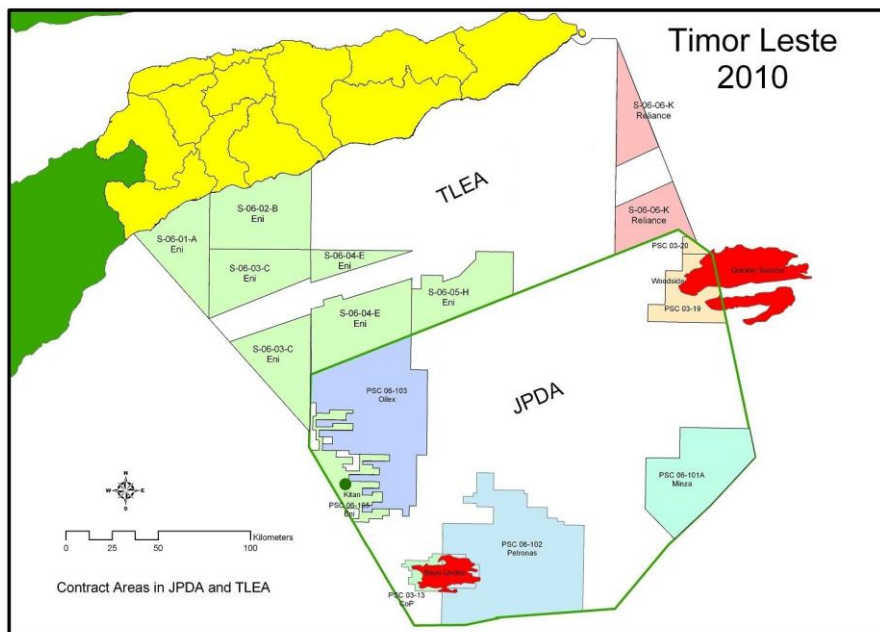


# TL-EITI

**Timor-Leste  
Extractive  
Industry  
Transparency  
Initiative**



**Inisiativa Transparéncia Industria Estrativa  
Timor-Leste**

**Ministério Petróleo no Rekursus Minerais**

**Repúblika Demokrátika Timor-Leste**

**31 Dezembro 2010**

**LIAN :**

**TETUN**

**Da 3**

**MOORE STEPHENS**

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## **INISIATIVA TRANSPARÊNCIA INDUSTRIA ESTRATIVA TIMOR-LESTE (TL-EITI)**

### **RELATÓRIU INDEPENDENTE REKONSILIASAUN BA TINAN 2010**

**Dezembru 2012**



Relatóriu ne'e prepara tuir pedidu hosi Multi Stakeholder Working Group ne'ebé responsavel ba Iniciativa Transparência Industria Estrativa iha Timor-Leste (TL-EITI). Vizaun sira espresa iha relatóriu ne'e mak sira ne'ebé mai hosi Rekonsiliadór Independente sira no la iha dalan seluk releta opiniaun ofisiál Sekretariadu TL-EITI. Relatóriu ne'e prepara eskluzivamente ba uzu TL-EITI nian no parte sira seluk la bele uza, no la'os mós ba objetivu seluk ne'ebé la'ós sira ne'ebé iha intensaun ba.

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## LISTA ABREVIASAUN

|         |   |
|---------|---|
| BPA     | Banking and Payments Authority                            |
| CBTL    | Central Bank of Timor-Leste                               |
| EITI    | Extractive Industries Transparency Initiative             |
| ETRS    | East Timor Revenue Services                               |
| FTP     | First Tranche Petroleum                                   |
| IFAC    | International Federation of Accountants                   |
| ISRS    | International Standards on Related Services               |
| JPDA    | Joint Petroleum Development Area                          |
| MSWG    | Multi-Stakeholder Working Group                           |
| NPA     | National Petroleum Authority                              |
| PSC     | Petroleum Sharing Contract                                |
| PTA     | Petroleum Tax Directorate                                 |
| TL      | Timor-Leste   |
| TLEA    | Timor-Leste Exclusive Area                                |
| TL-EITI | Timor-Leste Extractive Industries Transparency Initiative |
| VAT     | Value Added Tax   |
| WHT     | Withholding Tax   |

## **MENSAGEN**

Dala ida tan, kongratulasaun ba sira ne'ebé envolve iha TL-EITI.

Ami prodús ona relatório ezesional TL-EITI rua ba tinan 2010 no 2011. Ne'e aliña liu ho política governu nian atu hodi sai kompletamente transparente ho nia povu kona-ba jere Rekursus Naturais nasaun nian.

Ia kleur tan Timor Leste, sei fo sai /publika kontratu no informasaun desagradu.

Ha'u hatene katak, ba razaun ida ka seluk, la'ós ema hotu-hotu iha hanoin hanesan katak relatório sira daudaun ne'e tenke detallu. Relatório sira daudaun ne'e la iha konsensu tomak hosi TL-MSG nian maibé hetan bensaun hosi maioria TL MSG nian.

Depois ho kuidadu konsidera implikasaun hosi publikasaun relatório detallu ida hanesan ne'e, no ho kuidadu haree ba buat ne'ebé loos no falsu, ha'u to'o ba konkluzau katak buat ne'ebé loos boot liu duke buat falsu, ne'e duni nu'udar Pontu fokal TL MSG nian ha'u husu atu publikasaun ba relatório 2010 no 2011 ne'ebé aseita ona hosi maioria MSG-TL nian.

Informasaun sira ne'e valor tebes no iha ona ema sira nia liman kona-ba osan hira mak sira nia rekursu lori mai nasaun, ez. 2008-billiaun \$US2.5, 2009-billiaun \$US1.7, 2010-billiaun \$US2.1 no 2011-billiaun \$US3.4.

Relatório detallu ida hanesan ne'e populasaun sei fó konfiansa ba sira nia Governu ne'ebé bele tradús ba instabilidade nasaun ida nian. Nu'udar nasaun pós konfliktu ida, Timor-Leste tenke foti medida sira hodi asegura estabilidade, nune'e nasaun bele sente desenvolvimentu ekonómiku. Relatório sira ne'e iha sira nia dalan rasik ne'ebé sei kontribui ba estabilidade iha ita nia nasaun.

Dala ida tan kongratulasaun ba hotu-hotu



*Alfredo Pires*

**Alfredo Pires**  
**Ministro Petróleo no Rekursus Minerais**

## SUMÁRIU EZEKUTIVU

Rekonsiliaun Datoluk Inisiativu Transparénsia Indústrhia Estrativu Timor-Leste nian kobre períodu 1 Janeiru ba 31 Dezembru 2010, hala'o hosi *Moore Stephens* tuir ami nia Kontratu Servisu datadu 30 Abril 2012 no hanesan aprova ona hosi Multi Stakeholder working Group (MSWG).

Obrigásaun ne'e konstitui hosi rekonsiliaun detalladu ida hosi pagamentu sira ne'ebé halo no deklarara ona hosi kompañia Mina & Gás no ba dadus rendimentu ne'ebé fornese hosi entidade no Ajénsia oioin Governu Timor-Leste nian.

Objetivu prinsipál hosi ezersísiu rekonsiliaun mak atu tulun Governu Timor-Leste no stakeholder/parseirus relevante sira hodi determina kontribuisaun ne'ebé setór Mina no Gás halo hela ba nasaun nian dezvoltamentu ekonómiku no sosiál no ida ne'e hodi hadi'a transparénsia no responsabilidade iha setór estrativa rekursus naturais.

### Deskoberta prinsipál sira ne'ebé mai hosi servisu rekonsiliaun

Deskoberta prinsipál sira rezulta hosi ami nia servisu mak hanesan tuir mai ne'e:

1. Kompañia mina sira hotu no Ajénsia Governu sira hotu uza ona formatu relatóriu ba ezersísiu rekonsiliaun 2010 nian. Iha totál, kompañia Mina & Gás 20 no Ajénsia Governu nian 3 inklui tiha ona iha scope rekonsiliaun.
2. Diferensa totál entre pagamentu sira ne'ebé deklarara ona hosi kompañia mina no Ajénsia Governu nian ne'ebé simu pagamentu sira ne'e durante 2010, molok ami nia servisu rekonsiliaun, ho montante to'o **USD (7,572,601)**, hanesan tuir mai ne'e:

|                           | Kompañia<br>(US\$) | Governu<br>(US\$) | Diferensa<br>(US\$) | %    |
|---------------------------|--------------------|-------------------|---------------------|------|
| Pagamentu totál deklaradu | 2,157,291,800      | 2,149,719,199     | 7,572,601           | 0.4% |

3. Depois hosi ami nia servisu rekonsiliaun, ami bele ajusta deskripánsia sira hotu kona-ba deklasaun ne'ebé halo hosi kompañia no ne'ebé halo hosi Ajénsia Governu nian:

|                           | Kompañia<br>(US\$) | Governu<br>(US\$) | Diferensa<br>(US\$) | %    |
|---------------------------|--------------------|-------------------|---------------------|------|
| Pagamentu totál deklaradu | 2,149,721,568      | 2,149,721,568     | -                   | 0.0% |

Tipu ajustamentu sira ne'ebé halo ona durante ami nia servisu rekonsiliaun, hamutuk ho sira nia valór sira detalladu iha sesaun 4.3 relatóriu ne'e.

4. Ami halo iha tabela kraik ne'e sumáriu ida kona-ba montante ne'ebé deklarasa ona hosi kompañia estrativa sira iha ezersísiu rekonsiliaun nia rohan.

| Nú.          | Kompañia                           | Kompañia (US\$)      | Governu (US\$)       | Diferensa (US\$) |
|--------------|------------------------------------|----------------------|----------------------|------------------|
| 1            | ConocoPhillips (03-12) Pty Ltd     | 720,537,387          | 720,537,387          | -                |
| 2            | ConocoPhillips JPDA Pty Ltd        | 303,844,825          | 303,844,825          | -                |
| 3            | ConocoPhillips (Timor Sea) Pty Ltd | 153,998,136          | 153,998,136          | -                |
| 4            | ConocoPhillips (03-13) Pty Ltd     | 106,728,004          | 106,728,004          | -                |
| 5            | ConocoPhillips (Emet) Pty Ltd      | 18,061,806           | 18,061,806           | -                |
| 6            | ConocoPhillips (03-19) Pty Ltd     | 6,558                | 6,558                | -                |
| 7            | Eni JPDA 03-103 Limited            | 200,932,221          | 200,932,221          | -                |
| 8            | Eni JPDA 06-105 Pty Ltd            | 6,989,354            | 6,989,354            | -                |
| 9            | Eni Timor Leste SpA                | 318,858              | 318,858              | -                |
| 10           | Santos                             | 220,135,671          | 220,135,671          | -                |
| 11           | Inpex Sahul                        | 226,552,562          | 226,552,562          | -                |
| 12           | Tokyo Timor Sea Resources          | 167,637,643          | 167,637,643          | -                |
| 13           | Woodside Petroleum                 | 689,050              | 689,050              | -                |
| 14           | Minza Oil & Gas                    | 90,330               | 90,330               | -                |
| 15           | Petronas                           | 11,564,779           | 11,564,779           | -                |
| 16           | Oilex                              | 4,476,530            | 4,476,530            | -                |
| 17           | Reliance Exploration & Production  | 104,880              | 104,880              | -                |
| 18           | Talisman                           | -                    | -                    | -                |
| 19           | Japan Energy E and P               | 11,374               | 11,374               | -                |
| 20           | AusAid                             | 7,041,600            | 7,041,600            | -                |
| <b>Total</b> |                                    | <b>2,149,721,568</b> | <b>2,149,721,568</b> | <b>-</b>         |



5. Ami tau iha tabela kraik ne'e sumáriu pagamentu sira deklarona liuhosi impostu iha ezersísio rekonsiliaun nia rohan.

| Nú.                                 | Rendimentu Tributáriu                          | Kompañia (US\$)      | Governu (US\$)       | Diferensa (US\$) |
|-------------------------------------|--|----------------------|----------------------|------------------|
| <b>Petroleum Tax Directorate</b>    |  | <b>897,109,913</b>   | <b>897,109,913</b>   | <b>-</b>         |
| 1                                   | Income tax                                     | 443,226,998          | 443,226,998          | -                |
| 2                                   | Additional Profits Tax/Supplemental Profit Tax | 377,246,383          | 377,246,383          | -                |
| 3                                   | Branch Profits Tax                             | 1,791,360            | 1,791,360            | -                |
| 4                                   | VAT  | 34,575,091           | 34,575,091           | -                |
| 5                                   | Withholding Tax                                | 13,376,590           | 13,376,590           | -                |
| 6                                   | Wages Tax                                      | 6,136,664            | 6,136,664            | -                |
| 7                                   | Penalty / Interest                             | 20,756,827           | 20,756,827           | -                |
| 8                                   | Other Payments                                 | -                    | -                    | -                |
| <b>National Petroleum Authority</b> |  | <b>1,245,273,790</b> | <b>1,245,273,790</b> | <b>-</b>         |
| 9                                   | FTP - Condensate/Crude Oil                     | 74,882,547           | 74,882,547           | -                |
| 10                                  | FTP - Liquefied Petroleum Gas                  | 30,196,332           | 30,196,332           | -                |
| 11                                  | FTP - Gas                                      | 59,561,680           | 59,561,680           | -                |
| 12                                  | Profit oil & gas payments                      | 1,076,609,231        | 1,076,609,231        | -                |
| 13                                  | JPDA - Application Fee                         | -                    | -                    | -                |
| 14                                  | JPDA - Seismic Data Fee                        | -                    | -                    | -                |
| 15                                  | JPDA - Development Fee                         | 3,064,000            | 3,064,000            | -                |
| 16                                  | JPDA - Contract Service Fee                    | 960,000              | 960,000              | -                |
| 17                                  | TL Exclusive Area - Application Fee            | -                    | -                    | -                |
| 18                                  | TL Exclusive Area - Seismic Data Fee           | -                    | -                    | -                |
| <b>Central Bank of Timor-Leste</b>  |  | <b>7,337,865</b>     | <b>7,337,865</b>     | <b>-</b>         |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee    | 7,337,865            | 7,337,865            | -                |
| <b>Total</b>                        |  | <b>2,149,721,568</b> | <b>2,149,721,568</b> | <b>-</b>         |



Tim Woodward  
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18 Dezembru 2012

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## 1. INTRODUSAUN

### 1.1 Inisiativa Transparénsia Indústria Estrativa (EITI)

#### 1.1.1 Harii

Inisiativa Transparénsia Indústria Estrativa (EITI) fó sai dahuluk iha Sorumutuk Mundiál kona-ba Dezenvolvimentu Sustentável iha Johannesburg tinan 2002 (the 'Earth Summit 2002'), no ofisialmente lansa iha Londres iha 2003. Ida ne'e harii ho rekoñesimentu katak, bainhira mina, gás no minerál bele tulun hodi hasa'e padraun moris iha mundu tomak, iha nasaun sira ne'ebé rekursus sira ne'e la jere ho apropriadu, bele hamosu korrupsaun no konfliktu no, ba ema barak, kualidade moris ne'ebé tuun loos.

Nune'e, inisiativa ne'e nia intensaun mak atu hadi'a transparénsia liuhosi kompañia iha setór Mineráls publika sira nia pagamentu impostu no Ajensia / governamentál sira mos fó sai/publika montante ne'ebé simu ona hosi kompañia sira ne'e. Nune'e, EITI promove governasaun ne'ebé di'ak liu-liu iha nasaun sira ne'ebé riku ho mina, gás no rekursus minerál, no buka hodi hatun risku diversaun ka uza fundu ne'ebé la loos ne'ebé hamosu liuhosi dezenvolve indústria estrativa nasaun ida nian. Ida ne'e funsiona liuhosi governu sira nia kooperasaun hamutuk, kompañia setór privadu, grupu sociedade sivil, investedór no organizasaun internasionál.

Iha estrutura formál ida ba simu nasaun sira tama ba EITI, iha ne'ebé governu sira hakarak hetan membru tenke halo tuir rekezitu lima:

1. Rekere atu governu hasai deklarasaun públiku ida ne'ebé klaru kona-ba nia intensaun hodi implementa EITI;
2. Rekere atu governu iha kompromisu hodi servisu ho sociedade sivil no kompañia Mina sira iha implementasaun EITI;
3. Rekere governu hodi nomeia ema seniór ida hodi lidera iha implementasaun EITI;
4. Rekere governu hodi estabesele Multi Stakeholder Working Group hodi hamatan/ haree prosesu implementasaun EITI; no
5. MSWG, halao konsultasaun ho xave stakeholder EITI nian, tenke aseita no publika tomak planu servisu (work plan); konstitui alvu sira ne'ebé bele sukat, no tempu ba implementasaun no inkorpora avaliasaun ba aumenta koñesimentu (capacity building)

Bainhira simu ona nu'udar kandidatu EITI nian, nasaun ne'e tuirmai servisu hodi sai nasaun kumpridor EITI. Ne'e envolve nomeasaun ba administradór ida ne'ebé "bele fiar, independente", no fó sai no disemina informasaun kona-ba kompañia estrativa nia pagamentu mina, gás no Mineráls ba governu tuir padraun (sujeta ba seque/pagamentu sira ne'ebé tau hamutuk iha prosesu hodi asegura katak informasaun ne'e kompiensivu, bele kompriende no atuál). Nasaun kandidatu sira fó tempu razoável ida (bainbain fulan tolu-nulu) hodi bele sai kumpridor ho padraun EITI nian.

Ikus-ikus ne'e, 62 kompañia mina, gás no Mineráls ne'ebé boot tebes mak apoiu no ativa partisipa iha prosesu EITI, liuhosi komitmentu internasionál no asosiasaun indústría nian. Liután hosi ne'e, EITI manan tiha ona apoiu hosi instituisaun investimentu globál liu 80, jere hamutuk liu hosi dolár Amerikanu (US) biliaun 16.

