

Kosmos Energy Ltd
Report on payments to government for the year 2020

Introduction

Kosmos Energy Ltd. has prepared the following consolidated report in respect of payments made to governments for the year ended 31 December 2020 in accordance with the Reports on Payments to Governments Regulations 2014 (2014/3209) as amended by the Reports on Payments to Governments (Amendment) Regulations 2015 (2015/1928) and DTR 4.3A of the Financial Conduct Authority's Disclosure and Transparency Rules.

Payments to Governments (USD) (1)								
	Cote d'Ivoire	Equatorial Guinea	Ghana	Mauritania	Sao Tome & Principe	Senegal	Suriname	United States
Production Entitlements (bbls) (2)	-	583,000	-	-	-	-	-	-
Estimated Production Entitlements (\$s) (2)	\$ -	\$ 24,130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes (3)	\$ -	\$ 78,772,000	\$ 37,600,000	\$ -	\$ -	\$ -	\$ -	\$ 19,000
Royalties (bbls) (2)	-	574,000	518,000	-	-	-	-	952,000
Estimated Royalties (\$s) (2)	\$ -	\$ 23,758,000	\$ 21,440,000	\$ -	\$ -	\$ -	\$ -	\$ 36,826,000
Dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonuses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
License Fees (Surface Rentals, Permitting Fees, etc)	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 2,125,000
Infrastructure Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Envt, Capacity Building & Social Projects (4)	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training (4)	\$ 750,000	\$ 500,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Taxes (Non-Income) (5)	\$ 319,000	\$ 210,000	\$ 6,686,000	\$ 467,000	\$ 122,000	\$ 237,000	\$ 477,000	\$ 4,146,000
Other (6)	\$ 13,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -
Total	\$ 1,832,000	\$ 127,370,000	\$ 65,752,000	\$ 467,000	\$ 602,000	\$ 237,000	\$ 477,000	\$ 43,241,000

FOOTNOTES

The Payments to Government data are reflective of direct payments made to government entities by Kosmos Energy. These payments are categorized consistent with the Report on Payments to Governments Regulations 2014 (as amended in December 2015). These regulations enact domestic rules in line with Directive 2013/34/EU (the EU Accounting Directive (2013)). Please see the footnotes below for further detail on the payments we made to our host country governments in 2020.

(1) Our summary, project-level and receiving-entity level payments to government disclosures are also available on our website at www.kosmosenergy.com/responsibility/transparency.php.

(2) Royalties are paid to the Government of Ghana and the Republic of Equatorial Guinea in barrels of oil out of Kosmos Energy's working interest share of production. Production entitlements are paid to the Republic of Equatorial Guinea in barrels of oil based on their participating interest. The production entitlement amounts presented represent Kosmos Energy's participating share received by the Republic of Equatorial Guinea. The value of the royalties and production entitlements disclosed above are based on the annual average of daily Brent prices of \$41.39 during 2020. United States amounts above are determined based on actual sales prices.

(3) Exclusive of any income tax refunds received

(4) Represents payments made directly to government for satisfaction of obligations per the Petroleum Agreements and/or Petroleum Sharing Contracts (PSCs), as applicable. In addition to the numbers above, Kosmos made payments to third party training providers and/or national oil company employees in accordance with training obligations per the PSCs totaling \$466,000 in Equatorial Guinea and \$2,000 in Sao Tome and Principe.

(5) Primarily withholding taxes on interest payments, employer paid payroll-related taxes, and property taxes paid on pipe and tangible goods inventory stored at various onshore locations in the United States. These values are exclusive of withholding taxes remitted on behalf of service providers.

(6) Primarily relates to transactional transfer fees.

