

**THE COMMITTEE ON  
THE EXTRACTIVE INDUSTRIES  
TRANSPARENCY INITIATIVE  
OF THE  
REPUBLIC OF AZERBAIJAN  
Independent Accountants' Report  
for the six months ended  
30 June 2008**

**THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
OF THE REPUBLIC OF AZERBAIJAN  
SIX MONTHS ENDED 30 JUNE 2008**

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Committee on the Extractive Industries Transparency Initiative ("EITI") of the Republic of Azerbaijan:

We have examined the accompanying Assertion of the Committee on the EITI of the Republic of Azerbaijan (the "Committee") shown in Appendix 1, that the schedule of payments/allocations received during the six months ended 30 June 2008 by the Government of the Republic of Azerbaijan (the "Government") from the extractive industry companies (the "Companies") is prepared in accordance with the Memorandum of Understanding dated 24 November 2004 signed between the National Committee on EITI, the local and foreign Companies operating in the Extractive Industries of the Republic of Azerbaijan, specified in Appendix 2, and the non-governmental organisations and individuals specified in Appendix 3 (the "MOU"). The Committee on the EITI of the Republic of Azerbaijan is responsible for this assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Except as described in the following paragraph, our examination was conducted in accordance with the International Standard on Assurance Engagements and, accordingly, included examining, on a test basis, evidence supporting the assertion of the Committee on the EITI of the Republic of Azerbaijan and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The information available to test the Assertion of the Committee consisted of written submissions by the Companies party to the MOU and the supporting details of payments/allocations received by the Government that were provided by the Committee. Our work did not extend to reviewing all payments/allocations received by the Government nor all payments/allocations made by the Companies. If payments/allocations were made by the Companies but omitted from both the Companies' and Government's submissions, our work would be insufficient to detect them.

### Summary of Work Performed

To examine the Assertion of the Committee on the EITI of the Republic of Azerbaijan (Appendix 1) we have compared the schedule of payments/allocations received during the six months ended 30 June 2008 by the Government (the "Government's schedule") and the schedules prepared by the Companies (parties to the MOU) (the "Companies' schedule") specified in Appendix 2. We carried out procedures as considered necessary under the circumstances to determine the reasons for the differences between the above schedules. Our findings are presented in the notes set out on pages 5-10.



**OPINION**

In our opinion, based on our work described in this report, except for adjustments, if any, which may have been required had we tested all payments/allocations made by the Companies and all payments/allocations received by the Government, the accompanying Assertion of the Committee on the EITI of the Republic of Azerbaijan that the schedule of payments/allocations received during the six months ended 30 June 2008 is prepared in accordance with the aforementioned requirements, is fairly stated in all material respects.

This report is intended for the use of the signatory parties to the MOU and should not be used by other parties or for uses other than as prescribed by the MOU.

*Moore Stephens Azerbaijan*

3 December 2008

THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
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NOTES

Government's interest in the foreign Companies' extractive output

**Note 1 Monetary inflow as Government's entitlement in foreign Companies' oil production stream**

This represents the Government's entitlement in foreign Companies' oil production transferred to it as monetary funds. Extractive companies transfer Government share either in kind or in money terms in accordance with respective Production Sharing Agreements ("PSAs").

	<b>million USD</b>
Government's schedule	25.2
Companies' schedule	1.8
<b>Net difference under reported by companies</b>	<b><u>23.4</u></b>

The difference of 23.4 million USD is a result of errors made by reporting companies and is explained as follows:

	<b>million USD</b>
This amount was paid but not reported as the company concerned incorrectly interpreted the term "government's interest in the foreign Companies' oil production" as bonuses paid of which it had made none in the first six months of 2008.	13.2
This amount was paid but not reported by the company concerned in error.	12.0
Reported by one company in error as this amount represented its forecast share of oil production in money terms.	(1.8)
	<b><u>23.4</u></b>

We confirmed these differences by receiving a breakdown of the payments made by the companies, from State Oil Fund of the Azerbaijan Republic (SOFAZ), obtaining additional information from the relevant companies and examining the payment orders.

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**Note 2 *Monetary inflow as Government's entitlement in foreign Companies' gas production stream***

This represents the Government's entitlement in the foreign Companies' gas production transferred to it as monetary funds. Extractive companies transfer Government share in money terms in accordance with the Shah Deniz PSA.

	<b>million USD</b>
Government's schedule	60.3
Companies' schedule	60.3
<b>Difference</b>	<b><u>0.0</u></b>

No differences found.

**Note 3 *Crude oil***

This represents the Government's oil production entitlement in the foreign Companies' oil production stream, transferred in kind.