### **1.1.2 Prinsípiu jerál sira**

EITI estabelese padraun internasionál ida hodi fo posivel ba kompañia atu publika kona-ba hira mak sira selu no governu sira hodi fó sai/publika kona-ba hira mak sira simu.

Ema biliaun 3.5 moris iha nasaun sira ne'ebé riku iha mina, gás no minerál. Ho governasaun ne'ebé di'ak, esplorasau rekursus sira ne'e bele hamosu rendimentu ne'ebé boot hodi hasa'e kresimentu no redus ki'ak. Maibé, bainhira governasaun fraku, bele rezulta iha ki'ak, korupsiun, no konfliktu. EITI hakarak haforsa governasaun liuhosi hadi'a transparénsia no akontabilidade iha setór estrativu.

Objetivu hosi inisiativa ne'e mak atu enkoraja governasaun ne'ebé di'ak iha nasaun sira ne'ebé riku iha rekursus liuhosi verifikasaun no publikasaun kona-ba pagamentu kompañia nian no rendimentu governu nian hosi mina, gás no Minerál.

EITI nu'udar koaligásaun entre governu, kompañia Mina, grupu sociedade sivil, investidór no organizaasaun internasionál. Iha 2005, EITI hala'o prosesu konsultasaun ne'ebé luan no ezaustivu hodi halo mapamentu futuru inisiativu nian. Ne'e hala'o hosi Grupu Asesoria Internasionál (IAG), ne'ebé prodús relatóriu ida konstitui estrutura governasaun EITI nian, metodolojia ne'ebé aprova ona no direasaun futuru nian.

EITI iha nia metodolojia ida ne'ebé forte no fleksivel ne'ebé asegura padraun globál ida mantein liuhosi implementasaun hosi nasaun sira ne'ebé diferente. Konsellu EITI no Sekretariadu Internasionál mak sai nu'udar garantór metodolojia ne'e. Implementasaun ne'e rasik, sei sai nu'udar responsabilidade kada nasaun. EITI, iha rede ida, nu'udar padraun dezenvolidu internasionál ida ne'ebé promove transparénsia rendimentu iha nivel lokál.

EITI nia Livru referensia (Source Book) fornese matadalan ilustrativu hodi tulun nasaun sira ne'ebé hakarak hodi implementa inisiativa, no mos ba kompañia no stakeholder seluk ne'ebé hakarak apoiu atu implementa. Regra EITI ne'e, inklui liña matadalan validasaun nian, estabelese ona metodolojia ne'e duni nasaun sira presiza halo tuir hodi sai kumpridor ho EITI.

### **1.1.3 Vantajen**

Implementasaun EITI bele fornese benefísiu ne'ebé ho eskalaun boot:

- Nasaun sira ne'ebé riku iha Rekursus Naturais hanesan mina, gás no minerál iha tendénsia ida hodi ekonomikamente sei fraku, iha insidénsia konfliktu ida ne'ebé aas liu, no sofre hosi governasaun ne'ebé aat. Efeito sira hanesan ne'e la bele evita no espera katak liuhosi enkoraja transparénsia ne'ebé boot liu iha nasaun

sira ne'ebé riku iha rekursus sira ne'e, impaktu negativu potenciál balun bele ultrapasa.

- Benefísiu ba nasaun sira ne'ebé implementa inklui atu hadia klima investimentu ne'ebé di'ak liuhosi hatudu sinál klaru ida ba investedor no instituissau finanseiru internasionál sira katak governu nia komitmentu ba transparénsia ne'e boot liu. EITI mós tulun atu haforsa akontabilidade no boa governasau, nune'e mós promove estabilidade ekonómika no polítika. Ida ne'e, iha retornu, bele kontribui ba prevensau konfliktu bazeia ba atividade setór mina, Minerál no gás.
- Benefísiu ba kompañia no investedor konsentra ba iha ultrapasa risku polítika no reputasau. Instabilidade polítika ne'ebé kauza governasau ne'ebé fo'er nu'udar ameasa klaru ida ba investimentu. Iha indústria estrativa nian, iha ne'ebé investimentu sira nu'udar kapital-intensivu no dependente ba estabilidade tempu naruk nian bele hamosu retornu, hamenus instabilidade hanesan ne'e sai benefisiál ba negósiu. Transparénsia pagamentu sira ne'ebé halo ba governu ida bele mós tulun hodi hatudu kontribuisau ne'ebé sira nia investimentu halo ba nasaun.
- Benefísiu ba sociedade sivil mai hosi aumenta montante informasau iha espasu públiku kona-ba rendimentu sira ne'ebé governu jere hodi sidadaun sira nia naran, liuhosi ne'e, halo governu sira akontável liután.

#### **1.1.4 Implementasau Nasionál**

Atu sai hanesan kandidatu EITI, nasaun aplikante tenke halo tuir rekeztu lima ne'e. Bainhira halo tuir ona, implementasau EITI envolve atividade eskalaun ida hodi haforsa transparénsia rendimentu hosi Rekursus Naturais. Atividade sira ne'e dokumentadu nu'udar parte hosi nasaun sira nia planu asau.

Atu sai-no nafatin-hanesan estatutu nu'udar kandidatu, ka hodi mantein kumpridor-EITI, nasaun tenke halo kompletu prosesu validasau EITI nian. Validasau nu'udar norma internasionál ida, nu'udar elementu fundamentál EITI nian. Ne'e fo permite ba avaliasau independente ida ba progresu ne'ebé halao ona hosi nasaun ne'ebé implementa liga ho EITI, no ba medida ne'ebé sira tenke adota hodi dezenvolve lalais no ho posivel susesu. Avaliasau ne'e hala'o hosi revizór independente ida, tuir metodolojia ne'ebé determina ona iha matadalan EITI nian. Konsellu Administrativu EITI supervizona prosesu validasau no revee relatório validasau.

Se, iha avaliasau Konsellu Internasionál EITI nian, nasaun ida halo tuir kritériu validasau sira hotu, nasaun ne'e sei hetan rekoñesimentu nu'udar kumpridor ba duni rekeztu EITI nian. Se karik Relatório validasau hatudu katak nasaun ida halo duni progresu maibé la kumpri kriteria EITI nian hotu, nasaun ne'e sei nafatin nu'udar kandidatu. Bainhira validasau la hatudu progresu signifikativu ruma, Konsellu Internasionál EITI nian bele kansela/hasai tiha estatutu kandidatu nasaun ne'e nian. Timor-Leste mos nu'udar nasaun kumpridor EITI nian.

## **1.2 EITI iha Timor-Leste**

### **1.2.1 Implementasaun EITI iha Timor-Leste**

Hahú hosi Juñu 2003, Governu Timor-Leste deklara ho klaru ninia komitmentu hodi implementa EITI. Iha meadu 2006, Governu Timor-Leste konvida sociedade sivil no kompañia mina hodi nomea sira nia representante hodi harii Multi Stakeholder Working Group (MSWG). Sorumutuk dahuluk MSWG nian hala'o iha Dili iha 15 Maiu 2007, atu garante katak Timor-Leste halo tuir ona rekeztu ida hosi rekeztu sira EITI nian hodi sai nu'udar kandidatu. Timor-Leste nia governu foin eleitu kontinua servisu kona-ba prosesu EITI nian, no depois tinan ida ne'e finaliza ona Planu Servisu Timor-Leste nian, nune'e mós hatan kona-ba Termu Referénsia ba MSWG nian. Depois prosesu ne'e kompletu no submisaun ba Konsellu EITI nian kona-ba dokumentu ne'ebé rekere, Timor-Leste hetan ona admisaun nu'udar nasaun kandidatura iha 22 Fevereiro 2008.

Lihosi publikasaun no diseminasaun relatório dahuluk EITI iha Dezembro 2009, Timor-Leste kompleta ona rekerementu final ba validasaun ne'ebé aliña ho Planu Servisu TL-EITI nian.

Iha 6 Abril 2010 MSWG aprova relatório final validasaun nian, ne'ebé fó sai katak Timor-Leste kumpri ho rekeztu hotu. Konsellu EITI nian bazeia ba ne'e designa Timor-Leste nu'udar nasaun kumpridór iha 1 Julu 2010, nasaun dahuluk iha Sudeste Aziatiku ne'ebé konsege hetan estatutu "kumpridór" no nasaun kumpridór datoluk EITI nian iha mundu. Timor-Leste presiza hetan ninia revalidasaun estatutu iha Juñu 2015

### **1.2.2 Governasaun EITI iha Timor-Leste**

Iha 24 Agostu 2007, Sekretariadu EITI nian estabese liuhosi kompromisu hosi MSWG. Sekretáriu Estadu Rekursus Naturais hetan designasaun nu'udar pontu fokál ba prosesu EITI nian iha Timor-Leste. Sekretáriu Estadu Rekursus Naturais xefia MSWG. MSWG kompostu hosi membru sira tuir mai ne'e:

- Sekretáriu Estadu Rekursus Naturais (Pontu Fokal);
- Representante na'in rua (2) hosi Ministériu Finansa;
- Representante hosi Autoridade Bankaria no Pagamentu (BPA);
- Representante na'in rua (2) hosi Sekretáriu Estadu Rekursus Naturais;
- Representante na'in tolu (3) hosi Sociedade Sivil; no
- Representante na'in tolu (3) hosi kompañia mina.

MSWG dedikadu ba estratejia sira hotu EITI nian, iha política no estratejia, no ba supervizaun implementasaun prosesu EITI nian, nune'e mós avaliasaun ba nia impaktu kona-ba dezvoltamentu sustentável no hamenus ki'ak. Komisaun ne'e iha estrutura tripartidu inklui representante hosi governu, setór privado no sociedade sivil.

Koodenadór Nasionál EITI hetan designasaun hodi jere Sekretariadu EITI nian. Sekretariadu responsabiliza ba implementasaun ba desizaun sira ne'ebé halo hosi MSWG, no hala'o atividade ba prosesu implementasaun EITI nian iha Timor-Leste.

### **1.3 Kontestu nasonál setór mina iha Timor-Leste**

Setór petróleu Timor-Leste nian iha jurisdisaun diferente rua ho rejime legál no fiskál ne'ebé relevante; Área Dezenvolvimentu Petróleu Konjunta (JPDA), ne'ebé Austrália no Timor-Leste jere hamutuk no Área Eskluzivu Timor-Leste (TLEA) no projesaun rai-maran nian.

Autoridade Nacional do Petróleo (ANP), ne'ebé estabelese liuhosi Dekretu Lei nú. 20/2008, nu'udar instituisaun ofisiál ne'ebé administra atividade petróleu nian iha jurisdisaun rua ne'e (JPDA no TLEA).

Timor-Leste benefisia hosi explotaun komersiu rekursu mina rai iha Área Dezenvolvimentu Petróleu Konjunta (JPDA) iha Tasi Timor, ne'ebé fahe ho Austrália. Austrália no Timor-Leste iha tratadu tolu entre sira ne'eb'e governa atividade marítima iha Tasi Timor. Tratadu kona-ba Atividade Maritima iha Tasi Timor, ne'ebé tama iha vigór iha 23 Fevereiro 2007, hases tiha kestaun kona-ba baliza tasi no jurisdisaun entre nasaun rua ne'e. Tratadu ne'e fó dalan ba esplorasau no explotaun rekursus petróleu iha JPDA ba benefisu nasaun rua nian.

Rendimentu Mina no gás mosu iha 2005 nu'udar projetu sira ne'ebé boot liu iha Área Dezenvolvimentu Petróleu Konjunta (JPDA) ne'ebé Timor-Leste fahe ho Austrália la'o daudaun hela. Governu Timor-Leste estabelese Fundu Petróleum iha 2005 hodi fasilita uzu sustentável ba rendimentu sira ne'e iha tempu naruk. Osan Fundu Petróleu nian to'o ona dollar Amerikanu biliaun \$6.9 iha 2010.

## **2. OBJETIVU NO SCOPE ENVOLVIMENTU**

### **2.1 Objetivu envolvimentu**

Objetivu hosi envolvimentu ne'e atu hala'o rekonsiliaun detallu ida kona-ba pagamentu ne'ebé relevantes halo hosi kompañia mina no gás no dadus rendimentu ne'ebé fornese hosi Ajénsia governu Timor-Leste nian ho nia scope ne'ebé define ona hosi MSWG, atu hodi prodús no halo disponivel dadus sira kona-ba rendimentu sira ne'ebé hetan iha 2010 hosi indústria mina iha Timor-Leste. Espesifikamente, responsabilidade prinsipál hala'o hodi hetan objetivu ne'e inklui:

- Revizaun ida ba dokumentasaun ne'ebé prepara ona hosi Sekretariadu EITI, hanesan a lista hotu kompañia mina ne'ebé envolve iha ezersísio rekonsiliaun, fluku rendimentu no impostu, no formatu relatório;
- Revizaun ida ba formatu relatório ne'ebé prepara ona hosi Sekretariadu Tékniku hodi asegura kumprimentu ho regulamentu sira ne'ebé prevalese iha Timor-Leste. Ba finalidade ida ne'e, ami halo ona alterasaun balun ba formatu relatório, ne'ebé diskute no aseita tiha ona hosi MSWG;
- Halao diskusaun ho stakeholder sira kona-ba progresu ne'ebé halo ona iha nomeasaun ne'e no preparasaun ba formatu relatório ne'ebé altera ona;
- Hala'o ezame preliminaríu ida ba relatório hotu ne'ebé simu ona hosi stakeholder sira ne'ebé halo relatório hodi identifika inkonsisténsia balun entre relatório Governu nian no ne'ebé hosi individu ka kompañia konsolidadu sira. Depois ezame preliminaríu, formatu relatório ne'e falun ami nia deskoberta inisiál ne'ebé prepara ona, halo ho detallu kona-ba montante sira ne'ebé mak konkorda ona tuir rejistu/records Governu nian, no ne'ebé la konsistente ka la kompletu;
- Haree tuir fali asuntu sira ne'e ho entidade sira ne'ebé identifika hanesan hatama relatório ne'ebé la konsistente ka la kompletu iha inisialmente hala'o liuhosi investigásaun ba entidades relevantes ne'ebé relata nune'e mós husu esplikasaun no dokumentu adisionál;
- Preparasaun Relatório Final ida, ne'ebé inklui ona rekonsiliaun no verifikasaun ba pagamentu ne'ebé halo ba Governu liu hosi sira ne'ebé selu impostu (Tax payers) no verifika rendimentu ne'ebé Governu simu ona hosi sira ne'ebé selu impostu (Tax payers) durante períodu ne'ebé hala'o hela revizaun;
- Identifikasaun insufisiénsia balun no provizaun rekomendasaun kona-ba prátika ne'ebé di'ak liu atu hodi hadi'a sistema relatório no prosesu implementasaun EITI iha Timor-Leste.

## 2.2 Kompañia<sup>1</sup> estrativa ne'ebé envolve iha rekonsiliação

Termu referénsia estabelese ona hosi MSWG ne'ebé defni scope servisu kona-ba asesmentu ne'ebé kobre kompañia sira ne'ebé halo operasaun iha setór mina no gás

Hahú hosi envolvimentu ne'e, no bazeia ba lista relatório stakeholder nian ne'ebé prepara ona hosi MSWG, kompañia 18 inklui ona iha ezerosíu rekonsiliação 2010 nian. Durante pasajen misaun nian, aumenta tan kompañia rua (2); *Japan Energy E and P no AusAid*<sup>2</sup>.

Kompañia ne'ebé inklui iha scope rekonsiliação tau iha tabela kraik ne'e:

|    |                                    |    |                                   |
|----|------------------------------------|----|-----------------------------------|
| 1  | ConocoPhillips (03-12) Pty Ltd     | 11 | Inpex Sahul                       |
| 2  | ConocoPhillips JPDA Pty Ltd        | 12 | Tokyo Timor Sea Resources         |
| 3  | ConocoPhillips (Timor Sea) Pty Ltd | 13 | Woodside Petroleum                |
| 4  | ConocoPhillips (03-13) Pty Ltd     | 14 | Minza Mina & Gás                  |
| 5  | ConocoPhillips (Emet) Pty Ltd      | 15 | Petronas                          |
| 6  | ConocoPhillips (03-19) Pty Ltd     | 16 | Minaex                            |
| 7  | Eni JPDA 03-103 Limited            | 17 | Reliance Exploration & Production |
| 8  | Eni JPDA 06-105 Pty Ltd            | 18 | Talisman                          |
| 9  | Eni Timor Leste SpA                | 19 | Japan Energy E and P              |
| 10 | Santos                             | 20 | AusAid                            |

Tabela ida ne'ebé detallu liu kona-ba lisensa hosi kompañia sira inklui iha aneksu 2.

## 2.3 Sentru ba halibur pagamentu kompañia mina nian

Ajénsia Governu nian ne'ebé envolve iha halibur variasaun fonte rendimentu oioin lista iha kraik;

- Diresaun Impostu Petróleu (PTA);
- Autoridade Nacional do Petróleo (ANP); no
- Banku Sentral Timor-Leste (CBTL).

<sup>1</sup> Termu ' Kompañia Estrativa' ka 'Kompañia Mina' refere ba entidade ida ne'ebé halo pagamentu no la'ós sempre refere ba kompañia iha sentidu restritu iha palarva. Ne'e signifika katak entidade sira hotu ne'ebé halo pagamentu ba Governu konsidera hanesan Kompañia Mina ka Kompañia Estrativu. Aplika hanesan ba termu setór estrativu. Entidade balun ne'ebé la hala'o atividade estrativa maibé konsidera sira hanesan ' kompañia estrativa/indústria estrativa' tanba sira liga ba setór estrativa (hanesan kompañia jestaun ba kadoras/kanalizasaun, kompañia esploraçao, nsst.)

<sup>2</sup> AusAid nu'udar Ajénsia Governu Austrália nian responsavel ba jere programa tulun Austrália nian iha tasi-balun. AusAid selu kustu anual kadoras nian ba Banku Sentral Timor-Leste. AusAid sei trata hanesan kompañia mina iha relatório ne'e.



