



UGANDA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (UGEITI)



UGEITI Report for Fiscal Year 2020-21

JUNE 2023



This report was prepared by DT Global with support from Government of Uganda in accordance with the Terms of Reference for the Independent Administrator dated 17 November 2022.

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Table 1: List of Abbreviations

LIST OF ABBREVIATIONS	
AG	Auditor General
ASGM	Artisanal and Small-scale Gold Mining
CSO	Civil Society Organisation
DGSM	Directorate of Geological Survey and Mines
EITI	Extractive Industries Transparency Initiative
FY	Fiscal Year
IA	Independent Administrator
MEMD	Ministry of Energy & Mineral Development
MGLSD	Ministry of Gender, Labour and Social Development
MLHUD	Ministry of Lands Housing and Urban Development
MWE	Ministry of Water and Environment
MWT	Ministry of Works and Transport
MSG	Multi-Stakeholder Group
NEMA	National Environment Management Authority
NFA	National Forestry Authority
NSSF	National Social Security Fund
OAG	Office of the Auditor General
PAU	Petroleum Authority of Uganda
PFA	Project Framework Agreement
SOE	State Owned Enterprise
TIN	Tax Identification Number
ToR	Terms of Reference
UFZA	Uganda Free Zones Authority
UGEITI	Uganda Extractive Industries Transparency Initiative
UGX	Ugandan shilling
UNBS	Uganda National Bureau of Standards
UNOC	Uganda National Oil Company
URA	Uganda Revenue Authority
URSB	Uganda Registration Services Bureau

1. OVERVIEW

1.1. Background¹

The Extractive Industries Transparency Initiative (EITI) is a global Standard to promote the open and accountable management of natural resources. It seeks to strengthen government and company systems, inform public debate, and enhance trust. In each member country, implementation is overseen by a Multi-Stakeholder Group (MSG) comprising government representatives, extractive company officials and civil society organisations working together. EITI is currently being implemented in 57 countries in Africa, Asia, Europe and the Americas.

The EITI Standard sets out the requirements which countries need to meet to be recognised, first as EITI candidates and subsequently as being compliant. The Standard is overseen by the EITI Board, which comprises 20 members representing implementing countries, supporting countries, civil society organisations, and industry and institutional investors.

The 43rd EITI Board meeting held in Paris on 17 June 2019 adopted the 2019 EITI Standard, which became applicable from 1 January 2020. It is the sixth version since the EITI Principles were agreed in 2003.

The 2019 EITI Standard can be found at the following link: https://eiti.org/files/documents/eiti_standard2019_a4_en.pdf

It encourages countries to make use of existing reporting systems for EITI data collection and make the results transparent at source. The 2019 Standard introduced new aspects on environmental, social, and gender impacts. It also breaks ground for the disclosure of the identity of the real owners - the 'beneficial owners' - of the companies that have obtained rights to extract oil, gas and minerals in implementing countries starting from 2020.

1.2. EITI in Uganda²

Uganda was admitted to the EITI in August 2020. The basis of Uganda's admission was the submission of a candidacy application³, which detailed the country's statement of intent for improving the governance of its extractive sector as documented in the Uganda EITI National Work-plan 2020 - 2022⁴, which had three objectives:

- to enhance transparency in the extractives sector to promote good governance and accountability in the management of extractive revenues;
- to strengthen revenue management and accountability with a view to ensuring effective collection, optimisation and allocation of revenues; and
- to build the operational and technical capacity of the Multi-Stakeholder Group (MSG) and the Secretariat to ensure that EITI is effectively implemented.

In Uganda, the MSG has twenty-five members: five representatives from civil society organisations, seven from extractive companies and thirteen from the Government. Each of these members has a proxy who represents them in MSG activities in case of their absence. The MSG is supported by a Secretariat (UGEITI) which undertakes the implementation of EITI activities on a day-to-day basis.

Uganda produced its first report in May 2022. This second report is due to be published in June 2023. Uganda will undergo validation, beginning October 2023.

¹Source : <https://eiti.org/eiti>

²<http://www.ugeiti.org/>

³<https://eiti.org/document/uganda-eiti-candidature-application>

⁴<https://eiti.org/document/ugeiti-20202022-work-plan>

1.3. Objective

EITI requires publishing comprehensive EITI reports, including full disclosure of government revenues from the extractive sector, as well as the disclosure of all material payments made to the government by companies operating in the oil, gas and mining sectors.

The objective of this EITI report is to disclose information and create an understanding of the level of contributions of the extractive sector to the economic and social development of Uganda, and to improve transparency and good governance at all levels of the extractive industry value chain.

The objectives of EITI implementation are detailed in the EITI Standard.

1.4. Scope of Work

DT Global in consortium with BDO LLP and VJW Consulting Ltd was hired as the Independent Administrator to prepare the second UGEITI Report for the year ended 30 June 2021. This engagement was carried out in accordance with the International Standards on Related Services (ISRS) 4400: 'Engagements to perform agreed upon procedures regarding Financial Information', and in line with the terms of reference for the preparation of the report. The scope of work is summarised in Section 3 of this report.

The reconciliation procedures carried out were neither designed to constitute an audit in accordance with International Standards on Auditing nor a review of International Standards on Review Engagements. As a result, no assurances on the transactions beyond the explicit statements set out in this report are expressed.

The disaggregated data reported by extractive entities, government agencies and revenue streams, are presented in Sections 6 and 7 of this report.

This report incorporates information received up to the 9th of June 2023. Any information received after this date has not, therefore, been included in this report.

2. EXECUTIVE SUMMARY

This report covers payments made by extractive entities and revenues received by Government Agencies and other material payments and benefits to Government Agencies as stated by Requirement 4.1 of the 2019 EITI Standard.

It also includes contextual information about the extractive industries in accordance with EITI Requirements 2, 3, 4, 5 and 6. This information includes a summary description of the legal framework and fiscal regime, an overview of the extractive sector, the extractive industries' contribution to the economy, production data, the State's shareholding in extractive entities, revenue allocations, license registers and license allocations.

2.1. Revenue Generated from the Extractive Industries

The receipts reported by the Government between 1 July 2020 and 30 June 2021 (FY 2020-21) are presented below.

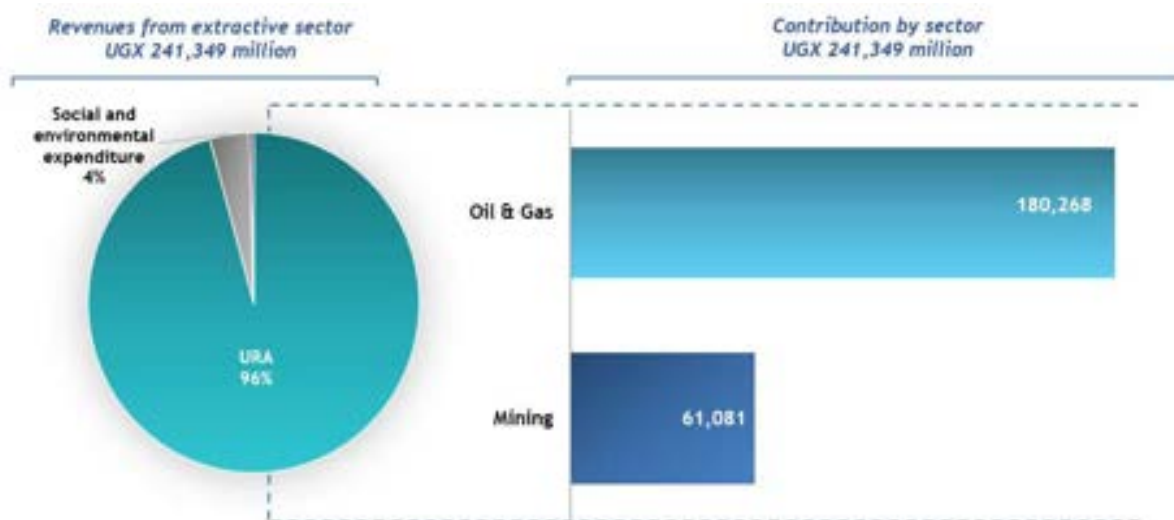
Total revenues received from the extractive sector amounted to UGX 241,349 million in FY 2020-21. Revenues collected by the Uganda Revenue Authority (URA) accounted for 95.72% of the total revenue streams generated by the sector. The breakdown of revenues is set out in the table below.

Table 2: Total extractive revenues by Government Agency for the fiscal year 2020-21

	Oil & Gas (UGX million)	Mining (UGX million)	Total (UGX million)	% of total payment
Uganda Revenue Authority (URA)	171,511	59,518	231,029	95.72%
Social and environmental expenditure	8,710	614	9,324	3.86%
Subnational Payments	48	949	997	0.41%
Total	180,268	61,081	241,349	100.00%

Source: UGEITI Reporting templates

Figure 1: Structure of extractive sector's revenues for the fiscal year 2020-21

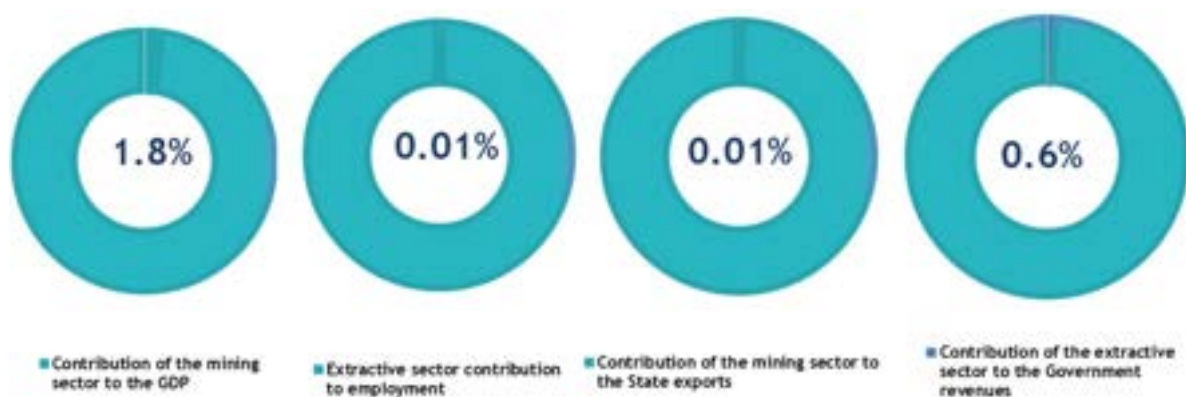


The detail of total extractive revenues during FY 2020-21 is presented in Section 7 of this report.

2.2. Contribution to Uganda's Economy

Based on the economic data presented in Section 4.13 of the report, the contribution of the extractive sector can be summarised as follows:

Figure 2: Contribution of the extractive sectors to the economy for the fiscal year 2020-21



The macro-economic data provided by the Uganda Bureau of Statistics (UBOS) indicates that the mining and quarrying sector accounted for UGX 2,626.60 billion in the FY2020-21, which represents 1.8% of the national GDP on current basic prices, including 1.35% from formal sector activity and 0.4% related to informal sector activities. The contribution of the mining and quarrying sector to GDP has increased compared to the prior year's contribution (1.6%).

In accordance with the UBOS Annual Labour Force Survey (ALFS)2021, there were 20,484,742 persons employed formally in Uganda, of whom 1,515 were employed in the oil & gas and mining sectors, representing 0.01% of total employment in the FY 2020-21. ASM plays an important role in job creation where workers are estimated at over 1 million direct and indirect jobs in 2018, benefiting approximately 10% of the country's population. The ASM contribution to employment was not included in the extractive sector's employment for FY 2020-21 because of a lack of updated estimated figures.

According to DGSM, the value of exports from the extractive sector amounted to UGX 2.035 billion, accounting for 0.01% of the country's total exports in the FY 2020-21.

The contribution of the extractive sector to Government's revenue amounted to UGX 241.35 billion, accounting for 0.6% of the total domestic revenues in the FY 2020-21.

Details of the contribution to the economy are presented in Section 4.13 of this report.

2.3. Production Data

The table below presents the summary of the production quantities and values during FY 2020-21 by mineral type.

Table 3: Production data of minerals extracted for FY 2020-21

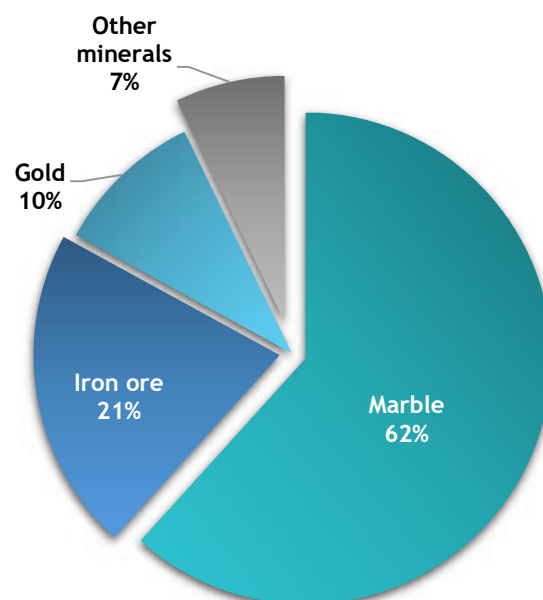
Mineral	Quantity (tonnes)	Value of the production (in million UGX)
Marble	12,764.16	12,293
Iron ore	15,600.00	4,232
Gold	0.01(*)	1,960
Other	-	926
Total		19,919.10

Source: Directorate Of Geological Survey And Mines (DGSM).

(*) Equivalent To Kg 14.96

(**) Equivalent To Kg 29.50

Figure 3: Contribution to mining production by mineral product in FY 20-21



The Directorate of Petroleum (DoP) and the Petroleum Authority of Uganda (PAU) have confirmed that there was no oil and gas production during the fiscal year 2020-21.

2.4. Scope of the Data Collection and Reconciliation

Reconciliation scope

The UGEITI MSG agreed to include the mining, oil and gas sectors in the reconciliation scope. Based on the revenue structures collected by the Uganda Revenue Authority (URA), the UGEITI MSG agreed to include the four (4) oil and gas companies present in the country, and which held active licenses during the fiscal year 2020-21 as well as the eight (8) mining companies that made payments over the materiality threshold of UGX 6 billion.

Table 4: List of extractive entities retained in the reconciliation scope for the FY 2020-21

N°	TIN	Name of Company(ies)	Oil and Gas	Mining
1	1000171284	TOTAL Energies E&P UGANDA B.V.	✓	☐
2	1000491360	CNOOC UGANDA LTD	✓	☐
3	1013866034	ORANTO PETROLEUM LTD	✓	☐
4	1013940113	ARMOUR ENERGY LTD	✓	☐
5	1000024790	Tororo Cement Ltd	☐	✓
6	1000028511	Hima Cement Ltd	☐	✓
7	1002647366	National Cement Company Uganda Ltd	☐	✓

N°	TIN	Name of Company(ies)	Oil and Gas	Mining
8	1001365592	Kampala Cement Co. Ltd		✓
9	1010352832	Goodwill Ceramic Co.Ltd	☐	✓
10	1010924286	Wagagai Mining U Ltd		✓
11	1003538323	Mota Engil Engenharia E Construcao Africa , Sa	☐	✓
12	1002202602	Virat Alloys Ltd	☐	✓

Revenues included in the reconciliation scope for the fiscal year 2020-21 represent 70% of total adjusted revenues from the mining, oil and gas sectors as detailed below:

Table 5: Reconciled revenues for the fiscal year 2020-21

Payments from	Revenues FY 2020-21		Revenues by sector	
	(UGX million) (a)+(b)	% Contribution	Oil & Gas (a)	Mining (b)
Reconciled revenue (*)	169,212	70%	125,699	43,513
Total reconciled revenues (a)	169,212	70%	125,699	43,513
Unilateral disclosure by Government Agencies (**)	61,817	26%	45,812	16,005
Unilateral disclosure by companies (**)	10,320	4%	8,758	1,563
Total unilateral disclosure (b)	72,137	30%	54,569	17,568

Total revenues (a)+(b)	241,349	100%	180,268	61,081
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(*) Reconciled revenues detailed by extractive entity in Section 6 of this report

(**) Unilateral disclosure by Government Agencies and by companies are detailed by company in Section 7.2 of this report

The UGEITI MSG agreed to include in the reconciliation scope the Uganda Revenue Authority (URA) which is a centralised government revenues collection agency responsible for collecting taxes from extractive entities.

Unilateral disclosure for Oil and Gas Sector

We included a combined amount of UGX 54,569 million as unilateral disclosures by Government Agencies and by oil and gas companies in the report. These unilateral disclosures represent 30% of total revenues of the Oil and Gas sector, which therefore means that 70% of the total revenue of the Oil and Gas sector was included in the reconciliation scope.

Table 6: Unilateral disclosure for the oil and gas sector for the fiscal year 2020-21

Payments from	Revenues FY 2020-21	
	(UGX million)	%
Oil and gas total revenue	180,268	100%
Reconciled revenue from the Oil & Gas sector	125,699	70%
Unilateral disclosure by Government Agencies (<i>Tullow Uganda Ltd & Tullow Uganda Operations Pty Limited</i>)	45,812	25%
Unilateral disclosure by oil and gas entities within the reconciliation scope (*)	8,758	5%
Total unilateral disclosure of oil and gas revenues	54,569	30%

Source: UGEITI Reporting Templates

(*) This corresponds to Social and environmental Contribution (SC) and Sub-national payments

Details of the unilateral disclosure are presented in Section 7.2 of this report.

Unilateral disclosure for Mining Sector

As agreed by UGEITI MSG, revenues collected from mining entities below the materiality threshold were included in the EITI Scope through unilateral disclosure by Government Agencies in accordance with EITI Requirement 4.1.d.

Mining entities have also been requested to disclose unilaterally all social and environmental expenditure as well as subnational payments made.

Based on the above, we have included payments of UGX16,005million and UGX1,563million as unilateral disclosure by Government Agencies and by mining companies respectively in the report. These unilateral disclosures represent 29% of total revenues of the mining sector, which therefore means that 71% of total revenue of the mining sector was included in the reconciliation scope:

Table 7: Unilateral disclosure for the mining sector for the fiscal year 2020-21

Payments from	Revenues FY 2020-21	
	(UGX million)	%
Mining sector total revenue	61,081	100%
Reconciled revenue from the mining sector	43,513	71%
Unilateral disclosure by Government Agencies	16,005	26%
Unilateral disclosure by mining entities within the reconciliation scope (*)	1,563	3%
Total unilateral disclosure of mining sector revenues	17,568	29%

Source: UGEITI Reporting Templates

Details of the unilateral disclosure are presented in Section 7.2 of this report.

2.5. Completeness and data quality

Comprehensiveness

Government Agencies

All Government Agencies submitted their reporting templates.

Extractive entities

All companies included in the reconciliation scope submitted their reporting templates.

Based on the above, we conclude that all significant contributions made by extractive entities to the revenues have been comprehensively covered in the UGEITI report.

Data quality and assurance

Government Agencies

Reporting templates that were submitted by URA were signed by a senior official as agreed by the UGEITI MSG and certified by the Auditor General (AG). AG's report concluded that URA's reporting templates used for this UGEITI report were in all material respects, accurately presented.

The Government's revenues are also audited as part of the Government's accounts. The AG report⁵ covers the fiscal year 2020-21 and is publicly available.

Receipts reported by URA amounted to UGX 181,152 million representing 100% of the total reconciled revenues.

Based on the above, we can reasonably conclude that revenues included in this report were subject to credible, independent audit, applying international auditing standards.

⁵<https://www.oaq.go.ug/consolidatedreports>

Extractive entities

Seven (7) extractive entities submitted their reporting templates signed by an authorised officer at management level, while the other five (5) companies submitted unsigned reporting templates. The revenues reported by Government Agencies in respect of companies which submitted reporting templates not signed by management amounted to UGX 37,144 million representing 21.94% of the total reconciled revenues. These are set out as follows:

Table 8: Non signed reporting templates for extractive entities for the fiscal year 2020-21

N°	Company	Amount (UGX million)	% by companies
1	Tororo Cement Ltd	23,865	14.10%
2	Wagagai Mining U Ltd	12,509	7.39%
3	Kampala Cement Co. Ltd	560	0.33%
4	Mota Engil Engenharia E Construcao Africa, Sa	122	0.07%
5	National Cement Company Uganda Ltd	88	0.05%
Total of not signed reporting templates		37,144	21.94%
Total reconciled revenues		169,212	100%

Source: EITI Reporting templates

Three (3) companies namely TotalEnergies EP, Oranto Petroleum Ltd and Armour Energy LTD submitted reporting templates that were certified by an external auditor and its audited financial statements.

Nine (9) extractive companies submitted reporting templates that were not certified by an external auditor. They also did not submit their audited financial statements. The revenues reported (by Government Agencies) in respect of the latter nine (9) companies amounted to UGX 55,345 million representing 32.70% of the total reconciled revenues, details of which can be found in the table below.

Table 9: Government revenues related to reporting templates extractive entities and not certified by external auditor for the fiscal year 2020-21

N°	Company	Amount (UGX million)	% by companies
1	Tororo Cement Ltd	23,865	14.10%
2	Wagagai Mining U Ltd	12,509	7.39%
3	CNOOC UGANDA LTD	11,832	6.99%
4	Hima Cement Ltd	6,254	3.70%
5	Kampala Cement Co. Ltd	560	0.33%
6	Mota Engil Engenharia E Construcao Africa, Sa	122	0.07%
7	Goodwill Ceramic Co. Ltd	111	0.07%
8	National Cement Company Uganda Ltd	88	0.05%
9	Virat Alloys Ltd	4	0.00%
Total of uncertified reporting templates		55,345	32.70%
Total reconciled revenues		169,212	100%

Source: UGEITI Reporting templates

Despite part of the company payments amounting to UGX 55,345 million being declared using non-certified reporting templates, the total payments have been reconciled with the government revenues that were subject to credible, independent audit, applying international auditing standards. 99.71% of the total company payments matched the URA's revenues; the unreconciled difference was only 0.29% of reconciled revenues as detailed in Table 10 to this report, below.

Based on the above, we can reasonably conclude that payments included in this report were subject to credible, independent audit, applying international auditing standards.

2.6. Reconciliation of Cash Flows

The purpose of reconciling payment flows was to identify any potential discrepancies in the declarations and to clarify them. The discrepancies initially identified were analysed and adjusted whenever the relevant supporting documents were made available by the reporting parties.

Based on the data collected from extractive entities and Government Agencies, revenues generated from the extractive industries amounted to UGX 241,349 million. The revenues included in the reconciliation scope amounted to UGX 169,212 million and represent 70% of the total extractive revenues during the fiscal year 2020-21. The remaining 30% of the extractive revenues amounting to UGX72,137 million are subject to unilateral disclosure by extractive companies and Government Agencies.

Following the adjustments resulting from the reconciliation exercise, a net difference of UGX 490.51 million remained unreconciled, which represents (0.29%) of Government revenues of UGX 169,212 million included in the reconciliation scope, as set out in the table below.

Table 10: Cash flow reconciliation for the fiscal year 2020-21

Government Agency	Extractive Company (UGX million) (a)	Govt (UGX million) (b)	Unreconciled Difference (c) = (a) - (b)	% (d) = (c)/(b)
Uganda Revenue Authority (URA)	168,722	169,212	(490.51)	(0.29%)
Reconciled Government revenues	168,722	169,212	(490.51)	(0.29%)

Source: UGEITI Reporting Templates

Details of the reconciliation results and adjustments made by company and by tax are set out in Section 6 of this report. The detailed Reconciliation sheets by extractive entity are set out in Annex 9 of this report.

2.7. Recommendations

Relevant recommendations and additional measures to be implemented in order to improve the EITI process in Uganda are summarised as follows:

Table 11: List of recommendations for the fiscal year 2020-21

N°	Recommendations
1	Updating data on the contribution of the informal sector activity (EITI Requirement 6.3)
2	Production details and export data of gold (EITI Requirements 3.2 and 3.3)
3	Awarding licenses (EITI Requirement 2.2)
4	Mainstreaming and systematic disclosure of EITI data
5	Public disclosure of the full text of the mining licenses
6	Public disclosure of contracts and licenses in Petroleum and Mining sectors
7	Data quality and assurance
8	Public disclosure of beneficial ownership information

3. APPROACH AND METHODOLOGY

The EITI reconciliation process included the following steps:

- conducting a scoping study to determine the scope of the reconciliation exercise and to design the reporting templates;
- the collection of payment data from Government Agencies and extractive entities, which provides the basis for the reconciliation;
- a comparison of revenues reported by Government Agencies and payments reported by extractive entities to determine if there are discrepancies between the two sources of data; and
- contact with Government Agencies and extractive entities to resolve the discrepancies identified.

3.1. Scoping Study

In accordance with our terms of reference, we carried out a scoping study, which was communicated to the UGEITI MSG on matters to be considered in determining the scope for the FY 2020-21 UGEITI report, including:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- extractive entities and Government Agencies to be included in the report;
- reporting templates to be used; and
- assurances to be provided by reporting entities to ensure the credibility of the data made available to us.

The results of the scoping analysis described in Section 5 of this report were approved by the UGEITI MSG on 13 April 2023.

3.2. Data Collection

Instructions were developed, including reporting templates and reporting guidelines, requesting extractive entities and Government Agencies to report all required data.

On 9 March 2023 a workshop for reporting entities was held to discuss the key aspects of data collection. During this workshop the Independent Administrator presented the following: -

- reconciliation process;
- reconciliation scope;
- reporting templates and instructions.
- lessons learnt from other reconciliation processes; and
- reconciliation issues.

After the workshop, the reporting package, including the Reporting Templates and the instructions for their completion, was sent electronically to the key government and extractive entities.

Both the extractive entities and Government agencies were required to report directly to the Independent Administrator (IA). They were also requested to direct any queries about the reporting templates to the IA.

3.3. Reconciliation and Investigation of Discrepancies

The process of reconciling the data and investigating discrepancies was carried out between 22 May and 9 June 2023. In carrying out the reconciliation, the following procedures were followed:

- the figures reported by extractive entities were compared item-by-item to the figures reported by Government Agencies. Consequently, all discrepancies identified have been listed item by item in relation to each Government Agency and extractive entity;

- where data reported by extractive entities agreed with the data reported by Government Agencies, the government figures were considered to be correct, and no further action was undertaken; and
- Government Agencies and extractive entities were requested to provide supporting documents and/or confirmation for any adjustments to the information provided on the original data collection templates.

In cases where it was not possible to resolve discrepancies, reporting entities were contacted directly for additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved. The results of the reconciliation exercise are presented in Section 6 of this report.

3.4. Reliability and Credibility of Data Reported

In order to comply with Requirements 4.3, 4.4, 4.6, 4.9 and 5.2.b of the 2019 EITI Standard, the UGEITI MSG agreed on a procedure to address data quality and assurance of information submitted by reporting entities. To ensure that EITI data submitted by reporting entities had been subject to credible, independent audits, applying international auditing standards, we recommended the following approach with regards to the reporting process by Government Agencies and extractive companies included in the UGEITI reporting scope:

- ✓ the reporting templates submitted by companies and Government Agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively;
- ✓ Government Agencies: the Auditor General must certify that the figures reported by Government Agencies are complete and agree with the audited accounts for the fiscal year 2020-21; and
- ✓ extractive entities selected in the reconciliation scope would be required to submit their audited financial statements for the fiscal year 2020-21.

For any changes to the information provided in the original data collection templates, supporting documents and/or confirmation from reporting entities would have to be made available to the Independent Administrator.

3.5. Accounting records

In accordance with Requirement 4.7 of the EITI Standard, data was reported by company, by payment flow and by Government Agency. Reporting entities were asked to provide relevant details along with the reporting templates for each payment flow, as well as contextual information.

The reconciliation was carried out on a cash basis. Accordingly, payments made prior to 1 July 2020 were excluded. The same applied to payments made after 30 June 2021.

3.5.1. Extractive entities

Extractive entities usually prepare their accounting records on accrual basis, i.e., the tax expense is recognised at the time it is due rather than at the time when it is paid. However, for EITI purposes, only amounts actually paid during the Fiscal Year, i.e., from 1 July 2020 to 30 June 2021 were reported in the reporting templates.

3.5.2. Government Agencies

In respect of Government Agencies, care was taken to ensure that amounts shown on the “Payment/Receipt Report” line included all receipts in the 2020-21 fiscal year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.

4. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTORS

4.1. Overview of the extractive industries including the main prospecting activities

4.1.1. Overview of oil and gas sector

4.1.1.(a) Petroleum exploration history in Uganda

The first recorded assessment of the oil and gas potential of Uganda cites numerous oil seepages in the Albertine Graben in the 1920's. The first exploration well was drilled in 1938 in Butiaba, which is located on the eastern shores of Lake Albert, in Bulisa District.⁶

The first discovery of natural gas resources took place in 2002 in Turaco in the Western region of Uganda, but the resources discovered were heavily contaminated with carbon dioxide. In 2006, the existence of commercial quantities of oil was confirmed in the Lake Albert Basin and to date the country has so far made 21 discoveries.⁷

“Following the discovery of commercial petroleum resources in Uganda in 2006, the country witnessed significant and continued investment in upstream petroleum activities. The intense exploration and appraisal activities culminated into additional petroleum discoveries and a full evaluation of these discoveries. This effort led to confirmation of 6.5 billion barrels of stock tank oil initially in place (STOIIP), with 1.4 billion barrels estimated to be recoverable. The upstream petroleum sub-sector is now progressing into the development and subsequently production phases of the upstream petroleum value chain.

The anticipated petroleum production in the country created the need for infrastructure that adds value to the produced petroleum. The country has therefore taken significant steps in planning and implementing the development of infrastructure in the petroleum midstream sub-sector. This includes development of an in-country refinery together with an export pipeline.

The development of the upstream and midstream projects is expected to lead to an investment of approximately USD 15 billion in a period of 5 - 7 years. In the downstream segment the investment is estimated at USD 1.5 Billion per year as of 2021. As the country gears towards the production and value addition of the confirmed petroleum resources, it is presented with an opportunity to also address the insecurity of supply of petroleum products in the country as this has been a long-standing problem. Currently, Uganda is a net importer of petroleum products, 95% of the products are sourced through Kenya and 5% through Tanzania.

Cognizant of the energy transition, the oil and gas will continue to play a major role in the global energy mix for several decades to come, Uganda will continue to explore for and produce its oil and gas resources in due consideration of the environment and climate.”⁸

⁶<https://www.pau.go.ug/petroleum-exploration-in-uganda/>

⁷<https://www.pau.go.ug/petroleum-exploration-in-uganda/>

⁸ [Source : Uganda Extractive Industries Transparency Initiative Multi-Stakeholder Group](#)

The figure below gives an overview of the major events in the history of the oil and gas sector in Uganda:

Figure 4: Oil and gas exploration history in Uganda⁹



⁹<https://pau.go.ug/history/>



4.1.1.(b) Geological and resources overview

The main prospective area for petroleum in Uganda is the Albertine Graben. It forms the northern most part of the western arm of the East African Rift System, stretching from the border with Sudan in the north to Lake Edward in the south, a distance of over 500km. Uganda shares the Graben with the Democratic Republic of Congo (DRC). The part of the Graben that lies in Uganda covers an area of 23,918 km²¹⁰.

¹⁰<https://www.pau.go.ug/ugandas-petroleum-resources/>

Currently, Uganda’s petroleum resources are estimated at 6.5 billion barrels of Stock Tank Oil-Initially-In-Place (STOIIIP), of which 1.4 billion barrels are estimated to be recoverable. In addition, gas resources are currently estimated at 500 Billion standard cubic feet (BCF). There is potential for additional resources in the country expected from the 60% of the Albertine Graben that is unexplored and Moroto Kadam, Lake Kyoga and Hoima basins that are yet to be explored.

The first commercial discovery in Uganda was made over the Mputa field in 2006. This discovery created great interest in exploration in the country. To date, 21 oil and gas discoveries have been made in the country out of the 31 prospects drilled, putting the prospect success rate in the Albertine Graben at 68%. One hundred and twenty-one (121) exploration and appraisal wells have been drilled with one hundred and six (106) wells encountering oil and/or gas which is an unprecedented drilling success rate of over 88%.

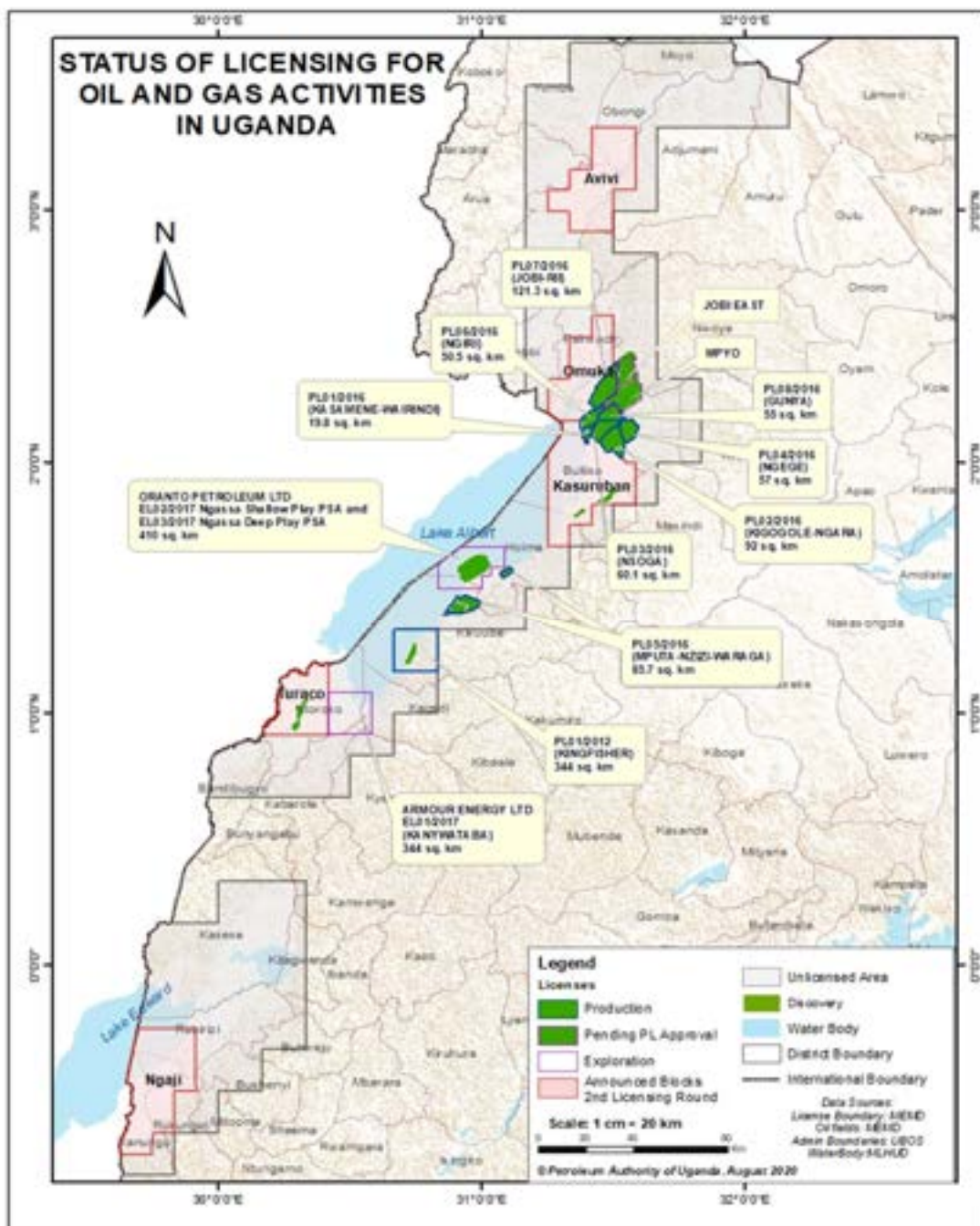


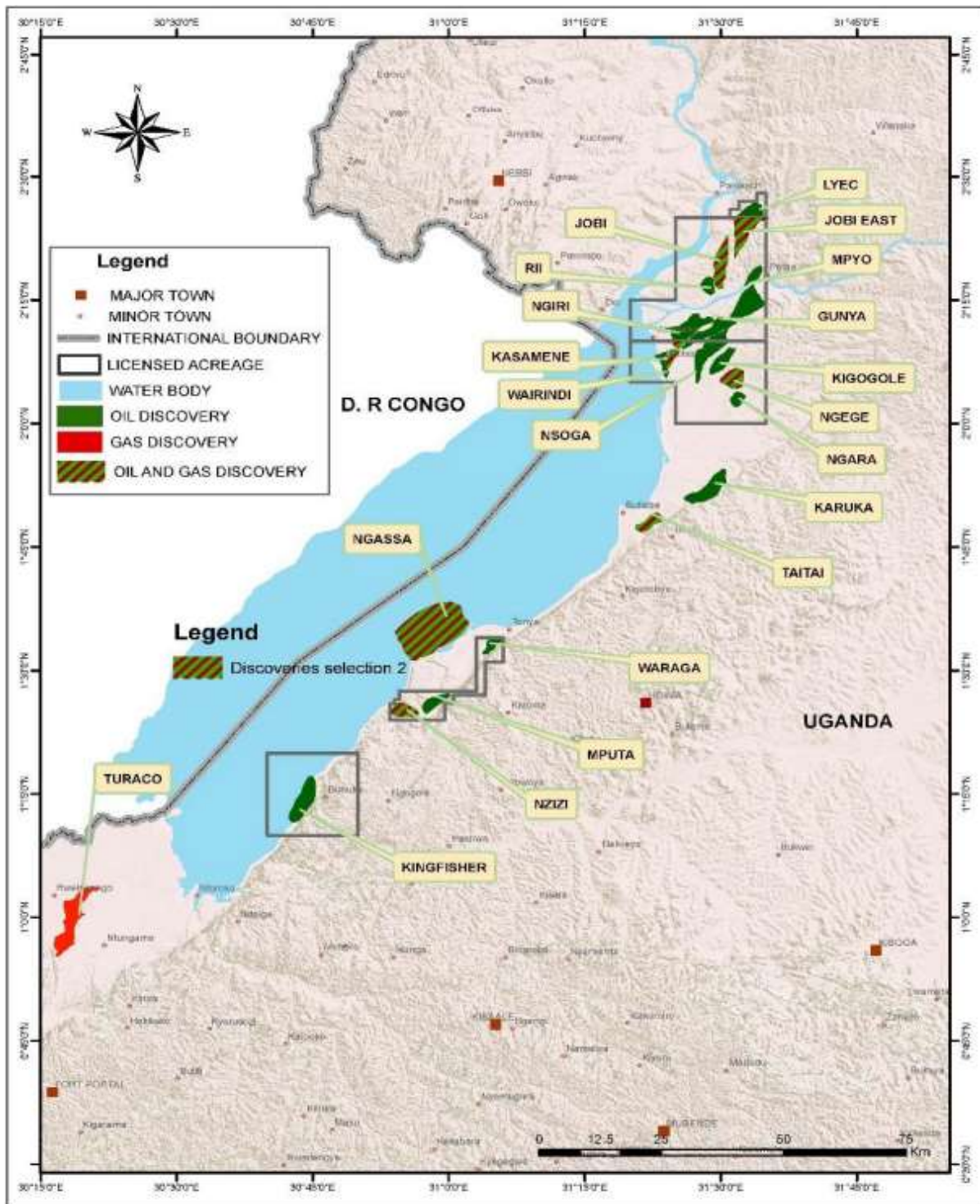
Table 12: Oil and gas discoveries in Uganda¹¹

N°	Discovery Location	District	Hydrocarbon Type	Date of Discovery
1	Turaco	Ntoroko	Gas (80% CO2)	Sep-2002
2	Mputa	Hoima	Oil	Jan-2006
3	Waraga	Hoima	Oil	Feb-2006
4	Kingfisher	Kikuube	Oil	Aug-2006
5	Nzizi	Hoima	Oil and Gas	Nov-2006
6	Ngassa	Hoima	Oil and Gas	Nov-2007
7	Taitai	Bulisa	Oil and Gas	May-2008
8	Ngege	Bulisa	Oil and Gas	Jun-2008
9	Karka	Buliisa	Oil	Jul-2008
10	Kasamene	Buliisa	Oil and Gas	Jul-2008
11	Kigogole	Buliisa	Oil and Gas	Aug-2008
12	Ngiri	Buliisa	Oil and Gas	Sep-2008
13	Jobi	Nwoya	Oil and Gas	Nov-2008
14	Rii	Nwoya	Oil	Jan-2009
15	Nsoga	Buliisa	Oil and Gas	Apr-2009
16	Wahrindi	Buliisa	Oil	Jun-2009
17	Ngara	Buliisa	Oil	Jul-2009
18	Mpyo	Nwoya	Oil	May-2010
19	Jobi-East	Nwoya	Oil	Apr-2011
20	Gunya	Buliisa	Oil and Gas	Jun-2011
21	Lyec	Nwoya	Oil	Jan-2013

¹¹<https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

The map below shows the 21 oil and gas discoveries in the Albertine Graben:

Figure 5: Map showing the oil and gas discoveries in Albertine Graben¹²



¹²<https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

4.1.1.(c) Main projects in the oil and gas upstream sector in Uganda

The table below gives an overview of the main active projects in the oil and gas upstream sector in Uganda:

Table 13: Main projects in the oil and gas upstream sector

Project	Description	Estimated production capacity	Shareholding
TILENGA Project¹³	<ul style="list-style-type: none"> - The Tilenga Project covers development and production of Oil and Gas from seven (7) production licenses. - The Tilenga Project is planned to develop nine (9) fields, namely; Jobi-Rii, Ngiri, Gunya, Kasamene, Wahrindi, Kigogole, Nsoga, Ngege, and Ngara. - The crude will be treated at a Central Processing Facility (CPF) located in the northern edge of Lake Albert. The CPF has a four-year production plateau of approximately 190,000 barrels of oil per day (bopd). - The project shall involve 35 well pads with over 400 wells (Injection and production), 100km of infield pipelines and a 24-inch 95km Buliisa-Kabaale feeder pipeline. - Front-End Engineering and Design (FEED) for the Project was completed in May 2018. - The Environmental Impact Assessment (EIA) was completed, and certificate issued by the National Environment Management Authority in April 2019. - Land acquisition for the priority area under this project is at 98%, civil works for the CPF and industrial area are ongoing and two (2) rigs are in place to commence drilling, expected later in June 2023. - 	190,000 Barrels of Oil per day during peak production.	<ul style="list-style-type: none"> - TotalEnergies EP (<u>The operator</u>): 56,57% - CNOOC Uganda Limited :28,33% - UNOC :15%
KINGFISHER Project¹⁴	<ul style="list-style-type: none"> - The Kingfisher Project involves a Central Processing Facility (CPF) with a 5-year production plateau of approximately 40,000 barrels of oil per day (bopd). - The project will have 4 well pads over 31 wells (production and injection), 18km of infield pipelines and a 12-inch 46km Kingfisher-Kabaale Feeder pipeline. - Land acquisition for the priority area under this project is at 99%, civil works for the CPF and industrial area are ongoing. - One drilling rig has been deployed and so far, the upper sections of three wells on the first well pad have been completed. Drilling of the deeper sections has gone beyond 3 km of measured depth through one of the three wells. 	40,000 Barrels of Oil per day during peak production.	<ul style="list-style-type: none"> - CNOOC Uganda Limited (<u>The operator</u>):56,57% - TotalEnergies EP :28,33% - UNOC :15%

4.1.1.(d) Main players in the oil and gas upstream sector in Uganda

The figure below gives an overview of the main players currently in the oil and gas upstream sector in Uganda:

¹³<https://www.unoc.co.ug/upstream/the-tilenga-project/>

¹⁴<https://www.unoc.co.ug/upstream/the-kingfisher-project/>

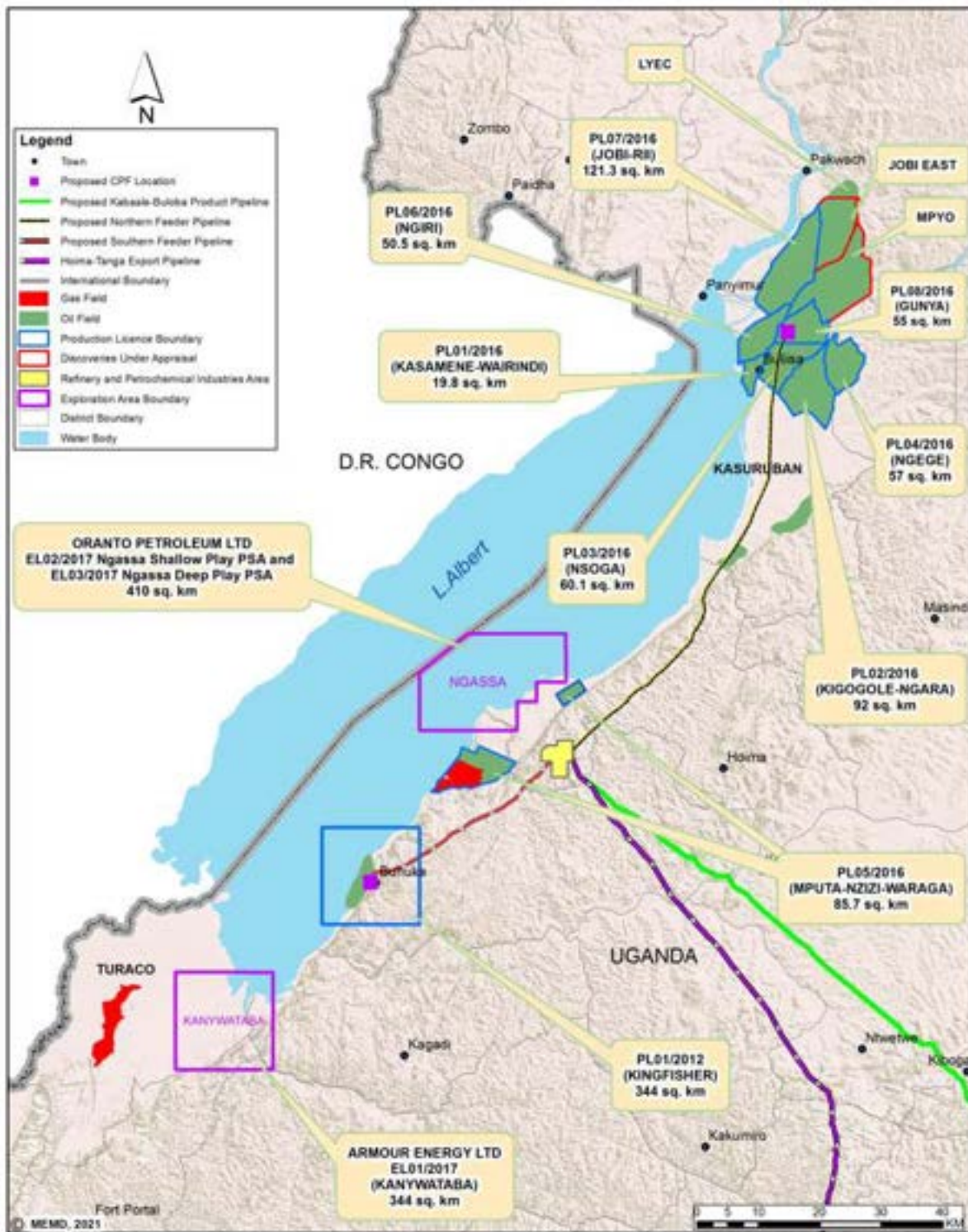
Figure 6: Main players in the oil and gas upstream sector¹⁵



¹⁵<https://www.unoc.co.ug/upstream/>

The map below shows the current oil and gas exploration areas and production fields in Uganda:

Figure 7: Map showing the oil and gas exploration areas and production fields¹⁶



¹⁶Source :Directorate of Petroleum (DoP)

4.1.2. Overview of the mining sector

4.1.2.(a) Mining exploration history in Uganda

Large scale mining in Uganda commenced in the 1970's with the establishment of Kilembe Mine as a large-scale mine, producing over 217,000¹⁷tonnes of blister copper as well as cobalt, phosphates and limestone.

Several mining activities were also focusing on extracting tungsten, tin, beryl, niobium, tantalum, and gold in operation. Precious minerals and base metals continue to be exploited informally.

The period after 1986 was marked by an improvement in international commodity prices and a favourable business climate in Uganda, which made mining a viable investment. As a result, many mining companies applied for licenses in the mining sector. Furthermore, several mineral occurrences led to the discovery of minerals that have since been mined and/or processed¹⁸. Others remain in exploration phases.

Today, the mining sector in Uganda has a limited number of large-scale producers of limestone and pozzolanic materials for cement manufacture.

4.1.2.(b) Geological and resources overview

The mineral resources in Uganda can be divided into metallic and non-metallic minerals (Industrial or construction materials). The table below gives an overview of Uganda's mineral reserves:

Table 14: Minerals Reserves of Uganda¹⁹

N°	Mineral	Location	Status of mineral Reserves
Metallic minerals			
1	Gold	- Districts of: Bushenyi, Mbarara, Kabale Kisoro, Rukungiri Kanungu, Busia, Mubende, Moroto, Hoima, & many streams of West Nile.	- 5 million ounces of gold in Mubende District. - 1 million ounces of gold estimated at Mashonga. - 500,000 ounces of gold at Tiira, Busia. Over 500,000 ounces estimated at Alupe in Busia. - 139,000 ounces and possible reserves of 160,000 of gold at Nakabat in Moroto District.
2	Iron Ore	- Districts of: Muko, Kabale, Kisoro, Mbarara, & Hoima Tororo (Magnetite in Bukusu and; Sukulu), Moroto (Napak) & Kotido (Toror). - Recent discoveries are in Bufumbira County, Kisoro, Nangara, Karukara, Buhara in Kabale District, Butogota in Kanungu District & Kateera in Mityana.	- 50 Million tonnes (Mt) at Muko, Kabale. - 2 Mt in Mugabuzi, Mbarara. - 23 Mt at Bukusu and 88 Mt at Sukulu; Tororo District. - 48 Mt at Buhara in Kabale District. - 55 Mt at Butogota in Kanungu District. - 8 Mt in Bufumbira, Kisoro District.
3	Copper	- Kilembe in Kasese District. - Boboong in Kotido District. - Kitaka in Bushenyi District. - Kampono in Mbarara District.	- Reserve at closure was about 6 Mt at 1.77% cubic feet (Cu). - Grade of 1.7% at Boboong. - Reserves at Kitaka and Kampono are under evaluation.
4	Cobalt	- Kilembe in Kasese District.	- 5.5 Mt with grade of 0.17 of cobalt.

¹⁷https://www.ugandainvest.go.ug/ui/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf

¹⁸https://www.ugandainvest.go.ug/ui/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf

¹⁹DGSM - Uganda Mineral Sector Investment Opportunities Handbook:

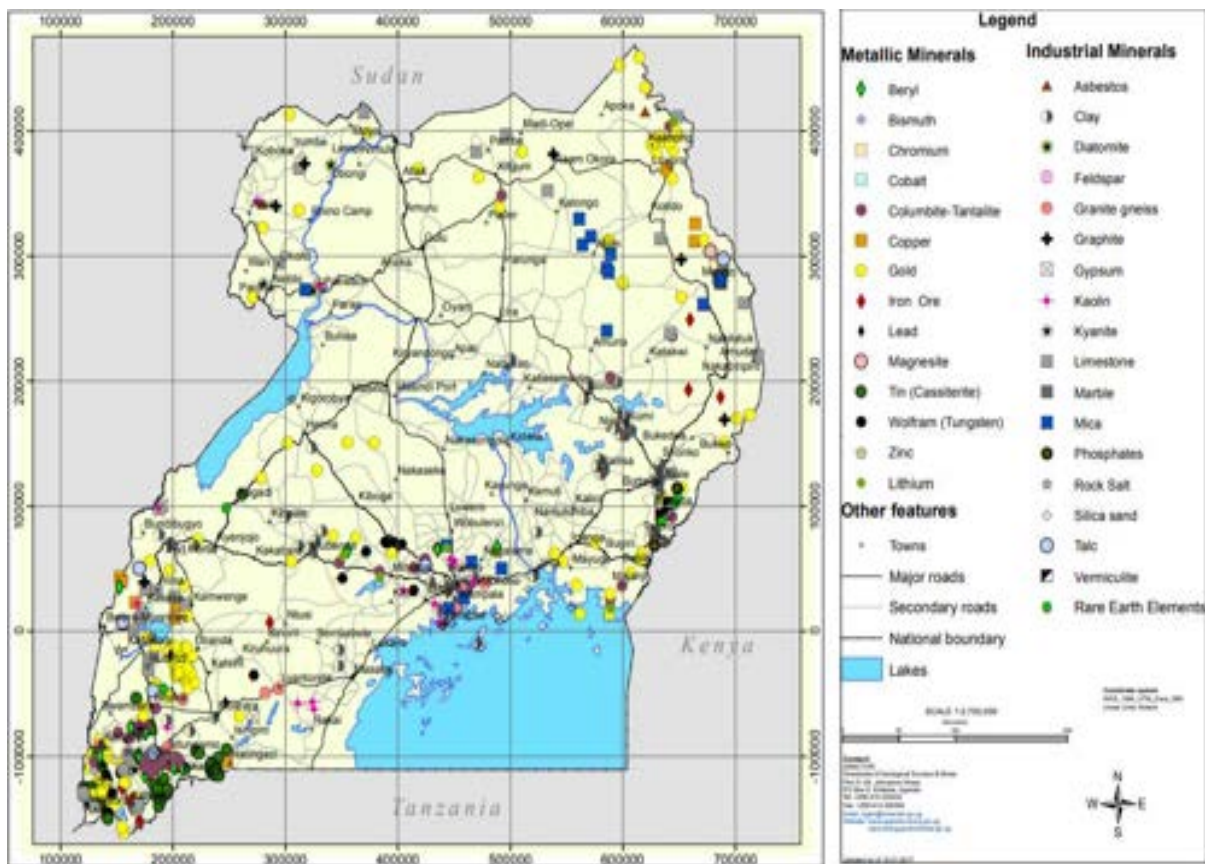
https://dgs.m.go.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf

N°	Mineral	Location	Status of mineral Reserves
5	Tin	<ul style="list-style-type: none"> - Mwerasandu, Kaina, Nyinamaherere in Ntungamo District. - Kikagati in Isingiro District. - Ndaniyankoko, Kitezo in Mbarara District. - Burama Ridge on the Kabale/ Ntungamo border, Rwaminyinya in Kisoro District. 	<ul style="list-style-type: none"> - 1.0 Mt at 2.5% tin estimated in Ntungamo and 2.5 Mt in Isingiro.
6	Columbite Tantalite (Niobium-Tantalum)	<ul style="list-style-type: none"> - Ntungamo District; Bushenyi District; Kanungu District; Kisoro district and Lunya in Mukono District. - Sukulu in Tororo District, Bukusu Complex in Mbale District; Napak in Moroto District and Toror in Kotido District. 	<ul style="list-style-type: none"> - 130 Mt of Niobium at Sukulu. - 3.5 Mt of columbite-tantalite estimated at Kagango in Ntungamo district.
7	Titanium	<ul style="list-style-type: none"> - Bukusu Complex in Manafwa District. - Sukulu in Tororo District. 	<ul style="list-style-type: none"> - Grade of titanium is 22% titanium dioxide (TiO₂) and 13% TiO₂ in Bukusu and Sukulu respectively.
8	Tungsten	<ul style="list-style-type: none"> - Nyamuliro and Ruhija in Kabale District. - Kirwa, Mutolere, Rwamanyinya and Bahati in Kisoro district. - Kyasampawo in Mubende District and Buyaga in Rakai District. 	<ul style="list-style-type: none"> - Kirwa wolfram resources are at 801,300 metric tonnes with average grade of 68.67% tungsten trioxide WO₃. - 1 Mt and possible reserves of 355 Mt at Nyamuliro with ore grade at 0,1%.
9	Rare Earth Elements (REE)	<ul style="list-style-type: none"> - Isolated pegmatites in southwest of Uganda. - Carbonatite centres in Eastern Uganda (Sukulu, Butiriku, Bukusu, Napak). - Makuutu- Buwaaya area, Eastern Uganda. 	<ul style="list-style-type: none"> - 73.6 million tonnes of Rare Earth Elements estimated at Sukulu with grade of 0.32% Lanthanum oxide (La₂O₅). - Aluminous clays that are enriched in scandium, Gallium, Yttrium and REE in Makuutu area estimated at three (3) billion tonnes.
10	Beryl	<ul style="list-style-type: none"> - Kazumu in Ntungamo District. - Mutaka in Bushenyi District. - Bulema in Kanungu District. - Mbale Estate in Mubende District. - Lunya in Mukono District. 	<ul style="list-style-type: none"> - Under evaluation.
11	Chromite	<ul style="list-style-type: none"> - Nakiloro in Moroto District 	<ul style="list-style-type: none"> - Under evaluation.
12	Lead	<ul style="list-style-type: none"> - Kamwenge District (Kampono, Kanyambogo. - Kitaka in Kitomi Forest), Isingiro district (Kikagati). 	<ul style="list-style-type: none"> - Under evaluation.
13	Lithium	<ul style="list-style-type: none"> - Ruhuma in Kabale District. - Mwerasandu, Rwamwire and Nyabushenyi in Ntungamo District. - Lunya in Mukono District. - Nampeyo and Mbale Estate in Mubende District. 	<ul style="list-style-type: none"> - Under evaluation.
14	Silver	<ul style="list-style-type: none"> - Silver occurs in association with galena at Kitaka in Kamwenge District. - Mubende granite in Mubende District. 	<ul style="list-style-type: none"> - Under evaluation.
15	Zinc	<ul style="list-style-type: none"> - Zinc occurs with galena at Kitaka in Kamwenge District. 	<ul style="list-style-type: none"> - Under evaluation.
Non-metallic minerals			

N°	Mineral	Location	Status of mineral Reserves
16	Limestone/ Marble	<ul style="list-style-type: none"> - Muhokya in Kasese District and Dura in Kamwenge District, and Hima in Kasese District. - Sukulu and Tororo in Tororo District; Napak and Katikekile in Moroto District and Toror in Kotido District; Moyo Districts. 	<ul style="list-style-type: none"> - 4.5 Mt at Hima, Kasese. - 11.6 Mt at Dura, Kamwenge. - 560 Mt of marble at Rupa in Moroto. - 14 Mt at Katikekile in Moroto. - 27 Mt at Rupa in Moroto. - 37.26 Mt at Lokatero in Moroto. - Over 2 billion tonnes of marble in other localities.
17	Phosphates	<ul style="list-style-type: none"> - Sukulu in Tororo District - Bukusu in Mbale District. - Lolekek in Napak District. 	<ul style="list-style-type: none"> - 230 Mt at Sukulu with grade of 13.1%phosphorus pentoxide(p2o5). - 50 Mt at Bukusu with grade of 12.8% p2o5.
18	Vermiculite	<ul style="list-style-type: none"> - Sukulu in Tororo District. - Bukusu Carbonatite Complex (Namekhara, Nakhupa, Surumbusa, Kabatola and Sikusi) in Mbale District. 	<ul style="list-style-type: none"> - 54.9 Mt at Namekhara.
19	Graphite	<ul style="list-style-type: none"> - Orom in Kitgum District. 	<ul style="list-style-type: none"> - 3.4 billion tonnes.
20	Kaolin	<ul style="list-style-type: none"> - Namasera, Migadde and Buwambo in Wakiso district. - Mutaka in Bushenyi District. - Kisai in Rakai District and Kilembe in Kasese District. 	<ul style="list-style-type: none"> - 2.8 Mt at Mutaka, Bushenyi. - 1 Mt at Kisai(Koki), Rakai.
21	Gypsum	<ul style="list-style-type: none"> - Kibuku in Ntoroko District. - Lake Mburo in Kiruhura District. - Kanyatete in Lake George basin Kasese District. 	<ul style="list-style-type: none"> - 2 Mt in Kibuku.
22	Salt	<ul style="list-style-type: none"> - Kibiro in Hoima District. - Katwe and Kasenyi in Kasese District. 	<ul style="list-style-type: none"> - 22 Mtof trona at Katwe and Kasenyi, Kasese District.
23	Glass sand	<ul style="list-style-type: none"> - Diimu and Bukakata in Masaka District. - Lwera in Masaka District. - Nalumuli Bay, Nyimu Bay and Kome Island in Mukono District. 	<ul style="list-style-type: none"> - The highest quality 99.95% Silicon dioxide (SiO₂) at Kome islands. - 2 Mt at Dimu and Bukakata (99.93% SiO₂).
24	Feldspar	<ul style="list-style-type: none"> - Bulema in Kanungu District. - Bugangari in Rukungiri District. - Mutaka in Bushenyi District. - Nyabakweri in Ntungamo District. - Lunya in Mukono District. 	<ul style="list-style-type: none"> - Under evaluation.
25	Kyanite	<ul style="list-style-type: none"> - Kyanite occurs at Ihunga and Kamirambuzi hills in Rukungiri district. - New prospect in Nebbe and around Murchison Falls. 	<ul style="list-style-type: none"> - Under evaluation.
26	Diatomite	<ul style="list-style-type: none"> - Panyango, Alui, Atar and Amboso River near Packwach in Nebbi District. 	<ul style="list-style-type: none"> - Under evaluation.
27	Clays, aggregates and hard cores	<ul style="list-style-type: none"> - Various parts of the country 	<ul style="list-style-type: none"> - Under evaluation.

The map below shows the mineral occurrences in Uganda:

Figure 8: Map showing the mineral occurrences in Uganda²⁰



4.1.2.(c) Main exploration, mining and mineral processing projects in Uganda

The table below gives an overview on the ongoing main exploration, mining and minerals processing projects in Uganda:

Table 15: Main exploration, mining and minerals processing projects in Uganda²¹

Project	Description
Mineral processing projects	
African Gold Refinery (AGR)	<ul style="list-style-type: none"> - This is the major gold refinery in the East African region with total Investment of 15 million US\$. - The facility is located near Entebbe Airport. - AGR Refinery is to serve as a regional hub responsibly sourcing for gold. - It processes gold and other precious metals (such as silver and platinum) with a production capacity of 200 Kg each day in a double shift. - The Refined Products include: <ul style="list-style-type: none"> • Gold Bars (Purity 99.9%); • Small Minted Bars; and • Granulates. - The second phase of the AGR project will include: <ul style="list-style-type: none"> • Jewellery Unit; and

²⁰https://dgs.m.go.ug/wp-content/uploads/2022/09/Mineral-occurrence-map-of-Uganda_A4.jpg

²¹ DGSM - Uganda Mineral Sector Investment Opportunities Handbook 2022: https://dgs.m.go.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf

Project	Description
	<ul style="list-style-type: none"> • A commercial laboratory. <p>Refineries</p> <p>Other Gold refineries in Uganda include; Simba Gold Refinery Limited, Bullion Refinery Limited, Metal Testing and Smelting Co. Ltd and Aurnish Trading Ltd. However, there are new companies such as Nuran Ventures-SMC Limited and Wagagai Ltd which in in the process of setting up refineries. They intend to carry out both mining and processing of gold.</p>
Mining projects	
Sukulu Phosphate & Steel Project	<ul style="list-style-type: none"> - Mining Lease (ML1393) - <u>Guangzhou Dong Song Energy Group Co. (U) Limited</u>. - Commodities: Phosphates, Iron Ore, Niobium, and Rare Earth Elements. - Location: Eastern Region, Tororo District - The prospect's confirmed reserves are: <ul style="list-style-type: none"> • 62.45 Mt of Phosphates (apatite) at an average grade of 11.31% P2O5; • 61.77 Mt of Iron ore at 30.12%; • 429,800 tonnes of Niobium pentoxide (Nb2O5); and • 890,600 tonnes of REEs. - The polymetallic prospect anticipates annual production of; - <ul style="list-style-type: none"> • 300,000 tonnes of fertilisers; • 300,000 tonnes of steel products; • 200,000 tonnes of sulphuric acid; • 300,000 tonnes of gypsum; • 100,000 tonnes of rare earth minerals; and • 40,000 tonnes of Niobium.
Kilembe Copper Mine	<ul style="list-style-type: none"> - In 2013, the government of Uganda signed a concession agreement with <u>Tibet Hima Mining Company Ltd (THMCOL)</u> to refurbish the Kilembe Copper mine. - THMCOL completed and tested the rehabilitated Mill/ Concentrator Plant (Phase one); installed a high-capacity ball mill, a classifier, a complete Floatation unit for copper and Cobalt and can now process copper concentrate to 25-31% and Pyrite concentrate to 3% as opposed to 1.4% previously produced by Kilembe Mines. - During the testing and machinery installation phase, THMCOL Produced more than 30,000 tons of copper concentrate ready for smelting or export. - The company also acquired four rigs to continue exploration and add to the known copper reserves which currently stand at 4.5 MT. - However, in 2018, the concession of <u>THMCOL was terminated, and government took over operations of the mine.</u> - Currently, Government of Uganda is evaluating investors to develop the mine under a Production Sharing Agreement (PSA).
Dao Marble Ltd	<ul style="list-style-type: none"> - Mining Lease (ML1291) - <u>Dao Marble Limited</u>. - Commodities: Marble. - Location: Northern Region, Moroto District - Current reserves within the lease stand at 27 Mt of Marble. - The operation is a totally integrated plant for processing marble blocks, polishing them and producing: <ul style="list-style-type: none"> • Slabs (1 Gangsaw (40% slabs) 4000 meters per month); • Tiles (1 Gangsaw (60% tiles) 6000 meters per month); and • Calcium carbonate powder (4000 tons per year). - The project investment is worth USD 8 million.

Project	Description
African Panther Resources Ltd	<ul style="list-style-type: none"> - Mining Lease (ML1433) - <u>African Panther Resources (U) Ltd.</u> - Commodities: Cassiterite (Tin). - Location: Western Region, Isingiro District. - The company has completed the assessment of alluvial deposits at Nyarubungo, and has begun further exploration including a strategy for hard rock diamond drilling. - It has also installed a plant that concentrates tin ore to more than 70% purity.
Kisita Mining Company Ltd	<ul style="list-style-type: none"> - Mining Lease (ML4603) - <u>Kisita Mining Company Limited.</u> - Commodities: Gold. - Location: Central Region, Mubende District - Core drilling has so far established, 16,600 tons of mineralized vein at a grade of 5.67 g/t, for a total of 3,030 ounces (at grade of 1 g/t). - Tailings sampling: Grade-tonnage estimate of 99,400t of material at a grade of 0.9 g/t for a total of 2876 ounces. - Additional exploration is ongoing. - Construction of processing facilities ongoing. - Construction of the project camp site has been completed.
Namekara Vermiculite Mine	<ul style="list-style-type: none"> - Mining Lease (ML4651) - <u>Namekara Mining Company Ltd.</u> - Commodities: Vermiculite. - Location: Eastern Region, Manafwa District - The company completed aeromagnetic survey for an estimated area of 99 square kilometres. - It also carried out reverse circulation and core drilling, resulting into an estimated reserve of 49.9MT. - Current production stands at 30,000 tonnes of concentrate per year (from 150,000 tonnes of raw ore). The Namekara deposit is considered a world-class vermiculite resource.
Building Majesties Ltd	<ul style="list-style-type: none"> - Mining Lease (ML1117) - <u>Building Majesties Ltd.</u> - Commodities: Dimension stone. - Since 2011, the company processes granite into stylish construction materials at Kiganda, Mubende district. - The company uses the latest saw technology including cutters, polishers, chamfers and profilers, as opposed to explosives. - Products include countertops for bars & offices, kitchen tops, pavers, staircase tiles & risers, bathroom tiles, outdoor tiles and roadside kerbs.
Other notable mining projects	<ul style="list-style-type: none"> - <u>Tororo Cement Limited</u> <ul style="list-style-type: none"> • <i>Mining Leases:(ML4474, ML4622, ML4684, ML0061, ML0593 and ML00045).</i> • <i>Commodities: Pozzolana, Limestone and Columbite.</i> • <i>Location: Eastern Region; Kapchorwa and Tororo Districts / Northern Region; Moroto District.</i> - <u>Hima Cement Ltd</u> <ul style="list-style-type: none"> • <i>Mining Leases:(ML0248, ML0706, ML1110, ML1744, and ML1816).</i> • <i>Commodities: Limestone.</i> • <i>Location: Eastern Region; Kapchorwa District / Western Region; Kamwenge, Kasese and Kabarole District.</i> - <u>Kampala Cement Company Ltd</u> <ul style="list-style-type: none"> • <i>Mining Lease:(ML1530).</i>

Project	Description
	<ul style="list-style-type: none"> • <i>Commodities: Limestone.</i> • <i>Location: Eastern Region, Kapchorwa District.</i> <p>- <u>National Cement Company Uganda Limited</u></p> <ul style="list-style-type: none"> • <i>Mining Lease:(ML1607).</i> • <i>Commodities: Pozzolana.</i> • <i>Location: Eastern Region, Kapchorwa District.</i>
Exploration projects	
Elgon Mineral Resources (U) Ltd	<p>- <u>Elgon Mineral Resources (U) Ltd</u> is exploring for gold through its Exploration license in Eastern Uganda.</p> <p>- The company drilled 100 inclined holes ranging from 50-260 metres deep at a 50x50m grid.</p> <p>- It established gold mineralization hosted in sheared banded iron formations (BIF) and sheared basalts. A feasibility study is ongoing.</p>
Sipa Exploration (U) Ltd	<p>- <u>Sipa Exploration (U) Limited</u> is exploring for base metals and precious Metals through its Exploration licenses in Northern Uganda.</p> <p>- Geological, geochemical and ground geophysical surveys revealed massive magnetic conductors.</p> <p>- Drilling established nickel and other base metal anomalies. Further appraisal of the prospect on-going.</p>
Consolidated African Resources Limited	<p>- <u>Consolidated African Resources Limited</u> is exploring for base metals, gold, granite and industrial Metals through its Exploration licenses in Northern Uganda.</p> <p>- Trenching, pitting and drilling confirmed 400MT of potentially mineralised material (graphite).</p> <p>- Airborne geophysical survey anomalies reveal sub-surface continuation of graphitic layers. Further appraisal on-going.</p>
Rockinol (U) Limited	<p>- <u>Rockinol (U) Limited</u> is exploring for base metals, gold, PGM and rare earth elements through its Exploration licenses in Western Uganda.</p> <p>- Geochemical and Geophysical surveys have revealed anomalies of rare earth elements in Hoima, Western Uganda.</p> <p>- Elements Plots for different anomaly data sets have shown very good similarities.</p>
Other notable exploration projects	<p>- <u>Beta Minerals Ltd</u>: <i>exploring for base metals, gold and PGM through its Exploration licenses in Western region of Uganda.</i></p> <p>- <u>AUC Mining (U) Limited</u>: <i>exploring for base metals, cobalt, copper and gold through its Exploration licenses in Central region of Uganda.</i></p> <p>- <u>Gemstones International Ltd</u>: <i>exploring for industrial minerals, kaolin and pozzolana through its Exploration licenses in Western region of Uganda.</i></p> <p>- <u>Universal Granites and Marble Limited</u>: <i>exploring for granite through its Exploration licenses in Western, Eastern and Northern regions of Uganda.</i></p> <p>- <u>Great Lakes Lime Limited</u>: <i>exploring for limestone and marble through it Exploration license in Northern region of Uganda.</i></p> <p>- <u>Optima Mines & Minerals Ltd</u>: <i>exploring for dimension stone and granite through it Exploration license in Western region of Uganda.</i></p> <p>- <u>Sino Minerals Investments Company Limited</u>: <i>exploring for gold through it Exploration license in Northern region of Uganda.</i></p> <p>- <u>Roraima (U) Limited</u>: <i>exploring for base metals and gold through it Exploration license in Eastern region of Uganda.</i></p>

4.1.2.(d) Artisanal and Small-Scale Mining (ASM)

Overview of the ASM sector in Uganda²²

Artisanal and small-scale mining (ASM), is described as largely informal economic sector that includes workers who use rudimentary tools to extract minerals from the earth. The Mining and Minerals Act 2022, defines artisanal mining operations as mining operations that do not exceed ten meters depth and undertaken in accordance with the Act and the artisanal mining licence.

ASM is an important socio-economic sector for the rural poor in many developing nations, many of whom have few other options for supporting their families. ASM has become a major contributor in Uganda's mining industry, and plays an important role in local development as well as job creation (estimated at over 1 million direct and indirect jobs in 2018, benefiting approximately 10% of the country's population). ASM also represents the mainly informal sector and is not accounted for in the country's GDP calculation. Statistics suggest formal ASM operations have contributed UGX 713.5 million to national revenues from 2014 to 2021.

Over 80% of the Uganda's mining workforce are ASM commonly in the villages of Tiira, Busitema, Mawero, Amonikakinei, Syanyonja and Namungodi in Busia District, Sigulu island, Bujwanga, Bukaana and Butebeyi in Namayingo District, Chepkarate and Komerimeri in Amudat District, Lolachat, Kakomongole and Moruita in Nakapiripirit District. Other districts where ASM is active include but are not limited to Moroto, Kaboong, Mubende, Kassanda, Mityana, Kiboga, Rubanda, Kisoro, Isingiro and Buhweju.

Artisanal and small-scale miners in Uganda are responsible for the majority production of gemstones and more than 90% of metallic minerals, industrial minerals (e.g., gypsum, limestone, pozzolanic material) and other building minerals (e.g., clay, sand, aggregate). With the exception of building minerals which are extracted in most districts, mining of other commodities is largely restricted to the southwest, central and eastern regions of the country. Artisanal mining includes activities such development of underground workings, small-scale processing plants, quarrying, alluvial mining in rivers banks and beds.

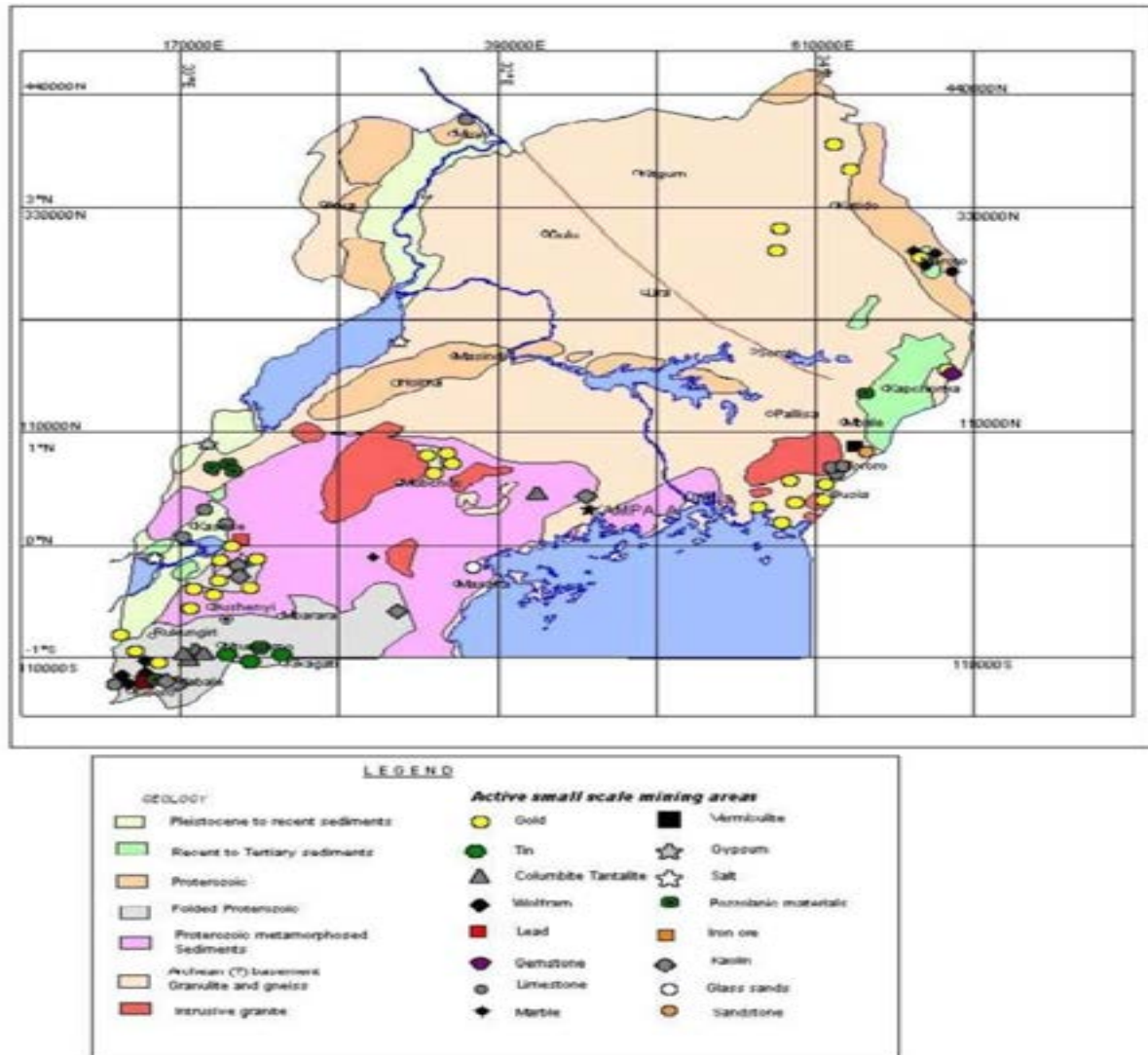
The gold industry in Uganda is also comprised of mainly artisanal and small-scale miners (ASMs) who distributed in the following regions of the country: -

- i. Karamoja Region (Amudat, Abim, Nakapiripirit, Napak, Kaabong, Moroto, Nabilatuk and Kotido);
- ii. Eastern region (Busia, Bugiri and Namayingo districts);
- iii. Central region (Kyegegwa, Mubende and Kassanda districts);
- iv. Kigezi region (Kisoro and Kabale), and;
- v. Ankole region (Bushenyi and Buhweju districts).

²² Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

The map below shows the location of the current active ASM areas in Uganda:

Figure 9: Map showing the active ASM areas in Uganda²³



The ASM sub-sector in Uganda has a number of challenges. These affect both the artisanal and small-scale miners.

a) Artisanal miners:

- illegal mining facilitated by the use of mercury that harms the environment and people;
- widespread use of inefficient and labour-intensive mining methods leading to low economic returns, environmental degradation, accidents and other occupational health and safety risks;
- child labour and child exploitation;
- poor sanitation and hygiene conditions increasing the risk of communicable diseases in ASM communities;
- HIV/AIDS in ASM communities; and

²³ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

- lack of access to fair markets and financing mechanisms.
- b) Small scale miners: these are registered/licensed miners. They face additional unique challenges which include:
 - exploitation of illegal miners by mineral buyers or legally registered miners;
 - tensions between legal and illegal miners concerning overlapping interests in land allocated under concession, whilst ongoing operations are underway on the land;
 - exclusion of “building minerals” from the jurisdiction of authorities which are best equipped to support and monitor these activities;
 - resource limitations of government authorities to monitor and enforce ASM-related legislation;
 - exclusion of ASM from local, regional and national economic development and poverty alleviation strategies; and
 - exclusion of ASM from the development partner agenda.

Government of Uganda recognizes the importance regulation, organization, formalization of ASM sector to not only improve the working conditions of miners, but also minimize the loss of government revenue. The Mining and Mineral Policy of 2018 of Uganda seeks to organize and legislate artisanal and small-scale mining in Uganda. The Sapa policy established a framework for mainstreaming and formalizing ASM operations in Uganda. The key proposed interventions include:

- i) establishing a legislation for licensing, regulation and monitoring of ASM activities;
- ii) registering and encouraging ASM to form associations for their operations;
- iii) mapping and demarcating areas for ASM;
- iv) ensuring that artisanal mining is a preserve for Ugandan citizens and encouraging joint ventures for small-scale mining operations;
- v) providing extension services and technical assistance to ASM in adopting safe, environmentally and socially acceptable mining and processing practices.
- vi) promoting the establishment of buying centers for mineral commodities for ASM and encouraging them to participate in supply chain initiatives;
- vii) promoting technological transfer and use of appropriate equipment.
- viii) establishing mechanisms for ASM to access financing; and
- ix) collaborating with development partners and civil society to promote best practices in the ASM subsector.

In 2021, the Government of Uganda through the Directorate of Geological Survey and Mines commenced formalization of artisanal and small-scale miners through the national Biometric Registration of Artisanal and Small-scale Mining (BRASM). The BRASM aimed at keeping an updated register of all ASMs, service providers, dealers and agents, create a database with all the bio-data of all miners including names, sex, age, location, affiliations to registered ASM associations and National Identification Numbers (NIN) to establish numbers and categories of people involved in ASM operations. To-date, the BRASM project has registered 6,211 artisanal miners within the districts of Busia, Namayingo, Buhweju, Kassanda, and Mubende.

Under the ACP-EU Development Minerals Program, the Government of Uganda is also working with the European Union (EU) and the countries of the African, Caribbean and Pacific Group of States (ACP-EU) to support efforts to formalize operations in the mining sector. The program has supported development and implementation of an Artisanal and Small-scale Mining (ASM) Strategy to enable Artisanal and Small-scale Mining Enterprises (ASMEs) achieve better livelihoods through higher employment and incomes from their mining operations. The key interventions under the program include;

- (i) Formalizing artisanal and small-scale mining,

- (ii) Increasing incomes of ASMEs and enhancing business development (entrepreneurial skills, access to finance, technology, market, and market information)
- (iii) Strengthening environmental and social safeguards in and around mining operations.
- (iv) Supporting women-owned and run ASMEs along the value chain.
- (v) Facilitating inter ACP knowledge exchanges.

The MEMD has supported the mobilization of Artisanal and Small-scale Mining Enterprises (ASMEs) for training in various aspects of responsible and sustainable mining as well as identification of various ASMEs that need further support to formalize their operations. To-date, 350 ASMEs with 3,932 miners have been trained and sensitized in 25 districts of Uganda.

Efforts are under way for the Ministry of Energy and Mineral Development to formally launch the Formalization and Business Development Strategy for the Development Minerals sector in Uganda.

Reforms of the ASM sector in Uganda

The ASM sub-sector in Uganda is currently regulated under the Mining and Minerals Act, 2022 which replaced the mining Act of 2003. The new law has introduced reforms aimed at organising, registering, licensing, and regulating the ASM sector. It also provides for a progressive Artisanal and Small-scale Mining (ASM) licensing scheme which includes an artisanal mining license and a small-scale mining license, thereby differentiating between the different players in the sector.

Definition of Artisanal Mining

The Mining and Minerals Act 2022 define the Artisanal Mining as follows:

Table 16: Definition of Artisanal Mining under the Mining and Minerals Act 2022²⁴

Term	Definition adopted
Artisanal mining	Artisanal mining" means rudimentary mineral extraction and processing that is: <ul style="list-style-type: none"> - continuous or seasonal; - carried out by individuals or groups of individuals; - primarily and exclusively using manual labour and manual tools; - carried out at a single site or multiple sites; and - focused on producing mineral products that are primarily delivered or sold to: <ul style="list-style-type: none"> • traders in those mineral products; • local artists and craftsmen; or • builders acting within the national economy.
Artisanal mining operations	Mining operations that do not exceed ten (10) meters depth and the artisanal mining licence area.

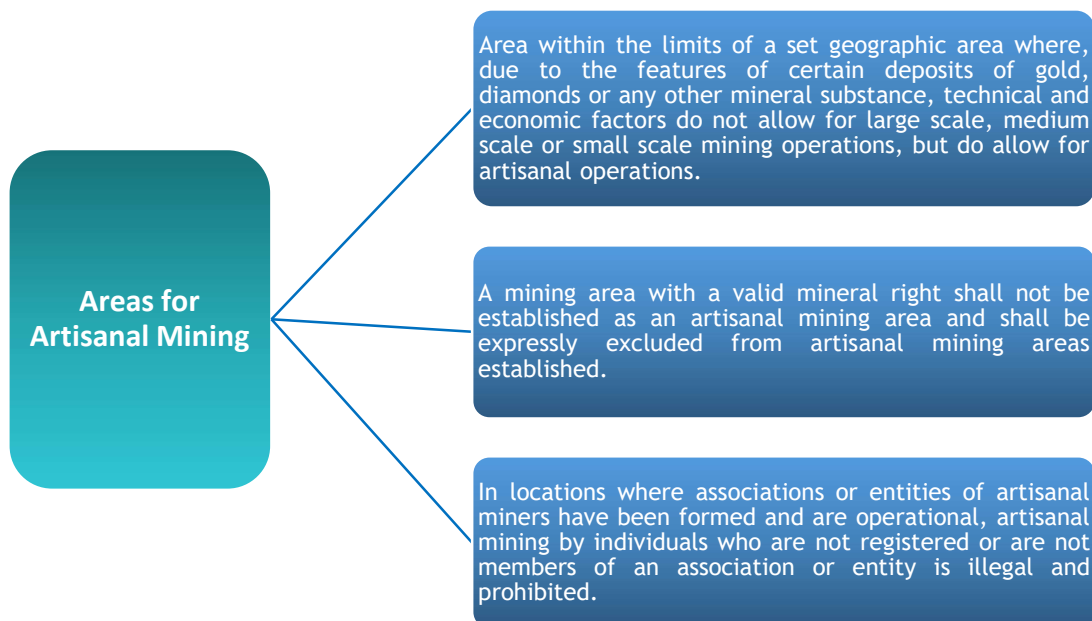
Establishment of areas for Artisanal Mining

The figure below details the criteria for establishment of artisanal mining areas adopted by the Mining and Minerals Act 2022:

Figure 10: Areas for Artisanal Mining according to the Mining and Minerals Act 2022²⁵

²⁴The Mining and Minerals Act 2022, Article 8.

²⁵The Mining and Minerals Act 2022, Article 95.



Eligibility for Artisanal and Small-Scale mining licenses

The table below present the eligibility criteria for Artisanal and Small-Scale mining licenses adopted by the Mining and Minerals Act 2022:

Table 17: Eligibility for Artisanal and Small-Scale mining licenses under the Mining and Minerals Act 2022

Eligibility for Artisanal and Small-Scale mining licenses	
Artisanal mining license ²⁶	Small-Scale mining license ²⁷
<ul style="list-style-type: none"> - An Artisanal mining licence shall be granted to: <ul style="list-style-type: none"> • an individual who is a citizen of Uganda; • a cooperative society, trustee or association registered or incorporated under the laws of Uganda comprising of Ugandan citizens exclusively and whose membership shall include women and marginalised groups, where applicable; • a joint venture or partnership registered in accordance with the Partnership Act, 2010 comprising of Ugandan citizens exclusively; • a business registered under the Business Names Registration Act and exclusively owned by Ugandan citizens; or • a company registered or incorporated under the Companies Act,2012 and having one hundred percent of its shares held by Ugandan citizens. 	<ul style="list-style-type: none"> - A Small-Scale mining licence shall be granted to: <ul style="list-style-type: none"> • an individual who is a citizen of Uganda; • a cooperative society or associations registered under the laws of Uganda comprising Ugandan citizens exclusively; • a partnership registered in accordance with the Partnership Act 2010 comprising of Ugandan citizens holding 100% of the shares; or • a company registered and incorporated under the Companies Act,2012 and having 100% of its shares held by Ugandan citizens.
<ul style="list-style-type: none"> - An Artisanal mining licence shall not be granted to a cooperative society which is not registered in accordance with the laws of Uganda. 	<ul style="list-style-type: none"> - A Small-Scale mining licence shall not be granted to a cooperative society which is not registered in accordance with the Cooperative Societies Act.
<ul style="list-style-type: none"> - An Artisanal mining licence shall not be granted to a body corporate: <ul style="list-style-type: none"> • which is not registered and incorporated under the Companies Act,2012; 	<ul style="list-style-type: none"> - A Small-Scale mining licence shall not be granted to a body corporate:

²⁶ The Mining and Minerals Act 2022, Article 96.

²⁷ The Mining and Minerals Act 2022, Article 85.

Eligibility for Artisanal and Small-Scale mining licenses	
Artisanal mining license ²⁶	Small-Scale mining license ²⁷
<ul style="list-style-type: none"> • which is in liquidation other than a liquidation which forms part of a scheme for the reconstruction or amalgamation of such body corporate; • in respect of which an order has been made by a court of competent jurisdiction for its winding up or dissolution; or • which has made a composition or arrangement with the creditors under insolvency proceedings. 	<ul style="list-style-type: none"> • which is not registered and incorporated under the Companies Act 2012 or any other applicable written law; • which is in liquidation other than a liquidation which forms part of a scheme for the reconstruction or amalgamation of such body corporate; • in respect of which an order has been made by a court of competent jurisdiction for its winding up or dissolution; or • which has made a composition or arrangement with the creditors.

4.2. Legal and Institutional Framework

4.2.1. Legal framework of the oil and gas sector

The government of Uganda developed a very strong policy and legal framework to govern her oil and gas sector. There are several pieces of legislation which provide a conducive environment for, prospection, exploration and production of oil and gas resources. These pieces of legislation also aim to promote a transparent, accountable and environmentally responsible oil and gas sector.

The detailed policies and laws are presented in the section below; -

4.2.1.(a) Legislation governing the Oil and Gas sector

The main policies, laws and regulations are set out in the table below:

Table 18: Oil and gas sector legal framework

No.	Legislation	Description
Policies		
1	The National Oil and Gas Policy for Uganda (NOGP), 2008 ²⁸	The National Oil and Gas Policy supersedes the Energy Policy for Uganda published in 2002 in matters of exploration, development, production, and utilisation of the country's oil and gas resources. Apart from creating a conducive environment for petroleum exploration to continue in the country and the anticipated development, production and utilisation of any resources discovered to materialise, the policy also seeks to put in place a framework for the efficient management of oil and gas resources.
2	The Oil and Gas Revenue Management Policy for Uganda, 2012 ²⁹	The Oil and Gas Revenue Management policy provides details on how the anticipated oil revenues shall be integrated and managed within the existing public finance laws with a view of mitigating the overall impact of oil revenues on the economy. There is a framework to formulate and assess long-term projections and the impact of oil revenues. This includes a strategy for the allocation of resources amongst alternative uses, and designing and implementing medium term fiscal plans conducive to achieving the country's long-term development strategy.
Laws and regulations		

²⁸<https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

²⁹<https://www.pau.go.ug/download/the-oil-and-gas-revenue-management-policy-for-uganda-2012/>

No.	Legislation	Description
1	The Constitution of the Republic of Uganda ³⁰	Article 244 of the Constitution of Uganda stipulates that the control and ownership of all minerals and petroleum is vested in the Government on behalf of the people.
2	Presidential guidance on minerals, dated 24 November 2011	In accordance with the presidential guidance on minerals dated 24 November 2011 as presented in annex 11 of this report, it was deemed criminal to flare gas (burn gas so that the companies take the oil).
3	The Petroleum (Exploration, Development, and Production) Act, 2013 ³¹	<p>The Petroleum (Exploration, Development and Production) Act 2013 governs upstream activities and provides for licensing and management of oil resources and establishment of principal institutions that are responsible for overseeing and supervising the oil exploration, production and distribution processes in the country. The Act covers all stages of petroleum development from the award of rights through to abandonment and decommissioning. It vests all rights to petroleum in the ground in the government on behalf of the people of the Republic of Uganda.</p> <p>The regulations to operationalise this Act were adopted in 2016 and these include:</p> <ul style="list-style-type: none"> - The Petroleum (Exploration, Development, and Production) Regulations, 2016³²; - The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016³³; - The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016³⁴; and - The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016³⁵.
4	The Model Production Sharing Agreement (MPSA) ,2016 ³⁶	The type of contract used to date in Uganda is the Production Sharing Contract. The Government of Uganda (GoU) developed the MPSA which is central in guiding negotiations with potential licensees in the oil exploration and production activities.
5	The Petroleum (Refining, Conversion, transmission and midstream Storage) Act,2013 ³⁷	<p>The Petroleum (Refining, Conversion, transmission and midstream Storage) Act, 2013 which focuses on the subsequent process of refining, conversion, transmission and midstream storage.</p> <p>To operationalise and implement the Act, several regulations were enacted in 2016 and these include:</p> <ul style="list-style-type: none"> - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Regulations 2016³⁸; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016³⁹; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016⁴⁰; and - The Petroleum (Waste Management) Regulations, 2019⁴¹. <p>Additionally, the Act also contains provisions on licensing of mid-stream operations, as well as provisions relating to license and environmental</p>

³⁰<https://www.parliament.go.ug/documents/1240/constitution>

³¹<https://pau.go.ug/download/the-petroleum-exploration-development-and-production-act-2013/>

³²<https://www.pau.go.ug/download/upstream-general-regulations-2016/>

³³<https://www.pau.go.ug/download/upstream-hse-regulations/>

³⁴<https://www.pau.go.ug/download/upstream-national-content-regulations-2016/>

³⁵<https://www.pau.go.ug/download/upstream-metering-regulations-2016/>

³⁶<https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

³⁷<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

³⁸<https://www.pau.go.ug/download/midstream-general-regulations-2016/>

³⁹<https://www.pau.go.ug/download/midstream-national-content-regulations-2016/>

⁴⁰<https://www.pau.go.ug/download/midstream-hse-regulations/>

⁴¹<https://www.pau.go.ug/download/petroleum-waste-regulations-2019/>

No.	Legislation	Description
		standards. It was established to ensure that midstream operations in Uganda are carried out in a sustainable manner that guarantees optimum benefits for all Ugandans (both at present and for future generations), to promote equitable access to facilities for midstream operations and also to define the state's participation and national content in midstream operations.
6	Public Finance Management (PFMA) Act 2015 ⁴²	Public Finance Management Act, 2015 defines the framework for collection, deployment and management of revenues from the Petroleum sector, specifically how the revenues will be monitored, invested, audited and dispersed to support development. The Act also provides for sharing of revenues between Central Government, Local Governments and Cultural Institutions. This includes the setting up of a Petroleum Fund where petroleum revenues that accrue to government are paid into the fund. Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken ⁴³ .
7	Petroleum and Supply Act, 2003 ⁴⁴	The Petroleum and Supply Act, 2003 outlines the legal framework for supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. The Act is also intended to ensure an adequate, reliable and affordable supply of quality petroleum products for all sectors of the economy at internationally competitive and fair prices with appropriate health, safety and environmental standards ⁴⁵ .
8	Wildlife Act, (Cap 200 of the laws of Uganda) 2019 ⁴⁶	The Wildlife Act, (Cap 200 of the laws of Uganda) 2019 is significant in that a number of National parks and wildlife sanctuaries lie within the Albertine Graben with approximately 39% of Africa's mammal species, 51% of its bird species and 14% of its plant and reptile species. This has been adapted to the oil and gas sector.
9	National Forestry and Tree Planting Act, 2003 ⁴⁷	The National Forestry and Tree Planting Act, 2003 is also important as the Albertine Graben region is home to multiple-use natural and planted forest reserves.
10	Public Health Act, (Cap. 281 of the laws of Uganda) ⁴⁸	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant since oil exploration and production activities have implications on the health of Uganda Citizens as there may be public health issues if there are no deliberate quality controls imposed on oil production and products.
11	Water Act, (Cap. 152 of the laws of Uganda) ⁴⁹	The Water Act, (Cap. 152 of the laws of Uganda) governs management of water extraction activities in Lake Albert for use in petroleum activities. It is crucial because without proper environmental and water management guidelines, water resources would be polluted and mismanaged to the detriment of the society.

