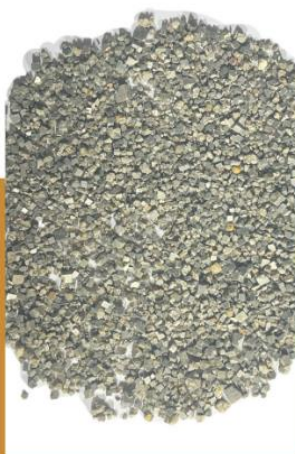


# MALAWI EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (MWEITI)



## 9TH MALAWI EITI DRAFT SCOPING REPORT

Periods:

1 APRIL 2023 - 31 MARCH 2024

and

1 APRIL 2024 - 31 MARCH 2025



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## LIST OF ABBREVIATIONS

AER	Annual Economic Report
ASM	Artisanal and Small-scale Mining
ATI	Access to Information
AWP	Annual Work Plan
BO	Beneficial Ownership
BOD	Beneficial Ownership Disclosure
CDA	Community Development Agreement
DOF	Department of Forestry
DOM	Department of Mines
GSD	Geological Survey Department
EAD	Environmental Affairs Department
EDF	Export Développement Fund
EITI	Extractive Industries Transparency Initiative
EITI-IS	Extractive Industries Transparency Initiative International Secretariat
ESIA	Environmental and Social Impact Assessment
ESMP	Environmental and Social Management Plans
ETM	Energy Transition Mineral
ET	Energy Transition
FPIC	Free Prior and Informed Consent
FY	Financial Year
GEMMAP	Geological Mapping and Mineral Assessment Project
IA	Independent Administrator
MCL	Mining Claim License
MEPA	Malawi Environmental Protection Authority
MK	Malawi Kwacha
ML	Mining License
MMA	Mines and Minerals Act
MoE	Ministry of Energy
MFCC	Ministry of Forestry and Climate Change
MoF	Ministry of Finance
MoFEP&D	Ministry of Finance, Economic Planning and Development
MoM	Ministry of Mining
MWEITI	Malawi Extractive Industries Transparency Initiative
MRA	Malawi Revenue Authority
MMRA	Mining and Minerals Regulatory Authority
MSG	Multi-Stakeholder Group
MT	Materiality Threshold
NAO	National Audit Office

## **LIST OF ABBREVIATIONS**

PAYE	Pay As You Earn
PEPA	Petroleum Exploration and Production Act
PSA	Production Sharing Agreement
RBM	Reserve Bank of Malawi
RFA	Roads Fund Administration
SOE	State-Owned Entities
SMEs	Small Medium Enterprises
SSME	Small Scale Mining Enterprise
TPIN	Tax Payer Identification Number
TEVETA	Technical Entrepreneurial and Vocational Education and Training Authority
USD	United States Dollar
VAT	Value-Added Tax

## **2. INTRODUCTION**

The Extractive Industries Transparency Initiative (EITI) is a global standard for good governance (Revenue Transparency and Accountability) in the management of the extractive industries. It is a coalition of Government Entities, Extractive Companies and Civil Society Organisations working together to improve openness and accountability in management of revenues from natural resources. EITI, therefore, promotes better governance in countries rich in oil, gas and solid mineral resources, and seeks to reduce the risk of diversion or misappropriation of funds generated by the development of a country's extractive industries. Its principles are based on the affirmation that public understanding of government revenues and expenditure over time could help public debate and inform choice of appropriate and realistic options for sustainable economic growth and reduction of poverty in resource-rich countries.

Malawi joined the Extractive Industries Transparency Initiative (EITI) community as a candidate country in October 2015 and has since produced eight EITI reports which have been published and can be found on the MWEITI website ([www.mweiti.mw](http://www.mweiti.mw)).

Malawi has also for the past nine years undergone two validation assessments by the International Secretariat successfully earning meaningful progress achievement by the EITI International Board assessment. The first validation assessment took place in 2018 and the second assessment in 2022. The reports of the two validation assessments are published and can be accessed on the MWEITI website ([www.mweiti.mw](http://www.mweiti.mw)).

In the meantime, Malawi is working towards producing the 9th EITI report based on data covering the periods: 1 April 2023 – 31 March 2024 & 1 April 2024 – 31 March 2025 and it is expected to be published by end of the first quarter in 2026 following the 2023 EITI International Standard.

Malawi is expected to undergo a next validation assessment from the month of January 2026. Therefore, the 9th MWEITI report will be defining part of the basis which the next validation assessment will base most of its evaluation in terms of Malawi implementation of the new 2023 EITI standard.

## **2. EXECUTIVE SUMMARY**

### **2.1. Objective of the Scoping Report**

Scoping work aims to identify what EITI reporting should cover in order to meet the requirements of the 2023 EITI Standard. Scoping sets the basis for producing timely, comprehensive, reliable and comprehensible EITI reporting. The specific objectives of the assignment will include the following at a minimum:

- Production of the 9th EITI Report and its summary data sheets for 2023/2024 and 2024/2025 financial year data information in accordance with the 2023 EITI Standard and as indicated in section 3 and 4 of the ToRs.
- Collection of all mining, oil and gas and forestry contracts for the MWEITI contract transparency portal and database.
- Analysis and reporting of Beneficial Ownership Disclosure implementation progress during the period and BO register within the scope of disclosures, and for all operating extractive companies with shareholding of 5% and above;
- Provision of timely and relevant information that can help inform ongoing discussions on measures to address the impact of the interrelated factors on Energy Mineral Transition and offer recommendations of how Malawi can take advantage of Energy Transition (ET);
- Giving highlight of current and future minerals and Forest price shocks, and the Economic contribution and impact of the extractive industries to the large economy of Malawi;
- Publishing revenue and tax collection, projected revenues and the broader sector outlook in the country;
- Undertaking reconciliation of the government and companies' revenues in accordance to the MSG agreed materiality threshold. Reconciliation is a key aspect and a good demonstration of MWEITI commitment to transparency in Malawi. Where reconciliation is not possible, the IA will be expected to provide such information in the 9<sup>th</sup> MWEITI report; and

## 2.1 Objective of the Scoping Report (Continued)

- Reporting on the progress on the implementation of the previous MWEITI reports' recommendations and the validation corrective actions.
- Map out and report corruption risks and incidents in the extractive sector recorded or reported in various platforms and institutions during the period.
- Confirm and present the scope of reconciliation of the revenues;  
*The reconciliation is expected to follow project-level reporting wherever possible and where not it should be indicated with the reasons.*

### The following issues will be taken into consideration

- Key elements of reconciliation as done in the conventional reporting will be maintained.
- The risk-based reconciliation may cover only the biggest revenue payments, or payments with the largest discrepancies in previous reports, or few top companies, or it may also focus on subnational related payments due to public interest. That way, there is a robust reconciliation on focusing on few revenue streams and ensuring data comprehensiveness and quality, rather than focusing on the several in-scope companies who may not always report, thus affecting data quality and comprehensiveness. *The IA will provide the best options reporting in the scoping study for the MSG decision.*
- Production of an overview of the revenue streams that should be reported by project, classifying the revenue streams that are levied on a license/contract basis and should be reported as such as well as the revenue streams that are levied on a company basis and should be reported as such.
- Utilisation of reporting templates, drawn on the model reporting templates for project level reporting developed by the EITI.

### With regard to project level reporting, the IA will:

- Indicate the challenges why Companies and Reporting entities still unable to disclose on project level. The report should indicate what these bottlenecks are.
- Provide update and progress made so far in addressing project level reporting challenges.
- Innovative forward-looking projects for the country's development – energy transition analysis. We intend to engage Ministry of Mining, Ministry of Energy and any other relevant stakeholders in order to deeply look into any new developments under the area of Oil and Gas in view of the relinquishing of the licences by Rak Gas and Hamra Oil. We intend to gather more information in terms of the country's potential in the energy transition arrangements;
- Reviewing the types of assurances that are needed for ensuring that the data disclosed by reporting entities is credible;
- Determining which revenue streams from oil, gas and solid minerals are significant, and consequently which companies and government entities should be required to report;
- Identifying existing disclosures by government and company reporting entities and help inform recommendations for how to improve systematic disclosures in line with the EITI Standard. It is also an opportunity for the multi-stakeholder group to consider the feasibility of extending the scope of EITI reporting beyond the minimum requirements in order to address the objectives outlined in the EITI work plan;
- Determining the materiality threshold for selecting companies for reconciliation; and
- Giving opportunity to MSG to apply their discretionary powers to review any issue/area or company of their interest which should be left out or added.

## **2.1 Objective of the Scoping Report**

Our findings and proposed scope for the exercise are set out in the relevant sections of this inception report, which is prepared solely for the MWEITI Multi-Stakeholder Group in order to assist it in deciding on the following issues:

- The revenue streams to be reconciled. During this phase, as it was during the production of the 7<sup>th</sup> and 8<sup>th</sup> MWEITI Report, the reconciliation will follow project–level reporting wherever possible and where not it will be indicated with the reasons;
- Extractive companies to be included in the report;
- The Government Entities to be included in the report;
- The materiality threshold for the revenue streams;
- The reliability of data provided by the reporting entities;
- The degree of aggregation of data in the EITI Report; and

Our work included a general understanding of the extractive industry in Malawi which covers the mining sector, petroleum (oil and gas) sector and forestry sector. The work also covered the transport sector especially the railway sector where amongst other issues, we reviewed the concession arrangement between Vale and the Department of Railways. Discussions were held with several entities involved in the EITI process in order to collect relevant data and documentation necessary to the achievement of the objectives of our scoping study. The list of persons/entities contacted or involved during this phase is presented in Annex 2 of this report.

## **2.2 Approach and methodology**

We carried out our scoping study in accordance with International Standards for Related Services (ISRS 4400, *Engagements to perform agreed upon procedures* regarding Financial Information) as well as the Terms of Reference. The scoping study involves:

- Examining and reviewing MSG's work plans, any annual progress reports that have been produced by the MSG to see the progress made in achieving the objectives and any actions undertaken by the MSG to address recommendations from any previous EITI reporting exercises and validations;
- Reviewing of all past Malawi EITI Reports, validation report/s and the most recent 2023 EITI Standard to gain an understanding of the current scope and state of EITI reporting process in Malawi and assess areas where further improvement is needed;
- Collecting and examining the contextual data and providing a descriptive overview of the extractive sector in Malawi;
- Reviewing the payments and revenues to be included in the EITI report in accordance with EITI Requirements;
- Analysing and reporting Beneficial Ownership Disclosure implementation progress during the period and BO register within the scope of disclosures;
- Selecting companies and Government Entities which will be required to submit a reporting template in accordance with EITI Requirements;
- Providing timely and relevant information that can help inform ongoing discussions on measures to address the impact of the interrelated factors Green Mineral Energy Transition and offer recommendations of how Malawi can take advantage of Energy Transition (ET);
- Giving highlight of current minerals and forest price shocks, and the Economic contribution and impact of the extractive industries to the large economy of Malawi;
- Identifying revenue streams to be included in the Reporting Templates;

## **2.2 Approach and methodology**

- Reviewing the data currently available on license holders and allocation in the period from 1 April 2023 to 31 March 2024 and also 1 April 2024 to 31 March 2025 and assess its completeness and timeliness;
- Engaging Malawi Environmental Protection Authority (MEPA) and the Environmental Affairs Department in the Ministry of Natural Resources and Climate Change in an effort to obtain and report on such issues as Environmental and Social Reporting within the extractive communities, shifts in regulatory rules or enforcement related to environmental protection, climate mitigation, Free, Prior and Informed Consent and summarising compliance trends to ESIA/ESMP;
- Engaging the Ministry of Transport and Public Works/ Malawi Railways Fund/ Roads Fund Administration in an effort to obtain and report on such issues as the outlook for transportation arrangements, revenues and any relevant extractive industries supply chain disruptions and related movement restrictions and an update on the transport payments related to major extractive transport infrastructure concession;
- Engaging the Export Development Fund (EDF) in an effort to obtain and report on such issues as the new role for the RBM and EDF with regard to gold and gemstones purchases, updates on SMEs gold business development, brief analysis of gold prices and market in Malawi and other major external gold markets, identification of gold formal sector challenges and informal sector channels and provision of brief analysis and update of gold and gemstone mineral tenants (licensing) and cooperative formulation;
- Documenting the results of the initial phase in a scoping report which will be submitted for adoption by MSG; and
- Analysis of revenue statements from MRA, MoM, TEVETA and Forestry Department for the two financial years.

