millions of bbl (c)	26.32	26	25.45	25.26	22.76

Gas

Description	2019 (a)	2020 (a)	2021 (a)	2022 (a)	2023 (b)
Production in billions of SCF	73.96	73.47	73.82	77.51	80.44
Export in billions of SCF (d)	47.47	63.85	63.64	69.77	73.39(c)

Gas - LPG

Description	2019 (a)	2020 (a)	2021 (a)	2022 (a)	2023 (b)
Production in Tonne Metric	24,489	25,064	34,919	28,463	34,733
Export in Tonne Metric(b)	-	-	-	36,914	44,949

(has) Source: EITI reports for years prior to 2023

(b) Source: Production Statistics (NHS) 2023

(c) Source: General Directorate of Customs

(d) Source: GAZPROM Export - Statistics (SNH)



PRODUCTIONS AND EXPORTS

Mining and quarrying sector

Gold - Production

According to data reported by SONAMINES, the annual production of the semi-mechanized operation was **946,772.32 grams of gold**.

No.	Offices	Production in grams
1	BATOURI-KAMBELE Local Office	393,910.62
2	BETARE-OYA Local Office	178,414.05
3	GAROUA-BOULAI Local Office	22,970.51
4	KETTE Local Office	202,252.91
5	MEIGANGA Local Office	34,787.21
6	NGOURA/COLOMINE Local Office	108,272.11
7	YOKADOUMA/KENTZOU Local Office	6,164.91
Grand Total		946,772.32

Gold - Exports

Export: According to information provided by the General Customs Directorate, Cameroon exported **2,226 kilograms** of RAW Gold (including platinum-plated gold), for a total value of **904 million FCFA**



PRODUCTIONS AND EXPORTS

Mining and quarrying sector - comparison

Diamonds

Description	2019 (*)	2020 (*)	2021 (*)	2022 (*)	2023 (**)
Production in cts	1,737.00	2,438.71	2,667.83	2,431.16	3,305.78
Export in cts	655	3,050.00	251.44	421.76	NC

N/c: Not yet communicated

(*) Source: EITI reports from previous years

(**) Kimberley Process data

Careers (Production)

According to data reported by SONAMINES, a production of **224,304.49 tons of marbre** was registered for the year 2023

PRODUCTIONS AND EXPORTS

Mining and quarrying sector

Exports

The details of quarry exports are as follows (source DGD):

Substance	Unit	Weight	Value (FCFA)
Gold	Kg	2,226	904 140 896
Diamonds	Kg	1	96 274 380
Aggregates	Kg	1,379,285	38,061,688
Other (other precious metals)	Kg	147,990	33,918,547
Clay	Kg	207,327	28,795,784
Natural barium sulfate	Kg	78,000	17,279,999
Sand	Kg	6,132	3,591,000
Limestone	Kg	252	92,500
General Total			1,122,154,794



5. Materiality Analysis & Scope



SECTORS COVERED



Hydrocarbons



Oil Transport



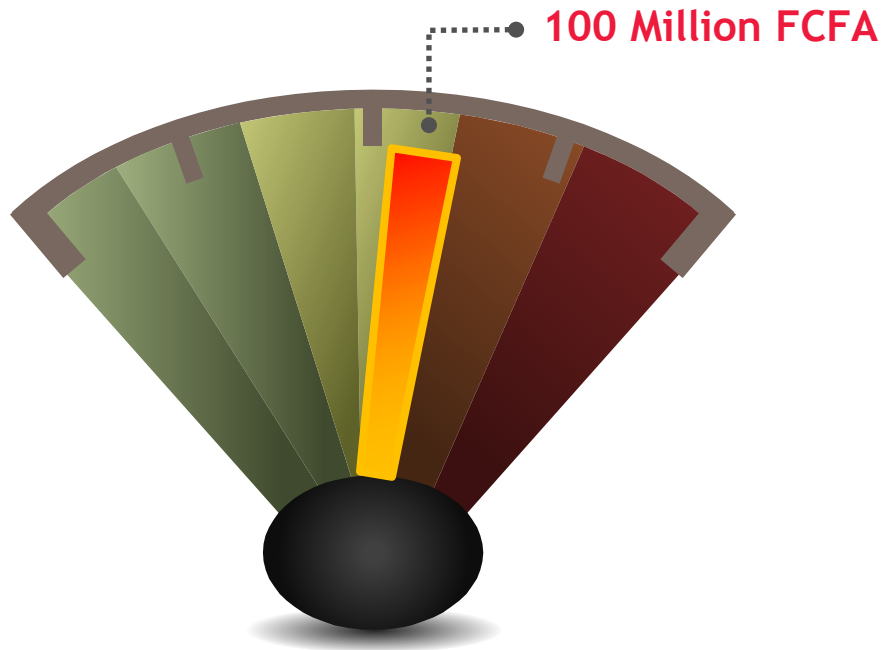
**Mining and
quarrying**



Extractive Sector



MATERIALITY THRESHOLD



A materiality threshold is proposed for payments from companies **100 million FCFA**.

This means that any company in the extractive sector, making total payments of more than 100 million CFA francs for the year 2023, will be involved in the reconciliation exercise.

This threshold will cover **99.85%** of total revenues from the extractive sector in 2023.



Scope selection approach

The proposed approach for the selection of EITI 2023 conciliation areas is as follows:

	Sector hydrocarbons and oil transport	Mining sector & careers
Materiality Criteria for selection within the scope of reconciliation	<ul style="list-style-type: none"> • Selection of companies having the quality of operator and/or having made payments > 100 million FCFA in 2023 • State-owned companies without application of materiality threshold • Companies that were selected within the 2022 scope 	<ul style="list-style-type: none"> • Selection of companies having made payments greater than or equal to 100 million FCFA in 2023 • Companies that were selected within the 2022 scope • State-owned companies (without application of materiality threshold) • Companies whose agreements include social payment commitments or significant transactions with the State
Exceptions retained	Operators who have ceased operations or have left Cameroon	Companies that have ceased operations or have left Cameroon
Number of companies included in the scope of the merger	9	11
Materiality criteria for the unilateral declaration of the State	Selection of all companies except those that are retained within the scope of rapprochement	
Number of companies selected for unilateral state declaration	5	128
Coverage rate by the reconciliation exercise	99.97%	58.31%
Overall coverage rate by the reconciliation exercise	99.85%	



Reconciliation scope - Hydrocarbons

NIU	Companies	Sector	Amounts
Hydrocarbons Sector			
M077900001551J	PERENCO CAMEROON	Hydrocarbons	116 927 643 293
M095100001895L	PERENCO RIO DEL REY	Hydrocarbons	97 606 701 999
M047400005669H	ADDAX PETROLEUM CAMEROON COMPANY SA	Hydrocarbons	84 666 637 986
M038000000218J	NATIONAL HYDROCARBON COMPANY - SNH	Hydrocarbons	20,967,327,503
M100200014425F	ADDAX PETROLEUM CAMEROON	Hydrocarbons	12,384,277,717
M010700023025B	CAMEROON GAS	Hydrocarbons	2,112,617,107
M040800024299W	GLENCORE EXPLORATION LTD	Hydrocarbons	847 652 003
M080600021129Y	NOBLE ENERGY	Hydrocarbons	80 527 190
Oil transportation sector			
M089700006137L	CAMEROON OIL TRANSPORTATION COMPANY SA	Oil transport	46,869,639,880

Selection criteria

**Materiality >
100 Million
FCFA**

**Operator retained within
the 2022 scope**

**Materiality > 100
Million FCFA**



Hydrocarbons and oil transport sector

Perimeter

Scope of conciliation:

Company Name	Payment in millions of FCFA
National Company	20,967
1 SNH	20,967
Private operators in operation	314,546
2 PERENCO CAMEROON	116,928
3 PERENCO RIO DEL REY	97,607
4 APCC	84,667
5 APCL	12,384
6 CAMEROON GAS	2,113
7 GLENCORE EXPLORATION LTD	848
Private operators in exploration	81
8 NOBLE ENERGY	81
Oil transport companies	46,870
9 COTCO	46,870
Total Hydrocarbons sector	382,463

99.97%

Unilateral Declaration:

Company Name	Payment in millions of FCFA
Operating partners	
1 NEW AGE	70
2 LUCKOIL	21
3 YAN CHANG LOGONE DEVELOPMENT COMPANY	1
4 EUROIL LIMITED	0
5 Tower Resources Cameroon.	0
Total Hydrocarbons sector	92

0.03%



Mining & Quarrying Sector

Perimeter

Scope of conciliation

Company Name	Payment in millions of FCFA
Operating partners	Amounts
1 CAMEROON CEMENT WORKS	255
2 ERAMET CAMEROON SA	179
3 DANGOTE CAMEROON INDUSTRIES	151
4 RAZEL CAMEROON	68
5 SONAMINE	16
6 SINOSTEEL CAM SA	15
7 CAMEROON MINING GROUP	6
8 C & K MINING INC	-
9 CODIAS SA/COMINCOR SA	-
10 GEOVIC	-
11 STE G-STONES RESOURCES SA	-
Total	689

58.31%

Unilateral declaration(*):

142 companies were selected for unilateral state declaration.

41.69%

(*) The list of companies included for the unilateral declaration is presented in the appendix.



Reconciliation perimeter - Mines and quarries

Scope of conciliation

Company Name		
Operating partners		
1	CAMEROON CEMENT WORKS (CIMENCAM)	Materiality > 100 Million FCFA
2	ERAMET CAMEROON SA	
3	DANGOTE CAMEROON INDUSTRIES	
4	RAZEL CAMEROON	Explicit obligation for companies to fund community programs
5	STE G-STONES RESOURCES SA	
6	SINOSTEEL CAM SA	
7	CAMEROON MINING COMPANY SARL	
8	C & K MINING INC	Payments in kind
9	GEOVIC	
10	CODIAS SA/ComincorITS	State-owned enterprise
11	SONAMINES	
Total		



Overall coverage of the reconciliation exercise

	Hydrocarbons	Oil transport	Mines & Quarries	Global coverage
Covered income (in millions of FCFA)	335,593	46,870	689	383 152
Total declared income (in millions of FCFA)	335,686	46,870	1,181	383,737
Coverage by sector	99.97%	100.00%	58.31%	99.85%

Global coverage 99.85%



Materiality and Scope of Flows (Selection Criteria)

Finding

Renewal of the 2022 selection criterion: All flows provided for by the oil and mining legislation in force in 2023, as well as the main ordinary taxes, including corporate tax and other flows exceeding the threshold of 100 million FCFA.

