

MALAWI EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (MWEITI)

6TH MALAWI EITI FINAL REPORT COVERING THE PERIOD FROM JULY 2020 TO JUNE 2021



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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
DAI	DAI Global Belgium SRL
DoM	Department of Mines
DoF	Department of Forestry
EAD	Environmental Affairs Department
ESIA	Environmental and Social Impact Assessment
EITI	Extractive Industries Transparency Initiative
ESMP	Environmental and Social Management Plan
FPIC	Free Prior and Informed Consent
FY	Financial Year
GEMMAP	Geological Mapping and Mineral Assessment Project
GSD	Geological Survey Department
IA	Independent Administrator
MEPA	Malawi Environment Protection Authority
MCL	Mining Claim License
MKW	Malawi Kwacha
ML	Mining License
MMA	Mines and Minerals Act
MFCC	Ministry of Forestry and Climate Change
MoE	Ministry of Energy
MoFEA	Ministry of Finance and Economic Affairs
MoM	Ministry of Mining
MRA	Malawi Revenue Authority
MSG	Multi-Stakeholder Group
MT	Materiality Threshold
MWEITI	Malawi Extractive Industries Transparency Initiative
NAO	National Audit Office
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

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
WP	Work Plan

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1. INTRODUCTION

1.1 Extractive Industries Transparency Initiative (EITI)¹

The Extractive Industries Transparency Initiative (EITI), was first announced at the World Summit for Sustainable Development in Johannesburg in 2002 (the ‘Earth Summit 2002’), and officially launched at Lancaster House Conference in London in 2003. It was founded on the recognition that, while oil, gas and minerals can help to raise living standards across the world, in countries where these resources are not managed appropriately, this may often lead to corruption and conflict and, for many people, a lower quality of life.

The Extractive Industries Transparency Initiative is a global 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 mineral resources, and seeks to reduce the risk of diversion or misappropriation of funds generated by the development of a country’s extractive industries. This report has been prepared on the basis of 2019 EITI Standard (published in 2019 - the “EITI Standard”) as detailed in the following link: <https://eiti.org/document/eiti-standardrequirements-2019>. 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 option for sustainable economic growth and reduction of poverty in resource-rich countries.

The EITI Standard sets out the requirements which countries need to meet in order to be recognised, first as an EITI Candidate and ultimately as an EITI Compliant country.

1.2 EITI in Malawi

Malawi joined the Extractive Industries Transparency Initiative (EITI) following the announcement of the decision to subscribe to the initiative by His Excellency the President of the Republic of Malawi, in his State of the Nation Address of 17th June, 2014. On the basis of this declaration, the Multi-Stakeholder Group (MSG) and the MWEITI Secretariat were formed in February 2015. Malawi was approved as a candidate country for the Extractive Industries Transparency Initiative (EITI) in October 2015. The MWEITI process covers three sectors in Malawi: Solid Minerals, Oil and Gas, and Forestry. The EITI process in Malawi involves a number of stakeholders who include: Government entities, Civil Society Organisations, Private sector as well as the citizenry.

The country has been publishing EITI reports with the first covering the financial year 2014/15 published in April 2017, the second one covered the financial year 2015/16, the third covered the financial year 2016/17, the fourth report covered the financial year 2017/18, the fifth report covered two financial years 2018/19 and 2019/20 whilst this report covers the period from July 2020 to June 2021. Malawi went through its first validation process from September 2018 with the outcome report published in February 2019 and the country was rated to have made meaningful progress in implementing EITI. The second validation process took place between January and March 2022 and the country was also rated to have made meaningful progress in EITI implementation.

Table 1: Summary of the timeline of MWEITI

Month	Event
Jun-14	Government’s announcement to implement EITI
Jan-15	MWEITI MSG formed and National Secretariat set up
Oct-15	Malawi becomes Candidate country
Apr-17	Publication of the First EITI Report (Period covered: 1 st July 2014 to 30 th June 2015)
Jun-18	Publication of the Second EITI Report (Period covered: 1 st July 2015 to 30 th June 2016)
Sep-18	Commencement of validation
Feb-19	Final validation report
Nov-19	Publication of the Third EITI Report (Period covered: 1 st July 2017 to 30 th June 2018)
Feb-21	Publication of the Fourth EITI Report (Period covered: 1 st July 2017 to 30 th June 2018)
Dec-21	Publication of the Fifth EITI Report (Period covered: 1 st July 2018 to 30 th June 2020)
Jan-22	Undergoing Second Validation Test
Mar-22	Final validation report
May-23	Finalisation of the Sixth EITI Report (period covered: 1 st July 2020 to 30 th June 2021)

¹ Source: <https://eiti.org/eiti>

2. OBJECTIVE AND SCOPE OF WORK

2.1. Objective

EITI requires publishing comprehensive EITI reports, including full disclosure of government revenues from the extractive sector, as well as the disclosure of all material payments made to the government by companies operating in the following sectors: Forestry, Oil and Gas and Mining sectors².

The objective of this EITI report is to help the understanding of the level of contributions of the extractive sector to the economic and social development of Malawi in order to improve transparency and good governance at all levels of the extractive industry value chain.

The objectives set in the EITI implementation are detailed in the EITI Standard.³

2.2. Scope of Work

EMJ Advisory was appointed as Independent Administrator to prepare the Sixth MWEITI Report covering the period from July 2020 to June 2021. The appointment was after a normal competitive process where bids were requested and an evaluation process conducted.

This engagement was carried out in accordance with the International Auditing Standard on Related Services, (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information). The procedures performed were those set out in the terms of reference as defined in the Contract for Consultants' Services.

The Reconciliation Process

The reconciliation procedures carried out were not designed to constitute an audit or a review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result, no assurances on the transactions beyond the explicit statements set out in this report are being expressed. Had additional procedures been performed, other matters might have been reported here.

Considerations for Flexible Reporting

In view of the COVID-19 pandemic and the subsequent issuance of the EITI Board's flexible reporting guidelines for EITI Reports published in 2020 and the adoption of the same by the MSG in Malawi, an appropriate questionnaire was developed to be completed by all reporting entities.

This questionnaire was intended to obtain information from the extractive industry in Malawi in terms of sector developments and industry outlook in light of COVID-19 pandemic and the commodity price/economic downturns. This has been covered under section 6 below.

² Requirement 4 of the EITI standard (2019)

³ <https://eiti.org/document/eiti-standard-requirements-2019>

2. OBJECTIVE AND SCOPE OF WORK

2.2. Scope of Work

The report consists of ten (10) chapters as follows:

- 3) Executive Summary;
- 4) Approach and Methodology (Scoping, Data Collection and Reconciliation Process);
- 5) Contextual Information on the Extractive Industry;
- 6) Defining the Reconciliation Scope;
- 7) Reconciliation Results;
- 8) Analysis of Reported Data;
- 9) Analysis of COVID-19 Impact on the Extractive Industry in Malawi; and
- 10) Recommendations.

Reported data disaggregated by Private Entities, Government Agencies and Revenue Streams are presented in Section 8 of this report.

This report incorporates information received up to 28th February, 2023 which was the cut-off date, as well as information from reporting templates submitted by mining companies after the cut-off date and these have been incorporated into the reconciliation process with the agreement of the National Secretariat.

3. EXECUTIVE SUMMARY

This report covers payments made by Extractive Companies and revenues received by Government Agencies and other material payments and benefits to Government Agencies as stated by Requirement 4.1 of the 2019 EITI Standard- <https://eiti.org/document/eiti-standard-2019>.

It also includes contextual information about the Extractive Industries in accordance with EITI Requirements 2 and 3. This information includes a summary description of the legal framework and fiscal regime, an overview of the extractive industries, the extractive industries' contribution to the economy, production data, the State's shareholding in extractive companies, revenue allocations, licence registers and licence allocations.

3.1 REVENUE GENERATED FROM THE EXTRACTIVE INDUSTRIES

The receipts reported by the Government during the period from July 2020 to June 2021 after reconciliation are presented below:

Period from July 2020 to June 2021

Total revenues received from the extractive sector in the period from July 2020 to June 2021 amounted to MWK 24,469.7 million. The Malawi Revenue Authority accounted for 78.7% of the total revenue streams generated by the sector, whilst the Ministry of Transport and Public Works and the Department of Forestry accounted for 15.4% and 2.5%, respectively, of total extractive industry revenues. The breakdown of revenues is set out in the table below:

Table 2: Revenues detailed by Government Agency

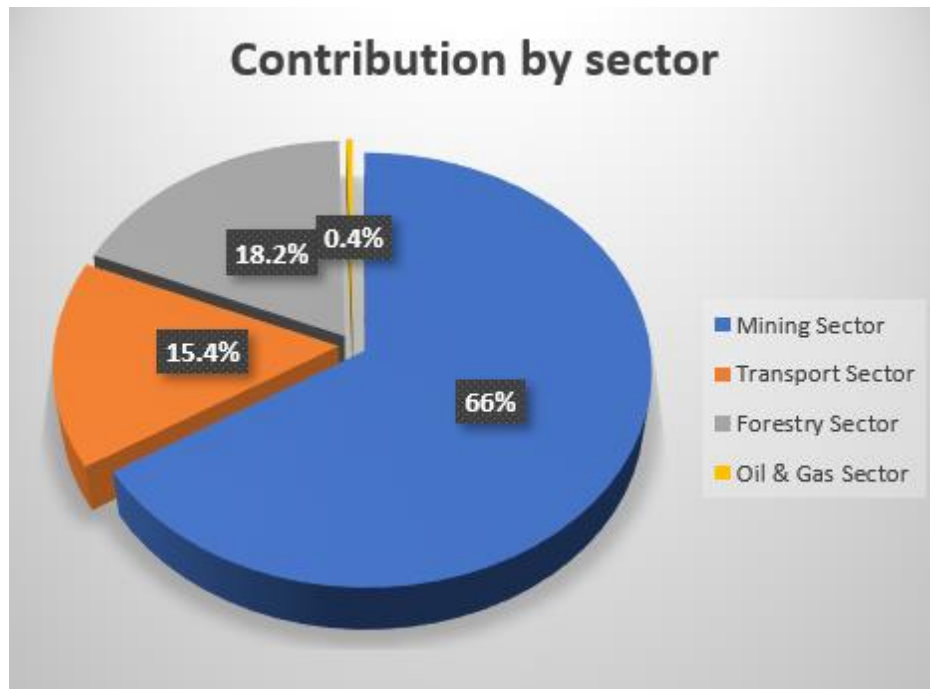
Government Agency	July 2020 - June 2021		FY 2019/20		Variation	
	(MWK million)	%	(MWK million)	%	(MWK million)	%
Malawi Revenue Authority	19,261.1	78.7%	12,813.0	68.5%	6,448.1	112%
TEVETA	201.6	0.8%	261.3	1.4%	(59.6)	-1%
Department of Forestry (DoF)	602.4	2.5%	1,081.0	5.8%	(478.6)	-8%
Ministry of Transport and Public Works (MoTPW)	3,776.2	15.4%	3,905.0	20.9%	(128.8)	-2%
Department of Mines (DoM)	499.4	2.0%	570.5	3.0%	(71.1)	-1%
Social Contributions (SC)	113.3	0.5%	71.5	0.4%	41.9	1%
Geological Survey Department (GSD)	15.6	0.1%	6.1	0.0%	9.5	0%
Total extractive revenues	24,469.7	100.0%	18,708.3	100.0%	5,761.4	100%

Table 3: Revenues detailed by sector and Governmental Agency -period from July 2020 to June 2021

CONTRIBUTION BY SECTOR – JULY 2020 TO JUNE 2021

Sector	Reported Revenue MWK	% of total payments
Mining Sector	16,152,483,922	66.0%
Transport Sector	3,776,223,641	15.4%
Forestry Sector	4,442,708,397	18.2%
Oil & Gas Sector	98,307,390	0.4%
Total	24,469,723,351	100.0%

Source: MWEITI Reporting Templates



CONTRIBUTION BY GOVERNMENT AGENCY
 JULY 2020 TO JUNE 2021

Government Agency	Reported Revenue MWK	% of total payments
MRA	19,261,127,388	78.7%
MoTPW	3,776,223,641	15.4%
DoF	602,353,165	2.5%
DoM	499,410,629	2.0%
TEVETA	201,643,918	0.8%
SC	113,349,167	0.5%
GSD	15,615,442	0.1%
Total extractive revenues	24,469,723,350	100%

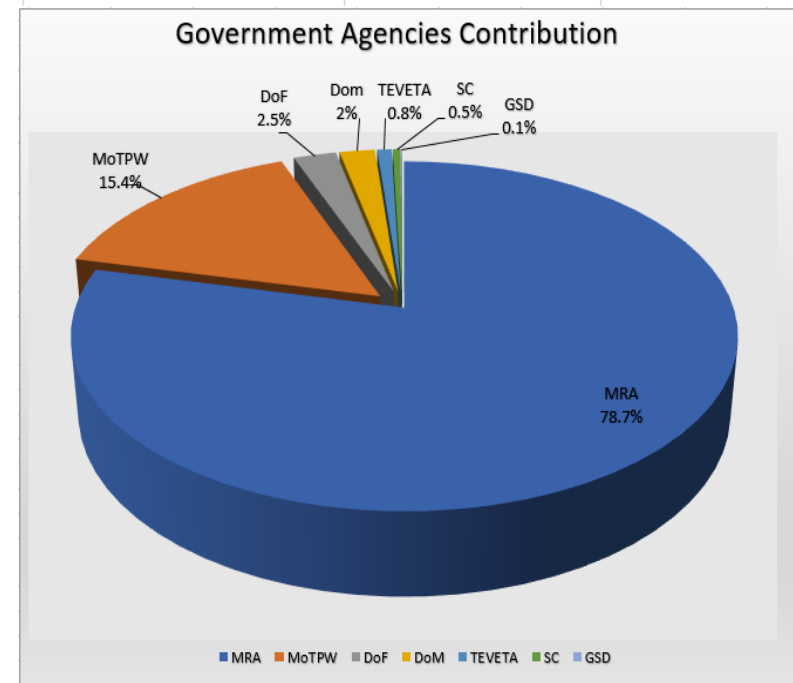
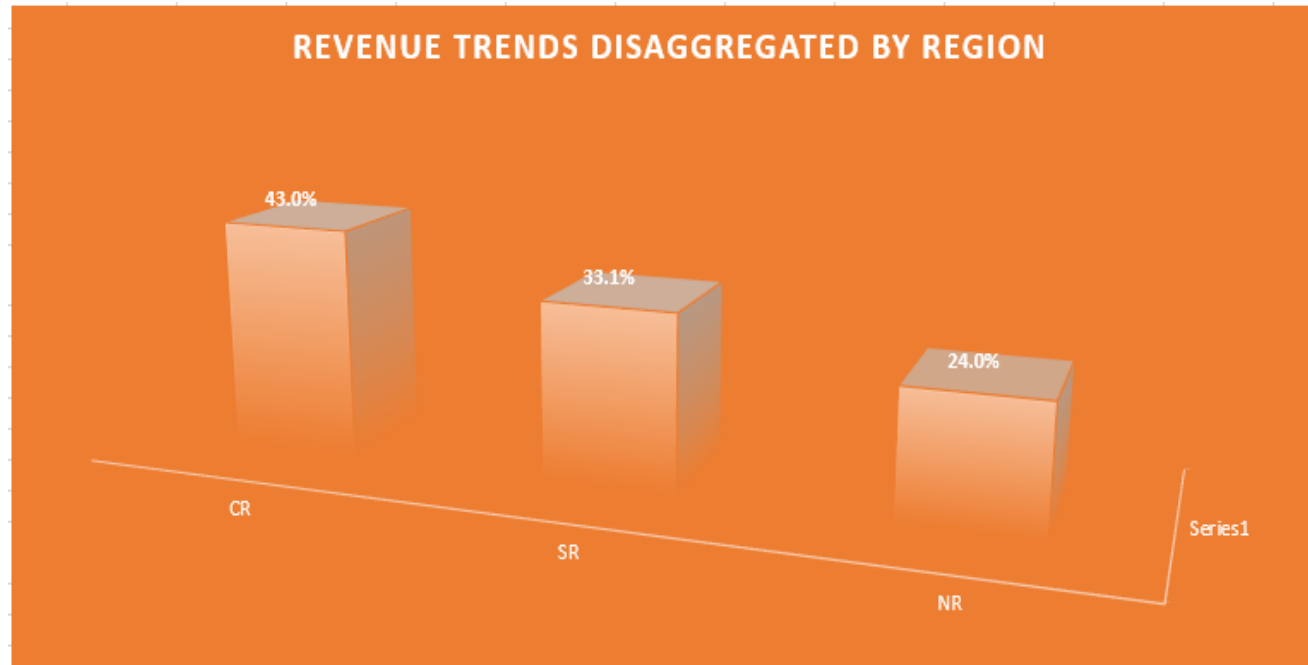


Table 4.1: Revenue Data Disaggregated by Region -period from July 2020 to June 2021

No:	Company Included in the Reconciliation Scope	Total Revenues MWK	Central Region (CR) MWK	Southern Region (SR) MWK	Northern Region (NR) MWK
1	Shayona Cement	6,477,392,152	6,477,392,152		
2	Lafarge Cement Company	3,177,116,515		3,177,116,515	
3	Cement Products Ltd	2,838,029,958		2,838,029,958	
4	Mota Engil Ltd	329,363,032	329,363,032		
5	Terrastone	1,395,284,825	1,395,284,825		
6	Zalewa Agriculture Lime Co.	206,615,690		206,615,690	
7	Lotus Resources Africa Ltd	163,963,295			163,963,295
8	Optichem (2000) Limited	150,812,329		150,812,329	
9	Nyala Mining Limited	-			
10	Sovereign Services Limited	105,503,134	105,503,134		
11	Mchenga Coal Mines Ltd	29,743,873			29,743,873
12	Ilomba Granite Mining	700,000			700,000
13	RAK GAS MB45	37,905,231	12,635,077.08	25,270,154.15	
14	HAMRA Oil Holdings Limited	60,402,159	20,134,053.00	20,134,053.00	20,134,053.00
15	RAIPLY Malawi & EPZ Limited	3,551,566,249			3,551,566,249
16	VIZARA plantations	311,680,968			311,680,968
17	Total Land Care	408,406,494			408,406,494
18	AKL Timber Processing	171,054,687			171,054,687
	Total	19,415,540,591	8,340,312,273	6,417,978,700	4,657,249,618

Table 4.1: Revenue Data Disaggregated by Region -period from July 2020 to June 2021

Summary	Amount - MWK	% of total payments
CR	8,340,312,273	43%
SR	6,417,978,700	33%
NR	4,657,249,618	24%
Total	19,415,540,591	100%

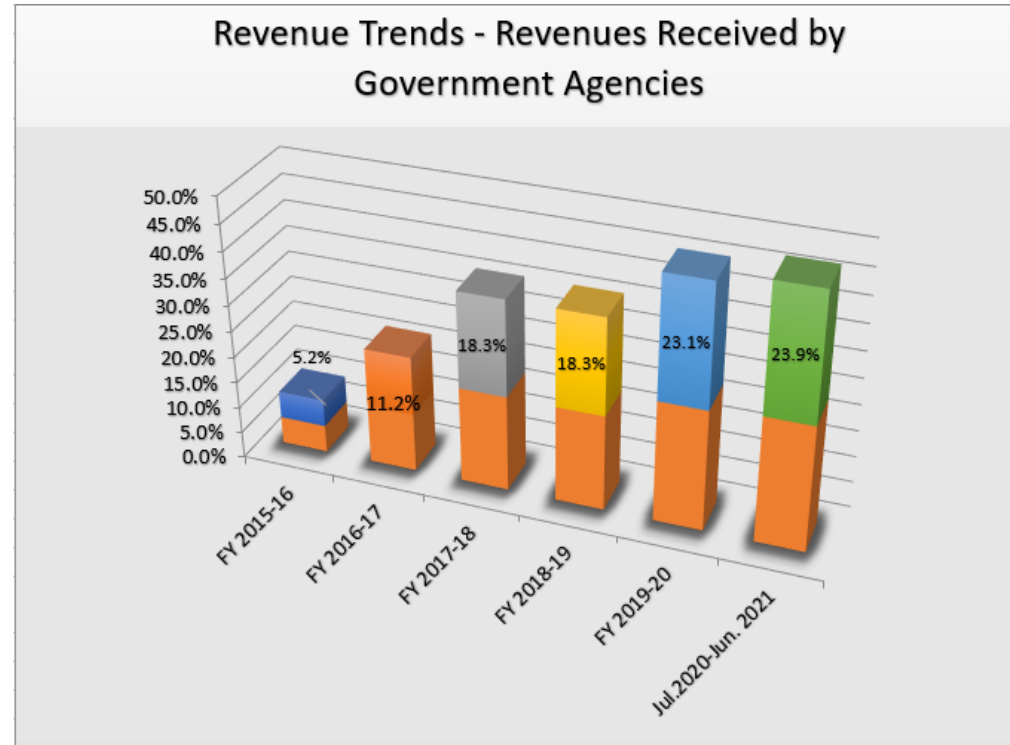


TRENDS IN REVENUE GENERATED FROM THE EXTRACTIVE INDUSTRIES

The country has been producing EITI reports since the financial year 2015/2016 and since then, the following is a trend showing movement in revenues from extractive industry.

Table 4.2: Trends in revenues generated from extractive industries since the financial year 2015/2016

Financial Year	Total Revenues by Government MWK	% of total payments
FY 2015-16	5,345,000,000	5.2%
FY 2016-17	11,459,000,000	11.2%
FY 2017-18	18,708,698,849	18.3%
FY 2018-19	18,711,000,000	18.3%
FY 2019-20	23,588,162,772	23.1%
Jul.2020-Jun. 2021	24,469,723,351	23.9%
Total extractive revenues	102,281,584,972	100%



3.2 PRODUCTION

The table below gives details of the production quantities and values during the period from July 2020 to June 2021 by mineral type as reported by extractive companies:

Table 5: Summary of production data during the period July 2020 to June 2021 by mineral type

Mineral	July 2020 to June 2021			% District
	Quantity (Tons)	Value of the production (in million MWK)		
Iron Ore	3,182	75		0.01% Lunzu in Blantyre
Limestone	393,394	443		0.08% Kasungu and Blantyre
Coal	12,707	545,238		98.36% Rumphi
Rock Aggregate	298,077	2,534		0.46% Blantyre, Lilongwe and Chiradzulu
POZZOLANA	39,273	357		0.06% Ntheu
Total mining	746,633	548,647		98.98%
Timber Quantity (M3)	3,159	4,494		0.8% Nkhatabay
Rubber	2,919			
Timber	157,408	1,171		0.2% Mzimba
Total forestry	163,487	5,665		1.0%
Total	910,120	554,312		100.0%

Source: Extractive companies reporting templates

3.3 SCOPE OF THE DATA COLLECTION AND RECONCILIATION

Six (6) Government Agencies, namely: Malawi Revenue Authority (MRA), Department of Forestry (DoF), Department of Mines (DoM), Technical Entrepreneurial and Vocational Education and Training Authority (TEVETA), Ministry of Transport and Public Works (MoTPW) and the Geological Survey Department (GSD) were requested to submit reporting templates. These Government Agencies received payments from the extractive companies.

Based on the revenue structures collected by MRA, DoM, DoF, GSD, MoTPW and TEVETA, eighteen (18) extractive companies were identified to be included in the reconciliation scope for the sixth MWEITI Report. Two of these are in the Oil & Gas sector, four are in the Forestry sector whilst twelve are in the mining sector. Seven of the twelve mining companies made payments above MWK 200 million materiality threshold to Government Agencies during the period from July 2020 to June 2021. Total revenues from the remaining Five mining companies was less than the threshold in the years but were still included in the reconciliation scope based on the MSG's consideration of some qualitative factors.

Payments made by extractive companies below the materiality threshold (MT) of MWK 200 million were included in the EITI Scope through unilateral disclosure in accordance with EITI Requirement 4.1.d. The list of extractive companies which made payments below the materiality threshold is set out in Section 8 of the report.

Four (4) companies out of the eighteen (18) included in the reconciliation scope for the period from July 2020 to June 2021 were not active (two Oil & Gas companies relinquished their licences in Malawi in 2021, Nyala Mines had its licence term extension rejected by Government when it expired in 2017 whilst Ilomba Granite Mining was not active due to non-compliance issues with the MRA and all its records were ceased in 2020). Twelve (12) companies out of fourteen (14) active companies submitted their reporting templates representing a compliance level of 86%, an improvement from a compliance level of 42% in the financial year 2019/2020.

Comment on the reasons for the Government's rejection of the mining licence for Nyala Mines Limited

In October 2017, upon receiving an application for term extension (renewal) of the mining licence from Nyala Mines Limited, the Minister of Natural Resources, Energy and Mining, with guidance from the Ministry of Justice and as per the requirements of the Mines and Mineral Act, 1981, issued an intent not to renew the licence due to unsatisfactory performance by the company during the period of the licence citing the following reasons:

- 1) The Mines and Mineral Act (1981) required that a mining licence holder should apply for a term extension (renewal) 12 months before the licence expires. Nyala Mines Limited only applied for a term extension of its mining licence two days before the expiry date of the licence on 29th September 2017, when Nyala Mines Limited's mining licence expired on 2nd October 2017. This contravened the requirement of the Mines and Minerals Act 1981 as prescribed under section 51(1).
- 2) From the conduct of operations and performance of the Chimwadzulu mine under Nyala Mines Limited, the indicated annual operating costs of the mine had always superseded the declared annual gross sales (returns), meaning that the mine was continuously operating at a loss for over 10 years during the tenure of the licence. This, therefore, was self-explanatory that the mine was not viable to justify continued operation under Nyala Mines Limited. And moreover, the Government was not benefitting anything as a shareholder.
- 3) According to the Agreement that was entered between Nyala Mines Limited and the Government, which was the basis for the grant of the mining licence, there were some crucial obligations which were not fulfilled, and these included:
 - a) Paying a 2.5% Sales Royalty to Government on a quarterly basis and calculated from receipts of sale by Columbia Gem House, which would be audited annually with a copy shared to the Government;
 - b) Incorporate a subsidiary corporate entity in Malawi for the purpose of setting up a lapidary to cut, polish and market the lesser-value Corundum and sell this in Malawi;
 - c) Take Nyala Mines Limited to listing on a Recognised Stock Exchange where Nyala would reserve for subscription by indigenous Malawians an amount equivalent to 30% of the issued share capital; and
 - d) Setting up a lapidary in Malawi.

This refusal to extend the term of the licence had among other things indicated to Nyala Mines Limited that they should;

- i. Immediately cease all mining operations from the date of the receipt of the letter (25th October, 2017).
- ii. Undertake all necessary rehabilitation of the mine area within 60 days before decommissioning the mine as required by the Mines and Minerals Act and the condition of the licence.
- iii. Remove all plant and machinery on site to avoid damage or inconvenience to any future mining operation.
- iv. Settle all outstanding ground fees and outstanding royalties if any due to the government.

RECONCILED REVENUE

Oil and Gas Sector

Reconciled revenues from the Oil and Gas sector are detailed as follows:

Table 6: Summary of reconciled revenues from Oil and Gas sector

Payment from:	FY 2019/2020		July 2020 to June 2021	
	Revenues (in MWK)	%	Revenues (in MWK)	%
Reconciled revenue from the Oil and Gas sector (*)	832,422,795	100.0%	98,307,390	100.0%
Unilateral disclosure by Government Agencies (**)	-	0.0%	-	0.0%
Total Government revenues from Oil and Gas sector	832,422,795	100%	98,307,390	100%

(*) Reconciled revenues are detailed in Section 7 of the report

(**) Unilateral disclosure from Government Agencies are detailed in Section 8 of the report.

There was no unilaterally disclosed revenues from the sector in the financial year 2019/2020 and none during the period from July 2020 to June 2021.

RAK GAS MB45

The Company relinquished its Petroleum Exploration Licences for Block 4 and Block 5 in Malawi (Licence Nos: PEL004/13 and PEL005/13) in January 2021.

HAMRA Oil Holdings Limited

The Company relinquished its Petroleum Exploration Licences for Block 2 and Block 3 in Malawi (Licence Nos: PEL002/11 and PEL001/11) in January 2021

Mining sector

Reconciled revenues from the mining sector are detailed as follows:

Table 7: Summary of reconciled revenues from mining sector

Payment from:	FY 2019/2020		July 2020 to June 2021	
	Revenues (in MWK)	%	Revenues (in MWK)	%
Reconciled revenue from the mining sector (*)	8,768,025,842	89.0%	14,874,524,804	92.1%
Unilateral disclosure by Government Agencies (**)	1,088,232,945	11.0%	1,277,959,118	7.9%
Total Government revenues from Mining sector	9,856,258,787	100%	16,152,483,922	100%

(*) Reconciled revenues are detailed in Section 7 of the report

(**) Unilateral disclosure from Government Agencies is detailed in Section 8 of the report.

Based on the above, we have included payments of MWK1, 277,959,118 as unilateral disclosure from Government Agencies in the report for the period from July 2020 to June 2021 and these account for 7.9% of total revenues declared by Government Agencies relating to mining sector. Details of the unilateral disclosures by Government are presented in Section 8 of the report. The Unilateral disclosure has included Social Contributions, revenues received by the Geological Survey Department as well as TEVET levy.

Forestry sector

Reconciled revenues from the forestry sector are detailed as follows:

Table 8: Summary of reconciled revenue from the forestry sector

Payment from:	FY 2019/2020		July 2020 to June 2021	
	Revenues (in MWK)	%	Revenues (in MWK)	%
Reconciled revenue from the forestry sector (*)	3,775,771,848	100.0%	4,442,708,397	100.0%
Unilateral disclosure by Government Agencies	-	0.0%	-	0.0%
Total Government revenues from Forestry sector	3,775,771,848	100%	4,442,708,397	100%

(*) Reconciled revenues are detailed in Section 7 of the report

Transport sector

Unilateral disclosures by the Ministry of Transport and Public Works (MoTPW) and MRA covering the transport sector amount to MWK3,905,402,653 for the financial year 2019/2020 and MWK 3,776,223,641 in the period from July 2020 to June 2021. This amount relates to receipt of concession fees from Vale Logistics Limited and CEAR Concession Agreements and the related bank interest. Revenue from coal transportation accounts for about 95% of the total revenue earned from the transport sector.

UNILATERAL DISCLOSURE FROM EXTRACTIVE COMPANIES

Extractive companies unilaterally disclosed payments of MWK71.5 million and MWK113.3 million in the financial year 2019/2020 and for the period from July 2020 to June 2021, respectively, which cover social payments. Out of these social payments, some extractive companies made social expenditure payments to support COVID-19 and these amounted to MWK24 million and MWK1 million in the financial year 2019/2020 and for the period from July 2020 to June 2021, respectively. Details of the unilateral disclosures by companies are presented below.

No.	Company	Other Social Contributions (in MWK) FY 2019/2020	Social expenditure to support Covid-19 (in MWK) FY 2019/2020	Total all social Contributions (in MWK) FY 2019/2020	Other Social Contributions (in MWK) July 2020 to June 2021	Social expenditure to support Covid-19 (in MWK) July 2020 to June 2021	Total asocial Contributions (in MWK) July 2020 - June 2021
1	Lotus Resources Africa	5,572,108	-	5,572,108	10,470,356	-	10,470,356
2	Shayona Cement Co.	25,245,244	-	25,245,244	25,886,454	1,000,000	26,886,454
3	Terrastone Ltd	10,625,880	14,880,000	25,505,880	11,000,000	-	11,000,000
4	Raiplay Malawi Ltd	5,344,227	8,750,842	14,095,069	15,025,335	-	15,025,335
5	Total Land Care	1,034,115	-	1,034,115	-	-	-
6	Zalewa Agriculture Lime	-	-	-	814,333	-	814,333
7	Mchenga Coal Mines Ltd	-	-	-	6,978,691	-	6,978,691
8	AKL Timber Processing	-	-	-	5,200,000	-	5,200,000
9	Sovereign Services Ltd	-	-	-	34,122,999	-	34,122,999
10	Vizara Plantations Limited	-	-	-	2,851,000	-	2,851,000
11	Lafarge Cement	-	-	-	6,651,224	-	6,651,224
	Total	47,821,574	23,630,842	71,452,416	119,000,392	1,000,000	120,000,392

3.4 COMPLETENESS AND RELIABILITY OF DATA

Data Submission

Government Agencies

All Government Agencies included in the reconciliation scope submitted their reporting templates. This included DoM, TEVETA, Geological Survey Department and Ministry of Transport and Public Works.

Extractive companies

Eighteen (18) companies were included in the reconciliation scope for the period from July 2020 to June 2021. Out of these eighteen companies, two (2) Oil and Gas companies have relinquished their licenses in Malawi, one (1) mining company has had its licence term extension rejected by Government when it expired in 2017 and another one (1) mining company has had its quarry sealed by the MRA based on issues relating to non-compliance and all its records were ceased in 2020. So effectively fourteen companies were active and out of these, twelve (12) companies submitted their reporting templates. This represents a compliance level of 86% (as tabulated below), an improvement from a compliance level of 42% in the financial year 2019/2020. Receipts reported by Government Agencies and relating to these extractive companies amounted to MWK 3.266 billion as detailed in the table below:

Table 9: Reporting template not submitted by the extractive companies

No.	Company	Extractive Company	Government	Difference
		MWK	MWK	MWK
1	Mota Engil Ltd	-	329,363,032	(329,363,032)
2	Cement Products (MW) Ltd	-	2,838,029,958	(2,838,029,958)
3	Nyala Mining Limited x	-	-	-
4	Ilomba Granite Mining xx	-	700,000	(700,000)
5	Rak Gas MB45 xxx	-	37,905,231	(37,905,231)
6	HAMRA Oil Holdings Ltd iv	-	60,402,159	(60,402,159)
	Total	-	3,266,400,380	(3,266,400,380)

Source: MWEITI Reporting templates

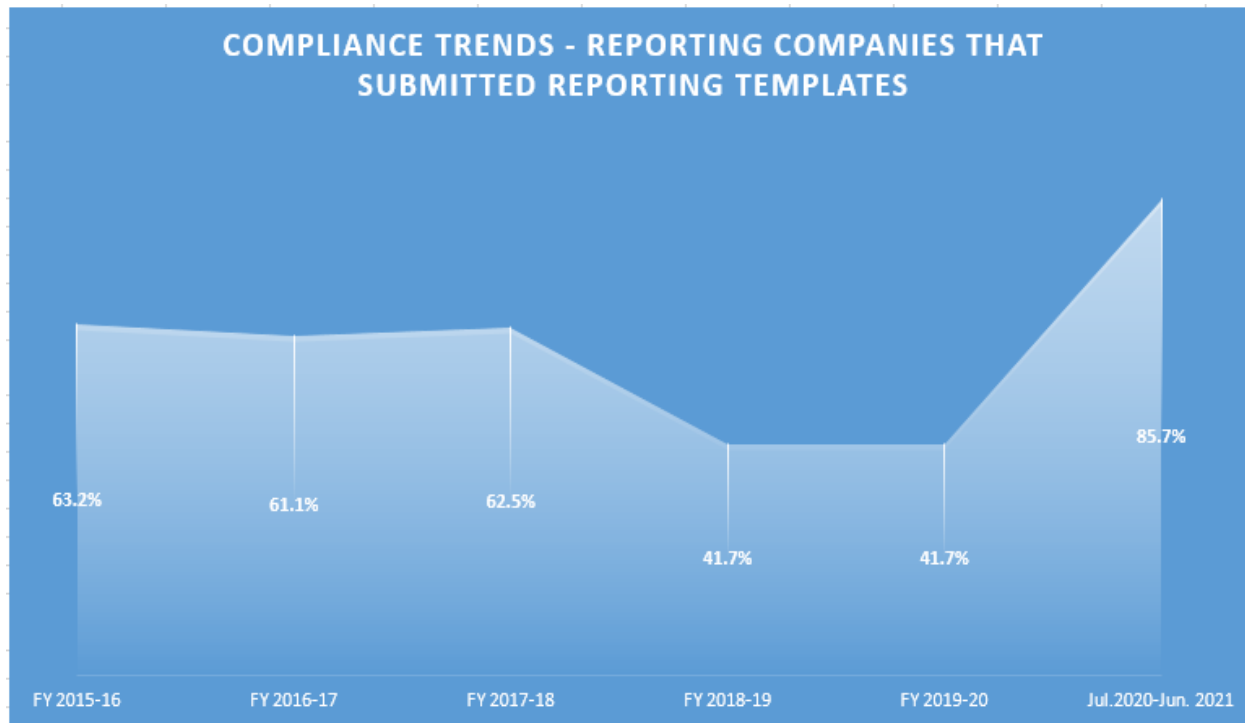
- x The Company's licence term was not extended by the Government, hence no feed back received from them.
On 29 October 2020, all documents were ceased from the company by MRA for non-compliance issues. The revenues that were paid to Government during the year only related to royalties when applying for an Export Permit for a consignment of sodalite blocks that were intended for export to China. For reasons relating to inclement weather, the first attempt to ship the blocks in January 2020 failed. The Export Permit was renewed and a second attempt was made to ship the blocks in September 2020 but this effort was thwarted by MRA on 9 September 2020 when the company was served with an Embargo by the MRA on the shipment of the blocks and subsequently sealed the quarry,
- xx The Company relinquished its Petroleum Exploration Licences for Block 2 and Block 3 in Malawi (Licence Nos: PEL002/11 and PEL001/11) in January 2021
- xxx
- iv The Company relinquished its Petroleum Exploration Licences for Block 4 and Block 5 in Malawi (Licence Nos: PEL004/13 and PEL005/13) in January 2021

Table 10: Compliance Trends - Reporting Companies that Submitted Reporting Templates

Details	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Jul.2020-Jun. 2021
Number of active companies selected	19	18	16	12	12	14
Number of companies that have submitted reporting templates	12	11	10	5	5	12
Compliance level	63%	61%	63%	42%	42%	86%

Main factors that have led to the improvement in compliance rate:

- Introduction of the regional training workshops on completion of reporting templates by extractive companies;
- Increased visitations and follow ups with those extractive companies that had not submitted their reporting templates by the due dates provided by MWEITI Secretariat
- Official written communication from the MSG to one reporting Government Entity on the need for compliance;
- Availability of financial resources from Chuma Cha Dziko project that enabled regional workshops, increased level of visitations and follow ups by both the MWEITI Secretariat and the IA.



Data Reliability

Government Agencies

All Government Agencies included in the reconciliation scope submitted reporting templates signed by authorised officers.

Extractive companies

The status of reporting templates submitted by extractive companies and their related revenues is tabulated below:

Table 11: Status of reporting templates submitted by extractive companies and their related revenues

	Active Compliant companies	Active Non-Compliant companies	Non- Active Companies	Total Revenue
	MWK	MWK		MWK
1 Shayona Cement	6,477,392,152			6,477,392,152
Lafarge Cement				
2 Company	3,177,116,515			3,177,116,515
Cement Products				
3 Ltd		2,838,029,958		2,838,029,958
4 Mota Engil Ltd		329,363,032		329,363,032
5 Terrastone	1,395,284,825			1,395,284,825
Zalewa Agriculture				
6 Lime Company	206,615,690			206,615,690
Lotus Resources				
7 Africa Ltd	163,963,295			163,963,295
Optichem (2000)				
8 Limited	150,812,329			150,812,329
Nyala Mining				
9 Limited			-	-
Sovereign Services				
10 Limited	105,503,134			105,503,134
Mchenga Coal				
11 Mines Ltd	29,743,873			29,743,873
Ilomba Granite				
12 Mining			700,000	700,000
11 RAK GAS MB45			37,905,231	37,905,231
HAMRA Oil				
12 Holdings Limited			60,402,159	60,402,159
RAIPLY Malawi &				
13 EPZ Limited	3,551,566,249			3,551,566,249
14 VIZARA plantations	311,680,968			311,680,968
15 Total Land Care	408,406,494			408,406,494
AKL Timber				
16 Processing	171,054,687			171,054,687
Total	16,149,140,211	3,167,392,990	99,007,390	19,415,540,591
Numbers	12	2	4	18

Independent Administrator Summary on Data reliability

Table 12: Summary on data reliability

FY 2019/20	Total Revenue Before Reconciliation MWK	Total Revenue Scoped in for Reconciliation MWK	Total Revenue Reconciled MWK	Percentage of Total Revenues Reconciled	Comment	Total Revenues Certified by the National Audit Office MWK	Revenues Certified by the National Audit Office as a percentage of total revenues before reconciliation
Forestry Sector	3,775,771,847	3,775,771,847	3,111,477,224	82%	Adequate Coverage See comment below	3,775,771,847	100%
Mining Sector	13,415,402,027	9,600,448,639	3,983,528,951	41%		9,600,448,639	72%
Transportation of Coal through railway	3,905,402,653	3,905,402,653	3,905,402,653	100%	Adequate Coverage	3,905,402,653	100%
Total	21,096,576,527	17,281,623,139				17,281,623,139	
July 2020 to June 2021	Total Revenue Before Reconciliation MWK	Total Revenue Scoped in for Reconciliation MWK	Total Revenue Reconciled MWK	Percentage of Total Revenues Reconciled	Comment	Total Revenues Certified by the National Audit Office MWK	Revenues Certified by the National Audit Office as a percentage of total revenues before reconciliation
Forestry Sector	4,442,708,397	4,442,708,397	4,442,708,397	100%	Adequate Coverage See comment below	4,442,708,397	100%
Mining Sector	16,250,791,312	14,972,832,194	8,529,315,299	57%		14,972,832,194	92%
Transportation of Coal through railway	3,776,223,641	3,776,223,641	3,776,223,641	100%	Adequate Coverage	3,776,223,641	100%
Total	24,469,723,350	23,191,764,232	16,748,247,337			23,191,764,232	

Comments on Revenue Coverage of Mining Sector

The percentage coverage on the analysis has improved from 42% during the financial year 2019/2020 to 86% in the period from July 2020 to June 2021. Some of the factors that have led to a 86% coverage include the following: Out of these eighteen companies, two (2) Oil and Gas companies relinquished their licenses in Malawi (but, these are companies which have been compliant since 2014/2015 when Malawi produced the first EITI report), one (1) mining company has had its licence term not extended by the Government and another one (1) mining company has had its quarry sealed by the MRA based on issues relating to non-compliance. So effectively fourteen companies were active and out of these, twelve (12) companies submitted their reporting templates whilst two (2) did not.

COMMENT FROM THE INDEPENDENT ADMINISTRATOR ON THE RELIABILITY AND COMPREHENSIVENESS OF DATA

Based on the work performed, EMJ Advisory as an Independent Administrator concludes as follows:

There was adequate reconciliation coverage for the Mining sector, Forestry sector and Transport sector. For the first time, the forestry sector achieved a 100% compliance level due to amongst other issues, the interventions brought by the Secretariat, which included introduction of the regional training workshops for extractive companies. However, the quality and comprehensiveness of data for those companies that submitted the templates still required some improvement. On another note, all revenue data from the Government agencies that was used for the reconciliation exercises was adequately covered and certified by the National Audit Office and this provides an assurance on the reliability and comprehensiveness of such revenue data.

3.5 RECENT DEVELOPMENTS WITHIN THE MINING SECTOR

Regulations for the Mines and Minerals Act (No.8 of 2019)

The new Mines and Minerals Act (No.8 of 2019) has included a provision for any holder of a large-scale mining licence to sign a Community Development Agreement (CDA) with communities that will be affected by its mining operations in order to assist in the development and enhance the general welfare and the quality of life of the affected communities. CDA is a mandatory requirement for large scale mining license holders and medium-scale mining companies are expected to undertake Corporate Social Responsibility. Implementation of CDAs awaits finalisation of the regulations, expected by March 2022. Therefore, during the reporting period there were no any CDAs reported.

The Mineral Title Regulations were split into 10 separate regulations, and were recommended by the Mineral Resources Committee (MRC) in conformity with section 313 of the Mines and Minerals Act (No.8 of 2019). Currently, a team including the Ministry of Justice is working on the data cleaning and verification of forms and schedules of the regulations for final vetting and gazetting. Tentatively, this process is expected to be complete by March 2022. These regulations will include those on the implementation of the newly introduced CDAs which large scale mining companies are mandated to sign with local communities.

Mines and Minerals Act (No.8 of 2019) implications for transparency and accountability

Sections 268 and 310 were deliberately included in the Act to enforce compliance with fiscal transparency requirements and guidelines, bearing in mind that Malawi had qualified for membership under EITI International Standards. Section 268 ensures that mineral tenement holders comply with submission/ publishing of fiscal payment records and information for compliance, while section 310 empowers the Registrar to keep correct information on mineral and payment records, which can be made available for review by the public and legislature, which ultimately increases transparency.

Licencing

The Mineral Resources Committee (MRC) has endeavoured to meet once every two months as stipulated in section 8 of the Mines and Minerals Act, 2019. However, the major delays have been due to:

- COVID-19 restrictions on physical meetings imposed by government. The members, being government bodies, were in compliance with these restrictions.
- Late fulfilment of imposed conditions by applicants, and

- Political instability in the country which saw a series of public demonstrations due to the disputed May 2019 General Elections results. This in turn delayed the appointment of a Minister responsible for Mining who is the granting authority of mineral tenements.

Alternative approaches to licensing in light of social distancing requirements had been explored to conduct the MRC meetings, including virtual meetings.

There have been no material deviations between the legal and regulatory framework governing license transfers and awards and actual practice. This was based on a spot check by the Department of Mines on a number of licences. There have also not been any material differences between statutory reporting obligations of license- and extraction rights-holders' and actual filings to government. No licences were suspended due to violation of rules and laws and there has not been any changes in licensing and contract negotiations or amendments to contracts, revisions on work schedules.

Mining Agreements and pipeline projects

The Ministry of Mining is still working on the Mining Development Agreements (MDAs) relating to Mkango Resources Limited, Lotus Resources and Globe Metals & Mining (Africa) Limited. The Ministry has engaged experts on mining contracts for input and technical assistance. The process is taking longer as the Government wants to make sure that the final MDAs to be issued are well formulated for the benefit of both the mining companies as well as Malawians.

Only one MDA between Government and Paladin (Africa) Limited was signed and is a public document. MDA between the Government of Malawi and Mawei Mining-heavy mineral sands project- is not yet finalized. On Chimwadzulu Mine, a draft agreement between the Government of Malawi and the new licence holder, Mwalawanga Mining Limited is yet to be developed, hence, no operations yet at the mine. It is expected that some MDAs will be finalised around FY2022/2023.

Paladin Energy Minerals sold its 85% shares in Paladin (Africa) Ltd to Lotus Resources Limited, while Government of Malawi still holds 15% shares in Paladin (Africa) Limited. With the sale, licence ownership changed from Paladin (Africa) Ltd to Lotus Resources Limited comprising 85% shares for Lotus Resources Limited and 15% shares for Government of Malawi. The procedure for transfer of shares as provided for under Section 59 and 60 of the Mines and Minerals Act (1981) and Section 60 of the Mines and Minerals Act (No. 8 of 2019) was followed during the transfer of shares from Paladin Energy Minerals to Lotus Resources Limited. The pipeline projects are in advanced stages of exploration, and some projects are awaiting fulfilment of their energy requirements to take off.

Corruption risk assessment in the mining licensing process

Corruption issues/allegations in the sector are being handled by competent authorities (ACB). The Ministry of Mining has also put in place an institution integrity committee (IIC) and meetings have been held including with the ACB on its functions and on how the committee will be conducting its business.

Information on the environmental impact of extractive activities in accordance with EITI Requirement 6.4.

There are some shifts in Regulatory rules or enforcement related to environmental protection, climate mitigation, FPIC issue, social reporting issues, and Community Development Agreements impacting on the extractive industry due to COVID-19 pandemic.

The Environment Management Bill No.23 of 2016 was passed on 7th February 2017. The Bill repeals the Environment Management Act No.23 of 1996 (EMA). The 2017 Act entered into force in 2019. The Act contains provisions on Environmental and Social Impact Assessment and also provides for enforcement action that can be taken when there has been non-compliance with the law including administrative action such as Environmental Protection Order and Closure Orders.

Environmental / Social reporting remains very low within the extractive communities despite increased awareness regarding the need for environmental and social safeguards requirements in the sector.

Compliance trends to ESIA/ESMP by the extractive companies'/ project compliance and reporting

The compliance trend has increased in the period from July 2020 to June 2021. For example, 10 ESIA's for mining projects were considered and approved within 2018/2019 financial year, while in 2019/2020 financial year the number rose to 19. This information is available and can be accessed through the office but not accessible through the Environmental Affairs Department website.

The companies are complying in terms of undertaking environmental and social assessments and being granted environmental approval before commencing operations. However, the companies are not adhering to reporting requirements despite the fact that it is stipulated on ESIA certificates.

The frequency of compliance monitoring by various lead agencies remains low with lead agencies mostly undertaking monitoring on their own as opposed to undertaking monitoring collaboratively. This is due to inadequate availability of financial resources within the concerned agencies and a continued culture of working in silos.

There is need to establish a coordination mechanism for the concerned regulatory MDAs. Necessary regulations for enforcing compliance need to be promulgated. Furthermore, necessary enforcement actions, as provided for under the relevant principal legislation, should be applied to companies that are not compliant. Agencies should provide for adequate resources for compliance monitoring and the building of the requisite institutional capacities. Where necessary, companies and persons should be advised to undertake regular environmental and social audits. Civil society and citizen involvement should also be enhanced.

Going forward and in order to advance project reporting and monitoring, there is need for enhanced stakeholder engagement, increased public awareness and enforcement actions for non-compliance and publishing of information on non-compliant entities - 'Name and Shame' so that other project developers are encouraged to comply with the law.

Mining Sector key to Malawi Vision 2063

The Government continues to seriously regard and promote mining as one of the strategic growth sectors of the economy and a catalyst for achieving industrialization in the country as reflected in the Malawi Vision 2063 and the Sustainable Development Goals. The sector has tremendous potential to develop and support the inclusive wealth creation agenda.

The first 10-year implementation plan of the MW 2063 also identifies the mining sector as one of the key priority areas. Currently, the mining sector contributes about 1% to the GDP but plans are underway to scale-up the contribution to between 10 and 15% by 2030.

In view of this, the Government through the Ministry of Mining is undertaking some reforms/initiatives in the sector in order to transform it into one of the biggest contributors of the country's Gross Domestic Products (GDP) growth. Some of the initiatives the Government is undertaking include the following:

- **Drafting of the Bill for the Establishment of the Mining Regulatory Authority**

The draft Bill on the establishment of the Mining Regulatory Authority has been finalised and it is now ready for tabling in Parliament.

The Authority once established would play a crucial role in ensuring that mining operations are conducted safely and responsibly, and that environmental standards are maintained. With the establishment of the Authority, the Government will also be able to attract more foreign investment in the mining sector by through provision of stable regulatory environment.

- **The Establishment of the National Mining Company**

The Ministry of Mining submitted a MWK5 billion budget proposal to Treasury as initial seed capital for the Company for consideration during the 2022/2023 financial year. Unfortunately, due to the country's other equally competing needs engendered by the lean resource envelope, the Ministry's request for the operationalization of the Company was not granted.

The Ministry of Mining, will continue lobbying with the Treasury for consideration of a budget line for the operationalisation of the state-owned mining company in the upcoming annual budget for 2023/24 financial year.

The creation of a state mining company would involve investing in a specific mine or mines, with the aim of generating profits and revenue for the Government. By owning a stake in a productive mine, the Government would benefit from the profits generated by the mine, and use these funds to finance social and economic development programs.

- Progress on the operationalisation of a structured Market for Gold and other precious stones



The Malawi Government through the Export Development Fund at the Reserve Bank of Malawi (RBM), launched the gold market in May 2021. Since the launch of the gold buying initiative, cumulatively, gold purchases have reached a total volume of 175.76 kilograms at a total purchase cost of MWK8.8 billion, as of 31st October, 2022.

Location/District	Quantity Purchased (Grams)	Cost (MK)
Machinga	34,397	1,735,931,816
Balaka	17,256	852,777,844
Blantyre	211	9,553,160
Nkhotakota	64,043	3,291,587,440
Nsanje	1,573	56,354,880
Kasungu	22,010	1,144,321,865
Mangochi	5,994	323,337,820
Lilongwe	30,291	1,394,527,845
Total	175,775	8,808,392,670

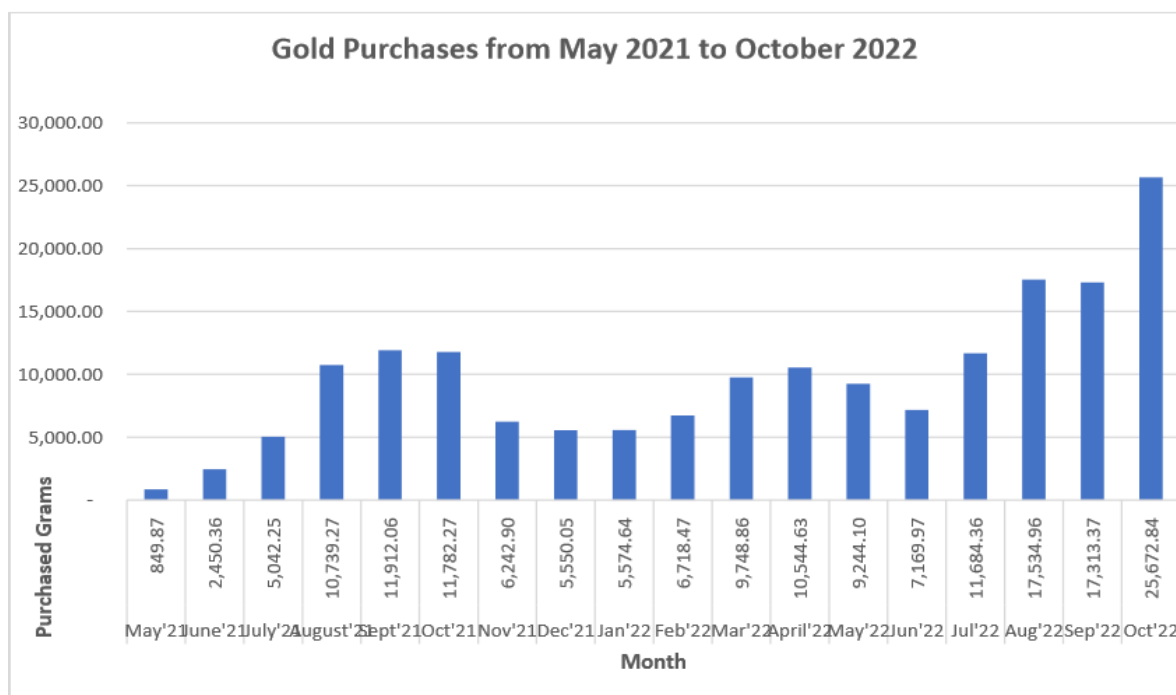
Source: EDF's Performance Report under the Precious Metals and Minerals Unit as at 31st October 2022

During the month of October 2022, the PMM Unit maintained gold purchase prices ranging from a minimum of MK46,000 to a maximum of MK55,000 per gram. The current price being offered by the Initiative appears to be competitive as evidenced by return of most customers, who were previously selling their merchandise to neighboring countries. This intervention is promoting wealth creation as most of the gold mined in the country is being sold locally. Besides, the establishment of the RBM-EDF gold buying initiative which offers competitive prices to miners, assisted in reducing smuggling of the commodity by ensuring that most of the gold mined by Malawi Artisanal and Small-scale Mining (ASM) is bought from the potential gold mining sites. At the time of producing this report in May 2023, the EDF had not yet disposed off the gold purchased and is still planning on what to do with it.

International Gold Price Movement for October 2022

Gold trading prices started at \$58.70 (K59,635) per gram at the beginning of October 2022 and rose to \$60.90 (K61,870) per gram on the fourth day of the month, before dropping slightly to \$60.17 (K61,128) on 5th October 2022. As of 31st October 2022, the price had dropped further and closed at \$57.74 (K58,660) per gram. The highest price in the month was on 4th October 2022 at \$60.90 (K61,870) and the lowest on 21st October 2022 at \$57.17 (K58,081). On average, gold traded at \$59.04 (K59,981) per gram in the month, continuing to register the lowest price in the preceding six months.

Distribution of purchased gold volumes per month from May 2021 to October 2022



Source: EDF's Performance Report under the Precious Metals and Minerals Unit as at 31st October 2022

- **Structured market for Gemstones**

A Precious Metals and Minerals Unit (PMMU) has been established at the Export Development Fund and key positions have been filled. Recently, the Export Development Fund announced the opening of a formalised market for the following five precious stones:

- Ruby
- Sapphire
- Aquamarine
- Tourmaline
- Rhodolite garnet

- **Continued Support to Artisanal and Small-Scale Mining**

The Government, through the Ministry of Mining, continued with the process of formalising the Artisanal and Small-scale Mining (ASM) sub-sector in the country. As of January 2023, a total of 32 groups of informal ASM operators across the country have been formed and some of them have undergone or are undergoing the full formalisation process. 17 groups were already formalised while 2 are at the final stage of formalisation.

- **Continued Efficient Issuance of Licenses**

The Ministry of Mining is currently implementing a computer-based mining cadastre system which promotes transparency and efficiency in the processing and issuance of mineral licences, a secure mineral rights system and records the geographical location, ownership and time validity of mining rights. The modern mining cadastre facilitates the compliance with the payment of fees and/or other requirements to ensure the validity of a concession.

- **Completion of rehabilitation and construction of offices and Mineral Laboratories at the Department of Mines Headquarters.**

Recently, the Government has been finalising the construction and rehabilitation of the Area 4 office Complex at the Department of Mines Headquarters in Lilongwe with the state-of-the-Art Laboratories. As of January 2023, over 95% of the remaining construction and rehabilitation works have been completed.

- **Finalization of the National Petroleum (Exploration and Production) Policy**

Since 2014 Government has been formulating the first ever National Petroleum (Exploration and Production) Policy. The Policy was finalized in 2020 but approval process delayed due to COVID-19 pandemic, among others.

However, Cabinet approved the Policy in January, 2023 and the Ministry of Mining plans to launch it by end of 2023. In order to achieve the Policy overall goal and objectives, the Policy has prioritized implementation of measures in eleven (11) priority areas as follows: governance; fiscal regime; revenue management; environmental management; corporate social responsibility and community development agreements; local content; resource ownership; data management; license and contract management; regional and international cooperation; and cross cutting issues.

- **Launch of the Geological Mapping and Mineral Assessment Project (GEMMAP) Results**

In an effort by Government to reform the mining sector, the Ministry of Mining launched results of GEMMAP in February, 2023. The GEMMAP followed a comprehensive countrywide high resolution airborne geophysical survey that covered magnetic, radiometric and gravity conducted in 2013 and 2014 with its interpretation report produced in 2018 and readily accessible from the Geological Survey Department.

The GEMMAP has generated geoscientific data that is significant not only to mining, but also designing of infrastructure, natural risk mapping and mitigation, ground water and general research in various fields. The project complemented other efforts in the mining sector such as capacity building through training, provision of mapping and exploration equipment and modernizing GSD laboratories.

- **Signing of a Mining Development Agreement with Gobe Metals and Mining Company for Kanyika Niobium Project in Mzimba District**

The Government of Malawi and Globe Metals and Mining Company signed an MDA in March 2023. The MDA was signed by Minister of Mining; Minister of Finance; Attorney General; Chairperson for Globe Metals and Mining Company; and Finance Director for Globe Metals and Mining Company.

- **Progress on the prioritised projects in the Malawi 2063**

The Ministry of Mining, in liaison with the National Planning Commission, identified projects to include in the five to ten-year MW2063 Quick Wins National Plans. The Ministry also had plans to expedite the process for the movement of several mining projects from exploration stage to mining development stage. The mining projects included: Kanyika Niobium Project in Mzimba, Songwe Hill Rare Earth Project in Phalome, Kayelekera Uranium Project in Karonga and the Malingunde Graphite and Kasiya Rutile Project in Lilongwe.

Government committed itself to providing energy and road infrastructure support to these mining projects.

- **Other Government interventions in the Mining Sector**

In the 2022/23 FY, the Government will undertake a number of interventions to address and support the growth and development of the mining sector in the country. These measures include:

- i. Review the Mines and Minerals Policy to create more attractive investment climate in the country;
- ii. Review the Explosives Act (1968) including the subsidiary legislation;
- iii. Operationalize National Mining Investment & Development Corporation to facilitate PPPs;
- iv. Finalize geo-mineral resource mapping across the country;
- v. Facilitate the re-commissioning of Kayelekera Uranium with properly negotiated agreements;
- vi. Facilitate the development of other upcoming major mineral projects including, Songwe Rare Earth Project in Phalombe, Malingunde Graphite and Kasiya Rutile Projects in Lilongwe in order to fast-track their evolution from advanced mineral exploration to mining;
- viii. Develop a National Strategy on Mineral beneficiation and value addition.
- ix. Supporting domestic production of productivity enhancing equipment and materials which are used in such important areas as laboratories, factories and farms.
- x. Using development trailblazing parastatals, state-supported value-adding industries will be created in alliance with the private sector that will ensure that the ore mined will not be sold raw to other countries and at exploitative prices through unscrupulous and non-bona-fide intermediaries.

- xi. As the mining industry matures, Government will wean off ownership, paving way for more private sector participation.
- xii. Formalising and regulating Artisanal and Small-Scale mining while linking them to appropriate technologies and anchor mining firms.

In addition to these interventions, the Ministry of Mining will continue:

- i. Promoting mining investment in the country through participation in the local, regional and international mining investment fora;
- ii. Updating and maintaining computer-based mining cadastral system and the GeoData Management and Information System (GDMS) to make information readily available to investors;
- iii. Sanitizing the regulatory environment through the establishment of the Mining Regulatory Authority which is well underway;
- iv. Formalizing the Artisanal and Small-Scale Mining sub-sector;
- v. Enforcing compliance by the mining operators to occupational health safety and environmental standards;
- vi. Providing technical extension services to Artisanal and Small-Scale Miners (ASMs);
- vii. Conducting mine surveying across the country to enhance mineral production and ensure orderliness in the mining sector;
- viii. Attracting new investors in the Oil and Gas sector.

In 2021, growth in the sector improved reaching 4.5 percent. This upsurge was attributed to increased production of industrial minerals such as rock aggregate and limestone as construction activities and maintenance works for roads, bridges, schools resumed. To add to this, there was a steady increase in exploration licenses granted coupled with generation of updated geological maps under French sponsored Geological Mapping and Mineral Assessment (GEMMAP) project.

Follow up on the allegations of bribery and corruption involving some senior officers at the Ministry of Mining pertaining to the renewal of a mining licence

The fourth MWEITI report included an allegation of bribery and corruption involving some senior officers at the Ministry of Mining pertaining to the renewal of the mining licence for Ilomba Granite Mine in Chitipa District in the northern part of Malawi. The matter was reported to the country's relevant and competent authority on corruption matters, the Anti-Corruption Bureau (ACB) and subsequently, investigation was instituted. Considering that MWEITI MSG takes keen interest on the progress and outcome of the investigations in accordance with the EITI requirement 2.2 which stipulates the procedures for allocation of licences, a follow up on the progress made towards this investigation was made with the ACB on 1 November 2021. ACB responded that the case was progressing well and at an advanced stage, being handled by the ACB office in Mzuzu.

Updated status 31 December 2021

The ACB through the press on 16 December 2021, indicated that investigations into the matter are now concluded and that the report will be presented soon. At the time of producing the final 5th MWEITI report on 31 December 2021, the final report on the investigations by the ACB was yet to be released.

Updated status March 2023

On 28 October 2022, the ACB issued a press release confirming that ACB arrested Cassius Chiwambo and Gibson Bright Nyirenda over corruption. In the said press release the ACB pointed out that it had not yet recorded Caution Statements from the suspects and that they would be taken to court after the Bureau interviews them⁴. To date, the proceedings are still on-going.

ACB's Latest Comment

The suspects were charged on offences under the Corrupt Practices Act and the matter is being heard at the Senior Resident Magistrate Court- Lilongwe. Proceedings are ongoing. At this point the Bureau has no jurisdiction to push the Court for a speedy conclusion. In summary: The case is no longer under investigations but is now in the hands of the Court at Prosecution Stage.

⁴ <https://acbmw.org/press-release/acb-arrests-cassius-chiwambo-and-gibson-bright-nyirenda-over-corruption/>

Malawi National Action Plan for the Open Government Partnership - 2023-2025

The Open Government Partnership (OGP) is a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies and innovation to strengthen governance.

During the National Anti-Corruption Conference in Blantyre, on 25 July, 2022, the State President His Excellency Dr. Lazarus McCarthy Chakwera expressed strong commitment to the Open Government Partnership (OGP) and undertook to ensure that Malawi would regain its 'active' status in the OGP by the end of 2022. The 2023-25 National Action Plan⁵ is the last component of a series of activities for reactivating Malawi's national membership in the OGP. It spells out collective commitment to achieving accountable, responsive and inclusive governance, including among others by enhanced transparency in natural resource governance, which is one of the explicit commitments.

Some of the Thematic Areas of the OGP in Malawi

Some of the thematic areas of the OGP that have been implemented by the Government in the recent period under Natural Resources include the following:

Theme	Key open government effort
Natural Resources	<ul style="list-style-type: none"> Malawi Extractive Industries Transparency Initiative (MWEITI) Enacted a new Mines and Minerals Act (2019) provisions on disclosure of contracts and fiscal transparency

Steps being taken to improve operations of MWEITI

As one of the thematic areas of the OGP, steps are now underway to improve operations and enhance compliance under MWEITI and some of these steps include the following:

Development of Malawi EITI policy

The mandate of the Ministry of Finance and Economic Affairs is to formulate economic and fiscal policies that seek to manage Government financial and material resources and provide strategic guidance on economic and development planning based on accurate and reliable statistics for attainment of socio-economic development. In line with the mandate of the Ministry, the Revenue Policy Division (RPD) of the Ministry of Finance and Economic Affairs, where the National Secretariat is based, is in the process of developing the Malawi Extractive Industry Transparency Initiative (MWEITI) Policy to promote good governance and revenue management in the natural resources sector.

The Policy, once developed, will be the first of its kind to promote prudent management of revenue from natural resources and guide how issues of transparency and accountability in the extractive industry value chain are to be achieved. Some priority areas to be covered by the Policy include: EITI institutional framework, governance issues, revenue collection and management, environmental impact and addressing corruption risks in the sector.

Development of Malawi EITI Legislation

The formulation of the Legal framework for Malawi EITI will codify the requirement on holders of licences in the extractive industry to make disclosures of their revenue realised from their licensed operations, payments made from their operations and beneficial ownership of their businesses. The legislation will enhance, amongst other issues, compliance by the extractive companies as there will be penalties for non-compliance.

⁵ https://www.opengovpartnership.org/wp-content/uploads/2023/01/Malawi_Action-Plan_2023-2025.pdf

Strategic Plan for Ministry of Mining⁶

The Government recently launched the Mining Strategy that would cover the period 2022-2027 and the following are some of the main aspects in the strategy.

The Strategic Plan gives a view of the Ministry, its goals and objectives, key planned activities and initiatives for implementation, support and collaboration with its relevant stakeholders and above all, how it sees itself contributing to the larger national economy for the next five years. The Strategic Plan is aligned to the First 10-Year Implementation Plan (MIP-1) for the Malawi Vision 2063 covering the period, 2021-2030, and has been developed to take into account challenges that are bound to result from the implementation of other Government initiatives under the Public Service Reform Program.

Key Result Areas, Strategic Outcomes and Outcome Targets

Key Result Area	Strategic Outcome	Outcome Target
KRA 1: PROVISION OF GEOLOGICAL AND MINING SERVICES	1.0 Increased Investment in the mining and petroleum sector	1.1 Reconfiguration of the web-based Mining Cadastre System completed by 2023
		1.2 Assessment process of mineral tenement applications enhanced by 2025
		1.3 Testing and certification of mineral resources enhanced by 2027
		1.4 Capacities for artisanal and small-scale miners enhanced by 2025
		1.5 Mines and Minerals regulatory framework revised by 2024
		1.6 Explosives Regulatory framework revised by 2026
		1.7 Mineral marketing systems institutionalized by 2024
		1.8 Updated petroleum exploration data produced by 2027
		1.9 Petroleum regulatory framework reviewed by 2025
		1.10 Enhanced transparency of mining and petroleum issues amongst the public by 2025
		1.11 Occupational Safety, Health and Environment in the mining and petroleum sectors by 2025
		1.12 Enhanced compliance on handling explosives
		1.13 Development of major mining projects
		1.14 Updated Energy and Agro-Mineral resources database developed by 2027

⁶ Strategic Plan for Ministry of Mining 2022-2025

		<p>1.16 Online Geo-data Management Centre operationalized by 2023</p> <p>1.17 Advanced Geological Research Equipment procured and installed by 2027</p> <p>1.18 Geo-Hazards and Environmental Geology information produced by 2027</p> <p>1.19 Enhanced regulation of the mining sector</p> <p>1.20 Increased investment in mining through Public Private Partnerships (PPPs)</p>
KRA 2: PROVISION OF CORPORATE SERVICES	2.0 Improved Management and Administrative Services	<p>2.1 80% of administrative office services and supplies provided by 2023</p> <p>2.2 100% Ministry activities planned, monitored and evaluated by 2027</p> <p>2.3 Human resource capacity improved by 80% by 2027</p> <p>2.4 Financial management and audit services improved to 100% by 2027</p> <p>2.5 Information management services improved to 100% by 2027</p> <p>2.6 Cross cutting issues (HIV/AIDS, Environment, Gender, Disability, Human Rights) mainstreamed in all programs and policies by 2027</p>

In order to achieve the outcome targets highlighted in the table above, MoM has come up with outputs on each outcome target.

Strategic Outcome 1: Increased Investment in the mining and petroleum sector

- Outcome Target 1.1: Reconfiguration of the web-based Mining Cadastre System completed by 2023
- Outcome Target 1.2: Assessment process of mineral tenement applications enhanced by 2025
- Outcome Target 1.3: Testing and certification of mineral resources enhanced by 2027
- Outcome Target 1.4: Capacities for artisanal and small-scale miners enhanced by 2025
- Outcome Target 1.5: Mines and Minerals regulatory framework revised by 2024
- Outcome Target 1.6: Explosives Regulatory framework revised by 2026
- Outcome Target 1.7: Mineral marketing systems institutionalized by 2024
- Outcome Target 1.8: Updated petroleum exploration data produced by 2027
- Outcome Target 1.9: Petroleum regulatory framework reviewed by 2025
- Outcome Target 1.10: Enhanced transparency of mining and petroleum issues amongst the public by 2025
- Outcome Target 1.11: Occupational Safety, Health and Environment in the mining and petroleum sectors by 2025
- Outcome Target 1.12: Enhanced compliance on handling explosives
- Outcome Target 1.13: Development of major mining projects
- Outcome Target 1.14: Updated Energy, Industrial and Agro-Mineral resources database developed by 2027
- Outcome Target 1.15: Targeted geophysical, geological and geochemical mapping conducted and completed by 2027
- Outcome Target 1.16: Online Geo-data Management Centre Operationalized by 2023
- Outcome Target 1.17: Advanced Geological Research Equipment procured and installed by 2027
- Outcome Target 1.18: Geo-Hazards and Environmental Geology information produced by 2027

Outcome Target 1.19: Enhanced Regulation of the Mining Sector
Outcome Target 1.20: Increased investment in mining through Public Private Partnerships (PPPs)

Strategic Outcome 2: Improved Management and Administrative Services

Outcome Target 2.1: 80% of administrative office services and supplies provided by 2027
Outcome Target 2.2: 100% Ministry activities planned, monitored and evaluated by 2027
Outcome Target 2.3: Human resource capacity improved by 80% by 2027
Outcome Target 2.4: Financial management and audit services improved to 100% by 2027
Outcome Target 2.5: Information Management Services Improved to 100% by 2027
Outcome Target 2.6: Cross cutting issues (HIV/AIDS, Environment, Gender, Disability, Outcome Target 2.7: Human Rights) mainstreamed in all programs and policies by 2027

[National Petroleum \(Exploration and Production\) Policy⁷](#)

Introduction

The National Petroleum Exploration and Production Policy (NPEPP) seeks to guide programming of interventions for efficient exploration and exploitation of the country's petroleum resources. Cognisant of the fact that the upstream petroleum subsector is in its infant stage, this Policy provides a coherent plan and clearly articulated strategies for regulating and managing the upstream petroleum subsector ahead of any major discovery.

Legislations

This Policy shall be implemented taking into account the existing legislation on Petroleum related issues including: The Liquid Fuels and Gas (Production and Supply) Act 2004, the Environment Management Act 2017, Mines and Minerals Act 2018, National Forestry Act 1997, Water Resources Act 2013, Gender Equality Act 2015, Land Act 2016, Tourism Act 1970 and National Parks and Wildlife Act 1994.

Policy Goal

The main goal of the Policy is to attract and secure investment in upstream exploration activities, and effectively regulate an upstream petroleum subsector that will contribute to the sustainable economic development of the country for the benefit of its people.

Policy Priority Areas

This Policy has identified Governance, Fiscal Regime, Revenue Management, Environmental Management, Corporate Social Responsibility and Community Development Agreements, Local Content and Social Issues, Resource Ownership, Data Management, License and Contract Management, Regional and International Cooperation, and Cross cutting issues as priority areas for actions.

National Energy Policy 2018

The National Energy Policy 2018 (NEP 2018) recognises biomass as having the biggest share in the current energy mix at 89 percent. The NEP 2018 therefore aims at reducing the contribution of biomass in the energy mix by promoting development and use of modern energy sources such as Electricity from both Non-Renewable and Renewable Sources; Petroleum Fuels; Biofuels; Liquefied Petroleum Gas; Biogas and Natural Gas.

Under the NEP 2018, the Petroleum industry in Malawi has two principal parts, namely, the upstream and downstream. The upstream covers exploration, production and refining of Crude Oil while supply logistics and marketing Petroleum fuel products are under downstream. The NEP 2018 seeks to ensure there is adequate production and supply of petroleum at affordable prices and for energy security purposes. Accordingly, the NPEPP purpose of facilitating petroleum exploration and production in Malawi is aligned with the aspirations of the NEP 2018.

[National Petroleum \(Exploration and Production\) Policy](#)

⁷ National Petroleum (Exploration and Production) Policy 2023

3.6 RECOMMENDATIONS

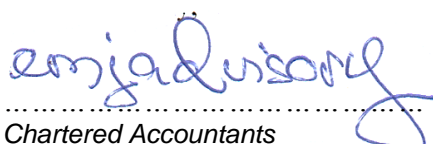
The following proposals should be considered in order to improve the EITI reporting process in Malawi. Recommendations included in this section should be reviewed together with all other recommendations made in the previous Malawi EITI reports, some of which are not fully implemented.

No.	Recommendations
1	The National Secretariat together with the MSG should undertake deliberate measures to increase awareness of the EITI Processes in Malawi and also attempt to co-opt new reporting entities especially those dealing in natural resources;
2	The Department of Mines (DoM) should establish procedures and systems that would ensure an improvement in the collection of revenue from the extractive entities;
3	MoM and the Central Bank should expedite establishment and operationalisation of a regulatory and fiscal framework to govern the operations of Artisanal and Small-Scale Mining (ASM) sector;
4	The National Secretariat should facilitate speedy implementation of the project level reporting through the study and mapping of the action plan;
5	The MSG together with the National Secretariat should endeavour to share the MWEITI reports with the Natural Resources and Climate Change Committee of the Malawi Parliament for deliberation and validation considering this is one of the key players that can play a significant role in ensuring the realization of some of the proposed legislative amendments relating to EITI in Malawi.
6	Accuracy and comprehensiveness of beneficial ownership data included in the reporting templates
7	The National Secretariat should endeavour to ensure that recommendations made in previous EITI Reports are adequately addressed by the responsible MDAs.

These recommendations are detailed in Section 10 of the report.



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4. APPROACH AND METHODOLOGY

The reconciliation process relating to the EITI reporting consisted of the following steps:

- Conducting a study to determine the scope of the reconciliation exercise and to design the reporting templates;
- The collection of payment data from Government Agencies and Extractive Companies, which provides the basis for the reconciliation;
- A comparison of amounts reported by Government Agencies and Extractive Companies to determine if there are discrepancies between the two sources of data; and
- Interaction with Government Agencies and Extractive Companies to resolve the discrepancies identified.

Considerations for Flexible Reporting

In view of the COVID-19 pandemic and the subsequent issuance of the EITI Board's flexible reporting guidelines for EITI Reports published in 2020 and the adoption of the same by the MSG in Malawi, we developed a questionnaire to be completed by all reporting entities.

This questionnaire was intended to obtain information from the extractive industry in Malawi in terms of sector developments and industry outlook considering the COVID-19 pandemic and the commodity price/economic downturns. This report has, therefore, covered and considered data and information from July 2020 to June 2021 and addressed issues concerning the COVID-19 pandemic and other relevant global developments related to the extractives sector as of June 2022 or as recent as possible. The information obtained can, therefore, inform ongoing discussions on the impact of the pandemic and cover some important evidence based impact of EITI implementation during the period.

4.1 Scoping

A number of aspects were considered in determining the scope of the 6th MWEITI report covering the period from July 2020 to June 2021 as follows:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- companies and Government Agencies to be included in the report;
- reporting templates to be used; and
- assurances to be provided by reporting entities to ensure the credibility of the data made available to the Independent Administrator.

4.2 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:

- legislations 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 legislations, new contracts or agreements that could impact the results of our work; and
- filled and submitted reporting package as well as COVID-19 Questionnaire by Extractive Companies and Government Agencies as requested.

4.3 Reconciliation and Investigation of Discrepancies

The process of reconciling the data and investigating discrepancies was carried out between 1st February and 17th February 2023. In carrying out the reconciliation, we performed the following procedures:

- Figures reported by extractive companies were compared item-by-item to figures reported by Government Agencies. Consequently, all discrepancies identified have been listed item by item in relation to each Government Agency and extractive entity;
- Where data reported by extractive companies was consistent with the data reported by Government Agencies, the government figures were considered to be correct and no further action was undertaken; and
- Government Agencies and extractive companies were asked to provide supporting documents and/or confirmation for any adjustments to the information provided on the original data collection templates.

In cases where it was not possible to resolve discrepancies, reporting entities have been contacted directly for additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved. The results of the reconciliation exercise are presented in Section 7 of the report.

4.4 Reliability and Credibility of Data Reported

In order to comply with Requirement No 4.9 of the 2019 EITI Standard which aims at guaranteeing the credibility of the data submitted by reporting entities, the following approach in the context of the preparation of the period from July 2020 to June 2021 Malawi EITI report was followed:

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. **This also applies to the questionnaire intended to gather information in compliance with Flexible Reporting Guidelines;**
- accompanied by the audited financial statements of the extractive company for the period from July 2020 to June 2021; 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 from July 2020 to June 2021.

For Government Entities

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

- Signed by a person authorised to represent the Government Entities. **This also applies to the questionnaire intended to gather information in compliance with Flexible Reporting Guidelines;** and
- accompanied by detailed receipts of the payments reported; 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 for the financial year 2020/2021.

In order to make any changes to the information provided on the original data collection templates, supporting documents and/or confirmation from reporting entities were requested in order to make these available to the IA.

4.5 Accounting Records

In accordance with Requirement 4.7 of the EITI Standard, data has been reported by company, by payment flow and by Government Agencies. Reporting entities were requested to provide relevant details along with the reporting templates for each payment flow, as well as contextual information.

The reconciliation has been carried out on a cash basis. Accordingly, payments made prior to 1st July, 2020 have been excluded. The same applies to payments made after 30 June 2021.

“The reporting entities were required to report in the currency of payment for all payments made in foreign currency. However, the reporting currency is Malawi Kwacha, as such, all foreign payments have been converted to MWK at the actual rate used by the Government Agency to record the amount received.”

4.5.1 Accounting Records

Extractive companies normally prepare their accounting records on the accrual basis, i.e. the tax expense is recognised at the time it is due rather than the time when it is paid. However, only the amounts actually paid during the period from July 2020 to June 2021 would have to be declared in the Reporting Templates.

4.5.2 Government agencies

In respect of Government Agencies, care has been taken to ensure that amounts shown on the “Payment/Receipt Report” include all receipts during the period from July 2020 to June 2021, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.

5. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY

5.1 Extractive Sector in Malawi

“Malawi is one of Southern Africa’s most densely populated countries with a population of about 18 million. It is landlocked sharing borders with Mozambique, Zambia and Tanzania, covering an area of 118,484 square kilometers. The economy is agro-based with approximately 82.57%⁸ of the people living in rural areas. The majority of the population engages in smallholder, rain fed agriculture production which dominates food production.

⁸ World Bank collection of development indicators, compiled from officially recognised sources

5. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY

5.1 Extractive Sector in Malawi

The extractive industries in Malawi were dominated by mining especially in artisanal and small-scale rock aggregate and limestone quarrying, coal mining and gemstone prospecting and mining in all the three regions of the country for a long time from independence in 1964 until 1981, when the Mines and Minerals Act had been published. The mining sector arguably has the most viable potential in the Malawi economy, especially uranium which boasts about substantial proven reserves. In addition, advanced exploration projects in rare earth elements, graphite, rutile and heavy mineral sands have produced positive results showing significant quantities of probable reserves.

Mining Sector remains one area of realistic economic diversification, through which Malawi could increase its exports, attract Foreign Direct Investments (FDI) as well as diversify the government's revenue base and achieve infrastructure developments. For a very long time, Malawi has been considered as an agriculturally based economy. Statistics indicates that 80 percent of Malawians take part in Agriculture as their main economic activity and their secondary income generating activity. Nonetheless, any economic gains from agricultural-based economy remains vulnerable due to a number of factors including its over-dependence on rain-fed subsistence farming, donor support and traditional exports of tobacco, tea, and sugar, and high-cost imports of fuel and essential goods.

It was for this reason, the Government of Malawi (GoM) had, in the Malawi Growth and Development Strategy (2006-10) (MGDS I), created a broad strategy for Mining to contribute to the country's economic diversification and development. Following this development, in 2010 the Energy and Mining Sector working group was created to provide high-level stakeholder consultation and input into key policy reform programs taking place in the mining sector. Since then, a number of reforms have taken place. These include the new Mines and Minerals Act (Act No.8 of 2019) which has created a technical Mineral Resource Committee, the establishment of a computerised-based and Public access of the mineral tenement data hosted under Cadastre System by Landfolio and the completion of refurbishment for geo-data library at the Zomba based Geological Survey Department Headquarters. These reforms have helped to increase and promote transparency, accountability, and efficient management and administration of mineral rights in the country as well as access to geo-data.

Nevertheless, there is still more that has to be done to allow for the smooth governance of the sector and to enhance capacity of the core departments mandated to regulate and oversee the development of the mineral sector. These include completing the construction of Mining Offices and Mineral Processing Laboratory, online access of geo-data at the Geological Survey Library, the formalization of Artisanal and Small-Scale Miners (ASM) to tame the proliferation of illegal mining activities and the establishment of District Mining Offices to increase visibility and access to minerals governance and extension services. Other outstanding works include the finalization of the ground geo-data; (follow up project from the airborne geo-physical survey); continue capacity building of key personnel in the sector; and civic educating the country's population on the mine life cycle for a better understanding of the sector and address negative attitude towards the sector. In a nutshell, the mining industry in Malawi needs more than policies in terms of support for the country to have the expected benefits from the mining activities.

Although Government recognizes the role that this sector can play to boost the economy, the recent funding trends in the sector has not been encouraging to meet this expectation. Despite low funding levels to the sector, coupled with poor electricity generation and supply, a spate of illegal mining activities and lack of District Mining Officers across the country, the mining sector continued to experience some growth. Mineral exploration and production also increased as a result of continued demand by the consuming industries during the early months of the period under review before eventually experiencing some decline at the height of the COVID-19 pandemic, including the export market. Thus, this report reviews the performance of Malawi's mineral sector in terms of mineral production, domestic and export sales, employment opportunities, as well as a synopsis of new mineral exploration and assessment of existing exploration projects which are underway, mineral licenses and mining investment opportunities currently available in the country. The sectors covered by this report are:

- Mining and quarrying;
- Oil and Gas exploration;
- Forestry; and
- Transport.

5.2 Legal Framework and Context of the Mining and Quarrying Sector

5.2.1 General Context of Mining and Quarrying Sector

Malawi has several large mineral deposits with economic potential, such as:

- Phosphates (apatite) at Tundulu in Phalombe;
- Bauxite and Rare Earths on Mulanje Mountain;
- Kaolinitic clays at Linthipe and Senzani in Dedza and Ntcheu respectively;
- Coal in Rumphu, Chitipa, Karonga, Nsanje and Chikwawa;
- Kyanite in Ntcheu;
- Limestones in several districts of the country;
- Rare Earths (including Strontianite and Monazite) in Balaka and Phalombe;
- Graphite in Salima and Lilongwe;
- Sulphides (Pyrite and Pyrrhotite) in Lilongwe and Dowa;
- Iron ore in Blantyre; and
- Titanium minerals in Salima and Nsanje; and
- Vermiculite in Mwanza.

Growth for the mining sector for 2020 has slightly been revised downwards from 2.6 percent reported in August 2020 to 2.3 percent as of February 2021. This is due to a reduced demand for quarry aggregates in both the domestic and international markets because of a combination of two factors. First of all construction slowed down in Malawi due to the impact of the COVID-19 pandemic. Much of the mining in Malawi involves quarriestones for construction and demand for this product declined due to reduced construction activities. Secondly, with industry slowing due to the pandemic, the demand for coal fell as well. Disruptions in the electricity supply also affected production of quarry aggregates and coal. In addition, the sector was affected by the failure of some of the foreign investors (including Lancaster Exploration Limited and Globe Metals and Mining Company) to come into the country to conclude the Mining Development Agreements (MDA). Notably, reports of mineral trade on the informal market suggests that the sector has potential to grow.

The 2021 growth for the sector has been revised downwards from 2.8 percent reported in August 2020 to 1.2 percent as of February 2021 on account of the COVID-19 pandemic which hindered production, exploration and investment prospects. This is because of the lockdown and restrictions in international travel. Furthermore, it is expected that there will be a reduced demand for coal because firms in Malawi that consume this input will have slowed down their own production due to COVID-19 preventive measures. Notably, the failure by local firms to meet international quality standards for coal is another factor that continues to slow down the sector.

For 2022, growth for the sector is projected at 2.1 percent with the expectation that demand for quarry aggregates will increase. Energy production is also expected to improve with the emergence of solar farms and maintenance work on some hydro power plants. Furthermore, there is an increase in the number of companies obtaining exploration licenses which will contribute to the projected increase in rock aggregate mining in the coming year.

The Department of Mines put in place a number of interventions to boost growth in the sector. Firstly, the anticipation of the endorsement of the Revised Mines and Minerals Act in 2019 and the adoption of a Computerised Licencing Management System would encourage transparency and attract more investors. As a result of these two interventions, the sector witnessed an increase in applications for Coal Exploration Licences, which was expected to translate into more production of coal in the coming years.

Coal

Malawi has over 22 million tonnes of proven coal reserves in a number of coalfields across the country. In general, coal remains one of the most energy mineral mined in the country for industrial use. Coal production in 2020 was projected to slightly increase as compared to the production of the same during 2019 due to increased demand in manufacturing industries for use in boilers. Due to the COVID-19 pandemic, production remained at the level (54, 875.84 tonnes) as the previous year. There was no new coal mine opened to help increase and boost production.

Coal production levels are expected to fall significantly in 2021/22 FY owing to frustrations by coal producers due to influence of a cartel of intermediary buyers deliberately lowering prices of coal so as to maintain direct supply to consumers .

The CPL-Mchenga Coal Mine, Kaziwiziwi Coal Mines, Kasikizi Coal Mine, Rukuru or Dantasie Coal Mines remain the major producers of the commodity; sharing annual production capacity of slightly over 15,000 tonnes each and contributing about 90 percent of total annual coal production.

The rest of the production is shared among other players like DDY Mining, Nkhauti Mine, Mean Jalawe Mine and Lisikwa Mine. This Coal is mainly used for provision of energy for different production processes in the cement, tobacco, textile, brewery, food processing and ethanol industries. Besides mining, some of these companies have embarked on expansion projects by among other activities continuing with exploration outside their current mining areas so as to increase their respective production capacities to meet future demand for coal.

Uranium Concentrates Production

The Kayerekera Uranium Mine, which was commissioned in 2009 and came under care and maintenance in 2012, has remained the largest mining investment in the country's mining sector. During the period under review, Kayerekera Uranium Mine continued to be under care and maintenance as a result of the continued falling of uranium prices at world market to below USD40/lb. Therefore, no uranium production is presented during 2020/21 financial year. Currently almost all the work at the mine has centred on preserving the mine environment, care and maintenance of the plant and machinery. In order for the Kayerekera Mine to resume production, the world market price for uranium should be within the range of USD70 - USD75 per pound.

There are, however, some good prospects that the price for uranium may pick up in the near future with a reported number of nuclear reactors being under construction in China, India, Russia, Middle East and the United Arab Emirates (UAE).