## 2.4 Fonte rendimentu no impostu sujeitu ba servisu rekonsiliaaun

Rendimentu no impostu sira ne'ebé relevante ba servisu rekonsiliaaun fahe ba kategoria tolu tuir Ajénsia Governu nian ne'ebé mak simu no detallu hanesan tuir mai ne'e:

| Nú.                              | Fonte Rendimentu                               | Deskrisaun  |
|----------------------------------|--|---|
| <b>Petroleum Tax Directorate</b> |  |   |
| 1                                | Income tax                                     | Impostu kona-ba rendimentu ne'ebé bele selu impostu hosi pagadór impostu kada tinan impostu nian. Rendimentu ne'ebé selu impostu kalkula hanesan rendimentu grosu ne'ebé bele asesu ne'ebé mai hosi pagadór impostu iha tinan impostu nian permite dedusaun ne'ebé menus tuir Regulamentu prezente kona-ba despeza ne'ebé hasai hodi hamosu rendimentu grosu. |
| 2                                | Additional Profits Tax/Supplemental Profit Tax | Impostu ba rendimentu adisionál ne'ebé bele selu hosi Kontratór ida ne'ebé iha montante pozitivu hosi resivu moos sira ne'ebé akomula mai hosi Projetu Bayu Undan ba tinan impostu ida ne'ebé define ona iha Aktu Impostu ba Kontratór Bayu Undan nian (Timor-Leste 2003)   |
| 3                                | Branch Profits Tax                             | Impostu ne'ebé bele aplika ba subsidiáriu kompañia estranjeiru ho 15% depois impostu ba rendimentu nian. Impostu ne'e konsetualmente hanesan ho impostu estra.  |
| 4                                | VAT  | Impostu ba Sasán no Servisu no Impostu kona-ba Fa'an Sasán Luxu.  |
| 5                                | Withholding Tax (WHT)                          | Ne'e impostu ida iha ne'ebé kualkér ema ka kompañia halo pagamentu ruma rekere atu hatun hosi pagamentu sira ne'e no haruka ba Servisu Rendimentu Timor-Leste nian (ETRS). Pagamentu sira ne'ebé atrait WHT inklui jestaun no kustu konsultóriu, husu pagamentu, selu aluga no pagamentu sira ba kontratór ne'ebé la iha uma.                                 |
| 6                                | Wages Tax                                      | Impostu ba saláriu funsionáriu sira nian  |
| 7                                | Penalty / Interest                             | Multa ka juru ba pagamentu atrasadu iha partilla Estadu nian ba direitu autorál no lukru hosi mina/gás nian.  |
| 8                                | Other Payments                                 | Kualkér impostu sira seluk hosi sira ne'ebé temi ona iha leten.   |

| Nú.                                 | Fonte Rendimentu                            | Deskrisaun   |
|-------------------------------------|---|--|
| <b>National Petroleum Authority</b> |   |  |
| 9                                   | FTP - Condensate/Crude Oil                  | Pagamentu ba produsaun ida ne'ebé bazeia ba kontratu fahe produsaun entre Governu Timor-Leste no kompañia ne'ebé relasiona ho fa'an kondensadu.  |
| 10                                  | FTP - Liquefied Petroleum Gas               | Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba fa'an LPG.  |
| 11                                  | FTP - Gas                                   | Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba fa'an gás naturál.  |
| 12                                  | Profit oil & gas payments                   | Pagamentu produsaun halo tuir kontratu fahe produsaun entre Governu Timor-Leste no kompañia ida ne'ebé liga ba lukru kona-ba fa'an kondensadu, LPG no gás naturál.   |
| 13                                  | JPDA - Application Fee                      | Kustu ne'ebé tau hamutuk ho aplikasaun ba kontratu fahe produsaun.   |
| 14                                  | JPDA - Seismic Data Fee                     | Kustu bele selu ba NPA bainhira kompañia ida hetan dadus seismiku iha JPDA.  |
| 15                                  | JPDA - Development Fee                      | Aplika bainhira deskobre komersiál deklarasião kontratór ida. Kustu bazeia ba dimensaun deskoberta rezerva mina no gás.  |
| 16                                  | JPDA - Contract Service Fee                 | Kustu superfísiu.  |
| 17                                  | TL Exclusive Area - Application Fee         | Kustu bele selu bainhira kompañia ida aplika hodi kompete iha ronde lisensia nian.   |
| 18                                  | TL Exclusive Area - Seismic Data Fee        | Kustu bele selu ba NPA bainhira kompañia ida hetan dadus seismiku iha TLEA.  |
| <b>Central Bank of Timor-Leste</b>  |   |  |
| 19                                  | TL Exclusive Area - License Fee/Surface Fee | Kustu ida aplika kona-ba konesaun ho lisensa ida. Lisensa nu'udar akordu ida entre kompañia estrativa ida ho Governu kona-ba Área jeográfiku ka jeolójiku espesífiku ka ligásaun ho Área operasaun minerál nian. Lisensa mós uza hodi defini permisaun, pozisaun propriedade ida, Área kontratu ida, fatin aluga ka bloku. |

### 3. APROXIMASAUN NO METODOLOJIA

Ami hala'o ami nia envolvimentu rekonsiliaun ne'ebé aliña ho ISRS, (International Standard on Related Services), padraun sertu liu 4400, "envolvimentu sira ne'e hodi hala'o prosedimentu ne'ebé hatan ona kona-ba informasaun finanseiru", nune'e mós Kódigu Étiku IFAC nian.

#### 3.1 Konsiensializasaun Jerál no Planeamentu

Ami nia vizita ba Sekretariadu EITI iha Timor-Leste hahú iha 14 Maiu 2012 ho enkontru abertura ida ho membru Sekretariadu no MSWG, durante ne'e ami bele:

- diskute ami nia planu ba ezersísiu rekonsiliaun;
- diskute scope rekonsiliaun ba tinan nia rohan 31 Dezembru 2010;
- klarifika asuntu téknika balun no halo rekomendasaun.

Durante faze ne'e, ami hala'o enkontru ho Stakeholder sira ne'ebé envolve iha prosesu EITI Timor-Leste nian atu hodi komunika ba sira agenda servisu ami nia, nune'e mós pasu xave sira prosesu rekonsiliaun nian. stakeholder sira ne'ebé ami hasoru mak lista iha tabela kraik ne'e:

Sekretariu Estadu Rekursus Naturais

Diresaun Impostu Petróleu (PTA);

Autoridade Nasinal do Petróleo (NPA); no

Banku Sentrá Timor-Leste (CBTL).

#### 3.2 Metodolojia ne'ebé adota ona

##### 3.2.1 Deklarasaun pagamentu nian – halibur dadus

Formatu relatório 4 uza ba deklarasaun hosi kompañia estrativa no ba deklarasaun hosi ajénsia governu nian;

- Formatu relatório ba kompañia mina nian;
- Formatu relatório ba PTA;
- Formatu relatório ba NPA; and
- Formatu relatório ba CBTL.

Formatu sira ne'e dezeña hosi MSWG, iha ne'ebé ami introdús mudansa ki'ik oan sira atu hodi fasilita servisu rekonsiliaun.

Formatu sira ne'e diskute no aprova ona hosi MSGW molok haruka ba kompañia no Ajénsia Governu nian, ne'ebé seleciona tuir ami nia scope servisu, hanesan detallu iha parágrafu 2.2 no 2.3 relatório ne'e.

### **3.2.2 Servisu Rekonsiliaun**

Tuir Termu Referénsia, ami nia objetivu mak atu prodús relatório EITI nian, liuhosi halibur dadus kona-ba pagamentu sira ne'ebé halo hosi kompañia mina ba Governu durante 2010, no montante sira ne'ebé Governu simu hosi kompañia iha período hanesan, no rekonsilia dadus sira ne'e. Ami nia servisu kompostu hosi pasu hanesan tuir mai ne'e:

- Rekonsiliaun pagamentu ne'ebé deklarara hosi kompañia mina sira ho resivu ne'ebé ministériu no ajénsia governu nian deklarara. Rekonsiliaun ne'e hala'o pagamentu ho pagamentu, tuir Ajénsia ne'ebé simu osan sira ne'e;
- Identifikasaun ba diferença ka diskrepáncia ne'ebé significativu, no koko atu estabelese tanba sa buat sira ne'e mosu; no
- Identifikasaun ba ajustamentu ne'ebé rekere. Ajustamentu sira ne'e bele sai nu'udar montante sira ne'ebé kompañia deklarara, ka montante ne'ebé governu deklarara.

Ami bele defini servisu ne'ebé hala'o ho espesifiku liután;

- i. Familiariza ami nia an ho pagamentu, impostu no obrigásaun sira ne'ebé relevante ho scope rekonsiliaun 2011. Prosesu familiarizasaun ne'e fokus ba tipu diferente impostu sira nian, sira nia modu pagamentu, frekuénsia relatório, korpu administrativu sira ne'ebé montante sira ne'e refere ba, hsst.;
- ii. Kompara, tuir baze liña ho liña, pagamentu sira ne'ebé temi iha formatu relatório kompañia estrativa ho resivu ne'ebé temi iha formatu relatório hosi korpu administrative sira;
- iii. Identifika deskripáncia balun iha formatu relatório sira ne'e, no deteta insidénsia impostu ne'ebé kalkula la loos no klasifika la loos;
- iv. Husu esplikaun no klarifikasaun kona-ba deskripáncia sira ne'ebé identifika ona hosi kompañia no ajénsia governu nian. Pedidu sira ne'e bele halo liuhosi telefone, e-mail, ka liuhosi vizita ba fatin entidade sira ne'e nian;
- v. Halo ajustamentu ba deskripáncia, no finaliza figura sira ne'e ba kompañia ne'ebé servisu iha setór estrativa no ajénsia governu nian;
- vi. Identika diferença liu liu iha parte impostu nian, entre pagamentu ne'ebé deklarara hosi kompañia ne'ebé servisu iha setór mina no resivu ne'ebé Governu deklarara;
- vii. Komunika ho ofisial hosi Ajénsia oioin Governu nian atu bele hetan fahe (breakdown) kona-ba montante total ne'ebé inklui ona iha sira nia formatu relatório;

- viii. Rekonsilia dadus detallu ne'ebé simu hosi parte rua nian kompañia mina no ajénsia governu nian, ho nia impostu, ho nia data no ho nia tipu pagamentu;
- ix. Analiza esplikasaun sira ne'ebé fornese hosi parte rua ne'e, no kategoriza deskripánsia sira ne,e;
- x. Halo ajustamentu ba diferença ne'ebé substánsia (iha prova) ona, nune'e atu respeitu nafatin parte rua kompañia mina no korpu administrativu sira; no
- xi. Kompleta ami nia servisu no prepara ami nia relatório.

### **3.2.3 Esbosa relatório**

Ami prepara ona relatório ida kona-ba rezultadu sira ami servisu rekonsiliaun. Relatório ne'e konstitui:

- Esplikasaun ida kona-ba kontestu no objetivu sira ami nia misaun servisu nian;
- Dokumentasaun ba atividade sira EITI nian no scope servisu ami nia
- Esplikasaun ida kona-ba aproximasaun no metodolojia ne'ebé ami adota;
- Konklusaun numerika sira ne'ebé mosu hosi rekonsiliaun pagamentu sira halo hosi kompañia mina no montante ne'ebé mak Governu simu hosi kompañia sira ne'e;
- Komentáriu sira kona-ba frakeza ne'ebé deteta iha nivel organizasaun, no iha sistema EITI, iha ne'ebé fó impaktu ba ami nia servisu rekonsiliaun; no
- Rekomendasaun ho intensaun hodi mitiga frekeza sira ne'e balun iha ezersísio futuro.

#### **4. RESULTADU REKONSILIASAUN**

Ami apresenta iha kraik ne'e rezultadu detallu ba ami nia servisu rekonsiliação, nune'e mós diferença ne'ebé nota entre montante ne'ebé selu ona hosi kompañia estrativa no montante ne'ebé ajénsia governu simu ona.

Ami relata ona montante ne'ebé inisialmente deklara ona no ajustamentu sira ne'ebé ami rasik halo depois ami nia servisu rekonsiliação.

Tabela sira iha kraik ne'e fó sumáriu ida kona-ba diferença entre pagamentu ne'ebé relata hosi kompañia estrativa no resivu ne'ebé Ajénsia oioin governu nian relata. Tabela sira ne'e inklui figura konsolidadu bazeia ba formatu relatório hosi kada kompañia mina no Ajénsia Governu nian, ajustamentu sira ne'e ami rasik halo bazeia ba ami nia servisu rekonsiliação. Detallu relatório rekonsiliação ba kada kompañia inklui iha aneksu 3.

## 4.1 Rekonsiliaaun hosi kompañia estrativa

Detallu hosi ami nia rekonsiliaaun kona-ba pagamentu ne'ebé halo no simu ona hosi kompañia estrativa :

Figures in USD

| Nú.          | Kompañia                           | Formatu sira ne'ebé orijinalemente uza |                      |                  | Ajustamentu        |              |                    | Montante final       |                      |           |
|--------------|------------------------------------|--|----------------------|------------------|--------------------|--------------|--------------------|----------------------|----------------------|-----------|
|              |                                    | Kompañia                               | Governu              | Diferensa        | Kompañia           | Governu      | Diferensa          | Kompañia             | Governu              | Diferensa |
| 1            | ConocoPhillips (03-12) Pty Ltd     | 720,531,855                            | 720,537,387          | (5,532)          | 5,532              | -            | 5,532              | 720,537,387          | 720,537,387          | -         |
| 2            | ConocoPhillips JPDA Pty Ltd        | 303,844,825                            | 303,844,825          | -                | -                  | -            | -                  | 303,844,825          | 303,844,825          | -         |
| 3            | ConocoPhillips (Timor Sea) Pty Ltd | 153,998,136                            | 153,998,136          | -                | -                  | -            | -                  | 153,998,136          | 153,998,136          | -         |
| 4            | ConocoPhillips (03-13) Pty Ltd     | 106,728,004                            | 106,728,004          | -                | -                  | -            | -                  | 106,728,004          | 106,728,004          | -         |
| 5            | ConocoPhillips (Emet) Pty Ltd      | 18,061,806                             | 18,061,806           | -                | -                  | -            | -                  | 18,061,806           | 18,061,806           | -         |
| 6            | ConocoPhillips (03-19) Pty Ltd     | 6,558                                  | 6,558                | -                | -                  | -            | -                  | 6,558                | 6,558                | -         |
| 7            | Eni JPDA 03-103 Limited            | 200,932,221                            | 200,932,221          | -                | -                  | -            | -                  | 200,932,221          | 200,932,221          | -         |
| 8            | Eni JPDA 06-105 Pty Ltd            | 6,973,586                              | 6,989,354            | (15,768)         | 15,768             | -            | 15,768             | 6,989,354            | 6,989,354            | -         |
| 9            | Eni Timor Leste SpA                | 318,858                                | 318,858              | -                | -                  | -            | -                  | 318,858              | 318,858              | -         |
| 10           | Santos                             | 234,794,815                            | 220,135,671          | 14,659,144       | (14,659,144)       | -            | (14,659,144)       | 220,135,671          | 220,135,671          | -         |
| 11           | Inpex Sahul                        | 226,552,562                            | 226,552,562          | -                | -                  | -            | -                  | 226,552,562          | 226,552,562          | -         |
| 12           | Tokyo Timor Sea Resources          | 167,637,643                            | 167,637,643          | -                | -                  | -            | -                  | 167,637,643          | 167,637,643          | -         |
| 13           | Woodside Petroleum                 | 689,050                                | 689,050              | -                | -                  | -            | -                  | 689,050              | 689,050              | -         |
| 14           | Minza Oil & Gas                    | 90,330                                 | 90,330               | -                | -                  | -            | -                  | 90,330               | 90,330               | -         |
| 15           | Petronas                           | 11,564,672                             | 11,564,779           | (107)            | 107                | -            | 107                | 11,564,779           | 11,564,779           | -         |
| 16           | Oilex                              | 4,476,530                              | 4,474,161            | 2,369            | -                  | 2,369        | (2,369)            | 4,476,530            | 4,476,530            | -         |
| 17           | Reliance Exploration & Production  | 78,925                                 | 104,880              | (25,955)         | 25,955             | -            | 25,955             | 104,880              | 104,880              | -         |
| 18           | Talisman                           | -                                      | -                    | -                | -                  | -            | -                  | -                    | -                    | -         |
| 19           | Japan Energy E and P               | 11,424                                 | 11,374               | 50               | (50)               | -            | (50)               | 11,374               | 11,374               | -         |
| 20           | AusAid                             | -                                      | 7,041,600            | (7,041,600)      | 7,041,600          | -            | 7,041,600          | 7,041,600            | 7,041,600            | -         |
| <b>Total</b> |                                    | <b>2,157,291,800</b>                   | <b>2,149,719,199</b> | <b>7,572,601</b> | <b>(7,570,232)</b> | <b>2,369</b> | <b>(7,572,601)</b> | <b>2,149,721,568</b> | <b>2,149,721,568</b> | <b>-</b>  |

## 4.2 Rekonsiliaaun hosi fonte rendimentu

Tabela iha kraik ne'e hatudu fonte pagamentu totál relata hosi ajénsia governu nian no kompañia mina, ho konsiderasaun ba ajustamentu sira hotu