## 2.3 Proposed scope

### Note

To ensure a significant number of companies operating in the mining sector in the country are not left out in the 9<sup>th</sup> MWEITI report, we proceeded as follows (completeness assessment):

- We engaged the MMRA and obtained a list of all active mining and exploration licenses for the period 1 April 2023 to March 2024 and also 1 April 2024 to March 2025. This information is vital because all legally registered/operating mining companies in Malawi are expected to have an active license. As such any company engaged in mining activities and is outside this list, is operating illegally. *Such companies may not be easily traced by the IA/MSG unless the scope of the exercise changes so as to allow a physical verification exercise of all mining sites and establishing a new data base.*
- Through engagement with the MMRA we also managed to obtain information on mining companies that are not operating/active during the period in question. *These companies have been included in our scope in order to have contextual information.*
- To ensure we have a complete list and that more companies are included in the 9<sup>th</sup> MWEITI report, we obtained a list of mining companies operating in Karonga district. We also intended to obtain a similar list for Chitipa, Balaka, Mangochi and Phalombe districts. Unfortunately, due to time limitations these lists have not yet been received.
- We also engaged the RBM in order to obtain names of mining companies that work with the RBM in its operations on exports or forex. However, it was noted that such a list specifically on mining companies is not readily available.
- With the information above, we reconciled it with the revenue statements received from MMRA, MRA and DoF. This exercise was to assess whether the revenue statements received from MMRA, MRA and DoF are deficient or not and therefore can be relied upon for this exercise.

### Disclosure in the 9<sup>th</sup> MWEITI Report

Note also that for all companies appearing in the revenue statements, some of these will be disclosed in the 9<sup>th</sup> MWEITI report through a reconciliation process whilst for some, there will be a unilateral disclosure as it is not possible to under a reconciliation exercise for all the companies appearing in the revenue statements received from MMRA, MRA and DoF. However, in this 9<sup>th</sup> EITI report we will make an effort to make a contextual information report on contravening companies operating in communities where there is an outcry or need for more information in addition to unilateral disclosure. This will make the report more relevant to those affected communities where these companies are operating.

### Materiality approach

We understand that principal revenues collected from the extractive sector in Malawi are received by the Mining and Minerals Regulatory Authority (MMRA) and Department of Forestry (DoF) for specific payments and by the MRA for common taxation and Tevet levy which in the past was received through TEVETA. The materiality analysis has been based on the revenue statement provided by the MMRA, DoF and the MRA for the two financial years: 1 April 2023 – 31 March 2024 & 1 April 2024 – 31 March 2025.

**Table 1: Summary of revenues collected in the period: 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025 relating to extractive sector**

Revenue collecting Government entity	FY 2023/2024 Amount collected	FY 2024/2025 Amount collected
	(MK)	(MK)
Mining and Minerals Regulatory Authority (combined cashbooks)	869,845,767	233,532,247
Malawi Revenue Authority (including forestry companies) - adjusted	38,936,644,018	87,130,307,164
Department of Forestry	6,617,174,449	4,418,204,087
<b>Total adjusted revenues collected in the period</b>	<b>46,423,664,234</b>	<b>91,782,043,498</b>

**Table 2 (a): Analysis of top 35 revenue producing entities during the financial year 2023/2024 (based on data from MMRA, DOF and MRA)**

No	Mining Entity Mining Company	Entity TPIN	Total as reported by MRA MK	Adjustments MK	Total as reported by MRA (after adjustments) MK	Total as reported by MMRA MK	Total as reported by DoF MK	Consolidated Reported Revenue after adjustments MK	Percentage relating to mining activities
1	Shayona Cement	20150059	22,650,965,805		22,650,965,805	52,719,598		22,703,685,403	
2	JTI	20180361	8,830,191,590	(8,830,191,590)	-			-	
3	Alliance One Tobacco Ltd	20102208	8,720,991,693	(8,720,991,693)	-			-	
4	Lafarge Cement Company	20108793	6,985,140,776	(6,286,626,699)	698,514,078	10,100		698,524,178	10%
5	Cement Products Ltd	20190063	4,902,992,721	-	4,902,992,721	-		4,902,992,721	
6	Optichem 2000 (Malawi) Limited	20157873	3,256,950,935	(3,256,950,935)	-			-	10%
7	Chancellor College	20129567	2,623,291,338	(2,623,291,338)	-			-	
8	Mota Engil Ltd	20206901	2,459,597,791	(2,213,638,011)	245,959,779	61,403,081		307,362,860	10%
9	Terrastone	20112570	1,530,711,207	(1,377,640,086)	153,071,121	160,044,490		313,115,610	10%
10	Sealand Investments Ltd	20171493	719,087,813		719,087,813			719,087,813	
11	McCourt Mining Private Limited/Sovereign Services	20202123	534,226,447		534,226,447	24,329,351		558,555,798	
12	Lotus Africa Ltd	20170867	307,757,665		307,757,665	4,689,600		312,447,265	
13	Master Stone Breakers	20183919	240,950,148		240,950,148	47,669,600		288,619,748	
14	Zalewa Agriculture Lime Company	30400080	194,206,672		194,206,672	40,114,655		234,321,328	
15	Zunguziwa Quarry	20184925	167,124,677		167,124,677	17,931,306		185,055,983	
16	Kaziwiziwi Coal Mine Ltd	20167690	122,825,063		122,825,063	9,268,842		132,093,905	
17	SOS Construction Company	30306080/303	109,971,841	(98,974,657)	10,997,184			10,997,184	10%
18	Lime Company	30551031	61,647,847		61,647,847	1,712,500		63,360,347	
19	Lancaster Exploration Limited	20195493	42,482,091		42,482,091	8,696,810		51,178,901	
20	Sino Sky Industrial Company Ltd	20223393	39,476,239		39,476,239	4,000		39,480,239	
21	Husein Diab	20168135	39,084,865	(39,084,865)	-			-	
22	World Of Granite	31006639/309	23,329,701		23,329,701			23,329,701	
23	Z.Z.T.H Wealth Company Ltd	20206133	22,457,291		22,457,291	257,450		22,714,741	
24	Mchenga Coal Mine	20136744	21,700,902		21,700,902	22,744,528		44,445,431	
25	Transglobe Produce	20128783	7,542,850	(7,542,850)	-			-	
26	Kasikizi Coal Mine					21,563,719		21,563,719	
27	Cilcon Ltd					25,557,884		25,557,884	
28	Rukuru Mining Ltd					25,237,655		25,237,655	

No	Mining Entity Mining Company	Entity TPIN	Total as reported by MRA MK	Adjustments MK	Total as reported by MRA (after adjustments) MK	Total as reported by MMRA MK	Total as reported by DoF MK	Consolidated Reported Revenue after adjustments MK	Percentage relating to mining activities
29	Fortune Hills Ltd.					39,756,900		39,756,900	
30	Milanzi Holdings					13,236,100		13,236,100	
31	PSM Investments	30407812	7,017,369		7,017,369			7,017,369	
	<b>Sub-total</b>		<b>64,621,723,337</b>	<b>(33,454,932,724)</b>	<b>31,166,790,612</b>	<b>576,948,169</b>	<b>0</b>	<b>31,743,738,782</b>	
	<b>Forestry Companies</b>								
32	Raiply Malawi & Raiply EPZ Limited	20154457/ 20179728	6,036,313,763		6,036,313,763		6,617,174,449	12,653,488,211	
33	Vizara Plantations	20138386	1,327,820,064		1,327,820,064			1,327,820,064	
34	Total Land Care	20160115	360,529,062		360,529,062			360,529,062	
35	AKL Timbers Processing and Lord IT	30298740	45,190,516		45,190,516			45,190,516	
	<b>Sub-total</b>		<b>7,769,853,405</b>	<b>0</b>	<b>7,769,853,405</b>	<b>0</b>	<b>6,617,174,449</b>	<b>14,387,027,854</b>	
	<b>Overall total for the top 35 revenue producing companies</b>		<b>72,391,576,742</b>	<b>(33,454,932,724)</b>	<b>38,936,644,018</b>	<b>576,948,169</b>	<b>6,617,174,449</b>	<b>46,130,766,636</b>	
	Total revenues from other companies not included in the top 35 analysis above		-		-	292,897,598	0	292,897,598	
	<b>Total reported consolidated revenues (FY 2023/2024)</b>		<b>72,391,576,742</b>		<b>38,936,644,018</b>	<b>869,845,767</b>	<b>6,617,174,449</b>	<b>46,423,664,234</b>	

**Table 2 (b): Analysis of top 33 revenue producing entities during the financial year 2024/2025 (based on data from MMRA, DOF and MRA)**

No	Mining Entity Mining Company	Entity TPIN	Total as reported by MRA MK	Adjustments MK	Total as reported by MRA (after adjustments) MK	Total as reported by MMRA MK	Total as reported by DoF MK	Consolidated Reported Revenue after adjustments MK	Percentage relating to mining activities
1	Shayona Cement	20150059	61,530,308,851		61,530,308,851	3,159,580		61,533,468,431	
2	Alliance One Tobacco Ltd	20102208	21,114,755,704	(21,114,755,704)	-			-	
3	Lafarge Cement Company	20108793	11,824,778,690	(10,642,300,821)	1,182,477,869			1,182,477,869	10%
4	JTI	20180361	10,134,901,187	(10,134,901,187)	-			-	
5	Cement Products Ltd	20190063	7,738,756,156		7,738,756,156	370,000		7,739,126,156	
6	Chancellor College	20129567	6,529,602,796	(6,529,602,796)	-			-	
7	Mota Engil Ltd	20206901	3,443,570,670	(3,099,213,603)	344,357,067			344,357,067	10%
8	Optichem 2000 (Malawi) Limited	20157873	1,621,463,062	(1,621,463,062)	-			-	10%
9	McCourt Mining Private Limited/Sovereign Services	20202123	1,483,035,840		1,483,035,840	25,215,718		1,508,251,558	
10	Terrastone	20112570	1,391,136,309	(1,252,022,678)	139,113,631	59,500		139,173,131	10%
11	Lotus Africa Ltd	20170867	999,316,537		999,316,537	2,300,726		1,001,617,263	
12	Master Stone Breakers	20183919	545,143,423		545,143,423	3,000		545,146,423	
13	SOS Construction Company	30306080/303	301,321,950	(271,189,755)	30,132,195			30,132,195	10%
14	Lime Company	30551031	211,750,108		211,750,108			211,750,108	
15	Sealand Investments Limited	20171493	166,804,475		166,804,475			166,804,475	
16	Zunguziwa Quarry	20184925	153,599,284		153,599,284	2,305,173		155,904,457	
17	Zalewa Agriculture Lime Company	30400080	143,963,711		143,963,711	189,000		144,152,711	
18	Kaziwiziwi Coal Mine Ltd	20167690	141,135,856		141,135,856	10,000		141,145,856	
19	Sino Sky Industrial Company Ltd	20223393	121,860,854		121,860,854	125,000		121,985,854	
20	World Of Granite	31006639/309	88,682,623		88,682,623			88,682,623	
21	Z.Z.T.H Wealth Company Ltd	20206133	73,936,521		73,936,521			73,936,521	
22	Mchenga Coal Mine	20136744	54,336,062		54,336,062	805,370		55,141,432	
23	Lancaster Exploration Limited	20195493	44,311,778		44,311,778	9,959,000		54,270,778	
24	Husein Diab	20168135	37,025,853	(37,025,853)	-			-	
25	PSM Investments	30407812	12,852,394		12,852,394			12,852,394	
26	Mean Jalawe Coal Ltd	20172186	8,515,000		8,515,000			8,515,000	
27	Lynas Africa	20179364	2,404,193		2,404,193			2,404,193	

No	Mining Entity Mining Company	Entity TPIN	Total as reported		Total as reported by MRA (after adjustments) MK	Total as reported by MMRA MK	Total as reported by DoF MK	Consolidated Reported Revenue after adjustments MK	Percentage relating to mining activities
			by MRA MK	Adjustments MK					
28	Globe Metals and Mining Ltd	20188208	1,578,062		1,578,062			1,578,062	
29	Transglobe Produce	20128783	19,166	(19,166)	-			-	
<b>Sub-total</b>			<b>129,920,867,113</b>	<b>(54,702,494,624)</b>	<b>75,218,372,488</b>	<b>44,502,067</b>	<b>0</b>	<b>75,262,874,555</b>	
<b>Forestry Companies</b>									
30	Raiply Malawi Limited	20154457	9,055,138,242		9,055,138,242		4,268,204,087	13,323,342,330	
31	Vizara Plantations	20138386	2,084,716,659		2,084,716,659			2,084,716,659	
32	Total Land Care	20160115	697,425,162		697,425,162			697,425,162	
33	AKL Timbers Processing and Lord IT	30298740	74,654,613		74,654,613		150,000,000	224,654,613	
<b>Sub-total</b>			<b>11,911,934,676</b>	<b>0</b>	<b>11,911,934,676</b>	<b>0</b>	<b>4,418,204,087</b>	<b>16,330,138,763</b>	
<b>Overall total for the top 33 revenue producing companies</b>			<b>141,832,801,788</b>	<b>(54,702,494,624)</b>	<b>87,130,307,164</b>	<b>44,502,067</b>	<b>4,418,204,087</b>	<b>91,593,013,318</b>	
Total revenues from other companies not included in the top 33 analysis above			-		-	189,030,180	0	189,030,180	
<b>Total reported consolidated revenues (FY 2024/2025)</b>			<b>141,832,801,788</b>		<b>87,130,307,164</b>	<b>233,532,247</b>	<b>4,418,204,087</b>	<b>91,782,043,498</b>	

**Mining sector consideration relating to financial years 2023/2024 and 2024/2025**

In making proposition as to which reporting companies should be included in the reconciliation scope for the 9<sup>th</sup> MWEITI report, the following considerations have been made:

- Chancellor College being an institution of learning, its license might be acquired to aid learning activities and therefore not necessarily involved in actual mining activities. Therefore, the total reported revenues have to be excluded from the scope.
- The mining element for Mota Engil Limited, Lafarge Cement Company, Terrastone and SOS Construction Company activities account for 10% and therefore out of the total reported total revenues, only 10% of it is related to mining activities.
- JTI Company and Alliance One Tobacco Limited are fully engaged in agricultural activities and therefore the total reported revenues are not related to mining activities.
- Husein Diab is fully engaged in retail activities in Lilongwe and therefore the total reported revenues are not related to mining activities.
- Optichem Malawi Limited is not involved in mining activities and therefore the total reported revenues are not related to mining activities, hence excluded.