Cement

In the Cement Industry, Shayona Cement Corporation, Cement Products Limited and Lafarge Cement (Malawi) Limited remains the only three biggest players of cement manufacturing in Malawi. However, only Shayona Cement Factory based at Chamama in Kasungu District and Cement Products Factory based at Njeleza in Mangochi District are currently using the locally mined limestone and iron ore to produce cement in Malawi with a daily production rate pegged at 1,500 and 1,200 metric tonnes of cement per day, respectively. During the period under review, the two companies had a combined consumption of limestone of up to 575, 397.02 metric tonnes from their respective mines and used 5,018.16 metric tonnes of iron ore sourced from artisanal miners at Nthare Hills in Chiradzulu district to manufacture cement.

Lafarge Cement (Malawi) also manufactures cement using locally mined kaolinitic clays sourced from Senzani in Ntcheu District. This clay is part of the raw materials used in the manufacturing of cement due to its binding element and properties. During the 2020 review year, the company used a total of 26,599.62 metric tonnes of kaolinitic clays valued at MK239.165 million. Cement manufacturing is expected to slightly increase due to continued demand for the commodity resulting into an increase in production of about 20 percent of the raw materials like limestone, iron ore and kaolinitic clays also known as podzolana.

Rock Aggregate

The production of rock aggregates declined in 2020 due to the slowdown of economic activities in the country which included construction and rehabilitation of roads and a number of infrastructure projects due to COVID-19 pandemic and non-completion of most major road projects. There are more than 15 active operating quarries countrywide for production of rock aggregate both at commercial and project level. Out of these, 11 are commercial quarries and the rest are project quarries. Commercial quarries are those that are operating for commercial purpose and do pay the required royalties to government whilst project quarries which are granted public works project in consultation with Ministry of Transport and Public Works do not pay royalties. However, the Ministry is planning to introduce payment of royalties by all quarry operators irrespective of the type of operation as provided for under Section 260 of the new Mines and Minerals Act 2019. This measure is likely to boost the royalty revenues.

During the period under review, commercial and project quarries produced a combined production of up to 649,902.56 metric tonnes and 100,050 metric tonnes respectively. This resulted into total production of 749,902.56 metric tonnes of rock aggregate in 2020 representing more than 17 percent decline in production compared to 2019 production of more than 900,000 metric tonnes. However, production of rock aggregate is expected to reach 974,873 metric tonnes and 1,072,360 metric tonnes in 2021 and 2022 respectively with the easing of COVID-19 pandemic and renewed construction activities.

Agricultural, Calcitic and Hydrated Lime

Zalewa Agriculture Lime Company (Zalco), Lime-Co and Kemi Investment (formerly Flouride Company), Balaka Lime Works Supply Company Limited (BLISCOL), and Tithokoze Women Lime Makers are the major companies producing agriculture, hydrated and calcitic lime in the country with a combined production capacity of up to 24,725.59 metric tonnes of lime products in 2020. However, Zalco and Lime-Co remain the major players that have dominated the export market for the commodity.

In 2020 the two companies exported to Mozambique a combined production of limestone product amounting to 2,790 metric tonnes valued at MK110.2 million. These were exported as agricultural lime, calcitic lime and lime powder. All the major companies increased their respective production capacity in 2020 as compared to the previous year due to demand of the commodity over increasing poultry markets. Demand for agriculture lime from the tobacco estates, poultry and paint industries also remained robust from within the country. Production of hydrated lime usually used for construction was mostly dominated by medium to small-scale operators like the Lirangwe Lime Makers Association, Balaka Lime Makers Association despite facing other challenges like financial support.

Mineral deposits

The location of the main mineral deposits in Malawi can be summarised as follows:

*Table 13: Known mineral deposits, reserves and grade
 Period from July 2020 to June 2021*

Deposit	Location	Delianation Reserves (Million tonnes/ grade)
Bauxite	Mulanje	28.8/43.9% Al ₂ O ₃
Uranium	Kayelekera	12,5/0.15% Ur ₃ O ₈
Monazite/ Strontianite	Kangankhunde	11/ 8% Strontianite and 60% REO
Corundum	Chimwadzulu-Ntcheu	Not Conclusive
Graphite	Katengeza-Dowa	8.0/75.6gm per m ³
Limestone	Malowa Hill-Bwanje	15/48% CaO, 1.2% MgO
	Chenkumbi-Balaka; Chikoa-Livwezi-Kasungu	10/46.1% CaO, 3.5% MgO
Titanium bearing Heavy	NKhotakota-Salima	700/5.6% HMS
	Chipoka	Not Conclusive
Mineral Sands	Mangochi	680/6.0% HMS
	Halala (Lake Chilwa)	15/6.0% HMS
Vermiculite	Feremu-Mwanza	2.5/4.9% (Med+Fine)
Coal	Mwabvi-Nsanje	4.7/30% ash
	Ngana-Karonga	15/21.2% ash
	Mchenga	5/17% Ash, 0.5% Sulphur and calorific value of 6,800kcal/kg
Phosphate	Tundulu-Phalombe	2.017% P ₂ O ₅
Pyrite	Chisepo-Dowa	34/8% S
	Malingunde-Lilongwe	10/12% S
Glass Sands	Mchinji Dambos	1.6/97% SiO ₂
Dimension Stone	Chitipa, Mzimba,	Blue, Black, Green, and Pink Granite
	Mangochi, Mchinji	
Gemstones	Mzimba, Nsanje, Chitipa,	Numerous pegmatites and volcanic
	Chikwawa, Rumphu, Ntcheu	

Source: Geological Surveys Bulletins and Private Companies Mineral Exploration Reports

Source: Annual Economic Report 2021

5.2.2 Context of the Artisanal and Small Scale Mining Sector in Malawi

Artisanal and Small-Scale Mining (ASM) in Malawi is generally carried out through labour intensive methods for limestone for lime production, clay for pottery, gemstones and gold. Small Scale Mining is facilitated by Mineral Permits, Small Scale Mining Licences and trading by Reserved Mineral Licences.

ASM is an important sub-sector in Malawi. Its continued growth led the Malawi Government to draft an ASM policy. ASM's importance in the Malawi context lies in its contribution to livelihood and its significant negative impact to the environment. Roughly 40,000 Malawians, 10% of whom were women, were engaged in artisanal mining in Malawi as of 2002⁹, that number having grown since then. Most artisanal miners are informal and it is difficult to obtain statistics on both their production and sales.

Gold

Gold resources of Malawi remain unexplored. Informal alluvial gold panning activities in the Makanjira area in the lakeshore district of Mangochi was reported to the Department of Mines in August 2017. Gold mining operations included several rivers such as Unga, Lugalo, Lukoloma and Thilasi. Recently there have been several reports of informal gold mining along Dwangwa and Nathenje rivers in Kasungu and Lilongwe respectively. This is raising fears of environmental degradation and pollution. No survey has been conducted so far to give any indication if the deposits or the informal activities would potentially yield any significant contribution to Malawi's economy. However, civil society groups are advocating for the government to formalize the gold mining activities, citing the loss of revenue due to smuggling of gold and other minerals by foreign buyers.

Precious and Semi-Precious Stone Production (Gemstones)

Gemstones in Malawi are mined by small-scale miners across the country, but marketing of gemstones requires use of sophisticated marketing techniques. Currently, Ministry of Mining is fighting illegal mining activities for precious stones that have become rampant in the country. The Ministry also intends to find ways to establish gemstone marketing centres to ease the problem of lack of market access encountered by most of the legitimate artisanal and small-scale miners.

In the 2020/2021 financial year, the Ministry's recorded data indicates considerable increase in precious and semi-precious stone production to about 20.4 tonnes. This may have been caused by the steadily increasing demand for gemstones both locally and internationally. However, it is usually extremely difficult to compile actual production data for precious and semi-precious stones. Often production figures might be much more than the declared figures as the industry is infested with lots of smugglers camouflaging as innocent buyers and yet clandestine as middlemen in the gemstone sub-sector who do not declare at all what they get from the small-scale miners. The situation is even made worse by the locals who support and shelter them in communities where illegal mining is taking place. Similarly, some small-scale miners do not bother to declare their production figures for fear of being investigated by Government regulators or enforcing agents on the source of these illegal gemstone buyers. However, most locals have continued to exploit gemstones across the country for their livelihood although some of these activities remain illegal and difficult to regulate. The illegal mining activity has continued to rob government of the revenues. Hence, the true gemstone produced in 2020 only came from the legally registered miners who duly declare their productions during export of such commodities. However, Government is working very hard to curb illegal gemstone mining and selling through intensive sensitisation campaigns and systematic formalisation of the small-scale sub-sector though some of these measures are meeting resistance from other quarters due to disagreements amongst the miners themselves and issues to do with land ownership.

Dimension/ Ornamental Stones

Production of dimension stones also referred to as ornamental stones increased slightly to over 926.5 tonnes in 2020 due to increasing demand for the commodity in the export market. Production is expected to reach 1,010.6 tonnes in 2021. Most of these dimension stones, which are usually sold in tonnages, have been exported to China, Thailand and other Asian Market. As finished products, these stones are usually used for decorations.

⁹ Source: AER 2018

Contextual Framework for the Artisanal and Small-Scale Mining (ASM) in Mining

Context	What needs to be done
An overview of ASM in Mining	Historical perspective Geological setting
Socio-Economic Impacts	Employment provision Mineral production trends Revenue Collections Mineral Marketing and formation of corporations or Funds
Organization of ASMs	Equipment Purchase and use Mineral Processing Establishment of small-scale mining support schemes
Environmental Impacts	Institute Research studies in pollution Assess impact of land degradation Environmental and Social Impact Assessments
Land Use Disputes	Conflict Resolution Policy direction on land acquisition Effect communication between government bodies, communities and small-scale miners
Regulatory Frameworks	Institutionalise and regulate Classification and registration criteria Institute general mining laws, mining enactments and regulations Provide relevant codes of practice for SME in mining

To improve Future Status of ASMs in Mining in Malawi, the following should be done by Government:

1. Define a framework to guide cooperation between ASM and medium-large scale enterprises;
2. Operationalise the legal and policy framework on ASM;
3. Impart the technical skills;
4. Support research and development in the ASM sector;
5. Provide funding to conduct the necessary exploration and studies to establish viability of mining project;
6. Enforce Environmental management containment in ASM in mining;
7. Source/Establish marketing and selling platforms;
8. Employ district based technical field officers, to support formalised miners on technical, environmental and safety issues;
9. Creation of revolving fund for exploration and capitalization;
10. SME requires clear definition, incubation, special treatment and support, which should be reflected in legislation different from large enterprises including on issues such as CSR; and
11. Enforce monitoring and holding of annual performance reviews.

5.2.3 Production

In the period under review, the country produced a number of minerals including coal, cement limestone and Kaolinitic Clays. Table 6.1 summarizes the mineral production levels and monetary value of the minerals for 2020, 2021 and 2022.

Table 14: Mineral productions and monetary values

Type	2020		2021		2022	
	<u>(Actual)</u>		<u>(Estimates)</u>		<u>(Estimates)</u>	
	<u>Quantity (tonnes)</u>	<u>Value (K'million)</u>	<u>Quantity (tonnes)</u>	<u>Value (K'million)</u>	<u>Quantity (tonnes)</u>	<u>Value (K'million)</u>
Coal	54,875.84	2,063.29	51,132.000	1,960.127	48,697.0	1,866.78
Cement limestone	575,397.02	382.503	748,016	497.254	972,420.9	646.43
Kaolinitic Clays	26,599.62	239.165	34,579.500	310.914	41,495.4	373.09
Iron Ore	5,018.16	118.325	6,523.608	153.822	7,827.7	184.58
Hydrated and Agricultural Limestone	24,725.59	414.872	27,198.149	456.359	29,917.96	501.99
<u>Other</u>						
Rock aggregate	749,902.56	4,359.080	974,873.320	5,666.800	1,072,360.60	6,233.48
Precious & Semi-Precious Stones	20.40	211.470	21.30	20.40	22.37	21.42
Dimension/Ornamental Stones	926.53	227.520	1,010.650	222.040	1,111.71	244.24

Source: Department of Mines
Source: Annual Economic Reports 2021

5.2.4 Pipeline Projects

During the financial year under review, some companies both local and foreign, vigorously continued to pursue intensive exploration for different minerals in various parts of the country despite the COVID-19 pandemic. These individual license holders are at different levels of exploration or mining ranging from preliminary exploration, conducting bankable feasibility studies and actual mining. Much as significant progress has been made especially on feasibility studies of various potential mining projects, energy challenge continues to hamper developments of these mining projects. Mining requires significant power supply to run production machinery and high-power consuming processing plants.

Activities of a few selected companies are highlighted below to give a distinct picture of initial energy requirements:

- i. Paladin (Africa) Limited is currently on Care & Maintenance at the Kayelekera Uranium mine in Karonga District. The plant requires 15 Megawatts.
- ii. Globe Metals and Mining completed a Technical & bankable feasibility study over Kanyika Niobium deposit in Mzimba District. The Company has in March 2023 signed a Mining Development Agreement. The mine plant requires 18 Megawatts of electricity.
- iii. Mkango Resources Limited is conducting bankable feasibility studies over Rare Earth Minerals at Songwe Hill in Phalombe District and has commenced preliminary discussions for Mining Development Agreement with Government. It will require 25 Megawatts.
- iv. Bwanje Cement Products located at Malowa Hill, Golomoti in Dedza district concluded bankable feasibility studies and is currently re-evaluating the resource as well as environmental and social impacts assessment. The company will require 15 Megawatts to run the cement plant.
- v. Cements Products Limited located in Njeleza, Mangochi district which is currently operational and undertaking expansion works that requires an additional 5 Megawatts from the current 5 Megawatts being utilised.
- vi. Shayona Cement Corporation located at Chamama in Kasungu district is currently operational and undertaking expansion works that requires an additional 5.5 Megawatts on top of the current 7.5 Megawatts being utilised.
 - vii. Mawei Heavy Minerals Sands project located at Makanjira in Mangochi district completed feasibility studies and environmental studies. The company requires an initial 5-10 Megawatts to kick start the project then increase to 50 Megawatts once a smelter plant has been installed.

Tengani Heavy Minerals Sands project located at Tengani in Nsanje district requires an initial 5-10 Megawatt to kick start the project then increase to 30 Megawatts once all processing plants are installed.
- ix. Completion of conducting detailed exploration and Technical Feasibility Studies for rare earth minerals and bauxite at Chambe Basin on top of Mulanje Mountain will commence shortly. Future mine will require 30 Megawatts.
- x. Rift Valley Mineral Resource Developments is re-evaluating the Kangankunde Rare Earth Prospect in Balaka district. The proposed mine requires 30 Megawatts. xi. Sovereign Metals has completed the technical feasibility studies over huge deposits of graphite and rutile will require 10 Megawatts to power the mine plant.

In addition, 15 various upcoming rock aggregate quarry plants for production of rock aggregate for various construction projects will require a total 3 Megawatts (each quarry needs around 200 KW of power to operate). These upcoming quarries are more or less still undertaking Environmental and Social Impact Assessment (ESIA) prior to commencement of operations. Table 6.7 below presents a summary of potential mining projects.

Table 15: Potential mining projects in Malawi during the period from July 2020 to June 2021

<u>Company</u>	Minerals to be Mined	Site	Country of Origin	Status
Globe Metals & Mining	Niobium, Uranium, Zircon and Tantalite	Kanyika, Mzimba	Australia	Mining Agreement Signed
The Bwanje Cement Project (Deco)	Limestone	Ntheu/Dedza	Malawi	Bankable Feasibility Study
Lynas Corporation	Rare Earth Metals	Kangankunde, Balaka	Australia	Bankable Feasibility Study
Tengani Titanium Minerals Ltd	Heavy mineral sands	Tengani, Nsanje	Malawi	Bankable Feasibility Study
Cement Products Ltd	Limestone for cement manufacturing	Njeleza, Mangochi	Malawi	Started production
Mkango Resources limited	Rare Earth Metals	Songwe, Phalombe	Canada	Feasibility Study
Sovereign Metals	Graphite, Rutile	Malingunde, Kasiya	Australia	Feasibility Study, advanced exploration
Shayona Cement	Limestone for cement manufacturing	Chamama, Kasungu	Malawi	Started production
Mawei Mining	Heavy mineral sands	Makanjira, Mangochi	China	Bankable Feasibility Study
Rift Valley Mineral Resource Developments	Rare Earth Metals	Kangankunde, Balaka	Malawi	Feasibility Study

Source: Department of Mines
Source: Annual Economic Report 2021

5.2.5 Institutional Framework

The main stakeholders in the mining sector are:

- a) **Department of Mines** at the Ministry of Mining is the Government Entity responsible for the administration of the minerals sector, including granting mining licences. It has statutory oversight of the Mining Sector as follows:
- preparation of the Mines and Minerals Act, and the Petroleum (Exploration and Production) Act;
 - ensuring technical assistance in setting up mining operations;
 - researching into the benefits of various minerals;
 - providing technical support and assistance to the minerals sector;
 - promote the mineral resources of Malawi;
 - granting prospecting and mining licences, permits and licences for explosives and licences to blaster;
 - providing statistical information on mineral production;
 - conduct bench and pilot scale tests on individual or industrial suitability of the different Malawian minerals;
 - inspection of mines and magazines; and
 - generate and execute mineral development projects.
- b) **The Ministry of Mining:**
This Ministry is responsible for:
- ensuring good management of the natural resources;
 - promoting development, implementation and compliance of natural resources, energy and environment policies, programmes, legislation and other related instruments;
 - realising capacity building in environmental education, public awareness and participation in sound natural resources, energy and environmental management practices;
 - ensuring participatory development and implementation of natural resources, energy and environmental management planning and monitoring tools;
 - providing efficient and responsive weather and climatic services including provision of information on climate changes that meet national and international obligations and contribute to Malawi's social economic development; and
 - transforming the country's energy economy from one that is overly dependent on biomass to one with a high modern energy component in the energy mix.
- c) **Malawi Revenue Authority (MRA):** it is a Government agency under MoF. It is responsible for assessment, collection and accounting of tax revenues.
- d) **Ministry of Finance (MoF):** This Ministry is mandated to formulate economic and fiscal policies and manage financial and material resources of the Government of Malawi in order to realise balanced and sustainable economic growth and to reduce poverty.
- e) **The Geological Survey Department (GSD)**
The Geological Survey Department (GSD) falls within the Ministry of Mining and is the Government Agency responsible for:
- geological mapping of the whole country;
 - preliminary exploration and evaluation of mineral resources;
 - update and keep custody of all geological and mineral resource data of the country. This data is either public domain or proprietary and almost freely available to the general public except for the cost of reproduction;
 - conduct research in the local utilisation of Malawi's mineral resources;
 - provide consultancy services to the private sector at a nominal fee covering such areas as geological mapping, mineral exploration and drilling and analytical laboratory services; and
 - archive prospection reports submitted by private companies. This information is, however, confidential for as long as the private company still holds a prospecting licence over the reported area.

5.2.6 (a) Legislation into force during the period from July 2020 to June 2021

The minerals sector is regulated by the Mines and Minerals Act (2019). This Act provides for the licensing and regulation of private operators. The Mines and Minerals Policy of Malawi was approved in March 2013 to outline the Government’s expectations with regards to the contributions of all stakeholders in the sustainable development of Malawi’s mineral resources.

The Ministry of Mining also drafted an Artisanal and Small-Scale Mining Policy which was approved by the Office of the President and Cabinet and is now operational. The ASM policy has been developed to stimulate and guide ASM operations by administering, regulating and facilitating the growth of the sub-sector through a well-organised and efficient institutional framework. The Policy will further promote orderly and environmentally friendly artisanal and small-scale mining.

We set out below the list of regulations in the Mines and Minerals Act (1981)¹⁰ that are still enforceable:

Table 16: List of regulations in the Mines and Minerals Act (1981)

Regulations	Description
Mines and Minerals (Claims) Regulations	Limitation of claim area, shape of claim area, possession process of claim, mode of application and renewal application and priority, registration, posting of claim number, suspension of work, in the case of ground in excess, taking forcible possession of a claim, obligations on abandonment, transfer of whole or share of claim and miscellaneous provisions regarding transfers, amalgamation of claims, survey necessities and registration, notification of grant process, non-resident holder of claim obligations, accounts to be kept by the holder, returns to be furnished, titles to be produced, fees and rent
Mines and Minerals (Disputes) Regulations	Dispute procedures, powers and responsibilities of the Commissioner for Mines and Minerals, fees
Mines and Minerals (Mineral Rights) Regulations	Shape of land area, dimensions of Mineral rights, demarcation of mining areas, application for approval of transfers, fees and annual charges
Mines and Minerals (Miscellaneous Fees) Regulations	Fees for granting of permits for export minerals, issuing minerals permits and reserved mineral licences
Mines and Minerals (Non-Exclusive Prospecting Licence) Regulations	Application process for licences and their renewals, information requirement, restrictions, duties of licence holders, transferability of licences, types of licences and fees
Mineral Permits (Prescribed Minerals) Regulations	These Regulations provide for a list of specific minerals that are prescribed
Mines and Minerals (Prescribed Operations) Regulations	List of prescribed operations and manner of carrying out these operations
Mines and Minerals (Public Purposes) (Prescription) Regulations	The Regulations defines the public purposes of section 103 of the Act when it is necessary or expedient in the interests of defence, public safety, public order, public health, town and country planning, or the development or utilization of any property for the public benefit.

¹⁰ Most of these regulations are available online on the following link : <https://mininginmalawi.com/key-documents/>

Regulations	Description
Mines and Minerals (Reserved Minerals) Regulations	List of minerals reserved
Mines and Minerals (Reserved Minerals Licence) Regulations	Application process for Reserved Minerals Licence, records obligations of licensees and their rights of appeal, duration and termination of licences and consequences of termination, export of reserved minerals guidelines
Mines and Minerals (Royalties) Regulations	Application of mining regulations, demand processes and methods of calculation, returns and obligations by licensees, interpretation and royalty rates
Mining (Safety) Regulations	Interpretation of the safety regulations, their citations and applications, offences, and penalties. The regulations also cover: Health, Safety and Accidents, Surface and Underground Operations in general and in detail, Hauling and Hoisting

5.2.6 (b) Ongoing Reforms

A number of reforms are being undertaken in the mining sector most notably:

- i. Review and reform of the mining subsidiary legislation:
 - o Drafting of the Regulations to the Mines and Minerals Act (No.8 of 2019) which are currently underway; and
 - o Drafting of a standard Mining Development Agreement: Mining companies wishing for a mining agreement with the Government of Malawi will be presented with a standard Mining Agreement, where the fiscal and environmental terms will be imposed, but the technical terms may be negotiated.

- ii. Modernising the Minerals Licensing processes through the development of a computerised mining cadastre system: The Ministry of Mining is implementing a computerised mining cadastre system for the management of all mineral rights. Amongst other things, the system is strengthening investors' property rights and security of tenure and enhancing the transparency of the mineral licensing process. The system will thus be maintaining a database of all concession areas with their ownership status, time validity, geographical position of the mineral concession areas, fees and dues paid, and other relevant information.

- iii. The Artisanal and Small-Scale Mining Policy: An Artisanal and Small-Scale Mining Policy was drafted and was already approved by the cabinet. This Policy has been developed to stimulate and guide ASM activities by administering, regulating and facilitating the growth of the sub-sector through a well-organised and efficient institutional framework and intensifying provision of technical extension services to the artisanal and small-scale miners

5.2.6 (b) Ongoing Reforms

- iv. Strengthening Mining Operations Supervision: The Department of Mines is developing standard procedures for mining inspections and supervision to ensure that all mining inspectors look for the same aspects at any mining operation. The exercise would involve:
 - o Collecting data on occupational health, safety and environment;
 - o Developing an inventory of all industrial explosives;
 - o Monitoring compliance to safety standards of explosives magazines;
 - o Checking mine operators' compliance to Environmental Management Plans (EMP) as well as mines plans;
 - o Collecting environmental samples (water samples from mining sites) for further scientific analyses; and
 - o Ensuring that radiation safety is being adhered to from the mine up to the processing plant.
- v. Reform of the Minerals Royalty and Tax Regime: The Mining fiscal regime was reviewed to ensure a coherent, standardised and globally competitive fiscal regime through the design and implementation of suitable royalty and tax regulations;
- vi. Maintaining EITI compliant status since 2015 and implementing recommendations for improvement;
- vii. Building Capacity for Tertiary Education in Mining to increase the supply of Malawians qualified in mining-related disciplines;
- viii. The new Mines and Minerals Act has included a provision for any holder of a large-scale mining licence to sign a Community Development Agreement (CDA) with communities that will be affected by its mining operations in order to assist in the development and enhance the general welfare and the quality of life of the affected communities. CDA is a mandatory requirement for large scale license holders and medium scale companies are expected to undertake Corporate Social Responsibility. Currently the Ministry of Mining is finalising drafting of the regulations for the Mines and Minerals Act (No.8 of 2019). These regulations will include those on the implementation of the newly introduced CDAs which large scale mining companies are mandated to sign with local communities;
- ix. Generate modern geoscience data and setting up of a modern electronic based geodata management centre at the Geological Survey Department (GSD) which is responsible for acquiring, compiling, managing, publishing and disseminating geoscience databases and information concerning the geology and mineral resources of Malawi; and
- x. Proposed amendment to the Act for establishment of Mining Regulatory Authority (MIRA) as a regulatory body to oversee mining activities taking place in the country.

5.2.7 Fiscal Regime

The fiscal regime specific for mining companies is set out in the Taxation Act (2006) as well as the Mines and Minerals Act (2019). The main taxes paid by a mining company are: Income tax, Dividends Tax, Royalties and Fees.

No.	Payment	Description
1	Pay As You Earn (PAYE) ¹	Collected from income earned by individuals between three income tax brackets as specified in the 11th Schedule: On a monthly basis and effective 13 August 2021: 0% for the first K100,000, 25% for next K900,000, then 30% for next K2,000,000 and 35% for the next K3,000,000.
2	Corporate Income Tax ¹¹	The rate of tax on taxable income from a mining project shall be 30% for companies incorporated in Malawi in accordance with paragraph (d) of the Eleventh Schedule of the Taxation Act (2006). The rate is 35% for companies not incorporated in Malawi.
3	Resource Rent Tax ¹²	Applicable to companies only when their adjusted assessable income exceeds their adjusted deductions of the year (including excess deductions uplifted and carried forward) in which case a resource rent tax of 15% applies to the after-tax profit. Both DAs exempt Paladin Africa Ltd and Nyala Mines Ltd from Resource Rent Tax. The rates were applicable in the financial years 2018/2019 and 2019/2020.
4	Withholding Tax ¹³	Deducted from payments specified in the 14th Schedule to the Taxation Act made from one person to another person, withheld before the payment is made. The nature of the payment determines the rate of tax withheld. For example, 20% of payment value is charged on royalties and 20% for rents. The rates were applicable in the financial years 2018/2019 and 2019/2020.
5	Fringe Benefits Tax ¹⁴	Fringe benefits provided by an employer (Government not included) are subject to tax, payable by the employer at 30%, the current rate specified in the Eleventh Schedule. The Annual taxable income threshold for an employee with fringe benefits is MKW 60,000. The rates were applicable in the financial years 2018/2019 and 2019/2020.
6	Value Added Tax	An indirect tax imposed on goods and service at a standard rate of 16.5%. Domestic VAT is applied to those goods and services produced domestically and Import VAT is applied to imported goods and services. The VAT Act was amended in 2016 and a standard 16.5% rate has been introduced on the taxable supplies unless they are listed as zero-rated. There is also an extensive list of exempt supplies.
7	Customs and Excise Tax	"An International trade tax applicable to imported goods. 10%-15% for products classified as raw materials, 15% for intermediate products, and 20-30 % for finished or final goods i.e where there is a certificate of origin (20%) and where there is no Certificate of origin (30%). With an exception of equipment with multipurpose use, all agricultural equipment is duty-free. Both DAs exempt Paladin Africa Ltd and Nyala Mines Ltd from import duties."
8	Dividend Tax	10% of any dividend distributed, payable within 14 days from distribution date to the Commissioner ¹⁵
9	Non-Residents Tax ¹⁶	15% tax is applicable to any income payable arising from a source within Malawi and which is not attributed to a permanent establishment in Malawi. However, 10% tax rate applies in relation to income derived from a mining project by way of interest, royalty, payment for independent personal services, or dividend.
10	Penalties ¹⁷	Payable when an eligible tax payer does not observe the tax regulation or procedure applicable to them. These penalties are charged using different rates based on the tax type. Refer to Sections 112 and 113 of the Taxation Act.
11	Royalty ¹⁸	Rates specified in the regulations are: - 10% on exports of rough uncut precious and semi-precious stones and 5% on any other state (Precious metals, radioactive minerals); and - 7% on exports of unprocessed industrial minerals. Development Agreement may provide agreed rates for royalties.

¹¹ Section 66, Taxation Act 2006.

¹² Eleventh Schedule, Taxation Act 2006.

¹³ Section 102A and Fourteenth Schedule, Taxation Act 2006.

¹⁴ Section 94A and 94B, Taxation Act 2006.

¹⁵ Section 70A, Taxation Act 2006.

¹⁶ Section 76A, Taxation Act 2006.

¹⁷ Section 84E, Taxation Act 2006.

¹⁸ Regulation 5 – Mines and Minerals (Royalty) Regulations, Mines and Minerals Act.

No.	Payment	Description
12	Application fee / Licence fees ¹⁹	An application for a licence shall be accompanied by an application fee. Exploration licence Renewal of the licence, exploration licence.
13	Annual charge / Ground rent	The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining. The amount of the surface rental is stated in the Mines and Mineral Regulations.
14	Concession fees	Annual fees of 4% of gross turnover of the concessionaire on product transportation by rail over the concessionaire's railway section. The payments are collected by PPPC.

5.2.8 Types of Mineral Rights

A number of mineral rights can be granted under the Mines and Minerals Act in Malawi. An application should be submitted in written form along with the prescribed fee, to the Minister of Mining or through the Commissioner.

Licence	Description	Validity period
Reconnaissance Licence ²⁰	Granted when the area is not already a prospecting, Mining, or Claim Area. The holder is given exclusive rights to carry out reconnaissance operations in that area using the techniques authorised to him. The area shall not exceed 100 Km ² . The application should include a plan of the area, identify the minerals sought, and the financial and technical resources available.	Not exceeding 12 months, renewable for another period of 12 months.
Exploration Licence (EL) ²¹	Granted when the area is not already a Mining or Claim area and is not already subject to a reconnaissance licence. The holder is given exclusive rights to carry out prospecting operations. The application should include a plan of the Area, identify the Minerals sought, and the financial and technical resources available. The application should also be accompanied by a statement of planned Malawi citizens' employment and a training proposal.	Not exceeding 3 years, renewable for another two periods not exceeding two years each.
Medium-Scale and Large-Scale Mining Licence (ML) ²²	The holder of an EL can also apply for this within 2 months of his notification of the Minister of any minerals discovered and only for the land subject to the EL. The holder has exclusive rights to carry out both prospecting and mining operations.	Not exceeding 25 years or the estimated life of the mine, renewable for a maximum of a 15-year period
Non-exclusive Prospecting Licence (NEPL) ²³	Gives authorisation to the holder to enter and prospect/carry out prospecting operations in a district or part of a district as specified in the licence. The area must not already be a reconnaissance area, a prospecting area, or a mining area.	12 months, renewable each year for another 12 months
Small-Scale Mining Licence ²⁴	A NEPL holder can apply for a claim. A Claim gives the holder exclusive rights to enter a claim area to prospect, mine, remove from and dispose of minerals identified from that Claim.	From day of pegging until the following 31st March, renewable from the 1 st April for a 12-month period.
Mineral Permit ²⁵	Allows the holder to enter any public or customary land and mine. Forest Reserves, National Parks, Game Reserves, any protected Monuments or Relics are prohibited. Underground mining operations, use of explosives and any powered machinery for the purposes of mining are also prohibited under this licence.	Non-applicable.
Reserved Minerals Licence ²⁶	Issued by the Commissioner pointed by the Minister, this licence authorises the holder to buy reserved minerals (usually identified as precious stones and metals), and only entitled persons to possess the reserved minerals.	1 Year, renewable each year
Retention Licence ²⁷	A retention licence applicant shall be a holder of a valid exploration licence. Once the Mineral Resources Committee grants a retention licence, the retention licence area shall cease to be part of exploration licence area to which it related.	A retention licence may be granted for a term based on the justification provided by the applicant but must not exceed five (5) years; and a term of a retention licence shall (a) commence on the date on which the licence is granted; and (b) not be extended

¹⁹ Regulation 7 – Mines and Mineral (Mineral Rights) regulations and Regulation 2 – Mines and Minerals (Miscellaneous Fees) Regulations, Mines and Minerals Act.

²⁰ Division 2 – Reconnaissance Licence, Mines and Minerals Act.

²¹ Division 3 – Exclusive Prospecting Licence, Mines and Minerals Act.

²² Division 4 – Mining Licence, Mines and Minerals Act.

²³ Part IV – Section 73-75, Mines and Minerals Act.

²⁴ Part IV – Section 76-79, Mines and Minerals Act.

²⁵ Part V – Section 81-85, Mines and Minerals Act.

²⁶ Part VIII – Section 98-100, Mines and Minerals Act.

²⁷ Part VII -Section 138-139,- Retention Licence, Mines and Minerals Act

5.2.9 Award Procedures for Mining Agreements and Licences

5.2.9 (i) Mining Licences Allocation Process

There is a strict requirement that a person shall not prospect for minerals or carry on any mining operations without holding a licence or permit granted by the Minister of Mining or by a Commissioner appointed by the Minister. Section 7 of the MMA, 2019 stipulates that the Minister shall not grant an exploration licence, retention licence, medium-scale mining licence or large-scale mining licence, unless the Mineral Resources Committee has recommended the respective application. All applications are scrutinised by a Mineral Resources Committee, and Section 5 of the MMA, 2019 states that the Committee shall consist of: the Commissioner; the Secretary responsible for mining or his designated representative; the Secretary responsible for Local Government or his designated representative; the Secretary responsible for Water or his designated representative; the Secretary responsible for Lands or his designated representative; the Secretary to Treasury or his designated representative; the Director of Environmental Affairs or his designated representative; the Director of Geological Survey or his designated representative; the Director responsible for parks and wildlife or his designated representative; the Director responsible for forestry or his designated representative; the Inspector General of the Malawi Police Services or his designated representative; and the Solicitor General or his designated representative. The Committee recommends to the Minister to grant mineral rights to applicants, after an assessment showing their technical and financial capabilities to undertake prospecting or mining work.

The Department of Mines has put in place administrative and technical information that should be met by applicants for awarding Mining Licences and Exclusive Prospecting Licences. These are as follows:

N°	Administrative and technical criteria	Mining Licence (ML)	Exploration Licence (EL)
1	Name of applicant company (Attach company registration documents and tax registration documents)	✓	✓
2	Names and nationalities of the directors or equivalent officers of the company (Attach Photo ID)	✓	✓
3	Name of any person holding more than 5% of the issued share capital (if company has share capital)	✓	✓
4	The mineral intended to be mined or prospected	✓	✓
5	The map of the area over which the licence is sought on the 1:50,000 map series	✓	✓
6	Names of lawful occupiers of a holding in that area	✓	
7	The period in which the licence is sought	✓	
8	Technological report on mining and treatment responsibilities	✓	
9	Statement of the programme of mining/prospecting operations intended to carry out during the life of the licence	✓	✓
10	Estimated date mining operations will become profitable	✓	
11	Estimated capacity of production and scale of operations	✓	
12	Estimated overall recovery of the ore and mineral product	✓	
13	Any significant effect which the out of mining operations will have on the environment	✓	✓
14	Proposals for the prevention of pollution, the treatment of waste and safeguarding of natural resources	✓	✓
15	Particulars of the expected infrastructure to be put in place in the area	✓	✓
16	Proposals with respect to employment and training of Malawi citizens	✓	✓
17	Proposals for the procurement of goods and services required for the project	✓	✓
18	Details of capital investment, operating costs and revenues and the anticipated type and source of financing	✓	✓
19	Application fee	✓	✓
20	Statement of compliance on proposed expenditure (*)		✓
21	Ensure all reports and financial obligations have been fulfilled (*)		✓

Source: Department of Mines

(*) Additional considerations for renewal

Plans²⁸

In the case of an application for a medium-scale mining licence: a community engagement plan pursuant to section 300; a prefeasibility study pursuant to section 161, a mining operations plan pursuant to section 162; a mine site plan pursuant to section 166; a mine waste management plan pursuant to section 167; a rehabilitation and closure plan pursuant to section 272; a resettlement management plan pursuant to section 168; an employment and training plan pursuant to section 163; and a goods and services procurement plan pursuant to section 164.

²⁸ Part VII -Section 150(1)(q),- Mines and Minerals Act

Once all of the administrative and technical information listed above are met by the applicant, the application is systematically approved by the Mineral Licencing Committee called Mineral Resources Committee and the licence can be granted. The Minister of Mining is responsible for ensuring that the law and regulations are administered properly. The Mines and Minerals Act (No.8 of 2019) established the Mineral Resources Committee in which recommendations for granting of licences are made by a simple majority of the members present and by voting at the meeting (Section 8(7)). Section 8 (2) of the Mines and Minerals Act (No.8 of 2019) also stipulates that the Mineral Resources Committee may determine its own procedures of conducting business including scoring/weighting.

5.2.9 (ii) Procedures for Awarding Mining Contracts

The legislation allows the Minister to conclude agreements with extractive companies with direct negotiation. A company is required to submit all administrative and technical information listed above for a licence application as well as a request for an agreement. There are no requirements to follow tendering procedures for granting contracts.

5.2.9 (iii) New Mining Operation and Licences

During the period from July 2020 to June 2021, the Government granted various licenses to prospecting mining companies and individuals as presented in the table below. However, the DoM has not proactively published any licences in the reporting period (i.e. the full licence terms and conditions), the portal (Flexicadastre) only includes information on licence holder and the area and minerals, and it is not up to date.

Table 17: New Mining and Prospective Licences Issued - period from July 2020 to June 2021

Type of Licence	Number issued	Minerals
Small Scale Operators		
Non-Exclusive Prospecting Licences	276	Gemstones, Ornamental stones
Small-Scale Mining Licences	93	Gemstones, Ornamental stones
Reserved Minerals Licences	177	Gemstones, Ornamental stones
Large-Medium Scale Operators		
Exploration Licences	87	Uranium, Heavy mineral sands, Base metals and Platinum Group Metals, Limestone, Gypsum, Iron ore, Glass sands, rare earths etc.
Medium-Scale Mining Licences	30	Quarry aggregate, heavy mineral sands, limestone and Rare earth minerals
Large Scale Mining Licences	0	
Retention Licences	0	
Reconnaissance Licences	0	

*Source: Department of Mines
 Annual Economic Report 2021*

Register of licences

The EITI Standard requires countries to maintain publicly available registers of extractive sector licences and concessions (EITI Requirement 2.3). The Mining Legislation does not prohibit the disclosure of licence information required by the EITI Standard.

MoM has developed a Mining Cadastre Portal online in order to improve transparency and promote investment in the Malawi mining sector.

Information on licence holders and permit areas are now available online on the following link: <http://portals.landfolio.com/malawi/>

Policy on disclosure of contracts and licenses

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of minerals.

The right of access to information is explicitly stated in the country's Constitution²⁹ (1995) as follows: "Subject to any Act of Parliament, every person shall have the right of access to all information held by the State or any of its organs at any level of Government in so far as such information is required for the exercise of his rights."

The Access to Information Bill would be applied to "information in the custody or under the control of any public body, relevant private body or other listed information holders" regardless of whether the information came into existence before the Act³⁰

The Mines and Mineral Act does not include any express restrictions on the public disclosure of contracts and licenses by the government.

Practically, contracts are publicly available on the website of "Resource contracts" on the following link: <https://resourcecontracts.org/search?q=&country%5B%5D=mw>

Out of 5 contracts on the Resource contracts portal, only one is active namely Kayelekela Mine (LOTUS Ltd formerly Paladin Africa Ltd). The rest of the contracts are not active. For Hamra and RAKGAS the licenses were relinquished while the remaining two the licenses were not renewed.

The following agreements are now available on this website:

Document	Year	Contract type
Nyala Mines Limited, Concession, 2008	2008	Development Agreement
Paladin (Africa) Limited, Paladin Energy Minerals NL, Kayelekera, Concession, 2007	2007	Development Agreement

State Participation in the mining sector

MWEITI MSG agreed that MoF should disclose their level of participation in mining companies operating in Malawi, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period. Details of public interests reported by MoF are set out in the following table:

Extractive Company	% Interest	Nature of the transaction	Terms attached to their equity stake
Paladin (Africa) Ltd	15%	Shareholder stakes	Attachment B, Item 1, paragraph (e) of the Development Agreement signed between Paladin (Africa) Ltd and the Government on 22 February 2007, the company shall issue 15% equity to the Government as advance payment of corporate tax and rent resource tax.
Nyala Mines Ltd Company	10%	Shareholder stakes	Paragraph (g) of the agreement signed between Nyala Mines Ltd Company and the Government on 18 June 2008, Nyala has agreed to issue 10% of its equity to the Government before the Initial Public Offering.

Source: MoF

In exchange for the shareholding in the mining companies, the Malawi Government gave tax rebates to both of them. For instance, Paladin's Income tax was reduced from 30% to 27.5%, while royalties were reduced from 5% to 3% for the first three years and there were other tax concessions. Similarly, Nyala Mines has been exempted from paying Resource Rent Tax and VAT on capital purchases.

According to the data provided by MoF, apart from the above shareholdings, there are no further shares held in extractive companies and there are no State-Owned Enterprises operating in the extractive sector in Malawi. Furthermore, the percentage of participation in the joint ventures has not changed during the financial year 2017/18.

²⁹ <http://www.wipo.int/wipolex/en/details.jsp?id=13999>

³⁰ [Access to Information Bill, 2015](#)

Local content in mining sector

The Mines and Minerals Act specific obligations with regards to employment and training of Malawian nationals as well as to goods and services that can be procured locally are as follows:

Category	Articles
Employment and training	Article 25(f) states that an application for the grant of an exclusive prospecting licence shall give or be accompanied by a statement giving particulars of the applicant's proposals with respect to the employment and training of citizens of Malawi. Article 37(k) states that an application for the grant of a mining licence shall give or be accompanied by a statement giving particulars of the applicant's proposals with respect to the employment and training of citizens of Malawi.
Goods and services	Article 37 states that an application for the grant of a mining licence shall be accompanied by a report on the goods and services required for the mining operations which can be obtained within Malawi and the applicant's proposals with respect to the procurement of those goods and services

Additionally, Article 2 in the agreement between the Government of the Republic of Malawi and Nyala Mines Limited states that the company shall:

- Set up a lapidary in the country and provide capacity building in lapidary to Malawians; and
- Train Malawian Nyala employees in the operation, maintenance, and supervision of all machinery used in the mining and recovery of the Corundum and in the use of computers for satellite navigation equipment for accurately studying the mining areas.

Local content in mining sector

Similarly, the agreement between the Government of the Republic of Malawi and Paladin (Africa) Ltd states that the company shall:

- Give Malawian businesses the opportunity to participate in tender procurements launched by the company. Preference shall be made to the Malawian tender submissions when these meet the required specification of the tender request (Article 4.2 of the agreement);
- Develop a programme for the setting up or expansion of Malawian businesses capable of providing goods and services to the company (Article 5.1 of the agreement);
- Conduct an annual review of progress being made on the implementation of the Local Business Development Programme (Article 5.1 of the agreement); and
- Employ and train Malawian nationals in and for the operations, development and extraction of yellowcake (Article 12 of the agreement).

Infrastructure provisions and barter arrangements

We identified agreements involving the provision of goods and services in exchange of mining concessions as defined by EITI Requirement 4.3, in the agreement between the Government of the Republic of Malawi and Nyala Mines Limited. This agreement stipulates in article 2 that, in consideration of the Government granting the Mining Licence, Nyala shall:

- Renovate local hospital at Katsekera by providing funds & materials such as new beds and linen;
- Install a solar panel at the local hospital at Katsekera;
- Provide financial assistance to the Clinic through the provision of drugs, medicines, dressings and other general medical supplies for use within the local community. This financial aid shall not exceed USD 20,000 per calendar year; and
- Provide funds and materials to build at least four (4) houses for teachers at the school at Kandoma.

5.3 Mining Sector Contribution in the Country

5.3.1 Contribution of the Extractive Industries sector to Gross Domestic Product (GDP)

Based on figures made available by the National Statistical Office (NSO), the contribution of the mining sector to GDP accounted for 0.73% during the financial year 2018/19, 0.74% during the financial year 2019/20 and 0.72% during the period from July 2020 to June 2021. The average for July 2020 to June 2021 being 0.73% as detailed in the table and figure below:

Table 18: Mining sector contribution to GDP

Sector	2019	2020	2021 *	Average 2019/20	Average 2020/21
	(a)	(b)	(c)	[(a) +(b)]/2	[(b) +(c)]/2
	MWK million	MWK million	MWK million	MWK million	MWK million
Mining & quarrying (d)	52,748	53,946	54,592	53,347	54,269
GDP in constant 2017 prices (e)	7,194,233	7,259,239	7,536,528	7,226,736	7,397,883
% GDP (d)/(e)	0.73%	0.74%	0.72%	0.74%	0.73%

Source: Annual Economic Reports 2021

Source: National Accounts and Balance of Payment Committee

* Projections

Employment Opportunities in the Mining Sector

Employment levels in the sector declined significantly in 2020 as noted below compared to previous year of 2019 due to reduced production of quarry aggregate, coal and cement manufacturing which employs a large number of people. This was mainly due to COVID-19 pandemic that saw other mines temporarily suspending operations and others introducing skeleton staff to work in mines. Other factors included the continued suspension of Kayelekera Uranium Mine and suspension of public work projects during the year under review. It is also worth noting that the sector has also recently attracted about 13,500 artisanal and small-scale miners scattered across the country. Most of these are due to illegal mining activities emanating from sudden discovery of alluvial gold along Dwangwa River in Kasungu and Nkhotakota, Nathenje River in Lilongwe, Unga River at Makanjira in Mangochi and along some rivers at Nsanama in Machinga and other places across the country.

Out of the total workforce in the formal sector, women account for only 5-10 percent. However, the number of women self-employed in the informal mining sector especially small-scale operators is slightly over 40 percent of the total miners. It is generally difficult to get the actual number of artisanal and small-scale miners since most of these operate in remote areas and are unregulated. This also means that the actual production statistics as indicated earlier above remain partial and to a great extent, unaccounted for.

Employment figures for exploration activities during the year under review were drastically reduced as compared to 2019 as more exploration companies had suspended their activities due to COVID-19 pandemic that resulted into strict travel conditions for their foreign based staff and owners.

Table 19: Formal employment in the mining sector in the period from July 2020 to June 2021

Workforce	2020 (Actual)	2021 (Estimates)	2022 (Estimates)
Coal	1,402	1,472	1,545
Uranium Mine	21	21	17
Agricultural, Calcitic and Hydrated Lime	265	278	292
Quarry Aggregate production	9,030	9,933	10,926
Cement manufacturing	1,605	1,685	1,769
Gemstones/Mineral Specimens	2,130	2,343	2,577
Ornamental Stones	122	134	147
Terrazzo	168	184	204
Other Industrial Minerals	1,201	1,321	1,453
Exploration activities	286	314	345
Total	16,230	17,685	19,275

Source: Department of Mines and Source: Annual Economic Report 2021

Exports

Table 20: Mineral exports

Exports	2020 (Actual)		2021 (Estimates)		2022 (Estimates)	
	Quantity (tonnes)	Value (K'million)	Quantity (tonnes)	Value (K'million)	Quantity (tonnes)	Value (K'million)
Coal	-	-	-	-	-	-
Uranium cake	-	-	-	-	-	-
Other						
Dimension/Ornamental Stones	926.525	227.520	1,019.17	250.272	36,795	275.2992
Gemstones	13.014	92.091	14.44	102.22	16.028	113.464
Lime products	2,790.10	110.218	3,069	121.23	3,375.9	133.353
Rock Chip samples	6.64	2.726	6.97	2.862	7.31	3.00
Rock/Soil samples	7.288	3.292	7.65	3.456	8.03	3.62

Source: Department of Mines

Source: Annual Economic Report 2021

5.4 Legal framework and the context of the Oil & Gas sector

5.4.1 General Content of the Oil and Gas Sector



Malawi has a vast area located in the Great African Rift Valley where neighbouring countries continue to discover oil resources. The oil discoveries in lakes in Chad, Sudan, Kenya and Uganda in the African Rift System form the basis for oil exploration. Gravity and Magnetic surveys have typically been the primary method of exploration activity. Back in the 80s, Duke University conducted a ship-borne seismic survey over Lake Malawi under a research permit granted by the Government of Malawi. The research work was sponsored by over ten international oil companies including Shell Exploration B.V., Mobil, and Placid.

The results of this research work indicated that there were thick sedimentary rocks in some parts of the lakebed with potential hydrocarbon accumulation.

This was followed by shallow scientific drilling on the lakebed by the American Syracuse University in 2004 in order to collect drilled core samples for research purposes. Although the primary objective of the research work was to study the drilled core samples to understand the past climate and geological evolution of the rift valley system containing the Malawi Lake, the research was of great interest to Malawi as the results of the work increased the knowledge of the geology and hydrocarbon potential of the lakebed.

In 2009, the Malawi Government demarcated six blocks over the country to grant exploration licences. Surestream Petroleum Limited was awarded its most recent licences in 2011 and subsequently acquired Blocks 2 and 3. The combined surface area of Blocks 2 and 3 equals to 20,000 square kilometers consequently making Surestream the holder of the 3rd largest land (in net acreage) in the East African Rift System.

In 2012, the government awarded the Petroleum Prospecting Licence for Block 1 to SacOil Holdings Ltd (SacOil) of South Africa for the period 2012 to December 2016 with the option of two additional three-year extension periods. In 2014, the Malawi Government granted two licences over Blocks 4 and 5 to the Emirati Company RakGas LLC and a licence over Block 6 to Pacific Oil Ltd.

During the same year, Surestream Petroleum Co. entered into an agreement with an Emirati Company, Hamra Oil Holdings Ltd whereby the former disposed of 51% of its participating interest in its prospecting licences for Blocks 2 and 3.

All exploration activities were suspended in November 2014 in order to review the process of awarding licences and the agreements in place, and whether all the relevant laws of the country had been complied with. The main objective of the suspension was to verify whether or not the five blocks had been acquired by related parties, meaning the same beneficial owners, which is not allowed by law as it exceeds the permissible maximum of two continuous blocks. The suspension was lifted in February 2016 and licensed companies were notified that they could resume all exploration activities without including the suspension period from the licensed period.

Government renewed licenses for Blocks 2 and 3 for Hamra in December, 2016 as first extension period, also called the second exploration period (three years) and in January, 2020 as second exploration period, also called third exploration period (three years). SacOil and Pacific Oil Limited did not renew their Block 1 and Block 6 Licenses in 2017 and 2018 respectively. Government also renewed licences for Blocks 4 and 5 for RakGas LLC in December, 2018 as first extension period (three years). RakGas LLC and Hamra evoked force majeure in April 2020 due to impacts of COVID - 19 global pandemic. In October, 2020 and January, 2021, RakGas LLC and Hamra, respectively submitted their notices of relinquishment for their licences citing negative impacts of COVID - 19. At the present time, there are no valid licences for oil and gas.

In the 80's, Duke University conducted a ship-borne seismic survey over Lake Malawi under a research permit granted by the Government of Malawi. The research was sponsored by over ten international oil companies including Shell Exploration B.V., Mobil, and Placid. The results of this research indicated that there were thick sedimentary rocks in some parts of the lakebed with potential hydrocarbon accumulation. This was followed by shallow scientific drilling on the lakebed by the American Syracuse University in 2004 in order to collect drilled core samples for research purposes.

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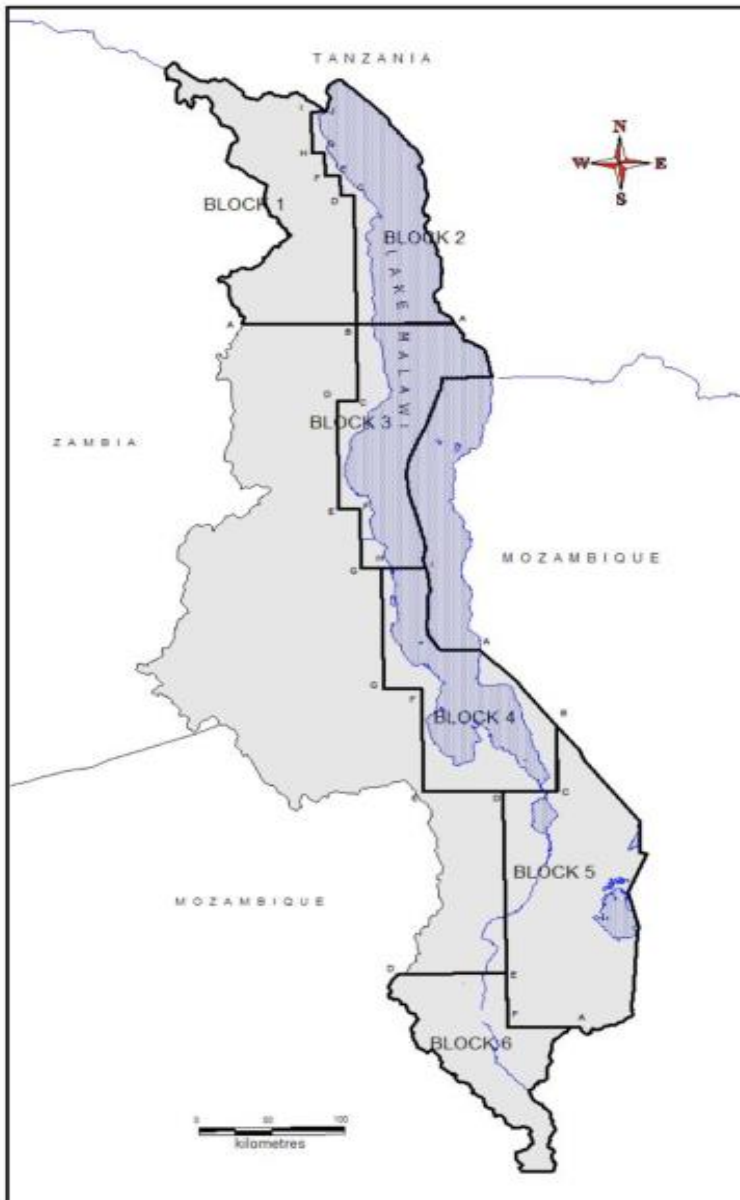
Main Oil and Gas exploration projects

Since 2009, the Government of Malawi demarcated the country's oil prospecting area into six blocks and awarded Block 1 to Efora Energy (formerly SacOil Holdings Limited), Blocks 2 and 3 to Hamra Oil, Blocks 4 and 5 to RAKGAS MB45, and Block 6 to Pacific Oil and Gas.

2021 Development in this sector

Two Oil & Gas companies, Rak Gas MB45 and Hamra Oil Holdings Limited relinquished their licences in Malawi in 2021.

Figure 1: Petroleum concession Map of Malawi



Source: Department of Mines

Block 1 Oil Exploration

Block 1 is the second biggest oil exploration licence demarcated in Malawi and is located onshore in the Northern Region covering the districts of Chitipa and part of Karonga. The Government of Malawi granted a prospecting licence for the block to South Africa’s SacOil Holdings in December 2012. The block is geologically on trend with the East African Rift System, a proven hydrocarbon province with prolific oil discoveries in Sudan, Chad, Kenya and Uganda. The Block is now vacant as SacOil now EFORA Energy announced that it has relinquished the license after preliminary exploration work.

Blocks 2 and 3 Oil Exploration

The project, owned by international expatriate firm Hamra Oil Holdings, entails the exploration for oil in Blocks 2 and 3 covering the Lake Malawi area of Karonga, Nkhatabay and Nkhotakota which also falls within the oil rich East African Rift System. Hamra Oil acquired the tenements from UK firm, Surestream Petroleum in 2014. These blocks are now vacant as Hamra submitted its notice of relinquishment for both licences.

Blocks 4 and 5 Oil Exploration

The two blocks cover parts of the districts of Dedza, Machinga, Mangochi, Blantyre, Zomba, Mulanje, Thyolo and Phalombe. The tenements located within the oil rich East African Rift system are held by UAE firm, Rak Gas MB45. These blocks are now vacant as RakGas LLC submitted its notice of relinquishment for both licences.

Block 6 Oil Exploration

The tenement covering the lower Shire Valley area was granted to multinational oil search firm, Pacific Oil Limited. However, after preliminary exploration work mostly involving desk studies, Pacific Oil relinquished the tenement and the block is now vacant.

Legal framework in the Oil and Gas Exploration

The Malawian upstream Oil and Gas sector is regulated by the Petroleum (Exploration and Production) Act (1983) (PEPA), the Petroleum (Exploration and Production) Regulations 2009 and the Environment Management Act of 2017. A Petroleum Policy that was being drafted has now been approved while a model Production Sharing Agreement is still being drafted. Malawi is currently reviewing its Petroleum Act. The table below summarises the key PEPA (1983) regulations³¹:

Table 21: Key PEPA (1983) regulations

Regulation	Description
Petroleum (Application) Regulations	The regulations present pre-requirements for applicants to petroleum exploration licences and to petroleum production licences and for their renewals.
Petroleum (Constitution of Blocks) Regulations	The regulation stipulates that the Minister shall cause to prepare a reference map showing the geographical area of the country divided into blocks. The regulations refer to the 6 Blocks already designated for exploration activities.
Petroleum (General Provisions) Regulations	The regulations give more guidance on Section 26 of the PEPA and define protocol on survey of wells that be requested by the Commissioner.
Petroleum (Prescribed Fees and Annual Charges) Regulations	The regulations set out: - in the First Schedule the application fees and renewal of exploration and production licences; - in the Second Schedule the annual charge; and - - in the Third Schedule the training fees.
Petroleum (Records, Reports and Accounts) Regulations	The regulations set out detailed administrative and reporting requirements of the licence holder as well as the duties on termination of the licence.
Petroleum (Registration and Transfer of Licences) Regulations	The regulations set the licence transferability requirements and the right of the Minister to ask for any additional information.

³¹ [https://mininginmalawi.com/key-documents/...](https://mininginmalawi.com/key-documents/)

Reforms in the Petroleum Sector

Malawi is implementing some reforms in the upstream petroleum sector. The most notable ones are:

- **Petroleum Policy:** the Malawi Government has in January 2023 approved its first ever Petroleum Policy. The main purpose of this policy is to govern oil exploration and production activities in order to ensure that petroleum resources that may be found in the country are exploited for the benefit of the current and future generations without compromising on the sustainable management of the environment.
- **Reviewing of the Petroleum (Exploration and Production) Act of 1983:** The Government of Malawi is currently reviewing this Act.

Fiscal Regime

The fiscal regime specific for petroleum companies is set out in the Taxation Act (2006)³² as there are no specific laws for the fiscal regime in the Oil and Gas sector. Non-tax payments are set in the Petroleum Exploration and Production Act (1983) and in the Petroleum Production Agreement:

No.	Taxes	Description
1	Royalty	A petroleum producer engaged in the exploitation or extraction of petroleum deposits of Malawi is required to pay royalties. The law does not however give any guidance on the amount of royalty nor whether it is the basis of production amounts or selling price. The royalties may be paid in kind ³³ at the discretion of the Minister.
2	Annual charge / Ground Rent	The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining at the beginning of each year from the granting date as part of the delimited area. The amount of the surface rental is stated in the Second Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations.
3	Signature bonuses	These are bonuses or fees paid by companies to the Government of Malawi upon signature of Petroleum Production Agreements.
4	Application fee / Licence fees	An application for a licence shall be accompanied by an application fee of MKW 250,000 for a petroleum exploration licence or MKW 500,000 for a petroleum production licence. Application fees of MKW 500,000 for renewal of the licence and MKW 150,000 for the assignment of petroleum exploration licence, while a fee of MKW 510,500 is payable for the assignment of petroleum production licence.
5	Training fees	The amount of training fees is stated in the Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations. It is payable annually and by block.
6	Social contribution	A mandatory social contribution shall be at a minimum of MKW 7, 000,000 and MKW 21, 000,000 per block for exploration and for production respectively. This mandatory social contribution is payable annually. ³⁴

Institutional Framework in the Oil and Gas Sector

PEPA which was in force during the period from July 2020 to June 2021 recognises the Minister of Mining and the Commissioner for Petroleum Exploration and Production as authorities regulating the petroleum sector.

The Commissioner for Petroleum Exploration and Production is appointed by the Minister and the latter is the sole and final licensing authority for petroleum operations in Malawi. However, in exercising his functions under PEPA, the Minister of Mining shall always act subject to the general or special directions of the President.

As detailed in Section 3.2.5 of this report, the main Government Entities in the Oil and Gas sector are:

- The Department of Mines;
- The Ministry of Forestry and Natural Resources, Ministry of Energy and Ministry of Mining;
- Malawi Revenue Authority (MRA); and
- Ministry of Finance (MoF).

³² http://www.mra.mw/assets/upload/downloads/Taxation_Act.pdf

³³ [Ch6102s46]46 of Petroleum Exploration and Production Act (1983)

³⁴ Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations.

Procedures for the award of Oil and Gas blocks

Licences allocation process

Section 11 of PEPA provides that licence applications have to be made in accordance with the Petroleum Regulations (1984) as amended by subsequent Regulations (2009). Applications shall be submitted to the Minister and the Commissioner for Petroleum Exploration and Production. In accordance with Regulation 2 of the Petroleum (Application) Regulations, applications for a petroleum exploration licence should include the names and nationalities of the applicants, the names and places of incorporation where applicants are companies, names and nationalities of the directors and if it has a share capital, the name of any person who is the beneficial owner of more than 5% of the issued share capital, as well as a statement giving particulars of the works to be carried out and the minimum expenditure involved.

The Minister may consider the application of an exploration licence in respect of one or two blocks at most where he considers it to be appropriate to do so. An application for the renewal of a petroleum exploration licence shall be made ninety days before the expiry date of the exploration licence.

Sub-regulation 1 of the Petroleum (Application) Regulation 4 sets out the list of particulars required for persons or corporations applying for petroleum production licences and which are similar to those for exploration licences but additionally, the applicant should include his financial status, technical competence and experience; the period for which the production licence is being sought for, identify the composition of the petroleum which it is intended to produce, a comprehensive report of the petroleum deposit and any other information listed in the sub-regulation.

The Minister may exempt the applicant from a petroleum production licence from any of the requirements listed in sub regulation 1 of Petroleum (Application) Regulation 4 where he considers appropriate at his own discretion. An application for the renewal of a petroleum production licence shall be made twelve months before the expiry date of the exploration licence.

In addition to the information to be included in the applications for both exploration and production licences, the legislation does not provide any information on technical or financial criteria to be applied for the application assessment and does not specify administrative procedures to be followed when submitting the application.

Given that there were no licences awarded during the period from July 2020 to June 2021, during both the first and second awarding processes carried out in July 2010 and December 2011 respectively, seventy (70%) score was regarded as the minimum score for any company to be considered for award of a block applying the following technical and financial criteria:

Table 22: Technical and financial criteria for award of a block

	Criteria	Maximum Mark
1	Particulars of applicant (in the case of company, certificate of incorporation, directors,	2
2	Adequacy of financial resources to carry out the proposed programme of prospecting	15
3	Adequacy of technical resources to carry out the proposed programme of prospecting and the company's previous performance	18
4	Adequacy of programme of prospecting activities to be carried out	10
5	Adequacy of the cost of carrying out the prospecting programme	10
6	Procurement of goods and services	5
7	Employment and training plan of Malawian citizens	10
8	Previous performance, both locally and internationally	5
9	Plans for Corporate Social Responsibility	5
10	Plans for Production Sharing Agreement with Malawi Government if prospector identified a viable oil field	5
11	Plans for Environmental Impact Assessment and mitigation	15
	TOTAL SCORE	100

During the third awarding process carried out in July 2013, fifty (50%) score was regarded as the minimum for any company to be considered for award of a block, applying the following technical and financial criteria:

Criteria	Mark allocated
PARTICULARS OF APPLICANT	
Address, Company certificate, Directors, Power of Attorney	5
COUNTRIES WORKING/WORKED	
No work in any country indicated in the submission	0
One Country	1
Two Countries	2
Three and more Countries	5
EXPERIENCE IN AFRICA	
No Experience in Africa	0
Experience in Africa	2
Experience in East African Rift System	5
LEVEL OF PROJECT: MOST ADVANCED	
No Project cited	0
Memorandum of Understanding Signed	1
License Holder	2
Exploration work in progress or done and project closed	8
Oil extraction done/or being done	20
TECHNICAL CAPACITY	
No proposal on TC submitted	0
TC experience: less than Five Years	5
TC experience: more than Five Years	15
FINANCIAL CAPACITY	
No indication of funds to be committed	0
Unrealistic figures presented (less than US\$10.0 Million)	5
Funds properly allocated in phases	10
LOCAL PARTICIPATION (Government and Local Investors)	
No indication given	0
Indicated but not very clear	2
Indicated: with modalities to be used given (investor, government's participation and locals plus Cost sharing arrangements presented clearly)	10
TRAINING OF LOCALS	
No indication presented	0
Presented but not with proposed amounts	2
Presented in detail - with figures to be spent (in US Dollars or Malawi Kwacha)	5

CORPORATE SOCIAL RESPONSIBILITY ISSUES	
No indication	0
Less than \$0.5 Million Dollars during phase 1	2
Ranging from \$0.5 to \$1.0 Million USD	4
Over \$1.0 Million with clear indication of period to be spent	5
ENVIRONMENTAL ISSUES	
No indication of Environmental adherence	0
Indicated without relevant Acts to be adhered to (which could translate into lack of knowledge of Malawi's Environment Laws).	2
Indicated with relevant Environment Laws to be adhered to	5
PROVISION OF WORK SCHEDULE	
No work schedule	0
Work schedule presented in phases	2
Work schedule presented in phases and estimated duration	5
Procurement of Goods and Services	
No indication	0
Ready to procure goods and services of local Malawians	5

Awarding contracts

In accordance with Section 10 of PEPA, the Minister of Mining on behalf of the Republic of Malawi may, with the consent of the President, enter into an agreement with any person or body corporate with respect to granting a licence. Therefore, the awarding licence procedures mentioned above also apply to the awarding of Production Sharing Agreements. However, the legal framework does not provide any petroleum agreement model on the matter or guidance on the fees.

The Act defines the arrangement rules between the Government and petroleum companies without providing the conditions and minimum requirements of the agreement. The Minister has the power without resorting to neither competitive bidding nor directives of the council of Ministers by direct negotiation, to enter into a petroleum sharing agreement with respect to the grant of licences.

In May 2014, the Minister of Mining signed petroleum Production Sharing Agreements (PSA) with RakGas LLC and Pacific Oil, which were subsequently approved by the Ministry of Justice.

Transferability of rights

The Petroleum (Registration and Transfer of Licences) Regulations set out state ownership of Oil and Gas and allows the transfer of rights. This proclamation allows the transfer of licences with the prior written consent of the Minister responsible for Mining and Petroleum .

There were no transfers of rights during the period from July 2020 to June 2021.

Types of rights

Types of licences

PEPA (1983) differentiates between exploration licences and production licences in terms of eligibility for licencees:

Types of licences	Description
Petroleum Production Licence	This licence authorises a company to carry out development and production activities in a particular area for up to twenty-five years after a preparation period which does not exceed one year. The Minister may grant an extension in accordance with Section 32 of the Petroleum (Exploration and Production Act) (1983).
Petroleum Exploration Licence	This licence confers upon a company the right to carry out petroleum exploration activities in a particular area for up to four years after a preparation period which does not exceed one year ³⁹ . The Minister may renew the licence in accordance with Section 21(1)(c) of the Petroleum Exploration and Production Act (1983).

Types of contracts

Production Sharing Agreements (PSA) are a specific model for governing the Oil and Gas sector. In this system, ownership of the petroleum remains with the state, while the contractor funds exploration and development activities and is reimbursed through a share of the oil produced.

A model PSA is not available but based on signed agreements published; we note that these include the following clauses:

- Scope and interpretation including definitions;
- Scope, term, exploration obligations and termination (term, surrender, minimum exploration work and expenditure obligations);
- Rights and obligations of the contractor;
- Rights and obligations of the Government and the Minister;
- Work programme expenditure, development and production;
- Domestic supply obligation, cost recovery, production sharing and marketing;
- Books, accounts, audit, imports, exports and foreign exchange; and
- General (representations and warranties, payments, assignment, joint operating agreement, force majeure, waiver, governing law, settlement of disputes, stability period, notices and amendments).

Register of licenses

The Ministry of Mining developed an online Mining Cadastre Portal in order to improve transparency and promote investment in both Malawi mining and petroleum sector. Information on licence holders and permit areas are now available online at the following link: <http://portals.landfolio.com/malawi/>

Policy on disclosure of contracts

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.

The Petroleum Act does not include any express restrictions on the public disclosure of contracts and licenses by the government. Production Sharing Agreements are made publicly available on the website of “Resource contracts” at the following link: <https://resourcecontracts.org/search?q=&country%5B%5D=mw>

The following agreements are now available on this website:

Table 23: Agreements available on website

Document	Year	Contract type
RAK Gas MB45 Limited, Block 4, PSA, 2014	2014	Production or Profit Sharing Agreement
RAK Gas MB45 Limited, Block 5, PSA, 2014	2014	Production or Profit Sharing Agreement
Pacific Oil Limited, Block 6, PSA, 2014	2014	Production or Profit Sharing Agreement

State Participation in the Oil and Gas Exploration

The MWEITI MSG agreed that the State participation in Oil and Gas companies operating in Malawi, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period be reported. A detail of public interests in the Oil and Gas sector is set out in the following table:

Table 24: Public interests in the Oil and Gas sector

Joint Venture	% Interest	Nature of the transaction	Terms attached to the State participation
Block 4 (Rak Gas MB45 Ltd)	15%	Free Carried Interest in the licenced area	Section 32.1 of the PSA signed between Rak Gas MB45 Ltd and the Government on 12 May 2014, the Government shall have the option to acquire 15% participation in the rights and interest of licence and the contract area for Block 4.
Block 5 (Rak Gas MB45 Ltd)	15%	Free Carried Interest in the licenced area	Section 32.1 of the PSA signed between Rak Gas MB45 Ltd and the Government on 12 May 2014, the Government shall have the option to acquire 15% participation in the rights and interest of licence and the contract area for Block 5.
Block 6 (Pacific Oil Ltd)	10%	Free Carried Interest in the licenced area	Section 32.1 of the PSA signed between Pacific Oil Ltd and the Government on 12 May 2014, the Government shall have the option to acquire 10% participation in the rights and interest of licence and the contract area for Block 6.

Source: PSAs

According to the data provided by DoM, there is no state participation in the equity of the Oil and Gas companies as at 30 June 2018. Furthermore, the percentage of participation in the joint ventures has not changed during the financial year 2017/18.

Oil and Gas Sector Contribution to Employment, GDP and export

The Oil and Gas sector was still at the exploration stage during the period from July 2020 to June 2021 and has, therefore, non-significant contribution to exports, GDP and total employment of the country.

5.5 Legal framework and context of the Forestry Sector

5.5.1 Forestry Sector Overview



Malawi used to have the largest man-made forest in Southern Africa originally called Chikangawa Forestry. The forest has been developing as a forestry reserve since the 1940s until independence in 1964 when the Viphya Plantations project started in view of producing inputs to pulp and paper production. Exotic soft woods have been planted in a number of areas such as Luwawa, Chikangawa, Champhoyo and Lusangazi. Since then, over 53,000 hectares of trees had been planted across the area up until 1988.

Malawi's forests have declined significantly since the majority of the population relies upon the forests and forest resources as a source of energy. This has also been compounded by illegal logging. Forest, woodland and plantations area decreased during the period 1991 to 2008 as only few plantations are replanted to meet the rate of depletion as presented in the table below.

Malawi area by land-use type (1991 and 2008)

Land use category	1991		2008	
	Area (thousand ha)	%	Area (thousand ha)	%
Intensive agriculture	3,091	33%	3,721	40%
Extensive agriculture	2,669	29%	2,852	30%
Forest, Woodland & Plantation	2,657	28%	1,988	21%
Grassland	766	8%	614	7%
Miscellaneous	216	2%	224	2%
Total	9,399	100%	9,399	100%

Source: Malawi Biomass Energy Strategy study 2009

As shown in the table below, the central region has the smallest forest land in terms of surface area across the country, narrowly followed by the southern region.

	Land Area (thousand ha)	% of forest land ³⁵	Area (thousand ha)
Northern Region	2,720	32%	868
Central Region	3,560	15%	523
Southern Region	3,119	19%	597
Total	9,399	21%	1,988

Source: Malawi Biomass Energy Strategy study 2009

The forestry sector is crucial in supporting livelihoods, infrastructure development and energy in Malawi. Nonetheless, in one of the less urbanised countries in the sub-saharian region, forests and woodlands represent the third largest land-use category, occupying 21% of the total surface area, far behind agriculture land (intensive and extensive), which occupied 70% of the country in 2008, up from 62% in 1991.

³⁵ Malawi Biomass Energy Strategy (BEST) Study 2009

As a result, forestry resources are degrading at a fast rate of 2.6% per annum, mostly due to the agricultural expansion driven by population growth but also because of forest degradation for fuel wood (firewood and charcoal)³⁶.

Malawi is heavily dependent on biomass fuels, defined as firewood, charcoal, crop residues and animal dung. The National Energy Policy (2003) estimated that biomass accounted for 93% of total energy consumption in 2000 and new research conducted under the 2009 Malawi BEST study suggested that the contribution of biomass was still 88.5% in 2008. 20,000 hectares of the forestry is under a sixty-year concession agreement with Raiply Malawi Ltd since 2009. The company agreement covers Chikangawa, Champhoyo and Kalungulu of Viphya Plantation. These areas include not only mainly pine species but also areas of cypress, cedar, eucalyptus and other species. The remaining 33,000 hectares of Viphya Plantations were managed by government to avail to Malawian cooperatives' loggers to log forests in a sustainable manner. The remaining 10,000 hectares are under concession to Total Land Care and Timber Millers Cooperatives Union (TMCU) who have been authorised to manage 10,000 hectares under an agreement since December 2011.

New Development in 2020 – management of Viphya plantation

In May 2020, the Government of Malawi and Raiply Malawi Limited signed a new Concession Agreement in respect of the management of Viphya Plantation. The period of this new agreement is sixty (60) years and is subject to the Laws of Malawi. The forest management area comprises an area of 20,000 hectares situated in Champhoyo, Chikangawa and Kalungulu forest and Nthungwa of the Viphya plantation.

Key provisions in the new Concession Agreement

- All trees planted by the Concessionaire during the concession period shall be the property of the Concessionaire;
- All dead wood at the commencement date shall be quantified by the Government and sold to the Concessionaire at an agreed date;
- All trees standing at the signing of this Agreement, excluding those planted by the Concessionaire shall be tariffed, using Government approved tariffing method;
- The Concessionaire shall pay to Government for standing wood at 10USD per cubic meter as concession paid within a period of ten (10) years in an agreed schedule;
- The Concessionaire shall pay to Government, an annual operation fee as prescribed and published from time to time in the Gazette; and
- The Concessionaire shall pay to Government an annual concession fee of 10USD per hectare.

Commencement date of the Concession

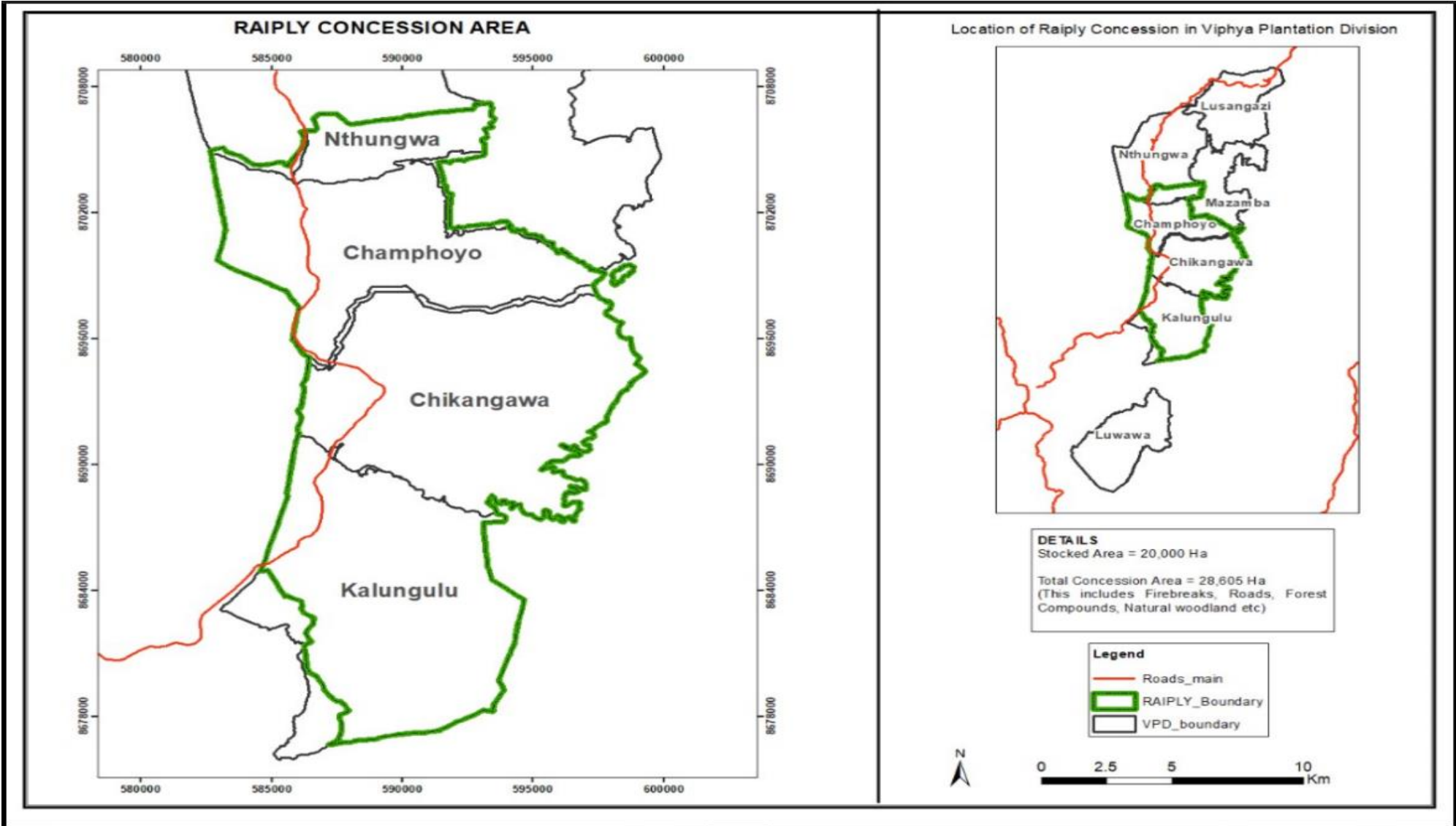
The commencement of operations by the Concessionaire under this Agreement is subject to and conditional upon -

- (a) the completion of an Environmental Monitoring and Mitigation Plan as required by the Code of Practice and approval thereof by the Director of Environmental Affairs together with completion of a Waste/Environmental Management License under Section 38 of the Environmental Management Act;
- (b) arrangements for discharge by the Government on or before the Commencement Date of all outstanding liabilities in connection with the Land, Encroachment, the Structures and the Facilities either wholly or on a mutually agreed apportionment basis;
- (c) preparation by the Concessionaire of a five (5) year Forest Management Plan which shall be approved by the Director, covering all silvicultural operations together with a programme of sustainable harvesting for 5 years from the Commencement Date and for the subsequent period and any renewal periods; and
- (d) issuance of requisite licenses, permits, approvals and other documents by all relevant authorities;

The conditions precedent shall be satisfied within six months from the date of signature unless extended by written agreement of the parties.

³⁶ Economic Valuation of Sustainable Natural Resource Use in Malawi, January 2011

Figure 2: Map of RaiPLY Concession Area



Source: Department of Forestry

Legal Framework in Forestry sector

The forestry sector is governed by:

Name	Description
National Forestry Policy effective June (2016)	The National Forestry Policy (1996) which was revised in 2016 sets out the policy framework for the forestry sector.
Forestry Act (FA) (1997)	It enacts many of the policy recommendations discussed in the National Forestry Policy. It created a Forestry Administration, a Forest Management Board, Forest Reserves/Protected Areas, Customary Land Forests, afforestation and forest protection procedures, utilisation practices and a Forest Development and Management Fund.
Forest Rules (2010)	The rules set the amounts of the non-tax payments to be made. These non-tax amounts include the amount of royalties per indigenous tree as well as fees for camping, rest-houses occupation and business activities such as export licence application fees, mobile sawmill and logging fees.

Under section 36 of FA (1997) which states that “Notwithstanding anything on the contrary contained in this Act, the Minister may authorise the Director of Forestry to enter into a forest plantation agreement with any non-governmental organisation or community which may wish to plant trees in forest reserves, public land, customary land and private land.”

The FA (1997) grants specific responsibilities and functions to the Director of Forestry such as initiating and facilitating co-management agreements, in accordance with section 25 of FA (1997), and/or village forest areas, as per section 30 of FA (1997).

The Forestry rule was amended in December 2010 following government notice number 23 for Forestry Act 1997 (Cap.63:01), section 86, issued by the Ministers of Natural Resources, Energy and Mining.

There are strong connections of the legal framework governing the forestry sector with other sectorial policies such as:

Name	Description
National Environmental Policy (2004)	It coordinates natural resources and environmental policy instruments in the country
National Land Policy (2002)	It promotes equitable access and tenure security to land and facilitates the attainment of social harmony and public awareness to ensure environmentally sustainable land use practices
National Decentralisation Policy (1998)	It promotes popular participation in governance through local governments
Water Policy (2005)	It promotes effective participation of the forestry in water resources management
National Parks and Wildlife Policy (2000)	It promotes conservation of wildlife including forestry and biodiversity
Land Resources Management Policy (2000)	It promotes natural generation and conservation in order to achieve suitable land utilization
Energy Policy (2003)	It promotes the use of alternative sources of energy to reduce pressure on wood biomass

Fiscal Regime

The main payment flows received by the Department of Forestry for the corresponding sector are summarised as follows.

No.	Taxes	Description
1	Royalty	Forestry Rules Second schedule, section 1. Indigenous forests. Price depends on species ³⁷ .
2	Sales of firewood	Forestry Rules Second schedule, section 4 Fuelwood: Sales of Fuelwood from the plantation

³⁷ <http://www.malawitradeportal.gov.mw/index.php?r=site/display&id=152>

No.	Taxes	Description
4	Rest-house fees	These are paid for using guesthouses' lodges' facilities in accordance with the Third schedule, Section 1 and Section 2 of the Forestry Rules.
5	Application fee / Licence fees	An application for a licence shall be accompanied by an application fee. Licence fees are also payable in accordance with the Third schedule, Section 3 of the Forestry Rules.
6	Sales	Several revenues are collected by the Department of Forestry with the sales of logs, firewood, boarded off items, research produce items, farm produce, forest seeds,

The Department of Forestry reported receiving other payment flows such as concession fees, Phytosanitary Certificates, Course Fees, Rental of Government Houses, Accommodation and Hall hire and Tuition Fees. Concessions and logging agreements have been issued to some private companies and are still not available at the time of the current study. These agreements may define additional payment flow such as concession fees.

Part XI of the Taxation Act (2006) namely 'Collection and Recovery of Tax' refers to PAYE and to withholding taxes on payments to residents and non-residents. Entities operating in the forestry sector are still liable to pay common taxes that are Income Tax, Resource Rent Tax, Withholding Tax, Fringe Benefit Tax, Value Added Tax, Non-resident Tax, Penalties, Customs and Excise Tax as detailed in Sub-Section 3.1.7 of this report.

Institutional Framework in the Forestry Sector

Under the Ministry of Natural Resources and Climate Change, a Department of Forestry (DoF) was set up in 1942 to administer the National Forest Policy (1996) and Act (1997) through annual work plans. It coordinates and promotes active participation of all stakeholders in the sustainable management and utilisation of forest resources, goods and services.

Additional to DoF, the following entities are also players in the forestry sector:

- Malawi Revenue Authority (MRA); and
- The Ministry of Finance (MoF).

Awarding procedures of forestry rights

According to section 82 of FA, "No person shall engage in commercial processing of any wood or forest produce without a permit from the Director of Forestry".

Section 83 of the FA also states that "No indigenous wood shall be moved from any private land to any place outside the private land without a permit issued by the Director of Forestry. Any revenue realised from the removal of the indigenous wood from leasehold land shall all accrue to the Villager Natural Resources Management Committee of the area..."

(i) Allocation procedures of licenses and permits

As a result, the FA grants to the Director of Forestry the power to:

- Issue export, imports or re-export permits or commercial processing of wood or forest produce, section 42 and section 82 of the Forestry Act (1997); and
- Issue licenses for utilisation of indigenous timber from private land, section 83 of the Forestry Act (1997).

There seems to be no clear mechanisms for accountability in licensing procedures, and no guidance is provided in current legislations. In accordance with the Department of Forestry, the Chief Licensing Officer (CLO) is responsible for the licenses under the Forest Reserves and the following administrative procedures have to be followed in order to obtain Export Licenses and permits.

Awarding procedures of forestry rights

Export License Allocating Process	
1. Preliminary	Any applicant for the licence shall meet the Chief Licensing Officer for an explanation regarding the procedures to be followed and documents to be submitted such as: - certificate from MRA with Tax Payer Identification Number (TPIN), business registration certificate; - contract agreement or order from buyer outside Malawi; - bank account details; and - a letter from the seller providing evidence of the source of the forestry product being exported. The seller should be a licenced operator or member of a cooperative) to hold an export licence. The Chief Licensing Officer subsequently directs the client to the Forestry Licensing System's Office (FLSO) to submit his application.
2. Application	The applicant's details are recorded in the Forestry Rights Administration Support (FRAS). The application fee is paid at the Accounts Office and the receipt of payment is taken to the Forestry Licensing System's Office (FLSO) to be recorded in the FRAS and the receipt scanned. The completed application form is printed, signed by the applicant and sent to the Chief Licensing Officer (CLO) to initiate the approval process.
3. Approval	The Chief Licensing Officer (CLO) forwards the application to the Director of Forestry and makes a recommendation whether the application should be approved or not. The Director sends all approved and rejected applications back to the CLO, and on to the Forestry Licensing System's Office (FLSO) to be entered and approved in FRAS.
4. Payments	The application's approval or rejection is notified to the applicant who takes the approved application to the Accounts Office for payment of the annual operational fees. The Accounts Officer attaches the General Receipt to the application which is taken to the FLSO.
5. Licensing	The Licence is printed by the Forestry Licencing Systems Office, sent to the Director of Forestry for signature, after which, it is dispatched to the licensee.
Export Permit Allocating Process	
1. Preliminary	Any applicant shall meet the Chief Licensing Officer to understand the procedures in place and documents required: - the relevant Export License; - CD1 form; - a Phytosanitary Certificate of the forest produce to be exported; - the payment of fees of MWK 5,000 per consignment truck of 45m ³ for a maximum of 21 days. The Chief Licensing Officer refers the Exporter to the Forestry Licensing System's Office (FLSO) to submit the application for a permit.
2. Application	The exporter provides the Forestry Licencing Systems Office (FLSO) with details of his Export License and additional information for each consignment, before he is granted a permit number.
3. Payments	The exporter pays for each permit to be issued at the Accounts Office and the applicant provides staff with the permit numbers. The Accounts Office records the permit numbers upon receipt. The exporter then takes the receipt to the Forestry Licensing System's Office (FLSO) where the receipt is being scanned.
4. Issuance	The Forestry Licencing Systems Office (FLSO) prints all the permits and the client receives the final signed permits.

(ii) Awarding Procedures of Contracts

Besides the different licenses and permits granted by the Department of Forestry, it is also possible, under section 36 of FA, that the Minister authorises the Director of Forestry to enter into a forest plantation agreement with any non-governmental organisation or community which may wish to plant trees in forest reserves, public land, customary land and private land.”

The FA grants specific responsibilities and roles to the Director of Forestry such as initiating and facilitating co-management agreements, in accordance with section 25 of FA, and/or village forest areas, as per section 30 of FA. The legal framework does not include any insights or guidance on the terms of the forest regional agreements subject to negotiation and there are no model contracts that the Director of Forestry may follow.

Before 2017, there were no requirements to carry out bidding processes before awarding forestry agreements and the authorities allocated forest lands to companies after direct negotiations. However, while the law is silent about the award procedures, forestry agreements have increasingly been awarded through tender rounds since 2017. A bidding process and evaluation procedure is being implemented for the award of contracts.

