

## **Kosmos Energy Ltd**

### **Report on payments to government for the year 2021**

#### **Introduction**

Kosmos Energy Ltd. has prepared the following consolidated report in respect of payments made to governments for the year ended 31 December 2021 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.

<b>Payments to Governments (USD) (1)</b>							
	<b>Equatorial Guinea</b>	<b>Ghana</b>	<b>Mauritania</b>	<b>Sao Tome &amp; Principe</b>	<b>Senegal</b>	<b>Suriname</b>	<b>United States</b>
<b>Income Taxes (3)</b>	\$ 31,125,000	\$ 106,350,000	\$ -	\$ -	\$ -	\$ -	\$ (61,000)
<b>Royalties (BOE) (2)</b>	510,000	541,000	-	-	-	-	1,187,000
<b>Estimated Royalties (\$s) (2)</b>	\$ 36,164,000	\$ 38,362,000	\$ -	\$ -	\$ -	\$ -	\$ 73,062,000
<b>Dividends</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Bonuses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>License Fees (Surface Rentals, Permitting Fees, etc.)</b>	\$ 1,419,000	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ 2,781,000
<b>Infrastructure Improvement</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 109,269,000	\$ 144,743,000	\$ -	\$ -	\$ -	\$ -	\$ 76,482,000

#### **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) (the Regulations). The Regulations enact domestic rules in line with Directive 2013/34/EU (the EU Accounting Directive (2013)). Kosmos Energy has also included supplementary disclosures of payments to governments in addition to those prescribed by the Regulations. Please see the footnotes below for further detail on the payments we made to our host country governments in 2021.

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

(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, including the additional working interest in Ghana acquired during October 2021. 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 \$70.91 during 2021. United States amounts above are determined based on actual sales prices. These figures exclude 8.860 Bscf of associated Jubilee and TEN sold to GNPC during the year.

(3) Inclusive of any tax refunds received

## **Kosmos Energy Ltd**

### **Report on payments to government for the year 2021**

#### **Introduction - Supplemental Information**

In addition to the above Payments to Governments, Kosmos Energy Ltd. has prepared the following supplemental information for the year ended 31 December 2021.

<b>Payments to Governments (USD) - Supplemental Information</b>							
	<b>Equatorial Guinea</b>	<b>Ghana</b>	<b>Mauritania</b>	<b>Sao Tome &amp; Principe</b>	<b>Senegal</b>	<b>Suriname</b>	<b>United States</b>
<b>Supplementary Disclosures</b>							
<b>Production Entitlements (bbls) (1)</b>	572,000	-	-	-	-	-	-
<b>Estimated Production Entitlements (\$s) (1)</b>	\$ 40,561,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Env't, Capacity Building &amp; Social Projects (3)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Training (3)</b>	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Taxes (Non-Income) (2)(4)</b>	\$ 165,000	\$ 4,307,000	\$ 378,000	\$ 83,000	\$ 401,000	\$ 60,000	\$ 1,270,000

#### **FOOTNOTES**

(1) 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 \$70.91 during 2021. These figures exclude 8.860 Bscf of associated Jubilee and TEN sold to GNPC during the year.

(2) Inclusive of any tax refunds received

(3) 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 national oil company employees in accordance with training obligations per the PSCs totaling \$24,000 in Sao Tome and Principe.

(4) Primarily withholding taxes on interest payments, employer paid payroll-related taxes and associated employee retention tax credits, 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 or similar taxes remitted on behalf of service providers.