	<b>million barrels</b>
Government's schedule	65.7
Companies' schedule	61.7
<b>Net difference under reported by companies</b>	<b><u>4.0</u></b>

The difference of 4.0 million barrels is explained as follows:

	<b>million barrels</b>
This amount was wrongly reported as the government's share of the company's oil production. It is compensation oil transferred from one company to SOCAR and it is not profit oil government share. It relates to SOCAR's commercial activity and should be deducted from the foreign Companies' schedule. We have confirmed this difference by obtaining confirmation from the parties concerned.	(2.4)

As indicated in Note 8 below, 6.5 million barrels was incorrectly reported by a foreign extractive company, an ACG partner, as royalty instead of the Government's production entitlement in its production stream and, therefore, should be added to the foreign extractive Companies' schedule. We verified this difference by obtaining a breakdown of oil transferred by the ACG partner from the Azerbaijan International Operating Company ("AIOC") and direct confirmation from the company concerned.	6.5
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The difference is due to the Shah Deniz profit condensate lifting that was added to the ACG profit oil lifting. We confirmed this difference by receiving additional information and explanation both from AIOC and the State Oil Fund.

<u>(0.1)</u>
<b><u>4.0</u></b>

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**Note 4 Gas**

This represents both natural and associated gas. The latter is transferred free of charge according to the agreements with the Government. Natural gas is the Government's entitlement in the foreign companies' production stream, transferred to the Government in kind.

	<b>cubic metres (thousands)</b>
Government's schedule	853,143.0
Companies' schedule	795,537.8
<b>Difference under reported by companies</b>	<b>57,605.2</b>

This difference is the result of the parties using different measuring units: a foreign extractive company reported the volume measured in Normal Cubic Metres (Nm<sup>3</sup>) at 0°C whereas the Government reported the volume measured in Standard Cubic Metres (Sm<sup>3</sup>) at 20°C meters. The resulting difference shown above should accordingly be added to the foreign Companies' schedule.

**Other inflows to the Government from the foreign extractive industry Companies**

**Note 5 Bonuses**

Bonuses represent fees paid by the oil Companies for delegation and transfer of extractive rights. These fees are paid at certain stages of oil and gas field development according to appropriate agreements with the Government.

	<b>million USD</b>
Government's schedule	0.5
Companies' schedule	-
<b>Difference under reported by companies</b>	<b>0.5</b>

The difference represents reporting errors by two companies of 0.2 million USD and 0.3 million USD respectively. We confirmed this difference by obtaining a breakdown of the bonus payments made by the companies from SOFAZ, direct confirmation from the companies and inspecting payment documents.

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**Note 6 Transportation tariff**

This represents the fees paid by the foreign extractive companies to SOCAR for oil transportation.

	<b>million USD</b>
Government's schedule	-
Companies' schedule	4.3
<b>Difference over reported by companies</b>	<b>(4.3)</b>

The difference of 4.3 million USD is a result of errors made by reporting companies and is explained as follows:

	<b>million USD</b>
The amount of 0.1 million USD was incorrectly included in the Companies' schedule by one company (an ACG partner). This payment represents a tariff fee paid to SOCAR for the use of its Northern Route Pipeline and relates to SOCAR's commercial activity and, therefore, is not reportable. We confirmed this difference by receiving additional information from AIOC.	0.1

The amount of 4.2 million USD was incorrectly included in the Companies' schedule by one company (an ACG partner). The payment is not a transportation tariff and related to SOCAR's commercial activity, and hence was not made to the government. We confirmed this difference by receiving additional information from this company as well as the explanation from the SOFAZ and SOCAR.	4.2
	<b>4.3</b>

**Note 7 Acreage fees**

This represents fees paid by the foreign extractive companies for the use of land/sea acreage during the exploration stage.

	<b>million USD</b>
Government's schedule	0.9
Companies' schedule	0.5
<b>Difference under reported by companies</b>	<b>0.4</b>

The difference of 0.4 million USD was paid by the operating company on behalf of one company and was not reported by the latter in error. Confirmation of this was obtained from the companies concerned and by inspecting payment documents.



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**Taxes paid to the Government by the foreign extractive companies**

**Note 8 Royalty**

Royalty (mining tax) is paid for extracting minerals from subsurface strata of the earth on the territory of the Azerbaijan Republic (including the Caspian sea sector belonging to the Azerbaijan Republic).