The analysis of extractive revenues collected during the financial years 2023/2024 and 2024/2025 indicates that the mining sector contributed **86% whilst the forestry sector contributed 14% in the financial year 2023/2024 whilst in the financial year 2024/2025**, the mining sector contributed 95% whilst the forestry sector contributed 5% of the total Government revenues from the extractive sectors:

***Table 3 (a): Sector analysis of revenues collected in the financial year 2023/2024***

Sector	Government Receipts (MK)	%
Mining	39,806,489,785	86%
Oil & Gas	0	0%
Forestry	6,617,174,449	14%
<b>Total</b>	<b>46,423,664,234</b>	<b>100%</b>

**Note**

Total reported consolidated revenues financial year 2023/2024	46,423,664,234
Total reported consolidated revenues financial year 2022/2023	26,845,820,326
Percentage movement (increase)	73%

***Table 3 (b): Sector analysis of revenues collected in the financial year 2024/2025***

Sector	Government Receipts (MK)	%
Mining	87,363,839,411	95%
Oil & Gas	0	0%
Forestry	4,418,204,087	5%
<b>Total</b>	<b>91,782,043,498</b>	<b>100%</b>

**Note**

Total reported consolidated revenues financial year 2024/2025	91,782,043,498
Total reported consolidated revenues financial year 2023/2024	46,423,664,234
Percentage movement (increase)	98%

### **Large and Medium Scale Companies**

Based on these revenue structures where total consolidated revenue increased by 73% in the financial year 2023/2024 from the financial year 2022/23 position and also increased by 98% in the financial year 2024/2025 from the financial year 2023/24 position and in order to have an adequate coverage and an increased level of compliance during the production of the 9<sup>th</sup> MWEITI report, which will cover two financial years: 2023/2024 and 2024/2025 we recommend including companies which made payments over a materiality threshold of MK200,000,000, similar to that used during the production of the 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> MWEITI Report.

Other than the above threshold, we have identified additional mining companies to be included in the reconciliation process for both financial years. These are special cases after reviewing additional information from the MMRA and from Karonga District.

This threshold will result in coverage of at least 79% and 85% of the total consolidated Government receipts for the financial years 2023/2024 and 2024/2025, respectively.

Based on the criteria detailed above, we have identified 20 mining and forestry companies that should form part of the reconciliation exercise for the 9<sup>th</sup> MWEITI Report covering the financial years 2023/2024 and 2024/2025 respectively.

The total proposed companies under the mining sector therefore is as follows:

***Table 4(a): Proposed list of companies in the solid minerals sector to be included in the reconciliation scope based on materiality approach- financial year 2023/2024***

No.	Mining Company	Total Revenues MK	Commodity (ies)	Threshold MK
1	Shayona Cement	22,703,685,403	Cement	≥ 200,000,000
2	Cement Products Ltd	4,902,992,721	Cement	≥ 200,000,000
3	Sealand Investments Ltd	719,087,813	base metal, gold, lead, nickel, zinc, coal, silica sand	≥ 200,000,000
4	Lafarge Cement Company	698,524,178	Cement	≥ 200,000,000
			rutile (a natural form of titanium dioxide) and flake	≥ 200,000,000
5	Sovereign Services	558,555,798	graphite	
6	Terrastone	313,115,610	Rock aggregate	≥ 200,000,000
7	Lotus Africa Ltd	312,447,265	Uranium	≥ 200,000,000
8	Mota Engil Ltd	307,362,860	Rock aggregate	≥ 200,000,000
9	Master Stone Breakers	288,619,748	Rock aggregate	≥ 200,000,000
10	Zalewa Agriculture Lime Company	234,321,328	Lime stone	≥ 200,000,000

Additional Companies for reconciliation		MMRA Revenue		Rationale
11	Kaziwiziwi Coal Mine Ltd	132,093,905	Coal	Has remitted significant amounts to MMRA
12	Fortune Hills Ltd.	39,756,900	gold, titanium, platinum, copper, tin and zinc	Has not appeared in the previous EITI reports
13	Rukuru Mining Ltd	34,446,176	Coal	Has remitted significant amounts to MMRA
14	CPL Mchenga Coal	22,744,528	Coal	Despite remitting significant amounts to MMRA, this company has not appeared in a detailed reconciliation in the past 4 MWEITI reports.
15	Zagaf Cement	9,093,598	Cement/Limestone	Concerns on licence issues
16	Kasikizi Coal Mine	34,865,628	Coal	ESMP not available
<b>Total</b>		<b>31,311,713,459</b>		
<b>Total Government receipts (excluding forestry companies)</b>		<b>39,806,489,785</b>		
<b>Coverage</b>		<b>79%</b>		

*Table 4(b): Proposed list of companies in the solid minerals sector to be included in the reconciliation scope based on materiality approach- financial year 2024/2025*

No.	Mining Company	Total Revenues MK	Commodity (ies)	Threshold MK
1	Shayona Cement	61,533,468,431	Cement	≥ 200,000,000
2	Cement Products Ltd	7,739,126,156	Cement	≥ 200,000,000
3	McCourt Mining Private Limited/Sovereign Services	1,508,251,558	rutile (a natural form of titanium dioxide) and flake graphite	≥ 200,000,000
4	Lafarge Cement Company	1,182,477,869	Cement	≥ 200,000,000
5	Lotus Africa Ltd	1,001,617,263	Uranium	≥ 200,000,000
6	Master Stone Breakers	545,146,423	Rock aggregate	≥ 200,000,000
7	Mota Engil Ltd	344,357,067	Rock aggregate	≥ 200,000,000
8	Lime Company	211,750,108	Lime	≥ 200,000,000

Additional Companies for reconciliation		MMRA Revenue		Rationale
9	Kaziwiziwi Coal Mine Ltd	141,145,856	Coal	Has contributed significant amounts to MMRA
10	Chilwa Minerals	8,787,000	Coal	This is a new company
11	Galaxy Minerals & Mining	7,066,569	Coal	This is a new company
12	East Africa Mining LTD	5,415,400	Coal	This is a new company
13	ROKON Mining ltd	8,227,431	Coal	This is a new company
14	Fortune Hills Ltd.	-	gold, titanium, platinum, copper, tin and zinc	Did not remit any revenue to MMRA in the FY 2024/2025 but in FY 2023/2024 it remitted. Concerns on licence issues
15	Zagaf Cement	-	Cement/Limestone	Did not remit any revenue to MMRA in the FY 2024/2025 but in FY 2023/2024 it remitted. Concerns on licence issues
16	Kasikizi Coal Mine	-	Coal	Did not remit any revenue to MMRA in the FY 2024/2025 but in FY 2023/2024 it remitted. Concerns on licence issues
<b>Total</b>		<b>74,236,837,131</b>		
<b>Total Government receipts (excluding forestry companies)</b>		<b>87,363,839,411</b>		
<b>Coverage</b>		<b>85%</b>		

### Additional comments from the IA

#### Special cases for consideration

Through our engagement with the MMRA and other stakeholders we obtained a list of mining companies that were not operating/active during the period in question. *These companies have been included in our scope in order to have contextual disclosure. The companies are as follows:*

- **Ilomba Granite Mining**

Considering that Ilomba granite mining company had its records impounded by the MRA in the financial year 2020/2021, there is no need for the IA to undertake a detailed reconciliation as information for such an exercise may not be available and therefore the IA will focus on contextual disclosures in terms of what is happening currently with the company. **It is worth noting that during the financial year 2023/2024 Ilomba Granite company remitted a total of MK 172,000. We intend to engage the MMRA to get more details about the nature of this transaction.**

We will also follow up, obtain and disclose any updated contextual information on Ilomba considering the corruption case on the mine.

- **Nyala Mines (Mwalawanga) – there is no activity**

Considering that there has not been any activity on this mine, we intend to carry out interviews with MMRA, MRA and ACB including community key informants to provide credible and up-to-date status positions of this mine. An American opened a case on unpaid royalties on Nyala mines and why new owners are still not doing needful.

- **Zagaf Cement and Kasikizi mines in Karonga**

We intend to carry out interviews with MMRA, MRA and community key informants to provide credible and up-to-date information regarding the status of their licenses and activities on the ground.

- **Other operational mines in Karonga**

We intend to engage MMRA , MEPA and community key informants on the following operational mines and yet there is no Environmental and Social Management Plan (ESMP) as this formal document outlines specific actions a mining company will take to mitigate the negative environmental and social impacts of its operations while enhancing the positive ones. ESMP is based on the findings of an Environmental and Social Impact Assessment (ESIA) and details how a company will comply with both national laws and international standards.

<b>Location by TA</b>	<b>Mineral type</b>	<b>Ownership</b>	<b>Type of license</b>	<b>Mine status</b>	<b>Availability of ESMP</b>
<u>Kilupula</u>	Coal	C&M Group	Exploration	Operational	Not available
<u>Kyungu</u>	Coal	<u>Nkhayuti Trading Company</u>	Mining	Operational	Not available
<u>Kyungu</u>	Coal	<u>Kasikizi</u>	Mining	Operational	Not available
<u>Kyungu</u>	Coal	<u>Nkhachila</u>	Mining	Operational	Not available
<u>Wasambo</u>	Coal	<u>Lusikwa</u>	Mining	Operational	Not available
<u>Wasambo</u>	Coal	<u>Njati/Hara</u>	Mining	Operational	Not available

- **Kangankunde Rare Earths Project**

We intend to engage MMRA , MEPA and community key informants and gather up-to-date contextual information on the mine considering this is a new mine being developed in Balaka with initial operations expected to start in the fourth quarter of 2026 and the Project being anticipated to be one of the world's largest rare earth sites.

- **Lusikwa and Hara Coal Mines in Karonga**

In 2023 there were allegations of unsafe working conditions, poor minimum wages, injuries and environmental degradation at the mines. We intend to engage MMRA, Malawi Human Rights Commission and community key informants and gather up-to-date contextual information regarding the allegations, any investigations that were carried, recommendations made and actions taken by the concerned mines.

**Oil and Gas Companies**

Considering that Rak Gas MB45 Limited and HAMRA Oil Holdings Limited relinquished their licences in Malawi, there is no need for the IA to undertake a detailed reconciliation as information for such an exercise may not be available and therefore the IA will focus on contextual disclosures in terms of what is happening currently with the companies and looking at future prospects in Malawi. This is also covered in the TORs.

**Additional comments from the IA**

**Forestry Sector**

For scoping purposes and considering that there are a few companies in the forestry sector, the number of companies to be included in the exercise is proposed as follows:

*Table 4(c): Proposed list of companies in the forestry sector to be included in the reconciliation scope based on materiality approach – financial years 2023/2024 and 2024/202*

No.	Mining Company	Total Revenues	Total Revenues
		FY 2023/2024 MK	FY 2024/2025 MK
1	Raiply Malawi and Raiply EPZ Limited	12,653,488,211	13,323,342,330
2	Vizara Plantations	1,327,820,064	2,084,716,659
3	Total Land Care	360,529,062	697,425,162
4	AKL Timbers Processing and Lord IT	45,190,516	224,654,613
	<b>Total</b>	<b>14,387,027,854</b>	<b>16,330,138,763</b>

The revenue figures in the table are a position from the Malawi Revenue Authority (MRA) and the DoF.