Stages	Procedure
Request for Proposals and site visits	<p>The Ministry invites bidders to submit technical and financial proposals within specified period of time, generally three months.</p> <p>The request for proposals includes the instructions and the criteria for evaluation. Bidders are also encouraged to visit the project sites in order to assess the site conditions, water and other utilities, climatic conditions and any other matters considered relevant before submitting their bids.</p> <p>A pre-bid conference for interested parties is convened and during which interested bidders can seek clarifications and make suggestions in writing for consideration by the Ministry.</p>
Proposal	<p>Interested candidates submit proposals or letters to the Ministry of Mining with all previous activities recorded.</p> <p>The following documents shall be included in the technical bid envelope:</p> <ul style="list-style-type: none"> - technical capacity details of the bidder including experience; - a concept report with financial and investment plan for the project; - financial capacity details of the bidder including information on its equity and net cash accruals; - power of attorney for signing the bid; - copy of the memorandum and article of association; - copy of the latest audited financial statements; <p>The financial bid shall include the financial offer in a format provided by the request for proposals.</p>
Evaluation	<p>The technical criteria below is published in the request for proposals along with their corresponding scores for the evaluation of technical proposals. These include:</p> <ul style="list-style-type: none"> - number of years' experience in managing forest plantation; - proven experience in value addition technologies with regards to forestry products; - proven familiarity with eco-tourism development and management; and - the minimum net worth of the bidder. <p>The shortlisted bidders are informed so that their financial offer can be opened in their presence. The financial bids are evaluated based on the following criteria:</p> <ul style="list-style-type: none"> - the fixed annual concession fee; - the minimum investment levels in the project in the first years specified in the request for proposals; and - the level of involvement of local communities. <p>The selection method should be specified in the request for proposal and generally follows the quality and cost based selection which gives a score to the points of the technical proposals of the shortlisted bidders and to their corresponding financial proposals. The calculation method of the score to be awarded to each bid is specified in the request for proposals.</p>

Stage	Procedure
Draft agreement	The bidder with the highest combined technical and financial score will be invited for negotiation through a Letter of Award (LoA). The Ministry shall then draft the forestry agreement and other relevant information including all relevant information about financial requirements (royalties, annual concession fees...) bank guarantee and minimum expenditure.
Signature of the contract	After agreeing a draft contract, both parties sign the agreement, which takes immediate effect.

Types of Rights

(i) Rights issued by the Department of Forestry

According to section 82 of FA, “No person shall engage in commercial processing of any wood or forest produce without a permit from the Director of Forestry’.

Section 83 of the FA also states that “No indigenous wood shall be moved from any private land to any place outside the private land without a permit issued by the Director of Forestry. Any revenue realised from the removal of the indigenous wood from leasehold land shall all accrue to the Village Natural Resources Management Committee of the area...”

The forestry legislation specifies various types of permits that can be issued including; Licence to Collect Logs in Forest Reserves, Conveyance Certificate, License to Prospect, License to Prospect Minerals in a Forest Reserve, Licence to Extract Quarry Stones in a Forest Reserve, Licence to Operate a Quarry Plant in a Forest Reserve, Export License and Export permit.

In addition to the rights listed above, the Department of Forestry has the following rights in place, which do not necessarily relate to logging activities. These are Import License, Import permit, Licence to Construct a road in a Forest Reserve, Licence for Installation of Telecommunication Equipment in a Forest Reserve, Licence to Install Electricity Grid in a Forest Reserve, Licence to Construct Lodges in a Forest Reserve, License to Hang/Erect Bee Hives in a Forest Reserve, and Operational Licence Allowing Eco-Tourism Services.

Register of licences

The legislation does not seem to mention any requirement to maintain a cadaster system for the forestry licences and agreements with the timely and comprehensive information regarding the licence holder, coordinates of the license area, the date of application, date of award and duration of the license, and the commodity being produced.

We understand that the Department of Forestry does not maintain a list of all rights in a register. It appears that the list of different rights active during the period from July 2020 to June 2021 is scattered between the central office and the decentralised regional offices of the Department of Forestry. We understand that the Department of Forestry does not make public any list of licences or concessions.

Policy on disclosure of forestry agreements

The forestry legislation does not include any express restrictions on the public disclosure of contracts and licenses by the government. The existing agreements entered into by the Ministry of Natural Resources and Climate Change and private operators do not contain a confidentiality clause which prevents the public disclosure of the terms of these contracts.

Forestry Sector Contribution to the Economy

Contribution to Gross Domestic Product (GDP)

Period July 2020 to June 2021

Based on data received from NSO, the forestry sector accounted for MKW8,773.5 million on average during the period July 2020 to June 2021 and averaging 0.12% of the GDP at the constant prices.

Table 25: Contribution to Gross Domestic Product (GDP) by Activity at 2017 constant prices

Sector	2019	2020	2021 *	Average 2019/20	Average 2020/21
	(a) MWK million	(b) MWK million	(c) MWK million	[(a)+(c)]/2 MWK million	[(b)+(c)]/2 MWK million
Forestry and logging (d)	9,005.6	8,803.5	8,743.5	8,904.6	8,773.5
Gross Domestic Product in constant 2017 prices (e)	7,194,233.1	7,259,238.7	7,536,527.6	7,226,735.9	7,397,883.2
% GDP (d)/(e)	0.13%	0.12%	0.12%	0.12%	0.12%

Sources: Annual Economic Report 2021

Source: National Accounts and Balance of Payment Committee

Contribution to Exports

Period July 2020 to June 2021

The sector issued 30 Forest Export Licences and 732 Forest Export Permits to various exporters such as Raiply Malawi Limited and Vizara Rubber Plantations, to export forestry products including Medium Density Fibre (MDF). Major destinations of exports for forestry products included South Africa, Kenya, Tanzania and Zambia.

Quantities and Values of Forestry Products exported in the period July 2020 to June 2021.

Table 26: Forestry products exports

Forest Product	Quantity exported
MDF laminated boards (Units)	27,000
Rubber	1,108,800 Kgs
Shutter ply (Units)	29,660
Ply wood (Units)	20,605
Blockboard (Units)	55,420
Rubber timber	613m3
MDF plain boards	12,538,650kg
Moringa products	3,510kgs
Wood carvings/curios (Units)	8,900

Source: Department of Forestry

Source: Annual Economic Report 2021

Based on the data received from Raiply Malawi Ltd, details of exports of main commodities in the forestry sector can be summarised as follows in the period from July 2020 to June 2021:

Table 27: Exports declared by Forestry Companies

Raiply Malawi Ltd

Month	Mineral Type	Quantity (Tons)	FOB Value (MKW)	Country of destination
July 2020	Timber Products	7,236	107,409,593	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
August 2020	Timber Products	6,932	189,146,026	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
September 2020	Timber Products	8,936	201,722,098	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
October 2020	Timber Products	7,932	199,310,598	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
November 2020	Timber Products	6,978	222,920,638	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
December 2020	Timber Products	5,403	68,333,989	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
January 2021	Timber Products	6,302	121,343,577	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
February 2021	Timber Products	6,325	173,514,911	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
March 2021	Timber Products	8,783	203,464,940	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
April 2021	Timber Products	6,932	171,768,114	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
May 2021	Timber Products	7,325	184,519,414	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
June 2021	Timber Products	7,736	239,867,223	Republic of South Africa, Zambia, Zimbabwe, Mozambique, Kenya
Total		86,820	2,083,321,121	

Source: Reporting template from Raiply Malawi Ltd

Vizara Plantation Ltd

Month	Mineral Type	Quantity (m3) Timber	Rubber quantity (Tons)	FOB Value - (MKW)	Country of destination
July 2020	Rubber- Timber	134.49	166,320.00	270,494,810	Republic of South Africa
August 2020	Rubber- Timber	108.90	194,320.00	244,327,104	Republic of South Africa
September 2020	Rubber- Timber	216.04	307,195.00	381,820,933	Republic of South Africa
October 2020	Rubber- Timber	180.08	305,200.00	397,646,465	Republic of South Africa
November 2020	Rubber- Timber	144.48	138,600.00	172,010,524	Republic of South Africa
December 2020	Rubber- Timber	71.81	27,720.00	93,772,425	Republic of South Africa
January 2021	Rubber- Timber	71.97	194,040.00	195,971,463	Republic of South Africa
February 2021	Rubber- Timber	72.49	249,480.00	467,547,811	Republic of South Africa
March 2021	Rubber- Timber	108.65	259,490.00	416,450,360	Republic of South Africa
April 2021	Rubber- Timber	145.58	307,195.00	377,308,051	Republic of South Africa
May 2021	Rubber- Timber	107.70	304,920.00	543,466,942	Republic of South Africa
June 2021	Rubber- Timber	139.93	416,080.00	520,218,807	Republic of South Africa
Total		1,502	2,870,560	4,081,035,694	

Source: Reporting template from Vizara Plantations Ltd

Major Achievement for the Forestry sector during the period July 2020 to June 2021

In the period between July 2020 and June 2021, major activities implemented include

- i. Tree planting and management;
- ii. Payment for Contract work in Government plantations for various silvicultural operations;
- iii. Management of natural regenerants including demarcation and mapping;
- iv. Conducting law enforcement through patrols in forest reserves and on customary estates including all issues to do with court cases;
- v. Finalisation of concession agreements;
- vi. Support to Forestry Research in four strategy areas; and
- vii. Training of technical staff.

Other Achievement in the Forestry sector during the period July 2020 to June 2021

- i. Trained 80 students (General Forestry Certificate Course Number 42) at the Malawi College of Forestry and Wildlife in Dedza District. This will help ease the challenge of vacancies at technical level.
- ii. Drafted the National Forestry Strategy Plan (2022-2026).
- iii. 6,537.73 hectares of natural regeneration sites were demarcated and managed on hilly, rocky and degraded sites.
- iv. 4,214.64 hectares out of the annual target of 7,000 hectares had been weeded in all the plantations as of early March, 2021.
- iv. 104 km of boundaries were retraced.
- v. 1,592 camping and routine patrols were conducted by forest guards, National Parks and Wildlife rangers and Police mainly in priority forest reserves of Mua-Livulezi, Dzalanyama, Viphya, Zomba and Mulanje Mountain and also along hot spot sites and routes.

Challenges faced by the Forestry sector during the period July 2020 to June 2021

Amongst the many challenges, the following were picked as major ones impeding progress in the implementation of activities in the forestry sector:

- i. Continued encroachment in protected forest areas and on customary estates, mainly through illegal commercial charcoal and firewood production, illegal cultivation and settlements.
- ii. Vandalism of principal seed sources resulting into scarcity of tree seed and causing certified seed deficit.
- iii. High rate of forest fires in Government plantations thereby retrogressively affecting growth of trees resulting into huge losses of revenue as well as young stands.
- iv. High rate of vacancies for both technical and support staff in most stations. For example, the post of forest assistant has a vacancy rate of 60 percent. This affects implementation of the planned programmes and activities since most forest activities are labor intensive mainly in government plantations.
- v. Increased number of dilapidated buildings (offices and staff houses). Moreover, some districts have no forestry offices e.g. Chitipa, Balaka, and Neno.
- vi. Inadequate and inconsistent funding (ORT mainly), often not well aligned with timing of field operations.
- vii. Inadequate transport for front line staff, mainly motor bikes and push bikes, affecting implementation of forestry extension service delivery.

5.6 Transport Activities/Railway Sector



For a landlocked country like Malawi, road and rail systems and those of the neighbouring countries are the corner stone for international trading and transportation from and to seaports. The transport system currently comprises 15,451 kilometres of roads, 810 kilometres of railway track, four major lake harbours and five commercial airports³⁸.

The very first railway track to be built in Malawi was from Blantyre to Chiromo, on the south bank of the Shire River in 1909. Since that time, several rail projects have been built³⁹. Passing through Mozambique, the rail covers a distance of 799 kilometres from Blantyre to the port of Nacala and a distance of 568 kilometres from Blantyre to the Port of Beira⁴⁰.

Transportation of Malawi minerals

Extractive companies operating in Malawi use their own vehicles as primary means of transport to move extracted minerals throughout and outside the country. Therefore, revenues from transportation of minerals extracted from Malawi are not expected to be material.

Transport project for coal extracted from abroad

The Nacala Railway project was developed for the transportation of coal extracted from mines located in Western Mozambique to the Mozambican Port of Nacala passing through Malawi lands. The project was meant to develop rail access from the deep-water port of Nacala to the company's mines near Moatize in the North of Mozambique⁴¹.

Under an agreement signed between the Government of Malawi and the Brazilian mining company Vale Logistics Ltd in December 2011, the company financed the construction of 136.5 kilometres of railroad from Kachaso in Chikwawa on the western border of Malawi, passing through Mwanza and Neno Districts to join the existing railway network at Nkaya junction in Balaka District in the South Central of Malawi. Vale Logistics Ltd started operating trains on the rail line in 2016⁴². The Moatize railway is used for transportation of coal extracted from Mozambique to be delivered to the other part of Mozambique passing through Malawi territory.

The Concessionaires, Vale Logistics Limited and Central East African Railways Company Ltd pay concession fees to the Government of Malawi based on the quantities of coal transported from Mozambique by rail.

³⁸ <http://www.motpwh.gov.mw/index.php/about-us>

http://www.malawi.gov.mw/images/Publications/NTMP_Final_Documents/Sub_Sectr_Rail/NTMP_Rail

[Sub-Sectoral Plan.pdf](#) page 20

⁴⁰ <http://www.motpwh.gov.mw/index.php/about-us>

⁴¹ "Mining drives African rail plans". *Railway Gazette*. 1 November 2010. Retrieved 30 November 2017.

⁴² Annual Economic Report 2016

The Brazilian mining company also concluded a partnership with Mozambican State-Owned Enterprise Mozambique Ports and Railways (CFM) in July 2012 to improve the existing line of the Nacala Logistics Corridor⁴³.

Given that the rail route to the Indian Ocean is shorter than existing export routes from most parts of Zambia, it has the potential of becoming the main international mode of goods transport from all or parts of Zambia, to both ports of Nacala and Beira.

Legal Framework in transport sector

The rail sub-sector is regulated by the following legislations:

Table 28: Legal framework in transport sector

Type	Descriptions
Railways Act²⁷ (1907)	Provides the regulations of construction, control, management and operation of all railways in Malawi. The RA is framed in a way that provides for public sector and private sector participation in the railway subsector in Malawi.
Public-Private Partnership Act (2011)	Enacted by the Parliament of Malawi in December 2011, this act regulates the partnership agreements between the public sector and the private sector for the supply of infrastructures and delivery of services as a means of contributing towards sustaining economic growth, social development and infrastructure development of the country.
Roads Fund Administration Act (2006)	The main purposes of this Act are to create an Administration Board to raise, administer and account for funds for construction, maintenance and rehabilitation of public roads, as well as to set up a Roads Administration Fund .
Concession agreements	The Government of Malawi signed concession agreements with two companies: CEAR and Vale Logistics Ltd. These agreements enclose specific terms and requirements for both parties with regards to Project Financing of the Nacala Corridor.

Challenges and Lessons Learnt

Encroachment, vandalism and theft remain big challenges in the railway sub-sector. The Department of Railway Services continues to engage communities living close to railway lines, conducting sensitization activities. In addition, the Department of Railway Services has commenced bush clearing, stumps removal, grubbing and assessment of railway infrastructure materials on the 72km Bangula-Marka section. Progress is at 60 percent with the activities expected to be extended to other sections of the railway line. This will help curb encroachment and theft of railway infrastructure.

The sector also has capacity constraints with respect to Government's ability to effectively monitor the performance of the concessionaires as well as the various projects that are being implemented. The Department of Railway Services has hired 15 graduate engineers who are being trained on railway engineering in collaboration with CEAR.

Institutional Framework in the Forestry Sector

Stakeholders	Descriptions
Ministry of Transport and Public Works	Government Entity responsible for the administration of the transportation sector in Malawi. Its mission is to provide a safe and sustainable transport system that can foster a competitive operation of commercially viable, financially sustainable and environmentally friendly services.
Railway Division	This division was created in March 2010 and is responsible for all matters relating to railway transportation as well as issues relating to the implementation of policies and directives sanctioned by Government and various Regional and International conventions to which Malawi is party. The purpose of the Railways Division is to ensure a safe, efficient and reliable railway transport system for ease of movement of goods, people and services.

⁴³ ["Vale starts work on Nacala corridor". Railway Gazette. 10 December 2012. Retrieved 30 November 2017.](#)

Institutional Framework in the Transport Sector

Stakeholders	Descriptions
Roads Fund Administration	<p>Set up in 2006, the mission of the Roads Fund Administration is to mobilise, administer and account for funds for the construction, maintenance, and rehabilitation of public roads in an efficient, transparent, effective and sustainable manner for the benefit of road users in Malawi⁴⁴. The main objectives of the Roads Fund Administration are to:</p> <ul style="list-style-type: none"> • Promote accountability and transparency in public roads financing and management; • Help develop capacity of local construction industry and implementing agencies; • Ensure efficient and effective use of funds; and • Enforce excellence and professionalism in service delivery⁴⁵.
The Public-Private Partnership Commission of Malawi (PPPC)	<p>The Public Private Partnership Commission was created as the Privatisation Commission under the Public Enterprises Act in 1996 and is governed by a policy. As the implementing Government Agency of the Public-Private Partnership Programme in Malawi, it is the only legal authority that implements divestiture of direct and indirect government interests in SOEs.</p> <p>This Commission is responsible for:</p> <ul style="list-style-type: none"> • Developing guidelines on best practices to assist sector ministries in the rolling out of their PPP projects; • Review and assessment of PPP project affordability, value-for-money, feasibility, and contingent liabilities associated with PPP projects. • Procurement process: supervising competitive bidding processes to select the best private sector offer;
Providing support and advice to Contracting Authorities (CAs) in the following domains⁴⁶	<ul style="list-style-type: none"> • Negotiation: providing backing to the CA during negotiations with the private sector provider; • Contract management/re-negotiation: assisting in on-going contract oversight, especially over the construction phase and assisting in contract re-negotiation and re-financing; • Liaison with PPP Monitoring and Review Unit at MoF: assist CAs in understanding the approval requirements, helping them develop necessary documents for review and generally guiding the CAs through the approval process; and • Promotion and Capacity Building and providing guidance on PPP procedures and processes.
Malawi Revenue Authority (MRA)	<p>MRA is the tax authority responsible for the assessment, collection and accounting of fiscal revenues.</p>

State Participation in the Extractive Sector in Malawi

An agreement was signed between the Government of the Republic of Malawi and the forestry companies which defined the area of plantation and exploited by the forestry companies.

In accordance with the agreement and the declaration made by the forestry companies retained in the reconciliation scope, there is no state shareholding in their share capital and there are no State-Owned Enterprises operating in the forestry sector in Malawi.

⁴⁴ http://www.sdn.org.mw/budget-2011/votes-2011/Vote_274_-_Road_Fund_Administration.pdf

⁴⁵ https://www.malawilii.org/mw/consolidatedlegislation/6908/roads_fund_adminstration_act_pdf_76596.pdf

⁴⁶ <http://www.pppc.mw/articles/about-us>

Figure 3: Railway Transport routes ⁴⁷



⁴⁷ Malawi National Transport Master Plan, Ministry of Transport and Public Works
http://www.malawi.gov.mw/images/Publications/NTMP_Final_Documents/Sub_Sector_Rail/NTMP_Rail_Sub-Sectoral_Plan.pdf

5.7 Collection and Distribution of the Extractive Revenues

Budget Process ⁴⁸

The Public Financial Management (PFM) Act 2003, coupled with the introduction of the Medium-Term Expenditure Framework (MTEF), introduced in the budget for the first time in the 1994/95 FY, has significantly enhanced the national budget process.

The Government of Malawi (GoM) has gone through various stages of budgetary reforms. This involved transformation of budgeting methods from incremental to performance or result based budgeting (based on activities). Currently, Malawi uses a cash budget system.

The cash budget system is based on the principle that no cash is to be released to line ministries or other budget heads unless sufficient funds are available in the Treasury's main bank accounts, in this case account number 1 at the Reserve Bank of Malawi (RBM), to cover government expenditure. The Ministry of Finance (MoF) can decide which activities are to be funded among those initially approved by Parliament in the budget.

It is the responsibility of the Minister of Finance to present a statement of the estimated receipts and the expenditure of the government in respect of each financial year before the National Assembly.

The key budget documents include:

- i. **Budget Statement:** This is the budget speech read in the National Assembly by the Minister of Finance. It is a summary of the whole budget but also covers an outlook of the world economy, performance and achievements of the previous budget, summary of main Government policies, objectives and targets, tax policy measures and expenditure controls;
- ii. **Economic Report:** Provides details of the world economy outlook and the economic performance of Malawi in the preceding year;
- iii. **Financial Statements:** This provides a broad summary of the budget both revenue and expenditure by sector of the economy;
- iv. **Output Base:** This presents more details on the budget. It outlines a ministry's objectives, achievements, challenges for the previous period as well as the activities to be undertaken with related costs and outputs;
- v. **Detailed Estimates:** Provides details of all expenditure for all the votes up to the sub-item level. This forms the basis of accounting in Government.

The budgeting process includes reviewing proposals on major issues and initiatives, setting programme goals, objectives and their associated costs as well as prioritising the proposals submitted or developed.

The principles are as follows:

1. The policy development and planning process needs to begin well in advance of the budget preparation process;
2. Policy decisions should be well documented and incorporated into the budget preparation instructions;
3. The results of the policy planning and development process will strengthen if specific goals and objectives are defined. These may include major government initiatives and other sector specific programmes;
4. Policies should be a major determining factor of budgetary ceilings for ministries and departments; and
5. Policies should identify the priorities to guide allocation of funds among competing needs. Ministries and departments should therefore submit proposals which are consistent with government priorities.

⁴⁸ Source: Government of Malawi Budget Framework paper FY15/16 (www.mfdp.gov.lr).

Revenues Collection

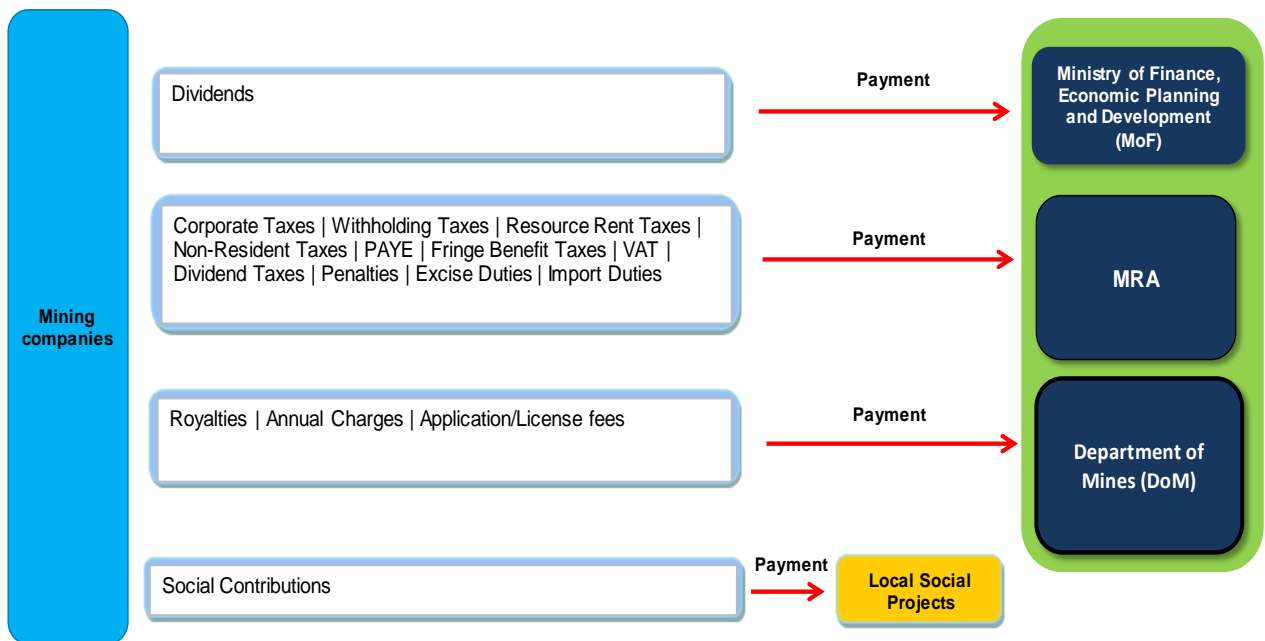
The National Budget is the Government’s plan on how to collect and spend money to deliver services to the citizens of Malawi. The budget begins on 1st July and ends the following year on 30th June. This is referred to as the Financial Year.

Revenue comes from different sources, such as taxes and non-tax revenue and borrowing from local banks and other countries. According to sections 172-173 of the Constitution of Malawi, “All revenues or other funds raised or received for the purposes of the Government shall, subject to this Constitution and any Act of Parliament, be paid into and form one fund, to be known as the Consolidated Fund.

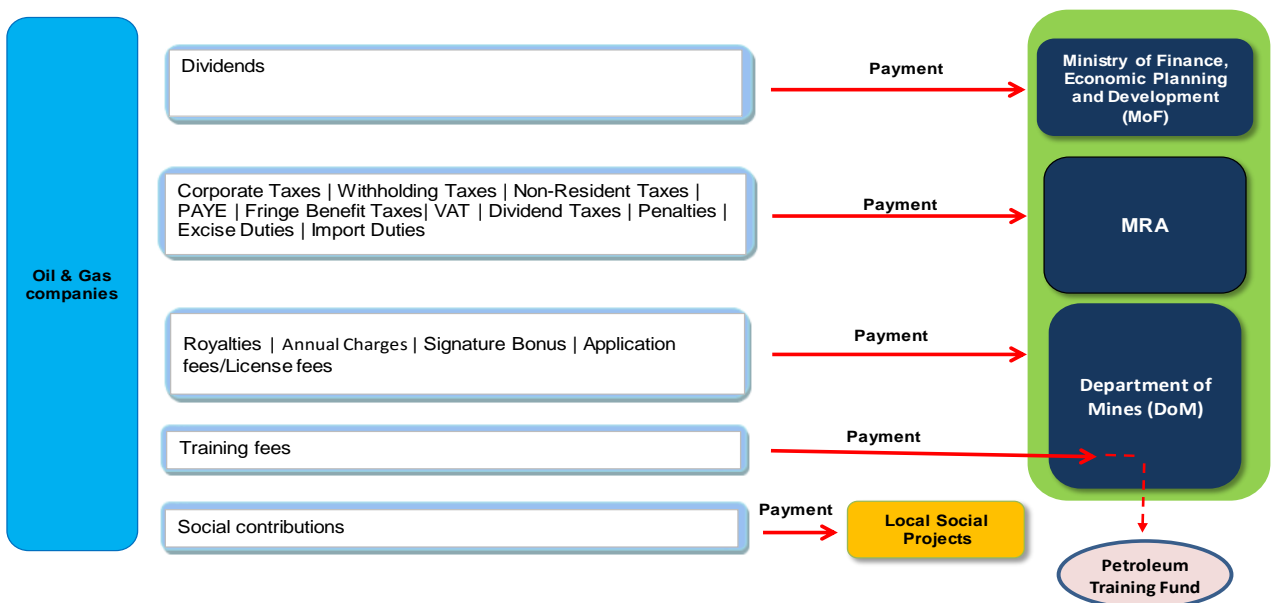
No funds shall be withdrawn from the Consolidated Fund except in the manner prescribed by the National Assembly.”

The extractive revenue collections framework can be represented diagrammatically as follows:

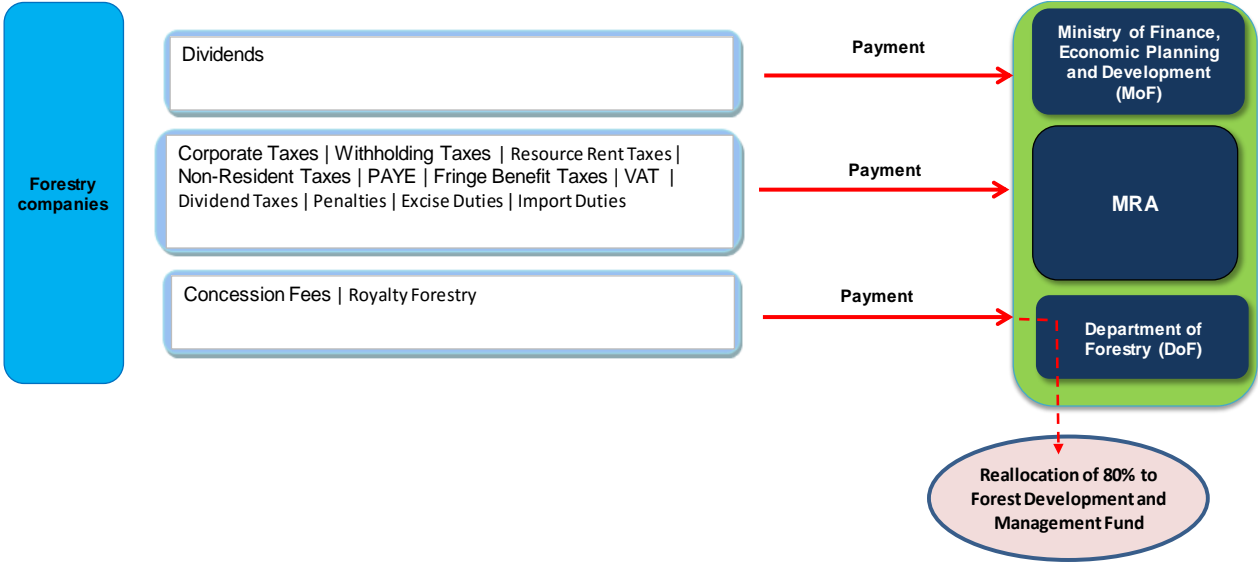
• **Mining Sector**



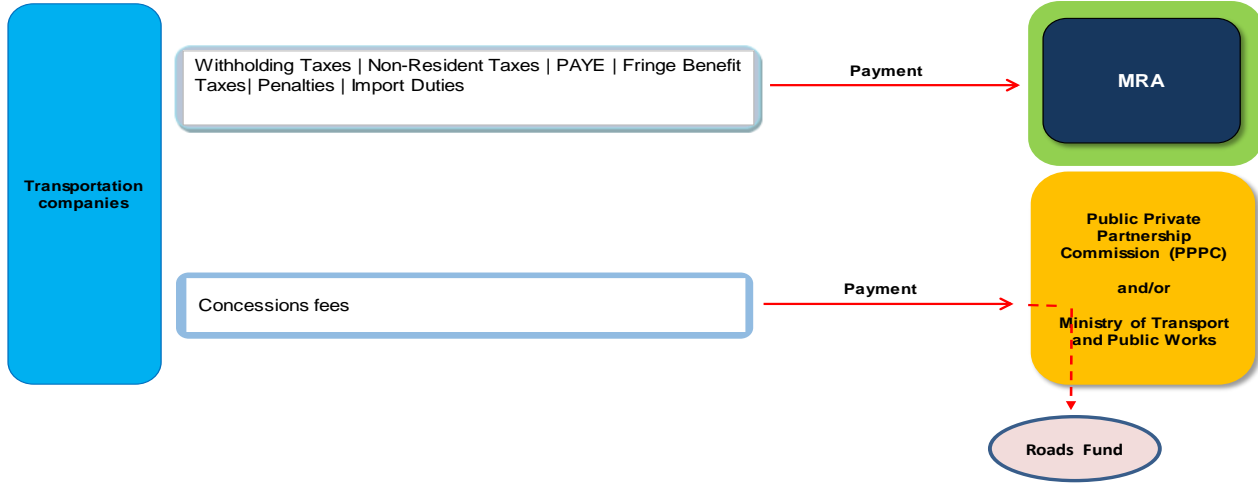
• **Oil and Gas Sector**



• Forestry Sector:



• Transportation



Revenue allocation

All revenues raised are deposited into the Malawi Government Account Number 1 at the Reserve Bank of Malawi which forms the Consolidated Fund as stipulated in sections 172-173 of the Constitution of Malawi. Government revenues are available for appropriation by the legislation for general government spending. We note that there is no provision within the legislation in Malawi governing any Sub-National Transfers.

(i) Petroleum Training Fund

According to the Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations, petroleum companies shall contribute training fees at 7 million Kwacha for exploration Licence per annum per block and at 21 million Kwacha per annum per block for production licence.

Training fees from Oil and Gas companies are paid directly to the Petroleum Training Fund account. The Petroleum Training Fund is a separate bank fund which is different from the Government Account number 1. It is managed by the Ministry responsible for Mining and Petroleum and aims to develop the sector through capacity building activities in the Oil and Gas sector, among others.

(ii) Forest Development and Management Fund

The FDMF became operational in the 2011/12 FY. Its aim is to promote the conservation and management of forest resources in order to increase forest cover in the country. In the year under review, the major activities for FDMF included the following:

- Tree planting and management including tree survival promotion;
- Contract work in Government plantations for various silvicultural activities;
- Management of natural regenerants;
- Conduct law enforcement through patrols in forest reserves and on customary land;
- Training 73 Forestry Assistants, 51 of whom are now pursuing the Forestry Diploma course at the Malawi College of Forestry and Wildlife; and
- Review of the Forest Act (1997), which is still in progress.

(iii) Roads Fund Administration (RFA)

The Roads Fund Administration is separate from the state budget. Its purpose is:

- To finance the maintenance and rehabilitation of public roads; and
- To administer any monetary contribution of donor-funded projects for the construction, maintenance and rehabilitation of any public road infrastructure.

(iv) Railway Services and the Malawi Agenda 2063

The recently launched Malawi 2063 identifies development of rail infrastructure as key to reducing transport costs. Interventions in the sub-sector will, therefore, continue to focus on connecting the main production centres to the sea ports of Beira and Nacala in Mozambique and Dar-es-Salaam by rail. Currently, Government and the two concessionaires in rail transport have focused their investments on activities that will enhance efficiency in rail operations.

Railway Fund

Operations of the Department of Railway Services are financed by resources collected as concession fees from the Central East Africa Railways (CEAR) and Vale Logistics Limited (VLL). These fees are paid annually and are dependent on the amount of cargo carried on the railway line. The revenue performance in 2020 was lower than what was attained in 2019 largely due to the COVID-19 pandemic that caused a reduction in coal and general cargo transported through the railway line.

The Fund became operational in the financial year 2016/2017. Its aim is to promote management of railway resources in order to improve railway infrastructure in the country. The Fund is currently being managed by Roads Fund Administration. The analysis below provides information on how the concession fees and related interest as well as related expenditures have accumulated since the financial year 2016/2017.

Table 29: Railway Fund Report for the Period Ended June 2021; March 2022 And December 2022

	MWK				USD ACCOUNT		
	JULY 2020 - JUNE 2021	JULY 21 - MARCH 2022	APRIL 22- DEC2022		JULY 2020 - JUNE 2021	JULY 21 - MARCH 2022	APRIL 22- DEC2022
	MWK	MWK	MWK		USD	USD	USD
Balance B/forward 01/07/2020	(657,754,467)	(1,218,288,085)	(2,323,753,813)	Balance B/forward 01/07/2020	-	(7,723,070)	(8,935,507)
PERIOD RECEIPTS							
Concession Fees	(305,470,413)	(1,349,297,727)	(396,091,616)	Concession Fees(USD)	(11,622,748)	(3,654,120)	(909,048)
Interest Received	(189,142,375)	(367,668,298)	(355,396,431)	Interest Received	(10,400)	(3,166)	(42,613)
Exchange gains	(255,188,975)	(90,441,942)	(13,177,774)	Exchange gains	-	-	-
Sale of USD	(3,026,421,878)	(3,568,474,839)	(1,586,984,661)				
Net Income	(4,433,978,109)	(6,594,170,891)	(4,675,404,295)	Net Income	(11,633,148)	(11,380,355)	(9,887,168)
EXPENSES/ OUTFLOW							
				Sale of USD	3,909,846	2,444,770	1,939,591
RFA -Admin Fee	70,344,654	40,176,799	68,776,707				
Treasury (MoF) Share	1,840,216,453	514,277,214	903,267,413				
Rail Fund Operations	1,040,646,152	287,973,257	451,633,706				
Nsanje Rail Project	103,992,838	44,034,000	24,758,500				
Bank Charges	130,610	207,215	121,740	Bank Charges	232	79	587
Ruo Bridge - Mota	-	3,348,601,459	-				
Supervision & Other Projects	160,359,317	35,147,134	213,344,212				
Taxes & NCIC Levy	-	-	-				
Total Expenses/Outflow	3,215,690,024	4,270,417,078	1,661,902,278		3,910,078	2,444,848	1,940,178
NET Surplus	(1,218,288,085)	(2,323,753,813)	(3,013,502,017)	NET Surplus	(7,723,070)	(8,935,507)	(7,946,990)

Notes

The contractual arrangements entail the following:

1. Total funds into the Fund include concession fees, investment interest earned, sale of scrap metals and exchange gains as well as any unutilised concession fees transferred from PPPC when it relinquished its administrative role for the railway Fund.

Update

At the time RFA took over the administration of the Fund, no funds were transferred from PPPC as any unutilised concession funds at the time (Financial year 2016/2017) were utilised by PPPC for capacity building after receiving a Ministerial approval on 20 November 2017. At the time, total bank balance was MK864,833,224. The utilisation was backed by a PPPC budget.

2. Once bank charges are excluded from the total funds in the Fund, the RFA deducts the 1.5% administrative fees
3. The remaining funds are expected to be shared as follows based on the contractual arrangements:
 - 70.0% Towards Railway Projects
 - 20.0% Towards Treasury
 - 10.0% Towards Rail Operations

Railway Infrastructure Improvements during the period July 2020 to June 2021

In the year under review, CEAR continued works on rehabilitating the railway line south of Limbe and north of Nkaya as follow:

- Rehabilitation of the 399 km Nkaya-Mchinji Railway section which commenced in March, 2018 and includes the upgrading of the Nkaya-Salima section from 15 tonne axle load to 18 tonne axle load capacity and rehabilitation of the Salima-Mchinji section. Progress was slow in the period under review as the COVID-19 pandemic led to the closure of some project sites. Currently, overall physical progress of the project is at around 60 percent, a small increase from what was recorded in 2020. The delayed progress now means that the project is expected to be completed by December 2022. The rehabilitation of Nkaya – Mchinji railway section should lead to increased traffic from Zambia carrying cargo between Chipata in Zambia and Nacala Port in Mozambique.
- Resuscitation of the 201 km Limbe-Marka railway section is in a phased approach. The works are expected to include the upgrading of the railway line to 20.5-tonne axle load to conform to the standard of the line on the Mozambique side. Procurement of a contractor and supervising engineer for the first phase covering the 72 km section between Marka and Bangula is almost complete.

Meanwhile the rehabilitation of the 72 km Limbe-Sandama railway section is being carried out by CEAR, progress now stands at around 49 percent and it is expected to be completed by July 2022. Financed by CEAR, the Government has embarked on the construction of a combined railroad bridge at Ruo Breakaway at Osiyana near Makhanga in Nsanje.

- Construction of a new railway bridge across the Shire River at Shire-North in Balaka has been completed and trains have begun using it. The new bridge will lead to safer and improved operations along the railway line.
- Construction of hygiene and sanitary structures on passenger shelters along the LimbeBalaka-Nayuchi Railway section continues. Works are expected to be completed in December 2021.

Challenges and Lessons Learnt

The commercialization and maintenance of the railway subsector is continually undermined by vandalism, theft and encroachment. In order to address these concerns, the Department of Railway Services is in the process of recovering stolen railway materials and assessing whether they can be re-used or not. Labour is being sourced from communities along railway lines to propagate technical knowledge concerning railway maintenance, sensitize them on the importance of preserving the infrastructure and to show them its potential as a source of income. In addition, the Department of Railway Services will continue to hire and train graduate engineers in order to address capacity constraints in monitoring performance of the projects. This will be done in collaboration with CEAR

2021/22 Outlook

In spite of cargo traffic slowing down in 2020, the outlook for 2021 is a recovery since CEAR strengthened its marketing. This will be aided by Government decision to use rail when importing fuel and agricultural inputs, particularly fertilizer. Cargo growth is also expected to lead to increased economic activity as Malawi and the world recover from the COVID-19 pandemic.

With respect to rail infrastructure projects, Government intends to identify private sector financing for the rehabilitation of the Limbe-Marka railway line. Construction works are expected to commence during 2021 and will run until 2023 should all the funds be available. Completion of the works are expected to result in increased traffic on the railway line which will significantly reduce the cost of transporting Malawi's imports and exports.

5.8 Beneficial ownership

Legal and regulatory framework governing companies

The legal framework governing companies incorporated in Malawi is the Companies Act (2013), which provides guidelines for the formation, administration, and winding up of registered corporate bodies. The Companies Act (2013) is expected to be reformed in the near future to include further transparency and disclosure provisions in the law.

There are various types of companies which can be formed in Malawi;

- Private Limited Liability Company – section 23 of the companies Act 2013;
- Public Limited Liability Company – section 24 of the companies Act 2013;
- A Limited by Guarantee – section 25 of the companies Act 2013; and
- A State Owned Company – section 26 of the companies Act 2013.

Beneficial ownership in Malawi's legal and regulatory framework

Disclosure requirements for private companies

The definition of "beneficial ownership" should not necessarily be linked to share ownership. Owning more than a certain percentage of shares certainly gives a meaningful indication of beneficial ownership. However, in identifying the real beneficial owner, the focus should also be on contractual and informal arrangements.

The notion of control or beneficial ownership has not been treated by the Companies Act. However, the Financial Crime Act (2017) provides a clear definition of beneficial ownership in Malawi as follows: "Beneficial Owner means a natural person who ultimately owns or controls a customer or a person on whose behalf, a transaction is conducted and includes a natural person who exercises ultimate effective control over a legal person or arrangement."

Disclosure requirements for mining companies

The term beneficial ownership is mentioned in sections 90, 117, 150 and 185 of the Mines and Minerals Act (2019) which refer to the application for granting of licences. The following information is required in respect of the applicant:

- If it is an individual, his full name and nationality; or
- In the case of a body corporate, its name and place of incorporation, the names and nationalities of the directors or equivalent officers and, if the body corporate has a share capital, the name of any person who is the beneficial owner of more than five percent of the issued share capital;

The term "Beneficial owner" is stated by this Act. However, its definition is more akin to a shareholder as opposed to beneficial ownership, leaving room for ambiguity.

Disclosure requirements for Oil and Gas companies

Furthermore, the term beneficial ownership is also mentioned in the Petroleum Exploration and Production Act (1983). Section 79 of PEPA refers to the application for the grant of petroleum exploration licences "shall give in respect to the person... making the application, in case of body corporate..., if the body corporate has a share capital, the name of any person who is the beneficial owner of more than five percent of the issued share capital."

Disclosure requirements for Government officials

Currently, there are no specific rules for government officials to disclose their interests, incomes or assets in/from the extractive sector. However, all senior Govt officials are supposed to declare their assets to the Office of Directorate of Public Assets Declaration.

EITI requirements

The 2019 EITI Requirement recommends that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity (ies) that bid for, operate or invest in extractive assets, including the identity (ies) of their beneficial owner(s), the level of ownership and details of how ownership or control is exerted. Where possible, beneficial ownership information should be incorporated in existing filings by companies to corporate regulators, stock exchanges or agencies regulating extractive industry licensing. Where this information is already publicly available, the EITI Report should include guidance on how to access this information. Currently, full details of the beneficial owners of companies operating in the extractive industries are not publicly available in Malawi.

By 1 January 2017, the Malawi Multi-Stakeholder Group published a roadmap for disclosing beneficial ownership information in accordance with clauses (c) - (f) below. The Multi-Stakeholder Group determined milestones and deadlines in the roadmap. The Beneficial Ownership Roadmap is available on the EITI website under the following link: <https://eiti.org/document/malawi-beneficial-ownership-roadmap>

Progress made towards Beneficial Ownership disclosures

Developing and publishing of a beneficial ownership legislation is one first step in achieving the BO requirement under EITI standard. Malawi has made a progressive effort and achievement on the beneficial ownership disclosures under the BO requirement. The Registrar General Department working in consultations with the MWEITI National Secretariat and other stakeholders managed to develop and publish the Malawi BO (Beneficial Ownership) Regulations, 2022⁴⁹- see Annex 11, which covers MWEITI BO definition. The BO regulations were gazetted by Ministry of Justice on 23rd December 2022, as Government Notice number 46 on Section 27A under the Companies Acts. The BO regulations cover BO definitions, filing for BO data, penalties for non-compliance and maintaining of the updated BO register of all companies among others.

In this regard, unlike before, all companies are now required by law in Malawi to clearly disclose beneficial ownership information through Form BO1 and Form BO2 of the BO regulation schedule. MWEITI will be able to use this BO data in order to create a BO register for EITI purposes.

As provided in the Regulations “beneficial owner” means a natural person who—

- (a) Directly or indirectly owns or controls more than five percent of shares of a company or other body corporate;
- (b) Directly or indirectly owns or controls more than five percent of a company's voting rights; or otherwise exercises control over a company or its management;
- (c) Directly or indirectly, has a substantial economic interest in or receives substantial economic benefit from, a company, whether acting alone or together with other persons;
- (d) Has a significant stake in a company and on whose behalf activity of a company is conducted; or
- (e) Exercises significant control or influence over a person ` through a formal or informal agreement, And where such ownership, control or interest is through a trust, the trustee (s), beneficiaries or anyone who controls the trust.

In this regard, unlike before, all companies are now required by law in Malawi to:

- (i) Clearly disclose beneficial ownership information through Form BO1 (Particulars of Beneficial Owner);
- (ii) Report ceasing of beneficial ownership by filing a notice to this effect through Form BO2 (Notice of Ceasing to Be/Becoming a Beneficial Owner); and
- (iii) Report change in particulars through Form BO3 (Notice of Change in Particulars of Beneficial Ownership).

Currently, there is no register on BO. However, the office of the Registrar General is actively working on development of a new Malawi Business Registration System which, once in operation, will be able to capture data on BO based on the disclosures made. MWEITI will also be able to use this BO data in order to create a BO register for EITI purposes.

⁴⁹ Malawi Gazette Supplement No. 27A, dated 23rd December, 2022.

Beneficial Ownership as defined by the EITI Standard

- 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*
- ii) The multi-stakeholder group should agree an appropriate definition of the term beneficial owner. The definition should be aligned with international norms and relevant national laws into existence, and should include ownership threshold(s). The definition should also specify reporting obligations for politically exposed persons.*
- iii) Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed.*
- iv) 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.*

Proposed Definition of Beneficial Ownership

In accordance with the EITI Standard, Requirement 2.5.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 MSG’s decision, a beneficial owner is defined as:

Proposal for a definition of beneficial ownership

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) This definition also includes publicly listed companies, including wholly-owned subsidiaries, which would be required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed.*
- c) 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.*

The following definition of Politically Exposed Persons (PEPs) was agreed by the MSG according to the beneficial ownership disclosure roadmap:

Politically Exposed Persons (PEPs)

PEPs are defined as individuals who belong to one of the following categories:

- 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).*

Beneficial ownership declaration

According to the above proposed definition, the companies to be selected for reporting information on their beneficial ownership would be required to submit a beneficial ownership declaration. Accordingly, the following information should be made available:

- **Name of beneficial owner.** Full name(s) of the company’s beneficial owner(s) and information on their identity (ies) including:
 - **Name of any politically exposed person;** where any owner is also a ‘politically involved person’, this should be mentioned.

- **Identifying details.** Additional details are required in order to narrow down a beneficial owner to one individual.
- **Contact.** A means of contacting the beneficial owner such as a business address.
- **Means of control.** A description of how the beneficial owner and any politically engaged persons exercise control over the company. If there is a chain of companies between the beneficial owner and the natural resource asset, for example, this would mean the name of every company within the chain. In some cases, there may be an additional link, such as a private agreement between the beneficial owner and the owner of the last company in the chain, in which case this additional link should also be declared. Third parties should then be in a position to verify some, if not all, information declared in the shareholder registers.
- **Signed statement of accuracy:** A senior official from the company should sign a statement to confirm that the information provided is accurate.

5.9 Auditing and accounting

Extractive Companies

Sections 231 to 243 of the Companies Act (2013) provide guidance on the issue of audits. Some of the specific provisions in the Companies Act are as follows:

- S13 (1) stipulates that a private company with an annual turnover of twenty million Kwacha or less shall be exempted from having audited accounts;
- S13 (2) stipulates that a company limited by guarantee with an annual income of twenty million Kwacha or less shall be exempted from having audited accounts;
- S231 (1) stipulates that a company shall at each annual meeting, appoint an auditor to— hold office from the conclusion of the meeting until the conclusion of the next annual meeting; and audit the financial statements of the company and, if the company is required to complete group financial statements, those group financial statements, for the accounting period next after the meeting.
- S234 (1) requires that persons to be appointed as auditors be only those duly qualified, eligible, and entitled to act as such under the Public Accountants and Auditors Act.
- S237 (1) stipulates that the first auditor of a company may be appointed by the directors of the company before the first annual meeting, and, if so appointed, holds office until the conclusion of that meeting.
- S246 stipulates that subject to the other provisions of this section, the financial statements of a company shall present a true and fair view of the state of affairs of the company at the balance sheet date and of its profit or loss and cash flows for the accounting period.
- S250 stipulates that a member of, or holder of debentures of, a public company is entitled to be provided, on demand and without charge, with a copy of the company's last financial statements together with any directors' report and auditor's report on those financial statements.

We may conclude that the same requirements apply to extractive companies.

Additionally, the Institute of Chartered Accountants in Malawi (ICAM) has adopted International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) as applicable standards for corporate financial accounting and auditing in the country. The directive given by the ICAM states that all auditors in Malawi must adopt ISA standards. However, in fact, some auditors may not be applying ISA.

Government Entities

Government Entities are audited by the Auditor General (AG), the National Audit Office (NAO) and the Public Accounts Committee (PAC). NAO is headed by the Auditor-General. In June 2003, an Act was passed to update the public finance, procurement of goods and services and audit laws in Malawi, the Public Audit Act (PAA). According to Section 4 of the PAA "The Auditor General shall be responsible for carrying out the duties and responsibilities conferred upon him under the Constitution, this Act, or any other written law, and shall be responsible for the National Audit Office".

At this point a discrepancy between the PAA and the constitution may hinder the independence of the Auditor General, thus, affecting his work. In accordance to Section 184 paragraph 2 of the Constitution, the Auditor General shall submit reports through the Minister of Finance instead of submitting his reports directly to the National Assembly. PAA, however, states in its Section 15 paragraph 1 that the Auditor General should forward his report to the President and to the Speaker of the National Assembly.

Though in both cases, the report goes to the National Assembly, the Constitution clearly states that the Auditor General should report to the Ministry of Finance. This may affect the AG's independence and may pose an ethical issue.

As for the Public Accounts Committee (PAC), PAA in Part IV Section 19-1 stipulates that "the function of the Committee is to examine and report to the National Assembly on the financial statements of the Government generally, and in particular to examine and report on the financial statements of the Government in the light of the outputs proposed and the performance criteria in relation to estimates, together with each statement and report of the Auditor General presented to the National Assembly."

PAC is a standing committee of Members of Parliament; whose responsibilities include ensuring along with the AG and NAO that public funds are put to good use.

The Malawi National Audit Office Auditing Standards are based on, and in full compliance with the Auditing Standards of the International Organisation of Supreme Audit Institutions (INTOSAI). The National Audit Office has adapted the INTOSAI Auditing Standards to fit the Malawi environment.

6.0 DEFINING THE RECONCILIATION SCOPE

The work included a general understanding of the extractive sector in Malawi. Government Agencies have been consulted in order to collect relevant information on the size of the extractive sectors in Malawi, their contributions to the economy and to government revenues, as a part of the process to define the scope.

6.1 REVENUE FLOWS

6.1.1. Direct payments

Department of Mines (DoM)

In accordance with relevant laws and regulations there are three (3) categories of taxes payable by oil, gas and mining companies. These taxes are set out in the table below:

Table 30: List of direct payments to DoM

Ref.	Payment flows
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 Mining authority

All of the above fees and charges have been included in the reconciliation scope in order to ensure completeness of revenues.

Malawi Revenue Authority (MRA)

According to the relevant laws and regulation and data collected from MRA there are eight (8) categories of taxes payable by oil, gas, mining and forestry companies to MRA. These taxes are set out in the table below:

Table 31: List of direct payments to MRA

Ref.	Payment flows
2.1	Income tax paid
2.2	Non-resident tax
2.3	Pay As You Earn 'PAYE'
2.4	Withholding tax on payments
2.5	Fringe Benefits Tax
2.6	Value Added Tax (VAT)
2.7	Customs Duty / Excise Tax
2.8	Other payments to MRA

All of the above taxes have been included in the reconciliation scope in order to ensure the completeness of revenues.

Technical Entrepreneurial and Vocational Education and Training Authority (TEVETA)

According to the relevant laws and regulation and data collected from TEVETA there is one (1) category of payment flow by oil, gas, mining and forestry companies to TEVETA as noted below.

Table 32: List of direct payments to TEVETA

Ref.	Payment flows
2.11	TEVET Levy

Note

Section 20 (1) and (2) of the TEVET Act creates a TEVET Payroll levy into which “every employer” must pay “the sum of money equal to one percent of the basic payroll in respect of the previous year”. This levy forms part of the TEVET Fund that is supposed to finance programmes approved by the Board of the TEVET Authority as defined in the TEVET Act.

Department of Forestry (DoF)

According to the relevant legislations and regulations, there are eight (8) types of payment flows payable by forestry companies to DoF as set out in the table below:

Table 33: List of direct payments to DoF

N°	Payment flows
3.1	Sale of Firewood
3.2	Forest Seed Sales
3.3	Phytosanitary Certificates
3.4	Log Sales
3.5	License Fees
3.6	Export Permit
3.7	Concessions (logs and firewood)
3.8	Royalties on Forestry Produce

All of the above payment flows have been included in the reconciliation scope in order to ensure completeness of the income.

6.1.2. Social Payments

These consist of all contributions made by extractive companies to promote local development and to finance social projects in line with the EITI Standard. The Standard encourages the Multi Stakeholder Board to apply a high standard of transparency to social payments and transfers by disclosing the parties involved in the transactions, the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them. These contributions can be voluntary or mandatory and can be made in cash or in kind depending on individual contracts. This category includes, inter alia: health infrastructure, school infrastructure, road infrastructure, market gardening infrastructure, projects related to the promotion of the agriculture as well as the grants provided to the population.

Social payments have been included in the EITI scope for the financial year 2019/2020 and in the period from July 2020 to June 2021 through unilateral disclosure by extractive companies. These disclosures have been segregated between mandatory and voluntary social payments as follows:

Table 34: List of social payments

N°	Payment flows
4.1	Voluntary Corporate Social Responsibility
4.2	Mandatory Social Responsibility

6.1.3. Infrastructure provisions and barter arrangements

Payment flows related to barter arrangements involving infrastructure works as set out in EITI Requirement 4.3 have been included in the reporting templates in case they exist:

Table 35: List of payments under Infrastructure provisions and Barter arrangements

N°	Payment flows
5.1	Total budget of the Engagement/Project
5.2	Value of engagements/project incurred from 01/07/2018 to 30/06/2020
5.3	Cumulated value of engagements/project incurred on 30/06/2020

However, our review of the reporting templates showed that none of the companies included in the reconciliation scope reported expenses under infrastructure provisions or barter arrangements in their reporting template.

6.1.4. State's share of production and other in-kind revenues

There was no payment in-kind in the mining and forestry sectors during the period from July 2020 to June 2021. Furthermore, all oil and gas companies are still at the exploration phase. As a result, there were no in-kind revenues from the oil and gas sector during the period from July 2020 to June 2021.

6.1.5. Quasi fiscal expenditure

Quasi-fiscal expenditure includes arrangements where SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, outside of the national budgetary process. EITI Requirement 6.2 stipulates that the Multi-Stakeholder Board is required to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include subsidiaries of State-Owned Enterprises and joint ventures. These payments have been included through unilateral disclosure by State-Owned Enterprises.

6.1.6. Subnational payments

There are no sub-national Government Agencies that receive direct or indirect revenues from the extractive companies.

6.1.6. Subnational transfer

There are no sub-national transfers under Malawian legislation

6.1.6. Loan and loan guarantees

Reporting entities have been requested to disclose any loans or loan guarantees provided to extractive companies by the Government or by State-Owned Enterprises. None of the Government Agencies reported loans or loan guarantees granted to extractive companies.

6.2 EXTRACTIVE COMPANIES

6.2.1. Mining and petroleum companies

Based on the statement of revenues from DoM and MRA, 14 extractive companies have been retained in the reconciliation scope and most of these made payments above MWK 200,000,000. However, after consideration of some special cases, the MSG included two additional companies, Nyala Mining Limited and Ilomba Granite Mining. Total revenues from these mining companies is however, below the threshold of MWK200 million.

Special cases to be included in the reconciliation based on MSG's considerations

However, after consideration of some special cases including some reporting companies that have on certain instances under reported their revenues, the MSG included the following additional companies, Nyala Mining Limited, Ilomba Granite Mining and Mchenga Coal Mines Ltd. Total revenues from these mining companies is however, below the threshold of MWK200 million.

Table 36: Structure of payments above the materiality threshold

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)	16,024,496,358	80.27%	14,550,174,832	90.80%	1,474,321,526	9.20%
	No of reg. companies	260	97.38%	9	3.46%	251	96.54%
Oil & Gas	∑ revenues (MKW)	98,307,390	0.49%	98,307,390	100.00%	0	0.00%
	No of reg. companies	2	0.75%	2	100.00%	0	0.00%
Forestry	∑ revenues (MKW)	3,839,758,187	19.23%	3,817,278,898	99.41%	22,479,289	0.59%
	No of reg. companies	5	1.87%	4	80.00%	1	20.00%
Total	∑ revenues (MKW)	19,962,561,935	100%	18,465,761,120	92.5%	1,496,800,815	7.5%
	No of reg companies	267	100%	15	5.6%	252	94.4%

Mining sector

In making proposition as to which reporting companies should be included in the reconciliation scope for the 6th 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 activities account for 10% and therefore out of the total reported total revenues, only 10% of it is related to mining activities.
- JTI Company is 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.

Table 37: List of extractive companies included in the reconciliation scope in the in the period from July 2020 to June 2021

N°	Mining Company	Commodity (ies)
1	Shayona Cement	Limestone
2	Lafarge Cement Company	Limestone
3	Cement Products Ltd	Limestone
4	Terrastone	Rock aggregate
5	Lotus Africa Ltd	Uranium
6	Mota Engil Ltd	Rock aggregate, gold, platinum group and base metals
7	Zalewa Agriculture Lime Company	Limestone
8	Nyala Mining Limited	Gemstones
9	Ilomba Granite Mining	Granite
10	Mchenga Coal Mines Ltd	Coal
11	Sovereign Services Limited	Mineral Exploration
12	Optichem (2000) Limited	Apatite (Phosphate)
13	RAK GAS MB45	Hydrocarbons
14	HAMRA Oil Holdings Limited	Hydrocarbons

Extractive companies which made payments below the materiality threshold have been retained for unilateral disclosure by Government Agencies as detailed in Section 6.2 of the report in accordance with EITI Requirement 4.1.d.

6.2.2. Forestry companies

The Terms of Reference agreed by MSG state that the report shall cover the following forestry companies:

Table 38: List of forestry companies included in the reconciliation scope in the period from July 2020 to June 2021

N°	Name of Company	Commodity
1	AKL Timber Processing	Forestry products
2	Raiply Malawi Ltd	Forestry products
3	Raiply EPZ Limited	Forestry products
4	Vizara Plantations	Forestry products
5	Total Land Care	Forestry products

6.3 GOVERNMENT AGENCIES

Based on the scope proposed above, the Government Agencies that were required to submit reporting templates are as follows:

Table 39: List of Government Agencies required to submit reporting templates

N°	Name of Government Agency
1	Malawi Revenue Authority (MRA)
2	Department of Mines (DoM)
3	Department of Forestry (DoF)
4	Technical Entrepreneurial and Vocational Education and Training Authority (TEVETA)
5	The Geological Survey Department (GSD)
6	Ministry of Transport and Public Works (MoTPW)

Although the Ministry of Transport and Public Works does not have to submit templates to the reconciliation process, it remained part of the general reporting process to confirm the amount of payments received from transport companies and to provide contextual information about the sectors it regulates.

7.0 RECONCILIATION RESULTS

7.1 PAYMENT RECONCILIATION BETWEEN EXTRACTIVE COMPANIES AND GOVERNMENT AGENCIES

7.1.1. Reconciliation by Extractive Entity

The table below summarises the differences between the payments reported by extractive companies and receipts reported by Government Agencies. It includes consolidated figures based on the reporting templates prepared by each extractive entity and Government Agency, adjustments made by us following the reconciliation work and the residual, unreconciled differences. Details of the adjustments are presented in this report.

Table 40: Reconciliation by extractive entity period from July 2020 to June 2021

No.	Company	Templates Originally Logged			Adjustments			Adjustments		
		Extractive Company (a)	Government (b)	Difference (c) = (a - b)	Extractive Company (d)	Government (e)	Difference (f) = (d - e)	Extractive Company (g) = (a + d)	Government (h) = (b + e)	Difference (i) = (g - h)
1	Mota Engil Ltd (**)	-	383,299,310	(383,299,310)	-	-	-	-	383,299,310	(383,299,310)
2	Lafarge Cement Company Ltd	2,996,105,027	3,177,116,515	(181,011,488)	(63,966,627)	-	-	2,932,138,400	3,177,116,515	(244,978,116)
3	Terrastone Ltd	967,866,116	1,395,284,825	(427,418,709)	412,138,407	48,435,739	363,702,668	1,380,004,523	1,443,720,564	(63,716,041) (s)
4	Shayona Cement Corporation	6,288,857,927	6,477,392,152	(188,534,225)	191,425,617	17,477,018	173,948,599	6,480,283,544	6,494,869,170	(14,585,626) (s)
5	Zalewa Agriculture Lime Company	206,055,693	206,615,690	(559,997)	(7,263,158)	-	(7,263,158)	198,792,535	206,615,690	(7,823,155) (s)
6	Cement Products (MW) Ltd (**)		2,838,029,958	(2,838,029,958)	-	-	-	-	2,838,029,958	(2,838,029,958)
7	Lotus Resources Limited	165,099,890	163,963,295	1,136,595	(12,488,258)	-	(12,488,258)	152,611,631	163,963,295	(11,351,663) (s)
8	Nyala Mining Limited (***)		-	-	-	-	-	-	-	-
9	Ilomba Granite Mining (***)		700,000	(700,000)	-	-	-	-	700,000	(700,000)
10	Mchenga Coal Mines Ltd	31,000,624	29,743,873	1,256,751	-	-	-	31,000,624	29,743,873	1,256,751 (s)
11	Optichem (2000) Limited	59,537,522	97,457,140	(37,919,617)	-	-	-	59,537,522	97,457,140	(37,919,617) (s)
12	Sovereign Services Limited	106,242,343	104,922,045	1,320,298	(8,946,185)			97,296,158	104,922,045	(7,625,887) (s)

No.	Company	Templates Originally Logged			Adjustments			Adjustments		
		Extractive Company (a)	Government (b)	Difference (c) = (a - b)	Extractive Company (d)	Government (e)	Difference (f) = (d - e)	Extractive Company (g) = (a + d)	Government (h) = (b + e)	Difference (i) = (g - h)
13	RAK GAS MB45 Limited (xx)		37,905,231	(37,905,231)	-	-	-	-	37,905,231	(37,905,231)
14	HAMRA Oil Holdings Limited (x)		60,402,159	(60,402,159)	-	-	-	-	60,402,159	(60,402,159)
15	AKL Timber Processing	157,589,631	171,054,687	(13,465,056)	(8,442,194)	-	(8,442,194)	149,147,437	171,054,687	(21,907,250)
16	Raiply Malawi Ltd and EPZ	3,260,980,004	3,551,566,249	(290,586,245)	227,263,117			3,488,243,121	3,551,566,249	(63,323,128)
17	Vizara Plantation	443,686,588	311,680,968	132,005,620	(136,057,504)	-	(136,057,504)	307,629,084	311,680,968	(4,051,884)
18	Total Land Care	349,307,704	408,406,494	(59,098,789)	-	-	-	349,307,704	408,406,494	(59,098,789)
	TOTAL	15,032,329,069	19,415,540,591	(4,383,211,520)	593,663,215	65,912,757	373,400,153	15,625,992,283	19,481,453,348	(3,855,461,063)

Source: EITI Reporting Templates

(x) The Company relinquished its Prospective Licence for Block 4 and Block 5 Malawi (Licence Nos: PEL004/13 and PEL005/13) in January 2021

(xx) The Company relinquished its Prospective Licence for Block 2 and Block 3 Malawi (Licence Nos: PEL002/11 and PEL001/11) in January 2021

(**) Reporting template not completed and submitted at the time of producing this report

(***) Completed reporting template not available - the company's licence was not renewed by the Government

(xxx) On 29 October 2020, all documents were ceased from the company by MRA for non-compliance issues. The revenues that were paid to Government during the year only related to royalties when applying for an Export Permit for a consignment of sodalite blocks that were intended for export to China. For reasons relating to inclement weather, the first attempt to ship the blocks in January 2020 failed. The Export Permit was renewed and a second attempt was made to ship the blocks in September 2020 but this effort was thwarted by MRA on 9 September 2020 when the company was served with an Embargo by the MRA on the shipment of the blocks and subsequently sealed our quarry,

(s) See Comment on the company's detailed reconciliation below

7.2 ADJUSTMENTS

7.2.1. Adjustments to Extractive companies' templates

The adjustments were carried out on the basis of confirmations received from extractive companies and Government Agencies and, were supported by adequate evidence wherever deemed appropriate. The adjustments made are as follows:

RECONCILIATION - FY 2020/2021								
AKL TIMBER PROCESSING AND EXPORT								
Type of payment/Revenue	Date	Declared by DoF		Declared by the company			Difference MK	Comments
		DoF Receipt	MK	Date	Receipt	MK		
Sale of logs	07/02/2020	7282433	13,169,738	-	-	-	13,169,738	1
Sale of logs	16/11/2020	7633310	14,813,744	13.11.2021	1558	14,813,744	-	
Sale of logs	27/01/2021	7437814	15,000,000	03.04.2021	1618	15,000,000	-	
Sale of logs	04/09/2021	7446275	6,000,000	07.04.2021	1668	6,000,000	-	
Sale of logs	04/09/2021	7446276	19,000,000	09.04.2021	1669	19,000,000	-	
Sale of logs	04/12/2021	7446277	20,000,000	09.04.2021	1671	20,000,000	-	
		TOTAL	87,983,482			74,813,744	13,169,738	
Type of payment/Revenue	Date	Declared by MRA		Declared by the company			Difference MK	
		MRA Receipt	MK	Date	Receipt	MK		
PAYE	14/07/2020	EP201960001392	311,500	-	-	-	311,500	1
	14/08/2020	EP202270000794	435,000	13.08.2020	2022701011961*	435,000	-	
	14/09/2020	EP202580001179	435,000	13.09.2020	2025801015365*	435,000	-	
	14/10/2020	EP202880001389	435,000	14.10.2020	2028801017834*	435,000	-	
	16/11/2020	EP203210000031	435,000	14.11.2020	2031901005908*	435,000	-	
	14/12/2020	EP203490001188	223,500	14.12.2020	2034901014642*	223,500	-	
	14/01/2021	EP210140000786	223,500	14.01.2021	2101401012130*	223,500	-	
	13/02/2021	EP210440000214	211,500	13.02.2021	2104301016857*	211,500	-	
	12/03/2021	EP210710000349	211,500	12.03.2021	2107101009432*	211,500	-	
	14/04/2021	EP211040000238	223,500	14.04.2021	2110301017220*	223,500	-	
	12/05/2021	EP211320000823	224,500	14.05.2021	2113201015723*	224,500	-	

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VAT	14/06/2021	EP211650000422	235,000	14.06.2021	2116501011136*	235,000	-	2
			0	13.07.2021	2119301017094*	235,000	(235,000)	
			3,604,500			3,528,000	76,500	
	24/07/2020	EP202060000355	6,557,255	-	-	-	6,557,255	1
	25/08/2020	EP202380000329	6,800,166	24.08.2020	2023801009698*	6,800,166	0	
	25/09/2020	EP202690000335	3,094,457	23.09.2020	2026901008745*	3,094,457	(0)	
	26/10/2020	EP203000000154	8,711,761	25.10.2020	2029801006897*	8,711,761	(0)	
	25/11/2020	EP203300000247	5,315,790	24.11.2020	2033001008872*	5,315,790	(0)	
	24/12/2020	EP203590000256	7,319,557	23.12.2020	2035901011785*	7,319,557	0	
	26/01/2021	EP210260000119	4,965,834	24.01.2021	2102501008283*	4,965,834	(0)	
	25/02/2021	EP210560000213	2,036,956	25.02.2021	2105601007194*	2,036,956	0	
	25/03/2021	EP210840000197	4,683,876	24.03.2021	2108401006725*	4,683,876	(0)	
	23/04/2021	EP211130000425	4,989,995	23.04.2021	2111301014356*	4,989,995	(0)	
	25/05/2021	EP211450000117	3,062,893	25.05.2021	2114501006909*	3,062,893	(0)	
	28/06/2021	EP211790000055	6,739,452	25.06.2021	2117601005698*	6,739,452	0	
		64,277,990			57,720,735	6,557,255		
WHT	16/07/2020	EP201980000049	120,000	-	-	-	120,000	1
	14/08/2020	EP202270000797	51,150	13.08.2020	2022701011923*	51,150	-	
	14/09/2020	EP202580001172	121,200	13.09.2020	2025801018847*	121,200	-	
	14/10/2020	EP202880001388	31,500	14.10.2020	2028801017506*	31,500	-	
	16/11/2020	EP203210000032	180,000	14.11.2020	2031901005939*	180,000	-	
	14/12/2020	EP203490001185	308,000	14.12.2020	2034901014949*	308,000	-	
	14/01/2021	EP210140000785	67,059	14.01.2021	2101401012086*	67,059	0	
	13/02/2021	EP210440000219	121,800	13.02.2021	2104301016796*	121,800	-	
	12/03/2021	EP210710000350	30,359	12.03.2021	2107101009449*	30,359	-	
	14/04/2021	EP211040000230	245,223	14.04.2021	2110301017152*	245,223	0	
	12/05/2021	EP211320000824	100,000	14.05.2021	2113201015839*	100,000	-	
	14/06/2021	EP211650000410	62,795	14.06.2021	2116501011228*	62,795	-	
			-	13.07.2021	2119301017247*	18,285	(18,285)	2
			1,439,087			1,337,372	101,715	
	FBT	14/07/2020	EP201960001393	105,075	-	-	-	105,075
14/10/2020		EP202880001386	234,750	14.10.2020	2028801017667*	234,750	-	
14/01/2021		EP210140000784	116,250	14.01.2021	2101401012147*	116,250	-	

	14/04/2021	EP211040000233	130,125	13.04.2021	2110301017299*	130,125	-	2
			-	12.07.2021	2119301017124*	130,125	(130,125)	
			586,200			611,250	(25,050)	
Customs Duty	16/06/2021	15663	91,720	-	-	-	91,720	
	16/06/2021	15663	159,742	-	-	-	159,742	
			5,936,336	14.06.2021	2116501011297*	5,936,336	-	
	28/08/2020	7793	990,366	-	-	-	990,366	
	17/11/2020	38156	565,264	-	-	-	565,264	
			7,743,428			5,936,336	1,807,092	3
MRA Income Taxes			-	21.08.2021	2123701005759	4,200,000	(4,200,000)	4
			-	07.07.2022	2118201004746	3,500,000	(3,500,000)	4
			-			7,700,000	(7,700,000)	
Other Material Payments	various	various	220,000	-	-	-	220,000	
	SC payments		5,200,000			5,200,000.00	-	
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference	
	Date	MRA Receipt	MK	Date	Receipt	MK	MK	
TEVET			-	19.11.2021	229576	742,194	(742,194)	4
		Total	171,054,687			157,589,631	13,465,056	

Comments

- 1 This was reported by the company already in the financial year 2019/2020 but not captured by MRA in the financial year 2019/2020 due to cut off issues. No adjustment required in the revenues reported by MRA
- 2 This has been accounted for by the MRA in the financial year 2021/22 due to cut off issues. . No adjustment required in the revenues reported by MRA
- 3 This balance is not material hence no need for adjustment
- 4 These amounts fall outside the reporting period hence need for adjustment for the company revenues. Total adjustment being MWK 8,442,194

RECONCILIATION - FY 2020/2021 LOTUS AFRICA								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference MK	Comments
	Date	DoM Receipt	MK	Date	Receipt	MK		
Royalties paid	07/02/2020		4,226,000	-	-	-	4,226,000	1
Royalties paid	17/03/2021		4,145,400	30/01/2021	-	4,145,400	-	
			8,371,400			4,145,400	4,226,000	
Annual charges	-	-	-	15/03/2021		100,000	(100,000)	
			-			100,000	(100,000)	
Application fees	26/03/2021	7627420	750,000	-	-	-	750,000	4
Application fees	09/11/2020	7627323	50,000	-	-	50,000	-	
Application fees	26/10/2020	7627349	50,000	-	-	50,000	-	
			850,000			100,000	750,000	
			TOTAL			4,345,400	4,876,000	
			9,221,400					
Type of payment/Revenue	Date	Declared by MRA		Declared by the company			Difference MK	
		MRA Receipt	MK	Date	Receipt	MK		
PAYE	11/08/2020	EP202240000125	5,417,746	11.08.20	RC2022400002437	5,417,746	-	
PAYE	09/09/2020	EP202530000004	5,375,208	09.09.20	RC2025300000169	5,375,208	-	
PAYE	09/10/2020	EP202830000228	5,325,397	09.10.20	RC2028300004687	5,325,397	-	
PAYE	12/11/2020	EP203170000030	5,450,334	12.11.20	RC2031700000524	5,450,334	-	
PAYE	11/12/2020	EP203460000051	5,224,057	11.12.20	RC2034600001028	5,224,057	-	
PAYE	13/01/2021	EP210130000525	5,097,011	13.01.21	RC2101300007060	5,097,011	-	
PAYE	11/02/2021	EP210420000115	4,857,994	11.02.21	RC2104200001909	4,857,994	-	
PAYE	10/03/2021	EP210690000303	6,155,746	10.03.21	RC2106900005997	6,155,746	-	
PAYE	Paye Local-March 2021	-	-			6,536,552	(6,536,552)	3
PAYE	Paye Local-April 2021	-	-			6,531,091	(6,531,091)	3
PAYE	08/06/2021	EP211590000078	4,786,639	08.06.21	RC2115900003186	4,786,639	-	

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PAYE	-	-	-	08.07.21	RC2118900004801	4,515,218	(4,515,218)	2
PAYE	10/07/2020	EP201920000266	9,836,309	-	-	-	9,836,309	1
PAYE	10/07/2020	EP201920000270	8,906,523	-	-	-	8,906,523	1
PAYE	11/08/2020	EP202240000124	12,505,473	11.08.20	RC2022400002390	12,505,473	-	
PAYE	09/09/2020	EP202530000002	5,713,109	09.09.20	RC2025300000138	5,713,109	-	
PAYE	09/10/2020	EP202830000223	5,772,489	09.10.20	RC2028300004595	5,772,489	-	
PAYE	12/11/2020	EP203170000029	5,637,788	12.11.20	RC2031700000517	5,637,788	-	
PAYE	11/12/2020	EP203460000050	5,925,435	11.12.20	RC2034600001011	5,925,435	-	
PAYE	13/01/2021	EP210130000510	5,925,435	13.01.21	RC2101300006926	5,925,435	-	
PAYE	11/02/2021	EP210420000100	6,449,451	11.02.21	RC2104200001633	6,449,451	-	
PAYE	10/03/2021	EP210690000306	6,590,388	10.03.21	RC2106900006079	6,590,388	-	
PAYE	Paye Expats-April 2021	-	-	-	-	6,631,136	(6,631,136)	3
PAYE	08/06/2021	EP211590000076	6,640,411	08.06.21	RC2115900003155	6,640,411	-	
PAYE	-	-	-	08.07.21	RC2118900004900	6,460,220	(6,460,220)	2
			127,592,941			139,524,326	(11,931,385)	
WHT	10/07/2020	EP201920000271	8,726,232	-	-	-	8,726,232	1
WHT	11/08/2020	EP202240000126	3,571,870	11.08.22	RC2022400002437	3,571,870	-	
WHT	09/09/2020	EP202530000005	1,462,589	09.09.20	RC2025300000169	1,462,589	-	
WHT	09/10/2020	EP202830000229	2,372,370	09.10.20	RC2028300004687	2,372,370	-	
WHT	12/11/2020	EP203170000031	1,995,684	12.11.20	RC2031700000524	1,995,684	-	
WHT	11/12/2020	EP203460000052	1,334,716	11.12.20	RC2034600001028	1,334,716	-	
WHT	13/01/2021	EP210130000511	1,696,120	13.01.21	RC2101300006926	1,696,120	-	
WHT	11/02/2021	EP210420000116	547,134	11.02.21	RC2104200001909	547,134	-	
WHT	10/03/2021	EP210690000304	2,595,143	10.03.21	RC2106900005997	2,595,143	-	
WHT	08/06/2021	EP211590000077	1,135,502	08.06.21	RC2115900003186	1,135,502	-	
WHT	-	-	-	08.07.21	RC2118900004801	2,778,806	(2,778,806)	2
			25,437,359			19,489,934	5,947,425	
FBT	10/07/2020	EP201920000267	570,803	-	-	-	570,803	4
FBT	09/10/2020	EP202830000224	378,733	09.10.20	RC2028300004595	378,733	-	
FBT	13/01/2021	EP210130000526	422,059	12.01.21	RC2101300007060	422,059	-	
FBT	-	-	-	-	-	544,621	(544,621)	
FBT	-	-	-	08.07.21	RC2118900004900	394,816	(394,816)	2

			1,371,595			1,740,230	(368,635)	
Processing Fees	05/01/2021	515	10,000	-	-	-	10,000	-
	15-JUN-21	15533	10,000	-	-	-	10,000	-
	02-JUL-20	14525	10,000	-	-	-	10,000	-
	02-JUL-20	14525	10,000	-	-	-	10,000	-
	02-JUL-20	14525	10,000	-	-	-	10,000	-
	02-JUL-20	14525	10,000	-	-	-	10,000	-
	02-JUL-20	14526	10,000	-	-	-	10,000	-
	02-JUL-20	14526	10,000	-	-	-	10,000	-
	02-JUL-20	14524	10,000	-	-	-	10,000	-
	28-APR-21	10519	10,000	-	-	-	10,000	-
	28-AUG-20	20388	10,000	-	-	-	10,000	-
	04-JUN-21	6095	10,000	-	-	-	10,000	-
	31-MAR-21	3560	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	17-MAR-21	2948	10,000	-	-	-	10,000	-
	29-DEC-20	12449	10,000	-	-	-	10,000	-
	27-NOV-20	11422	10,000	-	-	-	10,000	-
	23-NOV-20	11195	10,000	-	-	-	10,000	-
	23-NOV-20	11194	10,000	-	-	-	10,000	-
	23-NOV-20	11194	10,000	-	-	-	10,000	-
	19-NOV-20	11018	10,000	-	-	-	10,000	-
	17-NOV-20	10957	10,000	-	-	-	10,000	-
	11-NOV-20	10711	10,000	-	-	-	10,000	-
26-OCT-20	10001	10,000	-	-	-	10,000	-	
15-JUL-20	6001	10,000	-	-	-	10,000	-	
13-JUL-20	5882	10,000	-	-	-	10,000	-	

	340,000.00	-	-	-	340,000	4
	Total 163,963,295			165,099,890	(1,136,595)	

Comments

- 1 This was reported by the company already in the financial year 2019/2020 but not captured by MRA in the financial year 2019/2020 due to cut off issues. No adjustment required in the revenues reported by MRA
- 2 This has been accounted for by the MRA in the financial year 2021/22 due to cut off issues hence adjustment to company revenues totalling MWK14,149,061
- 3 No adequate documentation provided by company hence no need for adjustment on Government side
- 4 Understatement on company side hence no need for adjustment on Government side. Total adjustment on company side being MK1,660,803 being MWK 8,442,194

RECONCILIATION - FY 2020/2021 MCHENGA COAL MINE								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference MK	Comments
	Date	DoM Receipt	MK	Date	Receipt	MK		
Royalties paid	-	-	2,947,972	14/12/2020	Chq #005066	2,947,972	-	
		TOTAL	2,947,972			2,947,972	-	
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference MK	
PAYE	Date	MRA Receipt	MK	Date	Receipt	MK		
	-	-	-	12/06/2020	RC2016400011124	1,256,751	(1,256,751)	1
	14/07/2020	EP201960000965	1,131,744	14/07/2020	RC2019600011338	1,131,744	-	
	13/08/2020	EP202260000660	1,108,997	12/08/2020	RC2022600009946	1,108,997	-	
	14/09/2020	EP202580000725	1,124,146	14/09/2020	RC2025800008726	1,124,146	-	
	13/10/2020	EP202870000840	1,085,908	13/10/2020	RC2028700011865	1,085,908	-	
	13/11/2020	EP203180001065	1,005,055	13/11/2020	RC2031800013073	1,005,055	-	
	14/12/2020	EP203490000995	491,192	14/12/2020	RC2034900012380	491,192	-	
	12/01/2021	EP210120000253	571,616	12/01/2021	RC2101200003940	571,616	-	
	12/02/2021	EP210430000146	523,023	12/02/2021	RC2104300001861	523,023	-	

WHT	11/03/2021	EP210700000453	524,844	11/03/2021	RC2107000007782	524,844	-	
	13/04/2021	EP211030000892	580,222	13/04/2021	RC2110300011397	580,222	-	
	13/05/2021	EP211330000378	558,045	13/05/2021	RC2113300007889	558,045	-	
	14/06/2021	EP211650000418	565,872	14/06/2021	RC2116500005112	565,872	-	
			9,270,664			10,527,415	(1,256,751)	
	14/07/2020	EP201960000957	189,000	12/06/2020	RC2109600011253	189,000.00	-	
	13/08/2020	EP202260000662	210,000	12/08/2020	RC2022600009984	210,000	-	
	14/09/2020	EP202580000728	46,604	14/09/2020	RC2026800008757	46,604	-	
	13/10/2020	EP202870000867	3,282	13/10/2020	RC2026700012176	3,282	-	
	13/11/2020	EP203180001067	278,443	13/11/2020	RC2031800013097	278,443	-	
	12/01/2021	EP210120000252	34,986	12/01/2021	Chq #005089	34,986	-	
	11/03/2021	EP210700000455	173,644	11/03/2021	RC2107000007829	173,644	-	
	13/04/2021	EP211030000886	72,966	13/04/2021	RC2110300011342	72,966	-	
	13/05/2021	EP211330000379	218,307	13/05/2021	RC2113300007896	218,307	-	
		1,227,232			1,227,232	-		
VAT	-	-	3,500,040	24/06/2020	RC2017600002592	3,500,040	-	1
	23/10/2020	EP202970000034	6,094,090	23/10/2020	RC2029700000750	6,094,090	-	
	25/11/2020	EP203300000295	6,703,875	25/11/2020	RC2033000005742	6,703,875	-	
			16,298,006			16,298,006	-	
	Total		29,743,873		31,000,624	(1,256,751)		

Comments

- 1 This was reported by the company already in the financial year 2019/2020 but not captured by MRA in the financial year 2019/2020 due to cut off issues. No adjustment required in the revenues reported by MRA

RECONCILIATION - FY 2020/2021 OPTICHEM								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference MK	Comments
	Date	DoM Receipt	MK	Date	Receipt	MK		
Licence Fees Annual Charges / Ground rent	26/11/2020	7524890	90,000	-	-	81,000		
				-	-	70,000		
		TOTAL	90,000			151,000	(61,000)	1
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference MK	
	Date	MRA Receipt	MK	Date	Receipt	MK		
PAYE	14/07/2020	EP201960000792	13,883,871	-	-	-	13,883,871	2
	14/08/2020	EP202270000863	14,438,700	-	-	-	14,438,700	2
	14/09/2020	EP202580000267	14,836,302	-	-	-	14,836,302	2
	14/10/2020	EP202880001316	14,863,062	-	-	-	14,863,062	2
	-	-	-	13/03/2021	-	4,088,140	(4,088,140)	2
	-	-	-	14/06/2021	-	14,109,553	(14,109,553)	2
	30/06/2021	HDO44000009253	15,083,641	-	-	-	15,083,641	2
	-	-	-	05/12/2021	-	14,112,179	(14,112,179)	2
	-	-	73,105,577			32,309,871	40,795,705	
	-	-						
WHT	14/07/2020	EP201960000780	2,281,240	-	-	-	2,281,240	2
	14/08/2020	EP202270000875	1,939,041	-	-	-	1,939,041	2
	14/09/2020	EP202580000268	3,014,499	-	-	-	3,014,499	2
	14/10/2020	EP202880001306	2,279,157	-	-	-	2,279,157	2
	-	-	-	07/12/2021	-	1,427,480	(1,427,480)	2
	-	-	-	14/6/2021	-	1,641,112	(1,641,112)	2
	-	-	-	05/12/2021	-	485,571	(485,571)	2
	-	-	-	13/03/2021	-	16,248,139	(16,248,139)	2
	-	-	9,513,937			19,802,302	(10,288,365)	
	-	-						
FBT	14/07/2020	EP201960000795	2,544,342	-	-	-	2,544,342	2
FBT	14/10/2020	EP202880001308	2,143,021	-	-	-	2,143,021	2
			4,687,362				4,687,362	

CUSTOMS DUTY	21-AUG-20	19665	447,119	-	-	-	447,119	2
CUSTOMS DUTY	08-OCT-20	9328	110,409	-	-	-	110,409	2
CUSTOMS DUTY	03-FEB-21	391	126,371	-	-	-	126,371	2
CUSTOMS DUTY	14-OCT-20	3199	26,112	-	-	-	26,112	2
CUSTOMS DUTY	14-OCT-20	3199	126,147	-	-	-	126,147	2
CUSTOMS DUTY	14-OCT-20	3199	817,930	-	-	-	817,930	2
CUSTOMS DUTY	14-OCT-20	3199	97,265	-	-	-	97,265	2
CUSTOMS DUTY	14-OCT-20	3199	38,054	-	-	-	38,054	2
CUSTOMS DUTY	14-OCT-20	3198	114,769	-	-	-	114,769	2
			1,904,176				1,904,176	
Other material payments to MRA	Various	Various	1,320,000	-	-	-	1,320,000	2
Type of payment/Revenue	Declared by TEVETA			Declared by the company			Difference	
	Date	TEVET Receipt	MK	Date	Receipt	MK	MK	
TEVET	7/1/2020	PY00000000000000222511	6,836,088	-	-	7,274,349	(438,261)	2
			6,836,088			7,274,349		
		Total	97,457,140			59,537,522	38,418,878	

Comments

1. Balance not material - no further work done

2. Our review of the documentation supporting the receipts by MRA from Optichem (2000) Limited revealed that the amounts disclosed above by MRA are agreeing to the related receipts. However, it was noted that Optichem only disclosed the payments made in respect of a small portion of the company operations that directly deals with mining element and not the entire company.

There is no reason to make the adjustment to the Government revenues as the company is dealing in natural resources.

