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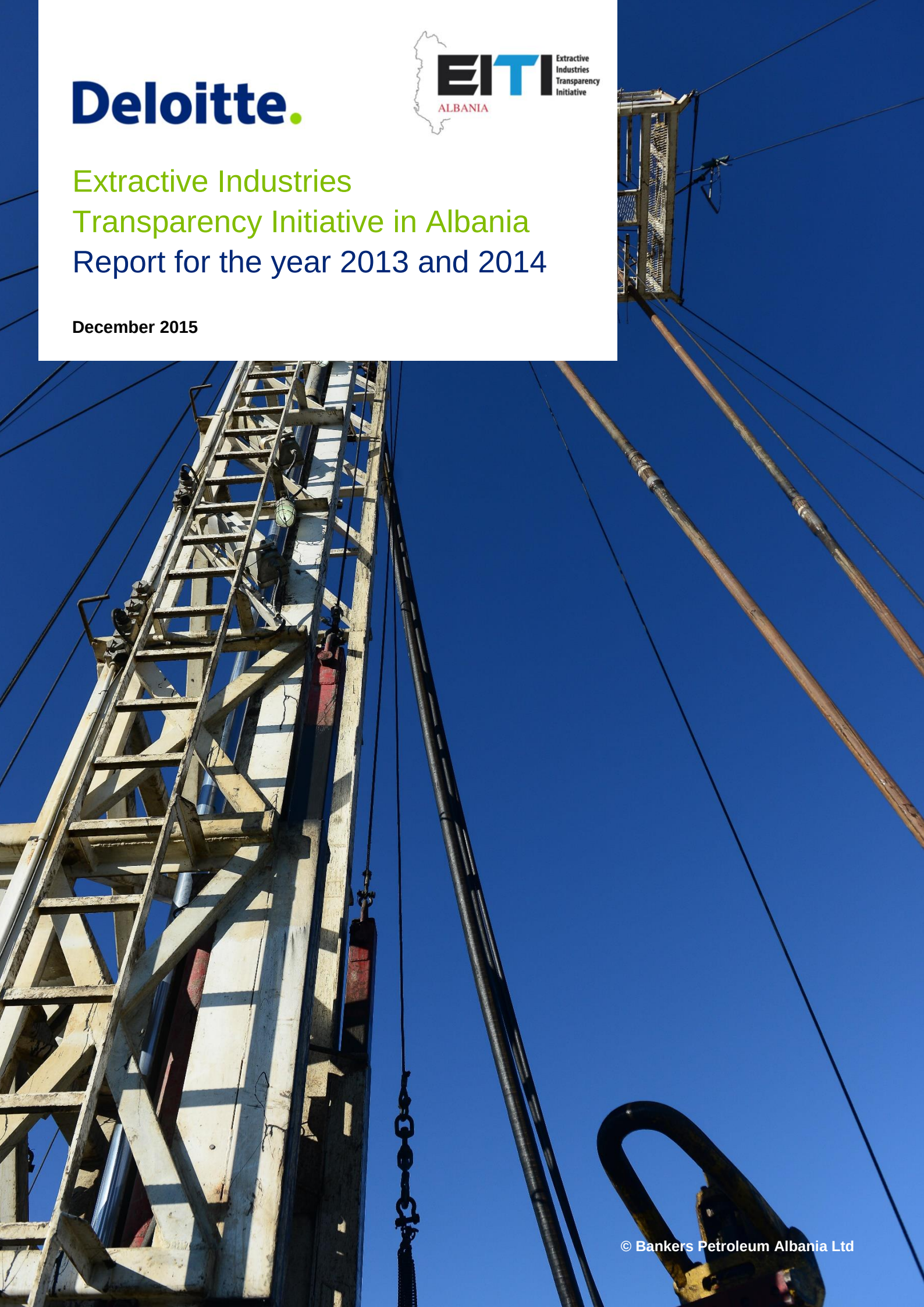
EITI Extractive Industries Transparency Initiative ALBANIA

Extractive Industries Transparency Initiative in Albania

Report for the year 2013 and 2014

December 2015



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Report of factual findings - assembly and reconciliation of cash flows

We were engaged to perform the procedures agreed with you with regard to the reconciliation of cash flows from the petroleum, mining and hydro-energy activities and compilation of the contextual information as part of the implementation of the Extractive Industries Transparency Initiative (EITI) in Albania for the year 2013 and 2014.

In performing our work we referred to the International Standard on Related Services ("ISRS") 4400 "Engagements to perform agreed upon procedures regarding Financial Information" published by the International Federation of Accountants ('IFAC").

Our procedures are listed in Chapter 4 of the report. Our findings are presented in Chapter 6 and in the appendices as indicated in Chapter 6.

Because the agreed-upon procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the financial information provided in this report including payments reported by the companies and government institutions. The information presented in our report, or information provided by licensees or government institutions, has not been subject to control or verification procedures unless otherwise stated in the report. Had we performed additional procedures, or had we performed an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported.

The enclosed EITI report for 2013 and 2014 consists of seven chapters covering among other things contextual information on the industry, description of the compilation, and reconciliation processes and related findings as well as lessons learned during these years' reconciliation and summarized recommendations.

Information presented in Chapter 1 and Chapter 2 and other information in addition to payment streams that were subject to the reconciliation process and our procedures, is provided mainly by EITI Albania in collaboration with the Ministry of Energy and Industry, National Agency of Natural Resources in Albania, Albpetrol, and the Albanian Geological Survey. We did not carry audit or other testing procedures to validate the completeness and accuracy of such information.

The objective of this report is to enhance transparency within the petroleum, mining, and hydro-energy industry. Our procedures are not designed to identify fraud or misstatements made by licensees and government bodies.

Deloitte Audit Albania sh.p.k.

December 15, 2015
Tirana, Albania

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Executive Summary

This summary sets out main facts over the extractive sector and hydro-energy sector in Albania and findings from the reconciliation exercise.

Albania stands among 49 **countries complying with the Extractive Industry Transparency Initiative.**

As part of the ongoing implementation of this initiative the **Albanian Government publishes this informative report** on the extraction of oil, gas and other minerals, contribution of this industry to the State budget and allocation and spending of these income. The final aim of this initiative is to **promote transparency** in order to prevent corruption, and **raise awareness among citizens** to demand from their Government proper use of the fiscal and non-fiscal income generated from the exploration and exploitation of natural resources in Albania.

The EITI report for the years 2013 and 2014 provides an overview of the **upstream oil and gas sector**, **mining sector** and **hydro-energy sector** and reconciliation of main flows paid by licensees and collected from the government agencies in these sectors.

Based on data reported by AKBN and ERE **production generated** out of these sectors is **estimated at USD 777 million in 2013** and **USD 815 million in 2014**. Whilst its contribution were **3.9%** of revenue recorded in **National budget in 2013** and **3.5% in 2014**.

Contribution of the extractive industry **to total employment in the country** is almost insignificant. AKBN reports that companies licensed in oil, gas and mining sectors employed collectively **less than 1%** of total employee workforce registered in the country in 2013 and 2014.

Crude oil comprised about **67%** of the total output in both years. Approximately **87% of total oil produced** was extracted from the **Patos-Marineza oilfields**. Chapter 2 provides an overview of regulatory and fiscal regime and exploration and production activities in the three sectors.

Chart 1 - Production in USD million in 2013

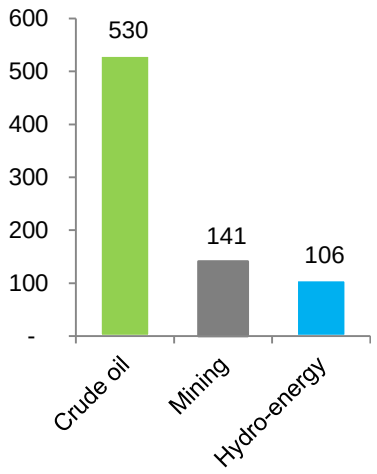
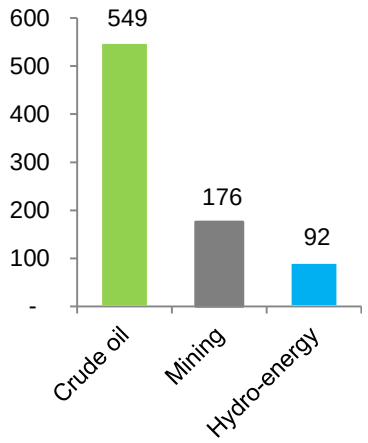


Chart 2 - Production in USD million in 2014



Selection of reporting entities

All companies operating an exploration license in oil, gas, and mining and a production license in oil and gas were required to report under the EITI Standard. Thus, **cash flows reconciled for the oil and gas sector represent 100%** of cash flows contributed by the sector for the selected revenue streams.

Because of the large number of small-scale producers in the mining and hydro-energy sector, certain materiality criteria based on annual production were applied to select the most significant producers.

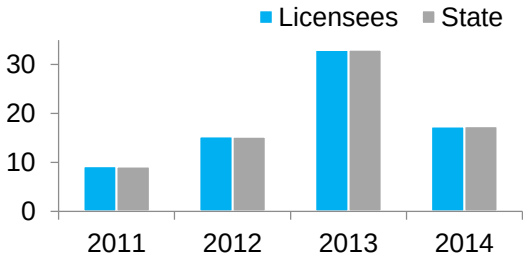
The selection resulted in **81 mining companies in 2013**, which based on the data provided by AKBN, comprised **85% of the production value** and **99 mining companies in 2014**, which comprised **87% of the production value.**

In the hydro-energy sector, the MSG selected to report the **10 largest producers** and **5 largest investments** in hydro-power plants not yet entered the production phase.

By the date of this Report **cash flows were reconciled to 99%** of total cash flows reported from the licensees and the Government.

Chapters 5 and 6 present the reconciliation on an aggregated level. Company-by-company reconciliation is presented in the appendices to the report. Chart 3 on the left presents the trend of the cash flow reconciliation from year 2011 to 2014.

Chart 3 - Chash-flows reconciled *in Lek billion*



Source: EITI reports 2011 - 2014

1. Introduction

This Report is the 5th Albanian Extractive Industry Transparency Initiative Report and covers the years ended 31 December 2013 and 31 December 2014.

1.1 What is EITI?

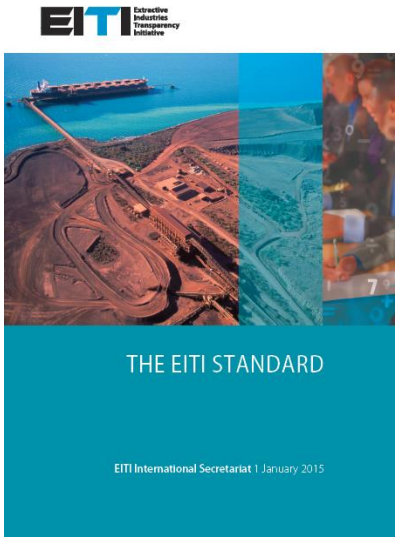
The Extractive Industries Transparency Initiative ("EITI") is a voluntary international coalition of governments, extractive industry companies and civil society organizations engaged in management and use of natural resources, such as oil, gas and minerals (see also: www.eiti.org). EITI's final aims, is to promote transparency in order to prevent corruption as well as provide citizens with a basis for demanding fair use of revenue.

Transparency is also expected to positively contribute to growth of investments in the sector.

Alongside other efforts to improve transparency in government budget practice, the EITI begins a process whereby citizens can hold their governments to account for the use of those revenues.

A country's natural resources belong to its citizens. Citizens should have the right to see what their government is receiving from these resources. However, in too many countries this information is not publicly available.

The transparency initiative is regulated through an international standard that ensures more transparency around countries' oil, gas and mineral resources, the "EITI Standard", which replaced the "EITI rules" on July 2013. Since then, the EITI standard was further amended in January 2015



The EITI standard is developed and overseen by a coalition of governments, companies and civil society. It is based on the belief that prudent use of natural resources contributes to economic growth, sustainable development and reduction of poverty in resource-rich countries.

Under this standard, companies declare what they pay and governments declare what they receive. These payments are disclosed in an annual EITI Report which shall be comprehensive and actively promoted to allow citizens to see for themselves how much their government is receiving from their country's natural resources and demand for fair use of the revenue.

1.2 EITI in Albania

The Extractive Industries Transparency Initiative in Albania (ALBEITI, www.albeiti.org) was established in 2009 by the Government of Albania with the purpose of promoting good resource governance through the implementation of the international criteria and principles of the EITI. Albania joined EITI as a candidate in May 2009 and obtained the EITI compliant status in May 2013. Annual reports were produced for the years 2009, 2010, 2011 and 2012. This report covers years 2013 and 2014.

The process is overseen by the Albanian Multi-stakeholder Group ("MSG" or the "Albanian Working Group"), regulated by Public Order of the Prime Minister No. 71 dated 21 July 2011. The Albanian Working Group is chaired by the Deputy Minister of the Ministry of Energy and Industry and composed of various EITI stakeholders including the Government, extractive companies, civil society etc. The Albanian Working group is the decision-making body supervising the implementation of EITI in Albania. The Albanian MSG is supported in its work by the EITI Albania Secretariat ("ALBEITI").

1.3 Albanian Working Group

Government of Albania

- Mr. Ilir Bejtja — Head of MSG, Deputy Minister of Ministry of Energy and Industry
- Mr. Dritan Spahiu — Ministry of Energy and Industry
- Ms. Arjana Dyrmishi, — Ministry of Finance
- Ms. Ermonela Xhafa — Ministry of Justice
- Ms. Shilda Kamberi — General Directorate of Taxes
- Mr. Nikoll Kaza — Albanian Geological Survey
- Mr. Azbi Arapi — National Agency of Natural Resources

Civil Society Organizations

- Mr. Ilir Aliaj — Centre for Development and Democratization of Institutions
- Ms. Anila Hajnaj — Albanian Centre for Development and Integration
- Mr. Sami Nezaj — Centre for Transparency and Free Information
- Mr. Baki Bajraktari — Syndicate of Miners in Bulqize
- Mr. Madlina Puka — Centre for Research Cooperation and Development-CRCD

Interest Groups

- Mr. Adriatik Golemi — Bankers Petroleum Albania Ltd
- Mr. Saimir Boka — Albchrome
- Mr. Perparim Alikaj — FIAA
- Mr. Dritan Dervishaj — Antea Cement
- Ms. Migela Xhani — Beralb sh.a.

Permanent Members Contributors

- Mr. Sokol Mati — Beralb sh.a.
- Mr. Mehmet Hasalami — Ministry of Energy and Industry
- Mr. Pandi Duro — Albanian Custom Administrate
- Ms. Laura Cela — Bankers Petroleum Albania Ltd
- Ms. Erjola Sadushi — Albanian Energy Regulator
- Ms. Raimonda Islamaj — Albanian Energy Regulator
- Mr. Fatbardh Ademi — TransAtlantic Albania Ltd
- Mr. Anda Beluli — PETROMANAS Albania Gmbh

1.4 Annual reporting

According to the EITI Standard, licensees and the Government bodies shall report payments made and revenues received annually and these shall be reconciled by an independent administrator. In this context, the MSG and ALBEITI requested the following parties to report all payments made to the Albanian Government:

- all licensees operating in exploration of oil, gas, and mining;
- all licensees operating in production of oil and gas;
- the largest mineral producers;
- larger hydro-power producers; and
- largest investors in hydro-power plants in the pre-production phase.

Additionally, the MSG and ALBEITI requested recipient Government institutions to report revenues received.

EITI Reporting in Albania for the mining and petroleum sector are regulated respectively, through Law No.10304 “On the Mining sector in the Republic of Albania”, dated 15 July 2010, amended and Law No. Law no.7746 “On Petroleum (Exploration and Production)” dated 28 July 1993, amended. These laws compel all mining and oil and gas companies to implement the EITI. The Hydro-energy sector has voluntarily accepted EITI.

In accordance with the new EITI standard requirements, the contextual information over the extractive and hydro-energy sector in Albania is presented in chapter 2 of this report. For compiling of the contextual information, the MSG and ALBEITI requested the industry regulators, and fiscal Government agents to furnish ALBEITI with macroeconomic data, production, exports, and revenue collected from the extractive industry.

Independent Administrator

The MSG appointed Deloitte Audit Albania Sh.p.k (“Deloitte”) as administrator according to a contract dated July 14, 2015. The administrator’s role is to:

- Receive reporting from licensees and governmental agencies
- Compile the reporting and seek to resolve discrepancies to the extent possible
- Prepare and publish a report comprising the reconciled payments and revenues, any discrepancies, and other information relevant, to understand the payments and revenues from the petroleum and mining activity.
- Compile the contextual information in accordance with EITI report requirement 3.
- Other information requested by MSG; and
- Provide recommendations for improving the process

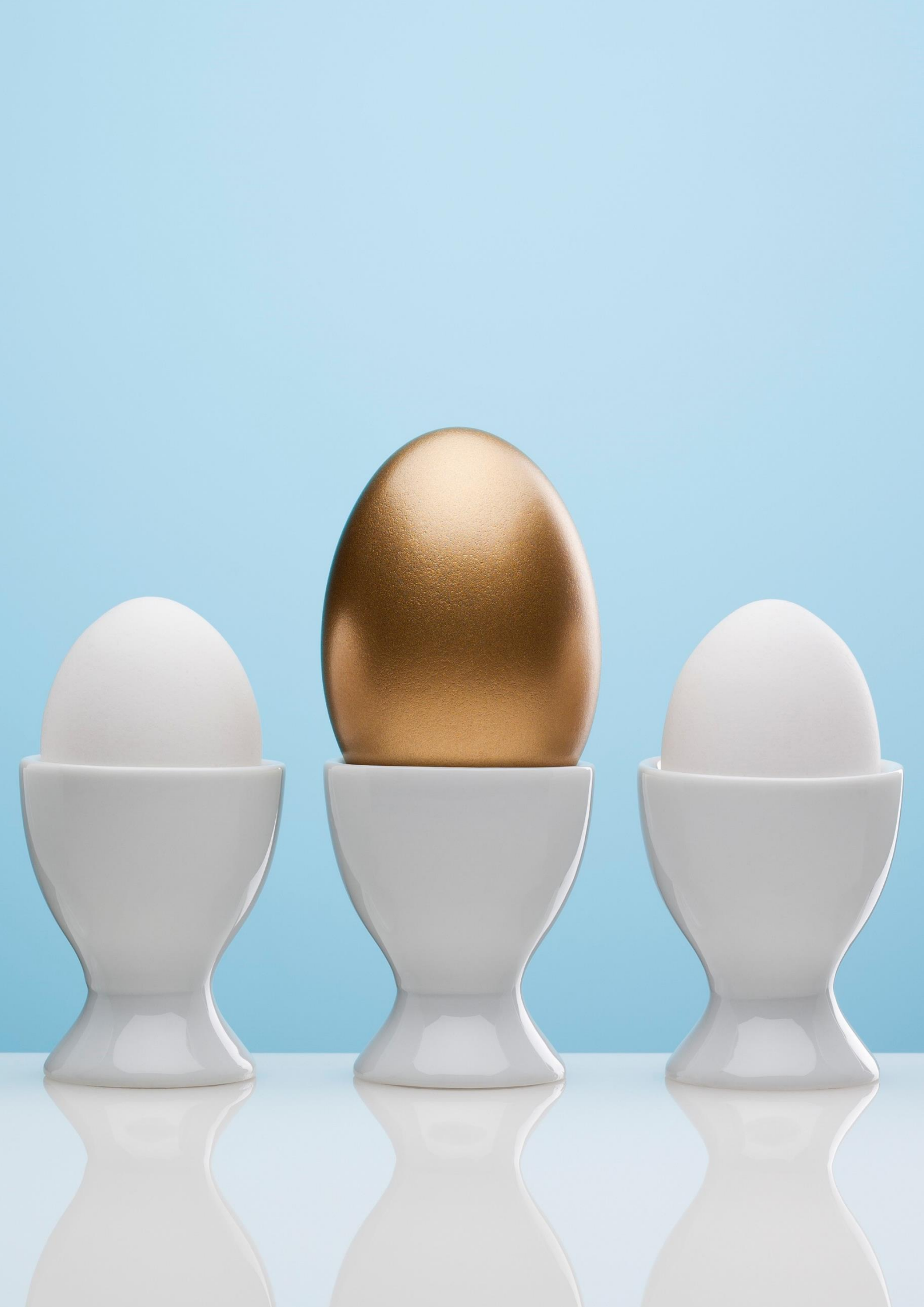
1.5 Acknowledgements

We would like to express our sincere thanks to the Ministry of Energy and Industry, the Albanian Working Group and to the Albanian EITI Secretariat, who have assisted us in receiving timely replies from the Government and participating companies.

2. Overview of the extractive sector and hydro-energy sector in Albania

Information presented in this chapter is compiled using information published in the websites of governing public entities, SoEs, major investors operating in the energy and resources sector. Public entities were asked to report additionally necessary information in accordance with EITI requirement 3 and 4.

The independent administrator did not carry audit procedures to validate the completeness and accuracy of the information presented in this section.



2.1 Key facts

2.1.1 Energy and resources in Albania

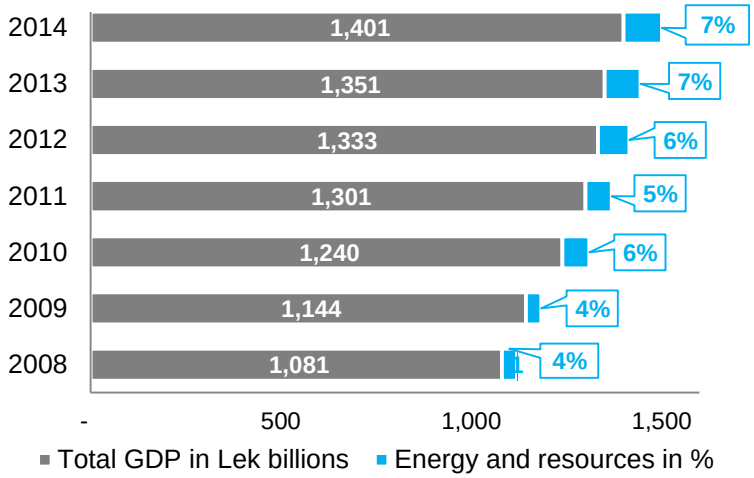
Albania is largely self-sufficient in energy resources and in most years (up to 1989) has been a net exporter of electricity and refinery oil by-products.

Albania is rich with energy resources: oil, gas, coal, wood, peat, and hydro-energy potential, etc., which contribute in different ways to meet energy demands in the country.

Energy and resources sector in Albania is dominated by the:

- ***petroleum sector***,
- ***hydro-energy sector*** and
- ***Mining and quarry sector***.

Chart 4 - Contribution of Energy and resources to *GDP (at current prices)*



Source: INSTAT-Annual National Accounts (production approach)

Based on preliminary results published by INSTAT[1], the Energy and resources sector accounted for 7% of the gross domestic product in 2013 and 2014. Oil and mining sector together account for a share at 5% of the GDP, while the power sector comprised about 2% of the GDP.

Crude oil comprises the primary source of energy produced in Albania representing 67.7% of primary energy sources produced in 2014 (2013: 59.1%) followed by the power sector with about 20% of primary energy sources produced in 2014 (2013: 29.3%).

Chart 5 - Energy produced by primary sources 2014

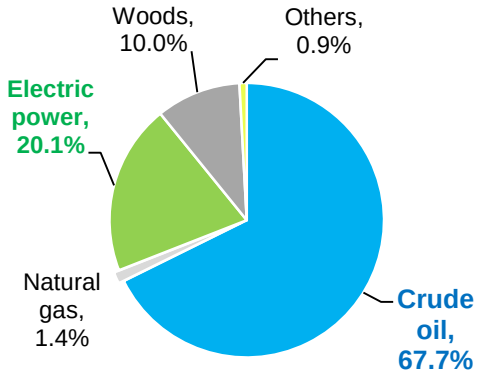
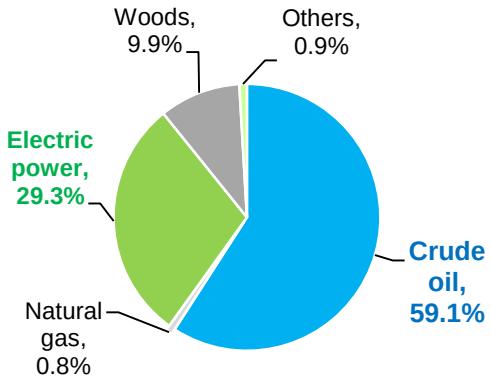


Chart 6 - Energy produced by primary sources 2013



Source: INSTAT – National independency of energy

Government's statistics do not provide for the exact figure of the total government revenue generated by the extractive sector. However, if we consider revenue generated by main revenue streams (royalties, profit tax, share on oil production, signature bonuses, and other industry related payments) the extractive sector and hydro-energy sector contributed **at minimum an amount of Lek 12.9 billion or 3.9% of total Government's revenue in the National Budget 2013**. **In 2014**, the extractive sector and the hydro-energy sector contributed **at minimum Lek 12.7 billion**, representing **3.5% of the revenue recorded in the National Budget** (refer to table 1 below).

[1] Annual National Accounts (Production Approach) 2008-2014 published on www.instat.gov.al.

Table 1 – Statement of Governments revenue from the extractive sector

In Lek million

	2013						2014					
Payments streams (*)	**Albpetrol**	**AKBN**	**ERE**	**KESH**	**National Budget**	**Total**	**Albpetrol**	**AKBN**	**ERE**	**KESH**	**National Budget**	**Total**
Share of oil production	4,968	-	-	-	-	4,968	4,354	-	-	-	-	4,354
Bonuses	11	47	-	-	-	58	12	23	-	-	-	35
Concession fee	-	-	-	133	-	133	-	-		190	-	190
Regulatory payments	-	-	23	-	-	23	-	-	72	-	-	72
Other	-	-	-	-	-	-	-	633	-	-	-	633
Royalty	-	-	-	-	10,037	10,037	-	-	-	-	9,730	9,730
Profit tax	-	-	-	-	2,885	2,885	-	-	-	-	2,224	2,224
Dividends	-	-	-	-	-	-	-	-	-	-	757	757
	4,979	47	23	133	12,922	18,104	4,366	656	72	190	12,711	17,995
Oil and gas	4,979	47	-	-	9,970	14,996	4,979	656	-	-	9,904	15,539
Mining	-	-	-	-	2,433	2,433	-	-	-	-	2,554	2,554
Hydro-energy	-	-	23	133	520	676	-	-	72	190	253	515

(*) Payment streams listed above include only the significant payments made by the licensees to the State Budget, AKBN, ERE, KESH and Albpetrol which are selected for reconciliation in this Report. The list does not represent a list of all payments streams. Such comprehensive disclosure is not supported by the Government's information systems. Except for royalty, which is disclosed in full by the collecting agents, respectively the General Directorate of Taxes and Albanian Custom Administrate, the other payment streams aggregate payments up to the level reported by licensees and collecting public entities for the purpose of reconciliations included in these reports. Therefore, except for royalty, amounts shown above do not represent a full disclosure of Government's revenue from the revenue streams listed above in the sectors of petroleum, mining and hydro-energy.

Royalty comprises the primary revenue stream contributed by the extractive sector of oil, gas and mining to the National budget. Royalty collected in 2014 was 3% lower than royalty collected in 2013. Royalty decreased despite the increase oil and mining production. Such drop in royalty is attributed to the decrease in international prices for oil and mineral ores. **Share of oil production** is the second largest revenue stream collected by the oil sector. Private oil companies entirely paid in kind the share of oil production of 75,825 ton in 2013 and 94,304 ton in 2014. Values shown above for share of oil production were estimated using the annual average sales price applied by Albpetrol in 2013 of USD 441/ton and USD 396/ton in 2014. Amount in USD were converted in Lek with the average rate of the Bank of Albania for the year 2013 and 2014, respectively at 1 USD equal to 105.7 Lek and 1 USD equal to 105.5 Lek.

In 2013, the National Budget collected revenue of Lek 15,439 billion from the privatization of the HPPs of Ulza, Shkopet and Bistrica 1 and 2, which were operating under KESH until mid-2013. Due to its one off nature, this revenue is not included in the table above. Had this amount been included in the revenue shown above, the contribution to the revenue National Budget would be increased from 3.9% to 8.7%.

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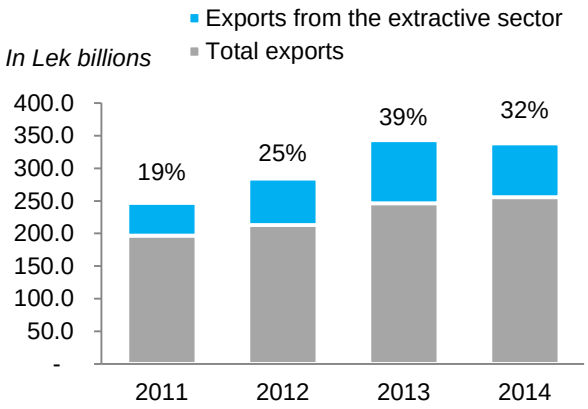
Chart 7 – Exports from extractive sector vs. total exports



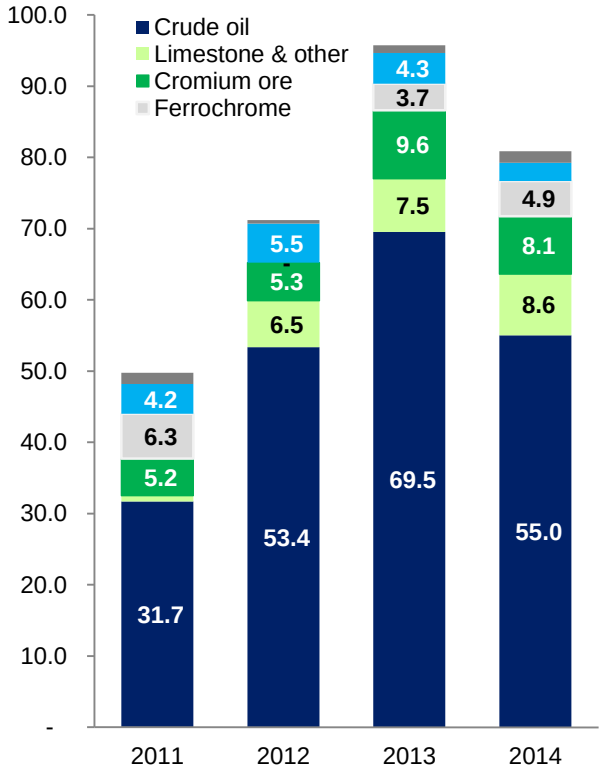
Source – Albanian Customs Administrate[2]

Exports from the extractive sector have increased substantially by over 100% in the last four years.

In 2013 exports from the extractive sector amounted at Lek 96.7 billion or 39% of total exports. This share dropped in 2014 to 32% of total exports or Lek 82.2 billion.

Such share is attributed to the crude oil exports which accounted from 64% to 75% of total extractive exports in the last four years, as shown chart 4.

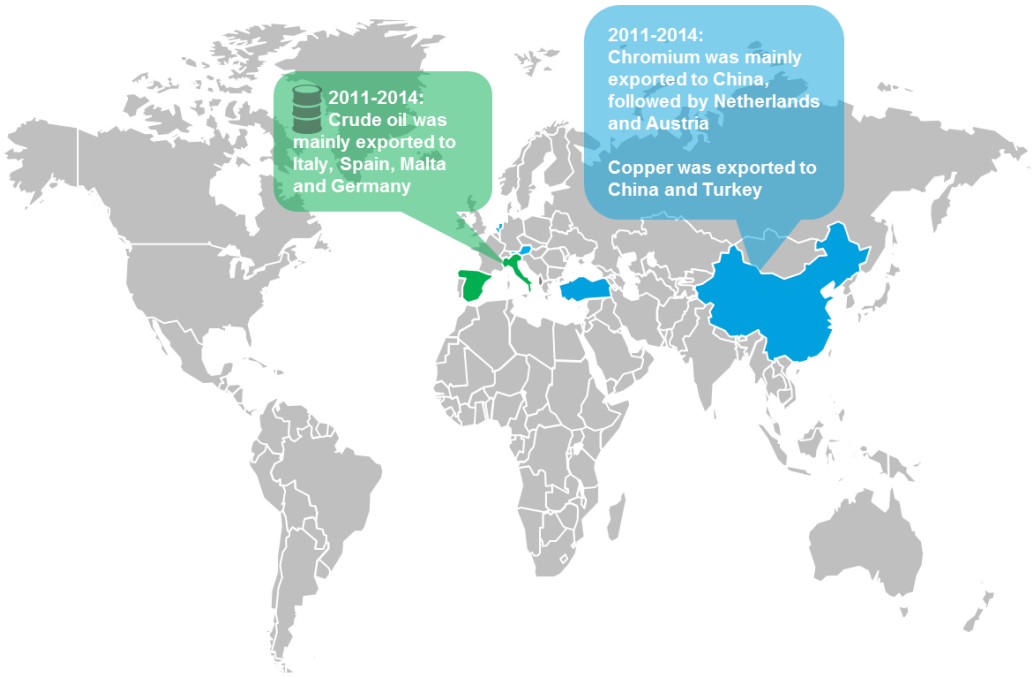
Chart 8 – Exports from extractive industry by minerals



Source – Albanian Customs Administrate[2]

Crude oil was mainly exported to Italy, Spain and Malta. While China was the major buyer of the Albanian chromium and copper ore.

Figure 1 – Main destination countries for export of crude oil, chromium and copper:



Source – Albanian Customs Administrate[2]

[2] The Albanian Customs Administrate sent this information officially for compilation of this Report.

Oil and Gas

In 2013 and 2014, oil and gas sector counted **five companies producing oil** and gas in the southern part of Albania and **six companies** engaged in **exploration activities**. The State was involved in the sector through direct ownership of Albpetrol, engaged in exploration, development and production of oil and gas. Albpetrol holds shares as a primary licensee in all existing oil fields. In order to pursue efficient operations, Albpetrol sub-granted its rights to private oil companies.

Production of crude oil has more than doubled since 2003, when private oil companies started operating in the sector. In 2013, AKBN reported crude oil production at **1,203,637 ton** with an estimated worth of **USD 530 million**. The production in 2014 increased to **1,386,124 ton** with an estimated worth of **USD 549 million**. **Bankers Petroleum operating the Patos-Marinza oilfield**, extracted **above than 87% of total crude oil production** in 2013 and 2014. Albpetrol production counted at about 3% of domestic output in both years. The **oil and gas sector contribution to the National budget** accounted at minimum with **3%** in **2013** and **2.7%** in **2014**. Despite the increase in domestic oil production, revenue from royalty dropped 6% in 2014 compared to 2013. Such decrease is mainly attributed to the drop in the oil price in the international markets, used in the determination of revenue from royalty as principal revenue stream to the National budget.

Despite increased production, **employee number** in the sector **fell by 23%** in the last four years. These changes were due to transfer of production operations from Albpetrol to the private oil companies. Apparently, the private sector could not absorb the employee force made redundant during these transfers. In 2014, the upstream oil and gas sector employed about 3,109 staff contributing with **about 0.3%** of total registered workforce reported by INSTAT in 2014. **Albpetrol** was the largest employer in 2014 in the sector with about 2,062 employees, comprising **66%** of total **employment in the sector**.

In 2013, the **crude oil produced approximated the internal demand for crude oil consumption at 98%** and **exceeded by 108% internal demand for crude oil in 2014**. Based on these data, can be assumed that had total crude oil output been refined in Albania, the country output would have been very close to fulfilling domestic consumption of refined oil.

Oil produced in the country is mostly exported to be refined abroad. Internal consumption for refined oil is fulfilled through imported oil. Based on the data reported by the Albanian Custom, **crude oil exports accounted to 104% of oil produced in 2013**. This ratio decreased to **77% of oil produced in 2014**, when **crude oil refined through domestic refineries reached 22%**.

Ming and quarry sector

As a traditional mining country, Albania contains an increasing number of medium, small-scale mining and quarry companies, and only a couple of large-scale industrial mining companies. **In November 2015**, AKBN reported **600 mining licenses**, whereas **112** licensees were **extracting chromium ore in Bulqiza mines**.

Mining production was estimated at **USD 140.9 million** in **2013** and **USD 175.5 million 2014**.

Chromium contributed at the largest share with about **72% of domestic mining output in 2013**. This share increased to **76% of domestic mining output in 2014**. **Limestone and other construction minerals** represented the second largest group of minerals after chromium. Their share in the domestic mining output counted at **14% in 2013** and **12% in 2014**.

Mining sector employed about 3,800 staff in 2013 (**0.3%** of total registered workforce) and 4,300 staff in 2014 (**0.4%** of total registered workforce). Chromium sector employed about **59% of mining workforce in 2013** and **69% in 2014**.

The sector known contribution accounted at minimum for **0.7% of total revenue in the national budget** in both years.

Hydro-energy sector

The hydropower production in Albania is dominated by the public sector. A the end of 2014, the State owned and operated the Albanian Electrical Power Corporation (KESH), the Transmission System Operator (OST) and Electricity Power Distribution Operator (OSHEE)

KESH is the largest producer in the country. With an installed capacity of **1,448 MW or 80% of total installed capacity** in Albania built in a cascade over Drini River in the north, KESH contributed with **87% of power output in 2013**. This ratio fell to **72% in 2014**, due to increase activity of private HPPs and HPP under concession in the sector.

ERE reported domestic hydro-power output of **6,956 GWh in 2013** and **4,726 GWh in 2014**. If estimated using average export prices, the domestic output would have been reported at Lek 25.5 billion (equivalent to USD 243 million) in 2013 and Lek 24.1 billion (equivalent to USD 229 million) in 2014. However, because KESH sells its output at regulated price of Lek 1 per KWh (equivalent USD 0.01 per KWh) **sales from the sector did not exceed Lek 11 billion (equivalent to USD 106 million) in 2013** and **Lek 9.6 billion (equivalent to USD 91.5 million) in 2014**.

The Albanian State subsidizes the power sector through regulation prices of power generation, transmission and distribution. This fact explains the relatively low **contribution** of the sector **to GDP** at about **2%**.

In **2013**, **45% of power transmitted was lost** in the distribution system because of its poor technical conditions and informal connections to the system. In **2014**, the losses dropped to **37.81%** of the power transmitted[3] as a result of combined efforts of the Albanian Government and the power distribution company - OSHEE. **Foregone contribution of power** losses measured at export prices is estimated to be about **Lek 22.3 billion in 2013** (equivalent to **USD 212 million**) and **Lek 19.9 billion in 2014** (equivalent to **USD 190 million**).

The cost structure of domestic power output has changes in the last 5 years with intensification of production from private HPPs and HPPs under concession and is expected to change further in the future when a large number of medium and small HPP under concession enter the production phase.

The sector's known contribution accounted at **0.2%** of the total **revenue in to the National budget in 2013** and **0.1% in 2014**. In addition to normal cash flows the Government collected also revenue of Lek 15,439 billion from the privatization of the HPPs of Ulza, Shkopet and Bistrica 1 and 2, which were operating under KESH until mid-2013. Had this amount been counted together with normal cash flows, the contribution to the revenue in to the National budget in 2013 would increase to 4.9%.

Data reported from AKBN show that a large number of HPP granted on concessions have not yet commenced the construction or are still under construction as at the date of this report, showing delays of two years and above. More specifically, out of 502 HPPs under concession, 308 HPPs with installed capacity of 1,152 MW and forecasted energy at 5,359 GWh have not yet started the construction phase. While, 84 HPPs are in the construction phase. If assumed that all HPPs were completed within two years from the concession date and produced the energy foreseen in the concession contract the concession fee for the year 2013 would be Lek 1.78 billion and increased further to Lek 1.9 billion in 2014, which is more than 10 times larger than the concession fee collected in both years.