⁴²<https://www.finance.go.ug/content/public-finance-management-act-2015>

⁴³Section 55-75 of the Public Finance Management Act 2015.

⁴⁴<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

⁴⁵ Ministry of Energy and Mineral Development Sector Performance Report 2020.

⁴⁶<https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

⁴⁷https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

⁴⁸https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

⁴⁹https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

No.	Legislation	Description
12	Income Tax Act, (Cap. 340 of the laws of Uganda) ⁵⁰	The Income Tax Act guides all payments of dividends, interest and royalties, rents or management charges made to non-resident persons, who are subject to 15% Withholding Tax on the gross amount received ⁵¹ . A 10% withholding tax is due on payment to non-resident service providers ⁵²
13	National Environment Act, 2019 ⁵³	The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and environmental concerns arising out of petroleum activities. The Act also establishes a specialised unit to enforce environmental protection. It also extends the definition of offences and increases the penalties both in monetary fines and custodial sentences significantly. It further covers provisions for Environmental Impact Assessments (EIA) to be carried out at the location of the projects.
14	The East African Crude Oil Pipeline (EACOP) Special Provisions) Act 2021 ⁵⁴	The East African Crude Oil Pipeline (Special Provisions) Act 2021 was enacted to harmonise the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. Under this Act, the VAT deemed paid regime will apply; WHT for non-resident service providers is at 5%; WHT due on interest from loans from financial institutions of public character is 0%; WHT due to payment of interest for loans from related parties is 10%; and a 10-year income tax exemption for tariff income applies.
15	Draft National Petroleum Policy 2023	The Ministry of Energy and Mineral development is currently developing a new National Petroleum Policy. The new policy aims at consolidating the achievements of the implementation of the National oil and Gas policy (2008) and addressing the new and emerging challenges to maximising benefits resulting from the development and exploitation of the countries petroleum resources in line with the Uganda Vision 2040.
16	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.

4.2.1.(b) Institutional framework of the Oil and Gas sector

The main government agencies involved in the oil and gas sector in Uganda are set out in the table below:

Table 19: Oil and gas sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves petroleum administration and consents to the Production Sharing Agreements (PSAs).
2	Parliament	Parliament enacts petroleum legislation including legislation on petroleum revenues and monitors performance in the petroleum sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	The Ministry develops appropriate policies and ensures that these are implemented in the oil and gas sector. The main focus of this ministry is to harmonise policy and management in the natural resources sectors. MEMD is also responsible for overseeing all petroleum activities from upstream to downstream ⁵⁵ .

⁵⁰<https://ulii.org/akn/ug/act/1997/11/eng@2000-12-31>

⁵¹Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.

⁵²Section 89 GG (1) Income Tax Act Cap 340 of the laws of the Republic of Uganda

⁵³<https://www.pau.go.ug/download/the-national-environment-act-2019/>

⁵⁴<https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/>

⁵⁵Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

No.	Institution	Description of Roles and Responsibilities
		The Directorate of Petroleum in the MEMD is responsible for policymaking, monitoring and evaluation and will coordinate the development of the sector, undertake licensing and national and capacity building. This is a dedicated directorate within the MEMD to oversee Petroleum related activities and institutions.
4	Ministry of Finance, Planning and Economic Development (MoFPED)	MoFPED is responsible for ensuring appropriate management of petroleum revenues, promoting and sustaining transparency in the oil and gas sector, ensuring that fiscal and other economic issues are appropriately addressed in the Production Sharing Agreements (PSAs) and providing policy guidance in the management of the Petroleum Fund. This Ministry is also responsible for spearheading the implementation of EITI in Uganda.
5	Petroleum Authority of Uganda (PAU)	Petroleum Authority of Uganda (PAU) was established as a statutory body under Section 9 of the Petroleum (Exploration, Development and Production) Act, 2013. This is a regulator tasked with monitoring, approving and regulating exploration, development and production of petroleum in Uganda ⁵⁶ . It must also ensure that oil companies comply with the existing laws and regulations.
6	Uganda National Oil Company (UNOC)	Uganda National Oil Company (UNOC) is a limited liability company fully owned by the Government of Uganda. It was established under Section 42 of the Petroleum (Exploration, Development and Production) Act and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage Act) both of 2013. Its mandate is to handle the government's commercial interest in the sector such as state participation in the licenses and marketing the country's share of oil and gas production received in kind. Some of the functions performed by UNOC include administering contracts with joint ventures, participating in contractor/operator meetings and investigating and proposing new upstream, midstream and downstream ventures to be undertaken by the government at the domestic level and eventually international level. UNOC also works as a collection agency for petroleum revenues paid in kind by all licensed companies in Uganda ⁵⁷ .
7	Bank of Uganda (BoU)	Bank of Uganda (BoU) advises the government of Uganda on the impact of the oil and gas sector on the national economy, ensuring that oil and gas activities do not impact negatively on monetary policy and macro-economic stability and managing and administering the Petroleum Fund.
8	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is the revenue collection agency responsible for administering the collection of revenues from oil and gas activities in line with the relevant laws, assisting in assessing the impact of oil and gas revenues on the economy and participates in formulating tax measures to regulate collection of the correct amount of revenues from oil and gas activities.
9	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs provides legal advice and legal services to Government on petroleum related matters.
10	Ministry of Local Government (MLG)	MLG plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of oil and gas activities. The local government reaches the villages and parishes level through the village councils.
11	Ministry of Works and Transport (MWT)	Ministry of Works and Transport plans and regulates transport services, provides technical guidance on civil / structural and mechanical engineering aspects relating to oil and gas infrastructure.

⁵⁶National Oil and Gas Policy Uganda, page 45.

⁵⁷ Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

No.	Institution	Description of Roles and Responsibilities
12	Ministry of Water and Environment (MWE)	The Ministry of Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of oil and gas policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
13	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry Responsible for Labour carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensations.
14	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA) ensures and monitors compliance of oil and gas activities with environmental guidelines and international standards and coordinates environmental impact assessments and audits.
15	Ministry of Lands, Housing & Urban Development ⁵⁸	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the Oil and Gas sector.
16	Ministry of Education and Sports ⁵⁹	The mandate of the Ministry of Education and Sports is to provide quality education and Sports services in the country which are constitutional obligations for the Ugandan State and Government. The Ministry runs the Uganda Petroleum Institute Kigumba ⁶⁰ which skills people in the relevant skills for the Oil and gas sector of Uganda.
17	Office of the Auditor General (OAG)	The Auditor General provides independent oversight of government petroleum operations through financial and other management audits and ensures adherence to national and international accounting standards.
18	Uganda Registration services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information.

⁵⁸<https://mlhud.go.ug/>

⁵⁹<https://www.education.go.ug/>

⁶⁰<https://upik.ac.ug/>

4.2.1.(c) Fiscal regime of the Oil and Gas activities

Charter of fiscal responsibility

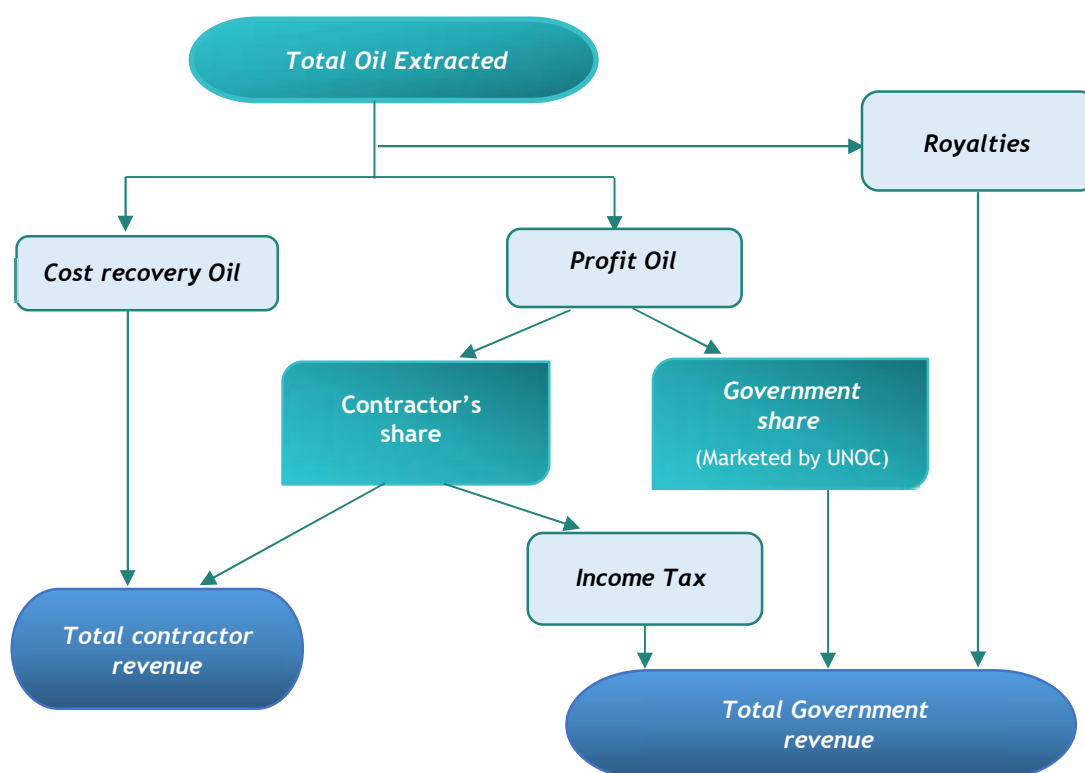
In February 2022, the Ministry of Finance, Planning and Economic Development published the [Charter for Fiscal Responsibility](#) that provides government’s fiscal policy objectives to ensure sustainable delivery of the country’s goal of socioeconomic transformation resulting in increased household incomes and improved quality of life of Ugandans.

The Opposition in Parliament also presented in a prior date in September 2021 a [response to the proposed Charter for Fiscal Responsibility](#) for FY2021/22 - 2025/26 as well as alternative fiscal objective rules.

PSA fiscal regime mechanism

The fiscal regime for the petroleum sector in Uganda is based on a production sharing agreement (PSA) where oil companies are contracted by Government and are rewarded an agreed share of the production. The fiscal provisions of a PSA constitute four main components including; royalties, cost recovery oil, profit oil, and income tax as shown in the figure below:

Figure 11: Production sharing agreement (PSA) fiscal regime mechanism⁶¹



⁶¹ Source: The Oil and Gas Revenue Management Policy for Uganda, 2012

Main payment streams on the oil and gas sector

The main taxes that are collected by the Uganda Revenue Authority (URA) from the oil and gas sector are as follows:

Table 20: Main payment streams on the oil and gas sector

Taxes	Description	Law	Rate	Reference														
Payment streams specific to the oil gas and sector (Non-Tax revenues)																		
Royalties	Uganda's 2016 Model Production Sharing Agreement (MPSA) provides ad valorem sliding scale increment based on gross total daily production in Barrels of Oil Per Day (BOPD) for each contract area. Gross Total Daily Production is defined as the output of Crude Oil less all water and sediments produced and all amounts of petroleum re-injected into the Petroleum Reservoir.	The Petroleum (Exploration, Development and Production) Act 2013.	The rates have a variable component 'X' and a fixed component as shown below: <table border="1" data-bbox="798 555 1241 1182"> <thead> <tr> <th>GROSS TOTAL DAILY PRODUCTION (BOPD)</th> <th>ROYALTY</th> </tr> </thead> <tbody> <tr> <td>Where the production does not exceed 5,000</td> <td>$(2\frac{1}{2} + X)\%$</td> </tr> <tr> <td>Where the production is higher than 5,000, but does not exceed 10,000</td> <td>$(5 + X)\%$</td> </tr> <tr> <td>Where the production is higher than 10,000 but does not exceed 20,000</td> <td>$(7\frac{1}{2} + X)\%$</td> </tr> <tr> <td>Where Production is higher than 20,000 but does not exceed 30,000</td> <td>$(10 + X)\%$</td> </tr> <tr> <td>Where Production is higher than 30,000 but does not exceed 40,000</td> <td>$(12\frac{1}{2} + X)\%$</td> </tr> <tr> <td>Where the production is higher than 40,000</td> <td>$(15 + X)\%$</td> </tr> </tbody> </table>	GROSS TOTAL DAILY PRODUCTION (BOPD)	ROYALTY	Where the production does not exceed 5,000	$(2\frac{1}{2} + X)\%$	Where the production is higher than 5,000, but does not exceed 10,000	$(5 + X)\%$	Where the production is higher than 10,000 but does not exceed 20,000	$(7\frac{1}{2} + X)\%$	Where Production is higher than 20,000 but does not exceed 30,000	$(10 + X)\%$	Where Production is higher than 30,000 but does not exceed 40,000	$(12\frac{1}{2} + X)\%$	Where the production is higher than 40,000	$(15 + X)\%$	The Petroleum (Exploration, Development and Production) Act 2013; Section 154. Article 9.1 of the Uganda 2016 Model Production Sharing Agreement (MPSA).
GROSS TOTAL DAILY PRODUCTION (BOPD)	ROYALTY																	
Where the production does not exceed 5,000	$(2\frac{1}{2} + X)\%$																	
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Where the production is higher than 40,000	$(15 + X)\%$																	
Signature Bonus Payments	The Uganda Petroleum EDP Act, 2013 provides for payment of a signature bonus on granting a petroleum exploration or production license. The Act defines the signature bonus as "a single non-recoverable lumpsum payment by the licensee to the Government upon granting of the petroleum exploration or production license". The amount payable is determined by the agreement between the government and the Oil Company.	The Petroleum (Exploration, Development and Production) Act 2013	Not stated in the Act. Amount to be negotiated before signature of the contract.	The Petroleum (Exploration, Development and Production) Act 2013; Section 156. Article 8.1 of the Uganda 2016 Model Production Sharing Agreement (MPSA).														
Production Bonus	The 2016 Model Production Sharing Agreement provides for payment of production bonuses. The production bonuses are to be paid within (30) days following the date on which each of the aforesaid cumulative production volumes are first achieved.	The Uganda 2016 Model Production Sharing Agreement (MPSA).	Production Bonuses, in the amount indicated hereunder, shall be due and paid by the Licensees to Government: <p>(a) When the cumulative production in the Contract Area, as from the Date of Commencement of Commercial Production, first reaches volumes of 50,000,000 BOE, the Licensee shall pay to the Government 5,000,000 USD as Production Bonus.</p> <p>(b) Thereafter on each additional 25,000,000 BOE, the Licensee shall pay to the Government 3,000,000 USD.</p>	Article 8.2 of the MPSA.														
Licenses Fees	Fees to be paid when applying for grant renewals, or transfers of petroleum licenses.	The Petroleum (Exploration, Development, and Production)	The corporate rate fees are set out in the table below:	Schedule 1 of the Petroleum (Exploration, Development,														

Taxes	Description	Law	Rate	Reference												
		Regulations, 2016	<table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>FEES IN USD</th> </tr> </thead> <tbody> <tr> <td>Fees to obtain scientific reports and other relevant documents made by the Minister during impact assessment before opening up new areas for licensing</td> <td>10,000</td> </tr> <tr> <td>Application or renewal of reconnaissance permit</td> <td>10,000</td> </tr> <tr> <td>Application or renewal of petroleum exploration license</td> <td>20,000</td> </tr> <tr> <td>Application or renewal of petroleum production license</td> <td>40,000</td> </tr> <tr> <td>Application or renewal of facility license</td> <td>30,000</td> </tr> </tbody> </table>	DESCRIPTION	FEES IN USD	Fees to obtain scientific reports and other relevant documents made by the Minister during impact assessment before opening up new areas for licensing	10,000	Application or renewal of reconnaissance permit	10,000	Application or renewal of petroleum exploration license	20,000	Application or renewal of petroleum production license	40,000	Application or renewal of facility license	30,000	and Production) Regulations, 2016
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Application or renewal of petroleum production license	40,000															
Application or renewal of facility license	30,000															
Annual Acreage Rentals	The licensee shall pay acreage rental, surface rental or area fees calculated per square kilometre for the acreage held under a petroleum exploration license or petroleum production license on granting a license and thereafter annually on the anniversary of the grant until the termination of the license.	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>(a) annual acreage rental for the area which remains subject to a Petroleum Exploration License:</p> <ul style="list-style-type: none"> - First Exploration Period: USD 20 per square kilometre or part thereof; - Second Exploration Period: USD 30 per square kilometre or part thereof; and - Third Exploration Period: USD 50 per square kilometre or part thereof. <p>(b) Annual surface rental in respect of an Area subject to a Production License: USD 1,000 per square kilometre or part thereof.</p>	Article 26.1 of the MPSA.												
Training and research fess	The licensee shall pay annual training and research fees. Training and research fees shall be payable on the granting of a license and thereafter annually on the anniversary of the grant until the termination of the license.	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>The licensee shall pay to Government, or its Nominee a training and research fee as follows:</p> <ul style="list-style-type: none"> - First Exploration Period: USD 200,000 per 12 months; - Second Exploration Period: USD 200,000 per 12 months; - Third Exploration Period: USD 200,000 per 12 months; - Development Period: USD 300,000 per 12 months; and - Following commencement of production: USD 400,000 per 12 months, per License. 	Article 19.3 of the MPSA.												
Profit Oil	This refers to the share of production remaining after the contractor has retained the share attributed to cost recovery (Art 11 MPSA). A Party's share of Profit Petroleum in any Calendar Year shall be calculated based on the "R-Factor" actually achieved by the Licensee at the end of the preceding Calendar Year for the Contract Area. The "R-Factor"	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>The share of Profit Petroleum to which the Licensee and the Government shall be entitled (from the first day of production) is equal to the relevant percentage according to the value of the R-Factor as indicated in the table below:</p> <table border="1"> <thead> <tr> <th>R-FACTOR</th> <th>LICENSEE'S SHARE (IN %)</th> <th>GOV'T SHARE (IN %)</th> </tr> </thead> <tbody> <tr> <td>R ≤ 1.000</td> <td>50</td> <td>50</td> </tr> </tbody> </table>	R-FACTOR	LICENSEE'S SHARE (IN %)	GOV'T SHARE (IN %)	R ≤ 1.000	50	50	Article 12 of the MPSA.						
R-FACTOR	LICENSEE'S SHARE (IN %)	GOV'T SHARE (IN %)														
R ≤ 1.000	50	50														

Taxes	Description	Law	Rate	Reference												
	<p>shall be calculated as follows: $R = X / Y$:</p> <ul style="list-style-type: none"> X is equal to the “Cumulative Net Revenues” received by the Licensee; and Y is equal to the “Cumulative Capital Expenditures” actually incurred by the Licensee. 		<table border="1"> <tr> <td>$1 < R \leq 3,000$</td> <td>(Licensee's Share) = $50 - [25*(R - 1)/2]$</td> <td>$100 -$ (Licensee's Share)</td> </tr> <tr> <td>$R > 3,000$</td> <td>25</td> <td>75</td> </tr> </table>	$1 < R \leq 3,000$	(Licensee's Share) = $50 - [25*(R - 1)/2]$	$100 -$ (Licensee's Share)	$R > 3,000$	25	75							
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$R > 3,000$	25	75														
Main taxes applicable to the oil and gas sector (Tax revenues)																
Income Tax	<p>After deducting royalties, cost recovery oil and government profit oil share, the contractor's profit oil share is subject to income tax in accordance with the income tax laws.</p> <p>Uganda's income tax regime for the upstream oil and gas sector does not differ materially from the income tax regime applicable to other business operations although there are some modifications to consider given the peculiar features of the upstream oil and gas industry.</p>	<p>Income Tax Act, Cap. 340.</p> <p>The Income Tax (Amendment) Act, 2018.</p>	<p>Income Tax Terms for oil and gas companies are presented below:</p> <table border="1"> <thead> <tr> <th>FISCAL TERM</th> <th>DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td>Corporate Income Tax</td> <td>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits</td> </tr> <tr> <td>Tax Losses</td> <td>The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.</td> </tr> <tr> <td>Ring-Fencing</td> <td>Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against income derived from the same license area.</td> </tr> <tr> <td>Deductible costs</td> <td>Prescribed categories of capital and revenue expenses are deductible for tax purposes but capped at the cost oil recoverable each year. This implies that oil companies will commence paying taxes in the year oil production commences regardless of whether they are profitable.</td> </tr> <tr> <td>Withholding Tax</td> <td>It is mandatory for International Oil Companies (IOCs) to withhold tax at prescribed rates on several payments made to resident and non-resident suppliers.</td> </tr> </tbody> </table>	FISCAL TERM	DESCRIPTION	Corporate Income Tax	Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits	Tax Losses	The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.	Ring-Fencing	Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against income derived from the same license area.	Deductible costs	Prescribed categories of capital and revenue expenses are deductible for tax purposes but capped at the cost oil recoverable each year. This implies that oil companies will commence paying taxes in the year oil production commences regardless of whether they are profitable.	Withholding Tax	It is mandatory for International Oil Companies (IOCs) to withhold tax at prescribed rates on several payments made to resident and non-resident suppliers.	<p>Income Tax Act, Cap. 340</p> <p>The Income Tax (Amendment) Act, 2018.</p>
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Withholding Tax	It is mandatory for International Oil Companies (IOCs) to withhold tax at prescribed rates on several payments made to resident and non-resident suppliers.															
Value Added Tax	International Oil Companies may register for VAT at exploration and development stages before they embark on production. Uganda also	Value Added Tax (VAT) Act, Cap. 349.	Common VAT rate: 18%.	Value Added Tax (VAT) Act, Cap. 349.												

Taxes	Description	Law	Rate	Reference
	operates a deemed VAT paid regime providing that whilst inputs for petroleum operations charge VAT at the standard rate of 18%, International Oil Companies need not spend cash as the VAT charged is deemed to be paid under the law.	VAT Act (2021 Amendment)		VAT Act (2021 Amendment)

4.2.2. Legal framework of the Mining Sector

This section presents a summary description of the legal and institutional frameworks as well as the fiscal regime governing the mining sector.

4.2.2.(a) Legislation governing the Mining Sector

Current legislation

The mining sector is regulated by the following main policies, laws, and regulations:

Table 21: Mining sector legal framework

No.	Legislation	Description
Policies		
1	The Mining and Minerals Policy, 2018 ⁶²	<p>The objective of the Mining and Minerals Policy for Uganda, 2018 is to develop the mining industry through increased investment, value addition, national participation, and revenue generation to contribute significantly to substantial socio-economic transformation and poverty eradication.</p> <p>The Policy contains guiding principles, objectives, and strategies for the sustainable development of Uganda's mineral resources.</p> <p><u>Core priority areas of the policy are:</u></p> <ul style="list-style-type: none"> - Strengthening the legal and regulatory framework for the industry; - Geodata acquisition and promotion of investment in the subsector; - Strengthening institutional capacity; - Strengthening mechanisms for enforcement of health, safety, and environmental obligations; - Support national and community participation in mineral development; - Enhance formalisation of the Artisanal and Small-scale Mining (ASM) sub-sector; - Mainstream Gender, Equity, Human rights, and inclusiveness in the mining industry; and - Promote Mineral value addition and development.
Laws and regulations		
1	The Constitution of the Republic of Uganda ⁶³	The Constitution vests powers in the Parliament of Uganda to make laws regulating the exploitation of minerals, sharing of royalties arising from mineral exploitation, conditions of payment of indemnities arising out of exploitation of minerals and conditions regarding the restoration of derelict lands. The Constitution further provides that all minerals are held by the government on behalf of the people of Uganda.
2	The Mining and Minerals Act, 2022	On 18 October 2022, the Ugandan Government signed into law the Mining and Minerals Act 2022 ⁶⁴ which was passed by the parliament on the 17 February 2022. The new law will repeal the Mining Act, 2003.

⁶²<https://www.ucmp.ug/public/files/policy.pdf>

⁶³<https://www.parliament.go.ug/documents/1240/constitution>

⁶⁴<https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

No.	Legislation	Description
		This act consolidates and reforms the law related to mineral resources, strengthens the administrative structures for effective management of the mineral sub-sector.
3	Mining (Licensing) Regulations, 2019 ⁶⁵	The Mining (Licensing) Regulations, 2019 provides forms and additional procedures and obligations related to: <ul style="list-style-type: none"> - registration and access to information on the online Mining cadastre; - applying and acquiring the various licenses such as prospecting licenses, exploration, retention, location, and mining leases; - records and registers of licenses; and - protection of the environment.
4	East African Community Customs Management Act, 2004 ⁶⁶	Uganda is part of the East African Community Customs Union and therefore uses the same legislation applicable to all East African Countries with respect to customs matters. The East African Community Customs Management Act 2004 exempts all machinery and inputs imported by licensed mining companies and their sub-contractors for direct and exclusive use in mining exploration and development from import duty.
5	Public Finance Management Act, 2015 ⁶⁷	The Public Finance Management Act (PFMA), 2015 defines the framework for collection, deployment, and management of revenues from the mining sector. It specifically stipulates how the revenues will be monitored, invested, audited, and dispersed to support development. The PFMA 2015 strengthened accountability and transparency in the use of public resources through increased Parliamentary oversight over the executive authority, to restore credibility and predictability of the national budget given a new financial reporting calendar and alignment of budget preparation, implementation, and oversight, operationalised the Contingencies Fund and regulated all government revenues including mining Revenue.
6	Public Health Act, (Cap. 281 of the laws of Uganda) ⁶⁸	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant given that mining exploration and production activities have implications for the health of Ugandan Citizens as there may be public health issues if there are no quality controls imposed on mining activities.
7	Income Tax Act, (Cap. 340 of the laws of Uganda) ⁶⁹	The Income Tax Act guides all payments of dividends, interest and royalties, rents or management charges made to non-resident persons, who are subject to 15% Withholding Tax on the gross amount received.
8	National Environment Act, 2019 ⁷⁰	The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and the environmental concerns arising out of mining activities. The Act also establishes a specialised unit to enforce environmental protection. It also defines new offences and increases the penalties both in monetary fines and custodial sentences significantly. It also covers the provisions for Environmental Impact Assessments (EIA) to be carried out in the location of the project.
9	The International Conference on the Great Lakes Region (Implementation of the Pact on Security, Stability and Development in the Great Lakes Region) Act, 2017 ⁷¹	This an Act to give the force of law in Uganda to the Pact on Security, Stability and Development in the Great Lakes Region and to provide for related matters. Article 9 provides for a Protocol Against the Illegal Exploitation of Natural Resources amongst members states and puts in place regional rules and mechanisms for combating the illegal exploitation of natural resources.
10	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.

⁶⁵https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

⁶⁶<https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/VAL/N1BDI1-02.pdf>

⁶⁷<https://www.finance.go.ug/content/public-finance-management-act-2015>

⁶⁸https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

⁶⁹<https://www.finance.go.ug/sites/default/files/Publications/Income%20Tax%20Act.pdf>

⁷⁰<https://parliamentwatch.ug/wp-content/uploads/2021/11/The-Mining-and-Mineral-Bills-2021.pdf?x65529>

⁷¹<https://www.parliament.go.ug/documents/1266/acts-2017>

Legal framework reforms

On 18 October 2022, the Ugandan Government signed into law the Mining and Minerals Act 2022⁷² which was passed by the parliament on the 17 February 2022. The new law repealed the Mining Act, 2003. The figure below summarises the main reforms in the mining sector related laws according to the Mining and Minerals Act, 2022:

Figure 12: Summary of main reforms according to the Mining and Minerals Act, 2022



⁷² <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

4.2.2.(b) Institutional framework of the Mining Sector

Overview of the institutional framework

The main government agencies involved in the mining sector in Uganda are as follows:

Table 22: Mining sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves mining administration and agreements with mining companies.
2	Parliament	Parliament enacts mining legislations including legislation on mining revenues and monitors performance in the mining sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.
4	Ministry of Finance, Planning and Economic Development (MoFPED)	Ministry of Finance, Planning and Economic Development (MoFPED) is responsible for macro-economic stability of the country. In relation to mining and mineral policy it plays a significant role ensuring appropriate management of revenue from the mining industry, designing fiscal regimes and other fees that are applicable to the mining industry in consultation with the DGSM. It also monitors and assesses the impact of mineral revenues on the economy.
5	Directorate of Geological Survey and Mines (DGSM)	Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data.
6	Bank of Uganda (BOU)	Bank of Uganda (BOU) advises the government of Uganda on the impact of the mining sector on the national economy, ensuring that mining activities do not impact negatively on monetary policy and macro-economic stability.
7	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the DGSM to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.
8	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs guides the formulation and drafting of laws on mining and its revenues; participates in policy formulation and licensing of mining companies
9	Ministry of Local Government	Ministry of Local Government plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of mining activities.
10	Ministry of Water and Environment (MWE)	The Ministry Responsible for Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of mining policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
11	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensation payments.

No.	Institution	Description of Roles and Responsibilities
12	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA), which is responsible for environmental quality and management e.g., through approving environmental impact assessments and environmental monitoring reports for mining projects, controlling /monitoring pollution, hazardous wastes and waste disposal, in coordination with mineral agencies.
13	Ministry of Lands, Housing & Urban Development ⁷³	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the mining sector.
14	Office of the Auditor General (OAG)	Office of the Auditor General Uganda - Is the institution responsible for providing independent oversight of Government Mineral Operations through financial, compliance, value for money and other management audits in accordance with the constitutional provisions and any other relevant pieces of legislation, and ensuring adherence to national and international accounting standards in the mining industry. The OAG complements the role of the Mineral Audit Agency.
15	Uganda Registration services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information
16	Ministry of Foreign Affairs	The Ministry of Foreign Affairs (MOFA) is a cabinet-level government ministry responsible for the implementation and management of Uganda's foreign policy and international activity. The ministry promotes Regional and International Peace and Security, thus supporting the implementation of Regional Certification Mechanism of the ICGLR where there is mineral certification for designated minerals.

Institutional framework reforms

The new mining law introduced a number of reforms to the institutional framework administration, management and regulation of the mineral subsector. These are presented below:

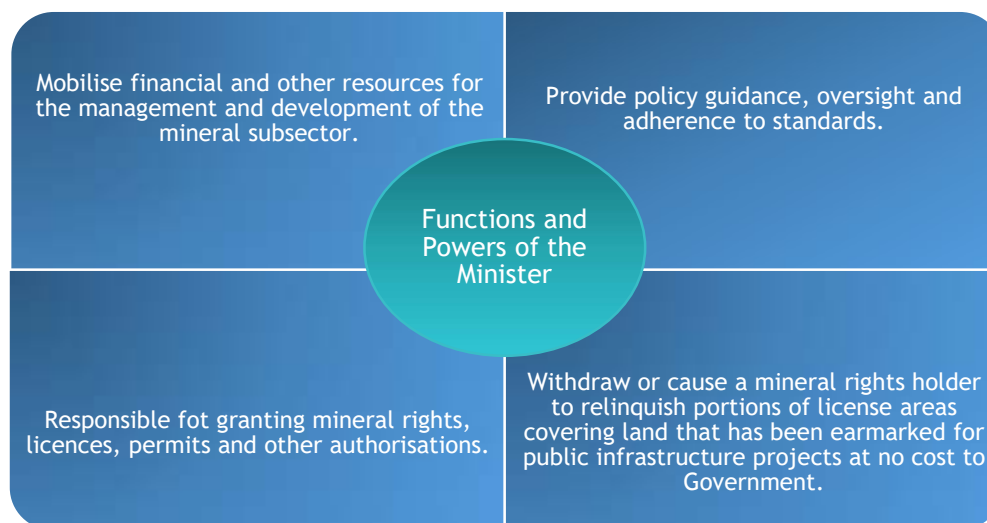
Functions and powers of the Minister

The new Mining and Minerals Act 2022, gives the Minister responsible for energy and mineral development powers to grant and revoke mineral rights, licenses, permits and other authorisations. These powers previously belonged to the head of the Department of Geological Surveys and Mines (DGSM).

The figure below shows the main functions and powers of the Minister of Energy and Mineral Development according to the Mining and Minerals Act:

⁷³<https://mlhud.go.ug/>

Figure 13: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act, 2022⁷⁴



Functions and powers of Directorate of Geological Surveys and Mines (DGSM)

The DGSM is responsible for the regulation and management of minerals and mining activities through the department of geological surveys, the department of mines, and the department of geothermal resources. The table below shows the main functions of the different departments within the DGSM according to the Mining and Minerals Act 2022:

Table 23: Functions of the DGSM departments according to Mining and Minerals Act, 2022⁷⁵

DGSM department	Main functions according to the Mining and Minerals Act 2022
Department of Geological Survey	<ul style="list-style-type: none"> - Establish and promote the mineral potential of Uganda through reconnaissance, exploration, geological mapping, geochemical surveys, geophysical surveys, and any other method. - Collect, manage, and provide access to geological data and information from mineral exploration and development operations. - Promote mineral beneficiation and value addition. - Establish and maintain an accredited mineral laboratory for analysing mineral samples, rocks, mineral concentrates, tailings, or minerals. - Promote and conduct research and development in the mineral subsector.
Department of Mines	<ul style="list-style-type: none"> - Responsible for the regulation of mineral rights, monitor implementation of programs, plans and reports; and inspect, monitor, and audit mining operations. - Enforce the provisions of this Act and any other written law to implement the certification of designated minerals. - Assess and verify mineral royalty and other payments under this Act. - Mainstream and organise artisanal mining in Uganda. - Regulate and manage the impact of mineral activities on the economy, environment, and socio-economic life. - Facilitate the development of skills and capacity among Ugandans and promote technological development in the mineral subsector.

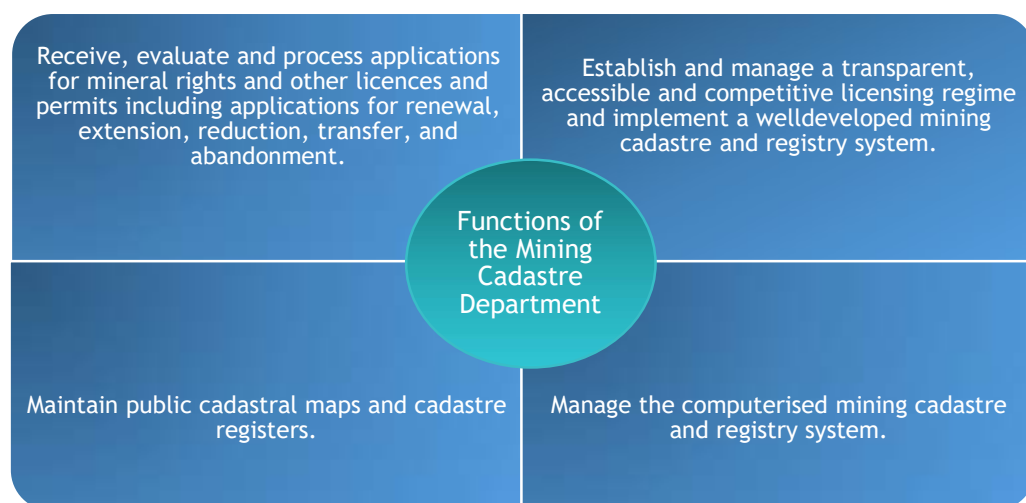
⁷⁴The Mining and Minerals Act 2022, Articles 17 and 18.

⁷⁵The Mining and Minerals Act 2022, Article 19.

DGSM department	Main functions according to the Mining and Minerals Act 2022
	<ul style="list-style-type: none"> - Encourage private sector participation in the exploration and exploitation of mineral resources. - Recommend to the Minister the suspension or revocation of mineral rights because of inspections and monitoring. - Develop and observe internationally accepted standards of health, safety, environmental protection, and the protection of human rights in the mineral subsector, in consultation with the Uganda National Bureau of Standards (URSB) and other relevant Government agencies.
Department of Geothermal Resources	<ul style="list-style-type: none"> - Conduct surface and subsurface exploration of geothermal prospects. - undertake pre-feasibility and feasibility studies to provide an economic basis for licensing of geothermal resources. - Participate in the preparation of agreements including implementation agreements, and direct use contracts to support licenses and enable private sector participation in the development of energy from geothermal resources. - Promote the sustainable development of geothermal resources. - Regulate and monitor the performance and technical compliance of licenses for geothermal operations. - Recommend to the Minister the suspension or revocation of licenses for geothermal operations because of non-compliance. - Manage the geothermal database and provide information to stakeholders, conduct research, and advise on appropriate geothermal technology and development.
Mining Cadastre Department	<ul style="list-style-type: none"> - The Mining and Minerals Act 2022, creates a Mining Cadaster department within DGSM. This department is responsible for administering mineral rights and maintaining the cadastral registers.

The figure below shows the main functions of the Mining Cadastre Department according to the Mining and Minerals Act 2022:

Figure 14: Functions of the Mining Cadastre Department according to the Mining and Minerals Act, 2022⁷⁶



⁷⁶The Mining and Minerals Act 2022, Article 20.

4.2.2.(c) Fiscal regime of the Mining activities

Overview of the fiscal regime

Uganda's fiscal system for the mining sector is based on a combination of the taxation structure established by legislation, and the contractual framework under which mining companies operate with the government. The Ministry of Energy and Mineral Development is currently developing several regulations under the new Mining and Minerals Act 2022. The taxation structure is still governed by the Income Tax Act, Cap. 340 of the Laws of Uganda, and the Value Added Tax Act, Cap. 349 of the Laws of Uganda.

The Mining license/permit holders are required to make payments specific to the mining activities as stipulated in the Mining Act 2022 and Mining (Licensing) Regulations, 2019, by agreements signed between miners and the government, and by the terms provided by the license granted.

In 2022, the government of Uganda finalised the Tax Expenditure Governance Framework to limit leakages and improve transparency. This is provided for under the Domestic Resource Mobilisation Strategy (FY 2019/20-2023/24).

Table 24: Main payment streams on the mining sector

Taxes	Description	Law	Rate	Reference																								
Payment streams specific to the mining sector (Non-Tax revenues)																												
Royalties	<p>The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price. Under the regulations, the market price for determining the gross value is deemed to be the price on the London Metal Exchange or any other Metal Exchange or market as known to the commissioner DGSM.</p> <p>The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per annum above the commercial bank lending rate.</p>	Mining (Licensing) Regulations, 2019	<p>The current Ugandan royalty rates by mineral commodity are presented in the table below:</p> <table border="1"> <thead> <tr> <th>Mineral Commodity</th> <th>Rates</th> </tr> </thead> <tbody> <tr> <td>Precious Metals</td> <td>5% of gross value</td> </tr> <tr> <td>Precious Stones</td> <td>10% of gross value</td> </tr> <tr> <td>Base Metals and Ores</td> <td>5% of gross value</td> </tr> <tr> <td>Graphite</td> <td>5% of gross value</td> </tr> <tr> <td>Vermiculite</td> <td>10,000 UGX per tonne</td> </tr> <tr> <td>Coal and Peat</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Kaolin, limestone, chalk, gypsum</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Marble, granite, and other dimension stones</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Pozzolanic materials</td> <td>1,000 UGX per tonne</td> </tr> <tr> <td>Phosphates</td> <td>10,000 UGX per tonne</td> </tr> <tr> <td>Salt</td> <td>5,000 UGX per tonne</td> </tr> </tbody> </table>	Mineral Commodity	Rates	Precious Metals	5% of gross value	Precious Stones	10% of gross value	Base Metals and Ores	5% of gross value	Graphite	5% of gross value	Vermiculite	10,000 UGX per tonne	Coal and Peat	5,000 UGX per tonne	Kaolin, limestone, chalk, gypsum	5,000 UGX per tonne	Marble, granite, and other dimension stones	5,000 UGX per tonne	Pozzolanic materials	1,000 UGX per tonne	Phosphates	10,000 UGX per tonne	Salt	5,000 UGX per tonne	Schedule 3 of the Mining (Licensing) Regulations, 2019 ⁷⁷ .
Mineral Commodity	Rates																											
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Phosphates	10,000 UGX per tonne																											
Salt	5,000 UGX per tonne																											
Licenses Fees	Fees to be paid when applying for grants, renewals, or transfers of mining licenses.	Mining (Licensing) Regulations, 2019	<p>The corporate rate fees are set out in the table below:</p> <table border="1"> <thead> <tr> <th>FEE TYPE</th> <th>AMOUNT (UGX)</th> </tr> </thead> <tbody> <tr> <td colspan="2">Application and preparation fees</td> </tr> <tr> <td>Exploration License</td> <td>1,000,000</td> </tr> <tr> <td>Retention license</td> <td>5,000,000</td> </tr> <tr> <td>Location license</td> <td>800,000</td> </tr> <tr> <td>Mining Lease</td> <td>5,000,000</td> </tr> <tr> <td colspan="2">Renewal and annual fees</td> </tr> <tr> <td>Exploration License</td> <td>2,000,000</td> </tr> </tbody> </table>	FEE TYPE	AMOUNT (UGX)	Application and preparation fees		Exploration License	1,000,000	Retention license	5,000,000	Location license	800,000	Mining Lease	5,000,000	Renewal and annual fees		Exploration License	2,000,000	Schedule 3 of the Mining (Licensing) Regulations, 2019								
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⁷⁷https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

Taxes	Description	Law	Rate	Reference	
			Retention License	5,000,000	
			Location License	1,000,000	
			Mining Lease	5,000,000	
			Annual fees for Prospecting License	500,000	
			Annual fees for a Goldsmith's License	2,000,000	
			Transfer of a mineral right or of a share of that right fees		
			Exploration License	10,000,000	
			Location License	2,000,000	
			Mining Lease	20,000,000	
			Registration fees grant, Renewal or transfer of a mineral right		
			Exploration License	500,000	
			Retention license	500,000	
			Location license	500,000	
			Mining Lease	500,000	
			Mineral Dealer's License fees		
			Industrial or building Materials	2,000,000	
			Base metals or metals which are not precious metal	3,000,000	
			Precious metals	5,000,000	
			Precious stones.	6,000,000	
Annual mineral rents	These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses. Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral rents payable varies with the type of license.	Mining (Licensing) Regulations, 2019	The annual rents paid depend on the category of mining right held other than a prospecting license:		Schedule 3 of the Mining (Licensing) Regulations, 2019
			MINERAL	RATES	
			Holder of an exploration license for every square kilometre	UGX 50,000	
			Annual rent for the first renewal of an exploration license for every square kilometre	UGX 75,000	
			Annual rent for the second renewal of an exploration license for every square kilometre	UGX 100,000	
			Holder of a retention license for every square kilometre	UGX 100,000	
			Holder of a location license	UGX 1,000,000 per annum	
			Holder of a location license (Class VII Brine and Salt)	UGX 20,000 per annum	
			Holder of a mining lease	UGX 100,000 per annum per hectare or part hectare	
Main taxes applicable to the mining sector (Tax revenues)					

Taxes	Description	Law	Rate	Reference	
Income Tax	Uganda's mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses. A company only has income tax to pay when it has a taxable profit.	Income Tax Act, Cap. 340. The Income Tax (Amendment) Act, 2018	Income Tax Terms for mining companies are presented below:	Income Tax Act, Cap. 340. The Income Tax (Amendment) Act, 2018	
			FISCAL TERM		DETAILS
			Corporate Income Tax		Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.
			Depreciation of exploration capital		Mineral Exploration Expenditure at the rate of 100%: Deduction granted on any expenditure of capital nature incurred in searching, discovering and winning access to deposits in Uganda
			Depreciation of development expenditure		<ul style="list-style-type: none"> - For buildings: initial allowance of 20%, then straight line of 5% per annum. - For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.
			Tax Losses		The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer's taxable profits in the following year of income. As from 1 July 2018, taxpayers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.
			Dividend withholding tax		15% for non-residents.
			Interest withholding tax		15% for non-residents.
			Import duty rates		<ul style="list-style-type: none"> - For raw materials and capital goods 0%; - For intermediate goods 10%; - For finished products 25%; and - For sensitive items 35% to 100%
Ring Fencing	Ringfencing requirements were introduced in 2015. It is an arrangement where the different mining areas are held by an investor are considered separate with costs and revenue disaggregated when determining the taxable profits for each mining area.				
Mineral Exploration and Extraction Expenditure	The Income Tax Act allows mining companies to deduct any expenditure of revenue or capital nature for their mining operations in accordance with the provisions of the Act.				

Taxes	Description	Law	Rate	Reference				
			<table border="1"> <tr> <td>Infrastructure Development Levy</td> <td>1.5% of the customs value of goods and is payable at the time goods are imported.</td> </tr> <tr> <td>Local Government Levies</td> <td>Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.</td> </tr> </table>	Infrastructure Development Levy	1.5% of the customs value of goods and is payable at the time goods are imported.	Local Government Levies	Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.	
Infrastructure Development Levy	1.5% of the customs value of goods and is payable at the time goods are imported.							
Local Government Levies	Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.							
Value Added Tax (VAT)	<p>Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production.</p> <p>Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.</p>	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>	<ul style="list-style-type: none"> - Common VAT rate: 18%. - VAT for Exports are zero-rated. 	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>				

Fiscal regime reforms

The main changes in the mining sector fiscal regime according to the Mining and Minerals Act, 2022 are as follows:

Introducing the state equity participation⁷⁸

The Mining and Minerals Act, 2022 introduces state equity participation in the large and medium scale mining licenses granted after the commencement of this Act.

The figure below details the main provisions of the Mining and Minerals Act, 2022 relating to state equity participation in the mining sector:

⁷⁸The Mining and Minerals Act 2022, Article 179.

Figure 15: State equity participation according to the Mining and Minerals Act, 2022

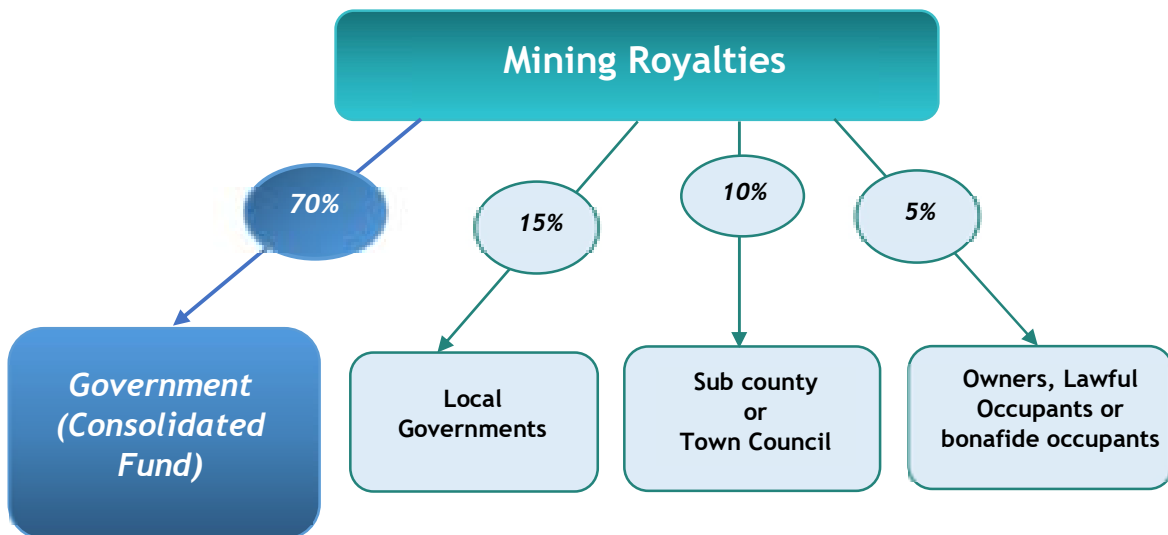


Revising the mining royalties sharing proportions⁷⁹

The Mining and Minerals Act, 2022 revised the mining royalties sharing proportions by giving the Central Government 70%, Local Government 15%; sub-county/town council 10%; and owners, lawful or bona fide occupants of the land 5%. In the Mining Act 2003, the Central Government took 80%, Local Governments 10%, sub-county/town council 7% and owners or lawful occupiers of land with minerals 3%.

The figure below illustrates the allocation of the mining royalties according to the Mining and Minerals Act 2022:

Figure 16: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022



⁷⁹The Mining and Minerals Act 2022, Article 180.

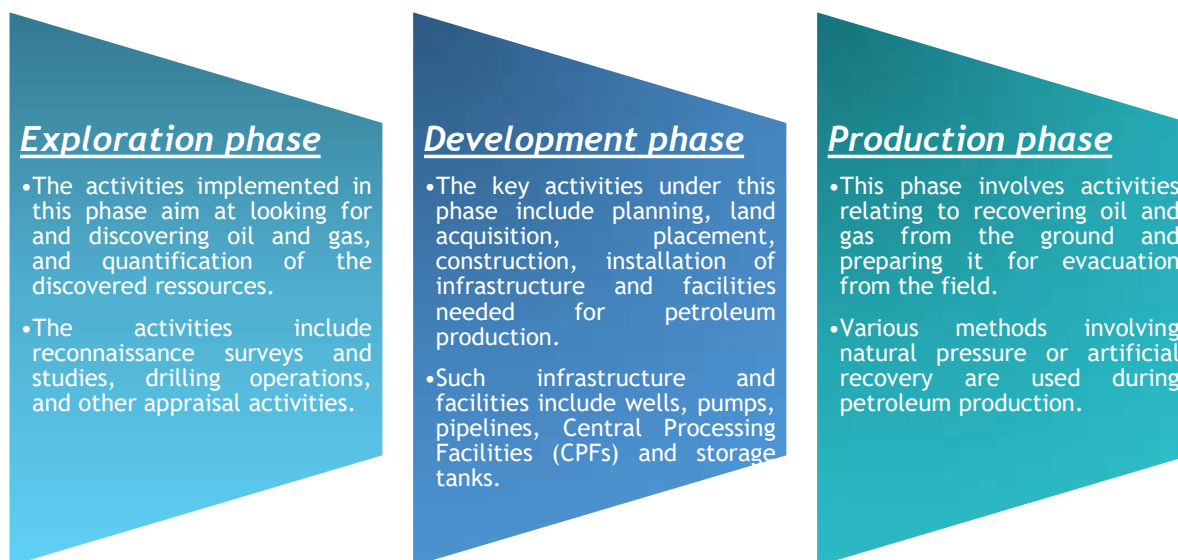
4.3. Contract and license allocations

4.3.1. Contract and license allocations in the oil and gas sector

4.3.1.(a) Types of licenses and agreements

The UGEITI scope covers the upstream activities of the oil and gas sector in Uganda. The activities are implemented in the following phases of the petroleum value chain.

Figure 17: Oil and gas exploration and extraction phases in the upstream segment



The licenses and permits required during the above phases of the oil and gas extractive industry in Uganda are described in Table 25. The licenses and permits described (save for the reconnaissance permit) are tools for administrating the terms of a Production Sharing Agreement (PSA).

The PSA is an agreement entered into between Government and companies, and grants rights and obligations to the latter to conduct upstream petroleum activities. The licenses and permits described (save for the reconnaissance permit) can therefore not exist without a PSA.

The other segments of the oil and gas sector in Uganda whose activities require licenses and permits are the midstream (for petroleum processing, conversion, and transportation) and downstream (for marketing and trading of refined petroleum products). Information on transport revenues as required by the EITI Requirement 4.4 are detailed in Section 4.9 of this report. However, these segments are left out of this report as they are currently outside the scope of the Uganda EITI.

Table 25: Type of licenses and permits in the oil and gas upstream sector

Types of licenses/Permits	Description	Duration	Reference
Exploration Phase			
Reconnaissance Permit	The reconnaissance permit is granted to a person intending to carry out reconnaissance surveys. These permits are non-exclusive as they may be issued to different persons in respect of different reconnaissance activities in the area or areas, and therefore do not confer property rights to the holder.	A reconnaissance permit shall remain in force for 18 months from the date of issue.	The Petroleum EDP Act 2013; Sections 48 to 51. Regulations 8 to 10 and Schedule 2 (Form 2) of the Petroleum EDP Regulations, 2016

Types of licenses/Permits	Description	Duration	Reference
	The reconnaissance permit allows the undertaking of preliminary petroleum activities for the purpose of acquiring data and includes geological, geophysical geochemical surveys and drilling of shallow boreholes for calibration.		
Petroleum Exploration License (PEL)	<p>The PEL confers a licensee with the exclusive right to explore for petroleum, and to carry on such petroleum activities and execute such works as may be necessary for that purpose, in the exception area.</p> <p>The holder of a PEL who has made a discovery of petroleum in an exploration area shall have exclusive right to apply for being granted a production license over any block or blocks in that area.</p>	A PEL shall remain in force: <ul style="list-style-type: none"> - for the period stipulated in the license but not exceeding 2 years after the date of being granted the license and- for a subsequent period not exceeding 2 years where the license is renewed except that the license shall not be renewed more than twice. 	<p>The Petroleum EDP Act 2013; Sections 52 to 68.</p> <p>Regulations 11 to 17 and Schedule 2 (Forms 3 to 6) of the Petroleum EDP Regulations, 2016</p>
Permit to operate drilling rig	<p>Licensees can only operate a drilling rig with a permit obtained from the Petroleum Authority of Uganda (PAU).</p> <p>The operator is required before drilling a well to submit a detailed report on the technique to be applied, the duration, materials to be used and the safety measures to be undertaken.</p>	<p>The licensee shall, before drilling any well, submit to PAU an application for consent to drill:</p> <ul style="list-style-type: none"> - Not less than 2 months before the spudding of an exploration well; and - Not less than 15 days before the spudding on an appraisal well or a development well. 	<p>The Petroleum EDP Act 2013; Sections 93 to 95.</p> <p>Regulation 42 and Schedule 2 (Form 12) of the Petroleum EDP Regulations, 2016</p>
Development and construction Phase			
Facility license	<p>A Facility license is required to install, operate, or use a facility to carry out a petroleum activity.</p> <p>The Facility license is granted based on the technical competence, capacity, experience and financial strength of the applicant, the licensee's safety measures and the applicants plan for construction and operation of the facility.</p>	<p>The duration of the license is specified in the license agreement and can be renewed as the Minister may determine.</p> <p>While a Facility license, remains in force, it shall, subject to any other law and conditions of the license, confer on the licensee the right to install, place, operate or use a facility.</p>	<p>The Petroleum EDP Act 2013; Sections 82 and 83.</p> <p>Regulations 25 to 28 and Schedule 2 (Form 11) of the Petroleum EDP Regulations, 2016</p>
Production Phase			
Petroleum Production License (PPL)	<p>The holder of a PEL who has made a discovery in an exploration area or any other person who does not have a PEL may make an application for a PPL.</p> <p>The PPL allows the undertaking of activities relating to recovering oil and gas from reservoir and preparing it for evacuation from the field area. The EDP Act, 2013 also provides for rights conferred by the PPL to include the sale or otherwise disposal of the licensee's share of petroleum recovered.</p>	<p>PPL shall continue in force:</p> <ul style="list-style-type: none"> - for the period for which the application has been made but not exceeding 20 years after the date of the granting of the license; and - for any period for which the license is renewed. 	<p>The Petroleum EDP Act 2013; Sections 69 to 80.</p> <p>Regulations 18 to 21 and Schedule 2 (Form 8 to 10) of the Petroleum EDP Regulations, 2016</p>
Annual Production Permit (APP)	<p>The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.</p>	<p>The licensee shall submit an application for a production permit annually.</p>	<p>The Petroleum EDP Act 2013; Section 96.</p> <p>Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016</p>

4.3.1.(b) Procedure for the award of Oil and Gas blocks

Reconnaissance Permit

Under the Petroleum EDP Act, 2013, an application for a reconnaissance permit shall be made to the Minister in Form 2 set out in the Schedule 2 of the Petroleum EDP Regulations, 2016 and shall contain⁸⁰:

Table 26: Information required for the reconnaissance permit application

N°	Information required for the reconnaissance permit application
1	The name and address of the applicant and indicate whether the applicant is a natural person or a body corporate.
2	The nationality of the applicant, where the applicant is a natural person.
3	The name and address of an authorised representative or agent of the applicant in Uganda.
4	The area to which an application for a reconnaissance permit relates.
5	The objectives of the proposed reconnaissance.
6	The likely impact of the proposed reconnaissance activity on the social, economic, cultural and recreational life of the community in which the reconnaissance activities are proposed to be undertaken.
7	The proposed methods to be used by the applicant to protect the environment and conserve natural resources.
8	Work programme and proof of funding for reconnaissance activities.
9	Documents demonstrating the administrative and technical abilities of the applicant.
10	The financial evaluation and the estimated cost of the reconnaissance activities.
11	The equipment type and specifications to be used by the applicant.
12	Evidence of payment of the prescribed fees set out in the Schedule 1 of the Petroleum EDP Regulations, 2016.

The minister may issue the permit within 90 days from the date of receipt of the application and after the applicant has met all necessary requirements.

This permit expires within 18 months from the date of issue⁸¹.

⁸⁰ Regulation 8 of the Petroleum EDP Regulations, 2016

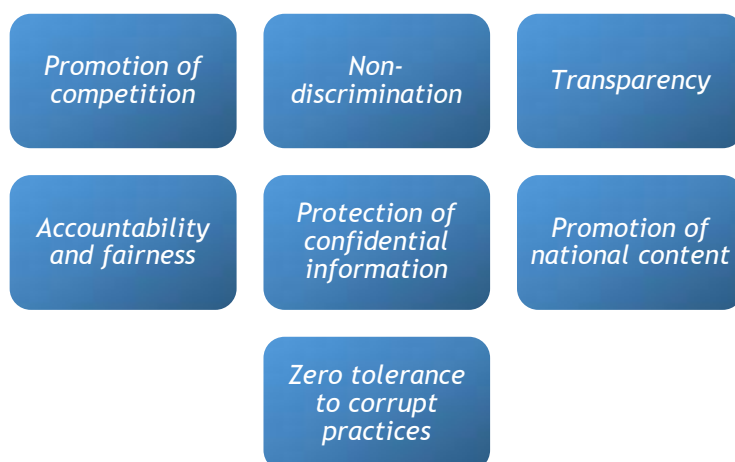
⁸¹ Section 51 of the Petroleum EDP Act, 2013.

Petroleum Exploration License (PEL)

The Minister is required by virtue of section 52 of the Petroleum EDP Act, 2013 to announce the areas that are open for bidding for an exploration license by publishing a notice in the Gazette and a newspaper of national and international circulation⁸².

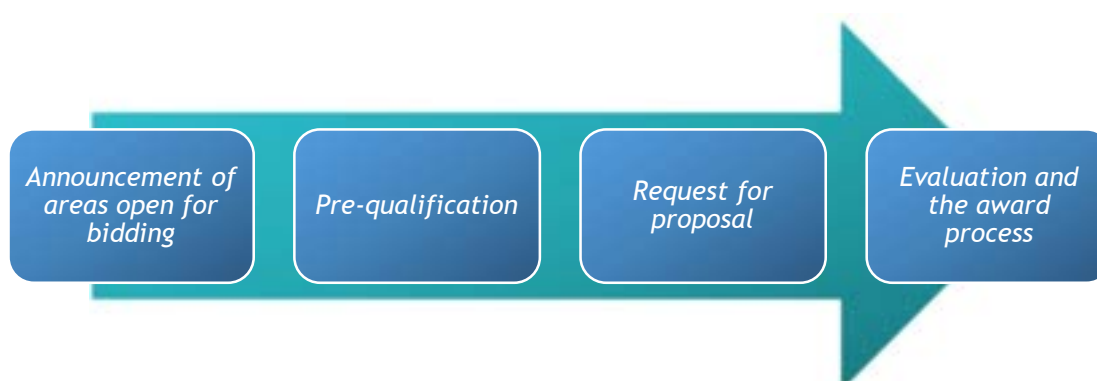
The PEL is issued following a competitive bidding process, which must be carried out in a fair, open and competitive (bidding) manner, taking into account the following principles:

Figure 18: Principles of the PEL competitive bidding process



The bidding process undertakes the following stages:

Figure 19: Stages of the PEL competitive bidding process



An application for a PEL is made to the Minister in Form 4 set out in Schedule 2 of the Petroleum EDP Regulations of 2016 and must be submitted in writing and shall contain⁸³:

Table 27: Information required for the Petroleum Exploration Licence (PEL) application

N°	Information required for the Petroleum Exploration Licence (PEL) application
1	Applicants' name, address and whether the applicant is a natural person, nationality of the applicant and if the applicant comprises more than one applicant, names, addresses and nationalities of all the applicants.
2	State whether the applicant is a natural person or body corporate.
3	Report on the technical evaluation of the area to which the application relates including the petroleum system analysis.

⁸² Regulation 11 of the Petroleum EDP Regulations, 2016.

⁸³ Regulation 13 of the Petroleum EDP Regulations, 2016.

N° Information required for the Petroleum Exploration Licence (PEL) application	
4	Documents demonstrating the financial and technical status of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant, or in the case of an applicant which is a body corporate.
5	Planned time of commencement of the work programme if granted a license.
6	Priority of the applicant in respect of the blocks in case the application is for more than one block.
7	Description of the organisation and expertise which the applicant shall have available for activities in connection with the petroleum exploration license applied for.
8	Proof of payment of the fees set out in Schedule 1 of the Petroleum EDP Regulations, 2016.

A PEL shall be granted in accordance with section 58 of the Petroleum EDP Act, 2013 and shall be in Form 5 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

The announcement of areas open for bidding for a petroleum exploration license is published in the Gazette and in newspapers of national and international circulation and in other electronic and print media stating the area open for petroleum exploration, and stipulating a period of not less than three months for submitting applications⁸⁴.

The PEL shall remain in force for the period stipulated in the license but not exceeding 2 years after the date of granting the license. Provision is made for the renewal of a PEL where an application for the same has to be made not later than 90 days before the day on which the license is due to expire.

Permit to operate drilling rig

A licensee shall not operate a drilling rig without a valid permit issued by the Petroleum Authority of Uganda (PAU)⁸⁵.

An application for consent to drill shall be accompanied by the following information⁸⁶:

Table 28: Information required for the Permit to operate drilling rig application

Information required	Details of information required for a Permit to operate drilling rig application
Well Proposal	The well proposal shall specify details of: <ul style="list-style-type: none"> - the location of the well; - blow-out prevention methods; - the well plan; - a geological, geophysical and engineering prognosis and expected fluids for the well; and - a formation evaluation plan.
Drilling Programme	The drilling programme shall contain details of the drilling rig as well as the drilling plan.

Before drilling a well, the operator is required to submit a detailed report on the technique to be employed, its duration, the materials to be used and the safety measures to be undertaken. The law requires that the naming, formats and structuring for well reports be in accordance with Form 12 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

⁸⁴ Section 52 of the Petroleum EDP Act, 2013.

⁸⁵ Section 93 of the Petroleum EDP Act, 2013.

⁸⁶ Regulation 42 of the Petroleum EDP Regulations, 2016

Facility license

A Facility license is required to install, operate or use a facility to carry out a petroleum activity. The application is made to the Minister who may in consultation with PAU grant a facility license. The format for application is prescribed in Form 11 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

An application for a facility license shall contain⁸⁷:

Table 29: Information required for the Facility License application

N°	Information required for the Facility License application
1	The name, address and principal place of business of the applicant.
2	Particulars of the owner or shareholder of the applicant if the applicant is not a natural person.
3	Documents demonstrating the administrative, financial and technical abilities of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant.
4	The feasibility and justification of the project.
5	A description of tariff levels, third party access strategies and planning for extra capacity.
6	A description of the proposed facility to be constructed or operated, including basic designs, diagrams, feedstock and utilities, where appropriate.
7	A list of process technologies and relevant licensors.
8	A maintenance plan or schedule;
9	The planned time of commencement and completion of the facility.
10	Configurations and capacities including utilities.
11	A technical and economic description of the project including the proposed technical and financial partners.
12	Proposed feedstock supply and product evaluation scheme.
13	Safety measures to be adopted in the course of the operations, including measures to deal with emergencies.
14	The possible environmental, social and economic impacts of the project and possible mitigation strategies.
15	The applicant's proposals for the employment and training of Ugandan citizens and technology transfer.
16	The applicant's proposals with respect to the procurement of goods and services obtainable in Uganda or supplied by Ugandan citizens and companies.
17	Impacts of the project on private interests, including the interests of affected landowners and holders of other rights.
18	Preliminary organisation plan.
19	A decommissioning plan for the facility.
20	Consents and permits required under any other applicable law.
21	Evidence of payment of the prescribed fees.

The duration of the facility license is specified in the license agreement and can be renewed for such other period as the Minister may determine⁸⁸.

Petroleum Production License (PPL)

The holder of a PEL who has made discovery in an exploration area or any other person who does not have a PEL may make an application for a PPL.

⁸⁷Regulation 25 of the Petroleum EDP Regulations, 2016

⁸⁸Regulation 27 of the Petroleum EDP Regulations, 2016

The holder of a PEL who has made a discovery of petroleum in an exploration area shall have exclusive right to apply for a production license to be granted over any block or blocks in that area. The application for a PPL is made to the Minister in accordance with Form 8 in Schedule 2 of the Petroleum EDP Regulations, 2016.

An application for a PPL shall contain⁸⁹:

Table 30: Information required for the Petroleum Production License (PPL) application

N°	Information required for the Petroleum Production License (PPL) application
1	The name, address; and where the applicant is a natural person, the nationality of the applicant.
2	Indicate whether the applicant is a natural person or a body corporate.
3	The name and address of the authorised representative of the applicant in Uganda, where applicable.
4	Information concerning experience and technical competence of the applicant with respect to the activities to which an application for a production license relates.
5	Documents demonstrating the financial and technical status of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant.
6	Description of the organisation and expertise which the applicant shall have available in Uganda and elsewhere for activities in connection with the area or areas to which an application for a petroleum production license relates.
7	Evidence of payment of the fee set out in Schedule 1 of the Petroleum EDP Regulations, 2016.

The application shall also be accompanied by a Petroleum Reservoir Report (PRR) and a Field Development Plan (FDP)⁹⁰.

In case of interested individuals without a PEL, an application is made to the Minister after an announcement is published that areas are open for bidding for a PPL. The duration for processing applications or bids for a PPL is 180 days from the date of receipt of the application⁹¹. The PPL may be granted jointly to the applicant and Uganda National Oil Company (UNOC)⁹².

The Petroleum production license shall be granted in accordance with section 75 of the Petroleum EDP Act, 2013 and shall be in Form 9 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

The duration of a PPL is a period not exceeding 20 years and renewal is possible for five years upon an application for renewal as prescribed in Form 10 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

Annual Production Permit (APP)

The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.

The application for the APP is made to the Minister as in Form 13 set in Schedule 2 of the Petroleum EDP Regulations, 2016. The application for an APP shall state⁹³:

Table 31: Information required for the Annual Production Permit (APP) application

N°	Information required for the Annual Production Permit (APP) application
1	The name and address of the applicant.
2	The license to which the application relates.
3	Date of granting the license.

⁸⁹Regulation 19 of the Petroleum EDP Regulations, 2016

⁹⁰ Section 71 of the Petroleum EDP Act, 2013.

⁹¹ Section 72 of the Petroleum EDP Act, 2013.

⁹² Section 75 of the Petroleum EDP Act, 2013.

⁹³Regulation 69 of the Petroleum EDP Regulations, 2016.

N° Information required for the Annual Production Permit (APP) application

- | | |
|---|--|
| 4 | Proposed production schedule. |
| 5 | A comparison between the levels applied for and the original production levels with an explanation of any deviation, where applicable. |
| 6 | Production capacity of the reservoir. |
| 7 | Production rate proposed. |

The application shall also be accompanied by a report on field related matters, including alternative schemes for production. The Minister also approves test production of a reservoir, the duration, quantity and other conditions for the test production⁹⁴.

Process for awarding contracts⁹⁵

The Petroleum EDP Act, 2013 provides for licensing of areas with potential petroleum production in the country to be undertaken through open, transparent and competitive bidding or applied for directly to the Minister in exceptional circumstances.

The Minister for Energy and Mineral Development with approval from the Cabinet announces areas open for bidding for a petroleum exploration license. Within 15 days of approval by Cabinet, the Minister of Energy and Mineral Development reports to Parliament on all areas open for bidding for a petroleum license. The announcement on areas for open for bidding of a petroleum exploration license is published in the Gazette and in newspapers of national and international circulation and in other electronic and printed media stating the area open for petroleum exploration, and stipulating a period of not less than three months for submitting applications⁹⁶.

A person intending to carry out petroleum exploration activities applies to the Minister for Energy and Mineral Development for a petroleum exploration license in response to the announcement on areas open for bidding of a petroleum exploration license. The application for a petroleum exploration license is made in writing and is accompanied by the prescribed fee.

Uganda has had two competitive bidding processes⁹⁷ to award petroleum licenses and contracts. Prior to this, licenses were awarded directly by the Minister to exploration companies.

▪ **First Licensing round**⁹⁸:

Uganda's first competitive licensing round announced in February 2015 covered six blocks with a total acreage of 2,674 Km² in the Albertine Graben, Uganda's most prospective sedimentary basin. This first licensing round was undertaken in line with the National Oil and Gas Policy for Uganda (2008) and in accordance with the Petroleum (Exploration, Development and Production) Act 2013.

Three (3) Petroleum Exploration Licenses (PELs) were awarded to Oranto Petroleum Ltd (Ngassa Deep Play and Ngassa Shallow Play PELs) and to Armour Energy Ltd (the Kanywataba PEL).

▪ **Second licensing round**⁹⁹ :

Uganda's Second Licensing Round was announced on 8 May 2019 at the East African Petroleum Conference and Exhibition, held in Mombasa, Kenya. The Round covers five (5) blocks in the Albertine Graben, namely:

- a) Avivi with an acreage of 1,026km²;
- b) Omuka with an acreage of 750km²;

⁹⁴ Section 96 of the Petroleum EDP Act, 2013.

⁹⁵ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

⁹⁶ Section 52 of the Petroleum EDP Act 2013 page 42

⁹⁷ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

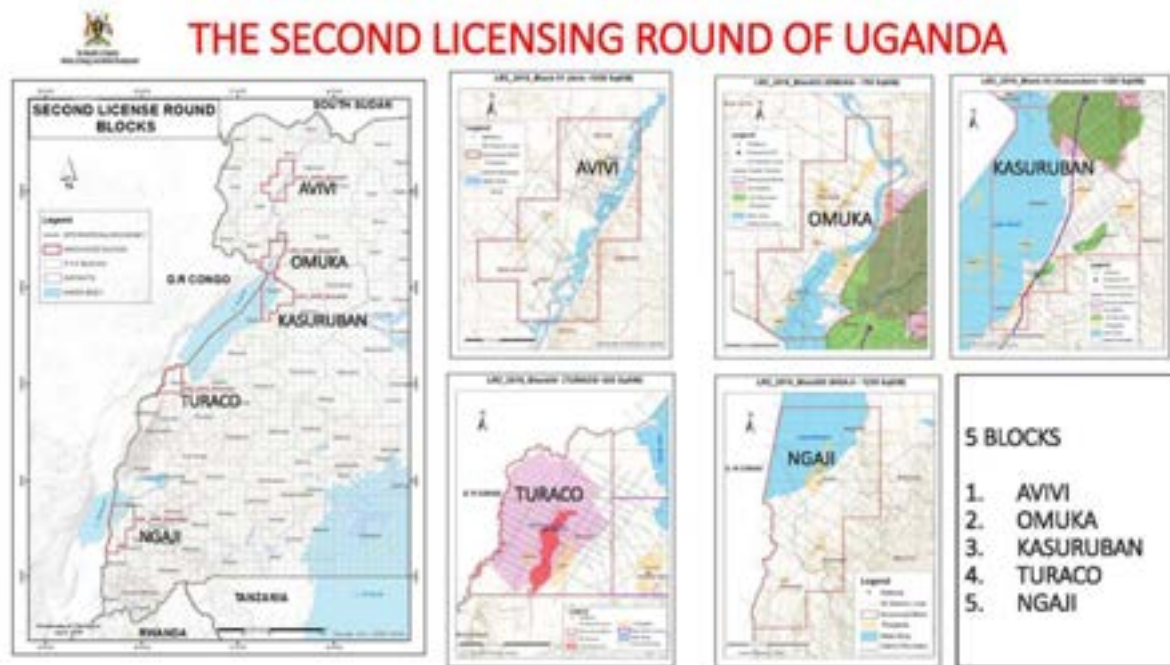
⁹⁸ Source: UNOC.

⁹⁹ Source: Directorate of Petroleum.

- c) Kasuruban with an acreage of 1,285km²;
- d) Turaco with an acreage of 635km²; and
- e) Ngaji with an acreage of 1,230km².

The five (5) blocks offered in the second licensing round are presented in the figures below.

Figure 20: Map of the blocks offered in the second licensing round¹⁰⁰



The second licensing round comprised three (3) key stages, namely:

Request for Qualification (RfQ):

Following the announcement of the licensing round, MEMD was issued a Notice of Request for Qualification (RfQ) in both local and international print and electronic media plus the Ministry website, inviting interested firms and/or consortia to submit Applications for Qualifications (AfQ) by 22 May 2019, which extended to a final date of 30 September 2020 due to the COVID-19 pandemic.

A total of six (06) potential applicants submitted Applications for Qualifications (AfQ) before the closing date of 30 September 2020 and registered for the evaluation process.

The evaluation process of the AfQ was undertaken by the Second Licensing Round Committee led by MEMD and comprising officials from MoJCA, MoFPED and PAU. This process took place from October to December 2020, following which Government selected four (4) applicants to participate in the Bidding stage, namely:

- a) Total E & P, France
- b) DGR Global Limited, Australia
- c) Uganda National Oil Company Limited (UNOC), Uganda, and
- d) Joint Venture of Petro Afrik Energy Resources East Africa Ltd, Uganda and Niger Delta Petroleum Resources Ltd, Nigeria.

Request for Proposals (RfP):

The four (4) qualified applicants were notified and given the Request for Proposals (RfP) document on 5 January 2020 but only two (2) companies submitted their proposals by 30 June 2021, namely:

¹⁰⁰<https://pau.go.ug/petroleum-exploration-in-uganda/>

- a) DGR Global Limited, Australia; and
- b) UNOC, Uganda

Of the five (5) blocks on offer, Government received bids for only three (3) blocks as detailed in the table below:

Table 32: Bids received by block during the second licensing round

No.	Block	Bids received
1	Avivi	No bid was received
2	Omuka	UNOC
3	Kasuruban	UNOC DGR Global Limited
4	Turaco	DGR Global Limited
5	Ngaji	No bid was received

The evaluation of the RfPs was undertaken between 30 June and 31 August 2021. A final evaluation report of the RFP for the second licensing round has been forwarded to the Minister and approved. UNOC was awarded a petroleum exploration license for Kasuruban, an oil and gas block in Western Uganda. It also signed a Production Sharing Agreement (PSA) with the Ministry of Energy and Mineral Development (MEMD) on 9 January 2023.¹⁰¹

The technical and financial criteria used to grant petroleum licenses and contracts

The table below presents the technical and financial criteria used by the Government of Uganda during the second tendering process launched in FY 2019-20.

Table 33: Technical and financial criteria used during the second licensing round

Evaluation Phase	Technical and Financial criteria
Preliminary Examination	MEMD shall confirm that the following documents and information have been provided in the proposal. If any of these documents or information is missing, the offer shall be rejected:
	a) Proposal submission sheet in the format provided;
	b) Declaration of Ethical Code of Conduct;
	c) Registered or Notarized Power of Attorney;
	d) Proposal Securing Declaration form
	e) Joint Bidding Agreement /Co-operation Agreement (where applicable);
	f) Evidence of purchase of data; and
Detailed Technical Evaluation	g) A Parent Company Guarantee in case the bidder is an affiliate or subsidiary.
	1) Proposed Work programme
	The proposed work program has been assessed based on the below parameters:
	a) Geological assessment and understanding of the block(s) applied for;
	b) Proposed work program activities; and
c) Estimated costs and timelines.	
Detailed Technical Evaluation	2) Technical Capability
	The Technical Capability has been assessed based on the below parameters:

¹⁰¹ <https://www.unoc.co.ug/upstream/exploration-and-new-ventures/>

Evaluation Phase	Technical and Financial criteria
	<p>a) Company's/JV Experience; and</p> <p>b) Experience of the key staff or team which the Bidder will have available for activities within the block or blocks.</p>
	<p>3) Financial Capability</p> <p>Two distinct types of financial criteria have been used to evaluate the financial capability of the Bidder namely, Financial Viability and Financial Capacity.</p>
	<p>a) Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability:</p>
	<ul style="list-style-type: none"> - Financial statements for the last three (3) years (where applicable) audited by a Certified Auditor. In the case of a Joint Venture, each Joint Venture member shall be required to submit such documents;
	<ul style="list-style-type: none"> - Financing plans with reference to specific funding arrangements i.e., for both debt and equity where applicable;
	<ul style="list-style-type: none"> - The necessary guarantees (Financial Undertaking and/or Parent Company Guarantees) depending on the source and nature of Financing i.e., Debt or Equity, to the tune of the amount required to carry out the proposed work programme in the first Exploration phase;
	<ul style="list-style-type: none"> - Evidence of any third-party funding arrangements, for example copies of any commercial loans/overdraft agreements, director/shareholder loan agreements, parent company loan agreements etc; and
	<ul style="list-style-type: none"> - Funds committed to execution of work programmes and other obligations of the Bidder including those overseas during the first two years from award of the Petroleum Exploration License.
	<p>c) In order to ensure that any Bidder that becomes a Licensee will remain financially stable, the Bidders must demonstrate that they have the Financial Capacity by meeting the following criteria:</p>
	<ul style="list-style-type: none"> - A Current Ratio of 1.00 or better, (i.e., ratio of Current Assets to Liabilities falling due in less than 12 calendar months). A Bidder with a Current Ratio less than 1.00 must demonstrate that its working capital requirements are financed by adequate short-term funding arrangements (e.g., by a corporate parent, bank overdrafts, directors' loans etc.) and must produce evidence of the funding;
	<ul style="list-style-type: none"> - Gross Gearing of 75% or less, where Gross Gearing is Total Debt (short-term and long-term) as a percentage of the Total of Shareholders' funds (Total Debt /Shareholders Fund). A Bidder with Gross Gearing above 75% must demonstrate that it will be able to service the debt, i.e., it can meet the interest payments and any agreed capital repayment schedule.
	<ul style="list-style-type: none"> - Commitment Cover of 2.00 or better. Where Commitment Cover = Net Worth/The sum of existing (including those overseas) and proposed license commitments and Net Worth = Shareholders' Funds less Intangible Fixed Assets.
	<ul style="list-style-type: none"> - A Bidder with Commitment Cover of less than 2.00 will have to prove its capacity by reference to specific funding arrangements. Each Bidder is required to demonstrate capacity to fund the proposed work programmes as well as all its existing commitments.
	<p>4) Proposed Signature Bonus</p> <p>The proposed Signature Bonus in USD offered by the Bidder for the block it has bid for.</p>
	<p>5) X%, a proposed percentage over and above the minimum Royalty levels as stated in the MPSA</p> <p>Where X is a whole number greater or equal to 1%.</p>
	<p>6) National Content Plan</p> <p>The proposed National Content Plan will be assessed based on the following key areas:</p>
	<ul style="list-style-type: none"> - Strategy for employment of Ugandans;

Evaluation Phase	Technical and Financial criteria
	<ul style="list-style-type: none"> - Strategy for training of Ugandans; - Strategy for utilization of goods and services obtainable in Uganda; - Proposal for technology transfer; - Proposal for research and development in Uganda; and - Any additional proposal as deemed fit.

Petroleum rights transfer process

Section 87 of the Petroleum EDP Act, 2013 allows the transfer of petroleum licenses. The transfer of licenses is allowed with the written consent of the Minister of Energy and Mineral Development. With the approval of the Minister, any holder of a petroleum license can at any time transfer the license. Applications for transfer shall be in the prescribed form and manner, for the transfer of license and shall fulfil any other financial obligations under the laws of Uganda.

4.3.1.(c) Petroleum licenses and permits awarded and transferred during FY 2020-2021

Section 87 of the Petroleum EDP Act, 2013 allows the transfer of petroleum licenses. The transfer of licenses is allowed with the written consent of the Minister of Energy and Mineral Development. With the approval of the Minister, any holder of a petroleum license can at any time transfer the license. Applications for transfer shall be in the prescribed form and manner, for the transfer of license and shall fulfil any other financial obligations under the laws of Uganda.

The Directorate of Petroleum confirmed that there were no licenses awarded nor transferred during 2020/21.

4.3.2. License allocations in the Mining Sector

4.3.2.(a) Types of mining licenses and permits

Mining licenses and permits

The previous Mining Act 2003 provided that prospection, exploration and production activities in the mining sector may only be carried out under the terms of a prospecting license, an exploration license, a mining lease or a location license¹⁰².

The Act allowed the Minister responsible for mineral development to enter into a Mineral Agreement with any person holding an exploration license or mining lease. The terms in the Mineral Agreement included but were not limited to the conditions relating to¹⁰³:

- the minimum exploration or mining operations to be carried out in and the timelines for such operations;
- the minimum expenditure in respect of exploration;
- the manner of carrying out the exploration or mining operations;
- the processing whether wholly or partially in Uganda of minerals found;
- the basis on which the market value of any group found may be determined;
- the financial and insurance arrangements;
- the resolution of disputes through an international arbitration or sole expert; and
- any other matter concerned with contemplated mining operations.

¹⁰²The Mining Act 2003, Section 8.

¹⁰³The Mining Act 2003, Section 18.

The figure below shows the different mineral rights that were granted according to the the Mining Act, 2003:

Figure 21: Mineral rights according to the Mining Act, 2003



The following are the types of licenses that are available to mining operators according to the Mining Act, 2003:

Table 34: Type of licenses in the mining sector according to the Mining Act, 2003

Types of licenses/permits	Description	Duration	Reference
Minerals rights			
Prospecting License (PL)	<p>The right to prospect for minerals in Uganda is given to the holder of a PL and authorises participation in mineral prospecting. The right is not transferable.</p> <p>The license is not exclusive and not specific to an area and gives authority to the holder to look for mineral occurrence of interest in Uganda.</p>	<ul style="list-style-type: none"> - The PL shall remain in force for one (1) year from the date of issue. - The PL is not renewable. 	The Mining Act 2003, Sections 19 to 25.
Exploration License (EL)	<p>Unlike a PL which is not area specific, the EL defines the area for exploration and therefore it is a requirement that the application for an EL must be accompanied by a map of the area to be explored among other requirements.</p> <p>The license is exclusive and the maximum exploration area is 500 km².</p>	<ul style="list-style-type: none"> - The EL shall remain in force for three (3) years from the date of issue. - The EL is renewable for two (2) terms of two (2) years each and half the area is relinquished on each renewal. 	The Mining Act 2003, Sections 26 to 34.
Retention License (RL)	<p>A RL is granted to an applicant who is an EL holder and has identified a mineral deposit within the exploration area of potential commercial significance but is unable to develop the resource immediately due to economic reasons, adverse market conditions and other factors beyond their own control.</p> <p>The license is only granted in respect of the exploration area granted in the exploration license.</p>	<ul style="list-style-type: none"> - The RL shall remain in force for three (3) years from the date of issue. - The RL is only renewable for a single period of two (2) years. 	The Mining Act 2003, Sections 35 to 40.

Types of licenses/permits	Description	Duration	Reference
Mining Lease (ML)	<p>The ML is the right granted to authorise mining operations over an area.</p> <p>The ML cannot be granted to any person on land which is in an exploration area or retention license area or a location area, unless that person is the holder of an EL, a RL or a LL.</p>	<ul style="list-style-type: none"> - The period for which a ML is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral deposit. - The ML is renewable for intervals of fifteen (15) years until end of the mine's life. 	The Mining Act 2003, Sections 41 to 53.
Location License (LL)	<p>The LL is granted to any citizen of Uganda wishing to carry out small scale prospecting and mining operations. In case of a body corporate, it is only granted where at least 51% of the beneficial ownership of the company are citizens of Uganda.</p> <p>The total planned expenditure to bring the mine into operation must not exceed 500 currency points (a currency point is worth UGX 20,000).</p>	<ul style="list-style-type: none"> - The LL shall remain in force for two (2) years from the date of issue. - The LL is renewable for terms of two (2) years each. 	The Mining Act 2003, Sections 54 to 60.
Mineral trading and other licenses/ permits			
Miner Dealer License (MDL)	A minerals dealer license enables the holder to purchase and sell minerals in Uganda.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 69 to 72.
Export permit	Minerals obtained under a mineral right or under an MDL may only be exported under an export permit granted by the Commissioner.	Valid MDL or a mineral right is required for an Export permit.	The Mining Act 2003, Section 116.
Import permit	A person shall not, without an import permit issued by the Commissioner, import any mineral into Uganda.	Valid MDL for the right group of minerals is required for an Import permit.	The Mining Act 2003, Section 117.
Movement permit	A person shall not, without a movement permit issued by the Commissioner, move or cause to be moved minerals outside or inside any zone where extraction or prospecting operations are carried out.	Valid MDL or a mineral right is required for a Movement permit.	Regulation 41 of the Mining Regulations, 2019.
Goldsmith's License (GSL)	A goldsmith's license enables the holder to manufacture any article from any precious mineral or from any substance containing any precious mineral.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 73 to 75.

Contract and licence allocation reforms

I. New mineral rights and licenses

In addition to the licenses described in Table 32 above, the Mining and Minerals Act 2022 introduced the large-scale mining license, medium-scale mining license, small-scale mining license and artisanal mining license as new mineral rights and retains the prospecting, exploration and retention licenses introduced under the Mining Act 2003.

The figure below shows the different mineral rights that can be granted according to the Mining and Minerals Act, 2022¹⁰⁴ :

Figure 22: Mineral rights according to the Mining and Minerals Act, 2022



The table below outlines the characteristics of the new mineral rights introduced by the Mines and Minerals Act 2022:

Table 35: Characteristics of the new mineral rights introduced by the Mines and Minerals Act 2022

New minerals rights	Threshold for mining licenses ¹⁰⁵	Area of mining license	Duration
Large-scale mining license ¹⁰⁶	Capital investment exceeding 19,410,000 Currency Points.	<ul style="list-style-type: none"> - The surface area covered by a large-scale mining license shall be demarcated by the shape of the mineral body but shall not exceed fifty (50) square kilometers. - The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder. 	<ul style="list-style-type: none"> - The period for which a large-scale mining license is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral body proposed to be mine. - The renewal period must not exceed fifteen (15) years or the life of the ore body, whichever is shorter.

¹⁰⁴ The Mining and Minerals Act 2022, Article 15.

¹⁰⁵ The Mining and Minerals Act 2022, Schedule 3.

¹⁰⁶ The Mining and Minerals Act 2022, Articles 59 to 71.

New minerals rights	Threshold mining licenses ¹⁰⁵	for Area of mining license	Duration
Medium-scale mining license¹⁰⁷	Capital investment between 58,230 Currency Points and 19,410,000 Currency Points.	<ul style="list-style-type: none"> - The surface area covered by a medium-scale mining license shall be demarcated by the shape of the ore body not exceeding fifty (50) square kilometers. - The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder. 	<ul style="list-style-type: none"> - The period for which a medium-scale mining license is granted shall not exceed ten (10) years from the date of issue. - The medium-scale mining license is renewable for terms of seven (7) years each.
Small-scale mining license¹⁰⁸	Capital investment between 19,410 Currency Points and 970,500 Currency Points.	<ul style="list-style-type: none"> - The area covered by a small-scale mining license shall not exceed the area in respect of which the license is sought. 	<ul style="list-style-type: none"> - The period for which a small-scale mining license is granted shall not exceed five (5) years from the date of issue. - The small-scale mining license is renewable for terms of three (3) years each.
Artisanal mining license¹⁰⁹	Capital investment not exceeding 19,410 Currency Points	<ul style="list-style-type: none"> - The area covered by an artisanal mining license shall not exceed the area in respect of which the license is sought. 	<ul style="list-style-type: none"> - The period for which an artisanal mining license is granted shall not exceed three (3) years from the date of issue. - The artisanal mining license is renewable for terms of two (2) years each.
<ul style="list-style-type: none"> - * a currency point is equivalent of UGX. - 20,000. 			

Introduces a model of mining agreement¹¹⁰

The Mining and Minerals Act, 2022 provides for mineral agreements that may be entered into by the Minister of Energy and Mineral Development, and any person with respect to any matter relating to or connected with operations or activities under an exploration license or a large-scale mining license in respect of highly capitalised and complex projects.

The Mining and Minerals Act, 2022 provides also that a model of mining agreement shall be developed by the Minister of Energy and Mineral Development and approved by the Parliament.

The terms and conditions to be included in the mineral agreement according to the Mining and Minerals Act 2022, are as follows:

Table 36: Terms and conditions of the mineral agreement according to the Mines and Minerals Act 2022

Terms and conditions to be included in the model of mining agreement	
1	Minimum exploration or mining operations to be carried out and the work plan determined for purposes of such operations.
2	The minimum expenditure in respect of exploration or mining operations.
3	Financial provisions.
4	Production sharing arrangements where minerals have been ascertained and quantified.
5	The manner in which exploration or mining operations shall be carried out.
6	The processing of any mineral or group of minerals found, obtained, or mined by the holder of a mineral right in the course of exploration or mining operations.

¹⁰⁷ The Mining and Minerals Act 2022, Articles 72 to 83.

¹⁰⁸ The Mining and Minerals Act 2022, Articles 84 to 94.

¹⁰⁹ The Mining and Minerals Act 2022, Articles 95 to 104

¹¹⁰ The Mining and Minerals Act 2022, Articles 28 and 29.