New streams

Flow	Paid to / Returning to
Dividends paid to SONAMINES (+)	SONAMINES
Production shares collected in kind (State share) (+)	SONAMINES
Production shares collected in kind (SONAMINES share) (+)	SONAMINES
Production shares collected in kind (Advalorem tax) (+)	SONAMINES
Export expertise fees (+)	MINMIDT/DGTCFM
Fees for access to geological and mining data (+)	MINMIDT/DGTCFM
Contributions to the Restoration, Rehabilitation and Closure Fund (+)	MINMIDT/DGTCFM
Contributions to the Special Account for Local Capacity Development (+)	MINMIDT/DGTCFM
ISML retrocessions (State share) (+)	SONAMINES/DGTCFM
ISML retrocessions (Community Share) (+)	SONAMINES/DGTCFM
ISML retrocessions (Mining sector development fund) (+)	SONAMINES/DGTCFM
Retrocessions Exit rights (+)	SONAMINES/DGTCFM
Retrocessions Production Share (State Share) (+)	SONAMINES/DGTCFM
Retrocessions Share of Production (Advalorem Tax) (+)	SONAMINES/DGTCFM



Scope of Financial Authorities / Public Entities

Financial Authorities

General Directorate of the Treasury, Financial and Monetary Cooperation (DGTCFM)

General Directorate of Taxes (DGI)

Directorate General of Customs (DGD)

State public entities

National Hydrocarbons Company (SNH)

National Social Security Fund (CNPS)

Mining Cadastre Sub-Directorate

SONAMINES (formerly CAPAM)

National Investment Company of Cameroon (SNI)

Ministry of the Environment, Nature Protection and Sustainable Development (MINEPDED)
(National Fund for the Environment and Sustainable Development)

SONARA

Mining Sector Development Fund Manager (+)

Manager of the Fund for the restoration, rehabilitation and closure of mining, quarry and oil sites (+)

Manager of the Special account for the development of local capacities (+)

Other collecting entities

The municipalities(+)



Other data to be disclosed

Contextual data

Data on production, exports
(Requirement 3.2 – 3.3 and 6.3)

Companies selected within the scope will be asked to provide data relating to:

- The volume and value of production, in particular the value used for production sharing or the liquidation of proportional royalties;
- The volume and value of exports;
- Data on production by project and the destination of exports will also be requested. This data will be reconciled with that of MINMIDT, SNH and DGD

Employment
(Requirement 6.3)

Companies selected within the scope will be asked to provide the following information on employment:

- Expatriates
- The nationals
- The premises
- Sex
- The status (permanent or contractual)
- The level (senior managers, technicians, employees, workers, etc.)

Participation of the State
and companies public
(Requirement 2.6 (b))

The SNH/SNI and the MINFI will be asked to report any participation held directly or indirectly in extractive companies as well as any transaction carried out on these participations.

Provision of infrastructure and
barter agreements **(Requirement.
4.3)**

Data on possible transactions will be requested from all reporting entities.



Other data to be disclosed

Contextual data	
Guarantees and loans granted by the State (Requirement 2.6-b)	<p>The DGTCFM will be asked to disclose details of transactions relating to loans/guarantees granted to extractive companies.</p> <p>SNH will be asked to disclose the terms of the loan granted to SONARA, in particular the question of the interest rate on the loan and the repayment terms provided for when the loan was granted.</p>
Subnational Transfers (Requirement 5.2-a)	<p>The DGTCFM/DGI will be asked to disclose the amounts transferred to each subnational entity, as well as any discrepancy between the amount of transfers calculated from the revenue sharing formula and the amount actually transferred.</p>
Beneficial ownership (Requirement 2.5-b and c)	<p>Companies within the scope of rapprochement will be requested to postpone and those retained for unilateral declaration will be requested to postpone:</p> <ul style="list-style-type: none">• Identity of the beneficial owner,• Identification of politically exposed persons, and• Data on control.
Legal ownership (Requirement 2.5-g)	<p>Companies in the perimeter of merger will be asked to disclose the identity of the legal owners and their shareholding in the companies.</p>

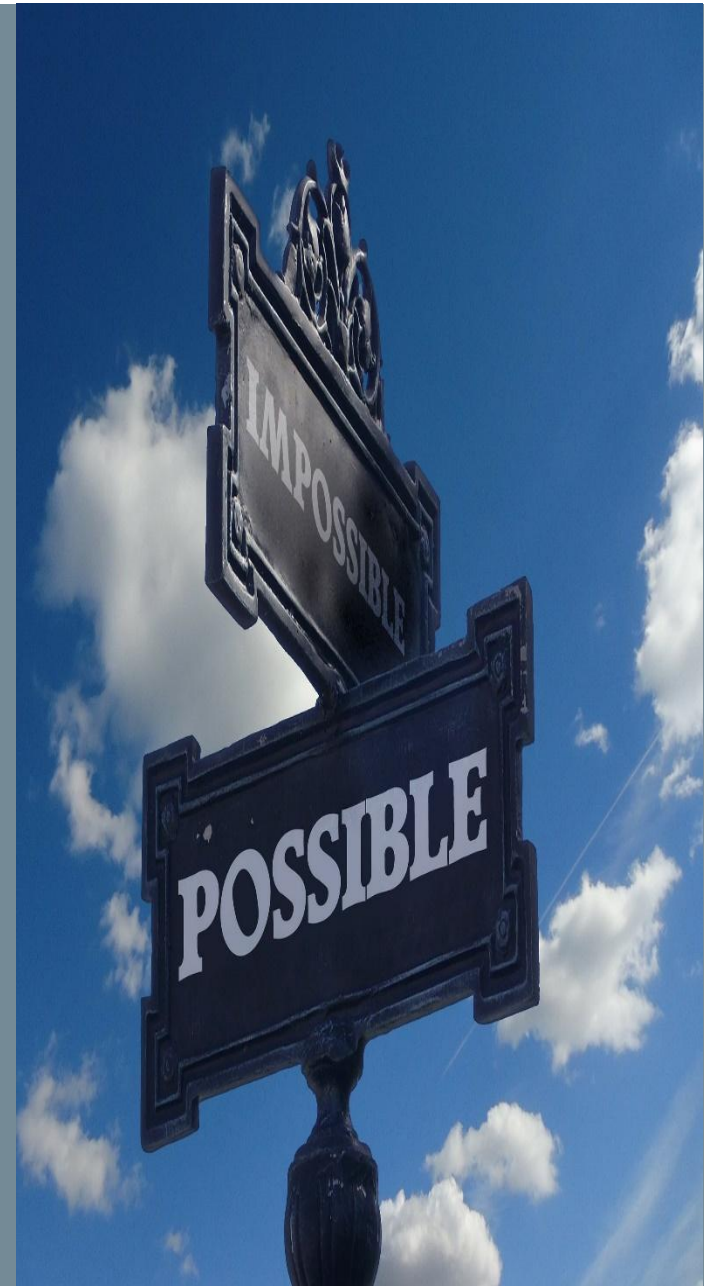


Other data to be disclosed

Contextual data	
Guarantees and loans granted by the State (Requirement 2.6-b)	<p>The DGTCFM will be asked to disclose details of transactions relating to loans/guarantees granted to extractive companies.</p> <p>SNH will be asked to disclose the terms of the loan granted to SONARA, in particular the question of the interest rate on the loan and the repayment terms provided for when the loan was granted.</p>
Subnational Transfers (Requirement 5.2-a)	<p>The DGTCFM/DGI will be asked to disclose the amounts transferred to each subnational entity, as well as any discrepancy between the amount of transfers calculated from the revenue sharing formula and the amount actually transferred.</p>
Beneficial ownership (Requirement 2.5-b and c)	<p>All companies including those that have made requests must be requested to postpone and those retained for unilateral declaration will be requested to postpone:</p> <ul style="list-style-type: none">• Identity of the beneficial owner,• Identification of politically exposed persons, and• Data on control.
Environmental impact (Requirement 6.4)	<p>The Ministry of the Environment (MINEPDED) will be asked for:</p> <ul style="list-style-type: none">• environmental management practice in 2022,• regular environmental monitoring mechanisms,• administrative rules and sanction systems applied by the State,• environmental obligations, and• environmental remediation and clean-up programs.