RECONCILIATION - FY 2020/2021								
Shayona Cement Corporation								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference	Comment
	Date	DoM Receipt	MK	Date	Receipt	MK		
Royalties paid	28/07/2020	7627307	1,599,344	15/07/2020	7174377	1,599,344	-	
Royalties paid	08/12/2020	7627310	1,257,688	12/08/2020	7627310	1,257,688	-	
Royalties paid	09/11/2020	7627324	1,273,798	11/09/2020	7627324	1,273,798	-	
Royalties paid	09/10/2020	7627338	1,143,488	09/10/2020	7627338	1,143,488	-	
Royalties paid				10/11/2020	7627354	1,375,860	(1,375,860)	1
Royalties paid	14/12/2020	7627378	1,711,999	14/12/2020	7627378	1,711,999	-	
Royalties paid	13/01/2021	7627386	1,994,808	13/01/2021	7627386	1,994,808	-	
Royalties paid				06/04/2021	7969782	650,000	(650,000)	1
Royalties paid				20/04/2021	7627439	2,000	(2,000)	1
Royalties paid	02/11/2021	7627396	1,198,928	11/02/2021	7627396	1,198,828	100	
Royalties paid	03/09/2021	7627406	1,493,776	09/03/2021	7627406	1,493,776	-	
Royalties paid	27/04/2021	7627447	1,276,223	27/04/2021	7627447	1,275,223	1,000	
Royalties paid	05/06/2021	7969754	1,513,192	06/05/2021	7669754	1,513,192	-	
Royalties paid	21/06/2021	7969813	1,820,556	21/06/2021	7969813	1,820,556	-	
		TOTAL	16,283,800			18,310,560	(2,026,760)	
Annual Charges / Ground rent	18/08/2020	7627312	1,823,000	18/08/2020	7627312	1,823,000	-	
Annual Charges / Ground rent				23/06/2021	7993339	4,154,700	(4,154,700)	1
Annual Charges / Ground rent				26/10/2020	6866827	3,951,354	(3,951,354)	1
Annual Charges / Ground rent				24/08/2020	7150183	4,154,700	(4,154,700)	1
		TOTAL	1,823,000			14,083,754	(12,260,754)	
License Fees	30/10/2020	7627352	100,000	30/10/2020	7627352	100,000	-	
License Fees	21/09/2020	7627327	40,000	21/09/2020	7627327	40,000	-	
			140,000			140,000	-	
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference	
	Date	MRA Receipt	MK	Date	Receipt	MK	MK	
PAYE	11/07/2020	EP201930000023	12,688,627	11/07/2020	RC2019300000847	12,688,627	-	

	12/08/2020	EP202250000627	12,267,219	12/08/2020	RC2022500010356	12,267,219	-	
	10/09/2020	EP202540000387	12,116,995	10/09/2020	RC2025400007129	12,116,995	-	
	13/10/2020	EP202870000121	12,213,438	13/10/2020	RC2028700001934	12,213,438	-	
	12/11/2020	EP203170000558	12,120,554	12/11/2020	RC2031700007509	12,120,554	-	
	12/12/2020	EP203470000035	6,414,842	12/12/2020	RC2034700001126	6,414,842	-	
	14/01/2021	EP210140000300	9,565,039	14/01/2021	RC2101400003368	9,565,039	-	
	12/02/2021	EP210430000524	6,982,593	12/02/2021	RC2104300005968	6,982,593	-	
	13/03/2021	EP210720000175	7,348,231	13/03/2021	RC2107200003300	7,348,231	-	
	10/04/2021	EP211000000040	6,363,014	10/04/2021	RC2110000002664	6,363,014	-	
	11/05/2021	EP211310000547	8,512,587	11/05/2021	RC2113100007973	8,512,587	-	
	10/06/2021	EP211610000397	8,274,650	10/06/2021	RC2116100007851	8,274,650	-	
			114,867,790			114,867,790	-	
VAT	21/07/2020	EP202030000056	13,883,294	-	-	-	13,883,294	2
	22/07/2020	EP202040000220	312,685,887	22/07/2020	RC2020400006554	312,685,887	-	
	19/08/2020	EP202320000146	14,097,600	-	-	-	14,097,600	3
	20/08/2020	EP202330000016	2,479,732	-	-	-	2,479,732	3
	24/08/2020	EP202370000033	91,390,348	24/08/2020	RC2023700000635	91,390,348	-	
	03/09/2020	EP202470000137	1,469,471	-	-	-	1,469,471	3
	21/09/2020	EP202650000015	14,162,824	-	-	-	14,162,824	3
	22/09/2020	EP202660000137	387,550,147	22/09/2020	RC2026600004550	387,550,147	-	
	30/09/2020	EP202740000013	442,588	-	-	-	442,588	3
	08/10/2020	EP202820000235	474,455	-	-	-	474,455	3
	16/10/2020	EP202900000197	14,200,094	-	-	-	14,200,094	3
	22/10/2020	EP202960000311	245,000,052	22/10/2020	RC2029600007798	245,000,052	-	
	18/11/2020	EP203230000105	14,293,271	-	-	-	14,293,271	3
	24/11/2020	EP203290000040	352,615,650	24/11/2020	RC2032900001052	352,615,650	-	
	26/11/2020	EP203310000061	2,512,489	-	-	-	2,512,489	3
	21/12/2020	EP203560000050	14,405,082	-	-	-	14,405,082	3
	22/12/2020	EP203570000244	96,025,405	22/12/2020	RC2035700007019	96,025,405	-	
	12/01/2021	EP210120000451	1,070,119	-	-	-	1,070,119	3
	25/01/2021	EP210250000131	396,379,960	25/01/2021	RC2102500002244	396,379,960	-	
	23/02/2021	EP210540000119	1,954,199	-	-	-	1,954,199	3
	23/02/2021	EP210540000120	220,169,084	23/02/2021	RC2105400003915	220,169,084	-	
	10/03/2021	EP210690000222	229,738	-	-	-	229,738	3
	22/03/2021	EP210810000009	336,396,264	22/03/2021	RC2108100000352	336,396,264	-	

	23/03/2021	EP210820000190	16,122,441	-	-	-	16,122,441	3
	23/03/2021	EP210820000195	16,122,441	-	-	-	16,122,441	3
	21/04/2021	EP211110000543	370,353,214	21/04/2021	RC2111100006651	370,353,214	-	
	23/04/2021	EP211130000465	1,672,519	-	-	-	1,672,519	3
	26/04/2021	EP211160000208	16,265,118	-	-	-	16,265,118	3
	26/04/2021	EP211160000213	16,265,118	-	-	-	16,265,118	3
	28/04/2021	EP211180000005	256,556	-	-	-	256,556	3
	04/05/2021	EP211240000170	137,607	-	-	-	137,607	3
	21/05/2021	EP211410000027	5,079,697	-	-	-	5,079,697	3
	21/05/2021	EP211410000068	331,962,411	21/05/2021	RC2114100002401	331,962,411	-	
	10/06/2021	EP211610000396	16,407,794	-	-	-	16,407,794	3
	10/06/2021	EP211610000399	16,407,794	-	-	-	16,407,794	3
	21/06/2021	EP211720000031	372,399,749	21/06/2021	RC2117200001244	372,399,749	-	
			3,713,340,212			3,512,928,171	200,412,041	
WHT	13/07/2020	EP201950000288	4,403,099	13/07/2020	RC2019500004368	4,403,099	-	
	12/08/2020	EP202250000626	8,167,605	12/08/2020	RC2022500010349	8,167,605	-	
	10/09/2020	EP202540000388	8,701,459	10/09/2020	RC2025400007136	8,701,459	-	
	08/10/2020	EP202820000238	8,643,866	08/10/2020	RC2028200005944	8,643,866	-	
	12/11/2020	EP203170000557	10,011,329	12/11/2020	RC2031700007493	10,011,329	-	
	12/12/2020	EP203470000036	4,562,190	12/12/2020	RC2034700001140	4,562,190	-	
	14/01/2021	EP210140000299	3,553,008	14/01/2021	RC2101400003351	3,553,008	-	
	12/02/2021	EP210430000521	4,497,386	12/02/2021	RC2104300005937	4,497,386	-	
	13/03/2021	EP210720000178	2,532,377	13/03/2021	RC2107200003348	2,532,377	-	
	10/04/2021	EP211000000041	5,998,747	10/04/2021	RC2110000002671	5,998,747	-	
	11/05/2021	EP211310000548	6,585,959	11/05/2021	RC2113100007980	6,585,959	-	
	10/06/2021	EP211610000398	7,856,794	10/06/2021	RC2116100007868	7,856,794	-	
			75,513,817			75,513,817	-	
FBT	13/07/2020	EP201950000289	9,605,398	44,025.00	RC2019500004645	9,605,398	-	
	13/10/2020	EP202870000118	22,712,183	13/10/2020	RC2028700001934	22,712,183	-	
	14/01/2021	EP210140000279	16,575,975	14/01/2021	RC2101400003160	16,575,975	-	
	13/04/2021	EP211030000017	14,571,921	13/04/2021	RC2110300000353	14,571,921	-	
			63,465,477			63,465,477	-	
Dividend Tax	21/06/2021	EP211720000032	374,886,613	21/06/2021	RC2117200001299	374,886,613	-	

Corporate tax paid	02/07/2020	EP201840000128	210,517,488	02/07/2020	RC2018400005219	210,517,488	-	
			585,404,101			585,404,101	-	
	25/01/2021	EP210250000449	700,000,000	25/01/2021	RC2102500007683	700,000,000	-	
	22/10/2020	EP202960000310	750,000,000	22/10/2020	RC2029600007781	750,000,000	-	
		1,450,000,000			1,450,000,000	-		
Customs Duty	13/07/2020	5899	148,971	13/07/2020	RC2019500004584	148,971	-	
	13/07/2020	5901	113,537	13/07/2020	RC2019500004621	113,537	-	
	06/08/2020	6841	401,014	24/07/2020	RC2020700000207	401,014	-	
	06/08/2020	6845	832,652	05/08/2020	2020 R 6845	506,458	326,194	4
	07/08/2020	6902	45,657	07/08/2020	RC2022000003117	45,657	-	
	07/08/2020	6897	231,000	07/08/2020	RC2022000003032	231,000	-	
	07/08/2020	6896	331,539	07/08/2020	RC2022000003049	331,539	-	
	17-Aug-20	19030	243,194	17/08/2020	RC2023000004555	34,307	208,887	3
	31/08/2020	7864	160,402	31/08/2020	RC2024400002790	160,402	-	
	10/09/2020	8272	17,770	09/09/2020	RC2025400007143	17,770	-	
	18/09/2020	22510	29,847	18/09/2020	RC2026200005827	29,847	-	
	26/09/2020	23168	134,234	26/09/2020	RC2027000000210	134,234	-	
	26/09/2020	23167	4,989,746	26/09/2020	RC2027000000227	4,989,746	-	
	06/10/2020	24282	645,354	06/10/2020	RC2028000002631	645,354	-	
	06/10/2020	24284	526,833	06/10/2020	RC2028000002655	526,833	-	
	16/10/2020	9644	36,058				36,058	3
							(32,780)	Not material
	03/11/2020	10345	80,804	07/10/2020	RC2028100004610	32,780	-	
	10/11/2020	10673	17,193	03/11/2020	RC2030800000243	80,804	-	
	16/11/2020	10878	399,106	10/11/2020	RC2031500004739	17,193	-	
	17/11/2020	10956	598,659	10/11/2020	RC2031500004845	399,106	-	
	04/01/2021	45	1,183,567	17/11/2020	RC2032200005378	199,553	399,106	3
	19/11/2020	28790	1,492,573	19/11/2020	RC2032400006625	1,100,843	82,724	Not material
	19/11/2020	28784	2,311,622	19/11/2020	RC2032400006663	1,492,573	-	
	19/11/2020	28782	543,636	19/11/2020	RC2032400006601	2,311,622	-	
	19/11/2020	28782	543,636	19/11/2020	RC2032400006533	543,636	-	
	19/11/2020	28783	157,362	19/11/2020	RC2032400006595	157,362	-	
	19/11/2020	28785	86,288	19/11/2020	RC2032400006618	86,288	-	
	19/11/2020	28789	388,849	19/11/2020	RC2032400006656	388,849	-	
	19/11/2020	28792	19,998	19/11/2020	RC2032400006687	19,998	-	

19/11/2020	28798	626,335	19/11/2020	RC2032400006779	626,335	-	
07/12/2020	11768	25,051	07/12/2020	RC2034200007284	25,051	-	
09/12/2020	30741	2,197,434	09/12/2020	RC2034400005363	2,197,434	-	
08/01/2021	168	58,492	16/12/2020	RC2035000004664	638,967	(638,967)	4
29/01/2021	1016	113,995	08/01/2021	RC2100500000963	58,492	-	
						113,995	3
			09/02/2021	2021 R 1016	199,306	(199,306)	4
			16/02/2021	RC2104800002337	1,614,899	(1,614,899)	4
			18/02/2021	RC2105000005289	91,948	(91,948)	4
18/02/2021	4016	7,001,320	19/02/2021	RC2104900000769	7,001,320	-	
19/02/2021	1974	293,470				293,470	3
19/02/2021	1974	1,413,377				1,413,377	3
			20/02/2021	2021 R 1016	121,611	(121,611)	4
30/03/2021	7527	6,560,945	30/03/2021	RC2108900006509	6,560,945	-	
31/03/2021	3580	539,942				539,942	3
31/03/2021	3586	371,563				371,563	3
08/04/2021	3880	672,605	08/04/2021	RC2109800006552	672,605	-	
			10/04/2021	1	196,579	(196,579)	4
15/04/2021	8998	38,534	15/04/2021	RC2110500000481	38,534	-	
15/04/2021	8992	518,035	15/04/2021	RC2110500000368	518,035	-	
15/04/2021	8995	165,785	15/04/2021	RC2110500000436	165,785	-	
15/04/2021	8994	1,082,655	15/04/2021	RC2110500000412	1,082,655	-	
15/04/2021	9001	298,644	15/04/2021	RC2110500000542	298,644	-	
15/04/2021	8993	657,343	15/04/2021	RC2110500000375	657,343	-	
07/05/2021	5017	20,412	07/05/2021	RC2112700005105	20,412	-	
13/05/2021	12156	26,621,763	13/05/2021	RC2113300003034	26,621,763	-	
31/05/2021	5908	228,296	31/05/2021	RC2115100005829	228,296	-	
31/05/2021	5909	19,574	31/05/2021	RC2115100005836	19,574	-	
31/05/2021	5869	583,200	31/05/2021	RC2115100000190	583,200	-	
04/06/2021	6103	1,877,154	04/06/2021	RC2115500006976	1,877,154	-	
04/06/2021	6102	3,175,647	04/06/2021	RC2115500006969	3,175,647	-	
21/06/2021	16108	1,125,471	21/06/2021	RC2117200001268	1,125,471	-	
21/06/2021	16110	829,453	21/06/2021	RC2117200001305	829,453	-	
21/06/2021	16106	76,099	21/06/2021	RC2117200001329	76,099	-	
22/06/2021	16277	3,589,308	22/06/2021	RC2117300004565	3,589,308	-	

	24/06/2021	6903	1,129,930	24/06/2021	RC2117500007205	1,129,930	-	
			78,079,297			77,190,071	889,226	
Non-resident tax "NRT"	21/07/2020	EP202030000057	12,621,176	21/07/2020	RC2020300002786	12,621,176	-	
	19/08/2020	EP202320000144	12,816,000	19/08/2020	RC2023200004058	12,816,000	-	
	20/08/2020	EP202330000015	2,254,301	20/08/2020	RC2023300000486	2,254,301	-	
	03/09/2020	EP202470000138	1,335,882	03/09/2020	RC2024700005163	1,335,882	-	
	21/09/2020	EP202650000016	12,875,294	19/09/2020	RC2026500000461	12,875,294	0.01	
	30/09/2020	EP202740000011	402,353	30/09/2020	RC2027400000520	402,353	-	
	08/10/2020	EP202820000236	431,322	08/10/2020	RC2028200005920	431,322	-	
	16/10/2020	EP202900000189	12,909,176	16/10/2020	RC2029000006032	12,909,176	-	
	18/11/2020	EP203230000106	12,993,882	17/11/2020	RC2032300005018	12,993,882	-	
	26/11/2020	EP203310000058	3,284,081	26/11/2020	RC2033100002214	3,284,081	-	
	21/12/2020	EP203560000044	13,095,529	21/12/2020	RC2035600001186	13,095,529	-	
	12/01/2021	EP210120000463	972,836	12/01/2021	RC2101200006859	972,836	-	
	23/02/2021	EP210540000121	1,776,545	23/02/2021	RC2105400003922	1,776,545	-	
	10/03/2021	EP210690000223	608,853	10/03/2021	RC2106900004495	608,853	-	
	23/03/2021	EP210820000189	14,656,765	22/03/2021	RC2108200005134	14,656,765	-	
	23/03/2021	EP210820000191	14,656,765	23/03/2021	RC2108200005103	14,656,765	-	
	23/04/2021	EP211130000466	1,520,472	-	-	-	1,520,472	3
	26/04/2021	EP211160000211	14,786,471	26/04/2021	RC2111600005949	14,786,471	-	
	26/04/2021	EP211160000212	14,786,471	26/04/2021	RC2111600005918	14,786,471	-	
	28/04/2021	EP211180000003	338,429	26/04/2021	RC2111800000164	338,429	-	
	04/05/2021	EP211240000169	125,097	04/05/2021	RC2112400006457	125,097	-	
	21/05/2021	EP211410000028	4,617,906	21/05/2021	RC2114100000896	4,617,906	-	
	10/06/2021	EP211610000395	14,916,177	10/06/2021	RC2116100007905	14,916,177	-	
	10/06/2021	EP211610000402	14,916,177	10/06/2021	RC2116100007837	14,916,177	-	
	16/06/2021	EP211670000164	176,921,010	14/06/2021	RC2116700005516	176,921,010	-	
			360,618,970			359,098,498	1,520,472	
							-	
Other Material Payments			8,250,000	Various	Various	8,250,000	-	

Type of payment/Revenue	Declared by TEVET		Declared by the company			Difference
	Date	TEVET Receipt MK	Date	Receipt	MK	
TEVET		-				-
		9,605,687.66	24/08/2020	4438	9,605,688	-
	Total	6,477,392,152			6,288,857,927	-

Comments

1. Understatement by DoM hence need for adjustment on Government revenues by MWK14,287,514
2. This was reported by the company already in the financial year 2019/2020 but not captured by MRA in the financial year 2019/2020 due to cut off issues.
No adjustment required in the revenues reported by MRA
3. Understatement by the Company as all the records at MRA indicate this was paid by Terrastone Limited, hence need for adjustment on Company revenues by MWK191,425,617
4. Understatement by MRA hence need for adjustment on Government revenues by MWK 3,189,504
5. No documentation from company side hence no need for adjustment

RECONCILIATION - FY 2020/2021								
SOVEREIGN SERVICES								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference	Comments
	Date	DoM Receipt	MK	Date	Receipt	MK		
Annual Ground Rent	-	-	-	9/25/20	742461	5,336,900	(5,336,900)	
	-	-	-	10/13/20	7627344	60,000	(60,000)	
	-	-	-	10/13/20	7627344	162,900	(162,900)	
	10/08/2020	7627309	1,240,000	10/13/20	7627344	1,240,000	-	
	-	-	-	10/13/20	7627344	2,849,600	(2,849,600)	
	-	-	-	06/10/2020		18,860,700	(18,860,700)	
	13/10/2020	7627344	4,852,500	-	-	-	4,852,500	
	07/10/2020	7627336	24,197,600	-	-	-	24,197,600	
	10/11/2020	7627354	1,375,860	-	-	-	1,375,860	
	09/12/2020	7627371	20,000	-	-	-	20,000	
	09/12/2020	7627372	20,000	-	-	-	20,000	
	30/06/2021	7969836	2,920,000	-	-	-	2,920,000	
			34,625,960			28,510,100	6,115,860	3

Royalties Paid	-	-	-	7/22/2020	7174393	5,500	(5,500)	
	-	-	-	7/29/2020	7174403	10,000	(10,000)	
	-	-	-	8/25/2020	7627913	4,000	(4,000)	
	-	-	-	10/19/2020	7628036	5,000	(5,000)	
	-	-	-	10/28/2020	6882449/ 6882452	15,000	(15,000)	
	-	-	-	11/20/2020	6882514	3,500	(3,500)	
	-	-	-		6882533/ 6882535/ 6882536		(14,500)	
	-	-	-	11/25/2020	6882536	14,500		
	-	-	-	11/25/2020	6882533	10,000	(10,000)	
	-	-	-	12/7/2020	6882559	20,000	(20,000)	
	-	-	-	12/8/2020	6882572/ 6882571	7,500	(7,500)	
	-	-	-	12/9/2020	7627372	40,000	(40,000)	
	-	-	-	12/9/2020	7627373	5,500	(5,500)	
	-	-	-	12/17/2020	6882590/ 6882589	3,000	(3,000)	
	-	-	-	1/11/2021	6882606	3,500	(3,500)	
	-	-	-	1/20/2021	PV 1842	3,250	(3,250)	
	-	-	-	2/3/2021	PV 1862	3,500	(3,500)	
	-	-	-	2/3/2021	PV 1862	3,000	(3,000)	
	-	-	-	2/3/2021	PV 1862	7,500	(7,500)	
	-	-	-	2/18/2021	7627400	3,500	(3,500)	
			3,000	2/18/2021	7627401	3,000	-	
	12/7/2020	6882559	20,000		44263	7627405	22,500	(2,500)
	-	-	-	3/18/2021	7810230	15,000	(15,000)	
	-	-	-	4/1/2021	7810258	17,500	(17,500)	
	-	-	-	4/19/2021	7810299	17,500	(17,500)	
	26/04/2021	7627445	500	-	-	-	500	
	26/04/2021	7627446	1,500	-	-	-	1,500	
	27/04/2021	7627448	5,000	-	-	-	5,000	
	-	-	-	4/27/2021	PV 2035	24,000	(24,000)	
	-	-	-	4/27/2021	7627448	15,000	(15,000)	
	-	-	-		7810413/ 7810412		(32,050)	
-	-	-	6/18/2021		32,050			

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Type of payment/Revenue	Declared by MRA			Declared by the company			Difference	MK
	Date	MRA Receipt	MK	Date	Receipt	MK		
Application Fees	22/06/2021	7969817	1,450	-	-	-	1,450	3
	-	-	-	6/29/2021	7969817	11,500	(11,500)	
	30/06/2021	7969837	1,500	-	-	-	1,500	
	30/06/2021	7969838	4,700	-	-	-	4,700	
			37,650	10/21/2020	7627346	50,000	(50,000)	
						375,800	(288,150)	
	09/12/2020	7627373	5,500	-	-	-	-	
	10/21/2020	7627346	50,000	10/21/2020	7627346	50,000	-	
	4/15/2021	7627434	1,500,000	4/15/2021	7627434	1,500,000	-	
	-	-	-	4/21/2021	7959101	50,000	-	
	08/03/2021	7627405	2,500	-	-	-	-	
	26/04/2021	7627446	10,000	-	-	-	-	
	26/04/2021	7627445	10,000	-	-	-	-	
	27/04/2021	7627448	10,000	-	-	-	-	
	22/06/2021	7969817	10,000	-	-	-	-	
30/06/2021	7969838	10,000	-	-	-	-		
30/06/2021	7969837	10,000	-	-	-	-		
		1,618,000			1,600,000	18,000	Balance not material	
	TOTAL	36,281,610			30,485,900			
PAYE	10/07/2020	EP202070000105	2,601,402	-	-	-	2,601,402	1
	07/08/2020	EP202400000036	2,833,615	06/08/2020	RC2024000001698	2,833,615	-	
	14/09/2020	EP210080000079	3,551,710	11/09/2020	RC2100800002063	3,551,710	-	
	07/10/2020	EP202900000194	3,645,302	06/10/2020	RC2029000006070	3,645,302	-	
	11/11/2020	EP203210000168	4,304,515	11/11/2020	RC2032100004587	4,304,515	-	
	10/12/2020	EP203450000084	3,415,728	12/09/2020	RC2034500002217	3,415,728	-	
	14/01/2021	EP210140000528	4,224,774	01/14/21	RC2101400006055	4,224,774	-	
	04/02/2021	EP210350000109	2,807,227	02/04/2021	RC2103500004252	2,807,227	-	
	10/03/2021	EP210690000410	5,099,671	03/09/2021	RC2106900008011	5,099,671	-	
	08/04/2021	EP210980000235	4,462,313	04/07/2021	RC2109800006262	4,462,313	-	
	07/05/2021	EP211270000085	3,663,415	05/07/2021	RC2112700003026	3,633,415	30,000	
	09/06/2021	EP211600000365	4,533,328	09/06/2021	RC2116000007982	4,533,328	-	

			45,142,999	13/07/2021	RC2119400013775	4,237,814	(4,237,814)	2
						46,749,412	(1,606,413)	
WITHHOLDING TAX (WHT)	10/07/2020	EP202070000106	316,572	07/09/2020	RC2020700002935	316,572	-	
	07/08/2020	EP202400000037	685,170	08/06/2020	RC2024000001698	685,170	-	
	14/09/2020	EP210080000080	1,884,698	09/11/2020	RC2100800002063	1,884,698	-	
	07/10/2020	EP202900000195	472,525	10/06/2020	RC2029000006070	472,525	-	
	11/11/2020	EP203210000169	889,235	11/11/2020	RC2032100004587	889,235	-	
	10/12/2020	EP203450000085	2,815,089	12/09/2020	RC2034500002217	2,815,089	-	
	14/01/2021	EP210140000529	3,067,944	01/14/21	RC2101400006055	3,067,944	-	
	04/02/2021	EP210350000110	2,083,753	02/04/2021	RC2103500004252	2,083,753	-	
	10/03/2021	EP210690000411	2,779,485	03/09/2021	RC2106900008011	2,779,485	-	
	08/04/2021	EP210980000236	909,514	04/07/2021	RC2109800006262	909,514	-	
	07/05/2021	EP211270000084	1,240,735	05/07/2021	RC2112700003026	1,240,735	-	
	09/06/2021	EP211600000366	1,267,350	06/09/2021	RC2116000007982	1,267,350	-	
	-	-	-	07/13/21	RC2119400013775	3,455,981	(3,455,981)	2
			18,412,070			21,868,051	(3,455,981)	
FBT	10/07/2020	EP202070000107	816,245	09/07/2020	RC2020700002935	816,245	-	
	07/10/2020	EP202900000196	919,310	06/10/2020	RC2029000006070	919,310	-	
	14/01/2021	EP210140000530	916,358	14/01/2021	RC2101400006055	916,358	-	
	08/04/2021	EP210980000237	1,083,726	07/04/2021	RC2109800006262	1,083,726	-	
	-	-	-	13/07/2021	RC2119400013775	1,252,390	(1,252,390)	2
			3,735,639			4,988,030	(1,252,390)	
CORPORATE TAX	25/03/2021	EP210840000226	600,000	-	-	-	600,000	
CUSTOM DUTY / EXCISE	04/07/2020	5637	92,872	-	-	-		
	29/07/2022	6474	202,889	-	-	-		
	-	-	-	7/27/2020	C 5186	242,889		
	-	-	-	8/28/2020	C 6418	40,000		
	-	-	-	9/3/2020	C 6631	40,000		
	-	11334	131,610	11/26/2020	C 9281	141,610		
	21/06/2021	23916	12,355	-	-	-		
			439,726			464,499	(24,773)	4

Other material payments to MRA	Various	Various	310,000	-	-	-	310,000	
	Total					104,922,045	104,555,891	416,153

1 This was already accounted for by the company in the period from July 2019 to June 2020 due to cut off issues, hence need to adjust the company and MRA balances

2 This has been accounted for by the MRA in the financial year 2021/22 due to cut off issues hence adjustment to company revenues totalling MWK8,946,185

3 No adequate documentation provided by company hence no need for adjustment on Government side

4 Balance not material - no further work done

RECONCILIATION - FY 2020/2021								
TERRASTONE LIMITED								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference	Comments
	Date	DoM Receipt	MK	Date	Receipt	MK		
Royalties	28/7/2020	7627308	1880314.52	16.07.2020	7174382	1,880,314	0	
Royalties	18/8/2020	7627313	1,489,977	18.08.2020	7627313	1,489,977	-	
Royalties	22/9/2020	7627329	1,011,300	22.09.2020	7627329	1,011,300	-	
Royalties	23/10/2020	7627347	1,509,000	23.10.2020	7627347	1,509,000	-	
Royalties	23/11/2020	7627361	1,521,222	23.11.2020	7627361	1,521,222	-	
Royalties	17/12/2020	7627382	1,608,324	17.12.2020	7627382	1,608,324	-	
Royalties	03/10/2021	7627408	2,430,033	10.03.2021	7627408	2,430,033	-	
Royalties	03/10/2021	7627407	727,538	10.03.2021	7627407	727,538	-	
Royalties	03/10/2021	7627409	1,016,544	10.03.2021	7627409	1,016,544	-	
Royalties	16/4/2021	7627433	1,147,667	16.04.2021	7627433	1,147,667	-	
Royalties	26/5/2021	7969771	1,535,545	26.05.2021	7969771	1,535,545	-	
Royalties	18/6/2021	7969808	765,732	18.06.2021	7969808	765,732	(0)	
Royalties	24/7/2020	7627301	8833231.19	24.07.2021	7627301	8,833,231	-	
Royalties	24/8/2020	7627317	8,702,217	24.08.2020	7627317	8,702,217	-	
Royalties	12/09/2020	7627369	10,845,747	09.12.2020	7627369	10,845,747	-	
Royalties	30/9/2020	7627332	8,404,375	30.09.2020	7627332	8,404,375	-	
Royalties	23/11/2020	7627360	7,830,803	23.11.2020	7627360	7,830,803	(0)	

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Royalties	03/10/2021	7627410	4,856,281	10.03.2021	7627410	4,856,281	-	
Royalties	01/08/2021	7627384	10,428,137	08.01.2021	7627384	10,428,137	-	
Royalties	16/2/2021	7627399	6,279,516	16.02.2021	7627399	6,279,516	-	
Royalties	26/3/2021	7627421	5,015,203	26.03.2021	7627421	5,015,203	-	
Royalties	22/4/2021	7627440	6,438,958	22.04.2021	7627440	6,438,958	-	
Royalties	27/5/2021	7969773	8,094,406	27.05.2021	7969773	8,094,406	-	
Royalties	30/6/2021	7969827	8,962,521	30.06.2021	7969827	8,962,522	(1)	
							-	
Royalties	24/7/2020	7627302	1023230	24.07.2021	7627302	1,023,231	(1)	
Royalties	24/8/2020	7627318	484,560	24.08.2020	7627318	484,560	0	
Royalties	12/09/2020	7627370	1,039,877	03.12.2020	7627370	1,039,877	0	
Royalties	30/9/2020	7627334	2,156,516	30.09.2020	7627334	2,156,516	-	
Royalties	23/11/2020	7627359	1,187,739	23.11.2020	7627359	1,187,739	-	
Royalties	16/3/2021	7627411	1,228,051	10.03.2021	7627411	1,228,051	-	
Royalties	01/08/2021	7627383	2,554,990	08.01.2021	7627383	2,554,990	-	
Royalties	02/10/2021	7627395	2,938,404	10.02.2021	7627395	2,938,404	-	
Royalties	26/3/2021	7627422	887,327	26.03.2021	7627422	887,327	-	
Royalties	22/4/2021	7627441	844,543	22.04.2021	7627441	844,543	-	
Royalties	30/6/2021	7969828	748,762	30.06.2021	7969828	748,762	-	
Royalties	27/5/2021	7969772	293,335	27.05.2021	7969772	293,335	-	
			126,721,925			126,721,926	(1)	
	-	-	-					
Ground Rent	19/4/2021	7627437	59,500	19.04.2021	7627437	59,500	-	
Ground Rent	21/6/2021	7969814	7,000	21.06.2021	7969814	7,000	-	
Ground Rent	23/11/2020	7627362	45,500	23.11.2020	7627362	45,500	-	
			112,000			112,000	-	
	-	-	-					
Permit to Poses Explosives	-	-	-	18.02.2021	7810153	3,000	(3,000)	
Permit to Poses Explosives	-	-	-	18.02.2021	7810153	3,000	(3,000)	
Permit to Poses Explosives	-	-	-	18.02.2021	7779915	10,000	(10,000)	
Permit to Poses Explosives	-	-	-	29.09.2020	6896656	10,000	(10,000)	
	-	-	-			26,000	(26,000)	1
	-	-	-				-	
Storage Licence	-	-	-	09.02.2021	6882671	2,000	(2,000)	
Storage Licence	-	-	-	09.02.2021	6882672	2,000	(2,000)	
Storage Licence	-	-	-	09.02.2021	6882673	2,000	(2,000)	

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Storage Licence	-	-	-	16.02.2021	6882697	2,000	(2,000)	1
	-	-	-			8,000	(8,000)	
	-	-	-					
Ground Rent	-	-	-	03.07.2020	7525721	94,500	(94,500)	1
Audit Report	-	-	-	16.09.2020	7628106	50,000	(50,000)	
Business Premises Licence	-	-	-	29.07.2020	275924	376,000	(376,000)	
Business Premises Licence	-	-	-	04.08.2020	33042	990,000	(990,000)	1
	-	-	-			1,510,500	(1,510,500)	
	-	-	-					
Permanent Residential Permit	-	-	-	13.04.2021	FT/21103/DGNGL	8,750,000	(8,750,000)	1
Temporary Employment Permit	-	-	-	26.05.2021	TT/21146/JRYS2	88,500	(88,500)	
Permanent Residential Permit	-	-	-	29.12.2020	35069	80,000	(80,000)	
	-	-	-			8,918,500	(8,918,500)	
Hire of Police Service	-	-	-	13.01.2021	6732245	500,000	(500,000)	1
Workplace Licence	-	-	-	08.12.2020	1431240	240,000	(240,000)	
Workplace Licence	-	-	-	08.12.2020	1431240	120,000	(120,000)	
						860,000	(860,000)	
						138,156,926	(11,323,001)	
TOTAL			126,833,925					
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference	
	Date	MRA Receipt	MK	Date	Receipt	MK	MK	
Pay As You Earn "PAYE"	14/07/2020	EP201960000914	1,881,522	14.07.2020	RC2019600010799	1,881,522.29	-	
Pay As You Earn "PAYE"	14/08/2020	EP202270000353	1,904,372	14.08.2020	RC2022700004438	1,904,372.23	-	
Pay As You Earn "PAYE"	14/09/2020	EP202580000842	1,909,794	14.09.2020	RC2025800010101	1,909,794.00	-	
Pay As You Earn "PAYE"	14/10/2020	EP202880000605	1,947,890	14.10.2020	RC2028800007355	1,947,890.23	-	
Pay As You Earn "PAYE"	12/11/2020	EP203170000527	1,956,368	12.11.2020	RC2031700007110	1,956,368.12	-	
Pay As You Earn "PAYE"	14/12/2020	EP203490000591	1,847,760	14.12.2020	RC2034900007515	1,847,760.01	-	
Pay As You Earn "PAYE"	14/01/2021	EP210140000031	2,596,651	14.01.2021	RC2101400000381	2,596,651.00	-	
Pay As You Earn "PAYE"	12/02/2021	EP210430000387	1,480,159	12.02.2021	RC2104300004466	1,480,158.79	-	
Pay As You Earn "PAYE"	12/03/2021	EP210710000731	1,480,982	12.03.2021	RC2107100008801	1,480,982.00	-	
Pay As You Earn "PAYE"	14/04/2021	EP211040000507	1,709,453	14.04.2021	RC2110400005647	1,709,453.45	-	
Pay As You Earn "PAYE"	11/05/2021	EP211310000339	2,064,545	11.05.2021	RC2113100005344	2,064,545.00	-	
Pay As You Earn "PAYE"	11/06/2021	EP211620000377	2,053,807	11.06.2021	RC2116200006204	2,053,807.00	-	
							-	
Pay As You Earn "PAYE"	14/07/2020	EP201960000899	454,162	14.07.2020	RC2019600010638	454,161.63	-	

Pay As You Earn "PAYE"	14/08/2020	EP202270000340	541,079	14.08.2020	RC2022700004285	541,078.80	-	
Pay As You Earn "PAYE"	14/09/2020	EP202580000828	487,816	14.09.2020	RC2025800009914	487,815.68	-	
Pay As You Earn "PAYE"	14/10/2020	EP202880000609	363,846	14.10.2020	RC2028800007393	363,845.82	-	
Pay As You Earn "PAYE"	12/11/2020	EP203170000524	605,364	12.11.2020	RC2031700007066	605,363.59	-	
Pay As You Earn "PAYE"	14/12/2020	EP203490000595	65,590	14.12.2020	RC2034900007584	65,589.95	-	
Pay As You Earn "PAYE"	14/01/2021	EP210140000044	11,769	14.01.2021	RC2101400000497	11,769.24	-	
Pay As You Earn "PAYE"	12/02/2021	EP210430000376	40,937	12.02.2021	RC2104300004367	40,936.92	-	
Pay As You Earn "PAYE"	12/03/2021	EP210710000719	27,257	12.03.2021	RC2107100008672	27,256.92	-	
Pay As You Earn "PAYE"	14/04/2021	EP211040000521	53,879	14.04.2021	RC2110400005784	53,878.58	-	
Pay As You Earn "PAYE"	11/05/2021	EP211310000341	133,116	11.05.2021	RC2113100005368	133,116.31	-	
Pay As You Earn "PAYE"	11/06/2021	EP211620000379	94,229	11.06.2021	RC2116200006242	94,229.27	-	
Pay As You Earn "PAYE"	08/07/2020	EP201900000089	3,768,377	08.07.2020	RC2019000003490	3,768,376.81	-	
Pay As You Earn "PAYE"	06/08/2020	EP202190000089	4,258,482	06.08.2020	RC2021900002824	4,258,481.87	-	
Pay As You Earn "PAYE"	09/10/2020	EP202830000129	134,066	09.10.2020	RC2028300002799	134,065.94	-	
Pay As You Earn "PAYE"	09/10/2020	EP202830000134	134,066	09.10.2020	RC2028300002850	134,065.94	-	
Pay As You Earn "PAYE"	09/10/2020	EP202830000138	134,066	09.10.2020	RC2028300002904	134,065.94	-	
Pay As You Earn "PAYE"	09/09/2020	EP202530000236	3,583,840	09.09.2020	RC2025300005409	3,583,839.76	-	
Pay As You Earn "PAYE"	09/10/2020	EP202830000188	3,736,176	09.10.2020	RC2028300003857	3,736,176.40	-	
Pay As You Earn "PAYE"	09/11/2020	EP203140000097	4,011,588	09.11.2020	RC2031400003245	4,011,587.96	-	
Pay As You Earn "PAYE"	12/11/2020	EP203170000440	572,197	12.11.2020	RC2031700006014	572,196.92	-	
Pay As You Earn "PAYE"	08/12/2020	EP203430000133	2,919,899	08.12.2020	RC2034300003728	2,919,899.21	-	
Pay As You Earn "PAYE"	08/01/2021	EP210080000248	3,483,593	08.01.2021	RC2100800004050	3,483,592.91	-	
Pay As You Earn "PAYE"	10/02/2021	EP210410000111	2,866,548	10.02.2021	RC2104100002044	2,866,548.32	-	
Pay As You Earn "PAYE"	09/03/2021	EP210680000149	2,129,628	09.03.2021	RC2106800003734	2,129,628.22	-	
Pay As You Earn "PAYE"	09/04/2021	EP210990000232	2,160,251	09.04.2021	RC2109900005059	2,160,251.15	-	
Pay As You Earn "PAYE"	11/05/2021	EP211310000373	2,379,271	11.05.2021	RC2113100005764	2,379,271.40	-	
Pay As You Earn "PAYE"	11/06/2021	EP211620000242	2,388,654	11.06.2021	RC2116200004347	2,388,653.60	-	
Pay As You Earn "PAYE"	14/07/2020	EP201960000871	19,469,886	-	-	-	19,469,886	2
Pay As You Earn "PAYE"	14/07/2020	EP201960000874	4,596,416	-	-	-	4,596,416	2
Pay As You Earn "PAYE"	14/08/2020	EP202270000074	20,143,555	-	-	-	20,143,555	2
Pay As You Earn "PAYE"	14/08/2020	EP202270000082	8,118,385	-	-	-	8,118,385	2
Pay As You Earn "PAYE"	14/09/2020	EP202580001282	20,371,151	-	-	-	20,371,151	2
Pay As You Earn "PAYE"	14/09/2020	EP202580001438	5,325,758	-	-	-	5,325,758	2
Pay As You Earn "PAYE"	14/10/2020	EP202880000332	19,495,132	-	-	-	19,495,132	2
Pay As You Earn "PAYE"	14/10/2020	EP202880000337	5,763,870	-	-	-	5,763,870	2

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Pay As You Earn "PAYE"	12/11/2020	EP203170000175	25,475,864	-	-	-	25,475,864	2
Pay As You Earn "PAYE"	12/11/2020	EP203170000386	7,961,803	-	-	-	7,961,803	2
Pay As You Earn "PAYE"	12/11/2020	EP203170000388	1,929,006	-	-	-	1,929,006	2
Pay As You Earn "PAYE"	14/12/2020	EP203490000127	15,842,359	-	-	-	15,842,359	2
Pay As You Earn "PAYE"	14/12/2020	EP203490000130	429,155	-	-	-	429,155	2
Pay As You Earn "PAYE"	13/01/2021	EP210130000303	19,883,751	-	-	-	19,883,751	2
Pay As You Earn "PAYE"	13/01/2021	EP210130000313	498,766	-	-	-	498,766	2
Pay As You Earn "PAYE"	12/02/2021	EP210430000597	17,449,716	-	-	-	17,449,716	2
Pay As You Earn "PAYE"	12/02/2021	EP210430000608	592,194	-	-	-	592,194	2
Pay As You Earn "PAYE"	12/03/2021	EP210710000036	15,242,724	-	-	-	15,242,724	2
Pay As You Earn "PAYE"	12/03/2021	EP210710000040	679,812	-	-	-	679,812	2
Pay As You Earn "PAYE"	13/04/2021	EP211030000068	18,153,875	-	-	-	18,153,875	2
Pay As You Earn "PAYE"	13/04/2021	EP211030000073	596,492	-	-	-	596,492	2
Pay As You Earn "PAYE"	11/05/2021	EP211310000347	15,337,708	-	-	-	15,337,708	2
Pay As You Earn "PAYE"	11/05/2021	EP211310000364	1,094,345	-	-	-	1,094,345	2
Pay As You Earn "PAYE"	29/06/2021	HDO44000009069	3,548,412	-	-	-	3,548,412	2
Penalty PAYE	09/10/2020	EP202830000141	26,813	09.10.2020	RC2028300002959	26,813	-	
Penalty PAYE	09/10/2020	EP202830000143	26,813	09.10.2020	RC2028300003017	26,813	-	
Penalty PAYE	09/10/2020	EP202830000149	26,813	09.10.2020	RC2028300003086	26,813	-	
			312,453,625			64,453,489	248,000,136	
Withholding Tax	14/07/2020	EP201960000936	412,923	14.07.2020	RC2019600011055	412,923	-	
Withholding Tax	14/08/2020	EP202270000331	4,039,223	14.08.2020	RC2022700004131	4,039,223	-	
Withholding Tax	14/09/2020	EP202580000868	5,000	14.09.2020	RC2025800010385	5,000	-	
Withholding Tax	14/10/2020	EP202880000613	390,012	14.10.2020	RC2028800007447	390,012	-	
Withholding Tax	12/11/2020	EP203170000516	643,290	12.11.2020	RC2031700006960	643,290	-	
Withholding Tax	14/12/2020	EP203490000599	105,382	14.12.2020	RC2034900007645	105,382	-	
Withholding Tax	14/01/2021	EP210140000042	2,560,558	14.01.2021	RC2101400000473	2,560,558	-	
Withholding Tax	12/02/2021	EP210430000756	2,112,782	12.02.2020	RC2104300009072	2,112,782	-	
Withholding Tax	12/03/2021	EP210710000725	20,364	12.03.2021	RC2107100008733	20,364	-	
Withholding Tax	14/04/2021	EP211040000514	398,549	14.04.2021	RC2110400005715	398,549	-	
Withholding Tax	11/05/2021	EP211310000344	137,491	11.05.2021	RC2113100005412	137,491	-	
Withholding Tax	11/06/2021	EP211620000381	251,403	11.06.2021	RC2116200006273	251,403	-	
Withholding Tax	10/07/2020	EP201920000176	9,169,067	10.07.2020	RC2019200003085	9,169,067	-	
Withholding Tax	08/07/2020	EP201900000090	1,097,573	08.07.2020	RC2019000003520	1,097,573	-	

Withholding Tax	06/08/2020	EP202190000090	769,243	06.08.2020	RC2021900002862	769,243	-	
Withholding Tax	27/08/2020	EP202400000083	6,000,000	27.08.2020	RC2024000004040	6,000,000	-	
Withholding Tax	04/09/2020	EP202480000067	29,691	04.09.2020	RC2024800002383	29,691	-	
Withholding Tax	04/09/2020	EP202480000068	6,878,857	04.09.2021	RC2024800002390	6,878,857	-	
Withholding Tax	07/10/2020	EP202810000110	118,137	07.10.2020	RC2928100002746	118,137	-	
Withholding Tax	07/10/2020	EP202810000107	35,567	07.10.2021	RC2028100002661	35,567	-	
Withholding Tax	09/11/2020	EP203140000096	324,457	09.11.2020	RC2031400003221	324,457	-	
Withholding Tax	08/12/2020	EP203430000132	2,509,813	08.12.2020	RC2034300003704	2,509,813	-	
Withholding Tax	06/01/2021	EP210060000078	2,545,000	06.01.2021	RC2100600002621	2,545,000	-	
Withholding Tax	06/01/2021	EP210060000093	584,215	06.01.2022	RC2100600002911	584,215	-	
Withholding Tax	10/02/2021	EP210410000120	314,850	09.02.2021	RC2104100002143	314,850	-	
Withholding Tax	09/03/2021	EP210680000152	206,986	09.03.2021	RC2106800003789	206,986	-	
Withholding Tax	09/04/2021	EP210990000237	269,083	09.04.2021	RC2109900005134	269,083	-	
Withholding Tax	11/05/2021	EP211310000392	7,200,000	11.05.2021	RC2113100006051	7,200,000	-	
Withholding Tax	11/05/2021	EP211310000349	1,416,408	11.05.2022	RC2113100005474	1,416,408	-	
Withholding Tax	11/06/2021	EP211620000237	676,507	11.06.2021	RC2116200004331	676,506	1	
Withholding Tax	08/07/2020	EP201900000091	145,262	-	-	-	145,262	2
Withholding Tax	14/07/2020	EP201960000872	11,666,403	-	-	-	11,666,403	2
Withholding Tax	06/08/2020	EP202190000091	60,353	-	-	-	60,353	2
Withholding Tax	14/08/2020	EP202270000078	34,953,819	-	-	-	34,953,819	2
Withholding Tax	04/09/2020	EP202480000069	103,398	-	-	-	103,398	2
Withholding Tax	14/09/2020	EP202580001440	11,185,107	-	-	-	11,185,107	2
Withholding Tax	07/10/2020	EP202810000100	252,842	-	-	-	252,842	2
Withholding Tax	14/10/2020	EP202880000327	35,318,900	-	-	-	35,318,900	2
Withholding Tax	09/11/2020	EP203140000093	82,623	-	-	-	82,623	2
Withholding Tax	12/11/2020	EP203170000387	10,124,915	-	-	-	10,124,915	2
Withholding Tax	09/12/2020	EP203440000124	200,051	-	-	-	200,051	2
Withholding Tax	14/12/2020	EP203490000129	12,986,795	-	-	-	12,986,795	2
Withholding Tax	06/01/2021	EP210060000076	29,722	-	-	-	29,722	2
Withholding Tax	13/01/2021	EP210130000311	2,390,647	-	-	-	2,390,647	2
Withholding Tax	10/02/2021	EP210410000113	6,140	-	-	-	6,140	2
Withholding Tax	12/02/2021	EP210430000601	20,995,514	-	-	-	20,995,514	2
Withholding Tax	09/03/2021	EP210680000151	39,920	-	-	-	39,920	2
Withholding Tax	12/03/2021	EP210710000037	3,377,787	-	-	-	3,377,787	2
Withholding Tax	09/04/2021	EP210990000234	39,624	-	-	-	39,624	2
Withholding Tax	13/04/2021	EP211030000067	28,566,717	-	-	-	28,566,717	2

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Withholding Tax	11/05/2021	EP211310000351	5,799,228	-	-	-	5,799,228	2
Withholding Tax	11/05/2021	EP211310000376	21,550	-	-	-	21,550	2
Withholding Tax	11/06/2021	EP211620000251	3,591	-	-	-	3,591	2
Withholding Tax	29/06/2021	HDO44000009070	13,921,799	-	-	-	13,921,799	2
			243,495,135				51,222,429	192,272,705
Fringe Benefits Tax	14/10/2020	EP202880000591	123,151	14.10.20	RC2028800007102	123,151	-	
Fringe Benefits Tax	14/01/2021	EP210140000034	102,600	14.02.21	RC2101400000411	102,600	-	
Fringe Benefits Tax	14/04/2021	EP211040000519	236,400	14.04.21	RC2110400005760	236,400	-	
Fringe Benefits Tax	08/07/2020	EP201900000093	333,376	08.07.20	RC2019000003575	333,376	-	
Fringe Benefits Tax	14/07/2020	EP201960000424	4,879,443	14/07/2020		4,879,443	-	
Fringe Benefits Tax	08/10/2020	EP202820000200	336,408	08.10.20	RC2028200005418	336,408	-	
Fringe Benefits Tax	14/10/2020	EP202880000342	4,676,834	14/10/2020		4,676,834	-	
Fringe Benefits Tax	06/01/2021	EP210060000089	338,262	06.01.21	RC2100600002874	338,262	-	
Fringe Benefits Tax	12/04/2021	EP211020000163	347,577	12.04.21	RC2110200003461	347,577	-	
Fringe Benefits Tax	13/01/2021	EP210130000308	3,646,076	13/01/2021		3,646,076	-	
Fringe Benefits Tax	13/04/2021	EP211030000071	3,978,434	13/04/2021		3,978,434	-	
Fringe Benefits Tax	29/06/2021	HDO44000009067	880,143	29/06/2021		880,143	-	
Fringe Benefits Tax	29/06/2021	HDO44000009068	2,590,280	29/06/2021		2,590,280	-	
			22,468,986			22,468,986	-	
Customs Duty/Excise	19/02/2021	4136	251,660	19/02/2021		251,660	-	
Customs Duty/Excise	12/02/2021	3518	478,250	12/02/2021		478,250	-	
Customs Duty/Excise	11/02/2021	3353	175,549	11/02/2021		175,549	-	
Customs Duty/Excise	25.03.2021	7141	544,579	25.03.2021		544,579	-	
Customs Duty/Excise	25.03.2021	-	1,371,997	25.03.2021	RC2108400002346	1,371,997	-	
Customs Duty/Excise	19/03/2021	11334	513,131	19/03/2021		513,131	-	
Customs Duty/Excise	16/04/2021	9145	135,663	16/04/2021		135,663	-	
Customs Duty/Excise	03/07/2020	15386	353,627	03/07/2020		353,627	-	
Customs Duty/Excise	03/07/2020	15387	161,297	03/07/2020		161,297	-	
Customs Duty/Excise	08.09.2020	-	1,195,638	08.09.2020	RC2025200004533	1,195,638	-	
Customs Duty/Excise	28.10.2020	-	1,431,147	28.10.2020	RC2030200001659	1,431,147	-	
Customs Duty/Excise	15.09.2020	-	1,006,717	15.09.2020	RC2025900000309	1,006,717	-	
Customs Duty/Excise	06/11/2020	27642	11,169	-	-	-	11,169	Not material
Customs Duty/Excise	17/11/2020	28506	157,721	-	-	-	157,721	Not material
Customs Duty/Excise	20/11/2020	28876	634,173	-	-	-	634,173	Not material

Customs Duty/Excise	-	-	-	11.03.2021	RC2107000005764	2,398,558	(2,398,558)	3
Customs Duty/Excise	-	-	-	29.09.2020	RC2027300005564	5,774,552	(5,774,552)	3
Customs Duty/Excise	-	-	-	03.07.2020	RC2018500001166	840,965	(840,965)	3
Customs Duty/Excise	-	-	-	09.12.2020	RC2034400002713	931,381	(931,381)	3
Customs Duty/Excise	-	-	-	24.02.2021	RC2105500007257	11,273,527	(11,273,527)	3
Customs Duty/Excise	-	-	-	06.01.2021	RC2100700003146	406,875	(406,875)	3
Customs Duty/Excise	-	-	-	25.03.2021	RC2108400004081	2,809,652	(2,809,652)	3
Customs Duty/Excise	-	-	-	09.06.2021	RC2116000003007	7,052,914	(7,052,914)	3
Customs Duty/Excise	-	-	-	04.06.2021	RC2115500002725	2,905,902	(2,905,902)	3
Customs Duty/Excise	-	-	-	11.05.2021	RC2113100005689	5,044,766	(5,044,766)	3
Customs Duty/Excise	-	-	-	20.08.2020	RC2023300003586	1,937,904	(1,937,904)	3
Customs Duty/Excise	-	-	-	12.08.2020	RC2022500005291	3,125,123	(3,125,123)	3
Customs Duty/Excise	-	-	-	03.07.2020	RC2018500001319	2,389,120	(2,389,120)	3
Customs Duty/Excise	16/07/2020	15908	270,586	16/07/2020	-	270,586	-	
Customs Duty/Excise	08/07/2020	14964	370,167	08/07/2020	-	370,167	-	
Customs Duty/Excise	21/08/2020	19706	11,887	21/08/2020	-	11,887	-	
Customs Duty/Excise	04/08/2020	6718	23,695	04/08/2020	-	23,695	-	
Customs Duty/Excise	07/08/2020	18230	480,941	07/08/2020	-	480,941	-	
Customs Duty/Excise	20/08/2020	20017	210,209	20/08/2020	-	210,209	-	
Customs Duty/Excise	02/09/2020	21185	306,209	02/09/2020	-	306,209	-	
Customs Duty/Excise	02/09/2020	21014	7,081,803	02/09/2020	-	7,081,803	-	
Customs Duty/Excise	08/09/2020	21484	544,700	08/09/2020	-	544,700	-	
Customs Duty/Excise	15/09/2020	22036	47,058	15/09/2020	-	47,058	-	
Customs Duty/Excise	21/09/2020	22649	22,774	21/09/2020	-	22,774	-	
Customs Duty/Excise	24/09/2020	23034	160,691	24/09/2020	-	160,691	-	
Customs Duty/Excise	28/10/2020	26552	367,100	28/10/2020	-	367,100	-	
Customs Duty/Excise	07/10/2020	24495	239,214	07/10/2020	-	239,214	-	
Customs Duty/Excise	26/10/2020	26257	24,082,642	26/10/2020	-	24,082,642	-	
Customs Duty/Excise	09/11/2020	27176	1,002,560	09/11/2020	-	1,002,560	-	
Customs Duty/Excise	20/11/2020	28184	9,325	20/11/2020	-	9,325	-	
Customs Duty/Excise	07/12/2020	29835	343,868	07/12/2020	-	343,868	-	
Customs Duty/Excise	07/12/2020	30437	3,604,619	07/12/2020	-	3,604,619	-	
Customs Duty/Excise	17/12/2020	31366	1,221,797	17/12/2020	-	1,221,797	-	

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Customs Duty/Excise	17/12/2020		31368	597,291	17/12/2020		-	597,291	-	
Customs Duty/Excise	06/01/2021		359	91,080	06/01/2021		-	91,080	-	
Customs Duty/Excise	26/01/2021		1955	221,659	26/01/2021		-	221,659	-	
Customs Duty/Excise	10/02/2021		1500	442,210	10/02/2021		-	442,210	-	
Customs Duty/Excise	05/03/2021		5297	57,172	05/03/2021		-	57,172	-	
Customs Duty/Excise	09/04/2021		3933	94,091	09/04/2021		-	94,091	-	
Customs Duty/Excise	16/04/2021		9145	37,398	16/04/2021		-	37,398	-	
Customs Duty/Excise	09/06/2021		13085	1,877,079	09/06/2021		-	1,877,079	-	
Customs Duty/Excise	10/06/2021		13231	113,168	10/06/2021		-	113,168	-	
Customs Duty/Excise	28/01/2021		2218	3,074,596	28/01/2021		-	3,074,596	-	
Customs Duty/Excise	-		-	-	10.06.2021	RC2116100005956		217,268	(217,268)	4
Customs Duty/Excise	-		-	-	10.06.2022	RC2116100006397		3,566,404	(3,566,404)	4
Customs Duty/Excise	-		-	-	18.03.2021	RC2107800001348		1,501,364	(1,501,364)	4
Customs Duty/Excise	-		-	-	06.11.2020	RC2031400003229		3,557,498	(3,557,498)	4
				55,429,907				110,360,617	(54,930,710)	
Value Added Tax	01/12/2020	EP203360000009		371,493	-		-	-	371,493	Balance not material
Value Added Tax	25/06/2021	EP211760000051		4,331,152	25.06.2021	RC2117600001073		4,331,152	-	
				4,702,645				4,331,152	371,493	
Provisional Tax	14/07/2020	EP201960000946		8,000,000	14.07.2020	RC2019600011178		8,000,000	-	
Provisional Tax	14/07/2020	EP201960000419		40,000,000	14/07/2020		-	40,000,000	-	
Provisional Tax	14/08/2020	EP202270000085		30,000,000	14/08/2020		-	30,000,000	-	
Provisional Tax	14/08/2020	EP202270000322		5,000,000	14.08.2020	RC2022700004001		5,000,000	-	
Provisional Tax	14/09/2020	EP202580000835		3,000,000	14.09.2020	RC2025800010163		3,000,000	-	
Provisional Tax	14/09/2020	EP202580000847		3,000,000	14.09.2020	RC2025800010033		3,000,000	-	
Provisional Tax	14/09/2020	EP202580001439		12,000,000	14.09.2020		-	12,000,000	-	
Provisional Tax	14/10/2020	EP202880000349		10,000,000	14.09.2020		-	10,000,000	-	
Provisional Tax	14/10/2020	EP202880000603		3,000,000	14.10.2020	RC2028800007317		3,000,000	-	
Provisional Tax	14/01/2021	EP210140000049		5,000,000	14.01.2021	RC2101400000565		5,000,000	-	
Provisional Tax	12/02/2021	EP210430000745		3,000,000	12.02.2021	RC2104300008969		3,000,000	-	
Provisional Tax	12/03/2021	EP210710001168		3,000,000	12.03.2021	RC2107100014314		3,000,000	-	
Provisional Tax	14/04/2021	EP211040000524		1,000,000	14.04.2021	RC2110400005821		1,000,000	-	
Provisional Tax	12/06/2021	EP211630000011		3,000,000	12.06.2021	RC2116300000454		3,000,000	-	
Provisional Tax									-	

Type of payment/Revenue	Declared by TEVETA			Declared by the company			Difference	
	Date	TEVETA Receipt	MK	Date	Receipt	MK		MK
Provisional Tax	-	-	50,000,000	08.07.2020	RC2019000003599	50,000,000	-	
Provisional Tax	-	-	50,000,000	30.07.202	RC2021200001916	50,000,000	-	
Provisional Tax	-	-	50,000,000	31.08.2020	RC2024400004411	50,000,000	-	
Provisional Tax	09/11/2020	EP203140000098	50,000,000	31.08.2021	RC2031400003252	50,000,000	-	
Provisional Tax	12/11/2020	EP203170000391	20,000,000	12/11/2020		20,000,000	-	
Provisional Tax	13/01/2021	EP210130000315	30,000,000	13/01/2021		30,000,000	-	
Provisional Tax	12/02/2021	EP210430000612	30,000,000	12/02/2021		30,000,000	-	
Provisional Tax	12/03/2021	EP210710000043	5,000,000	12/03/2021		5,000,000	-	
Provisional Tax	13/04/2021	EP211030000076	10,000,000	13/04/2021		10,000,000	-	
Provisional Tax	10/02/2021	EP210410000127	30,000,000	02.02.2021	RC2104100002198	30,000,000	-	
Provisional Tax	09/03/2021	EP210680000150	10,000,000	08.03.2021	RC2106800003758	10,000,000	-	
Provisional Tax	08/04/2021	EP210980000046	20,000,000	06.04.2021	RC2109800001465	20,000,000	-	
Provisional Tax	11/05/2021	EP211310000398	20,000,000	07.05.2021	RC2113100006150	20,000,000	-	
Provisional Tax	11/06/2021	EP211620000239	20,000,000	07.06.2021	RC2116200004286	20,000,000	-	
Debtors Withholding Tax	-	-	-			6,039,167	(6,039,167)	5
Debtors Withholding Tax	-	-	-			22,095,266	(22,095,266)	5
			524,000,000			552,134,433	(28,134,433)	
Non-residence Tax	12/11/2020	EP203170000389	337,721	12/11/2020		337,721	-	
Other material payments to MRA	various	pro. Fees	1,640,000				1,640,000	4
Other material payments to MRA	various	Dif	1,560,000				1,560,000	4
			3,200,000			-	3,200,000	
TEVET	08/19/20	PY00000000000000223123	1,270,142	20.08.2020	R/N 4434	1,270,142	-	
	08/25/20	PY00000000000000223062	1,798,072	25.08.2020	R/N 4139	1,798,072	-	
	7/1/2020	DN000000000000202002063	439,436	-	-	-	439,436	Balance not material.
	10/28/22	PY00000000000000223124	5,195,536	-	-	5,195,536	-	
	10/28/22	PY00000000000000223374	4,000,000	-	-	4,000,000	-	
	10/28/22	PY00000000000000224245	4,000,000	-	-	4,000,000	-	
	10/28/22	PY00000000000000224859	5,500,000	-	-	5,500,000	-	

	10/28/22	PY00000000000000226813	2,636,613	-	-	2,636,613	-
			24,839,799			24,400,364	439,436
		Total	1,395,284,825			967,866,116	349,895,626

Comments

1. Understatement by DoM hence need for adjustment on Government revenues by MWK1,544,500
2. Understatement by the Company as all the records at MRA indicate this was paid by Terrastone Limited, hence need for adjustment on Company revenues by MWK440,272,840
3. Understatement by MRA hence need for adjustment on Government revenues by MWK 46,891,239
4. No documentation from company side hence no need for adjustment
5. This is debtor and not actual cash - hence outside the scope. Company amount to be adjusted by MWK28,134,433

RECONCILIATION - FY 2020/2021								
TOTAL LANDCARE								
Type of payment/Revenue	Declared by DoF			Declared by the company			Difference MK	Comments
	Date	DoF Receipt	MK	Date	Receipt	MK		
Sale of Firewood, Timber and Poles	11/10/2020	7693604	10,000,000	-	-	348,463,213	(338,463,213)	1
		TOTAL	10,000,000			348,463,213	(338,463,213)	
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference MK	
	Date	MRA Receipt	MK	Date	Receipt	MK		
PAYE	13/07/2020	EP201950000870	13,249,970				13,249,970	1
	08/09/2020	EP202520000236	423,628				423,628	1
	11/09/2020	EP202550000583	10,608,898				10,608,898	1
	05/11/2020	EP203100000101	355,825	05/11/2020	RC2031000002617	255,825	100,000	1
	05/11/2020	EP203100000103	230,410	05/11/2020	RC2031000002631	130,410	100,000	1
	13/11/2020	EP203180001134	14,669,824				14,669,824	1
	17/11/2020	EP203220000142	34,299,517				34,299,517	1
	02/12/2020	EP203370000152	13,619,565				13,619,565	1
	09/12/2020	EP203440000288	18,810	09/12/2020	RC2034400006407	18,810	-	1
	17/12/2020	EP203520000235	34,650,000				34,650,000	1
	24/12/2020	EP203590000300	23,190,000				23,190,000	1
	08/01/2021	EP210080000365	13,879,376				13,879,376	1
	11/01/2021	EP210110000123	148,800				148,800	1
	11/01/2021	EP210110000129	17,304				17,304	1
	09/02/2021	EP210400000194	13,879,376				13,879,376	1
	10/02/2021	EP210410000418	18,300	02/02/2021	RC2104100006912	18,300	-	1
	26/02/2021	EP210570000231	127,843,899				127,843,899	1
	12/03/2021	EP210710000629	12,532,436				12,532,436	1
	12/04/2021	EP211020000375	17,550	12/04/2021	RC2110200006707	17,550	-	1
	13/04/2021	EP211030000987	12,568,822	-	-	-	12,568,822	1
16/04/2021	EP211060000051	295,371	-	-	-	295,371	1	

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	12/05/2021	EP211320001227	14,200,669	-	-	14,200,669	1
	15/06/2021	EP211660000195	14,378,555	-	-	14,378,555	1
			355,096,905		440,895	354,656,010	
WHT	09/09/2020	99000822563	36,000	-	-	36,000	1
	09/09/2020	99000822573	11,145	-	-	11,145	1
	28/10/2020	99000833427	5,400	-	-	5,400	1
	28/10/2020	99000833435	73,500	-	-	73,500	1
	28/10/2020	99000833436	4,200	-	-	4,200	1
	16/11/2020	99000840217	64,448	-	-	64,448	1
	05/01/2021	99000850119	2,640	-	-	2,640	1
	12/01/2021	99000850870	8,154	-	-	8,154	1
	09/02/2021	99000857862	51,450	-	-	51,450	1
	09/02/2021	99000857864	12,907	-	-	12,907	1
	09/02/2021	99000857865	3,582	-	-	3,582	1
	09/02/2021	99000857867	4,521	-	-	4,521	1
	10/02/2021	99000858150	13,356	-	-	13,356	1
	05/03/2021	99000866355	21,478	-	-	21,478	1
	05/03/2021	99000866372	218,908	-	-	218,908	1
	05/03/2021	99000866377	117,623	-	-	117,623	1
	05/03/2021	99000866379	9,000	-	-	9,000	1
	12/03/2021	99000868190	52,500	-	-	52,500	1
	12/03/2021	99000868422	1,200	-	-	1,200	1
	01/06/2021	99000890253	5,664	-	-	5,664	1
	01/06/2021	99000890267	750	-	-	750	1
	11/06/2021	99000892028	263,880	-	-	263,880	1
	03/07/2020	EP201850000063	216,348	-	-	216,348	1
	08/07/2020	EP201900000135	1,604,573	-	-	1,604,573	1
	08/07/2020	EP201900000156	127,149	-	-	127,149	1
	13/07/2020	EP201950000122	750	-	-	750	1
	13/07/2020	EP201950000128	139,000	-	-	139,000	1
	07/08/2020	EP202200000033	10,213	-	-	10,213	1
	07/08/2020	EP202200000046	549,750	-	-	549,750	1
	07/08/2020	EP202200000049	5,040	-	-	5,040	1
07/08/2020	EP202200000051	27,360	-	-	27,360	1	
12/08/2020	EP202250000093	17,441	-	-	17,441	1	

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12/08/2020	EP202250000096	18,000	-	-	18,000	1
12/08/2020	EP202250000099	40,778	-	-	40,778	1
12/08/2020	EP202250000578	36,000	-	-	36,000	1
01/09/2020	EP202450000107	173,509	-	-	173,509	1
01/09/2020	EP202450000108	297,129	-	-	297,129	1
07/09/2020	EP202510000138	17,541	-	-	17,541	1
08/09/2020	EP202520000105	34,500	-	-	34,500	1
08/09/2020	EP202520000237	148,674	-	-	148,674	1
08/09/2020	EP202520000238	29,939	-	-	29,939	1
09/09/2020	EP202530000183	326,601	-	-	326,601	1
09/09/2020	EP202530000184	15,400	-	-	15,400	1
09/09/2020	EP202530000185	422,000	-	-	422,000	1
09/09/2020	EP202530000191	163,000	-	-	163,000	1
11/09/2020	EP202550000500	92,655	-	-	92,655	1
01/10/2020	EP202750000128	225,000	-	-	225,000	1
09/10/2020	EP202830000148	2,247	-	-	2,247	1
09/10/2020	EP202830000288	10,846	-	-	10,846	1
05/11/2020	EP203100000102	38,977	-	-	38,977	1
12/11/2020	EP203170000061	1,800	-	-	1,800	1
12/11/2020	EP203170000063	6,474	-	-	6,474	1
02/12/2020	EP203370000151	122,725	-	-	122,725	1
04/12/2020	EP203390000161	25,010	-	-	25,010	1
09/12/2020	EP203440000172	108,277	-	-	108,277	1
09/12/2020	EP203440000280	40,800	09/12/2020	RC2034400006247	40,800	-
09/12/2020	EP203440000286	94,924	-	-	94,924	1
09/12/2020	EP203440000287	52,432	-	-	52,432	1
09/12/2020	EP203440000289	1,034,708	-	-	1,034,708	1
15/12/2020	EP203500000152	20,410	-	-	20,410	1
15/12/2020	EP203500000158	190,538	-	-	190,538	1
08/01/2021	EP210080000362	30,522	-	-	30,522	1
11/01/2021	EP210110000006	132,893	-	-	132,893	1
12/01/2021	EP210120000120	18,000	-	-	18,000	1
29/01/2021	EP210290000177	73,991	-	-	73,991	1
29/01/2021	EP210290000180	43,734	-	-	43,734	1
10/02/2021	EP210410000417	50,354	10/02/2021	RC2104100006905	50,354	-
10/02/2021	EP210410000420	16,950	-	-	16,950	1

	12/02/2021	EP210430000065	25,800				25,800	1
	25/02/2021	EP210560000293	40,039				40,039	1
	11/03/2021	EP210700000605	42,400				42,400	1
	30/03/2021	EP210890000053	99,000				99,000	1
	12/04/2021	EP211020000252	165,675				165,675	1
	12/04/2021	EP211020000256	63,000				63,000	1
	12/04/2021	EP211020000330	23,500				23,500	1
	12/04/2021	EP211020000376	61,965				61,965	1
	13/04/2021	EP211030000903	211,410				211,410	1
	15/04/2021	EP211050000319	29,750	12/04/2021	RC2110500008128	29,750	-	
	11/05/2021	EP211310000776	155,844				155,844	1
	11/05/2021	EP211310000783	102,366				102,366	1
	12/05/2021	EP211320000429	1,000,630				1,000,630	1
	19/05/2021	EP211390000015	70,391				70,391	1
	29/06/2021	EP211800000214	169,500				169,500	1
	30/06/2021	EP211810000056	12,127				12,127	1
	30/06/2021	EP211810000064	342,000				342,000	1
	30/06/2021	EP211810000066	114,000				114,000	1
	19/01/2021	KU9000009643	211,518				211,518	1
	25/05/2021	KU9000010724	34,007				34,007	1
			10,812,191			120,904	10,691,287	
							-	
FBT	02/07/2020	EP201840000003	734,677				734,677	1
	03/07/2020	EP201850000041	415,315				415,315	1
	08/07/2020	EP201900000134	21,808				21,808	1
	08/07/2020	EP201900000157	7,269				7,269	1
	15/07/2020	EP201970000129	35,861				35,861	1
	08/09/2020	EP202520000239	130,362				130,362	1
	01/10/2020	EP202750000129	583,154				583,154	1
	09/10/2020	EP202830000152	35,862				35,862	1
	09/10/2020	EP202830000153	403,200				403,200	1
	09/10/2020	EP202830000155	49,269				49,269	1
	09/10/2020	EP202830000283	118,731				118,731	1
	08/01/2021	EP210080000363	437,885				437,885	1
	08/01/2021	EP210080000364	130,038	08/01/2021	RC2100800007020	130,038	-	
	11/01/2021	EP210110000005	139,085				139,085	1

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	11/01/2021	EP210110000120	82,394				82,394	1
	11/01/2021	EP210110000126	35,862				35,862	1
	12/01/2021	EP210120000116	397,223				397,223	1
	08/04/2021	EP210980000189	17,769				17,769	1
	08/04/2021	EP210980000246	544,385				544,385	1
	12/04/2021	EP211020000245	82,385				82,385	1
	12/04/2021	EP211020000249	35,862				35,862	1
	12/04/2021	EP211020000332	360,554				360,554	1
	12/04/2021	EP211020000378	152,654	12/04/2021	RC2110200006738	152,654	-	
	12/04/2021	EP211020000381	674,577				674,577	1
	14/04/2021	EP211040001017	11,308				11,308	1
	07/05/2021	EP211270000121	188,354				188,354	1
	29/06/2021	EP211800000213	45,231				45,231	1
	29/06/2021	EP211800000215	282,046				282,046	1
	29/06/2021	EP211800000223	25,846				25,846	1
	30/06/2021	EP211810000061	408,046				408,046	1
	30/06/2021	EP211810000062	66,231				66,231	1
			6,653,240			282,692	6,370,547	
							-	
Customs Duty	17/12/2020	35633	123,622	-	-	-	123,622	1
	17/12/2020	35633	123,622	-	-	-	123,622	1
	17/12/2020	35633	123,622	-	-	-	123,622	1
	17/12/2020	35633	123,622	-	-	-	123,622	1
	04/01/2021	51	44,715	-	-	-	44,715	1
Exercise	17/12/2020	35633	47,389	-	-	-	47,389	1
	17/12/2020	35633	47,389	-	-	-	47,389	1
	17/12/2020	35633	47,389	-	-	-	47,389	1
	17/12/2020	35633	47,389	-	-	-	47,389	1
			728,759				728,759	1
							-	
Other Material Payments	various	various	190,000	-	-	-	190,000	1

Type of payment/Revenue	Declared by TEVETA			Declared by the company			Difference MK	
	Date	TEVETA Receipt	MK	Date	Receipt	MK		
TEVET	10/07/2020	PY0000000000000223950	365,075				365,075	1
TEVET	10/07/2020	PY0000000000000223952	349,955				349,955	1
TEVET	12/14/20	PY0000000000000224445	507,987				507,987	1
TEVET	12/14/20	PY0000000000000224446	498,654				498,654	1
TEVET	04/12/2021	PY0000000000000226086	453,591				453,591	1
TEVET	04/12/2021	PY0000000000000226087	507,314				507,314	1
TEVET	04/12/2021	PY0000000000000226088	454,803				454,803	1
TEVET	04/12/2021	PY0000000000000226089	507,314				507,314	1
TEVET	05/04/2021	PY0000000000000226280	26,768,089				26,768,089	1
TEVET penalty	07/01/2020		4,512,618				4,512,618	1
			34,925,399				34,925,399	
		Total	418,406,494			349,307,704	69,098,789	

Comments

1. Our review of the documentation supporting the receipts by MRA from Total Landcare revealed that the amounts disclosed above by MRA are agreeing to the related receipts. However, it was noted that Total LandCare only disclosed the payments made in respect of a small portion of the company operations that directly deals with forestry element and not the entire company.

There is no reason to make the adjustment to the Government revenues as the company is dealing in natural resources.

RECONCILIATION - FY 2020/2021
VIZARA PLANTATIONS LIMITED

Type of payment/Revenue	Declared by DoF			Declared by the company			Difference MK	Comments
	Date	DoF Receipt	MK	Date	Receipt	MK		
Application for Fees	07/02/2020	6722950	2,000	-	-	-	2,000	
Application for Fees	07/02/2020	6722955	2,000	-	-	-	2,000	
Licence Fees	08/02/2020	6722950	50,000	-	-	-	50,000	
Licence Fees	09/02/2020	6722955	50,000	-	-	-	50,000	
Export Permit	25/05/2021	7960501	20,000	-	-	-	20,000	
Export Permit	06/09/2021	7960493	20,000	-	-	-	20,000	
Export Permit	18/05/2021	7960462	10,000	-	-	-	10,000	
Export Permit	05/03/2021	6866029	20,000	-	-	-	20,000	
Export Permit	27/04/2021	6866016	10,000	-	-	-	10,000	

Export Permit	04/11/2021	6865988	10,000	-	-	-	10,000	
Export Permit	15/03/2021	6865981	5,000	-	-	-	5,000	
Export Permit	09/03/2021	6865968	10,000	-	-	-	10,000	
Export Permit	02/03/2021	6865953	5,000	-	-	-	5,000	
Export Permit	23/02/2021	6865946	15,000	-	-	-	15,000	
Export Permit	18/02/2021	6865929	5,000	-	-	-	5,000	
Export Permit	08/02/2021	6865917	10,000	-	-	-	10,000	
Export Permit	22/01/2021	6866198	5,000	-	-	-	5,000	
Export Permit	14/01/2021	6866190	10,000	-	-	-	10,000	
Export Permit	04/01/2021	6866181	10,000	-	-	-	10,000	
Export Permit	23/11/2020	6866134	15,000	-	-	-	15,000	
Export Permit	09/11/2020	6866112	15,000	-	-	-	15,000	
Export Permit	30/10/2020	6866099	10,000	-	-	-	10,000	
Export Permit	14/10/2020	6866075	10,000	-	-	-	10,000	
Export Permit	08/10/2020	6866062	10,000	-	-	-	10,000	
Export Permit	23/09/2020	6723090	15,000	-	-	-	15,000	
Export Permit	10/09/2020	6723062	10,000	-	-	-	10,000	
Export Permit	24/08/2020	6723031	5,000	-	-	-	5,000	
Export Permit	21/08/2020	6723028	5,000	-	-	-	5,000	
Export Permit	06/08/2020	6723011	5,000	-	-	-	5,000	
Export Permit	29/07/2020	6723000	15,000	-	-	-	15,000	
Export Permit	10/07/2020	6722975	15,000	-	-	-	15,000	
		TOTAL	399,000				399,000	1
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference	
	Date	MRA Receipt	MK	Date	Receipt	MK	MK	
PAYE	09/07/2020	EP201910000031	1,501,625	09.07.2020	RC2019100000900	1,501,625	-	
	09/07/2020	EP201910000032	40,663	-	-	-	40,663	2
	09/07/2020	EP201910000034	650,794	-	-	-	650,794	2
	09/07/2020	EP201910000043	4,693,402	09.07.2020	RC2019100001099	4,693,402	-	
	10/08/2020	EP202230000083	915,603	10.08.2020	RC2022300001981	915,603	-	
	10/08/2020	EP202230000089	6,091,825	10.08.2020	RC2022300002124	6,091,825	-	
	11/09/2020	EP202550000215	709,857	11.09.2020	RC2025500003625	709,857	-	
	11/09/2020	EP202550000219	12,219,130	11.09.2020	RC2025500003670	12,219,130	-	

	09/10/2020	EP202830000036	710,074	09.10.2020	RC2028300000917	710,074	-	
	09/10/2020	EP202830000037	6,028,477	09.10.2020	RC2028300000931	6,028,477	-	
	13/11/2020	EP203180000105	647,098	13.11.2020	RC2031800001636	647,098	-	
	13/11/2020	EP203180000118	5,814,132	13.11.2020	RC2031800001797	5,814,132	-	
	11/12/2020	EP203460000072	591,608	11.12.2020	RC2034600001431	591,608	-	
	11/12/2020	EP203460000075	4,866,552	11.12.2020	RC2034600001486	4,866,552	-	
	13/01/2021	EP210130000368	5,710,719	13.01.2021	RC2101300005134	5,710,719	-	
	13/01/2021	EP210130000371	930,683	13.01.2021	RC2101300005172	930,683	-	
	11/02/2021	EP210420000203	515,647	11.02.2021	RC2104200003163	515,647	-	
	11/02/2021	EP210420000213	4,886,747	11.02.2021	RC2104200003286	4,886,747	-	
	11/03/2021	EP210700000055	5,064,844	11.03.2021	RC2107000001278	5,064,844	-	
	11/03/2021	EP210700000247	512,564	11.03.2021	RC2107000004347	512,564	-	
	12/04/2021	EP211020000088	635,230	12.04.2021	RC2110200001832	635,230	-	
	12/04/2021	EP211020000093	5,025,627	12.04.2021	RC2110200001924	5,025,627	-	
	12/05/2021	EP211320000206	502,986	12.05.2021	RC2113200002854	502,986	-	
	13/05/2021	EP211330000335	5,068,295	13.05.2021	RC2113300006745	5,068,295	-	
	10/06/2021	EP211610000113	5,125,973	10.06.2021	RC2116100002276	5,125,973	-	
	10/06/2021	EP211610000117	503,648	10.06.2021	RC2116100002337	503,648	-	
			79,963,802			79,272,345	691,456	
VAT	-	-	-	22.07.2020	RC2120400001174	1,219,052	(1,219,052)	2
	07/07/2020	EP201890000097	1,730,794	-	-	-	1,730,794	2
	24/07/2020	EP202060000173	7,530,093	25.07.2020	RC2020600002943	7,530,093	-	
	24/07/2020	EP202060000177	833,458	24.07.2020	RC2020600003032	833,458	-	
	22/10/2020	EP202960000205	60,420	22.10.2020	RC2029600005480	60,420	-	
	25/11/2020	EP203300000183	9,398,166	25.11.2020	RC2033000003526	9,398,166	-	
	22/02/2021	EP210530000052	112,266	-	-	-	112,266	Not Material
	25/05/2021	EP211450000081	64,375	25.05.2021	RC2114500001561	64,375	-	
			0	22.07.2021	RC220330000437	419,856	(419,856)	3
			19,729,571			19,525,418.71	204,152	
WHT	09/07/2020	EP201910000033	339,325	-	-	-	339,325	2
	09/07/2020	EP201910000046	2,040,847	08.07.2020	RC2019100001143	2,040,847.00	0.40	
	10/08/2020	EP202230000075	70,650	-	-	-	70,650	Not Material

	10/08/2020	EP202230000078	3,519,076	10.08.2020	RC2022300001868	3,519,076.00	0.20	
	11/09/2020	EP202550000217	574,635	10.09.2020	RC2025500003649	574,634.91	-	
	11/09/2020	EP202550000220	2,346,719	10.09.2020	RC202800002669	2,346,719.02	-	
	09/10/2020	EP202830000031	205,625	08.10.2020	RC2028300000832	205,624.80	-	
	09/10/2020	EP202830000119	2,346,719	10.09.2020	RC2025500003687	2,346,719.00	0.02	
	09/10/2020	EP202830000122	466,732	10.09.2020	RC2028300002690	466,731.98	-	
	13/11/2020	EP203180000108	484,991	13.11.2020	RC2031800001674	484,990.53	-	
	13/11/2020	EP203180000125	2,807,307	13.11.2020	RC2031800001865	2,807,307.24	-	
	11/12/2020	EP203460000071	582,888	10.12.2020	RC2034600001417	582,887.56	-	
	11/12/2020	EP203460000074	1,987,248	10.12.2020	RC2034600001462	1,987,247.58	-	
	13/01/2021	EP210130000359	71,672	13.01.2021	RC2101300005042	71,671.50	-	
	13/01/2021	EP210130000364	3,720,762	13.01.2021	RC2101300005097	3,720,761.72	-	
	11/02/2021	EP210420000178	120,099	11.02.2021	RC2104200002814	120,099.32	-	
	11/02/2021	EP210420000192	2,004,593	11.02.2021	RC2104200003019	2,004,593.38	-	
	11/03/2021	EP210700000061	201,895	10.03.2021	RC2107000001377	201,895.26	-	
	11/03/2021	EP210700000065	1,026,309	11.03.2021	RC2107000001445	1,026,308.91	-	
	12/04/2021	EP211020000083	188,524	12.04.2021	RC2110200001702	188,524.28	-	
	12/04/2021	EP211020000092	1,673,256	12.04.2021	RC2110200001894	1,673,255.51	-	
	12/05/2021	EP211320000201	978,745	12.05.2021	RC2113200002793	978,745.44	-	
	12/05/2021	EP211320000210	48,700	12.05.2021	RC2113200002908	48,700.00	-	
	10/06/2021	EP211610000105	3,093,631	10.06.2021	RC2116100002184	3,093,630.82	-	
	10/06/2021	EP211610000121	153,529	10.06.2021	RC2116100002375	153,529.22	-	
			31,054,477			30,644,501	409,976	Not Material
							-	
FBT	07/07/2020	EP201890000092	2,281,540	-	-	-	2,281,540	2
	09/07/2020	EP201910000035	248,260	09.07.2020	RC2019100000986	248,260.03	-	
	09/07/2020	EP201910000047	2,100,870	08.07.2020	RC2019100001167	2,100,870.28	-	
	09/10/2020	EP202830000033	185,810	09.10.2020	RC2028300000870	185,809.91	-	
	09/10/2020	EP202830000035	3,401,387	09.10.2020	RC2028300000894	3,401,387.09	-	
	13/01/2021	EP210130000348	189,456	13.01.2021	RC2101300004915	189,455.81	-	
	13/01/2021	EP210130000354	3,759,070	13.01.2021	RC2101300004991	3,759,069.80	-	
	12/04/2021	EP211020000080	168,554	12.04.2021	RC2110200001658	168,553.62	-	
	12/04/2021	EP211020000089	3,171,717	12.04.2021	RC2110200001849	3,171,716.58	-	
			15,506,663			13,225,123	2,281,540	

6th MWEITI Report
Covering the period from July 2020 to June 2021

PROV	22/04/2021	EP21112000079	45,000,000	22.04.2021	RC2111200002287	45,000,000	-	
FIN	09/07/2020	EP201910000029	18,657,970	09.07.2020	RC2019100000887	18,657,970	-	
FIN -PENALTY	28/10/2020	EP203020000053	4,920,325	27.10.2020	RC2030200002151	4,920,325	-	
	-	-	-	23.07.2021	RC2120400003642	135,633,000	(135,633,000)	3
			68,578,295			204,211,295	(135,633,000)	
NRT	14/09/2020	EP202580000947	10,038,970	14.09.2020	RC2025800011375	10,038,970	-	
NRT	21/12/2020	EP203560000200	383,999	21.12.2020	RC2035600006303	383,999	-	
NRT	25/03/2021	EP210840000053	10,310,294	24.03.2021	RC2108400001806	10,310,294	-	
NRT	29/03/2021	EP210880000091	44,904	-	-	-	44,904	Not material
NRT	15/06/2021	EP211660000044	28,350,853	15.06.2021	RC2116600001380	28,350,853	-	
	-	-	-	03.07.2021	RC2118400001829	403,648	(403,648)	3
			49,129,019			49,487,763	(358,744)	
Dividend tax	11/11/2020	EP203160000287	30,560,000	11.11.2020	RC2031600005117	30,560,000	-	
Customs Duty	22/09/2020	22737	477,740			477,740.00	-	
	16/04/2021	4170	2,381			2,381.00	-	
	16/04/2021	4170	121,081			121,081.00	-	
	16/04/2021	4170	198,494			198,494.00	-	
	16/04/2021	4170	4,763			4,763.00	-	
	16/04/2021	4170	11,909			11,909.00	-	
	16/04/2021	4170	1,191			1,191.00	-	
	16/04/2021	4170	39,700			39,700.00	-	
	16/04/2021	4170	3,969			3,969.00	-	
	02/09/2020	21118	291,079			291,079.00	-	
	02/09/2020	21118	24,046			24,046.00	-	
Exercise	22/09/2020	22737	477,740			477,740.00	-	
	16/04/2021	4170	3,440			3,440.00	-	
			1,657,533			1,657,533	-	
Other Material Payments	various	various	4,932,287			4,932,287	-	

Type of payment/Revenue	Declared by TEVETA			Declared by the company			Difference MK
	Date	TEVETA Receipt	MK	Date	Receipt	MK	
TEVET	10/28/22	PY00000000000000223125	9,019,497	13.08.2020		9,019,497	-
	-	-	1,150,824	13.08.2020		1,150,824	(0)
			10,170,321			10,170,321	(0)
		Total	311,680,968			443,686,587.71	(132,005,619.80)

Comment

- Understatement by the company hence no adjustment required for MK399,000
- This was reported by the company already in the financial year 2019/2020 but not captured by MRA in the financial year 2019/2020 due to cut off issues. No adjustment required in the revenues reported by MRA
- This has been accounted for by the MRA in the financial year 2021/22 due to cut off issues. No adjustment required in the revenues reported by MRA but the company position to be adjusted. Total adjustment being MWK136,456,504

RECONCILIATION - FY 2020/2021 ZALEWA LIME COMPANY (ZALCO)								
Type of payment/Revenue	Declared by DoM			Declared by the company			Difference MK	Comments
	Date	DoM Receipt	MK	Date	Receipt	MK		
Royalties	31/03/2021	7524932	2,163,481	18/03/2021	7524932	2,163,481	-	
Royalties	29/04/2021	7524943	2,373,205	20/04/2021	7524943	2,373,205	-	
Royalties	28/05/2021	7524957	2,348,693	21/05/2021	7524957	2,348,693	-	
Royalties	30/06/2021	7524973	1,896,663	17/06/2021	7524973	1,896,663	(0)	
Royalties	20/07/2020	7350837	182,185	20/07/2020	7350837	182,185	-	
Royalties	20/07/2020	7350838	1,273,000	20/07/2020	7350837	1,273,000	-	
Royalties	03/08/2020	7350842	236,511	-	-	-	236,511	1
Royalties	27/08/2020	7350855	202,883	27/08/2020	7524855	202,883	-	
Royalties	29/04/2021	7524945	136,089	11/09/2020	7524858	136,089	-	
Royalties	26/01/2021	7524919	1,700	-	-	-	1,700	
Royalties	31/03/2021	7524925	3,000	-	-	-	3,000	
Royalties	31/03/2021	7524926	3,000	-	-	-	3,000	
Royalties	26/01/2021	7524920	184,383	24/02/2021	7524920	184,383	-	
Royalties	31/03/2021	7524928	541,555	10/03/2021	7524928	541,555	-	

Royalties	31/03/2021	7524929	574,225	10/03/2021	7524929	574,225	-	
Royalties	28/05/2021	7524951	127,794	06/05/2021	7524951	127,794	-	
Royalties	28/05/2021	7524954	329,633	18/05/2021	7524954	329,633	-	
Royalties	28/05/2021	7524958	63,272	21/05/2021	7524958	63,272	-	
Royalties	28/05/2021	7524960	246,765	24/05/2021	7524960	246,765	-	
Royalties	30/06/2021	7524976	779,487	02/06/2021	7524964	779,487	-	
Royalties	30/06/2021	7524965	169,816	07/06/2021	7524965	169,816	-	
Royalties	30/06/2021	7524974	129,118	22/06/2021	7524974	129,118	-	
Royalties	30/06/2021	7524975	81,470	22/06/2021	752975	81,470	-	
Royalties	30/06/2021	7524964	779,487	22/06/2021	7524976	779,487	-	
			14,827,416			14,583,205	244,211	1
Annual Charges / Ground rent	29/04/2021	7524944	55,000	20/04/2021	7524944	55,000	-	
Annual Charges / Ground rent	29/04/2021	7524945	84,000	20/04/2021	7524945	84,000	-	
			139,000			139,000	-	
License Fees	-	-	-	13/01/2022	8607435	3,000	(3,000)	
		TOTAL	14,966,416			14,725,205	241,211	1
Type of payment/Revenue	Declared by MRA			Declared by the company			Difference	
	Date	MRA Receipt	MK	Date	Receipt	MK	MK	
PAYE	03/07/2020	EP201850000050	1,610,456	03/07/2020	RC 2018500002026	1,610,456	-	
	10/08/2020	EP202230000123	1,616,693	10/08/2020	RC 2022300003053	1,616,693	-	
	07/09/2020	EP202510000048	1,613,933	07/09/2020	RC 2021500001892	1,613,933	-	
	06/10/2020	EP202800000060	1,615,161	06/10/2020	RC 2028000002105	1,615,161	-	
	05/11/2020	EP203100000040	1,617,052	05/11/2020	RC 2031000001221	1,617,052	-	
	04/12/2020	EP203390000050	1,360,015	04/12/2020	RC 2033900002360	1,360,015	-	
	07/01/2021	EP210070000092	3,073,935	07/01/2021	RC 2100700002668	3,073,935	-	
	04/02/2021	EP210350000059	1,361,015	04/02/2021	RC 2103500002555	1,361,015	-	
	04/03/2021	EP210630000125	1,913,500	04/03/2021	RC 2106300005269	1,913,500	-	
	08/04/2021	EP210980000039	1,913,500	08/04/2021	RC 2109800001274	1,913,500	-	
	05/05/2021	EP211250000048	1,895,500	05/05/2021	RC 2112544442588	1,895,500	-	

	04/06/2021	EP211550000025	1,859,500	04/06/2021	RC 2115500001391	1,859,500	-	
	07/06/2021	EP211580000043	36,000	07/06/2021	RC 2115800001527	36,000	-	
			21,486,259			21,486,259	-	
VAT	17/07/2020	EP201990000105	7,108,018	-	-	-	7,108,018	2
	21/08/2020	EP202340000054	8,812,452	21/08/2020	RC 2023400002212	8,812,451.90	-	
	15/09/2020	EP202590000092	5,989,580	15/09/2020	RC 2025900002310	5,989,580	-	
	21/10/2020	EP202950000072	6,945,403	21/10/2020	RC 2029500002640	6,945,403	-	
	19/11/2020	EP203240000019	7,904,976	20/11/2020	RC 2032400000562	7,904,976	-	
	16/12/2020	EP203510000038	5,529,090	16/12/2020	RC 2035100001068	5,529,090	-	
	21/01/2021	EP210210000151	6,005,134	21/01/2021	RC 2102100004013	6,005,134	-	
	15/02/2021	EP210460000090	5,736,908	15/02/2021	RC 2104600002230	5,736,908	-	
	12/03/2021	EP210710000908	8,124,386	12/03/2021	RC 2107100010873	8,124,386	-	
	15/04/2021	EP211050000193	5,126,955	15/04/2021	RC 2110500005028	5,126,955	-	
	18/05/2021	EP211380000047	3,832,477	18/05/2021	RC 2113800001264	3,832,477	-	
	14/06/2021	EP211650000528	5,010,112	14/06/2021	RC 2116500006287	5,010,112	-	
			-	19/07/2021	RC 2120000002755	7,263,158	(7,263,158)	3
			76,125,490			76,280,630	(155,140)	
	WHT	03/07/2020	EP201850000048	1,041,140	03/07/2020	RC 2018500001920	1,041,140.00	-
03/07/2020		EP201850000049	41,833	-	-	-	41,833	
10/08/2020		EP202230000125	360,388	10/08/2020	RC 2022300003107	360,388	-	
10/08/2020		EP202230000127	33,400	-	-	-	33,400	
07/09/2020		EP202510000050	305,391	07/09/2020	RC 2025100001977	305,391	-	
07/09/2020		EP202510000052	225,888	-	-	-	225,888	
06/10/2020		EP202800000078	174,093	06/10/2020	RC 2028000002464	174,093	-	
06/10/2020		EP202800000079	83,242	-	-	-	83,242	
05/11/2020		EP203100000042	160,604	05/11/2020	RC 2031000001290	160,604	-	
05/11/2020		EP203100000045	40,482	-	-	-	40,482	
04/12/2020		EP203390000049	463,448	04/12/2020	RC 2033900002346	463,448	-	
04/12/2020		EP203390000051	59,343	-	-	-	59,343	
08/01/2021		EP210080000052	340,450	08/01/2021	RC 2100800001127	340,450	-	
08/01/2021		EP210080000054	63,747	-	-	-	63,747	
04/02/2021		EP210350000069	120,578	04/02/2021	RC 2103500002708	120,578	-	
04/02/2021		EP210350000081	46,022	-	-	-	46,022	

	04/03/2021	EP210630000128	54,561	04/03/2021	RC 2106300005337	54,561	-	
	04/03/2021	EP210630000132	9,000	-	-	-	9,000	
	08/04/2021	EP210980000035	1,418,738	08/04/2021	RC 2109800001182	1,418,738	-	
	05/05/2021	EP211250000044	47,694	05/05/2021	RC 2112500002533	47,694	-	
	05/05/2021	EP211250000052	48,000	-	-	-	48,000	
	04/06/2021	EP211550000023	194,429	04/06/2021	RC 21125500001254	194,429	-	
	04/06/2021	EP211550000024	14,780	-	-	-	14,780	
			5,347,251			4,681,515	665,736	5
FBT	03/07/2020	EP201850000053	73,045	03/07/2020	RC 2018500002071	73,045.38	-	
	06/10/2020	EP202800000074	100,366	06/10/2020	RC 2028000002396	100,366	-	
	08/01/2021	EP210080000055	72,625	08/01/2021	RC 2100800001196	72,625	-	
	08/04/2021	EP210980000043	27,000	08/04/2021	RC 2109800001397	27,000	-	
			273,037			273,037	-	
Customs Duty	01/12/2020	57380	391,048	-	-	-	391,048	
	01/12/2020	57380	391,047	-	-	-	391,047	
	01/12/2020	57380	847,269	-	-	-	847,269	
	01/12/2020	57380	130,348	-	-	-	130,348	
	24/11/2020	11239	78,337	-	-	-	78,337	
	24/11/2020	11239	71,073	-	-	-	71,073	
	01/12/2020	57380	488,810	-	-	-	488,810	
	01/12/2020	57380	465,998	-	-	-	465,998	
	08/04/2021	7977	244,334	-	-	-	244,334	
			-	27/11/2022	2033200005474	5,323,774	(5,323,774)	
			-	01/12/2022	2033600002684	422,235	(422,235)	
			3,108,264			5,746,009	(2,637,745)	4
Provisional	22/07/2020	EP202040000008	35,154,976	22/07/2020	RC 2020400000248	35,154,976	-	
	22/10/2020	EP202960000057	20,132,199	22/10/2020	RC 2029600001697	20,132,199	-	
	22/01/2021	EP210220000036	13,463,018	22/01/2021	RC 2102200001042	13,463,018	-	
	22/04/2021	EP211120000166	12,777,666	22/04/2021	RC 2111200004748	12,777,666	-	
			81,527,859			81,527,859	-	
Other Material Payments	various	various	210,000	-	-	200,000	10,000	1

Type of payment/Revenue	Declared by GSD			Declared by the company			Difference MK
	Date	GSD Receipt	MK	Date	Receipt	MK	
Inspection/Identification	16/07/2020	5253730	2,000.00	16/07/2020	5253730	2,000	-
Inspection/Identification	27/07/2020	5253731	2,000.00	29/07/2020	5253731	2,000	-
Inspection/Identification	26/08/2020	5253738	2,000.00				2,000
Inspection/Identification	09/08/2020	5253740	2,500.00	08/09/2020	5253740	2,500	-
Inspection/Identification	15/12/2020	5253765	2,500.00	15/12/2020	5253765	2,500	-
Inspection/Identification	03/05/2021	5253776	2,500.00	05/03/2021	5253776	2,500	-
Inspection/Identification	05/04/2021	5253794	2,500.00	04/05/2021	5253794	2,500	-
Inspection/Identification	19/05/2021	5253802	5,000.00	13/05/2021	553803	5,000	-
Inspection/Identification	19/05/2021	5253803	5,000.00	19/05/2021	5253802	5,000	-
Inspection/Identification	19/05/2021	5253804	5,000.00	18/05/2021	5253839	10,000	(5,000)
Inspection/Identification	24/05/2021	5253807	5,000.00	24/05/2021	5253807	5,000	-
Inspection/Identification	28/05/2021	5253809	5,000.00	28/05/2021	5253810	5,000	-
Inspection/Identification	28/05/2021	5253810	5,000.00	28/05/2021	5253809	5,000	-
Inspection/Identification	06/03/2021	5253812	5,000.00	03/06/2021	5253812	5,000	-
			51,000			54,000	(3,000)
Type of payment/Revenue	Declared by TEVETA			Declared by the company			Difference MK
	Date	TEVETA Receipt	MK	Date	Receipt	MK	
TEVET	6/28/2021	PY00000000000 000227004	1,081,179.8	28/06/2022	9281	1,081,180	-
		Total	204,176,755			206,055,693	(1,878,938)

Comments

- 1 Difference not material hence no further work done
This was reported by the company already in the financial year 2019/2020 but not captured by MRA in the financial year 2019/2020 due to cut off issues. No adjustment required in the revenues reported by MRA
- 2 This has been accounted for by the MRA in the financial year 2021/22 due to cut off issues hence adjustment to company revenues totalling MWK7,263,158
- 3
- 4 No adequate documentation provided by company hence no need for adjustment on Government side
Understatement on company side hence no need for adjustment on Government side. Total adjustment on company side being
- 5 MK665,736 .