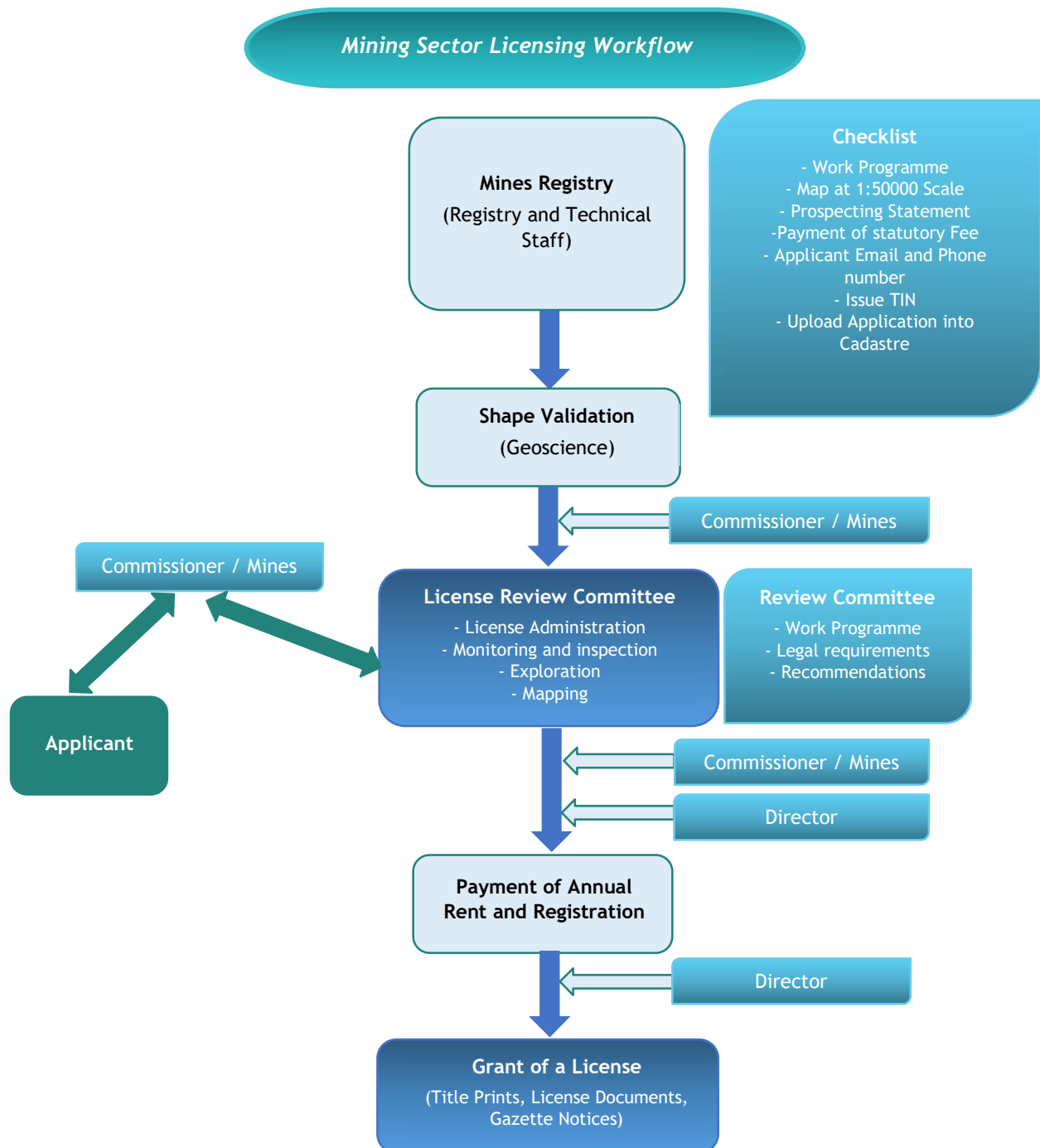
Terms and conditions to be included in the model of mining agreement

- 7 The basis on which the market value of any mineral or group of minerals in question may from time to time be determined.
 - 8 Project financing and insurance arrangements.
 - 9 Environmental management obligations.
 - 10 Health and safety obligations.
 - 11 Requirements for local content, including the use of local labor and goods.
 - 12 Community benefit sharing and community development, including the obligation to conclude community development agreements with the affected communities.
 - 13 The establishment of culturally relevant local dispute resolution mechanisms.
 - 14 Resolution of disputes through arbitration mechanisms.
 - 15 The right of the Minister to withdraw or cause to be relinquished portions of the license area covering land that has been earmarked by Government for a public infrastructure project, at no cost to Government.
 - 16 The protection of the land rights or any customary rights of any of the registered owner, customary owner, lawful occupant or bonafide occupant of the land in the area subject to a mineral right;
-

4.3.2.(b) Awarding procedures for mining licenses and other permits

The licensing process in the mining sector is publicly available at DGSM office and can be summarised in the figure below:

Figure 23: Licensing process in the mining sector¹¹¹



¹¹¹ Data related to the mineral licensing (Procedure and requirements) received from DGSM.

The table below summarises the licensing application requirements in the mining sector.

Table 37: Licensing application requirements in the mining sector

Types of licenses/permits	Application requirements	Reference
Minerals rights		
Prospecting License (PL)	<u>Individual</u>	The Mining Act, 2003; Section 19. The Mining Regulations, 2019; Regulation 9.
	<ul style="list-style-type: none"> - Must be a Ugandan citizen. - Valid Identification e.g., Passport, Voter’s Card, Driving Permit, etc. - A filled in Form 2 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	
	<u>Company or association</u>	
	<ul style="list-style-type: none"> - Certified copy of certificate of incorporation/Registration. - Certified copy of articles and memorandum of association/Constitution. - Registered power of attorney. - A filled Form 2 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	
Exploration License (EL)	<ul style="list-style-type: none"> - Valid Prospecting License (PL). - Prospecting returns. - Map of desired area at 1:50,000 scale. - Work Program and Budget for the exploration operations. - Particulars of the applicant’s proposal for employment and training of Ugandans. - Project Brief in accordance with the National Environment Act, 2019. - A filled Form 3 set out in Schedule 2 of the mining regulations, 2019. - Bank Statement with funds to cover first two quarters commensurate with the area applied. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	The Mining Act, 2003; Section 26. The Mining Regulations, 2019; Regulation 14.
Retention License (RL)	<ul style="list-style-type: none"> - Valid Exploration License (EL). - Feasibility study and assessments by appropriate experts or consultants acceptable to the Commissioner on: <ul style="list-style-type: none"> a. the extent and prospect for recovery and the commercial and economic significance of the mineral deposit concerned; and b. the impact of mining operations on the environment and ways and means of eliminating or minimising any adverse effects. - A completed Form 4 as set out in Schedule 2 of the mining regulations, 2019. - Proof of the applicants technical and financial capacity. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	The Mining Act, 2003; Section 35. The Mining Regulations, 2019; Regulation 18.
Mining Lease (ML)	<ul style="list-style-type: none"> - Valid Prospecting License (PL), Exploration License (EL), Retention License (RL) or Location License (LL). - Feasibility study and Mine Plan. - Evidence of surface rights acquisition. - Approved Environmental Impact Assessment (EIA) by NEMA. - A filled Form 7 set out in Schedule 2 of the mining regulations, 2019. - - Bank Statement (A certified bank statement from the applicant’s bank reflecting available financial resources to execute the mining activities) - PL returns, EL reports, RL reports or LL reports where necessary. - Particulars of the applicant’s proposal for employment and training of Ugandans. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	The Mining Act, 2003; Section 41. The Mining Regulations, 2019; Regulation 28.
Location License (LL)	<ul style="list-style-type: none"> - Valid Prospecting License (PL), Exploration License (EL) or Retention License. - PL returns, EL reports or RL reports where necessary. - Map of desired area at 1:50,000 scale. 	The Mining Act, 2003; Section 56.

Types of licenses/permits	Application requirements	Reference
	<ul style="list-style-type: none"> - Statement of particulars of the proposed mining operations, capital and experience available to conduct mining operations effectively. - A filled Form 5 set out in Schedule 2 of the mining regulations, 2019. - Bank Statement - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	The Mining Regulations, 2019; Regulation 20.
Mineral trading and other licenses/ permits		
Mineral Dealers License (MDL)	<p><u>Individual</u></p> <ul style="list-style-type: none"> - Valid Identification e.g., Passport, Voter's Card, Driving Permit, National ID. - Bank Statement. - A filled Form 13 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. <p><u>Company</u></p> <ul style="list-style-type: none"> - Certified copy of certificate of incorporation/Registration. - Certified copy of articles and memorandum of association. - Registered power of attorney. - Bank Statement. - A filled in Form 13 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 70.</p> <p>The Mining Regulations, 2019; Regulation 37.</p>
Export permit	<ul style="list-style-type: none"> - Valid MDL or a mineral right. - A filled in Form 12 set out in Schedule 2 of the mining regulations, 2019. - An import Permit for minerals from out of Uganda or proof of payment of royalties for minerals from Uganda set out in schedule 3 of the mining regulations, 2019. - Certificate of Origin issued by Uganda Revenue Authority (URA). 	<p>The Mining Act, 2003; Section 116.</p> <p>The Mining Regulations, 2019; Regulation 38.</p>
Import permit	<ul style="list-style-type: none"> - Valid MDL for the right group of minerals. - Export permit and certificate of origin from originating country. - A completed Form 12 s set out in Schedule 2 of the mining regulations, 2019. - Payment of import permit application fees (UGX 1,000,000). - Payment of statutory fees in respect of an import permit set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 116.</p> <p>The Mining Regulations, 2019; Regulation 38.</p>
Movement permit	<ul style="list-style-type: none"> - Valid MDL or a mineral right. - A filled in Form 12 set out in Schedule 2 of the mining regulations, 2019. - Proof of payment of royalties for minerals set out in schedule 3 of the mining regulations, 2019. 	The Mining Regulations, 2019; Regulation 41.
Goldsmith's License (GSL)	<p><u>Individual</u></p> <ul style="list-style-type: none"> - Valid Identification e.g., Passport, Voter's Card, Driving Permit, National ID. - Bank Statement. - A filled in Form 14 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory annual fees of UGX 2,000,000. <p><u>Company</u></p> <ul style="list-style-type: none"> - Certified copy of certificate of incorporation/Registration. - Certified copy of articles and memorandum of association. - Registered power of attorney. - Bank Statement. - A filled in Form 14 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory annual fees of UGX 2,000,000. 	<p>The Mining Act, 2003; Section 73.</p> <p>The Mining Regulations, 2019; Regulation 39.</p>

4.3.2.(c) Mining licenses awarded and transferred during FY 2020-21

During the FY 2020-21, there were 158 licenses awarded as detailed in the table below.

Table 38: Mining licenses awarded during FY 2020-21

Licenses and permits awarded during FY 2020-21	Number
Exploration License (EL)	114
Location License (LL)	37
Retention License (RL)	4
Mining Lease (ML)	3
Total	158

Source: DGSM

The list of licenses granted in the FY 2020-21 is included in Annex 1 of this report. Deviations from the applicable legal and regulatory framework governing license awards were detailed in Section 8.3 of this report.

4.3.3. National Local Content

The Constitution of Uganda vests all minerals and petroleum in the Government on behalf of the Republic of Uganda. The Constitution of Uganda mandates that all natural resources belong to the government on behalf of the Republic of Uganda. As per Section 28 (3) (c) of the Mining Act (2003), the Commissioner can grant exploration licenses only if the applicant's proposal for exploration operations provides for the employment and training of Ugandan citizens.

The legal and regulatory framework for mining, oil, and gas in the country places obligations on companies to offer job opportunities to Ugandan citizens, prioritize them in public procurement, ensure skills and technology transfer, and involve nationals in developing and implementing local content plans. These provisions are helping in socio-economic development in Uganda.

The Buy Uganda Build Uganda ('BUBU') is a policy geared towards promoting use of locally manufactured goods and use of local skills/personnel. This policy has been more embarrassed in the Petroleum sector and being developed in the minerals sector.

The NOGP sets out how Uganda aims to use the country's oil and gas resources to contribute to early achievement of poverty eradication and create lasting value to society. Objective Seven (7) of the Policy is to ensure optimum national participation in oil and gas activities and Objective Eight (8) advocates for support to the development and maintenance of national skills and expertise.

The Petroleum (Exploration, Development, and Production) (National Content) Regulations, 2016 defines "national content" as utilizing Ugandan local expertise, goods, and services, Ugandan companies, Ugandan citizens, registered entities, businesses, and financing in petroleum activities. It also includes the significant combined value added or created in the Ugandan economy through the use of Ugandan human and material resources for the provision of goods and services to the petroleum industry.

The National Local Content Bill, 2019 proposes that local content is the quantum percentage of locally produced goods, locally provided services, and the utilization of personnel, financing, goods, and services by a local content entity in any operation carried out in Uganda.

4.3.3.(a) Oil and gas sector

Procurement of goods and services

The petroleum laws require the utilization of Ugandan goods and services and the employment and training of Ugandans. The upstream Act (Section 125) requires a Licensee, its contractors, and subcontractors to give preference to goods produced or available in Uganda and services rendered by Ugandan citizens and companies. Licensees must provide a report of their achievements and their contractors' and subcontractors' achievements in utilizing Ugandan goods and services during the calendar year to the PAU within sixty days after each calendar year (Section 125(5) of the Upstream Law).

Training and employment of Ugandans

The Upstream Law (Section 126) requires a licensee to submit a detailed program for recruitment and training of Ugandans within twelve months after the grant of a license and on each subsequent anniversary of that grant for approval by the Authority. The Midstream Law (Section 54) mandates Licensees to provide a detailed program for recruitment and training of Ugandans in midstream operations.

To ensure enforcement, the Petroleum (Exploration, Development, and Production) (Local Content) Regulations require Licensees to submit a National Content program, National Content performance report, reporting from contractors and subcontractors on national content, and an annual Recruitment and Training plan to the PAU (Regulation 7, 17,18).

For the oil and gas sector the records of National content achievements from the PAU for the year 2020 indicate, the industry invested USD 44,635,375 through licensed companies. A total of USD 20,647,463 (46%) of the total investment was spent on Ugandans and Ugandan companies throughout the year as broken down below:

- a) The employment of Ugandans retained a total of approximately USD 7 million out of approximately USD 19 million spent on employment throughout the year. This translates into a 37% proportion of the total spent on employment. This amount was retained through the employment of Ugandans at an average of 180 out of 204 persons employed. By the end of the year, however, the industry employed only 194, excluding the EACOP, of which 173 (89%) were Ugandan nationals.
- b) A total of 413 procurements valued at USD 14,044,212 were undertaken by the 5 licensees (TEPU, TUOP, CNOOC Uganda Ltd, Armour Energy Ltd, Oranto Petroleum Ltd) in 2020. Out of the 413 procurements, 382 (92%) were from Ugandan entities at a value of USD 12,978,949 (92%). This spent on Ugandan entities comprised of 269 (65%) Ugandan-owned entities at a value of USD 10,729,903 (76%) and 113 (27%) Ugandan companies with foreign ownership at a value of USD 2,249,046 (16%). The value of the contracts with local community companies (Local - from the Albertine) averaged USD 33,977 in 2020.
- c) The licensed companies spent a total of USD 156,001 on training National employees and also sponsored three Government of Uganda officials in the year. There was training of other Ugandans in various areas, including drivers of Heavy Goods Vehicle and welding, this training began in the last quarter of the year and was carried forward to 2021 because of delay caused by the Covid 19 pandemic.
- d) In the same way, enterprise development initiatives which were mainly held online, begun in the third quarter of 2020. The focus areas included, procurement processes and procedures, logistics management, enabling laws, operations under Covid 19, Business

Continuity, building sustainable Quality Health Safety and Environment, Risk management, Business Continuity and Operations Resilience, among others.

4.3.3.(b) Mining sector

Overview of the mining sector local content

Training and employment of Ugandans

The new Mining and Minerals Act 2022 aims to ensure that Uganda benefits more from the mining sector. The Act demands technology transfer, research, recruitment, training, and promotion of Ugandans and prioritizes the use of goods and services available in Uganda. Table 39 summarizes the main local content reforms in the mining sector according to the Mines and Minerals Act 2022:

Procurement of goods and services

Section 41 (J) Requires an applicant of an exploration licence to provide a statement on the procurement plan of goods and services available in Uganda and commitment to give priority to locally available goods and services in accordance with this Act and any other written Law.

Section 60 (n) Requires and applicant for large scale mining licence to provide a report on the Goods and services required for the mining operations which can be obtained with in Uganda and the applicant’s proposals with respect to the procurement of those goods and services.

Mining sector local content reforms

The new Mining and Minerals Act 2022, aims to ensure that Uganda benefits more from the mining sector. It, therefore, demands technology transfer, research, recruitment, training and promotion of Ugandans and to prioritise the use of goods and services available in Uganda.

The table below resume the main local content reforms in the mining sector according to the Mines and Minerals Act 2022:

Table 39: Local content reforms according to the Mining and Minerals Act, 2022

National Content	Main reforms according to the Mining and Minerals Act 2022
Recruitment, training and promotion plan¹¹²	<ul style="list-style-type: none"> - A mineral right, license or permit issued shall include a commitment by the holder to maximise knowledge transfer to Ugandan citizens and to establish in the country management and technical capabilities and any necessary facilities for technical work. - The holder of a mineral right, license or permit shall within twelve (12) months after the grant of the mineral right, license or permit, and on each subsequent anniversary of that grant, submit to the Minister for approval, a detailed program for recruitment, training and promotion of Ugandans taking into account gender and equity.
Employment of Ugandan citizens¹¹³	<p>A holder of a mineral right, license or permit shall:</p> <ul style="list-style-type: none"> - employ and train Ugandan citizens and implement a succession plan for the replacement of expatriate employees; - conduct training programs for the benefit of employees; - undertake capacity building for the employees; - only engage non-citizen technical experts; - work towards replacing technical non-citizen employees with citizens; - provide a linkage with the universities for purposes of research and environmental management;

¹¹² The Mining and Minerals Act 2022, Article 195.

¹¹³ The Mining and Minerals Act 2022, Article 196.

National Content	Main reforms according to the Mining and Minerals Act 2022
	<ul style="list-style-type: none"> - have an organisation structure including the recruitment plan, staffing levels, percentage of jobs for Ugandan citizens during the course of the project; - facilitate and carry out socially responsible investment for the local communities; and - implement a community development agreement.
Priority of goods and services available in Uganda and the region¹¹⁴	<p>A holder of a mineral right, licensee, contractor and subcontractor shall:</p> <ul style="list-style-type: none"> - give preference to goods which are produced or available in Uganda and services which are rendered by Ugandan citizens and companies owned by Ugandan citizens; - develop a plan for the procurement of goods and services available in Uganda and in particular within the area of operations. The Minister shall review the plan for compliance and approve it within thirty (30) days; and - file an annual report of the implementation of the approved plan with the Minister indicating the results of the plan during the covered year.
Technology transfer¹¹⁵	<ul style="list-style-type: none"> - A large scale, medium scale, or small-scale mining license, other license or permit issued under this Act shall include a commitment by the holder to maximise technology transfer to Ugandans and to establish in Uganda, management and technical capabilities and any necessary facilities for technical work. - The holder of a mineral right, licensee, contractor and subcontractor shall keep at the address in Uganda, accurate geological maps and plans, geophysical records, technical data and interpretations relating to the technology used.
Research and training¹¹⁶	<p>The Minister, in consultation with relevant stakeholders and local government:</p> <ul style="list-style-type: none"> - may carry out or commission research for the purpose of conservation, development and utilisation of mineral resources, and for the conservation of geological, archaeological, cultural, and biological diversity resources; and - shall ensure the training of officers of the Directorate and other public officers and stake holders for the development and sustainable management of mineral resources.

4.4. Register of licenses

The EITI Standard requires implementing countries to maintain a publicly available register or cadastre system which must be kept up to date with comprehensive information regarding each of the licenses pertaining to companies covered in the EITI Report: i. Name(s) of license holder(s); ii. Coordinates of the licensed area; iii. Date of application, date of award and duration of the license; and iv. In the case of production licenses, the commodity being produced.

4.4.1. Register of petroleum licenses

According to the Petroleum (EDP) Act, 2013, the Minister shall keep a Petroleum Register of all petroleum licenses issued¹¹⁷. Additionally, The Petroleum Authority (PAU) of Uganda is mandated to establish a central database of entities involved in petroleum activities in Uganda. PAU has undertaken this obligation since 2017, by establishing a National Supplier Database (NSD)¹¹⁸.

In addition, information about the existing petroleum operators, coordinates, maps of the petroleum blocks and terms (i.e., duration) of the projects are publicly available from various sources, from the following website of the PAU: <https://facts.pau.go.ug/facts/licensing/licenses/all>

4.4.2. Register of Mining rights

¹¹⁴ The Mining and Minerals Act 2022, Article 197.

¹¹⁵ The Mining and Minerals Act 2022, Article 198.

¹¹⁶ The Mining and Minerals Act 2022, Article 199.

¹¹⁷ Section 92 of the Petroleum (EDP) Act, 2013.

¹¹⁸ <https://www.pau.go.ug/download/the-national-supplier-database-for-the-oil-and-gas-sector/>

Section 3 of the Mining (Licensing) Regulations (2019) stipulates that an Online Mining Cadastre is established for the management of all mineral rights and mineral dealer operations in Uganda including licensing, communication, reporting and payments.

Furthermore, Regulation 5 of the Mining (Licensing) Regulations (2019) also stipulates that the Commissioner shall maintain a mining cadastre, showing:

- all mining rights and mineral agreements granted;
- the application number, which shall be a sequential number incorporating the date and time on which the application was accepted as complete;
- the full name, nationality and address of the applicant including telephone numbers and email addresses;
- the date and time on which the complete application is received;
- the date on which the Commissioner granted or denied an application for a mineral right, a mineral dealer’s right or an import or export permit;
- the date on which the Commissioner notified the applicant that the application was granted or denied;
- the date on which the applicant accepted the offer for grant of an application; and
- the date on which the mineral right, mineral dealer’s right or import and export permit was registered as issued.

According to the list of mining licenses received from DGSM, there were 688 mineral rights in existence during the FY 2020-21 as detailed in the table below:

Table 40: Number of mineral rights in existence during FY 2020-21

Description	Number of active licenses
Exploration License (EL)	444
Retention License (RL)	186
Mining Lease (ML)	49
Location License (LL)	9
Total	688

Source: DGSM

The list of mining rights in existence during FY 2020-21 is detailed in Annex 5 of this report.

The Mining Cadastre Map Portal is publicly available on: <https://portals.landfolio.com/uganda/>

The Portal allows to search by license code or by holder name and view for each title:

- the identity of the license holder;
- the status of the license;
- the date of application;
- the date of award;
- the expiry date;
- the commodity produced; and
- the area of the license.

However, the Portal¹¹⁹ gives a snapshot picture of the mining licenses and does not provide access to the history of withdrawals, transfers or renewals during prior year periods. Likewise, the portal does not allow the extraction of the status of active licenses in open data format. Nevertheless, DGSM provided the register of licenses in existence during the fiscal year 2020-21 detailing the license number, the license holder name, the type of the license, the granting date, the expiry date, the acreage, and the district as presented in Annex 5 of this report.

The online cadastral system is accessible to the public and provides information on license holders, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced.

4.5. Disclosure of licenses and contracts

Uganda's legal framework provides for access to information. Article 41 of the Constitution of the Republic of Uganda states that "Every citizen has a right of access to information in the possession of the State or any other organ or agency of the State except where the release of the information is likely to prejudice the security or sovereignty of the State or interferes with the right to the privacy of any other person".

The Access to Information Act, 2005¹²⁰ provides for the right of access to information pursuant to article 41 of the Constitution, to prescribe the classes of information referred to in that Article, the procedure for obtaining access to that information, and for related matters.

The PPDA Act, 2003 as amended stipulates that access must be given to open contracting information such as tender notices, bidding documents, and award notices including winning bids. Information relating to these procurement stages is published by the procuring entities on websites, the Uganda Gazette, newspapers and in other electronic and print media.

However, these same laws include provisions of protection of certain confidential information and whether the disclosure of such information would constitute a breach of an obligation of confidentiality to a third party under an agreement.

4.5.1. Disclosure of PSAs and Petroleum Rights

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil and gas.

The upstream oil and gas contract framework in Uganda is based on a Production Sharing Agreement (PSA). The rights and obligations of licensees are governed principally by the terms and conditions of the PSA, the Petroleum (EDP) Act, 2013 and the Petroleum (EDP) Regulations 2016.

Section 151 of the Petroleum (EDP) Act, 2013 stipulates that upon payment of the prescribed fees "The Minister may, in accordance with the Access to Information Act, 2005, make available to the public details of all agreements, licenses and any amendments to the licenses or agreements whether or not terminated or valid".

However, both the model Production Sharing Agreement (PSA), 2016 and the Petroleum (EDP) Act, 2013 include confidentiality provisions as follows:

In accordance with **Article 33 of the MPSA, 2016**: "Subject to the Constitution, the Act, Regulations, Access to Information Act, 2005, this Agreement and any confidential information of any Party hereto which becomes known to the other Party in connection with the performance of this Agreement shall

¹¹⁹<https://dgsportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>

not be published or disclosed to third parties without the former Party's written consent", except as otherwise provided herein, and provided however that such other Party may communicate confidential information to legal counsel, accountants, other professional consultants, underwriters, lenders, agents, licensees or shipping companies to the extent necessary in connection with this Agreement, with the obligation of the parties receiving such information to maintain confidentiality, or to an agency of the government of the country of the licensee having authority to require such disclosure".

In accordance with **Section 152 of the Petroleum (EDP) Act, 2013**: "all data submitted to the Minister by a licensee shall be kept confidential and shall not be reproduced or disclosed to third parties by any party under this Act except:

- in the case of disclosure by the licensee, with the prior written consent of the Minister; or
- in the case of disclosure by the Authority prior to the relinquishment of the area to which they relate, with the prior written consent of the licensee".

According to that same Section, the disclosure of information is possible only:

- to an agency or organ of or retained by the Government;
- to a financial institution or person acting as a consultant or professional adviser to the Authority;
- to arbitrators and experts appointed under this Act or under an agreement made under this Act;
- for statistical purposes; or
- in connection with the award of new acreage.

In addition, **Section 153 of the Petroleum (EDP) Act, 2013** states that: "Information furnished, or information in a report submitted under this Act by a licensee shall not be disclosed to any person who is not a Minister or an officer in the public service except with the consent of the licensee".

The confidentiality provisions in the petroleum laws and Model PSA as detailed above put conditions for access to information to maintain confidentiality.

Section 207 of the Mining and Mineral Act, 2022 states:" The Minister shall publish on the Ministry website- (a) all Mineral Agreements entered into by the Uganda National Mining Company (b) all mineral rights, licences and permits including current mineral rights, licences and permits that expired during the year".

This notwithstanding this, the MSG has taken a number of steps to facilitate contract disclosure, given the mandatory requirement to disclose all contracts that came into force on 1st January 2021, including the setting up of a committee comprised of MSG members to lead the work on contract disclosure. The Committee held a training session on developing a Contract Disclosure Plan from 30th September to 1st October 2021. From this training session, the Committee came up with a report which included a proposed roadmap to contract disclosure for the MSG.

Following continuous engagement, two petroleum companies (TotalEnergies and CNOOC Uganda Ltd) indicated their commitment to disclose their PSAs. ¹²¹

Furthermore, there are planned high-level engagements with the Minister of Energy and Mineral Development, Attorney General and Minister of Justice and Constitutional Affairs to discuss implementation of a roadmap on contract disclosure.

¹²¹ TotalEnergies and CNOOC wrote to the Minister of Energy and Mineral Development to this effect.

4.5.2. Disclosure of contracts and licenses in the mining sector

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of minerals.

The Uganda mining sector is largely structured as a license system. However, the Mining and Minerals Act 2022 introduces a Model Mining Agreement with production sharing elements where minerals have been ascertained and quantified system. The establishment of a mineral agreement¹²² is feasible with the holders of an exploration license or a mining lease. The rights and obligations of licensees are governed principally by the Mining Act, 2022, the Mining (Licencing) Regulation, 2019 and the terms and conditions of the license.

Section 4 of the Mining (Licensing) Regulations (2019) stipulates that “Subject to the Constitution and the Access to Information Act, 2005, a person may:

- have access to the information on mineral rights and dealings in minerals from the online Cadastre; or
- obtain hard copies of any information included in the cadastre upon the payment of the fees prescribed in Schedule 3 to these Regulations”.

Section 207 of the Mining and Mineral Act, 2022 states:” The Minister shall publish on the Ministry website- (a) all Mineral Agreements entered into by the Uganda National Mining Company (b) all mineral rights, licences and permits including current mineral rights, licences and permits that expired during the year”.

DGSM confirmed that the access to copies of licenses shall be granted in accordance with the regulations into force following the procedures set below:

1. Applicant writes a formal request for search and an extract of the licence documents.
2. The application is assessed for a search fee worth UGX. 200,000 per hour or part of an hour.
3. The application is assessed for a copy of or extract fee worth UGX. 100,000 per page of the registered document.
3. The applicant makes both payments to Uganda Revenue Authority (URA).
4. After payments, the applicant is then issued with a copy of the licence documents.

4.6. State participation

Requirement 2.6 of the EITI Standard requires the government and state-owned enterprises to disclose their shareholding in oil, gas and mining companies operating within the country, and any changes in the shareholding during the accounting period covered by the UGEITI Report.

Section 3 of the PFMA 2015 defines a State-Owned Enterprise (SOE) as a company where the Government is able to:

- control the composition of the board of directors;
- cast, or control the casting of more than fifty percent (50%) of the maximum number of votes that might be cast at a general meeting of the company; or

¹²² Section 18 of the Mining Act, 2003.

- control more than fifty percent (50%) of the issued share capital, excluding any shares that carry no rights to participate beyond a specified amount in a distribution of either profits or capital.

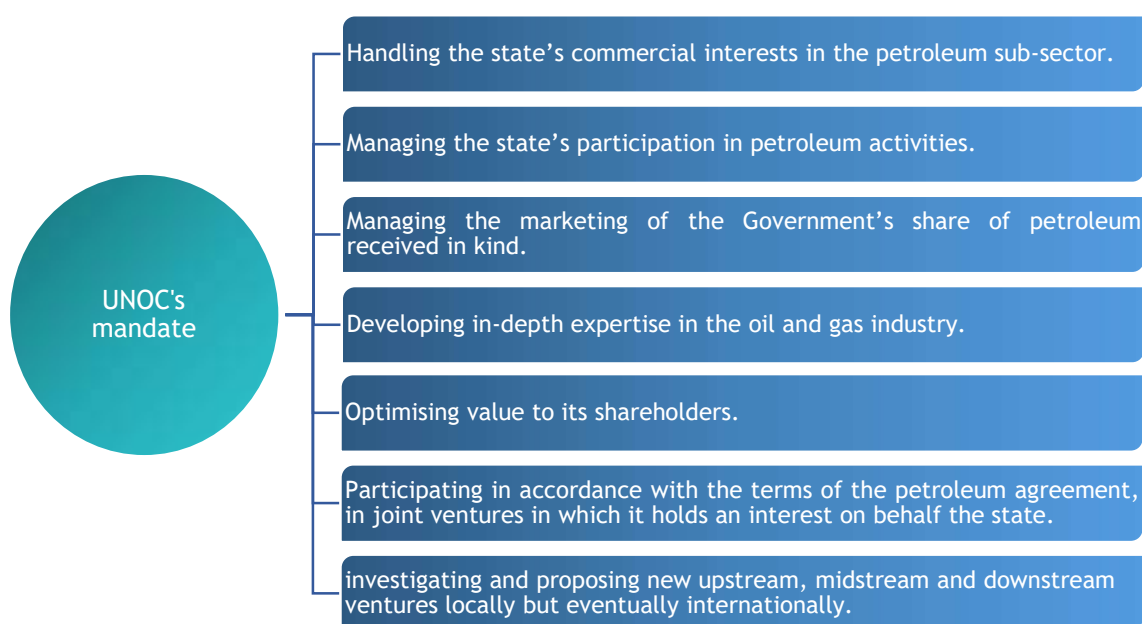
4.6.1. State participation in the Oil and Gas sector

The commercial interests of Government in the oil and gas sector are vested in the Uganda National Oil Company (UNOC). UNOC was established by Section 42 of the Petroleum (Exploration, Development and Production) Act, 2013 and incorporated under the Companies Act¹²³, 2012 on 12 June 2015, as a Limited Liability Company wholly owned by the Government of Uganda¹²⁴.

The Petroleum (Exploration, Development and Production) Act, 2013 and the Companies Act¹²⁵, 2012, which are publicly available, define the prevailing rules regarding the financial relationship between the government and UNOC including the transfers of funds between them, retained earnings, reinvestment and third-party financing.

UNOC’s mandate includes:¹²⁶

Figure 24: UNOC mandate in the oil and gas sector



UNOC shareholding structure

UNOC is wholly owned by the Government of Uganda. The Company’s shareholders are the Ministry of Energy & Mineral Development (MEMD) and the Ministry of Finance, Planning and Economic Development (MoFPED).

UNOC has two wholly owned subsidiaries namely Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC).

¹²³ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

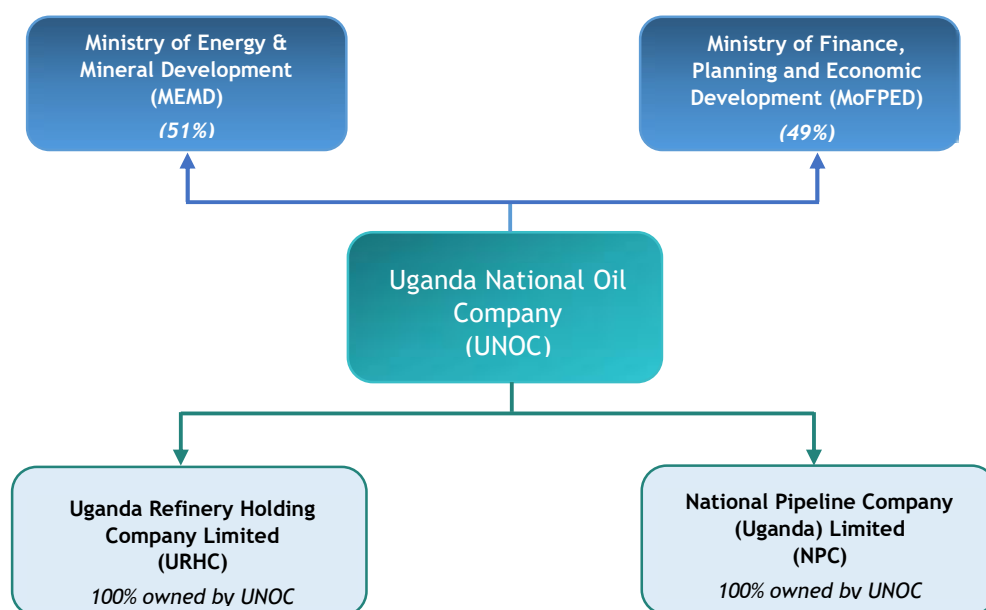
¹²⁴ <https://www.unoc.co.ug/we-we-are/>

¹²⁵ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

¹²⁶ Section 43 of the Petroleum (EDP) Act, 2013.

The figure below shows the structure of the capital and shareholders of UNOC as well as the details of shareholdings and subsidiaries of the company.

Figure 25: UNOC shareholding structure¹²⁷



Uganda National Oil Company (UNOC) holds 15% participating interest as the government’s nominee in Petroleum Production Licenses awarded for discovered oil and gas fields. There are currently nine production licenses, covering 13 oil and gas fields in which UNOC manages the participating interests of the State.

The PSA model which is publicly available¹²⁸ provides details regarding the terms attached to UNOC’s equity stake, including their level of responsibility for covering expenses at various phases of the project cycle, e.g., full-paid equity, free equity or carried interest. For instance, the PSA model states that the Government or its Nominee may elect to enter into a Joint Venture Agreement with Licensee and Government shall inform Licensee of its decision in writing within 120 days of the receipt of the application for a Petroleum Production Licence. It also states that the Licensee agrees to carry the costs of Government or its Nominee through Development to Production, and that these costs are recoverable and will be repaid out of the Government’s or Government Nominee’s share of Cost Petroleum.

Main roles of UNOC in the oil and gas sector

Upstream

In the upstream oil and gas sub-sector, UNOC plays two main roles¹²⁹:

- manages the State’s participation in petroleum production licenses; and
- ensures the sustainability of petroleum production and proposes new exploration ventures.

Uganda has currently nine (9) production licenses, covering 13 oil and gas fields related to two (2) active projects, namely the Kingfisher and Tilenga projects in which UNOC manages the participating interests of the State, as follows:

¹²⁷ Source: Uganda National Oil Company (UNOC).

¹²⁸ <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

¹²⁹ <https://www.unoc.co.ug/upstream/>

- the Kingfisher and Kaiso Tonya areas are operated by CNOOC Uganda Limited. UNOC holds a 15% participating interest while its partners CNOOC and Total Energies Uganda hold 28.33% and 56.67% shares respectively¹³⁰ ; and
- the Tilenga project (two blocks) is operated by Total Energies. UNOC holds 15% participating interest while its partners CNOOC and Total Energies Uganda hold 28.33% and 56.67% shares respectively¹³¹.

Midstream

The Midstream sector is managed by the two (2) wholly owned subsidiaries of UNOC presented in the figure above, namely Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC).

URHC's main roles in the midstream oil and gas subsector are as follows¹³²:

- participate in the Uganda Oil Refinery - URHC holds 40% of the shares of the Oil Refinery Project which is being developed in partnership with the Albertine Graben Energy Consortium (AGEC). AGEC was identified as the lead investor for the refinery project following a competitive bidding process that was conducted by Government in June 2016.
- manage, develop and operationalise the oil and gas industrial park, in Kabaale, Hoima District - The Kabalega Industrial Park project will comprise Uganda's second International Airport (Kabalega International Airport), Crude Oil Export hub, Uganda Refinery, Petrochemical and Fertilizer Industries¹³³;
- enter into strategic partnership to achieve the above objectives; and
- own, operate and maintain any other facilities incidental to the above.

The project includes the development of 60,000 barrels of oil per day (bold) refinery in Kabaale, Hoima District and a 211-kilometre multi-products pipeline from Kabaale to a distribution hub in Namwambula, Mpigi District. The Project Framework Agreement (PFA) for the project was signed on 10th April 2018. After several engagements, AGEC's US\$ 17 million Pre-FID Performance Bond was issued and confirmed by the Government of Uganda (GoU) on 7th September, 2018. The PFA thus became effective, and the Pre-FID activities such as the FEED, EIA and Geo-technical studies for the refinery development commenced in September 2018. The development of Kabalega Airport is currently at 90% and Phase 1 (Runway) is expected to be completed by end of 2023.

The Refinery project will be a private sector led project with 60% of the shares being held by AGEC while the Government's 40% share will be held by the Uganda National Oil Company, through its subsidiary Uganda Refinery Holding Company. East African Community partner states (Kenya and Rwanda) and TOTALENERGIES E&P UGANDA have expressed interest in holding shares. The project will be funded through a debt-to-equity ratio of about 70:30. The Lead Investor will be responsible for raising the debt for the project. The Uganda Refinery project, which includes development of a 211-kilometre petroleum products pipeline from Hoima to the Northwest of Kampala, is estimated at

¹³⁰<https://www.unoc.co.ug/upstream/the-kingfisher-project/>

¹³¹<https://www.unoc.co.ug/upstream/the-tilenga-project/>

¹³²<https://www.unoc.co.ug/midstream/>

¹³³<https://www.unoc.co.ug/midstream/kabaale-industry-park/>

US\$ 3 - 4 billion. The Government and the AGECON consortium are currently implementing the PFA that will guide the Final Investment Decision (FID) for the oil refinery project. The Front-End Engineering Design (FEED) was completed while other pre-FID activities such as geotechnical studies are ongoing. Negotiations of key agreements such as Implementation Agreement (IA) AND Crude Supply Agreement (CSA) are ongoing.

The main roles of the National Pipeline Company in the midstream oil and gas sub-sector are to:

- own, operate, and maintain oil and gas pipelines in Uganda, such as participating in the development of the East African Crude Oil Pipeline (EACOP)¹³⁴. EACOP is a 1,443km crude oil export pipeline that will transport Uganda's crude oil from Kabaale, Hoima District in Uganda to the Chongoleani Peninsula near Tanga port in Tanzania¹³⁵. As detailed in Section 4.9.1 below, NPC holds 15% of the shares in EACOP;
- operate and maintain oil and gas storage terminals for both upstream, midstream and downstream activities;
- own and set up strategic oil and gas reserves; and
- enter into strategic partnerships with a view to achieve the above objectives.

Governance

In accordance with Section 44 of the Petroleum (EDP) Act (2013), UNOC is led by a Board of Directors appointed by the President with the approval of Parliament.

The composition of the Board of Directors¹³⁶ as well as the management team¹³⁷ can be consulted on the company website.

4.6.2. State participation in the mining sector

Kilembe Mines Limited (KML)

Kilembe Mines Limited (KML) is a public enterprise incorporated as a company. 99.99% of its shares are owned by the Government of Uganda (GoU) and the minority of its shares are held by the Administrators of the Estate of the late G.D.K. Rukidi III. The company is listed under the Public Enterprise Reform and Divestiture Act, Cap. 98 (PERD Act) and it is under the mandate of the PERD Act that the Ministry of Finance, Planning and Economic Development.

The company represents the custodian of Kilembe mines which is Uganda's largest copper mine, with deposits of copper in excess of 4,000,000 tonnes and undetermined amounts of cobalt ore. It is located in Kilembe, at the foothills of the Rwenzori Mountains in the Western Region of Uganda¹³⁸. KML's role as an asset-holding company is to look after and maintain the national assets until such time that a qualified replacement operator is identified by the Government of Uganda to continue its exploitation.

History and structure of Kilembe Mines Limited (KML)

Kilembe Mines Limited (KML) was set up, in July 1950, as a joint venture between two (2) Canadian mining companies, Frosbisher Limited and Ventures Limited, whose objective was to extract

¹³⁴<https://www.unoc.co.ug/midstream/east-african-crude-oil-pipeline/>

¹³⁵<https://eacop.com/about-us/overview/>

¹³⁶<https://www.unoc.co.ug/board-of-directors/>

¹³⁷<https://www.unoc.co.ug/leadership/>

¹³⁸<https://ugandatourismcenter.com/place/kilembe-mines/>

copper under the Rwenzori mountains in the Kasese district. In 1962 KML was acquired by Falconbridge of Africa¹³⁹.

In 1975 the Government of Uganda (GoU) bought all the shares from the previous owners and it became wholly owned by the GoU.

Due to the drastic fall in prices in the late 70s and early 80s, KML ceased mining as its main activity in 1982 and the company diversified into several activities such as generation and sale of hydroelectric power, sale of lime, foundry products, rental of its buildings and sub-lease of its land, sale of transmission and fencing poles¹⁴⁰.

In 2013 GoU leased its assets to a consortium led by Tibet-Hima Mining Company Limited, which won the competitive bid to manage the assets conceded by KML and to revive the mining activities at Kilembe copper mines. Under the Concession Agreement, the core assets of KML, which include the mine, the mine works, the hydro-power station as well as the land and buildings, were conceded to Tibet-Hima Mining Company Limited for a period of 25 years effective from April 2014. Therefore, KML's new role as an asset holding company was to monitor the concessionaire's investment programme and oversee the implementation of the concession on behalf of GOU¹⁴¹. The Tibet - Hima concession was terminated in 2018. KML is currently mandated to care for and maintain the government's assets, and to ensure that they are kept in a state of readiness to facilitate the mining and processing of the copper in the near future.

Kilembe Mines Limited (KML) participations

KML acquired 25% shareholding in Kasese Cobalt Company Limited in 2001 (KCCL) for UGX 17,426,428,620¹⁴². KCCL operates a cobalt project located in southwest Uganda and whose activities include the recovery of cobalt contained in a pyrite stockpile from a former copper mine as well as metal refining operations involving the bioleaching of pyrite concentrate, solvent extraction of the dissolved cobalt and recovery through electro-winning¹⁴³.

Financial reporting and audit

In accordance with the Companies Act 2012, KML is required to prepare annual financial statements which follow International Financial Reporting Standards (IFRS) These are subsequently submitted to the Auditor General for auditing in line with the National Audit Act, 2008.

The Companies Act¹⁴⁴, 2012, which are publicly available, define the prevailing rules regarding the financial relationship between the government and KML including the transfers of funds between them, retained earnings, reinvestment and third-party financing.

Going concern

One of the priorities of Government of Uganda provided in the Third National Development Plan (NDPIII) 2020/21-2021/25 Mineral Development Programme, is to increase exploitation and value addition in selected resources for quality and gainful jobs in industrialisation. The key expected results include increasing the volume and value of copper, increasing investment in the exploration and processing of selected minerals, and creating more jobs in the mining sub-sector. The prioritized minerals for NDP III include copper. Kilembe in Kasese is listed as one of the identified priority locations.

¹³⁹<https://ugandatourismcenter.com/place/kilembe-mines/>

¹⁴⁰ Report of the Auditor General on the financial statements of KML for the financial year ended 30th June 2015: <http://www.oag.go.ug/wp-content/uploads/2016/03/KILEMBE-MINES-LTD-REPORT-OF-THE-AUDITOR-GENERAL-2015.pdf>

¹⁴¹ Report of the Auditor General on the financial statements of KML for the financial year ended 30th June 2015: <http://www.oag.go.ug/wp-content/uploads/2016/03/KILEMBE-MINES-LTD-REPORT-OF-THE-AUDITOR-GENERAL-2015.pdf>

¹⁴²<http://www.oag.go.ug/wp-content/uploads/2016/08/Vol4-2008-2009-Statutory-Corporations.pdf>

¹⁴³<https://www.sec.gov/Archives/edgar/data/1299795/000108503705000286/form20fa5.htm>

¹⁴⁴<https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

In April 2022, the Ministry of Energy and Mineral Development issued a public announcement¹⁴⁵ detailing the steps for resumption of company operations:

- Deployment of the UPDF Engineering Brigade to restore the mines after the devastating destruction by floods.
- Reinstatement of the administrators of the late Sir G.D.K Rukidi III as shareholders to be actively involved in the process of procuring an investor.

Invitation of companies to express interest in partnering with Government through a mineral Production Sharing Agreement (PSA).

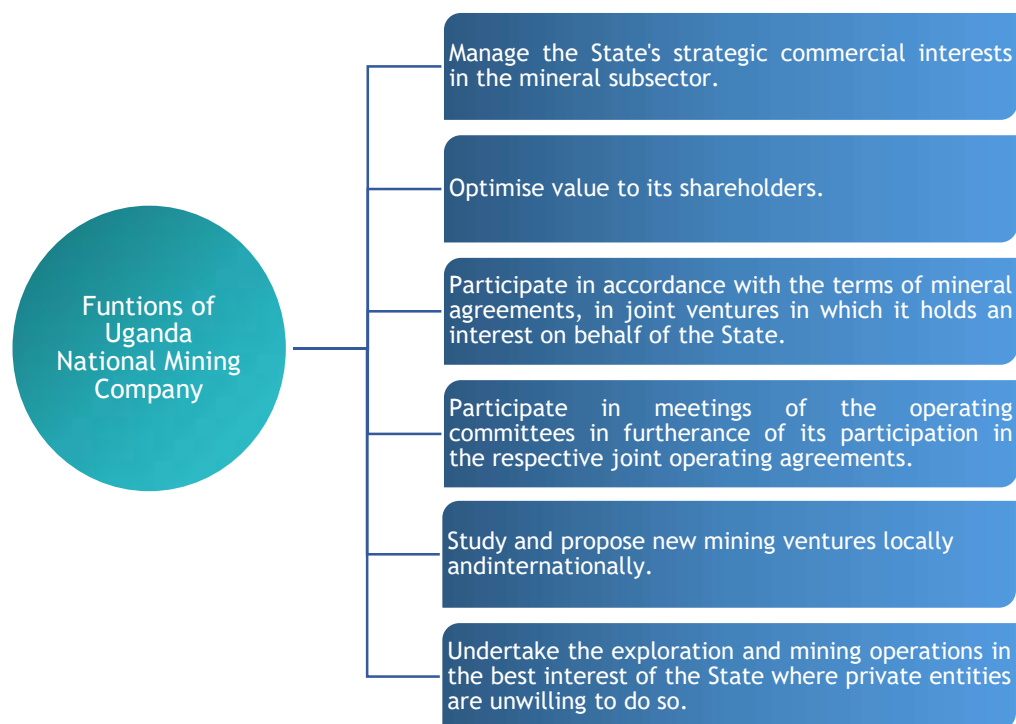
Creation of a National Mining Company

One of the most important reforms of the Mining and Minerals Act 2022 is the establishment of the National Mining Company (NMC) which shall be wholly owned by the State to manage Uganda's commercial holding and participating interests of the State in the mineral agreements¹⁴⁶.

Functions of Uganda National Mining Company¹⁴⁷

The figure below presents the main functions of the National Mining Company (NMC) according to the Mining and Minerals Act 2022:

Figure 26: Functions of Uganda National Mining Company (NMC)



¹⁴⁵ Press release, Ministry of Energy and Mineral Development, 12 April 2022

¹⁴⁶ The Mining and Minerals Act 2022, Articles 21.

¹⁴⁷ The Mining and Minerals Act 2022, Articles 22.

Funds of Uganda National Mining Company¹⁴⁸

NMC funding shall come primarily from the Consolidated Fund and any other sources that may from time to time be directed by the Minister of Finance and shall be managed in accordance with the Public Finance Management Act 2015.

Board of directors of Uganda National Mining Company¹⁴⁹

NMC will be governed by a Board of Directors appointed by the Minister of Energy and Mineral Development with the approval of Cabinet.

The Board of Directors appointed shall be:

- diverse with qualifications, experience and demonstrable competence in geoscience, mining, metallurgy, mining economics, business administration and mining law; and
- composed of nine (9) members and at least one third (1/3) of members of the board shall be women.

Annual report and accounts of Uganda National Mining Company¹⁵⁰

The NMC Board of Directors shall submit to the annual general meeting:

- The audited accounts of revenues and expenditure in respect of the State's participating interests; and
- an annual report containing an overview of the participating interests managed by the company, including a resource account.

4.7. Collection and Distribution of Extractive Revenues

In accordance with Requirement 5.3b of the EITI Standard, the Multi-Stakeholder Group is encouraged to disclose information of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures and audit reports.

This section presents information on the Budget Process including Budget execution and oversight, Revenue Collection and Allocation, Accountability and Reporting, and Audit of Revenues from the extractives sector including information on the Petroleum Fund and the Mining Sector.

4.7.1. Budget Process

Uganda's budget is prepared through a transparent and participatory approach, solicit the views of all stakeholders in the preparation of the budget and consequently ensure that the national budget reflects the views and aspirations of all stakeholders. Uganda ranks 2nd after South Africa on the African continent, on budget transparency rating. The Ministry of Finance, Planning and Economic Development (MoFPED) of Uganda published the budget and expenditure¹⁵¹ data for FY 2020-21 through the MoFPED website.

The budget process is underpinned by strong legal and regulatory frameworks - the 1995 Constitution of the Republic of Uganda, the Public Finance Management Act (2015) and the Local Government Act (1997). The PFM Act 2015 became law on 23rd February 2015. The Act was specifically designed to eliminate overlaps between previously existing legislation for public financial management, streamline the role of Parliament and the Executive in the budget process, and to provide for the management of oil revenue.

¹⁴⁸ The Mining and Minerals Act 2022, Articles 25.

¹⁴⁹ The Mining and Minerals Act 2022, Articles 23.

¹⁵⁰ The Mining and Minerals Act 2022, Articles 24.

¹⁵¹ <https://budget.finance.go.ug/library/598>

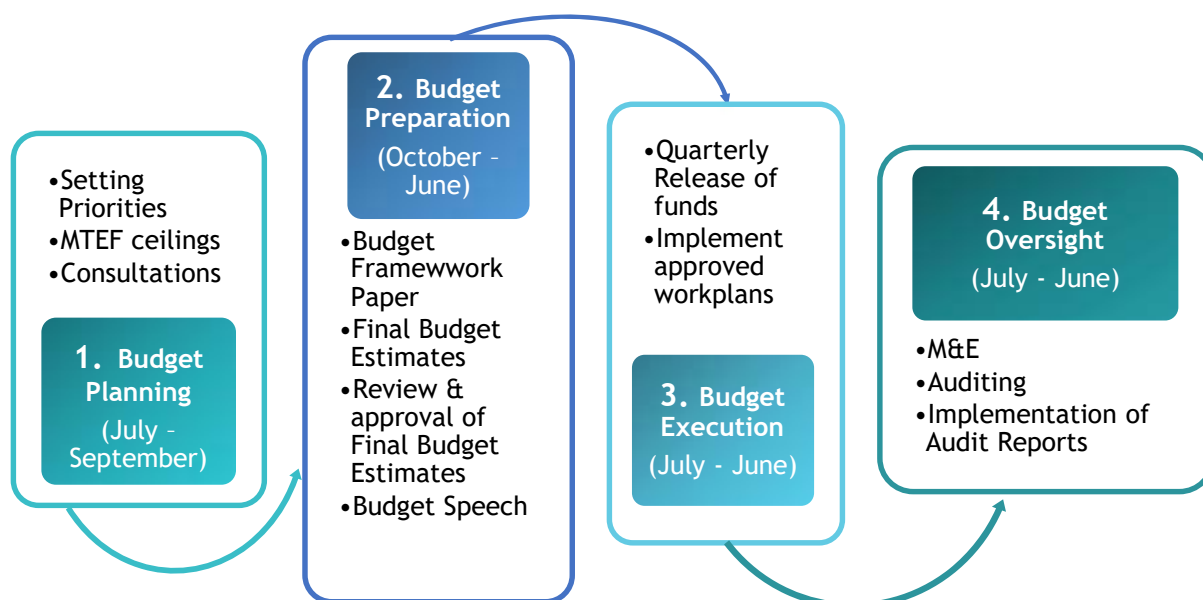
The PFM Act 2015 has enhanced budget transparency and accountability. Notably, it provides for rules for transparent management of oil revenues, the establishment of Charter for Fiscal Responsibility that sets the fiscal rules for every electoral cycle, the preparation of annual budgets that are gender and equity responsive, stringent criteria for supplementary budget, and strict penalties for mismanagement of public resources, among others.

The PFM Act 2015 and its attendant regulations - the PFM Regulations 2016 also stipulates the timelines for budget preparation, approval, execution, and oversight regimes.

4.7.1.(a) The Budget Cycle

The budget cycle in Uganda starts in July of each year and ends in June of the subsequent year. The cycle goes through four (4) main stages: - (i) Budget Planning, (ii) Budget Preparation and Approval, (iii) Budget Execution, and (iv) Budget Oversight. The budget cycle is illustrated in Figure 13 below.

Figure 27: Uganda's Budget Cycle



4.7.1. (b) Budget Planning

The Budget process commences with the National Budget Conference, which usually takes place in October. The Conference provides an opportunity for the Minister of Finance to present the proposed Budget Strategy Paper that spells out the broad growth and development objectives and re-casts the Government priorities that need to be addressed in the following year.

The Conference is, therefore, meant to gain consensus on the following: -

- The Budget Strategy and priorities for the following fiscal year.
- The Indicative Medium Term Fiscal Framework (MTFF) and Medium-Term Expenditure Framework (MTEF); and,
- The budget implementation issues coming out of the Government Annual Performance Review conducted by the Office of the Prime Minister.

The Local Governments' Budgets and Plans form an integral part of the National Budget. A series of local government consultative workshops are held to launch the preparation of the Local Government

Budget Framework Papers (LGBFPs). The workshops which are facilitated by the Ministry of Finance, together with representatives from relevant government institutions, are attended by political leaders and heads of departments from the local governments.

The purpose of these workshops is to disseminate Government priorities for the next financial year, the Indicative Planning Figures (IPFs) for Local Governments, and discuss specific issues affecting frontline service delivery to the population. Usually, Members of Parliament from the region are invited to the regional workshops that discuss budget priorities. There are specific opportunities that exist for Civil Society participation. This is mainly through engagement meetings with the Civil Society Budget Advocacy Group (CSBAG) which brings together several non-governmental organisations.

4.7.1. (c) Budget preparation and approval

Upon Cabinet approval of the proposed Budget Strategy and Priorities, the agreed MTEF is communicated to government institutions, under the First Budget Call Circular, by 15th September each year as per the PFM Act 2015 deadline. The main objective of the circular is to communicate the budget strategy for the following financial year and request the institutions to prepare and submit their Budget Framework Papers (BFPs), based on agreed priorities, the MTEF ceiling as well as policy and administrative guidelines for the preparation of a credible budget. The BFPs are consolidated into a National Budget Framework Paper, which is then submitted to both Cabinet and Parliament for review and approval by 31st December each year.

Normally, Cabinet and Parliament approve the NBFP, with recommendations. The Ministry of Finance also conducts further studies and consultations with development partners to come up with final estimates of the resource envelope. The final resource ceilings, and the recommendations by Cabinet and Parliament are then communicated to government institutions, under the final Budget Call Circular on 15th February each year, for institutions to prepare their final budget estimates. The Ministry of Finance reviews, consolidates, and submits the final budget to Parliament by 1st April. Upon review and approval by Parliament, the budget is read to the public and it comes into effect by 1st July of each year.

4.7.1. (d) Key budget preparation timelines

In line with the Public Finance Management Act 2015, Figure below summarizes the mandatory timelines for budget preparation.

Table 41: Budget preparation timelines

#	Activity	Deadline
1	Submission of Budget Framework Papers by Government Institutions to Ministry of Finance.	By 15 November
2	Submission of the National Budget Framework Paper (NBFP) to Parliament.	By 31 December
3	Review & approval of the NBFP by Parliament.	By 1 February
4	Presentation of Ministerial Policy Statement to Parliament.	By 15 March
5	Submission of the Final Budget to Parliament.	By 1 April
6	Review & approval of the budget by Parliament.	By 31 May
7	Presentation of the Budget Speech.	By 15 June
8	The Budget comes into operation.	1 July

4.7.1. (e) Budget Execution

To guide the smooth implementation of the budget, the Ministry of Finance issues the Budget Execution Circular by 1st July, together with the annual cash flow of the government. The quarterly release of funds is made to spending institutions by the Ministry of Finance, based on approved budget, actual resource inflows, workplan and recruitment plans. The spending institutions provide performance reports every quarter.

4.7.1. (f) Budget oversight

To ensure adherence to public finance laws and regulations, the government through monitoring units e.g., the Budget Monitoring and Accountability Unit, the State House Monitoring Units, and the Office of the Prime Minister conducts regular monitoring and evaluation of the implementation of the budget. This monitoring is meant to identify performance gaps, propose remedial actions, and hold entities responsible and officials accountable.

In addition to the regular M&E, the internal audit departments in government institutions, working with the Office of the Auditor General, carry out the annual audit and produce a report with recommendations to Parliament to enforce compliance to PFM laws and regulations. The audit system follows the following processes: -

Figure 28: Budget oversight



The objective of the budget oversight is to track financial flows and implementation of government programmes against set goals and targets contained in the performance contracts.

Key budget documents are available electronically and are publicly available on the budget information website www.budget.go.ug.

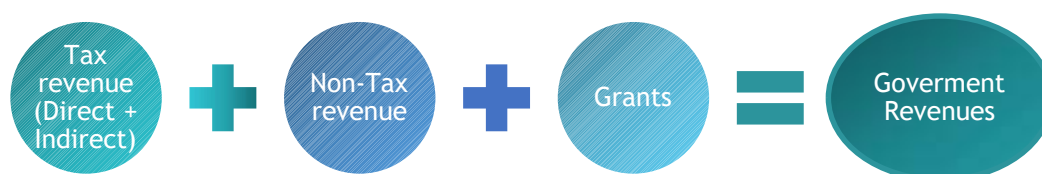
4.7.1.(g) Annual Financial Report

The PFM Act 2015 sets out the obligation to prepare the consolidated financial statements for the Government. These financial statements are prepared following International Public Sector Accounting Standards (IPSAS) modified cash basis of accounting within three months from year-end.

4.7.2. Revenue Collection

The national budget is the Government's plan on how to collect and spend money to deliver services to the citizens of Uganda. The budget period begins on 1 July and ends on 30 June. This is referred to as a fiscal year. Revenues comes from different sources, such as taxes (direct and Indirect), non-tax revenues (fees, royalties, duties, levies, etc) and grants received from development partners. The figure below presents the main sources of Government revenue.

Figure 29: Main sources of the Government revenue



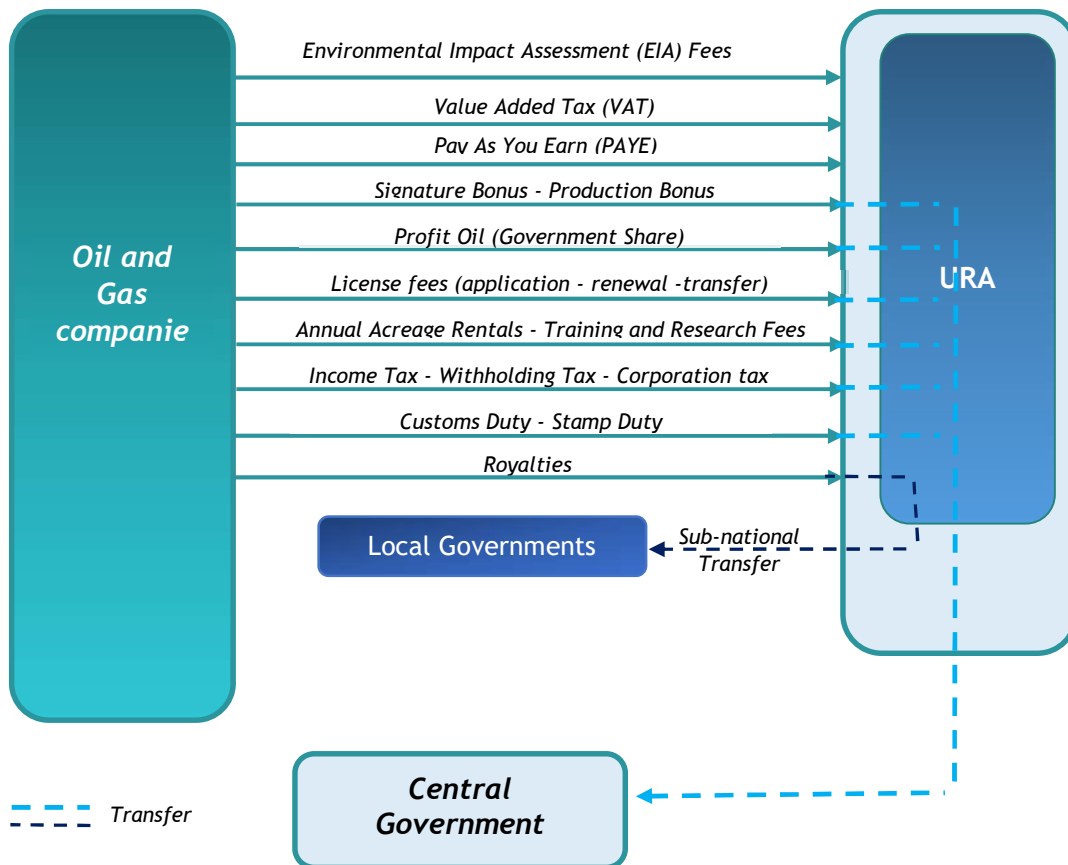
4.7.2.(a) Collection of Oil and Gas revenues

The Government of Uganda set up the Petroleum Fund in the Bank of Uganda (BoU), and where revenues from petroleum activities are deposited as part of the Public Financial Management Act 2015 and the National Oil and Gas Policy of 2012.

The collection of Government revenues from the oil and gas sector is the responsibility of the Uganda Revenue Authority (URA) and shall be remitted directly into the Petroleum Fund.

The Petroleum revenue collections framework can be presented as follows:

Figure 30: Revenue collection diagram for the oil and gas sector¹⁵²



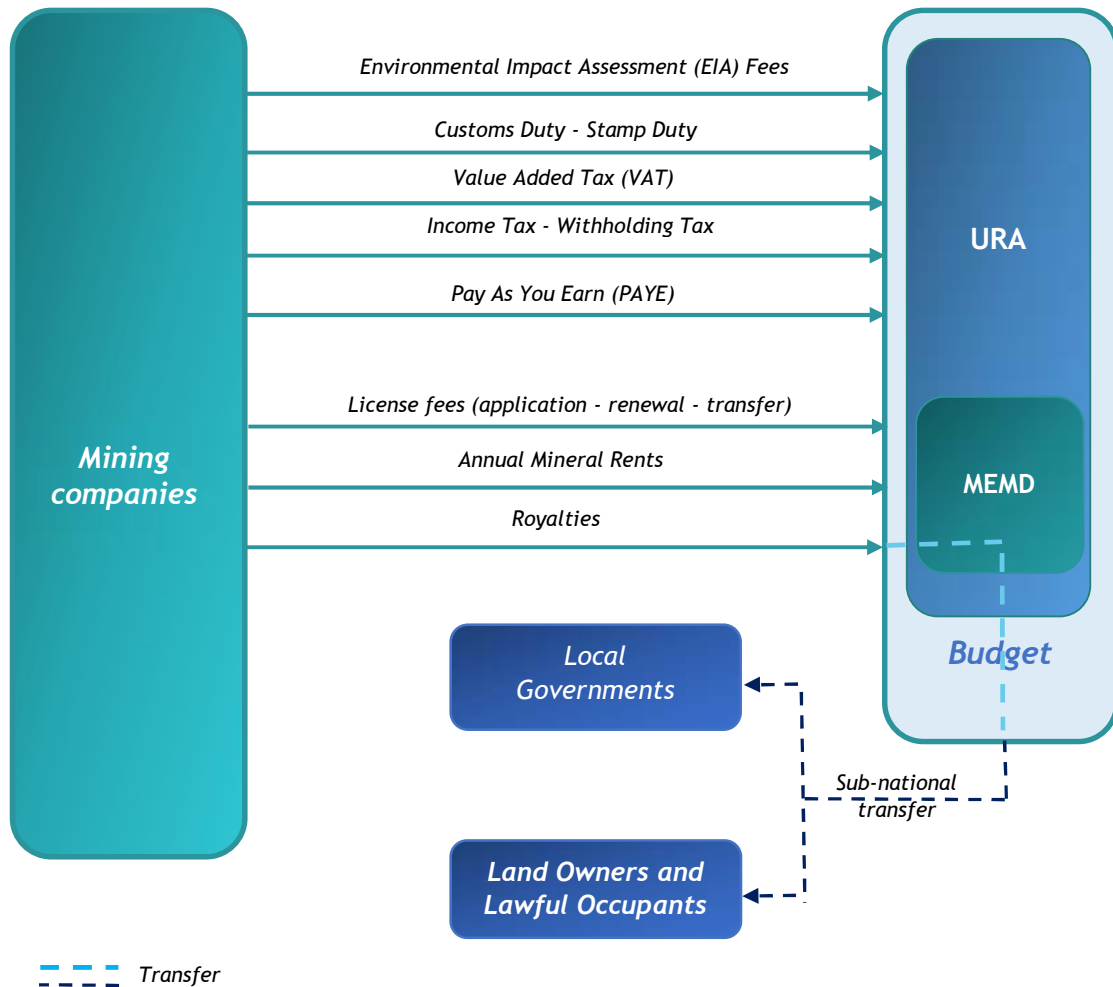
¹⁵² PAYE and VAT are not remitted to the Petroleum Fund

4.7.2.(b) Collection of revenues from the Mining sector

The collection of Government revenues from mining activities is the responsibility of the Uganda Revenue Authority (URA) and they are remitted directly into the Consolidated Fund. The other payments from the mining sector are collected mainly by NEMA.

The mining revenue collections framework can be presented as follows:

Figure 31: Revenue collection diagram for the mining sector



4.7.3. Revenue allocation

Once revenues from the extractive sector are collected by the government, they are recorded in the government accounts. Most of the revenue goes to the Consolidated Fund and is subsequently allocated as part of the national budget, some of which are transferred to Local Governments or to special funds as described below.

4.7.3.(a) Allocation of Oil and Gas revenues

Deposit of petroleum revenues into the Petroleum Fund

The Petroleum Fund is established by the Public Finance Management Act (PFMA), 2015¹⁵³. The Fund is a depository of all revenues accruing to Government from oil and gas related activities.

In this regard, all oil and gas revenues shall be collected by URA and deposited into the Petroleum Fund established at the Bank of Uganda (BoU).

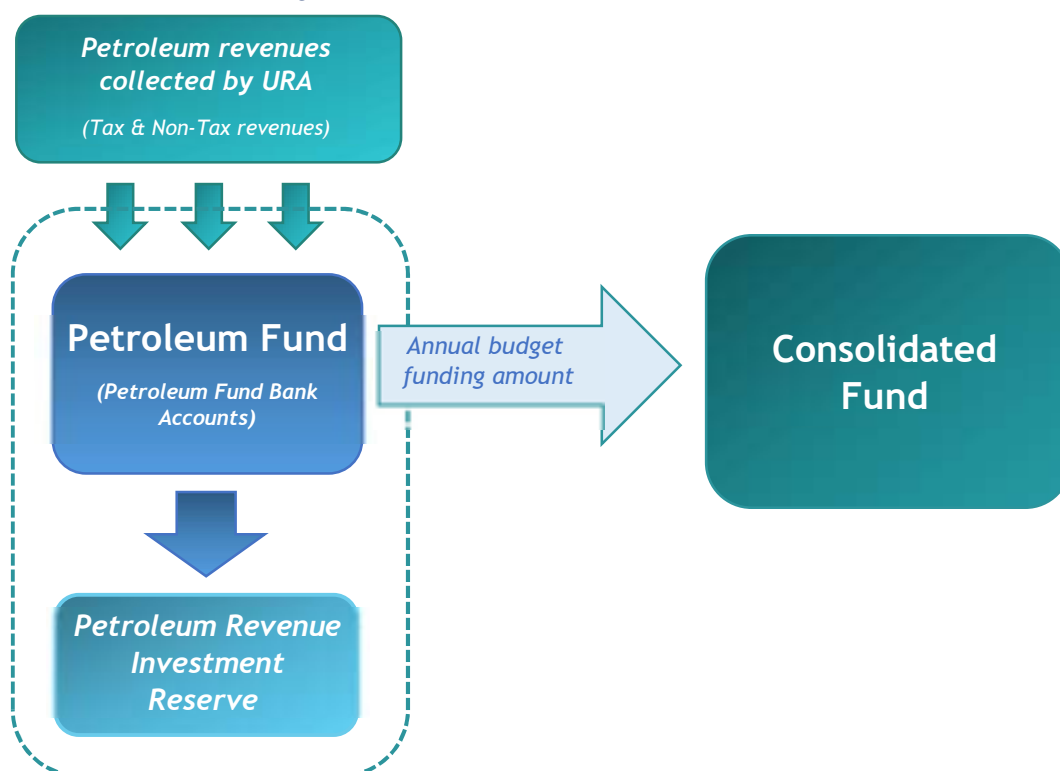
The main sources of revenue for the Petroleum Fund are:

- taxes from the companies dealing exclusively in oil and gas activities; and
- non-tax related revenues such as license fees, annual acreage rentals, training and research fees, royalties, etc.

Disbursements from the Petroleum Fund are made by allocation either to the Consolidated Fund or to the Petroleum Revenue Investment Reserve.

The figure below illustrates the revenue collections and disbursements mechanisms of the Petroleum Fund.

Figure 32: Petroleum Fund Mechanism¹⁵⁴



¹⁵³ Section 56 of the PFMA, 2015.

¹⁵⁴ Oil and Gas Revenue Management Policy, 2012.

PFM Act 2015 timelines for withdrawal and Reporting on the Petroleum Fund

Table 42: Legal timeline for submitting statutory reports on the Petroleum Fund

No.	Activity	Timeline
1	Withdrawal from the petroleum fund	Quarterly
2	Reports to Parliament on the performance of Petroleum Fund	By end of February and October
3	Preparation and submission of consolidated accounts of the Petroleum Fund by Accountant General to the Minister of Finance	Within 3 months after end of each fiscal year
4	Report on estimated petroleum revenue for the fiscal year by the Minister of Finance to parliament	30 September
5	Semi-annual report on the Petroleum Fund, indicating transfers to the Consolidated Fund, inflows, and outflows	1 April
6	Annual report on the Petroleum Fund, indicating transfers to the Consolidated Fund, inflows, and outflows	31 December
7	Audit reports on the Petroleum Fund by the Auditor General	30 June & 31 December

Source: PFM Act, 2015

With regard to adherence to the legal requirements¹⁵⁵, the Petroleum Fund audit report covering FY 2020-21 attests that:

- both the annual and semi-annual report on inflows, outflows, and Assets of the Fund were prepared and submitted to Parliament; and
- all the previous semi-annual reports and financial statements were prepared and audited by the Office of the Auditor General and published on the Ministry website¹⁵⁶.

Petroleum Fund bank accounts

The Petroleum Fund currently maintains three (3) bank accounts, two (2) of which are established in the Bank of Uganda (BoU) and one in the Federal Reserve Bank of New York to facilitate investment under the Petroleum Revenue Investment Reserve. We set out in the table below details of the Petroleum Fund bank accounts.

Table 43: Petroleum Fund bank accounts¹⁵⁷

Account Name	Currency	Location	Account N°
Petroleum Fund	USD	BoU, Kampala Road	003300328400010
BoU Petroleum Fund	USD	Federal Reserve Bank, New York, USA	021086676
Petroleum Fund	UGX	BoU, Kampala Road	003300328000026

¹⁵⁵ PFMA Act 2015, section 61

¹⁵⁶ www.finance.go.ug

¹⁵⁷ Petroleum Fund-Annual audited financial statements for the year ended 30 June 2021.

Audit opinion on the Petroleum Fund financial statements for FY 2020-2021

Section 61 of the PFMA (2015) stipulates that both annual and semi-annual reports and financial statements of the Petroleum Fund should be audited by the AG, and submitted to the Parliament and published on MoFPED's website. The AG issued unqualified audit opinion¹⁵⁸ for the Petroleum Fund covering FY 2020-21 and attested that all of these reports have been submitted in line with Section 61 of the PFMA (2015).

In a post-audit opinion paragraph of the FY 2020-21 audit report of the Petroleum Fund, the OAG attested that there were no transfers to the Consolidated Fund since Parliament did not appropriate any funds out of the Petroleum Fund during the FY 2020-21.

The Audited financial statements of the Petroleum Fund for the FY 2020-21 show that a total of UGX. 824.7million has been deposited into the Fund since its inception in March 2015. Subsequently, UGX 580.3million (70.4% of the total deposits) was transferred to the consolidated fund for annual budget support as detailed in the table below.

Table 44: The list of Petroleum Fund deposits and withdrawals¹⁵⁹

Financial year	Deposits/Revenues (In million UGX)	Withdrawals/Transfers (In million UGX)	Purpose of withdrawal
2014/15	119,324	-	
2015/16	133,100	-	
2016/17	238,434	-	
2017/18	62,988	125,300	Budget support
2018/19	56,740	200,000	Budget support
2019/20	59,106	255,000	Budget support
2020/21	155,010	-	
Total	824,701	580,300	

Financial performance of the Petroleum Fund for FY 2020-21

The Petroleum Fund received revenue as well as the transfers to Consolidated Fund and other outflows from the Fund during FY 2020-21.

Table 45: Petroleum Fund financial performance for FY 2020-21¹⁶⁰

Description In million UGX	30 June 2021	30 June 2020	Difference	%
Operating revenue (Inflows)	155,010	35,480	119,530	337%
Tax revenue (1)	148,875	29,709	119,166	401%
Non-Tax revenues (2) (Surface rental, Training Fees & Sale of bid documents)	6,135	5,771	364	6%
Expenses (Outflows)	0.2	255,001	255,001	-100%
Transfers to the Consolidated Fund	-	255,000	255,000	-100%
Transfers to Petroleum Revenue Investment Reserve	-	-	-	-
Bank charges	0.2	1.4	-1.2	-87%
Foreign exchange (losses/gains)	-	-	-	-
Excess of revenues /Over expenditure	155,010	(219,522)	(76,138)	53%

Source: [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2021](#)

¹⁵⁸<https://www.finance.go.ug/sites/default/files/Publications/ANNUAL%20AUDITED%20FINANCIAL%20STATEMENTS%20OF%20THE%20PETROLEUM%20FUND%20FOR%20THE%20YEAR%20ENDED%2030%20JUNE%202020.pdf>

¹⁵⁹ [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2020.](#)

¹⁶⁰ [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2021.](#)

(1) URA confirmed transferring UGX 148,874,915,860 of tax revenues to the petroleum fund during FY 2020-21. The amount of tax revenue is composed of the following payment flows:

Table 46: Details of tax revenues transferred to Petroleum Fund

Description	Amount (In million UGX)
Capital Gains Tax on transfer of shares	54,085.30
Withholding Tax	53,162.77
Stamp duties	31,919.23
Other taxes	9,566.69
Income tax levied on Petroleum companies	140.93
Total	148,874.92

Source: [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2021](#)

(2) The amount of non-tax revenues is composed of the following payment flows:

Table 47: Details of non-tax revenues transferred to Petroleum Fund

Description	Amount (In million UGX)
Training fees & Surface rentals	5,021.51
Sale of feasibility data	1,113.72
Total	6,135.23

Source: [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2021](#)

Transfers of Petroleum Production Royalties to Local Governments

The PFMA 2015 makes provision for distribution of 6% of royalties arising from petroleum production to the local governments located within the petroleum exploration and production areas of Uganda¹⁶¹.

The revenue from royalties due to the local governments shall be sharing as below¹⁶²:

- **50% to the local governments involved in petroleum production:**

The share of royalties for each local government is based on the level of production of each local government and calculated according to the formula below.

$DRS = (DLP / TP) * 50\% RSD$; where:

- **DRS:** is the share of royalties due to a local government;
- **DLP:** is the level of production of a particular local government;
- **TP:** is the total petroleum produced by all the local governments involved in petroleum production in a financial year; and
- **RSD:** is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

- **50% to the local governments located within the petroleum exploration and production area**

The share of royalties for each local government is based on the total population of each local government and calculated according to the formula below.

$DRS = (DP / TPPD) * 50\% RSD$ where:

- **DRS:** is the share of royalties due to a local government;

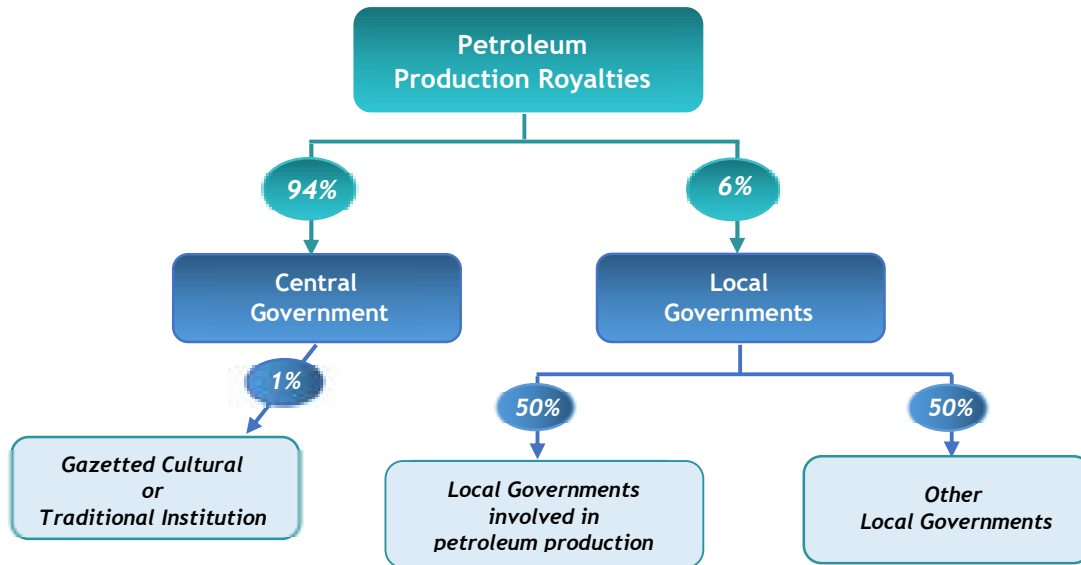
¹⁶¹ Section 75 of the PFMA, 2015.

¹⁶² Schedule 6 of PFMA 2015.

- DP: is the population of a local government located within the petroleum exploration and production areas;
- TPPD: is the total population of all the local governments located within the petroleum exploration and production areas; and
- RSD: is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

The figure below illustrates the mechanism of the allocation of petroleum production royalties as stipulated by PFMA 2015.

Figure 33: Petroleum Production Royalties Allocation Mechanism



4.7.3.(b) Allocation of revenues from the Mining sector

Transfers of Mining Royalties to Local Governments

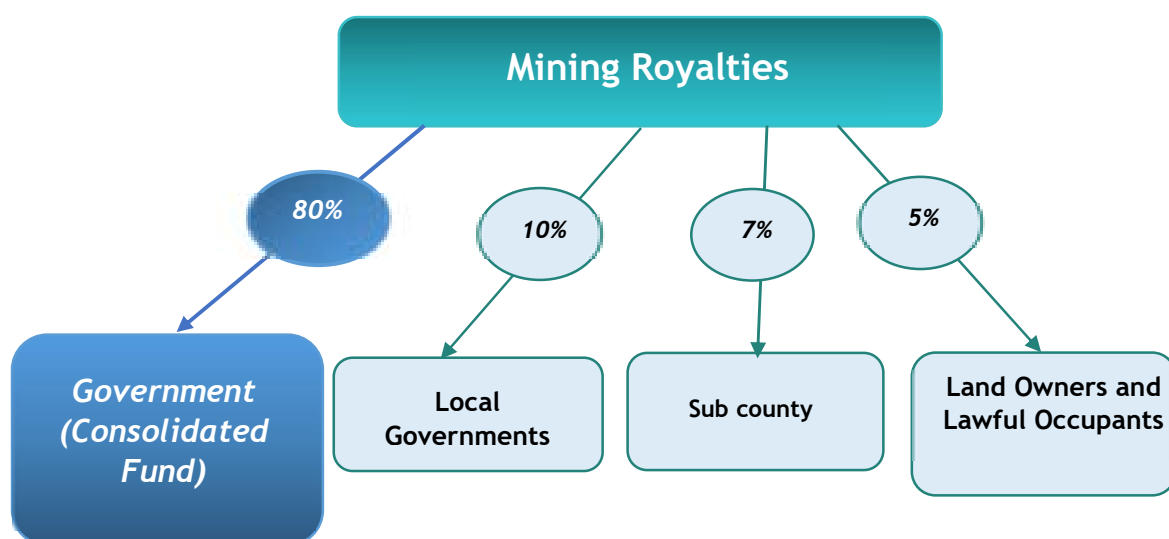
The Mining and Minerals Act, 2022 revised the mining royalties sharing proportions by giving the Central Government 70%, Local Government 15%; sub-county/town council 10%; and owners, lawful or bonafide occupants of the land 5%. In the Mining Act 2003, the Central Government took 80%, Local Governments 10%, sub-county/town council 7% and owners or lawful occupiers of land with minerals 3%.

The Mining Act 2003, applicable in the fiscal year 2020-21 stipulates that mining royalties must be allocated to the Consolidated Fund (80%) while the remaining 20% goes to the local governments where mining occurs. Of this 20%, the bulk (85%) is used by the districts for their operating budgets, and the remainder (15%) is paid to the land owners and lawful occupants that have been displaced from surface rights uses by mining operations¹⁶³.

¹⁶³ Section 98 of the Mining Act, 2003.

The figure below illustrates the allocation of the mining royalties according to the Mining Act 2003¹⁶⁴.

Figure 34: Mining royalties sharing proportions according to the Mining Act, 2003



During the fiscal year 2020-2021, URA collected UGX 8,704,703,985 as mineral royalties from mining companies and mineral dealers. The MEMD then transferred UGX 1,340,811,170 to local governments and landowners as their share which represents 15,40% of the total royalties collected by URA during the year. The transfers made by MEMD are below the annual threshold of 20% totalling 1,740,940,797 UGX of total royalties during the reporting year.

The table below presents the monthly breakdown of these transfers.

Table 48: Summary of royalties transferred during FY 2020-21

Month	Local Government	County	Council	District	Private entities	Total
September 2020	110,647,692	60,740,700	44,066,663	21,776,270	13,356,767	250,588,092
October 2020	3,566,492	148,645,244	6,628,021	10,551,328	65,063,527	234,454,612
November 2020	64,770,522	23,940,389	27,808,251	3,724,800	12,164,772	132,408,734
February 2021	64,898,470	73,273,272	5,680,954	41,611,857	14,490,100	199,954,653
April 2021	1,789,494	1,252,046		323,000		3,364,540
May 2021	88,540,691	15,785,711	72,394,675	6,922,201	6,644,713	190,287,991
June 2021	90,235,534	88,548,730	48,418,353	38,689,321	63,860,610	329,752,548
Total	424,448,895	412,186,092	204,996,917	123,598,777	175,580,489	1,340,811,170

Source: DGSM

Detail of royalties transferred are presented in Annex 2 of this report.

4.8. Infrastructure and barter arrangements in the Extractive Sector

EITI Requirement 4.3 states that it should be considered whether there are any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure

¹⁶⁴ Section 98 of the Mining Act, 2003.

works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities.

None of the reporting entities declared any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works, in full or partial exchange for mining exploration or production concessions or physical delivery of such commodities.

4.9. Transport of minerals

EITI Requirement 4.4 states that “Where revenues from the transportation of oil, gas and minerals are material, the government and state-owned enterprises SOE(s) are expected to disclose the revenues received by Government Agencies”. The EITI Standard requires disclosure of details of arrangements in situations where Government Agencies and state-owned enterprises are involved in the transportation of oil, gas and minerals. These details include the product(s) transported, route(s) and the relevant companies and Government Agencies, including SOE(s), involved in the transportation.

4.9.1. Transport revenues of Oil and Gas

In 2006, commercial quantities of oil were confirmed to exist in the Lake Albert basin in Uganda. Once produced, the crude oil will be partly refined in Uganda to supply the local market and partly exported to the international market. The export to the international market will be through an export crude oil pipeline namely the East Africa Crude Oil Export Pipeline (EACOP).

EACOP is a 1,443 km crude oil export pipeline that will transport Uganda’s crude oil from Kabaale, Hoima District in Uganda to the Chongoleani Peninsula near Tanga port in Tanzania. In Uganda, the 296 km long pipeline crosses 10 districts and 25 sub-counties. In Tanzania, the pipeline is 1,147 km long traverses 8 regions and 25 districts¹⁶⁵. The map below shows the pipeline route through Uganda and Tanzania.

Figure 35: Map of the East Africa Crude Oil Pipeline (EACOP)¹⁶⁶



The EACOP project is managed by the EACOP company, whose shareholders are:

- a) the Government of Uganda (GoU) represented by the National Pipeline Company Limited (NPC), a wholly owned subsidiary of UNOC;

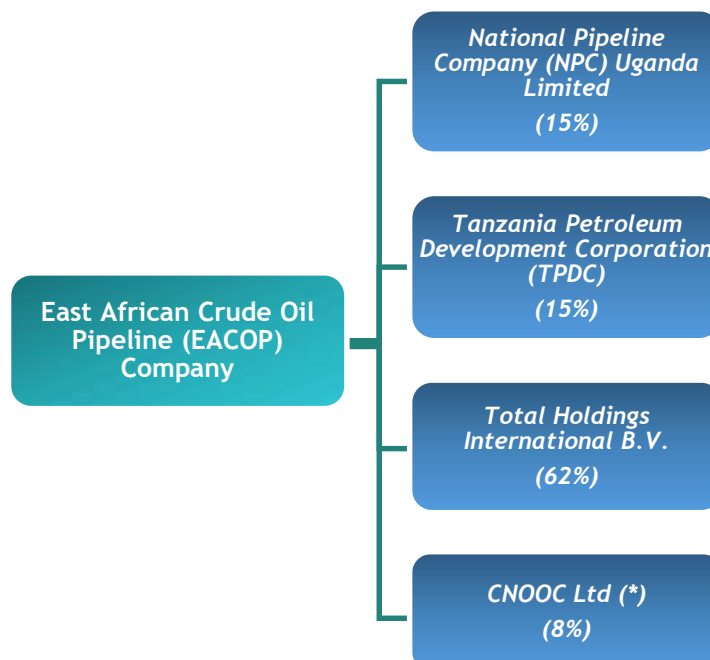
¹⁶⁵<https://eacop.com/about-us/overview/>

¹⁶⁶<https://eacop.com/information-center/maps/the-route/route-description-map/>

- b) the Government of Tanzania (GoT) represented by the Tanzania Petroleum Development Corporation (TPDC); and
- c) the Joint Venture Partners (Total Holdings International B.V. and CNOOC Uganda Limited).

The figure below shows the structure of the share capital and shareholders in EACOP:

Figure 36: EACOP company shareholding structure¹⁶⁷



As part of its equity share, UNOC is entitled to a share of the pipeline fees that EACOP receives for transporting crude oil using the pipeline¹⁶⁸. However, UNOC confirmed that no revenues were collected from the pipeline during the reporting period since the oil and gas sector was still at the exploration stage during the FY 2020-21.

The EACOP project should be implemented in accordance with the framework of the four (4) major agreements, presented in the table below.

Table 49: List of agreements signed in relation to the EACOP Project as reported by UNOC

Project	Agreement	Date of signature	Signatory Parties
East African Crude Oil Pipeline (EACOP)	Inter-Governmental Agreement (IGA)	25 May 2017	- Government of Uganda - Government of Tanzania
	Shareholders Agreement (SHA)	11 April 2021	- TPDC - NPC - CNOOC Shareholder - TotalEnergies EP Uganda
	Host Government Agreements (HGA)	11 April 2021	- TPDC - NPC - CNOOC - TotalEnergies EP Uganda

¹⁶⁷<https://pau.go.ug/the-east-african-crude-oil-pipeline-eacop-project/>

¹⁶⁸ Ministry of Energy and Mineral Development Statement to Parliament on the laying of the Host Government Agreement, Tariff and Transportation Agreement and Shareholders Agreement for the East Africa Crude Oil Project. April 2021

Project	Agreement	Date of signature	Signatory Parties
	Transportation Tariff Agreement (TTA)	11 April 2021	- TPDC - NPC - CNOOC - TotalEnergies EP Uganda

Source: the Uganda National Oil Company (UNOC), and CNOOC Uganda Ltd.

The department of the EACOP project has been representing the Ministry in the negotiation of various instruments between the Government of Uganda, the EACOP Pipeline Project Team (PPT) and the Government of Tanzania. The Ministry reported that EACOP includes the following:

i. Inter-Governmental Agreement (IGA)

The IGA was signed between the Government of the Republic of Uganda and the Government of the United Republic of Tanzania and it provided the foundation for the development of the EACOP project and negotiation of other project agreements, including Host Government Agreements, Shareholders' Agreements, Transport and Tariff Agreement and Financing Agreements.

ii. The Host Government Agreement (HGA)

The Uganda Host Government Agreement (HGA) between the Government of Uganda and the East African Crude Oil Pipeline (EACOP) Company, signed by Dr. Kitutu Kimono Mary Goretti (MP), the Minister of Energy and Mineral Development (MEMD) on behalf of the Government of Uganda, and Mr. Martin Tiffen, the General Manager of the East African Crude Oil Pipeline (EACOP) Company, on behalf of EACOP Co., concluded the legal framework and contractual obligations between Uganda as the host country, and EACOP Co. as the project company Co.

iii. The EACOP - Shareholders' Agreement (SHA)

The Shareholders Agreement (SHA) defines the rights and responsibilities of the shareholders in the EACOP Co. The shareholders are: National Pipeline Company (NPC) Uganda Limited which is a wholly owned subsidiary of the Uganda National Oil Company (UNOC) and which holds 15%; the Joint Venture Partners (TotalEnergies shareholder of 62% and CNOOC shareholder of 8%) and the Tanzania Petroleum Development Corporation (TPDC), which has shareholding of 15%. The SHA is significant because it has constituted the EACOP Company, and will now guide the funding of shareholding, finance structure and general governance of the company.

iv. The Lake Albert Tariff and Transportation Agreement (TTA)

The Tariff and Transportation Agreement (TTA) defines the rights and responsibilities of the shippers on the one hand, and the transporter on the other hand. The TTA was signed between the transporter, EACOP Co., and the Shippers of the crude oil who are the Government of Uganda, UNOC, TOTALENERGIES E&P UGANDA Limited and CNOOC Uganda Limited.

v. The EACOP (Special Provisions) Act, 2021

The EACOP Act is meant to operationalize the provisions of the HGAs and the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. This Act came into place through a Bill that was prepared by Ministry of Justice and Constitutional Affairs (First Parliamentary Council) in consultation with various key stakeholders. In December 2021, the EACOP Bill was passed by the Parliament of Uganda into an act of Parliament, and it was signed by the President for it to be assented into law. The Act will facilitate the implementation of the East African Crude Oil Pipeline project in Uganda, domesticating an existing treaty between Uganda and Tanzania before the EACOP Company can embark on the pipeline construction. The Act will also operationalise certain provisions of the IGA and HGA. It will also fully implement the obligations of Uganda under the two agreements, kick starting the commercialisation of Uganda's oil and gas resources.