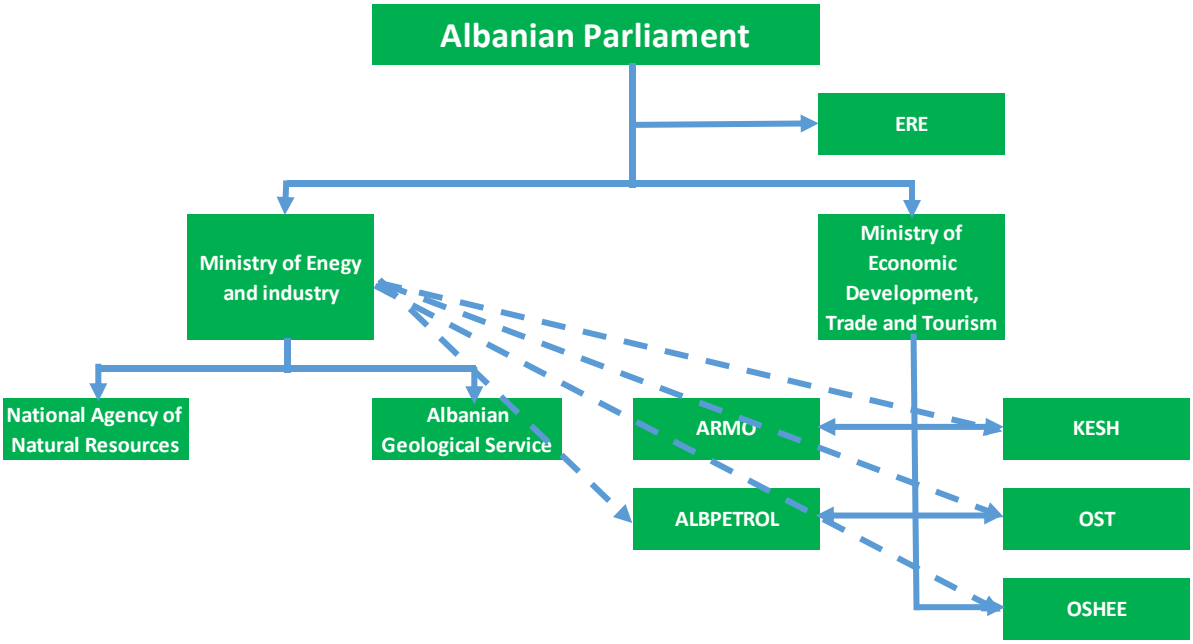
Gas infrastructure

Albania will have access to gas supply in five years through connecting to the Trans-Adriatic Pipeline crossing through 215 kilometers the southern part of Albania. The Government of Albania approved the Law on natural gas sector No.102/2015 in March 2015. This new law will govern the development of infrastructure for the transmission and distribution of gas in Albania.

[3] Power transmitted includes both domestic power consumption and power losses.

2.1.2 Public institutions and entities governing the sector

Figure 2 – Key public institutions and reporting lines



Ministry of Energy and Industry[4] ("MEI" or "Ministry") is the Ministry responsible for making public policy and monitoring the implementation of legislation in the energy and resources sector. It operates through its directorates responsible for the development of public policies in the petroleum, mining, hydro-energy, renewable energy sources and energy efficiency, and technical and industry standards.

MEI is responsible for granting exploration and production licenses in the mining sector for evaluating applications for petroleum agreements and concession rights for the construction of hydropower plants in Albania. **Petroleum agreements and hydro-energy concessions are approved by the Council of Ministers.**

The mission of the Ministry in the energy sector is to promote constant and sustainable economic development through:

- encouraging private investment, domestic or foreign, in the energy sector with an attractive legal climate for these investments; and
- development of market reforms in the energy sector to achieve national objectives for EU integration and the development of a Regional Electricity Market.

MEI is primarily financed by the State Budget in accordance with Budget law. Revenues generated by the energy sector include service tariffs and license fees. The Ministry operates through the State Treasury System, where revenue collected and disbursements for expenditure are pooled in the State's joint bank accounts. MEI publishes in its website financial information on expenses by nature and program in the following link: http://www.energjia.gov.al/al/publikime/trasparence-per-publikun/te-dhena-financiare-te-mei. **MEI annual accounts are audited by the Supreme State Auditor as part of its activities.**

In reaching its primary mission in the energy and resources sector, the Ministry is supported by the **National Agency of Natural Resources** and the **Albanian Geological Survey**.

[4] Link to website: www.energjia.gov.al

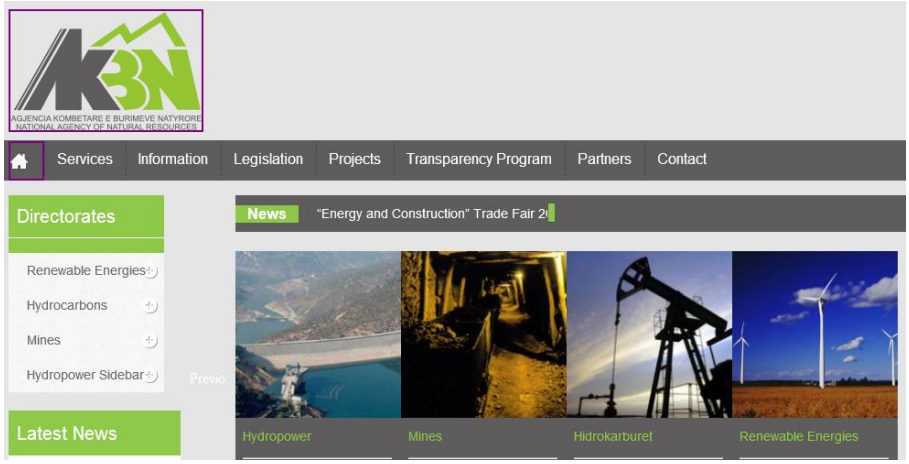
State-owned entities in the energy and resources (SOEs)

MEI representatives chair the Board of Directors of the State owned entities in the energy and resources sector. The **Ministry of Economic Development, Trade, Tourism and Entrepreneurship (“MEDTTE”)** responsible for economic policies holds shares in the sector through ownership of:

- **Albpetrol Sh.a** (100% of shares) – upstream oil and gas operations
- **Korporata Elektroenergjitike Shqiptare Sh.a (“KESH”)** (100% of shares) – hydropower generation
- **Operatori i Sistemit te Transmetimit Sh.a. (“OST”)** (100% of shares) – power transmission
- **Operatori i Shperndarjes se Energjise Elektrike Sh.a. (“OSHEE”)** (100% of shares) – power distribution

In addition, the State retained 15% of the shares in **ARMO Sh.a.** engaged in oil refining activities.

Role of Albpetrol and ARMO is explained in section 2.2 Oil and gas sector. Role of KESH, OST and OSHEE is explained in section 2.4 Hydro-energy sector.



National Agency of Natural Resources (NANR or AKBN) is established as a public entity reporting to the Minister responsible for Energy pursuant to CMD no. 547 dated 9 August 2006, amended. Its main purpose is to develop and supervise the rational deployment of natural resources in the mining, petroleum and energy sector based on governing policies in force.

In pursuing its mission AKBN is responsible and performs the following functions concerning the mining, petroleum and energy sector:

- Contributes to the development of the strategies and governing policies;
- Performs technical review to the studies and projects implemented in the sectors;
- Promotes national oil, gas and mining resources and renewable energy resources
- Negotiates and monitors the implementation of petroleum and mining agreements;
- Monitors the implementation of the concessionary agreements in the hydro-energy sector;
- Administers the data produced by the sectors and compiles the national and regional energy balance in accordance with EUROSTAT[5] requirements and the International Energy Agency[6], etc.

AKBN is headed by the Board of Directors staffed by seven member including the Chairman and the Executive Director. All members are nominated by the Minister of Energy and Industry. The entity performs its public functions through the directorates of petroleum, mining, hydro-energy and renewable energy, primary responsible for the activities in each sector.

[5] http://ec.europa.eu/eurostat/web/energy/data/energy-balances
[6] http://www.iea.org/

AKBN is primarily funded by:

- The State budget for specific projects implemented in the sectors of petroleum, mining, hydro-energy and renewable energy;
- Tariffs applied for the services performed throughout license-application process and inter-institutional projects;
- Signature and training bonuses derived from petroleum agreements;
- Settlement of performance guaranties derived from non-compliance with petroleum and mining licenses;
- Sales of the State interests in petroleum agreements;
- Banking interest;
- Donations etc.

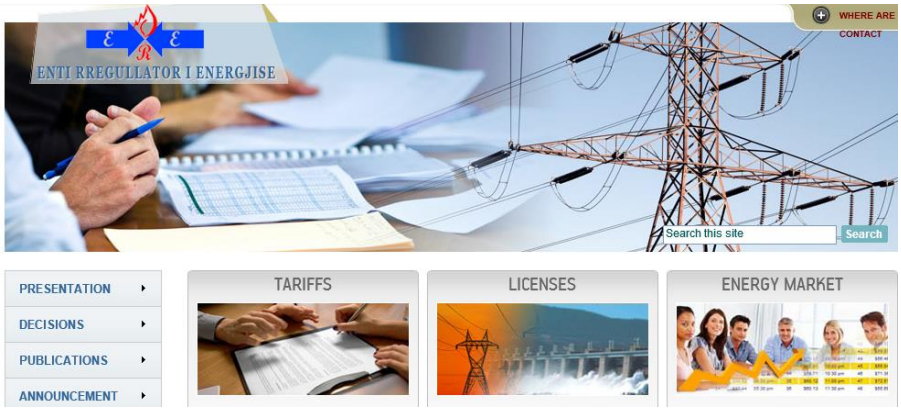
AKBN makes no payments to the State budget, any surplus of annual income over expenditures, are carried forward in the next fiscal year. AKBN administers its own bank accounts where deposits its surplus funds. **AKBN's annual accounts are audited by the Supreme State Auditor as part of its activities, however AKBN's annual financial accounts were not made available for public access and review at the date of this report.**

Albanian Geological Survey (AGS or SHGJSH) represent the oldest public institution acting as scientific counselor in accordance with Law no. 8366, dated 2 July 1998 "On Geological Service", amended by law no. 9221, dated 15 April 2004 and Law no. 10227, dated 4 February 2010. In 2015 the Albanian Parliament approved a new law no 111/2015 "On Albanian Geological service", which abrogated the first law. SHGJSH is responsible for several scientific studies on hydrocarbons, mining, quarry, and hydro-energy etc. The entity publishes projects implemented or under implementation in its website: www.gsa.gov.al. Main projects undertaken in the energy and resources sector include:

- Compilation of the digital maps for the hydro-energy and mining and quarry sectors;
- Assessment of mining opportunities in the area of Qafe Mali – Perlat;
- Assessment of the oil opportunities in the region of Shtepez in North Delvina;
- Monitoring use and management of the groundwater and rivers and basins, etc.

Among other duties, SHGJSH is responsible for promoting and negotiating exploration licenses in mining and quarry sector, and for monitoring the project implementation under each exploration license granted.

SHGJSH is financed by the State Budget, service fees and tariffs for technical reviews and geological surveys.



Albanian Energy Regulator (ERE) is an independent public body responsible for the regulation of activities in the power and natural gas sector, organized in accordance with the provisions of Law No. 9072 dated May 22, 2013 "On power sector", amended, and Law No. 9946 dated June 30, 2008 "On gas sector".

In 2015 the Albanian Parliament approved a new Law no. 102/ 2015 dated 23 September 2015 “On natural gas sector”, which abrogated the first law.

ERE is the competent authority for issuing licenses for the generation, transmission, distribution, supply and trading of power. The Body is directed by a Board of Commissioners appointed by the Albanian Parliament.

ERE is responsible for:

- Establishing rules and requirements for licensing, transfer and withdrawal of licenses in power generation, transmission, distribution, supply, trading of electricity and gas;
- Establishing wholesale and retail sales tariffs, as well as the terms and conditions attached to power services;
- Protection of the energy consumers’ interests;
- Resolution of disputes between licensees and customers and between the licensees;
- Maintaining the balance between the interests of licensees, consumers, state and other participants in the energy sector;
- Promotion of competition in the energy sector;
- Establish market rules, grid codes and other codes governing the activities of the licensees in the energy sector.
- Determination of tariffs for all renewable energy sources (RES) in general and power generation in particular;

ERE is financed by regulatory license fees and regulatory tariffs paid by the licensees in generation, transmission, distribution, trade of electrical power and licensees in transmission and distribution of gas etc.

ERE reports annually to the Albanian Parliament "On Power Sector Situation and ERE’s Activity". The report approved by the Parliament, is published in the ERE’s website: www.ere.gov.al within three months from the end of the reporting period. ERE’s annual financial statements are published in ERE’s annual report. **ERE annual accounts are audited by the Supreme State Auditor as part of its activities.**

2.1.3 Membership in Regional Energy initiatives

Albania is a member of the Regional Energy Community since 2006, part of European Union initiatives for the creation of the European energy market.

Energy Community, as an international organization, has as its basis the development of a common energy policy in the region of Southeast Europe and its integration into the energy market of the European Union (EU), through creating an integrated energy market allowing for cross-border energy trade and integration with the EU market.

By signing the Energy Community Treaty, Albania is committed to the implementation of the relevant *acquis communautaire* by developing an appropriate regulatory framework and the liberalization of the energy market in line with the *acquis*. Details of the community goals and activities can be found at https://www.energy-community.org/.

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2.2 Oil and gas sector

2.2.1. Exploration, development, and production of oil and gas[7]

Oil exploration in Albania began in 1918. Since then, oil bearing fields were discovered in the onshore and offshore areas as summarized in figure 3.

Albanian oil sources, which are distributed in the western and southwestern part of Albania, are mainly in two structures: sandstone and limestone. Currently these sources have considerable reserves but their full potential extraction needs advanced secondary methods.

Table 2 below summarizes the reserves assessed through studies performed by foreign companies and Albpetrol[8] between year 1985 and 1990. According these studies petroleum reserves at existing Albanian drill sites totaled about 437.6 million tons, however recoverable stocks estimated based on extracting methods applied in those years amounted to only 81 million tons. Estimated geological reserves from sandstone structures comprised 77.4% of total geological reserves, however their recovery was assessed at 13%. Recovery of geological reserves from limestone formations varied from 24% to 53%. Albpetrol reported cumulative crude oil production from both sandstone and limestone formation up to 31 December 2014 was reported at 58 million ton[7].

Albania's known natural gas reserves have been estimated at 18,164 million Nm^3 and lie mainly in the Kuçova and Patos areas. Albpetrol reported cumulative gas produced until the end of 2012 of 12,504 million Nm^3[8].

Figure 3 – Oil and gas fields In Albania[7]

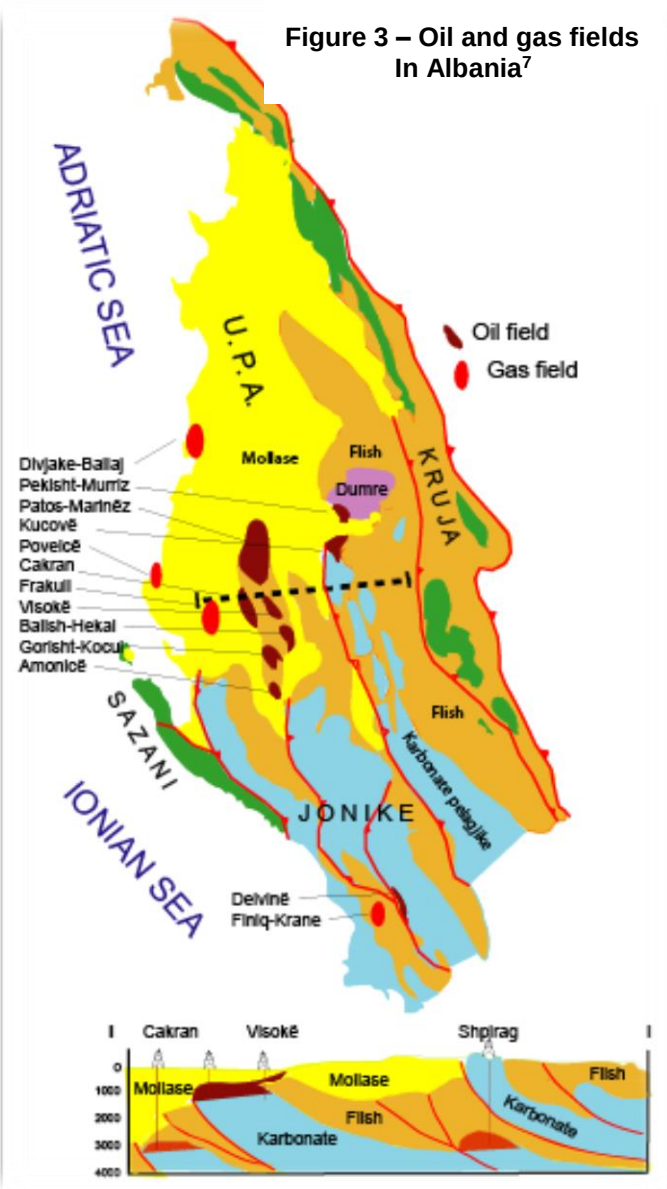


Table 2 - Geological and recoverable oil reserves based on studies dating 1985-1990 and cumulative oil production up to 2014[8]

Oil Fields	Formation	Reserves in *'000 ton*		Recovery ratio	Cumulative production up to 2014 *in '000 ton*	Recovered reserves at 31 December 2014 *in '000 ton*
		Geological	Recovered			
Cakran –Mollaj	Lime-stone	16,128	8,144	50%	4,269	3,875
Ballsh-Hekal		19,269	6,360	33%	5,054	1,305
Gorisht –Kocul		30,500	14,674	48%	11,988	2,686
Amonice		411	136	33%	94	42
Visoke		2,836	1,503	53%	703	800
Delvine		28,362	6,807	24%	6,214	593
Finiq –Krane		335	134	40%	19	115
Drashovica	Flysch	1,027	154	15%	10	144
Total Limestone		**98,869**	**37,912**	**38%**	**28,351**	**9,561**
Patos-Marineza	Sand-stone	258,394	31,120	12%	25,436	5,684
Kucove		78,332	11,772	15%	4,260	7,513
Rase-Pekisht		1,970	197	10%	17	180
Total Sandstone		**338,696**	**43,090**	**13%**	**29,713**	**13,377**
Total		**437,565**	**81,002**	**19%**	**58,064**	**22,938**

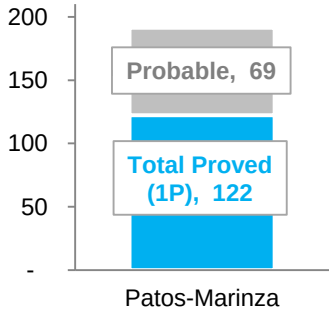
[7] Source: Invest in Albanian Natural Resources – Mineral Resources, published in August 2010, at by the National Agency of Natural Resources (AKBN) website – www.akbn.gov.al

[8] Information on reserves and cumulative production is provided by Albpetrol. Aggregated data are disclosed in the following link: http://www.albpetrol.al/rezervat-gjeologjike/

Sandstone formations include **Patos-Marinza,** the largest oil field discovered in the country with geological reserves estimated at 258.4 million tons. Patos-Marinza comprised 60% of the geological reserves, however due to their formation their recovery ratio through primary extracting methods was estimated at 12%.

Chart 9: Banker's reserves in 2014

In million barrels



Albpetrol's data in table 2 show outstanding recoverable reserves at 31 December 2014 in Patos-Marinza at 5.7 million ton of crude oil.

However, Bankers Petroleum Ltd ("Bankers Petroleum"), which operates the oilfield through enhanced horizontal drilling method, reported larger reserves for Patos-Marinza oilfield.

According Bankers Petroleum press release, proven reserves at the end of 2014 in Patos-Marinza oilfield amounted at 122.3 million barrels equivalent to 18.5 million ton[9] of crude oil. Proven plus probable reserves were reported at 191.4 million barrels equivalent to 41.4 million ton[9] of crude oil.

Source: http://www.bankerspetroleum.com/operations/reserves

Petroleum geology

AKBN provides detailed information on geological formation of Albania territory, including onshore and offshore opportunities in "Petroleum exploration and production opportunities in Albania". This publication can be accessed in AKBN's website: www.akbn.gov.al. A summary of the exploration history and characteristics of oil fields and oil in Albania is presented in the table 3 below

Table 3 – Summary of exploration activity in Albania

Field	Discovery year	Reservoir type	Reservoir depth (m)	O/g gravity (API)	Sulphur content (%)
Drashovica	1918	Oligoc-flysch	100-200	Oil < 10 °	N/a
Patos	1927	Mess-clastics	Surface to 1200	Oil (12-24° API)	2.5-6
Kuçova	1928	Mess-clastics	Surface to 1500	Oil (13-16° API)	4
Marinza	1957	Mess-clastics	1200-1800	Oil (12-35° API)	4-6
Visoka	1963	Cret/Eoc.Carb	800-1000	Oil (5-16° API)	5-6
Gorisht- Kocul	1965	Cret/Eoc.Carb	1000-2500	Oil (17° API)	6
Ballsh-Hekal	1966	Cret/Eoc.Carb	1000-3000	Oil (12-24° API)	5.7-8.4
Cakran-Mollaj	1977	Cret/Eoc.Carb	3000-4500	Oil 14-37 ° API) Cond., 52 ° API	0.9
Finiq- Krane	1973	Cret/Eoc.Carb	800-2000	Oil (<10° API)	3.7-4.3
Delvina	1989	Cret/Eoc.Carb	2800-3400	Oil (31° API) Cond., 53 ° API	0.7
Divjaka	1963	Tort/clastics	2400-3000	Gas & Condensate	N.a
Ballaj-Kryevidh	1983	Piloc/clastics	300-1700	Gas	N/a
Frakulla	1965	Mess-clastics	300-2500	Gas	N/a
Povelca	1987	Mess-clastics	1800-3500	Gas & Condensate	N/a
Panaja	1988	Mess-clastics	2500	Gas	N/a
Adriatik-4 (offshore)	1994	Mess-clastics	2500-3100	Biogenic Gas & Cond, 54.3° API	N/a
Sqepuri	2001	Cret/Eoc.Carb	4950	Oil (37° API)	2.3

N/a – not available

Source: Petroleum exploration and production opportunities in Albania, published by AKBN – www.akbn.gov.al

[9] 1 Metric Ton of crude oil is converted into 6.5939 Barrels as reported by US Energy Information Administration for Albania at: http://www.eia.gov/cfapps/ipdbproject/iedindex3.cfm?tid=94&pid=57&aid=32&cid=AL,&syid=2010&eyid=2014&unit=BCOPMT

Petroleum Law

Exploration, development, and production of oil and gas in Albania are regulated by Law no. 7746 "On Petroleum (Exploration and Production)" dated 28 July 1993, amended ("Petroleum law")[10].

The Petroleum Law expressly states that all petroleum deposits existing in their natural condition in strata lying within the jurisdiction of Albania are the exclusive property of the Albanian State. The law permits the Ministry responsible for the energy sector to enter into a Petroleum Agreement, whereby grant exclusive rights to explore and produce oil and gas for a limited period to an oil company. Applicants need to demonstrate to possess technical competences and financial capacities to explore and develop the exploration blocks and oil fields in Albania.

The Petroleum law guarantees the oil companies operating petroleum agreements, the right to export their share of production derived from operations in Albania, unless there is an emergency call on the supply of crude oil in the local market[11]. Moreover, foreign investors becoming part of a petroleum agreement may negotiate fiscal stability terms to prevent future changes in certain taxes. **In December 2015, MEI announced that fiscal stability terms would apply for a period not longer than 12 years[12].**

Amendments to the Petroleum Law[13]

In March 2015, the Albanian Parliament approved amendments to the Petroleum Law. These amendments specify that AlbEITI has the right to request and receive information on tax payments from entities holding petroleum agreements, tax and custom authorities and local government units, and publish these data in the EITI report.

Petroleum Agreements

Petroleum agreements can be developed as Production Sharing Agreements (PSAs) or in another form agreed between the parties. All petroleum agreements signed for operations in Albania have been developed as Production Sharing Agreements (PSAs), signed by the National Agency of Natural Resources (AKBN) on behalf of the Government of Albania and the licensee. As set in the Petroleum Law PSAs for oil fields discovered are granted for an initial production period no longer than 25 years and can be extended further as provided for in the Petroleum Law. The Petroleum Law[14] defines PSAs as agreements under which:

- the Licensee may recover costs incurred from the petroleum produced in the contract area or from a proportionate part thereof through owning of ***"the cost oil"***; and
- the stock of petroleum outstanding after the recovery of contract costs ***"the profit oil"***, is divided between the Licensee and the State in accordance with a scale or formula specified in the petroleum agreement.

In December 2015[12], MEI announced that the cost recovery model will change in order that oil companies pay profit tax since the start of the production phase. According to this new model, 90% of revenue will be allocated for cost recovery purpose, while 10% of revenue will be classified as net profit and taxed at in accordance with Petroleum profit tax law and regulation.

Detailed terms of signed petroleum agreements are considered confidential and not currently disclosed for public access. Main terms and features of these agreements[15] are listed below:

1. Duration of Exploration Period

The duration of the exploration period is up to 5 years and can be extended up to 7 years in conformity with the "Petroleum Law". The exploration period is divided in three phases, where each phase has its work obligations and financial commitments. The duration of each phase of Exploration Period is subject to negotiations.

2. Duration of the Development and Production Period

In case of a commercial discovery, the period for development and production of the area shall be twenty-five years and can be further extended as provided for in the "Petroleum Law".

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[10] Summary of the Albanian legal framework for petroleum exploration and production – www.energjia.gov.al.
[11] Law No. 7746 on Petroleum (Exploration and Production), Article 5/c
[12] Link: http://top-channel.tv/lajme/artikull.php?id=315023&ref=ngj. Information confirmed by the Director of Hydrocarbon policies directorate, Mr. Dritan Spahiu.
[13] Albanian Parliament publishes draft laws and amendments in its official website www.parlament.al.
[14] Law No. 7746 on Petroleum (Exploration and Production), Article 2
[15] Petroleum exploration and production opportunities in Albania, published by AKBN – www.akbn.gov.al

3. Minimum Work Obligations and Financial Commitments

These obligations will be defined by the Contractor in its application and are subject to negotiations before entering the agreement.

4. Training and Administration Funds

The amount must be specified by the Contractor in its application and may be subject to further negotiations.

5. Cost Recovery and Petroleum Sharing

The terms for cost recovery and petroleum sharing will be specified by the contractor in its application, subject to negotiations before the signing of the Agreement.

The Contractor shall have the right to receive and retain abroad the proceeds from its export sales to the extent that they are not required to meet on a current basis its local currency costs in Albania.

6. Bonus

Under the Petroleum Sharing Agreement, the bonus (including signature bonus) is payable in various stages. The production bonus and the signature bonus are subject to negotiations.

2.2.2. Albpetrol's operations and governance

The State participates in the oil and gas industry through Albpetrol Sh.A., the state-owned oil company engaged in exploration, development and production of crude oil and gas.

Albpetrol Sh.a. was incorporated on 20 March 1993. Prior to its incorporation Albpetrol formed part of the government structure responsible for the entire oil and gas operations in the country.

Since its incorporation, the State granted Albpetrol sh.a with the **administration of all existing oilfields in Albania and some exploration blocks**. Extension of Albpetrol exploration and production rights were defined in a separate agreement approved on 26 July 1993 ("The Albpetrol Agreement").

Initial Albpetrol's activities included exploration, production, refining, marketing and sales, and petroleum services. In 1999, due to restructuring process, Albpetrol was divided into the following three State-owned companies:

- Albpetrol Sh.a. ("Albpetrol") which retained exploration and production activity, and inherited administration of all oil fields and exploration blocks allocated prior to this date;
- ARMO Sh.a. which retained refining, marketing and sales of oil; and
- Servcom, which retained petroleum services.

In pursuing better utilization of resources and production efficiency, the Law allows Albpetrol to sub-grant its exploration and production rights to oil and gas companies through petroleum agreements, subject to approval by the Ministry of Energy and Industry. Albpetrol is party to the agreements when PSAs grant oil fields under its administration.

At 31 December 2014 Albpetrol held shares in PSAs with 5 companies operating in production of oil and gas (see section 2.2.5), and operated on its own wells located in Ballsh, Patos and Kucova. List of PSAs that sub-grant rights to oil operations under Albpetrol's administration is presented in Appendix 4.

Albpetrol's governance

The General Assembly ("the Assembly") is the highest governing body of Albpetrol. The Assembly appoints the Supervisory Council ("the Council") entrusted with monitoring of operating and financial activities and internal controls of the Company. The Assembly elects the administrator of the Company with e three year mandate, based in the criteria established by the Supervisory Council. In accordance with the Albpetrol's statute the administration and supervision of the Company are two separate functions, where the administrator reports to the Supervisory Council and may not be a member of the Council. Among other functions, the Council is also responsible for establishment of the administrator's remuneration.

The Supervisory council is composed of members with mixed backgrounds representing the Government of Albania. Currently, the Supervisory Council is chaired by **Mr. Koli Bele**, General Secretary of the Ministry of Energy and Industry.

Revenue generated by Albpetrol

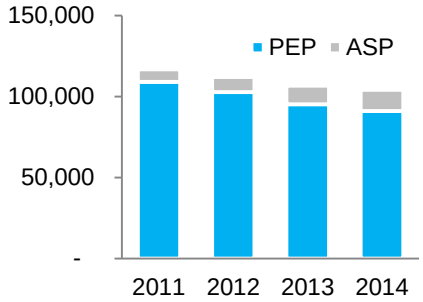
Main revenue Albpetrol generates from the PSAs include:

- Share of oil production allocated to Albpetrol, and
- Signature and training bonuses.

Share of oil production

Chart 10: Share of oil from PSAs 2011 - 2014

In thousand tons



Source: Data provided by AKBN[16]

Albpetrol holds share in oil produced by the companies operating in areas under its administration. As such is entitled to a share of production, which is defined contractually, based on deemed production (pre-existing production when the well was transferred) and incremental production (production issued from contractor's investment). The share of production allocated to Albpetrol can be either paid in cash or in kind.

In compliance with the Petroleum Agreements signed, companies shall transfer to Albpetrol the Pre - Existing Production and Albpetrol's Share on Production which varies based on the level of production and cost recovery stage as measured by R factor.

In 2014 Albpetrol was entitled to its share of PEP at 91,039 ton of crude oil (2013: 95,270 ton) and ASP at 13,140 ton of crude oil (2013: 11,441 ton).

At the end of 2014, Albpetrol reported that based on current PSAs in force, PEP expected to be collected until the end of each agreement amounts to 570,834s ton crude oil and 13.4 million Nm^3 gas.

Signature and training bonuses

Signature and training bonuses are typical features of Petroleum agreements. These are determined (based on contract negotiations) upon the granting of exploration permits or production licenses in oil and gas within the context of the specific contractual terms and conditions.

Sale of Albpetrol's oil

Albpetrol sells the oil derived from PSAs and extracted through its own oil field operations through open public auctions in accordance with law and regulation on public auctions[17] and rules and procedures set in the Order no. 83, dated 10 October 2012, amended issued by the Minister responsible for the energy sector.

Accordingly, Albpetrol organizes open auctions to allocate annual oil contracts. Quantity of oil sold is based on the annual forecasts of oil production and share of oil to be derived from PSAs. Albpetrol delivers oil and collects contract payments based on a defined schedule during the year.

The commission administering the auction comprises 7 members including 3 representatives from the Ministry of Energy and Industry, 2 representatives form Albpetrol, 1 representative from the State's Technical and Industrial Inspectorate ("STII") and 1 representative from AKBN. The commission is primarily responsible for compiling the terms of the bid, overseeing the process and evaluation of the bids.

The auction start price is set with reference to Brent oil prices through a formula that considers quality of oil to be delivered, access to international markets etc. The price includes adjustments for the transport costs in consideration to the delivery point. The price is set by a group of experts from Albpetrol, AKBN, MEI and STII.

[16] This information is provided by AKBN for the purpose of this report.
[17] Law no. 9874, date 14 February 2998 "On public auctions" and Council of Ministers Decision no. 1719, date 17 December 2008 "Approval of public auction rules", amended.

The table below summarizes the details of the auctions organized in 2013 and 2015.

Table 4 – Summary of Auctions organized 2013 - 2015

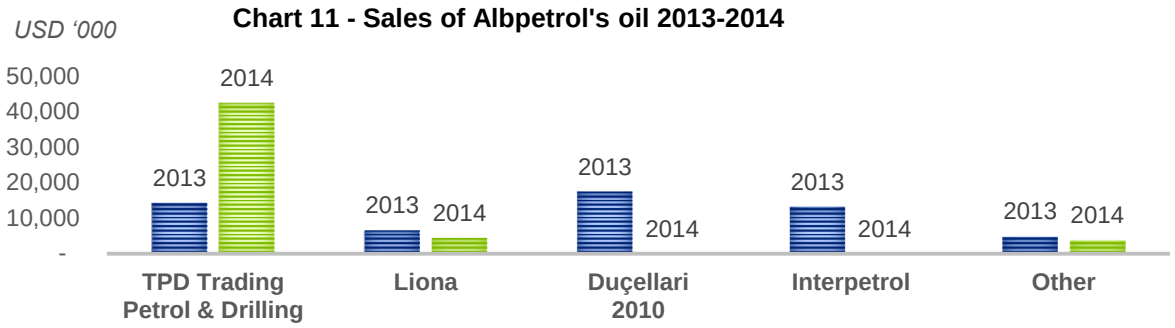
Auction year	Quantity in ton	Auction starting price	Winning bid	Non-winning applicants	Access to procedure
2013	200,000	Brent/1.65 $bbl. + K	Consortium between "TPD-Trading Petrol & Drilling (NUIS L21807013N)" and "Interpetrol Ltd (NUIS L52013058A)" with K = 0.12 $/bbl.	Europetrol Durres Ltd	Filed in the Ministry of Energy and Industry archive
2013	30,000	Brent/1.65 $bbl. + K equivalent to Brent x 60.61% $bbl. + K	Liona Sh.a. (NUIS L31731005C) with K = 0.1 $/bbl.	No other applicants	Filed in the Albpetrol archive
2015	100,000	Brent x 72.52% - 5.55 $/bbl. + K	TPD-Trading Petrol & Drilling (NUIS L21807013N) with K = 0.1 $/bbl.	No other applicants	http://www.albpetrol.al/njoftim-ankandi-per-shitjen-e-naftes-brut-sasia-100-000-ton/

Albpetrol organized two auctions in 2013 for the sale of respectively, 200,000 ton and 30,000 ton for the sale of crude expected to be available in 2013 and 2014. Pursuant to the oil contract allocated in 2013 and contracts brought forward from previous years, Albpetrol reported sales of:

- 127,741 ton crude oil in 2013 at USD 56,3 million, with an average sales price of USD 441 / ton, and
- 127,659 ton crude oil in 2014 at USD 50,6 million, with an average sales price of USD 396 / ton.

Annual average sales prices applied by Bankers Petroleum[18] for 2013 and 2014were respectively higher by 13% and 20% when compared to Albpetrol's average prices the for those years.

Chart 11 - Sales of Albpetrol's oil 2013-2014



Source: Data provided by Albpetrol

TPD Trading Petrol & Drilling Sh.a. (TPD) results the largest customer of Albpetrol's crude oil. TPD operates through a cooperation agreement the oil refinery of Fier owned by ARMO (see section 2.2.8).

Details of monthly quantities and values of sales to each contractor in 2013 and 2014 is presented in Appendix 6.

[18] Annual average price applied by Bankers Petroleum in 2013 were derived by divding the annual revenue shown in the Company's financial statements at www.bankerspetroleum.com to oil sold reported by Bankers Petroleum as reported by Albpetrol for the purpose of this Report.

Albpetrol's key performance indicators (2011-2014)[19]

The table below summarizes data derived from Albpetrol's annual financial statements and cash payments to the State Budget reported by Albpetrol for the EITI reconciliation reports for the years 2011, 2012, 2013 and 2014.

Table 5 – Albpetrol's key financial data

	2011	2012	2013	2014
Key performance indicators				
Net operating revenue *in Lek million*	9,385	8,035	10,405	8,371
Profit before tax (PBT) *in Lek million*	3,906	1,430	1,457	1,423
PBT margin	41.6%	17.8%	14.0%	17.0%
Return on Equity (PBT/Equity)	6.3%	2.4%	2.5%	2.4%
Return on Assets (PBT/Total assets)	5.4%	2.0%	2.0%	2.0%
Available oil in '000 ton	**176.6**	**156.9**	**144.0**	**149.6**
Own production	34%	29%	26%	30%
PEP collected in kind	62%	65%	66%	61%
ASP collected in kind	4%	6%	8%	9%
Cash payments to the State Budget in Lek million	**809.0**	**1,892.1**	**1,562.0**	**2,072.9**
Royalty paid	415.4	977.6	621.0	829.3
Profit tax & related penalties paid	230.6	561.2	850.1	445.0
Dividend paid (including taxes)	163.1	353.2	90.9	798.7
Cash payments in % to net revenue	**9%**	**24%**	**15%**	**25%**
Employee data				
Personnel costs *in Lek million*	2,558	2,232	2,197	2,064
Employee number	4,010	3,072	2,936	2,062

Source: Data provided by Albpetrol[20]

Albpetrol's financials show a sound profit margin. Net operating revenue during the last four years varied from 8 to 10 billion Lek. Revenue is primarily derived from sale of available oil. Albpetrol extracted oil through operating wells on its own and collected share of oil from PSAs granted for areas under Albpetrol's license agreement. Albpetrol's own production comprised 26-34% of its total available oil. Albpetrol mainly derived its oil through collecting share of oil produced through PSAs.

Personnel costs comprised a key cost component. In the period from 2011 to 2014 personnel costs decrease by -19%, at a compound annual rate of -5%. In the same period number of employees decreased by -49%, at a compound annual rate of -15%.

These changes relate mainly to Albpetrol's restructuring process and sub-licensing of oil operations. Albpetrol delivered approximately 1,400 operating wells to the sublicensed oil companies. According to Albpetrol's practice, employees assigned to each well are made redundant when wells are delivered to the private oil companies operating PSAs. PSA terms require the operator to retain and compensate employees of each well transferred for a minimum period of six months. At termination of this period the operator may employee staff as needed. PSAs suggest but do not force the operators to employ staff previously working at the wells transferred. Albpetrol could not provide statistics on the number of pervious Albpetrol's staff employed from the PSA operators.

[19] The financial information is derived from the annual audited financial statements of Albpetrol for the fiscal years 2012, 2013 and 2014. These financial statements are not available for public access. Albpetrol shared this information with Deloitte for the purpose of this Report.

Table 6- Wells held by Albpetrol at 31 December 2014

	Active wells	Non-active wells
Patos	24	4
Kucove	890	170
Ballsh	78	2
Karbunare	1	168
Total	**993**	**344**

Source: Data provided by Albpetrol

At the end of 2014 Albpetrol held 993 active wells and 344 non-active wells located mostly in the oilfields of Kucova *(890 active and 170 non-active wells)*, followed by Karbunare, Ballsh and Patos as presented in Table 6. Albpetrol reported no well delivery during 2015.

Cash payments made to the State budget for royalty, profit tax and dividends varied from 9% to 25% to net operating revenue.