*Table 5 (a): Summary table of revenues above/below materiality threshold and percentage of companies covered  
 Financial year 2023/2024*

Sector	Designation	Total Government receipts		Revenues above MT "to be reconciled"		Revenues below MT "unilateral disclosure by Government Entities"	
		Value (a)	%	Value (b)	% (b)/(a)	Value (c)	% (c)/(a)
Mining	∑ revenues (MKW)	39,806,489,785	85.75%	31,311,713,459	82.55%	8,494,776,326	100.00%
	No of reg. companies	63	94.03%	16	80.00%	47	100.00%
Oil & Gas	∑ revenues (MKW)	0	0.00%	0	0.00%	0	0.00%
	No of reg. companies	0	0.00%	0	0.00%	0	0.00%
Forestry	∑ revenues (MKW)	6,617,174,449	14.25%	6,617,174,449	17.45%	0	0.00%
	No of reg. companies	4	5.97%	4	20.00%	0	0.00%
Total	∑ revenues (MKW)	46,423,664,234	100%	37,928,887,908	100%	8,494,776,326	100%
	No of reg companies	67	100%	20	100%	47	100%

With regards to extractive companies which are not included in the reconciliation scope, we are recommending a unilateral disclosure by Government Entities in accordance with EITI Requirement 4.1.d.

*Table 5 (a): Summary table of revenues above/below materiality threshold and percentage of companies covered  
Financial year 2024/2025*

Sector	Designation	Total Government receipts		Revenues above MT "to be reconciled"		Revenues below MT "unilateral disclosure by Government Entities"	
		Value (a)	%	Value (b)	% (b)/(a)	Value (c)	% (c)/(a)
Mining	∑ revenues (MKW)	87,363,839,411	95.19%	74,236,837,131	94.38%	13,127,002,280	100.00%
	No of reg. companies	59	93.65%	16	80.00%	43	100.00%
Oil & Gas	∑ revenues (MKW)	0	0.00%	0	0.00%	0	0.00%
	No of reg. companies	0	0.00%	0	0.00%	0	0.00%
Forestry	∑ revenues (MKW)	4,418,204,087	4.81%	4,418,204,087	5.62%	0	0.00%
	No of reg. companies	4	6.35%	4	20.00%	0	0.00%
Total	∑ revenues (MKW)	91,782,043,498	100%	78,655,041,218	100%	13,127,002,280	100%
	No of reg. companies	63	100%	20	100%	43	100%

With regards to extractive companies which are not included in the reconciliation scope, we are recommending a unilateral disclosure by Government Entities in accordance with EITI Requirement 4.1.d.

*Table 6: Analysis of materiality trends over a six-year period*

Details	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22	FY2022/23
Total revenue from extractive sector (MK)	16,401,000,000	13,313,699,130	13,407,320,327	19,962,561,935	26,119,358,544	26,845,820,326
Materiality determined (MK)	100,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
Number of companies selected (all sectors)	17	13	13	13	17	18
Coverage achieved if all selected companies are to be reconciled	95%	89%	92%	92%	80%	75%
Materiality as a percentage of total revenues	0.61%	1.50%	1.49%	1.00%	0.77%	0.74%

**Conclusion**

For the 9 MWEITI report covering the financial years 2023/2024 and 2024/2025, we are proposing a materiality threshold of K200,000,000, same as that used in the production of the 6th, 7th and 8th MWEITI Report.

## 2.4 Additional Proposed Scope

### Mining sector

#### **Petroleum Training Fund**

As we engage the MMRA on various aspects of the process, we intend to obtain information and related guidelines and provisions on the operation of the Fund. Such information will include such issues as transfers into the Fund, payments made out of the Fund, utilisation of the funds withdrawn and the outstanding balances at the end of the two financial years. We also intend to obtain more details on whether funds withdrawn from the Fund were utilised on mining related activities.

We will also aim at obtaining more information in terms of any new developments under this area in view of the relinquishing of the licences by Rak Gas and Hamra Oil. This is one of the areas where the Energy transition analysis will have to deeply look at.

#### **Other Contextual Information from Ministry of Mining/Mining and Minerals Regulatory Authority**

We intend to engage the Ministry of Mining through the MMRA for the provision of some information which will include but will not limited to the following:

- Legal framework and fiscal regime in accordance with EITI Requirement 2.1.
  - Coverage of Sector Specific Legal or regulatory changes, including moratoriums, in response to various economic shocks and National priorities.
  - Coverage of any adjustments to the fiscal regime, incentives or relief requested by or given to companies (e.g. force majeure, modified consultation).
- Information about procedures and practice of allocating licenses in accordance with EITI Requirement 2.2

In addressing this term of reference in the report, the IA will address the following:

- Any new licence/contracts awarded or transferred in 2023/2024 and 2024/2025 with details.
- Delays or postponements of license or contracts awards and reasons for delays and postponement.
- Alternative approaches to licensing in light of social distancing requirements (if still applicable).
- Detailed update on the audit of the licensing process by the Auditor General, anti-corruption mapping exercise by the Ministry of Mines (commitment in the statement issued) .
- Update on the ongoing investigation on corruption allegations in the licensing process consultation with relevant authority.
- Summary report on the corruption risks assessment in the mining licensing process and recommendations.

## 2.4 Additional Proposed Scope

### Other Contextual Information from Ministry of Mining/Mining and Minerals Regulatory Authority

- Information about procedures and practice of allocating licenses in accordance with EITI Requirement 2.2
  - Searching, identifying and reporting any new corruption allegations in the extractive industry.
  - Assessing whether there are any material deviations between the legal and regulatory framework governing license transfers and awards and actual practice (Requirement 2.2).
  - Whether there are material differences between statutory reporting obligations of license- and extraction rights-holders' & actual filings to government (Requirement 2.1-2.4 and 4).
- Information about license holders in accordance with EITI Requirement 2.3  
The IA will focus on the following areas in addressing this term of reference:
  - Suspended licenses or operations and relinquished licences and reasons.
  - Suspended license due to some violations of rules and laws.
- Any information requested by the MSG on contracts in accordance with EITI Requirement 2.4  
The IA will focus on the following areas in addressing this term of reference:
  - Establishing whether there are changes in licensing and contract negotiations or amendments to contracts, revisions on work schedules if they are annexed to the contract.
  - Mapping contracts disclosure. Determining what agreements have been signed and whether all of them are publicly disclosed.
  - Finding out and documenting any development agreement or concessions between the Government of Malawi and Companies
  - Provision of a detailed update on any audit of the licensing process by the auditor general, anti-corruption mapping exercise by the Ministry of Mines.
  - Establishing whether there are any material deviations between the legal and regulatory framework governing license transfers and awards and actual practice (Requirement 2.2).
  - Provision of information relating to progress made towards Contract transparency requirements as of todote.
  - Establishing whether there are material differences between statutory reporting obligations of license- and extraction rights-holders' and actual filings to government (Requirement 2.1-2.4 and 4).
- Information regarding state participation in the extractive industries, payments to and from state owned enterprises and any quasi-fiscal expenditures in accordance with EITI Requirement 2.6, 4.5 and 6.2  
The IA will focus on the following areas in addressing this term of reference:
  - Establishing whether there are any changes in state participation and policies for state-owned enterprises
  - Establishing what Malawi has benefitted in the companies in which it has shares? What challenges are and what should be done?
  - Ad-hoc SOE payments and transfers
  - Amendments to the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting and corporate governance.
  - Cover the Mines and Minerals Act implications for state participation and challenges.

## 2.4 Additional Proposed Scope

- An overview of the extractive industries, including any significant exploration activities in accordance with EITI Requirement 3.1.

The IA will focus on the following areas in addressing this term of reference:

- Identify prevailing global external and internal economic shocks which affected the extractive industries growth and performance.
- A narrative overview of sector developments and industry outlook in light of external and internal economic shocks and the commodity price upwards turn during the period.
- Effects of global external shocks and the increase in prices on exploration or development plans.
- Update and Information on any sale or changes of ownership of Mines.
- Update on potential and opening of new mining activities and how extractive sector look like.

- Production and export data in accordance with EITI Requirement 3.2 and 3.3.

The IA will focus on the following areas in addressing this term of reference:

- Documentation of production data and export data with their values for the period. This is information we can gather from the extractive companies through completed reporting templates but also from the published annual economic reports.
- After gathering relevant information as indicated in the bullet point above, we will also undertake an analysis on production and exports and some of the 'variances' and the significant increase in export quantity between 2023/2024 and 2024/2025.
- Establish the effects of global and internal economic shocks on projected and actual production and export, disaggregated by commodity, company and project.
- Provision of information relating to production volumes and values disaggregated by company and project level for 2023/2024 and 2024/2025 financial years. (Where it is not possible to report at project level the IA will indicate the reasons).
- Establishing whether there are concerns about the comprehensiveness and reliability of the production and export data (Requirement 3.2 and 3.3).
- Provision of analysis of the production data declared by the MoM and that declared by the companies. Since this was identified as a recurrent challenge in previous reports, the IA will outline in the report, how production data is collected.

- Information about the sale of the state's share of production or other revenues collected in-kind, in accordance with Requirement 4.2.

- Update and effects of new concession arrangement
- Update, analysis and summary on the level of compliance by companies
- Analysis of Price and Markets of Malawi extractive industries commodities.
- Effects of the declining or increasing in commodity prices on expected revenues from the sale of the state's share of production and other revenues collected in-kind. This could include analysis of the potentially foregone/ Windfall revenues from commodity sales as a result of the declining or raising in prices.

- Information about infrastructure provisions and barter arrangements, in accordance with Requirement 4.3.

- Any new or renegotiated infrastructure agreements due to any global crisis.
- Any new or renegotiated resource-backed loans within the period under review.

## 2.4 Additional Proposed Scope

- Analysis and documentation of current and future prospects of Oil and Gas exploration and production in Malawi.
- Information and Progress on the formation of Mining State Owned Enterprise (SoE) and the Mining Regulatory Authority.
- Mines and Minerals Act implications for transparency and accountability. Sections 268, 310.
- Updates on the status of the Mines and Minerals Act Regulations.
- Development Agreements with mining companies  
We will engage MMRA and obtain details of any development agreements between the Government of Malawi and mining companies.  
The agreements will be reviewed and analysed with the aim of documenting in the 9<sup>th</sup> MWEITI report any key issues or provisions laid out in those agreements.

### Malawi Revenue Authority

We intend to engage the Malawi Revenue Authority (MRA) for the provision of some information which will include but will not be limited to the following:

- Effects of global and internal economic shocks on projected and actual revenues and taxes from the extractive industries for 2023/2024 and 2024/2025.
- Analysis of potentially foregone revenues where fiscal relief has been provided or is being considered to the industry. (Tax expenditure on mining incentives analysis).

### Transport sector

#### Ministry of Transport and Public Works/ Malawi Railways Fund/ Roads Fund Administration

As we engage the Ministry of Transport and Public Works, we will also engage the Malawi Railways and the Roads Fund Administration. All these three institutions are key players in the operation of this Fund. We will obtain information and related guidelines and provisions on the operation of the Fund and this information will include transfers into the Fund, payments made out of the Fund, utilization of the funds withdrawn and the outstanding balances at the end of the two financial years. We also intend to obtain more details on whether funds withdrawn from the Fund were utilized on railways related activities.

#### Other focus areas

We also intend to obtain detailed information on:

- Any changes to extractive commodities transportation arrangements;
- The outlook for transportation arrangements, revenues and any relevant extractive industries supply chain disruptions and related movement restrictions.
- Supply chain disruptions. What are volumes transported on the corridor and the future trajectory
- Update on the transport payments related to major extractive transport infrastructure concession.
- Transparency and availability of the Infrastructure and Transport agreement. Include what are the scopes for disclosure.

#### The Ministry of Labour

We intend to engage the Ministry of Labour for the provision of some information which will include but will not be limited to the following:

- Extractive Industries labour law and policy challenges.
- Extractive Industries adherences to the laws and policies
- Common labour issues challenges requiring reforms in light of EITI.