4.9.2. Transport revenues of minerals

The transport of minerals is subject to a movement permit¹⁶⁹ issued by the Commissioner, which require a valid Miner Dealer License (MDL) or a mineral right.

In practice, the minerals products are transported by mining companies own means. Therefore, transportation costs are included as part of the operating expenses. The fiscal regime does not provide for specific payment streams generated by the transport of minerals.

In conclusion, there were no significant revenues from the transport of minerals for the FY 2019/20 as stipulated by Requirement 4.4 of the EITI Standard (2019).

4.10. Beneficial ownership

The 2019 EITI Standard recommends that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract, including the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exercised.

In May 2021, the UGEITI MSG undertook a training on Beneficial Ownership Transparency (BOT)¹⁷⁰. The training was delivered by a consultant from the EITI International Secretariat. The following action points were agreed at the end of this training:

- Uganda's admission to the Extractives Industries Transparency Initiative is a very timely intervention that is complementary to the ongoing efforts that Uganda Registration Services Bureau (URSB) is undertaking on Beneficial Ownership (BO);
- the UGEITI MSG stakeholders (government, private sector and civil society) should collectively and/or independently play their respective roles in fast tracking the legal, policy and institutional reforms required for Uganda to start implementing Beneficial Ownership disclosure for companies working in the extractive industries and beyond; and
- the UGEITI MSG and Secretariat should continue to engage and make use of the technical resources and support International Secretariat and other countries that are already implementing beneficial ownership disclosure.

Following the training, a National Beneficial Ownership Committee was set up during the next (12th) MSG meeting. The role of the MSG, in regard to the Committee, was to facilitate and coordinate its work. The Committee constitutes representatives from the Uganda Registration Services Bureau, Financial Intelligence Authority, Ministry of Justice and Constitutional Affairs, Ministry of Finance Planning and Economic Development, Uganda Revenue Authority and Ministry of Energy and Mineral Development. Its work is to;

1. Propose a beneficial ownership definition for Uganda.
2. Study the legal and institutional framework (Gap assessment) for beneficial ownership disclosure for development of a beneficial ownership legal and institutional reform plan.
3. Identify or create links between beneficial ownership transparency and national reform priorities.
4. Develop the reporting obligations for Politically Exposed Persons (PEPs).
5. Determine the level of detail of beneficial ownership information to be disclosed.
6. Develop reporting templates for beneficial ownership data collection.

¹⁶⁹Regulation 41 of the Mining (Licensing) regulations, 2019.

¹⁷⁰<https://www.ugeiti.org/wp-content/uploads/2021/10/Report-of-the-MSG-Training-on-Beneficial-Ownership.pdf>

7. Develop data quality assurance measures/tools for ensuring accuracy and timeliness of the beneficial ownership data.
8. Oversee the development of a beneficial ownership register for Uganda.

In September 2022, the UGEITI Secretariat, with the support from the EU Delegation to Uganda secured services of a consultant, over a three-month long assignment, to support Uganda through the National Beneficial Ownership Committee (NBOC) particularly in achieving Beneficial Ownership Transparency.

In October 2022, the consultant facilitated a capacity building training workshop for the National Beneficial Ownership Committee and UGEITI Secretariat. This was followed by UGEITI's participation in the consultative meeting on the development of the Regulations on beneficial ownership on 20th and 21st December 2022. The Regulations were later issued by the Minister of Justice and Constitutional Affairs as the Companies (Beneficial Ownership) Regulations, 2023 in January 2023.

4.10.1. Uganda's legal reforms on Beneficial Ownership disclosure

The Companies (Amendment) Act 2022¹⁷¹ and the Partnership (Amendment) Act 2022¹⁷²

The Companies Act 2012 and the Partnership Act 2010 have recently been amended by the Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022. The Amendment Acts have been assented to on 7 September 2022 and commenced on 16 September 2022.

The most notable amendments are the requirements for the Beneficial Ownership (BO) disclosure and register of beneficial owners.

Definition of beneficial owner

The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as follows:

Table 50: Definition of beneficial owner according to the Companies and Partnership Acts (Amendments), 2022

Act	Beneficial Owner definition
Companies (Amendment) Act 2022	a natural person who ultimately owns or controls a company or a natural person on whose behalf a transaction is conducted in a company and includes a natural person who exercises ultimate control over a company.
Partnership (Amendment) Act 2022	a natural person who ultimately owns or controls a partnership or the natural person on whose behalf a transaction is conducted in the partnership and includes a natural person who exercises ultimate control over a partnership.

Register of beneficial owners

The Companies Act and the Partnership Act require each company and limited liability partnership registered in Uganda to keep a register of its beneficial owners. The beneficial owner register discloses the personal information of the beneficial owners of a company or partnership, the nature of the ownership or control they have in the company or partnership, and the date they ceased to be beneficial owners.

¹⁷¹ <https://ursb.go.ug/storage/publications/downloads/the-companies-amendment-act-no-16-of-2022-1676021575.pdf>

¹⁷² <https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-act-no-21-of-2022-1676023340.pdf>

Companies (Beneficial Owner) Regulations, 2023¹⁷³ and the Partnership (Beneficial Owner) Regulations, 2023¹⁷⁴,

On 5 January 2023, the Minister of Justice and Constitutional Affairs issued two new regulations in the Companies (Beneficial Ownership) Regulations, 2023, and the Partnership (Beneficial Owner) Regulations, 2023.

The Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023 provides additional guidance on the requirement for the register of beneficial owners.

Beneficial Owners' Information

The below figure shows the information that must be included in the register of beneficial owners according to the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023:

Figure 37: Information on the register of beneficial owners according to Companies and Partnership (Beneficial Owners) Regulations, 2023



¹⁷³ <https://ursb.go.ug/storage/publications/downloads/companies-beneficial-owner-regulations-2022-1676022079.pdf>

¹⁷⁴ <https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-regulations-2023-1676023559.pdf>

Beneficial Ownership Forms

The below table shows the different Beneficial Ownership Forms according to the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023:

Table 51: URSB Beneficial Ownership Forms

Form Number	Form Name	Reference
Companies (Beneficial Owners) Regulations 2023		
1	Notice of Beneficial Owner Particulars	Regulation 3(2), 7(2)
2	Notice of Change of Particulars of Beneficial Owners	Regulation 6
3	Application to inspect Particulars of Beneficial Owners/ Copy of Extract	Regulation 3(1), 8(1), 8(3)
Partnership (Beneficial Owners) Regulations 2023		
1	Partnership Form Notice of Beneficial Owners Particulars	Regulation 3(2), 6(2)
2	Partnership Form Notice of Change Of Particulars Of Beneficial Owner	Regulation 5(2)
3	Partnership Form Application to inspect Particulars of Beneficial Owners/ Copy of Extract	Regulation 3(1), 6(2)

The Uganda Registration Service Bureau (URSB) has provided the Beneficial Ownership forms can be assessed on its website at <https://ursb.go.ug/forms/business-ownership-forms>

Inspection of information on beneficial owners

Beneficial Ownership information of a company or partnership can be accessed from URSB by any person using Form 3 specified in Schedule 1 of the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023.

On payment of the fee prescribed in Schedule 2 to t the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023. any person may apply to URSB to:

- inspect the particulars of beneficial owners or;
- an extract from a document or particulars, of a document containing particulars on beneficial owners of any limited liability partnership.

The table below shows the different fees for inspection of information on beneficial owners:

Table 52: Fees for inspection of information on beneficial owners

N°	Description of fee	Fee in Uganda Shillings (UGX)
1	Application to inspect particulars of beneficial owner	25,000
2	Application for copy of, or extract from a document or particulars of a document containing particulars on beneficial owners of a company (per copy).	25,000

Definitions adopted

Table 53: Beneficial Ownership definition according to the Mining and Minerals Act, 2022

Term	Definition adopted
Beneficial Ownership	means the control, possession, custody or enjoyment by any person, directly or indirectly, of a reasonably significant economic interest in a given legal entity or receives significant economic benefit from such a legal entity, even where formal ownership or title may be in the name of another person or entity.
Control	means ownership of greater than five percent (5%) of the share capital of a company and the possession, directly or indirectly, of the power to direct or cause the direction of the management or policies of an entity, whether through the ability to exercise voting power, by contract or otherwise.

Beneficial ownership disclosure

The Mines and Minerals Act 2022 introduced BO disclosure requirements for companies applying for a mineral right license, as follows:

- A company applying or bidding for a mineral right, license or permit shall provide accurate information on the beneficial ownership as part of the application or bid documents and, throughout the duration of a mineral right or license, shall inform the Minister of any changes to this information, within one month of the change occurring.
- The Minister shall promptly publish and maintain all beneficial ownership information of mineral rights, license or permit holders in a publicly accessible format on its website.

4.10.2. Status update on establishment of the Beneficial Ownership register

The Uganda Registration Service Bureau (URSB) issued a public notice¹⁷⁶ on the requirement to submit beneficial owners' information. This includes that all legal entities registered with the URSB are required to file their beneficial owners' information with the Registrar of Companies by filing the forms accessible on URSB website within 30 days from the date of the notice. URSB confirmed that it processed B.O forms submitted by over 12,000 entities. URSB estimates the pending unprocessed forms to be 18,000.

¹⁷⁵ <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

¹⁷⁶ <https://ursb.go.ug/storage/publications/downloads/requirement-to-submit-beneficial-ownership-information-1673425355.pdf>

Since the adoption of the legal reforms detailed above, the following activities have been undertaken by URSB:

Figure 38: Activities undertaken by URSB on establishment of the BO register

URSB had a stakeholder engagement to discuss the beneficial owners Regulations with support from Transparency Uganda and UGEITI at Fairway Hotel on 20th-21st December 2022.

On January 11, 2023, URSB issued a public notice on the requirement to submit beneficial owners' information. This includes that all legal entities registered with the URSB are required to file their beneficial owners' information within 30 days from the date of the notice.

URSB has requested the **Ministry** of Information and Communications Technology and National Guidance (ICT & NG) to support the incorporation of beneficial owner information filing in the Online Business Registration System (OBRS). Pending this development, new companies are required to fill and upload the beneficial owner form as part of the registration documents on OBRS.

URSB wrote to over 60 stakeholders informing them of the developments in the law and inviting them for a webinar on the same. Consequently, URSB held two Stakeholder engagements on the implementation of the beneficial ownership (1000 participants on the call) on 8th and 10th February 2023.

URSB have held talk-shows on beneficial ownership via local radio and TV channels and more are lined-up to happen.

Over 12,000 entities' BO forms have been processed. URSB estimate the pending unprocessed forms to be 18,000.

4.10.3. Beneficial Ownership and Legal ownership declaration

On payment of the fee prescribed in Schedule 2 to the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023, any person may apply to URSB to inspect the particulars of beneficial owners or an extract from a document or particulars, of a document containing particulars on beneficial owners of any limited liability partnership.

The Mining and Minerals Act, 2022 states:” The Minister shall promptly publish and maintain all beneficial ownership information of mineral rights, licence or permit holders in a publicly accessible format on its website.”

Additionally, the companies selected in the UGEITI reconciliation scope have been requested to make declarations on legal and beneficial ownerships in the reporting templates. Accordingly, the following information was requested:

- **Name of beneficial owner and nationality:** full name(s) of the company’s beneficial owner(s) and information on their identity(ies) including:
 - Name of any politically exposed person where any owner is also a ‘politically involved person’, this should be mentioned.
 - Identifying details: additional details are required to narrow down a beneficial owner to one individual.
- **Contact:** details of the beneficial owner such as a business address.
- **Means of control:** a description of how the beneficial owner and any politically engaged persons exercises control over the company.
- **Signed statement of accuracy:** a senior official from the company should sign a statement to confirm that the information provided is accurate.

Detail of legal and beneficial ownership reported are presented in Annexes 3 and 4 of this report.

4.11. Auditing and accounting

To ensure that EITI data submitted by reporting entities are credible and of good quality, the UGEITI MSG agreed to adopt the following approach with regards to the reporting process by Government Agencies and extractive companies included in the UGEITI reporting process:

- the declarations made by companies and government agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively;
- the reporting templates submitted by extractive companies included in the reporting scope should be certified by an External Auditor or a Statutory Auditor for each company: the auditor may be the statutory auditor of the company or another auditor appointed for the occasion; and
- all reporting entities selected in the reporting scope would be required to submit their audited financial statements for the FY 2020-21.

We set out below the assurance procedures in Uganda with regards to audits, as required by EITI Requirement 4.9.

4.11.1. Audit of private companies

The Institute of Certified Public Accountants of Uganda (ICPAU) is responsible for regulating the accounting profession in Uganda under the Accountants Act 2013 and Accountants Regulations 2016.

Every company at each Annual General meeting should appoint an auditor to hold office from the conclusion of that Annual General meeting, until the conclusion of the next Annual General

meeting¹⁷⁷. The Auditor shall be a member of one or more professional bodies specified in the Accountants Act 2013¹⁷⁸.

The auditors of a company shall prepare a report on the accounts examined and on every balance sheet, every profit and loss account and all group accounts laid before the company in a general meeting during their tenure of office¹⁷⁹. The Auditor's report shall be read before the company in a general meeting and shall be open to inspection by any member¹⁸⁰.

ICPAU is a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC). It has adopted standards and codes for application by its members including:

- the IFAC Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA) which is the ethics guidance to be followed by members;
- International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) to be applied by members; and
- International Standards on Auditing (ISA) issued by the International Accounting and Auditing Standards Board (IAASB) to be followed by members. As part of compliance with ISAs, ICPAU members are subject to practice monitoring by the ICPAU.

4.11.2. Audit of State-Owned Enterprise

Section 3 of the PFMA 2015 defines a State-Owned Enterprise (SOE) as a company of which the Government is able to:

- control the composition of the board of directors of the company;
- cast, or control the casting of more than fifty percent (50%) of the maximum number of votes that might be cast at a general meeting of the company; or
- control more than fifty percent (50%) of the issued share capital of the company, excluding any part of that issued share capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital.

The National Audit Act 2008¹⁸¹ requires the Auditor General to audit the accounts of all public organisation including the State-Owned Enterprises. The auditing standards applied by the Auditor General are detailed in the section below.

4.11.3. Audit of Government Agencies

The Office of the Auditor General (OAG) is the Supreme Audit Institution of Uganda. The Constitution of the Republic of Uganda¹⁸² provides for the Auditor General and for Auditing accounts of Central Government, Local Government Councils, administrative units, public organisations, private organisations and bodies. The structure and functions of the OAG are governed by the National Audit Act 2008.

The National Audit Act 2008¹⁸³ mandates the Auditor General to carry out audit accounts of all public offices, including:

- accounts of central Government, including:
 - the accounts of the Accountant General;
 - all accounting officers, except the accounting officer of the OAG;

¹⁷⁷ Section 167(1) of the Companies Act 2012.

¹⁷⁸ Section 169 (1) (a) of the Companies Act 2012.

¹⁷⁹ Section 170 (1) of the Companies Act 2012

¹⁸⁰ Section 170 (2) of the Companies Act 2012

¹⁸¹ Section 17 of the National Audit Act, 2008.

¹⁸² Article 154 and 163 of the Constitution of the Republic of Uganda.

¹⁸³ Sections 15, 16 and 17 of the National Audit Act, 2008.

- all persons entrusted with the collection, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property; and
- classified expenditure centres.
- any state-Owned enterprise (SOE);
- any Authority which is in receipt of a contribution from, or the operations of which may impose or create a liability upon the public funds of Uganda; and
- every local government council and every administrative unit.

The Auditor General shall, within six (6) months after the financial year to which the report relates, prepare and submit a report on the audit of the accounts of public offices detailed above and shall give a copy of the report to the President, the Minister responsible for the organisation audited, the Minister responsible for ethics, the public organisation concerned, the Inspector General of Government and the National Documentation Centre.

In addition, the Auditor General shall examine and audit books of accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve and submit a report to Parliament by 30 June and 31 December respectively¹⁸⁴.

The Auditor General’s consolidated audit report for the FY 2019-20 states that the audit was conducted in accordance with the International Standards on Auditing issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAI) and in accordance with the Constitution of The Republic of Uganda and the National Audit Act 2008.

The OAG audit process can be summarised as shown below.

Table 54: Summary of the OAG audit process

Activity	Purpose	Documentation
Pre-engagement Activities	<ul style="list-style-type: none"> - Assess ethical and resource requirements. - Determine the terms of the engagement. 	<ul style="list-style-type: none"> - Budgeted v Actual hours. - Code of Ethics Declaration and Conclusion. - Competency Matrix. - Team Agreement. - Audit Engagement Letter. - Quality Control Questionnaire for Pre-engagement.
Strategic planning	<ul style="list-style-type: none"> - Gain understanding of the auditee. - Identify and evaluate risks on a financial statement level. - Develop an overall audit strategy. 	<ul style="list-style-type: none"> - Planning materiality. - Lead schedule. - Prior year’s audit matters. - Preliminary analytical review. - Review of internal audit. - Audit committee checklist. - Fraud checklist. - Internal control checklist (manual and IT). - Going concern/ Sustainability of services checklist. - Using the work of another auditor. - Using the work of an expert. - Risk of material misstatement on a financial statement level. - Overall audit strategy. - Engagement team discussion document.

¹⁸⁴ Section 73 of the PFMA, 2015.

Activity	Purpose	Documentation
Detailed planning and fieldwork	<ul style="list-style-type: none"> - Understand the entity. - Identify and assess risks for the audit component. - Determine an appropriate response to assessed risks. - Identify nature and extent of audit tests. - Perform and document audit programmes. 	<ul style="list-style-type: none"> - System description for audit components. - Reliance on key controls for components. - Audit programs. - Sampling. - Evidence tracking sheet. - Lead schedule on component level Tests of controls. - Substantive audit procedures performance. - Substantive analytical procedures. - Audit summary memorandum. - Quality control questionnaire for detailed planning and fieldwork.
Audit summary	<ul style="list-style-type: none"> - Perform overall audit programmes. - Aggregate and conclude on audit results and compliance with the code of ethics. 	<ul style="list-style-type: none"> - Disclosure checklist. - Management representation letter. - Subsequent events. - Final analytical review. - Audit differences. - Code of ethics compliance.
Concluding and reporting	<ul style="list-style-type: none"> - Compile management letter. - Communicate with auditee. - Compile audit opinion. 	<ul style="list-style-type: none"> - Management letter. - Audit report. - Matters for the attention during next year's audit. - Quality control questionnaire.

Source: Office of the Auditor General (OAG).

4.12. Production and exports data in the extractive sector

4.12.1. Oil and Gas' production and export data

The oil and gas sector was still at the exploration and pre-production phase during the fiscal year 2020-21. The Directorate of Petroleum and PAU confirmed that there was no oil and gas production nor exports during the fiscal year 2020-21.

4.12.2. Minerals' production and export data

Production

Based on the data made available by DGSM, the production volumes and values of mining products during the FY 2020/21 can be summarised as follows:

Table 55: Production data of minerals extracted for FY 2020-21

Mineral	Quantity (tonnes)	Value of the production (in UGX)
Marble	12,764.16	12,293,426,745
Iron ore	15,600.00	4,232,124,000
Gold	0.01(*)	1,960,212,839
Pozzolana	24,115.16	506,408,280
Granite	290.00	267,600,400
Cassiterite	6.77	230,410,180
Limestone	1,865.34	223,840,560
Volcanic ash	2,830.70	60,265,603
Feldspar	297.26	55,322,128
Diatomite	88.50	53,100,000
Dimension stone	268.00	18,650,120
Coltan	0.35	9,944,550
Kaolin	50.71	5,070,700
Precious stones, Niobium	0.03(**)	2,722,680
Total		19,919,098,786

Source: Directorate of Geological Survey and Mines (DGSM).

(*) Equivalent to Kg 14.96

(**) Equivalent to Kg 29.50

As shown in the above table, the production of marble represents the higher value of minerals production for the FY 2020-21. The figure above shows the contribution of each mineral product in the total value of mining production during the FY 2020-21.

Exports

In accordance with the presidential guidance on minerals date 24 November 2011 as presented in annex 11 of this report, it was deemed criminal to export minerals as unprocessed ore and uranium should never be exported.

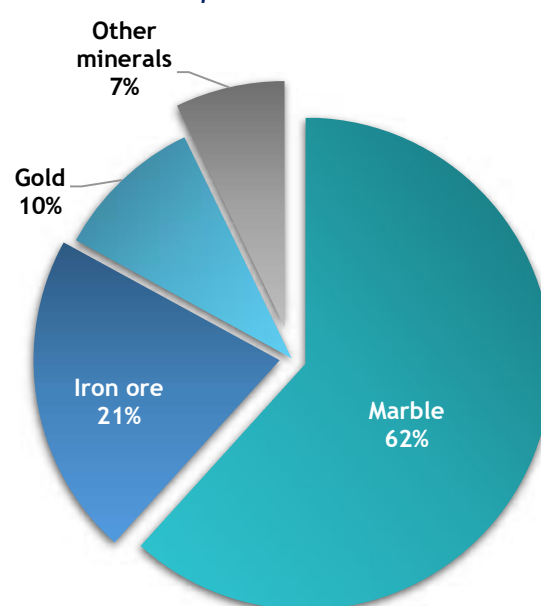
Nevertheless, DGSM declaring the following mineral export data during FY 2020-21:

Table 56: Mineral exports for FY 20-21

Company	Mineral	Destination	Quantity (tonnes)	Gross Value (UGX)
Kamuntu Investments Limited	Iron ore	Kenya	7,500.00	2,034,675,000
Total				2,034,675,000

Source: Directorate of Geological Survey and Mines (DGSM).

Figure 39: Contribution to mining production by mineral product in FY 20-21



On the other hand, we have also received details of mining exports in FY 20-21 from the URA. The table below presents the results of the reconciliation of mining exports between the data received from the DGSMT and the URA:

Table 57: Reconciliation of mineral exports DGSMT / URA

Mineral Type	DGSMT		URA		Difference	
	Quantity (tonnes)	Value (in UGX)	Quantity (tonnes)	Value (in UGX)	Quantity (tonnes)	Value (in UGX)
Iron ore	7,500	2,034,675,000	9,850	713,566,109	(2,350)	1,321,108,891
Total	7,500	2,034,675,000	9,850	713,566,109	(2,350)	1,321,108,891

In addition, Uganda Revenue Authority (URA) confirmed the following imports and exports data gold during the FY 20-21:

Table 58: Gold imports and exports according to the URA

TAXPAYER NAME	IMPORT 2020-2021		EXPORT 2020-2021		Variance (Imports - Exports)	
	QTY (KG)	VALUE IN UGX	QTY (KG)	VALUE IN UGX	QTY (KG)	VALUE IN UGX
AFRICAN GOLD REFINERY LIMITED	10,680	2,342,496,761,098	9,618	2,091,572,009,792	(1,062)	(250,924,751,306)
AURNISH TRADING LTD	13,079	568,665,483,405	2,549	554,127,925,358	(10,530)	(14,537,558,047)
BULLION REFINERY LIMITED	9,878	2,007,394,172,426	8,927	2,629,613,602,537	(951)	622,219,430,111
METAL TESTING AND SMELTING CO. LTD	8,102	1,537,798,391,780	7,539	1,531,626,573,916	(563)	(6,171,817,864)
NURAN VENTURES-SMC LIMITED	-	-	102	20,072,631,536	102	20,072,631,536
SIMBA GOLD REFINERY LIMITED	-	-	10,570	2,142,370,852,225	10,570	2,142,370,852,225
Other	0.8	42,054	0.2	43,063,858	(0.5)	43,021,804
Total export of the mining sector	41,740	6,456,354,850,763	39,304	8,969,426,659,222	(2,435)	2,513,071,808,459

Source: Uganda Revenue Authority.

It is noted that imported gold quantities exceed exported refined gold by Kg 2,435. This would mean that gold imported is either locally sold or that it was kept in the refineries' inventory.

Three refineries show gold imported higher than gold exports value for UGX 250 billion, UGX 14 billion and UGX 6 billion. Such negative international trade balance does not seem to be sustainable for the three refineries.

One of refineries' show exported gold of Kg 10,570 without the corresponding imported quantities. This could mean that exported gold was purchased from another refinery.

4.13. The contribution of the extractive sector to the economy

4.13.1. Extractive sector contribution to GDP

Mining sector

According to macro-economic data received from the Uganda Bureau of Statistics (UBOS), the mining and quarrying sector accounted for UGX 2,626.60 billion in the FY20-21 which represent 1.77% of the national GDP on current basic prices, including 1.35% from formal sector activity and 0.42% related to informal sector activities. The contribution of the mining and quarrying sector to GDP has increased compared to the prior year contribution (1.63%) and is presented in the table below.

Table 59: Contribution of the mining sector to the GDP at current prices

Description / Period	2020/21	2019/20	Variance	Variance %
Total Current GDP (in billion UGX)				
GDP Mining & quarrying	2,626.60	2,266.31	360.29	15.90%
<i>Formal mining & quarrying</i>	<i>2,004.70</i>	<i>1,627.91</i>	<i>376.79</i>	<i>23.15%</i>
<i>Informal mining & quarrying</i>	<i>621.9</i>	<i>638.4</i>	<i>-16.5</i>	<i>-2.58%</i>
GDP at Current Price	147,962.295	139,689.05	8,273.25	5.92%
Contribution to GDP (%)				
GDP Mining & quarrying	1.77%	1.63%	-	0.14%
<i>Formal mining & quarrying</i>	<i>1.35%</i>	<i>1.17%</i>	<i>-</i>	<i>0.18%</i>
<i>Informal mining & quarrying</i>	<i>0.42%</i>	<i>0.46%</i>	<i>-</i>	<i>-0.04%</i>

Source: Uganda Bureau of Statistics (UBOS).

Oil and gas sector

The oil and gas sector was still at the exploration and pre-production stage during the FY 2020-21 and therefore, there was no significant contribution of the oil and gas sector to the GDP.

4.13.2. Extractive sector contribution to the State revenue

The contribution of the extractive sector to government revenues during the FY 2020-21 was as follows:

Table 60: Contribution of the extractive sector to the Government revenues during the FY 2020-21

Description	Amount in UGX billion	Contribution in %
<i>Oil & Gas revenues</i>	<i>180.27</i>	<i>0.40%</i>
<i>Mining & Quarrying revenues</i>	<i>61.08</i>	<i>0.14%</i>
Extractive sector revenues¹⁸⁵	241.35	0.53%
Total Government Revenues¹⁸⁶	45,159.25	100%

¹⁸⁵Total receipts for the FY 2020-21 collected from different government agencies during the reconciliation phase.

¹⁸⁶ Report of the Auditor General to Parliament for the financial year ended 30 June 2021:

<https://www.oag.go.ug/consolidatedreports>

4.13.3. Extractive sector contribution to the State exports

Mining sector

Based on the information received from the Directorate of Geological Survey and Mines (DGSM), the exports of the mining sector during the FY 2020-21 amounted to UGX 2,034.68million and constituted 0.011% of total exports of the country as detailed in the table below:

Table 61: Contribution of the mining sector to the State exports for FY 2020-21

Mineral	Value (million UGX)	Value (million USD) ¹⁸⁷
<i>Iron ore (unrefined mineral)</i>	2,034.68	0.56
Total export out of the mining sector ¹⁸⁸	2,034.68	0.56
Total export of Uganda ¹⁸⁹	19,253,638.32	5,259.12
Contribution to total exports	0.011%	0.011%

Oil and gas sector

The oil and gas sector was still at the exploration and pre-production stage during the FY 2020-21 and, therefore, there is no contribution of the oil and gas sector to the total exports of the country.

4.13.4. Extractive sector contribution to employment

According to the last UBOS Annual Labour Force Survey (ALFS)2021¹⁹⁰, the total population of Uganda is estimated at about 43 million people. A total of 20.5 million people were working in 2021of which 51% were own-use production workers and 49% employment.

Based on the information received from different reporting entities during the reconciliation phase, the employment in the extractive sector represents 0.007%of the working population in Uganda for FY 2020-21:

Table 62: Extractive sector contribution to employment in for FY 2020-21

Description	Total Employment	Contribution in %
<i>Mining sector</i> ¹⁹¹	2,329	0.006%
<i>Oil & Gas sector</i> ¹⁹²	290	0.001%
Extractive sector working population	1,515	0.007%
Total working population ¹⁹³	20,484,742	100%

¹⁸⁷Average exchange rate for FY 2019-20 is 3,661 according to Bank of Uganda (BoU) Annual report 2020-21.

¹⁸⁸ Mineral exports data for FY 2020-21 received from the Directorate of Geological Survey and Mines (DGSM).

¹⁸⁹ Appendix 5- Bank of Uganda (BoU) Annual report 2020-21.

¹⁹⁰https://www.ubos.org/wp-content/uploads/publications/11_2022NLFS_2021_main_report.pdf

¹⁹¹ Employment data for FY 2020-21 received from mining companies included in the reconciliation scope.

¹⁹² Employment data of the oil and gas sector received from PAU.

¹⁹³UBOS Annual Labour Force Survey (ALFS)2021.

The detailed information on direct employment in mining, oil and gas sectors collected from different reporting entities are as follows:

Mining sector

Mining companies included in the reconciliation scope reported data on direct employment as follows:

Table 63: Direct employment reported by mining companies

Company	National (Direct domestic employees)				Expatriate (Foreign employees)				Total	% extractive activity	Total adjusted
	Permanent		Temporary		Permanent		Temporary				
	Male	Female	Male	Female	Male	Female	Male	Female			
GOODWILL (UGANDA) CERAMIC CO.LTD	-	-	728	-	-	-	32	-	760	100%	760
WAGAGAI MINING U LTD	250	100	-	-	15	5	-	-	370	100%	370
TORORO CEMENT LIMITED	187	15	634	16	75	1	-	-	928	7.78%	72
MOTA ENGIL ENGENHARIA ECONSTRUCAO AFRICA SA	909	132	-	-	72	2	-	-	1,115	1%	11
Hima Cement Limited	226	44	40	28	4	-	1	-	343	3.15%	11
Kampala Cement Co. Ltd	384	50	-	-	28	-	-	-	462	0.14%	1
NATIONAL CEMENT COMPANY UGANDA LIMITED	188	15	22	-	-	-	-	-	225	0%	-
Total	2,144	356	1,424	44	194	8	33	-	4,203	-	1,225

Source: Mining Companies

Artisanal and Small-Scale Mining (ASM)

Artisanal and small-scale mining provides an important source of labour intensive, non- agricultural rural and peri-urban work for more than 190,000 Ugandans, almost 50% of which are women. Unlike large scale mining, such as that undertaken at the Kilembe mines until the late 1970's, most ASMs in Uganda is highly manual, somewhat disorganised and largely unlicensed. Despite the rudimentary methods used, more than 90% of most mineral production in Uganda is attributed to ASM and, when indirect labour, induced labour and Ugandan dependency ratios are considered, an estimated 4.2 million Ugandans directly rely on the ASM subsector.¹⁹⁴

Oil and gas sector

Oil and gas companies included in the reconciliation scope reported data on direct employment as follows:

Table 64: Direct employment reported by oil and gas companies

Company	National (Direct domestic employees)				Expatriate (Foreign employees)				Total
	Permanent		Temporary		Permanent		Temporary		
	Male	Female	Male	Female	Male	Female	Male	Female	
TOTAL ENERGIES E&P UGANDA B.V.	37	36	40	20	40	7	12	2	194
CNOOC UGANDA LTD	23	26	-	-	12	2	-	-	63
ORANTO PETROLEUM LTD	6	1	-	-	-	-	-	-	7
ARMOUR ENERGY LTD	3	1	-	-	-	-	-	-	4
Total	69	64	40	20	52	9	12	2	268

Source: Oil and gas Companies

¹⁹⁴ https://delvedatabase.org/uploads/resources/MEMD-2009-National-ASM-Strategy-Uganda_Hinton.pdf.

PAU reported employment data on 30 June 2021 as detailed below:

Table 65: Direct employment in the oil and gas sector reported by PAU

Company	Nationals (Direct Domestic Employment)	Expatriate (Foreign Employees)	Total
TotalEnergies EP Uganda	145	61	206
CNOOC Uganda limited	49	14	63
Oranto Petroleum Limited	7	7	14
Armour Energy Uganda Ltd	4	-	4
East African Crude Oil Pipeline	-	3	3
Total	205	85	290

Source: PAU

4.14. Management and monitoring of environment in the extractive sector

4.14.1. Legal framework governing Uganda's environment

Uganda adopted several legislations with a view to guide environmental management in the extractive sector. Since the announcement of the existence of commercially viable petroleum deposits in 2006, environmental laws and standards have been reviewed to better govern the oil and gas sector. The Review of the following legislation has been undertaken:

- i. National Environmental Act Cap. 153- already completed and gazetted in 2019 as detailed in the table below.
- ii. National Environment (EIA) Regulations, Statutory Instrument No. 153-1
- iii. National Environment (Waste Management) Regulations, Statutory Instrument No. 153-2 of 2019 as listed in the table below.
- iv. National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, Statutory Instrument No. 153-3 of 2020 as listed in the table below.
- v. National Environment (Audit) Regulations of 2020 as listed in the table below.
- vi. National Environment (Noise Standard and Control) Regulations, Statutory Instrument No. 30 of 2003, to incorporate regulation on vibrations as listed in the table below.

New regulations to guide oil and gas activities have been developed. These include:

- i. The National Environment (oil spill prevention, preparedness and response) regulations.
- ii. The Petroleum (Waste Management) Regulations.
- iii. Guidelines for management of landfills.
- iv. Strategic Environmental assessment Guidelines.

The environmental policies, laws and regulations applicable to the extractive sector are set out in the table below:

Table 66: Legal framework for environment management in the extractive sector

No.	Legislation	Description
Policies		
1	The Mining and Mineral Policy for Uganda, 2018 ¹⁹⁵	One of the guiding principles of the policy is the promotion and protection of the environment in the mineral industry. The policy calls for strengthening the management and monitoring systems to mitigate

¹⁹⁵<https://www.ucmp.uq/public/files/policy.pdf>

No.	Legislation	Description
		adverse environmental impacts of mining activities and the strengthening of health and safety management systems in the mineral industry.
2	National Environment Management Policy, 2014 ¹⁹⁶	This policy sets a guiding principle that, Environmental Impact Assessments (EIAs) should be imposed for any activity that causes significant impact on the environment.
3	The Ugandan National Land Policy, 2013 ¹⁹⁷	This policy has a bifocal emphasis on land ownership and land development. It stipulates incentives for sustainable and productive use, as well as other measures intended to streamline the institutional framework for land administration and management to ease the delivery of efficient and cost-effective land services.
4	The National Policy for Disaster Preparedness and Management, 2010 ¹⁹⁸	The policy defines the framework for management of disasters at national, regional and local levels. The extractive industry involves activities that have potential to cause accidents/fire incidents and therefore need to implement measures to reduce all associated risks to levels that are as low as possible. Additionally, emergency procedures need to be established to address unplanned events in the event they occur.
5	The National Oil and Gas Policy (NOGP), 2008 ¹⁹⁹	The policy considers environmental protection to include the biological, physical and social aspects and seeks to mitigate typical forms of environmental damage and hazards associated with oil and gas exploration, development and production. In particular, Objective 9 requires that oil and gas activities are undertaken in a manner that conserves the environment and biodiversity.
6	The National Industrial Policy, 2008 ²⁰⁰	The vision of the Policy is to build the industrial sector into a modern, competitive and dynamic sector, fully integrated into the domestic, regional and global economies. It aims at exploiting and developing natural domestic resource-based industries such as petroleum, cement, and fertilizer, and promotes the use of local raw materials.
7	The National Energy Policy, 2002 ²⁰¹	The goal of this policy is to meet the energy needs of Uganda's population for social and economic development in an environmentally sustainable manner. Its objectives include establishing availability, potential and demand of the various energy resources in the country, increase access to modern and reliable energy services as a contribution to poverty eradication, improve energy governance, stimulate economic development and manage energy related environmental impacts.
8	The Uganda Forestry Policy, 2001 ²⁰²	The goal of the forestry policy is to promote an integrated forestry sector that achieves sustainable increases in the economic, social and environmental benefits from forests and trees by all the people of Uganda, especially the poor and vulnerable. It is relevant for extractive projects that may affect forests and woodlands.
9	The National Water Policy, 1999 ²⁰³	The overall objective of this policy is to manage and develop the water resources of Uganda in an integrated and sustainable manner, with Environmental Impact Assessment as one of the strategies for water resources management.
Laws		

¹⁹⁶ Source: date received from the National Environment Management Authority (NEMA).

¹⁹⁷ <https://www.landnet.ug/landwatch/the-uganda-national-land-policy-of-2013/>

¹⁹⁸ https://reliefweb.int/report/uganda/national-policy-disaster-preparedness-and-management?qclid=CjwKCAjwvJyBhApEiwAWz2nLRCqeUaTcQ3qAxpcUscbbta35Y9RdID1NqRF4o07qWmld9ruSEheBhoCM_IQAvD_BwE

¹⁹⁹ <https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

²⁰⁰ <http://www.mtic.go.ug/wp-content/uploads/2019/08/National-Industrial-Policy.pdf>

²⁰¹ <https://energyregulators.org/wp-content/uploads/2021/01/Uganda-Energy-Policy.pdf>

²⁰² <https://www.nfa.go.ug/images/UgandaForestryPolicy2001.pdf>

²⁰³ <https://www.ircwash.org/sites/default/files/824-UG99-18171.pdf>

No.	Legislation	Description
1	The Constitution of the Republic of Uganda ²⁰⁴	Articles 39 and 41 of the Constitution provide that everyone has a duty to maintain a sound environment. It also stipulates that every person in Uganda has a right to a healthy and clean environment and as such can bring legal action for any pollution or disposal of wastes. Article 245 stipulates that the Parliament shall by law provide measures intended to protect and preserve the environment from abuse, pollution and degradation.
2	The National Environment Act, 2019 ²⁰⁵	The National Environment Act is the principal environmental law of Uganda. It establishes the National Environment Management Authority (NEMA) as the principal agency in Uganda for the management of the environment. The Act details categories of projects likely to have significant environmental impacts which are required to undertake an Environmental Impact Assessment (EIA) before the project gets under way.
3	The Wildlife Act, 2019 ²⁰⁶	Section 16 of this act requires a developer wishing to undertake a project which may have a significant impact on any wildlife species or community to carry out an EIA in accordance with the National Environment Statute. Part of the extractive projects take place in the surroundings of sensitive areas such as National Parks and will therefore have to take into consideration the relevant provisions of this Act.
4	The Petroleum (Exploration, Development and Production) Act, 2013 ²⁰⁷	The Act outlines the environmental principles to which all licensees will comply, including the duty to comply with the principles of the National Environment Act. This includes the duty to manage waste arising out of petroleum activities in accordance with the National Environment Act and all applicable legislations and contract a separate entity to manage the transportation, treatment and disposal of waste arising from petroleum activities (Section 3).
5	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013 ²⁰⁸	The Act establishes the legal framework for sustainable management of the midstream oil and gas sector. In particular this Act regulates, manages, coordinates and monitors midstream operations. It also regulates construction, placement and ownership of facilities, provides for third party access to facilities, regulates tariffs for facilities, regulates competitive licensing, provides for particular health, safety and environmental regulations not sufficiently regulated in other laws and regulates cessation of midstream operations and decommissioning of facilities.
6	The Occupational Safety and Health Act No. 9, 2006 ²⁰⁹	Section 13 of this act puts the responsibility of protection of the worker and the general environment to the employer. Sections 95-97 provides for the requirement by the employer to take all preventive measure to avoid or reduce contamination of the working environment.
7	The Petroleum Supply Act, 2003 ²¹⁰	The Act aims to provide for the supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. Moreover, it stipulates that the Minister responsible for the petroleum sector as the regulatory authority. It further ensures the safety and protection of public health and the environment in petroleum supply operations and installation.
8	The Mining and Minerals Act, 2022 ²¹¹	This is the main legislation on mining and mineral development in Uganda and PART XV of the Act is on the protection of the environment. Section 213 (2) is to the effect that a holder of a mineral right, license, or permit shall put in place measures to prevent the pollution from occurring during operations, including by use of best available techniques and best environmental practices.

²⁰⁴<https://www.parliament.go.ug/documents/1240/constitution>

²⁰⁵<https://www.pau.go.ug/download/the-national-environment-act-2019/>

²⁰⁶<https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

²⁰⁷<https://www.parliament.go.ug/cmris/views/b770210c-10aa-4972-9047-585746a6aa43%253B1.0>

²⁰⁸<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

²⁰⁹<https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/74417/127312/F-422679778/UGA74417.pdf>

²¹⁰<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

²¹¹[Mining and Minerals Act, 2022.pdf \(globalrightsalert.org\)](https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/)

No.	Legislation	Description
		<p>Section 216 (1) provides that every holder of a mineral right, license or permit shall carry out an environmental impact assessment of his or her proposed operations in accordance with the National Environment Act, 2019.</p> <p>Section 217 (1) provides that an applicant for a mineral right, license or permit shall submit to the Minister an environmental management and monitoring plan approved by the National Environment Management Authority indicating the type and quantity of wastes to be generated from any exploration, mining, processing, smelting or refining operations under this Act and the proposed methods of disposal.</p>
9	National Forestry and Tree Planting Act, 2003 ²¹²	<p>This legislation regulates the access and the use of forestry resources in Uganda. Section 38 provides that a person intending to undertake a project or an activity, which may, or is likely to have significant impact on forests, shall undertake an EIA.</p> <p>There are several forest reserves in the surroundings of the petroleum and mining project areas. EIAs are thus conducted with consideration of these forest reserves, and while there may be no direct impacts on the forest reserves, mitigation measures have to be in place to minimise indirect impacts on these forest resources.</p>
10	Physical Planning Act, 2010 ²¹³	The Physical Planning Act, 2010 repeals the Town and Country Planning Act, Cap 246 as the principal law relating to physical planning requirements and makes it mandatory for any person undertaking a development within a designated planning area to obtain development permission.
11	The Water Act, Cap 152 ²¹⁴	<p>The objectives of this Act include, among others, the promotion of rational management and use of the waters of Uganda; and the control of pollution and promotion of the safe storage, treatment, discharge and disposal of waste.</p> <p>Extractive activities sometimes require abstraction of water from surface water sources to meet project water needs which necessitate for obtaining abstraction and waste discharge permits as per the requirements of this Act.</p>
12	The Public Health Act, Cap 281 ²¹⁵	The Public Health Act, Cap 281 aims to consolidate the law on the preservation of public health. It sets out the framework for regulation of pollution to the environment to detrimental limits, which can be risky to the health of the population of Uganda. This Act is applicable to onsite management of waste, sewage and domestic waste during construction of infrastructure for use in extractive projects.
Regulations		
1	The National Environment (Environmental and Social Assessment) Regulations, 2020 ²¹⁶	The Regulations (among others) deal with the preparation and review process of environmental impact statements, the conditions for approval of a project, the assessment of environmental impacts and implementation of mitigation measures. The Proponents of a mining or oil and gas projects are required to undertake an EIA in accordance with these Regulations including, preparation and submission of Scoping and Terms of Reference, and provision of all information for an environmental impact statement.
2	The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020 ²¹⁷	The Regulations prescribe the required standards for effluent or wastewater that may be discharged from industries and establishments into water or soil. All discharge related to extractive activities is required to conform to the standards specified in these Regulations. It is mandatory for proponents of mining projects to maintain records of any discharge activities.

²¹²https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

²¹³<http://mlhud.go.ug/wp-content/uploads/2019/03/Physical-Planning-Act-2010.pdf>

²¹⁴https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

²¹⁵https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

²¹⁶<https://www.nema.go.ug/projects/environmental-laws>

²¹⁷<https://www.nema.go.ug/projects/environmental-laws>

No.	Legislation	Description
3	National Environment (Waste Management) Regulations, 2020 ²¹⁸	These Regulations outline the requirements for the management of hazardous and non-hazardous waste in Uganda including transport, storage, treatment, disposal and licensing of waste contractors. Among other requirements prescribed in these Regulations, the proponent of a project is required to hire licensed waste contractors to undertake transportation and disposal/treatment of hazardous waste and to obtain adequate permits for the temporary waste storage where necessary.
4	National Environment (Audit) Regulations, 2020 ²¹⁹	The Audit Regulations operationalise Section 126 (2) of the National Environment Act (2019), in which a developer of a project shall undertake annual environmental compliance audits.
5	The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020 ²²⁰	These regulations apply to all activities that may lead to oil spillage including petroleum activities, any other activities involving generation, storage, transportation, distribution, use or disposal of petroleum products and used oil. All extractive companies with potential to cause an oil spillage must comply with the provisions under these regulations.
6	The Petroleum (Waste Management) Regulations, 2019 ²²¹	These govern the transportation, storage, packaging and labelling of waste, and the operation of waste treatment plants and disposal sites. They offer robust petroleum waste management measures and safeguards against pollution. The Regulations apply to persons involved in the production, import, export, transportation, storage, treatment or disposal of petroleum waste, or the construction or operation of waste management facilities.
7	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016 ²²²	These Regulations provide for general health, safety and working environment requirements, occupational hazards, electrical installations, working environments in facilities and during midstream operations, safety appliances, equipment, materials, devices and clothing, fire and explosion protection in facilities and during midstream operations, emergency preparedness, and safety requirements for plants and equipment, medical facilities and first aid services, handling, investigation, recording and reporting of incidents, hazards or accidents.
8	The Draft National Air Quality Standards, 2006 ²²³	Pollutants such as Carbon oxides, Nitrogen oxides, Sulphur oxides, Volatile Organic Compounds, Hydrocarbons, Ozone (O ₃) and particulate matter can be emitted especially by the project haulage vehicles and other machinery. The draft national air quality standards provide regulatory aims to limit these emissions.
9	National Environment (Minimum Standards for Management of Soil Quality) Regulations, 2001 ²²⁴	These Regulations provide chemical and physical standards for soil quality and should be referred to for guidance while undertaking extractive activities. Soil conservation measures need to be integrated into the Environmental Management Action Plan during construction works. Hence, mining activities need to implement measures to promote soil quality conservation.
10	The National Environment (Wetlands, Riverbanks and Lakeshores Management) Regulations, 2000	The Regulations provide for the conservation and wise use of wetlands, riverbanks and lakeshores and their resources in Uganda. The extractive companies must adhere to the provisions pertaining to activities carried out in wetlands and regulated lake shores and riverbanks. Permits must be obtained where activities are within or near wetlands and riverbank/ lake shore protection zones.
11	National Environment (Mountainous and Hilly Areas	These provide for the sustainable management of mountainous and hilly areas and prescribe rules for soil conservation. The regulations also prohibit the introduction of invasive alien species. Extractive companies need to apply appropriate measures to prevent soil erosion in hilly areas, and to prevent the introduction of invasive alien species in accordance with these Regulations.

²¹⁸<https://www.nema.go.ug/projects/environmental-laws>

²¹⁹<https://www.nema.go.ug/projects/environmental-laws>

²²⁰<https://www.nema.go.ug/projects/environmental-laws>

²²¹<https://www.nema.go.ug/projects/environmental-laws>

²²²http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted_Midstream_HSE_Regulations.pdf

²²³Source: date received from the National Environment Management Authority (NEMA).

²²⁴http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf

No.	Legislation	Description
	Management) Regulations, 2000 ²²⁵	
12	The Water Resources Regulations, 1998 ²²⁶	The Regulations outline requirements applicable to any person intending to construct, own, occupy or control works affecting water resources as defined by the regulations. The oil and gas or mining projects need to obtain permits prior to abstraction of surface water or groundwater to meet project needs.
13	National Environment (Noise Standard and Control) Regulations, 2003 ²²⁷	These provide for ensuring the maintenance of a healthy environment for all people in the country, the tranquillity of their surroundings and their psychological wellbeing by regulating noise levels, and generally, to elevate the standard of living of the citizens.

Source: National Environment Management Authority (NEMA).

Protection of the environment reforms in the mining sector

The key changes in relation to the protection of the environment according to the Mining and Minerals Act 2022, are as follows:

Table 67: Protection of the environment reforms according to the Mining and Minerals Act, 2022

Environmental protection reforms	New developments according to the Mining and Minerals Act 2022
Environmental protection provisions in tandem with the National Environment Act 2019²²⁸	<ul style="list-style-type: none"> - A holder of a mineral right, license or permit shall in relation to the management and exploitation of mineral resources or ensuring sustainability, take into account, and give effect to the principles and safeguards of environmental management prescribed under the National Environment Act 2019, including: <ul style="list-style-type: none"> • preserve in as far as is possible, the natural environment; • minimise and control waste or undue loss of or damage to natural, geological, biological, cultural, or archaeological resources; • prevent and where unavoidable, promptly treat pollution and contamination of the environment; • take no steps which may unnecessarily or unreasonably restrict or limit further development of the natural resources of the mineral right, license or permit area or adjacent areas; • put in place measures to prevent the pollution from occurring during operations, including by use of best available techniques and best environmental practices; • carry out an environmental impact assessment of his or her proposed operations; and • carry out an annual environmental audit and keep records describing how far the operations conform to the approved environmental impact assessment.
Decommissioning Plan²²⁹	<ul style="list-style-type: none"> - A holder of a mineral right, licence or permit who intends to close or abandon the mine or operation or a major part of the mine or to decommission a facility or processing plant shall submit a decommissioning plan to the Minister of Energy and Mineral Development. - The decommissioning plan shall be submitted at the earliest four (4) years, but at the latest twelve (12) months before the beginning of the process of closing or abandoning the mine or operation or a major part of the mine or operation or before decommissioning a facility or processing plant, and shall contain: <ul style="list-style-type: none"> • an identification of the prospecting, exploration, mining, or processing area concerned, its current uses and productivity prior to the operations; D15

²²⁵https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf

²²⁶<http://businesslicences.go.ug/uploads/documents/water%20resources.pdf>

²²⁷http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf

²²⁸ The Mining and Minerals Act 2022, Articles 213 to 217.

²²⁹ The Mining and Minerals Act 2022, Article 218.

- proposals for continued prospecting, exploration, mining, or processing operation or shut down of operations, decommissioning of facilities and any other information prescribed by regulations;
- a detailed timetable of the accomplishment of each major step to be carried out under the decommissioning plan;
- measure for closure and rehabilitation of open pits;
- the procedures for safeguarding, closure and rehabilitation of underground mine sites with an explanation of the methods; and
- an inventory of contaminated areas and a description of the methods by which these are to be rehabilitated and restored.

Decommissioning Fund²³⁰

- A Decommissioning Funds will be established for each large scale, medium scale, small scale or artisanal mining licence or for other facilities operated in relation to a licence for beneficiation for the purpose of meeting the costs related to the implementation activities approved in the decommissioning plan.
- Payments into the Decommissioning Fund shall commence from the calendar quarter in whichever of the following situations occurs first:
 - the mining operations has reached fifty percent (50%) of the aggregate recoverable reserves as determined in an approved development plan and any successive reappraisal of such initial recoverable reserves;
 - five years before the expiry of the license;
 - on notice of surrender; or
 - the license has reached fifty percent (50%) of its current duration period.
- For every subsequent calendar quarter in which mining is undertaken or a facility operated, the Minister shall charge the mineral rights holder or licensee a portion of the estimated future cost for decommissioning of facilities to be deposited in the fund. The amount deposited in the Decommissioning Fund shall be charged as operating costs subject to deductions under the Income Tax Act.

4.14.2. Environmental management

The National Environment Management Authority (NEMA)²³¹ is a semi-autonomous institution, established in May 1995, as the principal Agency responsible for coordinating, monitoring, regulating and supervising environmental management in all sectors, including the extractives sector in the country. NEMA’s mandate is stipulated in the National Environment Management Act, 2019.

The specific roles of NEMA in the petroleum and mining sectors are set out in the table below:

Table 68: Specific roles of NEMA in the extractive sector

Roles in the Oil and Gas sector ²³²	Roles in the Mining sector ²³³
- Coordinate the processes of environmental impact assessments for oil and gas activities.	- Coordinate the processes of environmental impact assessments for mineral activities.
- Carry out alongside other stakeholders, environmental monitoring and audits of oil and gas activities.	- Carry out alongside other stakeholders, environmental monitoring and audits of mineral activities.
- Ensure and monitor compliance of oil and gas activities with environmental guidelines.	- Ensure and monitor compliance of mineral activities with environmental guidelines.
- Issue guidelines for strategic environmental assessment.	- Regulate any potential impact of toxins from mining activities.

²³⁰The Mining and Minerals Act 2022, Article 219.

²³¹<https://nema.go.ug/>

²³²Source: The Mining and Mineral Policy for Uganda, 2018.

²³³Source: The National Oil and Gas Policy (NOGP), 2008.

Roles in the Oil and Gas sector ²³²	Roles in the Mining sector ²³³
- Harmonise national performance standards in the oil and gas sector on environmental sustainability with international standards.	- Harmonise national performance standards in the mineral sector on environmental sustainability with international standards.

There are also a number of other key Ministries Departments and Agencies (MDAs) that undertake specific environmental regulation and monitoring of the operations of the extractives industry depending on the location of the operations. These institutions include:

- Directorate of Water Resources Management in the Ministry of Water & Environment (MWE);
- Ministry of Energy & Mineral Development (MEMD);
- Petroleum Authority of Uganda (PAU);
- Office of the Prime Minister (OPM);
- Uganda Wildlife Authority (UWA);
- National Forestry Authority (NFA);
- Ministry of Lands, Housing & Urban Development (MLHUD); and
- The District Local Governments in the host Districts.

4.14.3. Environmental impact assessments

Extractive companies are required to commission Environmental Impact Assessments (EIA), as well as environmental mitigation plans. In accordance with the provisions in Sections 10-11 of the National Environment Act No.5 of 2019, NEMA is required to consult closely with the relevant Lead Agencies in the review of Environmental and Social Impact Statements (ESIS) or Project Briefs (PBs). EIA reports submitted to NEMA are forwarded to the key Lead Agency(ies) to ascertain acceptability of the development and ensure that the information/assessment contained in the report is satisfactory in relation to the mitigation or management of environmental impacts (if any) that are associated with the development. The Lead Agencies often undertake independent verification of the content of EIA reports.

In accordance with Section 146 of the National Environment Act 2019, assessments and environmental information should be publicly accessible and a person looking for information can access these by filing an official request and paying a prescribed fee.

NEMA reported that *“Environment Impact Assessment (EIA) reports are public documents and can be accessed upon request from the Authority by members of the public. Because the Authority does not have infrastructure to have all the EIA reports displayed on the web, ESIS can only be accessed from the NEMA offices. Assessments and environmental information can be accessed by filing an official request and paying a prescribed fees in accordance with Section 146 of the National Environmental Act, 2019.*

Some projects have been publicly disclosed in the different media as part of the review process as reported by NEMA. The decision to undertake public disclosure of the project ESIS is dependent on the nature of the project in respect of the gravity and significance of the potential negative impacts, the extent of the project (transboundary or not), any identified controversy associated with the proposed project, any public interest in the project, the comments made to the Authority by the Lead Agencies, the comments made by the public during consultations in the EIA process, among others; the discretion rests with the Executive Director of NEMA.

In respect of the extractives sector, NEMA confirmed that the EIAs for the EACOP project, Tilenga Project, and the Kingfisher Project were approved after an extensive public disclosure process and a public hearing.

The EIA report for the EACOP Project was received by NEMA on the 15th January, 2019 and it was subsequently subjected to the review process in accordance with the law. Due to the complexity of the project and the extent of the project area, a number of Ministries, Departments and Agencies

were consulted in a joint review workshop and have made an input into this review process. An excursion was also undertaken by the team of different Lead Agencies.

The Authority also undertook a robust public disclosure of the EIA to general public and persons specifically affected by the project. The public disclosure process was intended to provide information on the project so the Project Affected Persons could provide feedback to this Authority to guide in the EIA review process and decision on the project. During the disclosure process IEC materials of extracted information from the EIA report in form of booklets, brochures, maps, and posters highlighting the nature and location of the project, the anticipated negative and positive impacts of the project as well as the proposed mitigation measures to respond to the negative impacts identified were produced and translated into Luganda, Kiswahili, Runyankole and Runyoro and distributed to 174 villages that are traversed by the Pipeline in the Ten districts (for the section in Uganda), running from Hoima District in the North to Rakai District in the South at the national border with Tanzania.

The comments from the public and those from the Lead Agencies, plus the transboundary nature of the project triggered the need to hold public hearings in accordance with Regulation 21 of the Environmental Impact Assessment Regulations, 1998. Three public hearings were held in Rakai, Kakumiro and Mubende districts and ten (10) public dialogues across the EACOP route during November 2019. It was also deemed necessary that the stakeholders are engaged further before holding the public hearings. This prompted the Authority in partnership with the Petroleum Authority of Uganda to hold community engagements at District level throughout the 10 districts to provide opportunity for the persons specifically affected by the project to voice their concerns about the EACOP project.

Similarly, for the Tilenga Project and Kingfisher project, extensive public disclosure of the project was undertaken. IEC materials were developed and translated into the local languages and published in the newspaper and also radio talk shows and TV shows were held in the respective districts and national media. One public hearing was undertaken for the Tilenga and Kingfisher Projects in the districts of Buliisa and Kikuube respectively.

Having considered the comments from the public hearings and from the stakeholders, the IOCs were asked to resubmit ESIS addressing the concerns raised. Subsequently, the ESIS of the EACOP, Tilenga and Kingfisher Development were approved.”

4.14.3.(a) Environment and social concerns of extractives industry in Uganda

Extractive Sector projects are usually associated with a number of environmental and social concerns. In Uganda, a number of these concerns and their impact in the major extractive sector projects. NEMA reported some of the impacts of the extractives industry in Uganda as follows:

- “Large scale clearing of vegetation as well as wildlife habitat fragmentation and disturbances as most of the extractive resources are found in wildlife protected areas.
- Soil disturbance and soil erosion.
- Increased traffic: personnel and vehicle movements.
- Waste generation (construction debris, domestic waste, hazardous waste including drilling waste and chemicals).
- Noise generation.
- light and aesthetics impacts.
- Discharges and emissions affecting air quality.
- Social impacts e.g.: Resettlement owing to the size of the land requirements, the permanent nature of infrastructure and the influx of people into the mining areas.

- *Waste management challenges as the country did not have enough capacity to handle petroleum waste.*
- *Increased demands on resources (water, energy) and pressure on social amenities in the mining regions.*
- *Chemical Pollution of soil and water bodies (especially from mercury and cyanide in gold mining).*
- *Influx and the challenges that come with influx such as changes in social cohesion and socioeconomics.*
- *The EACOP project went through a participatory Environment Impact Assessment (EIA), and obtained EIA approval from NEMA. It is in the final stages of its land acquisition process. However, there have been complaints from the community about the land acquisition process such as undervaluation of land and property. Therefore, no environment impacts from the EACOP project have yet been seen. However, it is important to keep track of any social and environmental concerns that may arise from EACOP.*

4.14.3.(b) Responses to environmental and social issues

NEMA reported some responses to environmental and social issues as follows:

- *“The national environment (waste management) regulations have been finalized. These have incorporated provisions for environmentally sound interim storage of mercury, other than waste mercury.*
- *The National Environment (Industrial and Consumer Chemicals Control) Regulations are being drafted.*
- *The National Environment (Air Quality) Regulations are being prepared.*
- *The National Environment (Standards for discharge of Effluent into Water or on Land) Regulations were reviewed.*
- *Local governments are being supported by NEMA to develop Ordinances against mercury use. For example, “The Local Governments (Buhweju District) (Environmental Protection and Natural Resources Management) Ordinance, 2017”.*
- *Uganda Wildlife Authority has updated General Management Plans for QENP and MFCA that incorporate oil & gas issues.*
- *National Forestry Authority has also prepared A forest Management Plans for selected Forest Reserves in the Albertine Graben.*
- *Department of Fisheries Resources (DFR) has undertaken Fisheries frame surveys on Lake Albert & Albert Nile to establish the fisheries baseline.*
- *Ministry of Lands Housing and Urban Development physical plans developed.*
- *A basin-wide plan for the Albertine Graben covering 25 districts.*
- *Planning for key towns of Buliisa, Butiaba, Sebugoro.*
- *Planning for 7 towns around the refinery area.*
- *Planning for 8 other Rural Growth Centres within Buliisa and Hoima districts where current planned activities will be concentrated;*
- *Ban on flaring after negative impacts observed with the initial trials at Waraga-1;*
- *Most of the facilities were decommissioned and sites restored after the exploration phase. (Annex 10 of this report)”.*
- *Joint continued monitoring and environment audits with key stakeholders.*

4.15. Notes towards Gender Sensitive UGEITI Reporting and Implementation

The Guidance Note 30 of the EITI International Secretariat provides direction for gender responsive implementation of the EITI Standard and related reporting. It specifies that societal factors such as gender, indigeneity, race, class, location, age and ability, all affect different stakeholders' experience of the extractive sector including their access to information and to decision-making.

The socio-economic status in society that is attributed to socio-cultural norms that influence access to and control over productive resources such as labour, income among others as well as decision making in households expose men and women in the extractives sector to vulnerable circumstances. Resultantly, a holistic approach is required, with special emphasis on women because the extractive 's industry is male dominated.

Research has proved that women in the energy and extractive industries are central to the sustainability of the energy and extractive value chain and the communities where operations take place though this contribution is unrecognized and undervalued. It is imperative to note that women's labour makes significant contributions to the energy and extractive industries which is under increasing demand thus empowering women not only has a positive impact on the lives of women, children and communities, but also makes business sense to Ugandan economy.

4.15.1. Legislative & Policy Framework for Gender Equality in Uganda

The Government of Uganda is signatory to various international and regional treaties on Gender Equity and Women's Empowerment. These include the Sustainable Development Goals (SDGs) and Africa's Agenda 2063, among others. There are several Constitutional Rights and Laws that provide for women's rights and gender equality in the legislative framework of Uganda. A number of these are set out below:

- the Constitution of the Republic of Uganda promulgated in 1995, under Article 21 guarantees equality of all persons under the law in all spheres of political, social and cultural life and the enjoyment of equal protection by the law in all aspects. Article 32 of the Constitution further provides for affirmative action in favour of marginalised groups, including women;
- Uganda's NDPIII 2021-2025 has adopted the Human Rights Based Approach (HRBA) with particular attention to the human rights principles of equality and non-discrimination, empowerment and participation and attention to vulnerable groups. All sectors, ministries, departments, agencies and local governments are expected to adopt HRBA in their respective policies, programs, legislation and plans. Furthermore, Objective 3 of the NDP III on Mineral Development places emphasises strengthening the legal and regulatory framework, as well as the human and institutional framework plans to provide gender mainstreaming equity and human rights.
- one of the objectives of the Local Government Act (Cap 243, Section 2(c)) is to establish a democratic, political and gender sensitive administrative setup in Local Government;
- The National Women's Council Act, 1993, establishes the Women's council charged with the duty of organising the women of Uganda in a unified body and engaging the women in activities that are of benefit to them and the nation;
- Section 27 of the Land Act, 1998 also provides for the rights of women, children and persons with a disability regarding customary land while Section 39 restricts the transfer of land by family members without spousal consent;
- Uganda National Gender Policy, 2007 gives a clear mandate to the Ministry of Gender, Labour and Social Development and other line ministries to address gender inequalities within their areas of mandate to attain gender equality and women's empowerment;
- The National industrialization policy 2020 - The policy is expected to stimulate industrial development and economic transformation. The extractive sector has been earmarked as a priority industry to provide a framework for Uganda's industrialisation, employment and wealth

creation. Implementation of this Policy will ensure there is specific investment for gender sensitive industrial promotion. The emphasis will be on advancing schemes that provide equal opportunity for both men and women in training, employment and promotion of incentives for women and youth participation. Government will prioritize and facilitate the growth of women and youth owned enterprises as well as facilitate exchange and mentorship programmes with large companies.

- One of the objectives (objective 7) of the Mining and Mineral Policy, 2018 is to protect and uphold gender equity and human rights in the mineral industry.
- The Petroleum Act (2013) dictates that there must be a minimum of three (3) female representatives on the seven-member Board of Directors for the PAU.
- The Equal Opportunities Commission is a statutory body created under the Equal Opportunities Act 2007. It is mandated to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favour of groups marginalised on the basis of gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them, and to provide for other related matters.
- The Public Finance Management Act (PFMA) 2015, provides the statutory basis for gender and equity responsive budgeting given that the national budget is the main tool for implementing gender-related policies. Each fiscal year, the Equal Opportunities Commission of Uganda assesses the budget for gender and equity compliance, for which a compliance certificate is issued and submitted alongside the budget to Parliament as required by the PFMA 2015. Over the years, the scores on gender and equity compliance of the national budget have tremendously improved from under 50% in 2015/16 budget to approximately 70% for the budget of the fiscal year 2021-22.

4.15.2. Women in Uganda: A Brief Situation Analysis

Over the past two decades, Uganda has made significant progress in the advancement of gender equality and empowerment of women in political, economic, and social spheres. This is evidenced by among others:

- 1) The recognition of the rights of women in the Uganda Constitution including the guarantee of equality. It outlaws' discrimination and obliges the State to take affirmative action in favour of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom in order to redress the imbalances which exist against them.
- 2) Various laws have been passed which promote and protect the rights of women, including the Land Act, the Domestic Violence Act, the Anti-Trafficking Act and the Employment Act.
- 3) Affirmative action in politics has enabled women to participate in governance and decision making both at national and local government levels with 368 men and 188, so women are represented at a level of 33.81% at parliamentary level.²³⁴
- 4) On 11th May 2023, the Women in Energy and Extractives Network (WEEN) was launched and is a platform that supports gender integration in the operations of the Energy and Extractives Industry.
- 5) It is also important to recognise that individual institutions have their own groups which support responsibly.

A recent report by the World Bank estimates that companies in extractives industries rarely employ women at a rate higher than ten (10) percent, and many at less than five (5) percent. In terms of employment in Uganda's extractive sector, women represent 11% of the workforce as detailed in Section 4.13.4 of this report and summarised below:

234 https://data.ipu.org/node/180/data-on-women?chamber_id=13479

Table 69: Summary of Gender parity in the extractive sector

Description	Male		Female		Total
	Male	%	Female	%	
Mining sector	3,795	90%	408	10%	4,203
Oil & Gas sector	173	65%	95	35%	268
Total	3,968	89%	503	11%	4,471

Source: Extractive Companies in the reconciliation scope

Despite the progress in promoting gender equality, gender gaps still exist which need to be addressed in the energy and extractives industry. Gender inequality in access, control and ownership of productive resources is of varying degrees in the different regions of the country. In addition to regional disparities, there is also disparity between rural and urban income levels. Gender disparities exist due to high poverty levels, low literacy rates, negative cultural practices, and institutional weaknesses. Gender inequalities in resources, responsibilities, and entitlements as well as social vulnerabilities have constrained the development process. Gender based inequality limits economic growth and exacerbates poverty.

Women are an essential part of artisanal mining, taking on roles from panning and processing, to trading goods and services. They rely on the income from this informal mining economy to support their households and dependents. Yet, at the most basic level, women’s diverse and active participation in the artisanal sector, and the gendered experience of artisanal mining, is often ignored²³⁵. An array of norms and taboos limit women’s participation in various aspects of ASM. These range from their presumed weakness to issues of immodesty, to taboos against women entering shafts or pits. The work possibilities for women were strongly shaped by family and community pressures concerning their gendered ‘duties’. While women earn less overall than men at ASM sites, there were noteworthy successes: women who managed to accumulate capital to invest in diversifying their sources of income.²³⁶

Natural resource related development projects that change patterns of use of land, water, and other natural resources have significant effects on women. Over the last 5 years, different resettlement exercises have been undertaken and have resulted in losses incurred by both men and women, each affected differently. Resettlement losses arise due to land acquisition, through expropriation, and use of “eminent domain” or other regulatory measures to obtain land and assets. This may result in loss of livelihoods and resources and breakdown of community networks and social services. Loss of resources for subsistence and income may lead to hardship, social tensions, and impoverishment. The affected persons have no option but to rebuild their lives, incomes, and asset base.

The challenges and constraints that women face have been continuously highlighted in the different forums and as a result the Government and Industry are being more intentional in developing and implementing initiatives that alleviate the impact of such constraints. Some of the interventions that have been introduced include.

- Development of a Gender Strategy for the Energy, Mineral and Petroleum Development programmes

235 <https://impacttransform.org/wp-content/uploads/2017/10/women-in-artisanal-and-small-scale-mining-uganda.pdf>

236 <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/56530/IDL-56530.pdf>

- Gender-based budgeting and planning
- Women platforms that strengthen and empower women in areas of leadership, business and capacity development

This process of economic and social dislocation could, and often does, exacerbate existing gender disparities and inequalities. In many societies, women do not enjoy land and property rights, have lower levels of education than men do, work in the informal sector, experience restricted mobility, and carry responsibilities for meeting basic needs such as water, fuel, and fodder. Hence, economic and social disruption may result in greater hardships for women than for men. In all situations of change, affected persons—individually and as a community—are differentially impacted.

Gender issues in extractive industries cannot be adequately addressed unless rights and equity concerns are identified and tackled. Through the MSG, the country should be aware of the particular discrimination and vulnerability that women face, which could be aggravated during oil, gas and mining operations, if not addressed.

5. DEFINING THE RECONCILIATION SCOPE

The work included a general understanding of the extractive sector in Uganda. Government Agencies were consulted in order to collect relevant information on the size of the extractive sector in Uganda, their contribution to the economy and to government revenues, as a part of the process for the UGEITI MSG to agree on the scope for the reconciliation exercise for the fiscal year 2020-21.

5.1. Revenue flows

5.1.1. Direct payments

During the scoping phase, Government Agencies that received payment flows from the extractive sectors were consulted. The UGEITI MSG agreed to include in the reconciliation scope the following payment flows:

Table 70: List of direct payments

Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)		
1.1 PAYE	✓	✓
1.2 Withholding - Foreign Trans	✓	✓
1.3 Withholding Tax	✓	✓
1.4 Withholding - Management Fees	✓	✓
1.5 Customs Payments	✓	✓
1.6 Value Added Tax	✓	✓
1.7 Income Tax	✓	✓
1.8 Capital gain	✓	✓
1.9 Environmental Impact Assessment	✓	✓
1.10 Royalties	✓	✓
1.11 Licenses Fees	✓	✓
1.12 Annual mineral rents	✓	✓
1.13 Other payment flows	✓	✓
Social expenditure		
2.1 Mandatory social expenditure	✓	□
2.2 Discretionary social expenditure	✓	
Environmental expenditure		
3.1 Mandatory environmental expenditure	✓	□
3.2 Discretionary environmental expenditure	✓	
Infrastructure provisions and Barter arrangements		
4.1 Value of the benefit stream during the fiscal year 2020-21	✓	✓
Subnational payments		
5.1 Any payment made to regional authority	✓	
Quasi-fiscal expenditure		
6.1 Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC)		✓

5.1.2. Social and environmental expenditure

Social expenditure consists of all contributions made by extractive entities to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages the multi-stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or mandatory and can be made in cash or in kind, depending on individual contracts. This category includes, inter alia infrastructures relating to health or education, road and farming projects related to the promotion of agriculture, as well as grants provided to the population.

Requirement 6.1 states that: ‘Where material payments by companies to the government related to the environment are mandated by law, regulation or contract that governs the extractive investment, such payments must be disclosed.’

The UGEITI MSG agreed to include the mandatory and discretionary social and environmental expenditure in the scope through unilateral disclosure by extractive companies. Social and environmental expenditure are detailed in Section 7.2.2 of this report.

5.1.3. State’s share of production and other in-kind revenues

The EITI Standard states that: ‘Where the sale of the state’s share of production of oil, gas and/or mineral resources or other revenues collected in kind is material, the government, including state-owned enterprises, are required to disclose the volumes received and sold by the state (or third parties appointed by the state to sell on their behalf), the revenues received from the sale, and the revenues transferred to the state from the proceeds of oil, gas and minerals sold. Where applicable, this should include payments (in cash or in kind) related to swap agreements and resource-backed loans. The data published must be disaggregated by individual buying company and to levels commensurate with the reporting of other payments and revenue streams (Requirement 4.7). Multi-stakeholder groups, in consultation with buying companies, are expected to consider whether disclosures should be broken down by individual sale, type of product and price. The disclosures could include ownership of the product sold and the nature of the contract (e.g., spot or term).

None of the reporting entities declared revenues in kind during the fiscal year 2020-21.

5.1.4. Sub-national payments

The 2019 EITI Standard states that: ‘It is required that the multi-stakeholder group establishes whether direct payments (within the scope of the agreed benefit streams) from companies to sub-national government entities are material. Where these payments are material, the multi-stakeholder group must ensure that these payments and their receipts are disclosed.’

The UGEITI MSG agreed to include information on payments to sub-national government agencies through unilateral disclosure by extractive companies included in the reconciliation scope. Sub-national payments are detailed in Section 7.2.3 of this report.

5.1.5. Sub-national transfers

The 2019 EITI Standard states that: ‘Where transfers between national and sub-national government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the multi-stakeholder group is required to ensure that material transfers are disclosed’. Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant sub-national entity. The multi-stakeholder group is encouraged to agree a procedure to address data quality and assurance of information on sub-national transfers, in accordance with Requirement 4.9. Where there are constitutional or significant

practical barriers to the participation of sub-national government entities, the multi-stakeholder group may seek adapted implementation in accordance with Article 1 of the EITI Board's procedures for oversight of EITI implementation in section 4 of the 2019 EITI Standard.

The UGEITI MSG agreed to include information on sub-national transfers through unilateral disclosure by the relevant government agencies. Sub-national transfers are detailed in Section 4.7.3 of this report.

5.1.6. Quasi-fiscal expenditure

Requirement 6.2 of the EITI Standard states that: 'Where state participation in the extractive industries gives rise to material revenue payments, implementing countries must include disclosures from SOEs on their quasi-fiscal expenditure. The multi-stakeholder group is required to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include SOE subsidiaries and joint ventures.'

Quasi-fiscal expenditure includes arrangements whereby SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. Implementing countries and multi-stakeholder groups may wish to take the IMF's definition of quasi-fiscal expenditure into account when considering whether expenditure is considered quasi-fiscal.'

The UGEITI MSG agreed to include information on the quasi-fiscal expenditure during the FY 2020-21 through unilateral disclosure by Uganda National Oil Company (UNOC) and Kilembe Mines Limited, the wholly owned government companies. Both UNOC and Kilembe Mines Limited did not report quasi-fiscal expenditure as defined by EITI requirement 6.2.

5.1.7. Other significant payments

EITI Requirement 4.1.c states that 'any revenue streams or benefits should only be excluded where they are not applicable or where the multi-stakeholder group agrees that their omission will not materially affect the comprehensiveness of the government and company disclosures.'

In order to avoid any omissions of material payment flows, the UGEITI MSG agreed to add a separate line entitled "Any other payment flows" in the reporting template for government agencies to report any such payments.

5.2. Level of disaggregation

The MSG agreed on the level of disaggregation by company for the EITI data by extractive entity selected in the scope and to present aggregated revenues collected from extractive entities that are not selected in the reconciliation scope.

5.2.1. Oil and gas sector

The UGEITI MSG agreed that the four (4)²³⁷ oil and gas companies present in the country and which held active licenses in the fiscal year 2020-21 will be included in the reconciliation scope without considering any materiality threshold. Uganda National Oil Company (UNOC) holds a 15% participating interest as the Government’s Nominee in the Petroleum Production Licenses and did not make any payments to other government agencies out of the upstream sector. The UGEITI MSG agreed to include all four (4) oil and gas companies as follows:

Table 71: List of oil and gas entities retained in the reconciliation scope

N°	TIN ²³⁸	Name of Petroleum Company(ies)	Reconciliation scope
1	1000171284	TOTAL Energies E&P UGANDA B.V.	✓
2	1000491360	CNOOC UGANDA LTD	✓
3	1013866034	ORANTO PETROLEUM LTD	✓
4	1013940113	ARMOUR ENERGY LTD	✓

The UGEITI MSG agreed on its 13th meeting on defining a project in Uganda’s oil and gas sector as “the operational activities that are governed by a single agreement and form the basis for payment liabilities with government. Where agreement is the Production Sharing Agreement (PSA) or Exploration License.” All Payment streams specific to the oil gas and sector (Non-Tax revenues) detailed in Section 4.2.1.(c) of this report are levied at project level.

5.2.2. Mining sector

The UGEITI MSG agreed to include in the reconciliation scope mining entities holding active licenses and which making material payments exceeding the materiality threshold of UGX 6,000,000,000 in the fiscal year 2020-21. These account for **97.19%** of the total revenues collected by Government Entities from entities operating in the mining sector during the fiscal year 2020-21.

Table 72: List of mining entities retained in the reconciliation scope

N°	TIN	Name of Petroleum Company(ies)	Reconciliation scope
1	1000024790	Tororo Cement Ltd	✓
2	1000028511	Hima Cement Ltd	✓
3	1002647366	National Cement Company Uganda Ltd	✓
4	1001365592	Kampala Cement Co. Ltd	✓
5	1010352832	Goodwill Ceramic Co. Ltd	✓
6	1010924286	Wagagai Mining U Ltd	✓
7	1003538323	Mota EngilEngenharia E Construcao Africa, Sa	✓
8	1002202602	Virat Alloys Ltd	✓

The UGEITI MSG agreed in its 13th meeting on defining a project in Uganda’s mining sector as “as the operational activities that are governed by a single License and form the basis for payment liabilities with government.” All Payment streams specific to the mining sector (Non-Tax revenues) detailed in Section 4.2.2.(c) of this report are levied at project level.

²³⁷Source: Data received from Petroleum Authority of Uganda (PAU).

²³⁸Source: Data received from Uganda Revenue Authority (URA).

5.3. Government Agencies

Requirement 4.1 (b) of the EITI Standard states that: “Implementing countries must ensure that all government agencies receiving material revenues from oil, gas and mining companies are required to comprehensively disclose these revenues in accordance with the agreed scope. Government agencies should only be exempted from disclosure if it can be demonstrated that their revenues are not material.”

5.3.1. Oil and gas sector

Based on the oil and gas sector reconciliation scope proposed above, the government agencies that were required to report for the FY 2020-21 UGEITI Report are set out in the table below.

Table 73: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	IA comment
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Uganda National Oil Company (UNOC)	Unilateral disclosure
3	Petroleum Authority of Uganda (PAU)	
4	Directorate of Petroleum (DoP)	
5	Uganda Registration Services Bureau (URSB)	

5.3.2. Mining sector

Based on the mining sector reconciliation scope proposed above, the government agencies that were required to report for the FY 2020-21 UGEITI Report are set out in the table below.

Table 74: List of Government Agencies within the mining sector UGEITI reporting process

N°	Government Agency	IA comment
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Directorate Of Geological Survey and Mines (DGSM)	Unilateral disclosure
3	Uganda Registration Services Bureau (URSB)	
4	Kilembe Mines Limited	

6. RECONCILIATION RESULTS

Detailed results of the reconciliation exercise, as well as differences noted between amounts paid by extractive entities and received by Government Agencies are set out below. The tables below highlight the amounts initially reported and the adjustments made following the reconciliation work, as well as the final amounts and unreconciled differences.

6.1. Payment Reconciliation between extractive entities and Government Agencies

6.1.1. Reconciliation by Extractive Entity

The table below summarises the differences between the payments reported by extractive entities and receipts reported by Government Agencies. It includes consolidated figures based on the reporting templates prepared by each extractive entity and Government Agency, adjustments made by us following our reconciliation work and the residual, unreconciled differences. Details of the adjustments are presented in Section 5.2 of this report and to keep the report size reasonable, detailed reporting templates for each company have been included in **Annex 9** of this report.

Table 75: Reconciliation by extractive entity for the fiscal year 2020-21

Amounts in UGX

No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	TOTAL E&P UGANDA B.V.	110,946,826,103	56,877,978,742	54,068,847,361	-	54,085,300,963	(54,085,300,963)	110,946,826,103	110,963,279,705	(16,453,602)
2	CNOOC UGANDA LTD	8,583,359,117	11,832,438,482	(3,249,079,365)	3,050,383,871	-	3,050,383,871	11,633,742,988	11,832,438,482	(198,695,494)
3	ORANTO PETROLEUM LTD	259,941,915	1,663,158,630	(1,403,216,715)	1,410,364,000	7,147,285	1,403,216,715	1,670,305,915	1,670,305,915	-
4	ARMOUR ENERGY LTD	474,765,664	1,232,966,116	(758,200,452)	778,348,050	-	778,348,050	1,253,113,714	1,232,966,116	20,147,598
5	Tororo Cement Ltd	253,711,607,665	273,032,167,053	(19,320,559,388)	(229,807,520,495)	(249,167,658,658)	19,360,138,163	23,904,087,170	23,864,508,395	39,578,775
6	Hima Cement Ltd	59,459,689,213	70,027,611,446	(10,567,922,233)	(53,503,219,141)	(63,773,833,894)	10,270,614,753	5,956,470,072	6,253,777,552	(297,307,480)
7	National Cement Company Uganda Ltd	55,842,441,936	55,823,624,809	18,817,127	(55,774,516,936)	(55,735,424,809)	(39,092,127)	67,925,000	88,200,000	(20,275,000)
8	Kampala Cement Co. Ltd	28,272,626,438	28,829,926,691	(557,300,253)	(27,532,686,834)	(28,269,541,118)	736,854,284	739,939,604	560,385,573	179,554,031

No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
9	Goodwill Ceramic Co.Ltd	14,850,528,959	15,401,589,328	(551,060,369)	(14,846,497,959)	(15,290,239,328)	443,741,369	4,031,000	111,350,000	(107,319,000)
10	Wagagai Mining U Ltd	12,424,384,963	12,508,545,383	(84,160,420)	-	-	-	12,424,384,963	12,508,545,383	(84,160,420)
11	Mota Engil Engenharia E Construcao Africa, Sa	12,160,935,497	12,062,030,196	98,905,301	(12,039,326,141)	(11,939,736,794)	(99,589,347)	121,609,356	122,293,402	(684,046)
12	Virat Alloys Ltd	-	6,995,704,334	(6,995,704,334)	-	(6,991,804,334)	6,991,804,334	-	3,900,000	(3,900,000)
Total		556,987,107,470	546,287,741,210	10,699,366,260	(388,264,671,585)	(377,075,790,687)	(11,188,880,898)	168,722,435,885	169,211,950,523	(489,514,638)

Source: UGEITI Reporting Templates

The Reconciliation sheets by extractive entity are set out in **Annex 9** of this report.

6.1.2. Reconciliation by revenue stream

The table below shows the total initial payments reported by extractive entities and Government Agencies, after adjustments.

Table 76: Reconciliation by revenue stream for the fiscal year 2020-21

Amounts in UGX

N°	Description of Payment	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a) - (b)	Extractive company (d)	Government (e)	Difference (f) = (d) - (e)	Extractive company (g)	Government (h)	Difference (i) = (g) - (h)
	Uganda Revenue Authority (URA)	545,204,377,001	546,287,741,210	10,699,366,260	(388,264,671,585)	(377,075,790,687)	(11,188,880,898)	168,722,435,885	169,211,950,523	(489,514,638)
1.1	PAYE	41,208,327,050	43,587,902,276	(2,379,575,226)	(24,082,808,724)	(26,467,968,815)	2,385,160,091	17,125,518,326	17,119,933,461	5,584,865
1.2	Withholding - Foreign Trans	11,285,116,028	10,225,816,287	1,059,299,741	(1,000,344,911)	1,566,789	(1,001,911,700)	10,284,771,117	10,227,383,076	57,388,041
1.3	Withholding Tax	31,362,018,755	34,647,365,517	(3,285,346,762)	(22,758,017,106)	(25,940,432,888)	3,182,415,782	8,604,001,649	8,706,932,629	(102,930,980)
1.4	Withholding - Management Fees	-	126,395,035	(126,395,035)	-	-	-	-	126,395,035	(126,395,035)
1.5	Customs Payments	61,684,604,091	65,766,840,473	(4,082,236,382)	(48,166,484,333)	(52,267,086,478)	4,100,602,145	13,518,119,758	13,499,753,995	18,365,763
1.6	Value Added Tax	225,268,783,641	228,985,145,545	(3,716,361,904)	(214,596,402,621)	(218,295,482,094)	3,699,079,473	10,672,381,020	10,689,663,451	(17,282,431)
1.7	Income Tax	77,857,577,295	70,302,931,167	7,554,646,128	(72,386,188,034)	(64,833,204,614)	(7,552,983,420)	5,471,389,261	5,469,726,553	1,662,708
1.8	Capital gain	54,085,300,963	-	54,085,300,963	-	54,085,300,963	(54,085,300,963)	54,085,300,963	54,085,300,963	-
1.9	Environmental Impact Assessment	2,177,094,250	-	2,177,094,250	1,034,482,450	3,211,529,750	(2,177,047,300)	3,211,576,700	3,211,529,750	46,950
1.10	Royalties	6,737,033,200	6,403,671,790	333,361,410	(271,369,950)	-	(271,369,950)	6,465,663,250	6,403,671,790	61,991,460
1.11	Licenses Fees	810,059,228	1,074,210,000	(264,150,772)	27,170,149	-	27,170,149	837,229,377	1,074,210,000	(236,980,623)
1.12	Rental fees	809,235,000	2,859,359,557	(2,050,124,557)	2,127,868,061	-	2,127,868,061	2,937,103,061	2,859,359,557	77,743,504
1.13	Stamp Duty	31,919,227,500	31,919,227,500	-	37,042,933	38,859,086	(1,816,153)	31,956,270,433	31,958,086,586	(1,816,153)

N°	Description of Payment	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a) - (b)	Extractive company (d)	Government (e)	Difference (f) = (d) - (e)	Extractive company (g)	Government (h)	Difference (i) = (g) - (h)
1.14	Local Excise Duty	3,115,429,000	-	3,115,429,000	(1,183,834,743)	1,930,540,664	(3,114,375,407)	1,931,594,257	1,930,540,664	1,053,593
1.15	Training Fees	-	1,410,364,000	(1,410,364,000)	1,410,364,000	-	1,410,364,000	1,410,364,000	1,410,364,000	-
1.16	Other payment flows	8,667,301,469	48,978,512,063	(40,311,210,594)	(8,456,148,756)	(48,539,413,050)	40,083,264,294	211,152,713	439,099,013	(227,946,300)
Total payments		556,987,107,470	546,287,741,210	10,699,366,260	(388,264,671,585)	(377,075,790,687)	(11,188,880,898)	168,722,435,885	169,211,950,523	(489,514,638)

Source: UGEITI Reporting Templates

The Reconciliation sheets by extractive entity are set out in **Annex 9** of this report.

6.2. Adjustments

6.2.1. Adjustments to Extractive entities' templates

The adjustments were carried out following confirmations received from extractive entities and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The adjustments made are as follows:

Table 77: Adjustments to Extractive entities' templates for the fiscal year 2020-21

Adjustments to extractive company payments	Total Amount (in UGX)
Tax related to activity other than extractive(a)	(413,264,200,687)
Tax paid not reported(b)	31,989,071,002
Tax amount incorrectly reported(c)	(7,767,869,950)
Tax incorrectly classified(d)	778,348,050
Total added/deducted to amounts originally reported	(388,264,671,585)

(a) Taxes related to activity other than extractive

These are payment flows reported by mining companies but related to activities other than extractive. Adjustments were made on the basis of the percentage of extractive activity according to the reporting templates and confirmations received from these companies. A summary of the adjustments made to company payments is set out in the table below:

Table 78: Adjustments for Tax related to activity other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
Tororo Cement Ltd	7.78%	(249,567,973,676)
National Cement Company Uganda Ltd	0.00%	(55,774,516,936)
Hima Cement Ltd	3.15%	(53,503,219,141)
Kampala Cement Co. Ltd	0.14%	(27,532,686,834)
Goodwill Ceramic Co.Ltd	0.00%	(14,846,497,959)
Mota Engil Engenharia E Construcao Africa , Sa	1.00%	(12,039,326,141)
Total adjustments		(413,264,220,687)

Details of the adjustments by payment stream can be presented as follows:

Table 79: Adjustments for Tax related to activity other than extractive by payment stream

Payment stream	Amount (in UGX)
Value Added Tax	(214,966,595,624)
Income Tax	(64,893,688,034)
Customs Payments	(48,166,484,333)
PAYE	(26,366,264,645)
Local Excise Duty	(25,451,536,243)

Payment stream	Amount (in UGX)
Withholding Tax	(24,644,133,541)
Other payment flows	(7,393,627,739)
Withholding - Foreign Trans	(1,000,344,911)
Stamp Duty	(316,006,067)
Environmental Impact Assessment	(65,539,550)
Total adjustments	(413,264,220,687)

(b) Taxes paid not reported

These are payment flows reported by Government Agencies but not reported by extractive entities. Adjustments were made on the basis of flag receipts or confirmations made available by the companies. A summary of the adjustments made to company payments is set out in the table below.

Table 80: Adjustments for Tax paid not reported by company

Company	Amount (in UGX)
Tororo Cement Ltd	27,528,323,131
CNOOC UGANDA Ltd	3,050,383,871
ORANTO PETROLEUM Ltd	1,410,364,000
Total adjustments	31,989,071,002

Details of the adjustments by payment stream can be presented as follows:

Table 81: Adjustments for Tax paid not reported by payment stream

Payment stream	Amount (in UGX)
Local Excise Duty	24,267,701,500
PAYE	2,288,048,621
Withholding Tax	1,881,523,735
Training Fees	1,410,364,000
Rental fees	1,376,690,160
Value Added Tax	370,193,003
Stamp Duty	342,679,000
Other payment flows	47,870,983
Royalties	4,000,000
Total adjustments	31,989,071,002

(c) Tax amounts incorrectly reported

These relate to typing errors in the Tororo Cement Ltd reporting template. Adjustments were made based on the Company's confirmation. Details of the adjustments by payment stream made to company payments are set out in the table below:

Table 82: Adjustments for Tax amounts incorrectly reported by payment steam

Payment stream	Amount (in UGX)
Income Tax	(7,492,500,000)
Royalties	(275,369,950)
Total adjustments	(7,767,869,950)

(d) Tax incorrectly classified

These relate to the reclassification of the Training Fees paid to the Petroleum Fund and reported by Armour Energy Ltd as a mandatory environmental expenditure. Adjustment was made based on the Company's confirmation.