Raiply Malawi Limited

	Government Entity	Reported by Company MWK	Reported by MRA MWK	Reported by DoF MWK	Total Reported by MDA MWK	Differences MWK	
Other material payments- paid for Logs	DoF	989,698,255		970,378,253	970,378,253	19,320,002	
Licence Fees	DoF	-		5,090,000	5,090,000	(5,090,000)	
Pay As You Earn	MRA	553,088,065	567,433,948		567,433,948	(14,345,883)	
Corporation Tax	MRA	60,000,000	60,000,000		60,000,000	-	
Withholding tax on payments	MRA	56,994,621	63,547,367		63,547,367	(6,552,746)	
Fringe Benefits Tax	MRA	41,230,214	52,950,046		52,950,046	(11,719,832)	
VAT	MRA	1,052,562,056	872,232,395		872,232,395	180,329,661	
Customs duty/Exercise tax	MRA	396,937,043	185,175,570		185,175,570	211,761,473	
Penalties	MRA	598,700			-	598,700	
Non Resident Tax	MRA	141,352,963	35,032,416		35,032,416	106,320,547	
Other material payments to MRA	MRA	-	16,510,000		16,510,000	(16,510,000)	
TEVET LEVY	MRA/TEVETA	21,945,020	22,967,327		22,967,327	(1,022,307)	
Total reported		3,314,406,937	1,875,849,068	975,468,253	2,851,317,320	463,089,617	
	Adjustments	(123,615,874)		Adjustments	154,263,947	Relates to under declaration of PAYE, Fringe Benefits Tax and VAT by the Government Agencies	
	Net	3,190,791,063		Net	3,005,581,267		
		Relates to activities not related to extractives hence excluded					

**Portland Cement
July 2020 to June 2021**

	Government Entity	Reported by Company MWK	Reported by MRA MWK	Reported by TEVETA MWK	Reported by DoM MWK	Total Reported by MDA MWK	Differences MWK
Royalties/Ground rent	DoM	33,955,729			30,835,569	30,835,569	3,120,160
Application fees	DoM	-			2,500	2,500	(2,500)
Export permit	DoM	-				-	-
Licence Fees	DoM	-				-	-
Pay As You Earn	MRA	229,629,275	297,569,317			297,569,317	(67,940,042)
Corporation Tax	MRA	200,000,000	200,000,000			200,000,000	-
Withholding tax on payments	MRA	175,485,880	149,709,787			149,709,787	25,776,093
Fringe Benefits Tax	MRA	78,733,759	78,733,759			78,733,759	-
VAT	MRA	2,113,926,629	2,264,557,911			2,264,557,911	(150,631,282)
Customs duty/Exercise tax	MRA	-	54,115,738			54,115,738	(54,115,738)
Penalties	MRA	-				-	-
Non-Resident Tax	MRA	92,497,859	93,525,623			93,525,623	(1,027,764)
Withholding tax on customers	Customers	63,966,627					
TEVET LEVY	MRA/TEVETA	7,909,269		8,066,312		8,066,312	(157,042)
Total reported		2,996,105,027	3,138,212,135		30,838,069	3,177,116,516	(244,978,116)
	Adjustments	(63,966,627)		Adjustments			Relates to under declaration of PAYE, Fringe Benefits Tax and VAT by the Government Agencies
	Net	2,932,138,400			Net		
		Relates to activities not related to extractives hence excluded					

8.0 ANALYSIS OF REPORTED DATA

8.1 ANALYSIS OF TOTAL EXTRACTIVE REVENUES

8.1.1 Analysis of total revenue contribution by sector

This section summarises the total revenues reconciled, unilateral disclosure of revenues by companies and unilateral disclosure of revenues by Government Agencies:

Table 41: Summary of reconciled revenues and unilateral disclosure – July 2020 to June 2021

Government Agency	Reconciled Figures	Unilateral Disclosure	Declared Government Revenue	Total Revenue by Sector			
	(b)	(c) = (a) - (b)	(a)	Oil & Gas Sector	Mining Sector	Forestry Sector	Transport Sector
	MWK	MWK	MWK	MWK	MWK	MWK	MWK
Malawi Revenue Authority (MRA)	18,182,052,313	1,079,075,075	19,261,127,388	93,026,235	15,432,129,634	3,735,971,518	-
Technical Entrepreneurial and Vocational Education and Training Authority (TEVETA)	-	201,643,918	201,643,918	5,281,156	115,055,383	81,307,379	-
Department of Forestry (DoF)	602,353,165	-	602,353,165	-	-	602,353,165	-
Ministry of Transport and Public Works (MoTPW)	-	3,776,223,641	3,776,223,641	-	-	-	3,776,223,641
Department of Mines (DoM)	300,527,087	198,883,543	499,410,630	-	499,410,630	-	-
Social Contributions (SC)	-	113,349,167	113,349,167	-	90,272,833	23,076,335	-
Geological Survey Department (GSD)	-	15,615,442	15,615,442	-	15,615,442	-	-
Total extractive revenues	19,084,932,565	5,384,790,786	24,469,723,351	98,307,391	16,152,483,922	4,442,708,397	3,776,223,641

Note: All figures tabulated above are in Malawi Kwacha

Source: EITI Reporting Templates

8.2 ANALYSIS OF TOTAL REVENUE CONTRIBUTION BY SECTOR

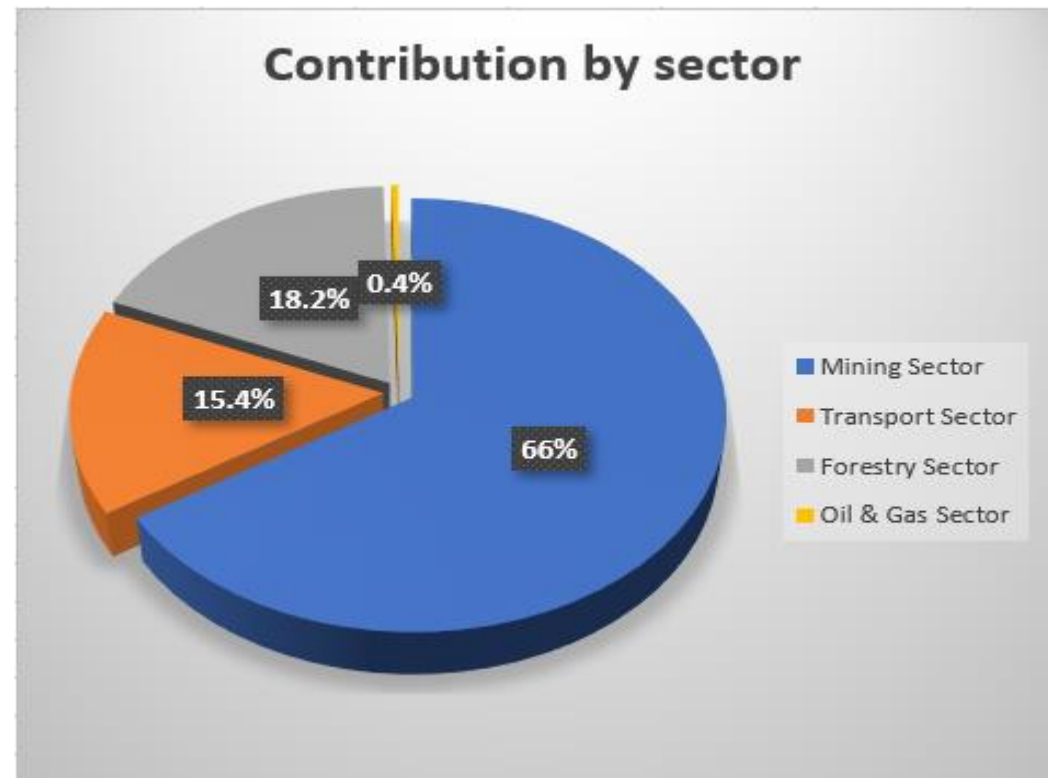
Period from July 2020 to June 2021

The analysis of Government revenues by sector indicates that the mining sector accounted for 66% of the total extractive revenues during the period, followed by the transport and Forestry sectors which accounted for 15% and 18% respectively, of the total extractive revenues. The table below shows the contribution of each sector:

Table 42: Analysis of total revenues by sector

Sector	Reported Revenue MWK	% of total payments
Mining Sector	16,152,483,922	66.0%
Transport Sector	3,776,223,641	15.4%
Forestry Sector	4,442,708,397	18.2%
Oil & Gas Sector	98,307,390	0.4%
Total	24,469,723,351	100%

Source: MWEITI Reporting Templates



8.3 ANALYSIS OF TOTAL REVENUE CONTRIBUTION BY GOVERNMENT AGENCY

8.3.1 Analysis of revenues by Government Agency

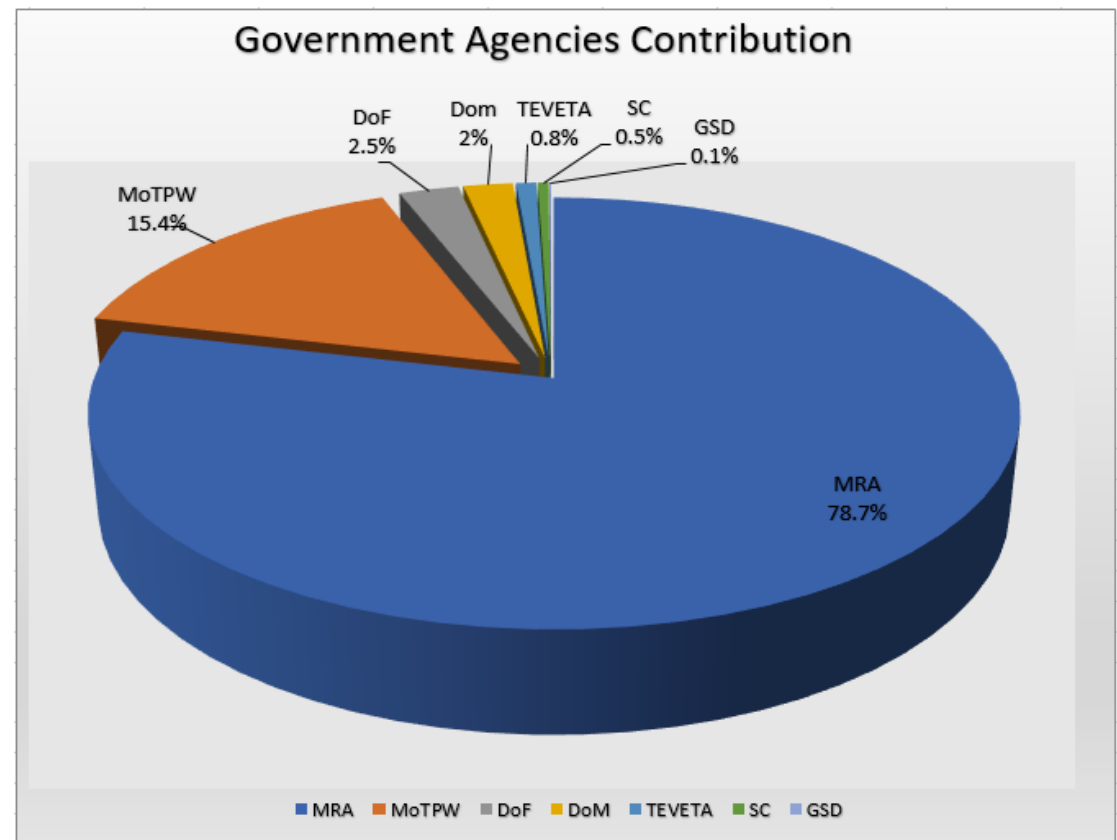
Period from July 2020 to June 2021

During the period from July 2020 to June 2021, MRA collected the largest amount of revenues accounting for 78.7% of total revenues, followed by the MoTPW 15.4% of total revenues as shown in the table below:

Table 43: Government Agencies' Contribution

Government Agency	Reported Revenue MWK	% of total payments
MRA	19,261,127,388	78.7%
MoTPW	3,776,223,641	15.4%
DoF	602,353,165	2.5%
DoM	499,410,629	2.0%
TEVETA	201,643,918	0.8%
SC	113,349,167	0.5%
GSD	15,615,442	0.1%
Total extractive revenues	24,469,723,350	100%

Source: EITI Reporting Templates



Note: DGS contribution was very small and in percentage it was less than 1 %

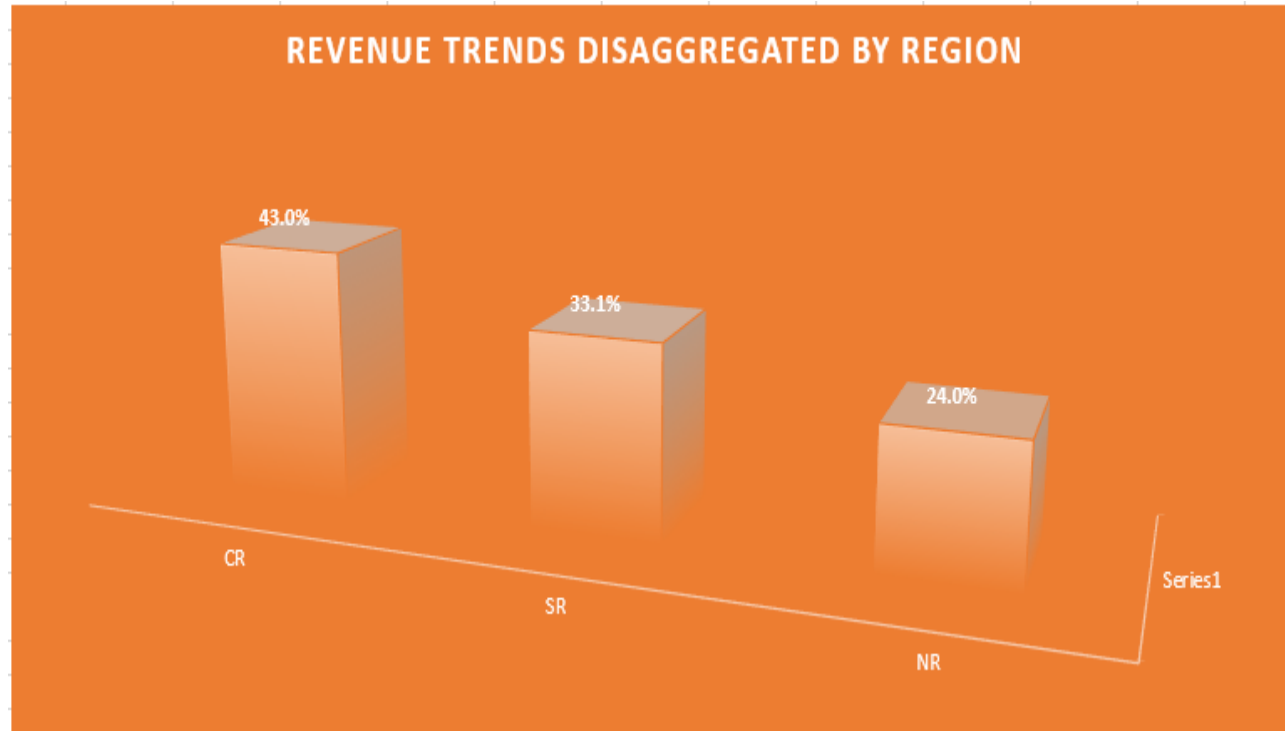
8.4 ANALYSIS OF TOTAL REVENUE CONTRIBUTION BY REGION

Table 44: Revenue Data Disaggregated by Region -period from July 2020 to June 2021

No:	Company Included in the Reconciliation Scope	Total Revenues MWK	Central Region (CR) MWK	Southern Region (SR) MWK	Northern Region (NR) MWK
1	Shayona Cement	6,477,392,152	6,477,392,152		
2	Lafarge Cement Company	3,177,116,515		3,177,116,515	
3	Cement Products Ltd	2,838,029,958		2,838,029,958	
4	Mota Engil Ltd	329,363,032	329,363,032		
5	Terrastone	1,395,284,825	1,395,284,825		
6	Zalewa Agriculture Lime Co.	206,615,690		206,615,690	
7	Lotus Resources Africa Ltd	163,963,295			163,963,295
8	Optichem (2000) Limited	150,812,329		150,812,329	
9	Nyala Mining Limited	-			
10	Sovereign Services Limited	105,503,134	105,503,134		
11	Mchenga Coal Mines Ltd	29,743,873			29,743,873
12	Ilomba Granite Mining	700,000			700,000
13	RAK GAS MB45	37,905,231	12,635,077.08	25,270,154.15	
14	HAMRA Oil Holdings Limited	60,402,159	20,134,053.00	20,134,053.00	20,134,053.00
15	RAIPLY Malawi & EPZ Limited	3,551,566,249			3,551,566,249
16	VIZARA plantations	311,680,968			311,680,968
17	Total Land Care	408,406,494			408,406,494
18	AKL Timber Processing	171,054,687			171,054,687
	Total	19,415,540,591	8,340,312,273	6,417,978,700	4,657,249,618

Table 45: Revenue Data Disaggregated by Region -period from July 2020 to June 2021

Summary	Amount - MWK	% of total payments
CR	8,340,312,273	43%
SR	6,417,978,700	33%
NR	4,657,249,618	24%
Total	19,415,540,591	100%



8.5 UNILATERAL DISCLOSURE OF REVENUES BY REPORTING ENTITIES

In accordance with EITI Requirement 4.1.d, Government Agencies have unilaterally disclosed revenue streams collected from companies that have not been included within the reconciliation scope. Extractive companies have also unilaterally disclosed social contributions paid to third parties in accordance with EITI Requirement 6.1.a. Unilateral disclosure of revenues by Government Agencies and companies can be summarised as follows:

8.5.1 Unilateral Disclosure by Government Agency

(a) Oil & gas sector

Unilateral disclosures by MRA and DoM for the Oil and Gas sector are as follows:

Company	MRA (in MWK)	DoM (in MWK)	Total (in MWK)
Financial Year 2019/2020			
Pacific Oil Limited	21,182,250	-	21,182,250
Period from July 2020 to June 2021			
Pacific Oil Limited	-	-	-

(b) Transport sector

Unilateral disclosures by the Ministry of Transport and Public Works (MoTPW) covering the transport sector amount to MWK3,776,223,641 for the period from July 2020 to June 2021 and MWK3,905,402,653 for the financial year 2019/2020. This amount relates to receipt of concession fees from Vale Logistics Limited and CEAR Concession Agreements and the related bank interest. Coal revenue accounts for about 95% of the total revenue.

The revenues noted above relate to concession fees arising from the Concession Agreement between Vale Logistics Limited and CEAR and the Government of Malawi where these companies would transport coal from Moatize in Malawi through Malawi to Nacala through a railway.

(c) TEVETA

<u>No.</u>	<u>Name of Company</u>	<u>TPIN</u>	FY 2020/2021 Levy including penalty MWK	FY 2019/2020 Levy including penalty MWK	FY 2018/2019 Levy including penalty MWK
1	Sealand Investments	20171493	122,400	-	880,263
2	Shayonna Cement Corporation	20150059	9,605,688	7,944,200	7,300,290
3	Lafarge Cement	20108793	8,066,312	7,903,697	7,241,186
4	Optichem (2000) Ltd	20157873	6,836,088	11,822,223	10,974,027
5	Mota Engil Engenharia	20206901	44,960,104	59,117,812	49,674,574
6	Zalewa Agric. Lime Company	30400080	1,081,180	927,664	1,633,062
7	Lancaster Exploration Ltd	20195493	2,873,703	-	-
8	Cement Products	20190063	-	5,397,287	5,672,964
9	Paladin (Africa) Ltd	20170867	11,367,869	62,035,359	-
10	Mean Jalawe	20172186	241,604	102,810	-
11	Strabag International Ltd	20218998	1,028,479	193,245	2,013,226
12	Mchenga Coal Mine	20136744	1,713,449	1,132,905	12,498,521
13	Akl Timbers	30298740	-	-	709,430
14	Terrastone	20112570	24,839,799	28,026,563	22,717,419
15	Zunguziwa Quarry Ltd	20184925	2,318,710	2,048,414	-
16	Rak Gas Mb45	20211835	3,077,854	3,380,693	2,860,791
17	Hamra Oil	20210564	2,203,302	-	3,008,515
18	Raiply Ltd	20154457	33,676,305	47,975,916	-
19	Vizara Plantations	20138386	9,019,497	9,534,009	7,896,659
20	Raiply Epz Limited	20179728	3,686,178	9,488,554	-
21	Total Landcare	20160115	34,925,399	4,241,501	7,974,636
Total			201,643,918	261,272,852	143,055,563

Source: TEVETA, EITI Reporting templates

(d) Mining sector

Unilateral disclosures by the Department of Mines and MRA covering the mining sector are detailed as follows:

Table 46: Detail of unilateral disclosure by the Governments Agencies – Period from July 2020 to June 2021

Company	MRA (in MWK)	DoM (in MWK)	Total (in MWK)
Rukuru Mining Ltd/Dantasie	180,930,811	27,894,274	208,825,085
Master Stone Breakers	179,593,355	45,939,200	225,532,555
Kaziwiziwi Coal Mine Ltd	99,877,712	-	99,877,712
Sino Sky Industrial Company Ltd	89,722,108	31,125,713	120,847,822
Sealand Investments Limited	81,902,931	-	81,902,931
World Of Granite	77,058,802	-	77,058,802
Lime Company	62,973,823	1,223,905	64,197,728
Cilcon Limited	55,000,000	14,523,017	69,523,017
Lancaster Exploration Limited	44,067,849	25,769,400	69,837,249
Z.Z.T.H Wealth Company Limited	37,162,368	-	37,162,368
Oasis Furniture	32,479,289	-	32,479,289
Mount Carmel Construction Limited	29,320,265	-	29,320,265
Transglobe Produce	20,651,487	-	20,651,487
Zunguziwa Quarry	15,997,348	1,544,000	17,541,348
SoS Construction Company	14,842,236	-	14,842,236
Globe Metals and Mining Ltd	9,278,081	1,705,711	10,983,793
Crown Minerals Limited	7,500,000	-	7,500,000
Premier Construction Equipment Limited	7,089,103	-	7,089,103
DDY General Dealers	6,444,233	913,106	7,357,339
Difference Construction	4,725,802	-	4,725,802
Ngwira Jephther	2,803,187	-	2,803,187
Joseph Chisale	2,521,521	-	2,521,521
Mean Jalawe Coal Mine Ltd	2,368,400	-	2,368,400
PSM Investments	2,222,435	-	2,222,435
Bwanje Cement Products	1,915,611	800,000	2,715,611
Lynas Africa	1,046,478	-	1,046,478
Sri Sai Mining Limited	855,000	10,009,250	10,864,250
Marlyn M. Munthali	738,017	-	738,017
Sharati Investments	686,244	-	686,244
J.Bassam	94,191	-	94,191
Ant Traders	81,644	-	81,644
MKA Exploration LTD	-	8,686,900	8,686,900
Rocksizer Mining	-	8,168,476	8,168,476
KGN Resources	-	4,020,000	4,020,000

Company	MRA (in MWK)	DoM (in MWK)	Total (in MWK)
Lake Valley Minerals	-	2,904,125	2,904,125
GDP Capital Limited	-	1,871,100	1,871,100
Tiger Cement	-	1,436,900	1,436,900
Crown Minerals LTD	1,268,360	1,362,000	2,630,360
AANYA Mining LTD	1,196,956	1,142,900	2,339,856
Tengani Titenium LTD	1,111,405	939,870	2,051,275
Kulimba Cement LTD	1,060,357	750,000	1,810,357
ZZTH Wealth Company	-	750,000	750,000
Nkhauti Trading	-	663,595	663,595
Multi Trader	298,132	578,300	876,432
SAWA GROUP LTD	-	400,000	400,000
Green Benson	-	324,000	324,000
Green EXPLORATION LTD	354,103	250,000	604,103
MBI Mining Group LTD	-	250,000	250,000
MUST	-	180,000	180,000
ZHEMA Mining	399,839	156,400	556,239
Felix G Chawanda	115,356	155,000	270,356
Thames Investment LTD	369,113	154,000	523,113
Sebastian C Kwenda	144,215	129,000	273,215
MISCOR	241,000	120,000	361,000
Zeenat Sameer	-	120,000	120,000
Mount Carmel Construction	224,250	110,750	335,000
Zimba Sanguluso	-	98,500	98,500
OPTICHEM	173,394	90,000	263,394
Isaac G Bakali	-	80,000	80,000
Rodrick Wiyo	104,263	70,000	174,263
GAM	-	62,500	62,500
Earth Treasurer INT	64,000	60,000	124,000
AMJ Manufacturers	-	50,000	50,000
ANNIE O Sheha	-	50,000	50,000
Ben Chimbala Kondowe	-	50,000	50,000
Charles Mangani	-	50,000	50,000
CHINA Railway 20	-	50,000	50,000
Chroma Properties	-	50,000	50,000
Hamdani Line Work	-	50,000	50,000
Harry Mwawa	-	50,000	50,000
KEBOZ	-	50,000	50,000
Nyasa Mining Co. Society	-	50,000	50,000
Rays Construction	-	50,000	50,000
Geological Survey	-	45,000	45,000

Company	MRA (in MWK)	DoM (in MWK)	Total (in MWK)
E L Minerals	-	44,600	44,600
Charles T Gondwe	-	30,000	30,000
Duncan Phiri	-	30,000	30,000
Jephter Ngwira	-	30,000	30,000
Morgan Dziko	-	30,000	30,000
Mwai Elias Zulu	-	30,000	30,000
Paul Nengezwayo	-	30,000	30,000
Regane Donga	-	30,000	30,000
Edward G Mkaniko	-	29,250	29,250
JEPHTER NGWIRA	-	23,000	23,000
Rejoice Investment	-	20,300	20,300
Pearson Kanache	-	20,000	20,000
Mathias J Chimbuto	-	18,000	18,000
Alfred Nowa	-	17,500	17,500
Beatrice Likupe	-	16,000	16,000
BT Mining Association	-	16,000	16,000
Maxwell Kalisha	-	16,000	16,000
Medquip and Chemicals	-	16,000	16,000
Yonasi Kadaonanjji	-	16,000	16,000
OMAR A SATTER	-	15,000	15,000
Chitsanzo Mbundi	-	14,000	14,000
Bassam Jawad	-	13,500	13,500
Bisalimu Sibu	-	12,000	12,000
Esther C Malefula	-	12,000	12,000
Evance Dzinani	-	12,000	12,000
Halmiton Chaponda	-	12,000	12,000
Tithokoze Lime Makers	-	12,000	12,000
Benjamin Romodja	-	10,000	10,000
BENSTEL	-	10,000	10,000
Brima JABBIE	-	10,000	10,000
Clemence A Chikwama	-	10,000	10,000
Elvis Supplies and G/Dealers	-	10,000	10,000
Farida Onions	-	10,000	10,000
Jonas D Thamanga	-	10,000	10,000
Kasimu Sumani	-	10,000	10,000
Louisa Onions	-	10,000	10,000
Menorrah Enterprise	-	10,000	10,000
Moon Puffs	-	10,000	10,000
Moses Khembo	-	10,000	10,000
Obrien Phiri	-	10,000	10,000

Company	MRA (in MWK)	DoM (in MWK)	Total (in MWK)
Chawanangwa Msiska	-	9,000	9,000
MKA Exp LTD	-	4,500	4,500
Bano Hardware and Company	-	4,000	4,000
E Nyamatchelenga	-	4,000	4,000
Faniweck B Michala	-	4,000	4,000
H.M Mahomed	-	4,000	4,000
Patrick E Tepu	-	4,000	4,000
Paul R Kaunda	-	4,000	4,000
Stalin Gondwe	-	4,000	4,000
WES Management	-	4,000	4,000
Jickson Kapira	-	3,000	3,000
Prince Chilimba	-	3,000	3,000
Sign Of Victory	-	3,000	3,000
Thanthwe Mining	-	3,000	3,000
Moris B Chisale	-	2,000	2,000
Rueben Milanji	-	2,000	2,000
Symon B.g Jere	-	500	500
Total	1,079,075,075	198,883,543	1,277,958,618

(e) Geological Survey Department

Unilateral disclosures by the Geological Survey Department are detailed as follows:

***Table 47: Detail of unilateral disclosure by the Geological Survey Department
Period from July 2020 to June 2021***

Cient	Service	Total (in MWK)	Date
Armando A. Ferreira	Inspection	2,000	16/07/2020
Zalewa Agriculture Lime	Inspection	2,000	16/07/2020
Zalewa Agriculture Lime	Inspection	2,000	27/07/2020
Tiger Cement Products	Inspection	2,000	29/07/2020
Sovereign Service Ltd	Geo Physical Data	3,663,355	08/11/2020
Armando A. Ferreira	Inspection	5,000	13/08/2020
Armando A. Ferreira	Inspection	2,500	14/08/2020
Savjani and Co.	Geo Physical Data	2,169,460	24/08/2020
Paladin Africa	Hiring of Equipment	2,000,000	25/08/2020
Zalewa Agriculture Lime	Inspection	2,000	26/08/2020
BRGM	Inspection	2,000	31/08/2020
Zalewa Agriculture Lime	Inspection	2,500	09/08/2020
Armando A. Ferreira	Inspection	2,500	09/09/2020
Malawi Post Corporation		40,000	14/09/2020
EGENCO	Geo Data Assessment Fee	360,000	29/09/2020
Lime Company	Inspection Fee	2,500	10/06/2020
Malawi Bureua of Standards	Hiring of Equipment	400,000	10/07/2020
Armando Ferreira	Identification	2,500	20/10/2020
Armando Ferreira	Identification	2,500	20/10/2020

Client	Service	Total (in MWK)	Date
Armando Ferreira	Identification	2,500	20/10/2020
C. Zammit	Identification	2,500	20/10/2020
BRGM	Identification	2,500	26/10/2020
Armando Ferreira	Identification	2,500	26/10/2020
Chibuku Products	Lab Analysis	120,000	29/10/2020
Kanengo Tobacco Processors	Lab Analysis	20,000	29/10/2020
Lime Company	Inspection	2,500	11/04/2020
Green Benson	Inspection	2,500	11/04/2020
MKA Exploration Ltd	Inspection	2,500	11/06/2020
Gemstone Association of Malawi	identification	2,500	13/11/2020
Cedric Demeurie	identification	2,500	25/11/2020
Armando Ferreira	identification	2,500	26/11/2020
kanengo Tobacco Processors	Lab Analysis	100,000	27/11/2020
Premium Tobacco Maawi Ltd	Lab Analysis	180,000	27/11/2020
BRGM	Inspection	2,500	12/07/2020
Armando Ferreira	Inspection	2,500	12/07/2020
Armando Ferreira	Inspection	2,500	12/09/2020
Zalewa Agriculture Lime Company	Inspection	2,500	15/12/2020
Multi Trader	Hire of Plant	2,299,818	15/12/2020
Malawi Bureau of Standards	Hire of Equipment	1,000,000	15/12/2020
Felix Chagunda	Inspection Fees	5,000	01/04/2021
Edward G. Makaniko	Identification Fee	2,500	01/08/2021
Armando Ferreira	Inspection Fees	7,500	01/12/2021
Green Benson	Inspection Fees	2,500	02/12/2021
Sangaluso Zimba	Inspection Fees	5,000	22/02/2021
Mike Nuka A.R. Construction	Sale of Airborne Geo Data	24,250	03/05/2021
Armando Ferreira	Inspection Fee	5,000	03/05/2021
Milanzi Holdings	Sale of Airborne Geo Data	70,000	03/05/2021
Zalewa Agricultural Lime Company	Inspection Fee	2,500	03/05/2021
Lafarge Cement	Inspection Fee	2,500	03/08/2021
Lancaster Exploration Ltd	Inspection Fee	2,500	03/08/2021
Chibuku Products Ltd	Sample Analysis	100,000	03/12/2021
Alinafe Chibwana	Sale of Bulletin	15,000	03/12/2021
Armando Ferreira	Inspection fee	2,500	19/03/2021
Alinafe Chibwana	Sale of Bulletins	30,000	19/03/2021
K. Makutu	Sale of Publications	10,000	19/03/2021
High Commission of India	Sale of Publications	60,000	29/03/2021
Moon Puffs	Hire of Equipment	1,000,000	29/03/2021
Tetrattech Ard Inc Ltd	Sample Analysis	253,108	04/07/2021
E.L. Minerals	Inspection Fee	2,500	13/04/2021
Chancellor College	Sample Analysis	1,200,000	14/04/2021
Mr. Chopomba	Sample Analysis	24,000	15/04/2021
Armando Ferreira	Inspection Fee	7,500	15/04/2021
Geofrey Chamdimba	Sample Analysis	16,000	26/04/2021
Zalewa Lime Company	Inspection Fee	2,500	05/04/2021
Annia Mahenge	Inspection Fee	2,500	05/04/2021
Takondwa Sawasawa	Sample Analysis	24,000	05/06/2021
Essau Kawonga	Sample Analysis	16,000	05/07/2021

Client	Service	Total (in MWK)	Date
Crown Minerals	Inspection Fee	2,500	05/07/2021
Cement Production Ltd	Inspection Fee	5,000	13/05/2021
Zalewa Lime Company	Inspection Fee	5,000	19/05/2021
Zalewa Lime Company	Inspection Fee	5,000	19/05/2021
Zalewa Lime Company	Inspection Fee	5,000	19/05/2021
Armando Fereirra	Inspection Fee	5,000	19/05/2021
Green Benson Import and Export	Inspection Fee	5,000	20/05/2021
Zalewa Lime Company	Inspection Fee	5,000	24/05/2021
Lime Company	Identification Fee	5,000	27/05/2021
Zalewa Lime Company	Inspection Fee	5,000	28/05/2021
Zalewa Lime Company	Inspection Fee	5,000	28/05/2021
Mr. S. Munthali	Geo-Physical Data	33,450	06/01/2021
Zalewa Agriculture Lime Company	Inspection Fee	5,000	06/03/2021
Armando Aziz Ferreira	Inspection Fee	5,000	06/08/2021
Mangani Katundu	Identification Fee	5,000	06/08/2021
Mark J. Mtambo	Identification Fee	5,000	06/08/2021
Mr. Kankuzi	Inspection Fee	5,000	06/08/2021
Thomas Fullgram	Inspection Fee	5,000	06/08/2021
Armando Aziz Ferreira	Inspection Fee	20,000	06/08/2021
Mr. Li Bai	Inspection Fee	5,000	06/10/2021
Chibuku Products Ltd	Sample Analysis	120,000	06/10/2021
Armando Aziz Ferreira	Inspection Fee	5,000	15/06/2021
Kamuzu Chibambo	Geo-Physical Data	30,000	16/06/2021
Green Benson Import & Export	Inspection Fee	5,000	25/06/2021
Total		15,615,442	

8.5.2 Social and Environmental Payments Disclosed Unilaterally by Companies

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages Multi Stakeholder Groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them. Social contributions reported by companies are detailed in the table below:

Table 48: Social payments details

No.	Company	Other Social Contributions (in MWK) FY 2019/2020	Social expenditure to support Covid-19 (in MWK) FY 2019/2020	Total all social Contributions (in MWK) FY 2019/2020	Other Social Contributions (in MWK) July 2020 to June 2021	Social expenditure to support Covid-19 (in MWK) July 2020 to June 2021	Total asocial Contributions (in MWK) July 2020 - June 2021
1	Lotus Resources Africa Ltd	5,572,108	-	5,572,108	10,470,356	-	10,470,356
2	Shayona Cement Co.	25,245,244	-	25,245,244	25,886,454	1,000,000	26,886,454
3	Terrastone Ltd	10,625,880	14,880,000	25,505,880	11,000,000	-	11,000,000
4	RaiPLY Malawi Ltd	5,344,227	8,750,842	14,095,069	15,025,335	-	15,025,335
5	Total Land Care	1,034,115	-	1,034,115	-	-	-
6	Zalewa Agriculture Lime Co	-	-	-	814,333	-	814,333
7	Mchenga Coal Mines Ltd	-	-	-	6,978,691	-	6,978,691
8	AKL Timber Processing	-	-	-	5,200,000	-	5,200,000
9	Sovereign Services Ltd	-	-	-	34,122,999	-	34,122,999
10	Vizara Plantations Limited	-	-	-	2,851,000	-	2,851,000
11	Lafarge Cement	-	-	-	6,651,224	-	6,651,224
	Total	47,821,574	23,630,842	71,452,416	119,000,392	1,000,000	120,000,392

Note: Annex 7 below has provided more classification on these social contributions in terms of whether it is mandatory or voluntary

Source: MWEITI Reporting Templates

At the time of producing this report, a few extractive companies had not yet submitted the reporting templates and these are Mota Engil, Lafarge Cement and Cement Products Limited

Details of social contribution totaling MWK71,452,416 for FY2019/2020 and MWK120,000,392 for the period from July 2020 to June 2021 declared by the extractive companies are presented in Annex 7 of this report.

9.0 ANALYSIS OF COVID-19 PANDEMIC IMPACT ON THE EXTRACTIVE INDUSTRY IN MALAWI

The years 2019, 2020 and 2021 have been a challenging year as the economy continues to be affected by the COVID-19 pandemic, which is an unprecedented humanitarian and economic crisis. The pandemic has caused severe disruptions to the country's economy leading to underperformance for businesses in all sectors including manufacturing, transport, retail and wholesale among others. In particular, spill overs from the global recession and border closures in neighbouring countries have reduced exports and imports of raw materials; raised transit costs and reduced foreign direct investment.

Similar to other sectors of the Malawi economy, the COVID-19 pandemic has also affected the extractive industry and some of the impact areas are as follows:

9.1 General Outlook and forecast

• **General Comments from the Department of Mines**

The general impact of COVID-19 is that it slowed down businesses as most companies including those in the extractive sector were forced to scale down activities. There have been no specific extractive sector legal or regulatory changes, including moratoriums, in response to COVID-19. No adjustments were made to fiscal regime, incentives or relief requested by or given to companies (e.g. force majeure, modified consultation). There have been no specific reforms in contractual social expenditure requirements.

Effects of COVID-19 on Licences and the decline in prices on exploration or development plans

The pandemic hit hard on funding and works of different mineral tenement holders. For instance, Petroleum Exploration Licence holders evoked force majeure, and later relinquished the licences citing the pandemic challenges. Some Exploration Licence holders suspended works due to travel bans for experts from Asia and Europe and bringing in of crucial equipment. Exploration activities and development plans have been heavily affected by COVID-19.

• **Mining and quarrying sector**

Growth for the mining sector for 2020 has slightly been revised downwards from 2.6 percent reported in August 2020 to 2.3 percent as of February 2021. This is due to a reduced demand for quarry aggregates in both the domestic and international markets because of a combination of two factors. First of all construction slowed down in Malawi due to the impact of the pandemic. Much of the mining in Malawi involves quarriestones for construction and demand for this product declined due to reduced construction activities. Secondly, with industry slowing due to the pandemic, the demand for coal fell as well. Disruptions in the electricity supply also affected production of quarry aggregates and coal. In addition, the sector was affected by the failure of some of the foreign investors (including Lancaster Exploration Limited and Globe Metals and Mining Company) to come into the country to conclude the Mining Development Agreements (MDA). Notably, reports of mineral trade on the informal market suggests that the sector has potential to grow.

The 2021 growth for the sector has been revised downwards from 2.8 percent reported in August 2020 to 1.2 percent as of February 2021 on account of the COVID-19 pandemic which hindered production, exploration and investment prospects. This is because of the lockdown and restrictions in international travel. Furthermore, it is expected that there will be a reduced demand for coal because firms in Malawi that consume this input will have slowed down their own production due to COVID-19 preventive measures. Notably, the failure by local firms to meet international quality standards for coal is another factor that continues to slow down the sector.

For 2022, growth for the sector is projected at 2.1 percent with the expectation that demand for quarry aggregates will increase. Energy production is also expected to improve with the emergence of solar farms and maintenance work on some hydro power plants. Furthermore, there is an increase in the number of companies obtaining exploration licenses which will contribute to the projected increase in rock aggregate mining in the coming year.

- **Analysis by the Malawi Revenue Authority – all sectors of the economy**

The general impact of COVID-19 is that it slowed down businesses as most companies including those in the extractive sector were forced to scale down activities. This resulted in reduced tax revenue from the extractive sector.

COVID-19 also affected compliance activities like tax audit exercises. The implementation of COVID-19 working conditions by both MRA and taxpayers such as working from home/in shifts, suspension of field visits etc. negatively affected planned audit activities. Many taxpayers were reluctant to release their records for examination at our office.

As a mitigation measure, auditors have been carrying out desk audits. This type of audit heavily relies on availability and willingness of taxpayers to send information electronically. Most of the information was scanned and sent through emails. Some files were too large to be transmitted electronically. Data entry was also a problem as it was impossible to manipulate for examination purposes, scanned information unless data was captured from scanned images.

With regard to specific measures put in place to smoothen the operations of companies in the extractive industries following the COVID-19 pandemic, our response was that MRA did not implement new policies specifically for the extractive industry during the peak of COVID-19 pandemic. However, some general administrative processes were put in place to allow for flexibility in tax administration such as online filing of tax returns for all taxpayers

- **Transport sector**

This is one of the most important growth enabling sectors. However, in 2020 growth for Transportation Sector was estimated to be 0.9 percent from the February projection of 4.4 percent. This is a clear indication that the sector has been severely affected by the COVID-19 pandemic following restrictions on international travel as Government put in place measures aimed at reducing the spread of the Corona virus. The slowdown in international trade following border controls and lockdown in trading partner countries has also negatively affected the transportation sector.

Growth for the sector in 2021 has also been revised downwards to 3.8 percent from the initial projection of 4.9 percent during the February 2020 Business Interviews Survey.

While cargo traffic has grown over the last few years, this is expected to slow down in 2020 and 2021 as the world continues suffering the effects of COVID-19 pandemic. Economic activity across the globe and Malawi in particular is likely to slow down resulting in a reduction of cargo movements.

9.2 Analysis based on feedback from companies included in the reconciliation scope

Table 49: Analysis of responses to the COVID-19 pandemic questionnaires covering the period July 2020 to June 2021

Summary of the feedback from the COVID-19 pandemic questionnaires

The companies are located in various parts of Malawi and operating in Mining, Oil & Gas as well as Forestry sectors of the Malawi economy.

The following are the common outcomes and feedback:

- There has been strong negative impact on the operations of the companies
- None has benefited from the COVID-19 pandemic support measures for companies set up by the Government.
- Major concerns include the following:
 - Inability to import parts of machinery and some raw materials;
 - Delays in receipt of already ordered machinery or raw materials;
 - Flight bans that affected operations;
 - Reduced investments to the range of between 30% and 50%;
 - Reduced sales to the range of between 30% and 50%;
 - Cashflow problems due to poor sales;
 - Delays in implementation of planned activities;
 - The future is uncertain;
 - Reduced output to the range of between 30% and 50% since staff members have to work on shifts;
 - Inability to fly in experts for specialised services;
 - Continued payment of full salaries without any Government subsidy;
- In the event of non-eradication of the COVID-19 pandemic and stagnation of the current economic situation, activities would be threatened after between 1-2 years.
- Government measures that would be most helpful in coping with the COVID-19 crisis/ recovery plans:
 - Tax waivers or temporary tax breaks;
 - Cash transfers;
 - Reduction of tariffs on imported inputs;
 - Extension of the Licences for the period affected by COVID-19;
 - Financial programmes, such as low interest credit line or credit guarantees;
 - Employment programmes (e.g. temporary unemployment programmes or social security waivers);
- Temporarily reduced employment, some employees laid off;
- Stopping of activities on certain unprofitable projects;
- Clients not paying their bills; and
- Increased administrative bottlenecks.

In view of the foregoing, it will be crucial for the Government to formulate economic recovery plans to cushion businesses in the extractives sector in dealing with the impact of COVID-19 pandemic. For instance, provision of bailouts or stimulus packages to companies would be ideal.

10.0 RECOMMENDATIONS

The following proposals should be considered in order to improve the EITI reporting process in Malawi. Recommendations included in this section should be reviewed together with all other recommendations made in the previous Malawi EITI reports, some of which are not fully implemented.

10.1. Increased awareness of EITI Processes in Malawi and Co-opting of new reporting entities

The Open Government Partnership (OGP) is a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies and innovation to strengthen governance.

During the National Anti-Corruption Conference in Blantyre, on 25 July, 2022, the State President His Excellency Dr. Lazarus McCarthy Chakwera expressed strong commitment to the Open Government Partnership (OGP) and undertook to ensure that Malawi would regain its 'active' status in the OGP by the end of 2022. This 2023-25 National Action Plan is the last component of a series of activities for reactivating Malawi's national membership in the OGP. It spells out collective commitment to achieving accountable, responsive and inclusive governance.

Some of the thematic areas of the OGP that have been implemented by the Government in the recent period under Natural Resources include the following:

Theme	Key open government effort
Natural Resources	<ul style="list-style-type: none">Malawi Extractive Industries Transparency Initiative (MWEITI)Enacted a new Mines and Minerals Act (2019) provisions on disclosure of contracts and fiscal transparency

Although natural resources is one of the thematic areas of the OGP and that some of the activities are underway, the following have been observed:

- Some reporting entities are still not aware of the existence of the EITI Initiative;
- A number of reporting entities do not see any benefits in complying with the EITI processes; and
- Some players in the natural resources sectors are yet to be co-opted into the Initiative and these include: Fisheries Department and the Environmental Affairs Department and Malawi Environmental Protection Authority.

Recommendation

To ensure compliance, there is need for the MSG and MWEITI Secretariat to undertake the following steps:

- Need to lobby the Government and ensure that with the OGP, there is a need to bring in new players in the EITI Initiative and these are: Fisheries Department and the Environmental Affairs Department and Malawi Environmental Protection Authority that handle environmental issues in the sector as well as the EDF through the Reserve Bank of Malawi due to their involvement with gold and other precious stones such as gemstones.
- The MSG/MWEITI Secretariat should identify resources and embark on an EITI awareness campaign for all players in the extractive secretariat. This will help address some of the gaps currently in existence amongst the players in the extractive sector;
- Considering that effects of Climate Change, there is need for a proper management and accountability of the Carbon levy funds, currently being channeled through the Government Account Number 1. Where such funds are accounted for in a separate bank account by an appropriately, identified Government fund manager, they can be utilized in a number of interventions to be carried out to mitigate the effects of climate change.

10.2. Improving the collection of revenue by the Department of Mines

Government may be losing revenue because of shortcomings in control and monitoring that may lead to tax evasion. As an example, the analysis below depicts the percentages of extractive revenues collected by the Department of Mines as a proportion of the total extractive revenue collected in the year:

Financial Year	Total Revenues by Government Entities MWK	DoM Revenue MWK	Proportion (%)
July 2015 - June 2016	5,345,000,000	272,144,331	5.1%
July 2016 - June 2017	11,459,000,000	738,767,033	6.4%
July 2017 - June 2018	18,708,698,849	482,925,978	2.6%
July 2018 - June 2019	18,711,000,000	537,919,775	2.9%
July 2019 - June 2020	23,588,162,772	570,473,561	2.4%
July 2020 - June 2021	24,469,723,351	499,410,629	2.0%

Significant part of these revenues relate to royalties, licence and application fees.

Recommendation

To improve this, the Department of Mines should undertake the following:

- *Review the current level of fees being paid and assess whether there is a room for adjustment for such fees;*
- *Carry out a desk review of all ground rent payments that are outstanding,*
- *Inquire about non-payment of royalties on active licences,*
- *Perform spot checks to review level of activity and assess genuineness of declarations made by companies; and*
- *Annually audit amounts declared.*

10.3. The DoM and the Central Bank should expedite establishment and operationalisation of a regulatory and fiscal framework to govern the operations of Artisanal and Small-Scale Mining (ASM) sector

The Country has developed an enabling and relevant legislation and fiscal framework to govern the operations of the Artisanal and Small Scale Mining (ASM) but government is slow in enforcement of the Mines and Minerals Act 2019 and implementation of the new ASM Policy which calls for formalization of ASM activities.

Consequently, ASM operations remain informal and much of the actual economic potential is lost due to smuggling of minerals and high prevalence of rudimentary production, processing and marketing techniques.

Recommendation

To improve Future Status of SMEs in Mining in Malawi, we propose the following steps:

- *Define a framework to guide cooperation between ASM and medium-large scale enterprises;*
- *Operationalise the legal and policy framework on ASM;*
- *Impart the technical skills;*
- *Support research and development in the ASM sector;*
- *Provide funding to conduct the necessary exploration and studies to establish viability of mining project;*
- *Enforce Environmental Management Containment in SME in mining;*
- *Source marketing and selling platforms;*
- *Employ district based technical field officers, to support formalised miners on technical, environmental and safety issues;*
- *Creation of revolving fund for exploration and capitalization;*
- *SME requires clear definition, incubation, special treatment and support, which should be reflected in legislation different from large enterprises including on issues such as CSR; and*
- *Enforce monitoring and holding of annual performance reviews.*

10.4 The National Secretariat should facilitate speedy implementation of the project level reporting through the study and mapping of the action plan;

EITI Requirement 4.7 entails the reporting of EITI data at project level in certain circumstances provided that such data is consistent with the United States Securities and Exchange Commission rules and the forthcoming European Union requirements.

In the mining and forestry sectors, several license holders work in different districts of Malawi and accordingly they may own several licenses. For the purpose of EITI reporting, Government Agencies were unable to report EITI data at project level as was the case for this third report, where MRA was unable to report revenues collected by projects.

Disaggregated data at project level should be made available by the Government Agencies: payment flows, exports and production.

Recommendation

In order to achieve this objective, the Government Agencies should maintain an adequate system by including the relevant modules for reporting exports data, revenue collections, and production data at project level.

Malawi Revenue Authority should work with Ministry of Mining and the Registrar of Companies to facilitate the provision of Taxpayer Identification Numbers (TPINs) for all licensed projects.

MRA Comments in 2021

*The Mining Fiscal regime in the Taxation Act was amended in 2016 to provide for registration of mining companies according to each project that they have (**Section 64A**). This means if a particular mining company has more than one mining project, each one of them will have to be registered separately and allocated a TPIN. This automatically means revenues and any other data relating to these projects will be reported separately.*

However, an administrative challenge that needs to be addressed is whether those mining companies who already registered for tax many years ago and have multiple projects will have to file fresh applications to register each of their projects separately. The MRA needs to make a decision on how to proceed.

10.5 Involvement of the Natural Resources and Climate Change Committee of the Malawi Parliament in the validation of the EITI reports

Malawi produced the first EITI report in the financial year 2014/2015 and since then annual EITI reports have been produced with the latest report being the 5th EITI report which covered the financial years 2018/2019 & 2019/2020. All reports were being finalized after the validation sessions where representation was not only from MSG members but also from the various reporting companies as well as from Government entities such as the MRA, DoM, DoF, TEVETA, Geological Survey Department and Ministry of Transport and Public Works. None of the previous EITI reports were sent to the Natural Resources and Climate Change Committee for deliberation and eventual validation.

Despite the reports being produced annually, the EITI process still faces a number of challenges which include low rate of compliance from reporting entities and inadequate financing for the National Secretariat. As one way of improving operations and enhance compliance under MWEITI, the MSG and the National Secretariat have undertaken such steps as development of Malawi EITI Policy and development of Malawi EITI Legislation.

Recommendation

Considering that the proposed Malawi EITI Legislation will have to pass through parliamentary procedures before becoming a law, there is a need for the MWEITI Reports to be sent to the Natural Resources and Climate Change Committee for deliberation and eventual validation considering this is the parliamentary committee that deals with any issues concerning natural resources and Climate change matters.

10.6 Accuracy and comprehensiveness of beneficial ownership data included in the reporting templates

Developing and publishing of a beneficial ownership legislation is one first step in achieving the BO requirement under EITI standard. Malawi has made a progressive effort and achievement on the beneficial ownership disclosures under the BO requirement. The Registrar General Department working in consultations with the MWEITI National Secretariat and other stakeholders managed to develop and publish the Malawi BO regulations, which covers MWEITI BO definition. The BO regulations were gazetted by Ministry of Justice on 23rd December 2022, as Government Notice number 46 on Section 27A under the Companies Acts. The BO regulations cover BO definitions, filing for BO data, penalties for non-compliance and maintaining of the updated BO register of all companies among others.

In this regard, unlike before, all companies are now required by law in Malawi to clearly disclose beneficial ownership information through Form BO1 and Form BO2 of the BO regulation schedule. MWEITI will be able to use this BO data in order to create a BO register for EITI purposes.

However, despite such developments, from our review of the reporting templates submitted by the companies included in the reconciliation scope, we note that a good number of the reporting entities did not follow the guidance and instruction for preparing and completing the reporting templates with regard to provision of beneficial ownership information. For instance, some companies included companies in the ownership structure rather than the real owners. Annex 4 (a) below has provided more details on this matter.

Recommendation

The MSG together with the MWEITI Secretariat should work hard to source financial resources that should be used in the sensitisation and capacity building for extractive companies in terms of Beneficial Ownership. Such a step will help improve compliance with BO requirements.

11.0 FOLLOW UP ON IMPLEMENTATION OF THE RECOMMENDATIONS MADE IN PREVIOUS MALAWI EITI REPORTS

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.1	2016-2017 FY	<p><u>Maintain a publicly available register of forestry concessions</u></p> <p>The Department of Forestry does not have any electronic publicly accessible information of the active concessions being exploited by operators undertaking forestry activities and required by the EITI Standard.</p>	<p>Partially done It has also been re-reported in this 5th MWEITI report.</p> <p>2023 Status - issue not repeated in the 6th MWEITI Report</p>	<p>The Cadastre has been developed by a consultant but not live now.</p>	<p>Finalise the set up and operationalisation of the cadastre within the next workplan.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.2	2016-2017 FY	<p><u>Disclosure of contracts/agreements</u></p> <p>The MWEITI Secretariat should maintain an archive of copies of all active agreements.</p>	<p>Partially done</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p>2023 Status - issue not repeated in the <u>6th MWEITI Report</u></p>	<p>The MWEITI website was operational and a few contracts were uploaded. However due to funding problems, the website has not been active.</p> <p>There is work in progress to sustain the website.</p>	<p>MWEITI Secretariat to start using Government website support system to support functioning of the website unlike in the past.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.3	2016-2017 FY	Submission of data at project level	<p>On going</p> <p>The issue was also raised in the second EITI Report covering FY 2015/16.</p> <p>The issue was re-reported in the in 4th and 5th MWEITI reports.</p> <p>2023 Status - issue not repeated in the <u>6th MWEITI Report</u></p>	<p>The Mining Fiscal regime in the Taxation Act was amended in 2016 to provide for registration of mining companies according to each project that they have (Section 64A). This means if a particular mining company has more than one mining project, each one of them will have to be registered separately and allocated a TPIN. This automatically means revenues and any other data relating to these projects will be reported separately.</p> <p>The MRA has since highlighted that each mining project will be registered separately as required by the law.</p>	<p>The MRA needs to inform the relevant stakeholders about this development.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.4	2016-2017 FY	<p><u>Mainstreaming the creation of EITI data and EITI disclosure</u></p> <p>Although Government Agencies have made a significant amount of EITI data available, for example in the Annual Economic Report (AER), we note that financial data was not systematically subject to independent audits as required by Requirement 4.9.c of the EITI Standard.</p> <p>Government Agencies should pursue installation system of EITI database by:</p> <ul style="list-style-type: none"> - implementing and upgrading a cadastral system with adequate details such as data about the shareholders and the beneficial owners of the companies; - enhancing the current management information systems of the Government Agencies involved in the MWEITI process (i.e. NSO, MRA, DoM, DoF) in order to allow, among other benefits, systematic publication of EITI data required to be published in the EITI report; - implementing /updating manual of procedures for relevant Government Agencies to have processes in place to ensure timeliness, quality of data and cost effectiveness of the systems; and - capacity building and raising awareness of government officials on transparency and open data disclosure. 	<p>On going</p> <p>The issue was also raised in the 4th MWEITI Report.</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p><u>2023 Status - issue not repeated in the 6th MWEITI Report</u></p>	<p>Looking for resources to finance this activity.</p>	<p>Conduct an EITI Mainstreaming study and MWEITI secretariat to conduct follow up meetings on the EITI Mainstreaming with MDAs.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.5	2016-2017 FY	<p><u>Accuracy of mineral production data</u> The Department of Mines does not have its own procedures and systems to collect and control production data reported by mining companies. As a result, data on the mining production is unreliable.</p> <p>Additionally, we note that the minerals production data declared by DoM does not match production values and quantities declared by extractives companies.</p>	<p>On going</p> <p>The issue was also raised in the EITI Report covering FY 2014/15 and 4th MWEITI report.</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p><u>2023 Status - issue not repeated in the 6th MWEITI Report</u></p>	<p>DoM continues to enforce reporting requirements by companies, including mineral production data through Monthly Statements of Operations reports. Since all the data was being received and captured manually, cases of missing data were inevitable due to human error and misplacement.</p> <p>However, with the advent of the electronic web-based Mining Cadastre System, it is envisaged that data will be captured and stored in the database, with minimal loss, and subsequent data cleaning exercises will ensure well consolidated and correct data.</p>	<p>The continuous data cleaning exercises will continue to consolidate and clear backlog of actions in the Cadastre System and reduce errors.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.6	2016-2017 FY	<p><u>Data completeness, quality and assurance</u> EITI Requirement 4.9 necessitates an assessment of whether the payments and revenues made available for the reconciliation have been subject to credible and independent audits, following international auditing standards.</p> <p>However, some reporting entities submitted reporting templates not certified by an independent auditor, some did not even submit a reporting template, and some did not submit audited financial statements whilst others submitted reporting templates not signed by an authorised officer at management level.</p>	<p>Partially done and On going</p> <p>The issue was also raised in the EITI Report covering FY 2015/16 & 2014/15 and 4th MWEITI report.</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p><u>2023 Status - issue not repeated in the 6th MWEITI Report</u></p>	<p>The MWEITI Secretariat expects compliance to improve in view of the recently passed Access to Information (ATI) bill into an Act, coupled with a proposal to develop the EITI Law.</p> <p>The new MMA provides for deterrence mechanism in section 37 and 38. This needs to be enforced by the Ministry of Mining.</p>	<p>MWEITI Secretariat to facilitate the Legal Impediments study; To facilitate Development of EITI Legal Frame work (EITI Law and Policy); MoM to enforce available provisions in the MMA for data provision to MWEITI; MWEITI Secretariat to contact the MoM on improvement on data provisions by entities Including MoM. MWEITI to conduct a special training of all reporting entities.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.7	2016-2017 FY	<p><u>Accuracy and comprehensiveness of data included in the reporting templates</u></p> <p>Most reporting entities did not follow the guidance and instruction for preparing and completing the reporting templates. This is despite a workshop having been held to explain how the reporting template should be filled in, address any concerns and clarify any misunderstandings.</p>	<p>Partially addressed and On Going</p> <p>The issue was also raised in the EITI Report covering FY 2015/16 & 2014/15 and also in the 4th MWEITI report.</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p><u>2023 Status - issue not repeated in the 6th MWEITI Report</u></p>	<p>The MWEITI Secretariat has over the years organised special meetings to specifically look at the recommendations pertaining to reporting entities and the reporting process.</p>	<p>MoM to enforce available provisions in the MMA for data provision; MWEITI Secretariat to contact the MoM and other reporting entities on data. MWEITI to conduct a special and targeted training of all reporting entities on data accuracy and completeness.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.8	2016-2017 FY	<p><u>Failure to meet the deadline by the reporting entities</u> Despite chasing reporting entities by e-mail and telephone as well as visits effected by the MWEITI Secretariat staff, some Government Agencies and extractive companies delayed in submitting their reporting templates.</p>	<p>Partially addressed The issue was also raised in the EITI Report covering FY 2015/16 & 2014/15 and also in the 4th MWEITI report</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p>2023 Status - issue not repeated in the 6th MWEITI Report</p>	<p>The MWEITI Secretariat expects compliance to improve in view of the recently passed Access to Information (ATI) bill into an Act, coupled with a proposal to develop the EITI Law.</p>	<p>Conduct an EITI Mainstreaming study and MWEITI secretariat to conduct follow up meetings on the EITI Mainstreaming with MDAs. MWEITI Secretariat to continue applying incentives to compliant reporting entities by giving awards of certificates. For Non-Compliant entities, taking their Controlling Officers and Chief Executives to task for non Compliance.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.9	2015-2016 FY	<p><u>Electronic publication of contracts/agreements for forestry sector</u> Requirement 2.4 (a) of the 2016 EITI Standard states that implementing countries are encouraged to publicly disclose contracts and licences that provide the terms attached to the exploitation of oil, gas and minerals.</p> <p>However, there is no model agreement which provides the standard terms attached to the management of forests and plantations; and agreements signed by DoF with private entities operating in the forestry sector and those signed by the government with the concessionaires under the Nacala Railway project, are not published electronically.</p>	<p>Partilly addressed</p> <p>It has also been re-reported in this 5th MWEITI report.</p> <p>2023 Status - issue not repeated in the 6th MWEITI Report</p>	<p>The forestry cadastre at the headquarters has been upgraded with support from MWEITI Secretariat lobbied from the Government. .</p>	<p>Commence operationalisation of the upgraded system in January 2022.</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.10	2015-2016 FY	<p><u>Accelerate updating the Act and the Policy that regulates the oil and gas sector</u></p> <p>To date, the reforms of the petroleum Exploration and Production Act are still in progress, the petroleum policy is still being drafted and model of the Production Sharing Agreement is still not available.</p>	Partially addressed	<p>The Principal Secretaries' Committee on Environment, Energy and Infrastructure Development reviewed the Policy and their views were incorporated in the draft Policy. The Committee recommended that the Policy should be submitted to the Cabinet for consideration and approval. The policy to be submitted to OPC by end of 2020.</p> <p>A draft Petroleum Bill has been prepared. It will be reviewed by stakeholders in 2021.</p> <p>A draft model PSA was prepared.</p>	<p>Petroleum Policy is anticipated to be approved by June 2021</p> <p>The Bill is expected to be presented in Parliament by end of 2021.</p> <p>The model PSA will be presented in Parliament by end of 2021</p>

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.11	2015-2016 FY	<p><u>Publishing revenue allocations of separate funds</u></p> <p>Requirement 5.1.a of the 2016 EITI standard states that "Implementing countries should indicate which extractive industry revenues, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable.</p> <p>Training fees from oil and gas companies are not recorded in the national budget but directly paid to the Petroleum Training Fund account. Similarly, concession fees are transferred directly to a separate Road Administration Fund. However, the allocations of these revenues are not published.</p>			

Finding Ref.	Year of the report	Description of Recommendation	Current Status (Addressed, Not addressed, Partially addressed, Ongoing)	Comments	Action Plan
11.12	2015-2016 FY	<p><u>Amendment of the fee amounts in the mining sector</u></p> <p>The country still continues to use the Mines and Minerals Act of 1981 which is an outdated law. Fee amounts do not therefore seem to keep up with the current economic conditions of the country and do not seem to meet the current living standards.</p>	On going	<p>DoM is implementing the Mines and Minerals Act (No. 8 of 2019), which commenced in September, 2019.</p> <p>However, the revised Mineral Title Regulations are still undergoing vetting process at the Ministry of Justice; hence the new fees are not in force yet.</p>	
11.13	2015-2016 FY	<p><u>Capacity building for the Oil and Gas Division at DoM</u></p> <p>The structure of the Oil and Gas Division in the DoM to be reviewed in order to allow all technical officers within the Division to access relevant training and capacity building programs.</p> <p>The training workshops can be conducted by hiring experienced and independent professionals for technical assistance.</p>	On going	<p>DoM and Department of Human Resource Management and Development (DHRMD) were working on a Functional/Institutional review in 2020 in order to establish and allow Oil and Gas Division get relevant technical officers in the industry. A draft report was produced and the process will be finalised soon.</p> <p>DoM organised a local training in 2019 that was attended by several stakeholders. The training was conducted by Commonwealth Secretariat. Additionally, other officers were also engaged in oil and gas training across the borders.</p>	

12.0 ENERGY TRANSITION AND POTENTIAL IMPLICATIONS FOR MALAWI



Energy Transition

Energy transition refers to the global energy sector's shift from fossil-based systems of energy production and consumption — including oil, natural gas and coal — to renewable energy sources like wind and solar, as well as lithium-ion batteries, contributing to the wider transition to a decarbonised economy by mid-century. It is underpinned by a collective global commitment to keep global warming below 2°C in line with the Paris Agreement.

Hydrocarbons, specifically petroleum, coal, and natural gas, have been humanity's primary energy source for the past century. However, the ongoing threat of climate change and its effects on human health and well-being has dramatically increased the need for alternative energy sources. Hydrocarbons still account for over 80% of the world's energy supply. Furthermore, the production and use of fossil fuels are responsible for a significant portion (89%) of global greenhouse gas emissions, including carbon dioxide.

Nevertheless, the growing environmental pollution from fossil fuel consumption influences sustainable development goals, especially goal no. 13 of climate action. Hence, most countries have become under pressure to reduce fossil fuel consumption after the Paris agreement and the United Nations Conference of Parties (COP-26).

Globally, renewable energy sources such as solar, wind, biomass, and geothermal are considered the most effective solution to minimize the social and environmental problems associated with non-renewable energy sources.

The role of EITI in the energy transition

Given the EITI years of experience promoting good governance in the extractive sector, the EITI can provide data and dialogue platforms to help stakeholders make informed decisions on how to navigate the energy transition's opportunities and challenges.

Impact of energy transition on the EITI process

As the energy transition gains traction, it will have a transformative impact on the extractive industries and global economy. It will expose producer countries to new risks and opportunities, requiring governments of resource-rich countries to make important decisions about the management of their natural resource wealth.

To be sustainable, the shift to renewables needs a transparent and accountable extractive sector. Data on the current and expected production, exports, revenues and employment of the sector can inform investment decisions on future fossil fuel projects and can help shape new policies on energy and mineral production.

The energy transition presents a significant opportunity for countries to use EITI data and dialogue to inform public debate and policy decisions on transition pathways. As one of the EITI's strategic priorities, the EITI is supporting implementing countries and multi-stakeholder groups in building awareness around the transition, making use of data that is available, and working with supporting countries and partners to achieve sustainable outcomes.

Additional EITI related data disclosures will be required

- Preparing for these rapid changes in demand will require data which can be used in forward-looking analysis, underpin dialogue on policy responses and inform public debate. The EITI Standard provides a framework for disclosure and stakeholder engagement as a foundation for accountability and good governance.
- Analysis of data reported through the EITI – such as fossil fuel production and transportation revenues, social expenditures and environmental impacts – can help governments and citizens forecast how their economies may be impacted in the coming decades. EITI data-driven forecasting can provide evidence for policymakers to manage risks and leverage opportunities of the energy transition.

The Malawi Case

The main source of energy in Malawi vis-à-vis Malawi Agenda 2063

Hydro electricity, fossil fuels and biomass are the most used energy sources in Malawi. However, one of the country's energy visions based on Malawi Vision 2063 is that the country shall diversify the number of independent power producers, largely focusing on renewable and sustainable energy to reduce the overdependence on hydro-generated power. This will ensure that we meet the production and household needs of the country.

Opportunities exist in the following areas:

- Hydro generation;
- Solar energy;
- Wind energy;
- Thermal power plants;
- Biomass stoves;
- Biogas; and
- Renewable power generation.

Country's ability to move away from fossil-based systems of energy production and consumption – availability of rare earths, graphite and uranium

Uranium Concentrates Production in Malawi

The Kayerekera Uranium Mine, which was commissioned in 2009 and came under care and maintenance in 2012, has remained the largest mining investment in the country's mining sector. The Uranium Mine continued to be under care and maintenance as a result of the continued falling of uranium prices at world market to below USD40/lb. Therefore, no uranium production is presented during 2020/21 financial year. Currently almost all the work at the mine has centred on preserving the mine environment, care and maintenance of the plant and machinery.

Pipeline projects

- Mkango Resources Limited is conducting bankable feasibility studies over Rare Earth Minerals at Songwe Hill in Phalombe District and has commenced preliminary discussions for Mining Development Agreement with Government.
- Completion of conducting detailed exploration and Technical Feasibility Studies for rare earth minerals and bauxite at Chambe Basin on top of Mulanje Mountain will commence shortly.
- Rift Valley Mineral Resource Developments is re-evaluating the Kangankunde Rare Earth Prospect in Balaka district.
- Sovereign Metals has completed the technical feasibility studies over huge deposits of graphite and rutile.
- Facilitation of the development of other upcoming major mineral projects including, Songwe Rare Earth Project in Phalombe, Malingunde Graphite and Kasiya Rutile Projects in Lilongwe in order to fast-track their evolution from advanced mineral exploration to mining.

Usage of rare earths, graphite and uranium minerals

- Rare earths are used in a variety of industrial applications, including electronics, clean energy, aerospace, automotive and defense.
- Graphite is used in pencils, lubricants, crucibles, foundry facings, polishes, arc lamps, batteries, brushes for electric motors, and cores of nuclear reactors.
- Uranium is now used to power commercial nuclear reactors that produce electricity and to produce isotopes used for medical, industrial, and defense purposes around the world.

Progress on the prioritised mining projects in the Malawi 2063

The Ministry of Mining, in liaison with the National Planning Commission, identified projects to include in the five to ten-year MW2063 Quick Wins National Plans. The Ministry also had plans to expedite the process for the movement of several mining projects from exploration stage to mining development stage. The mining projects included: Kanyika Nobium Project in Mzimba, Songwe Hill Rare Earth Project in Phalome, Kayelekera Uranium Project in Karonga and the Malingunde Graphite and Kasiya Rutile Project in Lilongwe.

Opportunities of energy transition for Government

- By preparing for the eventual decrease in demand for fossil fuels and maximising the potential of mineral resources, governments can mitigate the risk of fluctuations in commodity prices and demand and economic shocks.
- Aligning national policies on climate change, energy and extractives will ensure common goals, strengthen coordination and avoid duplication.
- Collecting and analysing data on the domestic energy mix, fossil fuel use, and the economic contribution of fossil fuels and critical minerals will enable national and subnational governments to anticipate and plan for a smoother and more sustainable transition.
- Early engagement with citizens on policy dialogue builds trust in the way the government is planning for, and mitigating against, the potential benefits and impacts of the transition.

Social implications of renewable energy

Using renewable energy can lead to several social impacts, including but not limited to the following:

- Poverty elimination and alleviation by providing job opportunities in rural areas;
- Climate change mitigation;
- The transition to renewable energy sources creates new jobs and reduces carbon dioxide emissions;
- Improving health by reducing pollution associated with gas emissions;
- Transparency and planning around the growth of the mining sector and contraction of the oil and gas sector can help citizens anticipate changes in employment and business opportunities; and
- Additionally, renewable energy can achieve gender equality by mitigating the harmful health impacts on women's health, resulting from the frequent use of firewood as an energy source.

Opportunities of energy transition for Companies

- A significant reduction in energy bills and industrial costs;
- Improved competitiveness;
- Reduced dependency on imported energy with an associated reduction in costs;
- Greater energy efficiency;
- For producers involved in minerals such as rare earths, graphite and uranium, the scaling of renewable energy and clean technologies will result in increased demand for commodities lithium and a potential surge in investment;
- State-owned enterprises can strategise in consultation with stakeholders and devote resources to build technical skills to adjust to the transition;
- By disclosing information on their strategy and approach to managing risks and engaging proactively with stakeholders, companies can demonstrate their preparedness; and
- Companies can strengthen their social license to operate by incorporating clean energy technologies into their operations and communicating to stakeholders on their plans and progress to contribute to a net zero economy.

Potential risks of Malawi's minerals in the energy transition.

- As global consumption of fossil fuels declines, Malawi will have to contend with a decline in revenues derived from coal production.
- As global consumption of fossil fuels declines, companies that rely on production of such minerals as coal, will have to invest in other alternative minerals or risk closure, hence creation of unemployment.

Concluding statement on Malawi' position

Energy transition could be understood as the process of cutting down on the use of non-renewable energy like hydrocarbons and promotion of the use of renewable energy which are environmentally friendly like Hydropower energy, Solar power energy, Wind power energy etc. The Consultations with key stakeholders have indicated that the issue of Energy transition in Malawi does not arise compared to other developed countries and countries that depend on the use of non-renewable sources of energy like Oil & Gas, Coal or other critical energy minerals. This is because Malawi depends on renewable energy hydropower about 90% of its energy generation. The use of non-renewable energy is mainly on diesel engines generators, which mostly is used in critical power shortage situations apart from few industries that use Coal. In April 2022, Malawi decommissioned the use of 78 megawatts diesel engines in an effort to support global climate change agenda.

The proposal on energy transition for Malawi would be to request the developed countries and development partners to support Malawi to remain in a renewable energy path without compromising on the possibilities to unlock its natural resources energy potential and the economic impact it may bring. Climate change financing is what Malawi need to promote more clean energy projects. However, for Malawi EITI the stand should be and is to support and ensure that Malawi is able to exploit the critical energy minerals resources using appropriate new technologies that are environmentally friendly and does not promote climate change. In Malawi there is currently nothing to transition from which are critical like developed countries to warrant

ANNEXES

Annex 1: Technical criteria for evaluation of exploration right applications

Criteria	Mark allocated
PARTICULARS OF APPLICANT	
Address, Company Certificate, Directors, Power of Attorney	5
COUNTRIES WORKING/WORKED	
No work in any country indicated in the submission	0
One Country	1
Two Countries	2
Three and more Countries	5
EXPERIENCE IN AFRICA	
No Experience in Africa	0
Experience in Africa	2
Experience in East African Rift System	5
LEVEL OF PROJECT: MOST ADVANCED	
No Project cited	0
Memorandum of Understanding Signed	1
Licence Holder	2
Exploration work in progress or done and project closed	8
Oil extraction done/or being done	20
TECHNICAL CAPACITY	
No proposal on TC submitted	0
TC experience: less than Five Years	5
TC experience: more than Five Years	15
FINANCIAL CAPACITY	
No indication of funds to be committed	0
Unrealistic figures presented (less than US\$10.0 Million)	5
Funds properly allocated in phases	10
LOCAL PARTICIPATION (Government and Local Investors)	
No indication given	0
Indicated but not very clear	2
Indicated: with modalities, be used given (investor, government's participation and locals plus Cost sharing arrangements presented clearly)	10
TRAINING OF LOCALS	
No indication presented	0
Criteria	Mark allocated

Presented but not with proposed amounts	2
Presented in detail - with figures to be spent (in US Dollars or Malawi Kwacha)	5
CORPORATE SOCIAL RESPONSIBILITY ISSUES	
No indication	0
Less than \$0.5 Million Dollars during phase 1	2
Ranging from \$0.5 to \$1.0 Million USD	4
Over \$1.0 Million with clear indication of period to be spent	5
ENVIRONMENTAL ISSUES	
No indication of Environmental adherence	0
Indicated without relevant Acts to be adhered to (which could translate into lack of knowledge of Malawi's Environment Laws).	2
Indicated with relevant Environment Laws to be adhered to	5
PROVISION OF WORK SCHEDULE	
No work schedule	0
Work schedule presented in phases	2
Work schedule presented in phases and estimated duration	5
Procurement of Goods and Services	
No indication	0
Ready to procure goods and services of local Malawians	5

Annex 2: Payment flows description

Ref	Payment flows	Paid to / Received by	Description
1- Department of Mines (DoM)			
1.1	Royalties paid	DoM	<p>(5%) for all minerals other than precious stones and semiprecious stones, and commercial minerals exported in an unmanufactured state.</p> <p>(10%) for precious stones and semi-precious stones based on their commercial value worked out as rough stones that is immediately before they are polished (if they are not to be cut) or immediately before they are first polished or cut (if they are to be cut, before or after polishing).</p> <p>(7.5%) for commercial minerals exported in an unmanufactured state.</p>
	License Fees	DoM	An application for licence shall be accompanied by the Application fee of MKW 250,000 or MKW 500,000 for granting a petroleum exploration licence and petroleum production licence respectively.
1.2	Annual Charges / Ground rent	DoM	<p>The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining. The amount of the surface rental is stated in the Mines and Mineral Regulation.</p> <p>The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining at the beginning of each year from the granting date as part of the delimited area. The amount of the surface rental is stated in the Second Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations.</p>
	Application fees	DoM	Application fees amount to MKW 500,000 and MKW 150,000 for renewal and for assignment respectively of petroleum exploration licence and a fee of MKW 510,500 for assignment of petroleum production licence.
	Dividend paid to Government (Government as being shareholder)	DoM	A portion of the profits realized from a company's annual operations is remitted to the Government based on the shares held by the latter.
	Penalties	DoM	Payable when an entity does not observe the Mining regulation or procedure applicable.
	"Mandatory" Training fees	DoM	The amount of training fees is stated in the Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations. It is payable annually by block.
1.3	Other payments to Mining authority	DoM	Any other payments to the MNREM not listed above

Ref	Payment flows	Paid to / Received by	Description
2. Malawi Revenue Authority (MRA)			
2.1	Income tax paid	MRA	The rate of tax on taxable income from a mining project shall be 30% for companies incorporated in Malawi in accordance with paragraph (ca) of the Eleventh Schedule of the Taxation Act (2006). The rate is 35% for companies operating through a branch.
2.2	Resource Rent Tax	MRA	Applicable to companies only when their rate of return exceeds 20%, in which case a resource rent tax of 15% applies to the after-tax profit. Both DAs exempt Paladin Africa Ltd and Nyala Mines Ltd from Rent Tax. The rates were applicable in the financial years 2018/2019 and 2019/2020.
2.3	Non-resident tax	MRA	The law provides for preferential Non Residents Taxes (NRT) rate of 10% on payments by a mining project by way of interest, royalty and management fees. The normal NRT rate is 15%. The rates were applicable in the financial years 2018/2019 and 2019/2020.
2.4	Pay As You Earn "PAYE"	MRA	Collected from income earned by individuals between three income tax brackets: 0% for the first K360,000, 15% for next K60,000, then 30% for amounts between K420,001 - K35,999,999 and 35% for K36,000,000 and above per annum
2.5	Withholding tax on payments	MRA	Deducted from any payments made from one person to another person, withheld before the payment is made. The nature of the payment determines the rate of tax withheld. For example, 20% of payment value is charged on royalties and 15% for rents. The rates were applicable in the financial years 2018/2019 and 2019/2020.
2.6	Fringe Benefits Tax	MRA	Fringe benefits provided by an employer (Government not included) are subject to tax, payable by the employer at 30%, the current rate specified in the Eleventh Schedule. The Annual taxable income threshold for an employee with fringe benefits is MKW 60,000. The rates were applicable in the financial years 2018/2019 and 2019/2020.
2.7	Dividend Tax	MRA	10% of any dividend distributed, payable within 14 days from distribution date to the commissioner
2.8	Value Add Tax (VAT)	MRA	An indirect tax imposed on goods and service at a standard rate of 16.5%. Domestic VAT is applied to those goods and services produced domestically and Import VAT is applied to imported goods and services. The VAT Act was amended in 2016 and a standard 16.5% rate has been introduced on the taxable supplies unless they are listed as zero-rated. There is also an extensive list of exempt supplies. DAs exempt Paladin Africa Ltd and Nyala Mines Ltd from VAT."