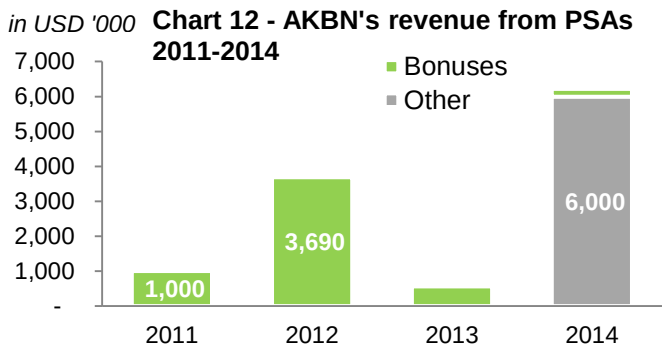
Albpetrol's expected privatization

Under Law No.10490 dated 15 December 2011, the Albanian Parliament decided to privatize Albpetrol. This law established that exploration and production rights granted to Albpetrol as primary licensee would be subject to the regular terms referred in the Petroleum Law for oil and gas economic operators and will become effective form the date of the privatization. Pursuant to this decision in April 2012 the Ministry responsible for the energy sector allocated to Albpetrol new exploration blocks in the onshore area of Delvina, Panaja, Velca, Dumre, 1, 4, 5, 6, 7 and 8 and the offshore exploration blocks of Adriatik 2, Adriatik 3, Adriatik 4, and Rodoni North[20] (shown in figure 4 in page 32). Whilst, in April 2014, the Council of Ministers decided[21] to reallocate to MEI the free exploration blocks of Dumre, Panaja, 1, 4, 5, 6, 8 and C held by Albpetrol at that date.

Albpetrol's extension of rights and assets that will be part of the privatization are not yet established by the date of this Report.

2.2.3 Revenue generated by AKBN in the sector

AKBN employees and develops technical expertise in the oil and gas sector in pursuing its expert role in negotiating petroleum agreements, technical reviews of the petroleum projects, monitoring implementation of negotiated petroleum projects etc. (see also section 2.1.2). AKBN holds shares in the petroleum agreements on behalf of the State and collects signature and training bonuses derived from PSAs. When these PSAs will enter the production phase, AKBN will receive and retain the benefits of share of profit oil negotiated in the PSAs.



Revenue generated by AKBN during the years 2011-2014 from PSAs are shown in Chart 12.

During the period 2011-2013, AKBN derived its share from PSAs through collection of bonuses. Other revenue in 2014, relate to the appropriation of guarantee from termination of PSAs in blocks A, B, D and E (see also 2.2.5).

Source: Data provided by AKBN for the EITI reconciliation in 2011-2014

None of the PSAs granted for sites administered by AKBN has entered the production phase; hence, AKBN has no revenue from share of oil in this period. List of PSAs signed for oil operations under AKBN's administration is presented in Appendix 5.

[20] Council of Minister Decision (CMD) 279 dated 12 April 2012 "On approval of the list of the petroleum operation blocks part of the Agreement between the Ministry of Energy and Industry and Albpetrol dated 26 July 1993".
[21] CMD no. 335, dated 22 April 2015 "On some changes to the CMD no. 279 dated 12 April 2012

2.2.4 License allocation process

The petroleum industry recognized two main systems for awarding contracts: **competitive bidding**, where companies compete against each other to offer the best terms with regard to one or more defined variables, and **ad hoc negotiations**, where investors come unsolicited with a project proposal and negotiate terms. The system used depends on the state of the petroleum sector. Add hoc negotiations usually applies to cases where geological data are not available, oilfields are not discovered or in case of hard to reach areas.

Petroleum agreements in Albania are negotiated in accordance with the "Regulation for approval procedures of hydrocarbon agreements and agreements license and respective deadlines" approved by the Minister responsible for energy in 2006 ("Regulation for approval of petroleum and license agreements"). Albpetrol summarizes key terms of this agreement in its website in the following link: http://www.albpetrol.al/en/legal-basis/. This regulation provided steps and timeline for evaluation unsolicited proposals however did not foresee application of competitive bidding until recent changes enforced in May 2015.

Based on the regulation in force until 2014 MEI, AKBN and Albpetrol provided an overview of the free oil and gas blocks in their websites and to interested companies.

Process for evaluation of unsolicited proposals based on regulation in force until the end of 2014

Step 1 – Submission of applications

Private oil companies submit their intent letters and applications respectively to AKBN for areas administered by AKBN and to Albpetrol for areas administered by Albpetrol. AKBN and Albpetrol submitted the practice to MEI to obtain approval for the start of negotiations.

Step 2 – Start of negotiations

Upon approval granted by MEI, AKBN and Albpetrol start negotiating the key Terms and Conditions of the agreement with interested oil companies. The negotiated terms signed by all interested parties are submitted for approval to MEI.

Step 3 – Approval of main terms and conditions of the PSAs

Upon approval of Main Terms and Conditions of the Agreement, AKBN and Albpetrol start negotiations with interested oil companies and prepare the draft of the Petroleum Agreement. The draft petroleum agreement signed and confirmed by all parties is sent for approval to MEI.

Step 4 – Technical reviews

Where considered necessary MEI requests the Ministry of Finance and Ministry of Justice to perform a technical review of the terms. Changes suggested by the technical review are incorporated as part of final negotiations.

Step 5 – Signature of the PSA

In case of areas administered by AKBN the renegotiated draft of the agreement is approved and signed by the Minister of Energy and Industry and the representatives of the oil company. In case of areas administered by Albpetrol the renegotiated draft is approved by the Minister of Energy and Industry and signed by Albpetrol and the representatives of the oil company.

Step 6 – PSA approved by the Council of Ministers

The agreement signed is approved via the Council of Ministers Decision.

License agreements between Albpetrol and MEI

Albpetrol and the Minister of Energy and Industry sign a License Agreement reflecting terms and conditions of the approved Petroleum Agreement for areas administered by Albpetrol. This license agreement is negotiated simultaneously with the Petroleum Agreement and signed within 10 days upon final approval is granted for the Petroleum Agreement.

The old regulation simply defined the steps and parties involved, however provided no guidance on terms to be negotiated and how to proceed when two or more applicants presented their unsolicited proposals for the same block.

Amendments to the regulation in May 2015

In May 2015, the Minister of Energy and Industry approved some amendments to the Regulation for approval of petroleum and license agreements[22]. Pursuant to these changes, MEI and AKBN publish in their websites the map of free oil and gas blocks and set a deadline for submission of applications.

Further, changes clarify the procedures to be followed in case of a single applicant and when two or more entities submit their applications separately.

In case of a single applicant, AKBN or Albpetrol will proceed with the regulation steps as described earlier in this section. Where two or more entities present their applications for the same oil block, AKBN or Albpetrol shall forward to MEI the documents of the applying companies and their evaluation of the most advantageous proposal based on the technical and financial capacity and main terms and conditions of the petroleum agreements. If MEI approves the proposal, AKBN or Albpetrol may start negotiations with the selected company. By order of the Minister, MEI representatives and external parties will be appointed part of the negotiation group. Minutes of meetings will be kept during the negotiation process.

Further significant changes in the petroleum agreement allocation

MEI has drafted a new Regulation on exploration and extraction of petroleum in Albania, which is approved by the Order of the Minister of Energy and Industry at the end of 2015. This new regulation shall bring significant improvements towards transparency in allocating petroleum exploration blocks and oilfields.

Accordingly, MEI, AKBN or Albpetrol will publish in their website and an international economic newspaper all application procedures for new exploration blocks and oilfields. The application procedures shall include details on:

- the application steps and form;
- evaluation criteria;
- rights and responsibilities of each applicant;
- application period (in any case not less than 90 days from publication of the procedure); etc.

The principal criteria for evaluating the applications will be **technical capacity** including available knowledge, technology, staff, and previous experience, **financial capacity** and available financing resources, **financial terms and working plan proposed** and any **other aspects in the public interest**. Applications will be rejected if, explorations and production plans do not guarantee efficient and systematic exploration and extraction activity.

MEI is in process of compiling and will introduce in 2016 a *PSA model contract,* which will serve as bases for bids and negations.

[22] Order no. 121, dated 8 May 2015 of the Minister of Energy and Industry "For some amendments and addendums to the "Regulation for approval procedures of hydrocarbon agreements and agreements license and respective deadlines"

2.2.5 License situation in 2013 and 2014

The following petroleum agreements were in the **production phase** during 2013 and 2014:

Table 7 – Licensees in the production phase[23]

Shareholders	Licensee	Date of Petroleum Agreements	Area of operations (onshore)	Website
Bankers Petroleum Ltd.	Bankers Petroleum Albania Ltd	July 2004	▪ Patos-Marinza,	www.bankerspetroleum.com
	Sherwood International Petroleum Ltd	September 2007	▪ Kuçova	www.bankerspetroleum.com
Stream Oil & Gas Ltd.	Dega ne Shqiperi e Stream Oil & Gas Ltd ***(Now Transatlantic Petroleum Ltd)***	August 2007	▪ Gorisht-Kocul, ▪ Cakran-Mollaj, ▪ Ballsh-Hekal ▪ Delvina	www.streamoilandgas.com; www.transatlanticpetroleum.com
Transoilgroup AG	Transoil Group -Dega ne Shqiperi	February 2012	▪ Visoka	www.transoilgroup.com
Isuf Berberi – 55% Naim Kasa – 25% Frank Jurgen Weise - 20%	PHOENIX PETROLEUM GAS Sh.a	August 2013	▪ Amonice, ▪ Pekish-Murriz, ▪ Frakulle Gaz, ▪ Panaja, ▪ Povelce, ▪ Divjake, ▪ Ballaj-Kryevidh, ▪ Finiq-Karne, and ▪ Drashovice	n/a

All petroleum agreements for development and production of oil and gas, presented above, are administered by Albpetrol, in its capacity of primary licensee in the area. Accordingly, Albpetrol held a share of oil produced under these agreements. Up to the end of 2013, **Albpetrol sub-licensed development and production activities for all existing oilfields**.

In September 2014 Transatlantic Petroleum Ltd acquired operations of Stream Oil & Gas in Albania for an amount of USD 41.2 million (www.transatlanticpetroleum.com). MEI approved the transaction and allowed Transatlantic Petroleum to continue operation of the PSA awarded to earlier to Stream Oil and Gas.

The following petroleum agreements were in the **exploration phase** during 2013 and 2014:

Table 8 – Licensees in the production phase[25]

Group	Licensee	Date of Petroleum Agreements	Area of operations	Website
Bankers Petroleum Ltd.	Bankers Petroleum Albania Ltd	November 2010	▪ Block F onshore	www.bankerspetroleum.com
Petromanas Energy Inc.	Petromanas Albania GmbH.	December 2007	▪ Blocks A, B, D, E, onshore;	www.petromanas.com
Royal Dutch Shell plc & Petromanas Energy Inc.	Royal Dutch Shell plc & Petromanas Albania GmbH.	July 2009	▪ Blocks, 2, 3, onshore	www.royaldutchshellplc.com www.petromanas.com
San Leon Energy plc	San Leon Durresi B.V.	Aug-2007	▪ Durres block, offshore,	www.sanleonenergy.com
Cairn Energy PLC	Capricorn Albania Limited	September 2007	▪ Joni 5 block offshore	www.cairnenergy.com
The Israel Land Development Company Ltd.	Emanuelle Adriatic Energy Ltd	August 2004	▪ Offshore blocks Adriatic 2, 3 and 4	http://en.ildc.co.il/

Petromanas terminated the PSAs for blocks A, B, D and E in 2014. Pursuant to contract termination AKBN executed the guarantee held in the amount of EUR 6 million[24].

Almost all PSAs signed until the end of 2014, were awarded though ad-hoc negotiations. Main technical and financial terms negotiated are not disclosed for public access.

[23] Petroleum licensees are listed in the website of MEI – www.energjia.gov.al and AKBN – www.akbna.gov.al.
[24] Information submitted by AKBN for the purpose of this report.

Current licensing situation and free exploration blocks in October 2015 – *published at www.energjia.gov.al*

Table 9 below lists all exploration blocks in the onshore and offshore territory of Albania in October 2015, stating current licensing situation and free exploration blocks.

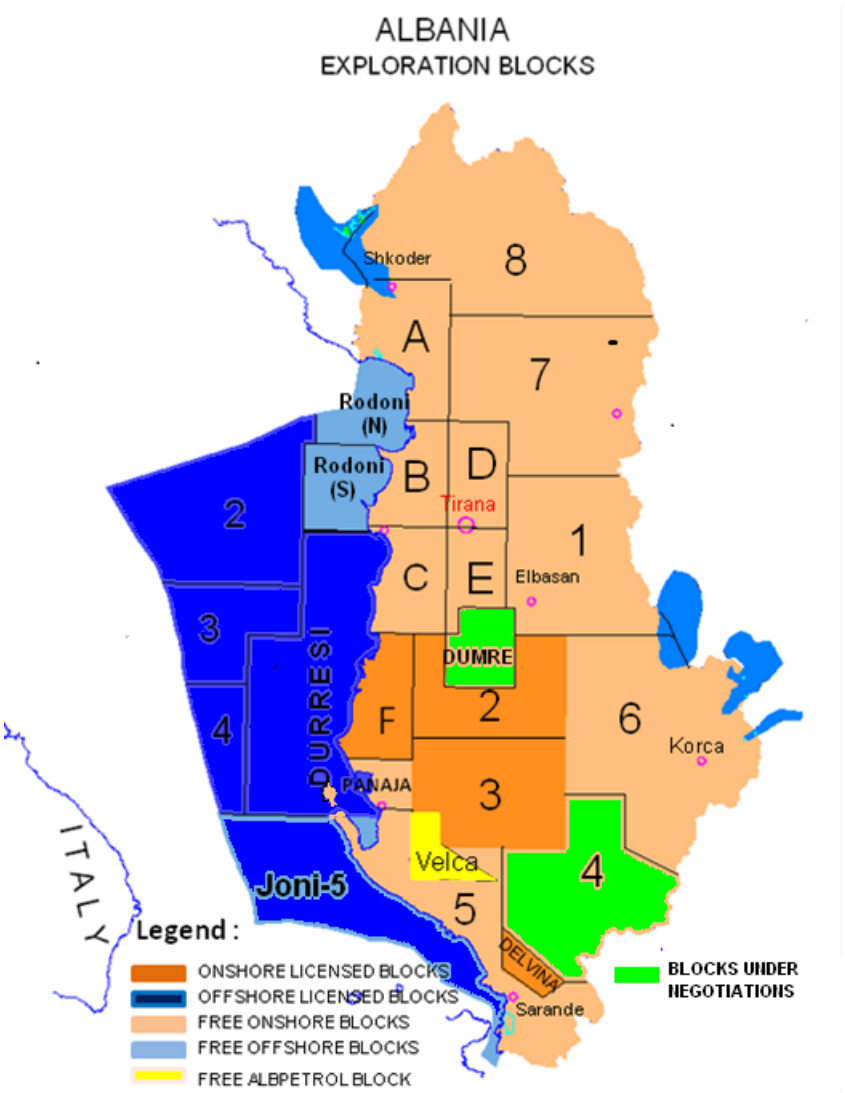
Table 9 – List of exploration blocks

No.	Location	Block	Currently operated by / Free	License administered by
1	Offshore	Block Rodoni N & S	Free	AKBN
2	Offshore	Block Adriatiku 2	Emanuelle Energy	Albpetrol
3	Offshore	Block Adriatiku 3	Emanuelle Energy	Albpetrol
4	Offshore	Block Adriatiku 4	Emanuelle Energy	Albpetrol
5	Offshore	Block Joni 5	Capricorn Albania	AKBN
6	Onshore	Block 1	Free	AKBNI
7	Onshore	Block 2	Petromanas & Shell	AKBN
8	Onshore	Block 3	Petromanas & Shell	AKBN
9	Onshore	Block 4	**Under negotiation (*)**	AKBN
10	Onshore	Block 5	Free	AKBN
11	Onshore	Block 6	Free	AKBN
12	Onshore	Block 7	Free	AKBN
13	Onshore	Block 8	Free	AKBN
14	Onshore	Block A	Free	AKBN
15	Onshore	Block B	Free	AKBN
16	Onshore	Block C	Free	AKBN
17	Onshore	Block D	Free	AKBN
18	Onshore	Block E	Free	AKBN
19	Onshore	Block F	Bankers Petroleum	AKBN
20	Onshore	Block Dumre	**Under negotiation (*)**	AKBN
21	Onshore	Block Panaja	Free	AKBN
22	Onshore	Block Velca	Free	Albpetrol
23	Onshore	Block Delvina	Transatlantic Albania	AKBN

Source: MEI – www.ernergjia.gov.al

(*) In 2015, MEI awarded with exploration blocks 4 and Dumre respectively to the joint operation Petromanas & Shell and Navitas, part of Delek Group. The Companies were selected through a competitive bidding process. PSAs are under negotiation at the date of this report.

Figure 4 – Situation of exploration blocks in October 2015



Source: MEI – www.ernergjia.gov.al

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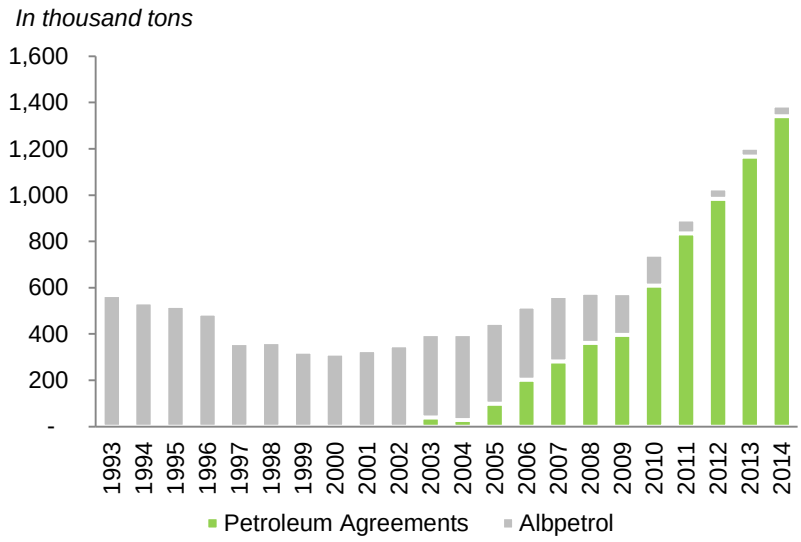
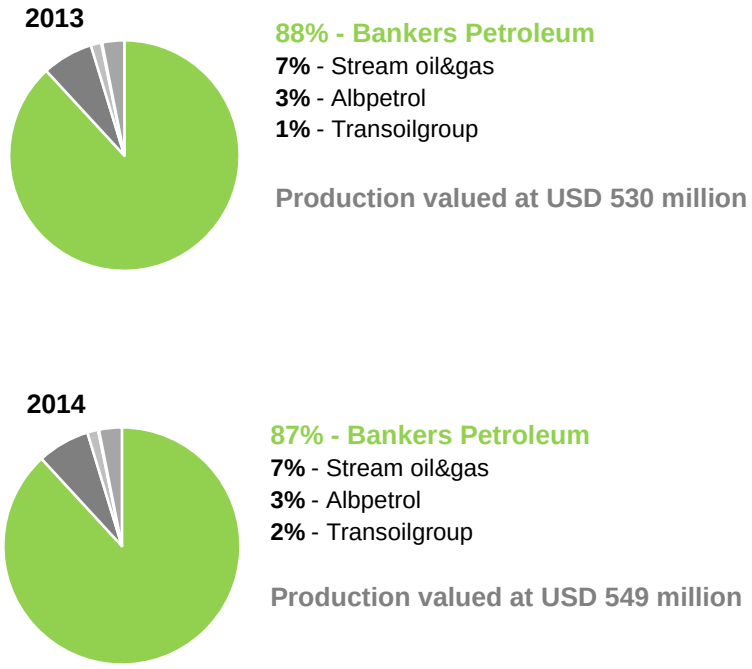
2.2.6 Oil and gas activity 2011-2014

Chart 13 – Historical oil production in tons by Albpetrol and private sector



Source: MEI - www.energjia.gov.al

Chart 14- Oil production in 2013 and 2014



Source: Data provided by AKBN[26]

Crude oil production in Albania began in 1929 with 750 tons of crude oil. After World War II production increased steadily and recorded the highest pick in 1974 with an annual production of 2.25 million tons equivalent to 38,408 barrels/day). In the 80s oil production fell under 1 million tons per year and did not pick up until 2012.

The chart on the left presents oil production trend from 1993 to 2014. Oil production through petroleum agreements increased 3 times in the last five years.

AKBN[25] reported crude oil production respectively at 1,203,637 ton and 1,386,124 ton in 2013 and 2014.

Total production worth is estimated at USD 530 million in 2013 and USD 549 million in 2014. Production value is estimated using annual average sales prices reported by Albpetrol respectively at USD 441/ton in 2013 and USD 396/ton in 2014.

Oil produced by private licensees operating in the petroleum sector represented 97% of total oil produced in 2013 and 2014. This production was extracted mainly from the Patos-Marinza oil fields, operated by Bankers Petroleum, respectively 88% of production in 2013 and 87% in 2014.

AKBN[26] reported in 2013 and 2014 the output of gas extracted through petroleum production respectively at 22.5 million $Nm^{3,}$ and 17.7 million Nm^3.

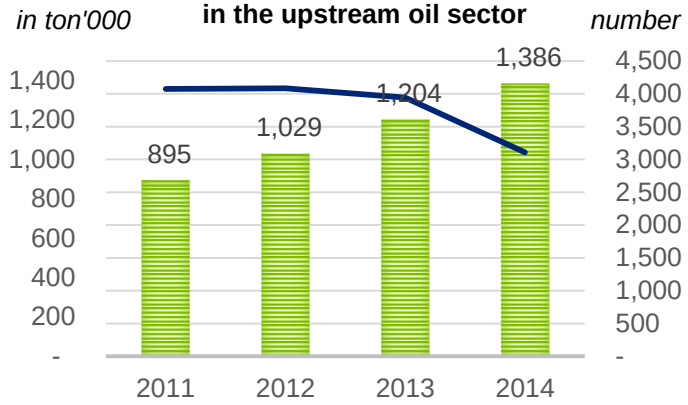
[25] This information is officially sent by AKBN for the purpose of this Report.

2.2.7 Employment in the upstream oil and gas sector

MEI reports that in the 70s and 80s, when the petroleum upstream and downstream sectors were entirely owned and administered by the State, the sectors employed about employed about 25,000 staff.

Based on the data reported by Albpetrol and AKBN, at the end of 2014 the upstream petroleum sector employed about **3,109**[26] staff, where Albpetrol represented the largest employer among all with 66%[27].

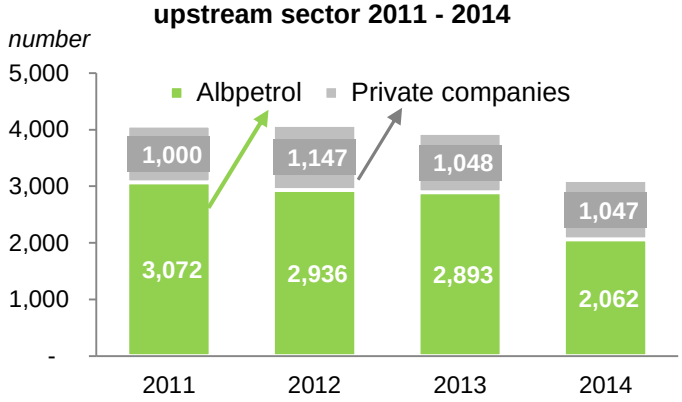
Chart 15 -Employement vs. production in the upstream oil sector



Source: Data provided by AKBN[28] and Albpetrol[29]

Employee number in the sector dropped by 38% in the last four years. These changes resulted due to transfer of production operations from Albpetrol to the private oil companies in accordance with PSA in force (see also section 2.2.2). Apparently the private sector could not absorb the employee force made redundant during these transfers.

Chart 16: Emplyement in petroleum upstream sector 2011 - 2014



Source: Data provided by AKBN[28] and Albpetrol[29]

[26] AKBN shared for the purpose of this Report, information on the staff number of the private companies.
[27] Albpetrol shared for the purpose of this Report, information on the staff number of Albpetrol.

2.2.8 Use of the Albanian crude oil

Oil produced in the country is mostly exported to be refined abroad[28]. Internal consumption for refined oil is fulfilled through imported oil. Based on the data reported by the Albanian Customs Directorate (table 10), oil exports accounted for 104% of oil produced in 2013. This ratio decreased to 77% of oil produced in 2014, when crude oil refined through domestic refineries reached 22%.

Crude oil dependency

Domestic crude oil produced represented 76% of internal demands oil in 2011. Following to increased activity of private licensees in the sector, crude oil production increased steadily at a compound annual rate of 12% up to the end of 2014. In 2013, the crude oil produced approximated the internal consumption of crude oil at 98% and exceeded by 108% internal demand for crude oil in 2014. Based on these data, can be assumed that had total crude oil output been refined in Albania, the country output would have been very close to fulfilling internal consumption demand.

Table 10 – Crude oil dependency ratio (2011 – 2014)

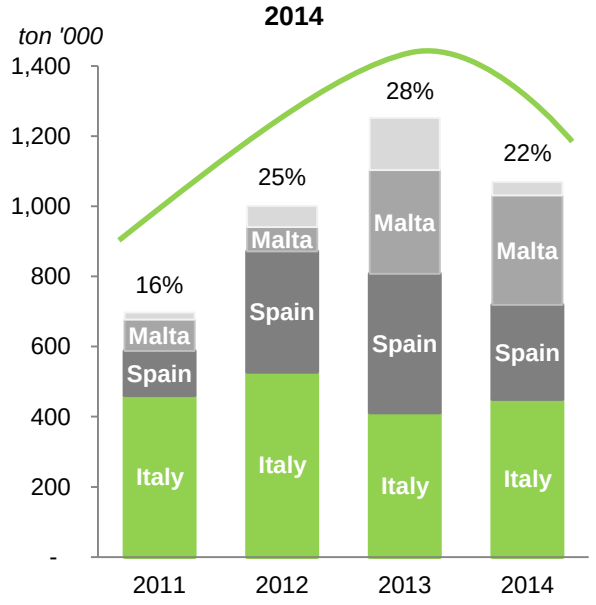
In ktoe

Year	Domestic crude oil output	Exports of crude oil	Exports vs. output	Domestic crude oil consumption[29]	Output vs. consumption	Domestic refining of crude oil[30]	Refined vs. Output
2011	895	697	78%	(1,172)	76%	209	23%
2012	1,029	1,001	97%	(1,044)	99%	107	10%
2013	1,206	1,252	104%	(1,235)	98%	62	5%
2014	1,386	1,069	77%	(1,287)	108%	300	22%

Source: INSTAT - National independence of energy – www.insta. gov.al and MEI – www.enegjia.gov.al

Exports of crude oil

Chart 17 - Exports of crude oil 2011-2014



Source: Data provided by Albanian Customs Administrate[28]

Exports of crude oil amounted respectively at **Lek 69.5 billion** and **Lek 55 billion** and comprised **28%** and **22%** of total exports in 2013 and 2014. Exports of oil steadily increased at a compound annual rate of 30% from 2011 to 2013, than dropped by 20% in 2014 due to increased domestic refining activity.

During the last four years, petroleum was exported mainly to the Western Europe countries, where Italy appears to be the major importer of oil, followed by Spain and Malta.

Oil refining

ARMO Sh.a. ("ARMO") is the only oil refining company operating in Albania established as a spin off from the State-owned oil company Albpetrol Sh.a. in April 1999.

In August 2008, the Albanian Government privatized 85% of the shares in ARMO to Anika Mercuria Refinery Associated Oil ("AMRA Oil"). In August 2013, Heaney Asset Corporation purchased 80% shares of AMRA Oil controlling 68% interest in ARMO.

[28] Custom Authority shared with us for the purpose of this report exports of crude oil in the period 2011-2014.
[29] This is a measure in terms of crude oil and includes refined oil internally consumed and crude oil refined in Albania.
[30] Source: http://www.energjia.gov.al/al/publikime/nafta/perpunimi-i-naftes

Up to May 2014, ARMO operated the two oil refineries in Ballsh and Fier, three wholesale branches, a research facility, and an import/export terminal with a total storage capacity of 220,000 cubic meters. The refineries were built in early 70s with technology which dates back in the 60s. The facilities have both a refining capacity of 1.5 million tons per year, however work at substantially low capacity due to outdated technology. Ballsh is the only complex refinery in the country equipped to produce different oil by-products. In 2013 and 2014, ARMO employed about 1,500 staff.

According to public information, ARMO has interrupted its operations in Ballsh refinery Since June 2015. While TPD Trading Petrol & Drilling Sh.a. (TPD) continues to operate the oil refinery of Fier since 2013 via a cooperation agreement with ARMO.

Oil transportation

Two crude oil pipelines connect the ARMO Vlora oil terminal with the refineries of Fier and Ballsh and the two refineries. Both pipelines are out of operation due to poor condition. In total, the oil pipeline network is 188 km long and has a capacity of 2.5 million tons per year[31].

Currently, crude oil is mostly transported via oil tanks, from oil fields to Port of Vlora, from where exported to Italy, Spain, Malta, etc.

La Petrolifera Italo-Albanese Sh.a. operates the costal terminal for oil, LPG and their derivatives in the port of Vlora serving the upstream oil and gas companies with the deposit of crude oil to be exported. There are no State-owned companies operating in this sector.

Other Gas and oil depositing structures

Oil and gas fields where all or part of recoverable reserves have been extracted, can be used as the storage site for the storage of natural gas because of suitable geological conditions. Saline in Dumre are also very suitable for storing natural gas during summer. These geological advantages combined with geopolitical position make Albania an attractive route for regional gas pipeline projects.

2.2.9 Trans Adriatic Pipeline Project (TAP project)

Trans Adriatic Pipeline (TAP) AG is a joint venture company established with the purpose of planning, developing and building the TAP natural gas pipeline.

TAP will transport natural gas from Shah Deniz II field in Azerbaijan to Europe. The approximately 870 km long pipeline will connect with the Trans Anatolian Pipeline (TANAP) near the Turkish-Greek border at Kipoi, cross Greece and Albania and the Adriatic Sea, before coming ashore in Southern Italy. Accordingly, Albania will become a central transit country for gas supply to the European Union. TAP is expected to promote the economic development and job creation along the pipeline route, including Albania. It will be a major source of foreign direct private investment as it is not dependent on grants or subsidies. TAP operations are expected to commence in year 2020.

Further information on TAP project can be found at: http://www.tap-ag.al/ and www.energjia.gov.al.

The Government of Albania is committed to support the TAP project through several steps of State authorizations and permits. At the end of 2013 the Council of Ministers established the Multi-institutional group for coordination of work in implementing the TAP project in Albania (CMD no. 1081 dated 18 December 2013).

Albania TAP's Government Host Agreement approved by Law no. 116/2013 dated 15 April 2013 and other related agreements can be accessed in MEI website - www.energjia.gov.al. According to MEI, the agreement does not foresee any transition fee.

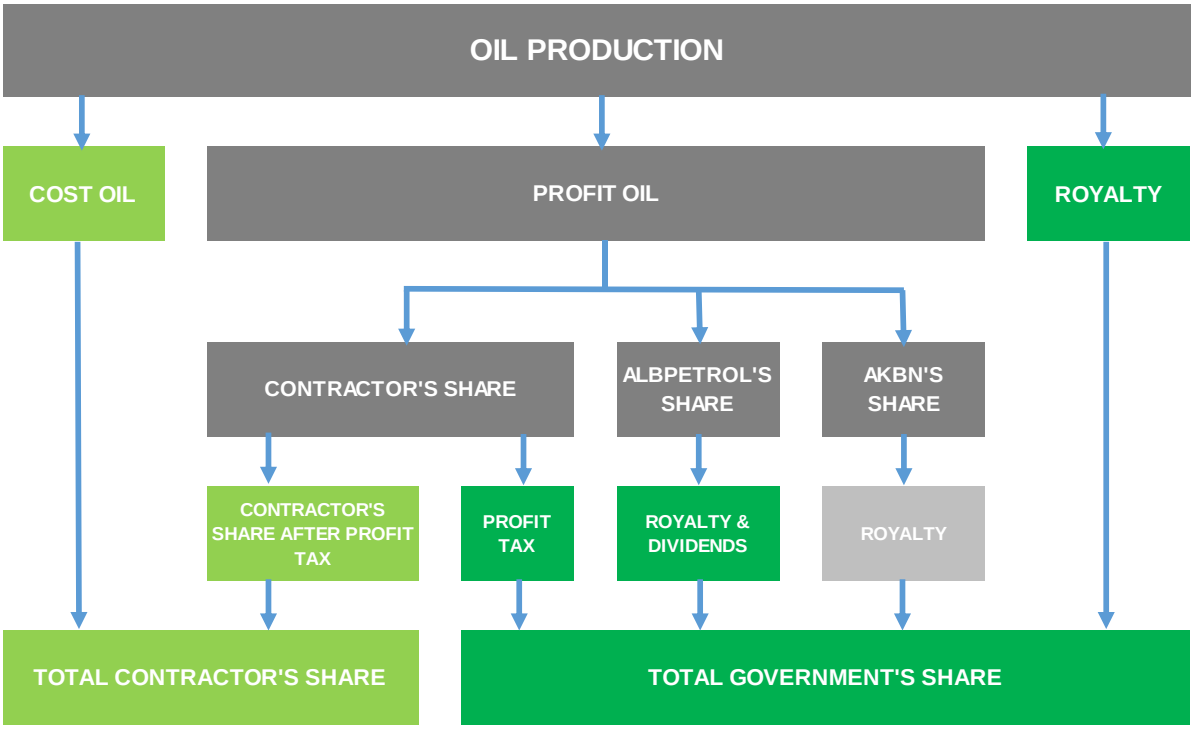
In addition to expected macroeconomic economic benefits from gas utilization and infrastructure, Albania is also expected to benefits 7 million EUR for capacity building and compensation for the community in the TAP route area.

[31] Sourced from: Emergency Oil Stocks in the Energy Community Level, Petroleum Development Consultant Limited, Energetski Institut Hrvoje Požar, April 2011.

2.2.10. Government's revenue from the upstream oil and gas

The State mainly derives its revenue in the oil and gas sector through share of oil, bonuses, royalty tax, profit tax and revenue from direct investments in the sector. The figure 4 below show allocation of total revenue share generated by oil operations between the Albanian Government, Albpetrol, AKBN and the oil contractor. The Albanian State's interests in the PSAs are administered by Albpetrol and AKBN, which derive from PSAs: bonuses, their share of oil and other revenue arising from contract breach and termination such as penalties and executed guarantees.

Figure 5 – Allocation of revenue form the oil and gas sector



Due to current organization of the oil sector main revenue stream allocated to the State budget are royalty, profit tax and revenue generated from its direct investment in Albpetrol.

Royalties

Royalty is exclusively applied to the taxable value (or fiscal value) of revenues from extractive activity in accordance with Law No. 9975 "On national taxes", dated 28 July 2008, amended. This stream represents the main revenue stream earned form the upstream sector. Royalty on exports is collected by the Albanian Customs Administrate and royalty on domestic sales is collected by the General Tax Directorate. Under this law, royalty tax on petroleum extraction is applied at 10%.

Profit tax

Taxation on petroleum, regulated by President's Decree no. 782 "On fiscal system in petroleum sector" dated 22 December 1994 ("Law on petroleum taxation") is levied at 50% flat tax on taxable profit. Under this law, taxable profit is equal to accumulated revenue less accumulated capital and operating expenses as specified in the terms of the Petroleum Agreement. Accordingly, profit tax is applied when cumulative revenue exceeds capital and operating expenses accumulated since the start of operations.

MEI announced that starting from December 2015[32] (see also 2.2.1) the PSA model will be amended to allow for oil companies to pay profit tax since the start of production phase. Accordingly 10% or revenue will be classified as net profit and taxed at 50%.

[32] Link: http://top-channel.tv/lajme/artikull.php?id=315023&ref=ngj. Information confirmed by the Director of Hydrocarbon policies directorate part of the Ministry of Energy and Industry, Mr. Dritan Spahiu.

Government interest in the extractive sector

The Government is entitled to dividends from annual financial results and revenue from potential privatization of Albpetrol. Albpetrol is also subject to taxes applicable to oil commercial entities such as profit tax, royalty, VAT etc.

Apart from the distribution of dividend, there are no other transfer policies between the State and Albpetrol.

Chart 18- Allocation of revenue from oil sector

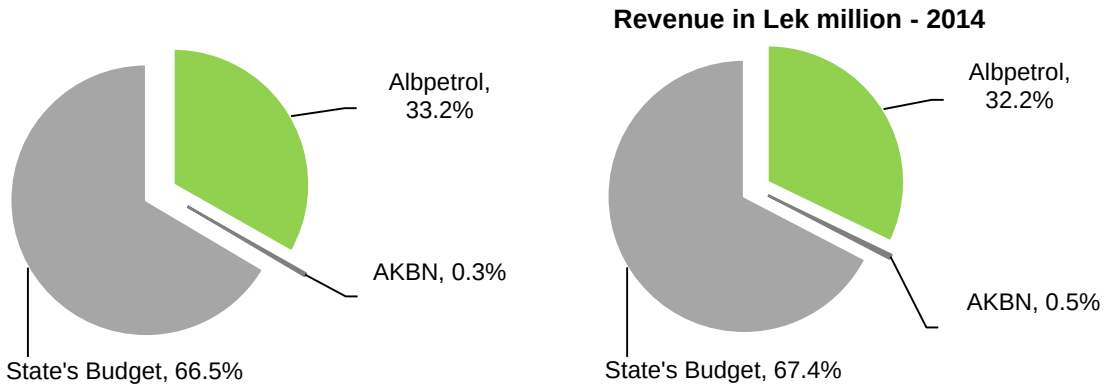


Table 11 - Revenue from direct payment streams applied to the oil and gas sector

In Lek million

	2013				2014			
	Albpetrol	AKBN	National Budget	Total	Albpetrol	AKBN	National Budget	Total
Share of oil production	4,968	-	-	4,968	4,354	-	-	4,354
Bonuses	11	47	-	58	12	23	-	35
Other	-	-	-	-		633	-	633
Royalty	-	-	8,302	8,302	-	-	7,820	7,820
Profit tax	-	-	1,668	1,668	-	-	1,327	1,327
Dividends	-	-	-	-	-	-	757	757
	4,979	47	9,970	14,996	4,367	656	9,904	14,926

Source: Payments reported by the licensees for the EITI reconciliation in 2013 and 2014.

Revenue from direct payment streams applied to the sector

Revenue generated from direct payment streams such as bonuses, share of oil, royalties, profit taxes and dividends in 2013 and 2014 amounted respectively at Lek 15 billion and Lek 14.9 billion.

Such payments comprised 27% of production of crude oil in 2013 and 26% in 2014. The National budget collected about 67% of direct revenue in 2013 and 2014. **Revenue contributed in the national budget by royalty, profit tax and dividend from Albpetrol comprised 3% of total revenue in the National Budget in 2013 and 2.7% in 2014.** The reminder was collected by Albpetrol, and a small share of 0.5% or less allocated to AKBN. Share of revenue is determined by the relative shares of principal revenue streams royalty and share of oil in 2013 and 2014.

Despite the increase in domestic oil production, revenue from share of oil and royalty dropped respectively by 14% and 6% in 2014 compared to 2013. Such decrease is mainly attributed to the drop in the oil price in the international markets, used in the determination of revenue from share of oil production and royalty as principal revenue streams.

Royalty represents the principal revenue stream generated from the oil sector with a share of 55% of direct revenue in 2013 and 52% of direct revenue in 2014. Royalty is recorded in the National budget based on Law on National taxes. The State shall make subnational transfers of royalty form the National budget to the budgets of oil and mining producing LGUs (see section 2.5).

Share of oil production is the second largest revenue stream comprising about 33% of direct revenue in 2013 and 29% of direct revenue in 2014. Share of oil production was entirely collected by Albpetrol. PSAs administered by AKBN have not entered the production phase until the end of 2014. Share of oil production was mainly derived from the reserves developed by Albpetrol, whereas PEP accounted respectively 89% of share of oil allocated to Albpetrol in 2013 and 87% in 2014.