6.2.2. Adjustments to Government Agency templates

The adjustments were carried out on the basis of confirmations received from extractive entities or from Government Agencies and supported by flag receipts wherever deemed appropriate. The adjustments are detailed as follows:

Table 83: Adjustments to Government Agencies' templates for the fiscal year 2020-21

Adjustments to Government payments	Amount (in UGX)
Tax related to activity other than extractive (a)	(431,168,238,935)
Tax received on other identification number (b)	54,085,300,963
Tax received not reported (c)	7,147,285
Total added/deducted to amounts originally reported	(377,075,790,687)

(a) Taxes related to activity other than extractive

These are payment flows reported by URA but related to activities other than extractive. Adjustments were made on the basis of the percentage of extractive activity according to the reporting templates and confirmations received from the following companies:

Table 84: Adjustments for revenues relating to activities other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
Tororo Cement Ltd	7.78%	(249,167,658,658)
Hima Cement Ltd	3.15%	(63,773,833,894)
National Cement Company Uganda Ltd	0.00%	(55,735,424,809)
Kampala Cement Co. Ltd	0.14%	(28,269,541,118)
Goodwill Ceramic Co.Ltd	0.00%	(15,290,239,328)
Mota EngilEngenharia E ConstrucaoAfrica , Sa	1.00%	(11,939,736,794)
Virat Alloys Ltd	0.00%	(6,991,804,334)
Total adjustments		(431,168,238,935)

Details of the adjustments by payment stream can be presented as follows:

Table 85: Adjustments for revenues relating to activities other than extractive by payment stream

Payment stream	Amount (in UGX)
Value Added Tax	(218,295,482,094)
Income Tax	(64,833,204,614)
Customs Payments	(52,267,086,478)
PAYE	(26,475,116,100)
Withholding Tax	(25,920,303,660)
Local Excise Duty	(25,375,685,236)
Other payment flows	(17,529,430,572)
Stamp Duty	(453,367,742)
Withholding - Foreign Trans	(18,562,439)
Total adjustments	(431,168,238,935)

(b) Taxes received on other identification number

These relate to Capital Gains Tax reported by Total E&P Uganda B.V. in relation to the purchase of Tullow Uganda Ltd interests. These taxes are reported by URA under the Tax Identification Number (TIN) of Tullow Uganda Operations Pty Limited. Adjustment was made based on confirmations from URA and Total E&P Uganda B.V.

(c) Revenues received but not reported

These are training fees reported by Oranto Petroleum Ltd, but which were not reported by URA. Adjustments to reported payments were therefore made based on confirmations received from the company and the review of the supporting documents (receipts).

6.3. Unreconciled discrepancies

Following the adjustments made, the total unreconciled discrepancies amounted to UGX (489,514,638) representing 0.29% of total revenues of UGX 169,211,950,523 included in the reconciliation scope. This is the sum of positive difference of UGX 378,414,656 and negative differences amounting to UGX (867,929,294). These unreconciled differences can be analysed as follows:

Table 86: Summary of unreconciled discrepancies for the fiscal year 2020-21

Reasons for differences	Total	Negative	Positive
	(in UGX)	Differences (in UGX)	differences (in UGX)
Tax not reported by the extractive company (a)	(867,929,294)	(867,929,294)	-
Tax not reported by the Government Agency (b)	378,396,109	-	378,396,109
Not material difference	18,547	-	18,547
Total	(489,514,638)	(867,929,294)	378,414,656

(a) Tax not reported by extractive companies

These differences relate to taxes received by URA but not reported by extractive companies. Due to the lack of feedback from companies and URA, these differences remain unreconciled.

This could be mainly the result of the company maintaining its accounting records on the accrual basis. It was therefore not possible to confirm from the company the existence of certain payments declared by URA.

(b) Tax not reported by the Government Agency

These differences relate to taxes paid by extractive companies but not reported by URA. Due to the lack of feedback from companies and Government Agencies, these differences remain unreconciled.

This could be the result of extractive entities using accrual basis instead of cash basis and this may explain the unreconciled difference. It was therefore not possible to confirm from URA the existence of certain payments declared by the extractive companies.

The breakdown of unreconciled differences by company and payment stream are presented in the tables below:

- **Unreconciled differences by extractive entity:**

A summary of the unreconciled differences by company are set out in the table below:

Table 87: Summary of the unreconciled differences by company for the fiscal year 2020-21

Amounts in UGX

No.	Company	Unreconciled difference	Reasons for differences		
			Tax not reported by the extractive company	Tax not reported by the Government Agency	Not material difference
1	TOTAL E&P UGANDA B.V.	(16,453,602)	(16,453,645)	-	43
2	CNOOC UGANDA LTD	(198,695,494)	(198,695,494)	-	-
3	ORANTO PETROLEUM LTD	-	-	-	-
4	ARMOUR ENERGY LTD	20,147,598	(134,564,155)	154,693,249	18,504
5	Tororo Cement Ltd	39,578,775	(12,103)	39,590,878	-
6	Hima Cement Ltd	(297,307,480)	(444,168,231)	146,860,751	-
7	National Cement Company Uganda Ltd	(20,275,000)	(27,900,000)	7,625,000	-
8	Kampala Cement Co. Ltd	179,554,031	174,784,722	4,769,309	-
9	Goodwill Ceramic Co.Ltd	(107,319,000)	(107,319,000)	-	-
10	Wagagai Mining U Ltd	(84,160,420)	(96,676,578)	12,516,158	-
11	Mota EngilEngenharia E ConstrucaoAfrica , Sa	(684,046)	(13,024,810)	12,340,764	-
10	Virat Alloys Ltd	(3,900,000)	(3,900,000)	-	-
	Total	(489,514,638)	(867,929,294)	378,396,109	18,547

- **Unreconciled amounts by type of payment:**

A summary of unreconciled amounts by type of payment are set out in the table below:

Table 88: Summary of unreconciled amounts by type of payment for the fiscal year 2020-21

Amounts in UGX

No.	Revenue Stream	Unreconciled difference	Reasons for differences		
			Tax not reported by the extractive company	Tax not reported by the Government Agency	Not material difference
1.1	PAYE	5,584,865	(8,169,120)	13,753,985	-
1.2	Withholding - Foreign Trans	57,388,041	-	57,387,995	46
1.3	Withholding Tax	(102,930,980)	(200,789,498)	97,858,521	(3)
1.4	Withholding - Management Fees	(126,395,035)	(126,395,035)	-	-
1.5	Customs Payments	18,365,763	(26,155,174)	44,520,937	-
1.6	Value Added Tax	(17,282,431)	(17,282,431)	-	-
1.7	Income Tax	1,662,708	(858,683)	2,521,391	-
1.8	Capital gain	-	-	-	-
1.9	Environmental Impact Assessment	46,950	-	46,950	-
1.10	Royalties	61,991,460	(14,247,900)	76,239,360	-
1.11	Licenses Fees	(236,980,623)	(244,269,000)	7,288,377	-
1.12	Rental fees	77,743,504	-	77,725,000	18,504
1.13	Stamp Duty	(1,816,153)	(1,816,153)	-	-
1.14	Local Excise Duty	1,053,593	-	1,053,593	-
1.15	Training Fees	-	-	-	-
1.16	Other payment flows	(227,946,300)	(227,946,300)	-	-
	Total	(489,514,638)	(867,929,294)	378,396,109	18,547

7. ANALYSIS OF REPORTED DATA

7.1. Analysis of total extractive revenues

Total extractive revenues are made up of the reconciled revenues after adjustments, unilateral disclosure of payments by extractive entities and unilateral disclosure of revenues by Government Agencies as set out in the table below.

Table 89: Summary of reconciled revenues and unilateral disclosure for the fiscal year 2020-21

				<i>Amounts in UGX</i>
Government Agency	Reconciled figures (a)	Unilateral disclosure by Government agency (b)	Unilateral disclosure by company (c)	Reported revenue (d) = (a)+(b)+(c)
Uganda Revenue Authority (URA)	169,211,950,523	61,816,656,422	-	231,028,606,645
Social and environmental Contribution (SC)	-	-	9,323,593,540	9,323,593,540
Sub-national payments	-	-	996,857,004	996,857,004
Total FY 2020-21	169,211,950,523	61,816,656,422	10,320,450,544	241,349,057,489

Source: UGEITI Reporting Templates

7.1.1. Analysis of total revenues - contribution by sector

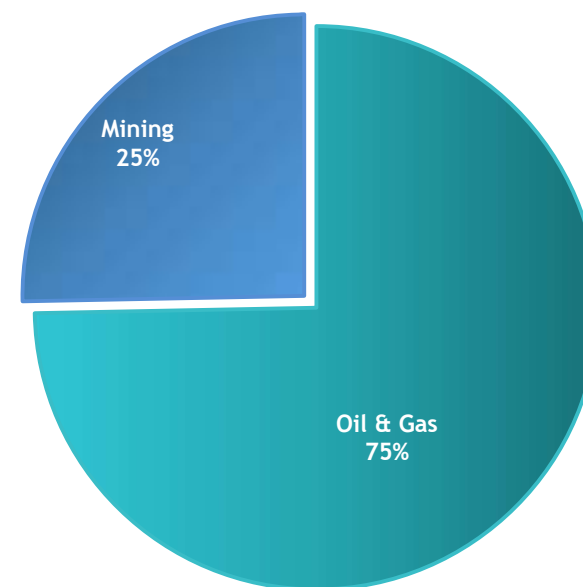
The analysis of Government revenues by sector contribution indicates that the mining sector contributed 86% of the total extractive revenues during the FY 2019-20. The table below shows the contribution of each sector:

Table 90: Analysis of total revenues by sector for the fiscal year 2020-21

Sectors	FY 2020-21	
	(UGX)	Contribution %
Oil & Gas	180,268,275,669	75%
Mining	61,080,781,820	25%
Total	241,349,057,489	100%

Source: UGEITI Reporting templates

Figure 40: Contribution by sector for the fiscal year 2020-21



7.1.2. Analysis of total revenues - contribution by extractive entity

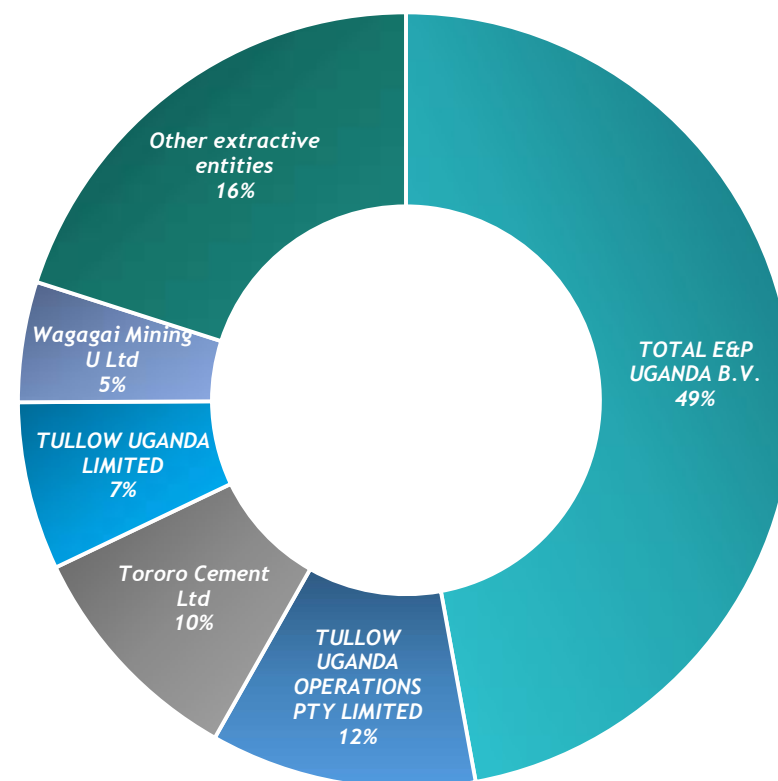
The analysis of Government revenues by company indicates that five (5) Extractive entities contributed approximately 84% of the total extractive revenues during the FY 2020-21. Total E&P Uganda B.V, Tullow Uganda Operations Pty Ltd and Tororo Cement Ltd account for 49%,12% and 10% of the country's extractive revenues respectively.

Table 91: Analysis of total revenues by extractive entity for FY 2020-21

Extractive entity	Sector	FY 2020-21 (UGX)	Contribution %
TOTAL E&P UGANDA B.V.	Oil & Gas	119,358,980,345	49%
TULLOW UGANDA OPERATIONS PTY LIMITED	Oil & Gas	28,061,644,997	12%
Tororo Cement Ltd	Mining	24,209,067,706	10%
TULLOW UGANDA LIMITED	Oil & Gas	17,749,967,303	7%
Wagagai Mining U Ltd	Mining	12,704,045,383	5%
Other extractive entities	Oil & Gas and mining	39,265,351,755	16%
Total		241,349,057,489	100%

Source: UGEITI Reporting Templates

Figure 41: Top five companies' contribution for the fiscal year 2020-21



7.1.3. Analysis of total revenues - contribution by revenue stream

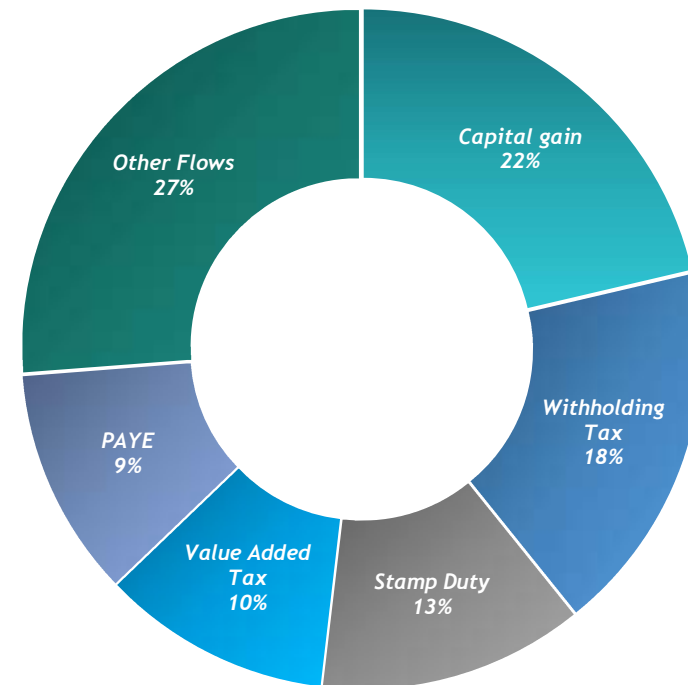
The analysis of payment flows by contribution shows that the top five payment streams represent 73% of the total extractive revenues during the FY 2020-21. Other flows accounted for 27% as set out below.

Table 92: Analysis of total revenues by payment stream for FY2020-21

Payment stream	Government revenue (UGX)	% of total payment
Capital gain	54,085,300,963	22%
Withholding Tax	45,280,178,671	18%
Stamp Duty	32,058,902,915	13%
Value Added Tax	23,842,346,925	10%
PAYE	22,043,659,210	9%
Other Flows	66,038,668,805	27%
Total	241,349,057,489	100%

Source: UGEITI Reporting Templates

Figure 42: Top five payment flows for the fiscal year 2020-21



7.1.4. Analysis of total revenues - contribution by Government agency

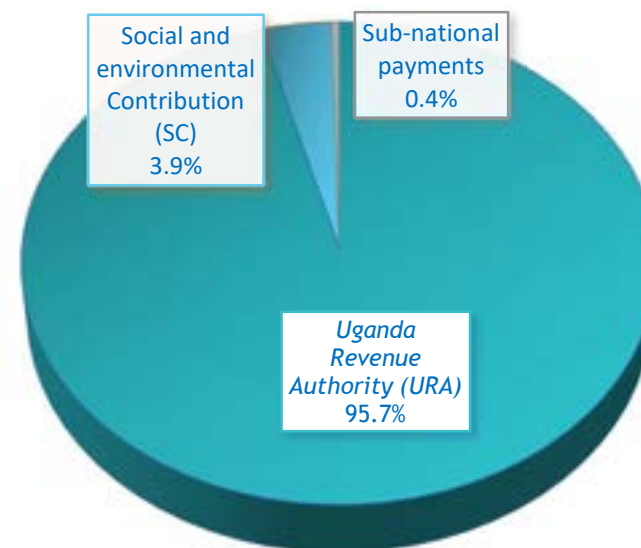
During the financial year FY2020-21, URA collected the largest amount of revenues as set out in the table below.

Table 93: Government agencies' contribution for the FY2020-21

Government Agency	Extractive revenue (UGX)	Contribution %
Uganda Revenue Authority (URA)	231,028,606,945	95.7%
Social and environmental Contribution (SC)	9,323,593,540	3.9%
Sub-national payments	996,857,004	0.4%
Total extractive revenues	241,349,057,489	100%

Source: UGEITI Reporting Templates

Figure 43: Contribution by government agency for the FY2020-21



7.2. Unilateral disclosure of revenue streams

In accordance with EITI Requirement 4.1.d, Government Agencies are required to provide aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below the agreed materiality threshold.

Government Agencies have been requested to unilaterally disclose aggregated revenue streams collected from extractive entities that have not been included within the reconciliation scope. Extractive companies have unilaterally disclosed social and environmental contributions paid to third parties in accordance with EITI Requirement 6.1.a. These unilateral disclosures are summarised in the table below.

7.2.1. Unilateral disclosure by Government Agencies

The unilateral disclosures made by Government Agencies are summarised by sector as follows:

Table 94: Summary of unilateral disclosures by Government Agencies and presented by payment stream and sector for the fiscal year 2020-21

Payment description	Sectors		Total (UGX)
	Oil & Gas	Mining	
Uganda Revenue Authority (URA)	45,811,612,300 (*)	16,005,044,122	61,816,656,422
Withholding Tax	33,391,523,063	1,181,722,979	34,573,246,042
Value Added Tax	9,084,834,985	4,067,848,489	13,152,683,474
PAYE	2,720,074,754	2,203,650,995	4,923,725,749
Customs Payments	-	3,317,414,697	3,317,414,697
Royalties	-	2,116,292,195	2,116,292,195
Licenses Fees	-	1,254,235,000	1,254,235,000
Income Tax	-	701,100,259	701,100,259
Local Excise Duty	-	237,606,500	237,606,500
Stamp Duty	-	100,816,329	100,816,329
Other payment flows	615,179,498	824,356,679	1,439,536,177
Total	45,811,612,300	16,005,044,122	61,816,656,422

Source: UGEITI Reporting Templates

(*) payments from Tullow Uganda Ltd and Tullow Uganda Operations Pty Limited: This amount has been adjusted by an amount of UGX (54,085,300,963) relating to the Capital Gains Tax reported by Total E&P Uganda B.V. in relation to the purchase of Tullow interests in Uganda. These taxes are reported by URA under the Tax Identification Number (TIN) of Tullow Uganda Operations Pty Limited. Adjustment was made based on confirmations from URA and Total E&P Uganda B.V.

The detail of unilateral disclosures made by Government Agencies by extractive company is presented in **Annex 8** of this report.

7.2.2. Social and environmental expenditure disclosed by extractive entities

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages multi stakeholder groups to apply a high standard of transparency to social payments and transfers and to the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams. These payments may be reported even though it is not possible to reconcile them.

Table 95: Summary of social contributions reported by companies for the fiscal year 2020-21

Extractive entity	Payment in cash reported by extractive entities	Payment in Kind reported by extractive entities (in UGX)	Adjustments (*)	Total social and environmental contributions (in UGX)	%
TOTAL E&P UGANDA B.V.	472,171,420	7,911,679,220	-	8,383,850,640	89.9%
Hima Cement Limited	190,989,500	194,051,757	-	385,041,257	4.1%
ARMOUR ENERGY LTD	1,104,109,061	-	(778,348,050)	325,761,011	3.5%
Wagagai Mining U Ltd	195,000,000	-	-	195,000,000	2.1%
Kampala Cement Co. Ltd	20,400,000	-	-	20,400,000	0.2%
Mota EngilEngenharia E ConstrucaoAfrica , Sa	13,540,632	-	-	13,540,632	0.1%
Total reconciled figures	1,996,210,613	8,105,730,977	(778,348,050)	9,323,593,540	100%

Source: UGEITI Reporting Templates

(*) adjustment related to the reclassification of the Training Fees paid to the Petroleum Fund and reported by Armour Energy Ltd as a mandatory environmental expenditure. Adjustment was made based on the Company's confirmation.

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in **Annex 6** of this report.

7.2.3. Sub-national payments disclosed by extractive entities

Extractive companies included in the reconciliation scope reported unilaterally the following sub-national payments:

Table 96: Summary of sub-national payments reported by companies for the fiscal year 2020-21

Extractive entity	Total sub-national payments (in UGX)
HIMA CEMENT	488,591,553
TORORO CEMENT LIMITED	344,559,311
NATIONAL CEMENT COMPANY UGANDA LIMITED	101,479,640
CNOOC UGANDA LIMITED	36,211,500
Kampala Cement Co. Ltd	13,665,000
TOTALENERGIES EP UGANDA	11,850,000
WAGAGAI MINING U LTD	500,000
Total	996,857,004

Source: UGEITI Reporting Templates

The detail of sub-national payments declared unilaterally by extractive entities for the FY 2020- 21 is presented in **Annex 7** of this report.

8. RECOMMENDATIONS

The EITI Standard requires taking steps to act upon lessons learnt with a view to strengthening the impact of EITI implementation on natural resource governance; and to consider the recommendations resulting from EITI implementation.

The following recommendations have been made in order to improve the impact of EITI implementation on natural resource governance in Uganda.

8.1. Updating data on the contribution of the informal mining sector (EITI Requirement 6.3)

ASM's contribution to employment figures in the mining sector proved to be significant during 2018 with an estimated number of workers at over 1 million direct and indirect jobs during that year as detailed in Section 4.13.4 of this report. The ASM contribution to employment was not included in the extractive sector's employment data for FY 2020-21 given a lack of updated figures as detailed in Section 2.2 of this report.

We recommend that further studies be conducted to document the contribution of the informal mining sector in the country's economy. This would support DGSM and MEMD to better control of the mining sector.

8.2. Production details and export data of gold (EITI Requirements 3.2 and 3.3)

The balance of commercial balance of gold shows that imported gold in the country is higher than gold exports as detailed in Section 4.12.2 of this report.

An analysis of gold quantities traded in the country would need to be completed in future by undertaking a study to generate information on quantities of gold production, refining and export to minimize variations in the value chain.

8.3. Awarding licenses (EITI Requirement 2.2)

The review of the licenses awarded during the fiscal year 2020-21 revealed that some required criteria were not met as detailed below:

Table 97: Mining licenses awarded during FY 2020-21

Application requirements	ML00054	ML00072
- Valid Prospecting License (PL), Exploration License (EL), Retention License (RL) or Location License (LL).	Yes	Yes
- Feasibility study and Mine Plan.	Yes	Yes
- Evidence of surface rights acquisition.	Yes	Yes
- Approved Environmental Impact Assessment (EIA) by NEMA.	Yes	Yes
- A filled Form 7 set out in Schedule 2 of the mining regulations, 2019.	Yes	Yes
- A certified bank statement from the applicant's bank reflecting available financial resources to execute the mining activities.	No	Yes
- PL returns, EL reports, RL reports or LL reports where necessary.	Yes	Yes
- Particulars of the applicant's proposal for employment and training of Ugandans.	No	No
- Payment of statutory fees set out in schedule 3 of the mining regulations, 2019.	Yes	Yes

The existing shortcomings are not significant deviations from the applicable legal and regulatory framework governing license awards. However, their existence demonstrates that there is a risk that companies with limited capacity could still be awarded mining licenses.

We recommend that an independent audit of the mining license awards be conducted to improve the licensing process.

8.4. Mainstreaming and systematic disclosure of EITI data

In accordance with EITI Requirement 7.2, the multi-stakeholder group is encouraged to make systematic disclosure of data in machine readable and inter-operable format, and to code or tag EITI disclosures and other data files so that the information can be compared with other publicly available data.

The EITI data disclosed in this report has been collected from different sources, including Government Agencies selected in the UGEITI reporting process. However, regarding the contextual information on the extractive sector, data on revenues collected and budget allocations are not systematically published on a centralised platform.

The UGEITI Multi Stakeholder Group is encouraged to put in place a roadmap for the implementation of an open data platform that centralises all EITI data. This roadmap should provide a clear open data policy on the access, release and re-use of EITI data. Government Agencies and extractive entities are expected to publish EITI data under an open license, and to make users aware that information can be reused without prior consent as stipulated by EITI Requirement 7.2 Data accessibility and open data.

It is recommended that the UGEITI website publishes the relevant links to the different information required by the EITI Standard as availed by the different Government Agencies.

Government Agencies should set-up an open EITI database in the government systems by:

- *upgrading an integrated cadastral system with adequate details such as data about valid licenses, coordinates, licensees, revenues collected, production data and export data, as well as beneficial owners of the companies; and*
- *enhancing and integrating the current management information systems of the Government Agencies involved in the UGEITI process (i.e. URA, DGSM, DoP , PAU) in order to allow the publication of systematic EITI data.*

8.5. Public disclosure of the full text of the mining licenses on the Ministry website

EITI Requirement 2.4 expects implementing countries to disclose the full text of any license, lease, title or permit by which a government confers on a company or individual rights to exploit oil, gas and/or mineral resources.

The online cadastral system provides information on license holder, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced. Details on licenses, including the full text are available from DGSM at a fee.

Even though hard copies of licenses are accessible through payment of administrative fees as detailed in Section 4.5.2 of this report, it is recommended to make the full text of the licenses publicly accessible online through the Ministry website.

8.6. Public disclosure of contracts and licenses in Petroleum and Mining sectors

In accordance with Requirement 2.4 (a) of the 2019 Standard, countries implementing EITI are required to disclose all contracts and licenses that have been granted, entered into or amended as of 1 January 2021. Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.

Currently, Production Sharing Agreements are not publicly available.

The UGEITI MSG should set out a short-term work plan for the publication of all agreements in the extractive sector. This work plan may include the following:

- *defining how the publication of petroleum and mineral agreements can be undertaken, and consider using UGEITI's official website;*
- *the steps required for all petroleum and mineral agreements to be published and how to make these accessible to the public;*
- *a realistic short-term timeline as to when such data could be available; and*
- *performing a review of the institutional or practical barriers that may prevent such publication.*

8.7. Data quality and assurance

EITI Requirement 4.9 requires an assessment of whether the payments and revenues are subject to credible, independent audit, following international auditing standards. EITI Requirement 4.1.e warrants companies to publicly disclose their audited financial statements, or the main items where financial statements are not available.

As part of the procedures to ensure the reliability of the data reported to the Independent Administrator during the reconciliation process, reporting entities were requested to provide signed copies of their reporting templates and a copy of their audited financial statements for the year (refer to Sections 5 and 6 of the report). Companies were also requested to provide a confirmation from an external auditor that the figures reported in the Reporting Templates are complete and in agreement with the audited accounts.

A number of reporting entities did not comply with this assurance process agreed by the UGEITI MSG as detailed in Section 2.5 of this report.

Additionally, the AG report covers the fiscal year 2020-21 of the Government accounts. However, the Government audited accounts as presented in the AG report could not be reconciled with the receipts reported by URA in their reporting templates, given that the figures of the annual report were aggregated as detailed in Section 2.5 of this report.

The UGEITI MSG should engage with reporting entities and emphasize the importance of complying with this provision of proper signature and certification of templates by auditors for future reports, in order to meet EITI Requirement 4.9.

It is also recommended to put in place an assurance process of the Government reporting templates to allow its reconciliation with the audited accounts.

8.8. Public disclosure of beneficial ownership information

EITI Requirement 2.5 stipulates that: 'As of 1 January 2020, it is required that implementing countries request, and companies publicly disclose, beneficial ownership information. This applies to corporate entities that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract and should include the identities of their beneficial owners, the level of ownership and details about how ownership or control is exerted.'

Extractive entities included in the reconciliation scope have been requested to submit information on their beneficial owners as detailed in Section 4.10 of this report. Nevertheless, to date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.

URSB undertook several activities in the establishment of the BO register as detailed in Section 4.17.2 of this report.

We recommend URSB to expedite the BO register and to put in place:

- *an assurance process of information and due diligence procedures to ensure reliability of the information declared; and*
- *plans for developing a database that would be filled in by reporting entities systematically online rather than manually through hard copies of the required forms.*

ANNEXES

Annex 1: List of Mineral Rights that were awarded during FY 2020-21

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL00044	Kamuntu Investments Limited	LLIII	Iron Ore	02/07/2020	01/07/2022	0.1412 Km ²	Western Region, Kabale
LL00046	Kamuntu Investments Limited	LLIII	Iron Ore	02/07/2020	01/07/2022	0.1595 Km ²	Western Region, Kabale
LL00052	Lontaro Investments Limited	LLIV	Gold	02/07/2020	01/07/2022	10.8484 Ha	Central Region, Mubende
LL00060	K.B Finance (U) Limited (100%)	LLIII	Pozzolana	09/09/2020	08/09/2022	15.9800 Ha	Western Region, Kasese
LL00061	Abasi Balinda Transporters Limited (100%)	LLIII	Kaolin	13/08/2020	12/08/2022	15.9900 Ha	Western Region, Sheema
LL00062	Mulin Mines and Minerals Limited (100%)	LLIII	Kaolin	06/08/2020	05/08/2022	15.9800 Ha	Western Region, Sheema
LL00071	Hillmarks Limited	LLIII	Pozzolana	17/09/2020	16/09/2022	0.1600 Km ²	Western Region, Kabarole
LL00075	Royal Transit Limited (100%)	LLIII	Pozzolana	26/08/2020	25/08/2022	15.5600 Ha	Western Region, Kabarole
LL00082	Nkazajabits Limited	LLI	Gold	17/09/2020	16/09/2022	14.6086 Ha	Central Region, Mubende
LL00085	VAJ VENTURES LTD (100%)	LLIV	Gold	17/09/2020	16/09/2022	15.8700 Ha	Northern Region, Nakapiripirit
LL00086	United African Mines Company Limited (100%)	LLII	Gold	14/09/2020	13/09/2022	10.7400 Ha	Central Region, Mityana
LL00092	Rainbow Transporters Limited (100%)	LLIII	Pozzolana	15/09/2020	14/09/2022	15.3000 Ha	Western Region, Kabarole
LL00094	Nabala Mining (U) SMC Limited	LLIV	Gold	17/09/2020	16/09/2022	0.0875 Km ²	Northern Region, Moroto
LL00096	Evergrande Resources Co. Limited (100%)	LLIV	Gold	21/09/2020	20/09/2022	15.6400 Ha	Northern Region, Amudat
LL00103	Jimde Limited (100%)	LLIV	Gold	23/09/2020	22/09/2022	15.8700 Ha	Central Region, Mubende
LL00116	Redsun International Company Limited (100%)	LLIII	Pozzolana	29/10/2020	28/10/2022	15.9800 Ha	Western Region, Kasese
LL00120	VAJ VENTURES LTD (100%)	LLIV	Gold	13/11/2020	12/11/2022	15.9800 Ha	Northern Region, Nakapiripirit
LL00133	Gems International Limited (100%)	LLIII	Pozzolana	23/11/2020	22/11/2022	15.7500 Ha	Western Region, Kabarole
LL00136	Robert KyokoraBadede (100%)	LLIII	Pozzolana	04/12/2020	03/12/2022	15.9300 Ha	Western Region, Kasese
LL00137	Redsun International Company Limited (100%)	LLIII	Pozzolana	24/11/2020	23/11/2022	9.5300 Ha	Western Region, Kasese
LL00145	Gems International Limited (100%)	LLIII	Volcanic Ash	11/12/2020	10/12/2022	15.9400 Ha	Western Region, Kasese
LL00146	Megha Stone Quarry Namubiru Limited (100%)	LLIV	Gold	06/01/2021	05/01/2023	15.0000 Ha	Northern Region, Moroto
LL00151	Harmony Resources (SMC) Limited	LLIV	Gold	06/01/2021	05/01/2023	15.1000 Ha	Eastern Region, Namayingo
LL00159	IsakaKayolo (100%)	LLIV	Gold	17/02/2021	16/02/2023	14.0500 Ha	Eastern Region, Busia
LL00162	Nkabidwa General Traders Limited	LLIV	Gold	26/02/2021	25/02/2023	15.3209 Ha	Central Region, Mubende
LL00163	ChrispusKamusede (100%)	LLVI	LST	26/02/2021	25/02/2023	7.8500 Ha	Western Region, Kasese
LL00165	Mohmed Mbabazi (100%)	LLI	Gold	26/02/2021	25/02/2023	16.0000 Ha	Western Region, Hoima

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL00174	Abasi Balinda Transporters Limited (100%)	LLIII	Pozzolana	30/03/2021	29/03/2023	15.9900 Ha	Western Region, Kabarole
LL00175	Abasi Balinda Transporters Limited (100%)	LLIII	Pozzolana	30/03/2021	29/03/2023	3.9800 Ha	Western Region, Kabarole
LL00176	Abasi Balinda Transporters Limited (100%)	LLIII	Kaolin	30/03/2021	29/03/2023	15.4300 Ha	Western Region, Buhweju
LL00177	Exodus Mining (U) Ltd (100%)	LLIII	Gold	26/03/2021	25/03/2023	14.9300 Ha	Central Region, Mubende
LL00178	Tiira Landlords and Artisanal Miners' Association	LLIV	Gold	30/03/2021	29/03/2023	0.1594 Km ²	Eastern Region, Busia
LL00185	Marua Group Limited (100%)	LLIV	Base Metals, Gold	20/04/2021	19/04/2023	15.9500 Ha	Western Region, Kanungu
LL00187	Redsun International Company Limited (100%)	LLIII	Pozzolana	19/04/2021	18/04/2023	15.9400 Ha	Western Region, Kasese
LL00189	Emmanuel Kyazze	LLIII	Limestone, MAR	27/04/2021	26/04/2023	15.9200 Ha	Northern Region, Moroto
LL00190	Emmanuel Kyazze	LLIII	Limestone, MAR	26/04/2021	25/04/2023	15.2700 Ha	Northern Region, Moroto
LL00195	Great Lakes Regional Distributors Limited (100%)	LLIII	Pozzolana	05/05/2021	04/05/2023	16.0000 Ha	Western Region, Kabarole

Annex 2: Detail of royalties transferred during FY 2020-21

Date of transfer	Name of the recipient	Amount in (UGX)
08/09/2020	Bugobelo Sub County Account	1,864,480
08/09/2020	Buhweju Local Government Fund	83,391
08/09/2020	Busia Local Government Fund	1,560,165
08/09/2020	Busitema Sub County Account	919,593
08/09/2020	Bwanika United Pozzolana Assoc	961,884
08/09/2020	George Onega	19,684
08/09/2020	Harugongo Pozzolana Association	961,884
08/09/2020	Hima Town Council Account	27,340,350
08/09/2020	Hima Town Council Account	11,716,150
08/09/2020	Kabarole Local Government	6,423,890
08/09/2020	Kapchorwa Local Government	56,363,513
08/09/2020	Kapsinda Sub County Account	14,275,627
08/09/2020	Kasese Local Government Fund	39,058,500
08/09/2020	Kawowo Sub County Account	25,176,232
08/09/2020	Kicwamba Sub County Account	4,496,123
08/09/2020	Kitumbi Sub County Account	762,363
08/09/2020	Manafwa District General Fund	2,664,400
08/09/2020	Moroto District General Fund	18,933,870
08/09/2020	Sikuda Sub County Account	169,923
08/09/2020	Tapac Sub County	13,076,359
08/09/2020	Tororo Cement Limited	2,146,068
08/09/2020	Tororo Cement Limited	9,267,247
08/09/2020	Tororo Local Government Fund	7,158,233
08/09/2020	Tororo Municipal Council	5,010,163
08/09/2020	Wakiso District Revenue Account	178,000
	Subtotal	250,588,092
01/10/2020	Amudat District Local Government	1,450,924
01/10/2020	Barya Wilberforce	19,434
01/10/2020	Bugobelo Sub County Account	5,701,996
01/10/2020	Busia Local Government Fund	537,334
01/10/2020	Busitema Sub County Account	19,223,918
01/10/2020	Buteba Sub County	108,180
01/10/2020	Bwanika United Pozzolana Assoc	785,732
01/10/2020	George Onega	6,135,671
01/10/2020	Harugongo Pozzolana Association	2,507,969
01/10/2020	Isingiro District General Fund	69,447
01/10/2020	Kamuntu Moses	7,628,099
01/10/2020	Karita Sub County General Fund	38,478
01/10/2020	Kawowo Sub County Account	6,882,230
01/10/2020	Kicwamba Sub County Account	24,144,142
01/10/2020	Kikagate Sub County Collection	126,447
01/10/2020	Kisoro Local Government Fund	2,048,309
01/10/2020	Kitumbi Sub County Account	25,372
01/10/2020	Mitooma Local Government Fund	980,849
01/10/2020	MuhumuzaNyakatonzi Cattle Keeper Association	22,741,741

Date of transfer	Name of the recipient	Amount in (UGX)
01/10/2020	Muko Sub County	785,500
01/10/2020	Nkongoro Parish Council	6,628,021
01/10/2020	Ntungamo District General Fund	4,476,187
01/10/2020	Nyakatonzi Sub County Account	1,296,193
01/10/2020	Rubanda DLG General Fund	1,123,000
01/10/2020	Rukungiri DLG General Fund	44,047
01/10/2020	Sikuda Sub County Account	2,082,266
01/10/2020	TapacInitiative:Tapac Initiative	14,899,268
01/10/2020	Tapac Sub County	88,230,522
01/10/2020	Tororo Cement Limited	9,178,566
01/10/2020	Wakiso District Revenue Account	4,554,770
	Subtotal	234,454,612
13/11/2020	Ahisibwe Phoebe	59,908
13/11/2020	Bihanga Sub County Account	78,251
13/11/2020	Buhweju Local Government Fund	1,029,800
13/11/2020	Busia Local Government Fund	1,301,018
13/11/2020	Bwanika United Pozzolana Assoc	327,897
13/11/2020	Harugongo Pozzolana Association	327,897
13/11/2020	Hima Town Council Account	19,411,800
13/11/2020	Hima Town Council Account	8,318,200
13/11/2020	KamukamaLawrance	59,908
13/11/2020	Kapchorwa Local Government	30,393,516
13/11/2020	Kapsinda Sub County Account	6,168,799
13/11/2020	Karuhanga Bam	59,908
13/11/2020	Karungu Sub County Account	78,251
13/11/2020	Kasese Local Government Fund	27,732,000
13/11/2020	KashenyiKajani	78,251
13/11/2020	Katikeile Action Development	113,950
13/11/2020	Kawowo Sub County Account	15,104,061
13/11/2020	Ki3r Minerals Limited	1,583,205
13/11/2020	Kitumbi Sub County Account	1,534,087
13/11/2020	Manafwa District General Fund	3,724,800
13/11/2020	Mitooma Local Government Fund	35,850
13/11/2020	Nsiika Town Council Account	78,251
13/11/2020	Nyakishana Sub County Account	78,251
13/11/2020	Rubanda DLG General Fund	1,001,680
13/11/2020	Rwengwe Sub County Account	78,251
13/11/2020	Sikuda Sub County Account	820,438
13/11/2020	TapacInitiative:Tapac Initiative	3,770,143
13/11/2020	Tororo Cement Limited	4,782,025
13/11/2020	Tororo Local Government Fund	4,278,338
	Subtotal	132,408,734
26/02/2021	Aineembabazi Jackline	59,908
26/02/2021	Asiimwe Raymond	59,908
26/02/2021	Bitsya Sub County Account	78,251
26/02/2021	Bugobelo Sub County Account	3,749,720
26/02/2021	Bugobelo Sub County Account	2,606,760

Date of transfer	Name of the recipient	Amount in (UGX)
26/02/2021	Burere Sub County Account	78,251
26/02/2021	Busia Local Government Fund	1,265,092
26/02/2021	Buteba Sub County	87,675
26/02/2021	Bwanika United Pozzolana Assoc	1,575,869
26/02/2021	Engaju Sub County Account	78,251
26/02/2021	Harugongo Pozzolana Association	1,575,869
26/02/2021	Kabarole Local Government	10,510,462
26/02/2021	Kabarole Local Government	2,197,312
26/02/2021	Kapchorwa Local Government	47,051,130
26/02/2021	Kapsinda Sub County Account	8,797,634
26/02/2021	Kassanda District General Fund	1,122,416
26/02/2021	Kassanda District General Fund	2,192,411
26/02/2021	Katikeile Action Development	94,000
26/02/2021	Kawowo Sub County Account	24,135,557
26/02/2021	Kicwamba Sub County Account	7,356,723
26/02/2021	Kicwamba Sub County Account	1,537,518
26/02/2021	Kitumbi Sub County Account	785,091
26/02/2021	Manafwa District General Fund	5,357,600
26/02/2021	Mitooma Local Government Fund	35,450
26/02/2021	Moroto District General Fund	13,159,810
26/02/2021	Moroto District General Fund	19,779,620
26/02/2021	Muko Sub County	700,576
26/02/2021	Sikuda Sub County Account	884,964
26/02/2021	Tapac Initiative: Tapac Initiative	5,825,986
26/02/2021	Tapac Sub County	13,596,634
26/02/2021	Tapac Sub County	8,799,667
26/02/2021	Tororo Cement Limited	1,150,307
26/02/2021	Tororo Cement Limited	4,148,253
26/02/2021	Tororo Local Government Fund	3,839,024
26/02/2021	Tororo Municipal Council	2,686,717
26/02/2021	Tororo Municipal Council	2,994,237
	Subtotal	199,954,653
01/04/2021	Kapchorwa Local Government	1,789,494
01/04/2021	Kawowo Sub County Account	1,252,046
01/04/2021	Moroto District General Fund	323,000
11/05/2021	Busia Local Government Fund	234,973
11/05/2021	Hima Town Council Account	49,992,700
11/05/2021	Hima Town Council Account	21,424,300
11/05/2021	Kapchorwa Local Government	15,489,182
11/05/2021	Kapsinda Sub County Account	4,814,535
11/05/2021	Kasese Local Government Fund	71,419,000
11/05/2021	Kassanda District General Fund	226,651
11/05/2021	Katikeile Action Development	52,000
11/05/2021	Kawowo Sub County Account	6,025,293
11/05/2021	Kitumbi Sub County Account	158,055
11/05/2021	Moroto District General Fund	6,695,550
11/05/2021	Muko Sub County	98,662

Date of transfer	Name of the recipient	Amount in (UGX)
11/05/2021	Rubanda DLG General Fund	141,802
11/05/2021	Sikuda Sub County Account	163,881
11/05/2021	TapacInitiative:Tapac Initiative	1,938,266
11/05/2021	Tapac Sub County	4,525,285
11/05/2021	Tororo Cement Limited	417,861
11/05/2021	Tororo Cement Limited	4,094,784
11/05/2021	Tororo Local Government Fund	1,397,536
11/05/2021	Tororo Municipal Council	977,675
	Subtotal	193,652,531
02/06/2021	Ahisibwe Phoebe	26,735
02/06/2021	Aineembabazi Jackline	26,735
02/06/2021	Asiimwe Raymond	26,735
02/06/2021	Bihanga Sub County Account	35,249
02/06/2021	Bitsya Sub County Account	35,249
02/06/2021	Bugobelo Sub County Account	3,691,410
02/06/2021	Buhweju Local Government Fund	476,916
02/06/2021	Burere Sub County Account	35,249
02/06/2021	Busia Local Government Fund	1,217,253
02/06/2021	Buteba Sub County	24,136
02/06/2021	Engaju Sub County Account	35,249
02/06/2021	Hima Town Council Account	33,138,100
02/06/2021	Hima Town Council Account	14,200,900
02/06/2021	Kachumbala Sub County Account	37,200
02/06/2021	KamukamaLawrance	26,735
02/06/2021	Kamuntu Moses	841,750
02/06/2021	Kapchorwa Local Government	30,485,916
02/06/2021	Karuhanga Bam	26,735
02/06/2021	Karungu Sub County Account	35,249
02/06/2021	Kasese Local Government Fund	49,439,798
02/06/2021	KashenyiKajani	35,249
02/06/2021	Kassanda District General Fund	2,564,907
02/06/2021	Katikeile Action Development	25,000
02/06/2021	Katikeile Action Development	61,000
02/06/2021	Kawowo Sub County Account	21,339,541
02/06/2021	Kitumbi Sub County Account	1,794,835
02/06/2021	Manafwa District General Fund	5,274,300
02/06/2021	Moroto District General Fund	11,723,320
02/06/2021	Muko Sub County	1,966,750
02/06/2021	Namekara Community Trust	1,580,890
02/06/2021	Nsiika Town Council Account	35,249
02/06/2021	Nyakishana Sub County Account	35,249
02/06/2021	Rubanda DLG General Fund	2,810,500
02/06/2021	Rwengwe Sub County Account	35,249
02/06/2021	Sikuda Sub County Account	825,341
02/06/2021	TapacInitiative:Tapac Initiative	3,488,596
02/06/2021	Tapac Sub County	8,142,724
02/06/2021	Tororo Cement Limited	8,431,429

Date of transfer	Name of the recipient	Amount in (UGX)
02/06/2021	Tororo Local Government Fund	1,492,434
02/06/2021	Tororo Municipal Council	1,044,104
21/06/2021	Barya Wilberforce	1,113,813
21/06/2021	Buhunga Sub County Account	30,233
21/06/2021	Bukedea District Revenue Collection	428,000
21/06/2021	Bushenyi Local Government Fund	472,804
21/06/2021	Busitema Sub County Account	681,697
21/06/2021	Bwanika United Pozzolana Assoc	8,760,143
21/06/2021	Harugongo Pozzolana Association	8,760,143
21/06/2021	Ibanda District Revenue Collection	36,924
21/06/2021	Kabale Local Government Fund	649,449
21/06/2021	Kachumbala Sub County Account	258,400
21/06/2021	Kamuntu Moses	1,136,066
21/06/2021	Kassanda District General Fund	16,514,501
21/06/2021	Katikeile Action Development	1,157,634
21/06/2021	Katikeile Action Development	1,339,550
21/06/2021	Ki3r Minerals Limited	10,366
21/06/2021	Kibaale Local Government	2,095,096
21/06/2021	Kicuzi Sub County Account	23,847
21/06/2021	Kisoro Local Government Fund	3,887,318
21/06/2021	Kitumbi Sub County Account	1,558,284
21/06/2021	Mitooma Local Government Fund	18,550
21/06/2021	Moroto District General Fund	132,342
21/06/2021	Nakapiripirit District General	1,917,083
21/06/2021	Namekara Community Trust	12,364,888
21/06/2021	Ntungamo District General Fund	32,908
21/06/2021	Ruhaama Sub County Account	22,436
21/06/2021	Rupa Community Trust	1,481,245
21/06/2021	Rupa Sub County Account	33,478,692
21/06/2021	Sikuda Sub County Account	1,604,284
29/06/2021	Busanza Sub County Account	4,072,119
29/06/2021	Luwero District General Fund	65,036
29/06/2021	Luwero Sub County Account	47,925
29/06/2021	Mukono General Fund	1,866,081
29/06/2021	Mutara Sub County Account	3,241,186
29/06/2021	Nyakabande Sub County Account	5,336,947
29/06/2021	Nyarusiza Sub County Account	124,000
29/06/2021	TapacInitiative:Tapac Initiative	8,462,592
	Subtotal	329,752,548
	Total	2,431,034,248

Source:DGSM Reporting template

Annex 3: Legal ownership reported

No	Company	Name of the shareholder	% Interest	Nationality of the shareholder	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)
1	TOTALENERGIES SE	TOTALENERGIES HOLDINGS INTERNATIONAL B.V	100%	NETHERLANDS	NC	N/A
		Prince Arthur Ikpechukwu Eze (Chairman)	70	Nigerian	N/A	N/A
2	Oranto Petroleum Limited	Ikpechukwu Eze (Jnr)	7.5	Nigerian	N/A	N/A
		Walter Chukwuzor Eze	7.5	Nigerian	N/A	N/A
		Odera Chinyelum Eze	15	Nigerian	N/A	N/A
3	CNOOC UGANDA LIMITED	CNOOC UGANDA (BVI) LIMITED	0.01	NC	NC	NC
		CNOOC NETHERLANDS B.V.	99.99	NC	NC	NC
4	Armour Energy Limited	NC	NC	NC	NC	NC
5	GOODWILL (UGANDA) CERAMIC CO.LTD	NC	NC	NC	NC	NC
6	Hima Cement Limited	CEMENTIA HOLDING AG	30	SWITZERLAND	NC	NC
		HIMCEM HOLDINGS LIMITED	70	UNITED KINGDOM	NC	NC
7	Kampala Cement Co. Ltd	MR. RAJINDER SINGH PRITAM SINGH	0.2	KENYAN	N/A	N/A
		MR. TARLOCHAN SINGH HEER	0.2	KENYAN	N/A	N/A
		MR. MANVIR SINGH BARYAN	0.2	KENYAN	N/A	N/A
		MR. SUKHMINDER SINGH BARYAN	0.2	BRITISH	N/A	N/A
		MR. CHARLES MICHEAL MBIRE	0.2	UGANDAN	N/A	N/A
8	MOTA ENGIL ENGENHARIA ECONSTRUCAO AFRICA SA	NC	NC	NC	NC	NC
9	NATIONAL CEMENT COMPANY UGANDA LIMITED	MR. NARENDRAKUMAR RAMESHCHANDRA RAVAL	0.99	KENYAN	NO	NA
		MRS. NEETA NARENDRA RAVAL	0.01	KENYAN	NO	NA
10	TORORO CEMENT LIMITED	Hasmukh Kanji Patel	7.38	Kenyan	NC	NC
		Suraj Arvind Patel	4.49	U.K.	NC	NC
		Marandellis Investments Limited	88.13	U.K.	NC	NC
11	WAGAGAI MINING U LTD	NC	NC	NC	NC	NC
12	VIRAT ALLOYS LTD	NC	NC	NC	NC	NC

Source: UGEITI Reporting templates

NC: Not Communicated

N/A: Not applicable

Annex 4: Beneficial ownership reported

No	Company	Full name as it appears on national identify card	Politically exposed person (PEP)	Applicable from	Applicable to	Date of Birth	National identity number (National Registration Numbers (NRC))	Nationality	Country of residence	By direct shares	By direct voting rights	Date when beneficial interest was acquired	Number of shares	Number of votes	% of shares
1	TOTALENERGIES	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
2	Oranto Petroleum Limited	Prince Arthur Ikpechukwu Eze (Chairman)	No	NC	NC	25/11/1948	NC	NIGERIAN	NIGERIA	Yes	NA	25/11/2016	139,300	NA	70%
		Odera Chinyelum Eze	No	NC	NC	28/06/1982	NC	NIGERIAN	NIGERIA	Yes	NA	25/11/2016	29,850	NA	15%
		IKPECHUKWU ARTHUR EZE	No	NC	NC	31/10/1986	NC	NIGERIAN	NIGERIA	Yes	NA	25/11/2016	14,925	NA	7,5%
		WALTER CHUKWUZOR CHUKWUNWEZE EZE	No	NC	NC	01/01/1986	NC	NIGERIAN	NIGERIA	Yes	NA	25/11/2016	14,925	NA	7,5%
3	Armour Energy Limited	Armour Energy International Ltd.	No	01/07/2020	30/06/2021	N/A	N/A	Australia	Australian	Yes	NA	NC	NC	NA	100%
4	CNOOC UGANDA LIMITED	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
5	Kampala Cement Co. Ltd	MR. RAJINDER SINGH PRITAM SINGH	No	N/A	N/A	11/06/1954	N/A	KENYAN	KENYA	Yes	No	12/08/2015	4,000	N/A	20%
		MR. TARLOCHAN SINGH HEER	No	N/A	N/A	05/06/1955	N/A	KENYAN	KENYA	Yes	No	12/08/2015	4,000	N/A	20%
		MR. MANVIR SINGH BARYAN	No	N/A	N/A	19/06/1982	N/A	KENYAN	KENYA	Yes	No	12/08/2015	4,000	N/A	20%
		MR. SUKHMINDER SINGH BARYAN	No	N/A	N/A	07/02/1961	N/A	BRITISH	UGANDA	Yes	No	12/08/2015	4,000	N/A	20%
		MR. CHARLES MICHEAL MBIRE	No	N/A	N/A	16/08/1959	N/A	UGANDAN	UGANDA	Yes	No	12/08/2015	4,000	N/A	20%
6	NATIONAL CEMENT COMPANY UGANDA LIMITED	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
7	Hima Cement Limited	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
8	GOODWILL (UGANDA) CERAMIC CO.LTD	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
9	MOTA ENGIL ENGENHARIA	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC

No	Company	Full name as it appears on national identify card	Politically exposed person (PEP)	Applicable from	Applicable to	Date of Birth	National identity number (National Registration Numbers (NRC))	Nationality	Country of residence	By direct shares	By direct voting rights	Date when beneficial interest was acquired	Number of shares	Number of votes	% of shares
ECONSTRUCAO AFRICA SA															
10	TORORO CEMENT LIMITED	Hasmukh Kanji Patel	No	NC	NC	22/03/1967	AK0030984	Ugandan/ Kenyan	Uganda/ Kenya	Yes	Yes	03/11/1995	3,836,696	NC	7,38%
		Patel Suraj Arvind	No	NC	NC	18/02/1988	554180145	UK	Kenya	Yes	NC	01/01/2012	2,333,300	NC	4.9%
11	WAGAGAI MINING U LTD	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
12	VIRAT ALLOYS LTD	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC

Source: UGEITI Reporting templates

NC: Not Communicated

N/A: Not applicable

Annex 5: Register of licenses in mining sector, active during fiscal year 2020-21

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL 1815	GoodWill Uganda Ceramic Company Limited	EL	Industrial Minerals	04/10/2018	03/10/2021	124.8409 Km2	Western Region, Kanungu, Mitooma, Rukungiri
EL 1822	Nama Mining Company - SMC Limited	EL	Copper, Nickel, PGM	19/09/2018	18/09/2021	50.0347 Km2	Western Region, Hoima
EL 1823	Nama Mining Company - SMC Limited	EL	Base Metals, Gold	21/09/2018	20/09/2021	157.8247 Km2	Eastern Region, Bugiri, Mayuge, Namayingo
EL 1824	Nama Mining Company - SMC Limited	EL	Copper, Nickel, PGM	19/09/2018	18/09/2021	50.0000 Km2	Western Region, Kiryandongo
EL 1839	Glencoe Technologies Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	9.2402 Km2	Eastern Region, Busia
EL 1840	Richard Bakojja	EL	Base Metals, Gold	15/10/2018	14/10/2021	30.0000 Km2	Central Region, Mubende
EL 1841	Turi Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	70.0000 Km2	Central Region, Gomba, Mubende
EL 1842	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	292.3452 Km2	Northern Region, Amuru, Gulu
EL 1845	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	358.3516 Km2	Northern Region, Adjumani, Amuru
EL 1847	Ramji MavjiJeshani	EL	Pozzolana	17/10/2018	16/10/2021	55.9416 Km2	Eastern Region, Sironko
EL 1848	Ace Mineral Resources Limited (100%)	EL	Gold, MAR, PGM	17/10/2018	16/10/2021	437.0000 Km2	Northern Region, Moroto, Napak
EL 1849	Mulin Mines and Minerals Limited	EL	Base Metals, Gold	19/10/2018	18/10/2021	225.2500 Km2	Western Region, Kibaale
EL 1850	Bresun Enterprises (U) Limited	EL	Base Metals, Gold, MAR	25/10/2018	24/10/2021	72.9312 Km2	Northern Region, Moroto
EL 1851	Bresun Enterprises (U) Limited	EL	Base Metals, Gold	25/10/2018	24/10/2021	39.3204 Km2	Northern Region, Abim, Napak
EL 1852	Alfred ChesakMangusho	EL	Pozzolana	25/10/2018	24/10/2021	0.4485 Km2	Eastern Region, Bulambuli, Kapchorwa
EL 1854	Nama Mining Company - SMC Limited	EL	Base Metals, Gold	01/11/2018	31/10/2021	176.7531 Km2	Eastern Region, Busia, Namayingo
EL 1855	Direct Tin Investors (U) Limited	EL	Base Metals, Gold	01/11/2018	31/10/2021	12.9000 Km2	Western Region, Isingiro
EL 1856	Glencoe Technologies Limited	EL	Base Metals, Gold	01/11/2018	31/10/2021	4.1515 Km2	Eastern Region, Busia
EL 1857	Glencoe Technologies Limited	EL	Base Metals, Gold	01/11/2018	31/10/2021	4.2855 Km2	Eastern Region, Busia
EL 1858	Mulin Mines and Minerals Limited	EL	Base Metals, Gold	01/11/2018	31/10/2021	123.0000 Km2	Western Region, Kabarole, Kasese
EL 1868	Sunbelt Mining Group Limited	EL	Base Metals, Gold, MAR	03/12/2018	02/12/2021	45.0000 Km2	Northern Region, Moroto

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL 1870	HPA Mutono Mining Uganda Limited	EL	Gold	03/12/2018	02/12/2021	220.2015 Km2	Northern Region, Kaabong
EL 1909	Rockfill International (U) Limited	EL	Base Metals, Gold	25/02/2019	24/02/2022	428.0346 Km2	Northern Region, Nebbi, Zombo
EL00001	Rebekah TalemwaGwaliwa	EL	Base Metals, Gold	04/10/2019	03/10/2022	19.7161 Km2	Central Region, Mityana
EL00002	Godness Company Limited (100%)	EL	Industrial Minerals	28/10/2019	27/10/2022	22.3000 Km2	Western Region, Mbarara, Sheema
EL00003	MK Gold Corp (U) Limited	EL	Base Metals, Gold, Silver	04/11/2019	03/11/2022	65.6971 Km2	Western Region, Buhweju
EL00004	Tiira Small Scale Mining Company (U) Limited	EL	Base Metals, Gold	05/11/2019	04/11/2022	27.0000 Km2	Eastern Region, Bugiri, Namayingo
EL00005	Hua Hui International Group Company Limited	EL	Industrial Minerals	27/11/2019	26/11/2022	119.9296 Km2	Central Region, Gomba, Mubende
EL00006	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	02/12/2019	01/12/2022	94.8915 Km2	Western Region, Mitooma, Ntungamo, Sheema
EL00008	Raremet (U) Ltd	EL	Columbite, Tantalite, Tin	02/12/2019	01/12/2022	16.0000 Km2	Western Region, Ntungamo
EL00011	Pellegrino Oil& Gas (U) Limited	EL	Dimension Stone, SA	18/06/2021	17/06/2024	179.5963 Km2	Western Region, Hoima
EL00012	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	28/11/2019	27/11/2022	37.1836 Km2	Western Region, Kasese
EL00013	Tian Tang Group limited	EL	Iron Ore	05/12/2019	04/12/2022	20.8500 Km2	Western Region, Kabale
EL00017	Federation of Artisanal and Small Scale Miners (Uganda) Limited	EL	Base Metals, Gold	17/12/2019	16/12/2022	4.6356 Km2	Central Region, Mubende
EL00019	Malibu Holdings Limited	EL	Base Metals, Gold	23/12/2019	22/12/2022	20.0000 Km2	Northern Region, Moroto, Napak
EL00021	ItimoEgatu Uganda Limited	EL	Limestone, MAR	23/12/2019	22/12/2022	22.3560 Km2	Northern Region, Moroto
EL00022	Rwenzori Investments Limited	EL	Base Metals, Gold	21/01/2020	20/01/2023	86.9499 Km2	Western Region, Kyenjojo
EL00023	Riowork Mining Company Limited (100%)	EL	Base Metals, Gold	10/01/2020	09/01/2023	80.0000 Km2	Northern Region, Abim
EL00024	Roseburg International (U) Limited (100%)	EL	Base Metals, Gold	21/01/2020	20/01/2023	196.5499 Km2	Northern Region, Moyo
EL00025	JM Mining Works Limited (100%)	EL	Base Metals, Precious Metals	31/01/2020	30/01/2023	3.2500 Km2	Eastern Region, Busia
EL00026	JM Mining Works Limited (100%)	EL	Base Metals, Precious Metals	31/01/2020	30/01/2023	4.2800 Km2	Eastern Region, Bugiri, Namayingo

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00027	HAMC Minerals Uganda -SMC- Limited	EL	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	28/01/2020	27/01/2023	30.8319 Km2	Eastern Region, Manafwa
EL00028	Victoria Enviro Consult Limited	EL	Base Metals, Gold, Iron Ore	21/01/2020	20/01/2023	18.5852 Km2	Western Region, Kisoro
EL00029	Begumisa Boaz Kayondo Enterprise	EL	Base Metals, Gold	31/01/2020	30/01/2023	67.6543 Km2	Western Region, Kyenjojo
EL00030	Sunbelt Mining Group Limited (100%)	EL	MAR	31/01/2020	30/01/2023	0.3200 Km2	Northern Region, Moroto
EL00032	Bresun Enterprises (U) Limited	EL	Base Metals, Gold	17/02/2020	16/02/2023	21.1244 Km2	Western Region, Kisoro
EL00033	Kara Gold (U) Limited	EL	Base Metals, Gold	13/03/2020	12/03/2023	44.4918 Km2	Western Region, Buhweju
EL00035	Bresun Enterprises (U) Limited	EL	Columbite, Gold, Tantalite	16/03/2020	15/03/2023	13.2978 Km2	Western Region, Kanungu
EL00036	Inventive Capacity Consults Limited (100%)	EL	Tantalite, Tin, Wolfram	20/03/2020	19/03/2023	12.5400 Km2	Western Region, Kisoro
EL00037	Leadway Group Limited (100%)	EL	Base Metals, Gold	13/03/2020	12/03/2023	53.4700 Km2	Central Region, Mubende; Western Region, Kibaale
EL00038	Hima Cement Limited	EL	Volcanic Ash	13/03/2020	12/03/2023	1.1434 Km2	Western Region, Kasese
EL00039	NayoviMinings Limited (100%)	EL	Base Metals, Gold	13/03/2020	12/03/2023	58.8100 Km2	Central Region, Mubende
EL00040	Megha Stone Quarry Namubiru Limited (100%)	EL	Gold, MAR	20/03/2020	19/03/2023	12.5400 Km2	Northern Region, Moroto
EL00041	2M Capital Limited	EL	Pozzolana	07/04/2020	06/04/2023	44.9600 Km2	Western Region, Rubirizi
EL00042	Alpha International Mining Co. (SMC) Limited	EL	Base Metals, Precious Metals	23/07/2020	22/07/2023	8.6398 Km2	Eastern Region, Busia
EL00043	Uga Mines Limited	EL	Base Metals, Precious Metals	08/05/2020	07/05/2023	36.7642 Km2	Western Region, Bushenyi, Mitooma
EL00047	Uganda Development Corporation	EL	Silica/Glass Sand	02/07/2020	01/07/2023	117.4780 Km2	Central Region, Masaka, Rakai
EL00048	China-Uganda Ranchun Investment Limited	EL	Base Metals, Precious Metals	02/07/2020	01/07/2023	1.0112 Km2	Western Region, Ntungamo
EL00049	China-Uganda Ranchun Investment Limited	EL	Base Metals, Precious Metals	02/07/2020	01/07/2023	0.5000 Km2	Western Region, Ntungamo
EL00050	Royal Transit Limited	EL	Pozzolana	17/06/2020	16/06/2023	8.6444 Km2	Western Region, Kabarole

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00051	Standby Security Uganda Limited (100%)	EL	Base Metals, Gold, PGM, Rare Earth Elements	01/07/2020	30/06/2023	477.8030 Km2	Central Region, Kiboga, Mityana, Mubende
EL00053	Alom Mining and Geohydro Services (100%)	EL	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	28/07/2020	27/07/2023	7.2900 Km2	Western Region, Kabarole
EL00055	Narayan Ramchander Reddy Gollapalli (100%)	EL	Base Metals, Gold	02/09/2020	01/09/2023	9.6500 Km2	Central Region, Mubende
EL00058	Sino Minerals Investments Company Limited (100%)	EL	Gold	17/09/2020	16/09/2023	171.1800 Km2	Northern Region, Kaabong
EL00059	Mubende United Miners Assembly Limited (100%)	EL	Base Metals, Gold	30/07/2020	29/07/2023	1.0087 Km2	Central Region, Mubende
EL00063	CEM Enterprises (U) Limited (100%)	EL	Gold	06/08/2020	05/08/2023	3.1514 Km2	Eastern Region, Busia
EL00064	Ugand Holdings Limited (100%)	EL	Industrial Minerals, Limestone	25/09/2020	24/09/2023	80.4341 Km2	Northern Region, Moyo
EL00065	Nama Mining Company - SMC Limited	EL	LI, Tin	11/02/2021	10/02/2024	31.0000 Km2	Western Region, Ntungamo
EL00067	Seven Hills Exploration and Mining Group Limited (100%)	EL	Base Metals, Gold	17/09/2020	16/09/2023	143.6500 Km2	Central Region, Mubende
EL00068	KPX Consult Limited (100%)	EL	Base Metals, Gold	25/09/2020	24/09/2023	114.5500 Km2	Central Region, Kyankwanzi; Western Region, Kibaale
EL00069	JM Mining Works Limited (100%)	EL	Base Metals, Precious Metals	28/08/2020	27/08/2023	0.6200 Km2	Western Region, Buhweju
EL00070	Hillmarks Limited	EL	Pozzolana	17/09/2020	16/09/2023	5.8000 Km2	Western Region, Kabarole
EL00073	Shining Mines Limited (100%)	EL	Base Metals, Gold	28/08/2020	27/08/2023	9.5900 Km2	Western Region, Buhweju, Rubirizi
EL00074	Shining Mines Limited (100%)	EL	Base Metals, Gold	28/08/2020	27/08/2023	4.8300 Km2	Eastern Region, Busia, Tororo
EL00076	Consolidated African Resources Limited (100%)	EL	Base Metals, G	17/09/2020	16/09/2023	180.3100 Km2	Northern Region, Kitgum
EL00077	Sunbelt Mining Group Limited (100%)	EL	Dimension Stone	28/08/2020	27/08/2023	5.0000 Km2	Northern Region, Lira
EL00078	Malibu Holdings Limited	EL	Base Metals, Gold	01/09/2020	31/08/2023	21.0000 Km2	Western Region, Ibanda, Kamwenge
EL00079	Gems International Limited (100%)	EL	Industrial Minerals, Kaolin, Pozzolana	02/09/2020	01/09/2023	191.1158 Km2	Western Region, Kabarole, Kasese

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00080	Gems International Limited (100%)	EL	Industrial Minerals, Pozzolana	02/09/2020	01/09/2023	74.6885 Km2	Western Region
EL00083	AUC Mining (U) Limited (100%)	EL	Base Metals, Cobalt, Copper, Gold	09/09/2020	08/09/2023	158.4207 Km2	Central Region, Mubende
EL00084	AUC Mining (U) Limited (100%)	EL	Base Metals, Cobalt, Copper, Gold	09/09/2020	08/09/2023	150.4300 Km2	Central Region, Mubende
EL00087	Mulago Hill Diagnostics Limited (100%)	EL	Limestone, MAR	23/09/2020	22/09/2023	84.0000 Km2	Northern Region, Kotido, Moroto, Napak
EL00088	Mulago Hill Diagnostics Limited (100%)	EL	Limestone, MAR	21/09/2020	20/09/2023	17.2500 Km2	Northern Region, Moroto
EL00089	Shining Mines Limited (100%)	EL	Base Metals, Gold	17/09/2020	16/09/2023	244.5300 Km2	Northern Region, Kaabong
EL00090	M.M. MINING (UGANDA) LIMITED (100%)	EL	Industrial Metals	17/11/2020	16/11/2023	97.5208 Km2	Central Region, Buikwe
EL00091	M.M. MINING (UGANDA) LIMITED (100%)	EL	Kaolin	16/10/2020	15/10/2023	3.0000 Km2	Central Region, Rakai
EL00093	M.M. MINING (UGANDA) LIMITED (100%)	EL	Industrial Minerals	16/10/2020	15/10/2023	34.2200 Km2	Western Region, Mbarara, Sheema
EL00095	Tian Tang Group limited (100%)	EL	Base Metals, Gold	21/09/2020	20/09/2023	13.2113 Km2	Western Region, Ibanda, Kamwenge
EL00097	Tian Tang Group limited (100%)	EL	Base Metals, Gold	21/09/2020	20/09/2023	120.0000 Km2	Western Region, Ibanda, Kiruhura
EL00098	Joseph AmukunAburek (100%)	EL	Cassiterite, Gold, Nickel, Silver	21/09/2020	20/09/2023	15.8400 Km2	Western Region, Bushenyi, Mitooma
EL00099	Samta Mines and Minerals Uganda Limited (100%)	EL	Base Metals, Gold	24/09/2020	23/09/2023	493.7859 Km2	Northern Region, Arua, Nebbi, Zombo
EL00100	Shining Mines Limited (100%)	EL	Base Metals, Gold	23/09/2020	22/09/2023	99.0400 Km2	Eastern Region, Bugiri, Busia, Namayingo
EL00101	Great Solomon Mining Company Limited (100%)	EL	Base Metals, Gold	23/09/2020	22/09/2023	4,000.0000 Ha	Western Region, Mbarara
EL00102	Great Solomon Mining Company Limited (100%)	EL	Base Metals, Gold	23/09/2020	22/09/2023	37.6300 Km2	Western Region, Rubirizi
EL00104	Alom Mining and Geohydro Services (100%)	EL	Base Metals, G, Gold	24/09/2020	23/09/2023	93.5000 Km2	Northern Region, Kaabong, Kitgum

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00105	Shining Mines Limited (100%)	EL	Base Metals, Gold	24/09/2020	23/09/2023	3.9000 Km2	Central Region, Mubende; Western Region, Kibaale
EL00106	BioFertilizer Africa Limited (100%)	EL	Phosphates	25/09/2020	24/09/2023	51.2500 Km2	Eastern Region, Manafwa
EL00110	Redsun International Company Limited (100%)	EL	Pozzolana	28/09/2020	27/09/2023	52.9900 Km2	Western Region, Kasese
EL00111	Gems International Limited (100%)	EL	Volcanic Ash	30/09/2020	29/09/2023	67.8300 Km2	Western Region, Kasese
EL00112	International University of East Africa (100%)	EL	Base Metals, Gold, PGM	15/10/2020	14/10/2023	30.0000 Km2	Northern Region, Nakapiripirit
EL00113	International University of East Africa (100%)	EL	Base Metals, Gold, PGM	15/10/2020	14/10/2023	30.0000 Km2	Northern Region, Nakapiripirit
EL00114	Gems International Limited (100%)	EL	Pozzolana	16/10/2020	15/10/2023	5.1600 Km2	Western Region, Kabarole
EL00115	Leadway Group Limited (100%)	EL	Base Metals, Precious Metals, Rare Earth Elements	26/10/2020	25/10/2023	67.5000 Km2	Eastern Region, Bugiri
EL00117	Tororo Cement Limited	EL	Pozzolana	13/11/2020	12/11/2023	0.1823 Km2	Eastern Region, Kapchorwa
EL00118	Mpower Steel Company Limited (100%)	EL	Iron Ore	04/11/2020	03/11/2023	45.9900 Km2	Western Region, Kabale
EL00119	Mpower Steel Company Limited (100%)	EL	Iron Ore	04/11/2020	03/11/2023	40.1600 Km2	Western Region, Kabale
EL00121	Haraambe Development Agencies Ltd (100%)	EL	Gold, MAR	13/11/2020	12/11/2023	40.5300 Km2	Northern Region, Moroto
EL00122	Nabala Mining (U) SMC Limited	EL	Base Metals, Gold, Tin	11/11/2020	10/11/2023	21.0875 Km2	Western Region, Ibanda, Kamwenge
EL00123	Nabala Mining (U) SMC Limited	EL	Base Metals, Gold, Tin	20/11/2020	19/11/2023	17.8500 Km2	Western Region, Mitooma, Rukungiri
EL00124	Herbert Akampwera (100%)	EL	Dimension Stone	20/11/2020	19/11/2023	3.8200 Km2	Central Region, Lyantonde
EL00125	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	20/11/2020	19/11/2023	29.7300 Km2	Western Region, Kabale
EL00126	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	20/11/2020	19/11/2023	25.2000 Km2	Eastern Region, Mayuge
EL00127	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	20/11/2020	19/11/2023	39.7500 Km2	Eastern Region, Mayuge

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00128	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	27/11/2020	26/11/2023	261.0000 Km2	Northern Region, Arua
EL00129	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	27/11/2020	26/11/2023	38.5800 Km2	Western Region, Kabale, Kisoro
EL00130	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	20/11/2020	19/11/2023	299.5000 Km2	Eastern Region, Kaliro, Namutumba, Pallisa
EL00131	Buhweju District United Miners Co-operative Society Limited (100%)	EL	Base Metals, Gold	19/11/2020	18/11/2023	35.1580 Km2	Western Region, Buhweju
EL00134	Mulago Hill Diagnostics Limited (100%)	EL	Iron Ore	18/12/2020	17/12/2023	72.0000 Km2	Northern Region, Nakapiripirit
EL00135	Mulago Hill Diagnostics Limited (100%)	EL	Pozzolana	18/12/2020	17/12/2023	58.3400 Km2	Eastern Region, Bulambuli, Kapchorwa
EL00138	Herbert Akampwera (100%)	EL	Dimension Stone	15/12/2020	14/12/2023	100.0000 Km2	Central Region, Lyantonde
EL00139	Africa Trade and Investment Fund Limited (100%)	EL	Gold	27/11/2020	26/11/2023	18.6600 Km2	Western Region, Kabale, Kisoro
EL00140	Africa Trade and Investment Fund Limited (100%)	EL	Gold	27/11/2020	26/11/2023	40.0000 Km2	Central Region, Mubende
EL00141	Africa Trade and Investment Fund Limited (100%)	EL	Base Metals, Gold	27/11/2020	26/11/2023	16.0200 Km2	Western Region, Kisoro
EL00142	Leadway Group Limited (100%)	EL	Dimension Stone, Limestone, MAR	27/11/2020	26/11/2023	5.2900 Km2	Northern Region, Moroto
EL00143	Camel Mining Company Limited	EL	Base Metals, Gold	04/12/2020	03/12/2023	49.7371 Km2	Eastern Region, Namayingo
EL00144	Camel Mining Company Limited	EL	Base Metals, Gold, Rare Earth Elements	04/12/2020	03/12/2023	105.8842 Km2	Eastern Region, Namayingo
EL00147	Rwenzori Rare Metals Limited (100%)	EL	Copper, Gold, Rare Earth Elements, Silver, Zinc	28/12/2020	27/12/2023	60.3000 Km2	Eastern Region, Bugiri
EL00148	Rwenzori Rare Metals Limited (100%)	EL	Cobalt, Dimension Stone, Gold, Granite, Nickel, Rare Earth Elements, Silver, Uranium, Zircon	28/12/2020	27/12/2023	48.1500 Km2	Eastern Region, Bugiri, Iganga

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00150	Tian Tang Group limited (100%)	EL	Dimension Stone	03/02/2021	02/02/2024	25.0000 Km2	Eastern Region, Budaka, Kibuku
EL00152	Turi Limited (100%)	EL	Silica/Glass Sand	06/01/2021	05/01/2024	166.7800 Km2	Central Region, Mukono
EL00154	Inventive Capacity Consults Limited (100%)	EL	Limestone, MAR	23/02/2021	22/02/2024	4.7300 Km2	Northern Region, Moroto
EL00155	Inventive Capacity Consults Limited (100%)	EL	Base Metals, Limestone, MAR, Precious Metals	23/02/2021	22/02/2024	19.4600 Km2	Northern Region, Moroto
EL00156	Mota - EngilEngenharia E Constructao. Africa S.A (100%)	EL	Dimension Stone	05/02/2021	04/02/2024	0.7500 Km2	Eastern Region, Bukedea
EL00157	Fred Sight (100%)	EL	MAR	08/02/2021	07/02/2024	126.0000 Km2	Northern Region, Kotido, Napak
EL00158	Kazi Flakes Limited (100%)	EL	Gold	23/02/2021	22/02/2024	10.6200 Km2	Western Region, Kanungu
EL00164	Shining Mines Limited (100%)	EL	Base Metals, Gold, Industrial Minerals, MAR	26/02/2021	25/02/2024	4.5000 Km2	Northern Region, Moroto
EL00166	C31 Uganda SMC Limited (100%)	EL	Copper, Nickel, Platinum	26/02/2021	25/02/2024	81.5900 Km2	Western Region, Ntungamo
EL00167	Roraima (U) Limited	EL	Base Metals, Gold	04/03/2021	03/03/2024	31.0200 Km2	Eastern Region, Bugiri, Namayingo
EL00168	Auric Mining Company Limited (100%)	EL	Base Metals, Gold, Tin	11/03/2021	10/03/2024	23.2400 Km2	Western Region, Ntungamo
EL00169	Auric Mining Company Limited (100%)	EL	Base Metals, Gold	24/03/2021	23/03/2024	81.4000 Km2	Northern Region, Arua, Maracha
EL00170	Auric Mining Company Limited (100%)	EL	Base Metals, Gold	11/03/2021	10/03/2024	70.8000 Km2	Western Region, Kabale
EL00171	Auric Mining Company Limited (100%)	EL	Base Metals, Gold	24/03/2021	23/03/2024	78.5000 Km2	Western Region, Kibaale
EL00172	Non Ferrous Metals Co. Limited (100%)	EL	Iron Ore	22/03/2021	21/03/2024	27.8400 Km2	Western Region, Kabale
EL00173	Abel Bwogyero (100%)	EL	Base Metals, Gold	22/03/2021	21/03/2024	15.0000 Km2	Western Region, Kasese
EL00179	Auric Mining Company Limited (100%)	EL	Base Metals, Gold	30/03/2021	29/03/2024	46.5700 Km2	Central Region, Kyankwanzi; Western Region, Kibaale

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00180	Hua Hui International Group Company Limited	EL	Kaolin	30/03/2021	29/03/2024	157.7406 Km2	Central Region, Mubende
EL00181	Shining Mines Limited (100%)	EL	Base Metals, Gold	06/04/2021	05/04/2024	9.7100 Km2	Western Region, Rubirizi
EL00182	Auric Mining Company Limited (100%)	EL	Base Metals, Gold	06/04/2021	05/04/2024	415.6600 Km2	Eastern Region, Busia, Namayingo
EL00183	Auric Mining Company Limited (100%)	EL	Base Metals, Gold, Tin	06/04/2021	05/04/2024	36.9400 Km2	Western Region, Ntungamo
EL00184	Agastya Mining-SMC Limited (100%)	EL	Tantalite, Tin	20/04/2021	19/04/2024	14.7000 Km2	Western Region, Isingiro
EL00186	VAJ VENTURES LTD (100%)	EL	Gold	20/04/2021	19/04/2024	35.3600 Km2	Northern Region, Nakapiripirit
EL00188	Federation of Artisanal and Small Scale Miners (Uganda) Limited	EL	Base Metals, Gold	22/04/2021	21/04/2024	1.9762 Km2	Central Region, Mubende
EL00191	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	13/05/2021	12/05/2024	96.9578 Km2	Western Region, Ntungamo
EL00192	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	13/05/2021	12/05/2024	36.8500 Km2	Northern Region, Zombo
EL00193	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	23/06/2021	22/06/2024	19.8300 Km2	Eastern Region, Mayuge
EL00194	Hongda Group Uganda Co. Limited (100%)	EL	Base Metals, Gold	13/05/2021	12/05/2024	152.8200 Km2	Northern Region, Nebbi, Zombo
EL00196	VAJ VENTURES LTD (100%)	EL	Gold	05/05/2021	04/05/2024	40.7382 Km2	Northern Region, Nakapiripirit
EL00198	Emirates Mining Limited (100%)	EL	Tantalite, Tin	08/06/2021	07/06/2024	327.6600 Km2	Western Region, Isingiro, Mbarara, Ntungamo
EL00200	Evergrande Resources Co. Limited (100%)	EL	Base Metals, Gold	19/05/2021	18/05/2024	115.2096 Km2	Eastern Region, Bukwo, Kween; Northern Region, Amudat
EL00201	KHAN YOUSAF (100%)	EL	Bentonite	26/05/2021	25/05/2024	21.3700 Km2	Western Region, Hoima
EL00202	Renhong Co Uganda Limited (100%)	EL	Base Metals, Gold, Iron Ore, Nickel, Tin	25/05/2021	24/05/2024	44.0979 Km2	Western Region, Kisoro
EL00203	Leadway Group Limited (100%)	EL	Limestone, MAR	26/05/2021	25/05/2024	37.9300 Km2	Northern Region, Moroto
EL00204	Agastya Mining-SMC Limited (100%)	EL	Niobium, PGM, Tantalite, Tin, Wolfram	26/05/2021	25/05/2024	158.4900 Km2	Western Region, Kabale, Ntungamo

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL00205	Gems International Limited (100%)	EL	EL/ML - Pozzolanic Materials	02/06/2021	01/06/2024	16.0600 Km2	Western Region, Kabarole
EL00206	Trade Gold Metal Limited (100%)	EL	Base Metals, Coltan, Kaolin, Tin	08/06/2021	07/06/2024	11.8500 Km2	Western Region, Kabale, Ntungamo
EL00207	Zhonghong Tin Company (U) Limited (100%)	EL	Base Metals, Gold	23/06/2021	22/06/2024	128.7500 Km2	Eastern Region, Bugiri, Iganga
EL00208	Zhonghong Tin Company (U) Limited (100%)	EL	Gold, Phosphates	15/06/2021	14/06/2024	54.8000 Km2	Eastern Region, Tororo
EL00211	Osprey Capital Investments Limited (100%)	EL	Base Metals, Gold	24/06/2021	23/06/2024	2,130.4800 Ha	Central Region, Mubende
EL00214	Tian Tang Group limited (100%)	EL	Base Metals, Gold	29/06/2021	28/06/2024	104.3000 Km2	Western Region, Ntungamo
EL1019	Universal Granites and Marble Limited (100%)	EL	Granite	10/08/2012	09/08/2017	5.0000 Km2	Eastern Region, Soroti
EL1066	Gimnat International (U) Limited (100%)	EL	Base Metals, Industrial Minerals	03/10/2017	02/10/2020	55.0000 Km2	Eastern Region, Kween
EL1173	Consolidated African Resources Limited (100%)	EL	Base Metals, Gold, Granite	08/07/2013	07/07/2020	93.5000 Km2	Northern Region, Kaabong, Kitgum
EL1229	Sipa Exploration (U) Limited (100%)	EL	Base Metals, Precious Metals	15/11/2013	14/11/2020	98.5597 Km2	Northern Region, Pader
EL1270	Sipa Exploration (U) Limited (100%)	EL	Base Metals, Precious Metals	21/01/2014	20/01/2021	120.5770 Km2	Northern Region, Kitgum, Lamwo, Pader
EL1270	Sipa Exploration (U) Limited (100%)	EL	Base Metals, Precious Metals	21/01/2014	20/01/2021	120.5770 Km2	Northern Region, Kitgum, Lamwo, Pader
EL1271	Sipa Exploration (U) Limited (100%)	EL	Base Metals, Precious Metals	21/01/2014	20/01/2021	121.0640 Km2	Northern Region, Lamwo
EL1274	Rockinol (U) Limited (100%)	EL	Base Metals, Gold, PGM, Rare Earth Elements	21/01/2014	20/01/2021	41.7500 Km2	Western Region, Hoima
EL1346	3M MINING LIMITED (100%)	EL	Iron Ore	19/06/2014	18/06/2021	9.1200 Km2	Eastern Region, Manafwa
EL1346	3M MINING LIMITED (100%)	EL	Iron Ore	19/06/2014	18/06/2021	9.1200 Km2	Eastern Region, Manafwa
EL1347	3M MINING LIMITED (100%)	EL	Iron Ore	19/06/2014	18/06/2019	6.1600 Km2	Eastern Region, Manafwa

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1354	Rift Valley Mines Limited (100%)	EL	Gold, Tin, Wolfram	01/07/2014	30/06/2017	7.7166 Km2	Central Region, Lyantonde
EL1380	African Panther Resources (U) Ltd (100%)	EL	Base Metals, Precious Metals	25/09/2014	24/09/2019	8.8480 Km2	Western Region, Isingiro
EL1407	Richard Henry Kaijuka (100%)	EL	Base Metals, Gold	09/12/2014	08/12/2021	50.0480 Km2	Eastern Region, Bugiri, Busia, Namayingo
EL1412	East Africa Natural Resources Limited (100%)	EL	Base Metals, Tin	09/01/2015	08/01/2018	58.2327 Km2	Western Region, Kabale, Ntungamo
EL1457	Ascort Mining (U) Limited (100%)	EL	Columbite, Copper, Gold, Iron Ore, Nickel, Silver, Tantalite, Tin	16/03/2015	15/03/2018	17.4484 Km2	Western Region, Kisoro
EL1462	Raremet (U) Ltd (100%)	EL	Beryllium, Gold, Tantalite, Tin	24/03/2015	23/03/2020	13.5000 Km2	Western Region, Ntungamo
EL1504	Kabale Diocese (100%)	EL	Wolfram	30/07/2015	29/07/2020	4.7265 Km2	Western Region, Kisoro
EL1509	Bhansali Granites Limited	EL	Dimension Stone, Granite	06/08/2015	05/08/2018	46.0000 Km2	Northern Region, Arua, Nebbi
EL1523	Bithaba Foundation Investment Ltd (100%)	EL	Limestone	05/10/2015	04/10/2020	3.7646 Km2	Western Region, Rubirizi
EL1531	Uganded Holdings Limited (100%)	EL	Base Metals, Gold, MAR	29/12/2015	28/12/2020	43.7450 Km2	Northern Region, Moyo
EL1538	Sunbird Resources Limited (100%)	EL	Base Metals, Gold, Limestone, MAR, Rare Earth Elements	25/11/2015	24/11/2018	289.0080 Km2	Northern Region, Kaabong, Kotido, Moroto
EL1539	National Cement Co. Uganda Limited (100%)	EL	Pozzolana	30/11/2015	29/11/2022	5.9947 Km2	Eastern Region, Kapchorwa
EL1544	Yusumuga Autos (U) Ltd (100%)	EL	Base Metals, Copper, Gold, Nickel, PGM, Rare Earth Elements, Silver, Uranium	15/12/2015	14/12/2018	36.3389 Km2	Western Region, Ibanda, Kamwenge
EL1575	Charles Buyinza (100%)	EL	Base Metals, Gold	11/05/2016	10/05/2021	4.7803 Km2	Eastern Region, Busia
EL1575	Charles Buyinza (100%)	EL	Base Metals, Gold	11/05/2016	10/05/2021	4.7803 Km2	Eastern Region, Busia
EL1583	C31 Uganda SMC Limited	EL	Base Metals, Gold	26/07/2016	25/07/2019	47.8430 Km2	Western Region, Bushenyi

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1592	Universal Granites and Marble Limited (100%)	EL	Granite	31/08/2016	30/08/2019	58.0000 Km2	Northern Region, Gulu
EL1599	Raghv Investments Limited	EL	Base Metals, Gold, Iron Ore	27/09/2016	26/09/2021	7.9200 Km2	Western Region, Kisoro
EL1606	Salt Plus Limited	EL	EL/ML - Salt	25/10/2016	24/10/2021	0.6315 Km2	Western Region, Kasese
EL1608	Universal Granites and Marble Limited	EL	Granite	09/11/2016	08/11/2019	8.4000 Km2	Northern Region, Lira
EL1612	Consolidated African Resources Limited	EL	Industrial Minerals	14/11/2016	13/11/2019	101.4087 Km2	Northern Region, Kaabong, Kitgum, Kotido
EL1614	Jamester Investments Limited (100%)	EL	Dimension Stone	16/11/2016	15/11/2019	5.2498 Km2	Central Region, Buikwe
EL1627	Uganda Sino-Watson Minerals Company Limited (100%)	EL	Base Metals, Gold	20/12/2016	19/12/2021	96.8500 Km2	Western Region, Ntungamo
EL1643	Tian Tang Group limited	EL	Pozzolana	04/04/2017	03/04/2022	14.8250 Km2	Eastern Region, Sironko
EL1650	Kitomi Gold and Base Metals Company Limited	EL	Base Metals, Diamonds, Gold	28/04/2017	27/04/2020	67.7875 Km2	Western Region, Buhweju, Ibanda
EL1651	Bantu Energy Uganda Limited	EL	Geothermal	03/05/2017	02/05/2020	92.5878 Km2	Northern Region, Nebbi
EL1663	C - Asian Mining and Minerals Limited	EL	Base Metals, Gold	06/07/2017	05/07/2020	63.9616 Km2	Western Region, Buhweju, Ibanda, Rubirizi
EL1663	C - Asian Mining and Minerals Limited	EL	Base Metals, Gold	06/07/2017	05/07/2020	63.9616 Km2	Western Region, Buhweju, Ibanda, Rubirizi
EL1665	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	25/08/2017	24/08/2022	103.9404 Km2	Central Region, Kiboga
EL1666	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	25/08/2017	24/08/2022	41.2094 Km2	Central Region, Kiboga, Mityana
EL1667	Intrepid Minerals Limited	EL	Beryllium, Cassiterite, Columbite, Tantalite	25/08/2017	24/08/2020	108.1500 Km2	Western Region, Ntungamo
EL1668	Mulin Mines and Minerals Limited	EL	LST	29/08/2017	28/08/2020	105.5845 Km2	Western Region, Kasese
EL1669	East African Geological Services	EL	Base Metals, Gold	05/10/2016	04/10/2019	23.2655 Km2	Eastern Region, Busia
EL1671	National Cement Co. Uganda Limited	EL	Limestone	07/09/2017	06/09/2022	10.0820 Km2	Northern Region, Moroto
EL1672	National Cement Co. Uganda Limited	EL	Limestone	07/09/2017	06/09/2022	18.4267 Km2	Northern Region, Moroto

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1673	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold, LST, PGM	07/09/2017	06/09/2020	95.3650 Km2	Western Region, Kabarole, Kasese
EL1674	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold, Limestone, PGM	07/09/2017	06/09/2022	48.3420 Km2	Western Region, Kasese
EL1675	Beta Minerals Limited	EL	Base Metals, Gold, PGM	07/09/2017	06/09/2022	134.5000 Km2	Western Region, Kiryandongo
EL1676	Beta Minerals Limited	EL	Base Metals, Gold, PGM	07/09/2017	06/09/2020	54.6850 Km2	Western Region, Ntungamo
EL1677	C31 Uganda SMC Limited	EL	Base Metals, Gold, PGM	07/09/2017	06/09/2022	42.5918 Km2	Western Region, Bushenyi
EL1678	Kakiri Stone Quarry Limited	EL	Base Metals, Gold, Granite, PGM, Rare Earth Elements	12/10/2017	11/10/2020	489.7500 Km2	Central Region, Mityana, Mpigi, Wakiso
EL1679	Optima Mines & Minerals Ltd	EL	Dimension Stone, Granite	03/10/2017	02/10/2020	17.3250 Km2	Western Region, Buliisa
EL1680	Yusumuga Autos (U) Ltd	EL	Base Metals, Gold	05/10/2017	04/10/2020	60.3200 Km2	Western Region, Ibanda, Kamwenge, Rubirizi
EL1681	Gondwana Geoscience Consulting Limited	EL	Base Metals, Gold, PGM	11/10/2017	10/10/2020	17.1966 Km2	Western Region, Kamwenge, Kasese, Rubirizi
EL1682	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	06/10/2017	05/10/2020	479.4150 Km2	Central Region, Kiboga, Kyankwanzi
EL1683	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	06/10/2017	05/10/2020	246.4000 Km2	Central Region, Kiboga, Mubende
EL1684	Intrepid Minerals Limited	EL	Beryllium, Cassiterite, Columbite, Gold, Tantalite	18/10/2017	17/10/2020	24.0000 Km2	Western Region, Kanungu
EL1685	C31 Uganda SMC Limited	EL	Base Metals, Gold, PGM	18/10/2017	17/10/2020	224.5000 Km2	Eastern Region, Bugiri, Iganga
EL1686	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	18/10/2017	17/10/2020	354.3400 Km2	Western Region, Kibaale
EL1687	C31 Uganda SMC Limited	EL	Base Metals, Gold, PGM	18/10/2017	17/10/2020	414.4600 Km2	Eastern Region, Iganga, Jinja, Luuka, Mayuge
EL1688	Sun Disk Limited (100%)	EL	Base Metals, Gold	18/10/2017	17/10/2020	48.0000 Km2	Central Region, Kyankwanzi; Western Region, Kibaale

