

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

Introduction

Kosmos Energy Ltd has prepared the following consolidated report on payments made to governments for the year ended 31 December 2020 in accordance with the Report on Payments to Governments Regulations 2014 (2014/1300) as amended by the Report on Payments to Governments (Amendment) Regulations 2015 (2015/1308) and OTR 4.34 of the Financial Conduct Authority's Disclosure and Transparency Rules.

	Payments to Governments (USD '000)							
	Cote d'Ivoire	Equatorial Guinea	Ghana	Mauritania	Sao Tome & Principe	Senegal	Suriname	United States
Production Entitlements (bbbl) (1)		583,000						
Estimated Production Entitlements (\$)(2)	\$ 24,130,000	\$ 17,600,000	\$ 21,440,000	\$ 2,044,000	\$ 82,824,000	\$ 125,000	\$ 2,125,000	\$ 4,146,000
Income Taxes (3)	\$ 78,772,000	\$ 17,600,000	\$ 21,440,000	\$ 2,044,000	\$ 82,824,000	\$ 125,000	\$ 2,125,000	\$ 4,146,000
Royalties (bbbl) (2)		574,000						
Estimated Royalties (\$)(2)	\$ 31,798,000	\$ 79,488,000	\$ 99,200,000	\$ 9,720,000	\$ 392,000,000	\$ 237,000	\$ 477,000	\$ 943,000
Bonuses								
License Fees (Surface Rentals, Permitting Fees, etc.)			26,000					2,125,000
Infrastructure Improvement								
Env. Capacity Building & Social Projects (4)								
Training (4)								
Taxes (Non-income) (5)								
Other (6)								
Total	\$ 1,812,000	\$ 127,370,000	\$ 65,752,000	\$ 487,000	\$ 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 2013/74/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/Transparency
(2) Royalties are paid to the Government of Ghana and the Republic of Equatorial Guinea in barrels of oil sold 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													
	Receiving Entity Level Disclosures (1)													
	Production Entitlements (bbbl) (2)	Estimated Production Entitlements (\$)(2)	Income Taxes (3)	Royalties (bbbl) (2)	Estimated Royalties (\$)(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														
CDI Block CI-602														
CDI Block CI-603														
CDI Block CI-707														
CDI Block CI-708														
Total Cote d'Ivoire										\$ 750,000		\$ 319,000	\$ 13,000	\$ 1,812,000
Caliba Field	182,000	7,533,000		230,000	8,492,000						750,000			16,225,000
Okume Complex Field	401,000	16,597,000		364,000	15,066,000									31,663,000
Equatorial Guinea Block 5												100,000	52,500	152,500
Equatorial Guinea Block W												100,000	52,500	152,500
Equatorial Guinea Block 23												100,000	52,500	152,500
Equatorial Guinea Block 24												200,000	52,500	252,500
Company Level - Kosmos Equatorial Guinea, Inc.				76,771,000										76,771,000
Company Level - Kosmos Energy Equatorial Guinea				1,000										1,000
Total Equatorial Guinea	583,000	\$ 24,130,000	\$ 78,772,000	574,000	\$ 23,756,000							\$ 500,000	\$ 210,000	\$ 127,370,000
Jubilee				397,000	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									6,688,000	\$ 44,288,000
Total Ghana		\$ 37,600,000		518,000	\$ 21,440,000			\$ 26,000					\$ 6,688,000	\$ 79,750,000
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	\$ 202,000
Company Level														\$ 237,000
Total Senegal													\$ 237,000	\$ 237,000
Suriname Block 42														\$ 237,000
Suriname Block 45														\$ 477,000
Company Level														\$ 477,000
Total Suriname														\$ 954,000
Mississippi Canyon				448,000	19,018,000			1,072,000						\$ 20,090,000
De Sable Canyon								590,000						\$ 590,000
Garben Banks				21,000	660,000			66,000						\$ 747,000
Green Canyon				483,000	17,148,000			147,000						\$ 17,788,000
Reathley Canyon								219,000						\$ 219,000
Walker Ridge							195,000	63,000						\$ 258,000
Company Level			19,000					8,000						\$ 27,000
Total United States of America			\$ 19,000		\$ 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	\$ 82,824,000		\$ 125,000	\$ 2,151,000		\$ 750,000		\$ 1,330,000	\$ 12,664,000	\$ 239,978,000

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	Receiving Entity Level Disclosures (1)													
	Production Entitlements (bbbl) (2)	Estimated Production Entitlements (\$)(2)	Income Taxes (3)	Royalties (bbbl) (2)	Estimated Royalties (\$)(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
Petrofac Holding													13,000	\$ 13,000
Total Cote d'Ivoire										\$ 750,000		\$ 750,000	\$ 319,000	\$ 1,812,000
Ministry of Mines and Hydrocarbons	583,000	\$ 24,130,000		574,000	\$ 23,756,000							\$ 800,000	\$ 108,000	\$ 48,188,000
Ministerio General Del Estado				76,771,000										\$ 76,771,000
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													500	\$ 500
Ministerio De Trabajo													500	\$ 500
Ministerio De Hacienda Y Presupuestos													12,000	\$ 12,000