## 2.4 Additional Proposed Scope

### **Malawi Environmental Protection Authority**

We intend to engage the Environmental Affairs Department for the provision of some information which will include but will not be limited to the following:

- Shifts in regulatory rules or enforcement related to environmental protection, climate mitigation, Free, Prior and Informed Consent and other consultations.
- Assessment of the actual enforcement and implementation of these regulations. This should include the accounting for ESIA's for all the licenses under cadastre and a report on the enforcement and monitoring. This may also include details on any fines and payments made for non-compliance and the sureties in accordance with the law. How much in total and utilisation.
- Gender and Extractive Sector labour law and policy challenges.
- The extent on how Environmental and Social Reporting within the extractive communities is being addressed;
- The Mines and Minerals Act highlights a number of environmental related issues such as Community Development Agreements, Community Engagement Plans, Gender issues and Environmental Rehabilitation. We intend to find out and report on the timelines when these provisions are expected to kick in.
- Summary of compliance trends to ESIA/ESMP. Are companies complying, frequency of compliance monitoring, cost of compliance monitoring and gaps.
- Actual expenditure by company against ESMP mitigation budgets. So total annual budget for environmental and social payment according to the ESMP versus the actual expenditure these are obligatory and legally binding payments.
- Preparation of a summary of the accessibility of these reports. Recommendations on how to strengthen the linkage between the coordinating agencies.
- An assessment of the compliance procedures and grievance mechanisms and making recommendations to advance project compliance and monitoring.

### **The National Audit Office**

We intend to engage the National Audit Office for the provision of some information which will include but will not be limited to the following:

- The impact, the introduction of EITI in Malawi has had on the extractive industries, the communities in which these companies operate and on the Country in general and what steps, if any need to be addressed, if the country is to benefit more from the EITI initiative.
- A detailed update on the audit of the licensing process by the Auditor General in the extractive industry, focusing on mining and forestry sectors.
- A summary report on the corruption risks assessment in the mining licensing process.

### **The Office of the Registrar General and the BOD process**

We intend to engage the office of the Registrar General and obtain such details as follows:

- Update and progress in the implementation of BOD process in Malawi considering it was reported in previous EITI reports that progress was being made and that BO Regulations had been submitted to the Ministry of Justice and Constitutional Affairs.
- Follow up on any plans by and Registrar General Department and FIA Malawi on BO reforms
- Update on the implementation of the BOD regulations
- Progress made towards building of BOD requirements as of todate.

### **Ministry of Finance, Economic Planning and Development**

We intend to engage the Ministry especially the revenue section and obtain such information as follows:

- Regulatory and policy framework and developments that have taken place
- Budget re-alignments for extractive industry revenues.
- Update on the distribution of revenues from the extractive industries. Any changes.

## 2.4 Additional Proposed Scope

### **Ministry of Finance, Economic Planning and Development (Continued)**

- How extractive revenues are used and what should be done to enhance the transparency and accountability.
- Revisions to revenue and budget projections (including breakeven commodity price assumptions).
- Rescue funding, stimulus packages, or subsidies related to the extractive sector or its state-owned enterprises).
- Shifts in sector-specific borrowing.
- Establishing what Malawi has benefitted in the companies in which it has shares? What challenges are and what should be done?

### **Reserve Bank of Malawi/EDF**

We intend to engage the Reserve Bank of Malawi and obtain such information as follows:

- Regulatory and policy framework and developments that have taken place;
- Economic analysis and updates on the Extractive Industries sector contribution to the GDP during the two financial year.
- Impact of the commodity price movements on the extractive sector and general economic outlook.
- Geographic information on the Extractive industries contribution and performance.
- Other information we intend to gather during our engagement:
  - New role for the RBM and EDF with regard to gold and gemstones purchases.
  - Updates on SMEs gold business development.
  - Brief analysis of gold prices and market in Malawi and other major external gold markets.
  - Identification of gold formal sector challenges and informal sector channels.
  - Brief analysis and update of gold and gemstone mineral tenants (licensing) and cooperative formulation.

### **Artisanal and Small-Scale Mining Sector**

We intend to consult relevant stakeholders, obtain and disclose in this report such information as follows:

- General context of the Artisanal and Small-Scale Mining Sector in Malawi and how the future of the sector can be improved.
- Progress in policy formulation and legislation;
- Total quantities purchased and corresponding values (gold and gemstones) by the EDF and plans for such quantities:
- The impact that the recent export ban will have on the Artisanal and Small -Scale mining sector.

### **Energy transition and Power Energy Contract transparency**

Beyond the issue of **electricity** or **power generation**, **We intend to also focus on Economic, Governance, Environmental and Climate-Related Disclosures**, and **social and community impact issues** linked to how Malawi is managing the extractive industry during the shift toward low-carbon economies.

### **Forestry sector**

#### **Forest Development Fund**

As we engage the DoF and the MoEP&D on various aspects of the process, we intend to obtain information and related guidelines and provisions on the operation of the Fund. The information will include such issues as transfers into the Fund, payments made out of the Fund, utilisation of the funds withdrawn and the outstanding balances at the end of the two financial years. We also intend to obtain more details on whether funds withdrawn from the Fund were utilised on forest related activities.

## Government Entities

Based on the list of extractive companies and payment flows to be included in the scope, the Government Entities which will be requested to submit reporting templates for the period from 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025 are as follows:

**Table 3: List of Government entities required to submit reporting templates**

No	Government entity
1	Malawi Revenue Authority (MRA)
2	Department of Forestry (under the Ministry of Forestry and Climate Change)
3	Mining and Minerals Resources Authority
4	Ministry of Finance, Economic Planning and Development (MoFEP&D) – with respect to the Malawi Railways Fund, Forest Development Fund and the Petroleum Training Fund
5	Technical Entrepreneurial and Vocational Education and Training Authority (TEVETA)
6	Geological Survey Department (under the Ministry of Mining)

## Other contextual information

### Payment flows

Based on our scoping study for the period from 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025, the payment streams exceeding a materiality threshold of MK200,000,000 will be included in the reconciliation scope. These are as follows:

**Table 4: List of direct payments to Government Agencies**

#### Mining and Minerals Regulatory Authority (MMRA), Department of Forestry, Geological Survey Department, MRA and TEVETA

- 1.1 Royalties paid
- 1.2 License fees
- 1.3 Annual charges / ground rent
- 1.4 Application fees
- 1.5 Dividend paid to Government (Government as being shareholder)
- 1.6 Penalties
- 1.7 "Mandatory" training fees
- 1.8 Other material payments to the Department

#### Department of Forestry (DoF)

- 1.9a Sale of logs
- 1.9b Royalties paid
- 1.9c License fees
- 1.9d Annual charges / ground rent
- 1.9e Application fees
- 1.9f Concession fees
- 1.9g Penalties
- 1.9h Other material payments to the Department

#### Geological Survey Department

- 1.10a Sale of tender doc stationery/ sale of bulletin and maps
- 1.10b Lab analysis/ sample analysis/ seismic data/ chemical analysis
- 1.10c Hire of plant and equipment
- 1.10d Geological publication/geophysical and geological maps
- 1.10e Magnetic grid map
- 1.10f Inspection/identification
- 1.10g Other

## 2.4 Additional Proposed Scope

### Other contextual information (Continued)

*Table 4: List of direct payments to Government Agencies (Continued)*

#### Malawi Revenue Authority (MRA) /TEVETA

- 2.1 Corporate tax
- 2.2 Resource rent tax
- 2.3 Non-resident tax
- 2.4 Pay As You Earn "PAYE" tax
- 2.5 Withholding tax on payments
- 2.6 Fringe benefits tax
- 2.7 Dividend tax
- 2.8 Value Add Tax (VAT)
- 2.9 Customs duty / Excise tax
- 2.10 Penalties
- 2.11 Other material payments to MRA

#### Technical, Entrepreneurial and Vocational Education and Training Authority (TEVETA)

- 2.12 TEVET Levy

#### Ministry of Finance and Economic Affairs (MoFEA)

- 3.1 Dividend paid to Government (Government as being shareholder)
- 3.2 Other material payments to MoFEA

#### Social Payments

- 4.1 Voluntary social contribution
- 4.2 Mandatory social contribution

#### Infrastructure provisions and barter arrangements

- 5.1 Total budget of the engagement/project
- 5.2 Value of engagements/project incurred from 01/07/2023 to 30/06/2024 and 01/07/2024 to 30/06/2025
- 5.3 Cumulated value of engagements/project incurred on 30/06/2024 and 30/06/2025

#### Roads Fund Administration (RFA)

- 6.1 Railway Fund income & distribution report for the period from 01/07/2023 to 30/06/2024 and 01/07/2024 to 30/06/2025

### **Comment on Malawi EITI reports Independent Assessment report**

In August 2025 a study on analysis of Malawi extractive industries transparency initiative (MWEITI) reports covering period 2014 to 2023 was instituted by CSO with financial support from Development Partners. The study was conducted by a consultant and report is called "Optimisation of Extractive Sector Revenues and Reduction of Illicit Financial Flows". The report come up with good findings and made recommendations for improvement.

To address the report findings and recommendations this 9<sup>th</sup> EITI report will dedicate a section where it will list and tabulate the relevant findings and recommendations and what to be done for subsequent EITI reports including this one.

To address the finding on report quality which include especially with regard to copying and pasting and editorial issues we will ensure that we involve 2 different quality independent reviewers. Therefore the 9<sup>th</sup> EITI report will be expected to be much better.

## 2.5 Declaration forms

The data and information categories to be disclosed in the reporting templates of this report for disclosure are summarised in the table below:

N°		Template	Reporting Entity	
			Company	Government
1	<a href="#">1. Identification sheet</a>	To fill	N/A	
2	<a href="#">2. Summary Reporting Template</a>	To fill	To fill	
3	<a href="#">3. Non-Project Payments</a>	To fill	To fill	
4	<a href="#">4. Project 1 Payments</a>	To fill	N/A	
	<a href="#">4.1 Payment Flow details - Project 1</a>	To fill	To fill	
	<a href="#">4.2 Social Payments - Project 1</a>	To fill	To fill	
	<a href="#">4.3 Production details - Project 1</a>	To fill	To fill	
	<a href="#">4.4 Export details - Project 1</a>	To fill	To fill	
5	<a href="#">5. Project 2 Payments</a>	To fill	To fill	
	<a href="#">5.1 Payment Flow details - Project 2</a>	To fill	To fill	
	<a href="#">5.2 Social Payments - Project 2</a>	To fill	To fill	
	<a href="#">5.3 Production details - Project 2</a>	To fill	To fill	
	<a href="#">5.4 Export details - Project 2</a>	To fill	To fill	
6	<a href="#">6. Project 3 Payments</a>	To fill	To fill	
	<a href="#">6.1 Payment Flow details - Project 3</a>	To fill	To fill	
	<a href="#">6.2 Social Payments - Project 3</a>	To fill	To fill	
	<a href="#">6.3 Production details - Project 3</a>	To fill	To fill	
	<a href="#">6.4 Export details - Project 3</a>	To fill	To fill	
7	<a href="#">7. Legal ownership</a>	To fill	N/A	
8	<a href="#">8. Beneficial ownership</a>	To fill	N/A	
9	<a href="#">9. Public Interest</a>	N/A	To fill	
10	<a href="#">10. Infra prov &amp; Barter arrangement</a>	To fill	To fill	
11	<a href="#">11. Payments Flow definition</a>	N/A	N/A	
	<i>(*) Select yes or no on the dropdown once you completed to fill the template</i>			
	<i>N/A : Not applicable</i>			

## 2.6 Reliability and Credibility of Data

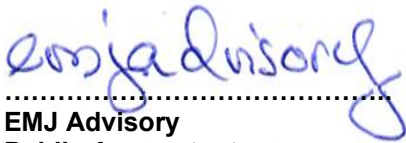
In order to ensure credibility of the figures reported by extractive companies and Government entities, we recommend that:

- All reporting templates submitted by extractive companies should be signed by an authorised officer, preferably someone at senior management level;
- All reporting templates submitted by Government entities should be signed by an authorised senior official;
- All reporting templates submitted by extractive companies should be certified by an external auditor;
- All reporting templates submitted by Government entities should be certified by the National Audit Office;
- Extractive companies selected in the reconciliation scope are also encouraged to submit their audited financial statements for the financial years 2023/2024 and 2024/2025.

### Level of disaggregation

With regards to the level of disaggregation to be applied to the data, we recommend that the EITI data is presented by mining company, by Government entity and payment flow.

Signed:



EMJ Advisory  
Public Accountants  
Area 14, Plot No 207  
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LILONGWE, MALAWI



Oliver Chilemba: Partner

Date: 11 December 2025

### 3. APPROACH AND METHODOLOGY

In order to be effective and compliant, EITI reports must be timely, reliable, comprehensive and comprehensible. Scoping decisions are critical in ensuring that the EITI reports meet these requirements. The scoping study involves:

- Defining the reporting period and based on the terms of reference, it is understood that the period will be two financial years: 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025;
- Determining material revenue streams from each extractive sector (oil and gas and mining) and the other sector included in the EITI process in Malawi (forestry);

**Note**

***In establishing materiality definitions and thresholds, the IA will consider the size of the revenue streams and the payments by companies relative to the government's total revenues. Where is it considered necessary, the IA may use materiality thresholds used in previous reporting periods, or adjust these to focus on the most important revenue streams and reporting entities.***

- Deciding which extractive companies and Government entities would be included in the process;
- Developing, reviewing and ensuring that the MWEITI data reporting templates reflect the new 2023 EITI standard requirements and specifically Gender requirements; Project Level reporting; BO requirements;
- Proposing procedures to ensure credibility of the data submitted by reporting entities; and
- Proposing training timelines for Companies and Government reporting entities. Training is necessary and required in order to prepare and train them to fill the reporting template. This enhances quality of data and information submitted. Further, the delay in the submission of the data is minimised and compliance of data submission is enhanced.