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1689	Faithable International Company Limited	EL	Copper, Nickel	19/10/2017	18/10/2020	15.0000 Km2	Western Region, Kasese
EL1690	Tian Tang Group limited	EL	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	3.1069 Km2	Western Region, Kabale, Kisoro
EL1691	Tian Tang Group limited	EL	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	2.3450 Km2	Western Region, Kabale, Kisoro
EL1692	Ndiga Foundation Uganda Limited	EL	Base Metals, MAR	26/10/2017	25/10/2020	126.0000 Km2	Northern Region, Kotido, Napak
EL1694	Samta Mines and Minerals Uganda Limited	EL	Coltan, Rare Earth Elements	08/11/2017	07/11/2020	54.9900 Km2	Eastern Region, Manafwa
EL1695	Samta Mines and Minerals Uganda Limited	EL	Coltan, Rare Earth Elements	08/11/2017	07/11/2020	72.0000 Km2	Northern Region, Napak
EL1696	Samta Mines and Minerals Uganda Limited	EL	Cassiterite, Cobalt, Wolfram	08/11/2017	07/11/2020	56.9700 Km2	Western Region, Kabale, Ntungamo
EL1697	Samta Mines and Minerals Uganda Limited	EL	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2022	19.3731 Km2	Western Region, Mitooma, Sheema
EL1698	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	08/11/2017	07/11/2020	50.0000 Km2	Northern Region, Kaabong
EL1699	Samta Mines and Minerals Uganda Limited	EL	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2020	14.8415 Km2	Western Region, Ntungamo
EL1700	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	08/11/2017	07/11/2020	9.6857 Km2	Western Region, Rubirizi
EL1701	Samta Mines and Minerals Uganda Limited	EL	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2022	63.9990 Km2	Western Region, Ntungamo
EL1702	BR Agrofood Industries Limited	EL	Granite	10/11/2017	09/11/2020	1.0000 Km2	Eastern Region, Luuka
EL1703	BR Agrofood Industries Limited	EL	Granite	10/11/2017	09/11/2020	2.0900 Km2	Eastern Region, Kamuli
EL1704	Medicare Health Professionals College Limited	EL	Base Metals, Gold, Iron Ore	22/11/2017	21/11/2020	81.7860 Km2	Western Region, Kabale
EL1705	Shining Rock Investments Uganda Limited	EL	Dimension Stone	05/12/2017	04/12/2020	26.1650 Km2	Western Region, Hoima, Kibaale
EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	EL	Base Metals, Gold	06/12/2017	05/12/2022	20.0136 Km2	Central Region, Mubende

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1708	Hummerston Minerals Limited	EL	Base Metals, Gold, Iron Ore	31/01/2018	30/01/2021	56.2386 Km2	Western Region, Kisoro
EL1709	Olsen East African International Investment Company Ltd	EL	Base Metals, Gold	05/01/2018	04/01/2021	102.0000 Km2	Northern Region, Kaabong
EL1709	Olsen East African International Investment Company Ltd	EL	Base Metals, Gold	05/01/2018	04/01/2021	102.0000 Km2	Northern Region, Kaabong
EL1710	LuyimbaziZake Estates Limited	EL	Base Metals, Gold, Granite, Silica/Glass Sand	15/01/2018	14/01/2021	1.2371 Km2	Central Region, Buikwe
EL1711	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Silica/Glass Sand	12/01/2018	11/01/2021	10.6250 Km2	Eastern Region, Namayingo
EL1711	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Silica/Glass Sand	12/01/2018	11/01/2021	10.6250 Km2	Eastern Region, Namayingo
EL1712	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Potash	12/01/2018	11/01/2021	63.8400 Km2	Eastern Region, Bugiri, Butaleja, Namutumba
EL1712	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Potash	12/01/2018	11/01/2021	63.8400 Km2	Eastern Region, Bugiri, Butaleja, Namutumba
EL1713	China-Uganda Ranchun Investment Limited	EL	Base Metals, Gold	31/01/2018	30/01/2021	93.0000 Km2	Western Region, Buhweju, Ibanda, Mbarara
EL1714	Jiemeng Energy and Mineral Investment (U) Limited	EL	Base Metals, Gold	22/01/2018	21/01/2023	26.0554 Km2	Western Region, Ibanda, Kamwenge
EL1716	GoodWill Uganda Ceramic Company Limited	EL	Kaolin	20/02/2018	19/02/2021	45.5000 Km2	Central Region, Rakai
EL1717	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	22/02/2018	21/02/2021	67.5000 Km2	Central Region, Mubende
EL1718	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	22/02/2018	21/02/2021	171.0000 Km2	Central Region, Luwero, Mukono
EL1719	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	22/02/2018	21/02/2021	93.0000 Km2	Central Region, Mubende
EL1720	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	22/02/2018	21/02/2021	89.7528 Km2	Northern Region, Arua, Zombo

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1721	Samta Mines and Minerals Uganda Limited	EL	Tantalite, Wolfram	22/02/2018	21/02/2021	0.9260 Km2	Western Region, Kabale
EL1722	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	22/02/2018	21/02/2021	114.3364 Km2	Northern Region, Arua
EL1723	Mortada Transporters (U) Limited	EL	Base Metals, Gold	22/02/2018	21/02/2021	9.0000 Km2	Central Region, Nakaseke
EL1727	MHK GENERAL AGENCIES LIMITED	EL	Base Metals, Gold, Granite	22/02/2018	21/02/2021	2.0852 Km2	Central Region, Mukono
EL1730	Majest-com Limited	EL	Base Metals, Gold, Wolfram	13/03/2018	12/03/2021	0.2712 Km2	Central Region, Lyantonde
EL1731	Majest-com Limited	EL	Phosphates	16/03/2018	15/03/2021	42.0000 Km2	Eastern Region, Bududa, Manafwa
EL1732	GoodWill Uganda Ceramic Company Limited	EL	Industrial Minerals	23/03/2018	22/03/2021	102.0000 Km2	Western Region, Kanungu, Rukungiri
EL1732	GoodWill Uganda Ceramic Company Limited	EL	Industrial Minerals	23/03/2018	22/03/2021	102.0000 Km2	Western Region, Kanungu, Rukungiri
EL1733	Ekone Group Limited	EL	Limestone, MAR	26/03/2018	25/03/2021	49.6502 Km2	Northern Region, Moroto
EL1734	Gondwana Geoscience Consulting Limited	EL	Base Metals, Gold	16/04/2018	15/04/2021	27.5450 Km2	Eastern Region, Bugiri, Namayingo
EL1735	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold, Limestone, PGM	10/04/2018	09/04/2021	85.7250 Km2	Western Region, Kabarole, Kasese
EL1735	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold, Limestone, PGM	10/04/2018	09/04/2021	85.7250 Km2	Western Region, Kabarole, Kasese
EL1736	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold, Limestone, PGM	10/04/2018	09/04/2021	89.9000 Km2	Western Region, Kasese
EL1736	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold, Limestone, PGM	10/04/2018	09/04/2021	89.9000 Km2	Western Region, Kasese
EL1737	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	10/04/2018	09/04/2021	339.5035 Km2	Western Region, Ibanda, Kamwenge
EL1738	Twinomujuni Arthur	EL	Base Metals, Kaolin	16/04/2018	15/04/2021	20.0000 Km2	Central Region, Rakai
EL1738	Twinomujuni Arthur	EL	Base Metals, Kaolin	16/04/2018	15/04/2021	20.0000 Km2	Central Region, Rakai
EL1740	Kamuntu Investments Limited	EL	Iron Ore	16/04/2018	15/04/2021	27.5798 Km2	Western Region, Kabale
EL1741	Tian Tang Group limited	EL	Silica/Glass Sand	20/04/2018	19/04/2021	194.0529 Km2	Central Region, Buikwe

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1742	Tian Tang Group limited	EL	Silica/Glass Sand	20/04/2018	19/04/2021	20.0000 Km2	Northern Region, Amudat
EL1743	Tian Tang Group limited	EL	Silica/Glass Sand	20/04/2018	19/04/2021	126.2133 Km2	Central Region, Masaka
EL1746	Acholi Resources Limited	EL	Base Metals, Cobalt, Copper, Gold, Precious Metals	19/04/2018	18/04/2021	350.8417 Km2	Northern Region, Amudat, Nakapiripirit
EL1749	East Africa Natural Resources Limited	EL	Gold, Tantalite, Tin	04/05/2018	03/05/2021	11.8500 Km2	Western Region, Kabale, Ntungamo
EL1751	Sun Disk Limited	EL	Base Metals, Gold	10/05/2018	09/05/2021	499.2536 Km2	Northern Region, Nebbi, Zombo
EL1752	Sun Disk Limited	EL	Base Metals, Gold	10/05/2018	09/05/2021	402.6221 Km2	Eastern Region, Busia, Namayingo
EL1753	Sunbelt Mining Group Limited	EL	MAR	14/05/2018	13/05/2021	212.5000 Km2	Northern Region, Moroto, Nakapiripirit
EL1754	Ronald WanjalaShikuku	EL	Cobalt, Copper, Nickel	23/07/2018	22/07/2021	212.5550 Km2	Western Region, Bundibugyo, Kabarole, Kasese
EL1755	Ronald WanjalaShikuku	EL	Cobalt, Copper, Nickel, PGM	23/07/2018	22/07/2021	120.0000 Km2	Eastern Region, Kaliro, Namutumba
EL1757	Tian Tang Group limited	EL	Industrial Minerals	25/05/2018	24/05/2021	41.0000 Km2	Central Region, Mukono
EL1758	Tian Tang Group limited	EL	Kaolin	25/05/2018	24/05/2021	6.8400 Km2	Central Region, Wakiso
EL1760	Armia Lubega	EL	Kaolin	30/05/2018	29/05/2021	40.0000 Km2	Central Region, Lwengo, Rakai
EL1762	Direct Reduced Iron (DRI) Liimited	EL	Iron Ore	31/05/2018	30/05/2021	120.9284 Km2	Western Region, Kabale
EL1765	Sun Disk Limited	EL	Base Metals, Gold	11/05/2018	10/05/2021	492.0000 Km2	Northern Region, Arua
EL1766	Rwenzori Rare Metals Limited	EL	Base Metals, Gold, PGM, Rare Earth Elements, Uranium	06/07/2018	05/07/2021	47.0250 Km2	Eastern Region, Bugiri, Iganga
EL1767	Robert Tibenda	EL	Base Metals, Diatomite, Industrial Minerals	17/07/2018	16/07/2021	38.4629 Km2	Northern Region, Nebbi
EL1768	Mulin Mines and Minerals Limited	EL	Limestone	05/04/2018	04/04/2021	6.5678 Km2	Western Region, Kasese
EL1768	Mulin Mines and Minerals Limited	EL	Limestone	05/04/2018	04/04/2021	6.5678 Km2	Western Region, Kasese
EL1769	Mulin Mines and Minerals Limited	EL	Base Metals, Gold	05/04/2018	04/04/2021	8.6592 Km2	Eastern Region, Busia
EL1770	Kadam Transitech Services Limited	EL	Base Metals, Gold, Limestone, MAR	04/07/2018	03/07/2021	50.0000 Km2	Northern Region, Moroto

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1771	African Panther Resources (U) Ltd	EL	Base Metals, Precious Metals	04/07/2018	03/07/2021	0.1517 Km2	Western Region, Isingiro
EL1772	African Panther Resources (U) Ltd	EL	Base Metals, Precious Metals	20/06/2018	19/06/2021	30.0000 Km2	Western Region, Isingiro
EL1772	African Panther Resources (U) Ltd	EL	Base Metals, Precious Metals	20/06/2018	19/06/2021	30.0000 Km2	Western Region, Isingiro
EL1773	East Asia Land & Mining Company Uganda Limited	EL	Base Metals, Gold	06/08/2018	05/08/2021	38.3543 Km2	Western Region, Buhweju, Bushenyi, Rubirizi
EL1774	Robert Tibenda	EL	Dimension Stone, Granite	02/08/2018	01/08/2021	12.5000 Km2	Western Region, Masindi
EL1775	Gold Disk - SMC Limited	EL	Base Metals, Gold	02/08/2018	01/08/2021	250.4000 Km2	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
EL1776	SamakulaNooh	EL	Base Metals, Gold	23/07/2018	22/07/2021	15.0000 Km2	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
EL1778	Ronald WanjalaShikuku	EL	LI, Niobium, Tantalite, Tin	23/07/2018	22/07/2021	12.2000 Km2	Western Region, Ntungamo
EL1779	Joseph Birungi Mutembuzi	EL	Base Metals, Wolfram	23/07/2018	22/07/2021	31.0601 Km2	Western Region, Kabale
EL1780	Summit Group Limited	EL	Gold, Limestone, MAR, PGM	26/07/2018	25/07/2021	80.5442 Km2	Northern Region, Moroto
EL1783	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	29/06/2018	28/06/2021	46.5000 Km2	Northern Region, Arua, Zombo
EL1784	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	29/06/2018	28/06/2021	210.0000 Km2	Western Region, Buhweju, Mbarara, Sheema
EL1787	Delta Refractories Limited	EL	Industrial Minerals	16/08/2018	15/08/2021	2.0000 Km2	Western Region, Kasese
EL1788	Heyday International Group Company Limited	EL	Base Metals, Beryllium, Gold	14/08/2018	13/08/2021	166.8169 Km2	Western Region, Buhweju, Bushenyi
EL1790	Hua Teng Mining Investments Limited	EL	LI, Mica, Tantalite	14/08/2018	13/08/2021	56.2500 Km2	Central Region, Luwero
EL1791	Ronald WanjalaShikuku	EL	LI, Niobium, Tantalite, Tin	14/08/2018	13/08/2021	23.0666 Km2	Western Region, Ntungamo

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1792	Hua Teng Mining Investments Limited	EL	Gold, Granite, Tungsten	14/08/2018	13/08/2021	44.1953 Km2	Central Region, Kiboga, Mityana
EL1794	National Cement Co. Uganda Limited	EL	Base Metals, Iron Ore	14/08/2018	13/08/2021	67.1438 Km2	Western Region, Kabale, Kanungu
EL1795	Heyday International Group Company Limited	EL	Base Metals, Gold	24/08/2018	23/08/2021	55.5540 Km2	Western Region, Buhweju, Mbarara, Sheema
EL1796	Heyday International Group Company Limited	EL	Base Metals, Gold, Iron Ore	24/08/2018	23/08/2021	51.1573 Km2	Western Region, Kisoro
EL1797	GoodWill Uganda Ceramic Company Limited	EL	Kaolin	04/10/2018	03/10/2021	155.0000 Km2	Central Region, Masaka
EL1799	Moses Sserunjogi	EL	Base Metals, Beryllium, Coltan, Tin	04/09/2018	03/09/2021	14.9846 Km2	Western Region, Ntungamo
EL1800	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	14/09/2018	13/09/2021	132.3710 Km2	Northern Region, Lamwo
EL1801	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	14/09/2018	13/09/2021	490.7910 Km2	Northern Region, Lamwo, Pader
EL1802	Virat Alloys Limited	EL	Coltan, Tin	10/09/2018	09/09/2021	38.5362 Km2	Western Region, Ntungamo
EL1803	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	10/09/2018	09/09/2021	29.8611 Km2	Northern Region, Pader
EL1804	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	10/09/2018	09/09/2021	30.3891 Km2	Northern Region, Lamwo
EL1805	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	10/09/2018	09/09/2021	30.3844 Km2	Northern Region, Pader
EL1807	Sunbelt Mining Group Limited	EL	Dimension Stone, Limestone, MAR	10/09/2018	09/09/2021	0.1728 Km2	Northern Region, Moroto
EL1808	LomonginZulhaq	EL	Kaolin, Limestone, MAR	10/09/2018	09/09/2021	12.0000 Km2	Northern Region, Moroto
EL1810	MEM Trading (pty) Limited	EL	Base Metals, Gold	11/09/2018	10/09/2021	34.1406 Km2	Western Region, Ibanda, Kamwenge
EL1812	RUSLA MINING AND MINERALS LIMITED	EL	Base Metals, Iron Ore	06/09/2018	05/09/2021	10.4841 Km2	Western Region, Kisoro
EL1813	C31 Uganda SMC Limited	EL	Base Metals, Gold	07/09/2018	06/09/2021	9.2500 Km2	Western Region, Bushenyi

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1814	Intrepid Minerals Limited	EL	Base Metals, Gold	07/09/2018	06/09/2021	44.8834 Km2	Western Region, Kanungu
EL1817	RUSLA MINING AND MINERALS LIMITED	EL	Base Metals, Iron Ore	11/09/2018	10/09/2021	15.8562 Km2	Western Region, Kabale, Kisoro
EL1818	Hua Teng Mining Investments Limited	EL	Gold, Granite, Manganese	19/09/2018	18/09/2021	271.2000 Km2	Northern Region, Abim
EL1819	Singo Artisanal Gold Miners Limited	EL	Base Metals, Gold	14/09/2018	13/09/2021	44.8500 Km2	Central Region, Mubende
EL1820	Heyday International Group Company Limited	EL	Base Metals, Gold	14/09/2018	13/09/2021	440.0000 Km2	Northern Region, Kaabong
EL1825	Wilberforce Muwonge Mutebi	EL	Base Metals, PGM, Precious Metals	18/09/2018	17/09/2021	110.0000 Km2	Western Region, Hoima, Kibaale
EL1827	M/S Eurasian Capital SMC Limited	EL	Base Metals, Gold	21/09/2018	20/09/2021	334.5900 Km2	Central Region, Kiboga, Kyankwanzi, Mubende
EL1828	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	26/09/2018	25/09/2021	49.8662 Km2	Eastern Region, Bugiri, Namayingo
EL1829	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	02/10/2018	01/10/2021	146.0978 Km2	Northern Region, Lamwo
EL1830	Universal Granites and Marble Limited (100%)	EL	Granite	05/10/2018	04/10/2021	52.5000 Km2	Central Region, Luwero, Nakaseke
EL1832	International Energy Group Agencies	EL	Gold, Industrial Minerals	08/10/2018	07/10/2021	20.9192 Km2	Eastern Region, Mayuge
EL1833	Muwanguzi Johnson Kato (100%)	EL	Base Metals, Precious Metals, Rare Earth Elements, Uranium	08/10/2018	07/10/2021	10.0403 Km2	Central Region, Mityana
EL1834	Heyday International Group Company Limited	EL	Base Metals, Gold	08/10/2018	07/10/2021	49.8401 Km2	Northern Region, Abim
EL1835	Heyday International Group Company Limited	EL	Base Metals, Gold	08/10/2018	07/10/2021	295.0000 Km2	Northern Region, Kaabong
EL1836	Hua Teng Mining Investments Limited	EL	Granite	10/10/2018	09/10/2021	6.2500 Km2	Central Region, Nakasongola
EL1837	Hua Teng Mining Investments Limited	EL	Columbite, Gold, Tungsten, Wolfram	10/10/2018	09/10/2021	56.0000 Km2	Central Region, Butambala, Mityana

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1838	Hua Teng Mining Investments Limited	EL	LI	10/10/2018	09/10/2021	20.7500 Km2	Central Region, Mukono
EL1843	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	208.5500 Km2	Northern Region, Gulu, Nwoya
EL1844	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	401.7140 Km2	Western Region, Kabarole, Kibaale, Kyenjojo
EL1846	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	15/10/2018	14/10/2021	317.2540 Km2	Central Region, Mubende
EL1853	RobinahNakasiSengendo	EL	Pozzolana	29/10/2018	28/10/2021	49.9911 Km2	Eastern Region, Bukwo, Kween
EL1861	Moroto Ateker Cement Company Ltd	EL	Base Metals, Copper, Gold, Limestone, MAR, Rare Earth Elements	09/11/2018	08/11/2021	219.4974 Km2	Northern Region, Kaabong
EL1862	Sipa Exploration (U) Limited	EL	Base Metals, Precious Metals	13/11/2018	12/11/2021	433.0046 Km2	Northern Region, Lamwo
EL1863	Wynstock (U) Limited	EL	Limestone, MAR	21/11/2018	20/11/2021	38.6550 Km2	Northern Region, Moroto
EL1865	Rwenzori Shining Star Limited	EL	Salt	27/11/2018	26/11/2021	399.1412 Km2	Western Region
EL1866	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	03/12/2018	02/12/2021	175.3320 Km2	Northern Region, Amuru
EL1867	GoodWill Uganda Ceramic Company Limited	EL	Kaolin	03/12/2018	02/12/2021	272.9000 Km2	Central Region, Luwero, Nakaseke, Wakiso
EL1869	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	03/12/2018	02/12/2021	91.6000 Km2	Western Region, Buhweju, Rubirizi
EL1871	Sunbelt Mining Group Limited	EL	MAR	10/12/2018	09/12/2021	8.1332 Km2	Northern Region, Moroto
EL1872	Sunbelt Mining Group Limited	EL	MAR	10/12/2018	09/12/2021	18.0000 Km2	Northern Region, Moroto
EL1873	Hoima Minerals Company Limited	EL	Copper, Gold	10/12/2018	09/12/2021	10.0000 Km2	Western Region, Hoima
EL1874	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	11/12/2018	10/12/2021	32.4646 Km2	Eastern Region, Bugiri, Namayingo
EL1875	Sunbelt Mining Group Limited	EL	MAR	24/12/2018	23/12/2021	5.6000 Km2	Northern Region, Moroto
EL1876	GoodWill Uganda Ceramic Company Limited	EL	Industrial Minerals	24/12/2018	23/12/2021	400.8000 Km2	Western Region, Mitooma, Ntungamo, Rukungiri

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1877	Victoria Enviros Consult Limited	EL	Base Metals, Gold	24/12/2018	23/12/2021	26.2213 Km2	Western Region, Kabale, Kisoro
EL1878	ARRM Investments Limited	EL	Beryllium, Kaolin, Tantalite	24/12/2018	23/12/2021	3.8058 Km2	Western Region, Mitooma
EL1879	Joraro Minerals Uganda Limited	EL	Beryllium, Tantalite, Tin	03/01/2019	02/01/2022	4.9427 Km2	Western Region, Ntungamo
EL1880	C - Asian Mining and Minerals Limited	EL	Base Metals, Gold	03/01/2019	02/01/2022	81.4478 Km2	Western Region, Buhweju, Rubirizi
EL1881	Access Mining Uganda SMC Limited	EL	Base Metals, Gold	07/01/2019	06/01/2022	306.0000 Km2	Western Region, Kabarole
EL1884	C31 Uganda SMC Limited	EL	Base Metals, Gold	28/01/2019	27/01/2022	0.5500 Km2	Western Region, Bushenyi
EL1885	C31 Uganda SMC Limited	EL	Base Metals, Gold	28/01/2019	27/01/2022	2.8358 Km2	Western Region, Bushenyi
EL1886	C31 Uganda SMC Limited	EL	Base Metals, Gold	29/01/2019	28/01/2022	0.2930 Km2	Western Region, Bushenyi
EL1887	Moses Katongole	EL	Silica/Glass Sand	29/01/2019	28/01/2022	7.6950 Km2	Central Region, Masaka
EL1888	Javan Tukesiga	EL	Limestone, Pozzolana	01/02/2019	31/01/2022	13.6000 Km2	Western Region, Rubirizi
EL1889	Mechanized Agro (U) Limited (100%)	EL	Base Metals, Granite, Precious Metals, Rare Earth Elements	01/02/2019	31/01/2022	35.0000 Km2	Central Region, Kyankwanzi; Western Region, Hoima
EL1892	AtwookiDeograsciousMugenyi	EL	Dimension Stone	06/02/2019	05/02/2022	0.9992 Km2	Central Region, Mukono
EL1903	Federation of Artisanal and Small Scale Miners (Uganda) Limited	EL	Base Metals, Gold	25/02/2019	24/02/2022	42.8281 Km2	Central Region, Mubende
EL1910	Tian Tang Group limited	EL	Iron Ore	04/03/2019	03/03/2022	24.4400 Km2	Western Region, Kabale
EL1911	Eastern Consultants Company Limited	EL	Base Metals, MAR	04/03/2019	03/03/2022	88.0000 Km2	Northern Region, Napak
EL1912	Sunbelt Mining Group Limited	EL	Columbite, Tantalite, Wolfram	15/03/2019	14/03/2022	33.0000 Km2	Eastern Region, Amuria
EL1917	Uga Mines Limited	EL	Base Metals, Gold	15/03/2019	14/03/2022	33.0000 Km2	Central Region, Mubende
EL1928	Kilembe Mines Limited	EL	Base Metals, Gold, Silver	25/03/2019	24/03/2022	205.5962 Km2	Western Region, Kasese
EL1931	OtafireKahinda	EL	Base Metals, Gold	09/04/2019	08/04/2022	200.0000 Km2	Western Region, Kiruhura
EL1936	LomonginZulhaq	EL	Limestone, MAR	09/04/2019	08/04/2022	2.7044 Km2	Northern Region, Moroto

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1937	C - Asian Mining and Minerals Limited	EL	Base Metals, Gold	10/04/2019	09/04/2022	104.2625 Km2	Western Region, Ibanda, Kamwenge, Rubirizi
EL1941	GoodWill Uganda Ceramic Company Limited	EL	Kaolin	26/04/2019	25/04/2022	499.9890 Km2	Central Region, Kiboga, Luwero, Mityana, Nakaseke
EL1943	Access Mining Uganda SMC Limited	EL	Base Metals, Cobalt, Gold, Rare Earth Elements	08/05/2019	07/05/2022	487.7300 Km2	Western Region, Hoima, Kibaale, Kyenjojo
EL1944	Access Mining Uganda SMC Limited	EL	Base Metals, Cobalt, Gold	08/05/2019	07/05/2022	495.0000 Km2	Central Region, Kyankwanzi, Nakaseke; Western Region, Masindi
EL1945	Access Mining Uganda SMC Limited	EL	Base Metals, Gold	08/05/2019	07/05/2022	216.4949 Km2	Western Region, Kanungu, Rukungiri
EL1946	Access Mining Uganda SMC Limited	EL	Base Metals, Gold	08/05/2019	07/05/2022	136.1850 Km2	Western Region, Mitooma
EL1950	ProsperiNdyabahika	EL	Base Metals, Bentonite, Coltan, Gold	10/05/2019	09/05/2022	15.0000 Km2	Western Region, Mitooma, Rukungiri
EL1952	Susan Ssuubi	EL	Base Metals, Gold	28/05/2019	27/05/2022	88.1400 Km2	Central Region, Kyankwanzi; Western Region, Hoima
EL1953	Ukutulu Limited	EL	Granite	30/05/2019	29/05/2022	293.4045 Km2	Northern Region, Adjumani
EL1955	Mukoni Farmers Limited (100%)	EL	Base Metals, Copper, Gold, Lead, Zinc	11/06/2019	10/06/2022	16.8224 Km2	Central Region, Mityana, Mubende
EL1958	Great Lakes Lime Limited	EL	Limestone, MAR	19/06/2019	18/06/2022	2.6740 Km2	Northern Region, Moroto
EL1962	John Brown Muwonge	EL	Base Metals, Gold	26/06/2019	25/06/2022	111.6203 Km2	Central Region, Mubende
EL1963	Seb Concretes Limited	EL	Silica/Glass Sand	26/06/2019	25/06/2022	2.0738 Km2	Central Region, Butambala
EL1964	Sky Eagle International Investments Limited	EL	Base Metals, Gold	27/06/2019	26/06/2022	8.8725 Km2	Central Region, Mubende
EL1966	Kakiri Stone Quarry Limited	EL	Base Metals, Gold	04/07/2019	03/07/2022	61.0000 Km2	Central Region, Mubende
EL1971	Kest Investments (U) Limited	EL	Base Metals, Precious Metals	09/07/2019	08/07/2022	9.8921 Km2	Central Region, Mityana
EL1972	C31 Uganda SMC Limited	EL	Base Metals, Gold	10/07/2019	09/07/2022	28.0423 Km2	Western Region, Buhweju, Bushenyi
EL1974	Bresun Enterprises (U) Limited	EL	Base Metals, Gold, Iron Ore	15/07/2019	14/07/2022	14.5586 Km2	Western Region, Kabale, Kisoro
EL1976	Alfred ChesakMangusho	EL	Pozzolana	18/07/2019	17/07/2022	2.2873 Km2	Eastern Region, Bulambuli, Kapchorwa

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL1977	Nama Mining Company - SMC Limited	EL	Rare Earth Elements	24/07/2019	23/07/2022	50.0683 Km2	Eastern Region, Bugiri, Iganga, Mayuge
EL1978	Kilembe Mines Limited	EL	Base Metals, Gold, Silver	29/07/2019	28/07/2022	389.3577 Km2	Western Region, Kasese
EL1979	Gimnat International (U) Limited (100%)	EL	Base Metals, Gold, Vermiculite	06/08/2019	05/08/2022	99.0745 Km2	Eastern Region, Bukwo
EL1981	Saranja Group of Companies SMC Limited	EL	Base Metals, Gold	06/08/2019	05/08/2022	0.5938 Km2	Central Region, Mubende
EL1984	Q3 Holdings limited	EL	Dimension Stone	06/08/2019	05/08/2022	2.7750 Km2	Western Region, Buliisa
EL1985	Bresun Enterprises (U) Limited	EL	Base Metals, Gold	06/08/2019	05/08/2022	11.7949 Km2	Eastern Region, Namayingo
EL1986	MubendeKasambya United Miners, Traders, and Processors co-operative Society Limited	EL	Base Metals, Gold	06/08/2019	05/08/2022	9.9975 Km2	Central Region, Mubende
EL1987	Ndiga Investments Limited	EL	Base Metals, Gold, Industrial Minerals, MAR	07/08/2019	06/08/2022	216.0000 Km2	Northern Region, Kotido
EL1989	Bresun Enterprises (U) Limited	EL	PGM, Tin, Wolfram	12/08/2019	11/08/2022	12.0362 Km2	Western Region, Kisoro
EL1990	Samta Mines and Minerals Uganda Limited	EL	Base Metals, Gold	12/08/2019	11/08/2022	112.0000 Km2	Northern Region, Amuru
EL1993	Uganed Holdings Limited	EL	Gold, MAR	14/08/2019	13/08/2022	130.1596 Km2	Northern Region, Moroto
EL1994	Great Season-SMC Limited	EL	Gold	14/08/2019	13/08/2022	11.7399 Km2	Central Region, Mubende
EL1995	Mortada Transporters (U) Limited	EL	Base Metals, Gold	20/08/2019	19/08/2022	34.3250 Km2	Western Region, Ibanda
EL1996	China-Uganda Ranchun Investment Limited	EL	Base Metals, Gold	20/08/2019	19/08/2022	107.7000 Km2	Western Region, Ibanda, Kiruhura
EL2000	Tian Tang Group limited	EL	Limestone, MAR	03/09/2019	02/09/2022	17.9381 Km2	Northern Region, Moroto
EL2001	Kandopix Uganda Limited	EL	Base Metals, Gold	03/09/2019	02/09/2022	55.0000 Km2	Central Region, Mubende
EL2002	Kandopix Uganda Limited	EL	Base Metals, Gold	03/09/2019	02/09/2022	28.7178 Km2	Central Region, Mubende
EL2003	Kiyaga Joseph	EL	Pozzolana	03/09/2019	02/09/2022	208.7961 Km2	Eastern Region, Bulambuli, Kapchorwa, Sironko
EL2005	Alistan Engineering Limited (AEL)	EL	Base Metals, Gold	03/09/2019	02/09/2022	239.0700 Km2	Central Region, Kiboga, Mityana

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL2009	Hicar Mining Company Limited	EL	Base Metals, Precious Metals	09/09/2019	08/09/2022	28.4102 Km2	Eastern Region, Busia
EL2010	Alexis Engineering Company Limited	EL	Base Metals, Dimension Stone, Gold, Rare Earth Elements	11/09/2019	10/09/2022	9.9000 Km2	Northern Region, Nebbi
EL2011	Alexis Engineering Company Limited	EL	Base Metals, Dimension Stone, Gold, Rare Earth Elements	11/09/2019	10/09/2022	37.3327 Km2	Western Region, Hoima
EL2012	East Asia Land & Mining Company Uganda Limited	EL	Base Metals, Iron Ore	11/09/2019	10/09/2022	5.0000 Km2	Western Region, Kabale
EL2013	East Asia Land & Mining Company Uganda Limited	EL	Base Metals, Iron Ore	11/09/2019	10/09/2022	4.5000 Km2	Western Region, Kabale
EL2014	Camel Mining Company Limited	EL	Base Metals, Gold	25/09/2019	24/09/2022	209.4300 Km2	Western Region, Ibanda, Kamwenge
EL2015	Diogo Mines & Energy Limited	EL	Iron Ore	25/09/2019	24/09/2022	4.9827 Km2	Western Region, Kabale
EL2016	Diogo Mines & Energy Limited	EL	Gold, Iron Ore, Wolfram	25/09/2019	24/09/2022	18.2378 Km2	Western Region, Kabale, Kanungu
EL2017	Section One Limited	EL	Base Metals, Gold	25/09/2019	24/09/2022	22.6473 Km2	Central Region, Mubende
EL2019	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Base Metals, Iron Ore, Limestone	04/10/2019	03/10/2022	36.1018 Km2	Western Region, Kabale
EL2020	Victoria Enviro Consult Limited	EL	MAR	04/10/2019	03/10/2022	15.0000 Km2	Northern Region, Moroto
EL2023	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Base Metals, Gold, PGM, Tin	10/10/2019	09/10/2022	20.5064 Km2	Western Region, Ntungamo
EL2024	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Coltan, PGM, Tin	10/10/2019	09/10/2022	31.0126 Km2	Western Region, Kabale
EL2025	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Base Metals, Gold, Industrial Minerals	10/10/2019	09/10/2022	344.1300 Km2	Eastern Region, Katakwi; Northern Region, Napak
EL2026	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Base Metals, Gold, Industrial Minerals, Peat	10/10/2019	09/10/2022	336.9278 Km2	Eastern Region, Amuria; Northern Region, Napak

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
EL2027	Bresun Enterprises (U) Limited	EL	Base Metals, Gold, MAR	10/10/2019	09/10/2022	77.7912 Km2	Northern Region, Amudat
EL2028	Mustafex Investment (U) Limited	EL	Base Metals, Gold	14/10/2019	13/10/2022	4.2231 Km2	Central Region, Mubende
LL 1860	Tiira Landlords and Artisanal Miners' Association	LLII	Gold	06/11/2018	05/11/2020	0.1597 Km2	Eastern Region, Busia
LL 1913	Yusumuga Autos (U) Ltd	LLIV	Gold	15/03/2019	14/03/2021	0.1595 Km2	Western Region, Ibanda, Kamwenge
LL 1915	LomonginZulhaq	LLIV	Limestone, MAR	15/03/2019	14/03/2021	0.1500 Km2	Northern Region, Moroto
LL 1927	Section One Limited	LLIII	Gold	25/03/2019	24/03/2021	0.1599 Km2	Central Region, Mubende
LL 1927	Section One Limited	LLIII	Gold	25/03/2019	24/03/2021	0.1599 Km2	Central Region, Mubende
LL00009	Megha Stone Quarry Namubiru Limited (100%)	LLIII	MAR	02/12/2019	01/12/2021	15.0000 Ha	Northern Region, Moroto
LL00010	Megha Stone Quarry Namubiru Limited (100%)	LLIII	MAR	02/12/2019	01/12/2021	15.0000 Ha	Northern Region, Moroto
LL00016	Yusumuga Autos (U) Ltd	LLIV	Gold	23/12/2019	22/12/2021	0.1596 Km2	Western Region, Kamwenge
LL00018	Stephen MugeniWasike	LLIV	Base Metals, Gold	23/12/2019	22/12/2021	0.1600 Km2	Eastern Region, Namayingo
LL00031	Begumisa Boaz Kayondo Enterprise	LLIV	Base Metals, Gold	31/01/2020	30/01/2022	0.1600 Km2	Western Region, Kyenjojo
LL00044	Kamuntu Investments Limited	LLIII	Iron Ore	02/07/2020	01/07/2022	0.1412 Km2	Western Region, Kabale
LL00046	Kamuntu Investments Limited	LLIII	Iron Ore	02/07/2020	01/07/2022	0.1595 Km2	Western Region, Kabale
LL00052	Lontaro Investments Limited	LLIV	Gold	02/07/2020	01/07/2022	10.8484 Ha	Central Region, Mubende
LL00060	K.B Finance (U) Limited (100%)	LLIII	Pozzolana	09/09/2020	08/09/2022	15.9800 Ha	Western Region, Kasese
LL00061	Abasi Balinda Transporters Limited (100%)	LLIII	Kaolin	13/08/2020	12/08/2022	15.9900 Ha	Western Region, Sheema
LL00062	Mulin Mines and Minerals Limited (100%)	LLIII	Kaolin	06/08/2020	05/08/2022	15.9800 Ha	Western Region, Sheema
LL00071	Hillmarks Limited	LLIII	Pozzolana	17/09/2020	16/09/2022	0.1600 Km2	Western Region, Kabarole
LL00075	Royal Transit Limited (100%)	LLIII	Pozzolana	26/08/2020	25/08/2022	15.5600 Ha	Western Region, Kabarole
LL00082	Nkazababits Limited	LLI	Gold	17/09/2020	16/09/2022	14.6086 Ha	Central Region, Mubende
LL00085	VAJ VENTURES LTD (100%)	LLIV	Gold	17/09/2020	16/09/2022	15.8700 Ha	Northern Region, Nakapiripirit

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL00086	United African Mines Company Limited (100%)	LLII	Gold	14/09/2020	13/09/2022	10.7400 Ha	Central Region, Mityana
LL00092	Rainbow Transporters Limited (100%)	LLIII	Pozzolana	15/09/2020	14/09/2022	15.3000 Ha	Western Region, Kabarole
LL00094	Nabala Mining (U) SMC Limited	LLIV	Gold	17/09/2020	16/09/2022	0.0875 Km2	Northern Region, Moroto
LL00096	Evergrande Resources Co. Limited (100%)	LLIV	Gold	21/09/2020	20/09/2022	15.6400 Ha	Northern Region, Amudat
LL00103	Jimde Limited (100%)	LLIV	Gold	23/09/2020	22/09/2022	15.8700 Ha	Central Region, Mubende
LL00116	Redsun International Company Limited (100%)	LLIII	Pozzolana	29/10/2020	28/10/2022	15.9800 Ha	Western Region, Kasese
LL00120	VAJ VENTURES LTD (100%)	LLIV	Gold	13/11/2020	12/11/2022	15.9800 Ha	Northern Region, Nakapiripirit
LL00133	Gems International Limited (100%)	LLIII	Pozzolana	23/11/2020	22/11/2022	15.7500 Ha	Western Region, Kabarole
LL00136	Robert KyokoraBadede (100%)	LLIII	Pozzolana	04/12/2020	03/12/2022	15.9300 Ha	Western Region, Kasese
LL00137	Redsun International Company Limited (100%)	LLIII	Pozzolana	24/11/2020	23/11/2022	9.5300 Ha	Western Region, Kasese
LL00145	Gems International Limited (100%)	LLIII	Volcanic Ash	11/12/2020	10/12/2022	15.9400 Ha	Western Region, Kasese
LL00146	Megha Stone Quarry Namubiru Limited (100%)	LLIV	Gold	06/01/2021	05/01/2023	15.0000 Ha	Northern Region, Moroto
LL00151	Harmony Resources (SMC) Limited	LLIV	Gold	06/01/2021	05/01/2023	15.1000 Ha	Eastern Region, Namayingo
LL00159	IsakaKayolo (100%)	LLIV	Gold	17/02/2021	16/02/2023	14.0500 Ha	Eastern Region, Busia
LL00162	Nkabidwa General Traders Limited	LLIV	Gold	26/02/2021	25/02/2023	15.3209 Ha	Central Region, Mubende
LL00163	ChrispusKamusede (100%)	LLVI	LST	26/02/2021	25/02/2023	7.8500 Ha	Western Region, Kasese
LL00165	Mohmed Mbabazi (100%)	LLI	Gold	26/02/2021	25/02/2023	16.0000 Ha	Western Region, Hoima
LL00174	Abasi Balinda Transporters Limited (100%)	LLIII	Pozzolana	30/03/2021	29/03/2023	15.9900 Ha	Western Region, Kabarole
LL00175	Abasi Balinda Transporters Limited (100%)	LLIII	Pozzolana	30/03/2021	29/03/2023	3.9800 Ha	Western Region, Kabarole
LL00176	Abasi Balinda Transporters Limited (100%)	LLIII	Kaolin	30/03/2021	29/03/2023	15.4300 Ha	Western Region, Buhweju
LL00177	Exodus Mining (U) Ltd (100%)	LLIII	Gold	26/03/2021	25/03/2023	14.9300 Ha	Central Region, Mubende

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL00178	Tiira Landlords and Artisanal Miners' Association	LLIV	Gold	30/03/2021	29/03/2023	0.1594 Km2	Eastern Region, Busia
LL00185	Marua Group Limited (100%)	LLIV	Base Metals, Gold	20/04/2021	19/04/2023	15.9500 Ha	Western Region, Kanungu
LL00187	Redsun International Company Limited (100%)	LLIII	Pozzolana	19/04/2021	18/04/2023	15.9400 Ha	Western Region, Kasese
LL00189	Emmanuel Kyazze	LLIII	Limestone, MAR	27/04/2021	26/04/2023	15.9200 Ha	Northern Region, Moroto
LL00190	Emmanuel Kyazze	LLIII	Limestone, MAR	26/04/2021	25/04/2023	15.2700 Ha	Northern Region, Moroto
LL00195	Great Lakes Regional Distributors Limited (100%)	LLIII	Pozzolana	05/05/2021	04/05/2023	16.0000 Ha	Western Region, Kabarole
LL0710	Mate Mines Limited (100%)	LLVI	Kaolin	20/12/2010	19/12/2014	14.9506 Ha	Western Region, Buhweju
LL0989	Busia United Small Scale Mining Association Limited (100%)	LLIV	Gold	25/05/2012	24/05/2020	0.1324 Km2	Eastern Region, Busia
LL1039	George Onega (100%)	LLIV	Gold	23/08/2012	22/08/2022	16.0000 Ha	Eastern Region, Busia
LL1171	JinjaMarbleProducts (U) Limited (100%)	LLIII	MAR	24/06/2013	23/06/2021	0.1592 Km2	Northern Region, Moroto
LL1260	Peter Lokwang (100%)	LLVI	Class VI	10/12/2013	09/12/2021	7.9600 Ha	Northern Region, Moroto
LL1261	Peter Lokwang (100%)	LLIII	Class III, LST	10/12/2013	09/12/2021	7.8600 Ha	Northern Region, Moroto
LL1374	KitumbiKayonza Miners Association Limited (100%)	LLIV	Gold	23/09/2014	22/09/2020	0.1336 Km2	Central Region, Mubende
LL1375	KitumbiKayonza Miners Association Limited (100%)	LLIV	Gold	23/09/2014	22/09/2020	0.1336 Km2	Central Region, Mubende
LL1376	KitumbiKayonza Miners Association Limited (100%)	LLIV	Gold	23/09/2014	22/09/2020	0.1364 Km2	Central Region, Mubende
LL1467	Mechanized Agro (U) Limited (100%)	LLVI	Dimension Stone	17/04/2015	16/04/2017	0.1600 Km2	Northern Region, Moroto
LL1468	Mechanized Agro (U) Limited (100%)	LLVI	Dimension Stone	17/04/2015	16/04/2017	0.1600 Km2	Northern Region, Moroto
LL1499	George Onega (100%)	LLIV	Gold	31/07/2015	30/07/2019	0.1593 Km2	Eastern Region, Namayingo
LL1533	Optima Mines & Minerals Ltd (100%)	LLIII	Kaolin	01/12/2015	30/11/2017	0.1594 Km2	Western Region, Kabarole
LL1602	Ionic Builders Limited	LLIII	Granite	21/10/2016	20/10/2022	13.4800 Ha	Eastern Region, Bukedea
LL1615	Sikander Meghani	LLIV	MAR	24/11/2016	23/11/2020	15.0000 Ha	Northern Region, Moroto
LL1616	Sikander Meghani	LLIV	MAR	24/11/2016	23/11/2020	0.1500 Km2	Northern Region, Moroto

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL1624	Alex Nambajimana	LLIII	Beryllium, Coltan, Tin, Wolfram	08/12/2016	07/12/2020	0.1598 Km2	Western Region, Kabale
LL1630	Ndiwa Property Consultants Limited	LLIII	MAR	21/02/2017	20/02/2021	0.1600 Km2	Northern Region, Moroto
LL1631	Ndiwa Property Consultants Limited	LLIII	MAR	21/02/2017	20/02/2021	0.1600 Km2	Northern Region, Moroto
LL1632	Ndiwa Property Consultants Limited	LLIII	MAR	21/02/2017	20/02/2021	0.1600 Km2	Northern Region, Moroto
LL1661	Begumisa Boaz Kayondo	LLIV	Base Metals, Gold	15/06/2017	14/06/2019	0.1464 Km2	Western Region, Buhweju
LL1670	Tiira Small Scale Mining Association	LLII	Gold	02/11/2017	01/11/2021	15.9700 Ha	Eastern Region, Busia
LL1724	Joseph Kizito	LLIII	Diatomite	22/02/2018	21/02/2022	16.0000 Ha	Northern Region, Nebbi
LL1725	Joseph Kizito	LLIII	Diatomite	22/02/2018	21/02/2022	15.9900 Ha	Northern Region, Nebbi
LL1726	Joseph Kizito	LLIII	Diatomite	22/02/2018	21/02/2022	15.9900 Ha	Northern Region, Nebbi
LL1739	Tiira Small Scale Mining Association	LLII	Gold	16/04/2018	15/04/2020	0.1590 Km2	Eastern Region, Busia
LL1747	LokerisModesterNasur	LLIV	Gold	04/05/2018	03/05/2020	0.1565 Km2	Western Region, Buhweju
LL1777	Kabuzimbe Enterprises Limited	LLIV	Gold	23/07/2018	22/07/2020	0.1600 Km2	Western Region, Kibaale
LL1781	Kigeito and Robert Mining Company (KRMCM) Limited	LLIII	Base Metals, Wolfram	30/07/2018	29/07/2020	0.1600 Km2	Western Region, Kabale
LL1785	Narcis Kabatereine	LLIII	Iron Ore	31/07/2018	30/07/2020	0.1599 Km2	Western Region, Kabale
LL1786	Michael Ogwal	LLIII	Kaolin	31/07/2018	30/07/2020	0.1600 Km2	Central Region, Wakiso
LL1786	Michael Ogwal	LLIII	Kaolin	31/07/2018	30/07/2020	0.1600 Km2	Central Region, Wakiso
LL1789	Michael Ogwal	LLIII	Kaolin	14/08/2018	13/08/2020	0.1600 Km2	Central Region, Mubende
LL1793	Ngurusi& Sons (U) Limited	LLIV	Gold	14/08/2018	13/08/2020	0.1599 Km2	Western Region, Mitooma
LL1798	Moses Sserunjogi	LLIII	Beryllium, Tantalite, Tin	04/09/2018	03/09/2020	0.0154 Km2	Western Region, Ntungamo
LL1806	Mugume George	LLIII	Dimension Stone	10/09/2018	09/09/2020	0.1591 Km2	Western Region, Rukungiri
LL1809	Charles Buyinza	LLII	Gold	10/09/2018	09/09/2020	0.1599 Km2	Eastern Region, Busia
LL1811	Kitamwa David	LLIII	Silica/Glass Sand	10/09/2018	09/09/2020	0.1600 Km2	Central Region, Nakasongola
LL1821	Isa Kakonge	LLIV	Gold	14/09/2018	13/09/2020	0.1500 Km2	Central Region, Mubende
LL1826	Kara Gold (U) Limited	LLV	Gold	18/09/2018	17/09/2022	28.2600 Ha	Western Region, Buhweju
LL1864	Kabuzimbe Enterprises Limited	LLIV	Gold	27/11/2018	26/11/2020	0.1600 Km2	Western Region, Kibaale

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL1882	ARRM Investments Limited	LLIII	Beryllium, Kaolin, LI	09/01/2019	08/01/2021	0.1320 Km2	Western Region, Mitooma
LL1891	Cannan Grinders and Minners Co. Limited	LLIV	Copper, Gold, Tungsten	04/02/2019	03/02/2021	0.1500 Km2	Western Region, Rubirizi
LL1891	Cannan Grinders and Minners Co. Limited	LLIV	Copper, Gold, Tungsten	04/02/2019	03/02/2021	0.1500 Km2	Western Region, Rubirizi
LL1893	Kandopix Uganda Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1591 Km2	Central Region, Mubende
LL1893	Kandopix Uganda Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1591 Km2	Central Region, Mubende
LL1894	Kafene Treasure Mineral Dealers Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1596 Km2	Central Region, Mubende
LL1894	Kafene Treasure Mineral Dealers Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1596 Km2	Central Region, Mubende
LL1895	Kandopix Uganda Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1300 Km2	Central Region, Mubende
LL1895	Kandopix Uganda Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1300 Km2	Central Region, Mubende
LL1896	Aminah Treasure Minerals & Jewellery Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1600 Km2	Central Region, Mubende
LL1896	Aminah Treasure Minerals & Jewellery Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1600 Km2	Central Region, Mubende
LL1897	Aminah Treasure Minerals & Jewellery Limited	LLIV	Gold	06/02/2019	05/02/2021	0.0995 Km2	Central Region, Mubende
LL1897	Aminah Treasure Minerals & Jewellery Limited	LLIV	Gold	06/02/2019	05/02/2021	0.0995 Km2	Central Region, Mubende
LL1898	The Expendables Miners & Traders Limited	LLIV	Gold	06/02/2019	05/02/2021	0.0928 Km2	Central Region, Mubende
LL1898	The Expendables Miners & Traders Limited	LLIV	Gold	06/02/2019	05/02/2021	0.0928 Km2	Central Region, Mubende
LL1899	Mubende Women Gold Miners Association	LLIV	Gold	06/02/2019	05/02/2021	0.1600 Km2	Central Region, Mubende
LL1899	Mubende Women Gold Miners Association	LLIV	Gold	06/02/2019	05/02/2021	0.1600 Km2	Central Region, Mubende
LL1900	Mubende Trust Gold Buyers & Traders Association Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1599 Km2	Central Region, Mubende

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL1900	Mubende Trust Gold Buyers & Traders Association Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1599 Km2	Central Region, Mubende
LL1901	Kandopix Uganda Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1160 Km2	Central Region, Mubende
LL1901	Kandopix Uganda Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1160 Km2	Central Region, Mubende
LL1902	Mubende Gold Traders and Miners Co-operative Society Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1144 Km2	Central Region, Mubende
LL1902	Mubende Gold Traders and Miners Co-operative Society Limited	LLIV	Gold	06/02/2019	05/02/2021	0.1144 Km2	Central Region, Mubende
LL1904	BukuyaKagaba Gold Miners Association Limited	LLIV	Gold	25/02/2019	24/02/2021	0.1599 Km2	Central Region, Mubende
LL1904	BukuyaKagaba Gold Miners Association Limited	LLIV	Gold	25/02/2019	24/02/2021	0.1599 Km2	Central Region, Mubende
LL1905	Standard Gold Miners and Processors Uganda Limited	LLIV	Gold	25/02/2019	24/02/2021	0.1599 Km2	Central Region, Mubende
LL1905	Standard Gold Miners and Processors Uganda Limited	LLIV	Gold	25/02/2019	24/02/2021	0.1599 Km2	Central Region, Mubende
LL1906	Ssingo Artisanal and Small Scale Miners Association Limited	LLIV	Gold	25/02/2019	24/02/2021	0.1593 Km2	Central Region, Mubende
LL1906	Ssingo Artisanal and Small Scale Miners Association Limited	LLIV	Gold	25/02/2019	24/02/2021	0.1593 Km2	Central Region, Mubende
LL1907	MubendeLulongo Artisanal Mines and Traders Cooperative Societyt ltd	LLIV	Gold	25/02/2019	24/02/2021	0.1600 Km2	Central Region, Mubende
LL1907	MubendeLulongo Artisanal Mines and Traders Cooperative Societyt ltd	LLIV	Gold	25/02/2019	24/02/2021	0.1600 Km2	Central Region, Mubende
LL1908	Bukuya Traders Mining Group	LLIV	Gold	25/02/2019	24/02/2021	0.1600 Km2	Central Region, Mubende
LL1908	Bukuya Traders Mining Group	LLIV	Gold	25/02/2019	24/02/2021	0.1600 Km2	Central Region, Mubende
LL1914	LomonginZulhaq	LLIV	Limestone, MAR	15/03/2019	14/03/2021	0.1600 Km2	Northern Region, Moroto
LL1916	LomonginZulhaq	LLIV	Limestone, MAR	15/03/2019	14/03/2021	0.1600 Km2	Northern Region, Moroto
LL1920	The Expendables Miners & Traders Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1157 Km2	Central Region, Mubende

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL1920	The Expendables Miners & Traders Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1157 Km2	Central Region, Mubende
LL1921	Earth Movers Mining Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1600 Km2	Central Region, Mubende
LL1921	Earth Movers Mining Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1600 Km2	Central Region, Mubende
LL1922	Lugingi Small Scale Miners Association Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1600 Km2	Central Region, Mubende
LL1922	Lugingi Small Scale Miners Association Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1600 Km2	Central Region, Mubende
LL1923	Lugingi_KitumbiBakibuuka Small Scale Gold Miners, Processors & Traders Co_operative Society Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1596 Km2	Central Region, Mubende
LL1923	Lugingi_KitumbiBakibuuka Small Scale Gold Miners, Processors & Traders Co_operative Society Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1596 Km2	Central Region, Mubende
LL1924	Single Miner Uganda Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1599 Km2	Central Region, Mubende
LL1924	Single Miner Uganda Limited	LLIV	Gold	15/03/2019	14/03/2021	0.1599 Km2	Central Region, Mubende
LL1925	Continous Miners (U) Limited.	LLIV	Gold	15/03/2019	14/03/2021	0.1600 Km2	Central Region, Mubende
LL1925	Continous Miners (U) Limited.	LLIV	Gold	15/03/2019	14/03/2021	0.1600 Km2	Central Region, Mubende
LL1926	Bask Mines Limited	LLIII	Kaolin	25/03/2019	24/03/2021	0.1598 Km2	Western Region, Sheema
LL1929	Kandopix Uganda Limited	LLIV	Gold	04/04/2019	03/04/2021	0.1500 Km2	Central Region, Mubende
LL1929	Kandopix Uganda Limited	LLIV	Gold	04/04/2019	03/04/2021	0.1500 Km2	Central Region, Mubende
LL1930	Dan Bekunda	LLIII	Iron Ore	05/04/2019	04/04/2021	0.1600 Km2	Western Region, Kabale
LL1932	Mubende Gold Traders and Miners Co-operative Society Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1600 Km2	Central Region, Mubende
LL1932	Mubende Gold Traders and Miners Co-operative Society Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1600 Km2	Central Region, Mubende
LL1933	Ssingo Artisanal and Small Scale Miners Association Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1598 Km2	Central Region, Mubende

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL1933	Ssingoloti Artisanal and Small Scale Miners Association Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1598 Km2	Central Region, Mubende
LL1934	Ssingoloti Artisanal and Small Scale Miners Association Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1600 Km2	Central Region, Mubende
LL1934	Ssingoloti Artisanal and Small Scale Miners Association Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1600 Km2	Central Region, Mubende
LL1935	Kafene Treasure Mineral Dealers Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1457 Km2	Central Region, Mubende
LL1935	Kafene Treasure Mineral Dealers Limited	LLIV	Gold	09/04/2019	08/04/2021	0.1457 Km2	Central Region, Mubende
LL1938	Sky Eagle International Investments Limited	LLIV	Gold	11/03/2019	10/04/2021	0.1599 Km2	Northern Region, Abim
LL1938	Sky Eagle International Investments Limited	LLIV	Gold	11/03/2019	10/04/2021	0.1599 Km2	Northern Region, Abim
LL1939	Stekob Investment Limited	LLIV	Silica/Glass Sand	26/04/2019	25/04/2021	0.1598 Km2	Western Region, Sheema
LL1939	Stekob Investment Limited	LLIV	Silica/Glass Sand	26/04/2019	25/04/2021	0.1598 Km2	Western Region, Sheema
LL1940	Stekob Investment Limited	LLIV	Silica/Glass Sand	26/04/2019	25/04/2021	0.1598 Km2	Western Region, Sheema
LL1940	Stekob Investment Limited	LLIV	Silica/Glass Sand	26/04/2019	25/04/2021	0.1598 Km2	Western Region, Sheema
LL1942	Stephen MugeniWasike	LLIV	Base Metals, Gold	26/04/2019	25/04/2021	0.1590 Km2	Eastern Region, Busia
LL1942	Stephen MugeniWasike	LLIV	Base Metals, Gold	26/04/2019	25/04/2021	0.1590 Km2	Eastern Region, Busia
LL1947	Consolidated Precious ARM Limited	LLIV	Gold	08/05/2019	07/05/2021	0.1600 Km2	Eastern Region, Busia
LL1949	Great Lakes Lime Limited (100%)	LLIII	LST, MAR	10/05/2019	09/05/2021	0.1594 Km2	Northern Region, Moroto
LL1949	Great Lakes Lime Limited (100%)	LLIII	LST, MAR	10/05/2019	09/05/2021	0.1594 Km2	Northern Region, Moroto
LL1951	LomonginZulhaq	LLIV	Limestone, MAR	10/05/2019	09/05/2021	0.1590 Km2	Northern Region, Moroto
LL1956	MubendeKitumbi Gold Land Owners and Miners Association Limited	LLIV	Gold	13/06/2019	12/06/2021	0.1600 Km2	Central Region, Mubende
LL1956	MubendeKitumbi Gold Land Owners and Miners Association Limited	LLIV	Gold	13/06/2019	12/06/2021	0.1600 Km2	Central Region, Mubende
LL1957	Pozzolana Miners Transporters and Drivers Association Limited	LLIII	Pozzolana	17/06/2019	16/06/2021	0.1600 Km2	Western Region, Kabarole

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL1957	Pozzolana Miners Transporters and Drivers Association Limited	LLIII	Pozzolana	17/06/2019	16/06/2021	0.1600 Km2	Western Region, Kabarole
LL1960	Bukuya Traders Mining Group (100%)	LLIV	Base Metals, Gold	26/06/2019	25/06/2021	0.1600 Km2	Central Region, Kiboga, Mubende
LL1961	Aminah Treasure Minerals & Jewellery Limited	LLIV	Gold	26/06/2019	25/06/2021	0.1580 Km2	Central Region, Mubende
LL1961	Aminah Treasure Minerals & Jewellery Limited	LLIV	Gold	26/06/2019	25/06/2021	0.1580 Km2	Central Region, Mubende
LL1965	Narayan Ramchander Reddy Gollapalli	LLII	Niobium, PS	27/06/2019	26/06/2021	0.1600 Km2	Central Region, Mubende
LL1967	LomonginZulhaq	LLIV	Limestone, MAR	09/07/2019	08/07/2021	0.1385 Km2	Northern Region, Moroto
LL1968	LomonginZulhaq	LLIV	Limestone, MAR	09/07/2019	08/07/2021	0.1521 Km2	Northern Region, Moroto
LL1969	Abasi Balinda Transporters Limited	LLIII	Pozzolana	09/07/2019	08/07/2021	0.1600 Km2	Western Region, Kabarole
LL1970	Turi Limited	LLI	Gold	09/07/2019	08/07/2021	0.1598 Km2	Central Region, Mubende
LL1973	Bukana Mining and Exporting Company Limited	LLIV	Base Metals, Gold	15/07/2019	14/07/2021	0.1600 Km2	Eastern Region, Namayingo
LL1975	The Expendables Miners & Traders Limited	LLIV	Gold	15/07/2019	14/07/2021	0.1599 Km2	Central Region, Mubende
LL1980	BRN International Limited	LLVI	Limestone, MAR	06/08/2019	05/08/2021	6.9767 Ha	Northern Region, Moroto
LL1982	Kamanzi Kaijuka	LLIII	Industrial Minerals	06/08/2019	05/08/2021	15.8957 Ha	Central Region, Mubende
LL1983	Kamanzi Kaijuka	LLIII	Kaolin	06/08/2019	05/08/2021	16.0000 Ha	Central Region, Mubende
LL1988	ARRM Investments Limited	LLIII	Beryllium, Industrial Minerals, Tantalite	07/08/2019	06/08/2023	16.0000 Ha	Western Region, Mitooma
LL1991	Rural Development Consult	LLIII	Kaolin	12/08/2019	11/08/2021	0.1575 Km2	Western Region, Buhweju
LL1997	Rural Development Consult	LLIII	Kaolin	22/08/2019	21/08/2021	0.1593 Km2	Western Region, Buhweju
LL1998	Joraro Minerals Uganda Limited	LLIII	Manganese, Tin	22/08/2019	21/08/2021	0.1585 Km2	Western Region, Ntungamo
LL2004	Lydia Musundi	LLIII	Base Metals, Gold	03/09/2019	02/09/2021	0.1600 Km2	Central Region, Mubende
LL2006	Remigius Kasibante	LLIV	Gold	03/09/2019	02/09/2021	0.1600 Km2	Northern Region, Nakapiripirit
LL2007	BenonBuroraKuteesa	LLIV	Gold	09/09/2019	08/09/2021	0.1600 Km2	Northern Region, Kaabong
LL2008	Uchimba Investments Limited (100%)	LLVI	LST	09/09/2019	08/09/2021	0.0798 Km2	Western Region, Kasese

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
LL2018	Great Solomon Mining Company Limited	LLIV	Gold	04/10/2019	03/10/2021	0.1590 Km2	Western Region, Ibanda
LL2022	Isa Kakonge	LLII	Gold	10/10/2019	09/10/2021	0.1500 Km2	Western Region, Kibaale
ML00014	Mechanized Agro (U) Limited	ML	Limestone, MAR	12/12/2019	11/12/2040	0.1600 Km2	Northern Region, Moroto
ML00015	Mechanized Agro (U) Limited	ML	Limestone, MAR	12/12/2019	11/12/2040	0.1600 Km2	Northern Region, Moroto
ML00034	Treadstone Limited	ML	Iron Ore	24/02/2020	23/02/2041	69.9094 Ha	Western Region, Kisoro
ML00045	Tororo Cement Limited (100%)	ML	Pozzolana	22/05/2020	21/05/2041	24.6000 Ha	Eastern Region, Kapchorwa
ML00054	Prosper Woodworks	ML	Bentonite	02/09/2020	01/09/2041	8.3543 Ha	Western Region, Rukungiri
ML00072	Sino Minerals Investments Company Limited (100%)	ML	Iron Ore	23/09/2020	22/09/2041	5.8120 Ha	Western Region, Kisoro
ML00149	Royal Transit Limited (100%)	ML	Pozzolana	21/12/2020	20/12/2041	17.1197 Ha	Western Region, Kabarole
ML0061	Tororo Cement Limited (100%)	ML	Pozzolana	21/11/2005	20/11/2026	9.2390 Ha	Eastern Region, Kapchorwa
ML0248	Hima Cement Limited (100%)	ML	Limestone	02/10/2007	01/10/2028	536.3932 Ha	Western Region, Kamwenge
ML0593	Tororo Cement Limited (100%)	ML	Limestone	16/04/2010	15/04/2031	51.8175 Km2	Northern Region, Moroto
ML0594	Kigezi Steel Company Limited (100%)	ML	Iron Ore	13/06/2011	12/06/2032	3.0617 Km2	Western Region, Kabale, Kisoro
ML0702	Great Lakes Iron and Steel Company Limited (100%)	ML	Iron Ore	08/11/2010	07/11/2031	4.5250 Km2	Western Region, Kisoro
ML0706	Hima Cement Limited (100%)	ML	Limestone	01/12/2010	30/11/2031	0.5411 Km2	Western Region, Kasese
ML0762	Zarnack Holdings (U) Limited (100%)	ML		17/05/2011	16/05/2032	202.2000 Ha	Western Region, Ntungamo
ML0886	Shaft Sinkers (U) Limited (100%)	ML	Gold, Lead	28/10/2011	27/10/2032	4.5131 Km2	Western Region, Ibanda, Kamwenge
ML1110	Hima Cement Limited (100%)	ML	Limestone	13/03/2013	12/03/2034	4.1221 Km2	Western Region, Kasese
ML1170	Uganda International Mining Company Limited (100%)	ML	Iron Ore	20/06/2013	19/06/2034	1.0552 Km2	Western Region, Kanungu
ML1209	East Asia Land & Mining Company Uganda Limited	ML	Base Metals, Wolfram	15/11/2013	14/11/2034	3.2414 Ha	Western Region, Kabale
ML1291	Dao Marble Limited (100%)	ML	MAR	25/02/2014	24/02/2035	4.0000 Km2	Northern Region, Moroto
ML1297	Sino Minerals Investments Company Limited (100%)	ML	Iron Ore	14/03/2014	13/03/2035	4.4940 Ha	Western Region, Kabale

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
ML1355	East Asia Land & Mining Company Uganda Limited	ML	Base Metals, Gold	15/09/2014	14/09/2035	9.8877 Ha	Western Region, Bushenyi
ML1381	Sun and Sand Mines and Minerals Limited (100%)	ML	Tin	29/10/2014	28/10/2035	2,000.0000 Ha	Western Region, Isingiro
ML1393	Guangzhou Dong Song Energy Group Co. (U) Limited (100%)	ML	Base Metals, Iron Ore, Niobium, Phosphates, Rare Earth Elements	29/10/2014	28/10/2035	1.1220 Km2	Eastern Region, Tororo
ML1413	BNT Mining Limited (100%)	ML	Tantalite	18/12/2014	17/12/2035	0.2739 Km2	Western Region, Ntungamo
ML1433	African Panther Resources (U) Ltd (100%)	ML	Base Metals, Cassiterite, Gold, Silver	02/02/2015	01/02/2036	2.0020 Km2	Western Region, Isingiro
ML1466	Euro Minerals Limited (100%)	ML	Cobalt, Tin	15/04/2015	14/04/2036	4,000.0000 Ha	Western Region, Ntungamo
ML1530	Kampala Cement Company Ltd (100%)	ML	Pozzolana	06/11/2015	05/11/2036	0.1313 Km2	Eastern Region, Kapchorwa
ML1604	Eastern Mining Ltd (100%)	ML	Pozzolana	24/10/2016	23/10/2037	34.7705 Ha	Eastern Region, Bulambuli, Kapchorwa
ML1607	National Cement Co. Uganda Limited	ML	Pozzolana	28/10/2016	27/10/2037	12.0418 Ha	Eastern Region, Kapchorwa
ML1744	Hima Cement Limited	ML	Pozzolana	20/04/2018	19/04/2039	37.7286 Ha	Eastern Region, Kapchorwa
ML1750	Simba Mines and Mineral Resources Limited (100%)	ML	Gold	04/05/2018	03/05/2023	0.1600 Km2	Western Region, Ibanda
ML1782	Ascort Mining (U) Limited	ML	Gold, Tantalite, Tin	30/07/2018	29/07/2039	581.8733 Ha	Western Region, Kisoro
ML1816	Hima Cement Limited (100%)	ML	Pozzolana	10/09/2018	09/09/2039	31.9763 Ha	Western Region, Kabarole
ML1890	Shining Rock Investments Uganda Limited	ML	Dimension Stone	04/02/2019	03/02/2040	10.9486 Ha	Central Region, Mityana
ML1948	Metro Cement Limited	ML	Pozzolana	08/05/2019	07/05/2040	8.1228 Ha	Eastern Region, Bulambuli, Kapchorwa
ML1954	Sunbelt Mining Group Limited	ML	MAR	30/05/2019	29/05/2040	331.8462 Ha	Northern Region, Moroto
ML1959	Consolidated African Resources Limited	ML	G	20/06/2019	19/06/2040	2,073.0649 Ha	Northern Region, Kitgum
ML1999	Wagagai Mining (U) Limited	ML	Gold	27/08/2019	26/08/2040	9.2244 Km2	Eastern Region, Busia
ML2151	Kilembe Mines Limited	ML	Base Metals	01/01/1974	01/01/2031	3,249.4711 Ha	Western Region, Kasese

Code	Parties	Type	Commodities	Grant Date	Expiry Date	Area	District
ML4063	AUC Mining (U) Limited (100%)	ML	Gold	03/01/1994	02/01/2030	580.6816 Ha	Central Region, Mubende
ML4128	Greenstone Resources Limited (100%)	ML	Gold	12/12/1994	11/12/2030	0.5610 Km2	Eastern Region, Busia
ML4474	Tororo Cement Limited (100%)	ML	Columbite, Limestone	03/05/1999	02/05/2020	0.4052 Km2	Eastern Region, Tororo
ML4478	KI3R Minerals Limited (100%)	ML	Wolfram	08/02/1999	07/02/2035	176.7826 Ha	Western Region, Kabale
ML4603	Kisita Mining Company Limited (100%)	ML	Gold	06/08/2002	05/08/2023	871.6025 Ha	Central Region, Mubende
ML4622	Tororo Cement Limited (100%)	ML	Limestone	20/12/2002	19/12/2023	2,001.9060 Ha	Northern Region, Moroto
ML4623	Marubeg Company Limited (100%)	ML		15/08/2003	14/08/2024	0.1242 Km2	Western Region, Ntungamo
ML4647	3T Mining Limited (100%)	ML	Coltan	13/01/2003	12/01/2024	6.5512 Ha	Central Region, Wakiso
ML4651	Namekara Mining Company Ltd (100%)	ML	Vermiculite	15/05/2003	14/05/2024	17.2498 Km2	Eastern Region, Manafwa
ML4684	Tororo Cement Limited (100%)	ML	Limestone, SA	26/03/2004	25/03/2025	71.9459 Ha	Eastern Region, Tororo
RL00007	Rwenzori Rare Metals Limited	RL	Rare Earth Elements	27/11/2019	26/11/2022	43.3875 Km2	Eastern Region, Iganga, Mayuge
RL00057	Sino Minerals Investments Company Limited	RL	Iron Ore	27/08/2018	27/08/2021	21.1051 Km2	Western Region, Kabale
RL00107	Sunbird Resources Limited (100%)	RL	Columbite, Gold, Limestone, MAR, PGM	28/09/2020	27/09/2023	18.3700 Km2	Northern Region, Moroto
RL00108	Sunbird Resources Limited (100%)	RL	Columbite, Gold, Limestone, MAR, PGM	28/09/2020	27/09/2023	22.6400 Km2	Northern Region, Moroto
RL00109	Sunbird Resources Limited (100%)	RL	Columbite, Gold, Limestone, MAR, PGM	28/09/2020	27/09/2023	14.4300 Km2	Northern Region, Moroto
RL00199	Sipa Exploration (U) Limited (100%)	RL	Base Metals, Cobalt, Copper, Gold, Nickel, PGM, Platinum, Precious Metals	18/05/2021	17/05/2024	59.3200 Km2	Northern Region, Lamwo
RL1582	Guangzhou Dong Song Energy Group Co. (U) Limited	RL	Base Metals, Industrial Minerals, Rare Earth Elements	18/07/2016	17/07/2021	25.3452 Km2	Eastern Region, Tororo
RL1693	Rwenzori Rare Metals Limited (100%)	RL	Rare Earth Elements	02/11/2017	01/11/2022	43.7875 Km2	Eastern Region, Bugiri, Iganga, Mayuge
RL1745	Gids Consults Limited	RL	Geothermal	23/04/2018	22/04/2021	69.1449 Km2	Western Region, Bundibugyo

Source: DGSM

Annex 6: Social and environmental expenditure disclosed by extractive entities

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind Description of the contribution in kind	Specify Mandatory or voluntary
			Currency	Amount Original currency	Amount UGX	Date		
Social expenditure					6,681,353,830			
TOTALENERGIES EP UGANDA	Replacement housing for Tilenga project PAPs	Pearl ENgineering - PAPS	USD	17,865	66,113,991	24/09/2020	Housing	Mandatory
TOTALENERGIES EP UGANDA	Replacement housing for Tilenga project PAPs	Pearl ENgineering - PAPS	USD	63,723	235,823,879	26/10/2020	Housing	Mandatory
TOTALENERGIES EP UGANDA	Replacement housing for Tilenga project PAPs	Pearl ENgineering - PAPS	USD	90,035	333,199,320	24/11/2020	Housing	Mandatory
TOTALENERGIES EP UGANDA	Construction of Avogera Health Center III	Pearl ENgineering	UGX	83,152,400	83,152,400	22/01/2021	Health Center III	Voluntary
TOTALENERGIES EP UGANDA	Replacement housing for Tilenga project PAPs	Pearl ENgineering - PAPS	USD	39,456	146,017,791	05/02/2021	Housing	Mandatory
TOTALENERGIES EP UGANDA	Construction of Avogera Health Center III	Pearl ENgineering	UGX	83,592,191	83,592,191	26/04/2021	Health Center III	Voluntary
TOTALENERGIES EP UGANDA	Construction of Avogera Health Center III	Pearl ENgineering	UGX	53,607,468	53,607,468	09/04/2021	Health Center III	Voluntary
TOTALENERGIES EP UGANDA	Replacement housing for Tilenga project PAPs	Pearl ENgineering - PAPS	USD	28,796	106,567,661	26/04/2021	Housing	Mandatory
TOTALENERGIES EP UGANDA	Construction of Avogera Health Center III	Pearl ENgineering	UGX	50,057,420	50,057,420	25/05/2021	Health Center III	Voluntary
TOTALENERGIES EP UGANDA	Construction of Avogera Health Center III	Pearl ENgineering	UGX	43,822,205	43,822,205	26/06/2021	Health Center III	Voluntary
TOTALENERGIES EP UGANDA	Training of Government Officials	University of Aberdeen	USD	17,111	63,324,121	01/09/2020	Training	Mandatory
TOTALENERGIES EP UGANDA	Training of Government Officials	University of Aberdeen	USD	9,935	36,766,398	09/09/2020	Training	Mandatory
TOTALENERGIES EP UGANDA	RFP-TUGUME-Course fees at Cardiff University	Education of Government official	GBP	5,741	28,257,417	22/09/2020	Tuition fees	Mandatory
TOTALENERGIES EP UGANDA	Tuition fees-NIWANYINE	Education of Government official	GBP	21,000	103,362,785	13/10/2020	Tuition fees	Mandatory
TOTALENERGIES EP UGANDA	RFP-Tuition fees for OYOO	Education of Government official	GBP	15,210	74,864,189	22/01/2021	Tuition fees	Mandatory
TOTALENERGIES EP UGANDA	RFP-Tuition fees for NAFULA	Education of Government official	GBP	27,520	135,454,469	22/01/2021	Tuition fees	Mandatory
TOTALENERGIES EP UGANDA	RFP-Tuition fees- BYARUHANGA	Education of Government official	GBP	18,150	89,334,979	04/02/2020	Tuition fees	Mandatory

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	RFP-OYOO-Living expenses	Education of Government official	GBP	7,985	41,075,512	04/02/2020	Living expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-BYARUHANGA-Living expenses	Education of Government official	GBP	7,985	41,075,512	04/02/2020	Living expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-NIWANYINE-70% living expenses	Education of Government official	GBP	8,492	43,683,563	12/03/2021	Living expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-NAFULA-70% living expenses 15/65811	Education of Government official	GBP	5,695	29,295,560	01/04/2021	Living expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-NIWAYINE-Training allowance & other expenses	Education of Government official	UGX	26,777,738	26,777,738	43961	Living expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-NAFULA-Training expenses	Education of Government official	UGX	24,415,680	24,415,680	44176	Training expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-BYARUHANGA-Training expenses	Education of Government official	UGX	26,009,249	26,009,249	44176	Training expenses	Mandatory
TOTALENERGIES EP UGANDA	RFP-OYOO-Training expenses	Education of Government official	UGX	26,009,249	26,009,249	44176	Training expenses	Mandatory
TOTALENERGIES EP UGANDA	Air Ticket-OYOO 18.11.2020	Education of Government official	USD	1,364	5,047,864	44116	Airticket	Mandatory
TOTALENERGIES EP UGANDA	Air Ticket-BYARUHANGA 20.11.2020	Education of Government official	USD	1,329	4,918,337	44116	Airticket	Mandatory
TOTALENERGIES EP UGANDA	Air Ticket-OYOO 20.11.2020	Education of Government official	USD	184	680,944	44116	Airticket	Mandatory
TOTALENERGIES EP UGANDA	Air TICKET-TUGUME	Education of Government official	USD	926	3,426,922	05/03/2021	Airticket	Mandatory
TOTALENERGIES EP UGANDA	Air Ticket-ASIMWE 19.12.2020	Education of Government official	USD	300	1,110,234	19/02/2021	Airticket	Mandatory
TOTALENERGIES EP UGANDA	FEES DEMAND NOTE FOR TERM II 2020		UGX	4,531,000	4,531,000	13/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-Term II 2020		UGX	12,864,000	12,864,000	13/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-TERM II 2020		UGX	5,944,800	5,944,800	13/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees Term II 2020		UGX	2,900,000	2,900,000	13/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	SCHOOL FEES FOR S.4 SPONSORED STUDENTS TERM 1 2020		UGX	3,806,500	3,806,500	13/10/2020	School fees	Voluntary

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	School fees-Term II 2020		UGX	2,792,000	2,792,000	13/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-Term II 2020		UGX	7,775,000	7,775,000	13/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-LUKWAGO-Scholarship expenses		UGX	3,880,000	3,880,000	23/10/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-LUKWAGO-Girls education expenses		UGX	2,000,000	2,000,000	09/12/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-AYESIGA-Girls education expenses		UGX	1,363,000	1,363,000	09/12/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-AYESIGA-Girls education expenses		UGX	124,000	124,000	09/12/2020	School fees	Voluntary
TOTALENERGIES EP UGANDA	DEMAND NOTE FOR TERM THREE 2020.		UGX	2,970,000	2,970,000	06/01/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-AYESIGA-Girls' education expenses		UGX	4,580,000	4,580,000	08/01/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-Term III 2021		UGX	14,104,000	14,104,000	20/01/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-Term III 2021		UGX	2,702,000	2,702,000	20/01/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-TERM III 2020		UGX	7,775,000	7,775,000	20/01/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-LUKWAGO-Girls Education expenses		UGX	2,425,000	2,425,000	10/02/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	DEMAND NOTE FOR TERM III 2021		UGX	6,270,600	6,270,600	10/02/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	FEES DEMAND NOTE FOR TERM III 2020		UGX	3,301,000	3,301,000	10/02/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	SCHOOL FEES FOR S.4 SPONSORED STUDENTS TERM HI, 20		UGX	2,971,500	2,971,500	10/02/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	FEES DEMAND NOTE FOR TERM II 2021		UGX	3,052,500	3,052,500	22/02/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	SCHOOL FEES AND UNIFORMS FOR S.3 2021		UGX	3,031,500	3,031,500	22/02/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-AYESIGA-Girls education expenses		UGX	4,860,000	4,860,000	21/04/2021	School fees	Voluntary

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	Girls Education scholarship		UGX	2,959,960	2,959,960	06/04/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	RFP-NAFULA-70% living expenses		UGX	28,684,747	28,684,747	21/04/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-AYESIGA-Girls education expenses		UGX	2,400,000	2,400,000	21/04/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	BEC-AYESIGA-Girls education expenses		UGX	1,700,000	1,700,000	21/06/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	FEES DEMAND NOTE FOR TERM III 2021		UGX	3,052,500	3,052,500	22/06/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	FEES DEMAND NOTE FOR TERM II 2021		UGX	6,032,500	6,032,500	22/06/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	FEES AND UNIFORMS FOR S.3 2021		UGX	2,546,500	2,546,500	23/06/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	School fees-TERM II 2021		UGX	3,031,500	3,031,500	23/06/2021	School fees	Voluntary
TOTALENERGIES EP UGANDA	50% Welder Training and Certification	Q-Training	USD	49,850	184,483,883	07/08/2020	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	SME Training Content for Q2 2020	Q-Training	UGX	1,097,100	1,097,100	26/10/2020	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Welding, Training & Certification	Q-Training	USD	51,350	190,035,053	14/12/2020	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Training Completion(welding)	Q-Training	USD	42,620	157,727,244	15/03/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	20% weld final project Report	Q-Training	USD	19,940	73,793,553	25/03/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	15% Welder Training for cohort	Q-Training	USD	46,215	171,031,548	24/06/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Covid19 PCR test for welder trainees	Solid Rock	USD	3,422	12,664,069	14/12/2020	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	International Welding Training of 25 students	Solid Rock	USD	56,321	208,431,630	15/03/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Training of Welders	Solid Rock	USD	5,579	20,646,652	15/03/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Training of Welders	Solid Rock	USD	41,550	153,767,409	26/04/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Training of Welders to 3G & 4G	Solid Rock	USD	31,163	115,327,407	26/04/2021	Skilling Ugandans	Mandatory

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	Financial Literacy Training RAP	Solid Rock	UGX	561,930,000	561,930,000	26/04/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Covid- 19 Test done for 25 trainees	Sunmaker	USD	1,485	5,495,658	22/01/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Education Sponsorship	Sunmaker	USD	64,935	240,310,149	15/04/2021	Skilling Ugandans	Mandatory
TOTALENERGIES EP UGANDA	Donation to Anaka Hospital		UGX	28,999,190	28,999,190	01/05/2021	Donations	Voluntary
TOTALENERGIES EP UGANDA	RFP-COVID-19 mutual support		USD	57,000	210,944,460	24/08/2020	Donations	Voluntary
TOTALENERGIES EP UGANDA	Education mgt services-May2020	Profiles International (U) Ltd	UGX	2,008,160	2,008,160	03/07/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services-JUNE2020	Profiles International (U) Ltd	UGX	2,008,160	2,008,160	03/07/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services	Profiles International (U) Ltd	UGX	2,008,160	2,008,160	03/08/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services-JULY2020	Profiles International (U) Ltd	UGX	15,712,498	15,712,498	08/08/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services	Profiles International (U) Ltd	UGX	15,382,369	15,382,369	02/08/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services-AUG2020	Profiles International (U) Ltd	UGX	3,141,115	3,141,115	2/09/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education mg't services-SEPT2020	Profiles International (U) Ltd	UGX	3,130,908	3,130,908	03/10/2020	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services-OCT2020	Profiles International (U) Ltd	UGX	34,037,039	34,037,039	43872	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education mg't services-NOV2020	Profiles International (U) Ltd	UGX	4,256,693	4,256,693	43873	Community scholarships	Voluntary

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	Education Mg't services-DEC2020	Profiles International (U) Ltd	UGX	8,779,351	8,779,351	03/02/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education management services-JAN2021	Profiles International (U) Ltd	UGX	33,051,206	33,051,206	03/03/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education mgt services-FEB2021	Profiles International (U) Ltd	UGX	2,334,778	2,334,778	03/03/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	RUPINY FM SPOT ADVERTS		UGX	10,600,000	10,600,000	02/04/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Girls Education scholarship		UGX	2,959,960	2,959,960	02/04/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education mgt services-MAR21	Profiles International (U) Ltd	UGX	3,132,360	3,132,360	03/04/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Radios programmes		UGX	10,575,000	10,575,000	03/04/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	SUPPLY OF SCHOLASTIC MATERIALS		UGX	9,866,452	9,866,452	02/05/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Adverts for school sponsorships		UGX	10,575,000	10,575,000	03/05/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education mg't-APRil 2021	Profiles International (U) Ltd	UGX	7,705,596	7,705,596	03/05/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Education Mg't services-MAY 2021	Profiles International (U) Ltd	UGX	9,932,209	9,932,209	03/06/2021	Community scholarships	Voluntary
TOTALENERGIES EP UGANDA	Secondment fees-JUNE2020	Shonubi, Musoke & Co Advocates	UGX	4,381,356	4,381,356	03/08/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Agricultural support services-JUN 2020	Community Integrated	UGX	7,008,127	7,008,127	04/08/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Bugungu camp rental-01.07.20-30.06.2021	Muhemba's Mukitala R	UGX	57,551,147	57,551,147	03/08/2020	Land rental	Mandatory
TOTALENERGIES EP UGANDA	Secondment fees JANET AYESIGWA -JULY 2020	Shonubi, Musoke & Co Advocates	UGX	8,762,712	8,762,712	03/08/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Accommodation-MUTEBI-15-16.07.2020		UGX	1,873,910	1,873,910	03/08/2020	PAPS resettlement	Mandatory

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	AYESIGA-AUG 2020	Shonubi, Musoke & Co Advocates	UGX	8,762,712	8,762,712	03/09/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	RFP-KAGUBARE-RAP1 resettlement houses		UGX	7,060,000	7,060,000	02/09/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Secondment fees-AYESIGWA SEPT 2020	Shonubi, Musoke & Co Advocates	UGX	8,762,712	8,762,712	03/10/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Agricultural mgt services-SEPT 2020	Community Integrated Development	UGX	62,794,734	62,794,734	03/10/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Accommodation		UGX	1,951,460	1,951,460	03/10/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	RFP-OGAMDHOGWA-RAP1 occupational permits		UGX	5,660,000	5,660,000	02/10/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Agricultural support services-SEPT 2020	Community Integrated Development	UGX	31,444,692	31,444,692	02/11/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Janet Ayesigwa-OCT2020	Shonubi, Musoke & Co Advocates	UGX	8,762,712	8,762,712	02/11/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Chlorine house construction, distribution of water	Wim Services Ltd	UGX	74,971,486	74,971,486	03/12/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Secondment fees-AYESIGWA NOV2020	Shonubi, Musoke & Co Advocates	UGX	8,762,712	8,762,712	03/12/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Agricultural Support Services-NOV2020	Community Integrated Development	UGX	32,483,815	32,483,815	03/12/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Cultural Heritage(Graves relocation)	Technical Masters Ltd	UGX	189,645,000	189,645,000	03/12/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Resettlement of PAPS & psychosocial support RAP1	Teltec Investments Ltd	UGX	85,493,000	85,493,000	03/12/2020	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Rural piped water scheme phase II Buliisa	Wim Services Ltd	UGX	172,021,000	172,021,000	02/01/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Rural piped water scheme phase II Buliisa	Technical Masters Ltd	UGX	12,105,000	12,105,000	02/01/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Land rental-KASINYI VILLAGE-22.02 to 31.12.2020	Baliima Clan	UGX	16,872,319	16,872,319	03/01/2021	Rental of land	Mandatory

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	Land rental-10.08.2020 to 09.08.2021	Muhemba's Mukitale Robert	UGX	7,971,816	7,971,816	02/01/2021	Rental of land	Mandatory
TOTALENERGIES EP UGANDA	Land rental-05.07.2020 to 04.07.2021	Dison Kasisaki	UGX	27,389,759	27,389,759	02/01/2021	Rental of land	Mandatory
TOTALENERGIES EP UGANDA	Agricultural support-DEC2020	Community Integrated Development	UGX	34,931,575	34,931,575	02/01/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Land survey & valuation	Muhumuza Kiiza Advocates	UGX	29,531,040	29,531,040	02/02/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Borehole pumping mains and pump station, pipe	Wim Services Ltd	UGX	357,910,520	357,910,520	02/02/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Transitional support RAP1-FEB2021	Community Integrated Development	UGX	24,859,522	24,859,522	03/03/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Agricultural Support Services-MAR21	Community Integrated Development	UGX	50,869,804	50,869,804	03/04/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Account management Fees JUNE 2020		UGX	95,680,000	95,680,000	02/05/2021	PAPS resettlement	Mandatory
TOTALENERGIES EP UGANDA	Storage site-KASINYI-JAN to DEC 2021	Baliima Clan	UGX	21,898,927	21,898,927	03/05/2021	Rental of land	Mandatory
Armour Energy Limited	BRITAM INSURANCE COMPANY (UGANDA)LTD	KAMPALA	USD	3,820	14,136,832	44365	GROUP PERSONAL ACCIDENT	Voluntary
Hima Cement Limited	80 Students	Kasese, Kamwenge, Kapchorwa, Tororo and Kabarole	UGX	109,274,500	109,274,500	September 2020 and April 2021	School Fees for students on Hima Cement scholarship Program	Voluntary
Hima Cement Limited	500 clients	Kasese	UGX	105,905,842	105,905,842	Monthly	Payment for Management of Community HIV clinic and treatment of opportunistic infections in people living with HIV	Voluntary

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
Hima Cement Limited	Hima Primary School	Kasese	UGX	32,359,000	32,359,000	44013	Support to school for schoalrstic materials and teachers facilitation	Voluntary
Hima Cement Limited	Mudodo Primary School	Tororo	UGX	80,321,793	80,321,793	44805	Construction of Classroom Block	Voluntary
Hima Cement Limited	Kapsinda community	Kapchorwa	UGX	2,750,000	2,750,000	44013	Supplies for Community Covid Sensitisation	Voluntary
Hima Cement Limited	Kasojo Primary School	Kasese	UGX	5,074,122	5,074,122	44013	Painting of school, renovations	Voluntary
Kampala Cement Co. Ltd	WOMAN MP TORORO DISTRICT	TORORO DISTRICT	UGX	10,000,000	10,000,000	44204	DONATION	Voluntary
Kampala Cement Co. Ltd	MUKONO PARISH CHURCH	MUKONO DISTRICT	UGX	4,000,000	4,000,000	44265	POST - COVID SUPPORT	Voluntary
Kampala Cement Co. Ltd	UGANDA MUSLIM COUNCIL	MUKONO DISTRICT	UGX	500,000	500,000	44287	DONATION	Voluntary
Kampala Cement Co. Ltd	LUGAZI ROTARY CLUB	MUKONO DISTRICT	UGX	400,000	400,000	44292	POST - COVID SUPPORT	Voluntary
Kampala Cement Co. Ltd	CORPORATE SOCIAL RESPONSIBILITY	MUKONO DISTRICT	UGX	2,300,000	2,300,000	44527	STAFF SUPPORT	Voluntary
WAGAGAI MINING U LTD	Busia	NC	UGX	15,000,000	15,000,000	NC	Construction of boreholes	Mandatory
WAGAGAI MINING U LTD	NC	NC	UGX	150,000,000	150,000,000	NC	Construction of a church	Voluntary
Environmental expenditure					2,642,239,710			
TOTALENERGIES EP UGANDA	15% mammal assesments after Q2 report	Biodiversity Solutions (U)	USD	5,209	19,278,769	24/07/2020	NA	Mandatory
TOTALENERGIES EP UGANDA	15% mammal assesments after Q2 report	Biovisersity Solutions (U)	USD	34,150	126,383,043	24/07/2020	NA	Mandatory
TOTALENERGIES EP UGANDA	15% after report-Mammal assessments	Biovisersity Solutions (U)	USD	5,209	19,278,769	24/09/2020	NA	Mandatory
TOTALENERGIES EP UGANDA	15% after report-Mammal assessments	Biovisersity Solutions (U)	USD	34,150	126,383,043	24/09/2020	NA	Mandatory
TOTALENERGIES EP UGANDA	30% after submission of final report	Biovisersity Solutions (U)	USD	68,301	252,766,087	44232	NA	Mandatory

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
TOTALENERGIES EP UGANDA	30% after submission of final report	Biovisersity Solutions (U)	USD	10,419	38,557,539	44232	NA	Mandatory
TOTALENERGIES EP UGANDA	15% submission of Q4 report-Mammal assessments	Biovisersity Solutions (U)	USD	34,214	126,618,857	25/03/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	15% submission of Q4 report-Mammal assessments	Biovisersity Solutions (U)	USD	5,219	19,314,741	25/03/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	Monitoring of stress & animal ranging behaviors	Biovisersity Solutions (U)	USD	175,820	650,671,140	25/05/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	Monitoring of stress & animal ranging behaviors	Biovisersity Solutions (U)	USD	26,820	99,254,920	25/05/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	Biodiversity and Livelihood Committee	Wildlife Conservation Society	USD	20,255	74,958,744	24/11/2020	NA	Mandatory
TOTALENERGIES EP UGANDA	Environmental Monitoring Services	Eco & Partner Consult Ltd	USD	3,100	11,472,418	44144	NA	Mandatory
TOTALENERGIES EP UGANDA	Environmental Assessment	Eco & Partner Consult Ltd	USD	32,186	119,113,305	25/01/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	Environmental Monitoring Services	Eco & Partner Consult Ltd	USD	40,139	148,545,497	25/01/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	100% mobilisation sum to cater for all mobilisation	Eco & Partner Consult Ltd	UGX	80,596,560	80,596,560	25/05/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	Regulatory Environmental Audit for LA 2 sites	Eco & Partner Consult Ltd	USD	85,678	317,075,466	24/06/2021	NA	Mandatory
TOTALENERGIES EP UGANDA	Waste Management Fees	NC	UGX	1,000,000	1,000,000	44111	NA	Mandatory
TOTALENERGIES EP UGANDA	Permit for Sewage treatment plant	NC	UGX	1,000,000	1,000,000	06/11/2020	NA	Mandatory
TOTALENERGIES EP UGANDA	Water abstraction permits	NC	UGX	2,250,000	2,250,000	44176	NA	Mandatory
Armour Energy Limited	Petroleum Fund	Kanywataba	USD	84,205	311,624,180	44348	NA	Mandatory
Hima Cement Limited	BIMCO CONSULT LIMITED	Kasese	UGX	7,056,000	7,056,000	19/10/2020	NA	Mandatory
Hima Cement Limited	SUSTCON CONSULT LIMITED	Tororo	UGX	42,300,000	42,300,000	14/05/2021	NA	Mandatory