Payments to Governments Project-Level Disclosures (1)														
	Production Entitlements (bbbls) (2)	Estimated Production Entitlements (\$s) (2)	Income Taxes (3)	Royalties (bbbls) (2)	Estimated Royalties (\$s) (2)	Dividends	Bonuses	License Fees (Surface Rentals, Permitting Fees, etc)	Infrastructure Improvement	Environment, Capacity Building & Social Projects (4)	Training (4)	Taxes (Non-Income) (5)	Other (6)	TOTAL
CDI Block CI-526	-	-	-	-	-	-	-	-	-	150,000	150,000	63,800	2,600	\$ 366,400
CDI Block CI-602	-	-	-	-	-	-	-	-	-	150,000	150,000	63,800	2,600	\$ 366,400
CDI Block CI-603	-	-	-	-	-	-	-	-	-	150,000	150,000	63,800	2,600	\$ 366,400
CDI Block CI-707	-	-	-	-	-	-	-	-	-	150,000	150,000	63,800	2,600	\$ 366,400
CDI Block CI-708	-	-	-	-	-	-	-	-	-	150,000	150,000	63,800	2,600	\$ 366,400
Total Cote d'Ivoire	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ 319,000	\$ 13,000	\$ 1,832,000
Ceiba Field	182,000	7,533,000	-	210,000	8,692,000	-	-	-	-	-	-	-	-	\$ 16,225,000
Okume Complex Field	401,000	16,597,000	-	364,000	15,066,000	-	-	-	-	-	-	-	-	\$ 31,663,000
Equatorial Guinea Block S	-	-	-	-	-	-	-	-	-	-	100,000	52,500	-	\$ 152,500
Equatorial Guinea Block W	-	-	-	-	-	-	-	-	-	-	100,000	52,500	-	\$ 152,500
Equatorial Guinea Block 21	-	-	-	-	-	-	-	-	-	-	100,000	52,500	-	\$ 152,500
Equatorial Guinea Block 24	-	-	-	-	-	-	-	-	-	-	200,000	52,500	-	\$ 252,500
Company Level - Kosmos Equatorial Guinea, Inc.	-	-	78,771,000	-	-	-	-	-	-	-	-	-	-	\$ 78,771,000
Company Level - Kosmos Energy Equatorial Guinea	-	-	1,000	-	-	-	-	-	-	-	-	-	-	\$ 1,000
Total Equatorial Guinea	583,000	\$ 24,130,000	\$ 78,772,000	574,000	\$ 23,758,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 210,000	\$ -	\$ 127,370,000
Jubilee	-	-	-	367,000	15,190,000	-	-	-	-	-	-	-	-	\$ 15,190,000
TEN	-	-	-	151,000	6,250,000	-	-	-	-	-	-	-	-	\$ 6,250,000
West Cape Three Points	-	-	-	-	-	-	-	13,000	-	-	-	-	-	\$ 13,000
Deepwater Tano	-	-	-	-	-	-	-	13,000	-	-	-	-	-	\$ 13,000
Company Level	-	-	37,600,000	-	-	-	-	-	-	-	-	6,686,000	-	\$ 44,286,000
Total Ghana	-	\$ -	\$ 37,600,000	518,000	\$ 21,440,000	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ 6,686,000	\$ -	\$ 65,752,000
Company Level	-	-	-	-	-	-	-	-	-	-	-	467,000	-	\$ 467,000
Total Mauritania	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467,000	\$ -	\$ 467,000
Sao Tome Block 6	-	-	-	-	-	-	-	-	-	-	-	-	100,000	\$ 100,000
Sao Tome Block 10	-	-	-	-	-	-	-	-	-	-	-	-	100,000	\$ 100,000
Sao Tome Block 11	-	-	-	-	-	-	-	-	-	-	-	-	100,000	\$ 100,000
Sao Tome Block 12	-	-	-	-	-	-	-	-	-	-	80,000	-	-	\$ 80,000
Sao Tome Block 13	-	-	-	-	-	-	-	-	-	-	-	-	100,000	\$ 100,000
Company Level	-	-	-	-	-	-	-	-	-	-	-	122,000	-	\$ 122,000
Total Sao Tome and Principe	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 122,000	\$ 400,000	\$ 602,000
Company Level	-	-	-	-	-	-	-	-	-	-	-	237,000	-	\$ 237,000
Total Senegal	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,000	\$ -	\$ 237,000
Suriname Block 42	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Suriname Block 45	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Company Level	-	-	-	-	-	-	-	-	-	-	-	477,000	-	\$ 477,000
Total Suriname	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,000	\$ -	\$ 477,000
Mississippi Canyon	-	-	-	448,000	19,018,000	-	-	1,072,000	-	-	-	-	-	\$ 20,090,000
De Soto Canyon	-	-	-	-	-	-	-	550,000	-	-	-	-	-	\$ 550,000
Garden Banks	-	-	-	21,000	660,000	-	-	66,000	-	-	-	-	-	\$ 726,000
Green Canyon	-	-	-	483,000	17,148,000	-	-	147,000	-	-	-	-	-	\$ 17,295,000
Keathley Canyon	-	-	-	-	-	-	-	219,000	-	-	-	-	-	\$ 219,000
Walker Ridge	-	-	-	-	-	-	125,000	63,000	-	-	-	-	-	\$ 188,000
Company Level	-	-	19,000	-	-	-	-	8,000	-	-	-	4,146,000	-	\$ 4,173,000
Total United States of America	-	\$ -	\$ 19,000	952,000	\$ 36,826,000	\$ -	\$ 125,000	\$ 2,125,000	\$ -	\$ -	\$ -	\$ 4,146,000	\$ -	\$ 43,241,000
Total	583,000	\$ 24,130,000	\$ 116,391,000	2,044,000	\$ 82,024,000	\$ -	\$ 125,000	\$ 2,151,000	\$ -	\$ 750,000	\$ 1,330,000	\$ 12,664,000	\$ 413,000	\$ 239,978,000