Figures in USD

| N°                           | Deskrisaun pagamentu                           | Formatu sira ne'ebé orijinamente uza |               |             | Ajustamentu  |             |              | Montante final |               |           |
|------------------------------|--|--------------------------------------|---------------|-------------|--------------|-------------|--------------|----------------|---------------|-----------|
|                              |  | Kompania                             | Governu       | Diferensa   | Kompania     | Governu     | Diferensa    | Kompania       | Governu       | Diferensa |
| Petroleum Tax Directorate    |  | 897,121,773                          | 897,107,544   | 14,229      | (11,860)     | 2,369       | (14,229)     | 897,109,913    | 897,109,913   | -         |
| 1                            | Income tax                                     | 447,320,724                          | 451,875,651   | (4,554,927) | (4,093,726)  | (8,648,653) | 4,554,927    | 443,226,998    | 443,226,998   | -         |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 374,624,347                          | 373,635,557   | 988,790     | 2,622,037    | 3,610,827   | (988,790)    | 377,246,384    | 377,246,384   | -         |
| 3                            | Branch Profits Tax                             | 1,626,747                            | -             | 1,626,747   | 164,613      | 1,791,360   | (1,626,747)  | 1,791,360      | 1,791,360     | -         |
| 4                            | VAT  | 27,745,017                           | 34,887,090    | (7,142,073) | 6,830,074    | (311,999)   | 7,142,073    | 34,575,091     | 34,575,091    | -         |
| 5                            | Withholding Tax                                | 20,513,323                           | 13,104,377    | 7,408,946   | (7,136,734)  | 272,212     | (7,408,946)  | 13,376,589     | 13,376,589    | -         |
| 6                            | Wages Tax                                      | 5,857,857                            | 6,094,508     | (236,651)   | 278,807      | 42,156      | 236,651      | 6,136,664      | 6,136,664     | -         |
| 7                            | Penalty / Interest                             | 12,828,898                           | 17,510,361    | (4,681,463) | 7,927,929    | 3,246,466   | 4,681,463    | 20,756,827     | 20,756,827    | -         |
| 8                            | Other Payments                                 | 6,604,860                            | -             | 6,604,860   | (6,604,860)  | -           | (6,604,860)  | -              | -             | -         |
| National Petroleum Authority |  | 1,259,927,402                        | 1,245,273,790 | 14,653,612  | (14,653,612) | -           | (14,653,612) | 1,245,273,790  | 1,245,273,790 | -         |
| 9                            | FTP - Condensate/Crude Oil                     | 74,882,304                           | 74,882,547    | (243)       | 243          | -           | 243          | 74,882,547     | 74,882,547    | -         |
| 10                           | FTP - Liquefied Petroleum Gas                  | 30,191,043                           | 30,196,332    | (5,289)     | 5,289        | -           | 5,289        | 30,196,332     | 30,196,332    | -         |
| 11                           | FTP - Gas                                      | 59,561,680                           | 59,561,680    | -           | -            | -           | -            | 59,561,680     | 59,561,680    | -         |
| 12                           | Profit oil & gas payments                      | 1,091,268,375                        | 1,076,609,231 | 14,659,144  | (14,659,144) | -           | (14,659,144) | 1,076,609,231  | 1,076,609,231 | -         |
| 13                           | JPDA - Application Fee                         | -                                    | -             | -           | -            | -           | -            | -              | -             | -         |
| 14                           | JPDA - Seismic Data Fee                        | -                                    | -             | -           | -            | -           | -            | -              | -             | -         |
| 15                           | JPDA - Development Fee                         | 3,064,000                            | 3,064,000     | -           | -            | -           | -            | 3,064,000      | 3,064,000     | -         |
| 16                           | JPDA - Contract Service Fee                    | 960,000                              | 960,000       | -           | -            | -           | -            | 960,000        | 960,000       | -         |
| 17                           | TL Exclusive Area - Application Fee            | -                                    | -             | -           | -            | -           | -            | -              | -             | -         |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -                                    | -             | -           | -            | -           | -            | -              | -             | -         |
| Central Bank of Timor-Leste  |  | 242,625                              | 7,337,865     | (7,095,240) | 7,095,240    | -           | 7,095,240    | 7,337,865      | 7,337,865     | -         |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | 242,625                              | 7,337,865     | (7,095,240) | 7,095,240    | -           | 7,095,240    | 7,337,865      | 7,337,865     | -         |
| Total Pagamentus             |  | 2,157,291,800                        | 2,149,719,199 | 7,572,601   | (7,570,232)  | 2,369       | (7,572,601)  | 2,149,721,568  | 2,149,721,568 | -         |



## 4.3 Ajustamentu

### 4.3.1 Ba kompañia mina

Ajustamentu sira ne'ebé halo ho respeitu ba formatu relatóriu sira ne'ebé halo hosi kompañia mina bele sumariza hanesan tuir mai ne'e:

| Ajustamentu ba pagamentu kompañia estrativu                              | MontanteTotál      |
|--|--------------------|
| Impostu selu la relata (a)   | 25,160,873         |
| Impostu selu relata maibé liu ona hosi períodu ne'ebé kobre (b)          | (32,736,362)       |
| Montante impostu ne'ebé la relata loloos                                 | 5,257              |
| <b>Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata</b> | <b>(7,570,232)</b> |

- (a) Ne'e pagamentu sira ne'ebé halo ona, maibé kompañia la relata. Ajustamentu significativu (99% hosi USD 25,160,873 ajustamentu totál) ne'ebé halo ba Santos no AusAid nian.

Santos uza baze akreditasaun (accruals basis) sira hodi relata pagamentu no la deklara Lukru Mina & Pagamentu Gás ne'ebé halo iha fulan Janeiru no Feveireiru 2010 (kait ho deklarasaun iha fulan Novembru no Dezembru 2009).

Durante ami nia servisu rekonsiliaun, AusAid falla atu hatama ninia formatu relatóriu tanba la bele kontaktu kompañia. BCTL deklara katak, iha 2010, simu totál USD 7,041,600 liga ho Kustu Anuál Kadoras nian hosi AusAid. Montante ne'e Governu Austrália konfirma liuhosi karta ofisiál ida.

- (b) pagamentu sira ne'ebé relata ona, maibé selu la tuir períodu rekonsiliaun, i.e. molok 1 Janeiru 2010 ka depois 31 Dezembru 2010. Ajustamentu significativu sira halo ba Santos nian. Hanesan temi iha leten, kompañia uza baze akreditasaun (accruals basis) sira hodi relata pagamentu no deklara ona pagamentu ba Lukru Mina & Gás ne'ebé kait ho Novembru no Dezembru 2010 nian ne'ebé selu iha Janeiru no Feveireiru 2011.

Konfirmasaun simu ona hosi kompañia sira kona-ba montante sira ne'e, ne'ebé inisialmente ajénsia governu sira deklara.

Ajustamentu sira ne'ebé halo ona ba pagamentu sira ne'ebé kompañia mina deklar rezolve hanesan tuir mai ne'e:

Figura iha USD

| Kompañia                          | Impostu ne'ebé selu la relata | Impostu ne'ebé selu ona maibé la tuir períodu selu nian | Montante impostu ne'ebé relata la loos | Ajustamentu total kompañia estrativa nian |
|-----------------------------------|-------------------------------|---|--|---|
| ConocoPhillips (03-12) Pty Ltd    | -                             | -   | 5,532                                  | <b>5,532</b>                              |
| Eni JPDA 06-105 Pty Ltd           | 15,993                        | -   | (225)                                  | <b>15,768</b>                             |
| Santos                            | 18,045,905                    | (32,705,049)  | -                                      | <b>(14,659,144)</b>                       |
| Petronas                          | -                             | 107   | -                                      | <b>107</b>                                |
| Reliance Exploration & Production | 57,375                        | (31,420)  | -                                      | <b>25,955</b>                             |
| Japan Energy E and P              | -                             | -   | (50)                                   | <b>(50)</b>                               |
| AusAid                            | 7,041,600                     | -   | -                                      | <b>7,041,600</b>                          |
| <b>Total</b>                      | <b>25,160,873</b>             | <b>(32,736,362)</b>                                     | <b>5,257</b>                           | <b>(7,570,232)</b>                        |

Ajustamentu sira ne'ebé halo ona ba pagamentu sira ne'ebé kompañia deklar liuhosi impostu, rezolve hanesan tuir mai ne'e:

Figures in USD

| Fonte rendimentu                               | Impostu ne'ebé selu la relata | Impostu ne'ebé selu ona maibé la tuir períodu selu nian | Montante impostu ne'ebé relata la loos | Impostu ne'ebé klasifika la loos | Ajustamentu total kompañia estrativa nian |
|--|-------------------------------|---|--|----------------------------------|---|
| Income tax                                     | 15,993                        | -   | -                                      | (4,109,719)                      | (4,093,726)                               |
| Additional Profits Tax/Supplemental Profit Tax | -                             | -   | -                                      | 2,622,037                        | 2,622,037                                 |
| Branch Profits Tax                             | -                             | -   | -                                      | 164,613                          | 164,613                                   |
| VAT  | -                             | -   | (100)                                  | 6,830,174                        | 6,830,074                                 |
| Withholding Tax                                | 330                           | (31,313)  | (175)                                  | (7,105,576)                      | (7,136,734)                               |
| Wages Tax                                      | 3,405                         | -   | -                                      | 275,402                          | 278,807                                   |
| Penalty / Interest                             | -                             | -   | -                                      | 7,927,929                        | 7,927,929                                 |
| Other Payments                                 | -                             | -   | -                                      | (6,604,860)                      | (6,604,860)                               |
| FTP - Condensate/Crude Oil                     | -                             | -   | 243                                    | -                                | 243                                       |
| FTP - Liquefied Petroleum Gas                  | -                             | -   | 5,289                                  | -                                | 5,289                                     |
| Profit oil & gas payments                      | 18,045,905                    | (32,705,049)  | -                                      | -                                | (14,659,144)                              |
| TL Exclusive Area - License Fee/Surface Fee    | 7,095,240                     | -   | -                                      | -                                | 7,095,240                                 |
| <b>Total</b>                                   | <b>25,160,873</b>             | <b>(32,736,362)</b>                                     | <b>5,257</b>                           | <b>-</b>                         | <b>(7,570,232)</b>                        |

### 4.3.2 Ba Ajénsia Governu nian

Ajustamentu ne'ebé halo ona bazeia ba montante sira ne'ebé deklara ona ajénsia governu nian no kompañia , sumariza hanesan tuir mai ne'e:

| Ajustamentu ba pagamentu Governu nian                                    | Montante Totál (USD) |
|--|----------------------|
| Impostu ne'ebé simu la relata (hosi Oilex)                               | 2,369                |
| <b>Totál ne'ebé aumenta ba montante sira ne'ebé orijinalmente relata</b> | <b>2,369</b>         |

Ajustamentu sira ne'ebé halo ona kona-ba pagamentu ne'ebe deklara hosi ajénsia governu nian, liuhosi dirasaun impostu, rezolve hanesan tuir mai ne'e:

Figura ihaUSD

| Fonte rendimentu                               | Impostu ne'ebé simu la relata | Impostu ne'ebé la klasifika loloos | Ajustamentu Totál ba Governu nian |
|--|-------------------------------|------------------------------------|-----------------------------------|
| <b>Petroleum Tax Directorate</b>               |                               |                                    |                                   |
| Income tax                                     | -                             | (8,648,653)                        | (8,648,653)                       |
| Additional Profits Tax/Supplemental Profit Tax | -                             | 3,610,827                          | 3,610,827                         |
| Branch Profits Tax                             | -                             | 1,791,360                          | 1,791,360                         |
| VAT  | -                             | (311,999)                          | (311,999)                         |
| Withholding Tax                                | 223                           | 271,989                            | 272,212                           |
| Wages Tax                                      | 2,146                         | 40,010                             | 42,156                            |
| Penalty / Interest                             | -                             | 3,246,466                          | 3,246,466                         |
| <b>Total</b>                                   | <b>2,369</b>                  | <b>-</b>                           | <b>2,369</b>                      |

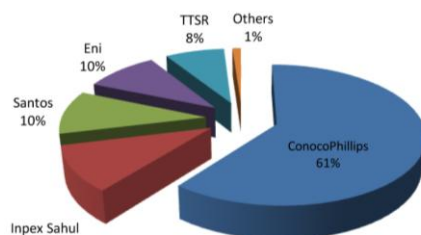
## 5. ANALIZA INDIKADÓR XAVE IHA SETÓR MINA

### 5.1 Kontribuisaun ne'ebé halo hosi kompañia mina

Tabela iha kraik sumariza pagamentu, depois kompañia halo ajustamentu no fluksu sira ne'ebé ajénsia oioin governu nian relata ona.

Tabela ne'e inklui figura konsolidadu sira depois ajustamentu, bazeia ba deklarasaun ne'ebé kada kompañia estrativa halo no balun ne'ebé ajénsia governu nian halo. Figura sira ne'e fornese ba ita dadus detallu hosi kompañia nian tuir resivu hosi setór mina nian.

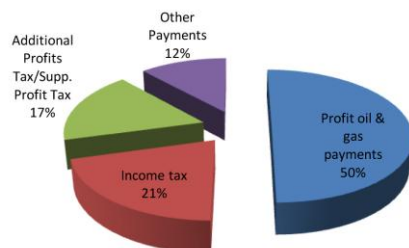
| Kompañia                    | Pagamentu Governu nian (USD) | % hosi pagamentu total |
|-----------------------------|------------------------------|------------------------|
| ConocoPhillips (6 entities) | 1,303,176,716                | 61%                    |
| InpexSahul                  | 226,552,562                  | 10%                    |
| Santos                      | 220,135,671                  | 10%                    |
| Eni (3 entities)            | 208,240,433                  | 10%                    |
| Tokyo Timor Sea Resources   | 167,637,643                  | 8%                     |
| Sira seluk (kompañia 8)     | 23,978,543                   | 1%                     |
| <b>Total setór mina</b>     | <b>2,149,721,568</b>         | <b>100%</b>            |



### 5.2 Kontribuisaun ne'ebé halo hosi pagamentu sira ne'e

Resivu sira ne'ebé signifikadu liu hotu, bazeia ba kontribuisaun hanesan tuir mai ne'e:

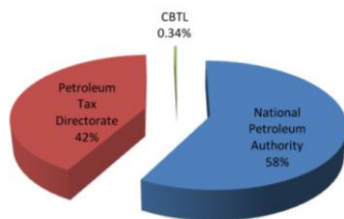
| Fonte Pagamentu                                 | Pagamentu Governu nian (USD) | % hosi pagamentu total |
|---|------------------------------|------------------------|
| Profit oil & gas payments                       | 1,076,609,231                | 50%                    |
| Income tax                                      | 443,226,998                  | 21%                    |
| Additional Profits Tax/ Supplemental Profit Tax | 377,246,384                  | 17%                    |
| Others(16 payment streams)                      | 252,638,955                  | 12%                    |
| <b>Total oil sector</b>                         | <b>2,149,721,568</b>         | <b>100%</b>            |



### 5.3 Kontribuisaun ne'ebé halo hosi Ajénsia Governu nian

Tabela iha kraik ne'e sumariza pagamentu sira depois ajustamentu hosi ajénsia governu nian.

| Ajénsia Governu              | Pagamentu Governu nian (USD) | % hosi pagamentu total |
|------------------------------|------------------------------|------------------------|
| National Petroleum Authority | 1,245,273,790                | 58%                    |
| Petroleum Tax Directorate    | 897,109,913                  | 42%                    |
| Central Bank of Timor-Leste  | 7,337,865                    | 0.34%                  |
| <b>Total oil sector</b>      | <b>2,149,721,568</b>         | <b>100%</b>            |



## 6. DESKOBRIMENTU NO REKOMENDASAUN

### 1. Bazedadus TL-EITI

To'o oras ne'e dadauk hatudu katak, Sekretariadu TL-EITI la iha bazedadus kompriensivu ida hosi kompañia estrativa hotu ne'ebé halo operasaun iha setór mina. Ami kompriende katak situasaun ida ne'e mosu tanba la iha komunikasaun formál entre Sekretariadu EITI ho ajénsia governu nian kona-ba kompañia mina ne'ebé halo operasaun iha setór mina. Iha kazu ne'e halo kontaktu ho kompañia estrativu sira sai susar tanba la iha kontaktu detallu ne'ebé disponivel.

Ami rekomenda katak Sekretariadu TL-EITI tenke kria bazedadus ida kona-ba kompañia estrativa depois ami nia ezersísitu rekonsiliaisaun. Sekretariadu depois tenke komunika ho ajénsia governu nian hodi asegura katak nia hetan ona informasaun ne'ebé adekuaду regularmente no atualiza nia bazedadus konsekuentemente. Ba objetivu ne'e, ami fiar katak ne'e vitál kualkér entrada foun ba setór mina bele rejista ho Sekretariadu TL-EITI nian nu'udar parte hosi prosesu molok ka iha tempu hanesan bainhira sira hetan lisensa ba halo operasaun. Rekomenda mós atu halo revizaun regulár ida hamutuk ho ajénsia governu nian kona-ba lista kompañia mina ne'ebé hetan ona lisensa hodi halo operasaun iha setór mina.

### 2. Scope Rekonsiliaisaun – Scoping/peskiza estudu

Ami nota katak kompañia rua halo operasaun iha Timor-Leste la inklui iha scope rekonsiliaisaun, ex. Japan Energy no AusAid.

Ami nota liután katak iha kustu balun ne'ebé selu ba BCTL, hanesan kustu anuál kadoras mina nian no kustu esplorasaun ne'ebé la inklui iha formatu relatóriu ne'ebé prepara no aprova ona hosi MSWG. Iha parte seluk iha fonte rendimentu sira balun ne'ebé inklui iha formatu relatóriu ne'ebé kompañia la halo pagamentu.

Situasaun ne'e kauza adiatamentu atu rekolha dadus hosi kompañia mina no ajénsia governu nian no preparasaun ba reletóriu nian.

Ami rekomenda ba tinan iha futuru katak hala'o scope estudu ida molok kada ezersísiu akontese atu hodi bele define didiak scope rekonsiliaisaun, inklui:

- Atividade sira ne'ebé sei konsidera (mina, gás, mineral, nsst...);
- Fonte rendimentu sira ne'ebé sei rekonsilia;
- Kompañia estrativa ne'ebé sei relata; no
- Ajénsia governu nian ne'ebé inklui iha prosesu.