We conducted a preliminary analysis, in order to:

- Obtain a good understanding of the extractive resources and industries of the country;
- Review the fiscal regime and other relevant revenue streams applicable to the extractive industry, including any potential in-kind payments, social payments, infrastructure provisions and other bartering agreements;
- Consider the current auditing practices for companies and Government entities in the country;
- Review existing data for the relevant period to determine significant revenue streams;
- Define the materiality threshold for revenue streams to be covered in the EITI Report;
- Identify extractive companies which make material payments within the scope of the agreed material revenue streams; and
- Identify Government entities, including those at sub-national level, which collect material revenues within the scope of the agreed material revenue streams.

#### 3.1 Opening meeting, data preparation/training of the key Government Departments

The scoping phase started on 24th September 2025 soon after signing the contract with a kick off meeting with the MWEITI Secretariat team at the Ministry of Finance, Economic Planning & Development during which we were able to:

- Discuss the draft reporting templates (bearing in mind the need for project level reporting) and the list of the type of documents and information to be requested from the reporting;
- Discuss the timing in which the MSG would be briefed on the issue of Innovative disclosures where the IA would provide information and a recommendation on how this aspect should be covered in the 9th MWEITI report;
- Discuss the objectives of the inception phase;
- Request all documents and information required for the preliminary analysis; and

### 3. APPROACH AND METHODOLOGY

#### 3.1 Opening meeting, data preparation/training of the key Government Departments (Continued)

- Preparation of the roadmap that would guide all processes on the assignment, schedule introductory meeting and interviews to be conducted with key focal points from Government Entities. It was agreed to meet Mining and Minerals Regulatory Authority, Department of Forestry, Malawi Railways, Malawi Revenue Authority, TEVETA and Geological Survey Department.

In order to fast track the process, the MWEITI Secretariat intends to organise a workshop in November 2025 for key Government Departments for the completion of revenue streams, training on completion of reporting templates and commencement of completion of the actual reporting templates for the selected entities covering the two financial years 2023/2024 and 2024/2025.

#### 3.2 Meeting with stakeholders

We conducted interviews with key officials of Government Entities, during which, we explained that this phase would involve understanding and documenting the size of the Malawi Extractive industries, the legal environment and the tax payment system. The persons/entities contacted during this visit are listed in Annex 2 of this report.

During these meetings we also identified all companies and Government Entities involved in the extractive sectors, including entities which trade and export minerals extracted by artisanal and small scale mining operations.

#### 3.3 Data Collection

In order to understand and document the size of the Malawi Extractive Industry, the commercial practices, taxation systems and the payment flows as well as extractive companies and Government Entities involved in this industry, we collected data on:

- Legislation applicable to the extractive sector;
- The structure of the extractive sector in Malawi, its size and the main stakeholders;
- The statistics and financial indicators of the extractive sector in terms of production and contribution in the Malawian economy;
- Changes which occurred during the reconciliation period with regards to legislation, new contracts or agreements that could impact the results of our work;
- Preliminary statement of revenues from Mining and Minerals Regulatory Authority, Malawi Revenue Authority and TEVETA.

In addition to meetings held with the above-mentioned entities, we obtained data from these entities, which formed the basis of our scoping study for the mining sector. These documents are summarised as follows:

*Table 5: List of documents already collected at inception stage*

Documents / Data	Source
Mines and Minerals Act 2023 published	Mining and Minerals Regulatory Authority (MMRA)
Mines and Minerals Regulations	Mining and Minerals Regulatory Authority (MMRA)
2023 EITI Standard	MWEITI Secretariat
Petroleum (Application) Regulations	Mining and Minerals Regulatory Authority (MMRA)

### 3.3 Data Collection (Continued)

*Table 5: List of documents already collected at inception stage (Continue)*

Documents / Data	Source
Petroleum (Constitution of Bocks) Regulations	Mining and Minerals Regulatory Authority (MMRA)
Petroleum (General Provisions) Regulations	Mining and Minerals Regulatory Authority (MMRA)
Petroleum (General Provisions) Regulations	Mining and Minerals Regulatory Authority (MMRA)
Petroleum (Prescribed Fees and Annual Charges) Regulations	Mining and Minerals Regulatory Authority (MMRA)
Petroleum (Records, Reports and Accounts) Regulations	Mining and Minerals Regulatory Authority (MMRA)
Petroleum (Registration and Transfer of Licenses) Regulations	Mining and Minerals Regulatory Authority (MMRA)
Petroleum Act 1983	Mining and Minerals Regulatory Authority (MMRA)
National Forestry Policy effective June (2016)	Department of Forestry (DoF)
Forestry Act (FA) (1997)	Department of Forestry (DoF)
Forest Rules (2010)	Department of Forestry (DoF)
National Environmental Policy (2004)	Department of Forestry (DoF)
National Land Policy (2002)	Department of Forestry (DoF)
National Decentralization Policy (1998)	Department of Forestry (DoF)
Water Policy (2005)	Department of Forestry (DoF)
National Parks and Wildlife Policy (2000)	Department of Forestry (DoF)
Land Resources Management Policy (2000)	Department of Forestry (DoF)
Energy Policy (2003)	Department of Forestry (DoF)
Annual Economic Reports 2020	Ministry of Finance, Economic Planning & Development Affairs
Annual Economic Reports 2021	Ministry of Finance, Economic Planning & Development Affairs
Annual Economic Reports 2022	Ministry of Finance, Economic Planning & Development Affairs
Annual Economic Reports 2023	Ministry of Finance, Economic Planning & Development Affairs
Annual Economic Reports 2024	Ministry of Finance, Economic Planning & Development Affairs
Annual Economic Reports 2025	Ministry of Finance, Economic Planning & Development Affairs
Integrated Planning and Budgeting Manual	Ministry of Finance, Economic Planning & Development Affairs
Public Finance Management Act	Ministry of Finance, Economic Planning & Development Affairs
Statement of all revenues during the period April 2023 to March 2024 and April 2024 to March 2025	Mining and Minerals Regulatory Authority
Statement of all revenues during the period April 2023 to March 2024 and April 2024 to March 2025	Department of Forestry (DoF)

### 3.3 Data Collection (Continued)

*Table 5: List of documents already collected at inception stage (Continue)*

Documents / Data	Source
Taxation Amendment Bills 2020-21 FY	Malawi Revenue Authority
Taxation Amendments 2020/2021	Malawi Revenue Authority
Value Added Tax- latest consolidated Nov 2020	Malawi Revenue Authority
VAT Act Amended	Malawi Revenue Authority
Value Added Tax Act (2006)	Malawi Revenue Authority

### 3.4 Analysis of legal and tax documents

We examined all relevant legal texts applicable to the Malawian extractive industry in order to identify:

- All taxes paid by oil and gas, mining and forestry companies;
- The basis of calculation of these taxes in the extractive sectors;
- The Government Entities which collect the taxes paid by extractive companies; and
- Audit regulations and practices with regards to extractive companies and Government Entities.

### 3.5 Compilation of statistics on the extractive industries

The compilation work to identify all payment flows as well as relevant entities in the extractive sectors included:

- Collection of the list of all active licenses during the reconciliation period;
- Collection of information on all receipts made by the State from companies operating in the extractive sectors;
- Reconciliation of the list of licenses for exploitation and exploration with the list of companies registered at MRA;
- Consolidation of revenues collected by Government Entities by type of flow and by company;
- Calculation of the impact of the consolidation results on the materiality analysis; and
- Amending the reporting templates in accordance with the results of the scoping study and the Requirements of the 2023 EITI Standard.

## 4. RELIABILITY AND CERTIFICATION OF DATA

### 4.1 Reliability and certification of data to be reported

In order to comply with 2023 EITI Standard which aims at guaranteeing the credibility of the data submitted by reporting entities, we propose the following approach in the context of the preparation of the 9<sup>th</sup> MWEITI report covering the two financial years: 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025.

#### For extractive companies

The Reporting Templates submitted by extractive companies selected in the reconciliation scope should be:

- Signed by a person authorised to represent the extractive company;
- Accompanied by detailed receipts of the payments reported;
- Accompanied by the audited financial statements of the extractive company for the period 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025; and
- Certified by a registered external auditor that the data reported in the Reporting Templates are in accordance with instructions issued by the MWEITI MSG, are accurate and comprehensive and are in agreement with the accounts for the period 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025.

## 4. RELIABILITY AND CERTIFICATION OF DATA (Continued)

### For Government Entities

Reporting Templates submitted by Government Entities included in the reconciliation scope must be:

- Signed by a person authorised to represent the extractive company;
- Accompanied by detailed receipts of the payments reported;
- Accompanied by the audited financial statements of the extractive company for the period 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025; and
- Certified by the Auditor General as a confirmation that the transactions reported in the Reporting Templates are in accordance with instructions issued by the MWEITI MSG, are accurate and comprehensive and are in agreement with the accounts of government in the period 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025.

### 4.2 Level of disaggregation

We recommend that the Reporting Templates (project level) and the data are submitted:

- By extractive company;
- By Government Entity for each company/taxpayer selected in the reconciliation scope; and
- By tax and by type of payment flow as detailed in the Reporting Template.

For each payment flow reported, companies/taxpayers and Government Entities must provide details by receipt / payment, by date and by beneficiary.

The companies will also be requested to provide information on their Beneficial Ownership.

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

## 5. FOLLOW UP ON THE RECOMMENDATIONS MADE IN THE PREVIOUS EIGHT MWEITI REPORTS/TWO VALIDATION REPORTS AND THE STATUS OF IMPLEMENTATION OF THE SAME

Considering that there have been eight (8) MWEITI Reports in the past, we intend to undertake the following tasks:

- Review all the previous eight MWEITI Reports and prepare an analysis of the issues raised, recommendations made and actions proposed. This will be done by entity for easy follow up. (Ee will also make use of the recent study on the review of previous MWEITI reports, implementation of recommendation and the proposed costs required for the implementation);
- Engage, through a meeting, key officials in the Government entity concerned where we intend to understand from them:
  - Status of the implementation of the recommendations made in previous reports;
  - Plausible explanations relating to recommendations not yet implemented (if any); and
  - Action plan for the implementation of those recommendations not yet implemented.
- Follow up on issues identified in the previous two validation reports for 2018 and 2022

In particular, the Independent Administrator should seek to address previous gaps identified in EITI Reports and Validation report.

The purpose of this exercise is to provide insights to the MSG regarding what steps they can take and engage all key sector players to ensure that the recommendations made in previous MWEITI reports and the wealthy amount of data that has been generated is being fully utilized but also learning from the process to make significant improvements in the governance of natural resources in Malawi.

**6: OUTSTANDING ISSUES REQUIRING ATTENTION IN THE 9<sup>TH</sup> MWEITI REPORT AS AGREED BY MSG MEMBERS ON 30 APRIL 2025**

At the time the 7<sup>th</sup> & 8<sup>th</sup> MWEITI Report was being finalised on 30 April 2025, MSG Members agreed that the following issues should be given attention and resolved during the preparation of the 9<sup>th</sup> MWEITI Report.

#	Issue	MSG Members' expectations in the 9th MWEITI Report
1	Level of compliance by companies and government entities	If Malawi is to talk about compliance, then there should be a 100% compliance level for both government entities and selected companies
		Companies need orientation in terms of EITI Reporting requirements but also on reporting templates completion
2	Exports by extractive companies	Disclosures as to whether sales are made in United States Dollars (USD) and if the funds are kept in USD or are converted to MWK upon receipt.
3	Gender and human rights issues	The report is expected to cover gender and human rights issues as well why or if artisanal enterprises are involved and if not why.
4	Financial institutions	The report should include financial institutions that are involved in the mining sector such as banks.
5	Chimwazulu	The report is expected to include Chimwazulu issues of ownership
6	Training funds	Include updates on Petroleum Training funds including movements
7	Decentralization	The report should include decentralization update that includes the positioning of mining officers and geological survey in strategic positions in districts
8	Carbon credit	The report should capture carbon credit revenues and all movements
9	The reconciliation process	The reconciliation process should not only focus on contract and numbers but also extend to the relationship between government and all other stake holders.