	<b>oil (million barrels)</b>
Government's schedule	-
Companies' schedule	6.5
<b>Difference over reported by companies</b>	<b>(6.5)</b>

As indicated in Note 3 above, 6.5 million barrels was incorrectly reported by one company, an ACG partner, as royalty instead of the Government's production entitlement in its production stream. We verified this difference by obtaining a breakdown of oil transferred by the ACG partner from AIOC and direct confirmation from the company concerned..

**Note 9 Profit tax**

Profit tax is levied on the difference between a taxpayer's income (except for the income which is exempt from tax) and expenses (deductions) allowed for in the Tax Code of the Azerbaijan Republic.

	<b>million USD</b>
Government's schedule	1,551.7
Companies' schedule	1,539.6
<b>Net difference under reported by companies</b>	<b>12.1</b>

The difference of 12.1 million USD is explained as follows:

	<b>million USD</b>
This difference arose because one company omitted to report the payment of profit tax relating to 2007 in January 2008 and accordingly should be added to the Companies' schedule. We confirmed this difference by inspecting payment documents obtained from the company and obtaining supporting information from the Ministry of Taxes.	42.0
One company included profit tax accrued in its schedule resulting in this difference which accordingly should be excluded from the Companies' schedule We confirmed this difference by inspecting payment documents obtained from the company and obtaining supporting information from the Ministry of Taxes.	(29.9)
	<b>12.1</b>

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**Government's interest in the local Companies' extractive output**

**Note 10 Gas**

This represents both natural and associated gas. The latter is transferred free of charge according to the agreements with the Government. Natural gas is the Government's entitlement in the local companies' production stream, transferred to the Government in kind.

	<b>thousand cubic metres</b>
Government's schedule	3.8
Companies' schedule	3.8
<b>Difference</b>	<b>0.0</b>

No differences found.

**Taxes paid to the Government by the local Companies**

**Note 11 Royalty**

Royalty (mining tax) is paid for extracting minerals from subsurface strata of the earth on the territory of the Azerbaijan Republic (including the Caspian Sea sector belonging to the Azerbaijan Republic).

	<b>million AZN</b>
Government's schedule	67.0
Companies' schedule	67.0
<b>Difference</b>	<b>0.0</b>

No differences found.

**Note 12 Profit tax**

Profit tax is levied on the difference between a taxpayer's income (except for the income which is exempt from tax) and expenses (deductions) allowed for in the Tax Code of the Azerbaijan Republic.

	<b>million AZN</b>
Government's schedule	87.6
Companies' schedule	87.6
<b>Difference</b>	<b>0.0</b>

No differences found

**Note 13 Other taxes**

Other taxes comprise property, land, road fund taxes and VAT. Withholding, personal income tax and social protection taxes and duties should not be included.

	<b>million AZN</b>
Government's schedule	229.8
Companies' schedule	229.8
<b>Difference</b>	<b>0.0</b>

No differences found.

THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
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SUMMARY OF REPORTS BY THE GOVERNMENT AND THE EXTRACTIVE COMPANIES

Foreign Extractive Companies													
	Reported by Government				Reported by foreign extractive Companies				Difference				Notes
	Value		Volume		Value		Volume		Value		Volume		
	million USD	million AZN	oil (mboe)	gas (thousand m <sup>3</sup> )	million USD	million AZN	oil (mboe)	gas (thousand m <sup>3</sup> )	million USD	million AZN	oil (mboe)	gas (thousand m <sup>3</sup> )	
Monetary inflow for oil production	25.2	-	-	-	1.8	-	-	-	23.4	-	-	-	1
Monetary inflow for gas production	60.3				60.3				0.0				2
Crude oil	-	-	65.7	-	-	-	61.7	-	-	-	4.0	-	3
Gas	-	-	-	853,143.0	-	-	-	795,537.8	-	-	-	57,605.2	4
Bonuses	0.5	-	-	-	-	-	-	-	0.5	-	-	-	5
Transportation tariff	-	-	-	-	4.3	-	-	-	(4.3)	-	-	-	6
Acreege fees	0.9	-	-	-	0.5	-	-	-	0.4	-	-	-	7
Royalty	-	-	-	-	-	-	6.5	-	-	-	(6.5)	-	8
Profit tax	1,551.7	-	-	-	1,539.6	-	-	-	12.1	-	-	-	9

Local Extractive Companies													
	Reported by Government				Reported by local extractive Companies				Difference				Notes
	Value		Volume		Value		Volume		Value		Volume		
	million USD	million AZN	oil (mboe)	gas (thousand m <sup>3</sup> )	million USD	million AZN	oil (mboe)	gas (thousand m <sup>3</sup> )	million USD	million AZN	oil (mboe)	gas (thousand m <sup>3</sup> )	
Gas	-	-	-	3.8	-	-	-	3.8	-	-	-	-	10
Royalty	-	67.0	-	-	-	67.0	-	-	-	-	-	-	11
Profit tax	-	87.6	-	-	-	87.6	-	-	-	-	-	-	12
Other taxes	-	229.8	-	-	-	229.8	-	-	-	-	-	-	13