Payments to Governments - Receiving Entity-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)	TOTAL
Ministry of Mines and Hydrocarbons	572,000	40,561,000	-	510,000	36,164,000	-	-	500,000	-	-	-	-	\$ 77,225,000
Tresoreria General Del Estado	-	-	31,125,000	-	-	-	-	-	-	-	-	88,000	\$ 31,213,000
Instituto Nacional de Seguridad Social de Guinea Ecuatorial	-	-	-	-	-	-	-	-	-	-	-	63,000	\$ 63,000
Fondo de Formacion del Ministerio de Minas e	-	-	-	-	-	-	-	-	-	-	500,000	-	\$ 500,000
Excmo Ayuntamiento de Malabo	-	-	-	-	-	-	-	-	-	-	-	14,000	\$ 14,000
Tresor Public De Guinee Equatoriale Depots	-	-	-	-	-	-	-	919,000	-	-	-	-	\$ 919,000
<b>Total Equatorial Guinea</b>	<b>572,000</b>	<b>\$ 40,561,000</b>	<b>\$ 31,125,000</b>	<b>510,000</b>	<b>\$ 36,164,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,419,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 165,000</b>	<b>\$ 109,934,000</b>
Government of Republic of Ghana	-	-	-	541,000	38,362,000	-	-	-	-	-	-	-	\$ 38,362,000
Petroleum Commission of Ghana	-	-	-	-	-	-	-	24,000	-	-	-	-	\$ 24,000
Registrar General Department	-	-	-	-	-	-	-	7,000	-	-	-	-	\$ 7,000
Social Security & Nat'l Insura	-	-	-	-	-	-	-	-	-	-	-	(13,000)	\$ (13,000)
Ghana Revenue Authority	-	-	106,350,000	-	-	-	-	-	-	-	-	4,262,000	\$ 110,612,000
Electricity Company of Ghana	-	-	-	-	-	-	-	-	-	-	-	58,000	\$ 58,000
Ghana Water Company Ltd.	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
<b>Total Ghana</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 106,350,000</b>	<b>541,000</b>	<b>\$ 38,362,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,307,000</b>	<b>\$ 149,050,000</b>
Caisse Nationale D'Assurance Maladie	-	-	-	-	-	-	-	-	-	-	-	74,000	\$ 74,000
Caisse Nationale De Securite Sociale	-	-	-	-	-	-	-	-	-	-	-	2,000	\$ 2,000
Tresorier General	-	-	-	-	-	-	-	-	-	-	-	302,000	\$ 302,000
<b>Total Mauritania</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,000</b>	<b>\$ 378,000</b>
INSS - Instituto Nacional De Seguranca Social	-	-	-	-	-	-	-	-	-	-	-	25,000	\$ 25,000
Tesouro Publico	-	-	-	-	-	-	-	-	-	-	-	58,000	\$ 58,000
<b>Total Sao Tome &amp; Principe</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,000</b>	<b>\$ 83,000</b>
Chef du Bureau de Recouvrement	-	-	-	-	-	-	-	-	-	-	-	391,000	\$ 391,000
Senegal Retirement	-	-	-	-	-	-	-	-	-	-	-	9,000	\$ 9,000
Senegal Social Security	-	-	-	-	-	-	-	-	-	-	-	1,000	\$ 1,000
<b>Total Senegal</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 401,000</b>	<b>\$ 401,000</b>
Ontvanger der Direkte Belastingen	-	-	-	-	-	-	-	-	-	-	-	60,000	\$ 60,000
<b>Total Suriname</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
ONRR	-	-	-	1,187,000	73,062,000	-	700,000	2,781,000	-	-	-	-	\$ 76,543,000
Various	-	-	(61,000)	-	-	-	-	-	-	-	-	1,270,000	\$ 1,209,000
<b>Total United States of America</b>	<b>-</b>	<b>\$ -</b>	<b>\$ (61,000)</b>	<b>1,187,000</b>	<b>\$ 73,062,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 2,781,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,270,000</b>	<b>\$ 77,752,000</b>
<b>Total</b>	<b>572,000</b>	<b>\$ 40,561,000</b>	<b>\$ 137,414,000</b>	<b>2,238,000</b>	<b>\$ 147,588,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 4,231,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 6,664,000</b>	<b>\$ 337,658,000</b>