Scope estudu ne'e sei lori ba definisaun no dezeñu formatu relatóriu ne'ebé sei uza ba deklarasaun pagamentu no resivu hosi kompañia mina no ajénsia governu nian.

### **3. Formatu relatóriu ne'ebé sertifika ona**

Tuir rekomendasaun 12 no 13 regras EITI 2011 rekere MSWG tenki asegura katak kompañia mina no ajénsia governu relata bazeia ba konta bankaria ne'ebé audit ona tuir padraun internasionál.

Ami nota katak la iha instrusaun ne'ebé fó ba kompañia mina no ajénsia governu nian hodi hatama formatu relatóriu ne'ebé sertifika ona hosi auditór ruma.

Ami rekomenda atu ba tinan sira ne'ebé sei mai katak MSWG foti hakat nesesáriu hodi asegura katak relatóriu sira ne'ebé kompañia mina no Ajénsia governu nian hatama ona sertifika hosi designadu auditór esternál ida (iha kazu kompañia estrativu nian), ka entidade/autoridade públiku ida iha kazu Ajénsia Governu nian.

## **7. KONKLUZAUN**

Ami nia konkluzaun hosi servisu rekonsiliaaun ne'ebé hala'o iha tinan 31 Dezembru 2010 bele sumariza hanesan tuir mai ne'e:

1. Ami nota katak iha deskripánsia lubuk ida entre pagamentu ne'ebé kompañia deklarara no resivu ne'ebé ajénsia governu nian deklarara. Ami konsege ajusta deskripánsia sira ne'e hotu, no respeitu mos parte rua nian deklarasaun ne'ebé halo hosi kompañia no ajénsia governu nian.
2. Halo ona ajustamentu signifikante lubuk ida hodi rekonsilia montante sira ne'ebé orijinalmente relata ona iha formatu relatoriu ne'ebé submete tiha ona. Deskripánsia individuál barak liu mai hosi relatóriu kompañia Mina mosu hosi razaun sira tuir mai ne'e:
  - a. Pagamentu sira ne'ebé kompañia mina no ajénsia governu nian klasifika la loos to'o montante USD tokon 53 iha valór absoluta;
  - b. Pagamentu balun kompañia mina halo ho totál USD tokon 32,7 relata kona-ba períodu ne'ebé la loos (fora hosi 2010) no
  - c. Montante balun ne'ebé kompañia mina selu ho totál USD tokon 25, la relata iha sira nia formatu relatóriu;

Asuntu sira ne'e hotu mosu molok tinan relatóriu nian no ami fiar katak bele trata sira ho fasilmente.
3. Ikus liu, ami halo ona rekomendasaun lubuk ida ba hadi'a iha prosesu rekonsiliaaun ne'ebé deskreve iha Sesaun 6 iha leten.



## **ANEKSU**

## Aneksu 1: Detallu kompañia mina ne'ebé inklui iha scope rekonsiliaun EITI 2010

| No. | Kompañia                          | Data deskobre | Atividade                      | Nasionalidade | Produtu ne'ebé estraie  |
|-----|-----------------------------------|---------------|--------------------------------|---------------|---|
| 1   | ConocoPhillips                    | 1917          | Oil & Gas                      | USA           | Natural Gas; Patio Heater; BP Crude Oil; Natural Gas Connection; Commercial Natural Gas; Liquid Natural Gas |
| 2   | Eni                               | 1926          | Oil & Gas                      | Italy         | na  |
| 3   | Santos                            | 1954          | Oil & Gas                      | Australia     | Oil; Natural Gas; Lubricant Petrochemical   |
| 4   | Inpex Sahul                       | 1986          | Oil & Gas                      | Australia     | Oil & Gas   |
| 5   | Tokyo Timor Sea Resources         | 1970          | Oil & Gas                      | Japan         | na  |
| 6   | Woodside Petroleum                | 1954          | Oil & Gas                      | Australia     | Oil & Gas   |
| 7   | Minza Oil & Gas                   | na            | Oil & Gas                      | Japan         | Oil & Gas   |
| 8   | Petronas                          | 1974          | Oil & Gas                      | Malaysia      | na  |
| 9   | Oilex                             | na            | Oil & Gas                      | Australia     | Oil & Gas   |
| 10  | Reliance Exploration & Production | 1958          | Petroleum refining & Marketing | India         | Petroleum Refining  |
| 11  | Talisman                          | 1992          | Oil & Gas industries           | Canada        | Oil & Gas   |
| 12  | Japan Energy E and P              | na            | na                             | na            | na  |
| 13  | AusAid                            | na            | na                             | na            | na  |

na: la disponivel

## Aneksu 2: Detallu ba lisensa no kompañia mina nian

| Referénsia lisensa | Operadór           | Kompañia  | Produtu ne'ebé estraê/prodús | Tipu lisensa | Emite/hasai | Hotu/mate  | Área |
|--------------------|--------------------|---|------------------------------|--------------|-------------|------------|------|
| JPDA 03-12         | ConocoPhillips     | ConocoPhillips<br>Santos<br>InpexSahul<br>Eni<br>Tokyo Timor Sea Resources                              | Condensate,<br>LPG, LNG      | PSC          | 02/04/2003  | 06/02/2022 | JPDA |
| JPDA 03-13         | ConocoPhillips     | ConocoPhillips<br>Santos<br>InpexSahul  | Condensate,<br>LPG, LNG      | PSC          | 02/04/2003  | 16/12/2021 | JPDA |
| JPDA 03-19         | Woodside Petroleum | Woodside petroleum<br>Shell Development<br>Osaka Gas Sunrise<br>Conoco Phillips                         | Gas                          | PSC          | 02/04/2003  | 04/10/2026 | JPDA |
| JPDA 03-20         | Woodside Petroleum | Woodside petroleum<br>Shell Development<br>Osaka Gas Sunrise<br>Conoco Phillips                         | Gas                          | PSC          | 02/04/2003  | 13/11/2026 | JPDA |
| JPDA 06-101 A      | Minza Oil & Gas    | Minza Oil & Gas   | na                           | PSC          | 09/03/2007  | 09/03/2014 | JPDA |
| JPDA 06-102        | Petronas           | PetronasCarigali<br>Korean Gas<br>Samsung Oil & Gas<br>LG   | na                           | PSC          | 29/12/2006  | 29/12/2010 | JPDA |
| JPDA 06-103        | Oilex              | Oilex<br>Japan Energy Corporation<br>Videocon<br>Bharat PetroResources<br>GSPC<br>Pan Pacific Petroleum | na                           | PSC          | 15/01/2007  | 15/01/2014 | JPDA |

| Referénsia<br>lisensa | Operadór | Kompañia  | Produtu ne'ebé<br>estrae/prodús | Tipu<br>lisensa | Emite/hasai | Hotu/mate  | Área |
|-----------------------|----------|---|---------------------------------|-----------------|-------------|------------|------|
| JPDA 06-105           | Eni      | Eni<br>Inpex<br>Talisman  | Light Crude Oil                 | PSC             | 22/09/2006  | 09/07/1905 | JPDA |
| S-06-01 (Block A)     | Eni      | Eni<br>GALP ExploracaoProducaoPetrolifera<br>Korea Gas Corporation                      | na                              | PSC             | 03/11/2006  | 03/11/2010 | TLEA |
| S-06-02 (Block B)     | Eni      | Eni<br>GALP ExploracaoProducaoPetrolifera<br>Korea Gas Corporation                      | na                              | PSC             | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-03 (Block C)     | Eni      | Eni<br>GALP ExploracaoProducaoPetrolifera<br>Korea Gas Corporation                      | na                              | PSC             | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-04 (Block E)     | Eni      | Eni<br>GALP ExploracaoProducaoPetrolifera<br>Korea Gas Corporation                      | na                              | PSC             | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-05 (Block H)     | Eni      | Eni<br>GALP ExploracaoProducaoPetrolifera<br>Korea Gas Corporation                      | na                              | PSC             | 03/11/2006  | 03/11/2013 | TLEA |
| S-06-06 (Block K)     | Reliance | Reliance Exploration & Production<br>Oil India Limited<br>India Oil Corporation Limited | na                              | PSC             | 16/11/2006  | 16/11/2011 | TLEA |

na: la disponivel

### Aneksu 3: Folla rekonsiliaaun hosi Kompañia Mina

| Kompañia nia naran :         |  | ConocoPhillips (03-12) Pty Ltd |           |             | Períodu relatóriu : |           |             | 2010            |  |
|------------------------------|--|--------------------------------|-----------|-------------|---------------------|-----------|-------------|-----------------|--|
| N°                           | Deskrisaun pagamentu                           | Per Kompañia                   |           |             | Per Governu         |           |             | Diferensa Final |  |
|                              |  | Orijinal                       | Ajusta    | Final       | Orijinal            | Ajusta    | Finál       |                 |  |
| Petroleum Tax Directorate    |  | 262,085,843                    | -         | 262,085,843 | 262,085,843         | -         | 262,085,843 | -               |  |
| 1                            | Income tax                                     | 117,632,681                    | 470,320   | 118,103,001 | 118,832,936         | (729,935) | 118,103,001 | -               |  |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 102,647,408                    | -         | 102,647,408 | 102,647,408         | -         | 102,647,408 | -               |  |
| 3                            | Branch Profits Tax                             | 1,200,255                      | 164,613   | 1,364,868   | -                   | 1,364,868 | 1,364,868   | -               |  |
| 4                            | VAT  | 21,342,360                     | -         | 21,342,360  | 21,342,360          | -         | 21,342,360  | -               |  |
| 5                            | Withholding Tax                                | 4,173,721                      | (176,800) | 3,996,921   | 3,996,921           | -         | 3,996,921   | -               |  |
| 6                            | Wages Tax                                      | 5,522,808                      | 176,800   | 5,699,608   | 5,699,608           | -         | 5,699,608   | -               |  |
| 7                            | Penalty / Interest                             | 9,566,610                      | (634,933) | 8,931,677   | 9,566,610           | (634,933) | 8,931,677   | -               |  |
| 8                            | Other Payments                                 | -                              | -         | -           | -                   | -         | -           | -               |  |
| National Petroleum Authority |  | 458,446,012                    | 5,532     | 458,451,544 | 458,451,544         | -         | 458,451,544 | -               |  |
| 9                            | FTP - Condensate/Crude Oil                     | 67,677,684                     | 243       | 67,677,927  | 67,677,927          | -         | 67,677,927  | -               |  |
| 10                           | FTP - Liquefied Petroleum Gas                  | 30,191,043                     | 5,289     | 30,196,332  | 30,196,332          | -         | 30,196,332  | -               |  |
| 11                           | FTP - Gas                                      | 59,561,680                     | -         | 59,561,680  | 59,561,680          | -         | 59,561,680  | -               |  |
| 12                           | Profit oil & gas payments                      | 298,041,605                    | -         | 298,041,605 | 298,041,605         | -         | 298,041,605 | -               |  |
| 13                           | JPDA - Application Fee                         | -                              | -         | -           | -                   | -         | -           | -               |  |
| 14                           | JPDA - Seismic Data Fee                        | -                              | -         | -           | -                   | -         | -           | -               |  |
| 15                           | JPDA - Development Fee                         | 2,814,000                      | -         | 2,814,000   | 2,814,000           | -         | 2,814,000   | -               |  |
| 16                           | JPDA - Contract Service Fee                    | 160,000                        | -         | 160,000     | 160,000             | -         | 160,000     | -               |  |
| 17                           | TL Exclusive Area - Application Fee            | -                              | -         | -           | -                   | -         | -           | -               |  |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -                              | -         | -           | -                   | -         | -           | -               |  |
| Central Bank of Timor-Leste  |  | -                              | -         | -           | -                   | -         | -           | -               |  |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -                              | -         | -           | -                   | -         | -           | -               |  |
| Total Pagamentus             |  | 720,531,855                    | 5,532     | 720,537,387 | 720,537,387         | -         | 720,537,387 | -               |  |

| Kompañia nia naran :         |  | ConocoPhillips JPDA Pty Ltd |        |             | Períodu relatóriu : |        |             | 2010               |
|------------------------------|--|-----------------------------|--------|-------------|---------------------|--------|-------------|--------------------|
| N°                           | Deskrisaun pagamentu                           | Per Kompañia                |        |             | Per Governu         |        |             | Diferensa<br>Finál |
|                              |  | Orijinal                    | Ajusta | Final       | Orijinal            | Ajusta | Finál       |                    |
| Petroleum Tax Directorate    |  | 136,049,864                 | -      | 136,049,864 | 136,049,864         | -      | 136,049,864 | -                  |
| 1                            | Income tax                                     | 80,337,929                  | -      | 80,337,929  | 80,337,929          | -      | 80,337,929  | -                  |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 55,711,935                  | -      | 55,711,935  | 55,711,935          | -      | 55,711,935  | -                  |
| 3                            | Branch Profits Tax                             | -                           | -      | -           | -                   | -      | -           | -                  |
| 4                            | VAT  | -                           | -      | -           | -                   | -      | -           | -                  |
| 5                            | Withholding Tax                                | -                           | -      | -           | -                   | -      | -           | -                  |
| 6                            | Wages Tax                                      | -                           | -      | -           | -                   | -      | -           | -                  |
| 7                            | Penalty / Interest                             | -                           | -      | -           | -                   | -      | -           | -                  |
| 8                            | Other Payments                                 | -                           | -      | -           | -                   | -      | -           | -                  |
| National Petroleum Authority |  | 167,794,961                 | -      | 167,794,961 | 167,794,961         | -      | 167,794,961 | -                  |
| 9                            | FTP - Condensate/Crude Oil                     | -                           | -      | -           | -                   | -      | -           | -                  |
| 10                           | FTP - Liquefied Petroleum Gas                  | -                           | -      | -           | -                   | -      | -           | -                  |
| 11                           | FTP - Gas                                      | -                           | -      | -           | -                   | -      | -           | -                  |
| 12                           | Profit oil & gas payments                      | 167,634,961                 | -      | 167,634,961 | 167,634,961         | -      | 167,634,961 | -                  |
| 13                           | JPDA - Application Fee                         | -                           | -      | -           | -                   | -      | -           | -                  |
| 14                           | JPDA - Seismic Data Fee                        | -                           | -      | -           | -                   | -      | -           | -                  |
| 15                           | JPDA - Development Fee                         | -                           | -      | -           | -                   | -      | -           | -                  |
| 16                           | JPDA - Contract Service Fee                    | 160,000                     | -      | 160,000     | 160,000             | -      | 160,000     | -                  |
| 17                           | TL Exclusive Area - Application Fee            | -                           | -      | -           | -                   | -      | -           | -                  |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -                           | -      | -           | -                   | -      | -           | -                  |
| Central Bank of Timor-Leste  |  | -                           | -      | -           | -                   | -      | -           | -                  |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -                           | -      | -           | -                   | -      | -           | -                  |
| Total Pagamentus             |  | 303,844,825                 | -      | 303,844,825 | 303,844,825         | -      | 303,844,825 | -                  |

Kompañia nia naran :

ConocoPhillips (Timor Sea) Pty Ltd

Períodu relatóriu :

2010

| N° Deskrisaun pagamentu      |  | Per Kompañia |        |             | Per Governu |             |             | Diferensa Final |
|------------------------------|--|--------------|--------|-------------|-------------|-------------|-------------|-----------------|
|                              |  | Orijinal     | Ajusta | Final       | Orijinal    | Ajusta      | Finál       |                 |
| Petroleum Tax Directorate    |  | 68,744,394   | -      | 68,744,394  | 68,744,394  | -           | 68,744,394  | -               |
| 1                            | Income tax                                     | 34,766,956   | -      | 34,766,956  | 36,595,080  | (1,828,124) | 34,766,956  | -               |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 30,677,821   | -      | 30,677,821  | 30,677,821  | -           | 30,677,821  | -               |
| 3                            | Branch Profits Tax                             | 381,498      | -      | 381,498     | -           | 381,498     | 381,498     | -               |
| 4                            | VAT  | -            | -      | -           | -           | -           | -           | -               |
| 5                            | Withholding Tax                                | -            | -      | -           | -           | -           | -           | -               |
| 6                            | Wages Tax                                      | -            | -      | -           | -           | -           | -           | -               |
| 7                            | Penalty / Interest                             | 2,918,119    | -      | 2,918,119   | 1,471,493   | 1,446,626   | 2,918,119   | -               |
| 8                            | Other Payments                                 | -            | -      | -           | -           | -           | -           | -               |
| National Petroleum Authority |  | 85,253,742   | -      | 85,253,742  | 85,253,742  | -           | 85,253,742  | -               |
| 9                            | FTP - Condensate/Crude Oil                     | -            | -      | -           | -           | -           | -           | -               |
| 10                           | FTP - Liquefied Petroleum Gas                  | -            | -      | -           | -           | -           | -           | -               |
| 11                           | FTP - Gas                                      | -            | -      | -           | -           | -           | -           | -               |
| 12                           | Profit oil & gas payments                      | 85,253,742   | -      | 85,253,742  | 85,253,742  | -           | 85,253,742  | -               |
| 13                           | JPDA - Application Fee                         | -            | -      | -           | -           | -           | -           | -               |
| 14                           | JPDA - Seismic Data Fee                        | -            | -      | -           | -           | -           | -           | -               |
| 15                           | JPDA - Development Fee                         | -            | -      | -           | -           | -           | -           | -               |
| 16                           | JPDA - Contract Service Fee                    | -            | -      | -           | -           | -           | -           | -               |
| 17                           | TL Exclusive Area - Application Fee            | -            | -      | -           | -           | -           | -           | -               |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -            | -      | -           | -           | -           | -           | -               |
| Central Bank of Timor-Leste  |  | -            | -      | -           | -           | -           | -           | -               |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -            | -      | -           | -           | -           | -           | -               |
| Total Pagamentus             |  | 153,998,136  | -      | 153,998,136 | 153,998,136 | -           | 153,998,136 | -               |