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**Payments to Governments -
Receiving Entity-Level Disclosures (1)**

	Production Entitlements (bbls) (2)	Estimated Production Entitlements (\$s) (2)	Income Taxes (3)	Royalties (bbls) (2)	Estimated Royalties (\$s) (2)	Dividends	Bonuses	License Fees (Surface Rentals, Permitting Fees, etc)	Infrastructure Improvement	Environment, Capacity Building & Social Projects (4)	Training (4)	Taxes (Non-Income) (5)	Other (6)	TOTAL
Caisse Nationale De Prevoyance Sociale	-	-	-	-	-	-	-	-	-	-	-	17,000	-	\$ 17,000
Direction Generale des Hydrocarbures	-	-	-	-	-	-	-	-	-	750,000	750,000	-	-	\$ 1,500,000
Direction Generale Des Impotes	-	-	-	-	-	-	-	-	-	-	-	302,000	-	\$ 302,000
Petroci Holding	-	-	-	-	-	-	-	-	-	-	-	-	13,000	\$ 13,000
Total Cote d'Ivoire	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ 319,000	\$ 13,000	\$ 1,832,000
Ministry of Mines and Hydrocarbons	583,000	24,130,000	-	574,000	23,758,000	-	-	-	-	-	300,000	-	-	\$ 48,188,000
Tresoreria General Del Estado	-	-	78,772,000	-	-	-	-	-	-	-	-	108,000	-	\$ 78,880,000
Instituto Nacional de Seguridad Social de Guinea Ecuatorial	-	-	-	-	-	-	-	-	-	-	-	89,500	-	\$ 89,500
Fondo de Formacion del Ministerio de Minas e	-	-	-	-	-	-	-	-	-	-	200,000	-	-	\$ 200,000
Ministerio De Transportes	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Ministerio De Trabajo	-	-	-	-	-	-	-	-	-	-	-	500	-	\$ 500
Ministerio De Hacienda Y Presupuestos	-	-	-	-	-	-	-	-	-	-	-	12,000	-	\$ 12,000
Tresor Public De Guinee Equatoriale Depots	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Total Equatorial Guinea	583,000	\$ 24,130,000	\$ 78,772,000	574,000	\$ 23,758,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 210,000	\$ -	\$ 127,370,000
Government of Republic of Ghana	-	-	-	518,000	21,440,000	-	-	-	-	-	-	-	-	\$ 21,440,000
Petroleum Commission of Ghana	-	-	-	-	-	-	-	26,000	-	-	-	1,000	-	\$ 27,000
Social Security & Nat'l Insura	-	-	-	-	-	-	-	-	-	-	-	212,000	-	\$ 212,000
Ghana Revenue Authority	-	-	37,600,000	-	-	-	-	-	-	-	-	6,473,000	-	\$ 44,073,000
Total Ghana	-	\$ -	\$ 37,600,000	518,000	\$ 21,440,000	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ 6,686,000	\$ -	\$ 65,752,000
Caisse Nationale D'Assurance Maladie	-	-	-	-	-	-	-	-	-	-	-	92,000	-	\$ 92,000
Caisse Nationale De Securite Sociale	-	-	-	-	-	-	-	-	-	-	-	2,000	-	\$ 2,000
Tresorier General	-	-	-	-	-	-	-	-	-	-	-	373,000	-	\$ 373,000
Total Mauritania	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467,000	\$ -	\$ 467,000
Agencia Nacional Do Petroleo De Sao Tome E	-	-	-	-	-	-	-	-	-	-	80,000	-	400,000	\$ 480,000
INSS - Instituto Nacional De Seguranca Social	-	-	-	-	-	-	-	-	-	-	-	32,000	-	\$ 32,000
Tesouro Publico	-	-	-	-	-	-	-	-	-	-	-	90,000	-	\$ 90,000
Total Sao Tome & Principe	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 122,000	\$ 400,000	\$ 602,000
Chef du Bureau de Recouvrement	-	-	-	-	-	-	-	-	-	-	-	237,000	-	\$ 237,000
Total Senegal	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,000	\$ -	\$ 237,000
Ontvanger der Direkte Belastingen	-	-	-	-	-	-	-	-	-	-	-	477,000	-	\$ 477,000
Total Suriname	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,000	\$ -	\$ 477,000
ONRR	-	-	-	952,000	36,826,000	-	125,000	2,125,000	-	-	-	-	-	\$ 39,076,000
Various	-	-	19,000	-	-	-	-	-	-	-	-	4,146,000	-	\$ 4,165,000
Total United States of America	-	\$ -	\$ 19,000	952,000	\$ 36,826,000	\$ -	\$ 125,000	\$ 2,125,000	\$ -	\$ -	\$ -	\$ 4,146,000	\$ -	\$ 43,241,000
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