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Payments to Governments Project-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)	TOTAL
Ceiba Field	180,000	12,764,000	-	160,000	11,346,000	-	-	-	-	-	-	-	\$ 24,110,000
Okume Complex Field	392,000	27,797,000	-	350,000	24,818,000	-	-	-	-	-	-	-	\$ 52,615,000
Equatorial Guinea Block S	-	-	-	-	-	-	-	62,000	-	-	100,000	41,250	\$ 203,250
Equatorial Guinea Block W	-	-	-	-	-	-	-	113,000	-	-	100,000	41,250	\$ 254,250
Equatorial Guinea Block 21	-	-	-	-	-	-	-	125,000	-	-	100,000	41,250	\$ 266,250
Equatorial Guinea Block 24	-	-	-	-	-	-	-	1,119,000	-	-	200,000	41,250	\$ 1,360,250
Company Level - Kosmos Equatorial Guinea, Inc.	-	-	31,124,000	-	-	-	-	-	-	-	-	-	\$ 31,124,000
Company Level - Kosmos Energy Equatorial Guinea	-	-	1,000	-	-	-	-	-	-	-	-	-	\$ 1,000
<b>Total Equatorial Guinea</b>	<b>572,000</b>	<b>\$ 40,561,000</b>	<b>\$ 31,125,000</b>	<b>510,000</b>	<b>\$ 36,164,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,419,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 165,000</b>	<b>\$ 109,934,000</b>
Jubilee	-	-	-	418,000	29,640,000	-	-	-	-	-	-	-	\$ 29,640,000
TEN	-	-	-	123,000	8,722,000	-	-	-	-	-	-	-	\$ 8,722,000
West Cape Three Points	-	-	-	-	-	-	-	15,500	-	-	-	-	\$ 15,500
Deepwater Tano	-	-	-	-	-	-	-	15,500	-	-	-	-	\$ 15,500
Company Level	-	-	106,350,000	-	-	-	-	-	-	-	-	4,307,000	\$ 110,657,000
<b>Total Ghana</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 106,350,000</b>	<b>541,000</b>	<b>\$ 38,362,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,307,000</b>	<b>\$ 149,050,000</b>
Company Level	-	-	-	-	-	-	-	-	-	-	-	378,000	\$ 378,000
<b>Total Mauritania</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,000</b>	<b>\$ 378,000</b>
Company Level	-	-	-	-	-	-	-	-	-	-	-	83,000	\$ 83,000
<b>Total Sao Tome and Principe</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,000</b>	<b>\$ 83,000</b>
Company Level	-	-	-	-	-	-	-	-	-	-	-	401,000	\$ 401,000
<b>Total Senegal</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 401,000</b>	<b>\$ 401,000</b>
Company Level	-	-	-	-	-	-	-	-	-	-	-	60,000	\$ 60,000
<b>Total Suriname</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>\$ 60,000</b>
Mississippi Canyon	-	-	-	639,000	41,008,000	-	-	633,000	-	-	-	-	\$ 41,641,000
De Soto Canyon	-	-	-	-	-	-	-	1,042,000	-	-	-	-	\$ 1,042,000
Garden Banks	-	-	-	4,000	283,000	-	-	72,000	-	-	-	-	\$ 355,000
Green Canyon	-	-	-	544,000	31,771,000	-	199,000	174,000	-	-	-	-	\$ 32,144,000
Keathley Canyon	-	-	-	-	-	-	-	317,000	-	-	-	-	\$ 317,000
Walker Ridge	-	-	-	-	-	-	501,000	64,000	-	-	-	-	\$ 565,000
Company Level	-	-	(61,000)	-	-	-	-	479,000	-	-	-	1,270,000	\$ 1,688,000
<b>Total United States of America</b>	<b>-</b>	<b>\$ -</b>	<b>\$ (61,000)</b>	<b>1,187,000</b>	<b>\$ 73,062,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 2,781,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,270,000</b>	<b>\$ 77,752,000</b>
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