**6: OUTSTANDING ISSUES REQUIRING ATTENTION IN THE 9<sup>TH</sup> MWEITI REPORT AS AGREED BY MSG MEMBERS ON 30 APRIL 2025**

#	Issue	MSG Members' expectations in the next MWEITI Report
10	Energy transition	Energy transition should cover a wide range of relevant areas other than the issue of power only
11	Small scale miners	The report should also capture struggles that small scale miners face especially when they discover lands with precious natural resources.
12	Corruption and bribes in the mining sector	Besides tackling corruption and bribes, the report should also go into detail on how security officers and government officials are involved.
13	Contract transparency	The report is expected to go into detail on contract transparency and thus how contractors win contracts and all procedures involved in activities pertaining to mining.
14	Skills of people who negotiate government mining deals	The report is expected to capture the set of skills of people who negotiate deals on behalf of the Government so as to give a picture on the level of competence and credibility to activities in the sector.
15	Environmental and social aspects	The report is expected to cover environmental and social aspects after discussions with all relevant stakeholders including MEPA and the Department of Forestry.
16	Recruitments	The report should capture recruitment of the Director General in the MMRA and how laws are being implemented.

## 7. CHALLENGES FACED AT THE INCEPTION PHASE

We set out below the limitations of the inception phase.

- (i) There were delays in receipt of revenue statement from some Government Departments. For instance as of 27<sup>th</sup> October 2025. Only MMRA and the DoF had submitted their revenue statements for FY 2023/2024 and FY 2024/2025 whilst the MRA, whose statements gives a more detailed picture of the revenues received from companies in the mining sector only submitted their revenue statements on 7 November 2025.
- (ii) Project level reporting challenges due to the single use of TPIN at MRA and therefore difficult to trace revenues from a specific project.

## 8. ROADMAP FOR THE PRODUCTION OF THE 9<sup>TH</sup> MWEITI REPORT


Phase (Milestone)	Activities	Start Date	End Date	Means of Verification
<b>Planning and Preliminary Analysis</b>	Contract Signing		23/Sept./25	Scoping Report
	Kick-off meeting		24/Sept./25	
	Preliminary discussion and analysis of the reporting templates and request of information and documentation		25/Sept./25	
	Submission of the reporting templates and request of information and documentation to MWEITI Secretariat for sending to all relevant stakeholders		28/Sept./25	
	Gathering of information necessary for the scoping report/ preparation of draft scoping report	1/Oct/25	31/Oct/25	
	Submission of draft scoping report		10/Nov/25	
	MSG Meeting for the approval of draft scoping report		02/Dec./25	
	Incorporation of MSG comments into the draft scoping report	02/Dec/25	03/Dec/25	
	Submission of final scoping report		03/Dec/25	
<b>Data collection (including template preparation, capacity building and training) and certification process</b>	Capacity building, training of Government Agencies on Completion of Reporting Templates followed by completion of the reporting templates by Government Agencies	08/Dec/25	19/Dec/25	Data Collection Progress Report, including Template Data Collection Document, Data certification report
	Final amendments to the reporting templates, Capacity building, training of extractive companies on Completion of Reporting Templates (Extractive companies in the Southern Region)	08/Dec/25	19/Dec/25	
	Final amendments to the reporting templates, Capacity building, training of extractive companies on Completion of Reporting Templates (Extractive companies in Central Region)	08/Dec/25	19/Dec/25	
	Final amendments to the reporting templates, Capacity building, training of extractive companies on Completion of Reporting Templates (Extractive companies in the Northern Region)	08/Dec/25	19/Dec/25	

## 8. ROADMAP FOR THE PRODUCTION OF THE 9<sup>TH</sup> MWEITI REPORT

Phase (Milestone)	Activities	Start Date	End Date	Means of Verification
	Meetings with and collection of contextual information from Government Agencies (MMRA, DoF, MRA, DSG, TEVETA, RFA, Malawi Railways, RBM, NAO, EAD, Ministries of Labour, Finance and Economic Affairs etc)	08/Dec/25	19/Dec/25	
	Participate in the Government reporting entities data template certification exercise with National Audit Office (NAO). The purpose is to ascertain the level quality assurance and Data credibility of the information and data collected from Government MDAs as a requirement by EITI standard	08/Dec/25	19/Dec/25	
<b>Initial reconciliation + Investigation of discrepancies and resolution</b>	Initial reconciliation processes, resolution of discrepancies, collection of contextual information, follow-ups with extractive companies and some Government Agencies for the unsubmitted reporting templates and reconciliation discrepancies through emails, telephone calls and physical visits where necessary. This will also include all necessary meetings where the MWEITI Secretariat may be invited	5/Jan/26	31/Jan/26	Draft MWEITI Report
	Preparation and drafting of the report			
<b>Reporting</b>	Preparation and drafting of the report and submission to MWEITI/MSG	2/Feb/26	20/Feb/26	Final MWEITI report

## ANNEXES

**Annex 1: Reporting templates and supporting schedules**

			
<b>MALAWI EITI PROJECT LEVEL REPORTING AND GENDER TEMPLATE</b>			
Period covered: 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025			
N°	Template	Reporting Entity	
		Company	Government
1	<a href="#">1. Identification sheet</a>	To fill	N/A
2	<a href="#">2. Summary Reporting Template</a>	To fill	To fill
3	<a href="#">3. Non-Project Payments</a>	To fill	To fill
4	<a href="#">4. Project 1 Payments</a>	To fill	N/A
	<a href="#">4.1 Payment Flow details - Project 1</a>	To fill	To fill
	<a href="#">4.2 Social Payments - Project 1</a>	To fill	To fill
	<a href="#">4.3 Production details - Project 1</a>	To fill	To fill
	<a href="#">4.4 Export details - Project 1</a>	To fill	To fill
5	<a href="#">5. Project 2 Payments</a>	To fill	To fill
	<a href="#">5.1 Payment Flow details - Project 2</a>	To fill	To fill
	<a href="#">5.2 Social Payments - Project 2</a>	To fill	To fill
	<a href="#">5.3 Production details - Project 2</a>	To fill	To fill
	<a href="#">5.4 Export details - Project 2</a>	To fill	To fill
6	<a href="#">6. Project 3 Payments</a>	To fill	To fill
	<a href="#">6.1 Payment Flow details - Project 3</a>	To fill	To fill
	<a href="#">6.2 Social Payments - Project 3</a>	To fill	To fill
	<a href="#">6.3 Production details - Project 3</a>	To fill	To fill
	<a href="#">6.4 Export details - Project 3</a>	To fill	To fill
7	<a href="#">7. Legal ownership</a>	To fill	N/A
8	<a href="#">8. Beneficial ownership</a>	To fill	N/A
9	<a href="#">9. Public Interest</a>	N/A	To fill
10	<a href="#">10. Infra prov &amp; Barter arrangement</a>	To fill	To fill
11	<a href="#">11. Payments Flow definition</a>	N/A	N/A
	<i>(*) Select yes or no on the dropdown once you completed to fill the template</i>		
	<i>N/A : Not applicable</i>		

This Template is addressed only to extractive companies



Period covered: .....  
 Year Covered: .....

## 1. Identification sheet

Full legal name of the company		
Legal Status		
Incorporation date		
Tax Payer Identification Number (TPIN)		
Company's Share Capital (in MKW)		
Company's registered Address		

Employment (FY.....)	Male	Female
Average number of direct local employees (Malawian)	0	0
Average number of direct foreign employees (Expatriates)	0	0
Average number of direct domestic contractors	0	0
Average number of direct expatriate contractors	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Occupational Level (FY.....)	Male	Female
Senior direct local employees (Malawian)	0	0
Senior direct foreign employees (Expatriates)	0	0
Senior level direct domestic contractors	0	0
Senior level direct expatriate contractors	0	0
Middle level direct local employees (Malawian)	0	0
Middle level foreign employees (Expatriates)	0	0
Middle level direct domestic contractors	0	0
Middle level direct expatriate contractors	0	0
Junior direct local employees (Malawian)	0	0
Junior direct foreign employees (Expatriates)	0	0
Junior level direct domestic contractors	0	0
Junior level direct expatriate contractors	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

<b>Definition of project</b>	<p><i>“In Malawi, a project is defined as operational activities that are governed by a single licence, a concession, a contract, a lease agreement, production sharing agreement or other overarching legal agreement and form the basis for payment liabilities with the government of Malawi. Operational activities are being referred to as extraction of natural resources from underground (Solid Minerals and Oil &amp; Gas) or from above the ground (forestry products).</i></p> <p><i>Where a payment covered by the scope of EITI disclosures is levied at entity level rather than at project level for instance income tax, the company may disclose the payment at the entity level.</i></p>
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**Active Projects**

Project Name	Contract, licence, lease, concession or legal agreement reference(s)	TPIN	Location/District	Commodities	Operating (Y/N)	Status

*add rows to this table if necessary*

<b>Reporting template prepared by</b>		<b>Position</b>	
<b>Email address</b>		<b>Tel.</b>	

<b>Please state if the FY..... financial statements have been audited (yes/no)</b>	
<b>Name of the last financial statements Auditor</b>	

*If yes please submit a copy of the audited financial statements together with a completed and signed reporting template*

**Management sign-off**

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

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

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

**Signature:** \_\_\_\_\_

This Template is addressed to all extractive companies and all government entities



Period covered: FY 2023/2024 AND FY 2024/2025

#REF!

## 2. Summary Reporting Template

<b>Name of the Entity</b>	0		
<b>Tax Payer Identification Number (TPIN)</b>	0		
<b>Reporting template prepared by</b>	0	<b>Position</b>	0
<b>Email address</b>	0	<b>Tel.</b>	0

Ref.	Type of payment/Revenue	Receiving Government Entity	Levied on Project (Y/N)	
<b>Payments in cash</b>				
<b>Department of Mines (DoM)</b>				
1.1	Royalties paid	DoM		
1.2	License Fees	DoM		
1.3	Annual Charges / Ground rent	DoM		
1.4	Application fees	DoM		
1.5	Dividend paid to Government (Government as being shareholder)	DoM		
1.6	Penalties	DoM		
1.7	"Mandatory" Training fees	DoM		
1.8	Other material payments to the Department	DoM		

Department of Forestry (DoF)							
1.9a	Sale of Logs			DoF			
1.9b	Royalties paid			DoF			
1.9c	License Fees			DoF			
1.9d	Annual Charges / Ground rent			DoF			
1.9e	Application fees			DoF			
1.9f	Concession fees			DoF			
1.9g	Penalties			DoF			
1.9h	Other material payments to the Department			DoF			
Geological Survey Department							
1.10a	Sale of tender doc stationery/ Sale of bulletin and maps			GSD			
1.10b	Lab analysis/ Sample analysis/ Seismic data/ Chemical analysis			GSD			
1.10c	Hire of plant and equipment			GSD			
1.10d	Geological publication/Geophysical and geological maps			GSD			
1.10e	Magnetic grid map			GSD			
1.10f	Inspection/Identification			GSD			
1.10g	Other			GSD			
Malawi Revenue Authority (MRA) /TEVETA							
2.1	Corporate tax paid			MRA			
2.2	Resource Rent Tax			MRA			
2.3	Non-resident tax			MRA			
2.4	Pay As You Earn "PAYE"			MRA			
2.5	Withholding tax on payments			MRA			
2.6	Fringe Benefits Tax			MRA			
2.7	Dividend Tax			MRA			
2.8	Value Add Tax (VAT)			MRA			
2.9	Customs duty / Excise Tax			MRA			
2.10	Penalties			MRA			
2.11	Other material payments to MRA			MRA			

<b>Technical, Entrepreneurial and Vocational Education and Training Authority (TEVETA)</b>					
2.12	TEVET LEVY		TEVETA		
<b>Ministry of Finance and Economic Affairs (MoFEA)</b>					
3.1	Dividend paid to Government (Government as being shareholder)		MoFEP & D		
3.2	Other material payments to MoF		MoFEP & D		
<b>Social Payments</b>					
4.1	Voluntary Social Contribution				
4.2	Mandatory Social Contribution				
<b>Infrastructure provisions and barter arrangements</b>					
5.1	Total budget of the Engagement/Project		MoFEP & D		
5.2	Value of engagements/project incurred from 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/03/2025		MoFEP & D		
5.3	Cumulated value of engagements/project incurred on 31 March 2024 and 31 March 2025		MoFEP & D		
<b>Roads Fund Administration (RFA)</b>					
6.1	Railway Fund Income & Distribution Report for the period: 01/07/2023 to 30/06/2024 - <span style="color: red;">Please send an attachment</span>		RFA		

**Management sign-off**

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

**Name**

**Position**

**Signature**

This Template is addressed to all extractive companies and all government entities



Period covered: FY 2023/2024 AND FY 2024/2025

### 3. Non Project Payments (by receipt number)

Name of the Government Entity	Payment Type / tax name	Date of receipt	Receipt No.	Amount in (MKW)	Amount in (USD)	In-Kind Amount	Comments if any
Example							
MRA							
MRA							
DoM							
DoM							
DoM							
DoF							
DoF							
TEVET							
<b>Total</b>	<b>Total</b>			MMK	-		

Please feel free to add more lines to this table

**Management sign-off**

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

<b>Name</b>	
<b>Position</b>	
<b>Signature</b>	

This Template is addressed to all extractive companies and all government entities



Period covered: FY 2023/2024 AND FY 2024/2025

## 4. Project 1 Payments

Project Name	
Project TPIN	
License number:	
Location/District	
Commodities	
Currency:	.....