**Acronyms and abbreviations used in this table**

USD - dollars of the United States of America  
AZN - Azerbaijani new manats  
mboe - millions of barrels of oil equivalent  
m<sup>3</sup> - cubic metres

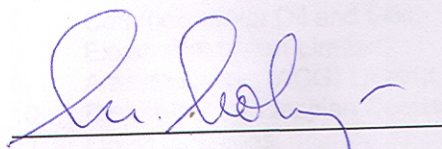
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**Appendix 1**

**Assertion of the Committee on the Extractive Industries Transparency Initiative ("EITI") of the Republic of Azerbaijan**

The schedule of payments/allocations received during the six months ended 30 June 2008 by the Government of the Republic of Azerbaijan (the "Government") from the local and foreign Companies operating in the Extractive Industries of the Republic of Azerbaijan, specified in Appendix 2 (collectively - the "Companies"), is prepared in accordance with the Memorandum of Understanding dated 24 November 2004 signed between the National Committee on EITI, the local and foreign Companies operating in the Extractive Industries of Republic of Azerbaijan and the non-governmental organizations detailed in Appendix 3.



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The Chairman of the EITI Committee



**THE COMMITTEE ON THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE  
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**Appendix 2**

**List of Extractive Industries Companies Party and not Party to the Memorandum of Understanding**

**Parties to the MOU**

1. BP Exploration (Caspian Sea) Limited,
2. State Oil Company of the Republic of Azerbaijan,
3. Total E&P Azerbaijan B.V,
4. ITOCHU Oil Exploration (Azerbaijan) Inc.,
5. Statoil,
6. Turkish Petroleum A.O.,
7. Commonwealth Oil and Gas,
8. Exxon Azerbaijan Limited,
9. Amerada Hess (ACG) Limited,
10. Devon Energy Caspian Corporation,
11. Lukoil Overseas,
12. Petro-HongKong-Pirsaat Oil Ltd,
13. Salyan Oil Limited,
14. Karasu Operating Company,
15. Shell Azerbaijan Exploration and Production,
16. Middle East Petroleum,
17. Anshad Petrol JV,
18. Shirvan Oil JV,
19. Azgerneft JV,
20. Inpex,
21. Chevron Overseas Petroleum Azerbaijan Limited
22. Binegedi Oil Operating Company
23. Royal Association of Finance Investors (RAFI OIL FZE)
24. Naftiran Intergrade Co Ltd (NICO)
25. Apsheron Investments LTD

**Not Parties to the MOU**

1. Azerbaijan International Operating Company ("AIOC")<sup>1</sup>

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<sup>1</sup> AIOC is the operating company of the ACG oilfield. The partners of AIOC are BP Exploration (Caspian Sea) Limited, Exxon Azerbaijan Limited, Statoil, Inpex, SOCAR, Devon Energy Caspian Corporation, ITOCHU Oil Exploration (Azerbaijan) Inc., Amerada Hess (ACG) Limited, Turkish Petroleum A.O., Unocal Khazar (Chevron Overseas Petroleum Azerbaijan Limited).

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**Appendix 3**

**List of Non-Governmental Organisations (“NGO”s) and Individuals Party to the Memorandum of Understanding**

**NGOs**

1. Development of Society and Civic Relations
2. Institute of Democracy and Human Rights
3. Eurasia Lawyers Association
4. "World of Carpet" Association (district of Guba)
5. Research Centre of Women's Problems
6. Centre for Economic and Political Researches
7. Centre of Economic and Social Development (CESD)
8. National Group of International Human Rights Society
9. Association for the Protection of Women's Rights after D. Aliyeva
10. "Centre of Support to Democratic Elections" Public Union
11. Association of Social Economic Researches
12. Foundation of Scientific-and- Technical Progress and Education
13. International Ecoenergy Academy
14. Foundation for Protection of Democratic Values
15. Public Finance Monitoring Center
16. Academic Technical Progress Education Fund
17. "Progress" Social Research Centre Public Union
18. Society for Democratic Reforms
19. Multimedia Information Systems and Technology Centre
20. Institute of Political Pluralism
21. Humanitarian Research Society
22. Organization of Mine Victims
23. For Healthy Life
24. Dalga Youth Movement
25. Democracy and Women's Initiatives
26. Democratic Progress and Economical Cooperation
27. Socio- Strategic Researches and Analytical Investigations
28. Centre for Development of Democracy and Legal Assistance
29. Institution of Complex Problems of Transportation (transport)
30. Union of Independent Consumers
31. Agroeco Consulting Center
32. Public Union of "Progress", Ganja
33. Azerbaijan Construction Association
34. Greens' movement
35. Solidarity Among Women
36. Democratic Reformist Young People PU
37. Azerbaijan Public Union for Healthy Evolution
38. Educational- Monitoring Centre on Socio- Economical Rights
39. Economic Research Center
40. «Buta» Humanitarian Children Fond
41. Centre of Islam, Democracy and Human Rights
42. "Ecolex" environmental law center
43. Friends of the Earth/ Azerbaijan
44. "Umid" (Hope) Humanitarian and Social Support Centre
45. Azerbaijan Young Lawyers Union