Profit tax was entirely collected from Albpetrol's operations in 2013 and 2014. Share of revenue derived from profit tax is expected to increase in the forthcoming years, as private company's operations start generate taxable profits.

Tax on capital gains as another possible forms of taxation

Many small and medium oil companies hold share in exploration, development and production operations in Albania. These companies generated significant part of their value in the Albanian operations, such that a transfer of shares or rights generates capital gains. Majority of these transactions happen outside Albania, however, MEI captures all transactions happening to licensees in oil and gas sector as part of its review of the transfer and approval of the new contractor.

Currently, these transfers are not subject to taxation in Albania, as tax law and regulations do not foresee taxes applicable to transactions happening outside Albania on assets and value generated in the country.

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2.3 Mining and quarry sector

2.3.1 Exploration, development, and production of mineral ores

Albania has a longstanding history in mining with significant mineral deposits of chromium, nickel, copper, limestone etc. Geological studies carried out from 1945 to 1995, revealed substantial deposits of chromium ore, ferronickel, copper, bitumen, and non-metallic minerals such as limestone and decorative stones etc.

Mining industry development in Albania has passed through three main stages:

The first stage includes the period up to the end of World War II, which marked by two important events: compilation of the first Geological Map of Albania in 1922, and approval of the first Mining Law in 1929.

In *the second stage* (1944-1994), the mining activity has been organized in state-owned enterprises.

The third stage includes the period from 1994 up to date, when the sector opened to mining's operations privatization, after the approval of Albanian Mining Law.

As a traditional mining country, Albania contains an increasing number of medium and small-scale mining and quarry companies, and only a couple of large-scale industrial mining companies. In November 2015, AKBN reported 600 mining licenses, operating mostly in Bulqiza (112), Berat (43), Kruje (39), Kukes (39) Mat (36), Tropoje (32) and Librazhd (42) districts.

Law and regulation governing the mining and quarry sector

The mining sector in Albania is regulated by Law No.10304 "On the Mining sector in the Republic of Albania", dated 15 July 2010 ("Law on Mining"), which entered into force in August 2010 and abrogated the Mining Law No.7796, dated 17 February 1994. Despite the fact that the Law entered in force in 2010, its implementation effectively started in mid-2011 when accompanying instructions were approved and published. MEI and AKBN provide a summary of laws and regulations in force for the mining sector in their respective websites: www.akbn.gov.al and www.energjia.gov.al.

The Law on Mining groups minerals in to the following four categories:

- Metals, non-metals, coal and bitumen;
- Minerals used in construction;
- Precious and half-precious minerals; and
- Radioactive minerals.

Based on the data reported by AKBN, none of the licensees operate in the production of the precious metals, half-precious metals and radioactive minerals.

License terms

According to the Law on mining, the initial term of exploration licenses shall be 3 years, subject to further extension. Production licenses are initially granted for 25 years, subject to renewal for additional 10 years and where the projects present significant economic and social interest production license can be granted or extended up to 99 years.

Production licenses grant the licensee the exclusive right to develop the infrastructure, extract and own the production derived in the licensed area. MEI may also grant licenses for elaboration of mining waste. Licensees are encouraged to invest in processing plants.

The Law on mining sets maximum land surface to be granted for exploration licenses at 100 km^2 and production licenses at 10 km^2. Based on the projects presented MEI, may grant two or more licenses to the same entity. Regulation approved by CMD no. 364 on 4 May 2011 "On setting minimum surface and investment value for mining licensees" sets the minimum surface and value to be invested in USD for exploration and production licenses. These vary by type of minerals.

In addition to licenses, which are long term, mining licensees obtain mining permit each year of activity in accordance with Law no. 10081, dated 23 February 2009 “On licenses, authorizations and permits in the Republic of Albania”.

Requirements for environmental rehabilitation

Under the new Law on Mining (2010), licensees in this sector are no longer required to pay surface tax. Instead, the new Law introduces the concept of incorporating an environmental rehabilitation plan and commitment toward the annual investment and work. AKBN and SHGJSH approve these financial plans respectively for the licensees under their supervision. Afterwards, licensees shall deposit financial guarantees each year in favor of MEI, in accordance with the approved annual plans. Rules for the deposit and return of financial guarantees and respective minimum values are provided in the regulation approved by CMD no. 440, dated 16 June 2011, amended[33] and MEI order no. 718 dated 3 October 2011.

Deposits of financial guarantees for minimum investment plan or working plan are set at 10% of the approved annual plan. The guarantee is returned in full to the licensee if the investment is realized in full and within the timeline set. If the licensee realized less than 90% of the investment, MEI may appropriate the guarantee and record revenue in its budget.

Deposits of financial guarantees for environment rehabilitation are set based on annual production plans approved. These deposits are returned when the licensee restores the damaged area in accordance with the plan. Otherwise, MEI may appropriate the guarantee and commission environmental rehabilitation in the area.

Detailed terms of mining license and concession agreements are considered confidential and currently not disclosed for public access.

Amendments to the Law on Mining[34]

In October 2014, the Albanian Parliament approved several amendments to the Law on Mining. These amendments specify that AlbEITI has the right to request and receive information on tax payments from entities holding mining license, tax and custom authorities and local government units and the publish this data in the EITI report.

Further, changes in the law establish criteria for dealing with the subcontracting, which is quite common in the mining activity. These changes require explicitly that the selection of the subcontractor for exploration and / or production operations be approved by the Minister of Energy and Industry upon fulfillment of technical and financial conditions.

The law changes also foresee the employment of technical staff for the duration of the exploration and / or production license.

License allocation

AKBN and SHGJSH support MEI with the pre and post-licensing procedures, AKBN for production licenses and SHGJSH for exploration licenses, respectively.

MEI grants mining licenses through **round biddings** for competitive mining areas and **ad hoc negotiations on the basis of first-in first-served** for open mining areas. Competitive and open mining areas are set in the annual mining plan based on the following criteria:

1. Competitive bids are granted for areas where known geological and recovered reserves present significant economic interest;
2. Add hoc negotiations are usually performed on areas with limited information on reserves, licensees present an extended plan involving areas neighborhood to their current licensed area and other strategies with significant public interest pursuit in the area.

Subject to approval by the Council of Ministers, MEI may grant mining concessions for projects assessed with significant economic and social interest.

[33] CMD no. 440, dated 16 June 2011, amended by CMD no. 741, dated 9 September 2015
[34] Albanian Parliament publishes draft laws and amendments in its official website www.parlament.al.

MEI publishes the bid notices, terms of references and bid evaluation criteria in the public procurement agency website: www.app.gov.al. Public Procurement Agency (PPA) is a public agency reporting directly to the Prime Minister. PPA oversees the public procurement activity including mining licenses and concessions.

Mining bids are evaluated against the following main criteria which are weighted from 10% to 20%:

1. Technical capacity and experience of the firm and its staff;
2. Financial capacity including available cash flows and financing facilities;
3. Forecasted production for the license terms;
4. Forecasted value of the production for the license terms;
5. Forecasted production to be elaborated;
6. Projected investments in the area; and
7. Project's internal rate of return (IRR)

Licensing activity in 2013 and 2014

MEI announced competitive bids for 58 mining areas in 2013. Only 35 out of 58 (60%) resulted in successful license award. In 8 cases the mining areas were withdrawn and in 15 cases bid procedures were cancelled due to lack of good applications etc. List of areas allocated and wining applicants are shown in Appendix 8.

In 2014, competitive bids were announced for 106 mining areas. Only 50 out of 106 (47%) resulted in successful license award. Out of total planned areas, 7 cases were withdrawn and 49 cases bid procedures were cancelled due to lack of good applications etc. List of areas allocated and wining applicants are shown in Appendix 9.

MEI reported that no open areas were announced or grant through ad hoc negotiations procedures in 2013 and 2014.

Mineral ore processing

The sector was previously dominated by state-owned enterprises and started to open up to private investment in 1994. The mining objects given in concession so far are:

- Bulqiza chromium mine, mines of Pojske and Katjel, chromium dressing plant in Bulqiza, chromium plant in Klos, ferrochrome combines in Elbasan and Burrel Cities;
- Chromium mines in Kalimash, Kukes district, Vlahne, Has district and Kalimashi dressing plant;
- Munella, Lak Rosh, Karma copper mines and also the dressing plant in Fush Arrez town;
- Selenica Bitum mine, Vlora district mine and its bitumen smelting furnace

Mining activity 2011-2014

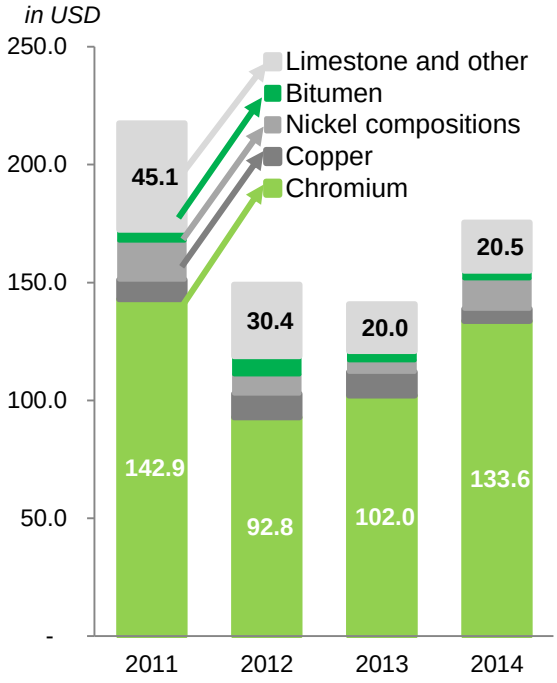
Mining sector generated about USD 140.9 million and USD 175.5 million respectively in 2013 and 2014. Year 2011 marked a successful year for the mining sector with a production valued at USD 217.5 million. In 2012 and 2013 mining output dropped respectively by 31% and 6%, whilst 2014 marked a recover of 25%. These changes are driven mostly the chromium output trends.

Chromium contributed at the largest share with about 72% of domestic mining output in 2013. This share increased to 76% of domestic mining output in 2014.

Limestone and other construction minerals represent the second largest group of minerals after chromium. Their share in the domestic mining output counted at 14% in 2013 and 12% in 2014.

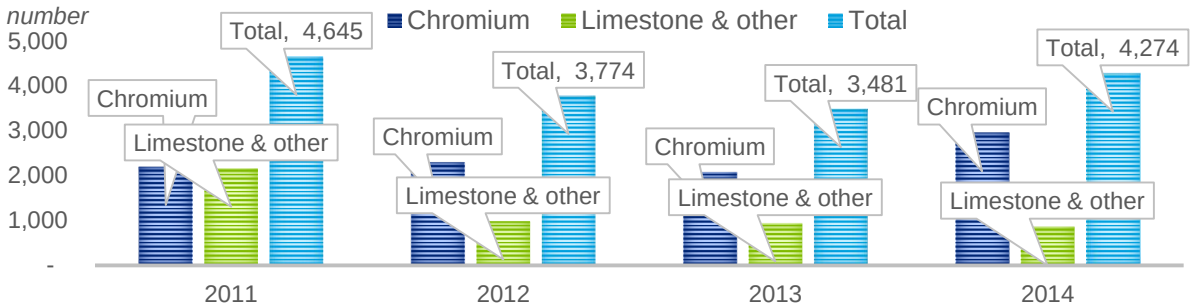
Copper, nickel compositions and bitumen together counted at 13% of mining output in 2013 and 12% in 2014.

Chart 19 - Mining production 2011-



Source: Data provided by AKBN

Chart 20 - Employeement in the ming sector 2011-2014



Source: Data provided by AKBN

Employment in the sector

Mining sector employed about 4,600 staff in 2011. The numbers dropped in 2012 and 2013 as a result of reduced production activity, and recovered again in 2014. Chromium and limestone & other together employee about 94% of the mining workforce in 2011. In the period 2012-2014 trends show a shift of workforce form limestone and other construction materials towards the chromium sector. These changes align with the decreasing trends in the production of minerals used for construction. Chromium sector employed about 59% of mining workforce in 2013 and 69% in 2014.

Limitation of data reported by AKBN on production volumes and employment

Production level and employee number are derived from data reported by AKBN, which are produced out of data reported by the licensees to AKBN as part of annual reporting and are not confirmed through any assurance process. Moreover, data might be incomplete due to missing reporting from licenses in 2013 and 2014, Based on numbers reported by AKBN, only 70% of total licenses reported their production in 2013. This ratio increased to 85% in 2014. In addition, AKBN could not provide details of minerals quality (concentration) of mining output throughout the years 2011 and 2014. In absence of such information mining output could be priced after international market prices for minerals. Production values shown in this Report are estimated using exports prices[35] for each of the group of minerals.

[35] Prices are derived from data elaborated from ALBEITI team in collaboration Custom staff for the purpose of this Report.

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Chromium ore

Recoverable reserves of chromium (at an average quality 30.8% Cr2O3) are estimated at 10 million ton[36], located mainly in the district Bulqiza, Kukes, Has, Mat and Pogradec. Current strategy in the sector focusses in attracting large strategic investments in processing of chromium ore.

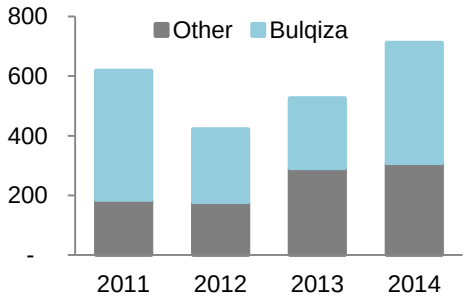
AKBN[37] reported chromium production from active license in the sector at ***526,230 ton in 2013*** and ***712,374 ton in 2014***. According to the same data, chromium license-holders employed about **2,070 staff in 2013** and **2,957 staff in 2014**.

Reported production value estimated using export prices[38] **in 2013 and 2014** amounted respectively at **USD 101.95 million and USD 133.64 million.**

Chromium sector is largely fragmented with 290 licenses operating at the end of November 2015. Production operations are concentrated in Bulqiza district with 112 active licensees in November 2015.

Chart 21 - Chromium production

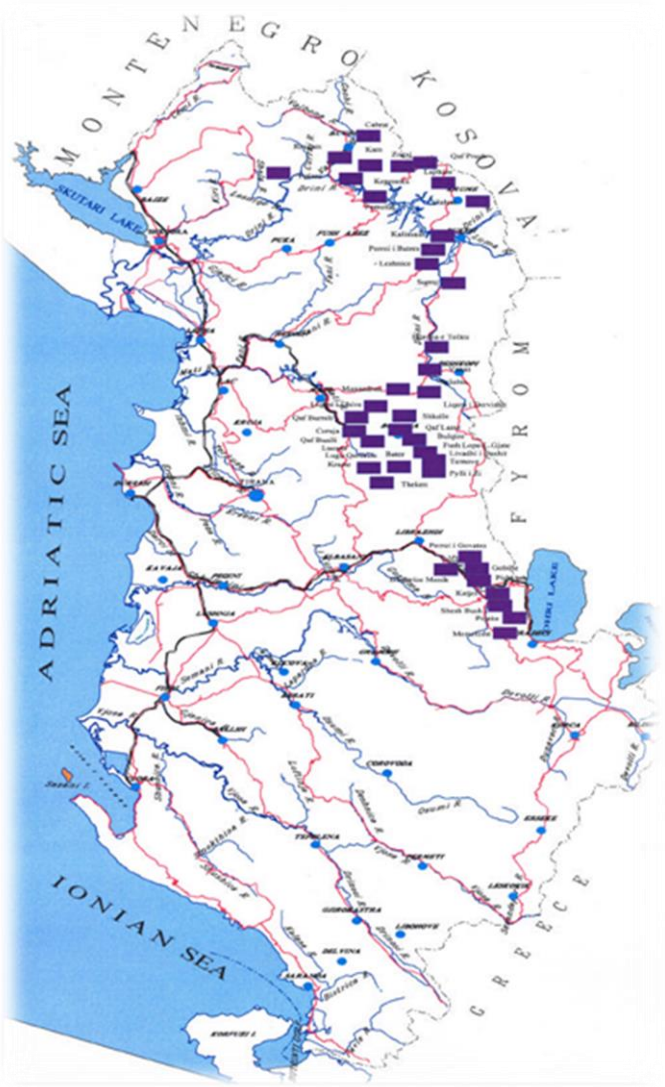
ton '000



Source: Provided by AKBN for this report[38]

Based on numbers reported by AKBN, licensees operating in Bulqiza extracted about **45% of total chromium output in 2013** and employed **77% of workforce** employed in the chromium sector. In 2014, Bulqiza's share of production increased to **57% of total output**, whilst employing **74% of the workforce** employed in the sector.

Figre 6 – Chromium deposits



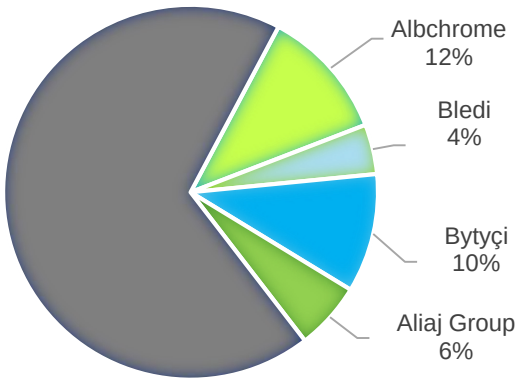
Source: Provided by AKBN[39] – www.akbn.gov.al

Chart 22 - -Employement vs. production in the chromium sector

Source: Provided by AKBN for this report[38]

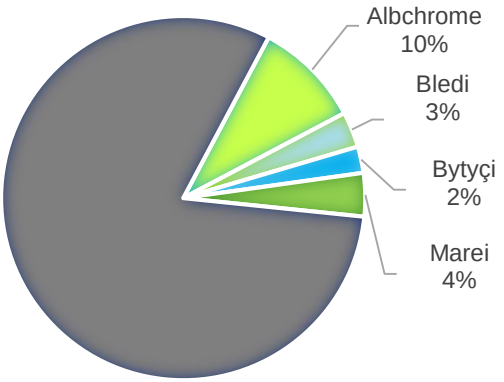
[36] Source CMD no.479, dated 29 June 2011 "Approval of the National mining strategy".
[37] Information on production, regions and number of staff is based on data reported by AKBN for the purpose of this report.
[38] Prices are derived from data elaborated from ALBEITI team in collaboration Custom staff for the purpose of this Report.
[39] "Invest in Albanian natural resources –Mineral resources in Albania", published by AKBN – www.akbn.gov.al.

Chart 23 - Chromium production in 2013



Source: Provided by AKBN for this report

Chart 24 - Chromium production in 2014



Source: Provided by AKBN for this report

Albchrome[40] shpk (Albchrome) operating the mines in Bulqiza was the largest industrial company and the largest employer in the chromium sector in Albania. Albchrome holds a concessionary contract with the Government of Albania in since year 2001 for the extraction and processing of chromium ore and ferrochrome. The Company's assets include chromium ore mines in Bulqiza, ferrochrome factories in Elbasan and Burrel, chromium enrichment plant in Klos, and other mining and metallurgy infrastructure elements.

In 2013 and 2014, Albchrome's production counted respectively at 12% and 10% of the total domestic chromium output. In the same period the company employed about 600 staff, above 20% of the current workforce employed in the sector.

Exports of chromium

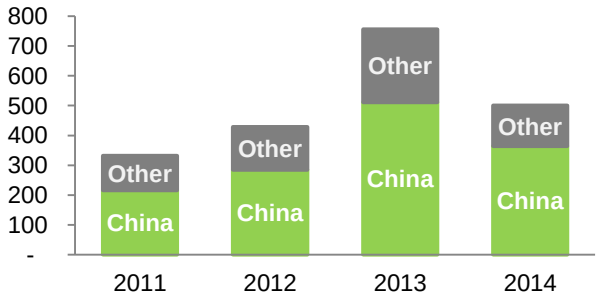
Chromium output is exported in form of chromium, ore and ferrochrome.

Chromium is mainly exported to China, whilst ferrochrome to Netherland, Austria and Italy.

In 2013 Albanian Custom Administrate reported total exports of chromium ore at 756 thousand ton, sold at Lek 9.6 billion. In 2014 exports of chromium ore decreased to 501 thousand ton priced at Lek 8.1 billion.

Chart 25 - Exports of chromium ore 2011-2014

ton '000



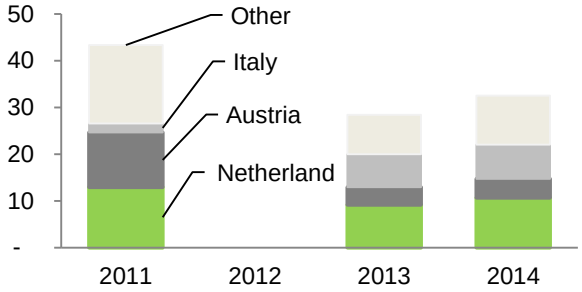
Source: Provided by Albanian Custom Administrate[41]

Ferrochrome exports in 2013 amounted at Lek 3.7 billion for 28.4 thousand ton.

In 2014, exports increased to 32.5 thousand ton sold at Lek 4.9 billion.

Chart 26 - Exports of ferrochrome 2011-2014

ton '000

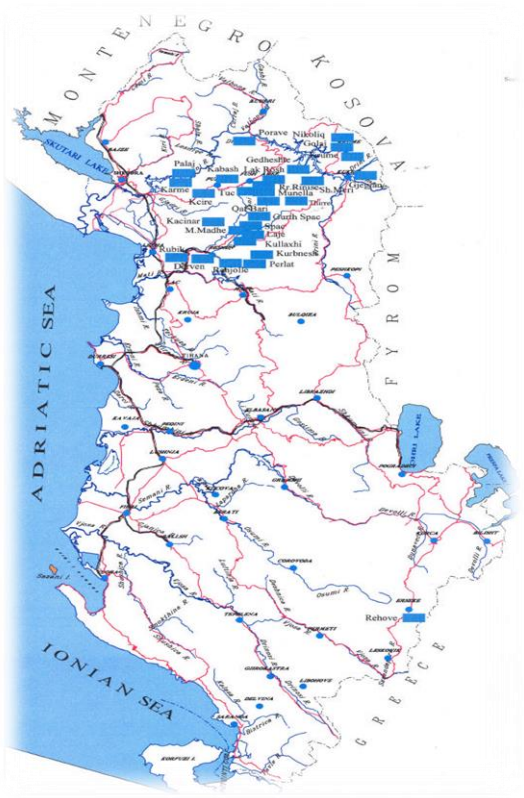


Source: Provided by Albanian Custom Administrate[41]

[40] Information on Albchrome is derived from the company's websites – www.balfin.al and www.albchrome.al.
[41] Information on export quantities, values and export countries were reported by Albanian Customs Administrate for the purpose of this report.

Copper ore

Figure 7 - Copper ore deposits map



Source: Provided by AKBN[43] – www.akbn.gov.al

Geological reserves of copper deposits (including Cu 1.3-2.65%, zinc, gold and silver) are estimated at about 50 million tons[42]. However, recoverable reserves are estimated at 27 million ton. Copper deposits are located in six districts: Korça, Mirdita, Puka, Shkodra, Kukes, and Has regions.

Recoverable reserves at current copper mines sites amount at 4.7 million ton (Cu 1.39%). Recoverable reserves at new sites are estimated at 13.4 million ton, where 7.9 million ton (Cu 1.85%) are located in Munella mining area and 5.6 million ton (Cu 2.65%) are located in Lak Rosh, South Perlat, Karme 2 and Bregu i Geshtenjes.

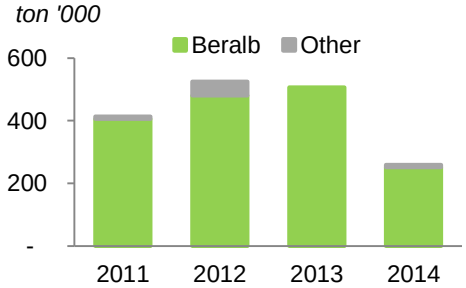
During the 1980s, copper was the most successful sector in Albania's mineral extraction industry.

Coper ore activity 2011-2014

Beralb operating a concession agreement since 2001 (http://www.beralb.com/), was the only industrial company extracting copper in 2011-2014. Beralb holds production licenses for the mines of Munelle, Lak Roshi, Karma and Fushe-Arres, and three other mines all located in the province of Puke.

Beralb processes copper through Copper Enrichment Plant of Fushe-Arrez, located north of the town of Fushe-Arrez. The plant has an annual capacity of 600,000 ton per annum, which generates approximately 45,000 ton of copper concentrate per annum. The Company has realized different studies to increase parameters in ore treatment especially for the recovery of zinc, of gold, silver and other precious elements.

Chart 27 - Copper production



Source: Provided by AKBN[44] – www.akbn.gov.al

Beralb reported cumulative investments in operations amount to USD 70 million.

Chart 28 - Employeement vs. production in copper sector

Source: Provided by AKBN[44] – www.akbn.gov.al

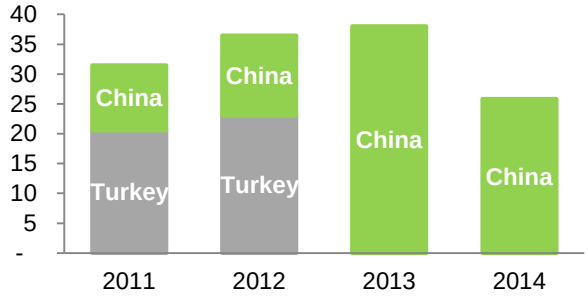
Based on the data reported by AKBN[44], production of corpper ore amounted at 507,105 ton in 2013 and 259,138 ton in 2014. This production was mainly extracted from the copper mines near Puka. Beralb, also, represents the largest mining employer in Fushe-Arrez and the surrounding area contributing with over 94% of the workforce employed in the copper sector. As shown in Chart 28 on the left number of employees varies to production level.

[42] Source CMD no.479, dated 29 June 2011 "Approval of the National mining strategy".
[43] "Invest in Albanian natural resources –Mineral resources in Albania", published by AKBN – www.akbn.gov.al.
[44] Information on production, regions and number of staff is based on data reported by AKBN for the purpose of this report.

Exports of copper ore

Chart 29 - Exports of copper ore 2011-2014

ton '000



Source: Provided by Albanian Custom Administrate[45]

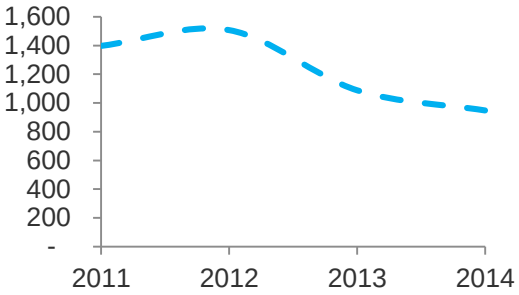
In the last four years Beralb exported output to its strategic partners in China and Turkey. Albanian Customs Administrate reported total copper exports, including copper concentrate in 2013 at 38 thousand ton priced at Lek 4.7 billion. In 2014 copper exports decreased to Lek 2.5 billion paid for 25.8 thousand ton.

Significant changes in international markets affecting the sector

Copper business activity suffered substantial losses due to significant drop in international prices for copper ore. International copper ore prices[46] dropped by -22% from 2011 to 2014, whilst export prices for Albanian copper ore fell by -32% in the same period. In the first semester of 2015, international copper ore price dropped further by -13.4%.

In September 2015 Beralb publically announced its decision to suspend its operations for a period of at least 1 year until copper market recovers.

Chart 30 - Copper exports prices USD/ton



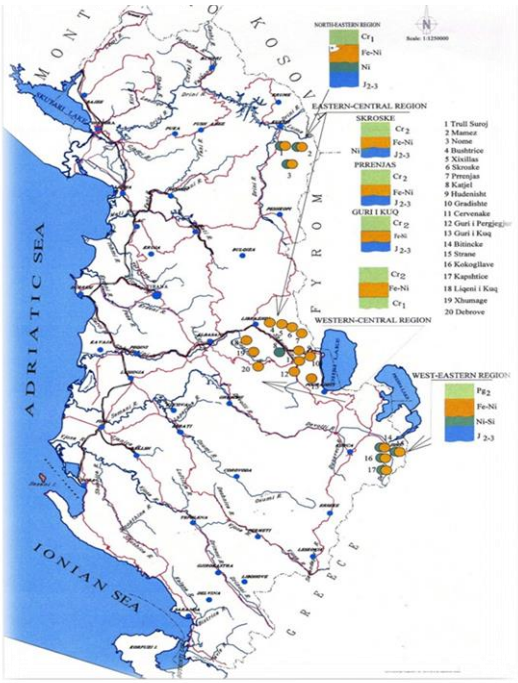
Source: Provided by Albanian Custom Administrate[45]

[45] Information on export quantities, values and export countries were reported by Albanian Customs Administrate for the purpose of this report.

[46] Source for international copper price: http://databank.worldbank.org/data

Nickel deposits

Figure 8 – Nickel deposits



Source: Provided by AKBN[50] – www.akbn.gov.al

Albania's deposits of nickel (Ni 0.85-1.15%) are estimated at 300[47] million tons are located near Pogradec, Librazhd, Bilisht, Kukes and Peshkopi.

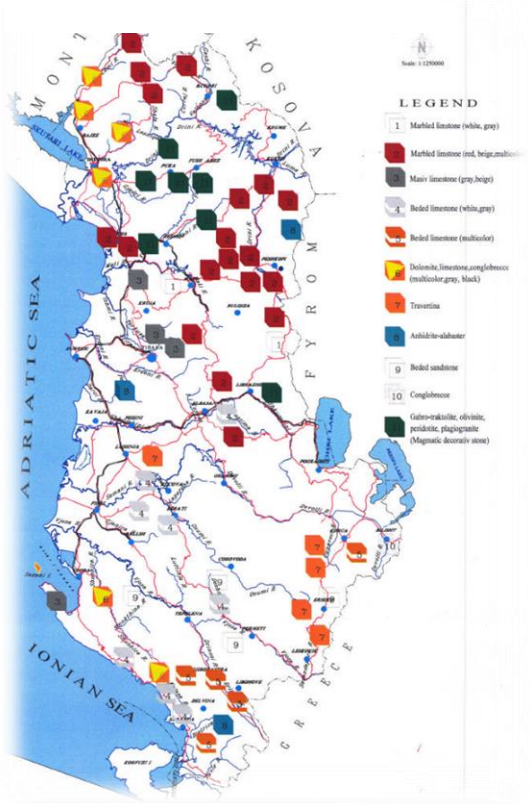
In 2013 and 2014 AKBN[48] reported nickel production respectively at ***202 thousand ton*** and ***535 thousand ton***. Production value estimated via export prices amounted at ***USD 4.8 million in 2013*** and ***USD 12.8 million in 2014***.

In 2013, nickel was mostly extracted in the form of iron-nickel and nickel silicate, in the regions of **Has 44%**, **Librazhd 22%** and **Pogradec 29%**. **In 2014**, **63%** of the output was extracted in **Librazhd**, whilst **Kukes** and **Pogradec** generated 12% each. AKBN did not report nickel production in Has in 2014.

In both years, production value was generated from medium and small-scale mining companies extracting this mineral, with few licensees collecting production of nickel from the medium and small-scale producers.

In 2013 nickel was mainly exported[49] to Kosovo, Macedonia and China.

Figure 9 – Limestone and other



Source: Provided by AKBN[50-] – www.akbn.gov.al

Limestone and other minerals

Geological studies in Albania up to 1995 revealed approximately 32 different kinds of rocks and construction industrial minerals, expanded all over the country, including: limestone, sandstones, dolomites, carbonate decorative stones, clay, granites, gypsum etc. These minerals, which represent principal raw material for Albania's construction industry, were quarried throughout the country by small producers. Output[50] from the sector is estimated at **USD 20 million in 2013** and **USD 20.4 million in 2014**. A large number of small-scale limestone mining companies operate throughout the country. **Antea Cement** operating in Kruja district was the largest producer of limestone in **2013** and **2014** contributing respectively with **24%** and **20% of total production value**.

Exports[49] of limestone and other rocks amounted at **Lek 7.5 billion in 2013** and **Lek 8.6 billion in 2014.** Rocks and related minerals were mainly exported towards Kosovo, Montenegro, Macedonia and Italy.

Albanian bitumen and asphalt deposits were located near Selenica and in the Vjosa River valley. Albania also possesses abundant salt deposits, found near Kavaja and Vlora.

[47] Source CMD no.479, dated 29 June 2011 "Approval of the National mining strategy".
[48] Information on production, regions and number of staff is based on data reported by AKBN for the purpose of this report.
[49] Information on export quantities, values and export countries were reported by Albanian Customs Administrate for the purpose of this report.
[50] "Invest in Albanian natural resources – Mineral resources in Albania", published by AKBN – www.akbn.gov.al.

2.3.2 Government's revenue from the mining and quarry sector

The State derives its revenue from the sector through collection of the royalty applied to the sales value of the minerals and profit taxes.

Royalty

Royalty (also known as "ad-valorem" tax) is exclusively applied to the taxable value (or fiscal value) of revenues from extractive activity in accordance with Law No. 9975 "On national taxes", dated 28 July 2008, amended.

Table 12 – Royalty applied by mineral

Mineral	Royalty applied in 2011-2014
Chromium	6%
Copper	6%
Nickel-silicate	6%
Iron-nickel	5%
Bitumen	5%-6%
Limestone & other	4-7%

This stream represents the main revenue stream earned form the upstream sector. Royalty for exports is collected by the Albanian Customs Administrate and for domestic sales by the General Tax Directorate. Royalty applied on main minerals is shown on the left in table 12.

In November 2014, amendments introduced in the Law on national taxes on applying a reduced royalty at 2/3 of nominal rate for mining by-products

Profit tax

Profit tax is levied from the General Directorate of Taxes as a percentage of the company's net profit. Up to December 2013, in accordance with "Law on Income tax" No. 8438, dated 28 December 1998, amended, profit tax in Albania was charged at 10% on net profit. Starting from 1 January 2014 profit tax rate increased to 15% of the company's net profit. Full requirements of this Law apply to the mining sector.

Revenue from direct payment streams applied to the sector

Table 13 - Revenue from direct payment streams applied to the mining and quarry sector

In Lek million	2013	2014
Royalty on export	995	817
Royalty on internal sales	740	1,093
Profit tax(*)	697	644
	2,433	**2,554**

Revenue generated from direct payment streams such as royalties and profit taxes in 2013 and 2014 amounted respectively at Lek 2.4 billion and Lek 2.6 billion. **Such payments comprised 16% of mining production value in 2013 and 14% in 2014.**

Source: Payments reported by the licensees and the recipient government entities

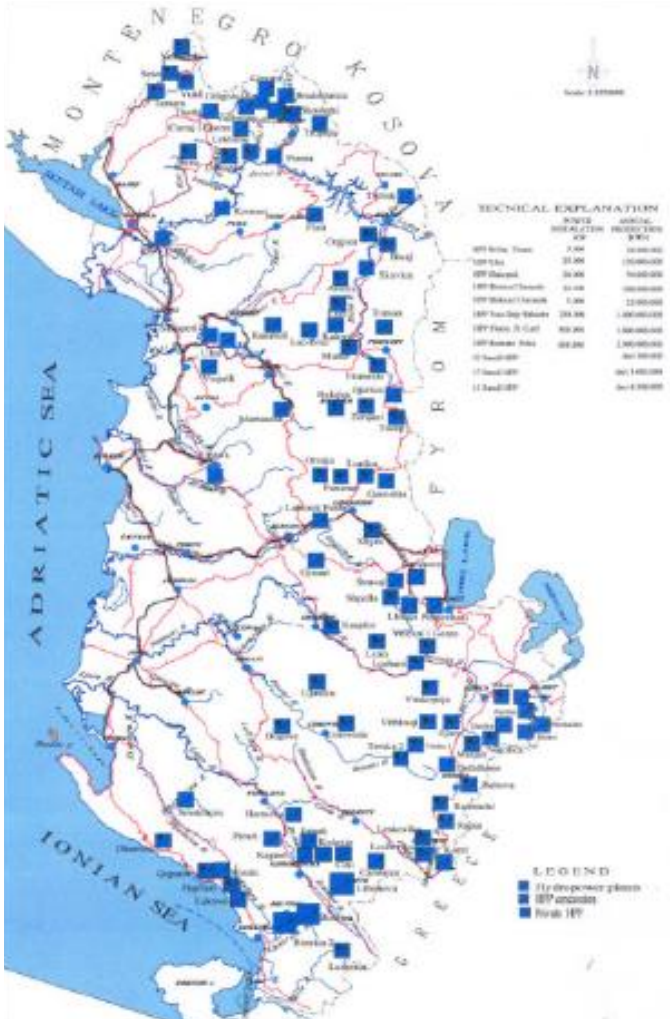
(*) Revenue from profit taxes include information on profit tax payments provided by the General Directorate of Tax only by the companies selected to report in 2013 and 2014. Management Information Systems of the GDT could not retrieve and produce statistical data on the sector. Hence, profit tax from the mining sector presented above is not complete.

Royalty represents the principal revenue stream generated from the mining sector. Royalty is recorded in the National budget based on Law on National taxes. The State shall make subnational transfers of royalty form the National budget to the budgets of oil and mining producing LGUs (see section 2.5).

2.4 Hydro-energy sector

2.4.1 Overview of the Hydropower sector

Figure 10 – Hydropower potentials in Albania



The Albanian power system relies practically only on hydropower plants (HPPs) and therefore it is totally dependent on hydrological conditions. According to the National Energy Strategy[51], total annual potential production from hydropower plants in Albania is estimated at 10,000 GWh. This can be derived from an installed capacity of 3,000 MW. Based on this data, at the end of 2014 exploited opportunities represent 58% of the hydro-power potential with a total installed capacity of 1,725 MW.

History of the sector development[52]

During 1945 - 1951 period the power production amounted to an average of 10 KWh per capita. The sector began to develop after 1952, when Selita hydro-power plant started operation, with an installed capacity of 5 MW. Since then medium-sized hydropower plants were built in Ulza, Shkopet in north Albania and Bistrica 1 & 2 in south Albania with total installed capacity of 78 MW. In addition about 90 small HPPs, with a total installed capacity of 14MW varying from 5 to 1,200 KW were built to fulfill energy needs in the mountain areas all over the Country. These small HPPs had an average life of 25 years and generated an average of 200 GWh in normal years.

Source: Provided by AKBN

Three largest hydropower plants of Fierza, Koman and Vau i Dejes were built in a cascade form on the Drini River from year 1971 to 1985 with an installed capacity of 1,350 MW. The sector marked no further developments from 1985 up to the year 2007.

Drini crossing north Albania is the largest river in the country. Studies report further hydropower potential to be exploited on Drini River, such as Skavica in the upstream and Bushati in the downstream of the existing development. Vjosa and Devoll are the second and third largest rivers in Albania. Studies in these rivers several hydropower opportunities for small and medium HPPs.

[51] National Energy Strategy, adopted in July 2003 can be found on the website of AKBN - www.akbn.gov.al.
[52] Information presented in this section is derived from "Hydro-energetic potential" published by AKBN - www.akbn.gov.al

New concessions on medium-sized HPPs[53]

AKBN reports that during the years 2008 - 2011 Albanian Government signed concession agreements for the construction of six large hydropower stations as follows:

- HPP "Ashta 1 and Ashta 2" in Drin river with installed power of 48 MW
- Three HPPs on Devoll River with installed power of 319 MW, and
- HPP "Kalivaç" with installed power of 100 MW in Vjosa River.

HPPs Ashta 1 and Ashta 2 on Drini River[54]

In 2008 the Government of Albania awarded a 35 year concession (build, operate and transfer - BOT) for construction of two hydropower plants Ashta 1 and Ashta 2 on Drini river that would utilize residual water released form HPP Vau i Dejes. The HPPs were completed and started production in 2013. The project brought a new technology with increased efficiency of water utilization, employing several small turbines instead of one large turbine. Investment of the project partners EVN AG and Verbund AG accumulate to EUR 200 million. Both HPPs have a total capacity of 53MW and are expected to generate an annual output of 240 GWh.