Ref	Payment flows	Paid to / Received by	Description
2.9	Customs duty / Excise Tax	MRA	"An International trade tax applicable to imported goods. 10%-15% for products classified as raw materials, 15% for intermediate products, and 20-30 % for finished or final goods i.e where there is a certificate of origin (20%) and where there is no Certificate of origin (30%). With an exception of equipment with multipurpose use, all agricultural equipment is duty-free. Both DAs exempt Paladin Africa Ltd and Nyala Mines Ltd from import duties."
2.10	Penalties	MRA	Payable when an eligible tax payer does not observe the tax regulation or procedure applicable to them. These penalties are charged using different rates based on the tax type. Refer to Sections 112 and 113 of the Taxation Act.
2.11	Other payments to MRA	MRA	Any other payments to MRA not listed above including Processing fees and Destination Inspection Fees.

Annex 3: Data submission

No.	Mining Company	Commodity (ies)	Reporting templates received?	Audited financial statements received?	COVID-19 questionnaire received
1	Shayona Cement	Limestone	Yes	Yes	Yes
2	Lafarge Cement Company	Limestone	Yes	No	No
3	Cement Products Ltd	Limestone	No	No	No
4	Terrastone	Rock aggregate	Yes	Yes	Yes
5	Lotus Africa Ltd (Formerly Paladin Africa Ltd)	Uranium	Yes	Yes	Yes
6	Mota Engil Ltd	Rock aggregate, gold, platinum group and base metals	No	No	No
7	Zalewa Agriculture Lime Company	Limestone	Yes	Yes	No
8	Nyala Mining Limited	Gemstones	iv	iv	iv
9	Ilomba Granite Mining	Granite	xxx	xxx	xxx
10	Mchenga Coal Mines Ltd	Coal	Yes	Yes	Yes
11	Sovereign Services Limited	Mineral Exploration	Yes	Company still in exploration stage	No
12	Optichem (2000) Limited	Apatite (Phosphate)	Yes	Yes	No
13	RAK GAS MB45	Hydrocarbons	x	x	x
14	HAMRA Oil Holdings Limited	Hydrocarbons	xx	xx	xx
15	RAIPLY Malawi Limited	Forestry Products	Yes	Yes	Yes
16	VIZARA plantations	Forestry Products	Yes	Yes	Yes
17	Total Land Care	Forestry Products	Yes	No	Yes
18	AKL Timber Processing	Forestry Products	Yes	Yes	Yes

Summary

Number of active companies selected	14
Number of companies that have submitted reporting templates	12
Compliance level	86%

x *The Company relinquished its Prospective Licence for Block 4 and Block 5 Malawi (Licence Nos: PEL004/13 and PEL005/13) in January 2021*

xx *The Company relinquished its Prospective Licence for Block 2 and Block 3 Malawi (Licence Nos: PEL002/11 and PEL001/11) in January 2021*
On 29 October 2020, all documents were ceased from the company by MRA for non-compliance issues. The revenues that were paid to Government during the year only related to royalties when applying for an Export Permit for a consignment of sodalite blocks that were intended for export to China. For reasons relating to inclement weather, the first attempt to ship the blocks in January 2020 failed. The Export Permit was renewed and a second attempt was made to ship the blocks in September 2020 but this effort was thwarted by MRA on 9 September 2020 when the company was served with an Embargo by the MRA on the shipment of the blocks and subsequently sealed our quarry,

xxx *The Company's licence was not renewed by the Government, hence no feed back received from them.*

iv

Annex 4: Beneficial Ownership for Companies included in the reconciliation scope for the period from July 2020 to June 2021

No:	Name of Company	Sector	Ownership structure of the share holding % local or Foreign	Beneficial Owners (Shareholders)	Politically exposed Person(PEP)	Nationality	Country of residence	% of the shareholding	Date of Updating the shareholding
1	Terrastone Limited	Mining	Foreign	Jose Armenio A Dascosta	No	Portuguese	Malawi	25%	1st November 2016
			Foreign	Maria Isabel Costa Oliveira	No	Portuguese	Malawi	25%	1st November 2016
			Foreign	Maria Terezina Costa Alves	No	Portuguese	Malawi	25%	1st November 2016
			Foreign	Maria Manuel Costa Leite	No	Portuguese	Malawi	25%	1st November 2016
2	Total Land Care	Forestry	Foreign	Trent Bunderson	No	American	Malawi	50%	
			local	Zwide Jere	No	Malawian	Malawi	50%	
3	Zalewa Lime Company	Mining	Local	Martin Saunders	No	Malawian	Malawi	100%	
4	Shayona Cement	Mining	Foreign	Jitendra Kumar Narshibhai Patel	No	British		20%	
			Foreign	Rejesh Narshibhai Patel	No	British		20%	
			Foreign	Parque Holdings Limited	No	United Kingdom		60%	
5	Cement Products	Mining	Malawian	Aslam Gaffar	No	Malawian	Malawi	61%	
			Malawian	Akbar Gaffar	No	Malawian	Malawi	29%	
			Malawian	Zubeida Gaffar	No	Malawian	Malawi	10%	
6	Lotus Resources Limited	Mining	Foreign	Lotus Resources Ltd	N/A	Australian	Australian	65%	
			Foreign	Kayelekera Resources (Pty) Ltd	N/A	Australian	Australian	20%	
			Local	state owned Mw gvt Aftabbeg Anwarbeg	N/A	Malawi	Malawi	15%	
7	AKL Timbers	Forestry	Local	Mirza	No	Malawian	Malawian	100%	
8	Kaziwiziwi Mining Company	Mining	Foreign	Axel Ernst Oberem	No	Deutsch	Malawian	100%	
9	Rukuru Mining Limited	Mining	Foreign	Heidi Kloser	No	Austria	Malawi	0.84%	
			Foreign	Bruno Kloser	No	Austria	Malawi	67.23%	
			Foreign	Mathias Kloser	No	Austria	Malawi	31.93%	

10	Mchenga Coal Mines Ltd	Mining	Local	R. Gaffar Transport Ltd	Yes	Malawian	Malawi	60%	07/05/2018
			Foreign	Lnxxy Investments		Jamaican	Jamaican	40%	
11	Optichem Ltd	Mining	Foreign	Paul Attwood	none	Mauritius	South Africa	100%	04/04/2000
12	Hamra Oil Holdings Limited	Oil	Foreign	El Hamra Oil Company		Cayman Islands		51%	19/01/2020
			Foreign	Surestream Petroleum Limited		Cayman Islands		49%	
13	RAS GAS MB45 Limited	Gas	Foreign	Rak Gas LLC		United Arab Emirates		100%	24/12/2018
14	Lafarge Cement Company	Mining	Foreign	Huaxin (Hainan) Investment Co Ltd	No	Chinese	China	100%	
15	Vizara Plantations Limited	Forestry	Foreign	Vizara Plantations Limited	No	Cayman Islands		100%	

Source: *EEITI Reporting templates of companies*

Annex 4 (a): Status on provision of Beneficial Ownership Details

No.	Mining Company	Provision of Beneficial Ownership Details	Other Comments
1	Shayona Cement	Provided	No exceptions
2	Lafarge Cement Company	Provided	However, the company has only provided the list of companies in the ownership structure and not the real owners
3	Cement Products Ltd	Provided	No exceptions
4	Terrastone Limited	Provided	No exceptions
5	Lotus Resources Africa Ltd	Provided	However, the company has only provided the list of companies in the ownership structure and not the real owners
6	Mota Engil Ltd	Not Provided	No exceptions
7	Zalewa Agriculture Lime Company	Provided	No exceptions
8	Nyala Mining Limited	Not Provided	The company's licence was not renewed by the Government hence no feedback from the company
9	Ilomba Granite Mining	Not Provided	The company's records were ceased by the MRA for non-compliance issues hence no feedback from the company
10	Mchenga Coal Mines Ltd	Provided	However, the company has only provided the list of companies in the ownership structure and not the real owners
11	Sovereign Services Limited	Not Provided	No exceptions
12	Optichem (2000) Limited	Provided	No exceptions
13	RAK GAS MB45	Provided	However, the company has only provided the list of companies in the ownership structure and not the real owners
14	HAMRA Oil Holdings Limited	Provided	However, the company has only provided the list of companies in the ownership structure and not the real owners
15	RAIPLY Malawi Limited	Not Provided	No exceptions
16	VIZARA plantations	Provided	However, the company has only provided the list of companies in the ownership structure and not the real owners
17	Total Land Care	Provided	No exceptions
18	AKL Timber Processing	Provided	No exceptions

Annex 5 (a): Detail of Licenses disclosed by companies selected in the scope in the period from July 2020 to June 2021

N°	Name of Company	Commodity extracted	No. of Licence/ Lease	Licence type	Licence number or Blocks awarded	Status of lease	Issue Date	Duration	District(s)	Locality
1	Hamra Oil Holdings Ltd	Oil & Gas	1	Exploration	PEL 002/11	Inactive	(**)	Licence Extension to 22 Dec 2019	As designated by Block 2 Malawi Govt Prospecting license coordinates	Block 2
		Oil & Gas	2	Exploration	PEL 001/11	Inactive	(**)	Licence extension to 22 Dec 2019	As designated by Block 3 Malawi Govt Prospecting license coordinates	Block 3
2	RAKGAS MB45 Ltd	Oil & Gas	1	Exploration	PEL 004/13R	Inactive	(**)	3 Yeas - Licence expiring 23 Dec 2021	Nkhotakota, Salima, Dedza, Ntcheu, Balaka, Mangochi	Block 4
		Oil & Gas	2	Exploration	PEL 00/13R	Inactive	(**)	3 Yeas - Licence expiring 23 Dec 2021	Machinga, Zomba, Chiradzulu, Blantyre, Phalombe, Mulanje	Block 5
3	Mota Engil Ltd	Aggregate	1	Mining	ML0175/09R	Inactive	7/9/2009	5 Years	Chikwawa	Ngabu
		Aggregate	2	Mining	ML0184/10R	Inactive	2/2/2015	5 Years	Lilongwe	Dedza
		Aggregate	3	Mining	ML0189/11	Inactive	6/20/2011	5 Years	Zalewa	Mgodi
		Aggregate	4	Mining	ML0194/11	Active	9/28/2011	5 Years	Chiradzulu	Njuli
		Aggregate	5	Mining	ML0196/12	Inactive	11/13/2012	5 Years	Mwanza	Kangombe
		Aggregate	6	Mining	ML0217/15	Inactive	5/22/2015	5 Years	Kasungu	Kasela
		Aggregate	7	Mining	ML0221/16	Inactive	8/2/2016	5 Years	Rumphi	Luzi
		Aggregate	8	Mining	ML0222/16	Inactive	8/2/2016	5 Years	Balaka	Chiendausiku
		Aggregate	9	Mining	ML0223/16	Active	8/2/2016	5 Years	Mangochi	Chiwaula

N°	Name of Company	Commodity extracted	No. of Licence/ Lease	Licence type	Licence number or Blocks awarded	Status of lease	Issue Date	Duration	District(s)	Locality
4	Paladin (Africa) Ltd	Uranium	1	Mining	ML 152	Active	2/4/2007	15 Years	Karonga	Kayelekera
		(***)	2	Exploration	EPL 225	Applied for extension	10/12/2018	2 Years	Karonga	Kayelekera
		(***)	3	Exploration	EPL 417	Applied for extension	22-05-18	2 Years	Karonga	Rukuru
		(***)	4	Exploration	EPL 418	Applied for extension	22-05-18	2 Years	Karonga	Uliwa
		(***)	5	Exploration	EPL 489	Active	30-01-18	3 Years	Chitipa	Nthalire
		(***)	5	Exploration	EPL 0502	Active	20/04/18	3 Years	Karonga/Chitipa	Juma/Miwanga
5	Shayona Cement Company	Limestone	1	Mining	ML0046	Active	02 -12 -19	15 Years	Kasungu	Livwezi/Mwimila
		Limestone	2	Mining	ML0130 R	Active	27 -07 -14	10 Years	Blantyre	Mtolela
		Limestone	3	Mining	ML0142	Active	19 -07 -16	10 Years	Kasungu	Livwezi/Mwimila
		Limestone		Exploration	EPL0444	Active	19 -07 -16	3 years	Kasungu	Livwezi/Mwimila
		Limestone		Exploration	EPL0445	Active	19 -07 -16	3 years	Kasungu	Livwezi/Mwimila
		Limestone		Exploration	EPL0446	Active	19 -07 -16	3 years	Kasungu	Livwezi/Mwimila
		Limestone		Exploration	EPL0460	Active	13 -01 -17	3 years	Kasungu	Livwezi/Mwimila
6	Lafarge Cement Co Ltd	Kaolinitic Clays (Pozzolana)	1	Mining	ML0220/15	Active	20-11-15	5 Years	Ntcheu	Senzani
7	Cement Products (MW) Ltd	(**)	1	Mining	ML0180/09	Active	9/7/2009	30 Years	Mangochi	Njereza/Nkope/Hills
8	Terrastone Ltd	Aggregate	1	Mining	ML002/97R	Active	17-11-16	10 Years	Chiradzulo	Njuli
		Aggregate	2	Mining	ML0134/2005	Active	20-04-15	10 Years	Lilongwe	Nathenje
		Aggregate	3	Mining	ML0125/03/r3	Active	19-11-18	5 Years	Blantyre	Lunzu
		Aggregate	4	Mining	ML0159/07T	Inactive	18-12-17	5 Years	Chiradzulo	Mpama

N°	Name of Company	Commodity extracted	No. of Licence/ Lease	Licence type	Licence number or Blocks awarded	Status of lease	Issue Date	Duration	District(s)	Locality
9	Nyala Mining Limited	(**)	(**)	Mining	MML0150	Inactive	(*)	(*)	(*)	(*)
10	Ilomba Granite Mining	Granite	(**)	Mining	MML0019	Inactive	(*)	(*)	Chitipa	Chitipa
11	AKL Timber Processing	Timber and plywood	1	Exploration	6000 HA	Active	(**)	15 Years	Mzimba	Luwawa
12	Raiply Malawi Ltd	Timber	NC	NC	NC	NC	NC	NC	Mzimba	Mzimba
13	Vizara Plantation	Rubber and timber	(**)	(**)	(**)	(**)	(**)	(**)	Mzimba	Mzimba
14	Total Land Care	Firewood, Timber and Poles	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)

Source: EEITI Reporting templates

(NC) Not Communicated

(*) Reporting templates not submitted

(**) Information not communicated

(***) Information not applicable

Annex 5 (b): License issues and renewal details

Contract Block	Licence Number	Company Name	Date of Grant	Date of Expiry	Period
FIRST GRANTING					
Block 2	PEL002/11	Surestream Petroleum	22-09-11	22-12-16	4 Years
Block 3	PEL001/11	Surestream Petroleum	22-09-11	22-12-16	4 Years
Block 4	PEL004/13	Rak Gas LLC **	24-07-13	23-12-18	4 Years
Block 5	PEL005/13	Rak Gas LLC **	24-07-13	23-12-18	4 Years
FIRST RENEWAL					
Block 2	PEL002/11R	Hamra Oil Holdings Ltd *	22-12-16	22-12-19	3 Years
Block 3	PEL001/11R	Hamra Oil Holdings Ltd *	22-12-16	22-12-19	3 Years

(x) *The Company relinquished its Prospective Licence for Block 2 Malawi (Licence No: PEL002/11) and Block 3 Malawi (Licence No: PEL001/11) in January 2021*

(xx) *In October 2020, the company issued a Notice of Termination of Malawi Block 4 Production Sharing Agreement and Malawi Block 5 Production Sharing Agreement.*

Annex 6: Employment data declared by the companies

No.	Mining Company	Average number of direct local employees (Malawians)	Average number of direct foreign employees (Expatriates)	TOTAL	Male	Female
1	Shayona Cement	1,090	75	1,165		No details provided
2	Lafarge Cement Company	72	3	75	No Reporting template	No Reporting template
3	Cement Products Ltd	No Reporting template	No Reporting template	No Reporting template	No Reporting template	No Reporting template
4	Terrastone	136	3	139		No details provided
5	Lotus Resources Africa Ltd	17	2	19		No details provided
6	Mota Engil Ltd	No Reporting template	No Reporting template	No Reporting template	No Reporting template	No Reporting template
7	Zalewa Agriculture Lime Company	50	-	50		No details provided
8	Nyala Mining Limited	iv	iv	iv	iv	iv
9	Ilomba Granite Mining	xxx	xxx	xxx	xxx	xxx
10	Mchenga Coal Mines Ltd	228	-	228	202	26
11	Sovereign Services Limited	39	2	41		No details provided
12	Optichem (2000) Limited	5	-	5		No details provided
13	RAK GAS MB45	x	x	x	x	x
14	HAMRA Oil Holdings Limited	xx	xx	xx	xx	xx
15	RAIPLY Malawi Limited	2,187	24	2,211		No details provided
16	VIZARA plantations	1,786	5	1,791		No details provided
17	Total Land Care	164	-	164	117	47
18	AKL Timber Processing	378	2	380		No details provided
	Totals	6,152	116	6,268	319	73

Summary

x	<i>The Company relinquished its Prospective Licence for Block 4 and Block 5 Malawi (Licence Nos: PEL004/13 and PEL005/13) in January 2021</i>
xx	<i>The Company relinquished its Prospective Licence for Block 2 and Block 3 Malawi (Licence Nos: PEL002/11 and PEL001/11) in January 2021</i>
xxx	<i>On 29 October 2020, all documents were ceased from the company by MRA for non-compliance issues. The revenues that were paid to Government during the year only related to royalties when applying for an Export Permit for a consignment of sodalite blocks that were intended for export to China. For reasons relating to inclement weather, the first attempt to ship the blocks in January 2020 failed. The Export Permit was renewed and a second attempt was made to ship the blocks in September 2020 but this effort was thwarted by MRA on 9 September 2020 when the company was served with an Embargo by the MRA on the shipment of the blocks and subsequently sealed our quarry,</i>
iv	<i>The Company's licence was not renewed by the Government, hence no feed back received from them.</i>

**Annex 7: Details of Social and Environmental Contribution
Covering the period from July 2020 to June 2021**

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payment in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
Lotus Resources Ltd	Communities in Karonga	Karonga	Mandatory	Various social responsibility payments e.g. Construction of Kayelekera Village Clinic, maintenance of Kayerekera primary school, school teachers salaries & various other social responsibility projects		10,470,356	10,470,356	Development agreement between The Government of Republic of Malawi and Lotus (Africa) Ltd and Lotus Resources Ltd on the Kayelekera Uranium Project.
	CSR Expenses	Kasungu	Voluntary	CSR Expenses	690,000		690,000	-
	CSR Expenses	Kasungu	Voluntary	CSR expense towards procurement for COVID-19 items	1,000,000		1,000,000	-
	Secondary school infrastructure pgm	Kasungu	Voluntary	Trf to correct exp-Secondary school infrastructure pgm	5,000,000		5,000,000	-
	CSR Expenses	Kasungu	Voluntary	CSR budget meeting expense	474,000		474,000	-
Shayona Cement Co.	Mthunzi Wa Kachere Drillers	Kasungu	Voluntary	Bore hole drilling In 4 locations - Mkando, Chigumba School, Tsizinile/Kamtsokwe, Livwezi	9,652,000		9,652,000	-
	CSR Expenses	Kasungu	Voluntary	Expense of Surveying for CSR boreholes at factory	450,000		450,000	-
	CSR Expenses	Kasungu	Voluntary	CSR expense (For Buckets donation logistics & construction of bridge at maletero river)	450,000		450,000	-
	Cash Purchase	Kasungu	Voluntary	CSR budget meeting expense	435,000		435,000	-
	St.Augustine clinic	Kasungu	Voluntary	Top up allowance for St.Augustine clinic technical staff JUN	533,565		533,565	-
	St.Augustine clinic	Kasungu	Voluntary	Top up allowance for St.Augustine clinic technical staff May	533,565		533,565	-
	St.Augustine clinic	Kasungu	Voluntary	Top up allowance for St.Augustine clinic technical staff (April-June,2021)	533,565		533,565	-

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payment in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
	St. Augustine clinic	Kasungu	Voluntary	Top up allowances for medical staff @ St. Augustine Aglican Clinic -Mar,2021	533,565		533,565	-
	St. Augustine clinic	Kasungu	Voluntary	Top up allowances for medical staff @ St. Augustine Aglican Clinic -Jan-Mar,2021	1,355,827		1,355,827	-
	St. Augustine clinic	Kasungu	Voluntary	Top up allowances for medical staff @ St. Augustine Aglican Clinic - Dec	437,333		437,333	-
	St. Augustine clinic	Kasungu	Voluntary	Being top up allowances to Medical personnel @ St. Augustine clinic-Feb	437,333		437,333	-
	St. Augustine clinic	Kasungu	Voluntary	Top up allowances for medical staff @ St. Augustine Aglican Clinic - Nov	437,333		437,333	-
	St. Augustine clinic	Kasungu	Voluntary	Top up allowances for medical staff @ St. Augustine Aglican Clinic	437,333		437,333	-
	Pharmavet	Kasungu	Voluntary	For factory donation -St Augustin Hospital	532,380		532,380	-
	Worldwide Pharmaceutical Distributors	Kasungu	Voluntary	For factory donation -St Augustin Hospital	710,005		710,005	-
	Intermed	Kasungu	Voluntary	For factory donation -St Augustin Hospital	279,150		279,150	-
	Paramount Pharmaceutical Company Ltd	Kasungu	Voluntary	For factory donation -St Augustin Hospital	237,500		237,500	-
	GM Plastics Industry Limited	Kasungu	Voluntary	Water plastic bucket with tap for donations	425,000		425,000	-
	St. Augustine clinic	Kasungu	Voluntary	Top up allowance for medical personel at St. Augustine anglican clinic for August	874,666		874,666	-
	St. Augustine clinic	Kasungu	Voluntary	Top up allowance for medical personel at St. Augustine anglican clinic (July-August,2020)	437,333		437,333	-

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payment in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
Terrastone Ltd	Community of Ng'oma Yacheza Village	Nathenje-Lilongwe	Voluntary	Drilling Of Borehole	-	3,029,000	3,029,000	
	Nathenje Police Post	Nathenje-Lilongwe	Voluntary	Plastic Chairs	-	54,000	54,000	
	Mchizangala CCAP	Nathenje-Lilongwe	Voluntary	22.12 Tonnes Quarry Dust	-	141,734	141,734	
	Chiwowo Village	Nathenje-Lilongwe	Voluntary	4.06 Tonnes Concrete Aggregate for Construction of a Bridge	-	64,797	64,797	
	Mines Social Welfare Fund	Department Of Mines Lilongwe	Voluntary	Year End Social Activities	100,000	-	100,000	
	The Officer In charge Chiradzulu Police Station	Department Of Police Chiradzulu	Voluntary	Farewell Party of outgoing officer In charge Mrs Teleza Nankhuni	300,000	-	300,000	
	Southern Region Police Headquarters	Southern Region Police Headquarters	Voluntary	Cheque for the Maintainance Of Motor Vehicle MP 1998	800,000	-	800,000	
	Blantyre District Commissioner	Social Welfare Blantyre	Voluntary	Social Activities for the Community around Lunzu Quarry	3,000,000	-	3,000,000	
	Blantyre District Commissioner	Social Welfare Blantyre	Voluntary	Social Activities for the Community Around Lunzu Quarry	3,000,000	-	3,000,000	
	Community	Chakachaza Village	Voluntary	Community Borehole Repair	300,000	-	300,000	
	Chiradzulu District Council	Social Welfare Chiradzulu	Voluntary	Social Activities for the Community Around Njuli Quarry	3,500,000	-	3,500,000	
	Mzuzu Immigration Dept	Mzuzu	Voluntary	Hand Sanitisers	63,000	-	63,000	
	Mzuzu Immigration Dept	Mzuzu	Voluntary	Face Masks	720,000	-	720,000	
Mzuzu Immigration Dept	Mzuzu	Voluntary	Face Masks	176,000	-	176,000		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Plastic Containers	93,991	-	93,991		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Googles Medical	87,500	-	87,500		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Gown Medical	700,000	-	700,000		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Gumboots	14,850	-	14,850		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Gumboots	38,500	-	38,500		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Bucket & Sanitizer-Donations	70,000	-	70,000		
Mzuzu Immigration Dept	Mzuzu	Voluntary	Donation to Labour Office	61,025	-	61,025		

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payment in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
Raiply Malawi Ltd	Mzuzu Immigration Dept	Mzuzu	Voluntary	Road Kone	90,000		90,000	
	Chipombo-Mzimba	Mzuzu	Voluntary	Jere & Chumachaz (Bole Hole drilling)	6,760,000		6,760,000	
	Mzuzu Immigration Dept	Mzuzu	Voluntary	Bread	150,322		150,322	
	Mzuzu Immigration Dept	Mzuzu	Voluntary	Mattress 4" Singles	735,000		735,000	
	Mzuzu Immigration Dept	Mzuzu	Voluntary	Single Bed Blanket	240,343		240,343	
	Mzuzu Immigration Dept	Mzuzu	Voluntary	Bread	24,803		24,803	
	Volleyball Association	Mzuzu	Voluntary	Volleyball. Tournament	1,601,470		1,601,470	
	Volleyball Association-Mw	Mzuzu	Voluntary	Cash: 1st Prize Men - volley ball tournament	700,000		700,000	
	Volleyball Association-Mw	Mzuzu	Voluntary	Cash: 2nd Prize Men - volley ball tournament	300,000		300,000	
	Volleyball Association-Mw	Mzuzu	Voluntary	Cash: 1st Prize Women - volley ball tournament	700,000		700,000	
	Volleyball Association-Mw	Mzuzu	Voluntary	Cash: 2nd Prize Women - volley ball tournament	300,000		300,000	
	Volleyball Association-Mw	Mzuzu	Voluntary	St John of God (V/Ball Reception)	558,530		558,530	
	Volleyball Association-Mw	Mzuzu	Voluntary	Volleyball Prizes Men/ Women Category	840,000		840,000	
	ZALCO	Kalulu School	Zalewa	Voluntary	Kalulu school - River sand	60,000	-	60,000
Balaka Community		Balaka	Voluntary	Balaka - Transporting bricks	145,000	-	145,000	
Balaka Community		Balaka	Voluntary	Balaka - Iron sheets	150,500	-	150,500	
Balaka Community		Balaka	Voluntary	Balaka - Trips of Bricks	110,000	-	110,000	
Balaka Community		Balaka	Voluntary	Balaka - Bus stop	15,000	-	15,000	
Zalewa Community		Zalewa	Voluntary	Masinde - Under 5 clinic	150,000	-	150,000	
Balaka Community		Balaka	Voluntary	Balaka - T/A Nsamala	50,000	-	50,000	
Balaka Community		Balaka	Voluntary	Balaka - Borehole repair	18,833	-	18,833	
Zalewa Community		Zalewa	Voluntary	Masinde - Under 5 clinic	12,000	-	12,000	
Zalewa Community		Zalewa	Voluntary	Masinde - Under 5 clinic	30,000	-	30,000	
Zalewa Community		Zalewa	Voluntary	Cash - River sand	33,000	-	33,000	
Zalewa Community	Zalewa	Voluntary	Masinde - Under 5 clinic	40,000	-	40,000		

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payment in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
Mchenga Coal Mines Ltd	Rumphi	Rumphi	Voluntary	Clinic - costs of drugs provided to the surrounding community free of charge	2,760,000	-	2,760,000	
	Rumphi	Rumphi	Voluntary	Clinic - Salaries for clinic staff to provide services to surrounding community free of charge	2,480,919	-	2,480,919	
	Rumphi	Rumphi	Voluntary	Teachers - Provision of 3 assistant teachers at Mchenga Primary School on the company payroll	1,737,772	-	1,737,772	
AKL Timber Processing	Luwawa Medical Camp	Mzimba	Voluntary	Donated Medicine	-	500,000	500,000	
	Chilewa	Mzimba	Voluntary	Donated Borehole	-	1,800,000	1,800,000	
	Luwawa Primary School	Mzimba	Voluntary	Painting school and window glasses	-	700,000	700,000	
	Luwawa Primary School	Mzimba	Voluntary	Luwawa Medical Camp	-	1,200,000	1,200,000	
Sovereign Services Limited	Luwawa Forest Football Club	Mzimba	Voluntary	Welfare, provision of patronage, cash, fuel and transport	-	1,000,000	1,000,000	
	Malingunde Community	Malingunde-Lilongwe	Voluntary	Community borehole and community centre hall construction	-	32,272,999	32,272,999	
	Malingunde Community	Malingunde-Lilongwe	Voluntary	Solar power system for community hall	-	1,850,000	1,850,000	
Vizara Plantations Limited ***	Vizara/Others	NkhataBay	Voluntary	Buckets/Fuel/Food/Cement	-	1,235,233	1,235,233	
	Vizara/Others	NkhataBay	Voluntary	Bridge	-	1,615,767	1,615,767	
Lafarge Cement	Vizara/Others	Senzani Ntheu	Voluntary	Senzani Clinic construction	-	6,651,224	6,651,224	
Total					60,704,813	59,295,579	120,000,392	

Note:

Vizara Plantations Limited ***

Please note that management assists local authorities by giving Vizara's heavy equipment for building local authority roads and making culverts frequently. Management also issues timber to schools/various organisations including churches. Vizara also assists the communities by providing medical supplies. Vizara assists in building schools for the community. These social contributions are in kind and hence not included in the above value

Annex 8: List of valid licences during the period from July 2020 to June 2021

Exploration Licences

No.	Code	Official Area Value	Unit	Grant Date	Expiry Date	STATUS	Parties	Commodities	Map Reference
1	EL0225	13	KM ²	15/08/2008	11/12/2020	Active	Lotus (Africa) Limited	Uranium	Karonga
2	EL0260	100.6656	KM ²	30/09/2008	12/12/2020	Active	Tengani Titanium Minerals (Ttm)Limited	Heavy Mineral Sands, Apatite, Copper, Diamond, Gold	Nsanje
3	EL0284	849.1	KM ²	21/01/2010	13/12/2020	Active	Lancaster Exploration Limited	Fluorite, Iron Ore, Manganese, Monazite, Niobium, Phosphate, Rare Earth Elements, Strontium, Thorium, Uranium	Mulanje, Phalombe
4	EL0303	136.9	KM ²	10/09/2010	14/12/2020	Active	Lancaster Exploration Limited	Columbite, Molybdenum, Rare Earth Elements, Strontium, Tantalite, Yttrium	Chikwawa, Mwanza
5	EL0325	128.0003	KM ²	18/03/2011	15/12/2020	Active	Spring Stone Limited	Bauxite, Rare Earth Elements	Mulanje
6	EL0341	199.07	KM ²	15/11/2011	16/12/2020	Active	Rift Valley Mining Company (Pty) Ltd	Coal, Copper, Limestone	Nsanje
7	EL0355	6	KM ²	15/06/2012	17/12/2020	Active	Sovereign Services Limited	Graphite, Kaolonitic Clay	Dowa, Ntchisi
8	EL0359	151.4	KM ²	15/06/2012	18/12/2020	Active	Sri Sai Mining Limited	Heavy Mineral Sands	Mangochi
9	EL0372	729.235	KM ²	14/03/2013	19/12/2020	Active	Sovereign Services Limited	Base Metals, Graphite	Dedza, Lilongwe
10	EL0399	17.75	KM ²	26/08/2014	20/12/2020	Active	Sri Sai Mining Limited	Heavy Mineral Sands	Salima
11	EL0400	22.9855	KM ²	26/08/2014	21/12/2020	Active	Sealand Investments Limited	Clay	Dedza
12	EL0401	56	KM ²	26/08/2014	22/12/2020	Active	Sealand Investments Limited	Feldspar	Dedza, Lilongwe
13	EL0402B	10.4256	KM ²	26/08/2014	23/12/2020	Active	Sealand Investments Limited	Silica Sand	Mchinji
14	EL0403	4	KM ²	26/08/2014	24/12/2020	Active	Sealand Investments Limited	Kyanite	Ntcheu
15	EL0404	11.0524	KM ²	26/08/2014	25/12/2020	Active	Sealand Investments Limited	Dolomite	Balaka
16	EL0405	6.42	KM ²	26/08/2014	26/12/2020	Active	Sealand Investments Limited	Kaolonitic Clay	Ntcheu
17	EL0413	533.69	KM ²	26/09/2014	27/12/2020	Active	Sovereign Services Limited	Base Metals, Graphite	Dowa, Lilongwe, Mchinji, Ntchisi
18	EL0417	146.3	KM ²	22/05/2015	28/12/2020	Active	Lotus (Africa) Limited	Uranium	Karonga
19	EL0418	276.3	KM ²	22/05/2015	29/12/2020	Active	Lotus (Africa) Limited	Uranium	Karonga, Rumphu

20	EL0421	163.0581	KM ²	22/05/2015	30/12/2020	Active	Globe Metals & Mining Exploration (Africa) Ltd	Feldspathoids, Granite, Niobium, Rare Earth Elements, Tantalum, Uranium, Zircon	Kasungu, Nkhota Kota; Mzimba
21	EL0427	8.9999	KM ²	09/10/2015	31/12/2020	Active	Why Limestone Mining	Limestone	Karonga
22	EL0434	15	KM ²	19/07/2016	01/01/2021	Active	Njati Mining Corporation	Coal	Mzimba
23	EL0435	26	KM ²	19/07/2016	02/01/2021	Active	Trident Group Of Companies	Iron Ore	Blantyre
24	EL0436	95.8	KM ²	19/07/2016	03/01/2021	Active	Zasco Mining Company Limited	Vermiculite	Mwanza, Neno
25	EL0439	4	KM ²	19/07/2016	04/01/2021	Active	Difference Construction	Rock Aggregate	Lilongwe
26	EL0441	58	KM ²	19/07/2016	05/01/2021	Active	Chakhala Enterprises	Corundum	Ntcheu
27	EL0442	283.5	KM ²	19/07/2016	06/01/2021	Active	Mindeco	Coal, Rare Earth Elements, Tungsten, Uranium	Chitipa, Karonga
28	EL0444	10.5	KM ²	19/07/2016	07/01/2021	Active	Shayona Cement Corporation	Volcanic Tuffs	Ntcheu
29	EL0445	34.0598	KM ²	19/07/2016	08/01/2021	Active	Shayona Cement Corporation	Volcanic Tuffs	Karonga
30	EL0446	129.9998	KM ²	19/07/2016	09/01/2021	Active	Shayona Cement Corporation	Limestone	Kasungu
31	EL0447	500	KM ²	13/10/2016	10/01/2021	Active	Plinth Mining Group Limited	Base Metals, Gold, Lead, Phosphate, Platinum Group Metals, Uranium, Zircon	Ntcheu; Balaka, Neno
32	EL0449	2	KM ²	13/10/2016	11/01/2021	Active	Mount Carmel Construction Limited	Rock Aggregate	Dowa, Lilongwe
33	EL0450	290.8	KM ²	13/10/2016	12/01/2021	Active	Surya Mining Company Limited	Heavy Mineral Sands, Copper, Gold, Graphite, Lead, Manganese, Silver, Uranium, Zinc	Blantyre, Neno
34	EL0451	357.4	KM ²	13/10/2016	13/01/2021	Active	Surya Mining Company Limited	Heavy Mineral Sands, Copper, Gold, Graphite, Lead, Manganese, Silver, Uranium, Zinc	Mwanza, Neno
35	EL0452	149.3	KM ²	13/10/2016	14/01/2021	Active	Surya Mining Company Limited	Heavy Mineral Sands, Copper, Gold, Graphite, Lead, Manganese, Silver, Uranium, Zinc	Ntcheu; Balaka
36	EL0453	327.7	KM ²	13/10/2016	15/01/2021	Active	Chikale Resources Limited	Heavy Mineral Sands, Copper, Gold, Graphite, Lead, Manganese, Silver, Uranium, Zinc	Kasungu, Nkhota Kota; Mzimba
37	EL0455	3.2453	KM ²	13/10/2016	16/01/2021	Active	Trinity Ventures Inc.	Black Granite, Chrome, Nickel	Mchinji
38	EL0456	5.22	KM ²	13/01/2017	17/01/2021	Active	Vision Corporation Limited	Dolerite	Mzimba

39	EL0457	2	KM ²	13/01/2017	18/01/2021	Active	Irs Private Limited	Dimension Stone	Kasungu
40	EL0458	0.663	KM ²	13/01/2017	19/01/2021	Active	Irs Private Limited	Dimension Stone	Rumphi
41	EL0459	0.12	KM ²	13/01/2017	20/01/2021	Active	Shabri Building Solutions	Rock Aggregate	Lilongwe
42	EL0460	3.1916	KM ²	13/01/2017	21/01/2021	Active	Shayona Cement Corporation	Limestone	Ntcheu; Mangochi
43	EL0461	20.77	KM ²	13/01/2017	22/01/2021	Active	Chiwandama Enterprises	Coal	Karonga
44	EL0462	0.585	KM ²	13/01/2017	23/01/2021	Active	Tahit Networks Limited	Rock Aggregate	Blantyre
45	EL0463	0.5	KM ²	13/01/2017	24/01/2021	Active	Tahit Networks Limited	Rock Aggregate	Blantyre
46	EL0464	663.4	KM ²	13/01/2017	25/01/2021	Active	Lion Ore Resources Pty Limited	Base Metals	Kasungu
47	EL0465	66.3	KM ²	13/01/2017	26/01/2021	Active	Hwm Resources Limited	Base Metals, Iron Ore, Rare Earth Elements	Karonga
48	EL0466	164	KM ²	13/01/2017	27/01/2021	Active	North Light Investments Company Limited	Copper, Nickel, Zinc	Mchinji
49	EL0467	7.5	KM ²	13/01/2017	28/01/2021	Active	Psm Investments	Limestone	Ntcheu
50	EL0468	1	KM ²	07/08/2017	29/01/2021	Active	Bano Construction Company	Rock Aggregate	Nkhata Bay
51	EL0469	15.0838	KM ²	07/08/2017	30/01/2021	Active	Shire Power Corporation Ltd	Coal	Nsanje
52	EL0470	51.5025	KM ²	07/08/2017	31/01/2021	Active	Tushiya Gold Mining Company Limited	Base Metals, Gold	Kasungu
53	EL0471	0.3124	KM ²	07/08/2017	01/02/2021	Active	Aluma Civil Engineering	Rock Aggregate	Mzimba
54	EL0472	829.75	KM ²	10/11/2017	02/02/2021	Active	Tatai International Mining Company Limited	Base Metals, Lead, Nickel, Niobium, Uranium	Mangochi
55	EL0473	204.67	KM ²	10/11/2017	03/02/2021	Active	Haman Company Limited	Base Metals, Precious Metals	Mangochi
56	EL0474	74.02	KM ²	10/11/2017	04/02/2021	Active	Mawei Exploration Company Limited	Heavy Mineral Sands	Mangochi
57	EL0475	47.9554	KM ²	10/11/2017	05/02/2021	Active	Lancaster Exploration Limited	Chrome, Columbite, Copper, Corundum, Feldspar, Fluorite, Gold, Graphite, Iron, Lead, Lithium, Manganese, Molybdenum, Monazite, Nickel, Niobium, Phosphate, Platinum Group Metals, Silver, Strontium, Tantalite, Thorium, Uranium, Yttrium, Zinc, Zircon	Mchinji

58	EL0476	301	KM ²	10/11/2017	06/02/2021	Active	Hua Run Mining Limited	Base Metals, Gold, Lead, Nickel, Zinc	Chitipa, Karonga
59	EL0477	1.54	KM ²	10/11/2017	07/02/2021	Active	Dika Construction Company	Rock Aggregate	Mzimba
60	EL0478	9.33	KM ²	10/11/2017	08/02/2021	Active	Crown Minerals Limited	Gold, Niobium, Rare Earth Elements, Tantalum, Uranium	Mchinji
61	EL0479	827.46	KM ²	10/11/2017	09/02/2021	Active	Graphite Africa Limited	Graphite, Lead, Zinc	Dowa, Lilongwe, Salima
62	EL0480	32.6	KM ²	10/11/2017	10/02/2021	Active	Chunghwa Mining Company Limited	Copper, Galena, Gold, Graphite, Nickel, Silver, Zinc	Dowa
63	EL0481	48.83	KM ²	10/11/2017	11/02/2021	Active	Wan Peng International Company Limited	Sodalite	Chitipa
64	EL0482	29.35	KM ²	10/11/2017	12/02/2021	Active	Kaziwiziwi Mining Company	Coal	Rumphi
65	EL0483	515.77	KM ²	10/11/2017	13/02/2021	Active	Graphite Africa Limited	Graphite, Lead, Zinc	Dowa, Salima
66	EL0484	70.85	KM ²	10/11/2017	14/02/2021	Active	Graphite Africa Limited	Graphite, Lead, Zinc	Dowa, Lilongwe
67	EL0485	200.1	KM ²	30/01/2018	15/02/2021	Active	Zrs Limited	Galena, Graphite, Zinc	Dowa, Ntchisi
68	EL0486	451.52	KM ²	30/01/2018	16/02/2021	Active	Zrs Limited	Graphite, Lead, Zinc	Dowa, Lilongwe
69	EL0487	789.47	KM ²	30/01/2018	17/02/2021	Active	Zrs Limited	Galena, Graphite, Zinc	Dedza, Lilongwe
70	EL0488	58	KM ²	30/01/2018	18/02/2021	Active	Njati Mining Corporation	Graphite, Iron Ore, Titanium	Nkhata Bay, Rumphi
71	EL0489	137.04	KM ²	30/01/2018	19/02/2021	Active	Lotus (Africa) Limited	Uranium	Chitipa
72	EL0490	36.5	KM ²	30/01/2018	20/02/2021	Active	Gamba Mining Company	Coal	Chitipa
73	EL0491	158.57	KM ²	30/01/2018	21/02/2021	Active	Ivory Clays Ltd	Kaolinitic Clay	Dedza
74	EL0492	935.3993	KM ²	30/01/2018	22/02/2021	Active	Sovereign Services Limited	Base Metals, Graphite	Dowa, Lilongwe, Mchinji, Ntchisi
75	EL0493	48	KM ²	30/01/2018	23/02/2021	Active	Lafarge Cement Company Limited	Limestone	Mangochi
76	EL0494	157.22	KM ²	30/01/2018	24/02/2021	Active	Rockfields Limited	Alkali Feldspars, Pegmatite Vein Minerals, Spodumene	Dowa, Kasungu, Lilongwe

77	EL0495	819.63	KM ²	30/01/2018	25/02/2021	Active	Chaser Construction Company Limited	Cobalt, Columbite, Gold, Granite, Nickel, Palladium, Platinum, Precious Metals, Silver, Tantalum, Zinc	Dedza, Lilongwe, Mchinji
78	EL0496	853.8282	KM ²	30/01/2018	26/02/2021	Active	Chaser Construction Company Limited	Gold, Precious Metals	Chitipa
79	EL0497	43.2	KM ²	30/01/2018	27/02/2021	Active	J.P. Import And Export	Coal	Karonga
80	EL0498	391.15	KM ²	30/01/2018	28/02/2021	Active	Yazam Mining Company Limited	Coal	Chikwawa
81	EL0499	96.82	KM ²	30/01/2018	01/03/2021	Active	Yazam Mining Company Limited	Coal	Chitipa, Karonga
82	EL0500	186.23	KM ²	30/01/2018	02/03/2021	Active	S & A Resources Private Limited	Base Metals, Rare Earth Elements	Blantyre, Chikwawa
83	EL0501	631.5	KM ²	30/01/2018	03/03/2021	Active	S & A Resources Private Limited	Base Metals, Rare Earth Elements	Blantyre, Thyolo
84	EL0502	28.65	KM ²	20/04/2018	04/03/2021	Active	Lotus (Africa) Limited	Uranium	Chitipa, Karonga
85	EL0503	34.4	KM ²	20/04/2018	05/03/2021	Active	C&M Superstore Company Limited	Coal	Karonga
86	EL0504	1.21	KM ²	20/04/2018	06/03/2021	Active	Og Quarry Limited	Limestone	Ntcheu
87	EL0505	18.12	KM ²	20/04/2018	07/03/2021	Active	Xiang Yun International Mining Company Limited	Gold	Nkhota Kota; Mzimba
88	EL0506	150.4	KM ²	20/04/2018	08/03/2021	Active	J.P. Import And Export	Coal	Chitipa, Karonga
89	EL0507	0.1055	KM ²	20/04/2018	09/03/2021	Active	Century Holdings	Rock Aggregate	Lilongwe
90	EL0508	1.3044	KM ²	20/04/2018	10/03/2021	Active	Enandal Gemstone And Mining	Sodalite	Chitipa
91	EL0509	167.67	KM ²	18/06/2018	11/03/2021	Active	S & K Gold Mining	Corundum, Gold	Ntcheu; Neno
92	EL0510	15.96	KM ²	18/06/2018	12/03/2021	Active	K.G.N. Resources	Base Metals, Gold, Platinum Group Metals	Chikwawa, Thyolo
93	EL0511	0.0437	KM ²	18/06/2018	13/03/2021	Active	Og Quarry Limited	Rock Aggregate	Chiradzulu
94	EL0512	36.1	KM ²	13/07/2018	14/03/2021	Active	Melucky Mining Limited	Copper, Quartz	Karonga
95	EL0513	249.8808	KM ²	13/07/2018	15/03/2021	Active	Minestone Company Limited	Limestone	Karonga
96	EL0515	23.0386	KM ²	28/11/2018	16/03/2021	Active	Xai Xai Enterprises	Coal	Karonga
97	EL0516	67.48	KM ²	28/11/2018	17/03/2021	Active	Sree Groups Private Limited	Coal	Karonga

98	EL0517	3.97	KM ²	28/11/2018	18/03/2021	Active	Ebenezer Concrete Products Limited	Rock Aggregate	Zomba
99	EL0518	50.1812	KM ²	28/11/2018	19/03/2021	Active	K.G.N. Resources	Rare Earth Elements	Chikwawa
100	EL0519	7.5	KM ²	28/11/2018	20/03/2021	Active	Victory Limited	Zircon	Mwanza
101	EL0520	64.4	KM ²	28/11/2018	21/03/2021	Active	Victory Limited	Rare Earth Elements	Balaka
102	EL0521	152.32	KM ²	28/11/2018	22/03/2021	Active	Huang Tianling (45%), Deng Jianfu (40%), Hd Mining Company Limited (15%)	Heavy Mineral Sands, Base Metals, Limestone	Karonga
103	EL0522	40	KM ²	28/11/2018	23/03/2021	Active	Saba Limited	Gold	Lilongwe
104	EL0523	1	KM ²	28/11/2018	24/03/2021	Active	Worldwide Construction Company Limited	Rock Aggregate	Lilongwe
105	EL0524	3.56	KM ²	28/11/2018	25/03/2021	Active	Hema Construction Company	Rock Aggregate	Nkhata Bay
106	EL0525	0.0804	KM ²	28/11/2018	26/03/2021	Active	Tahit Networks Limited	Rock Aggregate	Lilongwe
107	EL0526	69.7571	KM ²	28/11/2018	27/03/2021	Active	Ochan Mining Company Limited	Copper, Quartz	Rumphi
108	EL0527	5.619	KM ²	28/11/2018	28/03/2021	Active	Kingdom Development Limited	Copper	Chitipa
109	EL0528	16.19	KM ²	28/11/2018	29/03/2021	Active	Sovereign Services Limited	Gold	Lilongwe
110	EL0529	90.34	KM ²	28/11/2018	30/03/2021	Active	K.G.N. Resources	Heavy Mineral Sands, Niobium	Machinga, Zomba
111	EL0530	16.91	KM ²	28/11/2018	31/03/2021	Active	Wdh Mines Company Limited	Gold	Lilongwe
112	EL0531	73.7983	KM ²	18/03/2019	01/04/2021	Active	Ochan Mining Company Limited	Base Metals, Rare Earth Elements	Balaka
113	EL0532	95.27	KM ²	18/03/2019	02/04/2021	Active	Melucky Mining Limited	Base Metals, Rare Earth Elements	Ntcheu
114	EL0533	46.46	KM ²	18/03/2019	03/04/2021	Active	Invest-Pack Solutions	Coal	Rumphi
115	EL0535	0.095	KM ²	18/03/2019	04/04/2021	Active	Og Quarry Limited	Rock Aggregate	Mzimba
116	EL0536	0.0646	KM ²	18/03/2019	05/04/2021	Active	Tahit Networks Limited	Limestone	Ntcheu
117	EL0537	337.75	KM ²	18/03/2019	06/04/2021	Active	Sovereign Services Limited	Base Metals, Gold, Graphite, Titanium	Dedza
118	EL0538	7.06	KM ²	18/03/2019	07/04/2021	Active	Nyika Valley Company	Quartz	Rumphi

119	EL0539	4.26	KM ²	18/03/2019	08/04/2021	Active	Pezani General Dealers Limited	Coal	Rumphi
120	EL0540	57.83	KM ²	18/03/2019	09/04/2021	Active	Multi Trader	Limestone	Neno
121	EL0541	4.3	KM ²	18/03/2019	10/04/2021	Active	Cheng Limited	Granite	Rumphi
122	EL0543	262.65	KM ²	13/05/2019	11/04/2021	Active	Akatswiri Mineral Resources	Base Metals, Gold, Nickel	Chitipa
123	EL0544	868.69	KM ²	13/05/2019	12/04/2021	Active	Mka Exploration Limited	Bauxite, Chrome, Clay, Cobalt, Columbite, Copper, Fluorite, Gold, Graphite, Ilmenite Sand, Iron Ore, Kaolonitic Clay, Lead, Lithium, Manganese, Molybdenum, Monazite, Nickel, Niobium, Phosphate, Platinum Group Metals, Rare Earth Elements, Silver, Strontium, Tantalum, Thorium, Titanium, Uranium, Yttrium, Zinc, Zircon	Lilongwe, Mchinji
124	EL0545	53.18	KM ²	13/05/2019	13/04/2021	Active	Sovereign Services Limited	Gold, Graphite, Titanium	Lilongwe
125	EL0546	121.25	KM ²	13/05/2019	14/04/2021	Active	Donghai International Limited	Quartz	Mzimba
126	EL0547	0.62	KM ²	13/05/2019	15/04/2021	Active	Donghai International Limited	Sodalite	Chitipa
127	EL0548	18.01	KM ²	13/05/2019	16/04/2021	Active	Continental Expo Ltd	Base Metals, Copper, Gold, Graphite, Lead, Nickel, Platinum Group Metals, Silver, Zinc	Lilongwe
128	EL0549	1.91	KM ²	13/05/2019	17/04/2021	Active	Saba Limited	Rock Aggregate	Lilongwe
129	EL0550	2.4	KM ²	13/05/2019	18/04/2021	Active	Fisd Limited	Black Granite	Mzimba
130	EL0551	179.71	KM ²	13/05/2019	19/04/2021	Active	Geo-Development Consultants	Garnet, Gold, Graphite, Limestone, Quartz	Lilongwe
131	EL0552	0.82	KM ²	30/08/2019	20/04/2021	Active	Global Geoexploration	Rock Aggregate	Lilongwe
132	EL0553	4	KM ²	30/08/2019	21/04/2021	Active	Shayona Cement Corporation	Silica Sand	Kasungu
133	EL0554	42	KM ²	30/08/2019	22/04/2021	Active	Zhema Mining Company	Base Metals, Galena	Dowa
134	EL0555	103.94	KM ²	30/08/2019	23/04/2021	Active	J.P. Import And Export	Base Metals, Graphite, Lead	Dowa, Lilongwe
135	EL0556	5.6	KM ²	30/08/2019	24/04/2021	Active	Yazam Mining Company Limited	Corundum, Ruby, Sapphire	Ntcheu
136	EL0557	34.86	KM ²	30/08/2019	25/04/2021	Active	Cement Products (Mw) Limited	Limestone	Mangochi

137	EL0558	31.23	KM ²	30/08/2019	26/04/2021	Active	Sino Sky Industrial Company Limited	Limestone	Mangochi
138	EL0559	2.03	KM ²	30/08/2019	27/04/2021	Active	Rejoice Investment	Rock Aggregate	Mzimba
139	EL0560	1	KM ²	30/08/2019	28/04/2021	Active	Savanna Resources	Limestone	Balaka
140	EL0562	301.43	KM ²	27/12/2019	29/04/2021	Active	Bam 19 Holdings	Apatite, Quartz, Rare Earth Elements, Sodalite	Mulanje, Phalombe
141	EL0563	0.1502	KM ²	27/12/2019	30/04/2021	Active	Women Quarry Miners	Rock Aggregate	Blantyre
142	EL0564	57.71	KM ²	19/12/2019	01/05/2021	Active	Tiger Cement Products	Limestone	Mangochi
143	EL0565	30.9	KM ²	27/12/2019	02/05/2021	Active	Africa Commodity Traders Limited	Base Metals, Galena, Gold, Graphite, Lead	Lilongwe
144	EL0566	468.61	KM ²	19/12/2019	03/05/2021	Active	Sung San Biz Limited	Base Metals, Columbite, Platinum Group Metals, Precious Metals, Rare Earth Elements, Tantalite	Mzimba
145	EL0568	4.66	KM ²	27/12/2019	04/05/2021	Active	Chikulamawe International	Granite	Karonga
146	EL0569	36.2	KM ²	27/12/2019	05/05/2021	Active	S & K Gold Mining		
147	EPL0561	124	KM ²	16/09/2020	15/09/2023	Active	Sovereign Services Limited	Au, C, Garnet, Monazite, Titanium, Zircon	Mchinji, Lilongwe, Kasungu
148	EPL0567	18	KM ²	13/10/2020	12/10/2023	Active	African Minerals And Energy Holdings Limited (100%)	Coal	Karonga
149	EPL0574	292	KM ²	16/09/2020	15/09/2023	Active	Sovereign Services Limited (100%)	Au, C, Garnet, Monazite, Titanium, Zircon	Kasungu, Mchinji
150	EPL0575	0.0397	KM ²	13/10/2020	12/10/2023	Active	Godka Technologies Limited (100%)	Rock Aggregate	Blantyre
151	EPL0576	5.58	KM ²	16/09/2020	15/09/2023	Active	Sino Sky Industrial Company Limited	Limestone	Ntcheu
152	EPL0577	2	KM ²	05/11/2020	04/11/2023	Active	Sarah's Gem & Jewellery	Dimension Stone	Kasungu
153	EPL0578	22.45	KM ²	16/09/2020	15/09/2023	Active	Lafarge Cement Company Limited	Kaolinitic Clay	Dedza
154	EPL0579	0.6652	KM ²	05/11/2020	04/11/2023	Active	Sarah's Gem & Jewellery	Dimension Stone	Rumphi
155	EPL0580	20.45	KM ²	13/10/2020	12/10/2023	Active	Aanya Mining Company (100%)	Iron Ore	Ntcheu
156	EPL0581	49.47	KM ²	13/10/2020	12/10/2023	Active	Luvinda General Dealers	Base Metals, Gold, Graphite, Titanium	Dowa, Lilongwe
157	EPL0582	284.9629	KM ²	16/09/2020	15/09/2023	Active	Sovereign Services Limited	Base Metals, Gold, Graphite, Titanium	Dedza

158	EPL0584	187.11	KM ²	13/10/2020	12/10/2023	Active	African Minerals And Energy Holdings Limited	Coal	Karonga
159	EPL0585	30.18	KM ²	05/11/2020	04/11/2023	Active	African Minerals And Energy Holdings Limited	Coal	Karonga
160	EPL0586	19.8	KM ²	13/10/2020	12/10/2023	Active	Island Arc Company Limited (100%)	Feldspar, Sodalite	Rumphi
161	EPL0587	53.2	KM ²	13/10/2020	12/10/2023	Active	Island Arc Company Limited (100%)	Feldspar, Sodalite	Rumphi
162	EPL0588	12.13	KM ²	13/10/2020	12/10/2023	Active	Muhop Mining Company Limited	Coal	Chitipa
163	EPL0589	92.7	KM ²	13/10/2020	12/10/2023	Active	Aanya Mining Company (100%)	Gold, Base Metals	Karonga
164	EPL0590	1.14	KM ²	13/10/2020	12/10/2023	Active	Aanya Mining Company (100%)	Gold, Base Metals	Karonga
165	EPL0591	235.33	KM ²	13/10/2020	12/10/2023	Active	Sri Sai Mining Limited	Heavy Mineral Sands	Salima, Nkhotakota
166	EPL0592	40.96	KM ²	13/10/2020	12/10/2023	Active	Route One Distribution (100%)	Gold, Base Metals, Copper, Iron Ore, Ls	Ntcheu
167	EPL0593	1	KM ²	18/12/2020	17/12/2023	Active	Global Geoexploration (100%)	Rock Aggregate	Blantyre
168	EPL0599	1.83	KM ²	18/12/2020	17/12/2023	Active	Thawale Building And Civil Engineering Contractors (100%)	Rock Aggregate	Dowa, Salima
169	EPL0600	73.48	KM ²	18/12/2020	17/12/2023	Active	Tiger Cement Products	Limestone	Mangochi
170	EPL0603	0.36	KM ²	18/12/2020	17/12/2023	Active	Sino Sky Industrial Company Limited (100%)	Rock Aggregate	Mzimba
171	EPL0610	0.15	KM ²	01/06/2021	31/05/2024	Active	Thames Investment Limited	Rock Aggregate	Chiradzulu
172	EPL0612	5.51	KM ²	01/06/2021	31/05/2024	Active	Osmonds TCL (100%)	Coal	Rumphi
173	EPL0614	5.64	KM ²	01/06/2021	31/05/2024	Active	Zhema Mining Limited	Rock Aggregate	Lilongwe
174	EPL0616	226.62	KM ²	01/06/2021	31/05/2024	Active	Crown Minerals Limited	Au, Bm, Copper, D, Nickel, Rare Earth Elements, Titanium, Zircon	Nsanje

Mining Licences

No.	Lic No	Licence Type	Area	Grant Date	Expiry Date	Company Name	Commodities/Main products	District	Status
1	MML0002	Medium-Scale Mining Licence	0.1400 km ²	02/04/1985	16/11/2026	Terrastone Limited	Rock Aggregate	Chiradzulu	Active
2	MML0003	Medium-Scale Mining Licence	0.4000 km ²	05/02/1985	25/06/2027	Master Stone Breakers	Rock Aggregate	Lilongwe	Active
3	MML0019	Medium-Scale Mining Licence	3.4000 km ²	28/06/1995	27/06/2030	Ilomba Granite Company Ltd	Sodalite	Chitipa	Active
4	MML0046	Medium-Scale Mining Licence	2.0300 km ²	31/07/1996	01/12/2034	Shayona Cement Corporation	Limestone	Kasungu	Active
5	MML0075	Medium-Scale Mining Licence	1.6800 km ²	10/08/1999	29/05/2033	Zalewa Agriculture Lime Company	Limestone	Blantyre	Active
6	MML0118	Medium-Scale Mining Licence	5.6500 km ²	17/09/2002	15/09/2023	Kaziwiziwi Mining Company	Coal	Rumphi	Active
7	MML0125	Medium-Scale Mining Licence	0.5000 km ²	19/11/2003	16/11/2023	Terrastone Limited	Rock Aggregate	Blantyre	Active
8	MML0130	Medium-Scale Mining Licence	1.0000 km ²	28/07/2004	26/07/2024	Shayona Cement Corporation	Iron Ore	Blantyre	Active
9	MML0134	Medium-Scale Mining Licence	1.1900 km ²	18/04/2005	19/04/2030	Terrastone Limited	Rock Aggregate	Lilongwe	Active
10	MML0135	Medium-Scale Mining Licence	2.8800 km ²	07/07/2005	04/07/2025	Mean Jalawe Coal Mine	Coal	Rumphi	Active
11	MML0142	Medium-Scale Mining Licence	2.3500 km ²	30/12/2005	28/12/2025	Shayona Cement Corporation	Limestone	Kasungu	Active
12	MML0143	Medium-Scale Mining Licence	3.5000 km ²	30/12/2005	29/12/2025	Consolidated Mining Industries Limited	Coal	Karonga	Active
13	LML0152	Large-Scale Mining Licence	55.5000 km ²	02/04/2007	01/04/2037	Lotus (Africa) Limited	Uranium	Karonga	Active
14	MML0159	Medium-Scale Mining Licence	0.9100 km ²	19/12/2007	17/12/2027	Terrastone Limited	Rock Aggregate	Chiradzulu	Active
15	MML0161	Medium-Scale Mining Licence	1.2000 km ²	24/12/2007	23/12/2027	Zunguziwa Quarry Limited	Rock Aggregate	Mzimba	Active
16	MML0163	Medium-Scale Mining Licence	27.0000 km ²	29/07/2008	28/07/2023	Crown Minerals Limited	Heavy Minerals Sands	Nsanje	Active
17	MML0164	Medium-Scale Mining Licence	17.5000 km ²	05/05/2008	03/05/2023	Cpl-Mchenga Coal Mines Limited	Coal	Rumphi	Active
18	MML0172	Medium-Scale Mining Licence	1.8000 km ²	29/07/2008	28/07/2023	Optichem 2000 (Malawi) Limited	Apatite (Phosphate)	Phalombe	Active
19	MML0173	Medium-Scale Mining Licence	2.2500 km ²	30/09/2008	29/09/2023	Lime Company	Limestone	Balaka	Active

20	MML0174	Medium-Scale Mining Licence	28.1598 km ²	30/09/2008	28/09/2028	Lisikwa Investments	Coal	Karonga	Active
21	MML0180	Medium-Scale Mining Licence	21.0000 km ²	09/07/2009	08/07/2024	Cement Products (MW) Limited	Limestone	Mangochi	Active
22	MML0182	Medium-Scale Mining Licence	0.7000 km ²	21/01/2010	19/01/2025	Cilcon Limited	Rock Aggregate	Lilongwe	Active
23	MML0187	Medium-Scale Mining Licence	15.0000 km ²	14/04/2010	13/04/2025	Bwanje Cement Products	Limestone	Ntcheu	Active
24	MML0189	Medium-Scale Mining Licence	0.1600 km ²	20/06/2011	18/06/2021	Mota Engil Engenharia E Construco Africa	Rock Aggregate	Blantyre	Active
25	MML0193	Medium-Scale Mining Licence	62.5000 km ²	29/06/2011	28/06/2021	Mwabvi Coal Mine	Coal	Nsanje	Active
26	MML0194	Medium-Scale Mining Licence	0.1397 km ²	14/11/2011	13/11/2021	Mota Engil Engenharia E Construco Africa	Rock Aggregate	Blantyre	Active
27	MML0195	Medium-Scale Mining Licence	22.7008 km ²	14/11/2011	13/11/2031	DDY General Dealears	Coal	Rumphi	Active
28	MML0196	Medium-Scale Mining Licence	0.7360 km ²	13/11/2012	12/11/2022	Mota Engil Engenharia E Construco Africa	Rock Aggregate	Chikhwawa	Active
29	MML0197	Medium-Scale Mining Licence	12.4944 km ²	15/06/2012	14/06/2022	Premier-Teamwork Mining	Coal	Karonga	Active
30	MML0198	Medium-Scale Mining Licence	4.0000 km ²	15/06/2012	14/06/2027	Kulimba Mineral Resources Limited	Limestone	Balaka	Active
31	MML0199	Medium-Scale Mining Licence	26.9000 km ²	15/06/2012	14/06/2022	Nkhauti Trading	Coal	Karonga	Active
32	MML0200	Medium-Scale Mining Licence	5.2900 km ²	15/06/2012	14/06/2027	Lafarge Cement Company Limited	Limestone	Balaka	Active
33	MML0202	Medium-Scale Mining Licence	0.3000 km ²	17/09/2012	17/09/2022	Tijan Mining Company	C, Galena	Lilongwe	Active
34	MML0203	Medium-Scale Mining Licence	0.2800 km ²	17/09/2012	17/09/2027	Z.Z.T.H Wealth Company Limited	Rock Aggregate	Lilongwe	Active
35	MML0204	Medium-Scale Mining Licence	28.0000 km ²	17/09/2012	16/09/2032	Rift Valley Minerals Limited	Limestone	Nsanje	Active
36	MML0208	Medium-Scale Mining Licence	0.4500 km ²	16/12/2013	17/03/2027	Zunguziwa Quarry Limited	Rock Aggregate	Chikhwawa	Active
37	MML0210	Medium-Scale Mining Licence	1.0000 km ²	12/04/2014	11/04/2024	Rocksizer Mining Contractor Limited	Rock Aggregate	Lilongwe	Active
38	MML0213	Medium-Scale Mining Licence	39.5000 km ²	26/08/2014	25/08/2024	Zagaf Cement Sales	Coal	Karonga	Active
39	MML0215	Medium-Scale Mining Licence	4.5000 km ²	26/08/2014	25/08/2024	Njati Mining Corporation	Coal	Karonga	Active
40	MML0220A	Medium-Scale Mining Licence	9.0000 km ²	20/11/2015	19/11/2025	Lafarge Cement Company Limited	Limestone	Ntcheu	Active

41	MML0220B	Medium-Scale Mining Licence	0.4000 km ²	02/08/2016	01/10/2021	Strabag International Limited	Rock Aggregate	Mzimba	Active
42	MML0221	Medium-Scale Mining Licence	0.1500 km	02/10/2016	01/10/2021	Mota Enll Engenharia E Construco Africa	Rock Aggregate	Rumphi	Active
43	MML0222	Medium-Scale Mining Licence	1.0000 km ²	02/10/2016	01/10/2021	Mota Enll Engenharia E Construco Africa	Rock Aggregate	Balaka	Active
44	MML0223	Medium-Scale Mining Licence	0.1000 km ²	02/10/2016	01/10/2021	Mota Enll Engenharia E Construco Africa	Rock Aggregate	Mangochi	Active
45	MML0224	Medium-Scale Mining Licence	0.2000 km ²	13/10/2016	12/10/2024	Zunguziwa Quarry Limited	Rock Aggregate	Dedza	Active
46	MML0225	Medium-Scale Mining Licence	0.7000 km ²	13/10/2016	12/10/2026	Sino Sky Industrial Company Limited	Rock Aggregate	Blantyre	Active
47	MML0226	Medium-Scale Mining Licence	0.3200 km ²	13/01/2017	12/01/2027	Sino Sky Industrial Company Limited	Rock Aggregate	Lilongwe	Active
48	MML0227	Medium-Scale Mining Licence	0.0800 km ²	13/01/2017	12/01/2022	Capital Stone Breakers	Rock Aggregate	Lilongwe	Active
49	MML0228	Medium-Scale Mining Licence	2.0000 km ²	13/01/2017	12/01/2027	Mount Carmel Construction Limited	Rock Aggregate	Lilongwe	Active
50	MML0229	Medium-Scale Mining Licence	0.4682 km ²	13/01/2017	12/01/2032	Dantasie Mining Limited	Coal	Rumphi	Active
51	MML0230	Medium-Scale Mining Licence	5.113 km ²	07/08/2017	06/08/2022	Plinth Mining Group	Gold	Balaka and Neno	Active
52	MML0231	Medium-Scale Mining Licence	0.1230 km ²	07/08/2017	06/08/2022	Zunguziwa Quarry Limited	Rock Aggregate	Mulanje	Active
53	MML0232	Medium-Scale Mining Licence	0.5850 km ²	07/08/2017	06/08/2022	Tahit Networks Limited	Rock Aggregate	Blantyre	Active
54	MML0233	Medium-Scale Mining Licence	0.1171 km ²	07/08/2017	06/08/2029	Shandong Luqiao Group Co. Limited	Rock Aggregate	Lilongwe	Active
55	MML0234	Medium-Scale Mining Licence	0.2000 km ²	07/08/2017	06/08/2027	Sawa Group Limited	Rock Aggregate	Lilongwe	Active
56	MML0235	Medium-Scale Mining Licence	34.76 km ²	10/11/2017	09/11/2037	Mawei Mining Limited	Heavy Mineral Sands	Mangochi	Active
57	MML0236	Medium-Scale Mining Licence	0.0305 km ²	10/11/2017	09/11/2020	Zhejiang Communications Construction Group Co. Limited	Rock Aggregate	Karonga	Active
58	MML0237	Medium-Scale Mining Licence	4.0000 km ²	10/11/2017	09/11/2022	Sino Sky Industrial Company Limited	Rock Aggregate	Lilongwe	Active
59	MML0238	Medium-Scale Mining Licence	0.0815 km ²	10/11/2017	09/11/2027	Difference Construction	Rock Aggregate	Lilongwe	Active
60	MML0239	Medium-Scale Mining Licence	0.0673 km ²	10/11/2017	09/11/2027	OG Quarry Limited	Rock Aggregate	Lilongwe	Active

61	MML0241	Medium-Scale Mining Licence	1.1000 km ²	20/04/2018	19/04/2023	Zalewa Agriculture Lime Company	Calcitic Limestone	Balaka	Active
62	MML0251	Medium-Scale Mining Licence	0.4500 km ²	06/03/2019	05/03/2022	Mota Engil Engenharia E Construcao Africa	Rock Aggregate	Mzimba	Active
63	MML0252	Medium-Scale Mining Licence	1.0000 km ²	18/03/2019	17/03/2024	World wide Construction Company Limited	Rock Aggregate	Lilongwe	Active
64	MML0254A	Medium-Scale Mining Licence	0.3140 km ²	30/08/2019	29/08/2024	Mota Engil Engenharia E Construcao Africa	Rock Aggregate	Lilongwe	Active
65	MML0254	Medium-Scale Mining Licence	1.0000 km ²	29/04/2019	28/04/2025	China Railway 20 Bureau Group Corporation Limited	Rock Aggregate	Lilongwe	Active
66	MML0261	Medium-Scale Mining Licence	0.2700 km ²	16/09/2020	15/09/2025	Mota Engel Engenharia E Construcao Africa	Rock Aggregate	Kasungu	Active
67	MML0262	Medium-Scale Mining Licence	2.5300 km ²	13/10/2020	12/10/2025	Trinity Ventures	Black Granite	Mchinji	Active
68	MML0263	Medium-Scale Mining Licence	0.5887 km ²	16/09/2020	15/09/2025	Chawezi Resources Limited	Rock Aggregate	Lilongwe	Active
69	MML0269	Medium-Scale Mining Licence	1.0000 km ²	01/09/2020	31/08/2022	Zunguziwa Quarry Limited	Rock Aggregate	NkhataBay	Active
70	MML0274	Medium-Scale Mining Licence	1.0000 km ²	18/12/2020	17/12/2025	Bano Constructions	Rock Aggregate	NkhataBay	Active
71	MML0276	Medium-Scale Mining Licence	0.0437 km ²	18/12/2020	17/12/2025	OG Quarry Limited	Rock Aggregate	Chiradzulu	Active
72	MML0277	Medium-Scale Mining Licence	0.0950 km ²	18/12/2020	17/12/2025	OG Quarry Limited	Rock Aggregate	Mzimba	Active

Small -Scale Mining Licences

No	Lic. No	Licence Name	Commodities	Status	Grant Date	Expiry Date	Area	Map Reference
1	SML0142	Donald Stephen Banda (100%)	Aquamarine	Active	21/09/2015	16/12/2022	1.7565 Ha	Northern Region, Mzimba
2	SML0235	Thandizo Mining Club (100%)	Rock Aggregate	Active	26/09/2016	25/08/2024	1.3112 Ha	Central Region, Lilongwe
3	SML0263	Magret Nkhoma (100%)	Aquamarine, Quartz	Active	01/04/2015	31/03/2024	1.5880 Ha	Northern Region, Mzimba
4	SML0386	Miscor (100%)	Clay	Active	01/04/2015	19/04/2023	1.0169 Ha	Central Region, Dedza
5	SML0373	Fabio Capannesi (100%)	Corundum	Active	29/04/2016	25/08/2022	1.2597 Ha	Southern Region, Nsanje
6	SML0387	Miscor (100%)	Clay	Active	01/04/2015	19/04/2023	1.0169 Ha	Central Region, Dedza
7	SML0415	Fabio Capannesi (100%)	Corundum	Active	29/04/2016	20/04/2023	1.0173 Ha	Southern Region, Nsanje
8	SML0418	Donald Stephen Banda (100%)	Aquamarine	Active	01/04/2016	15/12/2022	1.0826 Ha	Northern Region, Mzimba
9	SML0420	Chancellor College (100%)	Clay	Active	26/09/2016	15/12/2022	1.0158 Ha	Central Region, Dedza
10	SML0428	Ahmed Mahomed Hassam (100%)	Corundum	Active	01/04/2016	25/08/2022	1.3846 Ha	Southern Region, Nsanje
11	SML0474	James Mazulu (100%)	Ruby	Active	29/04/2016	19/04/2023	1.0374 Ha	Southern Region, Mangochi
12	SML0486	James Mazulu (100%)	Ruby	Active	29/04/2016	20/04/2023	1.0280 Ha	Southern Region, Mangochi
13	SML0487	Hassam Ahmed Mahomed (100%)	Corundum	Active	01/04/2016	15/12/2022	1.0072 Ha	Southern Region, Nsanje
14	SML0495	Hanisha Ishmail (100%)	Graphite, Galena	Active	01/04/2016	19/04/2023	2.0000 Ha	Central Region, Lilongwe
15	SML0496	Hanisha Ishmail (100%)	Graphite, Galena	Active	01/04/2016	19/04/2023	1.9785 Ha	Central Region, Lilongwe
16	SML0497	Hanisha Ishmail (100%)	Graphite, Galena	Active	01/04/2016	19/04/2023	1.9999 Ha	Central Region, Lilongwe
17	SML0519	Readers Mining Ltd	Rhodolite	Active	29/04/2016	19/04/2023	1.1451 Ha	Central Region, Lilongwe
18	SML0521	Gems And Ornamental Stones Investments (Geosin) (100%)	Aquamarine, Quartz	Active	29/04/2016	19/04/2023	1.0437 Ha	Northern Region, Mzimba
19	SML0522	Gems And Ornamental Stones Investments (Geosin) (100%)	Aquamarine, Quartz	Active	29/04/2016	19/04/2023	1.0564 Ha	Northern Region, Mzimba
20	SML0523	Gems And Ornamental Stones Investments (Geosin) (100%)	Aquamarine, Quartz	Active	29/04/2016	19/04/2023	1.5308 Ha	Northern Region, Mzimba
21	SML0541	Ian Petro Mbewe (100%)	Aquamarine, Quartz	Active	29/04/2016	25/08/2022	1.0569 Ha	Northern Region, Mzimba
22	SML0548	Grecian Singano (100%)	Lime Stone	Active	26/09/2016	15/12/2022	1.3605 Ha	Central Region, Ntcheu
23	SML0550	Grecian Singano (100%)	Lime Stone	Active	26/09/2016	15/12/2022	1.5150 Ha	Central Region, Ntcheu
24	SML0559	Ahd Mining Company (100%)	Galena	Active	26/09/2016	25/08/2022	2.0000 Ha	Central Region, Dowa
25	SML0560	Ahd Mining Company (100%)	Galena	Active	26/09/2016	25/08/2022	2.0000 Ha	Central Region, Dowa
26	SML0572	Douglas And Agrippa (100%)	Garnet	Active	26/09/2016	19/04/2023	1.0590 Ha	Central Region, Lilongwe
27	SML0574	Mecraz Women (100%)	Lime Stone	Active	26/09/2016	04/03/2024	1.6964 Ha	Southern Region, Balaka
28	SML0576	Malawi University Of Science And Technology (100%)	Clay	Active	26/09/2016	31/03/2020	1.0020 Ha	Central Region, Dedza
29	SML0577	Malawi University Of Science And Technology (100%)	Clay	Active	26/09/2016	31/03/2020	1.0432 Ha	Central Region, Dedza

30	SML0578	Malawi University Of Science And Technology (100%)	Silica Sand	Active	26/09/2016	31/03/2020	1.0128 Ha	Central Region, Mchinji
31	SML0586	Lloyd Chamanza Banda (100%)	Galena	Active	01/04/2017	20/06/2023	2.0000 Ha	Central Region, Dowa
32	SML0587	Lloyd Chamanza Banda (100%)	Galena	Active	01/04/2017	20/06/2023	2.0000 Ha	Central Region, Dowa
33	SML0590	Melvine C Banda (100%)	Galena	Active	01/04/2017	19/04/2023	2.0000 Ha	Central Region, Dowa
34	SML0592	Readers Mining Ltd	Rhodolite	Active	01/04/2016	31/03/2020	1.9491 Ha	Central Region, Lilongwe
35	SML0594	Donald Stephen Banda (100%)	Aquamarine	Active	21/09/2015	15/12/2022	1.6405 Ha	Northern Region, Mzimba
36	SML0596	Chancellor College (100%)	Silica Sand	Active	26/09/2016	15/12/2022	1.4844 Ha	Central Region, Mchinji
37	SML0597	Chancellor College (100%)	Feldspar	Active	26/09/2016	15/12/2022	1.0055 Ha	Central Region, Lilongwe
38	SML0599	Mecraz Women (100%)	Limestone	Active	26/09/2016	04/02/2024	1.7266 Ha	Southern Region, Balaka
39	SML0622	Daniel Naura (100%)	Talcum	Active	30/10/2017	15/12/2022	1.6032 Ha	Northern Region, Mzimba
40	SML0626	Elizaberth Tsokalida (100%)	Gypsum	Active	01/04/2017	25/08/2022	1.8663 Ha	Central Region, Dowa
41	SML0627	Daniel Naura (100%)	Talcum	Active	01/04/2017	15/12/2022	1.0684 Ha	Northern Region, Mzimba
42	SML0630	Jabesi Banda	Garnet, Tourmaline	Active	01/04/2018	19/04/2023	1.3827 Ha	Central Region, Kasungu
43	SML0631	Jabesi Banda	Garnet, Tourmaline	Active	01/04/2018	19/04/2023	1.3740 Ha	Central Region, Kasungu
44	SML0642	Grace Chimbayo	Gypsum	Active	01/04/2018	15/12/2022	1.9100 Ha	Central Region, Dowa
45	SML0643	Grace Chimbayo	Gypsum	Active	01/04/2018	15/12/2022	1.9200 Ha	Central Region, Dowa
46	SML0644	Grace Chimbayo	Gypsum	Active	01/04/2018	15/12/2022	1.9800 Ha	Central Region, Dowa
47	SML0652	Hydol Edwin Bhagwanji	Galena	Active	01/04/2018	19/04/2023	1.9999 Ha	Central Region, Lilongwe
48	SML0659	Ian Petro Mbewe	Aquamarine, Columbite, Quartz	Active	18/02/2019	25/08/2022	1.9567 Ha	Northern Region, Mzimba
49	SML0662	Yamikani Jimusole (100%)	Aquamarine, Mica, Quartz	Active	18/02/2019	19/04/2023	1.2572 Ha	Northern Region, Mzimba
50	SML0664	Yamikani Jimusole	Aquamarine, Mica, Quartz	Active	18/02/2019	19/04/2023	1.0013 Ha	Northern Region, Mzimba
51	SML0669	Czzmk Limited (100%)	Quartz, Sunstone	Active	01/04/2019	31/03/2020	1.6932 Ha	Southern Region, Balaka
52	SML0678	Hamilton Chapomba (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	10/06/2019	25/08/2022	1.4307 Ha	Northern Region, Mzimba
53	SML0679	Hamilton Chapomba (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	10/06/2019	25/08/2022	1.0275 Ha	Northern Region, Mzimba
54	SML0687	Charles Thomas Gondwe (100%)	Gold, Galena, Garnet	Active	26/08/2019	19/04/2023	1.9779 Ha	Central Region, Lilongwe
55	SML0688	Charles Thomas Gondwe (100%)	Gold, Galena, Garnet	Active	26/08/2019	31/03/2023	0.5092 Ha	Central Region, Lilongwe
56	SML0693	Mascapie Mkasa (100%)	Aquamarine, Mica, Quartz	Active	26/08/2019	25/08/2022	1.2527 Ha	Northern Region, Mzimba
57	SML0694	Landirani Banda (100%)	Gold	Active	26/08/2019	31/03/2020	1.6656 Ha	Central Region, Kasungu
58	SML0695	Landirani Banda (100%)	Gold	Active	26/08/2019	31/03/2020	1.9696 Ha	Central Region, Kasungu
59	SML0696	Landirani Banda (100%)	Gold	Active	20/04/2021	19/04/2023	1.9234 Ha	Central Region, Kasungu

60	SML0698	Ian Petro Mbewe (100%)	Aquamarine, Mica	Active	26/08/2019	25/08/2022	1.8488 Ha	Northern Region, Mzimba
61	SML0699	Gems And Ornamental Stones Investments (Geosin)	Fluorite, Quartz	Active	26/08/2019	20/04/2023	0.3462 Ha	Northern Region, Rumpfi
62	SML0707	Hamilton Chapomba (100%)	Agate, Amethyst	Active	26/08/2019	25/08/2022	1.0652 Ha	Southern Region, Chikwawa
63	SML0714	Gems And Ornamental Stones Investments (Geosin)	Amethyst, Quartz	Active	26/08/2019	20/04/2023	1.0224 Ha	Northern Region, Chitipa
64	SML0717	Chikomeni Manda (100%)	Aquamarine	Active	26/08/2019	31/03/2023	1.0577 Ha	Northern Region, Mzimba
65	SML0721	Yohane PHIRI (100%)	AQUAMARINE, QUARTZ	Active	25/08/2020	24/08/2022	1.0360 Ha	Northern Region, Mzimba
66	SML0722	Steven Bota (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.6398 Ha	Northern Region, Mzimba
67	SML0723	Mussa Imulani (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.0949 Ha	Northern Region, Mzimba
68	SML0724	Sichali Tiwonge (100%)	Mica, Quartz	Active	25/08/2020	24/08/2022	1.2196 Ha	Northern Region, Mzimba
69	SML0725	Sichali Tiwonge (100%)	Mica, Quartz	Active	25/08/2020	24/08/2022	0.4542 Ha	Northern Region, Mzimba
70	SML0726	Mwaiwawo Kadango (100%)	Aquamarine, Mica, Quartz	Active	25/08/2020	24/08/2022	1.1527 Ha	Northern Region, Mzimba
71	SML0727	Maggie Nundwe	Amethyst, Quartz, Sodalite	Active	25/08/2020	24/08/2022	1.0288 Ha	Northern Region, Chitipa
72	SML0728	Joel Nguwo (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.0431 Ha	Northern Region, Mzimba
73	SML0729	Richard Chimhoyere Ngulube (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.0662 Ha	Northern Region, Mzimba
74	SML0730	Ellen Mwale (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.0305 Ha	Northern Region, Mzimba
75	SML0731	Ellen Mwale (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.8540 Ha	Northern Region, Mzimba
76	SML0732	Ellen Mwale (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.5783 Ha	Northern Region, Mzimba
77	SML0733	Daniel Mhone (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.8778 Ha	Northern Region, Mzimba
78	SML0734	Stalin Gondwe (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.9998 Ha	Central Region, Kasungu
79	SML0735	Stalin Gondwe (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.9910 Ha	Central Region, Kasungu
80	SML0736	Mc Donson Beza (100%)	Aquamarine, Quartz	Active	25/08/2020	24/08/2022	1.1210 Ha	Northern Region, Rumpfi
81	SML0737	Mwaiwawo Kadango (100%)	Quartz	Active	25/08/2020	24/08/2022	1.7558 Ha	Northern Region, Nkhata Bay
82	SML0738	Kamphinda Nyasulu (100%)	Aquamarine, Au, Quartz	Active	25/08/2020	24/08/2022	1.9897 Ha	Northern Region, Mzimba
83	SML0739	Kamphinda Nyasulu (100%)	Aquamarine, Au, Quartz	Active	25/08/2020	24/08/2022	1.9988 Ha	Northern Region, Mzimba
84	SML0740	Clement Matiya Lwanda (100%)	Garnet, Quartz, Tourmaline	Active	25/08/2020	24/08/2022	1.9720 Ha	Central Region, Lilongwe
85	SML0741	Christopher Mtonga	Gold	Active	25/08/2020	24/08/2022	1.6959 Ha	Southern Region, Balaka
86	SML0742	Christopher Mtonga (100%)	Gold	Active	25/08/2020	24/08/2022	1.9405 Ha	Southern Region, Balaka
87	SML0743	Loveness Annastansia Ntonya	Gypsum	Active	25/08/2020	24/08/2022	1.1583 Ha	Central Region, Dowa
88	SML0744	Elizaberth Tsokalida (100%)	Quartz	Active	25/08/2020	24/08/2022	1.9839 Ha	Northern Region, Mzimba

89	SML0745	Mc Donson Beza (100%)	Sodalite	Active	25/08/2020	24/08/2022	1.9640 Ha	Northern Region, Rumphi
90	SML0748	Geofrey Misheck Mwale	Amethyst, Quartz, Sodalite	Active	25/08/2020	24/08/2022	1.9143 Ha	Northern Region, Chitipa
91	SML0750	Tithokoze Lime Makers (100%)	Limestone	Active	25/08/2020	24/08/2022	1.9976 Ha	Southern Region, Blantyre
92	SML0751	Ahd Mining Company	Gold	Active	25/08/2020	24/08/2022	1.9280 Ha	Central Region, Lilongwe
93	SML0752	Ahd Mining Company	Gold	Active	25/08/2020	24/08/2022	1.9838 Ha	Central Region, Lilongwe
94	SML0756	Tithokoze Lime Makers	Limestone	Active	25/08/2020	24/08/2022	1.9994 Ha	Southern Region, Blantyre
95	SML0757	Tithokoze Lime Makers	Limestone	Active	25/08/2020	24/08/2022	1.8356 Ha	Southern Region, Blantyre
96	SML0758	James Phiri (100%)	Aquamarine, Quartz, Tourmaline	Active	20/04/2021	19/04/2023	1.0282 Ha	Northern Region, Mzimba
97	SML0760	John Nyirenda (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	20/04/2021	19/04/2023	1.4444 Ha	Northern Region, Mzimba
98	SML0761	John Nyirenda (100%)	Amethyst, Aquamarine, Quartz	Active	20/04/2021	19/04/2023	1.7710 Ha	Northern Region, Mzimba
99	SML0762	John Nyirenda (100%)	Amethyst, Aquamarine, Quartz	Active	20/04/2021	19/04/2023	1.0607 Ha	Northern Region, Mzimba
100	SML0763	Wakisa Sichali (100%)	Amethyst, Aquamarine, Quartz	Active	20/04/2021	19/04/2023	1.9964 Ha	Northern Region, Mzimba
101	SML0764	Harry Pitani (100%)	Amethyst, Aquamarine, Quartz	Active	20/04/2021	19/04/2023	0.4468 Ha	Northern Region, Mzimba
102	SML0765	Yohane PHIRI (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	20/04/2021	19/04/2023	1.9275 Ha	Northern Region, Mzimba
103	SML0766	James Tembo (100%)	Quartz	Active	20/04/2021	19/04/2023	1.7945 Ha	Northern Region, Rumphi
104	SML0767	James Tembo (100%)	Aquamarine, Quartz	Active	20/04/2021	19/04/2023	1.7079 Ha	Northern Region, Nkhata Bay
105	SML0768	Yohane Ng'oma (100%)	Sodalite	Active	20/04/2021	19/04/2023	1.9112 Ha	Northern Region, Rumphi
106	SML0769	Christopher Mtonga	Gold	Active	20/04/2021	19/04/2023	1.9618 Ha	Southern Region, Balaka
107	SML0770	Christopher Mtonga	Gold	Active	20/04/2021	19/04/2023	1.9894 Ha	Southern Region, Balaka
108	SML0771	John Edward Nkhoma (100%)	Clay	Active	16/12/2020	15/12/2022	1.7075 Ha	Southern Region, Chikwawa
109	SML0772	Vasco Mtunduwatha Chimbalu	Tourmaline	Active	16/12/2020	15/12/2022	1.1020 Ha	Central Region, Lilongwe
110	SML0773	Vasco Mtunduwatha Chimbalu	Tourmaline	Active	16/12/2020	15/12/2022	1.0200 Ha	Central Region, Lilongwe
111	SML0774	Vasco Mtunduwatha Chimbalu	Tourmaline	Active	16/12/2020	15/12/2022	1.2100 Ha	Central Region, Lilongwe
112	SML0775	Ian Petro Mbewe (100%)	Aquamarine, Quartz, Tourmaline	Active	16/12/2020	15/12/2022	1.9725 Ha	Northern Region, Mzimba
113	SML0776	Justin Redson Dzikambani (100%)	Au, Nickel, Pyrite	Active	20/04/2021	19/04/2023	1.5442 Ha	Central Region, Nkhota kota; Centrel, NKHOTAKOTA
114	SML0778	Gibson Inani (100%)	Sodalite	Active	16/12/2020	15/12/2022	1.9666 Ha	Northern Region, Mzimba
115	SML0779	Gibson Inani (100%)	Sodalite	Active	16/12/2020	15/12/2022	1.9132 Ha	Northern Region, Mzimba