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind	Mandatory or voluntary
Kampala Cement Co. Ltd	LOCAL OFFICER, RADIO ANNOUNCEMENTS	KAPCHORWA	UGX	3,200,000	3,200,000	44285	BLASTING EXPENSES , RADIO AND OTHER MOBILATISATIONS	Voluntary
WAGAGAI MINING U LTD	NC	NC	UGX	30,000,000	30,000,000	NC	Planting trees	Mandatory
MOTA ENGI L ENGENHARIA ECONSTRUCAO AFRICA SA	NC	NC	UGX	13,540,632	13,540,632	NC	NA	Mandatory
TOTAL					9,323,593,540			

Annex 7: Sub-national payments disclosed by extractive entities

Company	Type of payment	Regional authority	Date of payment	Amount paid (UGX)
TOTALENERGIES EP UGANDA	Local Service Tax	KCCA	07/12/20	6,175,000
TOTALENERGIES EP UGANDA	Local Service Tax	Kira	07/12/20	700,000
TOTALENERGIES EP UGANDA	Local Service Tax	Wakiso	07/12/20	1,500,000
TOTALENERGIES EP UGANDA	Local Service Tax	Entebbe	07/12/20	450,000
TOTALENERGIES EP UGANDA	Local Service Tax	Hoima	07/12/20	3,025,000
CNOOC UGANDA LIMITED	N-Payt for Inspection& Approval fees for devt CPF,	Kikuube District L	22/04/21	30,911,500
CNOOC UGANDA LIMITED	N-Payt for AUG'20 Local Service Tax Hoima	HOIMA DISTRICT LOC	07/10/20	25,000
CNOOC UGANDA LIMITED	N-Payt for Sept'20 Hoima LST-1 staff	HOIMA DISTRICT GEN	20/10/20	25,000
CNOOC UGANDA LIMITED	N-Payt for July'20 LST 1 Hoima staff	HOIMA DISTRICT GEN	12/08/20	25,000
CNOOC UGANDA LIMITED	N-Payt for Oct'20 Local Service Tax-1HOIMA STAFF	HOIMA DISTRICT GEN	11/11/20	25,000
CNOOC UGANDA LIMITED	N-Payt for Oct'20 Local Service Tax-KLA Staff	KCCA	11/11/20	1,275,000
CNOOC UGANDA LIMITED	N-Payt for Sept'20 LOCAL SERVICE TAX	KCCA	14/10/20	1,300,000
CNOOC UGANDA LIMITED	N-Payt for Aug'20 LOCAL SERVICE TAX	KCCA	14/10/20	1,300,000
CNOOC UGANDA LIMITED	N-Pay't for July'20 LST for Kla staff	KCCA	12/08/20	1,325,000
TORORO CEMENT LIMITED	Prperty Rates	KCCA	10/07/2020	3,600,000
TORORO CEMENT LIMITED	Prperty Rates	KCCA	06/08/2020	922,253
TORORO CEMENT LIMITED	Prperty Rates	KCCA	26/08/2020	14,762,108
TORORO CEMENT LIMITED	Prperty Rates	Osukuru Subcounty	12/11/2020	666,200
TORORO CEMENT LIMITED	Prperty Rates	Osukuru Subcounty	12/11/2020	260,000,000
TORORO CEMENT LIMITED	Ground Rent	TMC	15/12/2020	30,300,000
TORORO CEMENT LIMITED	Ground Rent	TMC	10/05/2021	30,300,000
TORORO CEMENT LIMITED	Trading Licences	Osukuru Subcounty	14/08/2020	1,500,000
TORORO CEMENT LIMITED	Trading Licences	KCCA	06/02/2021	2,010,000
TORORO CEMENT LIMITED	Trading Licences	KCCA	25/02/2021	498,750
HIMA CIMENT	Property Tax	Hima Town Council	24/03/21	8,010,750
HIMA CIMENT	Property Tax	Hima Town Council	15/08/20	387,580,803
HIMA CIMENT	Property Tax	Hima Town Council	10/07/20	6,000,000

Company	Type of payment	Regional authority	Date of payment	Amount paid (UGX)
HIMA CIMENT	Property Tax	Tororo District Local Gvt	16/11/20	87,000,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	Property Tax	Tororo District Local Government	08/02/21	99,979,640
NATIONAL CEMENT COMPANY UGANDA LIMITED	Trading License	Mukuju Sub-County	23/12/20	1,500,000
Kampala Cement Co. Ltd	LOCAL SERVICE TAX - Annual	KCCA DIVISION	20/08/20	2,205,000
Kampala Cement Co. Ltd	LOCAL SERVICE TAX - Annual	MUKONO TOWN COUNCIL	24/08/20	1,230,000
Kampala Cement Co. Ltd	LOCAL SERVICE TAX - Annual	NAMATABA TOWN COUNCIL	20/08/20	9,425,000
Kampala Cement Co. Ltd	LOCAL SERVICE TAX - Annual	KAPCHORWA	27/08/20	805,000
WAGAGAI MINING U LTD	Trading Licence	Busia Municipality	05/12/20	500,000
Total				996,857,004

Annex 8: Unilateral disclosures by Government Agencies and presented by company and sector for the fiscal year 2020-21

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
1	1000026229	TULLOW UGANDA OPERATIONS PTY LIMITED (*)	-	15,641,760,963	9,084,834,985	2,720,074,754	-	-	614,974,295	-	-	-	28,061,644,997
2	1000175899	TULLOW UGANDA LIMITED	-	17,749,762,100	-	-	-	-	205,203	-	-	-	17,749,967,303
3	1000437630	NAMEKARA MINING COMPANY LIMITED	560,000	322,631,357	4,220,095	578,480,375	177,776,922	536,087,000	992,000	-	-	200,000	1,620,947,749
4	1009753489	METRO CEMENT LIMITED	15,000,000	-	473,013,127	61,372,767	415,197,462	1,800,000	3,925,000	-	237,606,500	70,000	1,207,984,856
5	1000032743	MHK GENERAL AGENCIES LIMITED	68,600,000	-	16,110,682	18,792,000	1,070,093,064	-	84,000	2,000,000	-	70,000	1,175,749,746
6	1011962338	SAMTA MINES & MINERALS (U) LIMITED	-	163,403,741	-	223,826,912	23,694,023	3,000,000	518,488,975	163,950,000	-	15,000	1,096,378,651
7	1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO.,LTD	480,000	437,027,967	414,120,488	88,852,302	5,239,085	22,600,000	2,004,000	10,150,000	-	400,000	980,873,842
8	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	250,000	-	873,448,303	40,090,828	673,528	-	8,446,091	13,900,000	-	105,000	936,913,750
9	1000436522	ABASI BALINDA TRANSPORTERS LIMITED	-	32,640,840	430,902,482	112,599,010	-	189,466,520	14,442,480	3,700,000	-	35,000	783,786,332
10	1002407769	Q3 HOLDINGS LIMITED	19,101,600	-	364,795,219	21,286,068	362,606,740	-	8,471,422	150,000	-	100,000	776,511,049
11	1000020285	EAST AFRICAN CHAINS UGANDA LIMITED	-	-	202,785,059	87,545,443	305,747,046	-	564,474	-	-	105,000	596,747,022
12	1012935645	DELTA REFRATORIES LIMITED	1,740,000	15,618,496	278,881,955	36,405,500	107,706,256	-	2,721,945	-	-	-	443,074,152
13	1002897688	MR ALFRED CHESAK MANGUSHO	7,909,680	-	-	-	-	275,369,950	508,000	20,200,000	-	105,000	304,092,630
14	1000063355	AUC MINING (UGANDA) LIMITED	-	-	-	72,036,000	1,692,238	174,300,000	1,000,000	47,200,000	-	175,000	296,403,238
15	1000712026	Mr. PETER LOKWANG	-	5,021,148	262,429,918	-	-	11,190,000	84,000	-	-	-	278,725,066
16	1000578387	THE REGISTERED TRUSTEES OF KABALE DIOCESE GREATLAKES	67,353,000	-	160,261,174	25,098,620	-	-	1,779,000	-	-	5,675,000	260,166,794
17	1000294049	REGIONAL DISTRIBUTORS LTD	32,230,824	1,356,603	84,378,981	24,101,510	84,204,516	3,000,000	940,000	1,300,000	-	250,000	231,762,434

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
18	1000092890	Mr. MEGHANI SIKANDER	208,246,589	-	-	-	182,527	2,000,000	500,000	2,500,000	-	-	213,429,116
19	1000077149	KISITA MINING COMPANY LIMITED	-	-	213,133,136	-	-	-	-	-	-	90,000	213,223,136
20	1000033216	AFRICAN PALLIATIVE CARE ASSOCIATION LIMITED BY GUARANTE	200,000	17,334,687	-	190,216,014	1,193,623	-	-	-	-	-	208,944,324
21	1003148024	SUN AND SAND MINES AND MINERALS LIMITED	-	-	-	-	-	200,000,000	-	-	-	-	200,000,000
22	1003879908	BRESUN ENTERPRISES UGANDA LIMITED	21,156,273	-	15,000,000	2,515,000	118,337,197	-	4,650,000	2,750,000	-	450,000	164,858,470
23	1000248939	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD UGANDA	-	15,343,424	-	79,185,296	64,420,293	-	1,025,000	3,000,000	-	140,000	163,114,013
24	1002752371	DEVELOPMENT AND HEALTH ASSOCIATES (UDHA)	-	41,911,785	-	121,158,199	-	-	-	-	-	35,000	163,104,984
25	1014120619	GLOBAL OROEX INVESTMENT - SMC LIMITED	-	-	-	8,128,500	148,326,588	-	812,000	5,675,000	-	-	162,942,088
26	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	2,260,000	48,679,727	-	13,608,907	47,344,437	1,100,000	25,548,077	11,300,000	-	95,000	149,936,148
27	1016778571	EVERGRANDE RESOURCES CO. LTD	-	-	-	-	121,864,110	1,061,206	1,867,395	13,100,000	-	-	137,892,711
28	1009526744	GEMS INTERNATIONAL LIMITED	5,195,621	-	52,815,568	10,458,000	11,451,808	22,987,980	4,205,000	25,000,000	-	1,201,021	133,314,998
29	1000367859	MUKONI FARMERS LTD	2,900,000	9,404,138	71,164,834	29,605,950	-	-	-	-	-	-	113,074,922
30	1012585482	SUNBELT MINING GROUP LTD	-	-	660,000	6,613,200	68,161,662	33,200,000	1,868,900	1,950,000	-	-	112,453,762
31	1006247302	AFRICAN PANTHER RESOURCES (U) LTD	-	18,194,382	-	67,665,529	-	20,100,000	341,250	1,550,000	-	70,000	107,921,161
32	1000024096	KAKIRI STONE QUARRY LIMITED	51,940,357	-	-	52,131,074	-	-	2,188,000	-	-	50,000	106,309,431
33	1003357223	REDSUN INTERNATIONAL CO LIMITED	8,200,000	-	4,058,436	4,525,385	61,373,110	3,000,000	6,372,810	8,350,000	-	330,308	96,210,049
34	1013400893	RWENZORI SHINING STAR LIMITED	-	24,421,772	200,000	4,242,560	-	-	39,508,540	25,200,000	-	35,000	93,607,872

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
35	1001154964	KIGEZI STEEL COMPANY LIMITED	-	-	-	-	-	92,100,000	-	-	-	-	92,100,000
36	1000086832	MEDICARE HEALTH PROFESSIONALS COLLEGE LIMITED	720,000	-	-	82,227,060	-	-	599,000	-	-	70,000	83,616,060
37	1010274859	UGANDA INTERNET EXCHANGE POINT LIMITED	687,868	-	41,947,257	37,916,370	-	-	-	-	-	-	80,551,495
38	1007534937	KITUMBI KAYONZA MINNERS ASSOCIATION LTD	-	-	-	-	-	71,092,865	-	3,500,000	-	-	74,592,865
39	1000757029	KAMUNTU INVESTMENTS LIMITED	-	-	-	-	-	56,250,000	500,000	9,900,000	-	-	66,650,000
40	1010568769	EURASIAN CAPITAL SMC LIMITED	-	-	-	-	-	-	5,000,000	61,525,000	-	-	66,525,000
41	1015392341	HONGDA GROUP UGANDA CO. LIMITED	-	-	-	-	-	-	5,000,000	60,150,000	-	-	65,150,000
42	1008738286	ASCORT MINING U LTD	-	-	-	-	-	58,200,000	25,000	-	-	-	58,225,000
43	1000126985	MULAGO HILL DIAGNOSTIC LTD	-	-	3,840,000	16,160,000	18,147,235	-	4,750,000	14,150,000	-	70,000	57,117,235
44	1014112324	C-ASIAN MINING AND MINERALS LTD	-	-	-	2,468,000	1,753,000	-	42,000,000	9,350,000	-	15,000	55,586,000
45	1000643650	HON. OTAFIIRE KAHINDA	-	-	-	-	-	-	3,000,000	-	-	51,000,000	54,000,000
46	1013746220	Miss. REBEKAH GWALIWA TALEMWA	48,347,555	-	-	-	-	-	-	5,000,000	-	-	53,347,555
47	1001402604	SIPA EXPLORATION UGANDA LIMITED	-	14,079,302	400,000	16,598,603	-	-	8,500,000	11,500,000	-	-	51,077,905
48	1017255307	AURIC MINING COMPANY LIMITED	-	-	-	-	-	-	3,500,000	47,300,000	-	-	50,800,000
49	1001705054	MORTADA TRANSPORTERS (U) LIMITED	10,260,000	-	28,735,206	4,149,607	4,132,457	-	897,000	1,750,000	-	35,000	49,959,270
50	1016932052	EMIRATES MINING LTD	-	-	-	-	-	-	1,500,000	45,050,000	-	-	46,550,000
51	1000970519	LUYIMBAZI - ZAKE ESTATES LTD	44,675,000	-	-	-	-	-	-	-	-	-	44,675,000
52	1008133824	KI3R MINERALS LIMITED	-	-	-	16,620,355	-	27,736,801	-	-	-	-	44,357,156
53	1009812673	ZARNACK HOLDINGS UGANDA LIMITED	-	-	-	-	-	40,600,000	800,000	-	-	-	41,400,000
54	1002221063	GREENSTONE RESOURCES LIMITED	-	3,215,000	6,696,000	3,726,892	2,623,920	25,092,330	-	-	-	-	41,354,142

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
55	1000104561	JINJA MARBLE PRODUCTS (U) LIMITED	9,800,000	-	15,795,500	10,212,000	-	3,600,000	834,000	1,000,000	-	35,000	41,276,500
56	1000564296	ROYAL TRANSIT LIMITED	-	-	3,000,000	4,000,000	-	23,286,700	2,550,000	7,800,000	-	35,000	40,671,700
57	1002528850	DAO MARBLE LIMITED	-	-	-	-	-	40,000,000	-	-	-	-	40,000,000
58	1008380228	GREAT LAKES LIME LTD	-	-	-	-	-	34,340,000	-	1,150,000	-	35,000	35,525,000
59	1006795483	2M CAPITAL LTD	-	-	35,395,600	-	-	-	-	-	-	-	35,395,600
60	1013373236	RWENZORI RARE METALS LTD.	1,508,800	-	-	-	2,560,922	-	2,000,000	26,800,000	-	-	32,869,722
61	1013030781	MULIN MINES AND MINERALS LIMITED	-	-	-	-	-	1,000,000	2,000,000	29,700,000	-	-	32,700,000
62	1016087786	OSPREY CAPITAL INVESTMENTS LIMITED	900,000	-	-	-	-	5,153,202	5,675,000	3,600,000	-	17,150,000	32,478,202
63	1000076935	GREAT SEAS (U) LIMITED	-	-	8,445,062	1,424,500	20,875,912	-	-	-	-	-	30,745,474
64	1017334440	ZHONGHONG TIN COMPANY U LIMITED	-	-	-	-	-	-	2,380,342	28,250,000	-	-	30,630,342
65	1012547973	Ms. NASUR LOKERIS MODESTER	-	-	-	-	-	10,317,999	1,000,000	18,300,000	-	-	29,617,999
66	1010645178	SHINING ROCK INVESTMENTS UGANDA LIMITED	1,000,000	-	-	6,725,500	19,911,416	-	880,000	-	-	105,000	28,621,916
67	1014991334	UNITED AFRICAN MINE COMPANY LIMITED	-	-	-	-	-	1,996,107	500,000	25,640,000	-	-	28,136,107
68	1000427526	Mr. RAMJI JESHANI MAVJI	26,516,000	-	-	-	-	-	130,000	-	-	240,000	26,886,000
69	1016547918	SHINING MINES LTD	900,000	-	-	-	-	-	3,500,000	21,950,000	-	-	26,350,000
70	1000478460	TURI LIMITED	6,180,000	-	-	-	-	1,006,426	520,000	13,350,000	-	5,050,000	26,106,426
71	1001735369	UGANDA SINO-WATSON MINERALS COMPANY LIMITED	-	-	-	-	-	-	500,000	24,650,000	-	-	25,150,000
72	1009279881	VICTORIA ENVIROS CONSULTS LIMITED	6,137,400	-	-	-	-	1,000,000	3,120,000	4,300,000	-	9,160,000	23,717,400
73	1012417465	GOLD DISK-SMC LIMITED	-	-	-	8,977,137	-	-	292,000	12,550,000	-	105,000	21,924,137
74	1009649247	BIOFERTILIZER AFRICA LIMITED	-	-	-	8,973,022	7,000,756	-	3,315,000	2,600,000	-	-	21,888,778
75	1013264672	NAMA MINING COMPANY SMC LIMITED	-	-	-	-	-	-	500,000	18,050,000	-	-	18,550,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
76	1003505992	Mr. CHARLES BUYINZA HARAAMBE	-	-	-	-	11,072,432	2,413,923	1,426,778	3,375,000	-	-	18,288,133
77	1014571462	DEVELOPMENT AGENCIES LTD TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	6,000,000	-	-	-	-	2,000,000	1,500,000	8,150,000	-	35,000	17,685,000
78	1013460346	C31 UGANDA SMC LIMITED	-	-	-	-	-	15,565,963	500,000	1,000,000	-	-	17,065,963
79	1013542123	MEGHA STONE QUARRY NAMUBIRU LIMITED	-	-	-	-	-	-	2,649,000	14,025,000	-	-	16,674,000
80	1014783678	UKUTULU LTD	-	11,114,610	-	-	-	1,000,000	1,550,000	2,950,000	-	-	16,614,610
81	1014809913	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	-	-	-	-	-	-	-	16,550,000	-	-	16,550,000
82	1002739937	BASK MINES LIMITED	800,000	-	-	1,010,000	1,740,908	-	497,500	12,200,000	-	-	16,248,408
83	1013858250	BETA MINERALS LIMITED	2,000,000	-	500,000	-	-	-	1,010,000	6,000,000	-	6,000,000	15,510,000
84	1003057393	MARUA GROUP	-	-	200,000	200,000	-	-	2,454,200	12,625,000	-	-	15,479,200
85	1002224929	TRADEGOLD METAL LTD	600,000	-	-	-	-	6,000,000	5,000,000	3,300,000	-	-	14,900,000
86	1016727810	UGANED HOLDINGS LIMITED	-	-	-	-	-	10,000,000	500,000	4,100,000	-	-	14,600,000
87	1014435127	KILEMBE MINES LIMITED	-	-	-	-	-	-	500,000	13,900,000	-	-	14,400,000
88	1000204913	AFRICA TRADE AND INVESTMENT FUND LIMITED	220,000	-	-	-	13,289,400	-	300,000	-	-	70,000	13,879,400
89	1010642496	RA YANG MINING LIMITED	-	-	-	-	-	5,000,000	1,500,000	7,300,000	-	-	13,800,000
90	1016939988	M.M. MINING (U) LIMITED	-	-	-	-	-	-	1,000,000	12,200,000	-	-	13,200,000
91	1009632574	LEADWAY GROUP LIMITED	-	-	-	-	-	-	2,000,000	11,050,000	-	-	13,050,000
92	1015065209	INVENTIVE CAPACITY CONSULTS LIMITED	-	-	-	-	-	-	1,650,000	11,100,000	-	-	12,750,000
93	1008903590	ROSEBURG INTERNATIONAL (U) LIMITED	6,500,000	-	-	-	-	-	3,300,000	2,900,000	-	-	12,700,000
94	1010971074	GIDS CONSULT LIMITED	-	-	-	-	12,624,986	-	-	-	-	-	12,624,986
95	1013605670		-	-	-	-	-	-	-	12,000,000	-	-	12,000,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
96	1013965229	MOROTO ATEKER CEMENT LIMITED	200,000	-	-	-	-	-	-	11,000,000	-	-	11,200,000
97	1000604522	MR GOLLAPALLI NARAYAN	7,784,912	-	-	-	-	1,262,647	500,000	1,500,000	-	35,000	11,082,559
98	1013131913	HPA MUTONO MINING UGANDA LIMITED	-	-	-	-	-	-	-	11,050,000	-	-	11,050,000
99	1001057750	UGANDA INTERNATIONAL MINING COMPANY LTD	-	-	-	-	-	10,600,000	-	-	-	-	10,600,000
100	1013515070	Mr. ZULHAQ LOMONGIN	-	-	-	-	-	7,570,000	-	3,000,000	-	-	10,570,000
101	1015503059	VAJ VENTURES LTD	50,000	-	-	-	-	2,000,000	2,000,000	5,850,000	-	-	9,900,000
102	1000851599	Mr. RICHARD KAIJUKA HENRY	108,250	-	-	-	-	1,000,000	500,000	7,900,000	-	35,000	9,543,250
103	1009747300	Miss. SUSAN SSUUBI	-	-	-	-	-	-	-	8,900,000	-	-	8,900,000
104	1009141461	Mr. FRED SIGHT	-	-	-	-	-	-	604,000	7,800,000	-	-	8,404,000
105	1014670530	KPX CONSULT LIMITED	-	-	-	-	-	-	-	8,250,000	-	-	8,250,000
106	1014954153	JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	-	-	-	-	902,480	-	500,000	6,725,000	-	-	8,127,480
107	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	-	-	-	-	-	-	-	8,050,000	-	-	8,050,000
108	1016937896	MPOWER STEEL COMPANY LIMITED	-	-	-	-	-	-	1,000,000	6,850,000	-	-	7,850,000
109	1001093723	ARRM INVESTMENTS LIMITED	-	-	-	-	-	3,424,550	500,000	3,920,000	-	-	7,844,550
110	1013171607	EAST ASIA LAND & MINING COMPANY UGANDA LIMITED	-	-	-	-	-	2,800,000	500,000	4,400,000	-	-	7,700,000
111	1013788665	GREAT SOLOMON MINING GROUP COMPANY LIMITED	-	-	-	-	-	-	1,000,000	6,400,000	-	-	7,400,000
112	1011044580	ALOM MINING AND GEOHYDRO SERVICES LIMITED	-	-	-	-	-	-	1,000,000	6,100,000	-	-	7,100,000
113	1013450546	HOIMA MINERALS COMPANY LIMITED	-	-	-	-	-	-	-	6,500,000	-	-	6,500,000
114	1001077968	Mr. HERBERT AKAMPWERA	-	-	-	-	-	-	1,000,000	5,200,000	-	35,000	6,235,000
115	1008920715	NDIWA PROPERTY CONSULTANTS LIMITED	600,000	-	-	-	-	2,125,000	-	3,500,000	-	-	6,225,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
116	1000699461	SUMMIT GROUP LIMITED	-	-	-	-	-	-	-	6,050,000	-	-	6,050,000
117	1013416734	JIMDE LIMITED	-	-	-	-	-	2,000,000	1,000,000	2,900,000	-	-	5,900,000
118	1015007151	RAGHV INVESTMENTS LTD	-	-	-	-	-	-	-	5,600,000	-	-	5,600,000
119	1017330898	NON FERROUS METALS CO LIMITED	-	-	-	-	-	-	500,000	4,900,000	-	-	5,400,000
120	1000804021	Mr. KHAN YOUSAF	-	-	-	-	-	2,000,000	500,000	2,600,000	-	-	5,100,000
121	1009351488	MR MOSES SSERUNJOGI	-	-	-	-	-	2,509,777	-	2,500,000	-	35,000	5,044,777
122	1008463617	MEM TRADING (PTY) LIMITED	-	-	-	-	-	5,000,000	-	-	-	-	5,000,000
123	1009336531	HUMMERSTON MINERALS LIMITED	-	-	-	-	-	-	-	4,850,000	-	-	4,850,000
124	1006776083	Mr. JOSEPH KIZITO	-	-	-	-	-	3,275,000	1,500,000	-	-	-	4,775,000
125	1006872465	RORAIMA UGANDA LIMITED	-	-	-	-	-	-	500,000	4,100,000	-	-	4,600,000
126	1010567240	INTREPID MINERALS LIMITED	-	-	-	-	-	-	1,140,000	3,450,000	-	-	4,590,000
127	1013570291	NABALA MINING (U) SMC LIMITED	-	-	-	-	-	1,000,000	1,500,000	2,000,000	-	-	4,500,000
128	1017334374	RENHONG CO UGANDA LTD	-	-	-	-	-	-	500,000	3,750,000	-	-	4,250,000
129	1013201722	HUA TENG MINING INVESTMENTS LTD	-	-	-	-	-	-	-	4,200,000	-	-	4,200,000
130	1001621199	IONIC BUILDERS LIMITED	-	-	-	-	-	2,530,000	600,000	1,000,000	-	-	4,130,000
131	1007058087	MECHANISED AGRO (U) LTD	-	-	-	-	-	-	1,500,000	2,300,000	-	70,000	3,870,000
132	1013323669	Mr. GEORGE ONEGA	-	-	-	-	501,274	2,240,510	1,000,000	-	-	-	3,741,784
133	1007917804	UGA MINES LIMITED	-	-	-	-	-	-	-	3,500,000	-	-	3,500,000
134	1007440374	MR CHRISPU BAMUSEDE OSCAR	-	-	-	-	554,943	1,000,000	570,000	1,300,000	-	50,000	3,474,943
135	1013242331	KIGEITO AND ROBERT MINING COMPANY (KRMC) LIMITED	-	-	-	-	-	2,438,022	-	1,000,000	-	-	3,438,022
136	1016511010	BUHWEJU DISTRICT UNITED MINERS COOPERATIVE SOCIETY LIMITED	-	-	-	-	-	-	500,000	2,800,000	-	-	3,300,000
137	1008066183	Mr. JOSEPH MUTEMBUZI BIRUNGI	-	-	-	-	-	-	-	3,200,000	-	-	3,200,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
138	1014009404	BITHABA FOUNDATION INVESTMENT LIMITED	-	-	-	-	-	-	500,000	2,600,000	-	-	3,100,000
139	1015541041	CEM ENTERPRISES U LTD	-	-	-	-	-	-	1,900,000	1,200,000	-	-	3,100,000
140	1000857198	MR HENRY MUJURIZI NKWASIBWE	-	-	-	-	-	3,000,000	-	-	-	35,000	3,035,000
141	1000147189	MR MOHMED MBABAZI	-	-	-	-	-	1,000,000	590,000	1,300,000	-	85,000	2,975,000
142	1003168159	Mr. ABEL BWOGYERO	-	-	-	-	-	-	584,000	2,250,000	-	35,000	2,869,000
143	1001842090	Mr. ISAKA KAYOLO	-	-	-	-	-	1,000,000	500,000	1,300,000	-	-	2,800,000
144	1015236806	EXODUS MINING (U) LIMITED	-	-	-	-	-	1,000,000	500,000	1,300,000	-	-	2,800,000
145	1016150004	RAINBOW TRANSPORTERS LIMITED	-	-	-	-	-	1,000,000	500,000	1,300,000	-	-	2,800,000
146	1001959674	MALIBU HOLDINGS LIMITED	-	-	-	-	-	-	500,000	2,050,000	-	-	2,550,000
147	1016996172	KAZI FLAKES LTD	-	-	-	-	-	-	500,000	2,050,000	-	-	2,550,000
148	1001391278	BUSIA UNITED SMALL SCALE MINING LIMITED	400,000	-	-	-	-	1,000,000	102,000	1,000,000	-	-	2,502,000
149	1005049728	K.B. FINANCE UGANDA LTD	-	-	-	-	-	1,000,000	500,000	1,000,000	-	-	2,500,000
150	1010312710	KARA GOLD UGANDA LIMITED	-	-	-	-	-	1,000,000	500,000	1,000,000	-	-	2,500,000
151	1015883437	NKABIDWA GENERAL TRADERS LTD	150,000	-	-	-	-	1,000,000	500,000	800,000	-	-	2,450,000
152	1015854085	NKAZAJABITS LIMITED	-	-	-	-	-	1,000,000	500,000	800,000	-	-	2,300,000
153	1001473835	3T MINING LIMITED	-	-	-	-	22,512	2,100,000	-	-	-	175,000	2,297,512
154	1011844754	GREAT SEASON-SMC LIMITED	-	-	-	-	974,521	-	-	1,100,000	-	140,000	2,214,521
155	1013314073	MUBENDE UNITED MINERS ASSEMBLY LIMITED	-	-	-	-	-	-	500,000	1,600,000	-	-	2,100,000
156	1000735596	MAJEST - COM LIMITED	-	-	-	-	-	-	-	2,050,000	-	35,000	2,085,000
157	1013211094	CONSOLIDATED PRECIOUS ARM LIMITED	-	-	-	-	-	1,000,000	-	1,000,000	-	-	2,000,000
158	1013985306	GLENCOE TECHNOLOGIES LIMITED	-	-	-	-	-	-	-	2,000,000	-	-	2,000,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
159	1013308964	RWENZORI INVESTMENTS LIMITED	-	-	200,000	-	-	-	-	1,500,000	-	-	1,700,000
160	1014222514	HAMC MINERALS UGANDA -SMC LIMITED	-	-	-	-	-	-	-	1,550,000	-	-	1,550,000
161	1014338417	3M MINING LIMITED	-	-	-	-	-	-	550,000	1,000,000	-	-	1,550,000
162	1015739494	JM MINING WORKS LTD	-	-	-	-	-	-	500,000	1,050,000	-	-	1,550,000
163	1004318745	Mr. ALEX NAMBAJIMANA	180,000	-	-	-	-	-	300,000	1,000,000	-	35,000	1,515,000
164	1015588060	UCHIMBA INVESTMENT LIMITED	-	-	-	-	-	1,000,000	-	500,000	-	15,000	1,515,000
165	1013299823	SKY EAGLE INTERNATIONAL INVESTMENTS LIMITED	-	-	-	-	-	1,000,000	-	450,000	-	50,000	1,500,000
166	1015518099	Mr. ROBERT BADEDE KYOKORA	-	-	-	-	-	1,000,000	500,000	-	-	-	1,500,000
167	1015785246	LONTARO INVESTMENTS LIMITED	-	-	-	-	-	1,000,000	500,000	-	-	-	1,500,000
168	1001264391	GONDWANA GEOSCIENCE CONSULTING LIMITED	-	-	-	-	-	-	-	1,400,000	-	-	1,400,000
169	1000095800	YUSUMUGA AUTOS (U) LIMITED	-	-	-	-	-	-	252,000	1,000,000	-	140,000	1,392,000
170	1000750529	MR PROSPER NDYABAHIKA	1,356,000	-	-	-	-	-	-	-	-	35,000	1,391,000
171	1002326990	Mr. JOSEPH ABUREK	-	-	-	-	-	-	500,000	800,000	-	-	1,300,000
172	1013903729	MARUBEG COMPANY LIMITED	-	-	-	-	-	1,300,000	-	-	-	-	1,300,000
173	1009774971	GODNESS CO. LIMITED	-	-	-	-	-	-	-	1,150,000	-	-	1,150,000
174	1002668509	Mr. MICHAEL OGWAL	300,000	-	-	-	-	-	750,000	-	-	35,000	1,085,000
175	1001092128	RWENZORI INFORMATION CENTRES NETWORK RIC-NET	-	-	-	1,074,000	-	-	-	-	-	-	1,074,000
176	1002417614	Dr. NARCIS BUJUNE KABATEREINE	-	-	-	-	-	1,000,000	-	-	-	70,000	1,070,000
177	1002225195	UNIVERSAL GRANITES AND MARBLE LIMITED	-	240,000	-	-	292,297	-	500,000	-	-	35,000	1,067,297

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
178	1014139353	BEGUMISA BOAZ KAYONDO ENTERPRISE	-	-	-	-	-	1,000,179	-	-	-	-	1,000,179
179	1000093059	Mr. MUGUME GEORGE POZZOLANA MINERS	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
180	1002827099	TRANSPORTERS AND DRIVERS ASSOCIATION LTD	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
181	1006520200	Mr. STEPHEN WASIKE MUGENI BUKANA MINING AND EXPORTING COMPANY LIMITED	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
182	1010613686	BUKUYA TRADERS MINING GROUP	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000
183	1013390903	HARMONY RESOURCES SMC LIMITED	-	-	-	-	-	-	500,000	500,000	-	-	1,000,000
185	1018532231	UNIVERSAL MEDIA TECH - SMC LIMITED	100,000	-	-	-	814,213	-	-	-	-	-	914,213
186	1001012160	KADAM TRANS TECH SERVICES LIMITED	350,000	-	314,407	-	-	-	200,000	-	-	-	864,407
187	1009933709	KANDOPIX UGANDA LIMITED	-	-	-	-	259,122	-	510,000	-	-	15,000	784,122
188	1010821632	DIRECT TIN INVESTORS LIMITED	-	-	-	-	-	-	-	650,000	-	-	650,000
189	1007615202	Mr. REMIGIUS KASIBANTE	-	-	-	-	-	-	104,000	500,000	-	-	604,000
190	1009753800	NDIGA INVESTMENTS LTD	600,000	-	-	-	-	-	-	-	-	-	600,000
191	1010333518	TREADSTONE PROPERTY MANAGEMENT LTD	600,000	-	-	-	-	-	-	-	-	-	600,000
192	1015029851	SARANJA GROUP OF COMPANIES SMC LIMITED	-	-	-	-	-	-	500,000	100,000	-	-	600,000
193	1013405553	JORARO MINERALS UGANDA LIMITED	-	-	-	-	73,756	-	-	500,000	-	-	573,756
194	1015445256	UNITED AFRICAN ENTERPRISE LIMITED	500,000	-	-	-	-	-	50,000	-	-	-	550,000
195	1008264163	JAMEASTER INVESTMENTS LIMITED	-	84,000	-	-	-	-	450,000	-	-	-	534,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
196	1010200045	UGANDA SINOMINE RESOURCES CO. LIMITED	-	-	-	520,000	-	-	-	-	-	-	520,000
197	1000439135	MATE MINES LIMITED	-	-	-	-	-	-	500,000	-	-	-	500,000
198	1015052016	KITOMI GOLD & BASE METALS COMPANY LIMITED	-	-	-	-	-	-	500,000	-	-	-	500,000
199	1000937646	Mr. MOSES KATONGOLE	-	-	-	-	-	-	-	400,000	-	-	400,000
200	1008061913	Ms. LYDIA ENID MUSUNDI	350,000	-	-	-	-	-	-	-	-	-	350,000
201	1015352930	ALPHA INTERNATIONAL MINING CO SMC LTD	304,530	-	-	-	-	-	-	-	-	-	304,530
202	1009309388	ALEXIS ENGINEERING COMPANY LIMITED	-	-	-	-	-	-	287,500	-	-	-	287,500
203	1002175359	ROCKINOL UGANDA LIMITED	-	-	-	-	-	-	200,000	-	-	-	200,000
204	1009866672	SEB CONCRETES LTD	-	-	-	-	-	-	104,000	-	-	70,000	174,000
205	1000061750	WYNSTOCK (U) LIMITED	-	-	-	-	-	-	-	-	-	140,000	140,000
206	1000594007	MR RONALD SHIKUKU WANJALA	-	-	-	-	-	-	-	-	-	140,000	140,000
207	1000313484	Mr. SSEMAKULA NOOH	-	-	-	-	-	-	130,000	-	-	-	130,000
208	1007914597	MUBENDE WOMEN WITH DISABILITIES ASSOCIATION (MUDIWA)	-	-	-	127,000	-	-	-	-	-	-	127,000
209	1001522594	TIAN TANG STEEL LIMITED	-	-	-	-	-	-	104,000	-	-	-	104,000
210	1006836989	RAREMET (U) LTD	-	-	-	-	-	-	104,000	-	-	-	104,000
211	1001195155	SIMBA MINES AND MINERAL RESOURCES LTD	-	-	-	-	-	101,538	-	-	-	-	101,538
212	1012236410	HEYDAY INTERNATIONAL GROUP CO. LTD	90,000	-	-	-	-	-	-	-	-	-	90,000
213	1002004936	MR ARMIA LUBEGA HASSAN	-	-	-	-	-	-	84,000	-	-	-	84,000
214	1013393309	STANDBY SECURITY UGANDA LIMITED	-	-	-	-	-	-	84,000	-	-	-	84,000
215	1008606642	SALT PLUS LIMITED	-	-	-	-	-	-	-	75,000	-	-	75,000

N°	Tin	Company	Income Tax	WITHHOLDING TAX	VALUE ADDED TAX	PAYE	Customs	Royalties	Other Fees	License Fees	Local Excise Duty	Stamp Duty	Total UGX
216	1000949400	MR MUTEBI WILBERFORCE MUWONGE	-	-	-	-	-	-	-	-	-	70,000	70,000
217	1001968373	Mr. JOHNSON MUWANGUZI KATO	-	-	-	-	-	-	-	-	-	70,000	70,000
218	1007357848	SHAFT SINKERS OF UGANDA LIMITED	-	-	-	-	-	-	60,000	-	-	-	60,000
219	1000861268	EAST AFRICAN EXPLORERS SAFARIS COMPANY LIMITED	-	-	-	-	-	-	-	-	-	35,000	35,000
220	1001950074	SEVEN HILLS RANCH LIMITED	-	-	-	-	-	-	-	-	-	35,000	35,000
221	1013071766	PELLEGRINO OIL AND GAS UGANDA LTD	-	-	-	-	-	-	-	-	-	35,000	35,000
222	1013344526	Mr. DAVID KITAMWA	-	-	-	-	-	-	-	-	-	15,000	15,000
Total			701,100,259	34,573,246,042	13,152,683,474	4,923,725,749	3,317,414,697	2,116,292,195	1,439,536,177	1,254,235,000	237,606,500	100,816,329	61,816,656,422

(*)This amount has been adjusted by an amount of UGX (54,085,300,963) relating to the Capital Gains Tax reported by Total E&P Uganda B.V. in relation to the purchase of Tullow interests in Uganda. These taxes are reported by URA under the Tax Identification Number (TIN) of Tullow Uganda Operations Pty Limited. Adjustment was made based on confirmations from URA and Total E&P Uganda B.V.

Annex 9: Reconciliation sheets

Company name: TOTAL EBP UGANDA B.V.

Reporting period: FY 2020-21

H*	Description of Payment	Per Company			Per Government			Final difference - Comment
		Original	Adjust	Final	Original	Adjust	Final	
A. Bilateral company disclosures		110,946,826,103	-	110,946,826,103	56,877,978,742	54,085,300,963	110,963,279,705	(16,453,602)
Uganda Revenue Authority (URA)		110,946,826,103	-	110,946,826,103	56,877,978,742	54,085,300,963	110,963,279,705	(16,453,602)
1.1	PAYE	10,362,253,535	-	10,362,253,535	10,362,253,535	-	10,362,253,535	-
1.2	Withholding - Foreign Taxes	10,225,816,333	-	10,225,816,333	10,225,816,287	-	10,225,816,287	46 Not material difference
1.3	Withholding Tax	1,527,905,171	-	1,527,905,171	1,527,905,174	-	1,527,905,174	(3) Not material difference
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	-	-	-	12,913,645	-	12,913,645	(12,913,645) Tax not reported by the extractive company
1.6	Value Added Tax	-	-	-	-	-	-	-
1.7	Income Tax	-	-	-	-	-	-	-
1.8	Capital gain	54,085,300,963	-	54,085,300,963	-	54,085,300,963	54,085,300,963	-
1.9	Environmental Impact Assessment	2,111,507,750	-	2,111,507,750	-	2,111,507,750	2,111,507,750	-
1.10	Royalties	-	-	-	-	-	-	-
1.11	Licenses Fees	704,329,851	(704,329,851)	-	-	-	-	-
1.12	Rental fees	-	704,329,851	704,329,851	704,329,851	-	704,329,851	-
1.13	Stamp Duty	31,919,227,500	-	31,919,227,500	31,919,227,500	-	31,919,227,500	-
1.14	Local Excise Duty	-	-	-	-	-	-	-
1.15	Training Fees	-	-	-	-	-	-	-
1.16	Other payment flows	10,475,000	-	10,475,000	2,125,522,750	(2,111,507,750)	14,013,000	(3,540,000) Tax not reported by the extractive company
Total payments		110,946,826,103	-	110,946,826,103	56,877,978,742	54,085,300,963	110,963,279,705	(16,453,602)
B. Unilateral company disclosures		8,395,700,640	-	8,395,700,640	-	-	-	-
Social expenditure		6,149,331,742	-	6,149,331,742	-	-	-	-
2.1	Mandatory social expenditure	5,247,528,287	-	5,247,528,287	-	-	-	-
2.2	Discretionary (voluntary) social expenditure	901,803,455	-	901,803,455	-	-	-	-
Environmental expenditure		2,234,518,898	-	2,234,518,898	-	-	-	-
3.1	Mandatory Environmental expenditure	2,234,518,898	-	2,234,518,898	-	-	-	-
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-
Subnational payments		11,850,000	-	11,850,000	-	-	-	-
5.1	Any payment made to regional authority	11,850,000	-	11,850,000	-	-	-	-

Company name: CNOOC UGANDA LTD

Reporting period: FY 2020-21

H*	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A. Bilateral company disclosures		8,583,359,117	3,050,383,871	11,633,742,988	11,832,438,482	-	11,832,438,482	(198,695,494)	
Uganda Revenue Authority (URA)		8,583,359,117	3,050,383,871	11,633,742,988	11,832,438,482	-	11,832,438,482	(198,695,494)	
1.1	PAYE	4,749,904,973	-	4,749,904,973	4,749,904,973	-	4,749,904,973	-	
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	2,733,432,144	1,673,093,711	4,406,525,855	4,602,539,616	-	4,602,539,616	(196,013,761)	Tax not reported by the extractive company
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	-	-	-	50,653	-	50,653	(50,653)	Tax not reported by the extractive company
1.6	Value Added Tax	-	-	-	-	-	-	-	
1.7	Income Tax	-	-	-	800,000	-	800,000	(800,000)	Tax not reported by the extractive company
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	1,100,022,000	1,100,022,000	-	1,100,022,000	1,100,022,000	-	
1.10	Royalties	-	-	-	-	-	-	-	
1.11	Licenses Fees	-	-	-	-	-	-	-	
1.12	Rental fees	-	1,376,690,160	1,376,690,160	1,376,690,160	-	1,376,690,160	-	
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Trailing Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	1,100,022,000	(1,099,422,000)	600,000	1,102,453,000	(1,100,022,000)	2,431,000	(1,831,000)	Tax not reported by the extractive company
Total payments		8,583,359,117	3,050,383,871	11,633,742,988	11,832,438,482	-	11,832,438,482	(198,695,494)	
B. Multilateral company disclosures		36,211,500	-	36,211,500	-	-	-	-	
Social expenditure		-	-	-	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
Environmental expenditure		-	-	-	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments		36,211,500	-	36,211,500	-	-	-	-	
5.1	Any payment made to regional authority	36,211,500	-	36,211,500	-	-	-	-	

Company name: ORANTO PETROLEUM LTD

Reporting period: FY 2020-21

H ¹	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A. Bilateral company disclosures		259,941,915	1,410,364,000	1,670,305,915	1,663,158,630	7,147,285	1,670,305,915	-	
Uganda Revenue Authority (URA)		259,941,915	1,410,364,000	1,670,305,915	1,663,158,630	7,147,285	1,670,305,915	-	
1.1	PAYE	244,476,815	(4,592,700)	239,884,115	232,736,830	7,147,285	239,884,115	-	
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	15,465,100	4,592,700	20,057,800	20,057,800	-	20,057,800	-	
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	-	-	-	-	-	-	-	
1.6	Value Added Tax	-	-	-	-	-	-	-	
1.7	Income Tax	-	-	-	-	-	-	-	
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	-	-	-	-	-	-	-	
1.11	Licenses Fees	-	-	-	-	-	-	-	
1.12	Rental fees	-	-	-	-	-	-	-	
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	1,410,364,000	1,410,364,000	1,410,364,000	-	1,410,364,000	-	
1.16	Other payment flows	-	-	-	-	-	-	-	
Total payments		259,941,915.00	1,410,364,000.00	1,670,305,915.00	1,663,158,630.00	7,147,285.00	1,670,305,915.00	-	
B. Unilateral company disclosures									
Social expenditure		-	-	-	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
Environmental expenditure		-	-	-	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments		-	-	-	-	-	-	-	
5.1	Any payment made to regional authority	-	-	-	-	-	-	-	

Company name: ARMOUR ENERGY LTD

Reporting period: FY 2020-21

S*	Description of Payment	Per Company			Per Government			Fiscal difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Subnational company disclosures	474,765,664	(778,348,050)	1,253,113,714	1,232,966,116	-	1,232,966,116	20,147,598	
	Uganda Revenue Authority (URA)	474,765,664	(778,348,050)	1,253,113,714	1,232,966,116	-	1,232,966,116	20,147,598	
1.1	PAYE	216,627,634	-	216,627,634	204,796,754	-	204,796,754	(8,169,128)	Tax not reported by the extractive company
1.2	Withholding - Foreign Trans	57,387,995	-	57,387,995	-	-	-	57,387,995	Tax not reported by the Government Agency
1.3	Withholding Tax	100,790,035	-	100,790,035	3,444,781	-	3,444,781	97,105,154	Tax not reported by the Government Agency
1.4	Withholding - Management Fees	-	-	-	126,395,035	-	126,395,035	(126,395,035)	Tax not reported by the extractive company
1.5	Customs Payments	-	-	-	-	-	-	-	
1.6	Value Added Tax	-	-	-	-	-	-	-	
1.7	Income Tax	-	-	-	-	-	-	-	
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	-	-	-	-	-	-	-	
1.11	Licenses Fees	-	-	-	-	-	-	-	
1.12	Rental fees	-	778,348,050	778,348,050	778,329,546	-	778,329,546	18,504	not material difference
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	-	-	-	-	-	-	-	
	Total payments	474,765,664.00	(778,348,050.00)	1,253,113,714.00	1,232,966,116.00	-	1,232,966,116.00	20,147,598.00	
B	Subnational company disclosures	1,104,109,062	(778,348,050)	325,761,012	-	-	-	-	
	Social expenditure	14,136,832	-	14,136,832	-	-	-	-	
2.1	Mandatory social expenditure	14,136,832	-	14,136,832	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
	Environmental expenditure	1,089,972,230	(778,348,050)	311,624,180	-	-	-	-	
3.1	Mandatory Environmental expenditure	1,089,972,230	(778,348,050)	311,624,180	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
	Infrastructure provisions and Barter arrangements	-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
	Subnational payments	-	-	-	-	-	-	-	
5.1	Any payment made to regional authority	-	-	-	-	-	-	-	

Company name: Tororo Cement Ltd

Reporting period: FY 2020-21

H*	Description of Payment	Per Company			Per Government			Fiscal difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A	Bilateral company disclosures	253,711,167,742	(229,807,520,495)	24,641,188,747	271,763,477,053	(249,167,658,658)	24,595,818,395	43,365,402	
	Uganda Revenue Authority (URA)	253,711,167,665	(229,807,520,495)	23,904,087,170	271,032,167,053	(249,167,658,658)	23,864,508,395	39,578,775	
1.1	PAVE	6,227,956,346.00	(5,565,106,343)	662,850,003	6,516,004,961.00	(7,453,148,964)	662,850,997	-	
1.2	Withholding - Foreign Trans	20,129,228.00	(18,562,429)	1,566,799	-	1,566,799	1,566,799	-	
1.3	Withholding Tax	18,210,965,288.00	(16,777,264,076)	1,433,701,212	18,439,524,540.00	(17,905,823,328)	1,433,701,212	-	
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	27,851,349,882.00	(25,683,498,364)	2,167,851,518	27,417,090,216.00	(25,283,029,949)	2,134,060,267	33,801,251	Tax not reported by the Government Agency
1.6	Value Added Tax	129,612,293,703.00	(111,195,448,712)	9,416,852,991	120,982,486,706.00	(111,565,633,715)	9,416,852,991	-	
1.7	Income Tax	77,678,589,167.00	(72,215,549,833)	5,463,039,335	76,186,244,667.00	(64,723,193,229)	5,463,051,438	(13,103)	Tax not reported by the extractive company
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	2,373,224,436.00	(271,369,950)	2,101,854,486	2,101,854,480.00	-	2,101,854,480	-	
1.11	Licenses Fees	5,589,627.00	731,518,000	737,099,627	731,310,000.00	-	731,310,000	5,789,627	Tax not reported by the Government Agency
1.12	Rental fees	731,510,000.00	(731,510,000)	-	-	-	-	-	
1.13	Stamp Duty	-	26,672,933	26,672,933	-	26,672,933	26,672,933	-	
1.14	Local Excise Duty	-	1,888,912,880	1,888,912,880	-	1,888,912,880	1,888,912,880	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	-	3,679,408	3,679,408	24,657,651,483.00	(24,652,972,075)	3,679,408	-	
	Total payments	253,711,167,665.00	(229,807,520,495.00)	23,904,087,170.00	271,032,167,053.00	(249,167,658,658.00)	23,864,508,395.00	39,578,775	
B	Disfactual company disclosures	344,559,311	-	344,559,311	-	-	-	-	
	Social expenditure	-	-	-	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
	Environmental expenditure	-	-	-	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
	Infrastructure provisions and Barter arrangements	-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
	Subnational payments	344,559,311	-	344,559,311	-	-	-	-	
5.1	Any payment made to regional authority	344,559,311.00	-	344,559,311	-	-	-	-	

Company name: **Hima Cement Ltd**Reporting period: **FY 2020-21**

H ¹	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A. Bilateral company discounts		59,459,689,213	(53,503,219,141)	5,956,470,072	70,027,611,446	(63,773,833,894)	6,253,777,552	(404,907,400)	
Uganda Revenue Authority (URA)		59,459,689,213	(53,503,219,141)	5,956,470,072	70,027,611,446	(63,773,833,894)	6,253,777,552	(297,307,480)	
1.1	PAYE	9,742,924,509	(9,436,022,387)	306,902,122	9,742,924,509	(9,436,022,387)	306,902,122	-	
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	5,137,030,327	(4,975,213,872)	161,816,455	5,288,641,031	(5,122,048,879)	166,592,152	(4,775,737)	Tax not reported by the extractive company
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	9,150,000,000	(8,861,775,000)	288,225,000	9,567,651,424	(9,286,270,494)	301,381,620	(13,156,020)	Tax not reported by the extractive company
1.6	Value Added Tax	31,837,242,829	(30,059,569,680)	977,673,149	31,837,242,829	(30,059,569,680)	977,673,149	-	
1.7	Income Tax	176,188,128	(170,638,202)	5,549,926	96,143,976	(93,115,441)	3,028,535	2,521,791	Tax not reported by the Government Agency
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	4,145,903,420	-	4,145,903,420	4,069,664,060	-	4,069,664,060	76,239,360	Tax not reported by the Government Agency
1.11	Licenses Fees	2,300,000	-	2,300,000	109,900,000	-	109,900,000	(107,600,000)	Tax not reported by the extractive company
1.12	Rental fees	68,100,000	-	68,100,000	-	-	-	68,100,000	Tax not reported by the Government Agency
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	-	-	-	18,115,443,617	(9,796,807,142)	218,636,474	(218,636,474)	Tax not reported by the extractive company
Total payments		59,459,689,213	(53,503,219,141)	5,956,470,072	70,027,611,446	(63,773,833,894)	6,253,777,552	(297,307,480)	
B. Unilateral company discounts		873,632,810	-	873,632,810	-	-	-	-	
Social expenditure		335,685,257	-	335,685,257	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	335,685,257	-	335,685,257	-	-	-	-	
Environmental expenditure		49,356,000	-	49,356,000	-	-	-	-	
3.1	Mandatory Environmental expenditure	49,356,000	-	49,356,000	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments		488,591,553	-	488,591,553	-	-	-	-	
5.1	Any payment made to regional authority	488,591,553	-	488,591,553	-	-	-	-	

Company name: National Cement Company Uganda Ltd

Reporting period: FY 2020-21

H	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A. Bilateral company disbursements		55,842,441,936	(55,774,516,936)	67,925,000	55,847,324,809	(55,735,424,809)	112,100,000	(44,175,000)	
Uganda Revenue Authority (URA)		55,842,441,936	(55,774,516,936)	67,925,000	55,823,624,809	(55,735,424,809)	88,200,000	(20,275,000)	
1.1	PAIT	1,134,738,492	(1,134,738,492)	-	1,134,738,492	(1,134,738,492)	-	-	
1.2	Withholding - Foreign Trans	981,782,472	(981,782,472)	-	-	-	-	-	
1.3	Withholding Tax	330,703,961	(330,703,961)	-	1,312,486,433	(1,312,486,433)	-	-	
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	7,750,000,000	(7,750,000,000)	-	7,769,280,602	(7,769,280,602)	-	-	
1.6	Value Added Tax	38,166,364,347	(38,166,364,347)	-	38,285,926,882	(38,285,926,882)	-	-	
1.7	Income Tax	-	-	-	1,850,000	(1,850,000)	-	-	
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	60,891,500	(60,891,500)	-	-	-	-	-	
1.10	Royalties	60,300,000	-	60,300,000	64,300,000	-	64,300,000	(4,000,000)	Tax not reported by the extractive company
1.11	Licenses Fees	-	-	-	23,900,000	-	23,900,000	(23,900,000)	Tax not reported by the extractive company
1.12	Rental fees	7,625,000	-	7,625,000	-	-	-	7,625,000	Tax not reported by the Government Agency
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	7,350,036,164	(7,350,036,164)	-	7,231,142,400	(7,231,142,400)	-	-	
Total payments		55,842,441,936	(55,774,516,936)	67,925,000	55,823,624,809	(55,735,424,809)	88,200,000	(20,275,000)	
B. Unilateral company disbursements		101,479,640	-	101,479,640	-	-	-	-	
Social expenditure		-	-	-	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
Environmental expenditure		-	-	-	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments		101,479,640	-	101,479,640	-	-	-	-	
5.1	Any payment made to regional authority	101,479,640	-	101,479,640	-	-	-	-	

Company name: Kampala Cement Co. Ltd

Reporting period: FY 2020-21

N°	Description of Payment	Per Company			Per Government			Total difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
4. Bilateral company disclosures		28,272,426,438	(27,532,686,834)	739,739,604	28,829,926,691	(28,269,541,118)	560,385,573	181,351,761	
Uganda Revenue Authority (URA)		28,272,426,438	(27,532,686,834)	739,739,604	28,829,926,691	(28,269,541,118)	560,385,573	179,554,031	
1.1	PART	1,680,892,958	(1,657,804,724)	23,028,234	1,665,705,497	(1,642,889,277)	22,826,220	208,814	Tax not reported by the Government Agency
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	344,348,397	(329,638,834)	4,717,573	343,694,953	(328,986,332)	4,708,621	8,952	Tax not reported by the Government Agency
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	4,784,652,480	(4,719,102,741)	65,549,739	4,787,196,737	(4,721,812,942)	65,584,595	(34,856)	Tax not reported by the extractive company
1.6	Value Added Tax	17,989,801,198	(17,743,248,922)	246,462,276	18,681,862,062	(18,425,920,552)	255,941,510	(9,481,234)	Tax not reported by the extractive company
1.7	Income Tax	-	-	-	3,400,000	(3,353,420)	46,580	(46,580)	Tax not reported by the extractive company
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	157,605,250	-	157,605,250	167,713,250	-	167,713,250	(10,107,900)	Tax not reported by the extractive company
1.11	Licenses Fees	1,498,750	-	1,498,750	-	-	-	1,498,750	Tax not reported by the Government Agency
1.12	Rental fees	2,000,000	-	2,000,000	-	-	-	2,000,000	Tax not reported by the Government Agency
1.13	Stamp Duty	-	-	-	-	1,571,325	1,571,325	(1,571,325)	Tax not reported by the extractive company
1.14	Local Excise Duty	3,115,429,000	(3,072,747,623)	42,681,377	-	41,627,784	41,627,784	1,053,593	Tax not reported by the Government Agency
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	196,298,205	-	196,298,205	3,180,350,192	(3,179,978,514)	371,678	196,026,627	Tax not reported by the extractive company
Total payments		28,272,426,438.00	(27,532,686,834.00)	739,739,604.00	28,829,926,691.00	(28,269,541,118.00)	560,385,573.00	179,554,031.00	
5. Unilateral company disclosures		14,045,000	-	14,045,000	-	-	-	-	
Social expenditure		17,200,000	-	17,200,000	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	17,200,000	-	17,200,000	-	-	-	-	
Environmental expenditure		3,200,000	-	3,200,000	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	3,200,000	-	3,200,000	-	-	-	-	
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments		13,665,000	-	13,665,000	-	-	-	-	
5.1	Any payment made to regional authority	13,665,000	-	13,665,000	-	-	-	-	

Company name: Goodwill Ceramic Co.Ltd

Reporting period: FY 2020-21

H*	Description of Payment	Per Company			The Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
4.	Bilateral company disclosure	14,854,559,959	(11,846,497,959)	3,008,000	15,512,939,328	(15,290,239,328)	222,700,000	(214,638,000)	
	Uganda Revenue Authority (URA)	14,850,528,959	(14,846,497,959)	4,031,000	15,401,589,328	(15,290,239,328)	111,350,000	(107,319,000)	
1.1	PAT	473,640,868	(473,640,868)	-	608,872,868	(608,872,868)	-	-	
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	8,459,569	(8,459,569)	-	101,766,756	(101,766,756)	-	-	
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	40,756,349	(40,756,349)	-	90,479,013	(90,479,013)	-	-	
1.6	Value Added Tax	14,323,621,173	(14,323,621,173)	-	14,398,033,933	(14,398,033,933)	-	-	
1.7	Income Tax	-	-	-	1,550,000	(1,550,000)	-	-	
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	-	-	-	-	-	-	-	
1.11	Licenses Fees	4,031,000	-	4,031,000	111,350,000	-	111,350,000	(107,319,000)	Tax not reported by the extractive company
1.12	Rental fees	-	-	-	-	-	-	-	
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	-	-	-	90,336,758	(90,336,758)	-	-	
	Total payments	14,850,528,959.00	(14,846,497,959.00)	4,031,000.00	15,401,589,328.00	(15,290,239,328.00)	111,350,000.00	(107,319,000)	
5.	Bilateral company disclosure								
	Social expenditure	-	-	-	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
	Environmental expenditure	-	-	-	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
	Infrastructure provisions and Barter arrangements	-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
	Subnational payments	-	-	-	-	-	-	-	
5.1	Any payment made to regional authority	-	-	-	-	-	-	-	

Company name: Waggal Mining U Ltd

Reporting period: FY 2020-21

H ¹	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
4. Disposal company disclosures		12,516,384,963	-	12,516,384,963	12,508,545,383	-	12,508,545,383	(84,160,420)	
Spenda Revenue Authority (URA)		12,424,384,963.00	-	12,424,384,963.00	12,508,545,383.00	-	12,508,545,383.00	(84,160,420.00)	
1.1	PAYE	405,366,471.00	-	405,366,471.00	392,850,313.00	-	392,850,313.00	12,516,158	Tax not reported by the Government Agency
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	928,280,768.00	-	928,280,768.00	928,280,768.00	-	928,280,768.00	-	
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	10,985,267,724.00	-	10,985,267,724.00	10,985,267,724.00	-	10,985,267,724.00	-	
1.6	Value Added Tax	-	-	-	-	-	-	-	
1.7	Income Tax	2,800,000.00	-	2,800,000.00	2,800,000.00	-	2,800,000.00	-	
1.8	Capital gains	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	-	-	-	-	-	-	-	
1.11	Licenses Fees	92,300,000.00	-	92,300,000.00	92,300,000.00	-	92,300,000.00	-	
1.12	Rental fees	-	-	-	-	-	-	-	
1.13	Stamp Duty	-	10,370,000.00	10,370,000.00	-	10,370,000.00	10,370,000.00	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	10,370,000.00	(10,370,000.00)	-	107,846,578.00	(10,370,000.00)	96,676,578.00	(96,676,578)	Tax not reported by the extractive company
Total payments		12,424,384,963.00	-	12,424,384,963.00	12,508,545,383.00	-	12,508,545,383.00	(84,160,420.00)	
5. Disposal company disclosures		195,500,000	-	195,500,000	-	-	-	-	
Social expenditure		165,000,000	-	165,000,000	-	-	-	-	
2.1	Mandatory social expenditure	15,000,000	-	15,000,000	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	150,000,000	-	150,000,000	-	-	-	-	
Environmental expenditure		30,000,000	-	30,000,000	-	-	-	-	
3.1	Mandatory Environmental expenditure	30,000,000	-	30,000,000	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments		500,000	-	500,000	-	-	-	-	
5.1	Any payment made to regional authority	500,000	-	500,000	-	-	-	-	

Company name: Mota Engil Engenharia E Construcao Africa , Sa

Reporting period: FY 2020-21

#	Description of Payment	For Company			For Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A. Bilateral company disclosures									
		12,160,935,497	(12,039,326,141)	121,609,356	12,062,030,196	(11,939,736,794)	122,293,402	(7,314,046)	
Uganda Revenue Authority (URA)									
1.1	FAIT	5,809,524,455.00	(5,818,829,210.00)	58,695,245.00	5,766,543,194.00	(5,708,877,762.00)	57,865,432.00	1,025,813.00	Tax not reported by the Government Agency
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	2,024,677,995.00	(2,004,431,215.00)	20,246,780.00	1,978,246,467.00	(1,950,544,002.00)	19,702,465.00	544,315.00	Tax not reported by the Government Agency
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	1,122,577,656.00	(1,111,251,879.00)	11,325,777.00	58,609,083.00	(50,102,992.00)	506,091.00	10,719,686.00	Tax not reported by the Government Agency
1.6	Value Added Tax	3,179,468,291.00	(3,108,065,787.00)	31,294,604.00	3,919,580,124.00	(2,880,384,323.00)	29,195,801.00	(7,801,197.00)	Tax not reported by the extractive company
1.7	Income Tax	-	-	-	-	-	-	-	
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	4,695,000.00	(4,648,950.00)	46,950.00	-	-	-	46,950.00	Tax not reported by the Government Agency
1.10	Royalties	-	-	-	140,000.00	-	140,000.00	(140,000.00)	Tax not reported by the extractive company
1.11	Licenses Fees	-	-	-	1,350,000.00	-	1,350,000.00	(1,350,000.00)	Tax not reported by the extractive company
1.12	Rental fees	-	-	-	-	-	-	-	
1.13	Stamp Duty	-	-	-	244,818.00	-	244,818.00	(244,818.00)	Tax not reported by the extractive company
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	-	-	-	253,261,328.00	(200,072,533.00)	3,288,795.00	(3,288,795.00)	Tax not reported by the extractive company
	Total payments	12,160,935,497.00	(12,039,326,141.00)	121,609,356.00	12,062,030,196.00	(11,939,736,794.00)	122,293,402.00	(684,046.00)	
B. Trifolateral company disclosures									
		13,540,632	-	13,540,632	-	-	-	-	
Social expenditure									
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
Environmental expenditure									
3.1	Mandatory Environmental expenditure	13,540,632	-	13,540,632	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
Infrastructure provisions and Barter arrangements									
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
Subnational payments									
5.1	Any payment made to regional authority	-	-	-	-	-	-	-	

Company name: **Viral Alloys Ltd**Reporting period: **FY 2020-21**

S ⁿ	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Actual	Final	Original	Actual	Final		
A. Bilateral company disclosures									
	Uganda Revenue Authority (URA)	-	-	-	6,995,704,334	(6,991,804,334)	3,900,000	(7,800,000)	
1.1	PAYE	-	-	-	91,366,358.00	(91,366,358.00)	-	-	
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	-	-	-	108,777,198.00	(108,777,198.00)	-	-	
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	
1.5	Customs Payments	-	-	-	5,086,301,376.00	(5,086,301,376.00)	-	-	
1.6	Value Added Tax	-	-	-	1,680,813,609.00	(1,680,813,609.00)	-	-	
1.7	Income Tax	-	-	-	10,142,524.00	(10,142,524.00)	-	-	
1.8	Capital gain	-	-	-	-	-	-	-	
1.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
1.10	Royalties	-	-	-	-	-	-	-	
1.11	Licenses Fees	-	-	-	3,900,000.00	-	3,900,000.00	(3,900,000.00)	Tax not reported by the extractive company
1.12	Rental fees	-	-	-	-	-	-	-	
1.13	Stamp Duty	-	-	-	-	-	-	-	
1.14	Local Excise Duty	-	-	-	-	-	-	-	
1.15	Training Fees	-	-	-	-	-	-	-	
1.16	Other payment flows	-	-	-	15,203,877.00	(15,203,877.00)	-	-	
	Total payments	-	-	-	6,995,704,334.00	(6,991,804,334.00)	3,900,000.00	(3,900,000.00)	
B. Disbursal company disclosures									
	Social expenditure	-	-	-	-	-	-	-	
2.1	Mandatory social expenditure	-	-	-	-	-	-	-	
2.2	Discretionary (voluntary) social expenditure	-	-	-	-	-	-	-	
	Environmental expenditure	-	-	-	-	-	-	-	
3.1	Mandatory Environmental expenditure	-	-	-	-	-	-	-	
3.2	Discretionary Environmental expenditure	-	-	-	-	-	-	-	
	Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-	
4.1	Value of the benefit stream during the fiscal year 2020-21	-	-	-	-	-	-	-	
	Subnational payments	-	-	-	-	-	-	-	
5.1	Any payment made to regional authority	-	-	-	-	-	-	-	

Annex 10: Restoration of the Environment After Oil and Gas Exploration Activities of Ngiri 5 Well Site in Buliisa District



Source: NEMA

The pictures above show a sequence of the same area during exploration activities and after restoration as reported by NEMA. NEMA considers that: generally, oil and gas activities have been largely compliant with the legal requirements, and that most of the areas that were disturbed during the exploration phase have been fully restored as seen in the pictures above.

Annex 11: Presidential guidance on minerals date 24 November 2012

TELE 231988
FAX 235463
EMAIL info@statehouse.gov.ug
IF ANY CORRECTIONS ON
THIS SUBJECT PLEASE QUOTE NO. PO/22



29/11/11
State House,
P. O. Box 25497,
Kampala,
Uganda.

24th November 2011

Hon. Irene Muloni
Minister
Ministry of Energy & Mineral Development
KAMPALA

RE: GUIDANCE ON MINERALS

By the Executive authority conferred on the President by Article 244 (1) of the 1995 Constitution, I am writing to direct you on the matter of the extractive resources that are within Uganda. By extractive resources, I am referring to the non-renewable resources such as minerals. Minerals, unlike agriculture, fisheries, forests, tourism or products of the intellect, are exhaustible. You mine them and, after a while, you will remain with a mere hole. The minerals must, therefore, be used in such a manner that they make a historical and durable contribution to the future of the country. Since the exhaustibility of minerals is inevitable, they must be used in such a manner that by the time they are finished in the ground, Uganda has been pushed to a new level of development and can go on without those minerals.

I will take just two examples: cement and iron ore (*obutare*). Iron ore gives us steel after you have removed the oxygen by using carbon to do so (oxygen reduction). These two (steel and cement) are, mainly, used in construction of buildings, hotels, dams, etc. Our country, being rich but under-developed, needs a lot of this construction. Yet there is pressure to export these products for quick foreign exchange. If we carelessly export these and they are exhausted, in future, our children will have to import these same products from

outside at a much higher price because imports incorporate transport and insurance costs. Domestically, produced items do not incorporate these costs. This makes the cost of construction in Uganda much cheaper if we use our steel and cement than if we had to import them.

Recently, while I was in India, I learnt that a 1,200 mgws dam costs about US\$ 2 billion to build while ours here of 700 mgws would cost US\$ 1.8 billion - almost the same as the Indian one of 1,200 mgws. The difference is caused by the use of imported inputs - cement, steel, etc.

When it comes to other minerals such as phosphates, wolfram, cobalt, copper, coltan, nickel, etc, it is criminal to export them as unprocessed ore. We lose money and jobs by so doing. Wolfram, when processed, produces tungsten which can be used in the manufacture of alloys (strong steel) that are used in the manufacture of aircraft engines, drilling equipment, etc. Cobalt is used in the manufacture of super alloys which are used to make gas turbines and jet engines; it is used in rechargeable batteries, making colour for paints, vanishes, inks; it is also used in medicines to treat cancer; etc. Nickel is used for making stainless steel and other corrosion resistant alloys; it is also used in industries for the manufacture of batteries, ceramics, colouring of glass; etc. Tantalite and columbite (coltan) is used in electronics of mobile phones as well as computers, it is also used in the manufacture of high temperature alloys; etc. We can manufacture the computers here ourselves using our columbite-tantalite (coltan) mineral.

While we may not yet be able to make space ships, we can produce alloyed steel sheets to sell to those who are making space ships, aircrafts, etc. We shall get much higher value by so doing rather than exporting mere soil (unprocessed ore of these minerals). We shall also have greater employment opportunities for our people. Copper should be processed up 99% so that it can be directly converted into copper wires to electrify our country rather than merely producing blister copper (94% pure) that needs to be exported first before it is further purified in order to produce the grade that can be converted into copper wires. Copper and brass ore are also used in military industries to make shell and bullet casings

(cartridges) that house the propellants and detonators or to make the projectiles (the bullet).

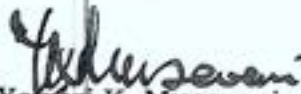
I have already made known my views on uranium. Uranium should never be exported. It should be kept as our eternal source of electricity (nuclear energy) alongside hydro-power, wind, solar and the bio-mass sources.

The same applies to petroleum and gas. Unless we confirm that we have more than 10 billion barrels of reserves, it is wrong to have an over-ambitious strategy of exporting crude oil. It is criminal to flare gas (burn gas so that the companies take the oil). Yet gas can produce electricity for our industries. If we find that we have only got modest reserves of 10 billion barrels or less, we should arrange our strategy in such a manner that we only produce for our domestic market as well as the regional market and we produce finished products (petrol, diesel, kerosene, aviation fuel, HFO, PVC, tar, fertilizers such as urea, nitric acid, etc). This strategy will give us our own products out of oil, generate more money for us, generate more jobs for our people and support sister industries. The sister industries will be: transport (petrol, diesel, aviation fuel), electricity (HFO, gas), plastics (PVC), agriculture (urea fertilizer), military industries (nitric acid) and steel (gas as an oxygen reducing agent). How can we miss all this and export the crude oil for the others to enjoy all this? We would be traitors to our country. Our own products will be cheaper because they will, again, not incorporate transport and insurance costs.

These lower costs will make our economy more attractive as an investment destination. Therefore, with 10 billion barrels and less, our strategy should be to produce for the internal market as well as for the region. If our reserves are more than 10 billion barrels, then, we can think of global exports in a planned way.

In conclusion, steel and cement should only be sold in the internal market as well as the region and so should oil and gas; copper must be processed to a level where the billets can be converted to copper wires to electrify our country and to support our military industries; high quality alloys of steel such as nickel, tungsten (wolfram) and cobalt should either be used to alloy our steel and produce high

strength alloyed sheets for export or just kept in the ground for our children and grand-children to use for the same purposes the developed societies are using them for today; uranium should never be exported – it should be kept as our eternal source of electricity; and oil and gas should be processed so that the products are sold within Uganda and the region unless we have more than 10 billion barrels in reserves. If we use our oil in that way, it will last much longer than when we simply export crude oil for others to develop at our expense.



Yoweri K. Museveni

P R E S I D E N T

- cc: H.E. the Vice President
- cc: Rt. Hon. Prime Minister
- cc: Hon. Minister of Finance, Planning & Economic Development
- cc: Hon. Minister of Trade, Industry & Cooperatives
- cc: Permanent Secretary/ Ministry of Energy & Mineral Development
- cc: Permanent Secretary/Secretary to the Treasury

Annex 12: List of legal ownership declared by URSB

Entity name	Individual name	Role in entity
MULIN MINES AND MINERALS LIMITED	PRISCILLA JANET KAIJA	Secretary
MULIN MINES AND MINERALS LIMITED	RONALD MULINDWA	Director
MULIN MINES AND MINERALS LIMITED	KUNAL KAPOOR	Director
MULIN MINES AND MINERALS LIMITED	MULINDWA RONALD	Shareholder
MULIN MINES AND MINERALS LIMITED	KAIJA JANET PRISCILLA	Shareholder
3M MINING LIMITED	MULJIBHAI MADHVANI & COMPANY LIMITED	Secretary
3M MINING LIMITED	MAYUR MULJIBHAI MADHVANI	Director
3M MINING LIMITED	KAMLESH MANUBHAI MADHVANI	Director
3M MINING LIMITED	RICKIN SURENDRA MADHVANI	Director
3M MINING LIMITED	DAUDI MIGEREKO JR	Director
3M MINING LIMITED	SHEILA MIGEREKO MBEGUYA	Director
3M MINING LIMITED	MULJIBHAI MADHVANI & COMPANY LIMITED	Director
3M MINING LIMITED	MULJIBHAI MADHVANI & COMPANY LIMITED	Shareholder
3M MINING LIMITED	CUPAR INVESTMENTS(U) LIMITED	Shareholder
ABASI BALINDA TRANSPORTERS LTD	JOSEPH MUHUMUZA KAAHWA	Secretary
ABASI BALINDA TRANSPORTERS LTD	BALINDA ABASI RAJAB	Director
ABASI BALINDA TRANSPORTERS LTD	KIRUNGI REHAANAH	Director
ABASI BALINDA TRANSPORTERS LTD	KIRUNGI REHAANAH	Shareholder
ABASI BALINDA TRANSPORTERS LTD	BALINDA ABASI RAJAB	Shareholder
ABASI BALINDA TRANSPORTERS LTD	KAHWEHWENGE SALIMAH	Shareholder
ABASI BALINDA TRANSPORTERS LTD	HAMIDAH BESEMERA	Shareholder
ABASI BALINDA TRANSPORTERS LTD	YUSUF BALINDA	Shareholder
ABASI BALINDA TRANSPORTERS LTD	RAJAB BALINDA	Shareholder
ABASI BALINDA TRANSPORTERS LTD	HASSAN BALINDA	Shareholder
ABASI BALINDA TRANSPORTERS LTD	HANNAH BALINDA	Shareholder
ABASI BALINDA TRANSPORTERS LTD	SHAFIGAH KABABITO	Shareholder
ACCESS MINING UGANDA - SMC LIMITED	SHEREEN AYMAN	Secretary
ACCESS MINING UGANDA - SMC LIMITED	REDA EL CHAAR	Director
ACCESS MINING UGANDA - SMC LIMITED	ACCESS MINING UGANDA - SMC LIMITED	Director
ACCESS MINING UGANDA - SMC LIMITED	REDA EL CHAAR	Shareholder
ACE MINERAL RESOURCES LIMITED	KAKYAMA ISAAC SAMBWA	Secretary
ACE MINERAL RESOURCES LIMITED	KAKYAMA ISAAC SAMBWA	Director
ACE MINERAL RESOURCES LIMITED	BWESIGYE DON BINYINA	Director
ACE MINERAL RESOURCES LIMITED	AMBROSE BYONA	Shareholder
ACE MINERAL RESOURCES LIMITED	BWESIGYE DON BINYINA	Shareholder
AFRICA TRADE AND INVESTMENT BANK ATBIB LTD CHANGED TO AFRICA TRADE & INVESTMENTS FUND LTD	SHARON A TEM	Secretary
AFRICA TRADE AND INVESTMENT BANK ATBIB LTD CHANGED TO AFRICA TRADE & INVESTMENTS FUND LTD	OSCAR MUGUME	Director
AFRICA TRADE AND INVESTMENT BANK ATBIB LTD CHANGED TO AFRICA TRADE & INVESTMENTS FUND LTD	TREVOR NASASIRA	Director
AFRICA TRADE AND INVESTMENT BANK ATBIB LTD CHANGED TO AFRICA TRADE & INVESTMENTS FUND LTD	OSCAR MUGUME	Shareholder

Entity name	Individual name	Role in entity
AFRICA TRADE AND INVESTMENT BANK ATBIB LTD CHANGED TO AFRICA TRADE & INVESTMENTS FUND LTD	TREVOR NASASIRA	Shareholder
AFRICAN PANTHER RESOURCES (U) LIMITED	HENRY GUY DUDGEON	Secretary
AFRICAN PANTHER RESOURCES (U) LIMITED	HENRY GUY DUDGEON	Director
AFRICAN PANTHER RESOURCES (U) LIMITED	BERNHARD CHRISTOPH EIBL	Director
AFRICAN PANTHER RESOURCES (U) LIMITED	PRINCIPLE INVESTMENTS AG	Shareholder
AGASTYA RESOURCES - SMC LTD	DINESH KACHHWAL	Director
ALEXIS ENGINEERING COMPANY LIMITED	SHEILA NAKABIRI	Secretary
ALEXIS ENGINEERING COMPANY LIMITED	JOSEPH NDAWULA	Director
ALEXIS ENGINEERING COMPANY LIMITED	SHEILA NAKABIRI	Director
ALEXIS ENGINEERING COMPANY LIMITED	NDAWULA GROUP LIMITED	Shareholder
ALEXIS ENGINEERING COMPANY LIMITED	JOSEPH NDAWULA	Shareholder
ALOM MINING & GEOHYDRO SERVICES LIMITED	KALID MPATA	Secretary
ALOM MINING & GEOHYDRO SERVICES LIMITED	WYCLIFFE TUGUME	Director
ALOM MINING & GEOHYDRO SERVICES LIMITED	JULIUS AHEEBWA	Director
ALOM MINING & GEOHYDRO SERVICES LIMITED	WYCLIFFE TUGUME	Shareholder
ALOM MINING & GEOHYDRO SERVICES LIMITED	JULIUS AHEEBWA	Shareholder
ALPHA INTERNATIONAL MINING CO.-SMC LTD	SHEILLA MUNOONI	Secretary
ALPHA INTERNATIONAL MINING CO.-SMC LTD	ZHOU BAOJUN	Director
ALPHA INTERNATIONAL MINING CO.-SMC LTD	ZHOU BAOJUN	Shareholder
AMINAH TREASURE MINERALS & JEWELLERY LIMITED	ABDU KASIBANTE	Secretary
AMINAH TREASURE MINERALS & JEWELLERY LIMITED	AMINAH NAKALLIISA	Director
AMINAH TREASURE MINERALS & JEWELLERY LIMITED	ABDU KASIBANTE	Director
ARRM INVESTMENTS LTD	RONALD MURIISA	Secretary
ARRM INVESTMENTS LTD	ROSE NUWAGABA RUGAZZORA	Director
ARRM INVESTMENTS LTD	RONALD MURIISA	Director
ARRM INVESTMENTS LTD	NOAH ADYEERI RUBANI	Director
ARRM INVESTMENTS LTD	ROSE NUWAGABA RUGAZZORA	Shareholder
ARRM INVESTMENTS LTD	RONALD MURIISA	Shareholder
ARRM INVESTMENTS LTD	NOAH ADYEERI RUBANI	Shareholder
ASSOCIATION OF UGANDANS IN PROVINCE OF ITURI LIMITED	DAVID KALEMA	Secretary
ASSOCIATION OF UGANDANS IN PROVINCE OF ITURI LIMITED	LEILA FAIDA	Director
ASSOCIATION OF UGANDANS IN PROVINCE OF ITURI LIMITED	PHILIP KAKOOZA	Director
ASSOCIATION OF UGANDANS IN PROVINCE OF ITURI LIMITED	ISMAIL MUTEBI	Director
ASSOCIATION OF UGANDANS IN PROVINCE OF ITURI LIMITED	DAVID KALEMA	Director
AUC MINING UGANDA LTD	MMAKS ADVOCATES	Secretary
AUC MINING UGANDA LTD	MOSES KUBOLIKOZA MASAGAZI	Director
AUC MINING UGANDA LTD	GERTRUDE NJUBA NANYUNJA	Director
AUC MINING UGANDA LTD	VAN DER WALT PAUL ANDRE	Director
AUC MINING UGANDA LTD	ALASDAIR CHARLES JOHN STUART	Director
AUC MINING UGANDA LTD	JOHN WILSON CUTLER	Director
AUC MINING UGANDA LTD	GMU LTD	Shareholder
AUC MINING UGANDA LTD	MOSES MASAGAZI	Shareholder
AURIC MINING COMPANY LIMITED	WANG JIE	Secretary
AURIC MINING COMPANY LIMITED	GUO JIE	Director
AURIC MINING COMPANY LIMITED	FRANCIS COLE TUMUSIIME	Director

Entity name	Individual name	Role in entity
AURIC MINING COMPANY LIMITED	JIE GUO	Shareholder
BANTU ENERGY UGANDA LIMITED	OSAMA LAZARUS BILL	Secretary
BANTU ENERGY UGANDA LIMITED	ERIC BYENKYA CLIVE JUNIOR	Director
BANTU ENERGY UGANDA LIMITED	BIRUNGI TONNY MUKASA	Director
BANTU ENERGY UGANDA LIMITED	ERIC BYENKYA CLIVE JUNIOR	Shareholder
BANTU ENERGY UGANDA LIMITED	BIRUNGI TONNY MUKASA	Shareholder
BANTU ENERGY UGANDA LIMITED	BANTU ENERGY INC	Shareholder
BASK MINES LIMITED	SAMANTHA BUSINGYE	Secretary
BASK MINES LIMITED	SAMANTHA BUSINGYE	Director
BASK MINES LIMITED	KARUNGI AMANDLA MUGISHA	Director
BASK MINES LIMITED	SAMANTHA BUSINGYE	Shareholder
BASK MINES LIMITED	KARUNGI AMANDLA MUGISHA	Shareholder
BEGUMISA BOAZ KAYONDO ENTERPRISE	FULGENCE BEGUMISA	Owner / Partner
BETA MINERALS LTD	SPIRO ANDY RUGASIRA KAGINA TUGUME	Secretary
BETA MINERALS LTD	THOMAS LAMB	Director
BETA MINERALS LTD	YEREVAN HOLDINGS LTD	Shareholder
BETA MINERALS LTD	THOMAS LAMB	Shareholder
BHANSALI GRANITES LIMITED	RANJEET KUMAR BHANSALI	Secretary
BHANSALI GRANITES LIMITED	RANJEET KUMAR BHANSALI	Director
BHANSALI GRANITES LIMITED	DEVI PAWAN	Director
BHANSALI GRANITES LIMITED	DATTATREYA NAGIREDDY	Director
BHANSALI GRANITES LIMITED	DEVI PAWAN	Shareholder
BHANSALI GRANITES LIMITED	RANJEET KUMAR BHANSALI	Shareholder
BRESUN ENTERPRISES (U) LIMITED	GILDON AKOMBE	Secretary
BRESUN ENTERPRISES (U) LIMITED	GILDON AKOMBE	Director
BRESUN ENTERPRISES (U) LIMITED	JOSEPH BYAKATONDA	Director
BRESUN ENTERPRISES (U) LIMITED	GILDON AKOMBE	Shareholder
BRESUN ENTERPRISES (U) LIMITED	JOSEPH BYAKATONDA	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	GILBERT PAMBA MULONGO	Secretary
BUKANA MINING AND EXPORTING COMPANY LIMITED	STEPHEN WANYAMA	Director
BUKANA MINING AND EXPORTING COMPANY LIMITED	EMMANUEL BARASA	Director
BUKANA MINING AND EXPORTING COMPANY LIMITED	EDWARD OBUKA WANDERA	Director
BUKANA MINING AND EXPORTING COMPANY LIMITED	GILBERT PAMBA MULONGO	Director
BUKANA MINING AND EXPORTING COMPANY LIMITED	EDWARD OBUKA WANDERA	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	STEPHEN WANYAMA	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	EMMANUEL BARASA	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	SHEDRACK MUGENYI	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	GILBERT PAMBA MULONGO	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	JOSEPH WANGIRA OSINYA	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	GRACE NABWIRE	Shareholder
BUKANA MINING AND EXPORTING COMPANY LIMITED	ANDREW KHAN BWIRE	Shareholder
BUKUYA KAGABA GOLD MINERS ASSOCIATION LIMITED	AUGUSTINE MUSIIGE	Secretary
BUKUYA KAGABA GOLD MINERS ASSOCIATION LIMITED	AUGUSTINE MUSIIGE	Director
BUKUYA KAGABA GOLD MINERS ASSOCIATION LIMITED	FAROUK MAYANJA	Director
BUKUYA KAGABA GOLD MINERS ASSOCIATION LIMITED	SULAIMAN TANULA	Director
BUSIA UNITED SMALL SCALE MINING LTD	STEPHEN PAADE ENGIDOH	Secretary

Entity name	Individual name	Role in entity
BUSIA UNITED SMALL SCALE MINING LTD	PETER OBURU OBBO	Director
BUSIA UNITED SMALL SCALE MINING LTD	ALEX SIMON PETER PAADE OMUKAGA	Director
BUSIA UNITED SMALL SCALE MINING LTD	HASSAN OMIDO	Director
BUSIA UNITED SMALL SCALE MINING LTD	ALEX SIMON PETER OMUKAGA	Shareholder
BUSIA UNITED SMALL SCALE MINING LTD	STEPHEN PAADE ENGIDOH	Shareholder
BUSIA UNITED SMALL SCALE MINING LTD	HASSAN OMIDO	Shareholder
BUSIA UNITED SMALL SCALE MINING LTD	PETER OBURU OBBO	Shareholder
C - ASIAN MINING AND MINERALS LIMITED	NA NA NA	Secretary
C - ASIAN MINING AND MINERALS LIMITED	LI DAPENG	Director
C - ASIAN MINING AND MINERALS LIMITED	LI DAPENG	Shareholder
C31 UGANDA - SMC LIMITED	SPIRO ANDY RUGASIRA KAGINA TUGUME	Secretary
C31 UGANDA - SMC LIMITED	THOMAS LAMB	Director
C31 UGANDA - SMC LIMITED	ONE ONE FIVE TWO ONE SIX ONE BC LTD	Shareholder
CAMEL MINING COMPANY LIMITED	DAPENG LI	Director
CAMEL MINING COMPANY LIMITED	LI PENG	Shareholder
CANNAN GRINDERS AND MINNERS CO. LIMITED	JOHNNAN GUMAGUMISIRIZA	Secretary
CANNAN GRINDERS AND MINNERS CO. LIMITED	EMMANUEL TUMWESIGYE	Director
CANNAN GRINDERS AND MINNERS CO. LIMITED	WISE BESIGYE	Director
CANNAN GRINDERS AND MINNERS CO. LIMITED	EMMANUEL TUMWESIGYE	Shareholder
CANNAN GRINDERS AND MINNERS CO. LIMITED	WISE BESIGYE	Shareholder
CEM ENTERPRISES (U) LTD	ALLAN MATTE	Secretary
CEM ENTERPRISES (U) LTD	ALLAN MATTE	Director
CEM ENTERPRISES (U) LTD	CLARE KATUSHABE	Director
CEM ENTERPRISES (U) LTD	ALLAN MATTE	Shareholder
CEM ENTERPRISES (U) LTD	CLARE KATUSHABE	Shareholder
CONSOLIDATED AFRICAN RESOURCES LIMITED	OKALANG LAW CHAMBERS	Secretary
CONSOLIDATED AFRICAN RESOURCES LIMITED	QUIN SAM DELEVAN	Director
CONSOLIDATED AFRICAN RESOURCES LIMITED	PEARCE CAMERON WILLIAM LESLIE	Director
CONSOLIDATED AFRICAN RESOURCES LIMITED	MOOKA KENNETH	Director
CONSOLIDATED AFRICAN RESOURCES LIMITED	BLENCOWE RESOURCES PLC	Shareholder
CONSOLIDATED AFRICAN RESOURCES LIMITED	QUINN SAM DELEVAN	Shareholder
CONSOLIDATED PRECIOUS ARM LIMITED	KABAKALI CYNTHIA	Secretary
CONSOLIDATED PRECIOUS ARM LIMITED	LESTER LUTARA	Director
CONSOLIDATED PRECIOUS ARM LIMITED	KABAKALI CYNTHIA	Director
CONSOLIDATED PRECIOUS ARM LIMITED	KAIJUKA KAMANZI	Director
CONSOLIDATED PRECIOUS ARM LIMITED	KATUSIIME JULIUS	Director
CONSOLIDATED PRECIOUS ARM LIMITED	KAMANZI KAIJUKA	Shareholder
CONSOLIDATED PRECIOUS ARM LIMITED	KATUSIIME JULIUS	Shareholder
CONSOLIDATED PRECIOUS ARM LIMITED	NATIVE AIRLINES LTD	Shareholder
CONSOLIDATED PRECIOUS ARM LIMITED	LUTARA LESTER	Shareholder
DELTA REFRACTORIES LTD	SYLVESTER KAGGWA KIWANUKA	Secretary
DELTA REFRACTORIES LTD	JIYANI ALPESHKUMAR MANUBHAI	Director
DELTA REFRACTORIES LTD	THUMMAR MAVJIBHAI NANDLAL	Director
DELTA REFRACTORIES LTD	PATEL ALPESHKUMAR CHANDRESHBHAI	Director
DELTA REFRACTORIES LTD	GUPTA SHIV PRASAD	Director
DELTA REFRACTORIES LTD	AMBURE ABHIJIT	Director

Entity name	Individual name	Role in entity
DELTA REFRACTORIES LTD	JIYANI ALPESHKUMAR MANUBHAI	Shareholder
DELTA REFRACTORIES LTD	THUMMAR MAVJIBHAI NANDLAL	Shareholder
DELTA REFRACTORIES LTD	PATEL ALPESHKUMAR CHANDRESHBHAI	Shareholder
DELTA REFRACTORIES LTD	JUDAH HILLEL DAVID	Shareholder
DELTA REFRACTORIES LTD	GUPTA SHIV PRASAD	Shareholder
DELTA REFRACTORIES LTD	AMBURE ABHIJIT	Shareholder
DIRECT REDUCED IRON (DRI) LIMITED	JOHN TINDYEBWA	Secretary
DIRECT REDUCED IRON (DRI) LIMITED	SAMI ALAM	Director
DIRECT REDUCED IRON (DRI) LIMITED	ALI ALAM	Director
DIRECT REDUCED IRON (DRI) LIMITED	SAMI ALAM	Shareholder
DIRECT REDUCED IRON (DRI) LIMITED	ALI ALAM	Shareholder
DIRECT TIN INVESTORS LIMITED	HENRY DUDGEON	Secretary
DIRECT TIN INVESTORS LIMITED	CHRISTIAN JACOB BENJAMIN PIETERSE	Director
DIRECT TIN INVESTORS LIMITED	HENRY GUY DUDGEON	Director
EARTH MOVERS MINING LIMITED	JOYCE KAJUMBA	Secretary
EARTH MOVERS MINING LIMITED	GODFREY KATONGOLE	Director
EARTH MOVERS MINING LIMITED	JOYCE KAJUMBA	Director
EAST ASIA LAND & MINING COMPANY UGANDA - SMC LIMITED	QUI XUE YONG	Secretary
EAST ASIA LAND & MINING COMPANY UGANDA - SMC LIMITED	XU TAI SONG	Director
EAST ASIA LAND & MINING COMPANY UGANDA - SMC LIMITED	LI QI XIONG	Director
EAST ASIA LAND & MINING COMPANY UGANDA - SMC LIMITED	ZHAN YAO JUAN	Director
EAST ASIA LAND & MINING COMPANY UGANDA - SMC LIMITED	XU TAI SONG	Shareholder
EAST ASIA LAND & MINING COMPANY UGANDA - SMC LIMITED	LI QI XIONG	Shareholder
EASTERN MINING LIMITED	AFRICA REGISTRARS LTD	Secretary
EASTERN MINING LIMITED	SARBJIT RAI SINGH	Director
EASTERN MINING LIMITED	AMAANRAJ SINGH RAI	Director
EASTERN MINING LIMITED	RAJBIR SINGH RAI	Director
EASTERN MINING LIMITED	SARBJIT RAI SINGH	Shareholder
EASTERN MINING LIMITED	AMAANRAJ SINGH RAI	Shareholder
EASTERN MINING LIMITED	RAJBIR SINGH RAI	Shareholder
EASTERN MINING LIMITED	NDOVU INVESTMENTS LTD	Shareholder
ECONOMIC SUMMIT GROUP (EA) LTD	WAIGO & COMPANY ADVOCATES	Secretary
ECONOMIC SUMMIT GROUP (EA) LTD	GLOBAL CAPITAL & INFRASTRUCTURE FUND PARTNERS (E.A) LIMITED	Director
ECONOMIC SUMMIT GROUP (EA) LTD	KASSIM BALUKU	Director
ECONOMIC SUMMIT GROUP (EA) LTD	GLOBAL CAPITAL & INFRASTRUCTURE FUND PARTNERS (E.A) LIMITED	Shareholder
ECONOMIC SUMMIT GROUP (EA) LTD	KASSIM BALUKU	Shareholder
EMIRATES MINING LTD	LAVANIA DIVYANG	Secretary
EMIRATES MINING LTD	VEMURI VENKATA KRISHNA PRASAD MURALI	Director
EMIRATES MINING LTD	LAVANIA DIVYANG	Director
EMIRATES MINING LTD	KHAGESH KUMAR KACHHWAL	Director
EMIRATES MINING LTD	VEMURI VENKATA KRISHNA PRASAD MURALI	Shareholder
EMIRATES MINING LTD	KHAGESH KUMAR KACHHWAL	Shareholder
EMIRATES MINING LTD	DIVYANG LAVANIA	Shareholder
EURASIAN CAPITAL - SMC LIMITED	JENNIFER HINTON	Secretary
EURASIAN CAPITAL - SMC LIMITED	KEN KLASSEN	Director