6. Updates in the declaration form



DECLARATION FORM

Updates in the declaration form

Form	New / Modified	RECIPIENT
First sale	New	SONAMINES
Industrial exploitation	New	SONAMINES
Little mechanized artisanal gold mining	Amended	SONAMINES
Export sales	Amended	Extractive companies



DECLARATION FORM

Updates in the declaration form

“First Sales” declarations of income collected in kind

This form must be completed by SONAMINES

1. What type of minerals are sold?					2. Who buys the ore?			
Central information			Additional information		Central information	Additional information		
Seller Name	Ore grade and quality - disclosures per cargo only	Date of Sale (Bill of Lading Date - Per Cargo Disclosures Only)	Type of income in kind (Ex-Exit right, production share)	Contract No./Purchase Order No./Invoice No.	Buyer	Buyer's beneficial owner	Incoterms - (FOB for example)	Loading port, terminal or depot
SONAMINES								
SONAMINES								
SONAMINES								
SONAMINES								
SONAMINES								



DECLARATION FORM

Updates in the declaration form

“First Sales” declarations of income collected in kind

This form must be completed by SONAMINES

3. How much income did the country receive from the sale?

Central information					Additional information				
Volumes sold (in kg)	Income received	Pricing information: Official retail price	Pricing Information: Pricing Option	Type of contract (forward for example)	Fees, Charges and Credits	Exchange rate	Date of receipt of payment	Payment account	Destination (sellers only)



DECLARATION FORM

Updates in the declaration form

Industrial Exploitation

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Company/Beneficiary Entity	Date	Volume in Grams	Valuation in FCFA*	Comment
Production share (State share)					
Production share (State share)					
Production share (State share)					
Production share (State share)					
Production share (State share)					
Production share (State share)					
Total Production Share (State Share)			0	0	
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Total Production share (SONAMINES share)			0	0	



DECLARATION FORM

Updates in the declaration form

Production share (Advalorem tax)				
Production share (Advalorem tax)				
Production share (Advalorem tax)				
Production share (Advalorem tax)				
Production share (Advalorem tax)				
Total Production share (Advalorem tax)		0	0	

Volumes marketed (State share)				
Volumes marketed (SONAMINES share)				
Volumes sold (Advalorem tax)				
Total volumes sold		0	0	

Retrocession/transfer of State Share				
Retrocession/transfer Advalorem Tax				
Total volume transferred/Transfers		0	0	



DECLARATION FORM

Updates in the declaration form

Semi-mechanized artisanal gold mining

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Commune	Date	Volume in Grams	Valuation in FCFA*	Comment
Production observed on the sites by SONAMINES					
Production observed on the sites by SONAMINES					
Production observed on the sites by SONAMINES					
Production observed on the sites by SONAMINES					
Production observed on the sites by SONAMINES					
Production observed on the sites by SONAMINES					
Total production recorded by SONAMINES			0	0	
Production channeled to the sites by SONAMINES					
Production channeled to the sites by SONAMINES					
Production channeled to the sites by SONAMINES					
Production channeled to the sites by SONAMINES					
Production channeled to the sites by SONAMINES					
Total production recorded by SONAMINES			0	0	



DECLARATION FORM

Updates in the declaration form

Semi-mechanized artisanal gold mining

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Commune	Date	Volume in Grams	Valuation in FCFA*	Comment
State share (25%)					
State share (25%)					
State share (25%)					
Total State share (25%)			0	0	
Exit fee (5%)					
Exit fee (5%)					
Exit fee (5%)					
Total Exit Tax (5%)			0	0	
State share collection for 2023					
State share collection for 2023					
State share collection for 2023					
Total State share collection for 2023			0	0	
Collection of State share of arrears					
Collection of State share of arrears					
Collection of State share of arrears					
Total collection of State share of arrears			0	0	
Collection of DGD share (exit fee)					
Collection of DGD share (exit fee)					
Collection of DGD share (exit fee)					
Total collection share DGD			0	0	



DECLARATION FORM

Updates in the declaration form

Semi-mechanized artisanal gold mining

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Commune	Date	Volume in Grams	Valuation in FCFA*	Comment
Volumes transferred to MINFI (from levies)					
Volumes transferred to MINFI (from levies)					
Volumes transferred to MINFI (from levies)					
Total volume transferred in (From withdrawals)			0	0	
Volumes transferred to MINFI (From the pipeline)					
Volumes transferred to MINFI (From the pipeline)					
Volumes transferred to MINFI (From the pipeline)					
Total volume transferred in (From the pipeline)			0	0	



DECLARATION FORM

Updates in the declaration form

Semi-mechanized artisanal gold mining

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Commune	Date	Volume in Grams	Valuation in FCFA*	Comment
Volumes transferred to MINFI (From the DGD Share)					
Volumes transferred to MINFI (From the DGD Share)					
Volumes transferred to MINFI (From the DGD Share)					
Total volume transferred in (From exit rights)			0	0	
Monetized Volume during the year					
Counterpart noted in the State budget (DGI)					
Counterpart noted in the State budget (DGD)					
Contribution paid to SONAMINES					
Contribution paid to local populations					
Contribution paid to the municipalities					

7. Points requiring a decision by the Committee



PERIMETER & MATERIALITY

Decision points	Sector	Decisions to be made	Committee Decision
Significant payment flows	Hydrocarbon and Mining	Retain the threshold of 100 million FCFA	
Scope of companies	Hydrocarbons	Validate the proposed scope	
Scope of companies	Mines and quarries	<ul style="list-style-type: none"> - Retain in the scope of reconciliation companies whose total contribution exceeds 100 million FCFA. - Validate the selection of companies whose agreements provide for transactions or contributions to social payments. 	
Perimeter flows	Hydrocarbons and Mining	Validate the addition of new feeds	
Acceptable margin of error	Hydrocarbon and Mining	Retain the rate of 2% as cumulative acceptable margin of error below which the final cumulative deviations after adjustments.	
Non-significant error threshold	Hydrocarbon and Mining	Retain the threshold of 10 million FCFA below which, the Committee considers that a difference between the State's data and those of the company for a payment flow is minor.	
New form	Hydrocarbon and Mine	Validate the new features in the proposed declaration forms	
Transfers/ Payments subnational	Hydrocarbon and Mine	In the absence of sufficient data on transfers by municipality, disclosure will be made on the basis of the unilateral declaration of the Treasury/DGI for 2023	



BENEFICIAL OWNERSHIP

Decision points	Sector	Decisions to be made	Committee Decisions
Definition of Beneficial Ownership	Companies of the perimeter outside companies listed or subsidiaries exclusive of companies listed	<p>Renewal of the definition adopted for the 2022 report with the 5% threshold as set out in Article 145 of the new Law No. 2016/017 of December 14, 2016:</p> <p>“The natural person or persons who ultimately own(s) or control(s) a legal entity, through direct or indirect ownership or control of a sufficient percentage of shares or voting rights in that legal entity, including through bearer shares. A percentage of 5% or more shares or voting rights is evidence of ownership or control by participation”</p> <p>PPEs are considered beneficial owners regardless of their level of ownership.</p>	
Definition of PPE	Companies of the perimeter outside companies listed or subsidiaries exclusive of companies listed	<p>Renewal of the definition adopted for the 2022 report:</p> <ul style="list-style-type: none"> - "Persons of foreign nationality who hold or have held important public office in a foreign country, for example, heads of state or government, high-ranking politicians, senior officials in public authorities, high-ranking magistrates and military personnel, directors of public companies and senior officials of political parties." - "natural persons of Cameroonian nationality who exercise or have exercised important public functions in the country, for example, heads of state or government, high-ranking politicians, senior officials within public authorities, high-ranking magistrates and military personnel, directors of public enterprises and senior officials of political parties." 	



DATA ASSURANCE

Decision points	Blanket	Decisions to be made	Committee Decisions
Data Assurance	Companies of the perimeter And selected companies for a unilateral declaration	The declaration form must be signed by the authorized representative of the reporting company? No risky companies have been identified requiring the collection of additional supporting documents?	
Collection of data	Companies of the perimeter And selected companies for a unilateral declaration	The collection will cover companies selected within the scope but also other companies holding stakes in holders of mining and oil titles, as well as companies applying for a mining or oil title. No companies at risk have been identified other than those included in the conciliation scope. For companies not included in the conciliation scope, The EITI Committee will take the necessary steps to obtain data on BEs and legal ownership from the DGI.	



DATA ASSURANCE

Sector	Perimeter	Decisions to be made	Decisions
Hydrocarbons	All companies in the perimeter	<ul style="list-style-type: none"> ✓ Signature by a person authorized to represent the extractive company; ✓ Submit evidence that the 2023 financial statements have been audited; ✓ Certification by an external auditor 	
Mines & Quarries	THE companies in production	<ul style="list-style-type: none"> ✓ Signature by a person authorized to represent the extractive company; ✓ Submit evidence that the 2023 financial statements have been audited; ✓ Certification by an external auditor. 	
Mines & Quarries	THE companies in exploration	<ul style="list-style-type: none"> ✓ Signature by a person authorized to represent the extractive company; ✓ Submit proof that the 2023 financial statements have been audited (if required by regulation) 	
Hydrocarbons/Mines & Quarries	Financial authorities	<ul style="list-style-type: none"> ✓ Signature by an authorized official of the reporting financial authority ✓ Certification by the Chamber of Auditors. 	
Hydrocarbons/Mines & Quarries	SNH/SONAMINE	<ul style="list-style-type: none"> ✓ Signature by the authorized representative of the entity ✓ Certification by an external auditor. 	



GRANTS AND TRANSFERS OF TITLES

Decision points	Sector	Decisions to be made	Committee Decisions
Granting of permits	Mines and quarries Hydrocarbons	<p>What methodology should be used for the evaluation and disclosure of possible deviations:</p> <ul style="list-style-type: none"> • MINMIDT Letter of Affirmation? • Is there an assessment carried out by control structures? • Selection of files for external review? Methods? Files presenting particular risks? 	

Granting of permits Mines and quarries Selection of a sample of titles granted or transferred during the 2023 financial year for the review of the procedure applied and verification of its compliance with the regulations in force.

Prerequisites

- ✓ Committee's assertion that there is no particular risk and perception problem with respect to companies that obtained titles/authorizations during 2023.
- ✓ Obtaining a letter of affirmation from MINMIDT and DGH on the absence of disputes/complaints on a grant application.



GRANTS AND TRANSFERS OF TITLES

Files selected for a review of permit granting procedures

For permits, we propose to select a sample based on a random sample in order to retain one file for each type of permit and/or substance. The random selection is motivated by a low overall risk for this category of mining rights, the assessment details of which are as follows:

Risks	Evaluation factors	Risk assessment
Risk related to the procedure	<ul style="list-style-type: none"> ➤ The complexity of the regulatory framework ➤ The use of an exceptional procedure ➤ Changes affecting procedures ➤ The volume of files processed 	<ul style="list-style-type: none"> ➤ The procedure for granting permits is simplified compared to that applied to the granting of mining titles ➤ No exceptional procedures or changes were noted during the year
Risk related to applicant capacity	<ul style="list-style-type: none"> ➤ The applicant's property ➤ Applicant's History ➤ License history ➤ The nature and area of the permit ➤ The nature of the contract 	<ul style="list-style-type: none"> ➤ The permits do not require significant technical and financial capacities. ➤ The area of the permits is much smaller than that of the mining titles.
Risk related to fraud and corruption	<ul style="list-style-type: none"> ➤ Property Structure ➤ The existence of PPE in the ownership of the company ➤ Perception of corporate reputation by civil society and industry ➤ Processing times ➤ The sector's vulnerability to the risks of illicit flows and money laundering ➤ The existence of disputes or appeals 	<ul style="list-style-type: none"> ➤ The financial stakes associated with authorizations are much less significant than those associated with mining titles. ➤ No disputes or appeals



GRANTS AND TRANSFERS OF TITLES

Files selected for a review of permit granting procedures

Based on the grants & transfers and allocations made in 2023, a sample of 17 mining titles was selected for the review of the procedure applied.