116	SML0780	Gibson Inani (100%)	Sodalite	Active	16/12/2020	15/12/2022	1.9977 Ha	Northern Region, Mzimba
117	SML0781	David Zebediya Banda (100%)	Aquamarine, Quartz	Active	16/12/2020	15/12/2022	1.9764 Ha	Northern Region, Mzimba
118	SML0782	Stewart Munthali	Galena	Active	16/12/2020	15/12/2022	1.6771 Ha	Central Region, Dowa
119	SML0783	Chomukwanda Dinara (100%)	Au, Copper, Quartz	Active	20/04/2021	19/04/2023	1.9858 Ha	Central Region, Kasungu
120	SML0784	Jackson Kapira (100%)	Amethyst, Quartz	Active	20/04/2021	19/04/2023	1.0041 Ha	Northern Region, Chitipa
121	SML0785	Mbunju Ahmed (100%)	Aquamarine, Tourmaline	Active	16/12/2020	15/12/2022	1.4761 Ha	Southern Region, Mangochi
122	SML0786	Hawa Kulesi (100%)	Limestone	Active	16/12/2020	15/12/2022	1.6604 Ha	Southern Region, Balaka
123	SML0787	Silvester Malumba (100%)	Limestone	Active	16/12/2020	15/12/2022	1.5845 Ha	Southern Region, Balaka
124	SML0788	Selina Zainab Kankhulungo (100%)	Limestone	Active	16/12/2020	15/12/2022	1.4898 Ha	Southern Region, Balaka
125	SML0790	Freda Brenda Maliro (100%)	Limestone	Active	16/12/2020	15/12/2022	1.5379 Ha	Southern Region, Balaka
126	SML0791	Alice Mwale (100%)	Limestone	Active	16/12/2020	15/12/2022	1.4118 Ha	Southern Region, Balaka
127	SML0792	Ian Petro Mbewe (100%)	Aquamarine, Quartz	Active	16/12/2020	15/12/2022	0.5417 Ha	Northern Region, Mzimba
128	SML0796	Stewart Munthali	Galena	Active	16/12/2020	15/12/2022	1.0094 Ha	Central Region, Dowa
129	SML0798	Brenda Adam Chisale (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	20/04/2021	19/04/2023	1.1193 Ha	Northern Region, Mzimba
130	SML0799	Stanley Masiku (100%)	Sodalite	Active	20/04/2021	19/04/2023	1.9883 Ha	Northern Region, Rumpfi
131	SML0800	Landirani Banda	Galena, Pb	Active	20/04/2021	19/04/2023	1.9966 Ha	Central Region, Lilongwe
132	SML0801	Charles Chunga (100%)	Quartz, Zircon	Active	14/12/2020	13/12/2022	1.0163 Ha	Northern Region, Mzimba
133	SML0802	Reuben Milanzi	Aquamarine, Fluorite	Active	16/12/2020	15/12/2022	1.0250 Ha	Central Region, Ntcheu
134	SML0803	Landirani Banda (100%)	Gold	Active	20/04/2021	19/04/2023	1.9301 Ha	Central Region, Kasungu
135	SML0805	Landirani Banda (100%)	Aquamarine, Quartz	Active	20/04/2021	19/04/2023	0.3656 Ha	Northern Region, Mzimba
136	SML0808	Yohane PHIRI (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	20/04/2021	19/04/2023	1.2069 Ha	Northern Region, Mzimba
137	SML0809	Yohane PHIRI (100%)	Amethyst, Aquamarine, Quartz, Tourmaline	Active	20/04/2021	19/04/2023	0.5740 Ha	Northern Region, Mzimba
138	SML0810	Nelson Kambondoma (100%)	Aquamarine, Mica, Quartz	Active	44306	45035	1.9636 Ha	Northern Region, Mzimba
139	SML0811	Chimwemwe Katundu (100%)	Aquamarine, Quartz	Active	44306	45035	1.7400 Ha	Northern Region, Mzimba
140	SML0812	Bright Luhanga (100%)	Aquamarine, Quartz	Active	44306	45035	1.2682 Ha	Northern Region, Mzimba
141	SML0813	Mkhuzo Thole (100%)	Aquamarine, Quartz, Tourmaline	Active	44306	45035	1.0093 Ha	Northern Region, Mzimba
142	SML0814	Chikomeni Khosa (100%)	Aquamarine, Quartz	Active	44306	45035	1.4752 Ha	Northern Region, Mzimba
143	SML0815	Kemi Investments	Limestone	Active	44306	45035	1.0331 Ha	Southern Region, Balaka
144	SML0816	Kemi Investments	Limestone	Active	44306	45035	1.0533 Ha	Southern Region, Balaka

145	SML0817	Salome Janet Nkhwazi (100%)	Gypsum	Active	44306	45035	1.9558 Ha	Central Region, Dowa
146	SML0818	Salome Janet Nkhwazi (100%)	Gypsum	Active	44306	45035	1.9951 Ha	Central Region, Dowa
147	SML0819	Amon Ndawambi Kasambala (100%)	Gypsum	Active	44306	45035	1.9792 Ha	Central Region, Dowa
148	SML0820	Cecilia Mwenisongole (100%)	Gypsum	Active	44306	45035	1.9639 Ha	Central Region, Dowa
149	SML0821	Bertha Mtungama (100%)	Gypsum	Active	44306	45035	1.9829 Ha	Central Region, Dowa
150	SML0822	Ireen Sichali (100%)	Gypsum	Active	44306	45035	1.9932 Ha	Central Region, Dowa
151	SML0823	Duncan Phiri (100%)	Gypsum	Active	44306	45035	1.9752 Ha	Central Region, Dowa
152	SML0824	Ethel Banda Maloya (100%)	Gypsum	Active	44306	45035	1.9793 Ha	Central Region, Dowa
153	SML0825	Julliet Sarah Chirwa (100%)	Gypsum	Active	44306	45035	1.9618 Ha	Central Region, Dowa
154	SML0826	Emily Rose Mandala (100%)	Galena	Active	44306	45035	1.9330 Ha	Central Region, Dowa
155	SML0827	Emily Rose Mandala (100%)	Galena	Active	44306	45035	1.9370 Ha	Central Region, Dowa
156	SML0828	Emily Rose Mandala (100%)	Galena	Active	44306	45035	1.9677 Ha	Central Region, Dowa
157	SML0829	Tiger Cement Products	Kaolonitic Clay	Active	44306	45035	1.9768 Ha	Southern Region, Balaka
158	SML0830	Tiger Cement Products	Pozzolana	Active	44306	45035	1.9859 Ha	Southern Region, Balaka
159	SML0831	Bassam Jawad	Gold	Active	44306	45035	1.9856 Ha	Southern Region, Machinga
160	SML0832	Watison Chiutika (100%)	Aquamarine, Au, Galena	Active	44306	45035	1.9650 Ha	Central Region, Dowa
161	SML0833	Sing Of Victory (100%)	Quartz, Tourmaline	Active	44306	45035	2.0000 Ha	Southern Region, Mangochi
162	SML0834	Stanily Mandere (100%)	Au, Ruby, Tourmaline	Active	44306	45035	1.9940 Ha	Central Region, Lilongwe
163	SML0835	Prince Chilimba	Agate, Jasper	Active	44585	45314	1.9847 Ha	Southern Region, Chikwawa
164	SML0836	Dinara Chomukwanda (100%)	Garnet, Ruby, Tourmaline	Active	44306	45035	1.9882 Ha	Northern Region, Rumphi
165	SML0838	Geofrey Misheck Mwale	Amethyst, Quartz, Sodalite	Active	44068	44797	1.9827 Ha	Northern Region, Chitipa
166	SML0839	Agness W Chizumila (100%)	Aquamarine, Mica, Quartz	Active	44181	44910	1.0988 Ha	Northern Region, Mzimba
167	SML0840	Catherine Rudo (100%)	Limestone	Active	44181	44545	1.3920 Ha	Southern Region, Balaka
168	SML0841	Regane Donga (100%)	Gold	Active	44306	45035	1.9731 Ha	Central Region, Kasungu
169	SML0842	Landirani Banda (100%)	Gold	Active	44306	45035	1.9658 Ha	Central Region, Lilongwe
170	SML0843	Landirani Banda (100%)	Gold	Active	44306	45035	1.9659 Ha	Central Region, Lilongwe
171	SML0844	Eldin Lyson Mlelemba (100%)	Gold, Garnet	Active	44306	45035	1.9619 Ha	Central Region, Lilongwe
172	SML0845	Mwai Elias Zulu	Gold	Active	44306	45035	1.9525 Ha	Southern Region, Machinga
173	SML0847	Ashani Joseph (100%)	Gold	Active	44306	45035	1.1343 Ha	Central Region, Lilongwe
174	SML0848	Chawanangwa Msiska	Gold	Active	44306	45035	1.9634 Ha	Southern Region, Mwanza
175	SML0853	Gems And Ornamental Stones Trading (100%)	Amethyst, Quartz, Sodalite	Active	44306	45035	1.4025 Ha	Northern Region, Chitipa
176	SML0855	Regane Donga (100%)	Gold	Active	44306	45035	1.9978 Ha	Central Region, Lilongwe

Non-Exclusive Prospecting Licences

Lic. No.	Lic. No.	Licence Name	Commodities	Status	Grant Date	Expiry Date	Districts
1	NEPL3044	Kondwani Paul Machira	Au, Copper, D, Galena	Active	20/04/2021	19/04/2022	Chikwawa, Mwanza, Nsanje
2	NEPL 02097	David Donald Banda	Agate, Al2o3, Amethyst, Aquamarine, Carnelian, Epidote, Quartz, Red Garnet, Tantalite, Te, Tourmalin	Active	12/11/2015	24/08/2021	Chitipa, Karonga, Mzimba, Karonga, Mzimba
3	NEPL00863	Frazier Kasonga	Aegirine, Amethyst, Apatite, Aquamarine, Garnet, Quartz, Ruby, Tourmaline, Zircon	Active	05/06/1997	15/12/2021	Ntcheu; LILONGWE, NENO ; Zomba
4	NEPL01951	Loveness Annastansia Ntonya	Al2o3, Aquamarine, Au, Copper, Galena, Ruby, Sapphire, Tourmaline, Zircon	Active	15/02/2016	24/08/2021	, KASUNGU;Dowa, Ntchisi
5	NEPL01971	Ahmed Mahomed Hassam	Agate, Al2o3, Aquamarine, Au, Copper, Galena, Garnet, Tourmaline	Active	15/02/2016	24/08/2021	Chikwawa, Nsanje
6	NEPL02015	Nexon Makakhalana Msiska	AGATE, Al2O3, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE, ZIRCON	ACTIVE	24/04/2015	24/08/2021	Karonga, Rumphi
7	NEPL02084	Bettie Banda	Agate, Al2o3, Amethyst, Aquamarine, Emerald, Fluorite, Garnet, Peridot, Quartz, Ruby, Sapphire, Tant	Active	12/11/2015	24/08/2021	Mzimba
8	NEPL02105	Nature Groans Mining	Aquamarine, Au, D, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	12/10/2016	15/12/2021	Ntcheu;Chitip, Karonga; Mwanza, Neno
9	NEPL02183	Gladstone Chilombo	Aquamarine, Quartz	Active	29/04/2016	25/08/2021	Lilongwe;Dowa, Kasungu
10	NEPL02184	David Dane	Agate, Al2o3, Au, Copper, Galena, Iron Ore, Quartz, Rhodolite, Tourmaline	Active	29/04/2016	15/12/2021	Dowa, Lilongwe, Salima
11	NEPL02203	Yohane Ng'oma	Aegirine, Amethyst, Aquamarine, C, Citrine, Emerald, Fluoride, Garnet, Moonstone, Quartz, Ruby, Sapp	Active	29/04/2016	15/12/2021	Mzimba

12	NEPL02226	Jim Holdings	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Su	Active	29/04/2016	15/12/2021	Ntcheu;Mzimba; Balaka
13	NEPL02234	Alfred Nowa	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, D, Emerald, Fluorite, Galena, Jade, Moonstone, Ruby, Sapphire, S	Active	21/09/2016	19/04/2022	Dowa, Ntcheu, Salima;Mzimba
14	NEPL02246	Violet Chituzu Nyirenda	Amethyst, Aquamarine, Emerald, Garnet, Quartz, Ruby, Tourmaline	Active	21/09/2016	20/04/2022	Mzimba
15	NEPL02255	Arthur Milanzi	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Su	Active	21/09/2016	24/08/2022	Ntcheu; EASTERN, BALAKA;MANGOCHI
16	NEPL02262	Wilton Zgambo	Agate, Amazonite, Amethyst, Aquamarine, C, D, Emerald, Fluorite, Garnet, Iolite, Quartz, Ruby, Sapph	Active	21/09/2016	19/04/2022	Mzimba
17	NEPL02268	Reuben Milanzi	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, To	Active	21/09/2016	15/12/2021	Ntcheu
18	NEPL02273 Duplicate	Kennedy E Chindenga	Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Galena, Garnet, Quartz, Ruby, Sapphire, Tourmaline, Zircon	Active	21/09/2016	24/08/2021	Mangochi
19	NEPL02300	Harlod Kuluso	Amethyst, Aquamarine, Emerald, Garnet, Tourmaline	Active	03/01/2017	15/12/2021	MZIMBA;Dowa, Kasungu
20	NEPL02307	George Shaba	Amethyst, Aquamarine, Beryl, Garnet, Quartz, Tourmaline	Active	15/09/2015	25/08/2021	Mzimba
21	NEPL2119	Pt Investments	Rhodolite, Sapphire, Tourmaline	Active	15/02/2017	15/12/2021	Dowa, Ntchisi, Salima
22	NEPL2328	Obrien Phiri	Agate, Al ₂ O ₃ , Aquamarine, Garnet	Active	23/06/2017	19/04/2022	Chikwawa, Mwanza
23	NEPL2349	Imperial Mining And Gemstone Processing	D, Emerald, Pt, Ruby, Sapphire, Tantalite, Topaz, Tourmaline	Active	30/10/2017	24/08/2021	Chitipa, Karonga, Rumpfi
24	NEPL2379	Ernest Chihana	Agate, Amethyst, Aquamarine, Au, C, D, Emerald, Garnet, Ls, Quartz, Rhodolite, Ruby, Sapphire, Tanta	Active	26/02/2018	24/02/2021	Chitipa

25	NEPL2381	Anson Singini	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, D, Feldspar, Fluorite, Garnet, Iolite, Moonstone, Q	Active	26/02/2018	24/08/2021	Chitipa, Mzimba
26	NEPL2384	Kondwani Paul Machira	D, Pb, Pt, Titanium	Active	26/02/2018	24/08/2021	Salima;Chitipa; Chikwawa
27	NEPL2390	Alfred Noah	Ag, Amethyst, Aquamarine, Au, C, D, Emerald, Fluorite, Galena, K, Moonstone, Peridot, Quartz, Ruby,	Active	26/02/2018	15/12/2021	Chitipa, Lilongwe, chikwawa, Nsanje
28	NEPL2408	Livingstone Daniel Mwanja	Ag, Aquamarine, Au, D, Emerald, Pt, Quartz, Ruby, Sapphire, Tantalite, Tanzanite, Topaz, Tourmaline	Active	05/06/2018	15/12/2021	Lilongwe;Chitipa; Nsanje
29	NEPL2434	Stalin Gondwe	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, C, Citrine, Copper, D, Emerald, Fluorite, Garnet, Quartz, Rhodol	Active	05/06/2018	24/08/2021	NTCHISI; DOWA; Centre Region, Kasungu
30	NEPL2436	Gersom Mnduwira	Au, Copper, Galena, Garnet, Quartz, Tourmaline	Active	05/06/2018	15/12/2021	Dowa, Lilongwe, Salima
31	NEPL2442	Blackson Kalwena Gondwe	Agate, Amethyst, Aquamarine, Au, Citrine, D, Emerald, Epidote, Quartz, Ruby, Sapphire, Tanzanite, To	Active	05/06/2018	15/12/2021	Karonga, Mzimba; Mangochi
32	NEPL2460	Justin Luwemba	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Garnet, Moonstone, Quartz, Ruby, Sodalite, Topaz, T	Active	12/11/2018	15/12/2021	Centrel, Lilongwe; Mangochi, Mwanza
33	NEPL2486	John Collingwood Onions	Agate, Al ₂ O ₃ , Au, Beryl, Galena, Garnet, Quartz, Topaz, Tourmaline	Active	12/11/2018	15/12/2021	Dowa Lilongwe
34	NEPL2493	Mwaiwawo Kadango Banda	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Au, Columbite, D, Emerald, Fluorite, Garnet, Mica, Qu	Active	12/11/2018	24/08/2021	Northern, Southern, Mzimba, Nkhata-Bay, Mangochi
35	NEPL2501	Kamakumbe Mining Company	Au, Copper, Emerald, Galena, Garnet, Rhodolite, Sodalite, Tourmaline	Active	12/11/2018	24/08/2021	Malawi, Northern, Southern, Dedza, Lilongwe, Mzimba

36	NEPL2517	Chikomeni Manda	Al ₂ O ₃ , Aquamarine, Beryl, Emerald, Garnet, Iolite, Mica, Quartz, Tourmaline	Active	18/02/2019	15/12/2021	Mzimba, Nkhata Bay
37	NEPL2526	Benister Npeketula	Amethyst, Aquamarine, Feldspar, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Sodalite, Tourmaline, Zir	Active	18/02/2019	25/08/2021	Ntcheu;Mangochi; Machinga
38	NEPL2528	Alinafe Paul Zamaere	Bluesky, D	Active	18/02/2019	24/08/2022	Malawi, Rumpfi;Ntcheu Lilongwe
39	NEPL2531	Seleman Robert Katunga	Amethyst, Aquamarine, Feldspar, Galena, Quartz, Rhodolite, Sodalite, Tourmaline, Zircon	Active	18/02/2019	24/08/2021	Kasungu; CENTRE, LILONGWE;MANGOCHI
40	NEPL2533	Joseph Rex Monosile	Agate, Aquamarine, C, Emerald, Galena, Garnet, Quartz, Ruby, Tourmaline	Active	18/02/2019	24/08/2021	Lilongwe, Ntchisi;Dowa
41	NEPL2549	Boymah James Adams	Aquamarine, Au, Garnet, Quartz, Tourmaline	Active	18/02/2019	15/12/2021	Lilongwe;Mchinji, Salima
42	NEPL2552	Mercy Hara	Agate, Amethyst, Aquamarine, Citrine, Garnet, Mica, Quartz, Ruby, Tantalite, Tanzanite, Topaz, Tourm	Active	10/06/2019	09/06/2021	Mzimba
43	NEPL2554	Benjamin B Z Sithole	Agate, Amethyst, Aquamarine, Emerald, Quartz, Tantalite, Tourmaline, Yellow Sapphire	Active	10/06/2019	15/12/2021	Mzimba
44	NEPL2556	Chitsanzo Mbundi	Agate, Al ₂ O ₃ , Citrine, Emerald, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	10/06/2019	15/12/2021	Mulanje, Phalombe
45	NEPL2560	Wb Freight	Al ₂ O ₃ , Aquamarine, Feldspar, Fluorite, Garnet, Quartz, Ruby, Sapphire, Tantalite, Tourmaline	Active	10/06/2019	19/04/2022	Ntcheu;Karonga, Mzimba
46	NEPL2569	Blantyre Mining Association	Al ₂ O ₃ , Alexandrite, Aquamarine, Copper, D, Emerald, Galena, Garnet, Iolite, Iron Ore, Pt, Quartz, Sp	Active	10/06/2019	05/06/2023	Ntcheu;Mangochi; Chikwawa
47	NEPL2579	Moloson Seleman	Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, D, Emerald, Garnet, Moonstone, Quartz, Ruby, Sapphire, Topaz	Active	16/12/2020	15/12/2021	Chitipa, Karonga, Rumpfi

48	NEPL2600	Ennet Gausi	Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Quartz, Ruby, Sapphire, Topaz, Tourmaline, Zoisite	Active	10/06/2019	09/06/2021	KASUNGU, Mzimba
49	NEPL2607	Marko Bulukutu	Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, C, Citrine, Copper, D, Emerald, Garnet, Moonstone, Niobium,	Active	10/06/2019	20/04/2022	Malawi, rumphi; Chitipa, Mzimba
50	NEPL2612	Greena Mvula	Amethyst, Aquamarine, Emerald, Mica, Quartz, Tantalite, Tanzanite, Topaz, Tourmaline, Zircon	Active	10/06/2019	15/12/2021	Mzimba
51	NEPL2613	Albert Zimba	Agate, Amethyst, Aquamarine, Citrine, Emerald, Fluorite, Mica, Quartz, Ruby, Sapphire, Tantalite, Ta	Active	26/08/2019	25/08/2020	Mzimba
52	NEPL2614	Maggie Nundwe	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Copper, Galena, Garnet, Mica, Pt, Quartz, Ruby, Sodalite, Topaz,	Active	26/08/2019	25/08/2020	Chitipa
53	NEPL2615	Adams Kanyika	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Copper, Fluoride, Galena, Garnet, Mica, Opal, Quartz, Sapphire,	Active	26/08/2019	25/08/2020	Chitipa
54	NEPL2616	Sydney Ndhrazi	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Copper, Galena, Garnet, Mica, Quartz, Sodalite, Topaz, Zircon	Active	26/08/2019	25/08/2020	Chitipa
55	NEPL2617	Lyson Mbalwe	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Ruby, Sapphire, Sodalite, Topaz, T	Active	26/08/2019	25/08/2020	Chitipa
56	NEPL2618	Beaton Archangel Sabilika	Amethyst, Aquamarine, Au, Copper, Galena, Garnet, K, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	NTCHISI; Centrel, DOWA; Centre Region, Kasungu
57	NEPL2619	Emmanuel Mkangama	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Galena, Garnet, Ruby, Tourmaline, Zircon	Active	26/08/2019	25/08/2020	DOWA LILONGWE;Mzimba
58	NEPL2620	Daniel Dingiswayo Chipeta	Aquamarine, Emerald, Quartz, Ruby, Sapphire	Active	26/08/2019	25/08/2020	Centrel, NTCHEU;Mzimba

59	NEPL2621	Nelson James Chimpeni	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Copper, Emerald, Galena, Garnet, Jade, Mi	Active	26/08/2019	25/08/2020	Dowa Lilongwe;Mzimba
60	NEPL2622	Josey Chirwa	Aegirine, Amethyst, Aquamarine, Copper, Emerald, Feldspar, Galena, Quartz, Topaz, Tourmaline	Active	26/08/2019	25/08/2020	Centrel, Dowa; Eastern, Zomba;Mzimba
61	NEPL2623	Linly Lonjezo Mwale	Amethyst, Quartz	Active	26/08/2019	25/08/2020	Chitipa
62	NEPL2624	Daniel Mhone	Agate, Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Galena, Quartz, Rhodolite, Ruby, Sapphire, To	Active	26/08/2019	25/08/2020	Malawi,rumph;Mzimba
63	NEPL2625	Ellen Mwale	Amethyst, Aquamarine, Au, Galena, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba
64	NEPL2626	Clement Kamenya	Au, D	Active	26/08/2019	25/08/2020	Mangochi
65	NEPL2627	Mlangali Women In Mining	AMAZONITE, AMETHYST, AQUAMARINE, C, FLUORITE, GALENA, GARNET, QUARTZ, RUBY, SAPPHIRE, SODALITE, TANZ	ACTIVE	26/08/2019	25/08/2020	Malawi,nkhatabay;Mzimba
66	NEPL2628	Wisdom Ndhlovu	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, D, Emerald, G, Moonstone, Quartz, Rhodolite, Ruby, Sa	Active	26/08/2019	25/08/2020	Malawi,rumph;Karonga, Mzimba
67	NEPL2629	Wakisa Sichali	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, D, Emerald, G, Moonstone, Quartz, Rhodolite, Ruby, Sa	Active	26/08/2019	25/08/2020	Malawi,nkhatabay;Karonga, Mzimba
68	NEPL2630	Mathias Singeleti Nyangatayani	Ls	Active	26/08/2019	25/08/2020	Centrel, Ntcheu
69	NEPL2631	Davite Msulila Filison	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Feldspar, Fluorite, Galen	Active	26/08/2019	15/12/2021	Centrel, Dowa, Kasungu;Mzimba
70	NEPL2632	Blessings Chiumia	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, D, Emerald, G, Moonstone, Quartz, Rhodolite, Ruby, Sa	Active	26/08/2019	25/08/2020	Karonga, Mzimba, Nkhata-Bay

71	NEPL2633	Herbat Chibaya	Amethyst, Aquamarine, Au, Citrine, D, Emerald, Fluorite, Garnet, Quartz, Sapphire, Tantalite, Topaz,	Active	26/08/2019	19/04/2022	Chitipa, Karonga, Mzimba
72	NEPL2634	Escollen Yakobe Mbale	Aquamarine, Au, Citrine, D, Emerald, Fluorite, Garnet, Quartz, Ruby, Sapphire, Tantalite, Tanzanite,	Active	26/08/2019	25/08/2020	Karonga, Mzimba
73	NEPL2635	Martha Munthali	Agate, Amethyst, Aquamarine, Au, Citrine, D, Emerald, Fluorite, Galena, Quartz, Rhodolite, Ruby, Sap	Active	26/08/2019	25/08/2020	Mzimba
74	NEPL2636	Passwell Happy Mwanza	Agate, Amazonite, Aquamarine, Au, Emerald, Epidote, Fluorite, Garnet, Lime, Quartz, Rhodolite, Ruby,	Active	26/08/2019	25/08/2020	Centre, Lilongwe;Mzimba, Rumphu
75	NEPL2637	Charles Manson Bird	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Epidote, Fluorite, Garnet, Lime, Quartz, Rhodoli	Active	26/08/2019	25/08/2020	Mchinji;Mzimba, Nkhata-Bay
76	NEPL2638	Mathews Manson Chunda	Agate, Amazonite, Aquamarine, Au, C, D, Emerald, Epidote, Fluorite, Lime, Quartz, Ruby, Sapphire, To	Active	26/08/2019	25/08/2020	Salima;Mzimba; Mangochi
77	NEPL2639	Esnart Manda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Mica, Quartz, Rhodolite, Ruby, Tantalite, Tourmaline, Z	Active	26/08/2019	25/08/2020	Mzimba
78	NEPL2640	Chifuniro Namunyoma	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, G, Garnet, Quartz, Rhodolite, Ruby,	Active	26/08/2019	25/08/2020	Ntcheu;Mzimba;MANGOCHI
79	NEPL2641	Ahmed Khalid Sacranie	Al ₂ O ₃ , Au, Beryl, Garnet, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Malawi,nkhatabay;Ntcheu;Mzimba
80	NEPL2642	Mthunzi Don Whayo	Al ₂ O ₃ , Au, Beryl, Quartz, Spinel, Tourmaline	Active	26/08/2019	25/08/2020	MZIMBA;Kasungu, Ntcheu
81	NEPL2643	Phillip Katholowamo Nkhunga	Amethyst, Aquamarine, Au, Copper, D, Galena, Garnet, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Lilongwe;Dowa, Kasungu
82	NEPL2644	Allan Nkata	Al ₂ O ₃ , Au, Beryl, D, Garnet, Quartz, Sodalite, Spinel, Tourmaline	Active	26/08/2019	25/08/2020	Chitipa, Mzimba;Mangochi

83	NEPL2645	Elizabeth Chulu	Ag, Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Pt, Quartz, Ruby, Sapphire, Spinel, Spodumenee,	Active	26/08/2019	25/08/2020	Ntcheu;Mzimba; Phalombe
84	NEPL2646	Morgan Dziko	Aquamarine, Au, Emerald, Ruby, Sapphire, Tourmaline	Active	26/08/2019	25/08/2020	Centrel, Ntcheu;Nkhatabay; Mangohi
85	NEPL2647	Livingstone Daniel Mwanja	Ag, Alexandrite, Aquamarine, Au, D, Dimension Stone, Emerald, Feldspar, Garnet, Iolite, Peridot, Pt,	Active	26/08/2019	25/08/2020	Lilongwe;Chitipa; Nsanje
86	NEPL2648	Christopher Mtonga	Al ₂ O ₃ , Au, Galena, Ruby	Active	26/08/2019	25/08/2020	Lilongwe; Eastern, Balaka;Mangochi
87	NEPL2649	Chawanangwa Kanyimbo	Aquamarine, Emerald, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Karonga, Mzimba, Nkhatabay
88	NEPL2650	Phillip Kamoto	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Garnet, K, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	26/08/2019	25/08/2020	Lilongwe And Salima
89	NEPL2651	Oscar Nyirongo	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Garnet, Rhodolite, Ruby, Sapphire, Topaz, Tourma	Active	26/08/2019	25/08/2020	Karonga, Mzimba, Rumph
90	NEPL2652	Maggie Fatch	Aquamarine, Au, Beryl, D, Garnet, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	KASUNGU, LILONGWE, MZIMBA
91	NEPL2653	Chifundo Malata	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Feldspar, Fluorite, Garnet, Mica, Q	Active	26/08/2019	25/08/2020	DEDZA, DOWA, LILONGWE
92	NEPL2654	Absalom Sydney Chinguwo	Agate, Al ₂ O ₃ , Aquamarine, D, Quartz, Ruby, Sapphire, Sodalite	Active	26/08/2019	25/08/2020	Chitipa, Nkhatabay, Rumph
93	NEPL2655	Lovemore Chodzi	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, D, Fluorite, Garnet, Quartz, Ruby, Sapphire, Sodalite, Tourmalin	Active	26/08/2019	25/08/2020	Mzimba, Nkhata Bay, Rumph
94	NEPL2656	Mwendanayo Investment	C, Copper, Galena	Active	26/08/2019	25/08/2020	Malawi,rumph;Chitipa, Karonga
95	NEPL2657	Petro K Hara	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, D, Emerald, Epidote, Fluorite, Lime, Quartz, Rhodolit	Active	26/08/2019	25/08/2020	Mzimba

96	NEPL2658	Charles Chunga	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Garnet, Lime, Quartz, Rhodolite, Ruby,	Active	26/08/2019	15/12/2021	Mzimba
97	NEPL2659	Mkwangulire Mining	Aquamarine, Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	26/08/2019	25/08/2020	Salima; Balaka, Mangochi
98	NEPL2660	Peter Mussa Nyondo	Al ₂ O ₃ , Amethyst, Aquamarine, C, Emerald, Fluorite, Garnet, Quartz, Ruby, Sapphire, Sodalite, Tantal	Active	26/08/2019	25/08/2020	Mzimba
99	NEPL2661	Mwendanayo Investment	Copper, Galena, Pb	Active	26/08/2019	25/08/2020	Dowa;Nkhata-Bay; Nsanje
100	NEPL2662	Stanely Tembo	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
101	NEPL2663	Vincent Lwara	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
102	NEPL2664	Harry Pitani	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
103	NEPL2665	Herbat Chibaya	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
104	NEPL2666	Gift Gerald Ngoma	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
105	NEPL2667	John Edward Nkhoma	Cy	Active	26/08/2019	25/08/2020	Chikwawa
106	NEPL2668	Joel Nguwo	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
107	NEPL2669	John Nyirenda	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
108	NEPL2670	Richard Chimhoyere Ngulube	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
109	NEPL2671	Willy Nyirenda	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
110	NEPL2672	Steven Bota	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
111	NEPL2673	Yohane PHIRI	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph
112	NEPL2674	Nelson Kambondoma	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumph

113	NEPL2675	Sichali Tiwonge	Agate, Amethyst, Au, Chromium, Citrine, Fluorite, Galena, Garnet, Mica, Quartz, Rhodolite, Ruby, Sap	Active	26/08/2019	25/08/2020	Malawi, Nkhatabay, Rumphu;Mzimba
114	NEPL2676	Hamilton Chapomba	Al ₂ O ₃ , Aquamarine, Au, Copper, Galena, Garnet, Quartz, Ruby, Sapphire, Sodalite, Spinel, Tourmaline,	Active	26/08/2019	25/08/2020	Ntchisi; Nsanje, Thyolo
115	NEPL2677	Mussa Imulani	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumphu
116	NEPL2678	Maria Ngoma	Amethyst, Aquamarine, Galena, Garnet, Mica, Quartz, Tourmaline	Active	26/08/2019	25/08/2020	Mzimba, Rumphu
117	NEPL2679	Faides Tsalani Kasinja	Ag, Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Pt, Quartz, Ruby, Sapphire, Spinel, Spodumenee,	Active	26/08/2019	25/08/2020	Lilongwe;Ntcheu;Mzimba
118	NEPL2680	Yolamu K Mtonga	Agate, Aquamarine, Quartz	Active	26/08/2019	25/08/2020	MZIMBA;Chitipa
119	NEPL2681	Chrispine Mwarntobe	Copper, Fe, Galena, Gem	Active	26/08/2019	25/08/2020	Lilongwe; Dowa;Karonga
120	NEPL2682	Wezzi Thawale	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Caso, D, Emerald, Garnet, Quartz, Rhodolite, Ruby,	Active	25/08/2020	24/08/2021	Dowa; Centre, Salima;Mangochi
121	NEPL2683	Andesen Chombwe	Au, Garnet	Active	25/08/2020	24/08/2021	Lilongwe; , Kasungu
122	NEPL2684	Raphael M'bobo Phiri	Al ₂ O ₃ , Amethyst, Aquamarine, Au, Galena, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	25/08/2020	24/08/2021	Ntcheu Lilongwe;Mzimba
123	NEPL2685	Keith Hatinahama Kapenga	Agate, Al ₂ O ₃ , Amethyst, Au, Beryl, Chrome, Copper, Fluorite, Garnet, Iolite, Mica, Rhodolite, Sapphi	Active	25/08/2020	24/08/2021	Dowa Lilongwe, Salima
124	NEPL2686	Mc Duff Desmond Nyalugwe	Agate, Amethyst, Aquamarine, Beryl, D, Garnet, Quartz, Ruby, Tourmaline	Active	25/08/2020	24/08/2021	Mangochi; Machinga
125	NEPL2687	Mnsepu Gems	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Epidote, Feldspar, Fluorite, Garnet, Ioli	Active	25/08/2020	24/08/2021	Karonga, Nkhatabay; Mangochi
126	NEPL2688	Emmanuel J Maonga	Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, Fluorite, Garnet, Moonstone, Quartz, Rhodolite, Sul	Active	25/08/2020	24/08/2021	Mzimba
127	NEPL2689	Misheck Chirwa	Amethyst, Aquamarine, Beryl, D, Mica, Quartz, Ruby, Tourmaline	Active	25/08/2020	24/08/2021	Chitipa, Nkhatabay, Rumphu

128	NEPL2690	Phillip Mughogho	Agate, Amethyst, Aquamarine, Copper, Emerald, G, Galena, Garnet, Quartz, Rhodolite, Tourmaline, Zirc	Active	25/08/2020	24/08/2021	MZIMBA;Dowa;Chitipa
129	NEPL2691	Peter Mtonga	Amethyst, Aquamarine, D, G, Quartz, Tourmaline	Active	25/08/2020	24/08/2021	Karonga, Nkhata Bay
130	NEPL2692	Tionge Chisi	Amethyst, Aquamarine, Au, Beryl, D, Emerald, Garnet, Mica, Quartz, Ruby, Tourmaline	Active	25/08/2020	24/08/2021	Chitipa, Mzimba
131	NEPL2693	Ahd Mining Company	Au, Galena	Active	25/08/2020	24/08/2021	Dowa, Lilongwe, Salima
132	NEPL2694	Chimwemwe Katundu	Al ₂ O ₃ , Aquamarine, C, Citrine, D, Emerald, Garnet, Mica, Quartz, Rhodolite, Ruby, Sapphire, Spessart	Active	25/08/2020	24/08/2021	Mzimba
133	NEPL2695	Shalon Banda	Al ₂ O ₃ , Aquamarine, Columbite, Garnet, Mica, Quartz, Sodalite	Active	25/08/2020	24/08/2021	Malawi,nkhatabay; MZIMBA;Karonga
134	NEPL2696	David Zebediya Banda	Al ₂ O ₃ , Aquamarine, Columbite, Garnet, Mica, Quartz, Sodalite, Tourmaline	Active	25/08/2020	24/08/2021	Malawi,nkhatabay; Mzimba;Chitipa
135	NEPL2697	Martha Nkhoma	Al ₂ O ₃ , Aquamarine, Columbite, Garnet, Mica, Quartz, Tantalite, Topaz, Tourmaline	Active	25/08/2020	24/08/2021	Karonga, Mzimba, Nkhatabay
136	NEPL2698	Ntabeni Jere	Aquamarine	Active	25/08/2020	24/08/2021	Mzimba;Ntcheu
137	NEPL2699	Mizeke Manase	Al ₂ O ₃ , Aquamarine, Au, Galena, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	25/08/2020	24/08/2021	Dedza;Nkhota Kota, Ntcheu
138	NEPL2700	Chomukwanda Dinara	Au, Hms, Tantalite	Active	25/08/2020	24/08/2021	Mangochi; Mwanza
139	NEPL2701	Kamphinda Nyasulu	Amethyst, Aquamarine, Au, Copper, D, Garnet, Quartz, Tantalite, Tourmaline	Active	25/08/2020	24/08/2021	LILONGWE, MZIMBA; SALIMA
140	NEPL2702	Paragom Ceramics	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	25/08/2020	24/08/2021	Dedza, Ntcheu
141	NEPL2703	Percy Maleta	Agate, Al ₂ O ₃ , Au, Beryl, D, Galena, Garnet, Quartz, Ruby	Active	25/08/2020	24/08/2021	Blantyre, Mangochi, Zomba
142	NEPL2704	Nyasa Mining Cooperative Society Limited	Al ₂ O ₃ , Au, Beryl, D, Galena, Garnet, Quartz, Rhodolite, Ruby	Active	25/08/2020	24/08/2021	Lilongwe, Ntchisi; Dowa

143	NEPL2705	Hanif Maduwa	Agate, Amethyst, Aquamarine, C, Emerald, Fluorite, Galena, Malachite, Mica, Quartz, Ruby, Sodalite,	Active	16/12/2020	15/12/2021	Mzimba, Rumphi
144	NEPL2706	James Phiri	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Epidote, Fluorite, Garnet, Iolite, K, Morgani	Active	25/08/2020	24/08/2021	Malawi,nkhatabay; , Kasungu; Mzimba
145	NEPL2707	Chawanagwa Duke Ng'ambi	Ag, Al ₂ O ₃ , Amethyst, C, Galena, K, Malachite, Mica, Quartz, Rhodolite, Ruby, Sapphire, Tantalite, To	Active	25/08/2020	24/08/2021	Chitipa, Karonga, Mzimba
146	NEPL2708	Transiscius Nyirenda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Copper, D, Emerald, Fluorite, G, Galena, Garnet, Iron Ore, Quart	Active	25/08/2020	24/08/2021	Malawi,rumph;Karonga, Mzimba
147	NEPL2709	Clement Matiya Lwanda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Copper, Emerald, G, Galena, Garnet, Quartz, Ruby, Sapphire, Tour	Active	25/08/2020	24/08/2021	DOWA LILONGWE, Salima Lilongwe Mzimba; CENTRE, LILONGWE
148	NEPL2710	Abishai Jimmy Chibambo	Amethyst, Aquamarine, Au, Emerald, Fluorite, Galena, Garnet, Malachite, Mica, Quartz, Ruby, Sodalite	Active	25/08/2020	24/08/2021	Malawi,rumph;Mzimba
149	NEPL2712	Lyton Kumwenda	Al ₂ O ₃ , Aquamarine, Garnet, Quartz, Sapphire, Tourmaline	Active	25/08/2020	24/08/2021	Chitipa, Karonga, Mzimba
150	NEPL2713	Limbikani Thondolo	Al ₂ O ₃ , Au, Beryl, Fe, Fluorite, Galena, Garnet, Quartz, Spinel, Tourmaline, Zircon	Active	25/08/2020	24/08/2021	, KASUNGU;Ntcheu
151	NEPL2714	Brenda Chisale Adam	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Copper, Emerald, Garnet, Quartz, Ruby, Sapphire, Sodalite, T	Active	25/08/2020	24/08/2021	Malawi,rumph;Karonga, Mzimba
152	NEPL2716	Sakata Investment	Agate, Al ₂ O ₃ , Au, Garnet, Quartz	Active	25/08/2020	24/08/2021	, LILONGWE; DEDZA;Ntcheu
153	NEPL2717	Moses Mkandawire	Bluesky, Galena, Garnet, Mica, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline, Zn	Active	25/08/2020	24/08/2021	Kasungu, Ntchisi;Mzimba
154	NEPL2718	Elizaberth Tsokalida	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, Citrine, Emerald, Fluorite, Ga	Active	25/08/2020	24/08/2021	Mchinji, Ntchisi; Centre Region, Kasungu

155	NEPL2719	Zidyana Investment	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Copper, Emerald, G, Galena, Garnet, Quartz, Sapphi	Active	25/08/2020	24/08/2021	Dowa, Ntchisi; Centrel, Lilongwe
156	NEPL2720	Elizabeth Tsokalida	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, Citrine, Emerald, Fluorite, Ga	Active	25/08/2020	24/08/2021	Malawi, Nkhatabay, Rumphi; Chitipa
157	NEPL2721	Lenard Njikho	Agate, Al ₂ O ₃ , Aquamarine, Au, C, D, Emerald, Fluorite, Galena, Garnet, Malachite, Mica, Quartz, Rhod	Active	16/12/2020	15/12/2021	Northern, Southern, RUMPHI; Mzimba, Nkhata Bay
158	NEPL2722	Orton Vungu Msiska	Agate, Al ₂ O ₃ , Aquamarine, Au, C, D, Emerald, Fluorite, Galena, Garnet, Malachite, Mica, Quartz, Rhod	Active	25/08/2020	24/08/2021	Malawi, Rumphi; Mzimba, Nkhata Bay
159	NEPL2723	Billy Bulukutu	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, D, Fluorite, Galena, Garnet, Mica, Niobium, Quartz, Rhodolite, R	Active	25/08/2020	24/08/2021	Kasungu; Mzimba
160	NEPL2727	Nyuma Kalua	Amethyst, Aquamarine, Au, Garnet, Quartz, Sapphire, Sodalite, Tourmaline	Active	25/08/2020	24/08/2021	Malawi, Rumphi; Mzimba
161	NEPL2728	Adil Chilungo	Agate, Al ₂ O ₃ , Amethyst, Au, Garnet, Ls, Ruby, Sapphire, Sodalite, Tantalite, Topaz, Tourmaline, Zirc	Active	25/08/2020	24/08/2021	Ntcheu; SOUTHERH, MANGOCHI
162	NEPL2729	Chindikani Nyirenda	Amethyst	Active	25/08/2020	24/08/2021	Mzimba, Rumphi
163	NEPL2730	Brenda Mlotha	Amethyst	Active	25/08/2020	24/08/2021	, KASUNGU
164	NEPL2731	Tithokoze Lime Makers	Ls	Active	25/08/2020	24/08/2021	Blantyre
165	NEPL2732	Stenkamu Samson Chinyamula	Aegirine, Agate, Alexandrite, Alkali Feldspars, Aluminosilicates, Fe, Iolite, K, Lime, Lithium, Ls,	Active	25/08/2020	24/08/2021	Dedza; Centrel, Lilongwe
166	NEPL2733	Pius Dennis Mataya	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Rhodolite, Sapphire, Soda	Active	25/08/2020	24/08/2021	Chitip, Karonga
167	NEPL2734	Moses Gabriel Mulwah	Agate, Aquamarine, Emerald, Garnet, Mica, Quartz, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	Karonga, Mzimba, Nkhata Bay

168	NEPL2736	Hanif. S. Manduwa	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, G, Galena, Garnet, Mica, Quartz, Rhodo	Active	25/08/2020	24/08/2021	Mzimba, Rumphi
169	NEPL2737	Adini Mangochi	Agate, Al ₂ O ₃ , Amazonite, Amethyst, D, Emerald, Galena, Garnet, Mica, Quartz, Ruby, Sapphire, Tanzani	Active	16/12/2020	15/12/2021	Centrel, Ntcheu; Balaka, Mangochi
170	NEPL2738	Chakwana Mining	Agate, Al ₂ O ₃ , Amethyst, Garnet, Pb, Quartz, Rhodolite, Ruby, Sapphire, Sodalite, Tourmaline	Active	16/12/2020	15/12/2021	Southerh, Mangochi
171	NEPL2739	David Servent Kayiwale Chirambo	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, C, Citrine, D, Emerald, Fluorite, G, Mica, Quartz, Rhodolite, Ru	Active	14/12/2020	13/12/2021	Mzimba
172	NEPL2740	Stephen Sibale	Amethyst, Aquamarine, C, Citrine, Rhodolite, Ruby, Sapphire, Spessartite, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	Chitipa, Karonga
173	NEPL2741	Sinclair Sydney Robertson	Al ₂ O ₃ , Au, D, Rhodolite, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	Ntcheu; Mangochi
174	NEPL2742	Sithembile Mzumala	Amethyst, Aquamarine, Au, D, Emerald, Epidote, Garnet, Moonstone, Quartz, Red Garnet, Sodalite, Tour	Active	16/12/2020	15/12/2021	Malawi,nkhatabay, rumphi; Mzimba
175	NEPL2743	Prince Nthambazale Nyirenda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Quartz, Sodalite	Active	16/12/2020	15/12/2021	Chitipa, Karonga, Mzimba
176	NEPL2744	Siyani Philimoni	Agate, Al ₂ O ₃ , Amethyst, Apatite, Au, Beryl, D, Galena, Garnet, Quartz, Sapphire, Sodalite, Zircon	Active	16/12/2020	15/12/2021	Lilongwe; DOWA;Kasungu
177	NEPL2745	James Tembo	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Fluorite, Galena, Garnet, Quartz, Sapphire, Sodalit	Active	20/04/2021	19/04/2022	Malawi,rumphi;Mzimba
178	NEPL2746	Geofrey Misheck Mwale	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Galena, Quartz, Ruby, Sodalite	Active	20/04/2021	19/04/2022	Chitipa, Karonga
179	NEPL2747	Often Sichali	Agate, Amethyst, Aquamarine, C, Emerald, Fluorite, Galena, Malachite, Mica, Quartz, Ruby, Sapphire,	Active	16/12/2020	15/12/2021	Chitipa

180	NEPL2748	Wesley Makawa	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Fluorite, Garnet, Quartz, Ruby, Sapphire, Sodalite, Tan	Active	16/12/2020	15/12/2021	Dowa; Lilongwe and Salima
181	NEPL2749	Milton Kaonga	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, C, D, Garnet, Iolite, Ls, Quartz, Rhodoli	Active	16/12/2020	15/12/2021	Northern, Southern, Rumphi; Chitipa, Karonga
182	NEPL2750	Evison Kaonga	Agate, Amethyst, Aquamarine, Au, Citrine, D, Emerald, Fluorite, Garnet, Malachite, Moonstone, Quartz	Active	16/02/2021	15/02/2022	Malawi, nkhatabay; MZIMBA; Chitipa
183	NEPL2752	Lawrence Chirwa	Aegirine, Agate, Al ₂ O ₃ , Aquamarine, Beryl, Citrine, D, Garnet, Quartz, Rhodolite, Ruby, Sapphire, To	Active	16/12/2020	15/12/2021	Lilongwe; DOWA; Mchinji
184	NEPL2754	Vincent C. Sulu	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Garnet, Lime, Malachite, Quartz, Rhodo	Active	16/12/2020	15/12/2021	Mzimba
185	NEPL2755	Overtoun Jr. Mazunda	Agate, Al ₂ O ₃ , Aquamarine, C, Citrine, Fluorite, Galena, Garnet, Mica, Niobium, Quartz, Rhodolite, Ru	Active	14/12/2020	19/04/2022	Malawi, nkhatabay; Mzimba, Rumphi
186	NEPL2756	Chuma Yohane Kaweche	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Fluorite, Galena, Malachite, Mica, Quartz, Ruby, Sodali	Active	14/12/2020	13/12/2021	Malawi, Nkhatabay; Mzimba
187	NEPL2757	Enock Botoman	Al ₂ O ₃ , Aquamarine, Au, Garnet, Quartz, Rhodolite, Tourmaline	Active	16/12/2020	15/12/2021	, KASUNGU, LILONGWE; DOWA
188	NEPL2759	Ackim N'goma	Agate, Al ₂ O ₃ , Aquamarine, Au, C, Citrine, Emerald, Fluorite, G, Galena, Garnet, Malachite, Mica, Qua	Active	16/12/2020	15/12/2021	Malawi, rumphi; Kasungu; Mzimba
189	NEPL2760	Daniel Nyangulu	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Au, Citrine, Copper, D, Emerald, Fluorite, G, Galena,	Active	14/12/2020	13/12/2021	Malawi, nkhatabay; Northern, Southern, RUMPHI; Mzimba
190	NEPL2761	Iron Longwe	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Copper, D, Emerald, Fluorite, G, Galena, Mica, Quartz, Red G	Active	14/12/2020	13/12/2021	Nkhatabay

191	NEPL2763	Sanderson Paul Mphapo	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Copper, D, Emerald, Fluorite, G, Galena, Mica, Quartz, Rhodo	Active	16/12/2020	15/12/2021	Chitipa, Karonga, Rumph
192	NEPL2764	Patson Chingwalu	Au, D, Garnet, Rhodolite, Ruby, Sodalite	Active	16/12/2020	15/12/2021	Lilongwe; Dowa; Salima
193	NEPL2766	Gertrude Matengo	Aegirine, Agate, Al ₂ O ₃ , Au, Citrine, Cy, D, Galena, Garnet, Quartz, Ruby, Sapphire, Sodalite, Ziosit	Active	16/12/2020	15/12/2021	Lilongwe; Dedza; Ntcheu
194	NEPL2767	Funny Machila	Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, G, Galena, Garnet, Quartz, Rhodolite, Sapphir	Active	16/12/2020	15/12/2021	Malawi, nkhatabay; Kasungu; Mzimba
195	NEPL2768	Ahobokile Mbossa	Agate, Amethyst, Aquamarine, Au, Citrine, Copper, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapph	Active	16/12/2020	15/12/2021	Northern, Southern, RUMPHI; Karonga, Mzimba
196	NEPL2769	Dyson Haswell Mbewe	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Garnet, Quartz, Ruby, Sodalite, Tanzanite, Topaz	Active	14/12/2020	13/12/2021	Northern, Southern, Rumph; Mzimba, Nkhatabay
197	NEPL2770	Alick Mchizi	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Quartz, Ruby, Sodalite, Tanzanite, Topaz, Tourma	Active	16/12/2020	15/12/2021	Chitipa, Karonga, Rumph
198	NEPL2771	Emmanuel Binney Lole	Al ₂ O ₃ , Citrine, Iolite, Quartz, Tantalite, Tourmaline	Active	16/12/2020	15/12/2021	Mwanza, Nsanje
199	NEPL2772	Philips Ashani Chimpeni	Agate, Al ₂ O ₃ , Garnet, Quartz, Ruby, Sapphire, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	Ntcheu; Mwanza
200	NEPL2773	Dalitso Chinganyama	Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Quartz, Ruby, Sapphire, Tanzanite, Tourmaline, Zios	Active	16/12/2020	15/12/2021	Dedza, Lilongwe; Ntcheu
201	NEPL2774	Mtundu Enterprise	Agate	Active	16/12/2020	15/12/2021	Lilongwe; , Kasungu; Mzimba
202	NEPL2775	Ackson Afosi Masina	Al ₂ O ₃ , Au, Ruby	Active	16/12/2020	15/12/2021	Salima; Mangochi; Machinga
203	NEPL2776	Nicholas Enock	Au, Ruby	Active	16/12/2020	15/12/2021	Eastern, Balaka
204	NEPL2777	Esther Chimanda Malefula	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Blue Agate, Emerald, Garnet, Quart	Active	16/12/2020	15/12/2021	Ntcheu

205	NEPL2779	Iqbal Abdul Shakur Jakhura	Ls	Active	16/12/2020	15/12/2021	Ntcheu; Eastern, Balaka
206	NEPL2780	Andrew Bishop Mkandawire	Alexandrite, Au, Beryl, D, Quartz, Tantalite, Tourmaline, Ziosite	Active	16/12/2020	15/12/2021	Lilongwe; , KASUNGU;Mzimba
207	NEPL2782	Mega Structure Construction	Agate, Al2o3, Amethyst, Aquamarine, Emerald, Galena, Malachite, Mica, Quartz, Rhodolite, Ruby, Sapph	Active	16/12/2020	15/12/2021	northen, RUMPHI;Chitipa
208	NEPL2783	Brenda Adam Chisale	Agate, Al2o3, Amazonite, Amber, Aquamarine, Au, Columbite, D, Emerald, Fluorite, Garnet, Gem, Mica,	Active	16/12/2020	15/12/2021	Karonga, Mzimba; Northern, Chitipa
209	NEPL2784	Patrick Chiza Botha	Agate, Amethyst, Aquamarine, Au, Emerald, Fluorite, Garnet, Quartz, Red Garnet, Rhodolite, Sapphire,	Active	14/12/2020	13/12/2021	Chitipa, Mzimba, Rumph
210	NEPL2785	James Lichanda Mtawali	Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire, To	Active	14/12/2020	13/12/2021	Centrel, Kasungu; Northern, Southern, Rumph;Nkhatabay
211	NEPL2787	Wesley I. Msungeni	Ag, Al2o3, Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Pt, Quartz, Ruby, Sapphire, Tanzanite	Active	16/12/2020	15/12/2021	Malawi,rumph; MZIMBA;Ntcheu
212	NEPL2789	Jew Chapomba	Au	Active	16/12/2020	15/12/2021	Malawi,nkhatabay
213	NEPL2790	Felix Mabviko	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Kasungu, Lilongwe; Centre, Salima
214	NEPL2791	Chirwa Raphael Benjamin	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Ntchisi; Kasungu;Nkhotakota
215	NEPL2792	Zimba Sanguluso	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Eastern, Zomba; Southerh, Mangochi; Blantyre
216	NEPL2793	Lucy Msungeni	Al2o3, Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Pt, Quartz, Ruby, Sapphire	Active	16/12/2020	15/12/2021	Ntcheu; Eastern, Balaka; Mangochi
217	NEPL2794	Annia Mahenge	Aquamarine, Au, Emerald, Garnet, Quartz, Ruby, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	Chikwawa, Mwanza, Nsanje

218	NEPL2795	Feston Khonje	Agate, Amethyst, Aquamarine, Au, Emerald, Garnet, Iolite, Moonstone, Quartz, Rhodolite, Ruby, Sapphi	Active	16/12/2020	15/12/2021	, LILONGWE; Dowa
219	NEPL2797	Ingona Enterprises	Agate, Amethyst, Aquamarine, Au, Citrine, Emerald, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphi	Active	14/12/2020	13/12/2021	Malawi,nkhatabay;Chitipa, Mzimba
220	NEPL2798	Mega Structure Construction	Agate, Al2o3, Amethyst, Aquamarine, Au, C, Copper, D, Emerald, Fluoride, Fluorite, Galena, Garnet, M	Active	16/12/2020	15/12/2021	Dowa, Kasungu, Mchinji
221	NEPL2799	Innocent Salim Gama	Agate, Al2o3, Amethyst, Apatite, Aquamarine, Au, C, Emerald, G, Galena, Garnet, Mica, Red Garnet, Rh	Active	14/12/2020	13/12/2021	Nkhotakota, Salima; Mangochi
222	NEPL2801	Sylvester Harawa	Agate, Al2o3, Amethyst, Aquamarine, Citrine, Emerald, Galena, Garnet, Quartz, Ruby, Sapphire, Tourma	Active	16/12/2020	15/12/2021	Dowa; Nkhotakota, Ntchisi
223	NEPL2802	Ruach Mining	Alexandrite, Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Ruby, Sapphire, Tanzanite, Topaz, To	Active	16/12/2020	15/12/2021	Malawi,rumphi; , Kasungu; Mzimba
224	NEPL2803	Victor Soldier Nyangulu	Amethyst, Aquamarine, Au, Emerald, Fluorite, Garnet, Iolite, Quartz, Rhodolite, Ruby, Sapphire, Tant	Active	16/12/2020	15/12/2021	
225	NEPL2804	Henderson Chimtengo Mkandawire	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Iolite, Moonstone, Quartz, Rhodoli	Active	14/12/2020	13/12/2021	Malawi,nkhatabay
226	NEPL2805	Zacchaeus Sauzande	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Emerald, G, Garnet, Iolite, Moonstone, Quartz, R	Active	16/12/2020	15/12/2021	Kasungu, NTCHEU LILONGWE
227	NEPL2806	Zacchaeus Sauzande	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Emerald, G, Garnet, Iolite, Moonstone, Quartz, R	Active	16/12/2020	15/12/2021	northen, mzimba;Chitipa, Karonga

228	NEPL2807	Michael Masinga	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Fluorite, Lime, Quartz, Ruby, Sapphire, Tantalite, Tour	Active	16/12/2020	15/12/2021	Karonga
229	NEPL2808	Cecilia Temwa Kamanga	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Garnet, Lime, Quartz, Rhodolite, Ruby,	Active	16/12/2020	15/12/2021	Northern, Southern, RUMPHI; Karonga, Mzimba
230	NEPL2809	John Mathias Chimbuto	Agate, Al ₂ O ₃ , Au, Beryl, D, Jasper, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	Chikwawa, Mwanza, Nsanje
231	NEPL2810	Sebastian Chimwemwe Kwenda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	Chikwawa, Mwanza, Nsanje
232	NEPL2811	Yonasi Kadaonanji	Agate, Al ₂ O ₃ , Aquamarine, Emerald, Garnet, Rhodolite, Ruby, Tourmaline	Active	16/12/2020	15/12/2021	Chikwawa, Mwanza, Nsanje
233	NEPL2812	Readers Mining Ltd	Agate, Amethyst, Apatite, Aquamarine, Beryl, Citrine, Fluoride, Garnet, Iolite, Moonstone, Quartz, R	Active	16/12/2020	15/12/2021	Ntcheu; LILONGWE, NENO ; Mwanza
234	NEPL2813	Patrick Banda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Feldspar, Galena, Garnet, Moonstone	Active	16/12/2020	15/12/2021	Malawi, nkhatabay, rumphi; Mzimba
235	NEPL2814	Edward Nyamatchelenga	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, D, Tourmaline	Active	16/12/2020	15/12/2021	Mulanje, Thyolo
236	NEPL2815	Benjamin Newton Luhanga	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Galena, Mica, Quartz, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
237	NEPL2816	Chizoba General Dealers	Aegirine, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Iolite, Mica, Quartz, Ruby, Sap	Active	16/12/2020	15/12/2021	Dedza, Dowa Lilongwe
238	NEPL2817	Bright Luhanga	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Fluorite, Garnet, Mica, Quartz, Rhodolite, Ruby, Sapphi	Active	16/12/2020	15/12/2021	Mzimba

239	NEPL2818	Linda Vyachi Mphande	Aquamarine, Au, Beryl, Emerald, Galena, Garnet, Quartz, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	DEDZA, DOWA;Salima
240	NEPL2819	Blessings Mwakibinga	Agate, Amethyst, Aquamarine, Au, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tantalite, T	Active	16/12/2020	15/12/2021	northen, Rumpfi; Mzimba; Northern, Chitipa
241	NEPL2820	Salima Gemstone Partners	Agate, Al ₂ O ₃ , Amethyst, Au, Copper, Galena, Garnet, Rhodolite, Tourmaline	Active	16/12/2020	15/12/2021	Lilongwe; Dowa;Salima
242	NEPL2821	Lumbani Ngulube	Amethyst, Aquamarine, Citrine, Columbite, Fluoride, Garnet, Quartz, Ruby, Sapphire, Sodalite	Active	16/12/2020	15/12/2021	Mzimba
243	NEPL2822	Mzimba Property Investment	Ag, Au, D, Emerald, Garnet, Lithium, Quartz, Ruby, Sapphire	Active	16/12/2020	15/12/2021	Mzimba
244	NEPL2823	Rosemary Mhone	Ag, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Bluesky, Garnet, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
245	NEPL2824	Beenwell Brighton Mazunda	Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Ruby, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
246	NEPL2825	Florence Chipeta	Accessories, Aegirine, Aluminium, Amethyst, Asbestos, Bm, Cassiterite, Cy, D, Diatomite, Dimension	Active	16/12/2020	15/12/2021	Mzimba
247	NEPL2826	Rhoda Wazali	Aquamarine, Bluesky, Emerald, Mica, Sapphire, Tantalite, Topaz, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	Mzimba
248	NEPL2827	Sayidi Steve	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Moonstone, Quartz, Ruby, Tantalite, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
249	NEPL2828	Scotch Mlongoti Kondowe	Ag, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Galena, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	Nkhatabay
250	NEPL2829	Valerie Longwe	Amethyst, Aquamarine, Bluesky, Emerald, Mica, Quartz, Sapphire, Tantalite, Tanzanite, Topaz, Tourmal	Active	16/12/2020	15/12/2021	Mzimba

251	NEPL2830	Abdul Latifu Bato	Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Garnet, Moonstone, Quartz, Ruby, Sapphire, Sodalite, Topaz, To	Active	16/12/2020	15/12/2021	Kasungu;Mzimba, Rumphi
252	NEPL2831	Maclenard Musole	Aegirine, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Aluminium, Amber, Amethyst, Anfo, Asbestos, Bauxite	Active	16/12/2020	15/12/2021	Mzimba, Rumphi
253	NEPL2832	Martha Sidira Munthali	Accessories, Aegirine, Al ₂ O ₃ , Alkali Feldspars, Aluminosilicates, Amethyst, Apatite, Beryl, Blue Aga	Active	16/12/2020	15/12/2021	Mzimba
254	NEPL2833	Vincent Moyo	Aegirine, Alkali Feldspars, Aluminium, Aluminosilicates, Amazonite, Anfo, Bauxite, Beryl, Bm	Active	16/12/2020	15/12/2021	Karonga, Mzimba, Rumphi
255	NEPL2834	Mont Geoffrey Msumba	Amethyst, Aquamarine, Emerald, Mica, Quartz, Tantalite, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	Mzimba
256	NEPL2835	Vaiiolet Nyirongo	Agate, Amethyst, Aquamarine, Emerald, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
257	NEPL2836	Blessings Msumba	Aquamarine, Emerald, Ruby, Sapphire, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	Mzimba
258	NEPL2837	Achitechi Bornwell Msiska	Agate, Amethyst, Aquamarine, Citrine, Quartz, Rhodolite, Ruby, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
259	NEPL2838	Rowland Mangaliso Hara	Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Garnet, Quartz, Ruby, Sapphire, Sodalite, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
260	NEPL2839	Maggie Nundwe	Sodalite	Active	16/12/2020	15/12/2021	Malawi,rumphi;Chitipa
261	NEPL2840	Mustard Seed Fields	Aquamarine, Au, Garnet, Rhodolite, Tourmaline	Active	16/12/2020	15/12/2021	DOWA, KASUNGU; northen, mzimba
262	NEPL2841	Kolida Dinalia Phakati	Aquamarine	Active	16/12/2020	15/12/2021	northen, mzimba
263	NEPL2842	Eastgate Mining Company	Al ₂ O ₃ , Aquamarine, Au, Garnet, Moonstone, Quartz, Tourmaline	Active	16/12/2020	15/12/2021	Lilongwe; DOWA, KASUNGU
264	NEPL2843	Reuben Milanzi	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire,	Active	16/12/2020	15/12/2021	Ntcheu
265	NEPL2845	Styness Kaunda	Amethyst, Aquamarine, Au	Active	16/12/2020	15/12/2021	northen, mzimba
266	NEPL2846	Harawa Frank Lesie	Galena	Active	16/12/2020	15/12/2021	Dowa, Lilongwe; Centre, Salima

267	NEPL2847	Remal Investments	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Neno; Southern, Mwanza, Ntcheu
268	NEPL2848	Queen Nyirenda	Al ₂ O ₃ , Aquamarine, Au, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	Mzimba
269	NEPL2849	Sellina Thawe	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Blantyre, Chiradzulu, Mulanje
270	NEPL2851	Abel Mvula	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Garnet, Mica, Moonstone, Opal, Quartz, Rhodolite, Ruby	Active	16/12/2020	15/12/2021	Mzimba
271	NEPL2852	Wakisa Ng'oma	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Garnet, Moonstone, Opal, Quartz, Rhodolite,	Active	16/12/2020	15/12/2021	Mzimba
272	NEPL2853	Gondwe Billy	Agate, Al ₂ O ₃ , Amethyst, Apatite, Au, D, Quartz, Ruby, Sapphire, Sodalite, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	Kasungu, Lilongwe, Salima
273	NEPL2854	Peter Paluma	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Sapp	Active	16/12/2020	15/12/2021	Kasungu;Mzimba, Rumphi
274	NEPL2855	Chikomeni Manda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Bluesky, D, Emerald, Garnet, Mica, Moonstone, Quartz, Rhodol	Active	16/12/2020	15/12/2021	Mzimba
275	NEPL2856	Gerald Mbewe	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Ntchisi, , Kasungu; Mzimba
276	NEPL2857	Percy Maleta	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Mzimba;Kasungu, Ntchisi
277	NEPL2858	Ramal Investments	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Blantyre, Chikwawa, Nsanje
278	NEPL2859	Eastgate Mining Company	Al ₂ O ₃ , Aquamarine, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	DEDZA;Ntcheu; Mangochi

279	NEPL2860	Linda Vyachi Mphande	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, Emerald, Feldspar, Galena, Garnet, Quartz, Ruby, S	Active	16/12/2020	15/12/2021	Malawi,rumph; MZIMBA;Chitip
280	NEPL2861	Happy Munthali	Aquamarine, Galena, Quartz, Tourmaline	Active	16/12/2020	15/12/2021	
281	NEPL2862	Morris Bestone Chisale	Agate, Al2o3, Alexandrite, Amethyst, Aquamarine, Au, Garnet, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	MANGOCHI
282	NEPL2863	Hanisha Ishmail	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	16/12/2020	15/12/2021	Lilongwe;Dowa; Centre, Salima
283	NEPL2864	Jackson Kapira	Aquamarine, Galena, Garnet, Quartz, Sodalite, Tourmaline	Active	16/12/2020	15/12/2021	
284	NEPL2865	Chikomeni Khosa	Agate, Al2o3, Amethyst, Aquamarine, Emerald, Fluorite, Garnet, Mica, Quartz, Rhodolite, Ruby, Sapphi	Active	16/12/2020	15/12/2021	Mzimba
285	NEPL2866	Uncle Jose Import And Export General Dealers	Agate, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Sapph	Active	20/04/2021	19/04/2022	Chitipa, Karonga
286	NEPL2867	Regane Donga	Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, C, Galena, Garnet, Quartz, Ruby, Sodalite, Tour	Active	16/12/2020	15/12/2021	Lilongwe, Ntchisi; , Kasungu
287	NEPL2868	Joel Mayolera Luhanga	Aquamarine, Garnet, Mica, Quartz, Sapphire, Tourmaline, Zircon	Active	20/04/2021	19/04/2022	MZIMBA;Nkhatabay, Rumph
288	NEPL2869	Lenox Moyo	Amethyst, Aquamarine, Au, D, Emerald, Mica, Quartz, Ruby, Tourmaline	Active	20/04/2021	19/04/2022	Mzimba
289	NEPL2870	Jane Banda	Agate, Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, Emerald, Garnet, Mica, Moonstone, Opal,	Active	20/04/2021	19/04/2022	MZIMBA;Karonga, Rumph
290	NEPL2871	Patrick Kanyerere Khonje	Amethyst, Aquamarine, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	Mzimba

291	NEPL2872	Dennis Mwenekibombwe	Aquamarine, Au, D, Fluorite, G, Garnet, Morganite, Quartz, Ruby, Sapphire, Tantalite, Tanzanite, Tou	Active	20/04/2021	19/04/2022	Mzimba
292	NEPL2873	Michael Kang'oma	Amethyst, Aquamarine, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	Karonga, Mzimba, Nkhata Bay
293	NEPL2874	Chrispine Future Ngulubw	Agate, Aquamarine, Emerald, Garnet, Mica, Quartz, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	Karonga, Mzimba, Nkhata Bay
294	NEPL2875	Raphael Nhlepuni	Agate, Aquamarine, Emerald, Garnet, Mica, Quartz, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	Karonga, Mzimba, Nkhata-Bay
295	NEPL2876	Richard Mumba	Ag, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, C, Fluorite, Garnet, Quartz, Ruby, Sapphire, Sodalite, Tanta	Active	20/04/2021	19/04/2022	Mzimba;Karonga, Nkhatabay
296	NEPL2878	Scotson Chimaliro	Amethyst, Aquamarine, Au, D, Fluorite, Galena, Garnet, Mica, Quartz, Rhodolite, Ruby, Sapphire, Tant	Active	20/04/2021	19/04/2022	Malawi,nkhatabay; MZIMBA
297	NEPL2879	Trymore Msiska	Amethyst, Aquamarine, Au, Emerald, Fluorite, Galena, Garnet, Malachite, Mica, Quartz, Ruby, Sapphire	Active	20/04/2021	19/04/2022	Northern, Southern, RUMPHI;Chitipa, Karonga
298	NEPL2880	Goodluck Mwamlowe Wandezo	Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, G, Rhodolite, Ruby, Sapphire, Tanzanite, Tourmaline	Active	20/04/2021	19/04/2022	Chitipa, Karonga, Rumpfi
299	NEPL2881	Fenicks Charles Ngulube	Amethyst, Aquamarine, Au, D, Garnet, Mica, Moonstone, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tour	Active	20/04/2021	19/04/2022	Kasungu;Mzimba
300	NEPL2882	Jackson Patrick Kalagho	Aquamarine, C, Citrine, D, Emerald, Garnet, Quartz, Ruby, Sapphire, Spessartite, Tantalite, Topaz, T	Active	20/04/2021	19/04/2022	Mzimba
301	NEPL2883	Moureen Nyirenda	Ag, Al ₂ O ₃ , Amethyst, Aquamarine, Au, C, Citrine, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire	Active	20/04/2021	19/04/2022	Mzimba

302	NEPL2884	Nickson Thole	Ag, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Au, C, Fluorite, Garnet, Mica, Quartz, Ruby, Sapp	Active	20/04/2021	19/04/2022	Mzimba
303	NEPL2885	Billy Chiumia	Amethyst, Aquamarine, Au, D, Mica, Moonstone, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	Malawi, Rumphi;Mzimba
304	NEPL2886	Levi Sichamba	Amethyst, Aquamarine, Au, D, Garnet, Mica, Moonstone, Quartz, Rhodolite, Ruby, Topaz	Active	20/04/2021	19/04/2022	Chitipa
305	NEPL2887	Enock Mwito	Amethyst, Aquamarine, Au, D, G, Garnet, Mica, Moonstone, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	Ntcheu;Chitipa, Mzimba
306	NEPL2888	Lackton Kamisa	Ag, Al ₂ O ₃ , Amethyst, C, Galena, K, Malachite, Mica, Quartz, Rhodolite, Ruby, Sapphire, Tantalite, To	Active	20/04/2021	19/04/2022	Chitipa
307	NEPL2889	Kondwani Noel Gift Hara	Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Epidote, Garnet, Quartz, Rhodolite, Ruby, Tourmal	Active	20/04/2021	19/04/2022	Mzimba;Nkhatabay, Rumphi
308	NEPL2890	Esther Kumwenda	Amethyst, Aquamarine, Au, Emerald, Fluorite, Galena, Garnet, Malachite, Mica, Quartz, Ruby, Sapphire	Active	20/04/2021	19/04/2022	Mzimba
309	NEPL2891	Charles Kalua	Ag, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, C, Emerald, Galena, Mica, Moonstone, Niobium, Quartz, Ru	Active	20/04/2021	19/04/2022	Chitipa, Karonga
310	NEPL2892	Mathews Zgambo	Agate, Amethyst, Aquamarine, Au, Citrine, Copper, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapph	Active	20/04/2021	19/04/2022	Karonga, Mzimba, Rumphi
311	NEPL2893	Macpherson Alexander Nyirongo	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Copper, D, Emerald, G, Garnet, Mica, Quartz, Rhodol	Active	20/04/2021	19/04/2022	Northern, Southern, RUMPHI;Mzimba
312	NEPL2894	Vincent Wright Luhanga	Agate, Al ₂ O ₃ , Aquamarine, Copper, D, Emerald, Fluorite, G, Galena, Garnet, Mica, Quartz, Rhodolite,	Active	20/04/2021	19/04/2022	Chitipa, Karonga, Nkhatabay

313	NEPL2895	Vincent Wright Luhanga	Agate, Al2o3, Amethyst, Aquamarine, Au, Copper, D, Emerald, Fluorite, G, Garnet, Mica, Rhodolite, Ru	Active	20/04/2021	19/04/2022	Kasungu;Mzimba, Nkhatabay
314	NEPL2896	Thomas Mpero Kaonga	Agate, Al2o3, Amethyst, Aquamarine, Au, Copper, D, Emerald, Garnet, Quartz, Ruby, Sapphire, Tourmali	Active	20/04/2021	19/04/2022	Chitipa
315	NEPL2897	Osiah Bonac. H Kalinga	Agate, Al2o3, Amethyst, Aquamarine, Au, Columbite, Copper, D, Emerald, Garnet, Quartz, Ruby, Sapphir	Active	20/04/2021	19/04/2022	Chitipa, Karonga, Mzimba
316	NEPL2898	Mcsame Logani	Aegirine, Agate, Al2o3, Alexandrite, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Gal	Active	20/04/2021	19/04/2022	MANGOCHI; Balaka, Machinga
317	NEPL2899	Omar Abdul Satter	Al2o3, Au, Galena, Ruby	Active	20/04/2021	19/04/2022	Southerh, Mangochi; Balaka, Machinga
318	NEPL2900	Kelven Harvey Nyasulu	Agate, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Topaz	Active	20/04/2021	19/04/2022	Northern, Southern, Rumphi
319	NEPL2901	Geoffrey Batson	Amethyst, Aquamarine, Au, Beryl, Bluesky, Emerald, Feldspar, Garnet, Quartz, Rhodolite, Ruby, Topaz,	Active	20/04/2021	19/04/2022	Chiradzulu, Machinga, Zomba
320	NEPL2902	Samson Jalafi	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	, Kasungu, Lilongwe; Mzimba
321	NEPL2903	Cynthia Chiumia	Lithium	Active	20/04/2021	19/04/2022	, KASUNGU;Mchinji; northen, mzimba
322	NEPL2904	Lusayo Mwachimba	Aegirine, Agate, Alexandrite, Amethyst, Apatite, Aquamarine, Beryl	Active	20/04/2021	19/04/2022	Chikwawa, Mwanza, Nsanje
323	NEPL2906	Wayterd Chirwa Bulukutu	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
324	NEPL2907	Witness Theu	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
325	NEPL2908	Annie Luwiza Ndhlovu	Aquamarine, Au, Citrine, Garnet, Quartz, Ruby, Sapphire, Topaz	Active	20/04/2021	19/04/2022	Mzimba
326	NEPL2909	Davie Mzenga	Accessories, Aegirine, Ag, Agate, Al2o3, Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Chitipa

327	NEPL2910	Franjk Kaonga	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Chitipa
328	NEPL2911	Stonat Phiri	Amethyst, Aquamarine, Au, Iolite, Ruby	Active	20/04/2021	19/04/2022	Mzimba
329	NEPL2912	Sterlia Sibongile Ndhlovu	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Malawi, rumphi; Mzimba, Nkhata Bay
330	NEPL2913	Sarah Kumwenda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
331	NEPL2914	Eness Ngona	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
332	NEPL2915	Olipa Nyirenda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
333	NEPL2916	Aram Mazunda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
334	NEPL2917	Lukas Banda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	northen, mzimba
335	NEPL2918	Cadex Matchaya Longwe	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Dedza
336	NEPL2919	Phillimone Dube	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Northern, CHITIPA
337	NEPL2920	Jane Ngoyi	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
338	NEPL2921	Stephano Phiri	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
339	NEPL2922	Colleta Ndhlovu	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
340	NEPL2923	Collings Banda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba

341	NEPL2924	Andrew Befolds Kaunga	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
342	NEPL2925	Fraly Zimba	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
343	NEPL2926	Taluza Moyo	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	KASUNGU, Mzimba
344	NEPL2927	Layele Chirwa	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
345	NEPL2928	Levison Bulukutu	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
346	NEPL2934	James Kaunda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
347	NEPL2935	Osward Bulukutu	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
348	NEPL2936	Mbiche Happy Mabaso	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
349	NEPL2937	Happiness Ndhlovu	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
350	NEPL2938	Kennedy Kaumba	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
351	NEPL2939	Jessy Banda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
352	NEPL2940	Mcdonald Thomas Phiri	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
353	NEPL2941	Margaret Antonny Phipps	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Machinga, Mangochi, Zomba
354	NEPL2942	Geofry Evavs Mtika	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	northen, mzimba

355	NEPL2943	Owen Shaba	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	northen, mzimba
356	NEPL2944	Phillip Phiri	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
357	NEPL2945	Lingford Makamo Chirwa	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	northen, mzimba
358	NEPL2946	Martin Sabira Gondwe	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba
359	NEPL2948	Mathias Prince Mwafongo	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Chitipa, Karonga
360	NEPL2949	Mlaka Zimba	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Lilongwe, NTCHISI;Dedza, Mzimba;
361	NEPL2950	Lacton Kamisa	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	
362	NEPL2951	Beatrice Likupe	Al ₂ O ₃ , Amethyst, Au, Pt, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	CentreI, NTCHEU; Machinga; southern, MANGOCHI
363	NEPL2952	Patrick Ebell Tepu	Aquamarine, Au, Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	EASTERN, ZOMBA; Blantyre
364	NEPL2953	Maxwell Kalisha	Aquamarine, Au, Iron Ore, Ruby, Tourmaline	Active	20/04/2021	19/04/2022	Ntcheu; NKHOTAKOTA; Blantyre
365	NEPL2954	Blackson Kalwena Gondwe	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, G, Garnet	Active	20/04/2021	19/04/2022	SOUTHERH, MANGOCHI; Balaka, Machinga
366	NEPL2955	Kingford Sichinga	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Chitipa
367	NEPL2956	Joseph Andrew Chalemba	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	, KASUNGU;Nkhota kota, Salima
368	NEPL2957	Chimwemwe Bridget. K Kumwenda	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Centreal, Kasungu, Nkhotakota; Mzimba
369	NEPL2958	Steve Bosswell	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Lilongwe; Dowa; Centre, Salima

370	NEPL2959	Enock Abraham	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Balaka; Southern, MANGOCHI, NTCHEU
371	NEPL2960	Chakwana Mining	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Balaka, Machinga; Southern, NTCHEU
372	NEPL2961	Agricultural Seeds Farm Power & Machinery Suplies	Agate, Au	Active	20/04/2021	19/04/2022	Ntcheu; Eastern, Balaka; Southerh, Mangochi
373	NEPL2962	Evanze Dzinanani	Agate, Al ₂ O ₃ , Amethyst, Au, Bluesky, D, Emerald, Ruby, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	Nsanje
374	NEPL2963	Water Environment And Sanitation Management	Amethyst, Aquamarine, Garnet, Ruby	Active	20/04/2021	19/04/2022	Malawi, nkhatabay, rumphi
375	NEPL2964	Paul Richard Kaunde	Aegirine, Quartz	Active	20/04/2021	19/04/2022	Mulanje, Phalombe
376	NEPL2965	Feniweck Brown Michala	Aegirine, Quartz	Active	20/04/2021	19/04/2022	Mulanje, Phalombe
377	NEPL2967	Kondwani Chipeta	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Mzimba, Rumphi
378	NEPL2968	Sheila E. Ligomba	Accessories, Aegirine, Ag, Agate, Al ₂ O ₃ , Alexandrite, Alkali Feldspars, Alluminium, Aluminosilicates	Active	20/04/2021	19/04/2022	Northern, Southern, RUMPHI; Karonga, Mzimba
379	NEPL2970	Medquip & Chemicals	Agate, Al ₂ O ₃ , Aquamarine, Au, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	EASTERN, BALAKA; Machinga; southern, MWANZA
380	NEPL2971	Ahmad Mbunju	Al ₂ O ₃ , Amethyst, Au, Emerald, Garnet, Pyrite, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	Centrel, NTCHEU;MANGOCHI

Reserved Minerals Licences

No.	Lic.No	Licence Name & Shareholding ²	Commodities	Status	Grant Date	Expiry Date	Address
1	RML 1411	Abishai Jimmy Chibambo (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Emerald, Quartz, Ruby, Sapphire, Tantalite, Tourmaline,	Active	06/10/2019	06/09/2023	P. O. Box 91, Mzimba
2	RML0096	Fabio Capannesi (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, D, Emerald, Garnet, Quartz, Rhodol	Active	29/04/2016	25/08/2022	P.O. Box 300, Thyolo
3	RML00121	Multi Royal Mining (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Feldspar, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sa	Active	15/02/2016	24/08/2021	P.O. Box 2270, Lilongwe
4	RML0166	Robin Mines (100%)	Al ₂ O ₃ , Amethyst, Aquamarine, Garnet, Rhodolite, Ruby, Sapphire, Topaz, Woodstone	Active	03/01/2017	02/01/2019	P.O.Box 3231, Blantryre
5	RML0281	Texas Navaya (100%)	Agate, Al ₂ O ₃ , Aquamarine, Garnet, Quartz, Ruby	Active	15/02/2011	25/08/2021	P.O. Box 106 , Ngabu, Chikhwawa
6	RML0306	Frazier Kasonga (100%)	Aegirine, Agate, Amethyst, Aquamarine, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmaline, Zircon	Active	19/01/2015	15/12/2022	Box 29, Zomba
7	RML0449	Everlisto Njewa (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Chromium, Citrine, Fluorite, Quartz, Sapphire, Tourmaline, Zirco	Active	26/09/2015	25/09/2016	Mpungulira F.P. School, P. O. Box 75, Domasi, Zomba
8	RML0476	Rashid Zeenat Sameer Abdul (100%)	Aegirine, Al ₂ O ₃ , Amethyst, Aquamarine, Feldspar, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	03/01/2017	25/08/2021	P.O. Box 31969, Blantryre
9	RML0493	Ahmed Mahomed Hassam (100%)	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Citrine, Garnet, Iolite, Moonstone, Quartz, Rhodolite,	Active	15/02/2016	24/08/2022	P.O. Box 31969, Blantryre
10	RML00521	Madi Conteh (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz	Active	29/04/2016	28/04/2017	P.O. Box 648, Lilongwe
11	RML0525	Rmp Investments (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmal	Active	29/04/2016	28/04/2020	P.O. Box 178, Lilongwe

12	RML0529	Jimmy Given Chiwambo (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Rhodolite, Ruby, Sapphire,	Active	26/09/2016	25/09/2017	P.O. Box 37510, Mzimba
13	RML0540	John Mathias Chimbuto (100%)	Agate, Al ₂ O ₃ , Alexandrite, Amethyst, Aquamarine, Beryl, Garnet, Moonstone, Opal, Quartz, Rhodolite,	Active	29/04/2016	15/12/2022	P.O. Box 3242, Blantyre
14	RML0582	EI-Mineral (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Citrine, Garnet, Iolite, Moonstone	Active	15/02/2016	24/08/2022	P.O. Box 1070, Blantyre
15	RML0608	Charles Thomas Gondwe (100%)	Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Iolite, Ruby, Sapphire, Topaz, Tourmaline, Zircon	Active	26/09/2016	24/08/2021	Private Bag 180, Lilongwe
16	RML00621	Lake Valley Minerals Limited (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Feldspar, Garnet, Iolite, Quartz, Rhodolite, Ru	Active	29/04/2016	15/12/2022	P. O. Box 2126, Lilongwe
17	RML0622	James Chidambo Kamfose	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Emerald, Garnet, Iolite, Quartz, Ruby, Sapphire, Tourma	Active	10/09/2017	24/08/2022	P/Bag A59, Lilongwe
18	RML0649	Diane Ibrahima (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Rhodolite, Ruby, Sapphire,	Active	26/09/2016	20/04/2022	P.O. Box X52, Lilongwe
19	RML0678	Abdulkadre Jaitheh (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Columbite, Garnet, Quartz, Ruby, Sapph	Active	29/04/2016	28/04/2021	P.O. Box 3117, Lilongwe
20	RML0689	Jephter Ngwira (100%)	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Citrine, Fluorite, Garnet, Iolite, Moonstone, Opal, Rho	Active	26/09/2016	25/08/2022	P.O.BOX 219, LILONGWE
21	RML0700	Amadou Niangadoo (100%)	Aquamarine, Garnet, Rhodolite, Ruby, Sapphire, Spinel, Tourmaline	Active	03/01/2017	02/01/2018	P.O. Box 1183, Lilongwe
22	RML0708	Bright Junior Chomba (100%)	Agate, Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Ruby, Sapphire, Spinel, Tourmaline	Active	15/05/2014	15/12/2021	P.O. BOX 20282, LILONGWE
23	RML0720	Royal James And Jewelry (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Beryl, C, Citrine, Feldspar, Galen	Active	26/09/2016	07/08/2019	P.O.BOX 1588, LILONGWE
24	RML0722	Kondwani Paul Machira (100%)	Agate, Amethyst, Aquamarine, Citrine, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	03/01/2017	02/01/2021	P.O. Box 2453, Lilongwe

25	RML0725	Anthony Jackson Kitha (100%)	Agate, Al2o3, Amethyst, Aquamarine, Beryl, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topa	Active	29/04/2016	28/04/2017	Private Bag 131, Mzuzu
26	RML00731	Loveness Annastansia Ntonya (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Su	Active	15/02/2016	15/12/2021	P.O. Box 31000, Lilongwe
27	RML0745	Edward Gumbala Makaniko (100%)	Agate, Al2o3, Amethyst, Aquamarine, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmaline, Zircon	Active	15/02/2016	24/08/2022	P.O Box 629, Zomba
28	RML0770	Ant Traders (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Beryl, Feldspar, Garnet, Iolite, Quartz, Rhodolite, Ru	Active	29/04/2016	19/04/2022	P.O. Box 31708, Chichiri, Blantyre
29	RML0781	Foodworths Limited	Agate, Al2o3, Amethyst, Aquamarine, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	19/01/2015	24/08/2022	P.O. Box 30948, Lilongwe
30	RML0796	Nexon Makakhalana Msiska (100%)	Agate, Al2o3, Amethyst, Aquamarine, Garnet, Quartz, Ruby, Sapphire, Tourmaline, Zircon	Active	24/04/2015	15/12/2021	P. O. Box 717, Blantyre
31	RML00815	Landirani Banda (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Quartz, Rhodolite, Ruby, Sapphire, Sunstone, Topaz, To	Active	26/09/2016	24/08/2021	P.O. Box 5112, Lilongwe
32	RML0839	Joseph Mwansa (100%)	Agate, Al2o3, Amethyst, Aquamarine, Beryl, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline, Zi	Active	29/04/2016	24/08/2021	P.O. Box 37564, Lusaka
33	RML0845	Abdul Rashid Sameer (100%)	Agate, Al2o3, Alexandrite, Amethyst, Aquamarine, Citrine, Garnet, Moonstone, Opal, Quartz, Ruby, Sap	Active	03/01/2017	19/04/2023	P.O. Box 31969, Blantyre
34	RML0849	Ali Snakie Muhammed (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Epidote, Garnet, Quartz, Rhodoli	Active	03/01/2017	24/08/2021	P.O. Box 574, Lilongwe
35	RML0850	Samson Manduwa Phiri (100%)	Agate, Al2o3, Amethyst, Aquamarine, Feldspar, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tour	Active	03/09/2015	24/08/2021	P.O. Box 20677, Lilongwe
36	RML0856	Umesh Patel (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	03/01/2017	19/04/2022	P.O. Box 1693, Lilongwe

37	RML0862	Orton Vungu Msiska (100%)	Amethyst, Aquamarine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	03/09/2015	02/09/2016	P.O. Box 833, Kaning'ina, Mzuzu
38	RML0864	Steria Sibongire Ndhlovu (100%)	Al2o3, Amethyst, Aquamarine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	03/09/2014	02/09/2015	N/A
39	RML0868	Phillip Kamoto (100%)	Agate, Al2o3, Alexandrite, Amethyst, Apatite, Aquamarine, Au, Citrine, D, Emerald, Fluoride, Garnet,	Active	03/09/2015	15/12/2021	N/A
40	RML0893	Stewart Chipala (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sa	Active	03/01/2018	02/01/2019	P.O. Box 574, Lilongwe
41	RML0897	Chikomeni Manda (100%)	Agate, Al2o3, Amazonite, Amethyst, Aquamarine, Citrine, Epidote, Feldspar, Fluorite, Garnet, Moonsto	Active	26/09/2016	13/10/2022	P.O. Box 193, Mzimba
42	RML 0900	David Donald Banda (100%)	Agate, Al2o3, Amethyst, Aquamarine, Epidote, Garnet, Jasper, Mica, Moonstone, Peridot, Quartz, Ruby,	Active	12/10/2015	11/10/2018	P.O.BOX 73, MZIMBA
43	RML0908	Kayakangu Julius Malange (100%)	Aquamarine, C, Quartz, Ruby, Sapphire, Tourmaline	Active	12/10/2015	15/12/2021	/O Effie Malange, Standard Bank, P.O. Box 30386, Lilongwe
44	RML0915	Armstrong Levison Gondwe (100%)	Agate, Al2o3, Amethyst, Aquamarine, Garnet, Malachite, Quartz, Rhodolite, Ruby, Sapphire, Sodalite,	Active	12/10/2016	11/10/2019	P.O. Box 20185, Mzuzu
45	RML0919	Tasosa Precious Namathila (100%)	Agate, Amethyst, Aquamarine, Citrine, Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	15/02/2016	15/12/2021	C/O Box 3413, Lilongwe
46	RML0921	Hanisha Ishmail (100%)	Aegirine, Agate, Al2o3, Amethyst, Apatite, Aquamarine, Citrine, Garnet, Iolite, Quartz, Rhodolite, R	Active	15/02/2016	15/12/2021	P.O. Box 1492, Lilongwe
47	RML0934	Phyllis Tabu Mapara (100%)	Agate, Al2o3, Amethyst, Aquamarine, Citrine, Garnet, Iolite, Quartz, Rhodolite, Ruby, Sapphire, Topa	Active	15/02/2016	24/08/2021	C/O Halohosa Investment, P.O.Box 3411, Lilongwe
48	RML0938	Jawad Bassam (100%)	Al2o3, Aquamarine, Emerald, Garnet, Ruby, Sapphire, Topaz, Tourmaline	Active	15/02/2016	15/12/2022	P.O. Box 5853, Limbe, Blantyre
49	RML0958	Maleta Gems And Jewels (100%)	Agate, Al2o3, Amethyst, Aquamarine, Garnet, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	15/02/2016	24/08/2021	P.O. Box 2132, Lilongwe