Details of the project and investments are presented in Ashta's website: http://www.energji-ashta.al/.

HPPs on Devolli River[55]

In 2009 the Government of Albania awarded the right to develop three hydropower plants on Devoll river in Albania, through a Concession Agreement (build, own, operate and transfer - BOOT) to Devolli Hydropower Sh.a. (DHP).

Currently the project consists of building two hydropower plants, Banja and Moglice in the valley of Devoll, with an installed capacity of 256 MW. The power plants are expected to generate an annual output of 729 GWh, which represent an increase of 15% compared to domestic output in 2014. The plants are expected to be completed in 2016 and 2018. Upon successful completion of the two HPPs, DHP will consider investing in a third HPP on Devoll River.

The project company Devolli Hydropower Sh.A. was initially established as a 50/50 joint venture between Statkraft AS and the Austrian energy company EVN AG. Early in 2013, Statkraft acquired EVN's 50 per cent share and is now 100 per cent owner of the company and the construction project. The concession agreement gives Devoll Hydropower the right to build, own and operate the power plants until they are transferred back to Albanian authorities at the end of the concession period.

Details of the project and investments are presented in DHP website: http://www.devollhydropower.al/

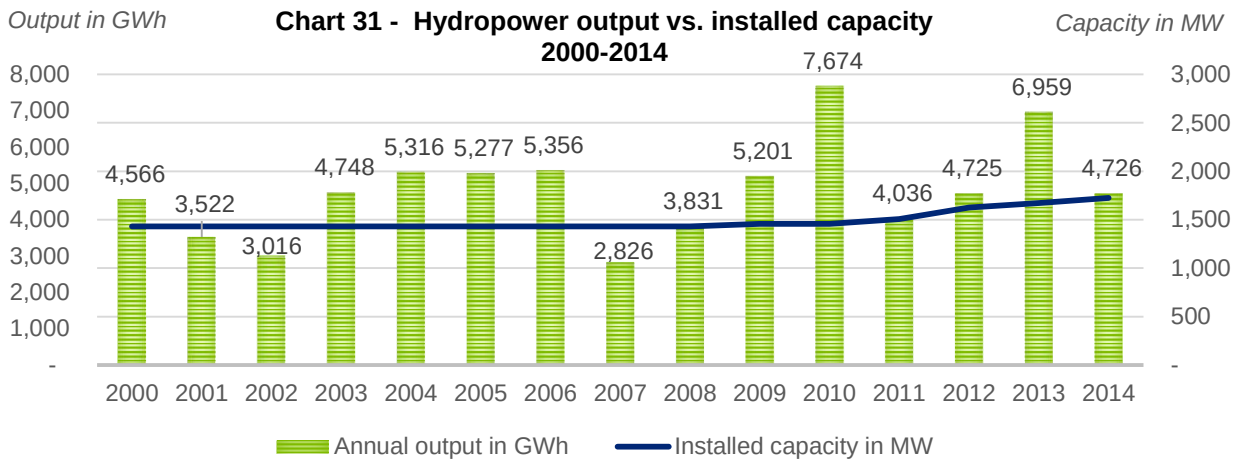
HPP "Kalivaç" on Vjosa River

In 1997, the Government of Albania granted a 30 years BOT concession to Becchetti Energy Group (BEG SPA) for the construction of HPP Kalivac, on the Vjosa River. HPP would have a capacity of 100MW and generate and annual output of 350GWh. The project construction was expected to be completed in year 2000, however due to delayed investments fell several years behind the initial timeline. The concession agreement was further amended in year 2000 and in 2007 Deuche Bank AG acquired 45% of the shares in the Project. The Government of Albania and Deuche Bank AG pursuit legal cases against BEG SPA for breach in respective agreements.

[53] Source: "Hydro-energetic potential" published by AKBN - www.akbn.gov.al
[54] Information presented in this section is derived from the Company's website - http://www.energji-ashta.al/
[55] Information presented in this section is derived from the Company's website - http://www.devollhydropower.al/

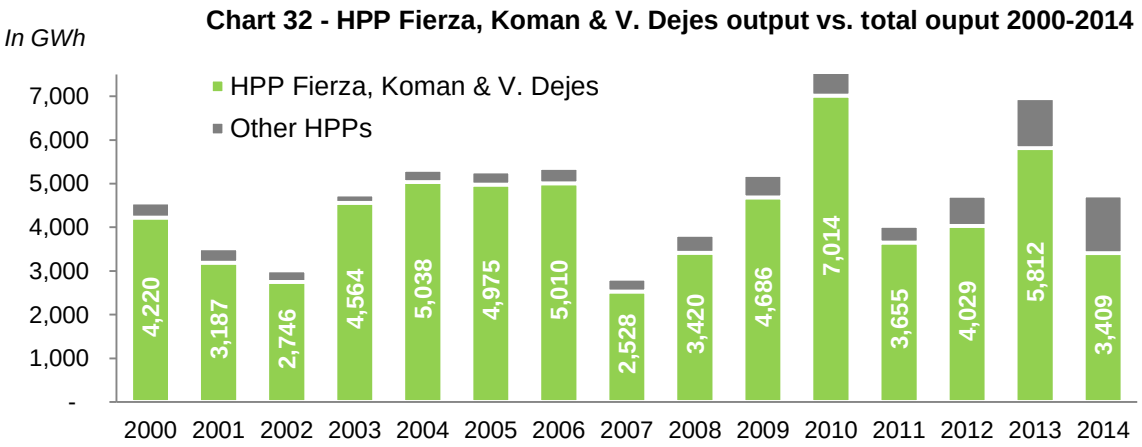
Hydropower generation and the power balance 2000-2014

Annual domestic output varies largely on hydrological cycles. In the last 15 years, the annual power output reached its highest peak in 2010 with 7,674 GWh and lowest peak in 2007 with 2,826 GWh.



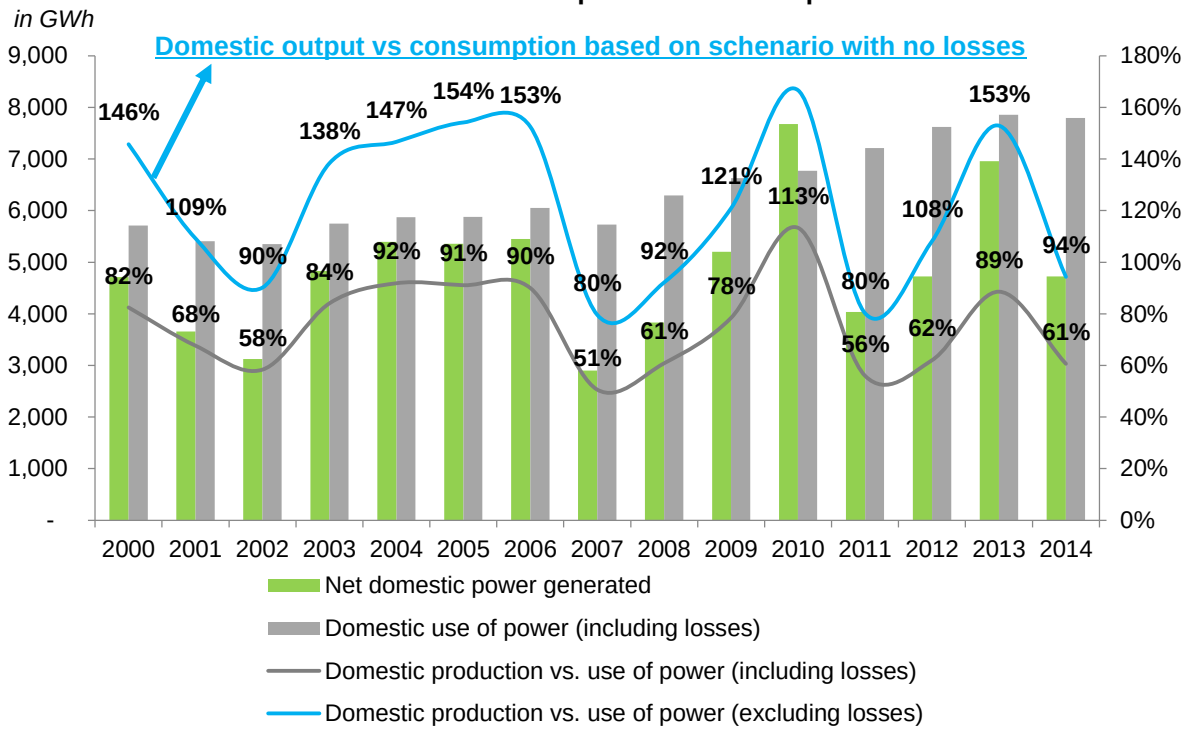
Source for domestic output: INSTAT - Energy balance 2000-2014 – www.instat.gov.al.
Source for installed capacity: ERE – Annual reports 2009-2014 – www.ere.gov.al.

The HPPs of Fierza, Koman and Vau i Dejes on Drini River generated about 90% of the hydropower in the last 15 years with an average annual output of 4,286 GWh. The net domestic output slightly increased in the last 4 years as a result of private and concession HPPs starting production.



Source: ERE – Annual report 2014 – www.ere.gov.al.

Chart 33 - Production and consumption of electrical power 2000 – 2014



Source: INSTAT – Electricity balance, 2000 -2014

Despite its abundant hydropower potentials, Albania has been a net importer of hydropower to compensate for its negative power balance in the last 15 years.

The negative power balance resulted mainly due to high level of losses in the distribution network. Based on the data reported by INSTAT, the annual average power output for the period from year 2000 to year 2014 comprised about 76%[56] of the domestic annual average of energy needs (including losses).

If assumed that technical and financial losses in the network are completely eliminated, as shown in Chart 33, the energy balance would improve significantly. Based on this scenario the annual average power output would fulfil at 122%[57] the annual average of energy needs. Chart 33 shows a positive power balance throughout the period, with the exception of years 2002, 2007, 2008 and 2011 when production could not cover total energy needs. This resulted due to the unfavorable meteorological conditions and underutilization of energy potentials in the country.

[56] Calculated as a simple annual average of the ratio production / usage during years 2000 - 2013. Data sourced from "Power balance, 2000 -2013" - www.instat.gov.al.
[57] Calculated as a simple annual average of the ratio production / consumption during years 2000 - 2013. Data sourced from "Power balance, 2000 -2013" - www.instat.gov.al.

2.4.2 State's involvement in the sector

The country's power system comprises of power generation plants, transmission system and related interconnection and information system facilities, distribution networks and customers electrical equipment's. Albanian power system is linked to electrical power systems of other countries through interconnection lines.

The Albanian State is highly involved in the hydropower sector. At the end of 2014, except for few private and concession HPPs, the Albanian power system including main hydropower plant producer, transmission and distribution system, was owned and operated by companies owned 100% by the Albanian State:

- Albanian Electrical Power Corporation (KESH)
- Transmission System operator (OST)
- Electricity Power Distribution Operator (OSHEE)

OST and OSHEE were previously managed under KESH. The companies spun off from KESH, respectively in 2004 and 2006 as part of reforms in the power sector.

2.4.3 Operating framework of the power market

Until April 2015 the Power sector was governed by Law No.9072, dated 22.05.2003 "On power sector" amended ("The old law on power sector"), which defined the basic principles for the development of the power sector, including renewable energy from thermo-power plants, power transmission and distribution networks. This law also contained requirements and criteria for granting licenses to perform an activity in the power sector. In April 2015, the Government of Albania approved a new law no. 43/2015 "On power sector" ("The new law on power sector"), which replaced the old law. The new law aims to reflect the EU Directives on power sector.

Private interconnection lines

The old and new Law on Power Sector provides terms and conditions for the construction of commercial interconnection lines. Building of commercial interconnection lines is approved by the Council of Ministers. The investor has the right to use 80 percent of the capacity of the line for a period of 20 years. While 20 percent of the capacity of the commercial interconnection lines shall be made available for public use. After 20 years, the lines are transferred to the Transmission System Operator. No private interconnection lines were built so far.

Hydropower concessions and PPPs

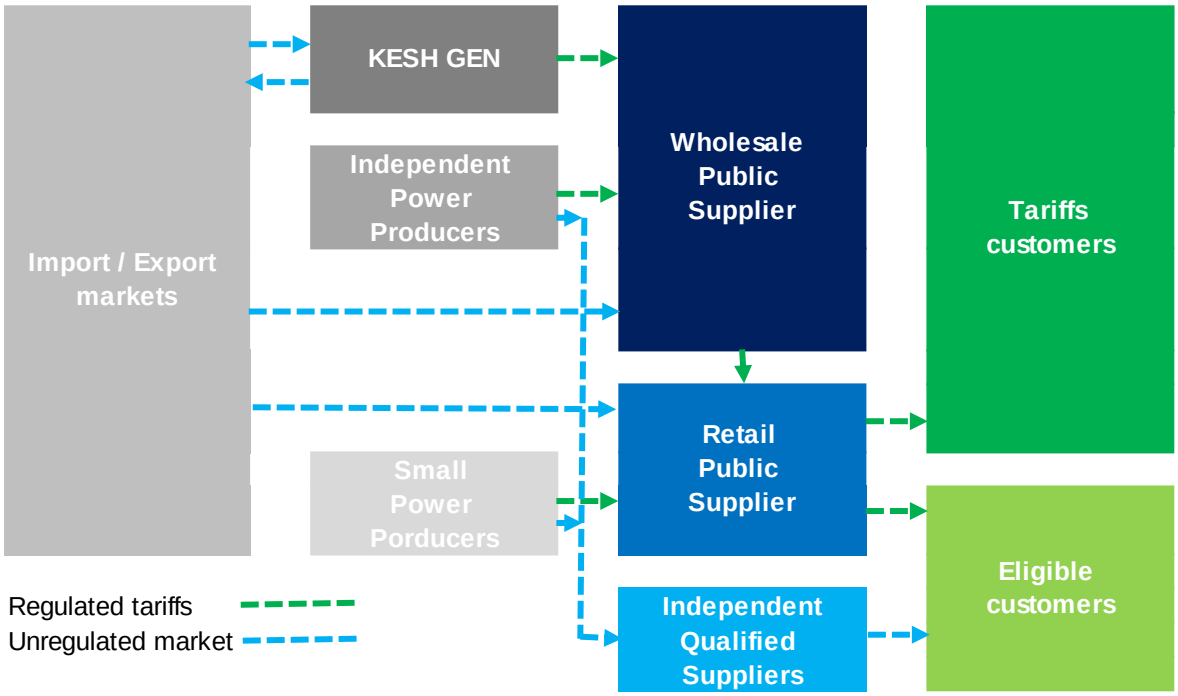
Ministry of Energy and Industry approves the construction of new power plants through concession and Public Private Partnership (PPP) agreements, according to the law on concessions and PPP. Hydropower concessions and PPP are all approved by the Council of Ministers. Concession activity is presented in section 2.4.5.

Market regulation and rules

According to the new and old law on power sector, ERE is responsible for determining the rights and obligations of market participants, and ensuring regulatory control in Albanian power market. Market Rules along with the Grid Code, Distribution Code, Metering Code and Market Model are part of the acts that regulate the power market. They are published in the official website of Commissioners http://www.ere.gov.al/.

Albania power market model ("Market"), approved by decision of the commissioners No. 338, dated 19.03.2008, establishes the legal framework for the organization and restructuring of the electricity market in Albania. The model, ratified by the Albanian Parliament in 2006, is developed in accordance with EU Directives on Power and requirements of the Energy Community Treaty of Southeast Europe for establishment of the Regional Energy Market. The Market Model also addresses the responsibilities and relationships between market participants and the ERE. In general, the Albanian Market Model is characterized by bilateral contracts between market participants. The Transmission System Operator (TSO) performs ancillary services for power transmission.

Figure 11 – Energy flows between the power market participants



Key market participants and their role is presented in the following:

Albanian Electrical Power Corporation (KESH)

KESH is the leading and most important power generation and supply entity in Albania. **KESH has been historically owned 100% by the Albanian State.**

The Company is divided into two main operating units: KESH Gen and Wholesale Public Supplier.

Generation of production (KESH Gen)[58]

KESH Gen is the largest the public power producer with a total installed capacity of 1,448 MW. Currently, KESH Gen owns and operates the largest HPP on Drini River, HPP Fierza, HPP Koman and HPP Vau i Dejes, with a total installed capacity of 1,350 MW, and a thermal power plant (TPP) in Vlora built in 2009, with an installed capacity of 98MW. Until mid-2013, KESH owned and operated the medium sized HPPs of Ulez, Shkopet and Bistrica 1 & 2 with a total installed capacity of 76MW. These HPPs were sold to Kurum International Ltd in the second semester of 2013 for price of USD 130 million.

Fierza HPP is located near the village of Fierza about 20 km from the town of Bajram Curri. The HPP was built in the period from 1971 to 1978. Koman HPP, built from 1980 to 1988, is located in the Drini River Valley, between Fierza HPP and Vau i Dejes HPP, and about 2 km from the Koman village. Vau i Dejes HPP, built from 1967 to 1971 is located in the lower part of the Drini River Valley, about 18 km from the city of Shkodra.

[58] Source of information on HPPs and investments: www.kesh.al.

Table 14 – Technical data of HPPs on Drini River

Technical data of HPP	Fierza	Koman	Vau i Dejes
Utilization start year	1978	1985	1971
Number of aggregates	4	4	5
Installed power per aggregate	125MW	150MW	50MW
Installed power	500MW	500MW	250MW
Type of turbines	Francis	Francis	Francis
Total volume capacity in the lake	2.7 billion m3	450 million m3	560 million m3
Maximum height of the lake	296 m	176 m	76 m
Nominal falling	118 m	96 m	52 m
Average annual output	1,800 GWh	2,060 GWh	1,000 GWh

Source: KESH – www.kesh.al

KESH performed several interventions to increase efficiency of the operations and safeguard the surrounding environment. Total investments from 2001 to 2006 amount to EUR 22 million. KESH is currently pursuing the studies and investments through the Dam safety project financed by international financial organizations. The project aim is to increase safety of dames feeding major hydropower plants in built in the cascades of Drini and Mat rivers and increase efficiency of power supply.

TPP of Vlora was built in 2009 and did not operate due to a defect in the cooling plant turbine.

Sale of power

KESH Gen sells electricity to Wholesale Public Supplier in accordance with the quantity and price approved by ERE. To fulfil its obligations for supply, KESH Gen imports power in the international market with market prices. At the same time, sells to the domestic or international market the energy surpluses beyond the requirements for public supply.

Wholesale Public Supplier (WPS)

Wholesale Public Supplier is a structure within KESH with responsibility for the purchase of power and ensure sufficient supply for Retail Public Supplier in order to ensure a continuous and secure supply to tariff customers.

Accordingly, the Wholesale Public Supplier has the right to purchase all power generated in the country by KESH Gen and by private traders and producers. Wholesale Public Supplier, also imports power in the international market or purchases it from local traders at market prices to meet the needs of public supply and avoid power interruptions on demand picks.

Upon ERE's approval, the Wholesale Public Supplier may not purchase of power when the cost of extra power supply exceeds the cost of undersupply to retail customers, as determined by ERE in accordance with government policy and in consultation with the Council of Ministers.

KESH provides details of the power generation facilities, production, imports and current projects in its website: www.kesh.al.

Transmission System Operator (TSO)[59]

OST was established in 2004 as a spun off from KESH. OST operates of the transmission network including ownership, maintenance and expansion of the network. Transmission network system comprises the transmission lines and interconnection lines with voltage of 110-400kV and substation points. Currently the transmission system accumulates transmission lines length of 293 km of 400kV lines, 1,140 km of 220 kV lines, 4.4 km of 150 kV lines, and 1,285 km of 110 kV lines. As presented in ERE's annual report, network losses amounted at 2.1% of the energy transmitted in 2014 and 2.3% in 2013.

[59] Source of information on transmission line – ERE's Report on the Power sector activity in 2014 - www.ere.gov.al.

OST transmission network include the following interconnection lines, which provide necessary infrastructure for international exchange of power:

- 220 kV transmission line between Fireza (Albania) – Prizren (Kosovo)
- 220 kV transmission line between Koplik (Albania) – Podgorica (Montenegro)
- 400 kV transmission line between Zemblak (Albania) – Kardia (Greece)
- 400 kV transmission line between Tirana (Albania) – Podgorica (Montenegro)

Role of TSO

In accordance with the regulations for the Market and legislation for the power sector, OST guarantees long-term capacity of the system and manages efficiently and without discrimination energy flows of the system, for exchanges within the system and other systems of the region. OST also collects and provides information for the liquidation of contracts in force. This information can later serve the energy stock market.

OST is responsible for managing and organizing payments and exchanges of power between market participants on the market imbalances. OST charges system users for the transmission system services, ancillary services, payments under the Interconnection Agreement and for the purchase of balancing power under the Market Rules. Fees for transmission service are regulated by the ERE.

OST has been historically owned 100% by the Albanian State since its establishment.

Electricity Power Distribution Operator (OSHEE previously known as Distribution System Operator - DSO) [60]

OSHEE currently owns, maintains, expands and operates the distribution system across the country composed of substations 110/20, 15,600 km of distribution network of 35/20/10/6 kV, and transformers 110/35/20/10/6kV. OSHEE provides connection and distribution services tariff customers, small power producers and eligible customers connected to the distribution, on a non-discriminatory basis. Fees, terms and conditions of distribution services are regulated by ERE.

Distribution network assets are old dated ranging from 12 to 40 years old. Poor technical conditions of the distribution network in combination with financial losses due to energy theft and unpaid bills caused significant losses to the OSHEE ranging from 35% to 43% in the last 15 years. OSHEE buys energy from any market participant at market prices to cover all losses in the distribution network.

Retail Public Supplier (RPS)

Retail Public Supplier is a separate structure within OSHEE that supplies power to tariff customers under contract terms and rates regulated by ERE.

Retail Public Supplier (RPS) buys electricity from the Wholesale Public Supplier (WPS) with tariffs approved by ERE. RPS is responsible for reducing losses from non-collections of bills form tariff customers under conditions determined by ERE.

At the end of 2014 OSHEE is owned again 100% by the Albanian State after the unsuccessful privatization history with CEZ AS.

[60] Source of information on distribution network – ERE's Report on the Power sector activity in 2014 - www.ere.gov.al.

Privatisation of the Distribution System Operator

In attempt to optimize the distribution costs, reduce technical and financial network losses and secure a sustainable supply of power for tariff customers, the Albanian Government sold 76% of shares in the Distribution System Operator priced at 102 million euros to the strategic investor CEZ SA, in March 2009. Privatization was conducted through an international tendering procedure and on which, CEZ SA committed to fulfil the minimum technical conditions to improve the supply network and financial situation of DSO.

CEZ operated in Albanian from 2010 to 2012. The Board of Commissioners governing ERE, by the decision No. 158 dated November 16, 2012, approved to commencement of the procedures for the withdrawal of license of retail public supplier and power distribution. In January 2013 the company was sent on temporary administration in accordance with Law no. 9901, dated April 14, 2008 "For commercialists and trading companies", and amended.

On July 31, 2014, under Law No. 114/2014 "On approval of the agreement for settlement negotiations between the Republic of Albania and the company CEZ AS" the Albanian Parliament approved the transfer the shares of DSO from CEZ AS to the Albanian State with a nominal value of 1 euro, provided that the Albanian State should pay to CEZ AS liabilities for loans in the total amount of EUR 95 million.

These liabilities were payable in five instalments, respectively EUR 10,000,000 upon of the approval of the agreement, EUR 21,750,000 in year 2015 and EUR 21,083,333 in the years 2016, 2017 and 2018.

Wholesale Public Supplier, DSO and RPS operate under special licenses issued by ERE.

Private power producers

Private power producers are divided into small and large producers. ***Small Power Producers*** (SPPs) are the small power generating plants, linked directly to the distribution system. ***Independent Power Producers*** (IPPs) are independent producers that relate directly to the transmission system. SPPs and IPPs can sell electricity to the Wholesale Public Supplier with regulated prices, or to the other market operators based on market negotiated terms.

ERE establishes the unified regulated tariffs for the power sold by small and large power producers.

Retail Customers

Tariff Customers purchase electricity by Retail Public Supplier at prices regulated by ERE.

Eligible customers are those who can freely choose the energy supplier, including the Retail Public Supplier. According to the definitions of the Law on power eligible customers can be consumers connected to 110kV tension line and above and all other consumers who have a higher consumption of 50 million kWh per year.

Other market operators

Energy traders, purchase and wholesale power to other market operators, with the exception of Retail Public Supplier and Tariff Customers.

Traders may purchase power from KESH Gen (for the surpluses), SPPs and IPPs and sell power to the Qualified Suppliers, Wholesale Public Supplier or DSO.

Qualified Suppliers are domestic or foreign suppliers licensed by ERE, who may purchase power from traders, SPPs or IPPs and sell to the Eligible Customers. Qualified Suppliers may also sell power to the Public Wholesale Suppliers, Traders or other Qualified Suppliers. SPPs and IPPs must be licensed in order to act as Qualified Suppliers, if they wish to sell power directly to the Eligible Customers.

Regulation of tariffs and other terms and conditions under Albanian Market Model is significant. It reflects the near monopoly situation of the main participants in the production and supply of power. However, the regulation has in focus only public power supply. Albanian market model leaves space for the development of free trade between domestic and foreign operators for power surpluses. If the power generation exceeds the use of domestic use of power, our country could acts as an exporter of power and free interconnection capacity in the region.

Table 15 - Key financials of the SoEs in the sector[61]

	2013				2014			
	KESH	OST	OSHEE	Total	KESH	OST	OSHEE	Total
Property, plant, and equipment	80,728	38,891	22,800	142,419	81,460	41,819	20,552	143,831
Loans to other SOEs	24,653	104	-	24,757	24,302	-	-	24,302
Trade and other receivables	79,588	10,435	10,398	100,421	64,574	13,419	12,637	90,630
Total assets	184,969	49,431	33,198	267,598	170,336	55,238	33,189	258,763
Equity	86,761	22,455	(66,738)	42,478	63,251	24,163	(71,248)	16,166
Loans guaranteed by the State	79,321	22,881	19,015	121,217	83,623	25,459	22,565	131,647
Trade and other payables	18,887	4,095	80,921	103,903	23,463	5,576	81,872	110,911
Total equity and liabilities	184,969	49,431	33,198	267,598	170,336	55,199	33,189	258,724
Revenue from power sale	24,989	5,534	37,706	68,229	10,832	6,886	47,286	65,004
Imports of energy	(8,715)		(34,457)	(43,172)	(9,837)		(34,199)	(44,036)
Other operating expenses, net	(3,903)	(3,131)	(29,158)	(36,192)	370	(4,266)	(14,018)	(17,914)
Impairment of receivables from OSHEE	-	-	-	-	(19,653)			(19,653)
Financial costs, net	(3,070)	(37)	(94)	(3,201)	(3,848)	(286)	(1,144)	(5,278)
EBT	9,300	2,366	(26,002)	(14,336)	(22,135)	2,334	(2,075)	(21,876)
Tax expense	(1,356)	(801)	(1)	(2,158)	(105)	(445)	(2)	(552)
EAT	7,945	1,565	(26,003)	(16,493)	(22,241)	1,890	(2,078)	(22,429)

Source: Payments reported by the licensees and the recipient government entities.

[61] Summary of Key financials is derived from the annual financial statements of KESH, OST and OSHEE for 2014. The companies shared these financial statements with us for the purpose of this report.

Guaranties and other transfers between State and State Companies

Alongside the benefits in the form of taxes and fees from hydropower sector, the State injects funds into the sector through investment in equity and direct lending to state-owned companies. The Albanian State, also guarantees the banking and other loans granted to the state-owned companies KESH and OST. At the end of 2013 and 2014 loans taken by the SOEs for the improvement of power generation and transmission infrastructure amounted respectively at Lek 96.5 billion *(equal to Lek 121.2 billion less Lek 24.7 billion)* and Lek 107.3 billion *(equal to Lek 131.6 billion less Lek 24.3 billion)*.

Following to the financial difficulties encountered by the power public sector, State guaranteed borrowings are expected to increase further. These loans will be used to finance investments in improving efficiency of the power generation, transmission and distribution and also enhance tools and systems in measurement of power consumption by the tariffs customers and collections of bills for the power consumed.

In September 2014[62], the World Bank approved financing of USD 150 million from the International Bank for Reconstruction and Development (IBRD) to be disbursed for the Project of Energy Sector Recovery approved by CMD no. 171, dated February 25 2015 “On Approval of the Plan for the financial recovery of the Power Sector”. The Project will support reforms in the Albanian power sector, particularly those undertaken to improve the reliability of power supply and financial sustainability of the sector, including reforms to diversify the sources of energy production, reduce losses and improve collections.

2.4.4 Allocation of hydropower concessions

The Ministry responsible for energy acts as the Contracting Authority for all concessions granted in hydropower sector. Legislation and regulations for concessions define the principles and procedures for the evaluation and granting of the concession opportunities in the hydropower sector. According to the concession law and regulation, all concessions in Albania are granted for a period not longer than 35 years.

Until May 2013, the construction and operation of hydropower plants in Albania was regulated by Law No. 9663, dated 18 December 2006 "On Concessions" (Old Concessions Law) and accompanying regulation “On the evaluation and granting of concession”, approved by Decision No. 1701, dated December 17, 2012.

The provisions of the old concession regulation establish organization of hydropower concessions as Build-Operate-Transfer. According to this regulation, the operator finances the construction of the power plant and benefits from operation of the plant. The sale of power generated by the Operator is guaranteed through the Power Purchase Agreements signed between the Operator and Wholesale Public Suppliers with tariffs regulated by ERE using the "feed in" model.

In May 2013 the old concession law and regulation was replaced by Law No. 123/2013 "On Concessions and Public-Private Partnership" ("Law on Concessions and PPP") and accompanying Regulations “For the evaluation and granting of concessions and public-private partnership” approved with CMD. No. 575 dated July 10, 2013 ("New Concessions Regulation"). In attempt to harmonize with the EU Directive 2004/18/EC[63], the new law and regulation introduced the concept of Public-Private Partnership (PPP) and the extension of rights, responsibilities of each party and risk allocation during the concession period.

Definition of public private partnership

According to the Law on Concessions and PPP, Public Private Partnership establishes a long-term cooperation, regulated by contract, between the contracting authority (public partner) and one or more economic operators (private partner), where the private partner undertakes the obligation to provide public services within the competencies of the public partner and / or the obligation to provide to the

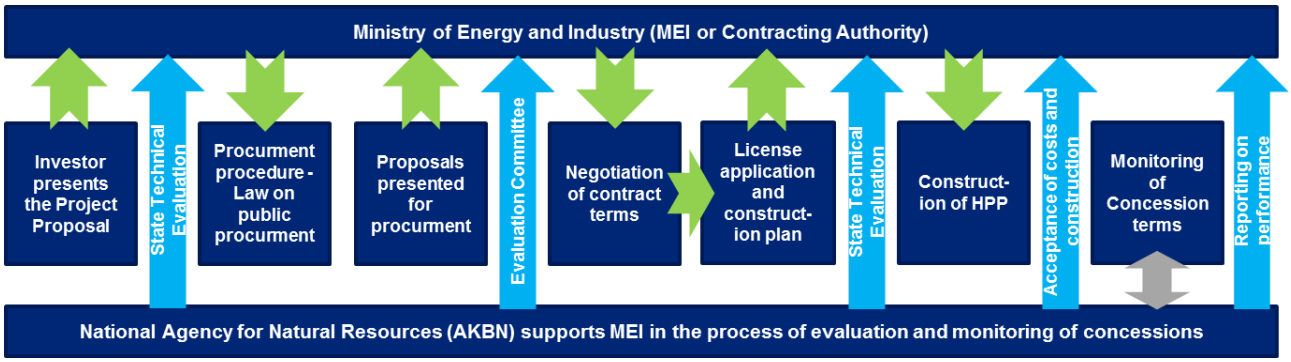
[62] http://www.worldbank.org/sq/news/press-release/2014/09/29/world-bank-approves-us150-million-project-for-albanias
[63]DIRECTIVE 2004/18/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of March 31, 2004 on the coordination of procedures for the granting of public works contracts, public supply contracts and public service contracts.

public partner the necessary prerequisites for providing public services. These prerequisites include the construction or renovation of public infrastructure and / or its operation and maintenance.

Under the contract terms, the private partner is rewarded through payments by the public partner and / or payments from users of the public service which are regulated by the public partner.

Concessions granting and contracting of Public Private Partnership

Figure 12 – Granting and monitoring process of concessions



1. Identification of concession HPP opportunities

Ministry of Energy and Industry may identify areas for concessions through review of submissions received (unsolicited proposals) from private investors or other government institutions and non-governmental organizations.

Before announcing the concession opportunities, MEI will ensure on the technical feasibility and economic, environmental and social impact of any agreement, in accordance with the applicable laws.

When private investors initiate unsolicited proposals, they need to carry out and presents a feasibility study in their project proposal in accordance with minimum requirements of the applicable laws. The project proposal undergoes through a technical evaluation in accordance to CMD. No. 191, dated March 22, 2007 "For the establishment of state technical opposition to construction projects of HPP under concession". This evaluation is carried out by the group of hydro-energy, geology and the environment experts appointed by the Minister responsible for the economy and approved by AKBN in accordance with Law No. 8093, dated March 1, 1996, "On water reserves" and the Law No. 8402, dated September 10, 1998 "On the control and regulation of construction works"[64].

2. Procurement procedures

When project proposals turn into concession opportunities the Ministry invites all interested applicants to a tender procedure published through a contract notice, in accordance with Law No. 9643 November 20, 2006 "On Public Procurement" ("The law on public procurement"). By the decision No. 130 dated 12 March 2014 the Council of Ministers decided that the procurement of concessions, including acceptance of the projects and communication with the operators will be carried out via the official website of the Public Procurement Agency www.app.gov.al.

Concessions are allocated in accordance with the provisions of the Law No. 9643, dated 20 November 2006, and amended “On Public procurement”.

[64] CMD No. 191 dated March 22, 2007 “For the establishment of state technical opposition for to construction projects of HPP with concession”

According to Concession law and regulation each applicant shall be treated fairly, however Article 7 of the new concession law allows evaluation committee to assign a bonus up to 10% credits to the project proposer. If the concession is assigned to an investor other than the initial proposer, the new regulation provides compensation for the concession project proposer that varies from 0.5% to 2% of the concession value based on the extent of the feasibility study carried out in the initial project proposal.

The concession price is assessed against:

a) Greater technical and economic advantages as assessed by the Contracting Authority, or
b) Higher concession fee offered for the technical specifications required in the contract notice.

The operator must guarantee the performance of his duties up to 10% of the investment. This guarantee is executable in cases of termination of contract or violation of contractual terms.

3. Approval of concessions

All concession contracts are signed by the Ministry of Energy and Industry in the capacity of contracting authority and approved by the Council of Ministers. Upon the concession contract is signed and approved, the operator develops the detailed construction plan, which undergoes to the state technical evaluation before being approved. Construction of hydropower plants is subject to 10 up to 20 permits and licenses from various regulatory bodies, including: environmental permit (annual), permits for construction (preconstruction), permission for the use of water resources (annual), license for power generation (before start of operations), permission to connect to the transmission etc.

Technical and non-technical terms of the concession agreements and public-private partnerships are confidential and cannot be disclosed by any party without the consent of all parties to the concession agreement. The main terms of the concession contract and the PPP agreements are listed below:

The main terms and conditions of the concession agreements for the construction of hydropower plants are listed as follows:

1. Object of agreement

The object of the concession agreement includes financing, design, construction, operation, management and maintenance of hydropower plant and at the end contract term transfer of plant to the Contracting Authority (Ministry of Energy and Industry) at the terms and technical conditions agreed.

1. Duration of the Concession

The concession is granted for a period up to 35 years. The concession period may be extended in case of an Event of Force Majeure or as approved by the Council of Ministers.

3. The Concessionary Company

Upon signing the concession agreement the concessionaire must establish a special purpose entity and pass all rights and obligations of the under concession contract to the new Concessionary Company. The Concessionary Company shall be organized as a Limited liability company or Joint stock company in accordance with the Albanian laws and shall conduct solely commercial activities under the terms of the concession contract. This company will operate until the duration of the concession agreement.

4. Features of the hydropower plant

The concession clearly determines the name, location, number and technical terms of the hydropower plants and forecasted annual power production. The contract also determines the installed capacity plant.

5. **Investment Value**

The concession agreement clearly states the total value to be invested by the Concessionaire in monetary terms and also part that will be investment in machinery and equipment. Because of the estimate risk, the actual investment may change from the forecasted investment, however cannot be lower than 95% of the forecasted value.

6. **Concession fee and re-investment value**

Concession fee is expressed as a percentage of the forecasted annual power production. The fee is fixed and no changes apply until the end of the concession agreement. After 15 up to 25 years from contract signing the concessionaire shall reinvest a portion of the initial investment (given in percentage) for machinery and equipment.

7. **Contract guarantee**

The Concessionaire must issue a performance on behalf of the Contracting Authority at an amount that varies form 5% to 10% of the total investment value, depending on the contract negotiations. Such will guarantee the proper construction of the plant and adherence to operation, maintenance and other the contract terms for the concession period.

8. **Guaranteeing of Concession benefits**

In accordance with the market rules the operator may sign a power purchase agreement with the Public Wholesale Supplier and will sell the electricity to the latter with applicable tariffs, set by ERE.

9. **Other terms related to the projects risks**

In the case of complex and risky projects, the contract foresees allocation of certain risks and related costs associated to construction of the plant and other project features between the public and private partners.

Concessions Register

Until year 2013, the register of concessions was kept by the Contracting Authority in accordance with the old legislation of the concessions. The new law defines the Ministry of Finance as responsible for maintaining the Concession Register. This register, along with a list of hydropower concessions in force is not made public. A copy of the hydropower concessions register is presented in Appendix 10 of this Report.