No.	Type of Permit	HOLDER	SUBSTANCE	NAME OF LICENSE	STOP	AREA	DATE OF REQUEST	DATE OF AWARD	END DATE
782	RESEARCH PERMITS AWARDED	ALBARKA SARL	Gold	BANKIM	No. 000270	412	06/03/2022	09/10/2023	08/10/2026
683	RESEARCH PERMITS AWARDED	UNIVERSAL MINERALS	Gold	MBITOM	No. 000200	497	04/05/2020	12/07/2023	11/07/2026
684	RESEARCH PERMITS AWARDED	UNIVERSAL MINERALS	Gold	PANNARAN	No. 000199	497	04/05/2020	12/07/2023	11/07/2026
685	RESEARCH PERMITS AWARDED	UNIVERSAL MINERALS	Gold	BENGOUBOU	No. 000201	485	04/05/2020	12/07/2023	11/07/2026
835	RESEARCH PERMITS AWARDED	ERAMET SANAGA MINERALS	Rutile	MBARGUE	No. 000175	450	06/04/2023	06/27/2023	06/26/2026
838	RESEARCH PERMITS AWARDED	ERAMET SANAGA MINERALS	Rutile	LEMBE YEZOOM	No. 000178	468	06/04/2023	06/27/2023	06/26/2026
836	RESEARCH PERMITS AWARDED	ERAMET SANAGA MINERALS	Rutile	ESSE	No. 000176	495	06/04/2023	06/27/2023	06/26/2026



GRANTS AND TRANSFERS OF TITLES

Files selected for a review of permit granting procedures

Based on the grants & transfers and allocations made in 2023, a sample of 17 mining titles was selected for the review of the procedure applied.

No.	Type of Permit	HOLDER	SUBSTANCE	NAME OF LICENSE	STOP	AREA	DURATION OF PERMIT	DATE OF REQUEST	DATE OF AWARD	END DATE
837	RESEARCH PERMITS AWARDED	ERAMET SANAGA MINERALS	Rutile	NDOUMBA	No. 000177	451	3	06/04/2023	06/27/2023	06/26/2026
831	RESEARCH PERMITS AWARDED	ERAMET SIMBAN MINERALS	Rutile	BISSAGA	No. 000157	434	2	06/04/2023	06/15/2023	06/14/2025
834	RESEARCH PERMITS AWARDED	ERAMET SIMBAN MINERALS	Rutile	MEMVOUGA	No. 000158	496	2	06/04/2023	06/15/2023	06/14/2025
832	RESEARCH PERMITS AWARDED	ERAMET SIMBAN MINERALS	Rutile	NKOBIBA	No. 000156	470	2	06/04/2023	06/15/2023	06/14/2025
833	RESEARCH PERMITS AWARDED	ERAMET SIMBAN MINERALS	Rutile	WASSA BABOUTE	No. 000155	488	2	06/04/2023	06/15/2023	06/14/2025



GRANTS AND TRANSFERS OF TITLES

Files selected for a review of permit granting procedures

Based on the grants & transfers and allocations made in 2023, a sample of 17 mining titles was selected for the review of the procedure applied.

No.	Type of Permit	HOLDER	SUBSTANCE	NAME OF LICENSE	STOP	AREA	DURATION OF PERMIT	DATE OF REQUEST	DATE OF AWARD	END DATE
830	RESEARCH PERMITS AWARDED	ERAMET SIMBAN MINERALS	Rutile	SIMBAN	No. 000154	487	2	06/04/2023	06/15/2023	06/14/2025
839	RESEARCH PERMITS AWARDED	ERAMET SANAGA MINERALS	Rutile	MENGANG	No. 000174	487	2	06/04/2023	06/15/2023	06/14/2025
724	RESEARCH PERMITS AWARDED	PROMETAL MINING SARL	Iron	NKOLAKEY WEST	No. 000041	497	3	07/16/2021	02/28/2023	02/27/2026
762	RESEARCH PERMITS AWARDED	NEW ERA MINING	Rutile	AKAK	No. 000027	492	3	10/12/2021	07/02/2023	06/02/2026
750	RESEARCH PERMITS AWARDED	ZOUBEL GLOBAL SARL	Gold	DOLE GARBA	No. 000017	489	3	12/05/2021	12/01/2023	11/01/2026



QUASI-BUDGETARY EXPENDITURE

Decision points	Sector	Decisions to be made	Committee Decisions
Quasi-budgetary expenditures	Hydrocarbons	<p>Definition :Renewal of the definition adopted for the 2022 EITI report?</p> <p>Maintains the Committee's position that indirect transfers from the SNH do not constitute quasi-budgetary expenditure.</p> <p>The SNH and the DGTCFM will be asked to complete a specific form relating to the direct intervention of the SNH for the benefit of the State.</p> <p>The Committee agrees that the SNH will be asked to defer any quasi-budgetary expenditure meeting the definition adopted outside of direct interventions reflected in the State budget.</p>	
Quasi-budgetary expenditures	Hydrocarbons	<p>The Committee agrees to issue clarifications on the terms of the SNH loan to SONARA, in particular the issue of the interest rate on the loan and the repayment terms provided for when the loan was granted.</p>	



STATE PARTICIPATION

Decision points	Sector	Decisions to be made	Committee Decisions
<p>Publication of detailed financial statements of SNH/SONAMINE</p>	<p>Hydrocarbons / Mines</p>	<p>In accordance with requirement 2.6 of the EITI Standard,The Committee agrees that SNH/SONAMINE will be asked to send detailed financial statements for the 2023 financial year</p>	

Publication of information on state revenue prospects Hydrocarbons

The Committee agrees to request SNH to provide information on production and commodity price forecasts as well as on the sustainability of revenues, their dependence on natural resources and any revenue forecasts.



BARTER AGREEMENTS/INFRASTRUCTURE

Decision points	Sector	Decisions to be made	Committee Decisions
Barter/infrastructure agreements	Mines and quarries Hydrocarbons	<p>Definition : Keeping the definition adopted for the 2022 EITI report?</p> <p>Based on the definition adopted, the Committee agrees:</p> <ul style="list-style-type: none">✓ The absence of such agreements in the hydrocarbon sector?✓ The absence of such agreements in the mining and quarrying sector?✓ Request reporting companies, the SNH and the MINMIDT to report data on possible agreements according to the model in the reporting form.	

LEVEL OF DISAGGREGATION

Decision points	Sector	Decisions to be made	Committee Decisions
Level of disaggregation	Mines and quarries Hydrocarbons	<p>Definition: Keeping of the definition adopted for the 2022 EITI report: The project corresponds to:</p> <p>For the Hydrocarbon Sector: The Oil Block/Oil Contract</p> <p>For the mining sector: the permit or authorization</p> <p>Absence of projects covering several substantially interconnected agreements for the year 2023.</p>	

LEVEL OF DISAGGREGATION

Ref. flow	Definition of flow	Data to Disclose by project
N / A	Production	X
N / A	Export	X
1,2,3	SNH-State oil shares in kind	X
4,5,6	SNH Oil Shares - Partner in Kind	X
7,8,9	SNH-State oil shares in cash	X
10,11,12	SNH-Associate oil shares in cash	X
19	Proportional Mining Royalty	X
20	Royalty Proportional to Production	X
21	Negative Mining Royalty	X
22	Signing Bonus	X
23	Production Bonus	X
24	Additional oil levy	X
25	Training costs	X
50	Study and research costs	X
52	Signing Bonus (for the mining sector)	X
53	Participation income received in kind	X



LEVEL OF DISAGGREGATION

Ref. flow	Definition of flow	Data to be disclosed per project
54	Mandatory social payments (Others)	X
60	Contribution for the restoration of mining and oil sites	X
61	Costs for reviewing the terms of reference relating to Environmental and Social Impact Studies and Environmental Audits	X
62	Costs of reviewing Environmental and Social Impact Study reports and environmental audits	X
63	Fees for reviewing approval files for design offices for Impact Studies	X
71	Transfer of ad valorem tax, extraction tax and water production royalty	X



STATE-OWNED ENTERPRISES

Decision points	Sector	Decisions to be made	Decisions of the Committee
State-owned enterprises	Hydrocarbons	<p>In accordance with requirement 2.6, a state-owned enterprise is an enterprise that is wholly or majority owned by the government, and that is engaged in extractive activities on behalf of that government.</p> <p>The Committee identified SNH as the only State-owned enterprise engaged in the hydrocarbons sector on behalf of the State for the year 2023.</p> <p>The Committee agrees that:</p> <ul style="list-style-type: none"> • Are the payments received by the SNH significant? • The absence of significant transfers from the State to the SNH during 2023? • Are the transfers from the SNH to the State significant? • The SNH and the financial authorities will have to disclose all payments and transfers without applying a materiality threshold for reconciliation purposes. 	