Entity name	Individual name	Role in entity
EURASIAN CAPITAL - SMC LIMITED	BRYCE ANDREW COOKER	Director
EURASIAN CAPITAL - SMC LIMITED	THOMAS LAMB	Director
EURASIAN CAPITAL - SMC LIMITED	1126302 B.C LTD	Shareholder
EURO MINERALS LTD	PRAKASH N JAIDANI	Secretary
EURO MINERALS LTD	SATIJA RENU	Director
EURO MINERALS LTD	RAJESH SATIJA	Director
EURO MINERALS LTD	PRAKASH N JAIDANI	Director
EURO MINERALS LTD	SATRA V NITIN	Shareholder
EURO MINERALS LTD	PATEL G AVINASH	Shareholder
EURO MINERALS LTD	SATIJA RENU	Shareholder
EURO MINERALS LTD	SUN AND SAND MINING AND MINERALS RESOURCES (UK) LIMITED	Shareholder
EVERGRANDE RESOURCES CO. LTD	DENIS MUGENYI	Secretary
EVERGRANDE RESOURCES CO. LTD	ROGERS OKELLO	Director
EVERGRANDE RESOURCES CO. LTD	LU YANG	Director
EVERGRANDE RESOURCES CO. LTD	NOEL KAGABA	Shareholder
EVERGRANDE RESOURCES CO. LTD	ROGERS OKELLO	Shareholder
EVERGRANDE RESOURCES CO. LTD	LU YANG	Shareholder
EXODUS MINING (U) LTD	OLIVIA AINOMUGISHA	Secretary
EXODUS MINING (U) LTD	YORAMU MUGARURA	Director
EXODUS MINING (U) LTD	ALEX MUNYAMBABAZI	Director
EXODUS MINING (U) LTD	OLIVIA AINOMUGISHA	Director
EXODUS MINING (U) LTD	ELIZABETH BYARUGABA	Director
EXODUS MINING (U) LTD	YORAMU MUGARURA	Shareholder
EXODUS MINING (U) LTD	ELIZABETH BYARUGABA	Shareholder
EXODUS MINING (U) LTD	OLIVIA AINOMUGISHA	Shareholder
EXODUS MINING (U) LTD	ALEX MUNYAMBABAZI	Shareholder
FEDERATION OF ARTISANAL AND SMALL SCALE MINERS (UGANDA) LIMITED	ROSE NALWANGA	Secretary
FEDERATION OF ARTISANAL AND SMALL SCALE MINERS (UGANDA) LIMITED	DONATI KANANURA	Director
GEMS INTERNATIONAL LTD	AGRIPINA BIRUNGI	Secretary
GEMS INTERNATIONAL LTD	VICTOR BAITWA	Director
GEMS INTERNATIONAL LTD	RONALD KWIKIRIZA	Director
GEMS INTERNATIONAL LTD	RACHEAL NAGIMESI	Shareholder
GEMS INTERNATIONAL LTD	AGRIPINA BIRUNGI	Shareholder
GEMS INTERNATIONAL LTD	RONALD KWIKIRIZA	Shareholder
GEMS INTERNATIONAL LTD	VICTOR BAITWA	Shareholder
GIDS CONSULT LTD	MUHUMUZA M MOSES	Secretary
GIDS CONSULT LTD	MUHUMUZA M MOSES	Director
GIDS CONSULT LTD	MUGUMBA BOAZ	Director
GIDS CONSULT LTD	SARAH MUSHABE	Director
GIDS CONSULT LTD	MUHUMUZA M MOSES	Shareholder
GIDS CONSULT LTD	MUGIMBA BOAZ	Shareholder
GIDS CONSULT LTD	SARAH MUSHABE	Shareholder
GLENCOE TECHNOLOGIES LIMITED	EQUITY MANAGERS AND SECRETARIES LIMITED	Secretary
GLENCOE TECHNOLOGIES LIMITED	DANIEL OKALEBO	Director
GLENCOE TECHNOLOGIES LIMITED	NAKAWOJWA SUSAN	Director
GLENCOE TECHNOLOGIES LIMITED	MUTALYA AUSSIE KITOGERA NKRUMAH	Director

Entity name	Individual name	Role in entity
GLENCOE TECHNOLOGIES LIMITED	MUTALYA AUSSIE KITOGERA NKRUHMAH	Shareholder
GLENCOE TECHNOLOGIES LIMITED	NAKAWOJWA SUSAN	Shareholder
GLOBAL OROEX INVESTMENT - SMC LIMITED	KSMO ADVOCATES	Secretary
GLOBAL OROEX INVESTMENT - SMC LIMITED	BORWIS SALEM IDRIS	Director
GLOBAL OROEX INVESTMENT - SMC LIMITED	BORWIS SALEM IDRIS	Shareholder
GOLD DISK - SMC LIMITED	VALLEY GREEN DEVELOPMENT LIMITED	Subscriber
GOLD DISK - SMC LIMITED	SHARON TEM	Secretary
GOLD DISK - SMC LIMITED	BORIS ALESHIM	Director
GOLD DISK - SMC LIMITED	ANDREW RASHIV	Director
GOLD DISK - SMC LIMITED	ILIYA AKIMOV	Director
GOODWILL (UGANDA) CERAMIC CO.LIMITED	LIU ZHONGHE	Secretary
GOODWILL (UGANDA) CERAMIC CO.LIMITED	JIANG KE	Director
GOODWILL (UGANDA) CERAMIC CO.LIMITED	LIU ZHONGHE	Director
GOODWILL (UGANDA) CERAMIC CO.LIMITED	BERKELEY EVERLAST MACHINERY FZCO	Shareholder
GOODWILL (UGANDA) CERAMIC CO.LIMITED	YANG ZHEN	Shareholder
GREAT LAKES IRON AND STEEL CO. LTD	AARON KASHAMBA	Secretary
GREAT LAKES IRON AND STEEL CO. LTD	FABIAN TIBEITA	Director
GREAT LAKES IRON AND STEEL CO. LTD	ENOS K TUMUSIIME	Director
GREAT LAKES IRON AND STEEL CO. LTD	FRANCIS MWEBESA	Director
GREAT LAKES IRON AND STEEL CO. LTD	ELIZABETH MWEBESA	Director
GREAT LAKES IRON AND STEEL CO. LTD	AARON KASHAMBA	Director
GREAT LAKES IRON AND STEEL CO. LTD	CHRISTOPHER BAGARUKA	Director
GREAT LAKES IRON AND STEEL CO. LTD	SEBASTIAN MUTABAZI	Director
GREAT LAKES IRON AND STEEL CO. LTD	FABIAN TIBEITA	Shareholder
GREAT LAKES IRON AND STEEL CO. LTD	FRANCIS MWEBESA	Shareholder
GREAT LAKES IRON AND STEEL CO. LTD	ENOS K TUMUSIIME	Shareholder
GREAT LAKES LIME LIMITED	ROBERT TIMOTHY JUTIN MAYHEW	Secretary
GREAT LAKES LIME LIMITED	ROBERT TIMOTHY JUTIN MAYHEW	Director
GREAT LAKES LIME LIMITED	BENON TAMUSANGE	Director
GREAT LAKES LIME LIMITED	BENON TAMUSANGE	Shareholder
GREAT LAKES LIME LIMITED	TIMOTHY JUSTIN ROBERT MAYHEW	Shareholder
GREAT LAKES LIME LIMITED	B H MINING LTD	Shareholder
GREAT LAKES REGIONAL DISTRIBUTORS LTD	HOPE LUSIMBYA TUMWESIGYE	Secretary
GREAT LAKES REGIONAL DISTRIBUTORS LTD	HERBERT TUMWESIGYE	Director
GREAT LAKES REGIONAL DISTRIBUTORS LTD	HOPE LUSIMBYA TUMWESIGYE	Director
GREAT LAKES REGIONAL DISTRIBUTORS LTD	HERBERT TUMWESIGYE	Shareholder
GREAT LAKES REGIONAL DISTRIBUTORS LTD	HOPE LUSIMBYA TUMWESIGYE	Shareholder
GREAT LAKES REGIONAL DISTRIBUTORS LTD	AMELIA TUMWESIGYE	Shareholder
GREAT LAKES REGIONAL DISTRIBUTORS LTD	MARK TUMWESIGYE	Shareholder
GREAT LAKES REGIONAL DISTRIBUTORS LTD	MARTHA TUMWESIGYE	Shareholder
GREAT SEASON-SMC LIMITED	AHMED MOHAMEDALI ABDELAZIZ MOHAMEDALI	Secretary
GREAT SEASON-SMC LIMITED	YASIR ADAM AHMEDAI ABDALLA	Director
GREAT SEASON-SMC LIMITED	YASIR ADAM AHMEDAI ABDALLA	Shareholder
GREAT SOLOMON MINING GROUP COMPANY LIMITED	ROY KIGAMBO MAGARA	Subscriber
GREAT SOLOMON MINING GROUP COMPANY LIMITED	ROY MAGARA	Secretary
GREAT SOLOMON MINING GROUP COMPANY LIMITED	ENID MAGARA	Director

Entity name	Individual name	Role in entity
GREAT SOLOMON MINING GROUP COMPANY LIMITED	ROY KIGAMBO MAGARA	Shareholder
GREENSTONE RESOURCES LIMITED	EQUITY TRUSTEES LTD	Secretary
GREENSTONE RESOURCES LIMITED	JOHN WILLIAM PAUL SHERWEN	Director
GREENSTONE RESOURCES LIMITED	NIMIT JAGADISHCHANDRA PATEL	Director
GREENSTONE RESOURCES LIMITED	MEENABEN NIMIT PATEL	Director
GREENSTONE RESOURCES LIMITED	PELTON GOLD LIMITED	Shareholder
GREENSTONE RESOURCES LIMITED	NIMIT CHANDRA PATEL JAGDISH	Shareholder
GREENSTONE RESOURCES LIMITED	SHERWEN JOHN WILLIAMS PAUL	Shareholder
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	ABMAK ASSOCIATES ADVOCATES AND CONSULTANTS	Secretary
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	LV WEIDONG	Director
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	CHEN WEI	Director
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	YANG JUNGIA	Director
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	GUO YAQJONG	Director
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	JITAO SUN	Director
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	GUANGZHOU DONGSONG ENERGY GROUP CAY COMPANY LIMITED CAYMAN ISLANDS	Shareholder
GUANGZHOU DONGSONG ENERGY GROUP (U) CO LTD	LV WEIDONG	Shareholder
HAMC MINERALS UGANDA - SMC LIMITED	ABMAK ASSOCIATES-ADVOCATES & LEGAL CONSULTANTS	Secretary
HAMC MINERALS UGANDA - SMC LIMITED	LUCA BECHIS	Director
HAMC MINERALS UGANDA - SMC LIMITED	RONALD SHIKUKU WANJALA	Director
HAMC MINERALS UGANDA - SMC LIMITED	RICHMOND PARTNERS MASTER LIMITED	Shareholder
HARAAMBE DEVELOPMENT AGENCIES LTD	ZULHAQ SIRAJI	Secretary
HARAAMBE DEVELOPMENT AGENCIES LTD	SIRAJ BUKENYA MWENYI	Director
HARAAMBE DEVELOPMENT AGENCIES LTD	ZULHAQ SIRAJI	Director
HARAAMBE DEVELOPMENT AGENCIES LTD	SIRAJ HIZBULLAH	Director
HARAAMBE DEVELOPMENT AGENCIES LTD	HAWA MWENYI	Director
HARAAMBE DEVELOPMENT AGENCIES LTD	TURABI SIRAJ	Director
HARMONY RESOURCES - SMC LTD	NIL NIL	Secretary
HARMONY RESOURCES - SMC LTD	RICHARD HENRY KAIJUKA	Director
HARMONY RESOURCES - SMC LTD	RICHARD HENRY KAIJUKA	Shareholder
HEYDAY INTERNATIONAL GROUP CO. LTD	SHEILAH NALULE	Secretary
HEYDAY INTERNATIONAL GROUP CO. LTD	CAILIN ZHOU	Director
HEYDAY INTERNATIONAL GROUP CO. LTD	ZHONG CHAOCHAO	Director
HEYDAY INTERNATIONAL GROUP CO. LTD	CAILIN ZHOU	Shareholder
HEYDAY INTERNATIONAL GROUP CO. LTD	CHAOCHAO ZHONG	Shareholder
HICAR MINING LIMITED	NAHAMYA OSCAR	Secretary
HICAR MINING LIMITED	MUGUZI DRECK	Director
HICAR MINING LIMITED	NAHAMYA OSCAR	Director
HICAR MINING LIMITED	MUGUZI DRECK	Shareholder
HICAR MINING LIMITED	MEMNON CAPITAL AFRICA LTD	Shareholder
HILLMARKS LTD	FLORENCE TWEBAZE	Secretary
HILLMARKS LTD	TWEBAZE ESAU TUMUSIIME	Director
HILLMARKS LTD	ESAU TWEBAZE TUMUSIIME	Shareholder
HILLMARKS LTD	TWEBAZE FLORENCE	Shareholder
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	DIANA NYAKATO	Secretary
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	JEAN MICHEAL PONS	Director
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	BARBARA SOLOME MULWANA	Director

Entity name	Individual name	Role in entity
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	JOHN PETER NYANGERI SIMBA	Director
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	JOHN WILLIAM STULL	Director
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	SADDIQ HASSANI	Director
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	KARALIS VASILEIOS	Director
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	CEMENTIA HOLDING AG	Shareholder
HIMA CEMENT (1994) LTD CHANGED TO HIMA CEMENT LTD	HIMCEM HOLDINGS LIMITED	Shareholder
HOIMA MINERALS COMPANY LIMITED	PAUL MUGAMBWA	Subscriber
HOIMA MINERALS COMPANY LIMITED	MUHAMMED KYEYUNE	Subscriber
HOIMA MINERALS COMPANY LIMITED	ROBERT BAUTU	Subscriber
HOIMA MINERALS COMPANY LIMITED	DAVID PAUL MALABA HADOTO	Subscriber
HOIMA MINERALS COMPANY LIMITED	JOSEPH LUMU WADDIMBA	Subscriber
HOIMA MINERALS COMPANY LIMITED	ARTHER	Secretary
HOIMA MINERALS COMPANY LIMITED	PAUL MUGAMBWA	Director
HOIMA MINERALS COMPANY LIMITED	MUHAMMED KYEYUNE	Director
HOIMA MINERALS COMPANY LIMITED	DAVID PAUL MALABA HADOTO	Director
HOIMA MINERALS COMPANY LIMITED	PAUL MUGAMBWA	Shareholder
HOIMA MINERALS COMPANY LIMITED	MUHAMMED KYEYUNE	Shareholder
HOIMA MINERALS COMPANY LIMITED	DAVID PAUL MALABA HADOTO	Shareholder
HOIMA MINERALS COMPANY LIMITED	ROBERT BAUTU	Shareholder
HOIMA MINERALS COMPANY LIMITED	JOSEPH LUMU WADDIMBA	Shareholder
HONGDA GROUP UGANDA CO. LIMITED	AINOMUGUSHA VIOLA	Secretary
HONGDA GROUP UGANDA CO. LIMITED	CHEN SHUCHUN	Director
HONGDA GROUP UGANDA CO. LIMITED	LIAONING HONGTENG INDUSTRIAL CO. LTD	Shareholder
HONGDA GROUP UGANDA CO. LIMITED	CHEN SCHUCHUN	Shareholder
HPA MUTONO MINING UGANDA LIMITED	MUTONO INVESTMENTS LTD	Subscriber
HPA MUTONO MINING UGANDA LIMITED	HPA RESOURCES AB	Subscriber
HPA MUTONO MINING UGANDA LIMITED	HELENE LUTARA MUTONO	Secretary
HPA MUTONO MINING UGANDA LIMITED	JONNY THORBJORN	Director
HPA MUTONO MINING UGANDA LIMITED	CHRIS OYOKORO	Director
HPA MUTONO MINING UGANDA LIMITED	THOMAS HAGGKVIST	Director
HPA MUTONO MINING UGANDA LIMITED	HELENE LUTARA MUTONO	Director
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	LIU SHUPING	Secretary
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	WU QINGHUI	Director
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	GUO GUANGHE	Director
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	LIU SHUPING	Director
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	WU QINGHUI	Shareholder
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	GUO GUANGHE	Shareholder
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	LIU SHUPING	Shareholder
HUA TENG MINING INVESTMENTS LTD	ZHU XU SHENG	Subscriber
HUA TENG MINING INVESTMENTS LTD	SUN LIAN ZHONG	Subscriber
HUA TENG MINING INVESTMENTS LTD	SUN ZHAN ZHONG	Subscriber
HUA TENG MINING INVESTMENTS LTD	SUN ZHAN ZHONG	Secretary
HUA TENG MINING INVESTMENTS LTD	ZHU XU SHENG	Director
HUA TENG MINING INVESTMENTS LTD	ZHU XU SHENG	Shareholder
HUA TENG MINING INVESTMENTS LTD	SUN LIAN ZHONG	Shareholder

Entity name	Individual name	Role in entity
HUA TENG MINING INVESTMENTS LTD	SUN ZHAN ZHONG	Shareholder
HUMMERSTON MINERALS LIMITED	KTA ADVOCATES	Secretary
HUMMERSTON MINERALS LIMITED	EDGAR TABARO	Director
HUMMERSTON MINERALS LIMITED	JOHNBOSCO NYUNDO	Director
HUMMERSTON MINERALS LIMITED	JOHNBOSCO NYUNDO	Shareholder
HUMMERSTON MINERALS LIMITED	CHARLES NYARKO	Shareholder
HUMMERSTON MINERALS LIMITED	FRANCIS BIGIRIMANA	Shareholder
HUMMERSTON MINERALS LIMITED	IGNATIUS BAHIZI	Shareholder
HUMMERSTON MINERALS LIMITED	EDGAR TABARO	Shareholder
HUMMERSTON MINERALS LIMITED	ANNABEL INGABIRE	Shareholder
INTERNATIONAL ENERGY GROUP AGENCIES LIMITED	KALIM KALAMAGI	Subscriber
INTERNATIONAL ENERGY GROUP AGENCIES LIMITED	FARIDAH NABUKEERA	Subscriber
INTREPID MINERALS LIMITED	KELLY SUNDBERG	Secretary
INTREPID MINERALS LIMITED	THOMAS LAMB	Director
INTREPID MINERALS LIMITED	MANUFORTY HOLDING COMPANY LIMITED	Shareholder
INVENTIVE CAPACITY CONSULTS LIMITED	CRISPUS KICONCO MWEBEMBEZI	Secretary
INVENTIVE CAPACITY CONSULTS LIMITED	PATIENCE ATUHEIRE	Director
INVENTIVE CAPACITY CONSULTS LIMITED	CRISPUS KICONCO MWEBEMBEZI	Director
INVENTIVE CAPACITY CONSULTS LIMITED	PATIENCE ATUHEIRE	Shareholder
INVENTIVE CAPACITY CONSULTS LIMITED	CRISPUS KICONCO MWEBEMBEZI	Shareholder
IONIC BUILDERS LTD	SHEILA KAGORO	Secretary
IONIC BUILDERS LTD	JOSEPH ODEA ARIONG	Director
IONIC BUILDERS LTD	TIMOTHY WASHINGTON ODEA	Director
IONIC BUILDERS LTD	JOSEPH ODEA ARIONG	Shareholder
IONIC BUILDERS LTD	TIMOTHY WASHINGTON ODEA	Shareholder
ISHASHA INVESTMENTS LTD CHANGED TO KIGEZI STEEL CO LTD	FREDIAN RUKUNDO	Secretary
ISHASHA INVESTMENTS LTD CHANGED TO KIGEZI STEEL CO LTD	SERAPIO RUKUNDO	Director
ISHASHA INVESTMENTS LTD CHANGED TO KIGEZI STEEL CO LTD	FREDIAN TINDIWEGI RUKUNDO	Director
ISHASHA INVESTMENTS LTD CHANGED TO KIGEZI STEEL CO LTD	SERAPIO RUKUNDO	Shareholder
ISHASHA INVESTMENTS LTD CHANGED TO KIGEZI STEEL CO LTD	FREDIAN TINDIWEGI RUKUNDO	Shareholder
ITIMO EGATU UGANDA LIMITED	MOSES EBOYU AMASIA	Director
ITIMO EGATU UGANDA LIMITED	JOSEPH OLANYA	Director
JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	ZHANG ZHI JUN	Secretary
JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	ZANG ZHI GANG	Director
JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	GUO JIE	Director
JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	SIMBA MINES AND MINERAL RESOURCES LTD	Shareholder
JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	HU NAN JIE MENG MINING COOMPANY LLC	Shareholder
JIMDE LIMITED	GLORIA BRENDA NABIRYO	Secretary
JIMDE LIMITED	JOSEPH KALUYA	Director
JIMDE LIMITED	MAXENSIA NAMULI	Director
JIMDE LIMITED	GLORIA BRENDA NABIRYO	Director
JIMDE LIMITED	MAXENSIA NAMULI	Shareholder
JIMDE LIMITED	JOSEPH KALUYA	Shareholder
JIMDE LIMITED	GLORIA BRENDA NABIRYO	Shareholder
JINJA MARBLE PRODUCTS UGANDA LTD	QUTAIBA MUHAMMAD TARIQ	Secretary

Entity name	Individual name	Role in entity
JINJA MARBLE PRODUCTS UGANDA LTD	QUTAIBA TARIQ	Director
JINJA MARBLE PRODUCTS UGANDA LTD	ABBAS MUHAMMAD KHURRAM	Director
JINJA MARBLE PRODUCTS UGANDA LTD	YASIR MUHAMMAD	Director
JINJA MARBLE PRODUCTS UGANDA LTD	MUZAMIL MUHAMMAD	Director
JINJA MARBLE PRODUCTS UGANDA LTD	QUTAIBA TARIQ	Shareholder
JINJA MARBLE PRODUCTS UGANDA LTD	ABBAS MUHAMMAD KHURRAM	Shareholder
JINJA MARBLE PRODUCTS UGANDA LTD	YASIR MUHAMMAD	Shareholder
JINJA MARBLE PRODUCTS UGANDA LTD	MUZAMIL MUHAMMAD	Shareholder
JM MINING WORKS LTD	IDDI TUSHABE	Secretary
JM MINING WORKS LTD	IDDI TUSHABE	Director
JM MINING WORKS LTD	JUSTUS MUHAIRWE	Director
JM MINING WORKS LTD	AYUB MUBIRU	Director
JM MINING WORKS LTD	AYUB MUBIRU	Director
K B FINANCE LIMITED	EVE NABUJE	Secretary
K B FINANCE LIMITED	EVE NABUJE	Director
K B FINANCE LIMITED	BOAZ KAFUDA	Director
K B FINANCE LIMITED	BOAZ KAFUDA	Shareholder
K B FINANCE LIMITED	EVE NABUJE	Shareholder
K13R MINERALS LTD	WILFRED NUWAGABA	Secretary
K13R MINERALS LTD	WILFRED NUWAGABA	Director
K13R MINERALS LTD	STEVEN ARROWSMITH	Director
K13R MINERALS LTD	MARIE CLAIRE UMUTONESHA	Director
K13R MINERALS LTD	ROY BOWMER	Director
K13R MINERALS LTD	INNOCENT MUTANGA	Director
K13R MINERALS LTD	EDWARD BRIAN BECKETT	Director
K13R MINERALS LTD	WILFRED NIWAGABA	Shareholder
K13R MINERALS LTD	ARROWSMITH STEVEN	Shareholder
K13R MINERALS LTD	CLAIRE MARIE UMUTONESHA	Shareholder
K13R MINERALS LTD	BOWMER ROY	Shareholder
K13R MINERALS LTD	INNOCENT MUTANGANA	Shareholder
K13R MINERALS LTD	EDWARD BECKETT BRIAN	Shareholder
KABUZIMBE ENTERPRISES LIMITED	K K	Secretary
KADAM TRANS TECH SERVICES LTD	ASHLEY ISMAEL ASHA	Secretary
KADAM TRANS TECH SERVICES LTD	ISMAEL MOHAMED	Director
KADAM TRANS TECH SERVICES LTD	ISMAEL MOHAMED	Shareholder
KADAM TRANS TECH SERVICES LTD	OSMAN MOHAMED	Shareholder
KADAM TRANS TECH SERVICES LTD	FARAH MOHAMED	Shareholder
KAKIRI STONE QUARRY LTD	YEKOSOFATI BALIKAGIRA BIRUNGI	Secretary
KAKIRI STONE QUARRY LTD	NARAYAN RAMCHANDER REDDY GOLLAPALLI	Director
KAKIRI STONE QUARRY LTD	PARKASH NAVEEN SHARMA	Director
KAKIRI STONE QUARRY LTD	CHOTABHAI JITENDRA PATEL	Director
KAKIRI STONE QUARRY LTD	PETER EMALU	Director
KAKIRI STONE QUARRY LTD	NARAYAN RAMCHANDER REDDY GOLLAPALLI	Shareholder
KAKIRI STONE QUARRY LTD	PARKASH NAVEEN SHARMA	Shareholder
KAKIRI STONE QUARRY LTD	CHOTABHAI JITENDRA PATEL	Shareholder
KAKIRI STONE QUARRY LTD	RAMANBHAI LOKENDRA PATEL	Shareholder

Entity name	Individual name	Role in entity
KAMPALA CEMENT CO. LIMITED	EQUATORIAL SECRETARIES AND REGISTRARS LIMITED	Secretary
KAMPALA CEMENT CO. LIMITED	CHARLES MICHEAL MBIRE	Director
KAMPALA CEMENT CO. LIMITED	SUKHMINDER SINGH BARYAN	Director
KAMPALA CEMENT CO. LIMITED	RAJINDER SINGH PRITAM SINGH	Director
KAMPALA CEMENT CO. LIMITED	MANVIR SINGH RAJINDER BARYAN	Director
KAMPALA CEMENT CO. LIMITED	MANVIR SINGH RAJINDER BARYAN	Shareholder
KAMPALA CEMENT CO. LIMITED	CHARLES MICHEAL MBIRE	Shareholder
KAMPALA CEMENT CO. LIMITED	TARLOCHAN SINGH CHAJA SINGH	Shareholder
KAMPALA CEMENT CO. LIMITED	SUKHMINDER SINGH BARYAN	Shareholder
KAMPALA CEMENT CO. LIMITED	RAJINDER SINGH PRITAM SINGH PRITAM SINGH	Shareholder
KAZI FLAKES LTD	MARIA MULOOSI KITAKA	Secretary
KAZI FLAKES LTD	EDWARD MULOOSI	Director
KAZI FLAKES LTD	DAVID OKIRO	Director
KEM SAND MINES LIMITED	OS KAGERE ADVOCATES	Secretary
KEM SAND MINES LIMITED	MARY EDWARDS KATEREGGA	Director
KEM SAND MINES LIMITED	CHARLES MICHAEL KABAAL	Director
KEM SAND MINES LIMITED	ROBERT MATOVU	Director
KEM SAND MINES LIMITED	MARY EDWARDS KATEREGGA	Shareholder
KEM SAND MINES LIMITED	CHARLES MICHAEL KABAAL	Shareholder
KEM SAND MINES LIMITED	ROBERT MATOVU	Shareholder
KIGEITO AND ROBERT MINING COMPANY (KRM) LIMITED	SADDAT KYAGULANYI	Secretary
KIGEITO AND ROBERT MINING COMPANY (KRM) LIMITED	GEREVAZIO TINFAYO	Director
KIGEITO AND ROBERT MINING COMPANY (KRM) LIMITED	ROBERT NDAYISENGA	Director
KISITA MINING COMPANY LTD	BENON WAGABAZA	Secretary
KISITA MINING COMPANY LTD	HASSAN MOHAMED ALSOWAIDI	Director
KISITA MINING COMPANY LTD	RASHED SAIF JABER ALSUWAIDI	Director
KISITA MINING COMPANY LTD	ABBAS KAJOBA MAWANDA	Director
KISITA MINING COMPANY LTD	RICHARD KAIJUKA	Director
KISITA MINING COMPANY LTD	AMOS NZEYI	Director
KISITA MINING COMPANY LTD	HORIZON ENERGY LLC	Shareholder
KISITA MINING COMPANY LTD	ABBAS KAJOBA MAWANDA	Shareholder
KISITA MINING COMPANY LTD	HENDRIK S MULDER	Shareholder
KISITA MINING COMPANY LTD	RICHARD KAIJUKA	Shareholder
KISITA MINING COMPANY LTD	ISMAIL MAWANDA	Shareholder
KISITA MINING COMPANY LTD	USU GROUP	Shareholder
KISITA MINING COMPANY LTD	MAVIRI FAMILY thru ABBAS KAJOBA MAWANDA	Shareholder
KISITA MINING COMPANY LTD	MUYANJA MBABALI	Shareholder
KITOMI GOLD & BASE METALS CO. LIMITED	MODESTER LOKERIS NASUR	Secretary
KITOMI GOLD & BASE METALS CO. LIMITED	DAPENG LI	Director
KITOMI GOLD & BASE METALS CO. LIMITED	MODESTER LOKERIS NASUR	Director
KITOMI GOLD & BASE METALS CO. LIMITED	JOHN MUYAMBI MURULI	Director
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	OWEN MURANGIRA & CO ADVOCATES	Secretary
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	DONATI KANANURA	Director
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	EDWARD SSENKUSU	Director
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	JONNY SASIRWE	Director
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	EDWARD SSENFUMA	Director

Entity name	Individual name	Role in entity
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	FREDRIC KYAMUDUGAZA	Director
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	DONATI KANANURA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	EDWARD SSENKUSU	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	JONNY SASIRWE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	EDWARD SSENFUMA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	FREDRIC KYAMUDUGAZA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	LOZIO NKERETANYI	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	SAMUEL MUKALAZI	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	WILLY KITAYIMBWA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	HEZEKIEL NDIWALANA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	AYUB BWAMBALE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	LIVINGSTONE SSEKIMPI	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	PATRICK SSEKAJUGO	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	SIMON MUSOKE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	DAVID TUMUSHANGYE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	GODFREY LUBEGA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	YUSUF NSUMBA MUKWANGA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	NKANGI MOSES BAKALUBA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	FRANCIS NYETERA KITYO	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	EDITH NAKAKANDE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	EMMANUEL ATWINE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	AUBREY SASIRWE ASIIMWE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	CHARLES WILLIAM KABONGE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	GODFREY KITATTA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	FLORENCE BIRABWA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	ANERINE AINE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	WINFRED SASIRWE NABASUMBA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	MARGARET NSUBUGA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	NICHOLAS KIGONGO BWEETE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	HERBERT EDWARD SEMPALA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	FULUGENSIO NDIMUFASHA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	SAM WASSWA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	JAMES MUNYAWERA	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	JAMES KARIMUTUMYE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	JAMALI MAKOYE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	HAMPHRIY OLIGYE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	WINNIE BARIGYE	Shareholder
KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	GOLD CRAFT INDUSTRIES LTD	Shareholder
KPX CONSULT LTD	LOYCE NANKUNDA	Secretary
KPX CONSULT LTD	LOYCE NANKUNDA	Director
KPX CONSULT LTD	ANNE TUSIIME	Director
KPX CONSULT LTD	LOYCE NANKUNDA	Shareholder
KPX CONSULT LTD	ANNE TUSIIME	Shareholder
LEADWAY GROUP LIMITED	MUKASA FLUGY KANDOX	Secretary
LEADWAY GROUP LIMITED	MUKASA FLUGY KANDOX	Director
LEADWAY GROUP LIMITED	KITAKA ISAAC NALABIRAAWO	Director

Entity name	Individual name	Role in entity
LEADWAY GROUP LIMITED	KITAKA ISAAC NALABIRAAWO	Shareholder
LEADWAY GROUP LIMITED	MUKASA FLUGY KANDOX	Shareholder
LONTARO INVESTMENTS LIMITED	HENRY MUGERWA	Secretary
LONTARO INVESTMENTS LIMITED	GODFREY LONGA	Director
LONTARO INVESTMENTS LIMITED	ROBERT BYENTARO	Director
LONTARO INVESTMENTS LIMITED	GODFREY LONGA	Shareholder
LONTARO INVESTMENTS LIMITED	ROBERT BYENTARO	Shareholder
LUGINGI SMALL SCALE MINERS ASSOCIATION LTD	MUGERWA KATO AHMED	Secretary
LUGINGI SMALL SCALE MINERS ASSOCIATION LTD	BYARUHANGA ALEX	Director
LUGINGI SMALL SCALE MINERS ASSOCIATION LTD	MUGERWA KATO AHMED	Director
LUYIMBAZI - ZAKE ESTATES LTD	JOSEPH KINTU	Secretary
LUYIMBAZI - ZAKE ESTATES LTD	MARGARET SARAH ZAAKE	Director
LUYIMBAZI - ZAKE ESTATES LTD	JOSHUA SEJJENGO ZAKE	Director
LUYIMBAZI - ZAKE ESTATES LTD	JOSEPH ERNEST ZAKE	Director
LUYIMBAZI - ZAKE ESTATES LTD	DIANA NAKIRYA ZAKE	Director
LUYIMBAZI - ZAKE ESTATES LTD	FLORENCE SARAH NAMAGEMBE ZAKE	Director
LUYIMBAZI - ZAKE ESTATES LTD	MARGARET SARAH ZAAKE	Shareholder
LUYIMBAZI - ZAKE ESTATES LTD	JOSHUA SEJJENGO ZAKE	Shareholder
LUYIMBAZI - ZAKE ESTATES LTD	DIANA NAKIRYA ZAKE	Shareholder
LUYIMBAZI - ZAKE ESTATES LTD	JOSEPH ERNEST ZAKE	Shareholder
LUYIMBAZI - ZAKE ESTATES LTD	FLORENCE SARAH NAMAGEMBE ZAKE	Shareholder
M M MINING (U) LIMITED	DOBARIA AKASH PARESHBHAI	Secretary
M M MINING (U) LIMITED	DOBARIA AKASH PARESHBHAI	Director
M M MINING (U) LIMITED	THUMMAR PATEL JAY MAGANLAL	Shareholder
M M MINING (U) LIMITED	DOBARIA MILAN VITHALBHAI	Shareholder
M M MINING (U) LIMITED	DOBARIA AKASH PARESHBHAI	Shareholder
M M MINING (U) LIMITED	PATEL SANDIP MADHUBHAI	Shareholder
M/S 2M CAPITAL LTD	WYCLIFF KAJUNGU BANGIRANA	Secretary
M/S 2M CAPITAL LTD	ADRIAN ADI MARCOVICI	Director
M/S 2M CAPITAL LTD	RONI MARCOVICI	Director
M/S 2M CAPITAL LTD	WYCLIFF KAJUNGU BANGIRANA	Director
M/S 2M CAPITAL LTD	ADRIAN ADI MARCOVICI	Shareholder
M/S 2M CAPITAL LTD	RONI MARCOVICI	Shareholder
MAJEST-COM LIMITED	BITANGARO & CO. ADVOCATES	Secretary
MAJEST-COM LIMITED	KWIZERA SAM BITANGARO	Director
MAJEST-COM LIMITED	BARBARA BITANGARO	Director
MAJEST-COM LIMITED	KWIZERA SAM BITANGARO	Shareholder
MAJEST-COM LIMITED	BARBARA BITANGARO	Shareholder
MAJEST-COM LIMITED	BRENDA BITANGARO	Shareholder
MAJEST-COM LIMITED	DAUDI MUSANA BITANGARO	Shareholder
MAJEST-COM LIMITED	KAZE DANIEL BITANGARO	Shareholder
MALIBU HOLDINGS LTD	AMIN MOHAMED MEGHANI	Secretary
MALIBU HOLDINGS LTD	SIKANDER MEGHANI	Director
MALIBU HOLDINGS LTD	SHIRAZ MEGHANI	Director
MALIBU HOLDINGS LTD	SHIRAZ MEGHANI	Shareholder
MALIBU HOLDINGS LTD	SIKANDER MEGHANI	Shareholder

Entity name	Individual name	Role in entity
MARUA GROUP LTD	GODFREY LULE	Secretary
MARUA GROUP LTD	GODFREY LULE	Director
MARUA GROUP LTD	ALPHA KARAMAGI	Director
MARUA GROUP LTD	ALPHA KARAMAGI	Shareholder
MARUA GROUP LTD	GODFREY LULE	Shareholder
MARUBEGA COMPANY LTD	LUWAGA ABBY	Secretary
MARUBEGA COMPANY LTD	BIBANGAMBA PETER	Director
MARUBEGA COMPANY LTD	KATWIREMU YOROKAMU	Director
MECHANIZED AGRO U LTD	NOELINE NDAGIRE	Secretary
MECHANIZED AGRO U LTD	SAMUEL KAKANDE	Director
MECHANIZED AGRO U LTD	EDWARD MUCWAMPAKA	Director
MECHANIZED AGRO U LTD	SAMUEL KAKANDE	Shareholder
MECHANIZED AGRO U LTD	EDWARD MUCWAMPAKA	Shareholder
MEDICARE HEALTH PROFESSIONALS COLLEGE LTD	ANNET TUMUHEIRWE	Secretary
MEDICARE HEALTH PROFESSIONALS COLLEGE LTD	DOREEN GIHANGA	Director
MEDICARE HEALTH PROFESSIONALS COLLEGE LTD	ALEXANDER KAMPIKAHO	Director
MEDICARE HEALTH PROFESSIONALS COLLEGE LTD	DOREEN GIHANGA	Shareholder
MEDICARE HEALTH PROFESSIONALS COLLEGE LTD	ALEXANDER KAMPIKAHO	Shareholder
MEGHA STONE QUARRY NAMUBIRU LIMITED	AMIN MEGHANI	Secretary
MEGHA STONE QUARRY NAMUBIRU LIMITED	SIKANDER MEGHANI	Director
MEGHA STONE QUARRY NAMUBIRU LIMITED	AMIN MEGHANI	Director
MEGHA STONE QUARRY NAMUBIRU LIMITED	SHIRAZ MEGHANI	Shareholder
MEGHA STONE QUARRY NAMUBIRU LIMITED	SIKANDER MEGHANI	Shareholder
METRO CEMENT LTD	SHAMIL RAZACK	Secretary
METRO CEMENT LTD	MOHAMED SHAH NOWFAL HAMEED JAHAFUR	Director
METRO CEMENT LTD	SHAMIL RAZACK	Director
METRO CEMENT LTD	MOHAMED SHAH NOWFAL HAMEED JAHAFUR	Shareholder
METRO CEMENT LTD	SHAMIL RAZACK	Shareholder
MHK GENERAL AGENCIES LTD	NABAAL HAWIYA KATIMBO	Secretary
MHK GENERAL AGENCIES LTD	MUHAMAD KATIMBO	Director
MHK GENERAL AGENCIES LTD	NABAAL HAWIYA KATIBO	Director
MHK GENERAL AGENCIES LTD	KITIMBO MUHAMAD	Shareholder
MHK GENERAL AGENCIES LTD	NABAAL HAWIYA KATIMBO	Shareholder
MHK GENERAL AGENCIES LTD	KASIRYE HAKIM	Shareholder
MHK GENERAL AGENCIES LTD	NANNOZI MARIAM	Shareholder
MK GOLD CORP UGANDA LIMITED	RUTH TWESIGYE	Secretary
MK GOLD CORP UGANDA LIMITED	RUTH TWESIGYE	Director
MK GOLD CORP UGANDA LIMITED	BYRON MATHETHEBALO MAPHIKE	Director
MK GOLD CORP UGANDA LIMITED	RUTH TWESIGYE	Secretary
MK GOLD CORP UGANDA LIMITED	RUTH TWESIGYE	Director
MK GOLD CORP UGANDA LIMITED	BYRON MATHETHEBALO MAPHIKE	Director
MOROTO ATEKER CEMENT COMPANY LIMITED	UGANDA DEVELOPMENT CORPORATION	Secretary
MOROTO ATEKER CEMENT COMPANY LIMITED	ANURAG SABOO	Director
MOROTO ATEKER CEMENT COMPANY LIMITED	CORNELIUS LORIKA KODET	Director
MOROTO ATEKER CEMENT COMPANY LIMITED	DAVID BWANGAMOE PULKOL	Director
MOROTO ATEKER CEMENT COMPANY LIMITED	PATRICK BITONDER BIRUNGI	Director

Entity name	Individual name	Role in entity
MOROTO ATEKER CEMENT COMPANY LIMITED	PAULINE AGNES AMONG	Director
MOROTO ATEKER CEMENT COMPANY LIMITED	UGANDA DEVELOPMENT CORPORATION	Shareholder
MOROTO ATEKER CEMENT COMPANY LIMITED	SAVANNAH MINES LIMITED	Shareholder
MOROTO ATEKER CEMENT COMPANY LIMITED	MOROTO DISTRICT INVESTMENT AGENCY LTD	Shareholder
MOROTO ATEKER CEMENT COMPANY LIMITED	SABOO ENGINEERING PVT LTD	Shareholder
MORTADA TRANSPORTERS U LTD	JONAN ADOCH LUWUM	Secretary
MORTADA TRANSPORTERS U LTD	RACHA KONE MORTADA	Director
MORTADA TRANSPORTERS U LTD	HASSAN ALI MORTADA	Director
MORTADA TRANSPORTERS U LTD	RACHA KONE MORTADA	Shareholder
MORTADA TRANSPORTERS U LTD	HASSAN MORTADA	Shareholder
MOTA-ENGIL ENGENHARIA.E.CONSTRUCAO AFRICA S.A.	MAURO LUIS VENTURA RAMOS	Secretary
MOTA-ENGIL ENGENHARIA.E.CONSTRUCAO AFRICA S.A.	NUNO VITOR DE SOUSA FIALHO	Director
MOTA-ENGIL ENGENHARIA.E.CONSTRUCAO AFRICA S.A.	MAURO LUIS VENTURA RAMOS	Director
MPOWER STEEL COMPANY LIMITED	HEM REGISTRARS LTD	Secretary
MPOWER STEEL COMPANY LIMITED	MANGAT RAI MODI	Director
MPOWER STEEL COMPANY LIMITED	YOGESH MODI	Director
MPOWER STEEL COMPANY LIMITED	MANGAT RAI MODI	Shareholder
MPOWER STEEL COMPANY LIMITED	YOGESH MODI	Shareholder
MPOWER STEEL COMPANY LIMITED	MACROBIAN GENERAL TRADING FZE,	Shareholder
MUBENDE KITUMBI GOLD LAND OWNERS AND MINERS ASSOCIATION LIMITED	WILSON TULYASINGURA	Secretary
MUBENDE KITUMBI GOLD LAND OWNERS AND MINERS ASSOCIATION LIMITED	GODFREY KATONGOLE	Director
MUBENDE KITUMBI GOLD LAND OWNERS AND MINERS ASSOCIATION LIMITED	VINCENT KAFEERO	Director
MUBENDE KITUMBI GOLD LAND OWNERS AND MINERS ASSOCIATION LIMITED	WILSON TULYASINGURA	Director
MUBENDE KITUMBI GOLD LAND OWNERS AND MINERS ASSOCIATION LIMITED	RESTY KIJJWA NALUWAGGA	Director
MUBENDE KITUMBI GOLD LAND OWNERS AND MINERS ASSOCIATION LIMITED	ISMAIL NTWATIRIRE	Director
MUBENDE UNITED MINERS ASSEMBLY LIMITED	EMMANUEL KIBIRIGE	Secretary
MUBENDE UNITED MINERS ASSEMBLY LIMITED	AHMED KATO MUGERWA	Director
MUBENDE UNITED MINERS ASSEMBLY LIMITED	EMMANUEL KIBIRIGE	Director
MUBENDE UNITED MINERS ASSEMBLY LIMITED	JOHN BOSCO ATWOOKI BUKYA	Director
MUKONI FARMERS LTD	RITA NANGONO NAMAKIKA	Secretary
MUKONI FARMERS LTD	MOHAMOOD AMIN NOORDIN THOBAN	Director
MUKONI FARMERS LTD	MARGARET ALWALA	Director
MUKONI FARMERS LTD	FOURWAYS INVESTMENTS LTD	Shareholder
MUKONI FARMERS LTD	MOHAMED AMIN NOORDIN THOBANI	Shareholder
MUKONI FARMERS LTD	FXM LUYOMBYA	Shareholder
MUKONI FARMERS LTD	THOBANI ZULFIKHAR	Shareholder
MUKONI FARMERS LTD	GRACE OCHWO	Shareholder
MUKONI FARMERS LTD	SEMPALA SENGENDO	Shareholder
MULAGO HILL DIAGNOSTICS LTD	GILBERT NUWAGABA	Secretary
MULAGO HILL DIAGNOSTICS LTD	DEOGRATIAS IKEMERE	Director
MULAGO HILL DIAGNOSTICS LTD	GILBERT NUWAGABA	Director
MULAGO HILL DIAGNOSTICS LTD	DEOGRATIAS IKEMERE	Shareholder
MULAGO HILL DIAGNOSTICS LTD	ISAAC ROMEO	Shareholder
MUSTAFEX INVESTMENTS (U) LIMITED	ALEX LUGANDA	Secretary
MUSTAFEX INVESTMENTS (U) LIMITED	MUSTAFA SEMIH GECGIL	Director

Entity name	Individual name	Role in entity
MUSTAFEX INVESTMENTS (U) LIMITED	ALEX LUGANDA	Director
MUSTAFEX INVESTMENTS (U) LIMITED	ALEX LUGANDA	Shareholder
MUSTAFEX INVESTMENTS (U) LIMITED	MUSTAFA SEMIH GECGIL	Shareholder
NABALA MINING (U) SMC LIMITED	AMIN MEGHANI	Secretary
NABALA MINING (U) SMC LIMITED	SIKANDER MEGHANI	Director
NABALA MINING (U) SMC LIMITED	SHIRAZ MEGHANI	Director
NABALA MINING (U) SMC LIMITED	SIKANDER MEGHANI	Shareholder
NAMA MINING COMPANY - SMC LIMITED	DON BINYINA BWESIGYE	Secretary
NAMA MINING COMPANY - SMC LIMITED	ALJOURDA MINING CO LIMITED	Director
NAMA MINING COMPANY - SMC LIMITED	ALJOURDA MINING CO LTD	Shareholder
NATIONAL CEMENT COMPANY UGANDA LIMITED	EQUATORIAL SECRETARIES AND REGISTRARS LIMITED	Secretary
NATIONAL CEMENT COMPANY UGANDA LIMITED	NARENDRAKUMAR RAMESHCHANDRA RAVAL	Director
NATIONAL CEMENT COMPANY UGANDA LIMITED	KAUSHIK KUMUDCHANDRA PANDIT	Director
NATIONAL CEMENT COMPANY UGANDA LIMITED	NARENDRAKUMAR RAMESHCHANDRA RAVAL	Shareholder
NATIONAL CEMENT COMPANY UGANDA LIMITED	NEETA NARENDRA RAVAL	Shareholder
NATIONAL CEMENT COMPANY UGANDA LIMITED	EVERGREEN HOLDINGS SERVICES LIMITED	Shareholder
NAYOVI MININGS LIMITED	RONNIE MUBIRU	Secretary
NAYOVI MININGS LIMITED	MUBIRU CHARLES LWANGA	Director
NAYOVI MININGS LIMITED	KASOZI JOSEPH	Director
NAYOVI MININGS LIMITED	RONNIE MUBIRU	Director
NAYOVI MININGS LIMITED	MUBIRU CHARLES LWANGA	Director
NAYOVI MININGS LIMITED	CHARLES LWANGA MUBIRU	Shareholder
NAYOVI MININGS LIMITED	RONNIE MUBIRU	Shareholder
NAYOVI MININGS LIMITED	JOSEPH KASOZI	Shareholder
NAYOVI MININGS LIMITED	REVIN KIWANUKA	Shareholder
NDIGA INVESTMENTS LTD	SARAH NAMBOZO WEKOMBA	Secretary
NDIGA INVESTMENTS LTD	LEMEGI MAFABI	Director
NDIGA INVESTMENTS LTD	SARAH NAMBOZO WEKOMBA	Director
NDIGA INVESTMENTS LTD	SARAH NAMBOZO WEKOMBA	Shareholder
NDIGA INVESTMENTS LTD	LEMEGI MAFABI	Shareholder
NGURUSI & SONS UGANDA LIMITED	EMMANUEL NGURUSI	Subscriber
NGURUSI & SONS UGANDA LIMITED	WILBERFORCE NYAKANA	Subscriber
NGURUSI & SONS UGANDA LIMITED	WILBERFORCE NYAKANA	Secretary
NGURUSI & SONS UGANDA LIMITED	EMMANUEL NGURUSI	Director
NGURUSI & SONS UGANDA LIMITED	WILBERFORCE NYAKANA	Director
NKABIDWA GENERAL TRADERS LTD	NABWEGAMU MARY NYAGO	Secretary
NKABIDWA GENERAL TRADERS LTD	HASFA NYAGO NASSIMBWA	Director
NKABIDWA GENERAL TRADERS LTD	NABWEGAMU MARY NYAGO	Director
NKABIDWA GENERAL TRADERS LTD	NABWEGAMU MARY NYAGO	Shareholder
NKAZAJABITS LIMITED	SAIDI NOAH	Subscriber
NKAZAJABITS LIMITED	KULUTHUM NANSAMBA	Subscriber
NKAZAJABITS LIMITED	ABUBAKER KYAMBADDE	Subscriber
NKAZAJABITS LIMITED	ZULAIKA KIBIRIGE	Subscriber
NKAZAJABITS LIMITED	JAMILAH NAKAAYI	Subscriber
NKAZAJABITS LIMITED	DDAMULIRA ABUDLMAILIK	Subscriber
NKAZAJABITS LIMITED	AYUB KHALIFA	Subscriber

Entity name	Individual name	Role in entity
NKAZAJABITS LIMITED	BRUHANE MUGERWA	Subscriber
NKAZAJABITS LIMITED	TUMWEIGE ISHAQ GAHWERA	Subscriber
NKAZAJABITS LIMITED	BAGENDA SHAMIR	Subscriber
NKAZAJABITS LIMITED	KIGONGO TWAHA	Subscriber
NKAZAJABITS LIMITED	NAILA KOBUSINGE	Secretary
NKAZAJABITS LIMITED	JAMILAH NAKAAYI	Director
NKAZAJABITS LIMITED	BAGENDA SHAMIR	Director
NKAZAJABITS LIMITED	KULUTHUM NANSAMBA	Director
NON FERROUS METALS CO. LIMITED	CHEN SHUCHUN	Secretary
NON FERROUS METALS CO. LIMITED	CHEN SHUCHUN	Director
NON FERROUS METALS CO. LIMITED	LI YANLONG	Director
NON FERROUS METALS CO. LIMITED	CHEN SHUCHUN	Shareholder
NON FERROUS METALS CO. LIMITED	LI YANLONG	Shareholder
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	CHEN SIMENG	Secretary
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	JINRU MA	Director
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	CHEN SIMENG	Director
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	CHEN SIMENG	Shareholder
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	JINRU MA	Shareholder
OPTIMA MINES AND MINERALS LIMITED	DASTAN NDYAGUMA	Secretary
OPTIMA MINES AND MINERALS LIMITED	AMBROSE BYONA	Director
OPTIMA MINES AND MINERALS LIMITED	DASTAN NDYAGUMA	Director
OPTIMA MINES AND MINERALS LIMITED	PEMBA SPORTS AFRICA LIMITED	Director
OPTIMA MINES AND MINERALS LIMITED	BYONA AMBROSE	Shareholder
OPTIMA MINES AND MINERALS LIMITED	NDYAGUMA DASTAN	Shareholder
OPTIMA MINES AND MINERALS LIMITED	MATUSKA ANDREW CHARLES ROBERT	Shareholder
OPTIMA MINES AND MINERALS LIMITED	PEMBA SPORTS AFRICA LIMITED	Shareholder
OSPREY CAPITAL INVESTMENTS LIMITED	FRED SSEMYANO	Secretary
OSPREY CAPITAL INVESTMENTS LIMITED	FRED SSEMYANO	Director
OSPREY CAPITAL INVESTMENTS LIMITED	VINCENT AGAMBA	Director
OSPREY CAPITAL INVESTMENTS LIMITED	DOMINIC MUGESERSA	Director
OSPREY CAPITAL INVESTMENTS LIMITED	RONALD MARK OLIVER KANYEREZI	Director
OSPREY CAPITAL INVESTMENTS LIMITED	VINCENT AGAMBA	Shareholder
OSPREY CAPITAL INVESTMENTS LIMITED	SSEMYANO FRED	Shareholder
PELLEGRINO OIL & GAS (U) LTD	PATRICK G BARUGAHARE	Secretary
PELLEGRINO OIL & GAS (U) LTD	PATRICK G BARUGAHARE	Director
PELLEGRINO OIL & GAS (U) LTD	CHARLES PETER PELLEGRINO	Director
PELLEGRINO OIL & GAS (U) LTD	PATRICK BARUGAHARE	Shareholder
PELLEGRINO OIL & GAS (U) LTD	CHARLES PETER	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	MOSES TURYOMURUGYENDO NTAHOBARI	Secretary
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	EMMANUEL KYAZZE	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	NTAHOBARI MOSES TURYOMURUGYENDO	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	BYAMUKAMA JULIUS	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	BYARAREMWA EDSON	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	MURUNGI PATRICK	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	BANABUS RUSUMBA	Director

Entity name	Individual name	Role in entity
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	CHRIS KAWAYA	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	DAUDA KATAMBA	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	HARUNA KATONGOLE	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	VICENT KUGONZA	Director
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	EMMANUEL KYAZZE	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	JOASH MABONGA	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	BYAMUKAMA JULIUS	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	BYARAREMWA EDSON	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	MURUNGI PATRICK	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	BANABUS RUSUMBA	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	CHRIS KAWAYA	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	DAUDA KATAMBA	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	HARUNA KATONGOLE	Shareholder
POZZOLANA MINERS TRANSPORTERS AND DRIVERS ASSOCIATION LIMITED	VICENT KUGONZA	Shareholder
Q3 HOLDINGS LIMITED	ALBERT KIMERA	Secretary
Q3 HOLDINGS LIMITED	ALBERT KIMERA	Director
Q3 HOLDINGS LIMITED	HENRY KENNEDY MAYANJA	Director
Q3 HOLDINGS LIMITED	ALBERT KIMERA	Shareholder
Q3 HOLDINGS LIMITED	HENRY KENNEDY MAYANJA	Shareholder
RAGHV INVESTMENTS LTD	RAMJI MAVJI JESHANI	Subscriber
RAGHV INVESTMENTS LTD	JAYANTILAL MANJI JESHANI	Subscriber
RAGHV INVESTMENTS LTD	JIMMY GODWIN MURUNGI	Subscriber
RAGHV INVESTMENTS LTD	JAYANTILAL MAVJI JESHANI	Secretary
RAGHV INVESTMENTS LTD	RAMJI MAVJI JESHANI	Director
RAGHV INVESTMENTS LTD	JAYANTILAL MANJI JESHANI	Director
RAGHV INVESTMENTS LTD	JIMMY GODWIN MURUNGI	Director
RAINBOW TRANSPORTERS LIMITED	CATHERINE MUGERWA NAMULI	Secretary
RAINBOW TRANSPORTERS LIMITED	EMMANUEL KYAZZE	Director
RAINBOW TRANSPORTERS LIMITED	ZAID KAJIMU	Director
RAINBOW TRANSPORTERS LIMITED	IBRAHIM KISUULE	Director
RAINBOW TRANSPORTERS LIMITED	EMMANUEL KYAZZE	Shareholder
RAINBOW TRANSPORTERS LIMITED	ZAID KAJIMU	Shareholder
RAINBOW TRANSPORTERS LIMITED	IBRAHIM KISUULE	Shareholder
RAREMET U LTD	KTA ADVOCATES	Secretary
RAREMET U LTD	ROBERT BORODIN	Director
RAREMET U LTD	ROBERT BORODIN	Shareholder
RAREMET U LTD	VATMAN KATISAARA	Shareholder
RAREMET U LTD	GREGOR RAUDVERE	Shareholder
REDSUN INTERNATIONAL CO LTD	LI HAIBO	Secretary
REDSUN INTERNATIONAL CO LTD	SUN ZHONGYI	Director
REDSUN INTERNATIONAL CO LTD	LI HAIBO	Director
REDSUN INTERNATIONAL CO LTD	JULIUS KAIRUMBA	Director
REDSUN INTERNATIONAL CO LTD	SUN ZHONGYI	Shareholder
REDSUN INTERNATIONAL CO LTD	LI HAIBO	Shareholder

Entity name	Individual name	Role in entity
REDSUN INTERNATIONAL CO LTD	JULIUS KAIRUMBA	Shareholder
RENHONG CO UGANDA LTD	CHEN SHUCHUN	Secretary
RENHONG CO UGANDA LTD	CHEN SHUCHUN	Director
RENHONG CO UGANDA LTD	LI YANLONG	Director
RENHONG CO UGANDA LTD	CHEN SHUCHUN	Shareholder
RENHONG CO UGANDA LTD	LI YANLONG	Shareholder
RIOWORK MINING CO. LTD	ZHOU QINGYOU	Secretary
RIOWORK MINING CO. LTD	ZHOU QINGYOU	Director
RIOWORK MINING CO. LTD	LI DAPENG	Director
RIOWORK MINING CO. LTD	ZHOU QINGYOU	Shareholder
RIOWORK MINING CO. LTD	LI DAPENG	Shareholder
RORAIMA U LTD	INNOCENT TUGUMURIZE	Secretary
RORAIMA U LTD	BERNES HAILU YOHANNES	Director
RORAIMA U LTD	WODAJE ABEBE DEGALAS	Director
RORAIMA U LTD	BERNES HAILU YOHANNES	Shareholder
RORAIMA U LTD	WODAJE ABEBE DEGALAS	Shareholder
ROSEBURG INTERNATIONAL (U) LIMITED	MARTIN MASEREKA	Secretary
ROSEBURG INTERNATIONAL (U) LIMITED	BONIFACE KINYAMBULA MUMBERE	Director
ROSEBURG INTERNATIONAL (U) LIMITED	SAM BAHATI	Director
ROSEBURG INTERNATIONAL (U) LIMITED	ANDRES BJOERN ERICSSON	Director
ROSEBURG INTERNATIONAL (U) LIMITED	PIUS WAMPAMBA	Director
ROSEBURG INTERNATIONAL (U) LIMITED	COLLINS BAHATI MUHINDO	Shareholder
ROSEBURG INTERNATIONAL (U) LIMITED	BONIFACE KINYAMBILA MUMBERE	Shareholder
ROSEBURG INTERNATIONAL (U) LIMITED	SAM BAHATI	Shareholder
ROYAL TRANSIT LTD	MOLLY MARUNGA	Secretary
ROYAL TRANSIT LTD	TADEO MUKONYEZI	Director
ROYAL TRANSIT LTD	MOLLY MARUNGA	Director
ROYAL TRANSIT LTD	TADEO MUKONYEZI	Shareholder
ROYAL TRANSIT LTD	MOLLY MARUNGA	Shareholder
ROYALE CROWNE GEMS INTERNATIONAL LLC	ANDREW JOHN BESIGA	Secretary
ROYALE CROWNE GEMS INTERNATIONAL LLC	PETER NGOLO MUEMA	Director
ROYALE CROWNE GEMS INTERNATIONAL LLC	REDMORE RICHARD JOHN	Director
RUSLA MINING AND MINERALS LIMITED	ALLAN AGUMYA	Secretary
RUSLA MINING AND MINERALS LIMITED	ALLAN AGUMYA	Director
RUSLA MINING AND MINERALS LIMITED	DOROTHY NATUKUNDA	Director
RUSLA MINING AND MINERALS LIMITED	ALLAN AGUMYA	Shareholder
RUSLA MINING AND MINERALS LIMITED	DOROTHY NATUKUNDA	Shareholder
RWENZORI RARE METALS LIMITED	WARREN TREGURTHA	Secretary
RWENZORI RARE METALS LIMITED	RICHARD KAIJUKA	Director
RWENZORI RARE METALS LIMITED	WARREN TREGURTHA	Director
RWENZORI RARE METALS LIMITED	BONGANI JOSEPH RAZIYA	Director
RWENZORI RARE METALS LIMITED	TIMOTHY JOSEPH HARRISON	Director
RWENZORI RARE METALS LIMITED	BRETT DOUGLASS DICKSON	Director
RWENZORI RARE METALS LIMITED	RICHARD KAIJUKA	Shareholder
RWENZORI RARE METALS LIMITED	KWERI LIMITED	Shareholder
RWENZORI RARE METALS LIMITED	RARE EARTH ELEMENTS AFRICA (PTY) LIMITED	Shareholder

Entity name	Individual name	Role in entity
RWENZORI RARE METALS LIMITED	IONIC RARE EARTHS LIMITED	Shareholder
RWENZORI SHINING STAR LIMITED	CHRISTINE AMODING	Secretary
RWENZORI SHINING STAR LIMITED	YU YAN	Director
RWENZORI SHINING STAR LIMITED	RUI YAN	Director
RWENZORI SHINING STAR LIMITED	JIN YAN	Director
RWENZORI SHINING STAR LIMITED	RODNEY MUKULA	Director
RWENZORI SHINING STAR LIMITED	GEORGE MICHEAL MUKULA	Director
RWENZORI SHINING STAR LIMITED	RWENZORI SALT INDUSTRIES LIMITED	Shareholder
RWENZORI SHINING STAR LIMITED	KUNMING LIHENG INVESTMENT CO. LIMITED	Shareholder
SALT PLUS LIMITED	JORAM ITUNGO	Secretary
SALT PLUS LIMITED	JOSEPH MUGALULA	Director
SALT PLUS LIMITED	JORAM ITUNGO	Director
SALT PLUS LIMITED	JOSEPH MUGALULA	Shareholder
SALT PLUS LIMITED	JORAM ITUNGO	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	ROHIT DIPAK LOYA	Secretary
SAMTA MINES & MINERALS (U) LIMITED	KAIJUKA RICHARD HENRY	Director
SAMTA MINES & MINERALS (U) LIMITED	RAVINDRAN KUTTAN KANNINGHAT	Director
SAMTA MINES & MINERALS (U) LIMITED	PURSHOTTAM BHAGWANDAS AGRAWAL	Director
SAMTA MINES & MINERALS (U) LIMITED	RICHARD HENRY KAIJUKA	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	PURSHOTTAM BHAGWANDAS AGRAWAL	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	NITIN JAGANNATH DESHMUKH	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	SAMTA MINES & MINERALS LIMITED INDIA	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	RAVINDRAN KUTTAN KANNINGHAT	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	AGRAWAL NANDKISHORE	Shareholder
SAMTA MINES & MINERALS (U) LIMITED	SAMTA MANAGEMENT SERVICES DMCC	Shareholder
SARANJA GROUP OF COMPANIES - SMC LTD	JOAN NANDAGIRE	Secretary
SARANJA GROUP OF COMPANIES - SMC LTD	WILLY SSEKABIRA	Director
SARANJA GROUP OF COMPANIES - SMC LTD	WILLY SSEKABIRA	Shareholder
SECTION ONE LTD	SSEKAANA ASSOCIATED ADVOCATES	Secretary
SECTION ONE LTD	ALEX MUYAMBABAZI	Director
SECTION ONE LTD	DHEHI HIMATBHAI	Director
SECTION ONE LTD	ALEX MUNYAMBABAZI	Shareholder
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	ANDREW MUGISHA	Secretary
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	MARK ASAPH JJOMBWE	Director
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	AMINAH NAKALIISA	Director
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	ANDREW MUGISHA	Director
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	WILSON KANYANKOLE	Director
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	ISA KAKONGE	Director
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	ANDREW PAUL JOHN MAKAKA	Director
SEVEN HILLS EXPLORATION AND MINING GROUP LTD	AMINAH NAKALIISA	Shareholder
SHAFT SINKERS OF UGANDA LTD	KATUMBA PIUS BUSOBOZI	Secretary
SHAFT SINKERS OF UGANDA LTD	HUMPHERY ORIGYE	Director
SHAFT SINKERS OF UGANDA LTD	SASIRWE JOHNNY	Director
SHAFT SINKERS OF UGANDA LTD	HUMPHREY ORIGYE	Shareholder
SHAFT SINKERS OF UGANDA LTD	SASIRWE JOHNNY	Shareholder
SHAFT SINKERS OF UGANDA LTD	HINTON JENNIFER JEAN	Shareholder

Entity name	Individual name	Role in entity
SHAFT SINKERS OF UGANDA LTD	ANIE ANVERINE	Shareholder
SHINING MINES LTD	WANG KE	Secretary
SHINING MINES LTD	GUO JIE	Director
SHINING MINES LTD	YANG YUNPENG	Director
SHINING MINES LTD	GUO JIE	Shareholder
SHINING MINES LTD	YANG YUNPENG	Shareholder
SHINING ROCK INVESTMENTS UGANDA LIMITED	ZHOU LONG FENG	Secretary
SHINING ROCK INVESTMENTS UGANDA LIMITED	WANG LING	Director
SHINING ROCK INVESTMENTS UGANDA LIMITED	ZHOU LONG FENG	Director
SHINING ROCK INVESTMENTS UGANDA LIMITED	ZHOU LONG FENG	Shareholder
SHINING ROCK INVESTMENTS UGANDA LIMITED	LIN WANG	Shareholder
SIMBA MINES AND MINERAL RESOURCES LTD	ZHANG ZHI CHUN	Secretary
SIMBA MINES AND MINERAL RESOURCES LTD	PATRICK BITATURE	Director
SIMBA MINES AND MINERAL RESOURCES LTD	CAROL BITATURE	Director
SIMBA MINES AND MINERAL RESOURCES LTD	PAUL ZHANG	Director
SIMBA MINES AND MINERAL RESOURCES LTD	WAN HAI CHEN	Director
SIMBA MINES AND MINERAL RESOURCES LTD	JENNIFER HINTON	Director
SIMBA MINES AND MINERAL RESOURCES LTD	FANG HAO RAN	Director
SIMBA MINES AND MINERAL RESOURCES LTD	SIMBA DISTRIBUTORS LTD	Shareholder
SIMBA MINES AND MINERAL RESOURCES LTD	FANG HAO RAN	Shareholder
SINGLE MINER UGANDA LIMITED	TADEO KIRUNDA	Secretary
SINGLE MINER UGANDA LIMITED	IVAN MALE KAUMA	Director
SINGLE MINER UGANDA LIMITED	PAUL KALANGWA	Director
SINGLE MINER UGANDA LIMITED	TADEO KIRUNDA	Director
SINO MINERALS INVESTMENTS CO LTD	JIANG YAO JUAN	Secretary
SINO MINERALS INVESTMENTS CO LTD	KONG DONG SHENG	Director
SINO MINERALS INVESTMENTS CO LTD	CONRAD ATUHAIRE	Director
SINO MINERALS INVESTMENTS CO LTD	LI BIN	Director
SINO MINERALS INVESTMENTS CO LTD	KONG DONG SHENG	Shareholder
SINO MINERALS INVESTMENTS CO LTD	XIA MEN SIMADIA INVESTMENT COMPANY LTD	Shareholder
SIPA EXPLORATION UGANDA LIMITED	RSM ASHVIR CONSULTING LTD	Secretary
SIPA EXPLORATION UGANDA LIMITED	JOSHUA TIWANGYE TUHUMWIRE	Director
SIPA EXPLORATION UGANDA LIMITED	Darvall Pip Le Poer	Director
SIPA EXPLORATION UGANDA LIMITED	PIP LE POER DARVALL	Shareholder
SIPA EXPLORATION UGANDA LIMITED	SIGE EAST AFRICA PTY LTD	Shareholder
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	ADAM AHMED KHALIL	Secretary
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	KHALID SSIMBWA	Director
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	HARUNA SENKAYI	Director
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	ADAM AHMED ESHAG KHALIL	Director
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	ADAM AHMED ESHAG KHALIL	Shareholder
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	HARUNA SENKAYI	Shareholder
SKY EAGLE INTERNATIONAL INVESTMENT LIMITED	KHALID SSIMBWA	Shareholder
SSINGO ARTISANAL GOLD MINERS	EMMANUEL KIBIRIGE	Subscriber
SSINGO ARTISANAL GOLD MINERS	DOUGLAS MUGEYI	Subscriber
SSINGO ARTISANAL GOLD MINERS	ROBERT SSEPEWO	Subscriber
SSINGO ARTISANAL GOLD MINERS	EDWARD SSENKUSE	Subscriber

Entity name	Individual name	Role in entity
SSINGO ARTISANAL GOLD MINERS	JOHN BOSCO BUKYA	Subscriber
SSINGO ARTISANAL GOLD MINERS	EMMANUEL KIBIRIGE	Secretary
SSINGO ARTISANAL GOLD MINERS	EMMANUEL KIBIRIGE	Director
SSINGO ARTISANAL GOLD MINERS	DOUGLAS MUGENYI	Director
SSINGO ARTISANAL GOLD MINERS	ROBERT SSEPEWO	Director
SSINGO ARTISANAL GOLD MINERS	JOHN BOSCO BUKYA	Director
SSINGO ARTISANAL GOLD MINERS	EDWARD SSEKUSU	Director
STANDARD GOLD MINERS AND PROCESSORS UGANDA LIMITED	MARGRET MBABAZI	Secretary
STANDARD GOLD MINERS AND PROCESSORS UGANDA LIMITED	JOHN BOSCO ATWOOKI BUKYA	Director
STANDARD GOLD MINERS AND PROCESSORS UGANDA LIMITED	MARGARET MBABAZI	Director
STANDARD GOLD MINERS AND PROCESSORS UGANDA LIMITED	HARRIET KOBUSINGE	Director
STANDARD GOLD MINERS AND PROCESSORS UGANDA LIMITED	ROGERS MPABUKA	Director
STEKOB INVESTMENTS LIMITED	KOBURUNGA ENID	Subscriber
STEKOB INVESTMENTS LIMITED	NDIBAREMA STEPHEN	Subscriber
STEKOB INVESTMENTS LIMITED	WAYNE ELVIS	Subscriber
STEKOB INVESTMENTS LIMITED	WALTER ASIIMA	Subscriber
STEKOB INVESTMENTS LIMITED	WENDY ARINDA	Subscriber
STEKOB INVESTMENTS LIMITED	KOBURUNGA ENID	Secretary
STEKOB INVESTMENTS LIMITED	NDIBAREMA STEPHEN	Director
STEKOB INVESTMENTS LIMITED	KOBURUNGA ENID	Shareholder
STEKOB INVESTMENTS LIMITED	NDIBAREMA STEPHEN	Shareholder
STEKOB INVESTMENTS LIMITED	WAYNE ELVIS	Shareholder
STEKOB INVESTMENTS LIMITED	WALTER ASIIMA	Shareholder
STEKOB INVESTMENTS LIMITED	WENDY ARINDA	Shareholder
SUMMIT GROUP LIMITED	FRANCIS KABONGE BUWULE	Secretary
SUMMIT GROUP LIMITED	UNIPLUS LTD	Director
SUMMIT GROUP LIMITED	UCAN LIMITED	Director
SUMMIT GROUP LIMITED	MARIA NABASIRYE KIWANUKA	Director
SUMMIT GROUP LIMITED	KYAMUKUNGUBYA NSEREKO KIWANUKA	Director
SUMMIT GROUP LIMITED	BATENDA KIWANUKA	Director
SUMMIT GROUP LIMITED	UCAN LIMITED	Shareholder
SUMMIT GROUP LIMITED	UNIPLUS LTD	Shareholder
SUN & SAND MINES & MINERALS LTD	JAIDANI M PRAKASH	Secretary
SUN & SAND MINES & MINERALS LTD	RAJESH SATIJA	Director
SUN & SAND MINES & MINERALS LTD	JAIDANI M PRAKASH	Director
SUN & SAND MINES & MINERALS LTD	RENU SATIJA	Director
SUN & SAND MINES & MINERALS LTD	SUN AND SAND INDUSTRIES AFRICA LIMITED	Shareholder
SUN & SAND MINES & MINERALS LTD	SATIJA RENU	Shareholder
SUN DISK LIMITED	SHARON TEM	Secretary
SUN DISK LIMITED	ALESHIN BORIS	Director
SUN DISK LIMITED	ALESHIN BORIS	Shareholder
SUNBELT MINING GROUP LTD	SUN LIAN ZHONG	Secretary
SUNBELT MINING GROUP LTD	ZHU XU SHENG	Director
SUNBELT MINING GROUP LTD	SUN LIAN ZHONG	Director
SUNBELT MINING GROUP LTD	ZHU XU SHENG	Shareholder
SUNBELT MINING GROUP LTD	SUN LIAN ZHONG	Shareholder

Entity name	Individual name	Role in entity
SUNBELT MINING GROUP LTD	SUN ZHAN ZHONG	Shareholder
SUNBIRD RESOURCES LIMITED	TUMUSIIME KABEGA & CO ADVOCATES	Secretary
SUNBIRD RESOURCES LIMITED	ENOS KAGYENDAGURA TUMUSIIME	Director
SUNBIRD RESOURCES LIMITED	TOM SAMUEL	Director
SUNBIRD RESOURCES LIMITED	RUPE HOLDINGS LTD	Shareholder
THE EXPENDABLES MINERS AND TRADERS LIMITED	PAULINE SABAKAKI	Secretary
THE EXPENDABLES MINERS AND TRADERS LIMITED	AHMAED KATO MUGERWA	Director
THE EXPENDABLES MINERS AND TRADERS LIMITED	EMMANUEL KIBIRIGE	Director
THE EXPENDABLES MINERS AND TRADERS LIMITED	KEPHER KADDU	Director
THE EXPENDABLES MINERS AND TRADERS LIMITED	HAMUZAH SSALI	Director
THE EXPENDABLES MINERS AND TRADERS LIMITED	NURU NAKONDE	Director
TIAN TANG GROUP HOLDINGS LIMITED	JIN SHUYANG	Secretary
TIAN TANG GROUP HOLDINGS LIMITED	ZHANG ZHIGANG	Director
TIAN TANG GROUP HOLDINGS LIMITED	LIN CHUNHUI	Director
TIAN TANG GROUP HOLDINGS LIMITED	ZHANG ZHIGANG	Shareholder
TIAN TANG GROUP HOLDINGS LIMITED	LIN CHUNHUI	Shareholder
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	KWEMBOI GEORGE	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	HUSSEIN KATO MATANDA	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	ALI ODIMA	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	UMARU OPOCHET	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	MONDAY ODIMA	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	ENVER CEYLAN	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	MUSTAFA SEMIH GECGIL	Subscriber
TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	GODFREY BENESA NGAYA	Subscriber
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	EQUATORIAL SECRETARIES AND REGISTRARS LIMITED	Secretary
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	SURAJ ARVIND PATEL	Director
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	HASMUKH KANJI PREMJI PATEL	Director
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	BHADRAKUMAR TARACHAND SHAH	Director
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	BRIJ MOHAN GAGRANI	Director
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	LAU LARSEN	Director
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	KANYEREZI TIMOTHY MASEMBE	Director
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	SURAJ ARVIND PATEL	Shareholder
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	HASMUKH KANJI PATEL	Shareholder
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	MARANDELLI'S INVESTMENTS LTD	Shareholder
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	CLERMONT INVESTMENTS LIMITED	Shareholder
TORORO CEMENT INDUSTRIES LTD CHANGED NAME TO TORORO CEMENT LIMITED	MICANOPY INVESTMENTS LIMITED	Shareholder
TRADE GOLD METAL LTD	ABMAK INVESTMENTS LIMITED	Secretary
TRADE GOLD METAL LTD	JIMMY TEBUSEEKE KATUMBA	Director
TRADE GOLD METAL LTD	MOSES SSERUNJOJI	Director
TRADE GOLD METAL LTD	JIMMY TEBUSEEKE KATUMBA	Shareholder
TRADE GOLD METAL LTD	MOSES SSERUNJOJI	Shareholder
TURI LD	RUTH KAMARA	Secretary
TURI LD	RUTH KAMARA	Director
TURI LD	WILFRED BUGINGO	Director
TURI LD	RUTH KAMARA	Shareholder

Entity name	Individual name	Role in entity
TURI LD	WILFRED BUGINGO	Shareholder
UCHIMBA INVESTMENTS LIMITED	OKALANG LAW CHAMBERS	Secretary
UCHIMBA INVESTMENTS LIMITED	MUGENYI DOUGLAS	Director
UCHIMBA INVESTMENTS LIMITED	NASASIRA HILLARY	Director
UCHIMBA INVESTMENTS LIMITED	TUGUME WYCLIFFE	Director
UCHIMBA INVESTMENTS LIMITED	NASASIRA HILLARY	Shareholder
UCHIMBA INVESTMENTS LIMITED	MUGENYI DOUGLAS	Shareholder
UCHIMBA INVESTMENTS LIMITED	TUGUME WYCLIFFE	Shareholder
UCHIMBA INVESTMENTS LIMITED	TMT MINING COMPANY LTD	Shareholder
UGA MINES LIMITED	KENNETH KAKURU AND CO ADVOCATES KAKURU RUBUMBA CO ADVOCATES	Secretary
UGA MINES LIMITED	KAREN MELIK SIMONIAM	Director
UGA MINES LIMITED	CEDRIC GODFREY NSAMBA	Director
UGA MINES LIMITED	NSAMBA CEDRIC GODFREY	Shareholder
UGA MINES LIMITED	STANISLAV MEZENTSEV	Shareholder
UGA MINES LIMITED	BLESSED SARAH NAKAZZI	Shareholder
UGA MINES LIMITED	KAREN MELIK SIMONIAN	Shareholder
UGA MINES LIMITED	NICKORS LTD	Shareholder
UGANDA INTERNATIONAL MINING CO LTD	ASHOK MUSTAPURE	Secretary
UGANDA INTERNATIONAL MINING CO LTD	ASHOK MUSTAPURE	Director
UGANDA INTERNATIONAL MINING CO LTD	DHEERAJ KHETAN	Director
UGANDA INTERNATIONAL MINING CO LTD	MAHESH KUMAR	Director
UGANDA INTERNATIONAL MINING CO LTD	RAHUL AGGARWAL	Director
UGANDA INTERNATIONAL MINING CO LTD	BHOSLE AKHILESH	Director
UGANDA INTERNATIONAL MINING CO LTD	RAHUL AGGARWAL	Shareholder
UGANDA INTERNATIONAL MINING CO LTD	ASHOK MUSTAPURE	Shareholder
UGANDA INTERNATIONAL MINING CO LTD	BHOSLE AKHILESH	Shareholder
UGANDA INTERNATIONAL MINING CO LTD	DHEERAJ KHETAN	Shareholder
UGANDA INTERNATIONAL MINING CO LTD	MAHESH KUMAR KHETAN	Shareholder
UGANED HOLDINGS LIMITED	BERNARD CAESAR	Secretary
UGANED HOLDINGS LIMITED	ROBERTUS JOHANNES MARTINUS VAN DER MEER	Director
UGANED HOLDINGS LIMITED	JAN NIJBOER	Director
UGANED HOLDINGS LIMITED	ROBERTUS JOHANNES MARTINUS VAN DER MEER	Shareholder
UGANED HOLDINGS LIMITED	JAN NIJBOER	Shareholder
UKUTULU LTD	NELSON HABASA	Secretary
UKUTULU LTD	NELSON HABASA	Director
UKUTULU LTD	COLLINS LATIGO	Director
UKUTULU LTD	YASIR KIYEMBA	Director
UKUTULU LTD	HABASA NELSON	Shareholder
UKUTULU LTD	COLLINS LATIGO	Shareholder
UKUTULU LTD	KIYEMBA YASIR	Shareholder
UNIVERSAL GRANITES & MABLE LTD	RANJEET KUMAR BHANSALI	Secretary
UNIVERSAL GRANITES & MABLE LTD	YAMUNA PRASAD PESHWA	Director
UNIVERSAL GRANITES & MABLE LTD	SWAMI SURENDER	Director
UNIVERSAL GRANITES & MABLE LTD	KULDEEP PESHWA	Director
UNIVERSAL GRANITES & MABLE LTD	RANJEET KUMAR BHANSALI	Director
UNIVERSAL GRANITES & MABLE LTD	SANDEEP CHANDER	Director

Entity name	Individual name	Role in entity
UNIVERSAL GRANITES & MABLE LTD	VINAYAK MINERALS LIMITED	Shareholder
UNIVERSAL GRANITES & MABLE LTD	RANJEET KUMAR BHANSALI	Shareholder
UNIVERSAL GRANITES & MABLE LTD	SURENDER SWAMI	Shareholder
UNIVERSAL GRANITES & MABLE LTD	SANDEEP CHANDER	Shareholder
VAJ VENTURES LTD	JANIPHER BABIREKERE	Secretary
VAJ VENTURES LTD	AMON KATONEENE MWESIGWA	Director
VAJ VENTURES LTD	JENIPHER BABIREKERE	Director
VAJ VENTURES LTD	JANIPHER BABIREKERE	Shareholder
VAJ VENTURES LTD	AMON KATONEENE MWESIGWA	Shareholder
VAJ VENTURES LTD	KALOLI DHIZAALA	Shareholder
VAJ VENTURES LTD	YONA MWESIGWA KATONEENE	Shareholder
VICTORIA ENVIROS CONSULTS LIMITED	LAWRENCE AGUMA	Secretary
VICTORIA ENVIROS CONSULTS LIMITED	RACHEAL AINAMASIKO	Director
VICTORIA ENVIROS CONSULTS LIMITED	LAWRENCE AGUMA	Director
VICTORIA ENVIROS CONSULTS LIMITED	RACHEAL AINAMASIKO	Shareholder
VICTORIA ENVIROS CONSULTS LIMITED	LAWRENCE AGUMA	Shareholder
VIRAT ALLOYS LIMITED	HEM REGISTRARS LTD	Secretary
VIRAT ALLOYS LIMITED	RUSHABH JITENDRA SHAH	Director
VIRAT ALLOYS LIMITED	PRIYA JITENDRA SHAH	Director
VIRAT ALLOYS LIMITED	JITENDRAKUMAR AMRITLAL KALIDAS SHAH	Director
VIRAT ALLOYS LIMITED	RUSHABH JITENDRA SHAH	Shareholder
VIRAT ALLOYS LIMITED	PRIYA JITENDRA SHAH	Shareholder
WAGAGAI MINING (U) LIMITED	ENOCH BARATA	Secretary
WAGAGAI MINING (U) LIMITED	LI BAOXIN	Director
WAGAGAI MINING (U) LIMITED	ZHANG QING	Director
WAGAGAI MINING (U) LIMITED	ELGON MINERALS (U) LIMITED	Shareholder
WYNSTOCK (U) LIMITED	AIDA RUKUNDO MUGUME	Secretary
WYNSTOCK (U) LIMITED	AIDA RUKUNDO MUGUME	Director
WYNSTOCK (U) LIMITED	ALEX BWOMEESI MUGUME	Director
WYNSTOCK (U) LIMITED	AIDA RUKUNDO MUGUME	Shareholder
WYNSTOCK (U) LIMITED	ALEX BWOMEESI MUGUME	Shareholder
ZHONGHONG TIN COMPANY (U) LIMITED	CHEN SHUCHUN	Secretary
ZHONGHONG TIN COMPANY (U) LIMITED	CHEN SHUCHUN	Director
ZHONGHONG TIN COMPANY (U) LIMITED	LI YANLONG	Director
ZHONGHONG TIN COMPANY (U) LIMITED	CHEN SHUCHUN	Shareholder
ZHONGHONG TIN COMPANY (U) LIMITED	LI YANLONG	Shareholder

Annex 13: Persons contacted or involved

UGEITI Independent Administrator	
David Dicker	Partner
Rached Maalej	Team leader
Achraf Kanoun	Manager
Herve Minto'o	Senior
UGEITI Secretariat	
Ms. Gloria Mugambe	Head of UGEITI Secretariat
Mr. Saul Ongaria	National Coordinator
Ms. Vanessa Ihunde	Ass. National Coordinator
Ms. Gertrude Angom	Administration officer
Mr. Kanakulya Edwin Kavuma	Compliance officer
Mr. Edgar Mutungi	Finance Officer
Mr. Dan Denis Agaba	Statistician
Ms. BroniaArinda	Secretary
Mr. Abbey Gitta	Information Management Assistant
Ms. Acom Suzan Angela	Office Assistant
Mr. Francis Garvin Okello	Office Assistant
UGEITI Multi-Stakeholder Group	
Government	
Mr. Moses Kaggwa	MSG-Chairperson, Director Economic Affairs, Ministry of Finance, Planning and Economic Development
Mr. Robert Tugume	Ag. Assistant Commissioner, Ministry of Energy and Mineral Development
Mr. Francis Elungat	Coordinator Oil and Gas, Ministry of Energy and Mineral Development (Proxy)
Mr. David Ssebagala	Senior Inspector of Mines, Ministry of Energy and Mineral Development
Mr. John Kennedy Okewling	Mining Engineer, Ministry of Energy and Mineral Development (Proxy)
Mrs. Allen Bucyana	Senior State Attorney, Ministry of Justice and Constitutional Affairs
Ms. Racheal Rwomushana	Senior State Attorney, Ministry of Justice and Constitutional Affairs (Proxy)
Mrs. Gloria T Akatuhurira	Supervisor Legal Affairs, Uganda Revenue Authority
Ms. Tracy Basiima	Litigation Officer, Uganda Revenue Authority (Proxy)

UGEITI Multi-Stakeholder Group	
Ms. Sandra Kaitare	Assistant Commissioner Petroleum and Mining, Uganda Revenue Authority
Mr. Evans Mwesigye	Manager Mineral Taxation and Revenue Monitoring, Uganda Revenue Authority (Proxy)
Eng. Timothy Tibesigwa	Principal Executive Engineer (Mechanical), Ministry of Works and Transport
Mr. Bright Mutambuzi	Senior Mechanical Engineer Ministry of Works and Transport (Proxy)
Mr. Philip Andrew Wabulya	Executive Director of Petroleum Investment Fund, Bank of Uganda
Mr. Peter Rumanzi	Assistant Director Petroleum Investment Fund, Bank of Uganda (Proxy)
Mr. Jonan Kandwanaho	Senior Planner Chemical Industry, National Planning Authority
Eng. Abraham J.B Muwanguzi (PhD)	Manager-Science Planning Department, National Planning Authority (Proxy)
Mr. Clovice Bright Irumba	Director Exploration, Petroleum Authority of Uganda
Mr. KosiaKasibayo	Legal Officer, Petroleum Authority of Uganda (Proxy)
Mr. Isaac Ntujju	Principal Environment Inspector (Oil Gas), National Environment Management Authority
Ms. Sarah Aijuka	Senior Environment Inspector, National Environment Management Authority (Proxy)
Dr.CallistTindimugaya	Commissioner Water Resources Planning and Regulation, Ministry of Water and Environment
Mr. Albert Orijabo	Assistant Commissioner Water Resources Planning and Regulation, Ministry of Water and Environment (Proxy)
Civil Society Organisation	
Mr. OnesmusMugenyi	Deputy Executive Director, Advocates Coalition for Environment and Development (CSO)
Ms. Winfred Ngabiirwe	Executive Director, Global Rights Alert (CSO)
Mr. Magara SiragiLuyima	Extractive Industries Coordinator, Oxfam Uganda (CSO)
Ms. Lomonyang Margaret	Executive Director, Karamoja Women Umbrella Organization (CSO)
Mr. Gard Benda	Country Director, World Voices Uganda (CSO)
Mr. Henry Bazira	Executive Director, Water Governance Institute, (Proxy)
Ms. Regina Navuga	Program Coordinator, Southern & Eastern Africa Trade Information and Negotiations Institute, (Proxy)
Mr. Paul Twebaze	Executive Director, Pro-Biodiversity Conservationist of Uganda, (Proxy)
Mr. Paul Mulindwa	Coordinator, Kitara Civil Society Organisations' Network, (Proxy)
Mr. Sam Mucunguzi	Coordinator, Citizens' Concern Africa, (Proxy)

UGEITI Multi-Stakeholder Group

Industry

Mr. Jeanne Gavalda	Business Development and Corporate Affairs Director, TotalEnergies
Mr. Faustine Mugisha	Joint Ventures& Commercial Manager, TotalEnergies (Proxy)
Mr. Obad Noah	Country Representative, Oranto Petroleum Uganda
Mr. MathiusSsenkaali	Accountant, Oranto Petroleum Uganda (Proxy)
Dr. Tom Buringuriza	Country Manager, Armour Energy Uganda
Ms. Janet Nayebale	Compliance Officer, Armour Energy Uganda (Proxy)
Mr. Emmanuel Mugagga	Chief Financial Officer, Uganda National Oil Company
Ms. EmillyNakamya	Business Planning and Performance Manager, Uganda National Oil Company (Proxy)
Yuping Song	Manager of the Legal Department, CNOOC Uganda Ltd
Ms. Sandra Mwesigye	Legal Adviser, CNOOC Uganda Ltd (Proxy)
Ms. Muhanguzi Ingrid	Legal Adviser, CNOOC Uganda Ltd (Proxy)
Dr. Elly Karuhanga	Board Chairman, Uganda Chamber of Mines and Petroleum
Mr. Aggrey Ashaba	Uganda Chamber of Mines and Petroleum (Proxy)
Dr. Jennifer Hinton	Uganda Country Head, Uganda Chamber of Mines and Petroleum, Jervois Mining Limited
Ms. Catherine. N. Wabomba	Ag. Chief Executive Officer, Uganda Chamber of Mines and Petroleum (Proxy)
Mr. Bukya John Bosco	Chairperson, Uganda Association of Artisanal & Small-Scale Miners Limited
Mr. Kibirige Emmanuel	National Coordinator/Secretary, Uganda Association of Artisanal & Small-Scale Miners Limited (Proxy)

Office of the Auditor General

Mr. John F.S Muwanga	Auditor General
Mr. Joseph Hirya	Director of Audit
Mr. William Ezama	Senior Principal Auditor
Ms. Magdalene Babirye	Auditor
Mr. Frank Byaruhanga	Auditor
Mr. Robert Muhumuza	Auditor
Ms. Banda Agnes	Auditor

Uganda Registration Services Bureau

Ms. Patricia Opoka	Manager Document registration and Licensing
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Directorate of Geological Survey and Mining	
Mr. Ham MasikoMubinga	Accountant
Directorate of Geological Survey and Mining	
Mathias Mugere	Accountant
Natural Resource Governance Institute	
Paul Bagabo	Country Senior Officer
Uganda Revenue Authority	
Joseph Kyeyune	Ag. Manager Mining
Directorate of Geological Survey and Mining	
Ms. Jacqueline Nnakirijja	Geologist