Monitoring the Concessions

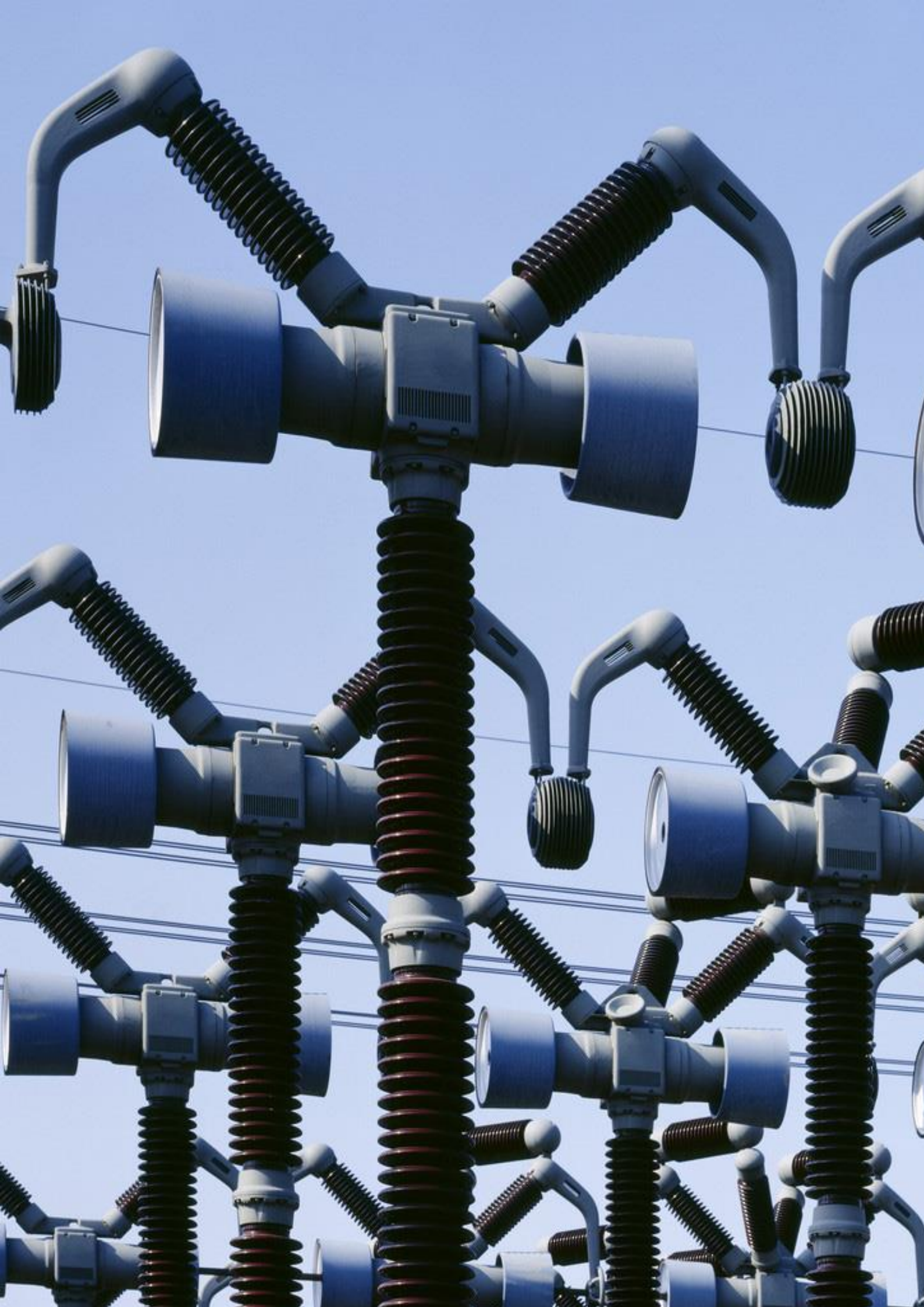
MEI in association with AKBN are responsible for monitoring the implementation of concession and public private partnership contracts. AKBN reports to the Contracting Authority the situation of the concessions in the construction phase and related violations on quarterly basis. Currently, AKBN is in the process of evaluation of actual investment and installed capacity for concessions that have completed the construction phase and are in operation.

Licensing in power production

When HPP construction completes, the Concessionaire undergoes to a final technical review before applying for power production license. ERE grants power production license based on regulations in force. Regulations and licensing practices for the production, trading and supply of power and the register of licensees for each type license is continuously published on the official website of ERE: www.ere.gov.al.

Reports published for the Power sector

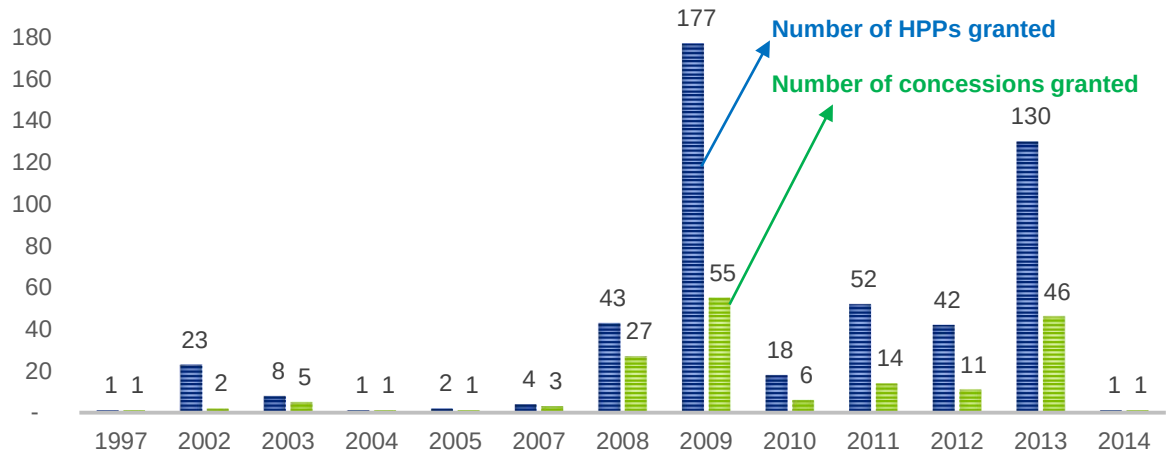
In the first quarter of the following year, ERE publishes a comprehensive report on the state of the power sector through the reporting period. This Report includes information on a) generation, transmission and distribution of power, b) regulation and monitoring of operators in the power market, c) activity of licensing and handling of conflicts, d) legislation developments, e) Institutional and international relations on the power sector etc.



2.4.5 Concessions granted during years 1997 - 2014

Based on data reported by AKBN[65], the Albanian state signed about 171 concession agreements for the construction of 502 HPP across the country during the period from 1997 to 2013. 2009 and 2013 are marked as years with high concession activity. In 2009 MEI granted 55 concessions for the construction of 177 HPPs that would have an installed capacity of 820 MW and an estimated annual output of 3,362 GWh. Based on the concession progress status reported by AKBN, only 43 out of 177 HPPs have entered in production until the begging of 2015, 52 HPPs are under construction and for 82 HPPs construction works have not yet started. In 2013 MEI granted 46 concessions for the construction of 130 HPPs that would have add 484 MW to the domestic installed capacity and with an estimated annual output of 2,179 GWh. None of these concessions have entered the construction phase until the beginning of 2015.

Chart 34 - Number of HPP granted on concession



Source: Register of concessions provided by AKBN

The value to be invested under the concession agreement in force is estimated to be above Lek 300 billion for an installed capacity of 2,113 MW and estimated annual power production about 9.121 GWh. If we take into consideration the annual power production of KESH Gen with an average of 4,000 GWh, the total domestic annual output forecasted including KESH Gen and HPPs under concession exceeds the country's energy potentials of 10,000 GWh presented in the National Energy Strategy in 2003[66]. *In 2014, AKBN reported 110 HPP in the production phase with an installed capacity of 295 MW and an estimated annual production of 1,272 GWh (Table 16). According to the ERE, in 2014, private and HPP under concession (excluding HPPs transferred from KESH to Kurum International Sh.A. in 2013) had an installed capacity of 294 MW and produced about 919 GWh.*

Out of 502 HPPs under concession, 308 HPPs with installed capacity of 1,152 MW and forecasted energy at 5,359 GWh have not yet started the construction phase. The remaining of 84 HPPs are in the construction phase and 110 HPPs have entered the production phase.

[65] AKBN shared this information with use for the purpose of this Report.
[66] National Energy Strategy, Tirana, July 2003 can be reached in AKBN website: www.akbn.gov.al

Table 16 – Granted concessions and the concession phase[12]

Concession phase and the year when HPPs were granted	Number of HPPs	Installed capacity *in MWh*	Expected annual output *in GWh*	Contracted investment value *(in Lek million)*
In the construction phase	**84**	**666**	**2,489**	**134,757**
1997	1	100	350	18,060
2007	1	5	22	322
2008	17	53	266	8,204
2009	52	411	1,438	90,885
2010	4	4	16	469
2011	9	94	398	16,816
Pre-construction phase	**308**	**1,152**	**5,359**	**152,829**
2008	3	5	14	512
2009	82	340	1,618	43,899
2010	14	11	64	1,076
2011	37	211	1,008	24,799
2012	41	76	345	9,308
2013	130	484	2,179	70,440
2014	1	25	131	2,794
In the production phase	**110**	**295**	**1,272**	**26,473**
Total	**502**	**2,113**	**9,121**	**314,059**

Source: Register of concessions provided by AKBN for this report

As provided in table 16, given the slow progress in concession phases the fees received in 2013 and 2014 have been minimal.

Under the normal concession terms, the construction of the plant shall be completed within two years from the concession date.

Chart 35 - Assumed income from concession fees - *in milion Lek*

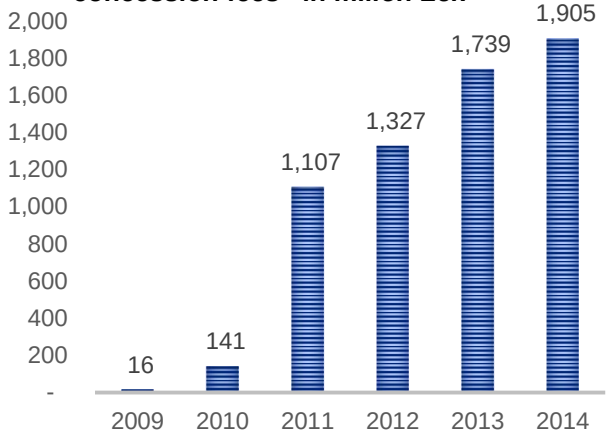


Chart 35 presents an estimation of what would have been concession fees generated from the granted concessions if the following conditions were met:

- HPPs had been constructed in two years, started operations in the third year and generated the forecasted power as set in the concession contract;
- average prices[67] set by ERE were applied for the sale of power generated from private and HPPs under concession;
- concession fee percentage was applied to the forecasted power as per concession contract;

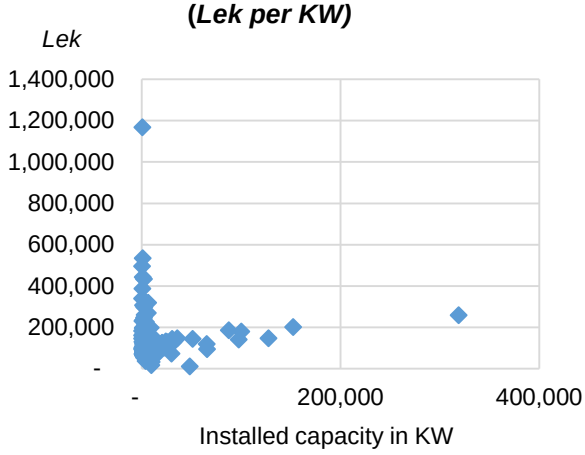
As presented in the chart based on such estimations, income from concession fees would have been about Lek 1.739 million in 2013 and Lek 1,905 million in 2014, which is more than 10 times larger than the fee received in both years shown in section 2.4.7.

[67] Average prices are derived as a linear average of the tariffs applied by ERE for the private HPPs and new HPPs under concession. These tariffs are constantly published in ERE-s website: www.ere.gov.al.

Concessions granted – cost of energy

Based on information provided by AKBN[68] investment cost per MW installed varies from Lek 11 thousand to Lek 1,200 thousand.

Chart 36 - Cost per KW installed (*Lek per KW)*



Source: Register of concessions provided by AKBN

Chart 36 shows data as per concession contracts. AKBN and MEI could not provide information on factual invested costs and installed capacity.

No clear correlation can be derived from a simple comparison of the investment level and installed capacity as shown in the chart 36.

The analysis shall be further substantiated based on the characteristics of the HPPs and surrounding area. Such analysis may serve also as the basis for analyzing the viability of the HPPs.

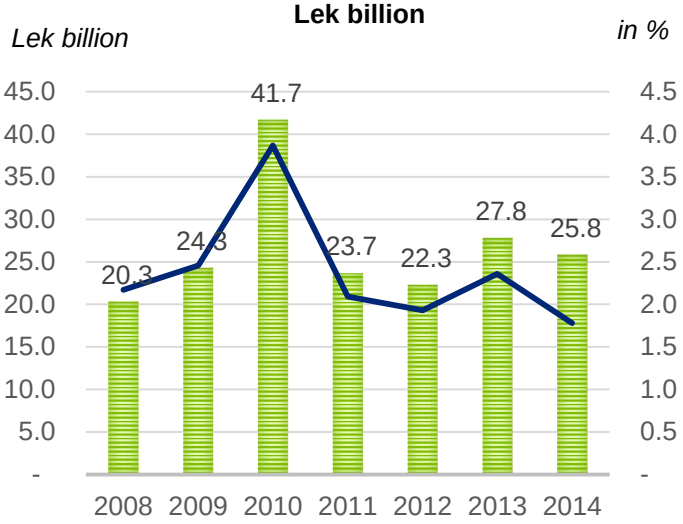
[68] MEI officially sent this information to AlbEITI Secretariat for the purpose of this study and the latter authorised its presentation in this report.

2.4.6 Contribution to gross domestic product

The contribution of the hydropower sector, including generation, transmission and distribution is estimated to be about Lek 27.8 billion or 2.36% of GDP in 2013 and Lek 25.8 billion or 1.78% of GDP in 2014. During the last 5 years, the highest contribution was recorded in 2010 with Lek 41.7 billion or 3.4%, when net production reached the maximum level at 7,674 GWh as a result of favorable meteorological conditions.

This relatively low contribution is the result of the dominant position of the regulated market where tariffs applied are several times lower than average export or import prices[69].

Chart 37 - Contribution to the GDP % and Lek billion

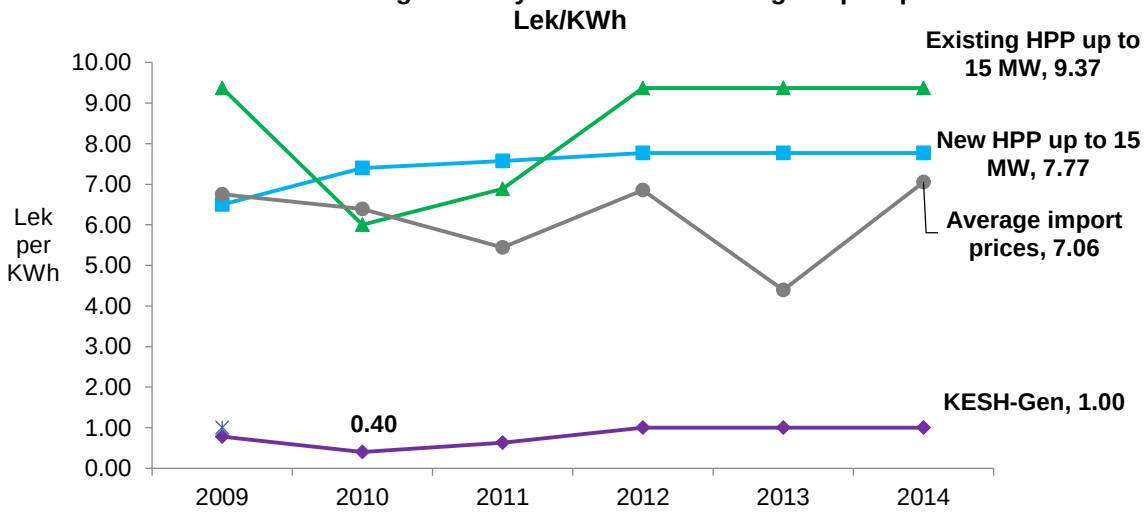


Source: INSTAT – www.instat.gov.al

In 2013 and 2014, KESH Gen generated about 87% and 72% percent of net domestic power output.

In accordance with market rules, due to a continuous deficit in the power balance, the leading power generator - KESH-Gen sells almost all its production with prices regulated by ERE, which are several times lower than average prices for import of energy and regulated tariffs for the HPPs under concession.

Chart 38 – Tariffs regulated by ERE and the average import price in Lek/KWh



Source: ERE – Annual report 2014 – www.ere.gov.al.

During these years, KESH-Gen sold power to the Wholesale Public Supplier with regulated tariffs ranging from 0.4 Lek per KWh in 2010 to 1 Lek per KWh in 2013 and 2014. These prices are several times lower than the prices KESH would have benefited if energy was exported over the same years (see table 17 shown in the next page).

Had all power produced been sold with the average international market prices, contribution to GDP would have grown beyond 2%

[69] Import and export prices vary to the demand and supply of power in the international market.

Power foreign trade balance

KESH Gen exports daily power surpluses in excess of the needs for public use. When domestic power generated cannot fulfil the public demand for power and network losses, KESH Gen, WPS and RPS import power in the international market. Serbia and Switzerland were the main import and export partners in the international power market with above 70% of imports and exports during the period from 2011 to 2014.

Table 17 – Exports and imports of power during 2011 - 2014[70]

	2011	2012	2013	2014
Exports				
Power exported in *GWh*	1,225	288	938	84
Value of power exported (*in Lek million)*	6,672	1,972	4,123	595
Average export price in Lek/KWh	**5.45**	**6.85**	**4.39**	**7.06**
Imports				
Power imported in *GWh*	3,003	3,394	1,674	3,219
Value of power imported (*in Lek million)*	22,575	30,105	11,310	23,010
Average import price in Lek/KWh	**7.52**	**8.87**	**6.76**	**7.15**

Source: Provided by the Albanian Custom Administrate

Opportunity cost of network losses

Distribution network losses reached the level of 45.04% of total power entered in the distribution system in 2013 (an increase of 20% from the figure in 2011). In 2014, losses began to recover, pursuant to measures undertaken by the Government of Albania and OSHEE in fighting informal power connections and collecting overdue receivables. However losses, still represent a large portion of the domestic needs for power.

Had the energy lost been exported, a substantial level of revenue of about Lek 19 billion would have been generated at international market prices in 2014 (2013: revenue ranging from Lek 14.5 billion to 22.3 billion). If valued at international market prices energy lost would be in average around 1.4% to the GDP in 2014.

Table 18 –Opportunity cost of network losses

	2011	2012	2013	2014
Network losses in GWh[71]	2,179	3,250	3,306	2,783
Losses in % to power in the distribution network[72]	37.58%	44.96%	45.04%	37.81%
Contribution estimated with the average import price *(in Lek billion)*	16.4	28.8	22.3	19.9
Contribution to GDP	1.3%	2.2%	1.7%	1.4%
Contribution estimated with the average export price *(in Lek billion)*	11.9	22.3	14.5	19.6
Contribution to GDP	0.9%	1.7%	1.1%	1.4%

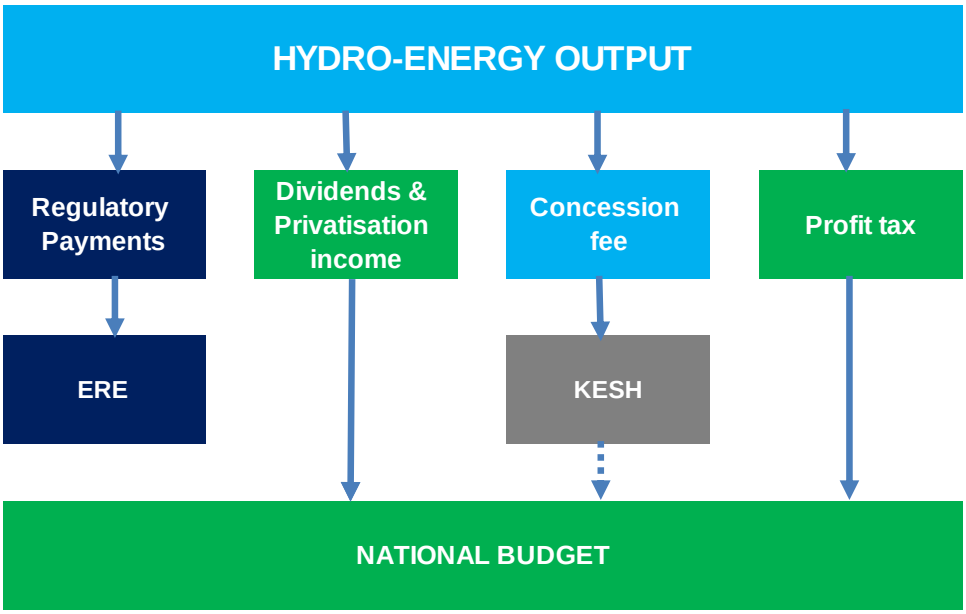
[70] Albanian Custom Authority provided information on quantity and value of energy import, exports and trade countries for the period from 2011 to 2014 for the purpose of this Report.
[71] "Energy balance, 2000 -2013" - www.instat.gov.al.
[72] ERE's Annual report for the years 2011 -2014 – www.ere.gov.al.

2.4.7 Revenues in the State Budget

The Albanian Government receives its share of the value created from the hydro-energy sector through:

- Taxation of activities
- Tariffs / fees and
- Dividends or profit from selling of direct investments in hydropower sector

Figure 13 - Allocation of revenue form the hydro-energy sector



Main revenue streams contributed by the hydropower sector are described briefly in the following:

Concession fees and contract related income

Concession fee is paid to the Contracting Authority as a percentage of the value of annual power output generated from the HPP and any other benefit arising from the agreement. This percentage is confidential part of the agreement and differs in various concessions. The fee is calculated as a percentage on each monthly bill for power sold to KESH, and is collected by KESH on behalf of the Contracting Authority, in accordance with Order No. 4 dated January 9, 2012 of the Minister of Economy, Trade and Energy, responsible for the energy sector at that time.

In addition to concession fee, HPP concessions may generate significant penalties for non-compliance with concession and PPP agreement

Penalties are negotiated as part of the contract negotiations. The concession agreement stipulates penalties for:

- Breach of the deadlines for the submission of the construction project;
- Breach of the terms and conditions of the contract;
- Failure to invest at least 95% of the contracted value;
- Failure to install capacity agreed;
- Failure to produce of the annual power output compared to forecasted output, etc.

Contracting Authority benefits the contract guarantee up to 10% of the investment value, if terminates the contract, as a result of the failure of the private partner to fulfil the contractual terms.

Income from investments and privatization of state-owned companies

Power sector is dominated by State-owned companies. As a Shareholder, the State receives dividends distributed out of the companies' net profit and income and revenues from partial or complete sale of its shares.

Profit tax

Profit tax is levied from the General Directorate of Taxes as a percentage of each company's net profit. Up to December 2013, in accordance with "Law on Income tax" No. 8438, dated 28 December 1998, amended, profit tax in Albania was charged at 10% on net profit. Starting from 1 January 2014 profit tax rate increased to 15% of the company's net profit. Full requirements of this Law apply to the hydropower sector.

Tariffs for licensing and regulation of the power sector

All tariffs for licensing on production, trade, supply and distribution of power are paid at the time the license is granted, modified or transferred as set by ERE. ERE collects annually by the licensee regulatory fees which are derived on the basis of revenue generated from under the licensed activity. These revenues are part of the budget of ERE and are used to cover the operating costs of the institution.

Revenue from direct payment streams applied to the sector

Revenue generated from direct payment streams such as concession fees, profit tax, dividends and income from privatization in 2013 amounted at Lek 16 billion, whilst revenue in 2014 were less than Lek 1 billion. However, 2013 results were impacted by the privatization of HPPs of Ulez, Shkopet, Bistrica 1 and Bistrica 2 privatized to Kurum International Sh.A. in the second semester of 2013. If such effect is removed, revenue generated from the same payments streams is comparable with revenue in 2014.

The hydro-energy production is dominated by KESH, which represents the main contributor in the hydro-energy. However, as presented in section 2.4.5 a large number of concession are in the construction or pre-construction phase. Had these concessions entered in production within the average timeline of 2 years from the concession date, the concession fees for 2013 and 2014 would have been respectively, Lek 1.7 billion and Lek 1.9 billon.

Table 19 - Revenue from direct payment streams applied to the hydro-energy sector

In Lek million

	2013				2014			
	ERE	KESH	National Budget	Total	ERE	KESH	National Budget	Total
Concession fee	-	133	-	133	-	190	-	190
Regulatory payments	23	-	-	23	72	-	-	72
Profit tax(*)	-	-	520	520		-	253	253
Dividends	-	-	-	-	-	-	-	-
Privatization income	-	-	15,439	15,439	-	-	-	-
Total	23	133	15,959	16,115	72	190	253	515
Total *(without the effect of privatization income)*	23	133	520	676	72	190	253	515

Source: Payments reported by the licensees and the recipient government entities

(*) Revenue from profit taxes include information on profit tax payments provided by the General Directorate of Tax only for the companies selected to report in 2013 and 2014. Management Information Systems of the *GDT could not retrieve and produce statistical data on the sector. Hence, profit tax from the sector presented above is not complete.*

2.5 Subnational transfers

Royalty levied from taxable sales of oil, gas, and minerals is recorded in the State Budget. According to Law on National taxes no. 9975, dated 28 July 2008, amended, a portion of royalty tax shall be allocated to each local government unit ("LGU") in proportion with their contribution to the domestic output of oil, gas and mining.

Up to November 2014, the Law on National taxes requested 25% of royalty tax to be allocated to each local government unit ("LGU") in proportion with their contribution, however within the terms of the annual budget law.

In 2013, the annual budget law limited royalty transfer to 50% of the unconditional grant. On such terms, LGUs could benefit, if their portion of royalty (calculated as 25% of royalty generated in their area) amounted above the unconditional transfer calculated in accordance with the annual budget law, from 101% up to 150% of the unconditional grant. Under this condition, the portion of royalty transferable could vary from 1% to 50% *of the unconditional grant*. In 2014 the transferable portion of royalty generated from the mining sector was increased up to 80% of the unconditional grant. *Due to Impact of the annual budget formula, royalty transfers could be in not in proportion with each LGU contribution.*

The Ministry of Finance reported that sub-national royalty payment amounted at **Lek 101 million** in 2013 and Lek **120 million** in 2014. These transfers were made to oil producing districts only, where 35% of total royalty transfers went to Municipality of Patos in both years. **Transfers of royalty made to oil producing LGUs comprised 1.2% of royalty generated by the oil sector in 2013. This ratio increased to 1.5% in 2014. The Ministry of Finance reported no royalty transfers made out of royalty generated by the mining and quarry sector.**

Chart 39 - Tranfers of royalty in 2013

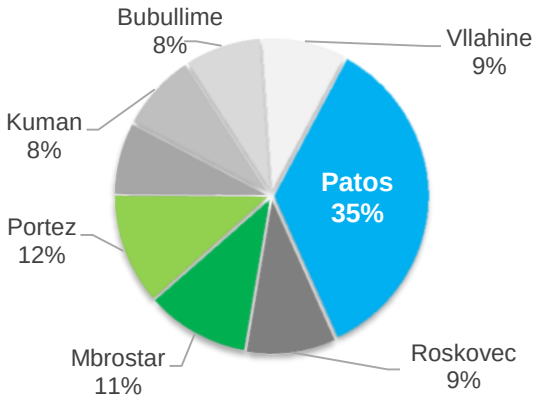
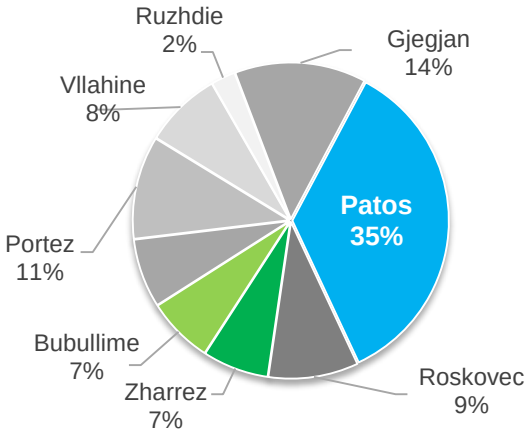


Chart 40 - Tranfers of royalty in 2014



Source: Provided by the Ministry of Finance for use in this Report

Changes in the Law on National taxes

On 27 November 2014, the Albanian Parliament approved changes to the Law on National taxes. According to the proposed changes, the LGUs will be entitled to receive 5% of the royalty generated from companies operating in their area regardless any transfer foreseen in accordance with the annual budget law.

Management of revenue from the sector

Revenues from the extractive and hydro-energy sectors are recorded respectively in the National budget, AKBN's budget and Albpetrol's accounts based on rights allocated to each entity. The Ministry of Finance and the recipient Government entities did not report any earmarked program to be financed out of revenue generated during the years 2013 and 2014 and revenue accumulated from previous years. Recipient government entities, pronounced that revenue will be used to cover operating expenses of the Government and regulatory entities.

2.5 Regulatory supervision and audit requirements in Albania

Audit of private companies

In Albania, every limited liability company ("Ltd" or "Sh.p.k."), except for small companies, is subject to statutory audit. Law on Audit no. 10091 "On statutory audit, organization of the registered auditor and chartered accountant profession", dated 5 March 2009 defines as small companies those that meet two of the following criteria:

1) Total assets are lower than Lek 40 million
2) An average of no more than 30 persons are employed, and
3) Annual revenue does not exceed Lek 30 million.

Limited liability companies electing to report under IFRS for statutory purposes are subject to audit requirements regardless the thresholds set above. Branches of foreign operations are not subject to statutory audits, unless they elects to report under IFRS for statutory purposes.

Joint stock companies ("JSC" or "Sh.a.") are subject to statutory audit regardless of their size. The audit is based on laws, regulations, and auditing standards and practices generally accepted in Albania, including International Standards on Auditing. The Financial statements are submitted to the National Registration Centre (www.qkr.gov.al) within July 31 of the subsequent calendar year.

No special audit requirements were imposed with regard to the numbers reported under EITI.

At present, there are no requirements on the independent audit of the performance of the petroleum agreements and concessions and public-private partnership terms in Albania, not even as part of the annual statutory audit.

Audit of government entities

The Supreme State Auditor in Albania performs audits on the State's activities and accounts. The audit is performed in accordance with laws and regulations for the Office of the Supreme State Auditor, and with the standards and guidelines of the Office of the Supreme State Auditor in its website: http://www.klsh.org.al/. The auditing standards and guidelines are based on the INTOSAI standards for government auditing.

Ownership of private companies

Information on the shareholders and activity of all companies operating in the Republic of Albania can be accessed at the National Registration Centre website: http://www.qkr.gov.al/nrc/default1.aspx.

This information extends to the direct shareholders of the company. The Ministry does not maintain a register listing the all beneficial owners when companies have complex ownership structure and are not listed on the Stock Market.

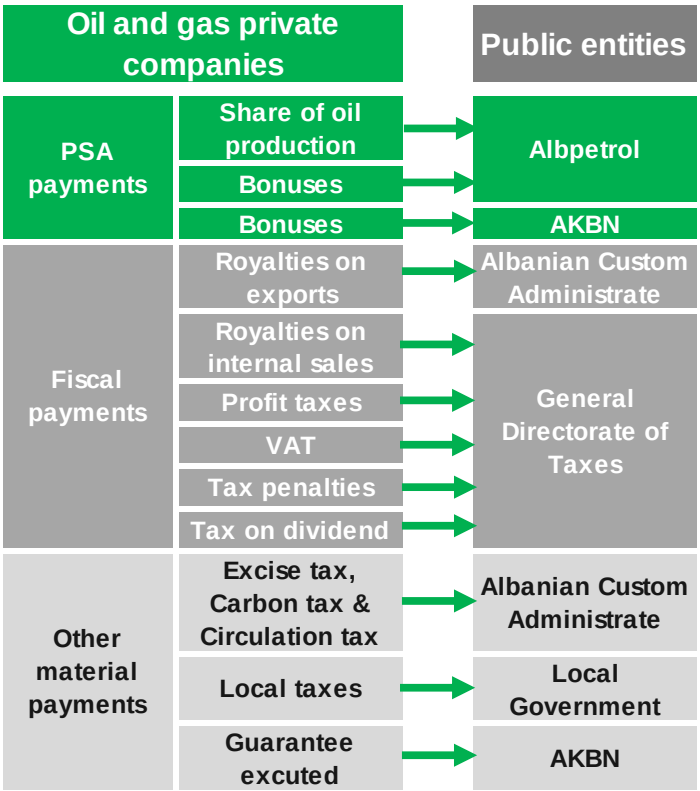
3. Overview of flows reported and reporting entities

Companies and Government entities must report material taxes and revenues. The MSG defines the payments and companies to be included in the reporting based on the substantial revenue that flows to the State budget from the extractive sector and hydro-energy sector.

Accordingly, licensees shall report these payments made in the year 2013 and 2014 in relation to the oil, gas, mining activity and hydro-energy activity. The MSG, through the terms of references for EITI reporting, specified revenue streams to be reconciled described in the following.

3.1 Selection of payments and reporting entities in the oil and gas sector

Figure 14 - Payments streams from the oil & gas

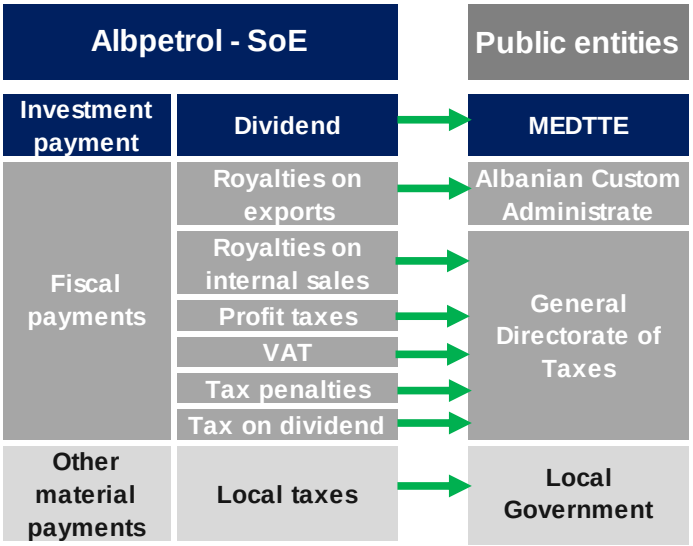


In accordance with the requirements set in EITI standard 4.1[73], the MSG selected for reporting:

1) **All material payments arising from** the contractual terms set in **Petroleum Agreements** such as share of oil production and bonuses (see sections 2.2.2 and 2.2.3).These payments are collected by Albpetrol for areas under Albpetrol's administration or AKBN for areas under AKBN's administration. Currently, petroleum agreements granted for areas under AKBN's administration have not entered the production phase and therefore did not generate share of oil payments in the year 2013 and 2014.

2) All material **payments arising from the State's direct investment** in the sector. These include only dividends from Albpetrol in the years 2013 and 2014.

Figure 15 - Payments streams form Albpetrol



3) Fiscal **payments** such as royalty, profit tax and tax on dividend, which are **directly related to the petroleum operations**. In addition to the payments listed in EITI requirement 4.1, the MSG decided to reconcile also payments for Tax penalties and VAT as these have shown to be a substantial flow to the National budget in the past.

4) Other payments made if exceeding USD 50,000 for payments made to the State and 5,000 USD for payments made to the LGUs.

The MSG asked to report all oil and gas companies operating in 2013 and 2014. (List shown in Appendix 1.1 and 1.2).

[73] EITI REQUIREMENT 4.1 lists the minimum payments which are required to be reconciled.

In Albania, the MSG (through terms of references) have excluded payments that are not directly related to upstream oil, gas and mining activity such as import duties and local taxes are general in nature and apply to all industries. Such fees and taxes are similar for all industries and no special rates apply for oil, gas and mining companies. In addition, licensee and entry fees do not give rise to substantial payments from the sector and hence are not included in the reconciliation. However, when local taxes reported were above 50,000 USD, these were selected for reconciliation as material payments

Social payments

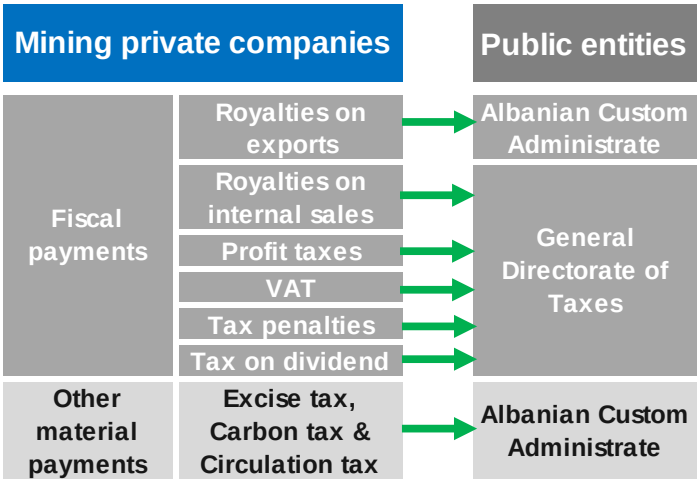
Companies were asked to declare details of social payments in excess of Lek 5 million per payment. The recipient of the payment was not required to confirm the receipt and accordingly, any payments declared were not reconciled between paying and receiving entities.

Payments in kind

Reporting entities were requested to report contributions in kind made to or received by Government or state owned entities.

3.2 Selection of payments and reporting entities in the mining sector

Figure 16 - Payments streams form mining sector



Payment streams selected for reconciliation in the mining sector include all **fiscal payments** such as royalty, profit tax and tax on dividend, which are **directly related to the mining operations**. In addition to these payments, the MSG decided to reconcile also payments for Tax penalties and VAT as these have shown to be a substantial flow to the National budget in the past.

Companies operating in the mining were instructed to report and describe other material payments to the State in exceed of USD 50,000 and to LGUs in exceed of 5,000 USD.

In the mining sector, the MSG and EITI Albania selected for reporting all mining companies operating an exploration license in attempt to discover material payments arising from exploration activities and the largest mining producers based in the following criteria:

- ✓ for the chromium sub-sector, selection included all companies that reported production more than 3.000 tons p.a.;
- ✓ for the copper sub-sector, selection included all companies reporting production in excess of 100 tons p.a.;
- ✓ for the nickel sub-sector, all companies that reported production above 10.000 tons per year;
- ✓ for limestone sub-sector, all companies that reported production above 20.000 tons per year, and for clay above 100,000 ton;
- ✓ for the bitumen and bitumen sands sub-sector that reported production above 10.000 tons per year;

The selection resulted in 81 reporting entities in the year 2013 and 99 reporting entities in the year 2014. (List of selected reporting entities in the mining sector is shown in Appendix 2.1 and 2.2)

For the year 2012, selected reporting entities included also all companies reporting production value equal to or larger than 750,000 USD, despite the quantities produced for each type of minerals. This criterion was not applied in the years 2013 and 2014, because AKBN did not provide information on production values at the time of selection of the entities in July 2015.

No material payments related to mining concession agreements in were reported by licensees in 2013 and 2014.

In both year, the selection is assumed to cover 85% of the estimated mining production value in 2013 and 87% of the estimated mining production value in 2014. However, this analysis is limited because information provided by AKBN on production for the years 2013 and 2014 did not include details of minerals quality (concentration). Under these circumstances, mining production could not be priced after international prices for mineral ores. In addition, as explained in section 2.3.1, AKBN alerts that production data reported is based on self-declarations submitted by licenses. AKBN did not perform further tests to confirm accuracy and completeness of production was extracted. Further, not all licensees submitted their reporting for the years 2013 and 2014. About only 70% of total licenses reported their production in 2013. This ratio increased to 85% in 2014. Considering these facts, significant uncertainties affect production data and the value of production reported in 2013 and 2014.

3.3 Selection of payments and reporting entities in the hydro-energy sector

The MSG decided to include the hydro-energy sector under the cadre of EITI reporting starting from year 2013. In order to assess importance of the sector and materiality of payment flows the MSG engaged Deloitte Audit Albania sh.p.k. on February, 11 2015 "To perform a scoping study for the assessment of the contribution of the hydro-energy production sector to the Albanian economy and its inclusion under the "cadre" of Albania EITI reports".

The scoping study brought main facts on:

- ✓ the State's participation in the sector and material flows and relations between the State and the SoEs;
- ✓ Payments generated by the hydropower companies in the production phase and pre-production phase based on applicable law and regulation in force; and
- ✓ Proposed materiality thresholds.