STATE-OWNED ENTERPRISES

Decision points	Sector	Decisions to be made	Decisions of the Committee
State-owned enterprises	Hydrocarbons	<ul style="list-style-type: none"> ✓ Validate the inclusion of SONARA in the disclosure scope for crude oil purchases from SNH and operators in Cameroon as well as for confirmation of the balance of debts to SNH. ✓ Obtaining an explanatory letter on the status of the SONARA debt in the SNH accounts: The unrecovered balance as of 12/31/2023, Recovery schedule or failing that the actions agreed by the Board of Directors for the recovery of the debt, the provisions noted in the SNH accounts as of 12/31/2023, the interest rate or late payment penalties provided for in contractual clauses, the interest/late payment penalties deducted noted in the accounts. 	Valid



STATE-OWNED ENTERPRISES

Decision points	Sector	Decisions to be made	Committee Decisions
State-owned enterprises	Mines and quarries	<p>In accordance with Decree No. 2020/749 of December 14, 2020, establishing the National Mining Company "SONAMINES", the latter replaces SONAMINES, in accordance with Article 18 of the same decree, stipulating that "The State transfers to SONAMINES, in ownership or in use, depending on the legal status of these assets, the assets, as well as the heritage of the former Framework for Support and Promotion of Mining Crafts (SONAMINES), consisting of buildings, whether built or not, by nature or by destination. SONAMINES, like SNH, will manage the State's interests in the mining sector, on the understanding that SNH does not intervene in the mining sector.</p> <p>The Committee agrees that:</p> <ul style="list-style-type: none"> • Are the payments received by SONAMINES significant? • The absence of significant transfers from the State to SONAMINES during 2023? • Are the transfers from SONAMINES to the State significant? • SONAMINES and the financial authorities will have to disclose all payments and transfers without applying a materiality threshold for reconciliation purposes. 	Valid



7. Calendar



CALENDAR

No.	ACTIVITY	DATE
2	Review by the Committee of the draft scoping study report, including the draft declaration form (FD), for approval	June 24, 2025
3	Training workshop on the use of FDs then transmission of said FDs to the reporting entities included in the scope of the 2022 reporting	June 25/27, 2025
4	Transmission to the Independent Administrator (IA) of the electronic version of the FD by the entities in the EITI scope	July 18, 2025
5	Transmission to the AI of the duly signed and certified FD	July 25, 2025
6	Transmission of the preliminary EITI report (interim report) to the Permanent Secretariat for examination by the Committee	September 30, 2025
7	Review by the Committee of the preliminary 2023 EITI Report (interim report) and transmission to the conciliator of the Committee's observations on said Report	October 10, 2025
8	Exchanges with the conciliator regarding the Committee's observations on the preliminary EITI relaxed report, via emails, teleconferences or any other method	
9	Transmission to the Committee of the pre-final version of the 2022 EITI Report	October 21, 2025
10	Committee review of the pre-final version of the 2021 EITI Report for adoption	October 28, 2025
11	Public presentation by the Committee of the 2022 EITI Report, in the presence of the AI	October 29, 2025



APPENDICES



Appendix 1 - Declaration forms

Declaration form

Summary

Sheet No.	Data / Information	Extractive Companies	SNH	SONAMINES	Financial Authorities / Public Entities
1	Safety data sheet	✓	✓	n / A	n / A
2	Declaration form - Summary	✓	✓	n / A	✓
3	Payment details	✓	✓	n / A	✓
4	Production	✓	✓	n / A	MINMIDT
5	Exports/Local Sales	✓	✓	n / A	DGD (Exports)
6	Oil Transport	COTCO	n / A	n / A	DGD
7	Capital Structure	✓	✓	n / A	n / A
8	Real property	✓	n / A	n / A	n / A
9	Active permits	✓	✓	n / A	n / A
10	Job	✓	✓	n / A	n / A
11	Public Participation	n / A	✓	n / A	Ministry of Finance / SNI
12	Participation in oil contracts	n / A	✓	n / A	n / A
13	Production sharing details	n / A	✓	n / A	n / A
14	Oil cost data	n / A	✓	n / A	n / A
15	Details of the abductions	n / A	✓	n / A	n / A
16	"First Sales" Statements	n / A	✓	n / A	n / A
17	Mandatory Social Payments	✓	✓	n / A	n / A
18	Voluntary Social Payments	✓	✓	n / A	n / A
19	Quasi-fiscal expenditures	n / A	✓	n / A	n / A
20.A / 20.b	Direct intervention SNH	n / A	✓	n / A	DGTCFM
21	Subnational Transfers	n / A	n / A	n / A	DGI/DGTCFM
22	Integrated barter/project transactions	✓	✓	n / A	DGTCFM/MINMIDT
23	Loans, Grants and Guarantees	✓	✓	n / A	DGTCFM
24	State Oil Share / Profit-Oil	n / A	✓	n / A	n / A
25	Little mechanized artisanal gold mining	n / A	n / A	✓	n / A
26	Allocation of Titles	n / A	✓	n / A	MINMIDT
27	Trading company data	n / A	✓	n / A	n / A
28	Environmental payments	n / A	n / A	n / A	MINEPDED
29	List of extractive companies				
30	Definition of flows				



Declaration form

Safety data sheet

This form is to be completed by the reporting entities

Information about the person who completed the declaration form	Name & Surname	
	Position in the company	
	E-mail address	
	Phone number	
Full official name of the company		
Date and place of creation		
Amount of Share Capital (In FCFA)		
Unique Identification Number (UIN)		
Contact address (official address for legal entities)		
Is the company publicly traded, or a wholly owned subsidiary of a publicly traded company? <input type="checkbox"/> Yes. <input type="checkbox"/> No		



Declaration form

Safety data sheet (continued)

Main activity	
Secondary activity	

List subcontractors in the mining/oil industry	
	Add lines if necessary

Name of the external auditor	
------------------------------	--

Have the 2023 financial statements been audited? (yes/no)		Attach an electronic copy of the certified financial statements or provide a link if available online
Are the 2023 audited financial statements and/or financial report published? (yes/no)		If yes: indicate the publication URL link

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, certify that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Summary of payments/receipts

Period covered: January 1 to December 31, 2023

This form must be completed by all reporting entities

Production/Transport		Type of product	Production quantity	Production unit	Production value
	1				
	2				
	3				
Export		Type of product	Quantity exported	Unit	Value of exports
	1				
	2				
	3				

No.	Nomenclature of flows	Paid to / Returning to	Payments / Receipts (*)			Comments
			bbI/MSCF	FCFA	USD	
	Payment Flow in Kind					
1	SNH-Etat oil shares (Oil)	SNH-Mandate				
2	SNH-Etat oil shares (Gas)	SNH-Mandate				
3	SNH-Etat oil shares (Condensate)	SNH-Mandate				
4	SNH-Associé oil shares (Oil)	SNH-Funct				
5	SNH-Associé oil shares (Gas)	SNH-Funct				
6	SNH-Associé oil shares (Condensate)	SNH-Funct				
	Total payments in kind		-			



Formdeclaration

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paid to / Due to	Payments / Receipts (*)			Comments
			bbl /MSCF	FCFA	USD	
Oil shares in cash						
7	SNH-State Oil Shares (Oil)	SNH-Mandate				
8	SNH-Etat oil shares (Gas)	SNH-Mandate				
9	SNH-State oil shares (Condensate)	SNH-Mandate				
10	SNH-Associé oil shares (Oil)	SNH-Operation				
11	SNH-Associé oil shares (Gas)	SNH-Operation				
12	SNH-Associé oil shares (Condensate)	SNH-Operation				
Total Oil Shares in Cash				-	-	
State Oil Shares Marketed						
13	SNH-ETAT oil shares marketed by SNH (Oil)					
14	SNH-ETAT oil shares marketed by SNH (Gas)					
15	SNH-ETAT oil shares marketed by SNH (Condensate)					
Total marketed oil shares				-	-	
Transfers to the Public Treasury by the SNH						
16	Direct transfers to the Public Treasury by the SNH	DGTCFM				
17	Indirect transfers to the Public Treasury (Direct SNH interventions)	DGTCFM				
18	SNH Dividends	DGTCFM				
Total transfers to the Public Treasury by SNH				-	-	



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paid to / Returning to	Payments / Recipes(*)			Comments
			bbI/MSCF	FCFA	USD	
	Payments from oil companies to SNH					
19	Mining Royalty Proportional	SNH-Mandate				
20	Royalty Proportional to Production	SNH-Mandate				
21	Negative Mining Royalty (to be marked -)	SNH-Mandate				
22	Signing Bonus	SNH-Mandate				
23	Production Bonus	SNH-Mandate				
24	Levy oil tanker additional	SNH-Mandate				
25	Training Fees	SNH-Mandate				
26	Taxes on hydrocarbon transport activities	SNH-Mandate				
27	SNH Subsidiaries Dividends	SNH-Funct				
28	Other Penalties for Non-Execution of Exploration/Production Programs	SNH-Mandate				
29	Other significant payments made to the State (over 50 million FCFA)	SNH				
	Total payments from oil companies to SNH					



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paidhas / Returning to	Payments / Receipts (*)			Comments
			bbl/MSCF/ Kg	FCFA	USD	
	Payments from extractive companies to financial authorities					
30	Corporate taxes including deposits and withholding taxes (oil and non-oil)	DGI/DGE				
31	Fixed Fees (including fees for granting or renewing permits)	DGI/DGE				
32	Royalty Superficial	DGI/DGE				
33	Ad Valorem Taxes (including water production royalties)	DGI/DGE				
34	Extraction taxes	DGI/DGE				
35	Special Income Tax (TSR)	DGI/DGE				
36	Tax adjustments/fines and penalties	DGI/DGE				
37	Customs duties	DGD				
38	Export exit duties	DGD				
39	Customs penalties	DGD				
40	Pipeline Rights of Way (COTCO)	DGD				
41	Dividends paid to the State	DGTCFM				
42	FNE contributions	DGI/DGE				



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paid to / Returning to	Payments / Receipts (*)			Comments
			bbl /MSCF/Kg	FCF A	US D	
Payments from extractive companies to financial authorities						
43	CFC contributions (employer share)	DGI/DGE				
44	Progressive bonus	DGI/DGE				
45	Income Tax on Movable Capital (IRCM)	DGI/DGE				
46	Inspection and control costs	MINMIDT				
47	Contributions payable by the employer	CNPS				
48	Dividends paid to the SNI	SNI				
49	Contribution to the mining sector development fund	MINMIDT/DGTCFM				
50	Study and research costs	MINMIDT/DGTCFM				
51	The Synthetic Mining Tax (ISML) collected in kind	SONAMINES/DGTCFM				
52	Signing Bonus (for the mining sector)	MINMIDT/DGTCFM				
53	Income in kind	SONAMINES/DGTCFM				
54	Right of exit in kind (+)	SONAMINES/DGTCFM				
55	TaxAdvaloremin kind (+)	SONAMINES/DGTCFM				
56	Share of production in kind (State share) (+)	SONAMINES/DGTCFM				
57	Export expertise fees (+)	MINMIDT/DGTCFM				
58	Fees for access to geological and mining data (+)	MINMIDT/DGTCFM				
59	Contributions to the Special Account for Local Capacity Development (+)	MINMIDT/DGTCFM				
60	Other significant payments made to the State (over 50 million FCFA)	All				
Total cash payments						