Kompañia nia naran :

ConocoPhillips (03-13) Pty Ltd

Períodu relatóriu :

2010

| N°                           | Deskrisaun pagamentu                           | Per Kompañia |        |             | Per Governu |        |             | Diferensa Final |
|------------------------------|--|--------------|--------|-------------|-------------|--------|-------------|-----------------|
|                              |  | Orijinal     | Ajusta | Final       | Orijinal    | Ajusta | Finál       |                 |
| Petroleum Tax Directorate    |  | 48,050,004   | -      | 48,050,004  | 48,050,004  | -      | 48,050,004  | -               |
| 1                            | Income tax                                     | 28,534,574   | -      | 28,534,574  | 28,534,574  | -      | 28,534,574  | -               |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 19,515,430   | -      | 19,515,430  | 19,515,430  | -      | 19,515,430  | -               |
| 3                            | Branch Profits Tax                             | -            | -      | -           | -           | -      | -           | -               |
| 4                            | VAT  | -            | -      | -           | -           | -      | -           | -               |
| 5                            | Withholding Tax                                | -            | -      | -           | -           | -      | -           | -               |
| 6                            | Wages Tax                                      | -            | -      | -           | -           | -      | -           | -               |
| 7                            | Penalty / Interest                             | -            | -      | -           | -           | -      | -           | -               |
| 8                            | Other Payments                                 | -            | -      | -           | -           | -      | -           | -               |
| National Petroleum Authority |  | 58,678,000   | -      | 58,678,000  | 58,678,000  | -      | 58,678,000  | -               |
| 9                            | FTP - Condensate/Crude Oil                     | -            | -      | -           | -           | -      | -           | -               |
| 10                           | FTP - Liquefied Petroleum Gas                  | -            | -      | -           | -           | -      | -           | -               |
| 11                           | FTP - Gas                                      | -            | -      | -           | -           | -      | -           | -               |
| 12                           | Profit oil & gas payments                      | 58,678,000   | -      | 58,678,000  | 58,678,000  | -      | 58,678,000  | -               |
| 13                           | JPDA - Application Fee                         | -            | -      | -           | -           | -      | -           | -               |
| 14                           | JPDA - Seismic Data Fee                        | -            | -      | -           | -           | -      | -           | -               |
| 15                           | JPDA - Development Fee                         | -            | -      | -           | -           | -      | -           | -               |
| 16                           | JPDA - Contract Service Fee                    | -            | -      | -           | -           | -      | -           | -               |
| 17                           | TL Exclusive Area - Application Fee            | -            | -      | -           | -           | -      | -           | -               |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -            | -      | -           | -           | -      | -           | -               |
| Central Bank of Timor-Leste  |  | -            | -      | -           | -           | -      | -           | -               |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -            | -      | -           | -           | -      | -           | -               |
| Total Pagamentus             |  | 106,728,004  | -      | 106,728,004 | 106,728,004 | -      | 106,728,004 | -               |



Kompania nia naran :

ConocoPhillips (Emet) Pty Ltd

Período relatório :

2010

| N°                           | Deskrisaun pagamentu                           | Per Kompania |        |            | Per Governu |           |            | Diferensa Final |
|------------------------------|--|--------------|--------|------------|-------------|-----------|------------|-----------------|
|                              |  | Orijinal     | Ajusta | Final      | Orijinal    | Ajusta    | Finál      |                 |
| Petroleum Tax Directorate    |  | 8,006,830    | -      | 8,006,830  | 8,006,830   | -         | 8,006,830  | -               |
| 1                            | Income tax                                     | 4,007,767    | -      | 4,007,767  | 4,223,380   | (215,613) | 4,007,767  | -               |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 3,609,900    | -      | 3,609,900  | 3,609,900   | -         | 3,609,900  | -               |
| 3                            | Branch Profits Tax                             | 44,994       | -      | 44,994     | -           | 44,994    | 44,994     | -               |
| 4                            | VAT  | -            | -      | -          | -           | -         | -          | -               |
| 5                            | Withholding Tax                                | -            | -      | -          | -           | -         | -          | -               |
| 6                            | Wages Tax                                      | -            | -      | -          | -           | -         | -          | -               |
| 7                            | Penalty / Interest                             | 344,169      | -      | 344,169    | 173,550     | 170,619   | 344,169    | -               |
| 8                            | Other Payments                                 | -            | -      | -          | -           | -         | -          | -               |
| National Petroleum Authority |  | 10,054,976   | -      | 10,054,976 | 10,054,976  | -         | 10,054,976 | -               |
| 9                            | FTP - Condensate/Crude Oil                     | -            | -      | -          | -           | -         | -          | -               |
| 10                           | FTP - Liquefied Petroleum Gas                  | -            | -      | -          | -           | -         | -          | -               |
| 11                           | FTP - Gas                                      | -            | -      | -          | -           | -         | -          | -               |
| 12                           | Profit oil & gas payments                      | 10,054,976   | -      | 10,054,976 | 10,054,976  | -         | 10,054,976 | -               |
| 13                           | JPDA - Application Fee                         | -            | -      | -          | -           | -         | -          | -               |
| 14                           | JPDA - Seismic Data Fee                        | -            | -      | -          | -           | -         | -          | -               |
| 15                           | JPDA - Development Fee                         | -            | -      | -          | -           | -         | -          | -               |
| 16                           | JPDA - Contract Service Fee                    | -            | -      | -          | -           | -         | -          | -               |
| 17                           | TL Exclusive Area - Application Fee            | -            | -      | -          | -           | -         | -          | -               |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -            | -      | -          | -           | -         | -          | -               |
| Central Bank of Timor-Leste  |  | -            | -      | -          | -           | -         | -          | -               |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -            | -      | -          | -           | -         | -          | -               |
| Total Pagamentus             |  | 18,061,806   | -      | 18,061,806 | 18,061,806  | -         | 18,061,806 |                 |

Kompañia nia naran :

ConocoPhillips (03-19) Pty Ltd

Períodu relatóriu :

2010

| N°                           | Deskrisaun pagamentu                           | Per Kompañia |        |       | Per Governu |        |       | Diferensa Final |
|------------------------------|--|--------------|--------|-------|-------------|--------|-------|-----------------|
|                              |  | Orijinal     | Ajusta | Final | Orijinal    | Ajusta | Finál |                 |
| Petroleum Tax Directorate    |  | 6,558        | -      | 6,558 | 6,558       | -      | 6,558 | -               |
| 1                            | Income tax                                     | -            | -      | -     | -           | -      | -     | -               |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | -            | -      | -     | -           | -      | -     | -               |
| 3                            | Branch Profits Tax                             | -            | -      | -     | -           | -      | -     | -               |
| 4                            | VAT  | -            | -      | -     | -           | -      | -     | -               |
| 5                            | Withholding Tax                                | 6,558        | -      | 6,558 | 6,558       | -      | 6,558 | -               |
| 6                            | Wages Tax                                      | -            | -      | -     | -           | -      | -     | -               |
| 7                            | Penalty / Interest                             | -            | -      | -     | -           | -      | -     | -               |
| 8                            | Other Payments                                 | -            | -      | -     | -           | -      | -     | -               |
| National Petroleum Authority |  | -            | -      | -     | -           | -      | -     | -               |
| 9                            | FTP - Condensate/Crude Oil                     | -            | -      | -     | -           | -      | -     | -               |
| 10                           | FTP - Liquefied Petroleum Gas                  | -            | -      | -     | -           | -      | -     | -               |
| 11                           | FTP - Gas                                      | -            | -      | -     | -           | -      | -     | -               |
| 12                           | Profit oil & gas payments                      | -            | -      | -     | -           | -      | -     | -               |
| 13                           | JPDA - Application Fee                         | -            | -      | -     | -           | -      | -     | -               |
| 14                           | JPDA - Seismic Data Fee                        | -            | -      | -     | -           | -      | -     | -               |
| 15                           | JPDA - Development Fee                         | -            | -      | -     | -           | -      | -     | -               |
| 16                           | JPDA - Contract Service Fee                    | -            | -      | -     | -           | -      | -     | -               |
| 17                           | TL Exclusive Area - Application Fee            | -            | -      | -     | -           | -      | -     | -               |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -            | -      | -     | -           | -      | -     | -               |
| Central Bank of Timor-Leste  |  | -            | -      | -     | -           | -      | -     | -               |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -            | -      | -     | -           | -      | -     | -               |
| Total Pagamentus             |  | 6,558        | -      | 6,558 | 6,558       | -      | 6,558 | -               |

Kompañia nia naran :

Eni JPDA 03-103 Limited

Períodu relatóriu : 2010

| N°                           | Deskrisaun pagamentu                           | Per Kompañia |        |             | Per Governu |        |             | Diferensa<br>Finál |
|------------------------------|--|--------------|--------|-------------|-------------|--------|-------------|--------------------|
|                              |  | Orijinal     | Ajusta | Final       | Orijinal    | Ajusta | Finál       |                    |
| Petroleum Tax Directorate    |  | 80,799,596   | -      | 80,799,596  | 80,799,596  | -      | 80,799,596  | -                  |
| 1                            | Income tax                                     | 40,232,869   | -      | 40,232,869  | 40,232,869  | -      | 40,232,869  | -                  |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | 40,566,727   | -      | 40,566,727  | 40,566,727  | -      | 40,566,727  | -                  |
| 3                            | Branch Profits Tax                             | -            | -      | -           | -           | -      | -           | -                  |
| 4                            | VAT  | -            | -      | -           | -           | -      | -           | -                  |
| 5                            | Withholding Tax                                | -            | -      | -           | -           | -      | -           | -                  |
| 6                            | Wages Tax                                      | -            | -      | -           | -           | -      | -           | -                  |
| 7                            | Penalty / Interest                             | -            | -      | -           | -           | -      | -           | -                  |
| 8                            | Other Payments                                 | -            | -      | -           | -           | -      | -           | -                  |
| National Petroleum Authority |  | 120,132,625  | -      | 120,132,625 | 120,132,625 | -      | 120,132,625 | -                  |
| 9                            | FTP - Condensate/Crude Oil                     | -            | -      | -           | -           | -      | -           | -                  |
| 10                           | FTP - Liquefied Petroleum Gas                  | -            | -      | -           | -           | -      | -           | -                  |
| 11                           | FTP - Gas                                      | -            | -      | -           | -           | -      | -           | -                  |
| 12                           | Profit oil & gas payments                      | 120,132,625  | -      | 120,132,625 | 120,132,625 | -      | 120,132,625 | -                  |
| 13                           | JPDA - Application Fee                         | -            | -      | -           | -           | -      | -           | -                  |
| 14                           | JPDA - Seismic Data Fee                        | -            | -      | -           | -           | -      | -           | -                  |
| 15                           | JPDA - Development Fee                         | -            | -      | -           | -           | -      | -           | -                  |
| 16                           | JPDA - Contract Service Fee                    | -            | -      | -           | -           | -      | -           | -                  |
| 17                           | TL Exclusive Area - Application Fee            | -            | -      | -           | -           | -      | -           | -                  |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -            | -      | -           | -           | -      | -           | -                  |
| Central Bank of Timor-Leste  |  | -            | -      | -           | -           | -      | -           | -                  |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -            | -      | -           | -           | -      | -           | -                  |
| Total Pagamentus             |  | 200,932,221  | -      | 200,932,221 | 200,932,221 | -      | 200,932,221 | -                  |

| Kompañia nia naran :         |  | Eni JPDA 06-105 Pty Ltd |        |           | Períodu relatóriu : |        |           | 2010            |  |
|------------------------------|--|-------------------------|--------|-----------|---------------------|--------|-----------|-----------------|--|
| N°                           | Deskrisaun pagamentu                           | Per Kompañia            |        |           | Per Governu         |        |           | Diferensa Final |  |
|                              |  | Orijinal                | Ajusta | Final     | Orijinal            | Ajusta | Finál     |                 |  |
| Petroleum Tax Directorate    |  | 6,563,586               | 15,768 | 6,579,354 | 6,579,354           | -      | 6,579,354 | -               |  |
| 1                            | Income tax                                     | -                       | 15,993 | 15,993    | 15,993              | -      | 15,993    | -               |  |
| 2                            | Additional Profits Tax/Supplemental Profit Tax | -                       | -      | -         | -                   | -      | -         | -               |  |
| 3                            | Branch Profits Tax                             | -                       | -      | -         | -                   | -      | -         | -               |  |
| 4                            | VAT  | 3,675,797               | (100)  | 3,675,697 | 3,675,697           | -      | 3,675,697 | -               |  |
| 5                            | Withholding Tax                                | 2,887,789               | (125)  | 2,887,664 | 2,887,664           | -      | 2,887,664 | -               |  |
| 6                            | Wages Tax                                      | -                       | -      | -         | -                   | -      | -         | -               |  |
| 7                            | Penalty / Interest                             | -                       | -      | -         | -                   | -      | -         | -               |  |
| 8                            | Other Payments                                 | -                       | -      | -         | -                   | -      | -         | -               |  |
| National Petroleum Authority |  | 410,000                 | -      | 410,000   | 410,000             | -      | 410,000   | -               |  |
| 9                            | FTP - Condensate/Crude Oil                     | -                       | -      | -         | -                   | -      | -         | -               |  |
| 10                           | FTP - Liquefied Petroleum Gas                  | -                       | -      | -         | -                   | -      | -         | -               |  |
| 11                           | FTP - Gas                                      | -                       | -      | -         | -                   | -      | -         | -               |  |
| 12                           | Profit oil & gas payments                      | -                       | -      | -         | -                   | -      | -         | -               |  |
| 13                           | JPDA - Application Fee                         | -                       | -      | -         | -                   | -      | -         | -               |  |
| 14                           | JPDA - Seismic Data Fee                        | -                       | -      | -         | -                   | -      | -         | -               |  |
| 15                           | JPDA - Development Fee                         | 250,000                 | -      | 250,000   | 250,000             | -      | 250,000   | -               |  |
| 16                           | JPDA - Contract Service Fee                    | 160,000                 | -      | 160,000   | 160,000             | -      | 160,000   | -               |  |
| 17                           | TL Exclusive Area - Application Fee            | -                       | -      | -         | -                   | -      | -         | -               |  |
| 18                           | TL Exclusive Area - Seismic Data Fee           | -                       | -      | -         | -                   | -      | -         | -               |  |
| Central Bank of Timor-Leste  |  | -                       | -      | -         | -                   | -      | -         | -               |  |
| 19                           | TL Exclusive Area - License Fee/Surface Fee    | -                       | -      | -         | -                   | -      | -         | -               |  |
| Total Pagamentus             |  | 6,973,586               | 15,768 | 6,989,354 | 6,989,354           | -      | 6,989,354 | -               |  |

Kompañia nia naran :

Eni Timor Leste SpA

Períodu relatóriu :

2010

| N° Deskrisaun pagamentu                          | Per Kompañia   |          |                | Per Governu    |          |                | Diferensa<br>Finál |
|--|----------------|----------|----------------|----------------|----------|----------------|--------------------|
|  | Orijinal       | Ajusta   | Final          | Orijinal       | Ajusta   | Finál          |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>76,233</b>  | <b>-</b> | <b>76,233</b>  | <b>76,233</b>  | <b>-</b> | <b>76,233</b>  | <b>-</b>           |
| 1 Income tax                                     | -              | -        | -              | -              | -        | -              | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -              | -        | -              | -              | -        | -              | -                  |
| 3 Branch Profits Tax                             | -              | -        | -              | -              | -        | -              | -                  |
| 4 VAT  | -              | -        | -              | -              | -        | -              | -                  |
| 5 Withholding Tax                                | 41,106         | -        | 41,106         | 41,106         | -        | 41,106         | -                  |
| 6 Wages Tax                                      | 35,127         | -        | 35,127         | 35,127         | -        | 35,127         | -                  |
| 7 Penalty / Interest                             | -              | -        | -              | -              | -        | -              | -                  |
| 8 Other Payments                                 | -              | -        | -              | -              | -        | -              | -                  |
| <b>National Petroleum Authority</b>              | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -              | -        | -              | -              | -        | -              | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -              | -        | -              | -              | -        | -              | -                  |
| 11 FTP - Gas                                     | -              | -        | -              | -              | -        | -              | -                  |
| 12 Profit oil & gas payments                     | -              | -        | -              | -              | -        | -              | -                  |
| 13 JPDA - Application Fee                        | -              | -        | -              | -              | -        | -              | -                  |
| 14 JPDA - Seismic Data Fee                       | -              | -        | -              | -              | -        | -              | -                  |
| 15 JPDA - Development Fee                        | -              | -        | -              | -              | -        | -              | -                  |
| 16 JPDA - Contract Service Fee                   | -              | -        | -              | -              | -        | -              | -                  |
| 17 TL Exclusive Area - Application Fee           | -              | -        | -              | -              | -        | -              | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -              | -        | -              | -              | -        | -              | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>242,625</b> | <b>-</b> | <b>242,625</b> | <b>242,625</b> | <b>-</b> | <b>242,625</b> | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | 242,625        | -        | 242,625        | 242,625        | -        | 242,625        | -                  |
| <b>Total Pagamentus</b>                          | <b>318,858</b> | <b>-</b> | <b>318,858</b> | <b>318,858</b> | <b>-</b> | <b>318,858</b> | <b>-</b>           |