50	RML0960	Innocent Khembo (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, D, Emerald, Feldspar, Flu	Active	15/02/2016	15/12/2021	P.O. Box 2680, Blantyre
51	RML0962	Saru Ventures (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Feldspar, Fluorite, Garnet, Iolite, Rhodolite, Ruby, Sa	Active	15/02/2016	24/08/2021	P/Bag A173, Lilongwe
52	RML00971	David Sibande (100%)	Agate, Alexandrite, Aquamarine, Feldspar, Jasper, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	15/02/2016	15/12/2021	P.O. Box 30117, Lilongwe
53	RML0980	Flore-Annie Kamanga (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire, To	Active	20/06/2018	13/10/2022	P.O. Box 1846, Likuni Meadows, Lilongwe
54	RML0988	John Thousand Gomani (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tour	Active	29/04/2016	24/08/2021	P.O. Box 350, Lilongwe
55	RML0999	Isaiah Jeremiah (100%)	Agate, Al ₂ O ₃ , Aquamarine, Au, Citrine, Fluorite, G, Garnet, Iolite, Mica, Quartz, Rhodolite, Ruby, S	Active	29/04/2016	24/08/2022	P.O. Box 133, Liwonde, Balaka
56	RML01001	Gemstone Association Of Malawi South (100%)	Agate, Al ₂ O ₃ , Aquamarine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	29/04/2016	15/12/2021	P.O. Box 51064, Limbe, Blantyre
57	RML01004	Stella Kanthu Liabunya (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz	Active	29/04/2016	24/08/2021	P.O. Box 125, Blantyre
58	RML01006	Readers Mining Ltd (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourm	Active	29/04/2016	15/12/2021	P. O BOX 2648, BLANTYRE
59	RML01008	Kennedy E Chindenga (100%)	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Citrine, Garnet, Moonstone, Quartz, Rhodolite, Ruby,	Active	29/04/2016	19/04/2022	P.O. Box 47, Namwera, Mangochi
60	RML01013	Collen Mathew Mtimaukanene (100%)	Aegirine, Agate, Al ₂ O ₃ , Aquamarine, Beryl, Citrine, Garnet, Iolite, Quartz, Rhodolite, Ruby, Sapphir	Active	29/04/2016	28/04/2021	P.O. Box 70, Zomba
61	RML01021	Obrien Phiri (100%)	Aquamarine, Rhodolite, Ruby, Sapphire	Active	29/04/2016	15/12/2021	P.O. Box 149, Chikwawa

62	RML01033	Shamrock Suppliers (100%)	Agate, Al2o3, Amethyst, Aquamarine, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline,	Active	29/04/2016	24/08/2021	P.O. BOX 681, LILONGWE
63	RML01036	Omar Aiweni Asedi (100%)	Agate, Al2o3, Amethyst, Aquamarine, Citrine, Feldspar, Garnet, Quartz, Rhodolite, Ruby, Sapphire, To	Active	29/04/2016	28/04/2017	P.O. Box 1036, Blantyre
64	RML01038	Gimm Holdings (100%)	Agate, Al2o3, Amethyst, Aquamarine, Citrine, Feldspar, Garnet, Quartz, Rhodolite, Ruby, Sapphire, To	Active	29/04/2016	15/12/2021	P.O. Box 30374, Lilongwe
65	RML01050	Macpherson Bulla (100%)	Agate, Al2o3, Aquamarine, Citrine, Feldspar, Garnet, Quartz, Ruby, Sapphire, Spessartite, Tourmaline	Active	26/09/2016	24/08/2022	P.O. Box 270, Zomba
66	RML01051	Arthur Milanzi (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Feldspar, Garnet, Quartz, Rhodolite, Ruby, Sa	Active	26/09/2016	24/08/2021	P.O. Box 278, Blantyre
67	RML01058	Maqsood Ismail Mitha (100%)	Aegirine, Al2o3, Amethyst, Aquamarine, Garnet, Quartz, Rhodolite, Ruby, Tourmaline	Active	26/09/2016	25/09/2017	P.O. Box 1089, Lilongwe
68	RML01059	Alinafe Paul Zamaere (100%)	Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, Garnet, Quartz, Ruby, Sapphire, Spinel, Topaz, Tour	Active	26/09/2016	25/08/2021	P.O.Box 100085, Lilongwe
69	RML01061	Elijah Motta Inc. (100%)	Agate, Al2o3, Amethyst, Aquamarine, Quartz, Ruby, Sapphire, Tourmaline, Zircon	Active	26/09/2016	25/09/2018	Private Bag 302, Lilongwe
70	RML01067	Nyasa Mining Cooperative Society Limited (100%)	Agate, Al2o3, Amazonite, Amethyst, Aquamarine, Feldspar, Garnet, Iolite, Quartz, Rhodolite, Ruby, Sa	Active	26/09/2016	03/08/2020	
71	RML01076	Sualeh Muhammed (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Moonstone, Quartz, Rhodolit	Active	26/09/2016	15/12/2021	P.O. Box 216, Mzuzu
72	RML01083	Emmanuel Binney Lole (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Iolite, Peridot, Quartz, Rh	Active	26/09/2016	25/09/2017	P.O. Box 2029, Blantyre
73	RML01086	Fatty Sainey (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Moonstone, Peridot, Quartz,	Active	26/09/2016	25/09/2017	Area 6, Lilongwe
74	RML1087	Ali Jagne (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Citrine, Fluorite, Garnet, Moonstone, Peridot, Quartz,	Active	20/09/2018	20/04/2022	P.O. BOX 748, LILONGWE

75	RML01090	5 Brothers Investments (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Columbite, Garnet, Quartz, Ruby, Sapph	Active	03/01/2017	19/04/2022	AREA 49 SHIRE, LILONGWE, Malawi
76	RML01098	Zachaeus George Meke (100%)	Agate, Aquamarine, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline, Zircon	Active	03/01/2017	02/01/2018	P.O. Box 31069, Chichiri, Blantyre
77	RML01105	Mtonga General Traders And General Dealers (100%)	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Citrine, Emerald, Fluorite, G, Garnet, Iolite, Moonst	Active	13/01/2017	24/08/2021	P.O.Box 2336, Lilongwe
78	RML1112	Luke Edmund John Silungwe	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Garnet, Rhodolite, Ruby, Sapphire, Tanzanite, Tourmaline,	Active	23/06/2017	24/08/2021	N/A
79	RML1118	Alfred Noah (100%)	Aegirine, Agate, Al ₂ O ₃ , Amber, Amethyst, Aquamarine, Au, Citrine, Emerald, Epidote, Fluorite, Galena	Active	23/06/2017	15/12/2022	P.O. Box 2951, Blantyre, Malawi
80	RML1128	Abdul Sattar Ibrahim Geloo (100%)	Al ₂ O ₃ , Aquamarine, Garnet, Tourmaline	Active	23/06/2017	13/12/2022	P.O. Box 5039, Limbe
81	RML1139	Wellington Nyirongo	Amethyst, Aquamarine, Emerald, Garnet, Malachite, Quartz, Rhodolite, Ruby, Tantalite, Tourmaline	Active	23/06/2017	16/12/2021	P/Bag A 48, Lilongwe
82	RML1156	Eldin Lyson Mlelemba	Agate, Alexandrite, Amethyst, Aquamarine, Citrine, Garnet, Iolite, Quartz, Rhodolite, Ruby, Sapphire	Active	23/06/2017	22/06/2018	P.O. Box 38, LIKUNI,
83	RML1159	Kamphinda Nyasulu	Agate, Alexandrite, Amethyst, Aquamarine, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmaline, Zircon	Active	23/06/2017	24/08/2021	P.O. Box 30204, Lilongwe
84	RML1169	Elias Montfort Malekano (100%)	Agate, Amethyst, Au, Garnet, Quartz, Rhodolite, Sapphire, Topaz, Tourmaline	Active	30/10/2017	24/08/2021	C/O Nsanje District Hospital, P.O. Box 30, Nsanje
85	RML1170	Adam Usi Phiri	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Garnet, Iolite, Quartz, Ruby, Sapphire, Topaz, Tour	Active	30/10/2017	29/10/2018	Pravate Bag B336, Lilongwe
86	RML1172	James Phiri (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Epidote, Fluorite, Garnet, Iolite, Quartz, Rhodolite, R	Active	30/10/2017	24/06/2023	P.O. BOX 128, MZIMBA

87	RML1176	Africa Commodity Traders Limited (100%)	Agate, Al2o3, Aquamarine, Beryl, D, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Sapphire, T	Active	30/10/2017	29/10/2018	P.O. Box 30797, Lilongwe 3
88	RML1177	Berete Mamoudou	Agate, Al2o3, Amethyst, Aquamarine, Citrine, Emerald, Garnet, Iolite, Morganite, Quartz, Rhodolite,	Active	30/10/2017	04/02/2023	P. O. Box 30117, Lilongwe 3
89	RML1179	Elizaberth Tsokalida (100%)	Aegirine, Agate, Al2o3, Amazonite, Amber, Amethyst, Apatite, Aquamarine, Citrine, Emerald, Fluorite,	Active	30/10/2017	24/08/2021	P.O BOX 2627, LILONGWE
90	RML1181	Grace Loice Chikhata	Agate, Aquamarine, Au, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Sodalite, Tanzanite, Tour	Active	30/10/2017	29/10/2018	P.O. Box 31980, Chiichiri, Blantyre
91	RML1192	Bonnex Kasonga (100%)	Agate, Al2o3, Amazonite, Amethyst, Aquamarine, Au, C, Carnelian, Citrine, Copper, Emerald, Fluorite,	Active	30/10/2017	29/10/2018	P. O. Box 11, Mzimba
92	RML1194	Value General Suppliers (100%)	Agate, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Iolite, Quartz, Ruby, Sapphire, Tourmalin	Active	30/10/2017	24/08/2021	P.O. Box 565, Lilongwe
93	RML1196	Felix Mkanda (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Ruby, Sapphire, Spessartite, Topaz,	Active	30/10/2017	29/10/2022	P.O.BOX 1272, LILONGWE
94	RML1210	Geoffrey James Mtambo (100%)	Agate, Amethyst, Aquamarine, Au, Citrine, Quartz, Red Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	26/02/2018	24/08/2021	C/O Reserve Bank of Malawi, P.O. Box 985, Mzuzu
95	RML1211	Khan Akram Shariff (100%)	Al2o3, Amethyst, Aquamarine, Au, Emerald, Garnet, Ruby, Sapphire, Tourmaline	Active	26/02/2018	15/12/2022	P.O BOX 1067, BLANTYRE
96	RML1212	Anson Singini (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Feldspar, Fluorite, Garnet, Iolite, Moonstone, Q	Active	26/02/2018	24/08/2021	c/o P. O. Box 279, Ekwendeni, Mzimba
97	RML1216	Martha Molisha (100%)	Agate, Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, Citrine, Garnet, Quartz, Ruby, Sapphire,	Active	26/02/2018	15/12/2021	P/BAG 344, LIONGWE
98	RML1234	Ramesh Patel	Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Ruby, Sapphire, Topaz, Tourmaline	Active	26/02/2018	15/12/2021	P.O. Box 5389, Limbe,

99	RML1239	James Zinyama Phiri	Aegirine, Agate, Al2o3, Alexandrite, Amethyst, Aquamarine, Au, Citrine, Emerald, Feldspar, Garnet, I	Active	26/02/2018	15/12/2021	P.O. BOX 2112, LILONGWE
100	RML1244	Stewart Makala Ngozo (100%)	Aegirine, Agate, Al2o3, Au, Beryl, Emerald, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	05/06/2018	19/04/2022	P.O.BOX 1186, LILONGWE
101	RML1250	Josephy Rabson Sifa	Aegirine, Agate, Al2o3, Aquamarine, Au, Beryl, Garnet, Quartz, Ruby, Sapphire, Tourmaline, Woodstone	Active	05/06/2018	15/12/2021	PRIVATE BAG 43, ZOMBA
102	RML1251	Abdul Azizi Saidi	Agate, Al2o3, Amethyst, Aquamarine, Au, Beryl, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tou	Active	05/06/2018	15/12/2021	N/A
103	RML1256	Gersom Mnduwira	Agate, Al2o3, Amazonite, Amethyst, Aquamarine, Citrine, Garnet, Moonstone, Quartz, Rhodolite, Ruby,	Active	05/06/2018	15/12/2022	P.O. Box 93, Salima
104	RML1259	Emily Rose Mandala	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Epidote, Fluorite, Garnet, Iolite	Active	05/06/2018	25/08/2021	P.O. BOX 30103, LILONGWE
105	RML1262	Chrispin Kambani Banda (100%)	Al2o3, Aquamarine, Au, Citrine, Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	05/06/2018	04/06/2019	P.O.BOX 219, LILONGWE
106	RML1263	Feston Khonje (100%)	Agate, Amethyst, Aquamarine, Emerald, Garnet, Iolite, Moonstone, Quartz, Rhodolite, Ruby, Sapphire,	Active	05/06/2018	15/12/2021	P.O. BOX 10, LIKUNI, LILONGWE
107	RML1267	Grace Chimbayo (100%)	Agate, Amethyst, Aquamarine, Au, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Sapphire, Tour	Active	05/06/2018	19/04/2022	P.O. Box 30029, Lilongwe
108	RML1275	Ali Diab (100%)	Agate, Al2o3, Aquamarine, Au, Emerald, Epidote, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Spessarti	Active	12/11/2018	24/08/2021	P.O. BOX 781, LILONGWE
109	RML1277	Export Development Fund (100%)	Al2o3, Amethyst, Aquamarine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	12/11/2018	20/04/2022	
110	RML1281	Ramil Abdul Latif (100%)	Aegirine, Agate, Al2o3, Amber, Amethyst, Apatite, Aquamarine, Beryl, Fluorite, Garnet, K, Moonstone,	Active	12/11/2018	25/08/2021	P.O. BOX 10, LILONGWE
111	RML1282	Wesley Makawa (100%)	Aquamarine, Au, Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	12/11/2018	16/12/2021	P.O. Box 136, NTCHEU

112	RML1283	Kosamu Chunda (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Copper, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire,	Active	12/11/2018	10/11/2020	P.O. Box 30143, LILONGWE
113	RML1284	Chatlotte Melody Sam (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Columbite, Garnet, Quartz, Rhodolite, Rub	Active	12/11/2018	19/04/2022	P.O BOX 1019, LILONWE
114	RML1285	Isaac Befulo Mindini	Amethyst, Aquamarine, Citrine, D, Emerald, Garnet, Ruby, Sapphire, Tanzanite, Topaz, Tourmaline, Zir	Active	12/11/2018	12/11/2021	P.O.BOX 115, MULOZA, MULANJE
115	RML1290	Willams M.C Chikontha (100%)	Agate, Al2o3, Amazonite, Amber, Aquamarine, Au, Citrine, Emerald, Garnet, Moonstone, Quartz, Rhodoli	Active	12/11/2018	19/04/2022	P.O.BOX 190, LILONGWE
116	RML1293	Kennedy Wallace (100%)	Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Quartz, Ruby, Sapphire, Topaz, Tourmaline, Zircon	Active	12/11/2018	11/11/2022	
117	RML1298	Tenda Mining Company Limited (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Emerald, lolite, Mica, Quartz, Rhodolite, Ruby, Sa	Active	12/11/2018	15/12/2021	P.O.BOX 798, MZUZU, MZIMBA
118	RML1303	Brenn Maneno Mtawali	Agate, Al2o3, Amethyst, Apatite, Aquamarine, Au, Citrine, Fluorite, Galena, Garnet, Moonstone, Morga	Active	12/11/2018	19/04/2022	P.O. BOX 1379, LILONGWE
119	RML1308	Green Benson Import And Export	Aquamarine, Emerald, Ruby, Sapphire, Tourmaline	Active	12/11/2018	15/12/2021	P.O BOX 6, THYOLO
120	RML1309	Livingstone Mining Company Limited (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Fluorite, Garnet, Mica, Quartz, Ruby, Tour	Active	12/11/2018	24/08/2021	P.O.BOX 2168, BLANTYRE
121	RML1316	Mnsepu Gems	Agate, Al2o3, Amethyst, Aquamarine, Au, D, Emerald, Epidote, Feldspar, Fluorite, Garnet, lolite, K,	Active	12/11/2018	15/12/2021	P.O.BOX 169, KARONGA
122	RML1319	Jairos Nkhoma (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, lolite, Rhodolite, Sapph	Active	12/11/2018	24/08/2021	P.O. Box 72, Mzuzu
123	RML1321	Ebrima Jabbie (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Beryl, Citrine, Columbite, Garnet, Quartz, Ruby, Sapph	Active	12/11/2018	03/02/2023	P.O BOX AREA 5, EBRIMA
124	RML1322	Justin Luwemba (100%)	Agate, Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, Citrine, Emerald, Garnet, Moonstone, Qua	Active	12/11/2018	15/12/2021	P.O. BOX E 14, LILONGWE

125	RML1324	Tadeyo Kajiso George Shaba	Agate, Amethyst, Aquamarine, Au, Emerald, Garnet, Iolite, Moonstone, Quartz, Rhodolite, Ruby, Sapphi	Active	12/11/2018	15/12/2022	P.O. Box 2865, Lilongwe
126	RML1328	Muhammad Hassan Jiwani	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Garnet, Iolite, Jasper, Quartz, Ruby, Sapphire, Top	Active	12/11/2018	11/11/2019	P.O.BOX 5377, LIMBE
127	RML1330	Wezzi Thawale	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Rhodolite, Ruby, Rutile,	Active	12/11/2018	24/08/2021	BANGWE MOTEL , BLANTYRE
128	RML1335	Lei Gu Gu	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Fluorite, Garnet, Quartz, Ruby, Sapphire, Topaz, To	Active	12/11/2018	24/08/2021	P.O. BOX 1498, LILONGWE
129	RML1337	Eastgate Mining Company (100%)	Agate, Al ₂ O ₃ , Apatite, Aquamarine, Beryl, Fluorite, Garnet, Iolite, Moonstone, Opal, Quartz, Sapphir	Active	18/02/2019	17/10/2021	P.O. BOX 20542, LILONGWE
130	RML1344	Seleman Robert Katunga (100%)	Aegirine, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Feldspar, Mica, Quartz, Rhodolite, Sapphire, Sodalit	Active	18/02/2019	25/08/2021	C/O MWANZENI , P.O BOX 20090, KAWALE
131	RML1345	Joseph Rex Monosile (100%)	Agate, Al ₂ O ₃ , Aquamarine, C, Citrine, Emerald, Garnet, Iolite, Quartz, Rhodolite, Ruby, Sapphire, To	Active	18/02/2019	25/08/2021	JOSELYN & JEWERRYS, P.O BOX 1205, LILONGWE
132	RML1346	Blesswell Kapalamula (100%)	Agate, Al ₂ O ₃ , Amazonite, Aquamarine, Citrine, Emerald, G, Garnet, Mica, Pyrite, Quartz, Red Corundum	Active	18/02/2019	25/08/2021	RESERVE BANK OF MALAWI, P.O BOX 30063, CAPITAL CITY, LILONGWE
133	RML1354	Gess Nir (100%)	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Garnet, Iolite, Moonstone,	Active	18/02/2019	19/04/2022	Presidential Villa, No. 15, Lilongwe
134	RML1355	Masautso Frank Kalua (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Sapphire, S	Active	18/02/2019	19/04/2022	P.O. Box20138, Luwinga, Mzuzu 2
135	RML1361	Stalin Gondwe (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Emerald, Fluorite, Garnet, Moonstone, Niobium, Q	Active	18/02/2019	19/04/2022	P.O. Box 497, Mzuzu
136	RML1371	Benister Npeketula (100%)	Amethyst, Apatite, Aquamarine, Au, Citrine, Emerald, Feldspar, Garnet, Quartz, Ruby, Sapphire, Sodal	Active	18/02/2019	13/10/2022	C/O Mrs Nyirenda , Central Region Water Board, Private Bag 59, Lilongwe

137	RML1377	Ireen Mkwezalamba (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Garnet, Iolite, Quartz, Ruby, Sapphire, Topaz	Active	18/02/2019	25/08/2021	P. O. Box 1812, Malawi
138	RML1379	Wasili Chibalaka	Agate, Amethyst, Aquamarine, Au, Citrine, D, Emerald, Garnet, Ruby, Sapphire, Tanzanite, Topaz, Tour	Active	10/06/2019	09/06/2020	P/Bag 389, Blantyre
139	RML1384	Talimba Mangulama (100%)	Agate, Amethyst, Aquamarine, Au, C, Carnelian, Copper, Emerald, Fluorite, Garnet, Moonstone, Niobium	Active	10/06/2019	09/06/2020	C/O P/Bag 209 , Mzuzu
140	RML1385	Moloson Seleman (100%)	Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Emerald, Garnet, Moonstone, Quartz, Ruby, Sapphire, Topaz, T	Active	10/06/2019	19/04/2022	P.O. Box 190, Karonga
141	RML1388	Esward Benart Kachisa (100%)	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Citrine, Emerald, Fluorite, Garnet, Opal, Quartz, Rhodo	Active	10/06/2019	09/06/2023	Post Office Box 299,, Lilongwe
142	RML1390	Moses Khembo (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz	Active	10/06/2019	15/12/2021	P.O. Box 30707, Blantyre
143	RML1391	Blantyre Mining Association	Ag, Al ₂ O ₃ , Alexandrite, Aquamarine, Emerald, Feldspar, Feldspathoids, Garnet, Iolite, Pt, Quartz, Ta	Active	10/06/2019	09/06/2020	P.O Box 57064, Limbe
144	RML1394	Chitsanzo Mbundi (100%)	Aegirine, Agate, Al ₂ O ₃ , Aquamarine, Citrine, Emerald, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmal	Active	10/06/2019	09/09/2021	P. O Box 75, Domasi, Zomba
145	RML1398	Continental Expo Ltd (100%)	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Garnet, Iolite, Quartz, Rh	Active	10/06/2019	09/06/2020	P. O. Box 30404, Lilongwe
146	RML1405	Wb Freight	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Emerald, Feldspar, Garnet, Quartz, Ruby, Sapphir	Active	10/06/2019	19/04/2022	P. O. Box 40372, Kanengo, Lilongwe
147	RML1410	Nakhota Enterprise	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Iolite, Quartz, Ruby, Sapphire, To	Active	10/06/2019	09/06/2021	P.O.BOX 14, LUMBADZI, DOWA
148	RML1411	Abishai Jimmy Chibambo (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, Galena, Quartz, Ruby, Sapphire, Tantalite,	Active	10/06/2019	09/06/2023	P. O. Box 91, Mzimba

149	RML1415	John Golden Phambala (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Blue Agate, Citrine, D, Garnet, Mica, Quartz, Red Garnet, Rh	Active	10/06/2019	16/12/2021	Mbosha Minerals Dealers, C/O P.O Box 149, Lilongwe
150	RML1419	Zhang Xiaobhou (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Emerald, G, Garnet, Iolite, Quartz, Ruby, Sapphire, Top	Active	10/06/2019	08/06/2022	P.O. Box 1019, Lilongwe
151	RML1422	David Dane (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Fluorite, Garnet, Iolite, Mica, Peridot, Pt, Quartz, Rh	Active	10/06/2019	15/12/2021	P.O. Box 6, Lilongwe
152	RML1425	Duncan Phiri (100%)	Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Chrome, Emerald, Epidote, Garnet, Morganite, Opal, Quartz, R	Active	26/08/2019	15/12/2021	FISD Building Area 28, Alimaunde Plot No. 28/141, P.O. Box 31245, Lilongwe
153	RML1430	Hd Mining Company Limited (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, C, Citrine, Columbite, Copper, Fluorite, G, Garnet, Mica, Mo	Active	26/08/2019	19/04/2022	P.O Box 22, Karonga
154	RML1431	Titus Mtisunge Malunga (100%)	Aegirine, Al ₂ O ₃ , Alexandrite, Amazonite, Amethyst, Apatite, Aquamarine, Beryl, Feldspar, Fluorite, G	Active	26/08/2019	15/12/2021	C/O Pamodzi Consilting Limited, P.O. Box 211, Lilongwe
155	RML1440	Jack Samson Kalonga (100%)	Al ₂ O ₃ , Aquamarine, Au, Bluesky, Garnet, Rhodolite, Ruby, Tourmaline	Active	26/08/2019	15/12/2021	P.O. Box 375, Malangalanga, Lilongwe
156	RML1442	Dyson Chitani Kazembe (100%)	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Beryl, Citrine, Emerald, Fluorite, Goshenite	Active	26/08/2019	20/04/2023	C/O Box 56, Likuni, Lilongwe
157	RML1456	Davite Msulila Filison (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Feldspar, Fluorite, Garnet, Iolite, Mica, Quartz	Active	26/08/2019	15/12/2021	P.O. Box 24, Mponela, Dowa
158	RML1460	Lyton Kumwenda (100%)	Amethyst, Aquamarine, Beryl, D, Emerald, Garnet, Quartz, Ruby, Sapphire	Active	26/08/2019	15/12/2021	Lyton Kumwenda, P.O. Box 779, Lilongwe
159	RML1466	Armando Aziz Ferreira (100%)	Agate, Al ₂ O ₃ , Alexandrite, Amethyst, Apatite, Aquamarine, Carnelian, Citrine, Emerald, Garnet, K, Ma	Active	26/08/2019	13/08/2022	P.O.BOX 5470, LIMBE, BLANTYRE
160	RML1471	Andsen Chombe (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Emerald, Fluorite, Garnet, Mica, Quartz, Ruby, Sapphire	Active	25/08/2020	24/08/2021	Andsen Chombwe, C/O Lovemore Chowe, P.O. Box 297 Lilongwe

161	RML1472	Raphael M'bobo Phiri (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, G, Garnet, Iolite, Ruby, Sapphire, Tourmal	Active	25/08/2020	24/08/2021	P.O. Box 15, Mteza, Lilongwe
162	RML1473	Keith Hatinahama Kapenga (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Fluorite, Garnet, Mica, Quartz, Rho	Active	25/08/2020	24/08/2023	P.O. Box 647, Blantyre
163	RML1474	Mc Duff Desmond Nyalugwe (100%)	Agate, Al2o3, Amethyst, Aquamarine, Beryl, Garnet, Quartz, Rhodolite, Ruby, Tourmaline	Active	25/08/2020	24/08/2021	P.O.Box 596, Mangochi
164	RML1475	Melucky Mining Limited (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Feldspar, Galena, Garnet, Mica,	Active	25/08/2020	24/08/2023	Private Bag A84, Lilongwe
165	RML1476	Catherine Rudo (100%)	Agate, Al2o3, Amethyst, Aquamarine, Fluorite, Garnet, Quartz, Ruby, Tourmaline, Zircon	Active	25/08/2020	24/08/2021	P.O. Box 40246, Lilongwe 4
166	RML1477	Ferrie Kapenuka Dzingomvera (100%)	Aegirine, Agate, Amethyst, Apatite, Aquamarine, Beryl, Citrine, Emerald, Fluorite, Garnet, K, Mica,	Active	25/08/2020	24/08/2021	Ferrie Dzingomvera, P.O. Box 1254, Blantyre
167	RML1478	Wilfred Chimbayo (100%)	Agate, Aquamarine, Au, Emerald, Garnet, K, Quartz, Ruby, Sapphire, Spinel, Tourmaline	Active	25/08/2020	24/08/2021	Wilfred Chimbayo, Beta Construction, P.O. Box 108 Mzimba
168	RML1479	Hilario Sainek Namakhwa (100%)	Al2o3, Aquamarine, Au, D, Emerald, Garnet, Peridot, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourma	Active	25/08/2020	24/08/2021	Hilario Sainek Namakhwa, Dzaleka Refugee Camp, P.O.Box 16, Dowa
169	RML1480	Salima Gemstone Partners (100%)	Agate, Al2o3, Amethyst, Aquamarine, Citrine, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Sapphire, S	Active	25/08/2020	24/08/2021	Salima Gemstone Partners, P.O. Box 21, Salima
170	RML1481	Marko Bulukutu (100%)	Al2o3, Amethyst, Aquamarine, Au, Beryl, D, Emerald, G, Moonstone, Quartz, Rhodolite, Sapphire, Tanza	Active	25/08/2020	24/08/2021	N/A
171	RML1482	Omar Mussa Saidan (100%)	Al2o3, Aquamarine, Citrine, Emerald, Garnet, Mica, Quartz, Ruby, Sapphire, Sodalite, Tourmaline	Active	25/08/2020	24/08/2021	P.O.Box 51, Mangochi
172	RML1483	Chida's Investiments (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Fluorite, Garnet, Quartz, Rhodolite, Ruby, Sapphire,	Active	25/08/2020	24/08/2021	P.O. Box 51201, Limbe

173	RML1484	Jabesi Banda (100%)	Agate, Al ₂ O ₃ , Aquamarine, Emerald, Fluorite, Galena, Mica, Peridot, Ruby, Sapphire, Sodalite, Tantal	Active	25/08/2020	24/08/2021	C/O Box 610, Lilongwe
174	RML1485	Umar Bunaya Jabiri (100%)	Aegirine, Agate, Amazonite, Amethyst, Aquamarine, Citrine, Emerald, Feldspar, Garnet, Opal, Quartz,	Active	25/08/2020	24/08/2021	P.O Box 1135 , Lilongwe
175	RML1486	Haydon Khembo (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Beryl, Copper, Emerald, Feldspar, Fluorite, G	Active	25/08/2020	24/08/2021	P.O Box 2680, Blantyre
176	RML1487	Mlozi Lennie	Amethyst, Aquamarine, Au, Bluesky, Emerald, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	25/08/2020	24/08/2021	BOX 465, LILONGWE
177	RML1488	Ashley Simbeye (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Fluorite, Garnet	Active	25/08/2020	24/08/2021	P.O. BOX 2132, LILONGWE
178	RML1489	Hashim Gani (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, D, Feldspar, Garnet, Moonstone, Qu	Active	25/08/2020	24/08/2021	HASHIM GANI, P.O BOX 529, LILONGWE
179	RML1490	Lawrence Chirwa (100%)	Aegirine, Agate, Al ₂ O ₃ , Aquamarine, Au, Beryl, Citrine, D, Feldspar, Garnet, Moonstone, Quartz, Rhod	Active	25/08/2020	24/08/2021	P.O BOX 217, LILONGWE
180	RML1491	Clara Phiri (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Garnet, Quartz, Ruby, Sapphire, Sodalite, To	Active	25/08/2020	24/08/2021	CLARA PHIRI, BOX 219, ZOMBA
181	RML1492	Louise Mphatso Mgunda (100%)	Amethyst, Aquamarine, Au, C, D, Emerald, Garnet, Quartz, Ruby, Sapphire, Topaz	Active	25/08/2020	24/08/2021	C/O MR W. MGUNDA BOX 768 LILONGWE
182	RML1493	Alepha Tesha Munthali Kalemba (100%)	Agate, Aquamarine, Au, Emerald, Ruby, Sapphire, Sulphides, Topaz, Tourmaline, Zoisite	Active	20/04/2021	19/04/2022	C/O MRS CHRISTABEL KALEMBA CHIKUSA
183	RML1494	God's Promise Investment And General Dealer (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Emerald, Garnet, Iolite, Quartz, Rhodolite, Ruby	Active	25/08/2020	24/08/2021	C/O BONIFACE PADLOCK P/BAG 43, LILONGWE
184	RML1495	Ishmeal Amini	Amber, Apatite, Beryl, Columbite, Feldspar, Garnet, Malachite, Quartz, Spinel, Topaz, Tourmaline, Zo	Active	25/08/2020	24/08/2021	P.O BOX 1903, LILONGWE

185	RML1496	Masautso Soko Chiunjiza (100%)	Al2o3, Aquamarine, Au, Quartz, Red Garnet, Rhodolite, Ruby	Active	25/08/2020	24/08/2021	P.O. Box 450 Lilongwe
186	RML1497	Brenda Chisale Adam (100%)	Agate, Al2o3, Apatite, Aquamarine, Au, D, Emerald, Garnet, Malachite, Quartz, Rhodolite, Ruby, Sapph	Active	25/08/2020	24/08/2021	P.O. Box 20389, Lilongwe
187	RML1498	Andy Pemba (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Fluorite, Garnet, Quartz, Ruby, Sapphire,	Active	25/08/2020	24/08/2021	P. O. Box 221, Salima
188	RML1499	Phillip Majawa	Agate, Al2o3, Amazonite, Apatite, Beryl, Feldspar, Fluorite, Garnet, Iolite, Moonstone, Opal, Quartz	Active	25/08/2020	24/08/2022	Phillip Majawa, Box2455, Lilongwe
189	RML1500	Abdulkadar. J Rav (100%)	Ag, Agate, Al2o3, Au, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline, Zircon	Active	25/08/2020	24/08/2021	K.N. Osman Building , Limbe
190	RML1501	Felix Geoffrey Chawanda (100%)	Ag, Agate, Al2o3, Amethyst, Au, Citrine, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Soda	Active	25/08/2020	24/08/2021	Madisi Secondary School, P/Bag 3, Madisi
191	RML1502	Clement Matiya Lwanda (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Garnet, Quartz, Ruby, Sapphire, Sod	Active	25/08/2020	24/08/2021	P.O Box 40255, Lilongwe 4.
192	RML1503	Enock Abraham (100%)	Amethyst, Citrine, Emerald, Jade, Quartz, Ruby, Sapphire, Sodalite, Topaz, Tourmaline	Active	25/08/2020	24/08/2021	P.O. Box 43, Ntubwi, Balaka
193	RML1504	Ellah Precious Dambolachepa (100%)	Aquamarine, Au, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	25/08/2020	24/08/2021	Daniel Village, Ta Machinjiri, Blantyre
194	RML1505	Steve Boswell (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Spinel,	Active	25/08/2020	24/08/2022	Mnenga, Chiwere, Dowa, Box 9, Kanyenyeva, Dowa
195	RML1506	Mike Myaba (100%)	Amethyst, Aquamarine, Black Granite, Galena, Garnet, Quartz, Rhodolite, Ruby, Tourmaline	Active	25/08/2020	24/08/2021	Hiluba Enterprises, P.O. Box 30431, Lilongwe
196	RML1507	Watison Chiutika (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire,	Active	25/08/2020	24/08/2021	P. O. Box 39 , Kanyenyewa, Dowa
197	RML1508	Edmund J. (Phd) Chirambo (100%)	Agate, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Sodali	Active	25/08/2020	13/10/2022	P.O Box 40348, Kanengo, Lilongwe

198	RML1509	Lawrence Feston Phuza (100%)	Amethyst, Apatite, Aquamarine, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	25/08/2020	24/08/2021	C/O P.O. BOX 170, KASUNGU
199	RML1510	Clive Makonde Clive (100%)	Al ₂ O ₃ , Amethyst, Aquamarine, Au, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	25/08/2020	24/08/2021	P. O. Box 247, MCHINJI
200	RML1511	Harawa Frank Lesie	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, G, Garnet, Quartz, Rhodolite, Ruby, Sapphi	Active	25/08/2020	24/08/2021	P.O. BOX 1629, BLANTYRE
201	RML1512	Mwalawanga Mining Limited (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Feldspar, G, Quartz, Rhod	Active	25/08/2020	24/08/2021	P.O. BOX 31568, AREA 6/93, LILONGWE
202	RML1513	Q. Quality B. Materials (100%)	Agate, Al ₂ O ₃ , Aquamarine, Au, Copper, Emerald, Garnet, Iolite, Quartz, Ruby, Sapphire, Spinel, Sunst	Active	25/08/2020	24/08/2021	P. O. Box 2477, BLANTYRE
203	RML1514	Uncle Jose Import And Export General Dealers (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, C, Copper, D, Fluorite, Galena, Garnet, Mica, Niobium, Quart	Active	25/08/2020	24/08/2021	P.O. BOX 20398, MZUZU
204	RML1515	Shahzad Memon (100%)	Al ₂ O ₃ , Au, Beryl, Garnet, Iolite, K, Quartz, Topaz, Tourmaline, Zircon	Active	25/08/2020	24/08/2021	2/2030, #9A , Opposite Capital Bakery Area 2, Lilongwe
205	RML1516	Richard Chafukira	Aquamarine, Au, Garnet, Quartz, Tourmaline	Active	25/08/2020	24/08/2021	P.O Box 30043, Near First Capital Bank Area 25c, Lilongwe
206	RML1517	Zidyana Investment (100%)	Agate, Al ₂ O ₃ , Aquamarine, Au, Copper, Emerald, G, Quartz, Ruby, Sapphire, Spinel, Sunstone, Tantalit	Active	25/08/2020	24/08/2021	Zidyani Investments, P.O. Box 148, Lilongwe
207	RML1518	Fady Younes (100%)	Au, Emerald, Ruby, Sapphire	Active	25/08/2020	24/08/2023	Fady Younes, P.O. Box 550, Blantyre
208	RML1519	Chindikani Nyirenda (100%)	Al ₂ O ₃ , Amethyst, Citrine, Emerald, Fluorite, Garnet, Quartz, Ruby, Sapphire, Sodalite, Tourmaline	Active	25/08/2020	24/08/2021	P.O.Box 217, Rumphi
209	RML1520	Suhai Mohamed (100%)	Ag, Alexandrite, Apatite, Aquamarine, Au, Beryl, Citrine, D, Emerald, Garnet, Opal, Quartz, Rhodolit	Active	25/08/2020	24/08/2021	Suhai Mohamed, Street 3/442
210	RML1521	Chuma Yohane Kaweche (100%)	Ag, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, C, Copper, Emerald, Fluorite, Galena, Garnet, Malachite,	Active	25/08/2020	24/08/2021	P.O. Box 1031, Mzuzu

211	RML1522	Lusayo Mwalwanda (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Citrine, Emerald, Fluorite, Garnet, Mica, Moonstone, Q	Active	25/08/2020	24/08/2021	Box 60587, Karonga
212	RML1523	Patrick Banda (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby,	Active	25/08/2020	24/08/2021	P.O. Box 30609, Chichiri, Blantyre
213	RML1524	Misheck Chirwa (100%)	Aegirine, Agate, Amethyst, Aquamarine, Citrine, D, Emerald, Fluorite, Garnet, Moonstone, Quartz, Rub	Active	25/08/2020	24/08/2021	Post Office Box 672 Mzuzu
214	RML1526	Adini Mangochi (100%)	Agate, Alexandrite, Amethyst, Aquamarine, D, Emerald, Fluorite, Garnet, Iolite, Jade, Moonstone, Opa	Active	16/12/2020	15/12/2021	Grocery, Box 272, Mangochi
215	RML1527	Evans Akondowe Mhaise	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Citrine, Copper, D, Emerald, Feldspar, Ga	Active	20/04/2021	19/04/2022	P.O.Box 139, Karonga
216	RML1528	Phillip Tawonga Nyirenda	Agate, Alexandrite, Amazonite, Amethyst, Aquamarine, Au, Beryl, Citrine, Columbite, Emerald, Feldspa	Active	20/04/2021	19/04/2022	P.O. Box 31513, Lilongwe 3,
217	RML1530	Stewart Israel Chigwenembe (100%)	Al ₂ O ₃ , Amber, Apatite, Beryl, Feldspar, Garnet, Malachite, Quartz, Spinel, Spodumenee, Tourmaline, Z	Active	20/04/2021	19/04/2022	St Pius Primary School, Box 11, Chimwalira, Zomba
218	RML1531	Davidson Fredson Masea (100%)	Aquamarine, Quartz, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	P.O. Box 1133, Blantyre
219	RML1532	Al Mazri Mohamed (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Galena, Garnet, Opal, Quartz, Ruby,	Active	16/12/2020	03/02/2023	P.O Box 2468, Lilongwe
220	RML1533	Sylvester Harawa (100%)	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Fluorite, Garne	Active	16/12/2020	15/12/2021	P.O. Box 46, Mponela
221	RML1534	Evans Matengo (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Au, Citrine, Emerald, G, Quartz, Rhodolite, Ruby, Sapphire, Sodali	Active	16/12/2020	15/12/2021	P.O Box 91, Lilongwe
222	RML1535	Patson Chingwalu (100%)	Amethyst, Aquamarine, Au, Beryl, Emerald, Galena, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Sodali	Active	16/12/2020	15/12/2021	P.O Box 3284, Lilongwe

223	RML1537	Vincent Chimwemwe Bmbisa (100%)	Aquamarine, Au, D, Emerald, Opal, Ruby, Sapphire, Spinel, Tourmaline	Active	16/12/2020	15/12/2021	P.O Box 1, Mzimba
224	RML1538	Anthony Kamala	Agate, Al2o3, Amethyst, Apatite, Aquamarine, Citrine, Fluorite, Garnet, Iolite, Moonstone, Opal, Qua	Active	16/12/2020	15/12/2021	Accura Investments, P.O. Box 3036, Lilongwe
225	RML1539	Limba Kamanga (100%)	Agate, Al2o3, Amethyst, Aquamarine, Beryl, Citrine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz	Active	16/12/2020	15/12/2021	P.O. Box 20430, Lilongwe
226	RML1540	Cornelius Mgobola Chisambi (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Copper, D, Emerald, Fluorite, Galena, Garnet, Malac	Active	16/12/2020	15/12/2021	P.O.Box 59, Mzuzu
227	RML1541	Funny Machila (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Copper, D, Emerald, G, Galena, Garnet, Malachite, Mica, Quar	Active	20/04/2021	19/04/2022	P. O. Box 28, Kapiri, Mchinji
228	RML1542	Chunala Alexico Njombwa (100%)	Aegirine, Al2o3, Amethyst, Aquamarine, Au, Emerald, Fluoride, Galena, Garnet, Lime, Mica, Quartz, Rh	Active	16/12/2020	15/12/2021	P. O. Box 59, Mzuzu
229	RML1543	Ilm Precious Metals Ltd	Au, Emerald, Ruby	Active	20/04/2021	19/04/2022	Private Bag 98, Blantyre
230	RML1544	Dalitso Chinganyama	Ag, Alexandrite, Aquamarine, Au, D, Emerald, Pt, Quartz, Ruby, Sapphire, Tantalite, Tanzanite, Topaz	Active	20/04/2021	19/04/2022	N/A
231	RML1545	Hope Phombeya	Aegirine, Agate, Al2o3, Amethyst, Apatite, Aquamarine, Beryl, Carnelian, Chrome, Citrine, Emerald, E	Active	20/04/2021	19/04/2022	Chinyonga, Ci 3, Blantyre
232	RML1546	Yazam Mining Company Limited (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Fluorite, Garnet, Ruby, Sapphire, Topaz, T	Active	16/12/2020	15/12/2021	P.O. Box 966, Lilongwe
233	RML1547	Mtundu Enterprise	Aegirine, Agate, Al2o3, Amethyst, Apatite, Aquamarine, Au, Beryl, Caso, Citrine, Emerald, Epidote, F	Active	16/12/2020	15/12/2021	P.O. Box 2, Mponela, Dowa
234	RML1548	Beston Sakhama	Aquamarine, Au, Emerald, Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	P.O.Box 141, Lucheza, Mulanje
235	RML1549	Philips Ashani Chimpeni	Agate, Al2o3, Garnet, Quartz, Ruby, Sapphire, Tourmaline, Zircon	Active	20/04/2021	19/04/2022	N/A

236	RML1550	Esther Chimanda Malefula	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, Quartz, Red Garnet, Ruby, Sapphire, Zircon	Active	16/12/2020	15/12/2021	P.O.Box 2047, Blantyre
237	RML1552	Ahmad Mbunju (100%)	Agate, Al ₂ O ₃ , Amber, Amethyst, Apatite, Au, Beryl, Carnelian, Chrome, Citrine, Emerald, Feldspar, Fl	Active	20/04/2021	19/04/2022	P.O. Box 102, , Domasi, Zomba
238	RML1553	Comfort W.J.M. Jumbe (100%)	Ag, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Iolite, Pt, Ruby, Sapphire, So	Active	16/12/2020	04/02/2023	Private Bag 303, Chichiri, Blantyre
239	RML1554	Alfred Lawrence Raman (100%)	Aegirine, Agate, Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourm	Active	16/12/2020	15/12/2021	Plot 8/195, Biwi Triagle, Malawi
240	RML1555	Simon Matabwa Wetiwa (100%)	Agate, Al ₂ O ₃ , Aquamarine, Au, Citrine, Emerald, Garnet, Moonstone, Quartz, Rhodolite, Ruby, Sapphire	Active	20/04/2021	19/04/2022	P.O Box 93, Salima
241	RML1556	Aanya Mining Company (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Emerald, Fluoride, Garnet, Quartz, Rhodolite, Ruby, Sapphire	Active	16/12/2020	15/12/2021	Box 57, Karonga
242	RML1557	Brenda Adam Chisale (100%)	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Au, Columbite, D, Emerald, Garnet, Mica, Quartz, Rhod	Active	16/12/2020	15/12/2021	P.O. Box 20389, Lilongwe
243	RML1558	Patrick Chiza Botha (100%)	Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Citrine, D, Emerald, Fluorite, Garnet, Quartz, Red	Active	14/12/2020	13/12/2021	P.O. Box 695, Mzuzu
244	RML1559	James Lichanda Mtawali (100%)	Al ₂ O ₃ , Aquamarine, Au, Citrine, D, Garnet, Quartz, Red Corundum, Red Garnet, Rhodolite, Ruby, Sapphi	Active	16/12/2020	15/12/2021	P.O. Box 1145, Mzuzu
245	RML1560	Wesley I. Msungeni (100%)	Ag, Al ₂ O ₃ , Alexandrite, Aquamarine, Au, Emerald, Garnet, Pt, Quartz, Ruby, Sapphire, Tanzanite	Active	20/04/2021	19/04/2022	P.O. Box 5780, Limbe, Blantyre
246	RML1561	Lucy Msungeni (100%)	Ag, Al ₂ O ₃ , Alexandrite, Aquamarine, Au, D, Emerald, Garnet, Pt, Quartz, Ruby, Sapphire, Tanzanite	Active	20/04/2021	19/04/2022	P.O. Box 5002, Limbe, Blantyre

247	RML1562	Maaz Investment	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, Carnelian, Citrine, Emerald, Feldspar, Garnet, Jas	Active	16/12/2020	15/12/2021	P.O. Box 1615, Lilongwe
248	RML1563	Zimba Sanguluso	Alexandrite, Amethyst, Aquamarine, Au, Bluesky, Columbite, Emerald, Garnet, Mica, Niobium, Rhodolite	Active	16/12/2020	15/12/2022	P.O Box 1011, Blantyre
249	RML1564	Ndoya Wawo (100%)	Aquamarine, Galena, Garnet, Red Garnet, Rhodolite, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	P.O. Box 8412, Lilongwe
250	RML1565	Esther Mwenitete (100%)	Aegirine, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, D, Emerald, Feldspar, Fluorite, Garnet	Active	16/12/2020	15/12/2021	P.O. Box 113, Kalonga
251	RML1566	Isaiah Emmanuel Sunganimoyo (100%)	Aegirine, Ag, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, D, Emerald, Feldspar,	Active	16/12/2020	15/12/2021	C/O P.O. Box 2570, Lilongwe
252	RML1567	Omar Abdul Satter (100%)	Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, Citrine, Emerald, Epidote, Feldspar, Flu	Active	16/12/2020	15/12/2021	P.O. Box 5039, Limbe, Blantyre
253	RML1568	Ahmed Yusuf Master (100%)	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, Feldspar, Garnet, Iolite, Lithium, Pb, Quartz, Rub	Active	16/12/2020	15/12/2021	P.O. Box 272, Lilongwe
254	RML1569	Zuzen Banda (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Galena, Garnet, Iolite, M	Active	16/12/2020	15/12/2021	Chipwapwata F.P. School P/A Kamsonga, Ntchisi,
255	RML1570	Andrew Seleman (100%)	Al ₂ O ₃ , Au, Garnet, Quartz, Topaz, Tourmaline, Zircon	Active	20/04/2021	19/04/2022	P.O. Box 30882, Blantyre
256	RML1571	Dimo's Company Ltd (100%)	Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Garnet, Moonstone, Quartz, Ruby, Sapphire, Spinel	Active	20/04/2021	19/04/2022	P. O Box 1262, Lilongwe
257	RML1572	Felix Mabviko (100%)	Agate, Al ₂ O ₃ , Aquamarine, Citrine, Emerald, Garnet, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	P.O. Box 49, Mkanda, Mchinji
258	RML1573	Brian Kumangirana (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, D, Emerald, Feldspar, Fluorite	Active	16/12/2020	15/12/2021	P.O Box 30392, Lilongwe
259	RML1574	Agricultural Mechanization & Crop Solutions Ltd (100%)	Aegirine, Agate, Al ₂ O ₃ , Alexandrite, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, D, Emerald,	Active	16/12/2020	15/12/2021	P. O Box - X252, Hayyat Complex Area 3, Lilongwe
260	RML1575	Ellock Maotcha Banda (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Citrine, D, Emerald, Feldspar, Fluorite, Ga	Active	20/04/2021	19/04/2022	P/Bag 20, Ntaja, Machinga

261	RML1576	Evelyn Achimisika Maulidi (100%)	Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Galena, Garnet, Opal, Quartz, Rhodolite, R	Active	16/12/2020	15/12/2021	N/A
262	RML1577	Sarah Longwe (100%)	Agate, Al ₂ O ₃ , Aquamarine, Au, Citrine, Emerald, Galena, Garnet, Quartz, Rhodolite, Ruby, Sapphire, S	Active	16/12/2020	15/12/2021	C/O P. O. Box 2190, Lilongwe
263	RML1578	Alice Twaga (100%)	Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, Emerald, Galena, Garnet, Quartz, Ruby, Sapphire	Active	16/12/2020	15/12/2022	C/O P. O. Box 2190, Lilongwe
264	RML1579	Giviel Onse Kakumanda (100%)	Amethyst, Aquamarine, Au, Citrine, Galena, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmal	Active	16/12/2020	15/12/2021	P.O Box 40035, Kanengo, Lilongwe
265	RML1580	Rhoda Beni (100%)	Agate, Al ₂ O ₃ , Aquamarine, Au, Beryl, Emerald, Feldspar, Fluorite, Garnet, Mica, Quartz, Rhodolite, R	Active	16/12/2020	15/12/2022	P.O Box 251, Lilongwe
266	RML1581	Joshua Nkhata (100%)	Agate, Alexandrite, Amethyst, Aquamarine, Au, Garnet, Quartz, Ruby, Sapphire, Tanzanite, Topaz, Tour	Active	16/12/2020	15/12/2021	P.O Box 3005, Blantyre
267	RML1582	Antoinette Kalinde Dogani (100%)	Agate, Alexandrite, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Galena, Garnet, Opal, Quartz,	Active	16/12/2020	15/12/2022	P.O. Box 69, Chitipi, Lilongwe
268	RML1583	Miriam Judie Mzumara (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Garnet, Lime, Pt, Quartz, Rhodolite, R	Active	16/12/2020	15/12/2021	P.O.Box 20293, Mzuzu
269	RML1584	Wezi Sesela Mzumara (100%)	Ag, Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Garnet, Lime, Pt, Quartz, Rhodolit	Active	16/12/2020	15/12/2021	P.O.Box 20293, Mzuzu
270	RML1585	Cecilia Temwa Kamanga (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Fluorite, Garnet, Lime, Quartz, Rhodolite, Ruby,	Active	16/12/2020	15/12/2021	P.O.Box 20499, Kacheche, Mzimba
271	RML1586	Sebastian Chimwemwe Kwenda	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Emerald, Ruby, Sapphire, Tourmaline	Active	16/12/2020	15/12/2021	P.O.Box 31252
272	RML1587	Farida Onions	Al ₂ O ₃ , Amethyst, Au, Citrine, D, Garnet, Quartz, Ruby, Sapphire, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	P.O.Box 30917, Blantyre 3

273	RML1588	Louisa Onions	Al2o3, Au, Citrine, D, Garnet, Quartz, Ruby, Sapphire, Topaz	Active	16/12/2020	15/12/2021	P.O.Box 30917, Blantyre 3
274	RML1589	Jonas Douglas Thamanga	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Garnet, Quartz, Ruby, Sapphire, Topaz,	Active	16/12/2020	15/12/2022	P.O.Box 68, Migowi, Phalombe
275	RML1590	Freda Brenda Maliro (100%)	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Feldspar, Galena, Garnet, Iolite	Active	16/12/2020	15/12/2021	P. O Box 1544, Lilongwe
276	RML1591	Ehl Investment (100%)	Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, D, Galena, Garnet, Quartz, Rhodolite, Ruby, Tourmal	Active	16/12/2020	15/12/2021	P. O Box 1594, Lilongwe
277	RML1592	Moon Puffs	Al2o3, Amethyst, Aquamarine, Au, Garnet, Ruby, Sapphire	Active	16/12/2020	15/12/2021	P.O.Box 5639, Limbe
278	RML1593	Benstel	Agate, Al2o3, Amethyst, Aquamarine, Garnet, Jasper, Quartz, Rhodolite, Ruby, Sapphire, Spinel, Tourm	Active	20/04/2021	19/04/2022	P.O.Box 93, Ngabu, Chikwawa
279	RML1594	Right Way Suppliers	Au	Active	28/07/2022	27/07/2023	P.O.Box 30845, Chichiri, Blantyre 3
280	RML1595	Flora Gondwe (100%)	Aegirine, Agate, Alexandrite, Aquamarine, Au, Beryl, Citrine, D, Emerald, Feldspar, Galena, Garnet,	Active	16/12/2020	15/12/2021	C/O Box 30224 , Lilongwe
281	RML1596	Jeniffer Kalamula (100%)	Aegirine, Agate, Alexandrite, Amethyst, Aquamarine, Au, Beryl, Citrine, D, Emerald, Feldspar, Galena	Active	16/12/2020	15/12/2021	P. O. Box 2480, Blantyre
282	RML1597	Selina Zainab Kankhulungo (100%)	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Feldspar, Galena, Garnet, Iolite	Active	16/12/2020	15/12/2021	P.O. Box 3359, Lilongwe
283	RML1598	Mwala Creations (100%)	Agate, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Galena, Garnet, Quartz, Ruby, Sapphire	Active	16/12/2020	15/12/2021	P. O. Box 30243, Lilongwe 3
284	RML1599	Yonasi Kadaonaji	Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Garnet, Ruby, Sapphire, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	P.O.Box 3242, Blantyre
285	RML1600	Sing Of Victory (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Copper, Emerald, Galena, Garnet, Iolite, Quartz, Rh	Active	16/12/2020	15/12/2021	P. O. Box 20320, Lilongwe

286	RML1601	Thandizo Edison Thengele (100%)	Aegirine, Agate, Amethyst, Aquamarine, Au, Beryl, D, Emerald, Galena, Garnet, Moonstone, Quartz, Rub	Active	16/12/2020	15/12/2021	N/A
287	RML1602	Menorrah Enterprises	Agate, Al2o3, Amethyst, Aquamarine, Au, D, Emerald, Rhodolite, Ruby, Sapphire, Spinel, Topaz, Tourma	Active	16/12/2020	15/12/2021	P.O.Box 30290, Blantyre
288	RML1603	Scholastica Mkhomeni	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, D, Garnet, Ruby, Sapphire, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	P/Bag 113, Blantyre
289	RML1604	Chizoba General Dealers (100%)	Aegirine, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Feldspar, Fluorite, Garnet, lolite, Mic	Active	16/12/2020	15/12/2021	P. O. Box 794, Lilongwe
290	RML1605	Boniface Zulu	Ag, Agate, Al2o3, Amethyst, Aquamarine, Au, C, D, Emerald, Fluorite, Galena, Garnet, Hms, Mica, Quar	Active	16/12/2020	15/12/2021	P. O. Box 115, Mzuzu
291	RML1606	Blessings Mwakibinga (100%)	Agate, Amethyst, Aquamarine, Au, D, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tantalite, T	Active	20/04/2021	19/04/2022	P.O.Box 1358, Karonga
292	RML1607	Gondwe Billy (100%)	Aegirine, Agate, Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, D, Fluorite, Galena, Garnet, I	Active	16/12/2020	15/12/2021	N/A
293	RML1608	Harpak Limited (100%)	Beryl, Garnet, K, Quartz, Ruby, Sapphire, Tantalite, Tourmaline	Active	16/12/2020	15/12/2021	P.O Box 310674
294	RML1609	Malawi Women In Mining Association (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Quartz, Ruby, Zircon	Active	16/12/2020	15/12/2021	P.O. Box 2111, Blantyre
295	RML1610	Abdul Latifu Bato (100%)	Aegirine, Al2o3, Amethyst, Aquamarine, Quartz, Ruby, Sapphire, Sodalite, Topaz, Tourmaline	Active	16/12/2020	15/12/2021	P.O Box 193, Mzimba
296	RML1611	Tedson Simkoko (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Beryl, Copper, Emerald, G, Galena, Garnet, lolite, K, Mica,	Active	16/12/2020	15/12/2021	P.O.Box 35, Mzimiba
297	RML1612	Chimwemwe Cecilia Banda (100%)	Agate, Al2o3, Amazonite, Amethyst, Aquamarine, Au, Beryl, Citrine, Copper, Epidote, Feldspar, Fluori	Active	16/12/2020	15/12/2021	P.O.Box 35, Mzimiba

298	RML1613	Munthali Yohane (100%)	Agate, Alexandrite, Alkali Feldspars, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Galena, Gar	Active	16/12/2020	15/12/2021	P. O. Box 23, Ntcheu
299	RML1614	Meya Patricia Mwale Gondwe (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Au, Beryl, Citrine, Emerald, Feldspar, Galena, Garnet, Moonstone,	Active	20/04/2021	19/04/2022	P. O Box 180, Lilongwe
300	RML1615	Shaffie Maulidi (100%)	Agate, Amethyst, Au, Citrine, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Sodalite, Tourmaline	Active	16/12/2020	15/12/2021	P.O Box 350, Lilongwe 3
301	RML1616	Jew Chapomba (100%)	Au, Ruby	Active	16/12/2020	15/12/2021	Jew Chapomba, P.O Box 1070, Chichiri Blantyre 3
302	RML1617	Sellina Thawe (100%)	Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, D, Feldspar, Fluorite, Iolite, Mica, Quartz, Ruby,	Active	16/12/2020	15/12/2021	P.O Box 2349, Blantyre
303	RML1618	Phillip Phiri (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, D, Feldspar, Fluorite, Iolite,	Active	16/12/2020	15/12/2021	P.O Box 30296, Lilongwe 3
304	RML1619	Hastings Zingale (100%)	Agate, Al ₂ O ₃ , Amethyst, Au, Galena, Garnet, Mica, Sapphire, Sodalite, Tourmaline, Zircon	Active	16/12/2020	15/12/2021	P.O Box 100, Chipananga, Chikwawa
305	RML1620	Blessings Sokole (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Felds	Active	16/12/2020	15/12/2021	P.O. Box 56, Mzuzu, C/O A. Chalemba
306	RML1621	Blackson Kalwena Gondwe (100%)	Agate, Amethyst, Aquamarine, Au, Citrine, Emerald, Epidote, Quartz, Ruby, Sapphire, Tantalite, Tanza	Active	16/12/2020	04/06/2021	P.O. Box 185, Mzuzu
307	RML1622	Lesha Nkhoma (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, Beryl, Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, T	Active	16/12/2020	15/12/2021	N/A
308	RML1623	Mustard Seed Fields (100%)	Agate, Amethyst, Aquamarine, Au, D, Emerald, Garnet, Jade, Moonstone, Opal, Quartz, Rhodolite, Ruby,	Active	16/12/2020	15/12/2021	Private Bag B525, Lilongwe
309	RML1624	Lucian Mwale (100%)	Aegirine, Agate, Al ₂ O ₃ , Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Fluorite, Garnet	Active	16/12/2020	15/12/2021	P.O. Box 403, Malawi
310	RML1625	Ulemu Malindi (100%)	Amber, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, D, Emerald, Garnet, Jade, Opal, Peridot, Q	Active	20/04/2021	19/04/2022	P.O. Box 430145, Lilongwe

311	RML1626	Baton Zulu (100%)	Al2o3, Amethyst, Aquamarine, Au, D, Emerald, Fluorite, G, Garnet, Moonstone, Quartz, Rhodolite, Ruby	Active	16/12/2020	15/12/2021	P. O. Box 30522, Mzuzu
312	RML1627	Vincent Wright Luhanga (100%)	Al2o3, Amethyst, Aquamarine, Au, Copper, D, Emerald, Fluorite, G, Galena, Garnet, Mica, Quartz, Rhod	Active	20/04/2021	19/04/2022	N/A
313	RML1628	Linroma Mining (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Copper, Emerald, Garnet, Moonstone, Niobium, Quartz	Active	20/04/2021	19/04/2022	P. O. Box 1249, Luwinga, Mzuzu
314	RML1629	Mega Structure Construction (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Emerald, Fluorite, Galena, Garnet, Malachite, Mica, Quartz,	Active	20/04/2021	19/04/2022	N/A
315	RML1630	Steven Daniel Manda (100%)	Aegirine, Amethyst, Au, Beryl, Emerald, Galena, Garnet, Gem, Ls, Quartz, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	N/A
316	RML1631	Owen Mitochi (100%)	Aegirine, Agate, Amazonite, Amethyst, Aquamarine, Au, Beryl, Emerald, Feldspar, Garnet, Moonstone, R	Active	20/04/2021	19/04/2022	C/O. Mizondo, F.P School, P.O. Box 36, Domasi
317	RML1632	Geoffrey Batson (100%)	Aquamarine, Au, Bluesky, Gem, Quartz, Red Garnet, Rhodolite, Ruby, Tourmaline	Active	20/04/2021	19/04/2022	P.O Box 148
318	RML1633	Aureum Trading Limited	Agate, Al2o3, Amethyst, Aquamarine, Au, Beryl, Citrine, Emerald, Iolite, Quartz, Sapphire, Topaz, To	Active	08/03/2021	07/03/2023	P.O. Box 30752, Capital City, Lilongwe
319	RML1634	Multi Trader	Au	Active	08/03/2021	07/03/2022	P.O. Box 3125, Blantyre
320	RML1635	Taonga Francisco Banda (100%)	Aegirine, Agate, Al2o3, Alexandrite, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Gar	Active	20/04/2021	19/04/2022	Area 49 Sector 8, Lilongwe
321	RML1636	Kennedy Kalowa (100%)	Al2o3, Aquamarine, Au, Rhodolite, Ruby	Active	20/04/2021	19/04/2022	P.O Box 58 Nathenje, Lilongwe
322	RML1638	2 Cousins (100%)	Aegirine, Agate, Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, Beryl, D, Feldspar, Fluorite,	Active	20/04/2021	19/04/2022	Develop-Ment House 2nd Floor Room 218 , Blantyre
323	RML1639	Given Chibwana (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Garnet, Iolite, Quartz, Rhodolit	Active	20/04/2021	19/04/2022	P. O. Box 30606, Lake Malawi Anglican Diocese, Lilongwe

324	RML1640	Twesa And Talumba General Suppliers	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Beryl, Feldspar, Garnet, Iolite, Quartz, Ruby, Rutile,	Active	20/04/2021	19/04/2022	C/O Mr. J. Chimaliro, P.O. Box 30396, Lilongwe
325	RML1641	Gic Limited (100%)	Aquamarine, Au, Garnet, Quartz, Ruby, Sapphire, Spinel, Tourmaline	Active	20/04/2021	19/04/2023	N/A
326	RML1642	Friday Namaona (100%)	Aegirine, Agate, Amazonite, Amethyst, Aquamarine, Au, Feldspar, Fluorite, Iolite, Mica, Quartz, Rhod	Active	20/04/2021	19/04/2022	P/Bag 303, Lilongwe
327	RML1643	Chisomo Sitima (100%)	Agate, Al2o3, Amethyst, Au, Citrine, Columbite, Garnet, Iolite, Quartz, Ruby, Sapphire, Sodalite, To	Active	20/04/2021	19/04/2022	P/Bag 303, Lilongwe
328	RML1644	Promise Msowoya (100%)	Amethyst, Au, Bluesky, D, Emerald, Garnet, Rhodolite, Ruby, Tourmaline	Active	20/04/2021	19/04/2022	P.O Box 14, Lilongwe
329	RML1645	Mwashibuya Building Contractors (100%)	Al2o3, Amethyst, Aquamarine, Fluorite, Garnet, Mica, Rhodolite, Ruby, Sapphire, Spessartite, Tantal	Active	20/04/2021	19/04/2022	P.O Box 10, Chitipa
330	RML1646	Margaret Antony Phipps (100%)	Ag, Amazonite, Amethyst, Aquamarine, Au, C, Emerald, Fluorite, Galena, Garnet, Ruby, Sapphire, Topaz	Active	20/04/2021	19/04/2022	Box 1013, Mzuzu
331	RML1647	Sheila E. Ligomba (100%)	Amazonite, Amethyst, Aquamarine, Au, C, Fluorite, Galena, Garnet, Quartz, Ruby, Sapphire, Sodalite,	Active	20/04/2021	19/04/2022	Box 25, Mzuzu,
332	RML1648	Cuthbert Ungwe (100%)	Amethyst, Galena, Garnet, Quartz, Rhodolite, Ruby, Tourmaline	Active	20/04/2021	19/04/2023	P.O Box 58
333	RML1649	Anthony Ken Mwale (100%)	Aegirine, Agate, Al2o3, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Garnet, Moonston	Active	20/04/2021	19/04/2022	Private Bag 201, Luwinga, Mzuzu
334	RML1650	Itsanana General Suppliers (100%)	Aegirine, Agate, Al2o3, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Garnet, Gem, Moo	Active	20/04/2021	19/04/2022	P. O Box 36, Namitete, Lilongwe
335	RML1651	Aida Somanje (100%)	Aegirine, Agate, Al2o3, Amethyst, Aquamarine, Au, Black Granite, Blue Agate, C, Cy, Emerald, Feldspa	Active	20/04/2021	19/04/2022	P.O Box 95, Blantyre
336	RML1652	Maltish Gold And Diamonds (100%)	Aquamarine, Au, Garnet, Quartz, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	P.O. Box 2291, Blantyre
337	RML1653	Medquip & Chemicals	Agate, Al2o3, Aquamarine, Au, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	P.O.Box 2015, Blantyre

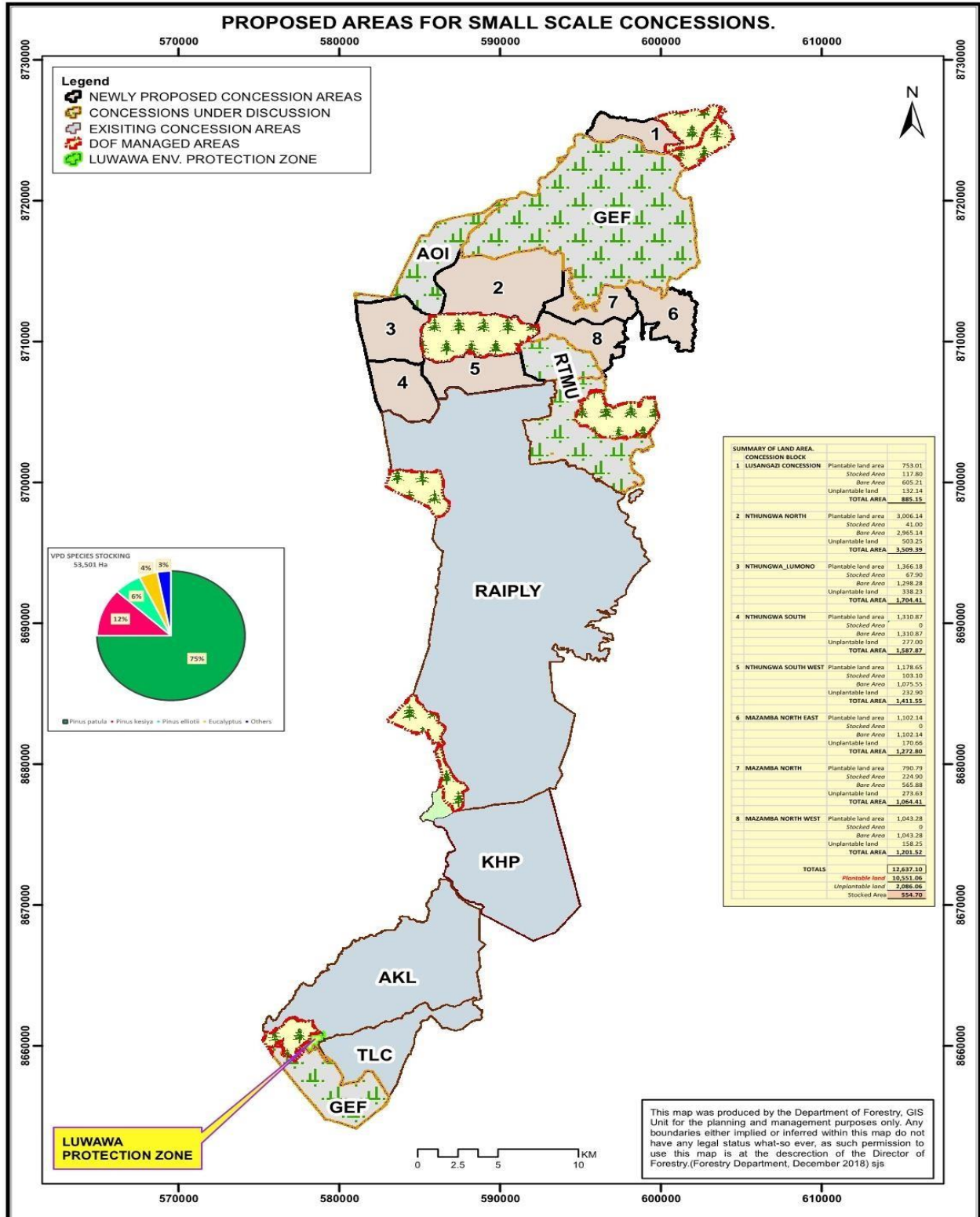
338	RML1654	Glorie Asante Jana (100%)	Agate, Amethyst, Aquamarine, Au, Beryl, Bluesky, Citrine, Copper, G, Galena, Garnet, Iolite, Ls, Moo	Active	20/04/2021	19/04/2023	P.O Box 95, Blantyre
339	RML1655	Beatrice Likupe	Agate, Al2o3, Aquamarine, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	Post Dot Net, E398, Chichiri, Blantyre
340	RML1656	Joshua Chaola (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Emerald, Garnet, Quartz, Ruby, Sapphire, Tourmaline, Zircon	Active	20/04/2021	19/04/2022	C/O P/Bag 404, Lilongwe 4
341	RML1657	Maxwell Kalisha	Amber, Amethyst, Aquamarine, D, Emerald, Garnet, Jade, Opal, Ruby, Sapphire, Tourmaline	Active	20/04/2021	19/04/2022	P/Bag 303, Blantyre
342	RML1658	Caraline Mukhowa (100%)	Aegirine, Agate, Al2o3, Alexandrite, Amethyst, Apatite, Aquamarine, Au, Beryl, Emerald, Garnet, Moon	Active	20/04/2021	19/04/2022	P.O. Box 21, Kamuzu Road Salima
343	RML1659	Joseph Andrew Chalemba (100%)	Aegirine, Agate, Al2o3, Amazonite, Amethyst, Apatite, Aquamarine, Au, Beryl, Citrine, Emerald, Felds	Active	20/04/2021	19/04/2022	P.O.Box 30493, Lilongwe 3
344	RML1660	Mickton Saka	Aquamarine, Garnet, Quartz, Tourmaline	Active	20/04/2021	19/04/2022	P.O. Box 58, Nathenje, Lilongwe
345	RML1661	Francisco Maliro	Au, Garnet, Quartz, Rhodolite, Ruby, Sapphire	Active	20/04/2021	19/04/2022	
346	RML1662	Staniel Moja (100%)	Agate, Al2o3, Amethyst, Au, Blue Agate, Cy, Emerald, Garnet, Ls, Quartz, Rhodolite, Tourmaline	Active	20/04/2021	19/04/2022	Box 68, Nathenje, Lilongwe
347	RML1663	Chimwemwe Bridget. K Kumwenda (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Fluorite, Garnet, Moonstone, Quartz, Rhodo	Active	20/04/2021	19/04/2022	P.O Box 1291, Blantyre
348	RML1664	Emmanuel Kasanga (100%)	Agate, Al2o3, Amethyst, Aquamarine, Au, Citrine, Emerald, Moonstone, Quartz, Sapphire, Topaz, Tourma	Active	20/04/2021	19/04/2022	P.O Box 2231
349	RML1665	Martin Heavie Langa (100%)	Aegirine, Agate, Amethyst, Aquamarine, Citrine, Emerald, Feldspar, Fluorite, Garnet, Mica, Quartz, R	Active	20/04/2021	19/04/2022	P.O.Box 233, Mchinji
350	RML1666	Isaac Kumwembe Phiri (100%)	Al2o3, Amethyst, Beryl, Emerald, Garnet, Quartz, Ruby, Sapphire, Sodalite, Topaz, Tourmaline	Active	20/04/2021	19/04/2023	Area 23, Lilongwe
351	RML1667	Agricultural Seeds Farm Power & Machinery Suplies (100%)	Agate, Al2o3, Amethyst, Apatite, Aquamarine, Au, Citrine, Emerald, G, Moonstone, Quartz, Rhodolite,	Active	20/04/2021	19/04/2022	P.O. Box 158, Chitedze Research Station , Lilongwe

352	RML1668	Evance Dzinenani	Agate, Al ₂ O ₃ , Amethyst, Au, D, Emerald, Garnet, Opal, Ruby, Sapphire, Topaz, Tourmaline	Active	20/04/2021	19/04/2022	P.O.Box 5711, Limbe
353	RML1670	Ephraim Tendai Zulu (100%)	Agate, Al ₂ O ₃ , Emerald, Garnet, Quartz, Rhodolite, Ruby, Sapphire, Tourmaline, Zircon	Active	20/06/2021	19/06/2022	P.O. Box 23, Mchinji
354	RML1671	Elvis Supplies And General Dealers Limited	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Au, D, Ruby, Sapphire	Active	20/04/2021	19/04/2022	P.O.Box 30892, Chichiri, Blantyre
355	RML1673	North East Foods Limited (100%)	Agate, Al ₂ O ₃ , Amethyst, Aquamarine, Beryl, Citrine, Emerald, Feldspar, Garnet, Sapphire, Tantalite,	Active	10/06/2019	20/04/2022	Box 40372, Kyungu, Karonga
356	RML1674	Svg Investments Limited (100%)	Agate, Al ₂ O ₃ , Aquamarine, Beryl, Emerald, Garnet, Moonstone, Quartz, Ruby, Spinel, Topaz, Tourmaline	Active	20/04/2021	19/04/2023	P.O. Box 30636, Lilongwe 3
357	RML1675	Mary Nkhamanyachi Chilima (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Beryl, Carnelian, Emerald, Feldspar, Garnet	Active	20/04/2021	19/04/2023	Private Bag 193, Blantyre
358	RML1676	Charles Odoi Chibambo (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Beryl, Carnelian, Emerald, Feldspar, Fluori	Active	20/04/2021	19/04/2022	Private Bag 193, Blantyre
359	RML1677	Margaret Constance Kamoto (100%)	Aegirine, Agate, Al ₂ O ₃ , Amazonite, Amethyst, Aquamarine, Carnelian, Emerald, Feldspar, Fluorite, Gar	Active	20/04/2021	19/04/2022	Private Bag 193, Blantyre
360	RML1678	Fyounes Investment Limited (100%)	Aquamarine, Au, Beryl, Emerald, Iolite, Ruby, Sapphire	Active	20/04/2021	19/04/2022	Lot Number Bw 384/2, Sunnyside, Blantyre

Annex 9: Companies holding Petroleum Exploration Licences during the period from July 2020 to June 2021

Lic. No.	Licence Type	Area	Prospecting Licence Block	Grant Date	Expiry Date	Status	Company Name	Shareholding	Commodity	Country
PEL002/11	Petroleum Exploration Licence	9,761 Km ²	Block 2	19/01/2020	18/01/2023	Active	Hamra Oil Holdings Limited	El Hamra Oil Company (51%) and Surestream Petroleum Limited (49%)	Hydrocarbons	Cayman Islands
PEL001/11	Petroleum Exploration Licence	10,677 Km ²	Block 3	19/01/2020	18/01/2023	Active	Hamra Oil Holdings Limited	El Hamra Oil Company (51%) and Surestream Petroleum Limited (49%)	Hydrocarbons	Cayman Islands
PEL004/13	Petroleum Exploration Licence	11,295 Km ²	Block 4	24/12/2018	23/12/2021	Active	RAS GAS MB45 Limited	Rak Gas LLC (100%)	Hydrocarbons	United Arab Emirates
PEL005/13	Petroleum Exploration Licence	17,261 Km ²	Block 5	24/12/2018	23/12/2021	Active	RAK GAS MB45 Limited	Rak Gas LLC (100%)	Hydrocarbons	United Arab Emirates

Annex 10: Forestry sector: Proposed areas for small scale concessions



Annex 11: Government Notice Companies (Beneficial Ownership) Regulation 2022

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The Malawi Gazette Supplement, dated 23rd December, 2022, containing Regulations. (No. 27A)

GOVERNMENT NOTICE NO. 46

**COMPANIES ACT
(CAP. 46:03)**

COMPANIES (BENEFICIAL OWNERSHIP) REGULATIONS, 2022

IN EXERCISE of powers conferred by section 382 of the Companies Act, I, TITUS EDWARD SONGISO MVALO, Minister of Justice, make the following Regulations—

1. These Regulations may be cited as the Companies (Beneficial Ownership) Regulations, 2022. Citation
2. In these Regulations, unless the context otherwise requires— Interpretation
 - “authorized agent” means a natural person authorized by a—
 - (a) company to act for, and on behalf of, the company in accordance with its constitution; or
 - (b) shareholder to act for, and on behalf of, the shareholder in accordance with its constitution;
 - “beneficial owner” means a natural person who—
 - (a) directly or indirectly owns or controls more than five percent of shares of a company or other body corporate;
 - (b) directly or indirectly owns or controls more than five percent of a company’s voting rights; or otherwise exercises control over a company or its management;
 - (c) directly or indirectly, has a substantial economic interest in or receives substantial economic benefit from, a company, whether acting alone or together with other persons;
 - (d) has a significant stake in a company and on whose behalf activity of a company is conducted; or
 - (e) exercises significant control or influence over a person through a formal or informal agreement,and where such ownership, control or interest is through a trust, the trustee (s), beneficiaries or anyone who controls the trust; and
 - “company” includes any other body corporate, a subsidiary of a company, any business arrangement associated or related with the company or such other body corporate.
3. An application for incorporation of a company shall be accompanied by particulars of a beneficial owner in Form BO1 in the Schedule. Particulars of beneficial owner
- 4.—(1) A company, through its authorized agent, shall maintain a register of particulars of beneficial owners of the company. Companies to maintain a register

	<p>(2) Where shares of a company are held by another company incorporated in Malawi, the company shall maintain a register of particulars of beneficial owners of that other company.</p> <p>(3) Where shares of a company are held by another company incorporated outside Malawi, the company shall maintain a register of particulars of beneficial owners of the other company.</p>
Notice of ceasing or becoming a beneficial owner	<p>5. Where a person—</p> <p>(a) ceases to be a beneficial owner; or</p> <p>(b) becomes a beneficial owner,</p> <p>of a company, the company shall, through its authorized agent, within thirty days from the date of the person ceasing to be a beneficial owner or becoming a beneficial owner, as the case may be, and upon payment of the prescribed fee, file a notice of ceasing or becoming a beneficial owner in Form BO2 in the Schedule, with the Registrar.</p>
Notice of change of beneficial ownership through acquisition of shares	<p>6.—(1) A company shall, through its authorized agent and upon payment of the prescribed fee, file a notice of change, with the office of the Registrar, of particulars of individuals who have acquired shares and have become new shareholders by completing Form BO3 in the Schedule, within thirty days from the date of acquisition.</p> <p>(2) The Registrar shall not register any acquisition of shares or any other document relating to changes in issued share capital or voting rights, unless the requirement in subregulation (1) is complied with.</p>
Register of beneficial owners	<p>7. The Registrar shall maintain a register of beneficial owners which shall be updated from time to time.</p>
Refusal of registration	<p>8.—(1) The Registrar shall not register—</p> <p>(a) any document of a company which is required to be registered under the Act, if the company has not filed beneficial ownership information as prescribed under these Regulations; or</p> <p>(b) a form filed under these Regulations, if the Registrar is satisfied that the information contained in the form is not accurate or is not up to date.</p> <p>(2) A person who, knowingly, submits incorrect information or information that is not up to date under these Regulations commits an offence.</p>
Power to deregister a company	<p>9.—(1) The Registrar may, where a company fails to comply with these Regulations, deregister the company from the register of companies.</p> <p>(2) The Registrar may, not later than ninety days, upon payment of a prescribed penalty and rectification of the breach under subregulation (1), restore in the register of companies any company deregistered pursuant to subregulation (1).</p>
Submission of documents	<p>10. Any form required to be filed under these Regulations may be filed in such format and by such means including in electronic format as the Registrar may prescribe.</p>

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11.—(1) Any beneficial ownership information shall be treated as public information and may be accessible to the public. Public access to information on beneficial owners of companies

(2) A person may submit an application to the Registrar in Form BO4 prescribed in the Schedule to request for beneficial ownership information.

(3) The Registrar may, on good grounds, taking into account the objectives of these Regulations, refuse the application.

(4) Where the Registrar refuses the application under subregulation (3), the Registrar, shall, within fourteen days of receipt of the application, notify the requesting person in writing stating grounds for the refusal.

12.—(1) A company already incorporated or registered under the Act on the date these Regulations come into force shall, not later than six months from the date these Regulations shall come into force, file with the Registrar, in the prescribed form, particulars of its beneficial owners. Existing companies

(2) A person who contravenes subregulation (1) commits an offence.

13.—(1) A person who commits an offence under these Regulations, shall, on conviction, be liable to a fine of K5,000,000 and imprisonment for twelve months. Offence and penalty

(2) A person who, upon accessing information under these Regulations, misuses or otherwise abuses the information commits an offence and shall, upon conviction, be liable to a fine of K5,000,000 and imprisonment for twelve months.

SCHEDULE

FORM BO1

(r. 3)

PARTICULARS OF BENEFICIAL OWNER

Name of company.....

Number of company:.....

Name and particulars of the Beneficial Owner:

A. Full Name.....

B. Date of birth [...../...../.....] [dd/mm/yyyy]

C. Nationality.....

D. Legal Identification Type..... No.

E. Postal address.....

F. Current Residential address

- G. Previous residential addresses for the past five years.....
.....
.....
.....
- H. Contact details;
(i) Telephone.....
(ii) Mobile phone numbers.....
(iii) Email address.....
- I. Occupation
- J. Nature and extent of beneficial ownership;
(i) The percentage of shares a person holds (directly and/or indirectly) in the company
-
- (ii) Level and/or description,- of beneficial interest or economic interest in the company.....
.....
.....
- (iii) Level and/or description, of control or influence (directly and/or indirectly) on the board of directors and/or management of the company.....
.....
.....
- I. Any previous criminal conviction (excluding road traffic offence):
Yes No.
If yes, state the nature and details of offence and penalty.....
.....
.....
- Date that the person became a beneficial owner;/...../.....[dd/mm/yyyy]

DECLARATION

The information given in this form is correct and complete to the best of my knowledge and belief.

Completed by—

Full Name :

Date :

Address :

Source of information* :

Signature :

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*Please indicate the source of information:

- (a) Whether provided by the beneficial owner or his/her authorized representative; or
- (b) By a third party not directly related to the beneficial owner.

FORM BO 2

(r. 5)

NOTICE OF CEASING TO BE/BECOMING A BENEFICIAL OWNER

To the Registrar of Companies:

Notice is hereby given in terms of regulation 3 of the Companies (Beneficial Ownership) Regulations, that the beneficial owner of the company specified below, ceased to be/ the person specified below became a beneficial owner of the company on the date specified.

Name of company:.....

Number of the company:.....

Name of the beneficial owner concerned:.....

Date on which a person ceased to be/ became a beneficial owner:
.....

Reason(s) for cessation/ becoming beneficial owner:
.....
.....

For any new beneficial owner, is there any previous criminal conviction (excluding road traffic offence):

Yes No.

If yes, state the nature and details of offence and penalty.....
.....
.....

DECLARATION

The information given in this form is correct and complete to the best of my knowledge and belief.

Completed by—

Full Name :

Date :

Address :

Source of information* :

Signature :

*Please indicate the source of information—

- (a) Whether provided by the beneficial owner or his/her authorized representative; or
- (b) By a third party not directly related to the beneficial owner.

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FORM BO3

(r. 6(1))

NOTICE OF CHANGE IN PARTICULARS OF BENEFICIAL OWNERSHIP

To the Registrar of Companies:

Notice is hereby given of change of particulars of beneficial owner of the company as specified below, on the date specified.

Name of company:.....

Number of the company:.....

Name of the beneficial owner concerned:.....

Change(s) of the Particulars of Beneficial Ownership:.....

.....

.....

Date on which change(s) of Particulars of beneficial owner occurred/...../.....
[dd/mm/yyyy]

DECLARATION

The information given in this form is correct and complete to the best of my knowledge and belief.

Completed by—

Full Name

Date :

Address :.....

Source of information* :.....

Signature :.....

*Please indicate the source of information—

(a) Whether provided by the beneficial owner or their authorized representative; or

(b) Whether provided by a third party not directly related to the beneficial owner.

FORM BO4

(r. 11(2))

OFFICIAL SEARCH REQUEST FOR BENEFICIAL OWNERSHIP INFORMATION

To the Registrar of Companies:

I hereby request information on particulars of the beneficial owner(s) of the company as specified below on the date specified:

Name of company:.....

*Number of the company:.....

Reason(s) for conducting the search

.....

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Name:

ID number:

Postal Address:

Signature:

Date: [...../...../.....] [dd/mm/yyyy]

*if the company registration number is known, provide the registration number.

Made this 22nd day of December, 2022.

(FILE NO. SUB. D. 46:03)

T. E. S. MVALO
Minister of Justice

Annex 12: Persons contacted or involved

Manuel Chisale	Team Leader – Director EMJ Advisory
Oliver Chilemba	Partner EMJ Advisory
Abdul Rahman Chiwalo	Financial Management Expert
Bashir Amin	Communication and Info-graphics Expert
Imran Yassin	Environmentalist - Expert

MWEITI Secretariat

Catherine Chilima	Coordinator MWEITI Secretariat
Leonard Mushani	MWEITI Secretariat

MWEITI Multi-Stakeholder Group

Kenneth Matupa	Head of the MWEITI Multi-Stakeholder Group
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Ministry of Forestry and Climate Change

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

Department of Mining (DoM)

Burnett Msika	Acting Director – Department of Mines
Tikondane Phiri	Chief Mining Engineer – Department of Mines
Umali Muhammad Yasidu	Senior Mining Engineer – Department of Mines

Ministry of Transport and Public Works

Geoffrey F.Magwede	Director of Railway Services
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National Audit Office

Charles Maseya	Director – Specilised Audits
Caroline Buliani	Chief Auditor

Malawi Revenue Authority

Nellie Jimu	Commissioner of Domestic Taxes
Davie Khonje	Manager Mining Unit
Lusayo Mwentumba	Tax Auditor, Mining Unit

DAI /Chuma Cha Dziko Project

Diana Kiteva	Technical Assistance Public Finance Management Revenue Policy Reform, Ministry of Finance and Economic Affairs
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Reserve Bank of Malawi

Ken Khoswe	Manager, Policy and Compliance
Moffat Banda	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

Annex 12: Persons contacted or involved

Geological Survey Department

Mr Sakhuta	Director
Jones Machilika	Accountant

Environmental Affairs Department/Malawi Environmental Protection Authority

Benon Bibbu Yassin	Deputy Director of Environmental Affairs
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