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paidhas / Returning to	Payments / Receipts (*)			Comments
			bbl/MSCF/ Kg	FCFA	USD	
Social payments <i>(section reserved only for extractive companies)</i>						
	Payments social					
61	Payments social volunteers	N / A				
62	Contribution to the special account for the development of local capacities	N / A				
63	Payments social mandatory(Others)	N / A				
64	Quasi-fiscal expenditures	N / A				
	Total social payments			-	-	



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paid to / Returning to	Payments / Receipts (*)			Comments
			bbl /MSCF/ Kg	FCF A	USD	
Payments from extractive companies to financial authorities						
65	Transaction fines (including those relating to the polluter pays principle)	MINEPDED				
66	Contribution for the restoration of mining and oil sites	MINEPDED/ Manager of the accountsequestration				
67	Costs for reviewing the terms of reference relating to Environmental and Social Impact Studies and Environmental Audits	MINEPDED				
68	Costs of reviewing Environmental and Social Impact Study reports and environmental audits	MINEPDED				
69	Fees for reviewing approval files for design offices for Environmental and Social Impact Studies and Environmental Audits	MINEPDED				



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paid to / Returning to	Payments / Receipts (*)			Comments
			bbl /MSCF/ Kg	FCF A	USD	
Payments from extractive companies to financial authorities						
70	Contributions to the Restoration, Rehabilitation and Closure Fund (+)	SONAMINES / DGTCFM				
71	Technical visa fees	MINEPDED				
72	Cost of issuing waste traceability manifests	MINEPDED				
73	Environmental permit application review fees	MINEPDED				
74	Voluntary environmental payments	All				
75	Other expenses	All				
Total cash payments						



Declaration form

Summary of Payments/Receipts (Continued)

No.	Nomenclature of flows	Paidhas / Returning to	Payments / Receipts (*)			Comments
			bbl/MS CF/Kg	FCFA	USD	
Subnational payments						
	Total environmental payments			-	-	
76	Tax on the transport of quarry products	Municipalities				
77	Other municipal taxes on the exploitation of mining and quarrying products	Municipalities				
	Total payments to municipalities			-	-	
Transfers (section reserved solely for Financial Authorities)						
78	Transfer of ad valorem tax, extraction tax and water production royalty	Municipalities / MINMIDT / DGI / DGTCFM				
79	Transfer of Additional Municipal Centimeters	Municipalities / FEICOM / DGTCFM				
80	Transfer of taxation for artisanal mining activity	Municipalities / Mining Sector Development Fund / SONACIMES / DGTCFM				
81	Other transferred revenues	All				
	Total transfers			-	-	

Declaration form

Summary of Payments/Receipts (Continued)

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information/data contained in the attached declaration is correct and reliable. I specifically confirm that:

1. All data provided on amounts paid/received and volumes are exhaustive and accurately reflect the entity's accounts
2. All amounts paid/received are supported by authentic receipts and are supported by supporting documentation;
3. The amounts reported do not include amounts paid/received before January 1, 2023 or after December 31, 2023;
4. The classification of amounts paid/received is correct at the level of the different taxes;
5. The amounts reported do not include amounts paid/received on behalf of other entities;
6. The amounts reported are exclusively related to sums paid/received by the entity;
7. The company's accounts have been audited and an unqualified opinion has been issued thereon in accordance with international standards.

Name of legal representative	
Position	
Date	
Signature and stamp	

We attach to this declaration the details of taxes paid/received (see attached details of taxes)



Declaration form

Payment Details

Details payments

This form must be completed by all reporting entities

Name of tax/flow	Date of payment	Amount FCFA	Amount USD	Volume	Receipt/Acknowledgment No.	Liquidation No. (*)	Paid to / Received from	Block / Permit (**)	Comments
Total		0	0	0					

(*) Only required for customs duty details.

() Payments liquidated per project must be detailed by permit/block individually (see Nomenclature). If the entity holds only one permit/Block, all payments must be allocated to this block/permit.**

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, certify that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Exports and Local Sales

No. / Ref. Shipping / Cargo	Block/permit/authorization number	Shipping Date / Cargo	Weight / Volume	Unit [to be filled in]	Customs coding of the substance	Quality (Concentration)	Unit price (USD)	Discount / Brent USD	Total value FOB* (in USD)	Total value FOB* (in FCFA)	Purchasing Entity			
											Name	Purchasing entity is a Company affiliated/associated (Yes/No)	Purchasing Entity	Country of the recipient of the shipment/cargo
			0					0	0					

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative		
Position		
Date		
Signature and stamp		



Declaration form

Oil Transport

Oil transport

This form must be completed by COTCO and the DGD

Date / Month	Volume transported (in bbl)	Country of Origin	unit rate of transit duty (USD)	Transit fees due (USD)	Transit fees paid (in FCFA)
				0	0

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Capital structure

Company identification

companies will have to fill in the fields in orange

It is optional for the company to fill in the fields in green.

	<i>Data</i>
Full official name of the company (including the business name of legal entities)	<denomination legal>
Legal form of the reporting company	<shapelegal>
Jurisdiction where the company is registered	<country>
Unique identification number (register number)	<number>
Contact address (official address for legal entities)	<address>
Total assets of the company in FCFA (according to the company's latest balance sheet)	<Rising>

Declaration form

Capital structure

100% listed company	<choose option>
Name of the stock exchange	<text>
Link to stock exchange declaration form	<URL>
Wholly owned subsidiary of a publicly listed company	<choose option>
Name of the listed owner	<text>
Link to stock exchange declaration form	<URL>
100% state-owned company	<choose option>
100% subsidiary of a state-owned enterprise	<choose option>
Owner State/Legal Basis	<text>

Other

1. Full name of the direct shareholder(s) (legal owners of the company)	<text>
2. % shares	<percentage>
3. Is this shareholder a natural person (PP), a legal entity (PM), a listed company (EC) or a state entity (STATE)?	<choose option>
4. Jurisdiction of registration (or nationality of the natural person)	<text>
5. Unique identification number (if PM)	<number>



Declaration form

Capital structure

Declaration form prepared by	Name	<text>
	Position held	<text>
	Phone number	<text>
	Address electronic	<text>

Certificate

I, the undersigned, for and on behalf of the reporting entity, confirm that all information provided above and in the attached form is accurate and reliable as of the date stated below.

Date	<YYYY-MM-DD>
Name	<text>
Position held	<text>
Signature	<text>

Attached are the following documents to verify the accuracy of the information provided on the beneficial ownership:

<text>
<text>



Declaration form

Beneficial ownership

FD3: Declaration of beneficial ownership

Definition of Beneficial Owner:

The natural person or persons who ultimately own(s) or control(s) a legal entity, through direct or indirect ownership or control of a sufficient percentage of shares or voting rights in that legal entity, including through bearer shares. A percentage of 5% or more of the shares or voting rights is evidence of ownership or control by participation

Definition of Politically Exposed Persons (PEPs)

- Persons of foreign nationality who exercise or have exercised important public functions in a foreign country, for example, heads of state, members of government, parliamentarians and all high-ranking politicians, senior officials within public authorities, high-ranking magistrates and military personnel, directors of public companies and senior officials of political parties.

- individuals of Cameroonian nationality who exercise or have exercised important public functions in the country, for example, heads of state, members of government, parliamentarians and all high-ranking politicians, senior officials within public authorities, high-ranking magistrates and military personnel, directors of public companies and senior officials of political parties.

NB: Companies 100% owned by the State are not affected by the declaration on beneficial ownership.

In accordance with this definition of real property, **[date]** the actual owner(s) of the business is/are:

Declaration form

Beneficial ownership

	Entry	Entry	Entry	Entry
Identity of the real owner				
Full name of the person as it appears on the identity card	<text>			
Politically Exposed Person (PEP)	<choose option>			
Reason for this PPE designation	<text>			
Applies from	<YYYY-MM-DD>			
At	<YYYY-MM-DD>			
Date of birth	<YYYY-MM-DD>			
National identity number	<number>			
Nationality	<text>			
Country of Residence	<text>			
Residential address	<text>			
Business address	<text>			
Other contact details	<text>			

Declaration form

Beneficial ownership

Information about how ownership is held or how control is exercised over the company							
Direct actions	<choose option>	Number of shares	<number>	% of shares	<number>		
Direct voting rights	<choose option>	Number of votes	<number>	% of votes	<number>		
Indirect actions	<choose option>	Number of indirect actions	<number>	% of indirect actions	<number>	Legal name of the intermediary company 1	<text>
						Legal name of the intermediary company 2 (add lines if necessary)	<text>
Indirect voting rights	<choose option>	Number of indirect votes	<number>	% of indirect votes	<number>	Legal name of the intermediary company 1	<text>
						Legal name of the intermediary company 2 (add lines if necessary)	<text>

Declaration form

Beneficial ownership

Total Actions		Number of shares	<number>	% of shares	<number>
Total voting rights		Number of votes	<number>	% of votes	<number>
Other means	<choose option>	Explanation of the exercise of rights	<text>		
Date acquisition of the interests	<YYYY-MM-DD>	[If it is impossible to find this date, mention the most likely date, with an express reservation on the document relating to the beneficial owner(s).]			
Other information		<text>			

Declaration form

Active permits

Active permits

This form must be completed by extractive companies

Permit Name/Active Block	Code/Ref/N°	Type (Concession, Research, AEE, AER, PE, PR, PEC, AEC.....)	Substances	Area (specify unit)	Region / Location	Geographic coordinates	Application/Request Date	Date of grant / award	Reference/Grant Order	Renewal date	End date of validity

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Job

Job

This form must be completed by extractive companies

	Gender	Status	Level	Nationality		Payroll in billions of FCFA	
				Cameroonian	Foreigner	Cameroonian	Foreigner
Effective2023	Men	Permanent	Senior executives				
			Senior technicians and middle managers				
			Technicians, supervisors and skilled workers				
			Employees, workers, apprentices				
	Men	Contractual workers	Senior executives				
			Senior technicians and middle managers				
			Technicians, supervisors and skilled workers				
			Employees, workers, apprentices				
	Women	Permanent	Senior executives				
			Senior technicians and middle managers				
			Technicians, supervisors and skilled workers				
			Employees, workers, apprentices				
	Women	Contractual workers	Senior executives				
			Senior technicians and middle managers				
			Technicians, supervisors and skilled workers				
			Employees, workers, apprentices				



Declaration form

Public participation

Public Participation

This form must be completed by the SNH, the MINFI and the SNI

Companies Extractives	% Participation as of 12/31/2022	% Participation as of 12/31/2023	In the event of a change in the % participation				Commitments attached to participation	
			Nature of the transaction	Transaction value	Payment terms (cash or other to be specified)	Purchaser <i>(To be completed only in the event of transfer)</i>	Is there a commitment? to cover part of the expenses/cost of the project?	The terms attached to participation

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Participation in oil contracts

Participation in Oil Contracts

This form must be completed by the SNH (Mandate)

Block	Oil Gas/LPG	% Participation SNH-State	% Participation SNH- State scope	%Royalty	Slicemmb bls	Cost Stop (Limit) (%)	Guarante ed Cost Oil (%)	Profit Oil to the State (%)	% guarantee d annuity
RDR									
DISSONI									
Etc.									