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46. Centre for Development of Youth
47. "Liberator" Public Union
48. "Finance" Transparent Budget Public Union (district of Imishli)
49. Media Development Center
50. Free Economy Center
51. Centre of Pluralism "Inam"
52. Institute of Economical Technologies
53. "Free Person" Organization for Human Rights Protection
54. Committee for Oil Industry Workers Rights` Protection
55. Centre for Support to Democratic Initiatives
56. HQMB
57. Centre for Assistance to Democratic Elections
58. Centre for the Development of Azerbaijan Football PU
59. Center of Democratic Reforms
60. "Echo" International Journalist Investigations Centre
61. "Expert" Economic Journal
62. "Bilik" Ganja
63. "Progress" Public Union for Legal Assistance to Youth
64. Citizens' Labour Rights Protection League
65. Democracy and Women Rights Protection Centre
66. Yevlakh district Regional Development Centre PU
67. "Ruzgar" Ecological Public Union
68. "Human Rights - 2003" Public Union
69. "Women's World" Public Union
70. Ganja Children Fond
71. Fund of Constitution
72. Association of Democratic Reforms and Development
73. Caucasus Media Investigations Center
74. Association of Traders and Producers
75. Foundation of Legal Initiatives
76. Centre for Economic and Business Research and Education, Khazar University
77. Crude Accountability
78. "Saniye" Humanitarian Information Analytical Agency
79. Center of Oil Researches
80. Foundation of Citizens' Rights Protection in Media
81. XXI Century Education Centre PU
82. "Electronic Elections" Public Union
83. Economic Innovations Center
84. Center for Equal Opportunities
85. HVA Regional Branch (Ganja)
86. Centre of Support to Civil Society Building (Regional NGO, Agstafa district)
87. Political Cultural Centre of Azerbaijan Women
88. Azerbaijan Fund of Monitoring of Ecological Standards

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89. Institution of Peace and Democracy
90. Society for Caring of Garabag War- Disabled Persons
91. Eco- World Public Union
92. Human Rights XXI century-Azerbaijan Fond
93. Centre of National Ecological Forecasts
94. Eco-Renaissance
95. Azeri-Ellada intellectual centre
96. Caucasus International Strategic Research centre
97. Progress Social Development Public Union
98. Journalist in an extreme state Public Union
99. Region Ses newspaper
100. Internally Displaced and Refugee Women's Development Centre
101. "Dalga" Ecology and Environment Protection Public Union
102. Returning back to Homeland Public Union
103. Regional Development and Human Rights Public Union
104. Regional Enlightenment Public Union
105. Economic and Social Enlightenment Centre
106. Assistance to Democracy Public Union
107. Citizen Enlightenment Public Union
108. Assistance Centre to Young Journalists
109. Economic and Juridical Enlightenment Centre for Journalists
110. Democracy and Ecology Balance Public Union
111. Election Researches Centre Public Union
112. Juridical Assistance to Oilmen Public Union
113. Garabagh Internally Displaced People Union
114. Baku Aquarium Keepers Union
115. Progress Monitoring and Researches Public Union
116. "Care for elderly intellectuals"
117. "Welfare" Social Research Center
118. Youth Club

**Individuals**

1. Bakirzade Shabnem
2. Dunya Sakit
3. Aliyev Elmidar
4. Hamidova Hicran
5. Huseynli Fikret
6. Khalilov Ruslan
7. Isayev Samir
8. Ibrahimov Zaur
9. Gahramanov Niyazi
10. Movsumov Shamil
11. Musayev Jeyhun
12. Seyidova Suheyła
13. Safarov Afig
14. Arzu Soltan
15. Pashayeva Sadagat