Kompania nia naran : Santos

Período relatório : 2010

| N° Deskrisaun pagamentu                          | Per Kompania       |                     |                    | Per Governu        |             |                    | Diferensa<br>Finál |
|--|--------------------|---------------------|--------------------|--------------------|-------------|--------------------|--------------------|
|  | Orijinal           | Ajusta              | Final              | Orijinal           | Ajusta      | Finál              |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>97,388,317</b>  | <b>-</b>            | <b>97,388,317</b>  | <b>97,388,317</b>  | <b>-</b>    | <b>97,388,317</b>  | <b>-</b>           |
| 1 Income tax                                     | 45,364,855         | 147,306             | 45,512,161         | 51,387,142         | (5,874,981) | 45,512,161         | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | 45,418,602         | 2,622,037           | 48,040,639         | 44,429,812         | 3,610,827   | 48,040,639         | -                  |
| 3 Branch Profits Tax                             | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 4 VAT  | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 5 Withholding Tax                                | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 6 Wages Tax                                      | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 7 Penalty / Interest                             | -                  | 3,835,517           | 3,835,517          | 1,571,363          | 2,264,154   | 3,835,517          | -                  |
| 8 Other Payments                                 | 6,604,860          | (6,604,860)         | -                  | -                  | -           | -                  | -                  |
| <b>National Petroleum Authority</b>              | <b>137,406,498</b> | <b>(14,659,144)</b> | <b>122,747,354</b> | <b>122,747,354</b> | <b>-</b>    | <b>122,747,354</b> | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 11 FTP - Gas                                     | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 12 Profit oil & gas payments                     | 137,406,498        | (14,659,144)        | 122,747,354        | 122,747,354        | -           | 122,747,354        | -                  |
| 13 JPDA - Application Fee                        | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 14 JPDA - Seismic Data Fee                       | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 15 JPDA - Development Fee                        | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 16 JPDA - Contract Service Fee                   | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 17 TL Exclusive Area - Application Fee           | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>           | <b>-</b>    | <b>-</b>           | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -                  | -                   | -                  | -                  | -           | -                  | -                  |
| <b>Total Pagamentus</b>                          | <b>234,794,815</b> | <b>(14,659,144)</b> | <b>220,135,671</b> | <b>220,135,671</b> | <b>-</b>    | <b>220,135,671</b> | <b>-</b>           |

Kompañia nia naran : InpexSahul

Períodu relatóriu : 2010

| N° Deskrisaun pagamentu                          | Per Kompañia       |             |                    | Per Governu        |          |                    | Diferensa<br>Finál |
|--|--------------------|-------------|--------------------|--------------------|----------|--------------------|--------------------|
|  | Orijinal           | Ajusta      | Final              | Orijinal           | Ajusta   | Finál              |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>105,862,951</b> | <b>-</b>    | <b>105,862,951</b> | <b>105,862,951</b> | <b>-</b> | <b>105,862,951</b> | <b>-</b>           |
| 1 Income tax                                     | 61,511,889         | (4,727,345) | 56,784,544         | 56,784,544         | -        | 56,784,544         | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | 44,351,062         | -           | 44,351,062         | 44,351,062         | -        | 44,351,062         | -                  |
| 3 Branch Profits Tax                             | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 4 VAT  | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 5 Withholding Tax                                | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 6 Wages Tax                                      | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 7 Penalty / Interest                             | -                  | 4,727,345   | 4,727,345          | 4,727,345          | -        | 4,727,345          | -                  |
| 8 Other Payments                                 | -                  | -           | -                  | -                  | -        | -                  | -                  |
| <b>National Petroleum Authority</b>              | <b>120,689,611</b> | <b>-</b>    | <b>120,689,611</b> | <b>120,689,611</b> | <b>-</b> | <b>120,689,611</b> | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | 7,204,620          | -           | 7,204,620          | 7,204,620          | -        | 7,204,620          | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 11 FTP - Gas                                     | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 12 Profit oil & gas payments                     | 113,484,991        | -           | 113,484,991        | 113,484,991        | -        | 113,484,991        | -                  |
| 13 JPDA - Application Fee                        | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 14 JPDA - Seismic Data Fee                       | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 15 JPDA - Development Fee                        | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 16 JPDA - Contract Service Fee                   | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 17 TL Exclusive Area - Application Fee           | -                  | -           | -                  | -                  | -        | -                  | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -                  | -           | -                  | -                  | -        | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>           | <b>-</b>    | <b>-</b>           | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -                  | -           | -                  | -                  | -        | -                  | -                  |
| <b>Total Pagamentus</b>                          | <b>226,552,562</b> | <b>-</b>    | <b>226,552,562</b> | <b>226,552,562</b> | <b>-</b> | <b>226,552,562</b> | <b>-</b>           |

Kompañia nia naran : Tokyo Timor Sea Resources

Períodu relatóriu : 2010

| N° Deskrisaun pagamentu                          | Per Kompañia       |          |                    | Per Governu        |          |                    | Diferensa<br>Finál |
|--|--------------------|----------|--------------------|--------------------|----------|--------------------|--------------------|
|  | Orijinal           | Ajusta   | Final              | Orijinal           | Ajusta   | Finál              |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>67,056,666</b>  | <b>-</b> | <b>67,056,666</b>  | <b>67,056,666</b>  | <b>-</b> | <b>67,056,666</b>  | <b>-</b>           |
| 1 Income tax                                     | 34,931,204         | -        | 34,931,204         | 34,931,204         | -        | 34,931,204         | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | 32,125,462         | -        | 32,125,462         | 32,125,462         | -        | 32,125,462         | -                  |
| 3 Branch Profits Tax                             | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 4 VAT  | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 5 Withholding Tax                                | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 6 Wages Tax                                      | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 7 Penalty / Interest                             | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 8 Other Payments                                 | -                  | -        | -                  | -                  | -        | -                  | -                  |
| <b>National Petroleum Authority</b>              | <b>100,580,977</b> | <b>-</b> | <b>100,580,977</b> | <b>100,580,977</b> | <b>-</b> | <b>100,580,977</b> | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 11 FTP - Gas                                     | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 12 Profit oil & gas payments                     | 100,580,977        | -        | 100,580,977        | 100,580,977        | -        | 100,580,977        | -                  |
| 13 JPDA - Application Fee                        | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 14 JPDA - Seismic Data Fee                       | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 15 JPDA - Development Fee                        | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 16 JPDA - Contract Service Fee                   | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 17 TL Exclusive Area - Application Fee           | -                  | -        | -                  | -                  | -        | -                  | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -                  | -        | -                  | -                  | -        | -                  | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>-</b>           | <b>-</b> | <b>-</b>           | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -                  | -        | -                  | -                  | -        | -                  | -                  |
| <b>Total Pagamentus</b>                          | <b>167,637,643</b> | <b>-</b> | <b>167,637,643</b> | <b>167,637,643</b> | <b>-</b> | <b>167,637,643</b> | <b>-</b>           |



Kompañia nia naran :

Woodside Petroleum

Períodu relatóriu : 2010

| N° Deskrisaun pagamentu                          | Per Kompañia   |          |                | Per Governu    |          |                | Diferensa<br>Finál |
|--|----------------|----------|----------------|----------------|----------|----------------|--------------------|
|  | Orijinal       | Ajusta   | Final          | Orijinal       | Ajusta   | Finál          |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>369,050</b> | <b>-</b> | <b>369,050</b> | <b>369,050</b> | <b>-</b> | <b>369,050</b> | <b>-</b>           |
| 1 Income tax                                     | -              | -        | -              | -              | -        | -              | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -              | -        | -              | -              | -        | -              | -                  |
| 3 Branch Profits Tax                             | -              | -        | -              | -              | -        | -              | -                  |
| 4 VAT  | 70,191         | -        | 70,191         | 70,191         | -        | 70,191         | -                  |
| 5 Withholding Tax                                | 44,180         | -        | 44,180         | 65,428         | (21,248) | 44,180         | -                  |
| 6 Wages Tax                                      | 254,679        | -        | 254,679        | 233,431        | 21,248   | 254,679        | -                  |
| 7 Penalty / Interest                             | -              | -        | -              | -              | -        | -              | -                  |
| 8 Other Payments                                 | -              | -        | -              | -              | -        | -              | -                  |
| <b>National Petroleum Authority</b>              | <b>320,000</b> | <b>-</b> | <b>320,000</b> | <b>320,000</b> | <b>-</b> | <b>320,000</b> | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -              | -        | -              | -              | -        | -              | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -              | -        | -              | -              | -        | -              | -                  |
| 11 FTP - Gas                                     | -              | -        | -              | -              | -        | -              | -                  |
| 12 Profit oil & gas payments                     | -              | -        | -              | -              | -        | -              | -                  |
| 13 JPDA - Application Fee                        | -              | -        | -              | -              | -        | -              | -                  |
| 14 JPDA - Seismic Data Fee                       | -              | -        | -              | -              | -        | -              | -                  |
| 15 JPDA - Development Fee                        | -              | -        | -              | -              | -        | -              | -                  |
| 16 JPDA - Contract Service Fee                   | 320,000        | -        | 320,000        | 320,000        | -        | 320,000        | -                  |
| 17 TL Exclusive Area - Application Fee           | -              | -        | -              | -              | -        | -              | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -              | -        | -              | -              | -        | -              | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -              | -        | -              | -              | -        | -              | -                  |
| <b>Total Pagamentus</b>                          | <b>689,050</b> | <b>-</b> | <b>689,050</b> | <b>689,050</b> | <b>-</b> | <b>689,050</b> | <b>-</b>           |

Kompania nia naran :

Minza Oil & Gas

Período relatório : 2010

| N° Deskripsi pagamento                           | Per Kompania  |          |               | Per Governu   |          |               | Diferença<br>Finál |
|--|---------------|----------|---------------|---------------|----------|---------------|--------------------|
|  | Orijinal      | Ajusta   | Final         | Orijinal      | Ajusta   | Finál         |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>10,330</b> | <b>-</b> | <b>10,330</b> | <b>10,330</b> | <b>-</b> | <b>10,330</b> | <b>-</b>           |
| 1 Income tax                                     | -             | -        | -             | -             | -        | -             | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -             | -        | -             | -             | -        | -             | -                  |
| 3 Branch Profits Tax                             | -             | -        | -             | -             | -        | -             | -                  |
| 4 VAT  | -             | -        | -             | -             | -        | -             | -                  |
| 5 Withholding Tax                                | 880           | -        | 880           | 880           | -        | 880           | -                  |
| 6 Wages Tax                                      | 9,450         | -        | 9,450         | 9,450         | -        | 9,450         | -                  |
| 7 Penalty / Interest                             | -             | -        | -             | -             | -        | -             | -                  |
| 8 Other Payments                                 | -             | -        | -             | -             | -        | -             | -                  |
| <b>National Petroleum Authority</b>              | <b>80,000</b> | <b>-</b> | <b>80,000</b> | <b>80,000</b> | <b>-</b> | <b>80,000</b> | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -             | -        | -             | -             | -        | -             | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -             | -        | -             | -             | -        | -             | -                  |
| 11 FTP - Gas                                     | -             | -        | -             | -             | -        | -             | -                  |
| 12 Profit oil & gas payments                     | -             | -        | -             | -             | -        | -             | -                  |
| 13 JPDA - Application Fee                        | -             | -        | -             | -             | -        | -             | -                  |
| 14 JPDA - Seismic Data Fee                       | -             | -        | -             | -             | -        | -             | -                  |
| 15 JPDA - Development Fee                        | -             | -        | -             | -             | -        | -             | -                  |
| 16 JPDA - Contract Service Fee                   | 80,000        | -        | 80,000        | 80,000        | -        | 80,000        | -                  |
| 17 TL Exclusive Area - Application Fee           | -             | -        | -             | -             | -        | -             | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -             | -        | -             | -             | -        | -             | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -             | -        | -             | -             | -        | -             | -                  |
| <b>Total Pagamentus</b>                          | <b>90,330</b> | <b>-</b> | <b>90,330</b> | <b>90,330</b> | <b>-</b> | <b>90,330</b> | <b>-</b>           |

Kompañia nia naran : Petronas

Períodu relatóriu : 2010

| N° Deskrisaun pagamentu                          | Per Kompañia      |             |                   | Per Governu       |           |                   | Diferensa<br>Finál |
|--|-------------------|-------------|-------------------|-------------------|-----------|-------------------|--------------------|
|  | Orijinal          | Ajusta      | Final             | Orijinal          | Ajusta    | Finál             |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>11,564,672</b> | <b>107</b>  | <b>11,564,779</b> | <b>11,564,779</b> | <b>-</b>  | <b>11,564,779</b> | <b>-</b>           |
| 1 Income tax                                     | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 3 Branch Profits Tax                             | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 4 VAT  | -                 | 6,830,174   | 6,830,174         | 7,150,065         | (319,891) | 6,830,174         | -                  |
| 5 Withholding Tax                                | 11,564,672        | (6,924,647) | 4,640,025         | 4,346,965         | 293,060   | 4,640,025         | -                  |
| 6 Wages Tax                                      | -                 | 94,580      | 94,580            | 67,749            | 26,831    | 94,580            | -                  |
| 7 Penalty / Interest                             | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 8 Other Payments                                 | -                 | -           | -                 | -                 | -         | -                 | -                  |
| <b>National Petroleum Authority</b>              | <b>-</b>          | <b>-</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>  | <b>-</b>          | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 11 FTP - Gas                                     | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 12 Profit oil & gas payments                     | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 13 JPDA - Application Fee                        | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 14 JPDA - Seismic Data Fee                       | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 15 JPDA - Development Fee                        | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 16 JPDA - Contract Service Fee                   | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 17 TL Exclusive Area - Application Fee           | -                 | -           | -                 | -                 | -         | -                 | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -                 | -           | -                 | -                 | -         | -                 | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>          | <b>-</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>  | <b>-</b>          | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -                 | -           | -                 | -                 | -         | -                 | -                  |
| <b>Total Pagamentus</b>                          | <b>11,564,672</b> | <b>107</b>  | <b>11,564,779</b> | <b>11,564,779</b> | <b>-</b>  | <b>11,564,779</b> | <b>-</b>           |

Kompania nia naran : Oilex

Período relatório : 2010

| N° Descrição pagamento                           | Per Companhia    |          |                  | Per Governo      |              |                  | Diferença Final |
|--|------------------|----------|------------------|------------------|--------------|------------------|-----------------|
|  | Orijinal         | Ajusta   | Final            | Orijinal         | Ajusta       | Final            |                 |
| <b>Petroleum Tax Directorate</b>                 | <b>4,396,530</b> | <b>-</b> | <b>4,396,530</b> | <b>4,394,161</b> | <b>2,369</b> | <b>4,396,530</b> | <b>-</b>        |
| 1 Income tax                                     | -                | -        | -                | -                | -            | -                | -               |
| 2 Additional Profits Tax/Supplemental Profit Tax | -                | -        | -                | -                | -            | -                | -               |
| 3 Branch Profits Tax                             | -                | -        | -                | -                | -            | -                | -               |
| 4 VAT  | 2,656,669        | -        | 2,656,669        | 2,648,777        | 7,892        | 2,656,669        | -               |
| 5 Withholding Tax                                | 1,706,844        | -        | 1,706,844        | 1,703,807        | 3,037        | 1,706,844        | -               |
| 6 Wages Tax                                      | 33,017           | -        | 33,017           | 41,577           | (8,560)      | 33,017           | -               |
| 7 Penalty / Interest                             | -                | -        | -                | -                | -            | -                | -               |
| 8 Other Payments                                 | -                | -        | -                | -                | -            | -                | -               |
| <b>National Petroleum Authority</b>              | <b>80,000</b>    | <b>-</b> | <b>80,000</b>    | <b>80,000</b>    | <b>-</b>     | <b>80,000</b>    | <b>-</b>        |
| 9 FTP - Condensate/Crude Oil                     | -                | -        | -                | -                | -            | -                | -               |
| 10 FTP - Liquefied Petroleum Gas                 | -                | -        | -                | -                | -            | -                | -               |
| 11 FTP - Gas                                     | -                | -        | -                | -                | -            | -                | -               |
| 12 Profit oil & gas payments                     | -                | -        | -                | -                | -            | -                | -               |
| 13 JPDA - Application Fee                        | -                | -        | -                | -                | -            | -                | -               |
| 14 JPDA - Seismic Data Fee                       | -                | -        | -                | -                | -            | -                | -               |
| 15 JPDA - Development Fee                        | -                | -        | -                | -                | -            | -                | -               |
| 16 JPDA - Contract Service Fee                   | 80,000           | -        | 80,000           | 80,000           | -            | 80,000           | -               |
| 17 TL Exclusive Area - Application Fee           | -                | -        | -                | -                | -            | -                | -               |
| 18 TL Exclusive Area - Seismic Data Fee          | -                | -        | -                | -                | -            | -                | -               |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>         | <b>-</b> | <b>-</b>         | <b>-</b>         | <b>-</b>     | <b>-</b>         | <b>-</b>        |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -                | -        | -                | -                | -            | -                | -               |
| <b>Total Pagamentos</b>                          | <b>4,476,530</b> | <b>-</b> | <b>4,476,530</b> | <b>4,474,161</b> | <b>2,369</b> | <b>4,476,530</b> | <b>-</b>        |

Kompañia nia naran :