Declaration form

Production sharing

2023 Production Sharing Details

This form must be completed by the SNH

Fields/Blocks	Operator	2023 production sharing (in bbl)							Total production 2022 (in bbl)
		Production royalty	Profit Oil (State)	Corporate tax	Profit Oil Statecontract or	Cost Oil Contracting State	SNH share (Function.)	Shareothersc ontractors	
RDR	Perenco RDR								
Other..									
Gross total	-	-	-	-	-	-	-	-	-
Costsdeducted in kind	Block	Production royalty	Profit Oil (State)	Corporate tax	Profit Oil Contracting State	Cost Oil Contracting State	SNH share (Function.)		
<i>Oil costs</i>									
<i>Debt repayment</i>									
<i>Other deductions (to be specified)</i>									
Total deduction									
Net total									



Declaration form

Oil costs

2023 Oil Cost Details

This form must be completed by the SNH

Fields/Blocs	Operator	Cost details				Total oil costs (\$ millions)	Total oil costs (in billions of FCFA)	SNH Share - Contracting Mandate	QuoteSNH share-Function.
		Exploration	Development	Exploitation	Other costs				
RDR	Perenco RDR								
MOABI	Perenco Cameroon								
Other..									
Total									



Declaration form

Details of abductions (SNH)

Oil:

Fields/Blocks	Operator	Total kidnappings 2023 (in bbl)	2023 Abductions (in bbl)			
			State share (taxation)	SNH share (State) contractor	SNH Part (Operation)	Other contractors
Total						

Gas :

Fields/Blocks	Operator	Total kidnappings 2023 (in MSCF)	2023 Abductions (in MSCF)			
			State share (taxation)	SNH share (State) contractor	SNH Part (Operation)	Other contractors
Total						

LPG

Fields/Blocks	Operator	Total removals2023(in TM)	2023 Abductions (in TM)			
			State share (taxation)	SNH share (State) contractor	SNH Part (Operation)	Other contractors
SANAGA SOUTH						
Total						



Declaration form

"First Sales" Declarations

Oil Share / Profit-Oil from the State: "First Sales" Declarations

This form must be completed by the SNH

1. What type of oil, gas, or other petroleum product is being sold?

Central information			Additional information	
Name of the seller	Oil grade and quality (e.g., API) - per-cargo disclosures only	Date of Sale (Bill of Lading Date - Per Cargo Disclosures Only)	Type of state oil that is sold (e.g., profit oil)	Contract No./Purchase Order No./Invoice No.
SNH				
SNH				
SNH				
SNH				
SNH				



Declaration form

“First Sales” Statements (Continued)

2. Who buys the product?				3. How much income did the country receive from the sale?									
Central information	Additional information			Central information					Additional information				
Buyer	Owner/real of the buyer	Incoterms - (FOB by example)	Loading port, terminal or depot	Volumes sold (in barrels)	Income perceived	Pricing information: Official retail price	Information tariffs: Option tariff	Type of contract (forward for example)	Rights, fees and credits	Exchange rate	Date of receipt of payment	Account of payment	Destination (sellers uniquely)



Declaration form

Mandatory social payments

Mandatory Social payments

This form must be completed by extractive companies

Identity of the Beneficiary (Name, position)	Block/ permit	Region of the beneficiary	Cash payments			Payments in kind (in the form of a project)			Legal reference /contractual
			Date	Amount	Currency (USD / FCFA)	Description	Project Cost Incurred During 2023	Currency (USD / FCFA)	
Total			0				0		

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative		
Position		
Date		
Signature and stamp		



Declaration form

Voluntary social payments

Voluntary Social payments

This form must be completed by extractive companies

Identity of the Beneficiary (Name, position)	Region of the beneficiary	Cash payments			Payments in kind (in the form of a project)		
		Date	Amount	Currency (USD / FCFA)	Description	Project Cost Incurred During 2023	Currency (USD / FCFA)
Total			-			0	

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Form declaration

Quasi-fiscal expenditures

Quasi-fiscal expenditures

This form must be completed by the SNH

Identity of the Beneficiary (Name, position)	Region of the beneficiary	Cash payments			Payments in kind (in the form of a project)		
		Date	Amount	Currency (USD / FCFA)	Description	Project Cost Incurred During 2023	Currency (USD / FCFA)
Total		0				0	

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Direct interventions - SNH

Details of direct SNH interventions

This form must be completed by the SNH

Beneficiary entities/structures	Amount transferred in 2023	Nature of the expense
Total		



Declaration form

Direct interventions - DGTCFM

Details of direct SNH interventions

This form must be completed by the DGTCFM

Entities/ beneficiary structures	Amount transferred in 2023	Amount recorded ex post in the State accounts in 2023	Ref Budget execution document	Budget line	Nature of the expense	Budgeted amount for the year 2023	Budget document reference
Total	-	-				-	



Declaration form

Subnational Transfers

Subnational Transfers

This form must be completed by the DGTCFM and the DGI / DGE

Nature of transfer	Taxes / duties transferred	Date of transfer	Amount in FCFA	Beneficiary (Specify the name of the beneficiary structure)	When the beneficiary is a municipality (Specify the name of the municipality)	Applied criteria		Comments
						% distribution	Legal framework	

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative		
Position		
Date		
Signature and stamp		



Declaration form

Barter Transactions-Projects

Transactions of swap projects

This form must be completed by all reporting entities

Description of the project / works	Project location / Works	Commitments			Legal framework of the transaction (Reference of the agreement, Order, decree, etc.)
		Total budget for commitment/works	Value of commitments/works incurred from 01/01/2023 to 12/31/2023	Cumulative value of commitments/work incurred as of 12/31/2023	
Total		0	0	0	

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of the representative legal	
Position	
Date	
Signature and stamp	



Declaration form

Loans & Grants

Loans & Grants

This form must be completed by all reporting entities

Beneficiary (Name of the entity)	Amount (value) of the loan / guarantee / grant	Unit	Terms of the Transaction				Other comments
			Date of grant	Reimbursement period	% interest	Outstanding amount not repaid as of 12/31/2023	
Total	0	0				0	0

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Profit Oil State

Profit Oil State

This form must be completed by the SNH

Period from 01/01/2023 to 12/31/2023	Date	bbls /MSCF	USD	FCFA	Comment
State oil share Public authority (Oil)	N/A				
State oil share Public authority (Gas)	N/A				
State share Public authority (Condensate)	N/A				
Withholding in kind from Profit Oil - State Share (Oil)					<i>[Indicate the nature of the levy if applicable]</i>
In-kind levy on Profit Oil-State Share (Gas)					<i>[Indicate the nature of the levy if applicable]</i>
Withholding in kind from Profit Oil - State Share (Condensate)					<i>[Indicate the nature of the levy if applicable]</i>
Quantity removed (marketed)					
Quantity removed (marketed)					
Quantity removed (marketed)					
Quantity removed (marketed)					
Share of State oil marketed - Oil (counterpart paid to the DGTCFM)		0	0	0	
Share of State oil marketed - Gas (counterpart paid to the DGTCFM)					
Share of State oil marketed - Condensate (counterpart paid to the DGTCFM)					



Declaration form

Profit Oil State (continued)

Share of State oil marketed (Oil) (counterpart not paid to the DGTCFM)					
Share of State oil marketed (Gas) (counterpart not paid to the DGTCFM)					
Share of State oil marketed (Condensate) (counterpart not paid to the DGTCFM)					

Cash withdrawal		N / A			<i>[Indicate the nature of the levy if applicable]</i>
Cash withdrawal		N / A			<i>[Indicate the nature of the levy if applicable]</i>
Cash withdrawal		N / A			<i>[Indicate the nature of the levy if applicable]</i>
Cash withdrawal		N / A			<i>[Indicate the nature of the levy if applicable]</i>

Stock variation - State share					
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Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



Declaration form

Little mechanized artisanal gold mining

Semi-mechanized artisanal gold mining

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Date	Volume in Grams	Valuation in FCFA	Comment
Production observed on the sites by SONAMINES				
Production observed on the sites by theSONAMINES				
Production observed on the sites by theSONAMINES				
Total production observed by theSONAMINES		0	0	
Production channeled to the sites by SONAMINES				
Production channeled to the sites bySONAMINES				
Production channeled to the sites bySONAMINES				
Total production recorded by SONAMINES		0	0	
Collection in kind from the State share				
Withdrawal in kind for the IS advance payment				
Withholding in kind under ad-valorem tax				
Totallevyin kind		0	0	



Declaration form

Little mechanized artisanal gold mining (continued)

Volumes transferred to MINFI (from levies)				
Volumes transferred to MINFI (from levies)				
Volumes transferred to MINFI (from levies)				
Total volume transferred in (From withdrawals)		0	0	