The study revealed that material flows are contributed by companies operating in the production phase, whereas KESH, the public power generating company contributes the largest share. The MSG asked to report the 10 largest hydro-energy producers including KESH, which generated 96% of the output in 2013 and 87.9% of the output in 2014. In attempt to capture any material payments arising in the pre-production phase the MSG decided to include in the reporting process the five largest investors, which represented about 70% of total private investment values for concessions granted in hydro-energy, based on the data reported by AKBN. (List of selected reporting entities is shown in Appendix 3.1 and 3.2)

Payment streams selected for reconciliation in the hydro-energy sector include:

Figure 17 - Payments streams form hydro-energy

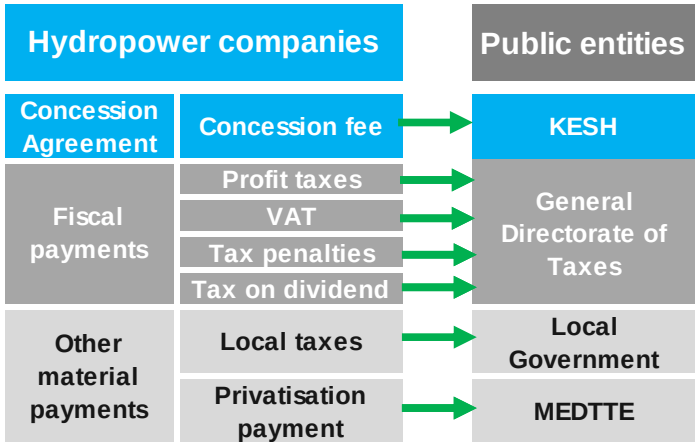
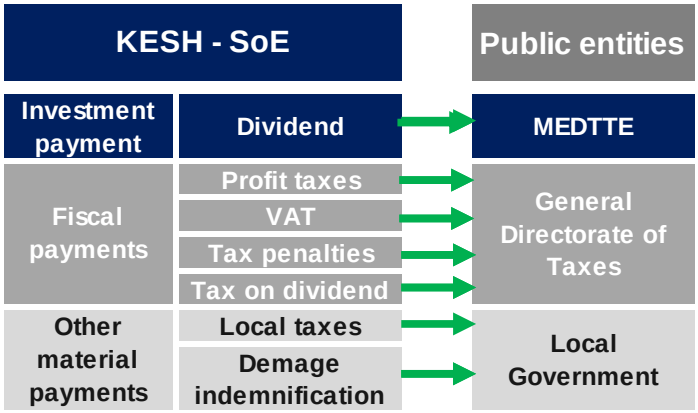


Figure 18 - Payments streams paid by KESH



1) Concessionary fee, which is payable in accordance with the concession agreement based on the annual output generated by companies operating HPP concessions; and

2) Fiscal **payments** such as royalty, profit tax and tax on dividend, which are **directly related to the mining operations**. In addition to these payments, the MSG decided to reconcile also payments for Tax penalties and VAT as these have shown to be a substantial flow to the National budget in the past.

3) Investment and other payments made by KESH to the State in the capacity of its shareholder.

4) Companies operating in the hydro-energy sector were instructed to report and describe other material payments to the State in exceed of USD 50,000 and to LGUs in exceed of 5,000 USD.

3.4 Other limitations in the analysis of material payments

The Government's reporting systems could not produce information on revenue generated by each sector aggregated for each applicable payment stream. We understand that the Government revenues and expenditures are recorded through a single cash management system: the Treasury system. This system can provide information on a monthly basis on revenue generated for each tax, however cannot disaggregate for the upstream oil and gas sector, the mining sector and the hydro-energy sector.

In absence of such information, the MSG cannot receive from the Government's information system accurate and complete information on the total revenue generated for each applicable revenue stream in the sectors of oil, gas, mining and hydro-energy.

In addition, **the Government's information system cannot produce information on total revenue generated by each individual license** due to the following reasons:

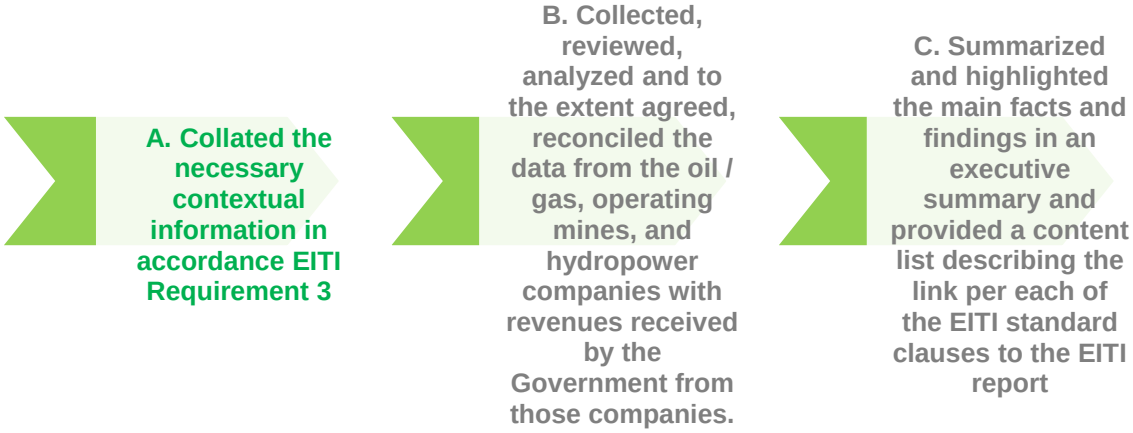
1. Companies may operate one or more license, however, taxes and payment streams are not recorded separately for the individual license, but for the entire business operating a Unique Tax Identification Number (NUIS). **Hence, the cost account systems can produce information for taxes paid by a NUIS, but not for taxes paid by each license, unless a separate NUIS is granted for each operating license.**
2. Each public entity collecting revenue maintains its own management accounting system for recording and administering payments made by each NUIS. More specifically, the General Directorate of Tax, Albanian Custom Administrate, Local tax directorates, Local government units, Ministries and other public entities that collect revenue have their own records on revenue accrued and payments made by each NUIS, however this information is not consolidated in the Government's information system to provide aggregated revenue generated by each individual NUIS. **Therefore, the MSG cannot retrieve information on total revenue generated by each NUIS in a fiscal year in order to identify material reporting entities.**

Furthermore, management accounting systems held separately by each public entity (including tax and custom authorities) could not produce information on revenue disaggregated by payment streams for the sector of oil and gas, mining and hydro-energy. We understood that sectors' classifications in their management systems are not set in order to include licensees operating in the upstream oil and gas, mining and hydro-energy sector. **Therefore, the MSG cannot retrieve accurate and complete information on the revenue generated in total and by payment stream from the sectors under EITI reporting**.

4. Approach, methodology and work done

We conducted our work in accordance with the Terms of set forth in our contract no. ALBEITI SSS/004 ("our Engagement Contract") dated July, 14 2015. The objective of our engagements was to compile the EITI report for the years 2013 and 2014 in accordance the EITI Standard published on July 2013, amended in January 2015.

In accordance with our scope of work we performed the following:



A. Collated the necessary contextual information with regard to the following:

a) Description of the legal framework and fiscal regime governing the extractive industries (Requirement 3.2).

b) Overview of the extractive industries, including any significant exploration activities (Requirement 3.3);

c) Contribution of the extractive industries to the economy for the fiscal year covered by the EITI Report (Requirement 3.4) limited to the analysis and information published by the Albanian Institute of Statistics;

d) Production data for the fiscal year covered by the EITI Report (Requirement 3.5);

e) Information regarding state participation in the extractive industries and hydro-energy sector (Requirement 3.6);

f) Distribution of revenues from the extractive industries (Requirement 3.7);

g) Any further information further information requested by the MSG on revenue management and expenditures (Requirement 3.8);

h) Information on the licensees register (Requirement 3.9) and process for allocation of licenses (Requirement 3.10)

i) A compact description/guideline of the licensing steps, requirements and involved institutions per each of the industries analyzed on the report.

j) Any information requested by the MSG on beneficial ownership (Requirement 3.11)

k) Any information requested by the MSG on contracts (Requirement 3.12).

Process and approach for collating and analyzing contextual information

We performed a preliminary analysis through collecting and **analyzing the following background information**:

- Law and regulation, including the governance arrangements and tax policies;
- Conclusions and recommendations from previous EITI Reports and Validations.
- Facts and procedures published on the websites of:
  - Ministry of Energy and Industry - www.energjia.gov.al,
  - Ministry of Finance - www.financa.gov.al/;
  - Ministry of Economic Development, Trade, Tourism and Entrepreneurship - www.ekonomia.gov.al/;
  - General Directorate of Taxes – www.tatime.gov.al;
  - Albanian Customs Directorate – www.dogana.gov.al;
  - AKBN – www.akbn.gov.al/
  - Albpetrol – www.albpetrol.al/;
  - Albanian Statistic Institute – www.instat.gov.al/;
  - Albanian Energy Regulator - www.ere.gov.al/;
  - KESH – www.kesh.al/;
  - OSHEE – www.oshee.al/;
  - OST – www.ost.al; and
  - Major companies in the operating private sector of oil and gas, mining and hydro-energy: www.bankerspetroleum.com; www.albchrome.al; www.beralb.com; www.devollhydropower.al; www.energji-ashta.al etc.

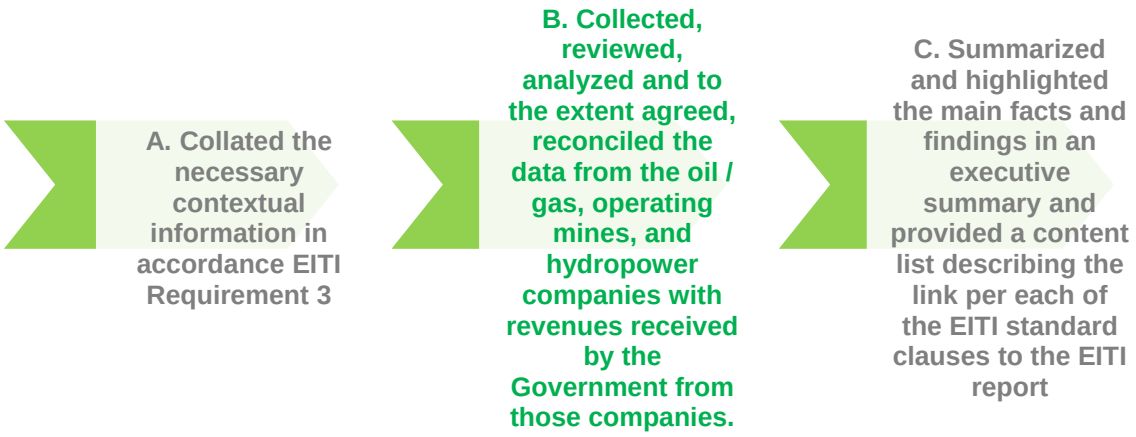
Based on the preliminary summary and analysis of contextual information developed reporting templates to collect information that was not published/accessible in the government entities' websites in July 2015.

The public entities submitted their reporting of contextual information via email from August until December 2015. We collated, analyzed and corroborated the information received through meetings and correspondences.

Where applicable, we identified and analyzed limitations and barriers to collating and publication of contextual information in the report.

Disclaimer

Our work is limited to gathering and analyzing the information presented in this Report in accordance with the terms of references integral part of our engagement contract. Our work did not extent to providing assurance or reconciliation of the contextual data and information presented in this study. All sources of information are clearly referenced across the study.



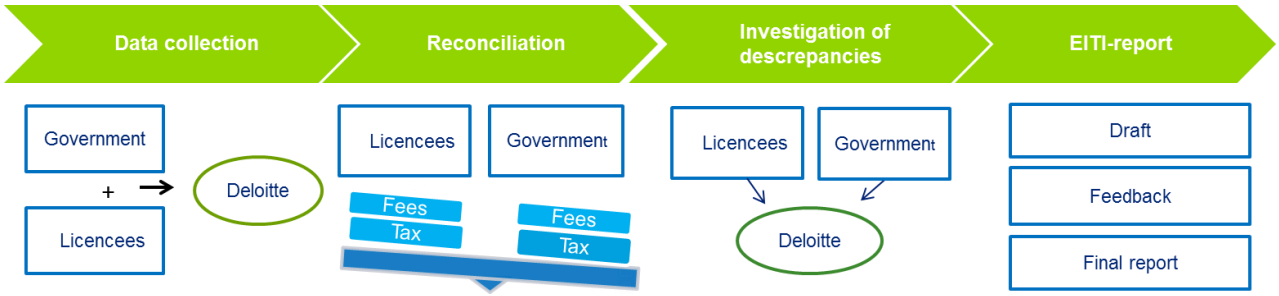
B. Approach the collating and reconciling payments

In accordance with the Administrator's role set in the EITI Standard and the terms of reference integral part of our engagement contract with regard to reconciliation of material payments, *we*:

- Reviewed the materiality thresholds, reporting entities and payment streams selected by the Albanian Working Group. Commented, as applicable, on limitation of data used for setting materiality thresholds and making selections.
- Based on the revenue streams approved by the Albanian Working Group, prepared the draft EITI Reporting Template for review and approval by Albanian EITI Secretariat and Albanian Working Group.
- Lectured a workshop organized by EITI Albania on 27 July 2015, where provided instructions and tips for the reconciliation process and submission of reporting to companies operating in the oil and gas, mining and hydro-energy sector.
- Distributed the reporting templates via CD to the participants in the seminar and electronically via email to all the selected reporting companies and public institutions. **In many cases information obtained with regard to reporting licensees on tax identification number, contact details, address etc. resulted to be incorrect. Such barrier complicated and extended further the process of collating and reconciling payments**;
- Collected reporting of payment data from the recipient public entities and licensees that provide the basis for reconciliation. **Public entities and licensees submitted their electronic reporting via email from 14 August to 1 December 2015, beyond the deadline set as at 31 August 2015**;
- Updated EITI Albanian on regular basis on the status of reporting of public entities and licensees in order to ensure cooperation of these parties within the timeline set by our engagement contract;
- Compared amounts reported by the recipient public entities and the licensees to determine if there were discrepancies between what the public entities report as received and the licensees report to have paid;
- Contacted with public entities and licensees to clarify the reason for the discrepancy. **Because of significant delays in reporting from both parties the process of investigating and clarifying the payments was extended until 11 December 2015**;
- Reconciled the reported figures against other publicly available information, including the State Budget accounts, where these provided at a disaggregated level;
- Prepared the draft report summarizing the results of the work and lessons learned including recommendations for improvement and follow up on prior year's recommendations;
- Where applicable commented on limitation and barriers identified during the process;
- Obtained and reflected on the draft report, input from stakeholder groups and delivered the final report.

Figure 18 as follows summarizes the reporting and reconciliation process.

Figure 18 – Flow of the reconciliation process



We obtained the financial statements or Albpetrol and KESH, but because these entities receive payments in kind rather than cash flows we could not compare directly cash flows reported by the licensees to, what disclosed in Albpetrol's and KESH's audited financial statements for the years 2013 and 2014. **We requested but did not receive until the date of this Report the audited financial statements of AKBN**.

We requested but did not receive confirmation letter from the companies' external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements. We understand that this request comes with extract costs for the companies when asked after the audit of financial statements for the years under report have been completed. We recommend the MSG pursue such procedure so that the confirmation letter be integrated into the usual work program of the company's auditor and ensure that all reporting entities be audited regardless their legal form.

By the date of this Report we received reporting templates for 94 out of 108 selected licensees in 2013 and 103 out of 115 selected licensees in 2014. Out of these, we received official reporting signed by senior company official attesting that the completed reporting form is a complete and accurate only by 15.

Because the financial accounts produced by the General Directorate of Taxes and the Albania Custom Directorate do not provide disaggregated disclosures of revenue collected by the oil and gas, mining and hydro-energy sectors, we could not compare the information included in this Report to their published annual accounts,

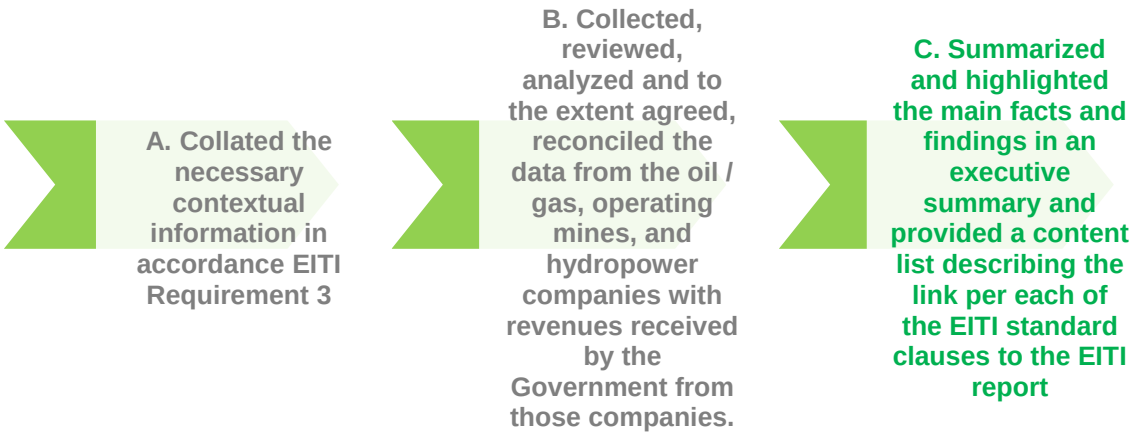
The EITI Standard provides no materiality for explanation of discrepancies. Consequently, to the extent that we did not succeed in finding the reason for the discrepancy through contact with the licensees, we contacted the governmental agency and asked for details of the cash flows.

Due to lack of disaggregated information, we could not compare the reported cash flows under EITI with cash flows from the petroleum and mining industry as presented in the state accounts for the years 2013 and 2014.

This process does not confirm that there were no other payments made to the government other than those that were reported, as such amounts may have been omitted in the reporting from licensees and governmental agencies at the same time.

The current regulations do not require us to perform detailed testing in order to uncover such omissions; and to uncover these omissions would be difficult even through detailed testing of all licensees.

The results of our procedures are presented in chapter 6.



Finally, in order to highlight main facts and provide an easy-to read information we summarized the main facts and findings from the report in an executive summary, provided key facts over the sectors in section 2.1 and summarized results of the reconciliation chapter 5. Further, we provided content list describing the link per each of the EITI standard clauses to the EITI report in the Appendix 11 of this Report.

5 Reconciliation summary

BCE ECB EZB EKT EKP
5 EURO
EYPΩ
U21102551861

5.1 Results of the reconciliation for the year 2013 in Lek thousand

The table below summarizes the result of the reconciliation for the year 2013:

Table 20 – Results of reconciliation for the year 2013

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Adjusted reporting		Remaining discrepancy	
			Payer	Recipient	Payer	Recipient	Unidentified	Without counter-party
Oil and gas sector	12,556,176	10,782,175	(249,276)	1,556,842	12,306,900	12,339,017	37,936	(5,819)
Mining sector	2,422,098	1,362,990	(1,097,316)	27,649	1,324,782	1,390,639	33,889	31,968
Hydro-energy sector	3,255,344	3,999,958	16,069,147	15,275,333	19,324,491	19,275,291	(49,200)	-
Total	**18,233,619**	**16,145,123**	**14,722,555**	**16,859,824**	**32,956,174**	**33,004,947**	**22,625**	**26,149**

5.2 Results of the reconciliation for the year 2014 in Lek thousand

The table below summarizes the result of the reconciliation for the year 2014:

Table 21 – Results of reconciliation for the year 2014

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Adjusted reporting		Remaining discrepancy	
			Payer	Recipient	Payer	Recipient	Unidentified	Without counter-party
Oil and gas sector	14,476,042	5,703,905	(80,520)	8,712,907	14,395,522	14,416,812	44,023	(22,734)
Mining sector	2,350,610	1,329,318	(857,907)	166,134	1,492,703	1,495,452	5,253	(2,502)
Hydro-energy sector	2,227,881	1,279,301	(742,126)	206,505	1,485,755	1,485,806	51	-
Total	**19,054,533**	**8,312,524**	**(1,680,553)**	**9,085,545**	**17,373,980**	**17,398,069**	**49,327**	**(25,236)**

6 Results of the reconciliation

This chapter presents reconciliation of cash flows from the oil and gas licensees, the selected mining licensees and hydropower companies, as well as a reconciliation of payments made by Albpetrol to the State budget.

6.1 Reconciliation of aggregated cash flows from the oil and gas sector

6.1.1 Reconciliation results for the year 2013

In total, 8 private oil companies were asked to report payments in 2013, respectively 6 production licensees and 4 exploration licensees. Bankers Petroleum holds both production and exploration licenses.

We received reporting from 7 out of 8 private oil companies.

Based on unilateral reporting from the government entities, there were no cash flows from the non-reporting company.

The table below presents the aggregated cash flows reported by petroleum companies.

Table 22 - Aggregated payments from the oil and gas sector in 2013

Amounts in Lek thousands

Aggregated payments	Initial reporting	Discrepancy explained		Adjusted amount
		Payer	Recipient	
Licenses	12,556,177	(249,277)	-	12,306,900
Government	10,782,174	-	1,556,841	12,339,015
Discrepancy	**1,774,003**			**(32,115)**

The licensees initially reported payments of TLEK 12,556,177 to the Government, which were TLEK 1,774,003 above the payments reported by the Government.

The discrepancies of TLEK 249,277 and TLEK 1,556,841 were explained through the reconciliation work. A list of discrepancies noted is presented in the reconciliations by revenue stream below.

The column "without reporting from counterparty", includes amounts reported unilaterally by the Government for those licensees mentioned above, who failed to report by the date this Report is published and vice versa.

Reconciliation of cash flows from oil and gas by revenue stream is presented as follows:

Table 23 - Aggregated payments from the oil and gas sector– by revenue stream

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Share of oil payments	3,530,170	3,529,741	-	-	(429)	-
Royalty – exports	6,838,859	6,806,239	(3,051)	29,569	-	-
Royalty – internal sales	80,720	47,598	-	31,069	(2,053)	-
Bonuses - AKBN	45,579	49,618	3,878	(161)	-	-
Bonuses - Albpetrol	10,695	-	-	10,695	-	-
VAT	22,526	-	-	17,842	501	(5,185)
Tax Penalties	43,890	111,336	(43,256)	(111,336)	-	(634)
Other payments - State	1,642,112	144,633	-	1,537,396	39,917	-
Other payments – Local Government	341,625	93,010	(206,847)	41,768	-	-
Total	**12,556,176**	**10,782,175**	**(249,276)**	**1,556,842**	**37,936**	**(5,819)**

Royalty stands out as the largest cash flow paid from the oil and gas sector, with 56% of the total payments reported above in table 23. Royalty paid to the custom authorities on exports was 55.5% of total payments reported in 2013, which is explained with export trends of the crude oil. Share of oil payments was the second largest payment stream reported in 2013, respectively at 29% of the total payments reported above in table 23.

Two production licensees contributed the largest share of the total cash flows, respectively at 85% (Bankers Petroleum) and 10% (Transatlantic Albania – previously Stream oil and gas).

In addition, Bankers Petroleum reported social payments in 2013 at the amount of Lek 194 million made for the benefit of the community in the area surrounding the business. These payments were not reconciled to the recipient.

Other reporting matters

As at the date of this Report, 8 out of 9 licenses submitted officially signed declarations and authorizations for publication of data, beside the electronic declarations submitted earlier via email.

We did not receive reporting from Emanuelle Adriatic Energy Ltd, however the Government entities did not report payments collected from this company.

Discrepancies in reporting

In total, 3 oil companies adjusted their initial reporting, whilst Government entities adjusted their initial reporting for 6 cases. In total 18 discrepancies were explained through reconciliation work. By the date of this report 8 discrepancies amounting TLEK 32,115 remained unsolved.

The main reasons and explanations for the resolved discrepancies were as follows:

- Amounts not reported initially by Tax authority. In these cases licensees provided payment documents showing the beneficiary entity.
- In some cases the Licensees had not reported payments, which were declared from the Tax authority.
- Parties reported accruals versus cash flows
- Different assumption used in conversion from barrel to ton.
- In many cases, licensees and the tax authorities reported taxes which were not in scope of the reconciliation.
- Many licensees confused payments of taxes with each other and penalties paid.
- Licensees reported deposits made for royalty, rather than actual royalty paid on exports to the custom authorities. (*)

(*) In case of exports, the licensees deposit in advance prepayments for royalty at the Custom's account. Royalty is withheld out of this prepayment on the export date. The Government's revenue is recorded on the export date and prior to this date the prepaid deposit pertains to the licensee. Therefore, prepayments are not considered as cash revenue, until used to pay royalty on export.

A disaggregated overview company-by-company is presented in Appendix 1.1.

6.1.2 Reconciliation results for the year 2014

In total, 8 private oil companies were asked to report payments in 2014, respectively 6 production licensees and 4 exploration licensees. Bankers Petroleum holds both production and exploration licenses.

We received reporting from 7 out of 8 private oil companies.

Based on unilateral reporting from the government entities, there were no cash flows from the non-reporting company.

The table below presents the aggregated cash flows reported by petroleum companies.

Table 24 - Aggregated payments from the oil and gas sector in 2014

Amounts in Lek thousands

Aggregated payments	Initial reporting	Discrepancy explained		Adjusted amount
		Payer	Recipient	
Licenses	14,476,042	(80,520)	-	14,395,522
Government	5,703,905	-	8,712,907	14,416,812
Discrepancy	**8,772,137**			**(21,289)**

The licensees initially reported payments of TLEK 14,476,042 to the Government, which were TLEK 8,772,137 above the payments reported by the Government.

The discrepancies of TLEK 80,520 and TLEK 8,712,907 were explained through the reconciliation work. A list of discrepancies noted is presented in the reconciliations by revenue stream below.

The column “without reporting from counterparty”, includes amounts reported unilaterally by the Government for those licensees mentioned above, who failed to report by the date this Report is published and vice versa.

Reconciliation of cash flows from oil and gas by revenue stream is presented as follows:

Table 25 - Aggregated payments from the oil and gas sector – by revenue stream

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Share of oil payments	3,934,072	3,941,512	-	-	7,440	-
Royalty – exports	5,421,507	-	-	5,444,829	23,322	-
Royalty – internal sales	720,015	639,152	-	84,323	3,460	-
Bonuses - AKBN	22,654	22,647	-	6	(1)	-
Bonuses - Albpetrol	17,495	-	-	12,311	(5,185)	-
VAT	39,831	26,643	(38,957)	(26,643)	-	(874)
Tax Penalties	27,338	683,487	-	(656,413)	29	(293)
Other payments - State	4,028,987	262,934	-	3,781,011	14,958	-
Other payments – Local Government	264,143	127,530	(41,563)	73,483	-	(21,567)
Total	**14,476,042**	**5,703,905**	**(80,520)**	**8,712,907**	**44,023**	**(22,734)**

Royalty stands out as the largest cash flow paid from the oil and gas sector, with 43% of the total payments reported above in Table 25. Royalty paid to the custom authorities on exports was 38% of total payments reported in 2014, which is explained with export trends of the crude oil. Share of oil payments was the third largest payment stream reported in 2013, respectively at 27% of the total payments reported above in table 25. In 2014, other payments turn to be also a significant flow by 28% of total reported cash flows in table 25 (2013: 13%). Such increase in 2014, relates to the appropriation of contract termination guarantee of USD 6 million from blocks A-B and D-E. This payment was collected by AKBN, as blocks were under its administration.

Two production licensees contributed the largest share of the total cash flows, respectively at 87% (Bankers Petroleum) and 5% (Transatlantic Albania – previously Stream oil and gas).

In addition, Bankers Petroleum reported social payments in 2014 at the amount of Lek 136 million made for the benefit of the community in the area surrounding the business. These payments were not reconciled to the recipient.

Other reporting matters

As at the date of this Report, 8 out of 9 licenses submitted officially signed declarations and authorizations for publication of data, beside the electronic declarations submitted earlier via email.

We did not receive reporting from Emanuelle Adriatic Energy Ltd, however the Government entities did not report payments collected from this company.

Discrepancies in reporting

In total, 2 oil companies adjusted their initial reporting, whilst Government entities adjusted their initial reporting for 7 cases. In total 40 discrepancies were explained through reconciliation work. By the date of this report 21 discrepancies amounting TLEK 21,289 remained unsolved.

The main reasons and explanations for the resolved discrepancies were as follows:

- Amounts not reported initially by Tax authority. In these cases licensees provided payment documents showing the beneficiary entity.
- In some cases the Licensees had not reported payments, which were declared from the Tax authority.
- Parties reported accruals versus cash flows
- Different assumption used in conversion from barrel to ton.
- In many cases, licensees and the tax authorities reported taxes which were not in scope of the reconciliation.
- Many licensees confused payments of taxes with each other and penalties paid.
- Licensees reported deposits made for royalty, rather than actual royalty paid on exports to the custom authorities. (*)

(*) In case of exports, the licensees deposit in advance prepayments for royalty at the Custom's account. Royalty is withheld out of this prepayment on the export date. The Government's revenue is recorded on the export date and prior to this date the prepaid deposit pertains to the licensee. Therefore, prepayments are not considered as cash revenue, until used to pay royalty on export.

A disaggregated overview company-by-company is presented in Appendix 1.2.

6.2 Reconciliation of aggregated cash flows paid to the State budget from the mining sector

6.2.1 Reconciliation results for the year 2013

In total, 81 mining licensees were asked to report payments to the State budget, 78 production licensees and 5 exploration licensees, respectively. Beralb holds both production and exploration licenses.

We received declarations for 72 out of 82 licensees. The companies who failed to report until the date of this Report were Kurti, Vllazeria Has, "SHQIPONJA G.M.K", PASHKASHESH, Qeramika Apollon (Ish Milis Brik), Igli – 07, Elidon 06 shpk, Emma Chrom 2011 shpk and Afrimi K shpk.

Based on unilateral declarations from the government agencies, the cash flows from these four companies amount to 2% of total cash flows reported from the mining sector.

The table below presents the aggregated cash flows reported by mining companies.

Table 26 - Aggregated payments from the mining sector in 2013

Amounts in Lek thousands

Aggregated payments	Initial reporting	Discrepancy explained		Adjusted amount
		Payer	Recipient	
Licenses	2,422,098	(1,097,316)	-	1,324,782
Government	1,362,990	-	27,649	1,390,639
Discrepancy	**1,059,108**			**(65,857)**

The licensees initially reported payments of TLEK 2,422,098 to the Government, which were TLEK 1,059,108 above the payments reported by the Government.

The discrepancies of TLEK 1,097,316 and TLEK 27,649 were explained through the reconciliation work. A list of discrepancies noted is presented in the reconciliations by revenue stream below.

The column “without reporting from counterparty”, includes amounts reported unilaterally by the Government for those licensees mentioned above, who failed to report by the date this Report is published and vice versa.

Reconciliation of cash flows from mining by revenue stream is presented as follows:

Table 27 - Aggregated payments from the mining sector– by revenue stream

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Royalty – exports	531,016	535,210	(6,903)	14,914	26,010	1
Royalty – internal sales	109,547	289,062	(847)	(149,942)	(899)	31,319
VAT	1,161,407	100,914	(1,013,104)	46,158	(1,231)	-
Profit tax	503,870	403,002	(64,027)	47,745	10,161	743
Tax Penalties	28,736	20,035	(8,693)	(235)	(152)	(91)
Tax on dividend	61,028	14,767	(3,742)	42,515	-	(4)
Other payments – Local Government	26,494	-	-	26,494	-	-
Total	**2,422,098**	**1,362,990**	**(1,097,316)**	**27,649**	**33,889**	**31,968**

Profit tax and royalty comprise respectively 50% and 32% of total reported cash flows from the mining sector. Contributions from the three largest producers of chromium, copper and limestone comprise together 46% of the total cash flows reported from the mining sector. Respectively, Beralb (copper) contributed with 35% to total cash flows reported in the table above and Albchrome (chromium) contributed with 7% and Antea Cement (limestone) contributed with 4%.

In addition, Antea Cement and Beralb reported social payments in 2013 respectively at the amount of Lek 5.4 million and Lek 4.4 million made for the benefit of the community in the area surrounding their respective businesses. These payments were not reconciled to the recipient.

Other reporting matters

By the date of this Report 4 out 72 reporting licensees submitted officially signed declarations and authorizations for publication of data, beside the electronic declarations submitted earlier via email.

Discrepancies in reporting

In total, 55 mining licensees adjusted their initial reporting, whilst Government entities adjusted their initial reporting for 45 cases. In total 212 discrepancies were explained through reconciliation work. By the date of this report 60 discrepancies amounting TLEK 65,857 remained unsolved.

The main reasons and explanations for the resolved discrepancies were as follows:

- Amounts not reported initially by Tax authority. In these cases licensees provided payment documents showing the beneficiary entity.
- In some cases the Licensees had not reported payments, which were declared from the Tax authority.
- Parties reported accruals versus cash flows
- In many cases, licensees and the tax authorities reported taxes which were not in scope of the reconciliation.
- Many licensees confused payments of taxes with each other and penalties paid.
- Licensees reported deposits made for royalty, rather than actual royalty paid on exports to the custom authorities. (*)

(*) In case of exports, the licensees deposit in advance prepayments for royalty at the Custom's account. Royalty is withheld out of this prepayment on the export date. The Government's revenue is recorded on the export date and prior to this date the prepaid deposit pertains to the licensee. Therefore, prepayments are not considered as cash revenue, until used to pay royalty on export.

A disaggregated overview company-by-company is presented in Appendix 2.1.

6.2.2 Reconciliation results for the year 2014

In total, 99 mining licensees were asked to report payments to the State budget, 96 production licensees and 5 exploration licensees, respectively. Beralb holds both production and exploration licenses.

We received declarations for 88 out of 100 licensees. The companies who failed to report until the date of this Report were Kurti, Pakti, Mineral- Invest, Ternova Chrome Resources, Fada &ALDI, Joni 2008, TMC Transport & Mining & Construction, Pashkashesh, Igli – 07, Balkan Resources and "Mining Ferro Nikel" sh.p.k.

Based on unilateral declarations from the government agencies, the cash flows from these four companies amount to 2% of total cash flows reported from the mining sector.

The table below presents the aggregated cash flows reported by mining companies.

Table 28 - Aggregated payments from the mining sector in 2014

Amounts in Lek thousands

Aggregated payments	Initial reporting	Discrepancy explained		Adjusted amount
		Payer	Recipient	
Licenses	2,350,610	(857,907)	-	1,492,703
Government	1,329,318	-	166,134	1,495,452
Discrepancy	**1,021,292**			**(2,749)**

The licensees initially reported payments of TLEK 2,350,610 to the Government, which were TLEK 1,021,292 above the payments reported by the Government.

The discrepancies of TLEK 857,907 and TLEK 166,134 were explained through the reconciliation work. A list of discrepancies noted is presented in the reconciliations by revenue stream below.

The column “without reporting from counterparty”, includes amounts reported unilaterally by the Government for those licensees mentioned above, who failed to report by the date this Report is published and vice versa.

Reconciliation of cash flows from mining by revenue stream is presented as follows:

Table 29 - Aggregated payments from the mining sector– by revenue stream

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Royalty – exports	529,185	386,036	30,552	180,355	7,071	(415)
Royalty – internal sales	189,638	223,899	(27,463)	(62,048)	(1,352)	1,028
VAT	806,207	57,349	(733,391)	12,866	(2,544)	(57)
Profit tax	600,567	470,398	(96,035)	38,231	4,508	(411)
Tax Penalties	48,848	74,088	(28,997)	(57,035)	(181)	(2,617)
Tax on dividend	112,484	117,548	(2,573)	(7,667)	-	(30)
Other payments – Local Government	63,681	-	-	61,432	(2,249)	-
Total	**2,350,610**	**1,329,318**	**(857,907)**	**166,134**	**5,253**	**(2,502)**

Profit tax and royalty comprise respectively 49% and 34% of total reported cash flows from the mining sector. Contributions from the four largest producers of chromium, copper and limestone comprised together 48% of the total cash flows reported from the mining sector. Respectively, Fushe-Kruja Cement Factory (limestone) contributed with 24%to total cash flows reported in the table above, Beralb (copper) – 13%, Aneta Ceament (limestone) – 6% and Albchrome (chromium) contributed with 5%.

In addition, Antea Cement and Beralb reported social payments in 2013 respectively at the amount of Lek 45.6 million and Lek 3 million made for the benefit of the community in the area surrounding their respective businesses. These payments were not reconciled to the recipient.

Other reporting matters

By the date of this Report 4 out 88 reporting licensees submitted officially signed declarations and authorizations for publication of data, beside the electronic declarations submitted earlier via email.

Discrepancies in reporting

In total, 63 mining licensees adjusted their initial reporting, whilst Government entities adjusted their initial reporting for 62 cases. In total 262 discrepancies were explained through reconciliation work. By the date of this report 87 discrepancies amounting TLEK 2,754 remained unsolved.

The main reasons and explanations for the resolved discrepancies were as follows:

- Amounts not reported initially by Tax authority. In these cases licensees provided payment documents showing the beneficiary entity.
- In some cases the Licensees had not reported payments, which were declared from the Tax authority.
- Parties reported accruals versus cash flows
- In many cases, licensees and the tax authorities reported taxes, which were not in scope of the reconciliation.
- Many licensees confused payments of taxes with each other and penalties paid.
- Licensees reported deposits made for royalty, rather than actual royalty paid on exports to the custom authorities. (*)

(*) In case of exports, the licensees deposit in advance prepayments for royalty at the Custom's account. Royalty is withheld out of this prepayment on the export date. The Government's revenue is recorded on the export date and prior to this date the prepaid deposit pertains to the licensee. Therefore, prepayments are not considered as cash revenue, until used to pay royalty on export.

A disaggregated overview company-by-company is presented in Appendix 2.

6.3 Reconciliation of cash flows collected from hydro-energy sector

6.3.1 Reconciliation results for the year 2013

In total, 15 hydro-power companies, including KESH, were asked to report payments to the State budget, respectively 10 production licensees and 5 companies in the investment phase.

We received declarations for 13 out of 15 selected entities. The companies who failed to report until the date of this Report were Sllabinja Power sh.p.k. and Shoqeria Koncesionare "Kalivaç Green Energy" sh.p.k.

Based on unilateral declarations from the government entities, the cash flows from these two companies amount less than 0.1% of total cash flows reported from the hydro-energy sector.

The table below presents the aggregated cash flows reported by hydro-energy companies.

Table 30 - Aggregated payments from the hydro-energy sector in 2013

Amounts in Lek thousands

Aggregated payments	Initial reporting	Discrepancy explained		Adjusted amount
		Payer	Recipient	
Licenses	3,255,344	16,069,147	-	19,324,491
Government	3,999,958	-	15,275,333	19,275,291
Discrepancy	**(744,614)**			**49,200**

The licensees initially reported payments of TLEK 3,255,344 to the Government, which were TLEK 744,614 below the payments reported by the Government.

The discrepancies of TLEK 16,069,147 and TLEK 15,275,333 were explained through the reconciliation work. A list of discrepancies noted is presented in the reconciliations by revenue stream below.

The column “without reporting from counterparty”, includes amounts reported unilaterally by the Government for those licensees mentioned above, who failed to report by the date this Report is published and vice versa.

Reconciliation of cash flows from mining by revenue stream is presented as follows:

Table 31 - Aggregated payments from the hydro-energy sector– by revenue stream

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Concessionary fee	61,064	68,579	(4,205)	(16,556)	(4,836)	-
Corporate income tax	520,419	985,291	493,913	29,040	(1)	-
VAT	2,048,078	2,214,318	149,762	(16,478)	-	-
Tax penalties	10,664	143,375	(9,982)	(142,696)	(3)	-
Regulatory tariffs to ERE	20,782	38,395	1,059	(16,577)	(23)	-
Other payments to the State	-	-	15,438,600	15,438,600	-	-
Other payments to Local Government	594,337	550,000	-	-	(44,337)	-
Total	**3,255,344**	**3,999,958**	**16,069,147**	**15,275,333**	**(49,200)**	**-**

In 2013, the Government received a substantial cash flow from the privatization of four HPPs to Kurum International, shown as other payment made to the State. This flow made 80% of total revenue shown in the table above.