Reliance Exploration & Production

Períodu relatóriu : 2010

| N° Deskrisaun pagamentu                          | Per Kompañia  |                 |                | Per Governu    |          |                | Diferensa<br>Finál |
|--|---------------|-----------------|----------------|----------------|----------|----------------|--------------------|
|  | Orijinal      | Ajusta          | Final          | Orijinal       | Ajusta   | Finál          |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>78,925</b> | <b>(27,685)</b> | <b>51,240</b>  | <b>51,240</b>  | <b>-</b> | <b>51,240</b>  | <b>-</b>           |
| 1 Income tax                                     | -             | -               | -              | -              | -        | -              | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -             | -               | -              | -              | -        | -              | -                  |
| 3 Branch Profits Tax                             | -             | -               | -              | -              | -        | -              | -                  |
| 4 VAT  | -             | -               | -              | -              | -        | -              | -                  |
| 5 Withholding Tax                                | 78,925        | (35,112)        | 43,813         | 46,450         | (2,637)  | 43,813         | -                  |
| 6 Wages Tax                                      | -             | 7,427           | 7,427          | 4,790          | 2,637    | 7,427          | -                  |
| 7 Penalty / Interest                             | -             | -               | -              | -              | -        | -              | -                  |
| 8 Other Payments                                 | -             | -               | -              | -              | -        | -              | -                  |
| <b>National Petroleum Authority</b>              | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -             | -               | -              | -              | -        | -              | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -             | -               | -              | -              | -        | -              | -                  |
| 11 FTP - Gas                                     | -             | -               | -              | -              | -        | -              | -                  |
| 12 Profit oil & gas payments                     | -             | -               | -              | -              | -        | -              | -                  |
| 13 JPDA - Application Fee                        | -             | -               | -              | -              | -        | -              | -                  |
| 14 JPDA - Seismic Data Fee                       | -             | -               | -              | -              | -        | -              | -                  |
| 15 JPDA - Development Fee                        | -             | -               | -              | -              | -        | -              | -                  |
| 16 JPDA - Contract Service Fee                   | -             | -               | -              | -              | -        | -              | -                  |
| 17 TL Exclusive Area - Application Fee           | -             | -               | -              | -              | -        | -              | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -             | -               | -              | -              | -        | -              | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>      | <b>53,640</b>   | <b>53,640</b>  | <b>53,640</b>  | <b>-</b> | <b>53,640</b>  | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -             | 53,640          | 53,640         | 53,640         | -        | 53,640         | -                  |
| <b>Total Pagamentus</b>                          | <b>78,925</b> | <b>25,955</b>   | <b>104,880</b> | <b>104,880</b> | <b>-</b> | <b>104,880</b> | <b>-</b>           |

Kompañia nia naran : Japan Energy E and P

Períodu relatóriu : 2010

| N° Deskrisaun pagamentu                          | Per Kompañia  |             |               | Per Governu   |          |               | Diferensa<br>Finál |
|--|---------------|-------------|---------------|---------------|----------|---------------|--------------------|
|  | Orijinal      | Ajusta      | Final         | Orijinal      | Ajusta   | Finál         |                    |
| <b>Petroleum Tax Directorate</b>                 | <b>11,424</b> | <b>(50)</b> | <b>11,374</b> | <b>11,374</b> | <b>-</b> | <b>11,374</b> | <b>-</b>           |
| 1 Income tax                                     | -             | -           | -             | -             | -        | -             | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -             | -           | -             | -             | -        | -             | -                  |
| 3 Branch Profits Tax                             | -             | -           | -             | -             | -        | -             | -                  |
| 4 VAT  | -             | -           | -             | -             | -        | -             | -                  |
| 5 Withholding Tax                                | 8,648         | (50)        | 8,598         | 8,598         | -        | 8,598         | -                  |
| 6 Wages Tax                                      | 2,776         | -           | 2,776         | 2,776         | -        | 2,776         | -                  |
| 7 Penalty / Interest                             | -             | -           | -             | -             | -        | -             | -                  |
| 8 Other Payments                                 | -             | -           | -             | -             | -        | -             | -                  |
| <b>National Petroleum Authority</b>              | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>           |
| 9 FTP - Condensate/Crude Oil                     | -             | -           | -             | -             | -        | -             | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -             | -           | -             | -             | -        | -             | -                  |
| 11 FTP - Gas                                     | -             | -           | -             | -             | -        | -             | -                  |
| 12 Profit oil & gas payments                     | -             | -           | -             | -             | -        | -             | -                  |
| 13 JPDA - Application Fee                        | -             | -           | -             | -             | -        | -             | -                  |
| 14 JPDA - Seismic Data Fee                       | -             | -           | -             | -             | -        | -             | -                  |
| 15 JPDA - Development Fee                        | -             | -           | -             | -             | -        | -             | -                  |
| 16 JPDA - Contract Service Fee                   | -             | -           | -             | -             | -        | -             | -                  |
| 17 TL Exclusive Area - Application Fee           | -             | -           | -             | -             | -        | -             | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -             | -           | -             | -             | -        | -             | -                  |
| <b>Central Bank of Timor-Leste</b>               | <b>-</b>      | <b>-</b>    | <b>-</b>      | <b>-</b>      | <b>-</b> | <b>-</b>      | <b>-</b>           |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -             | -           | -             | -             | -        | -             | -                  |
| <b>Total Pagamentus</b>                          | <b>11,424</b> | <b>(50)</b> | <b>11,374</b> | <b>11,374</b> | <b>-</b> | <b>11,374</b> | <b>-</b>           |

Kompania nia naran : AusAid

Período relatório : 2010

| N° Deskrisaun pagamentu                          | Per Kompania |           |           | Per Governu |        |           | Diferensa<br>Finál |
|--|--------------|-----------|-----------|-------------|--------|-----------|--------------------|
|  | Orijinal     | Ajusta    | Final     | Orijinal    | Ajusta | Finál     |                    |
| <b>Petroleum Tax Directorate</b>                 | -            | -         | -         | -           | -      | -         | -                  |
| 1 Income tax                                     | -            | -         | -         | -           | -      | -         | -                  |
| 2 Additional Profits Tax/Supplemental Profit Tax | -            | -         | -         | -           | -      | -         | -                  |
| 3 Branch Profits Tax                             | -            | -         | -         | -           | -      | -         | -                  |
| 4 VAT  | -            | -         | -         | -           | -      | -         | -                  |
| 5 Withholding Tax                                | -            | -         | -         | -           | -      | -         | -                  |
| 6 Wages Tax                                      | -            | -         | -         | -           | -      | -         | -                  |
| 7 Penalty / Interest                             | -            | -         | -         | -           | -      | -         | -                  |
| 8 Other Payments                                 | -            | -         | -         | -           | -      | -         | -                  |
| <b>National Petroleum Authority</b>              | -            | -         | -         | -           | -      | -         | -                  |
| 9 FTP - Condensate/Crude Oil                     | -            | -         | -         | -           | -      | -         | -                  |
| 10 FTP - Liquefied Petroleum Gas                 | -            | -         | -         | -           | -      | -         | -                  |
| 11 FTP - Gas                                     | -            | -         | -         | -           | -      | -         | -                  |
| 12 Profit oil & gas payments                     | -            | -         | -         | -           | -      | -         | -                  |
| 13 JPDA - Application Fee                        | -            | -         | -         | -           | -      | -         | -                  |
| 14 JPDA - Seismic Data Fee                       | -            | -         | -         | -           | -      | -         | -                  |
| 15 JPDA - Development Fee                        | -            | -         | -         | -           | -      | -         | -                  |
| 16 JPDA - Contract Service Fee                   | -            | -         | -         | -           | -      | -         | -                  |
| 17 TL Exclusive Area - Application Fee           | -            | -         | -         | -           | -      | -         | -                  |
| 18 TL Exclusive Area - Seismic Data Fee          | -            | -         | -         | -           | -      | -         | -                  |
| <b>Central Bank of Timor-Leste</b>               | -            | 7,041,600 | 7,041,600 | 7,041,600   | -      | 7,041,600 | -                  |
| 19 TL Exclusive Area - License Fee/Surface Fee   | -            | 7,041,600 | 7,041,600 | 7,041,600   | -      | 7,041,600 | -                  |
| <b>Total Pagamentus</b>                          | -            | -         | -         | 7,041,600   | -      | 7,041,600 | -                  |

## Aneksu 4: Modelu relatóriu EITI Timor-Leste 2010

### Kompañia mina

#### Timor-Leste Extractive Industries Transparency Initiative

##### Input Template for Extractive Industries

Name of Company:

Reporting period:

Flows of Financial Payments in USD to the Government of Timor-Leste

REPORT TO BE COMPLETED ON PAYMENT BASIS

| Description of Payment | Cash  |       | Kind        |  |
|------------------------|-------|-------|-------------|--|
|                        | (USD) | Value | Description |  |

##### 1. Benefit Stream be reported by International Companies only

|   |  |  |  |  |
|---|--|--|--|--|
| 1 a) National State-Owned/ Joint Venture Company equity share of Host Government Production |  |  |  |  |
| 1 b) Production received by National State-Owned/ Joint Venture Company                     |  |  |  |  |
| 1 c) National State-Owned/ Joint Venture Company production entitlement                     |  |  |  |  |
| 1 d) Production entitlement received on behalf of the Host Government                       |  |  |  |  |

##### 2. Payments to Host Government

###### 2 a) Petroleum Tax Directorate

|   |  |  |  |  |
|---|--|--|--|--|
| i) Income tax payments                                      |  |  |  |  |
| ii) Additional profits tax payments/Supplemental Profit Tax |  |  |  |  |
| iii) Branch profits tax payments                            |  |  |  |  |
| iv) VAT payments  |  |  |  |  |
| v) With Holding Tax payments                                |  |  |  |  |
| vi) Wages Tax   |  |  |  |  |
| vii) Penalty/ Interest                                      |  |  |  |  |
| viii) Other Payments (Specify)                              |  |  |  |  |

###### 2 b) National Petroleum Authority

###### i) First Tranche Petroleum Payments (FTP)

|                           |  |  |  |  |
|---------------------------|--|--|--|--|
| - Condensate              |  |  |  |  |
| - Liquefied Petroleum Gas |  |  |  |  |
| - Gas                     |  |  |  |  |

###### ii) Profit oil & gas payments

###### iii) Other Payments:

###### JPDA Fee:

|                        |  |  |  |  |
|------------------------|--|--|--|--|
| - Application fee      |  |  |  |  |
| - Seismic data fee     |  |  |  |  |
| - Development fee      |  |  |  |  |
| - Contract service fee |  |  |  |  |

###### Timor Leste Exclusive Area:

|                           |  |  |  |  |
|---------------------------|--|--|--|--|
| - Application fee         |  |  |  |  |
| - Seismic data fee        |  |  |  |  |
| - License fee/Surface fee |  |  |  |  |

##### 2c. Other

|   |  |  |  |  |
|---|--|--|--|--|
| a) Other payments to Government/ Person   |  |  |  |  |
| Government agency/ National State-Owned/ Joint Venture Company name:                |  |  |  |  |
| Government agency/ National State-Owned/ Joint Venture Company Representative name: |  |  |  |  |
| Payment description:  |  |  |  |  |

##### 3. Total

|                     |   |   |   |   |
|---------------------|---|---|---|---|
| Total Payments Made | 0 | 0 | 0 | 0 |
|---------------------|---|---|---|---|

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

##### Management Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:



## Diresaun Impostu Petróleu

### Timor-Leste Extractive Industries Transparency Initiative

#### Input Template for Petroleum Tax Directorate

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

#### REPORT TO BE COMPLETED ON RECEIPT BASIS

| Description of Payment   | Cash (USD) | Kind  |             |
|--|------------|-------|-------------|
|  |            | Value | Description |
| a) Petroleum Tax Directorate   |            |       |             |
| i) Income Tax Payments   |            |       |             |
| ii) Additional Profit Tax Payments/Supplemental Petroleum Tax Payments |            |       |             |
| iii) Branch Profit Tax Payments  |            |       |             |
| iv) VAT Payments   |            |       |             |
| v) Withholding Tax Payments  |            |       |             |
| vi) Wages Tax  |            |       |             |
| vii) Penalty/ Interest   |            |       |             |

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

#### Petroleum Tax Directorate Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amounts disclosed above agree to the total of the individual company template completed, with the exception of:

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:

## Autoridade Nacional do Petróleo

### Timor-Leste Extractive Industries Transparency Initiative

#### Input Template for the National Petroleum Authority

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

#### REPORT TO BE COMPLETED ON RECEIPT BASIS

| Description of Payment                       | Cash (USD) | Kind  |             |
|--|------------|-------|-------------|
|  |            | Value | Description |
| 3 b) National Petroleum Authority            |            |       |             |
| i) FTP (First Tranche Petroleum / Royalties) |            |       |             |
| - Condensate                                 |            |       |             |
| - Liquefied Petroleum Gas                    |            |       |             |
| - Gas  |            |       |             |
| ii) Profit Oil & Gas Payments                |            |       |             |
| iii) Other Payments:                         |            |       |             |
| JPDA Fee:                                    |            |       |             |
| - Application fee                            |            |       |             |
| - Seismic data fee                           |            |       |             |
| - Development fee                            |            |       |             |
| - Contract service fee                       |            |       |             |
| Timor-Leste Exclusive Area:                  |            |       |             |
| - Application fee                            |            |       |             |
| - Seismic data fee                           |            |       |             |
| - License fee/Surface fee                    |            |       |             |

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

#### National Petroleum Authority Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amount disclosed above agrees to the total of the individual company templates completed, with the exception of:

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:

## Banku Sentrál Timor-Leste

### Timor-Leste Extractive Industries Transparency Initiative

#### Input Template for Banking and Payment Authority

Name of Company:

Reporting period:

Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

#### REPORT TO BE COMPLETED ON RECEIPT BASIS

| Description of Payment | Cash (USD) | Kind  |             |
|------------------------|------------|-------|-------------|
|                        |            | Value | Description |

#### a) Banking & Payments Authority

|  |  |  |  |
|--|--|--|--|
| i) Article 6.1(a) Payments   |  |  |  |
| ii) Article 6.1(b) Payments (Payments from the National Petroleum Authority) |  |  |  |
| iii) Article 6.1(d) Payments   |  |  |  |
| iv) Article 6.1(e) Payments  |  |  |  |

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

#### Central Bank Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amounts disclosed above agree to the total of the individual company template completed, with the exception of:

- 1.
- 2.
- 3.
- 4.

Name:

Signature:

Position:

Date:



## Aneksu 5: Lista ema sira ne'ebé envolve iha prosesu rekonsiliaisaun

### Independente Auditor – Moore Stephens LLP

|                     |                              |
|---------------------|------------------------------|
| Tim Woodward        | Partner                      |
| Radhouane Bouzaiane | Senior manager / Team Leader |
| Dian Perawati       | Audit Senior                 |
| Rita Freitas        | Audit assistant              |

### Sekretariadu TL-EITI

|                         |   |
|-------------------------|---|
| Elda Guterres da Silva  | National Coordinator for EITI Timor-Leste |
| Trifonio Flor Sarmiento | Outreach Officer                          |

### Sekretariu Estadu Rekursus Naturais

|               |  |
|---------------|--|
| Alfredo Pires | Secretary of State for Natural Resources |
|---------------|--|

### Kompania Petroleu

|                    |                           |
|--------------------|---------------------------|
| Brendan Augustin   | Woodside Petroleum        |
| Mary Beveridge     | Woodside Petroleum        |
| Balraj Singh Sidhu | Petronas                  |
| Seitaro KAYAMA     | Inpex Sahul               |
| Christine Starr    | Oilex                     |
| James Booth        | ConocoPhillips            |
| Troy Sumpton       | ConocoPhillips            |
| Andrew Tay         | Eni                       |
| Hitoshi Tagawa     | Tokyo Timor Sea Resources |
| Ben J Opie         | Tokyo Timor Sea Resources |
| Michael Lawry      | Santos                    |
| Dino Gandara Rai   | Minza Oil & Gas           |
| Winnie Cho         | Talisman Energy Inc       |
| Susindar Kandasamy | Japan Energy              |
| Vinay Kothari      | Reliance                  |

**Autoridade Nacional do Petróleo**

Emanuel Angelo Lay

Commercial Director - Commercial

Honesia Araujo

Marketing and Revenue Management  
Officer

**Diresaun Impostu Petroleu**

Joao Demetrio Xavier

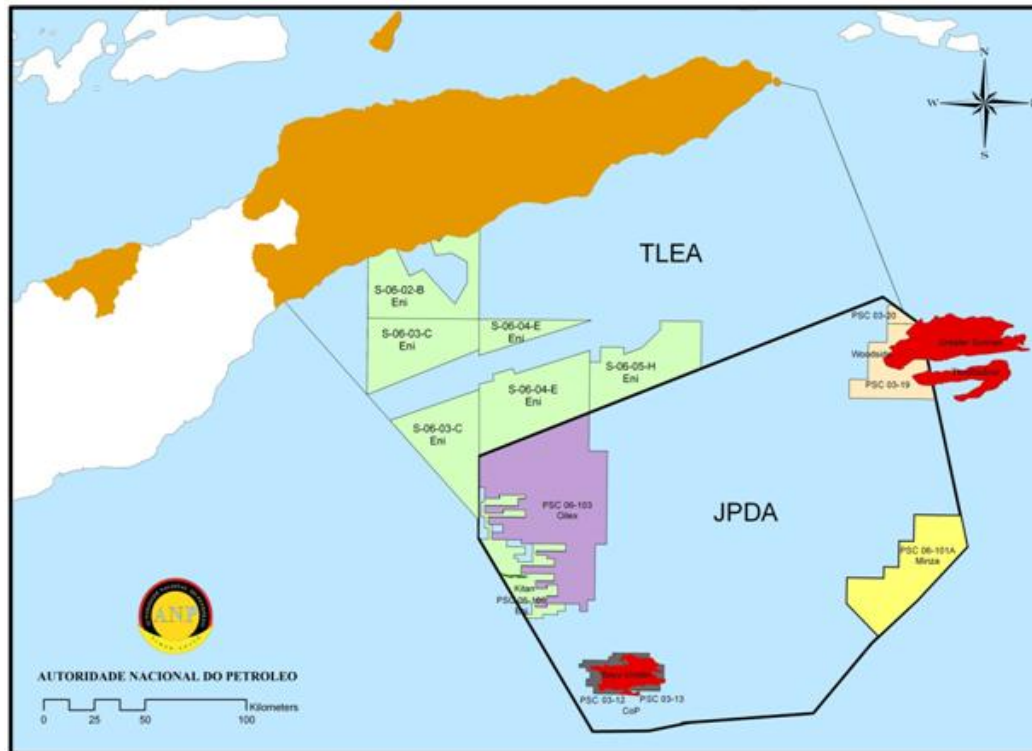
Acting Head of Operations Department

**Banco Sentrál Timor-Leste**

Fernando da Silva Carvalho

Chief Accountant

## Aneksu 6: Área kontratu iha TLEA no JPDA



## Aneksu 7: Mina no Gas Matan iha rai leten Timor-Leste