Volumes transferred to MINFI (From the pipeline)				
Volumes transferred to MINFI (From the pipeline)				
Volumes transferred to MINFI (From the pipeline)				
Total volume transferred in (From the pipeline)		0	0	

Counterpart paid by MINFI to SONAMINES				
Counterpart paid by MINFI to SONAMINES				
Counterpart paid by MINFI to SONAMINES				
Total consideration paid by MINFI to SONAMINES		0	0	

Counterpart paid by SONAMINES to the DGI				
Counterpart retained by SONAMINES				
Contribution paid to local populations				
Counterpart reversed to the municipalities				



Declaration form

Allocation/Renewal/Assignment/Transfer of licenses

Allocation/Renewal/Assignment/Transfer of licenses

This form must be completed by the MINMIDT and the SNH

Ref. of the title awarded	Date of grant / Renewal / Transfers / Assignments in 2023	Attributee Entity/Consortium	Terms of granting				Legal framework	Process Description
			Allocation process	Technical criteria	Financial Criteria	List of candidates		
							<i>Reference to the law or procedures applied</i>	<i>Descriptionsuccinctof the procedure applied and the framework.</i>



Declaration form

Trading company data

Trading company data

This form must be completed by the SNH

Trading company	Country of domicile	Beneficial owner	Contract details					Volumes sold in 2022	Sales value in \$	Commission in \$
			Date of signature	Validity period	Contract Ref.	Commodity	Contractualization method (private agreement or open call for tender)			

Certification from the Management of the reporting entity

I, the undersigned, for and on behalf of the reporting entity, declare that the information contained in the attached declaration is correct and reliable.

Name of legal representative	
Position	
Date	
Signature and stamp	



DECLARATION FORM

What's new in the form?2023

“First Sales” declarations of income collected in kind

This form must be completed by SONAMINES

1. What type of minerals are sold?					2. Who buys the ore?			
Central information			Additional information		Central information	Additional information		
Seller Name	Ore grade and quality - disclosures per cargo only	Date of Sale (Bill of Lading Date - Per Cargo Disclosures Only)	Type of income in kind (Ex-Exit right, production share)	Contract No./Purchase Order No./Invoice No.	Buyer	Buyer's beneficial owner	Incoterms - (FOB for example)	Loading port, terminal or depot
SONAMINES								
SONAMINES								
SONAMINES								
SONAMINES								
SONAMINES								



DECLARATION FORM

What's new in the form?2023

“First Sales” declarations of income collected in kind

This form must be completed by SONAMINES

3. How much income did the country receive from the sale?

Central information					Additional information				
Volumes sold (in kg)	Income received	Pricing information: Official retail price	Pricing Information: Pricing Option	Type of contract (forward for example)	Fees, Charges and Credits	Exchange rate	Date of receipt of payment	Payment account	Destination (sellers only)



DECLARATION FORM

What's new in the form?2023

Industrial Exploitation

This form must be completed by SONAMINES

Period from 01/01/2023 to 12/31/2023	Company/Beneficiary Entity	Date	Volume in Grams	Valuation in FCFA*	Comment
Production share (State share)					
Production share (State share)					
Production share (State share)					
Production share (State share)					
Production share (State share)					
Production share (State share)					
Total Production Share (State Share)			0	0	
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Production share (SONAMINES share)					
Total Production share (SONAMINES share)			0	0	



DECLARATION FORM

What's new in the form?2023

Production share (Advalorem tax)				
Production share (Advalorem tax)				
Production share (Advalorem tax)				
Production share (Advalorem tax)				
Production share (Advalorem tax)				
Total Production share (Advalorem tax)		0	0	

Volumes marketed (State share)				
Volumes marketed (SONAMINES share)				
Volumes sold (Advalorem tax)				
Total volumes sold		0	0	

Retrocession/transfer of State Share				
Retrocession/transfer Advalorem Tax				
Total volume transferred/Transfers		0	0	



Annex 2 – List of mining and quarrying companies for unilateral declaration

Unilateral Declaration – Mining and Quarrying Companies

No	Company Name	No	Company Name	No.	Company Name
1	BOURBON OFFSHORE MARINE SERVICES SAS	44	VALCLAIR SPRING WATERS	87	AFRICA FAIR BUSINESS
2	CNC TRADING SARL	45	ULTIMATE SARL	88	STE NEW TECHNOLOGY SOLUTION
3	ARAB CONTRACTORS CAMEROON	46	INDUSTRIE HUSSEINI CARRIERE MOUNGO SARL	89	MOHAMADOU DIALLO
4	BLUE SKY BUSINESS COMPANY LIMITED	47	DJUIDJIE	90	STE GOLDEN PRODUCT.CAMER SARL (SOGOPROCAM SARL)
5	KAFARM INDUSTRY SARL	48	ETOGA JEAN	91	LTP AND TA SARL
6	HUAYANG PIERRE SARLHUA	49	KEPYA NJOMI ADELINE	92	DIORDS PRODUCTION SARL
7	NGOUANNEU-KAMTA SARL	50	TIANI NGALIEU ANNE MARIE	93	WORKS AND OPERATIONS COMPANY
8	MOUHDJAF - MT SARL	51	NGANJUMOUN ISSOFA	94	NJOCK JOSEPH PIERRO
9	CAMEROON'S AGGREGATES	52	MORIJA CAMEROON SUARL	95	MAKUGANG NDE EPSE WABO ALVINE C.
10	VASTE SARL	53	CROISIERE BTP SARL	96	LE ROCHER GROUP SARL
11	HENZA GEM'S	54	GOLD LABEL MINING SARL	97	MEPO'O SCOOPS
12	GAODA BOARDING SCHOOL. INVEST. TRADING SARL	55	SOTCOCOG SARL	98	ETONGO ALEXANDRE DIEUDONNE
13	CAMEROON METAL COMPANY SARL	56	FOOD - CO SARL	99	SCI TROPIQUES
14	ORIOLE CAMEROON SARL	57	ETS FOKOU	100	DRILLING AND MINE EXPLORATION
15	FOBANG TEDONJIO SALOMON BERTRAND	58	NEW ERA MINERALS	101	STE COOPERATIVE COOP-CA ARTEL N°1
16	CHINA LINXIANG CAMEROON	59	CAMALCO CAMEROON SA	102	NYAKAM GILBERT
17	CHINA MEILAN CAMEROON COMPANY SARL	60	PAN-CAT SARL	103	LH TRANSIT SARL
18	ERAMET MINING CAMEROON	61	EDOK ETER	104	MAMA SANY
19	ZHONG GUO WU HUANG KUANG YE SARL	62	ERAMET EXPLORATION CAMEROON	105	MEDICAL SPACE SARL
20	STE ROYAL QUARRY	63	AFRIMED	106	AQUAVITA SA
21	AT SERVICES SARL	64	AFRIQUE METAL SARL	107	MINING AND AGRICULTURAL SARL
22	ERAMET MINES CAMEROON SA	65	YIM'S AND COMPANY	108	NDI SAMBA JOSEPH FLORENT
23	ETS FOB'S	66	BASSANGUEN THEODORE BLAISE	109	GUANG FA SARL
24	DJAMEN CHEMI RODRIGUE	67	SIDEMIE SA	110	KORA DISTRIBUTION SARL
25	YIMDJO TEMGUIA ANASTASIE	68	SOGEA SATOM CAMEROON	111	HAPPY PEOPLE
26	STE FERREIRA AFRICA SARL	69	SCOOPS FRUILEG	112	MAMA AFRICA SARL
27	FOLONG ELVIS ROMEO LOVES	70	SOGES SARL	113	QUANTUM CONSULTING GROUP PLC
28	AUCAM SA	71	GRASSFIELDS CAMEROON SARL	114	SPN GESELLIGKEIT SARL
29	KT TRADING SARL	72	MOHAMADOU	115	GIC ESABOD
30	ROCAGLIA PIERRE HUBERT	73	PRO EXCELL LOGISTICS SARL	116	NJI SAMUEL NGWA
31	MODERN CAREERS SARL	74	D4 SARL	117	CAMEROON GLOBAL MINING (CGM) SARL
32	YAOUNDE MINING COMPANY/SOMIYA SARL	75	FOTSO FELIX	118	BAYIHA SERGE ADA M
33	NCHINGOU ABDEL KADER	76	STE DES ARTS ET TECHNIQUES SARL (SOATECH SARL)	119	LIMITLESS TRADING COMPANY SARL
34	JINLI CAMEROON SARL	77	GOLD LABEL MINING TRADE SARL	120	PAFIC SARL
35	CANA BOIS SARL	78	MALAIWA MINING SARL	121	TCHINO TADOUNTI
36	BWA RESOURCES CAMEROON LIMITED SARL	79	STARLINE GROUP LIMITED	122	SANI BAKO DANPULLO
37	STE MAMA SARL	80	EMERGING AFRICA COMMODITIES SA (EMAC SA)	123	COMPANY OF TRANSPORT AND FAIR TRADE
38	VALNORD SA	81	MEGAGOOM FOTSING EPSE FOKOU CHARLINE LAURE	124	INSTITUTE OF GEOLOGICAL AND MINING RESEARCH
39	FODJEU SILENOU EDMOND CHRISTIAN	82	BELA ONANA RAPHAEL DIDIER	125	GNEPIBA GOMTSEU LUC OLIVIER (ETS GNEPIBA)
40	MBALLA	83	CAMEROON MARKET COUNTER	126	MEKAMCHE
41	GIC FOR THE PROMOTION OF AGRICULTURE IN CAMEROON	84	LAKOUNDJI TCHABTCHET EP TCHOUMY	127	STE PERFECTO INDUSTRIAL GROUP SARL
42	TAKWI RAYMOND	85	KETSA GROUP SARL	128	AMS SARL
43	MOMA DIVINE NDOH	86	KILLEDEM FOTSO JEANNETTE CLAIRE		





Immeuble Ennour 6ème étage

Centre Urbain Nord

1082 Tunis - TUNISIE

Tél : +216 22 22 50 75

Mail : enerTEAM@enerTEAM.tn