### Summarised Payments

Ref.	Type of payment/Revenue	Receiving Government Entity	Amount in (MKW)	Amount in (USD)	Comments if any
<b>Payments in cash</b>					
<b>Department of Mines (DoM)</b>					
1.1	Royalties paid	DoM			e.g Converted to USD using the ROE .....
1.2	License Fees	DoM			
1.3	Annual Charges / Ground rent	DoM			
1.4	Application fees	DoM			
1.5	Dividend paid to Government (Government as being shareholder)	DoM			
1.6	Penalties	DoM			
1.7	"Mandatory" Training fees	DoM			
1.8	Other material payments to the Department	DoM			

Geological Survey Department					
1.10a	Sale of tender doc stationery/ Sale of bulletin and maps	GSD			
1.10b	Lab analysis/ Sample analysis/ Seismic data/ Chemical analysis	GSD			
1.10c	Hire of plant and equipment	GSD			
1.10d	Geological publication/Geophysical and geological maps	GSD			
1.10e	Magnetic grid map	GSD			
1.10f	Inspection/Identification	GSD			
1.10g	Other	GSD			
Malawi Revenue Authority (MRA) /TEVETA					
2.1	Corporate tax paid	MRA			
2.2	Resource Rent Tax	MRA			
2.3	Non-resident tax	MRA			
2.4	Pay As You Earn "PAYE"	MRA			
2.5	Withholding tax on payments	MRA			
2.6	Fringe Benefits Tax	MRA			
2.7	Dividend Tax	MRA			
2.8	Value Add Tax (VAT)	MRA			
2.9	Customs duty/ Excise Tax	MRA			
2.10	Penalties	MRA			
2.11	Other material payments to MRA	MRA			
Technical, Entrepreneurial and Vocational Education and Training Authority (TEVETA)					
2.12	TEVET LEVY	TEVETA			
Ministry of Finance and Economic Affairs (MoFEA)					
3.1	Dividend paid to Government (Government as being shareholder)	MoFEP &D			
3.2	Other material payments to MoF	MoFEP &D			
Social Payments					
4.1	Voluntary Social Contribution				
4.2	Mandatory Social Contribution				

Infrastructure provisions and barter arrangements					
5.1	Total budget of the Engagement/Project	MoFEP & D			
5.2	Value of engagements/project incurred from 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/03/2025	MoFEP & D			
5.3	Cumulated value of engagements/project incurred from 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/03/2025	MoFEP & D			
Roads Fund Administration (RFA)					
6.1	Railway Fund Income & Distribution Report for the period: 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/03/2025 - <b>Please send an attachment</b>	RFA			
<b>Please feel free to add more lines to this table</b>					
<b>Management sign-off</b>					
I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template					
<b>Name</b>					
<b>Position</b>					
<b>Signature</b>					

This Template is addressed to all extractive companies and all government entities



Period covered: FY 2023/2024 AND FY 2024/2025

## 4. Project 1 Payment Flow Details (by receipt number)

Project Name	
Project TPIN	
License number:	
Location/District	
Commodities	
Currency:	.....

Payment Type / tax name	Date of receipt	Receipt No.	Amount in (MKW)	Name of the Government Entity receiving the payment	Comments if any
<b>Total</b>			MMK -		

Please feel free to add more lines to this table

**Management sign-off**

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

Name

Position

Signature

This Template is addressed only to extractive companies



**Social contributions (Corporate Social Responsibility)**

Period covered: FY 2023/2024 AND FY 2024/2025

## 4. Project 1 Social payment details

Project Name	
Project TPIN	
License number:	
Location/District	
Commodities	
Currency:	.....

**A. Social contributions mandated by law or the contract**

Name and function of beneficiary	District/Area of the beneficiary	Payments in cash		Payments in kind (Project)		Reference of Law or contract
		Amount (MKW)	Date	Description of the contribution in kind	Cost incurred during the year	
<b>Total</b>		<b>0</b>			<b>0</b>	





This Template is addressed to extractive companies, Department of Mines (DoM) and Department of Forestry and MRA



**Exports of solid minerals**

Period covered: FY 2023/2024 AND FY 2024/2025

## 4. Project 1 Export details

Project Name	
Project TPIN	
License number:	
Location/District	
Commodities	
Currency:	*****

Month	Mineral Type	Quantity (Tons)	FOB Value (MKW)	Country of destination
<b>Total</b>		-	-	

Please feel free to add more lines to this table

**Management sign-off**

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

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

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

**Signature** \_\_\_\_\_



This Template is addressed only to extractive companies

Period covered: FY 2023/2024 AND FY 2024/2025

## 7. Legal ownership

Is your company wholly owned subsidiary of publicly listed owner?	
Name of publicly listed owner	
Link to the stock exchange filings where listed owner is listed	

Ownership as at 30 June 2016	N°	Name/Entity	% Interest	Nationality of the owner	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)	link to the stock exchange filings where they are listed (if the Company's shares are quoted)
State Owned (Malawi Government)	1						
State Owned Enterprise (SOE)	2						
Natural Persons	3						
	4						
	5						
	6						
	7						
Private Entities (Legal persons/companies)	8						
	9						
	10						
	11						
	12						
	13						
	14						
Company's shares publicly listed	15						
			0%	<i>The total should be 100%</i>			



This Template is addressed only to extractive companies  
 This form has to be completed for each natural person meeting the definition of Beneficial Owner

## 8. Beneficial Ownership (BO)

Period covered: FY 2023/2024 AND FY 2024/2025

0

This form has to be completed separately for each natural person meeting the definition of Beneficial Owner below

**In accordance with the EITI Standard, Requirement 2.i5.f.i, “a beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity”. Further to Requirement 2.5.f.ii and in accordance with the decision of the MSG, a beneficial owner is defined as:**

A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. In addition, a beneficial owner shall include legal owners and share ownership of such corporate entity (ies):

a) The definition also includes all the private trusts and names of those beneficiaries of those private trusts and their details.

For the purpose of the reporting process:

- a percentage of 5% of direct shares held by a natural person, shall be evidence of ownership or control through shareholding; and
- a percentage of 5% of indirect shares held by a natural person, shall be evidence of ownership or control through shareholding.

b) In the case of joint ventures, each entity within the venture should disclose its beneficial owner(s), unless it is publicly listed or is a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided.

c) The definition also includes all the Politically Exposed Persons (PEP) holding any direct or indirect interest in the company operating in Malawi, regardless of size of interest).

In accordance with this beneficial ownership definition, the beneficial owner/s of the company are:									
	Entry				Entry			Entry	Entry
<b>Identity of the Beneficial Owner</b>									
Full name as it appears on national identify card	<text>								
Politically exposed person (PEP) (f)	NO								
Applicable from	<YYYY-MM-DD>								
Applicable to	<YYYY-MM-DD>								
Date of Birth	<YYYY-MM-DD>								
National identity number (National Registration)	<number>								
Nationality	<text>								
Country of residence	<text>								
Residential address	<text>								
Service address	<text>								
Other means of contact	<text>								
<b>Information about how ownership is held or control over the company is exercised</b>									
By direct shares	<Yes/No>	Number of shares	<number>	% of shares	<number>				
By direct voting rights	<Yes/No>	Number of votes	<number>	% of voting rights	<number>				
By indirect shares	<Yes/No>	Number of indirect shares	<number>	% of indirect shares	<number>	Legal name of intermediate company 1	<text>	Unique identification number	<number>
						Legal name of intermediate company 2 (Add rows as necessary)	<text>	Unique identification number (Add rows as necessary)	<number>
By indirect voting rights	<Yes/No>	Number of indirect votes	<number>	% of indirect voting rights	<number>	Legal name of intermediate company 1	<text>	Unique identification number	<number>
						Legal name of intermediate company 2 (Add rows as necessary)	<text>	Unique identification number (Add rows as necessary)	<number>
By other means	<Yes/No>	Explanation of how ownership is exercised	<text>						

<b>Date when beneficial interest was acquired</b>	<YYYY-MM-DD>								
It is required that fields marked in orange are completed by the company									
It is optional that fields marked in green are completed by the company									
<p>MWEITI defines "Politically-Exposed Person" PEP as:-                      All elected and appointed positions and senior public officials including those in Judiciary, National Assembly, Executive and Bureaucracy as well as director of companies, CSOs and political parties. In particular, PEP will include:                      (a) an individual who holds, or has held, public office, and includes— (i) a Head of State or Government; (ii) a Minister; (iii) a Deputy Minister; (iv) a politician; (v) a political party official; (vi) a judicial official or other senior official of a quasi-judicial body; (vii) a military official; (viii) a member of an administrative, management or supervisory body of a State owned enterprise;                      (b) an individual who is, or has been, entrusted with a public function by a State, public body or a local or international organisations;                      (c) an immediate family member of a person referred to in paragraph (a); or                      (d) a close associate of a person referred to in paragraph (a)."</p>									
<b>Management sign-off</b>									
I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines.									
<b>Name</b>									
<b>Position</b>									
<b>Signature and Stamp</b>									

This Template is addressed only to the all Government Entities having interest in extractive companies



Period covered: FY 2023/2024 AND FY 2024/2025

## 9. Public Interest

			In case of change in the % interest				Engagements attached to the equity stake	
Extractive Company /Joint Venture	% Interest 1 July	% Interest 30 June	Nature of the transaction	Value of the transaction in (MKW)	Terms of transaction (cash payments or loan ..)	Beneficiary of the transaction <i>(counterparty)</i>	State if there is responsibility to cover the project expenses ?	terms attached to their equity stake

**Management sign-off**

I, undersigned, for and on behalf of the reporting entity confirm that all information provided in the above declaration is accurate and reliable.

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

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

**Signature** \_\_\_\_\_

This Template is addressed to all Reporting Entities



Period covered: 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025

## 10. Infra prov & Barter arrangement

Description of the project	Location of the project	Terms of the Transaction			Terms of Transaction and legal basis (Ref of the Agreement, date of signature, etc..)
		Total budget of the Engagement/Project	Value of engagements/project incurred from 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/03/2025 (in MKW)	Cumulated value of engagements/project incurred in the period: from 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/03/2025 (in MKW)	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**Management sign-off**

I, undersigned, for and on behalf of the reporting entity confirm that all information provided in the above declaration is accurate and reliable.

**Name**

**Position**

**Signature**

## Annex 2: Persons contacted or involved

### Independent Administrator

Manuel Chisale	Team Leader – Director EMJ Advisory
Oliver Chilemba	Financial Management Expert
Dr Ruth Magreta	Economist - Expert
Ignatius Kamwanje	Mining Engineer - Expert
Bashir Amin	Communication and Info-graphics Expert
Imran Yassin	Environmentalist - Expert

### MWEITI Secretariat

Mr William Banda	Coordinator MWEITI Secretariat
Leonard Mushani	MWEITI Secretariat

### MWEITI Multi-Stakeholder Group

Kenneth Matupa	Head of the MWEITI Multi-Stakeholder Group
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### Department of Forestry

Stella Gama	Director of Forestry
Teddie Kamoto	Director of Forestry
Moses Njijawo	Forest Cadastre Officer

### Mining and Minerals Regulatory Authority (MMRA)

Mphatso Chikoti	Director
Ernest Kafuna	Mining Engineer- Cadaster and Mineral Rights

### Ministry of Transport and Public Works

Geoffrey F. Magwede	Director of Railway Services
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### National Audit Office

Caroline Buliani	Chief Auditor
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### Malawi Revenue Authority

Nellie Jimu	Commissioner Domestic Taxes
Davie Khonje	Head of Mining Section

### Reserve Bank of Malawi

Ken Khoswe	Manager, Policy and Compliance
Elyvin Nkhonjera	Senior Economist

### Roads Fund Administration

Mr Stuart Malata	Chief Executive Officer
Mr Alex Makhwatha	Director of Finance

### Technical, Entrepreneurial and Vocational Education and Training Authority (TEVETA)

Mr Elwin Sichiola	Chief Executive Director
Mr Joseph Kampondeni	Revenue Accountant

### Geological Survey Department

Jones Machilika	Accountant
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### Office of the Registrar General

Mr Chikumutso Namelo	Registrar General
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