VAT and profit tax comprised the largest regular payment flows, respectively 11% and 5% of total reported cash flows from the hydro-energy sector in 2013. Had the four HPPs not been privatized in 2013, VAT and profit taxes would make respectively 57% and 26% of total cash flows from the hydro-energy sector in 2013. If effect of the privatization income in 2013 is not considered (one off payment), KESH represent the major contributor in the cash flows, with about 95% of total regular cash flows shown above.

Other reporting matters

By the date of this Report 4 out 13 reporting licensees submitted officially signed declarations and authorizations for publication of data, beside the electronic declarations submitted earlier via email.

Discrepancies in reporting

In total, 6 cases adjusted their initial reporting, whilst Government entities adjusted their initial reporting for 9 cases. In total 41 discrepancies were explained through reconciliation work. By the date of this report 12 discrepancies amounting TLEK 49,200 remained unsolved.

The main reasons and explanations for the resolved discrepancies were as follows:

- Profit tax payments were netted with VAT receivable balance and resulted in lower or nil net cash flows.
- Parties reported accruals versus cash flows
- Amounts not reported initially by Tax authority. In these cases licensees provided payment documents showing the beneficiary entity.
- In some cases the Licensees had not reported payments, which were declared from the Tax authority.
- In many cases, licensees and the tax authorities reported taxes which were not in scope of the reconciliation.
- Many licensees confused payments of taxes with each other and penalties paid.

A disaggregated overview company-by-company is presented in Appendix 3.1.

6.3.2 Reconciliation results for the year 2014

In total, 15 hydro-power companies, including KESH, were asked to report payments to the State budget, 10 production licensees and 5 companies in the investment phase.

We received declarations for 13 out of 15 selected entities. The companies who failed to report until the date of this Report were Sllabinja Power sh.p.k. and Shoqeria Koncesionare "Kalivaç Green Energy" sh.p.k.

Based on unilateral declarations from the government agencies, the cash flows from these two companies amount less than 0.1% of total cash flows reported from the hydro-energy sector.

The table below presents the aggregated cash flows reported by mining companies.

Table 32 - Aggregated payments from the hydro-energy sector in 2014

Amounts in Lek thousands

Aggregated payments	Initial reporting	Discrepancy explained		Adjusted amount
		Payer	Recipient	
Licenses	2,227,881	(742,126)	-	1,485,755
Government	1,279,301	-	206,505	1,485,806
Discrepancy	**948,580**			**(51)**

The licensees initially reported payments of TLEK 2,227,881 to the Government, which were TLEK 948,580 above the payments reported by the Government.

The discrepancies of TLEK 742,126 and TLEK 206,505 were explained through the reconciliation work. A list of discrepancies noted is presented in the reconciliations by revenue stream below.

The column “without reporting from counterparty”, includes amounts reported unilaterally by the Government for those licensees mentioned above, who failed to report by the date this Report is published and vice versa.

Reconciliation of cash flows from mining by revenue stream is presented as follows:

Table 33 - Aggregated payments from the hydro-energy sector– by revenue stream

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Concessionary fee	66,824	66,423	(395)	-	(6)	66,824
Corporate income tax	252,529	786,276	550,635	16,888	-	252,529
VAT	1,639,304	187,677	(1,110,662)	341,022	57	1,639,304
Tax penalties	197,257	187,677	(181,704)	(172,124)	-	197,257
Regulatory tariffs to ERE	71,967	51,248	-	20,719	-	71,967
Other payments to the State	-	-	-	-	-	-
Other payments to Local Government	-	-	-	-	-	-
Total	**2,227,881**	**1,279,301**	**(742,126)**	**206,505**	**51**	**2,227,881**

VAT and profit tax comprised the largest regular payment flows, respectively 36% and 54% of total reported cash flows from the hydro-energy sector in 2014. Energy Ashta was the largest contributor to total cash flows shown above in 2014, with 41%, whilst KESH’s contribution accounted for 31%.

Other reporting matters

By the date of this Report 4 out 13 reporting licensees submitted officially signed declarations and authorizations for publication of data, beside the electronic declarations submitted earlier via email.

Discrepancies in reporting

In total, 6 cases adjusted their initial reporting, whilst Government entities adjusted their initial reporting for 10 cases. In total 35 discrepancies were explained through reconciliation work. By the date of this report 2 discrepancies amounting TLEK 51 remained unsolved.

The main reasons and explanations for the resolved discrepancies were as follows:

- Profit tax payments were netted with VAT receivable balance and resulted in lower or nil net Profit tax payments were netted with VAT receivable balance and resulted in lower or nil net cash flows.
- Parties reported accruals versus cash flows
- Amounts not reported initially by Tax authority. In these cases licensees provided payment documents showing the beneficiary entity.
- In some cases the Licensees had not reported payments, which were declared from the Tax authority.
- In many cases, licensees and the tax authorities reported taxes which were not in scope of the reconciliation.
- Many licensees confused payments of taxes with each other and penalties paid.

A disaggregated overview company-by-company is presented in Appendix 3.2.

6.4 Reconciliation of cash flows paid by Albpetrol to the State budget

6.4.1 Reconciliation results for the year 2013

In 2013, Albpetrol contributed the following to the State budget:

Table 34 - Summary of cash flows contributed by Albpetrol in 2013

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without counter-party	
Royalty – exports	100,000	147,802	48,470	-	(668)	-	Amount not reported initially by Albpetrol.
Royalty – internal sales	472,573	472,573	-	-	-	-	
VAT	846,176	846,176	-	-	-		
Profit tax	450,710	450,710	-	-	-		
Tax Penalties	457,778	460,992	-	-	3,214		
Dividend including taxes	90,882.03	99,461.85	-	-	8,580		
Other payments - Local government	76,652	76,652	-	-	-		
Total	**2,494,772**	**2,554,368**	**48,470**	**-**	**11,126**	**-**	

By the date of this Report, we could not obtain an explanation for a total of discrepancies amounted TLEK 11,126.

In agreement with PSAs granted for areas under its administration, Albpetrol collected the following payments from the petroleum

Table 35 - Summary of cash flows collected by Albpetrol in 2013

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Share of oil payments	3,530,170	3,529,741	-	-	(429)	-
Bonuses - Albpetrol	10,695	-	-	10,695	-	-
Total	**3,540,865**	**3,529,741**	**-**	**10,695**	**(429)**	**-**

Share of oil payments were entirely paid in kind and amount at 75,825 ton in 2013. Values shown above for share of oil production were estimated using the annual average sales price applied by Albpetrol in 2013 of USD 441/ton. Amount in USD were converted in Lek with the average rate of the Bank of Albania for the year 2013 at 1 USD equal to 105.7 Lek.

6.4.2 Reconciliation results for the year 2014

In 2014, Albpetrol contributed the following to the State budget:

Table 36 - Summary of cash flows collected and contributed by Albpetrol in 2014

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without counter-party	
Royalty – exports	-	-	-	-	-	-	
Royalty – internal sales	829,277	830,839	1,562	-	-	-	Note 1
VAT	1,465,705	1,465,705	-	-	-		
Profit tax	430,680	464,032	-	-	33,352	-	Tax authorities reported this amount as compensation. However, Albpetrol does not agree on their presentation.
Tax Penalties	14,284	2,853	(11,432)	-	-	-	Note 1
Dividend including taxes	798,699	808,569	9,870	-	-	-	Note 1
Other payments - Local government	17,760	22,559	-	-	4,800	-	Resulted from reconciliation with Patos municipality.
Total	**3,556,406**	**3,594,557**	**-**	**-**	**38,151**	**-**	

Note 1 - Albpetrol reported these taxes as penalties.

By the date of this Report, we could not obtain an explanation for a total of discrepancies amounted TLEK 38,151.

In addition, Albpetrol reported social payments in 2014 at the amount of Lek 23 million made for the benefit of the community in the area surrounding its business. These payments were not reconciled to the recipient.

In agreement with PSAs granted for areas under its administration, Albpetrol collected the following payments from the petroleum.

Table 37 - Summary of cash flows collected and contributed by Albpetrol in 2014

Amounts in Lek thousands

Revenue Stream	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without counter-party
Share of oil payments	3,530,170	3,529,741	-	-	(429)	-
Bonuses - Albpetrol	10,695	-	-	10,695	-	-
Total	**3,540,865**	**3,529,741**	**-**	**10,695**	**(429)**	**-**

Share of oil payments were entirely paid in kind and amount to 94,304 ton in 2014. Values shown above for share of oil production were estimated using the annual average sales price applied by Albpetrol in 2014 of USD 396/ton. Amount in USD were converted in Lek with the average rate of the Bank of Albania for the year 2014 at 1 USD equal to 105.5 Lek.

7 Lessons learned and recommendations

Deloitte.

The EITI reporting was completed in November 2015 and includes payments made in year 2013 and 2014. The first reporting was completed in 2011 (the implementation year) for payments made in 2009.

During the course of this assignment, we noted areas as summarized below that could be further improved affecting the extent of EITI reporting process and the process itself. The determination of relative merits and timescale for implementation of the recommendations where accepted is the responsibility of the Albanian Working Group.

Following to the recommendations in the EITI report for 2010, the Albanian Working Group appointed a focal point in every concerned Government agency including MEI, AKBN, Albanian Geological Survey, General Directorate of Taxes, Albanian Custom Administrate etc., but also within the major extractive companies operating oil, gas, and mining, in order to strengthen access to reliable and timely data.

Appointment of EITI focal points among the concerned Government institutions positively contributed to increase their awareness and coordination of EITI activities. However, further efforts need to be made to improve reporting and analysis of extractive industry activity and cash flows.

During our work we noted that access to reliable and comprehensive data at the time required to compile this Report, was hindered and limited by several barriers including regulatory aspects, readiness of reporting entities and public institutions, poor quality of data available etc.

Some of these barriers and suggested remedial actions are listed in the following points.

7.1 Access to timely and reliable information from the reporting licensees

7.1.1 Delays and discrepancies

The licensees' reporting came with significant delay and many discrepancies. Over 90% of the selected reporting entities submitted, their reporting after the deadline set in August 2015 and about 120 out of 150 reporting entities in both years had to adjust their initial reporting. Through inquiries of the reporting companies, we understood that in major part of cases information to be reported was not readily available from their accounting and reporting systems and required additional elaboration. Due to lack of time, some of them refused to cooperate with us during the reconciliation process.

In most of the cases companies omitted payments in their initial reporting or reported accruals instead of payments. Main discrepancies were identified in reconciliation of payments made to tax authorities. In many cases companies confused payments and tax net offs made for different type of taxes. This fact was even more evident in cases where payments resulted from tax audits.

Recommendation

In order to facilitate the reconciliation and reporting work, we suggest establishing an annual time-scheduled process. The annual deadline for submission of declarations should be planned ahead and be included in the reporting entities schedule. Accordingly, selection of the reporting entities and requirements shall be planned and communicated months ahead of the reconciliation work schedule.

Furthermore, in order to reduce the number of discrepancies with reported payments to tax authorities, the MSG may ask reporting entities to agree with tax regional offices the amount of taxes paid for the year covered by reporting, prior to submitting their EITI reporting.

The Ministry should follow up on strict application of local legislation related to the financial reporting and auditing of financial statements of the companies in this sector. This will enable increase in the quality and quantity of the financial information produced in relation to the extraction activity in Albania.

7.1.2 Assurance process

Licensees did not obtain confirmation of the reporting templates from their statutory auditor. Many licensees were not required to undergo through statutory audit because of their form of organization (i.e. registered branch instead of incorporation) or low level of activity. However, even companies which had their financial statements audited refused to engage their auditors. In our understanding this request came with extra audit costs, because the statutory audit was finished earlier.

Recommendation

In the context of improving the quality of the companies reporting and at the same time obtain assurance on the reported information, we recommend that the Ministry requires the licensees to disclose EITI payments in the required format and other information as a separate report or in an annex to the annual financial statements. In both cases, this information should be subject to independent annual audits.

7.1.3 Other quality aspects of the payments analysis

Operating licensees in Albania are taxed based on the results of their business reported under each Tax identification number, which may include one or more license operating in the mining and hydro-energy production. Furthermore, tax identification can produce payments by operations in other sectors (i.e. – reporting licensee pursued under the same tax number hydro-energy businesses and other industrial activities, alerted us that about 15% of the payments reported in 2013 and 2014)

Recommendation

We suggest MEI to enforce regulatory requirement in order to achieve reporting of payments and taxes by each license terms. Comparison of trends of payments by license terms compared to level of production and taxes applied, will provide MEI with useful basis for budgeting revenues and analyzing effectiveness of fiscal policies applied in mid-term and long-term.

7.2 Access to timely and reliable information from the reporting government entities

Recipient public entities' reporting came with significant delay and many discrepancies. Through inquiry and communications, we understood that their management information systems and structures did not support EITI reporting requirements.

7.2.1 Lack of centralized reporting at government level

Central Government MIS could not produce data on taxes paid by individual taxpayers. We understand that the Government cash collections and payments are recorded into a single cash management system: the Treasury system. We were informed that this system can provide information on a monthly basis on revenue generated for each tax; however it does not provide disaggregated information by individual taxpayer. Due to this fact, the MSG requested information from all concerning government agencies, which collected substantial cash flows in the sector, instead of deriving information from one source.

Recommendation

In order to enhance effectiveness and efficiency of reporting from the Government we recommend the following:

- Cooperating with the Government's MIS team to establish reports that can produce from the Treasury system, information on payments collected by revenue streams from individual tax payers. For a number of reasons explained in the following points, access to reports from the Government central MIS would be the best option.
- However, if this option is not feasible in short or medium term, we recommend looking for opportunities to produce such disaggregated payment information from the collecting government agencies' MIS.

7.2.2 Reporting from Local Government Units

Because reporting licensees' activity is extended in a large number of local government units, the MSG could selected for reporting only few LGUs, pursuant to substantial payments reported by licensees in 2013 and 2014. The reporting process did not extend to the all LGUs collecting revenue from the petroleum, mining and hydro-energy sector.

Recommendation

LGUs have certain autonomy in cooperating and taxing business operating in their managed areas. To improve transparency in such cooperation in terms of payments local taxes and fees, contributions and activities made in the benefit of local communities etc. we recommend selecting a number of LGUs based on level of production activities reported by AKBN. Selection of reporting LGUs and requirements shall be planned and communicated months ahead of the reconciliation work schedule, in order to fit the reporting requirements within their schedules.

7.2.3 Limitations on reports produced by the Tax authorities' MIS

The system of General Directorate of Taxes, which administers the largest number and value of taxes, could not produce information on payments based Tax identification number. Due to this fact, EITI request brought significant load to the Regional tax offices, which collected information from filed papers. Such came with substantial delays and discrepancies in reporting. The General Directorate of Taxes, informed us that implemented a new management information system in 2015, that would account for and report comprehensive information for all taxpayers and cash flows starting from 2015.

Recommendation

As recommended earlier in point 7.2.1 in order to enhance effectiveness and efficiency of reporting from overall government agencies MSG and EITI Albania shall cooperate with the Government's MIS team to establish reports that can produce from the Treasury system.

However, if this option is not feasible in short or medium term, and considering the relative size of revenue collected by tax authorities from the concerned sectors, we recommend looking for opportunities to produce such disaggregated payment information from the GDT's MIS.

7.3 Quality aspects of the contextual information presented in the report

7.3.1 Publication of statistics in the sector

The new EITI standard imposes certain requirements on provision of contextual information for the activity and regulation in the extractive industry, including disclosure of:

- Overview of the extractive industry in terms of reserves, regions, current structure and size, significant exploration activities etc.;
- Contribution in the economy, employment and export levels;
- Total government revenue generated by the extractive industry and funds earmarked for specific programs / geographic regions and sub-national transfers;
- Environmental and social impact studies performed for the sector;
- Public information on license allocations, register of licensees, beneficial owners, contract terms etc.

We noted progressive efforts made by MEI, AKBN and Albpetrol by publishing information on their website, however data is scattered across different sources and further improvements are still necessary to provide a comprehensive and consistent reporting on the extractive industry.

The contextual information in this Report is referenced to different sources dispersed across public sector and often not publicly available. Certain analyses were limited due to unavailability of statistics on the sector. Where available national statistics included information for a wider sector.

Recommendation

In order to enhance completeness and accuracy, reliability and accessibility of the contextual information, we recommend that the Ministry of Energy and Industry publishes on a periodical basis (at least annually) contextual information including: the potential of the industry and current production, the contribution to the economy, the strategy on the sector, events and facts, current regulation, and forthcoming changes, etc.

Disclosures can include other information useful for statics on the sector such as:

- production size and quality details (gravity of oil, concentration of minerals etc.),
- Investments (number of wells and mineshaft hold / developed),
- environmental rehabilitation projects and costs,
- workforce employed, average salary and subcontracting, social expenses, etc.

These can be collected and elaborated annually and provide the basis for reporting statistics and facts on the industry. AKBN, engaging in several monitoring activities in the sector can contribute to this compiling contextual through collating received information out of individual licenses' annual monitoring reports based KPIs set by the MSG on production, reserves, sales, employee number, investment in environment, social payments etc.

In addition, through use of KPIs, AKBN can summarize facts based on annual environmental studies highlighting risks and trends on a country level as well as specific areas were activity of operators in the extraction and energy sector is concentrated.

In the context of improving reporting and statistics on the extractive sector, we recommend the Ministry of Energy and Industry consider whether to implement similar reporting requirements as in the EU Directives on Accounting and Transparency[74]

74 EU Accounting Directive 2013/34/EU

7.3.2 Production data and values

Through inquiries of AKBN, we understood that production data reported by AKBN were produced out of self-declarations submitted by the licensees to AKBN as part of annual reporting. AKBN informed us that its current level of monitoring did not include assurance procedures to ensure on accuracy of self-declared production, revenue and reserves data.

Based on numbers reported by AKBN, only 70% of total licenses reported their production in 2013. This ratio increased to 85% in 2014. Moreover, AKBN could not provide details of minerals quality (concentration) in the reported mining output throughout the years 2011 to 2014. In absence of such information, mining output could be priced after the average international market prices.

Recommendation

In addition to declarations submitted, we suggest that AKBN provides a comparison of the production declared with the measurements made from AKBN throughout the year, including details of mineral concentration and values based on local market transactions and exports.

Transaction prices could be compared to international prices for the minerals.

7.3.3 Disclosure of total government revenue

We could not obtain a full disclosure of Government revenue in aggregate and by payment stream from the extractive sector for the years 2011, 2012, 2013 and 2014. The Central Government MIS system could provide information on a monthly basis on revenue generated for each tax., however could not disaggregate information for the upstream oil and gas, mining and hydro-energy sector, neither could provide information disaggregated by individual tax payer (as listed in 7.2.1).

Lack of availability of such data limits the analysis of relative size of the payments streams, payment trends compared to production, relative size of payments derived from individual tax payers etc.

Recommendation

The Central Government's Treasury collects information on all payments made by individual taxpayers despite the collecting government entity or industrial sector. As suggested in 7.2.1, through working with the Government's MIS, the MSG can derive full disclosure government's revenue in the extractive sector and hydro-energy. Such, can be pursued through maintaining an updated register of license operating including accurate data on license number and Tax identification number. The same register should be furnished in real-time to the Government's MIS.

If cooperation with the Government's MIS is not possible in short or medium term, we suggest cooperation with tax collecting agents such as tax and custom authorities and the local government, which represent the major agents receiving and administering taxes.

In addition to fulfilling a standard requirement, updated information from the Government's reporting system will enhance statistics from the sector and can be compared with other information such as production levels, structure of the industry, number of licenses etc.

7.3.4 Reserves

We understand that the Government did not undertake studies of the oil and mining geological reserves in the last 25 years. In this case we suggest that the MEI publishes the results geological studies and maps from the 80s and 90s. Although their accuracy is limited due to advancement of exploration and extraction technologies and lack of official and accurate data on production extracted throughout the country since the date of latest geological studies.

Recommendation

We understand that assessing the national reserves requires many years and comprises a heavy cost burden to the State's Budget. However, reserves are key to providing contextual information on the overall worth of the national resources in accordance with the EITI requirement 3. We suggest MEI to overweight the benefits from current measure of reserves across all over Albania and considers implementation of the project in certain area with significant extraction interest. In addition, coherent information on reserves proven and probable reserves in combination with tight control over current exploration and extraction activities should help with effective production and fiscal planning and prevent abuses with the national resources.

7.3.5 Maintaining of an updated public register of licensees and concessions

MEI does not maintain an updated public register of licensees and concessions mining sector and concessions granted in hydro-energy sector. In order to comply with the requirement of EITI 3.9. EITI Albania produced the mining register based on information included in individual licenses terms. A copy of this register is presented in Appendix 7.

Pursuant to our request AKBN, provided us with an updated register of concessions in hydro-energy sector. Following to its inclusion in the under the cadre of EITI reports, the requirements of EITI 3.9 apply also to the hydro-energy sector.

Recommendation

Implementing countries are required to maintain a publicly available register or cadaster system(s) with the following timely and comprehensive information regarding each of the licenses granted, including:

- license holder(s);
- coordinates of the license area;
- date of application, date of award and duration of the license; and
- in the case of production licenses, the commodity being produced.

The license register or cadaster shall include information about licenses held by all entities, including companies and individuals or groups that are not included in the EITI Report, i.e. where their payments fall below the agreed materiality threshold.

As explained earlier in this section, maintenance of an updated public register will contribute to improvement of reporting on Government's revenue on the sector. Furthermore, accurate data on licensees, Tax identification numbers (NUIS), contact details, address etc. will facilitated the communication with entities selected to report in the EITI report.

7.3.6 Transparency over license allocation

In accordance with EITI standard 3.10, implementing countries are required to disclose information related to the award or transfer of licenses pertaining **to the companies covered in the EITI Report**. Disclosures shall include:

i. a description of the process for transferring or awarding the license;
ii. the technical and financial criteria used;
iii. information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable; and
iv. any non-trivial deviations from the applicable legal and regulatory framework governing license transfers and awards.

Where licenses are awarded through a bidding process **during the accounting period covered by the EITI Report**, the government is required to disclose the list of applicants and the bid criteria.

Current status

Oil and gas agreements

Through inquiry and communications, we understood that almost all petroleum agreements were allocated through ad hoc negotiations procedures up August 2013. Information on recipient licensees and joint operations were publically disclosed in MEI's website.

In accordance with the EITI requirement 3.10, we requested but did not receive from MEI information on technical and financial criteria used in allocating these agreements.

Mining licensees and concessions

We obtained information on bid rounds performed to grant mining licensees in 2013 and 2014, however could not obtain information on the bid criteria used to evaluate bids in each round and name of applicants where more than one applicant submitted its proposal.

Mining licensees and concessions

With regard to hydro-energy concessions, we are aware that Law allowed both ad hoc negotiations of unsolicited proposals and bid rounds. MEI did not disclosed methods and criteria used when evaluating concessions in the hydro-energy sector for the years 2013 and 2014.

Recommendation

We recommend MEI disclose in its website for public access methods, criteria used and name non-winning bids. Such disclosure will enhance transparency of the process and contribute towards improving the effectiveness of bids and negotiations.

In addition, Albania has signed investment treaties with many countries (full list of treaties in force is provided in: http://investmentpolicyhub.unctad.org/IIA/CountryBits/2#iiaInnerMenu). These agreements impose heavy requirements on transparence of licensing and procurement procedures. Under these circumstances, lack of transparence and ineffective processes for allocation licensees could expose the Country against international arbitration claims.

7.4 Regulatory aspects in the context of EITI reporting

The Petroleum Law (as amended in March 2015) and Law on Mining (as amended in October 2014) request operating licensees respectively in the oil and gas sector and mining sector to report data and information in accordance with the EITI Standard. In addition, both laws demand reporting from the General Directorate of Taxes, Albanian Custom Administrate and the central and local public institutions collecting revenue from the sector. EITI reporting requirements for the recipient Government institutions currently conflict with their statutory duty to maintain confidentiality over the information obtained in terms of their regulatory duties. This confidentiality provisions, referred to in the laws applicable to tax and custom procedures in Albania, allow access to the data only upon explicit consent from the Licensee. Government bodies may exchange the data under strict confidentiality terms.

Current regulatory enforcement does not address forms of reporting with regard to cash flows and contextual information. An initial version of reporting template applicable to reporting from the mining sector is approved via CMD no. 233 on 23 March 2011. Because approved before the publication of new EITI standard in 2013, the form fails to address many aspects of current reporting requirement such as publication of data on a disaggregated level and assurance process.

In order to overcome this barrier, the reporting templates included a letter granting explicit consent of the licensee:

a) to the recipient public entities for reporting of information on licensees which classified as confidential under governing laws, regulations and agreements;
b) to allow publication of the concerning cash flows by payments stream by licensee on a disaggregated level in the EITI report.

However due to significant delays in the reporting process from both licensees and recipient public institutions (provided in chapter 4), this procedure resulted to be not effective for the purpose of this reporting as we received signed official confirmations from less than 10 out of 148 reporting in both years.

Recommendation

In order to overcome the barriers listed above on regulatory enforcement of reporting of cash flows we recommend the MSG establish complementary regulation addressing all aspects of:

- Preliminary analysis for establishing materiality and payments to include in reporting;
- Timing and form of reporting by licensees
- Timing and form of reporting by recipient public entities
- Timing and form of reporting concerning the contextual information
- Level of assurance to be obtained for each reporting
- Forms to address aspects of confidentiality etc.

The regulation need also to address time required for each reporting entity and public institution to adopt to the requirements and plan the EITI reporting accordingly, to allow for an effective process.

Reporting templates and instructions shall be reviewed and updated for changes in EITI scope and requirements, regulation updates, and new facts affecting the extractive industry (i.e. new revenue streams, licensees etc.).

Selection of the reporting entities should be planned and communicated months ahead of the reconciliation work schedule. We suggest requesting all licensees (where possible) to submit electronic declarations via web or email. Reconciliation work may focus on a sample based on the scope of EITI reporting and changes in the sector.

Provided that the EITI Albania systems support this application, approved templates and instructions may be published on the ALBEITI website, where can be downloaded by the reporting entities, filled and uploaded through a dedicated portal on the website. Officially, signed forms would be submitted thereafter by mail within the deadline set or be uploaded on the same web portal.

Declarations not selected for the reconciliation process may be presented unilaterally in the report, compared to production data and total cash flows reported by the government institutions etc.

Setting a deadline for submission of declarations and reconciliation work

The annual deadline for submission of declarations should be planned ahead and be included in the reporting entities' schedule. As a result, the time required for collection of data is expected to be reduced and the accuracy of reporting would most likely be improved. The same deadline should be established for both licensees and recipient government entities.

The beginning of May of the following calendar year might be considered as the deadline for submission of declarations with the reconciliation work performed in May and June.

Glossary and abbreviations

ALBEITI	The EITI secretariat in Albanian, established under the Ministry of Energy and Industry
ACA	Albanian Custom Administration
Administrator	Independent company hired to perform the reconciliation of reported payments and revenues from the licensees and the government
Aggregation	Payments are combined so that the figures show totals per revenue stream
AKBN	National Agency of Natural Resources
AKPT	National Agency for Territorial Planning
ALBEITI	The EITI secretariat in Albanian, established under the Ministry of Energy and Industry
Albpetrol	Oil company 100% owned by the Albanian Government.
ATRAKO	The Agency for Treatment of Concessions is an entity established within the Ministry of Economy of Development, Tourism, Trade and Entrepreneurship.
CMD	Council of Ministers Decision
Concessionaire	Company granted with concession
Counterparty	In the report the Government is the counterparty to the licensee and the licensee is the counterparty to the Government
Custom authorities	Albanian Custom Administration
Disaggregation	Payments are detailed per revenue stream and/ or per licensee
DSO	Distribution System Operator owned 100% by the Albanian Government.
EITI	Extractive Industry Transparency Initiative
EITI Albania	The EITI secretariat in Albanian, established under the Ministry of Energy and Industry
ERE	Albanian Energy Regulator
EU	European Union
EUR	Euro
GDT	General Directorate of Tax
Government	Used in this Report as a collective term comprising the General Directorate of Tax, the Ministry of Energy and industry, the Albanian Custom Administration, the National Agency of Natural Resources, the Albanian Energy Regulator, the Local Government Units, the Albania Power Corporation (KESH), and Albpetrol, when not separately disclosed.
GWh	Gigawatt per hour used for metering larger amounts of power, where 1 GWh = 1,000 MWh.
HPP	Hydropower plant
IFRS	International Financial Reporting Standards published by the International Federation of Accountants (IFAC).
INSTAT	National Institute of Statistics
IPP	Independent power plants
KESH	Albanian Power Corporation
KESH Gen	KESH Gen is a structure within KESH licensed to produce electricity
KTOE	Kilo tons of oil equivalent (toe) used to measure unit of energy defined as the amount of energy released by burning one tons of crude oil.
KV	Kilovolts
KW	Kilowatt used as a unit of electric power.
KWh	Kilowatt per hour used a measure energy
LGU	Local Government Unit
License	License awarded by MEI to perform exploration, development and production activity in the Albanian territory.
Licensee	Company that has been awarded a license interest in an exploration and / or production in the Albanian territory
M^2	Meter square
M^3	Meter cube
ME	Ministry of Environment
MEDTTE	Ministry of Economic Development, Tourism, Trade and Entrepreneurship
MEI	Ministry of Energy and Industry
MLEK	Million Albanian Lek
MSG	Multi-stakeholder working Group
MW	Megawatt used as a unit of electric power, where 1 MW = 1,000 KW

MWh	Megawatt per hour used for metering larger amounts of power, where 1 MWh = 1,000 KWh.
Nickel compositions	Nickel compositions extracted in Albania include iron-nickel and nickel-silicate.
Nm^3	Normal meter cube
Petroleum	Collective term meaning oil and gas
PPP	Public-private partnership
Reconciliation	The process of comparing reported data from licensees and the Government, and explain any discrepancies
RPS	Retail Public Supplier
SHGJSH	Albanian Geological Service
SPP	Small power plant
Tax authorities	General Directorate of Tax
TLEK	Thousand LEK
TPP	Thermal power plant
TSO	Transmission System Operator owned 100% by the Albanian Government.
TUSD	Thousand US dollar
UKT	Ujesjelles Kanalizime Sh.A. is the water and wastewater company owned 75% by the Municipality of Tirana.
USD	US dollar
VAT	Value added Tax
Without counterparty	Amount reported by either the Government or licensees but not by both parties
WPS	Wholesale Public Supplier

Appendix 1.1 – Disaggregated reconciliation from the oil and gas sector for 2013

Table 38 - Payments per company

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Unidentified	Without Counterparty
Bankers Petroleum Albania Ltd.	10,459,985	9,092,037	-	1,403,702	35,754	-
Dega ne Shqiperi e Stream Oil & Gas Ltd.	1,179,109	1,215,391	(3,051)	(39,333)	-	-
Sherwood International Petroleum Ltd.	-	-	-	-	-	-
Transoil Group - Dega ne Shqiperi	567,613	403,110	-	164,590	720	(634)
Phoenix Petroleum	39,233	19,495	-	12,111	(2,442)	(5,185)
Petromanas Albania GmbH	310,236	45,579	(250,104)	18,454	3,901	-
San Leon Durresi B.V.	-	6,561	3,878	(2,683)	-	-
Total	**12,556,177**	**10,782,174**	**(249,277)**	**1,556,841**	**37,934**	**(5,819)**

Table 39 -Share of oil payments

Amounts in Lek thousands

Licensee	Sum of Payer		Sum of Recipient		Discrepancy explained Payer		Discrepancy explained Recipient		Remaining discrepancy		Comments
	in ton	*in Lek '000*	*in ton*	*in Lek '000*	*in ton*	*in Lek '000*	*in ton*	*in Lek '000*	Un-identified	Without Counterparty	
Bankers Petroleum Albania Ltd.	49,157	2,288,315	49,157	2,288,315	-	-	-	-	-	-	-
Dega ne Shqiperi e Stream Oil & Gas Ltd.	17,592	818,904	17,592	818,904	-	-	-	-	-	-	-
Sherwood International Petroleum Ltd.	-	-	-	-	-	-	-	-	-	-	-
Transoil Group0Dega ne Shqiperi	8,660	403,151	8,660	403,110	-	-	-	-	(42)	-	-
Phoenix Petroleum	425	19,799	417	19,411	-	-	-	-	(388)	-	-
Petromanas Albania GmbH	-	-	-	-	-	-	-	-	-	-	-
San Leon Durresi B.V.	-	-	-	-	-	-	-	-	-	-	-
Total	**75,834**	**3,530,170**	**75,825**	**3,529,741**	**-**	**-**	**-**	**-**	**(429)**	**-**	**-**

Share of oil payments in kind were valued using the average sales price applied by Albpetrol in the year 2013 at USD 441/ton and in 2014 at USD 396/ton.

Table 40 - Royalty on internal sales

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	14,393	14,393	-	-	-	-	
Dega ne Shqiperi e Stream Oil & Gas Ltd.	33,205	33,205	-	-	-	-	
Transoil Group Ltd	29,569	-	-	29,569	-	-	Receipt of tax reported later by the Tax authorities
Phoenix Petroleum	3,553	-	-	1,500	(2,053)	-	Only Tax office in Tirana reported collections of royalty. Fieri Branch reported no payments.
Total	**80,720**	**47,598**	**-**	**31,069**	**(2,053)**	**-**	

Table 41 - Royalty on exports

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	6,482,290	6,482,290	-	-	-	-	
Dega ne Shqiperi e Stream Oil & Gas Ltd.	327,000	323,949	(3,051)	-	-	-	Licensee reported prepayments to the Custom
Transoil Group Ltd	29,569	-	-	29,569			
Total	**6,838,859**	**6,806,239**	**(3,051)**	**29,569**	**1**	**-**	

Table 42 - Tax penalties

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	-	71,919	-	(71,919)	-	-	Penalties reported are not in scope
Dega ne Shqiperi e Stream Oil & Gas Ltd.	-	39,333	-	(39,333)	-	-	Penalties reported are not in scope
Transoil Group Ltd	634	-	-	-		(634)	Tax authority reported no payments
Phoenix Petroleum	-	84	-	(84)		-	Penalties reported are not in scope
Petromanas Albania GmbH	43,256	-	(43,256)	-		-	Penalties reported are not in scope
Total	**43,890**	**111,336**	**(43,256)**	**(111,336)**	**-**	**(634)**	

Table 43 - Signature bonuses

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Collected by Albpetrol							
Phoenix Petroleum	10,695	-	-	10,695	-	-	
Signature Bonuses - Albpetrol	**10,695**	**-**	**-**	**10,695**	**-**	**(634)**	
Collected by AKBN							
Petromanas Albania G.m.b.H	45,579	45,579	-	-	-	-	
San Leon Energy Plc.	-	4,039	3,878	(161)			Amount confirmed later by payer
Signature Bonuses - AKBN	**45,579**	**49,618**	**3,878**	**(161)**	**-**	**(634)**	

Table 44 – VAT

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Transoil Group Ltd	17,341	-	-	17,842	501	-	Receipt of tax reported later by the Tax authorities
Phoenix Petroleum	5,185	-	-	-	-	(5,185)	Tax authority reported no payments
Total	**22,526**	**-**	**-**	**17,842**	**501**	**(5,819)**	

Table 45 – Other payments - State

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	1,540,209	142,111	-	1,433,853	35,755	-	
Transoil Group - Dega ne Shqiperi	87,350	-	-	87,611	261	-	
Petromanas Albania GmbH	14,553	-	-	18,454	3,901	-	
San Leon Durresi B.V.	-	2,522	-	(2,522)	-	-	
Total	**1,642,112**	**144,633**	**-**	**1,537,396**	**39,917**	**-**	

Table 46 – Other payments – Local Government

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	134,778	93,010	-	41,768	-	-	Zharre commune has not reported. Payer has shown documents of payments.
Petromanas Albania GmbH	206,847	-	(206,847)	-	-	-	Payments reported not in scope.
Total	**341,625**	**93,010**	**(206,847)**	**41,768**	**39,917**	**-**	**-**

Appendix 1.2 – Disaggregated reconciliation from the oil and gas sector for 2014

Table 47 - Payments per company

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Unidentified	Without Counterparty
Bankers Petroleum Albania Ltd.	12,573,703	4,690,348	(40,498)	7,865,393	22,536	-
Dega ne Shqiperi e Stream Oil & Gas Ltd.	800,728	671,320	(38,957)	117,322	26,871	-
Sherwood International Petroleum Ltd.	16,786	7,476	-	9,311	-	-
Transoil Group0Dega ne Shqiperi	306,706	203,831	-	81,268	(40)	(21,567)
Phoenix Petroleum	127,987	113,726	(1,000)	6,735	(5,359)	(1,167)
Petromanas Albania GmbH	647,016	14,089	(65)	632,878	16	-
San Leon Durresi B.V.	3,116	3,115	-	-	(1)	-
Total	**14,476,042**	**5,703,905**	**(80,520)**	**8,712,907**	**44,023**	**(22,734)**

Table 48 -Share of oil payments

Amounts in Lek thousands

Licensee	Sum of Payer		Sum of Recipient		Discrepancy explained Payer		Discrepancy explained Recipient		Remaining discrepancy		Comments
	in ton	*in Lek '000*	*in ton*	*in Lek '000*	*in ton*	*in Lek '000*	*in ton*	*in Lek '000*	Un-identified	Without Counter-party	
Bankers Petroleum Albania Ltd.	71,085	2,971,047	71,265	2,978,572	-	-	-	-	7,525	-	Conversion from barrel to MT
Dega ne Shqiperi e Stream Oil & Gas Ltd.	15,262	637,888	15,263	637,907	-	-	-	-	19	-	
Sherwood International Petroleum Ltd.	179	7,476	179	7,476	-	-	-	-	-	-	
Transoil Group0Dega ne Shqiperi	4,877	203,831	4,877	203,831	-	-	-	-	-	-	
Phoenix Petroleum	2,723	113,830	2,721	113,726	-	-	-	-	(104)	-	
Petromanas Albania GmbH	-	-	-	-	-	-	-	-	-	-	
San Leon Durresi B.V.	-	-	-	-	-	-	-	-	-	-	
Total	**94,126**	**3,934,072**	**94,304**	**3,941,512**	**-**	**-**	**-**	**-**	**7,440**	**-**	

Share of oil payments in kind were valued using the average sales price applied by Albpetrol in the year 2013 at USD 441/ton and in 2014 at USD 396/ton.

Table 49 - Royalty on internal sales

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
Bankers Petroleum Albania Ltd.	14,393	14,393	-	-	-	-	
Dega ne Shqiperi e Stream Oil & Gas Ltd.	33,205	33,205	-	-	-	-	
Transoil Group Ltd	29,569	-	-	29,569	-	-	Tax reported in a later time
Phoenix Petroleum	3,553	-	-	1,500	(2,053)	-	Tax report was only from Tirana Branch. Fieri Branch reported no payments.
Total	**80,720**	**47,598**	**-**	**31,069**	**(2,053)**	**-**	**-**

Table 50 - Royalty on exports

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
Bankers Petroleum Albania Ltd.	5,327,507	-	-	5,327,507	-	-	
Dega ne Shqiperi e Stream Oil & Gas Ltd.	94,000	-	-	117,322	23,322	-	
Total	**5,327,507**	**-**	**-**	**5,327,507**	**-**	**-**	

Table 51 - Tax penalties

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
Bankers Petroleum Albania Ltd.	26,574	683,487	-	(656,844)	69	-	Reported penalties not in scope
Transoil Group - Dega ne Shqiperi	471	-	-	431	(40)	-	Reported penalties not in scope
Phoenix Petroleum Sh.A	293	-	-	-	-	(293)	Tax authority reports no payments
Total	**27,338**	**683,487**	**-**	**(656,413)**	**29**	**(293)**	

Table 52 - Signature bonuses

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Collected by Albpetrol	9,311	-	-	9,311	-	-	
Sherwood International Petroleum Ltd	3,000	-	-	3,000	-	-	
Transoil Group - Dega ne Shqiperi	5,185	-	-	-	(5,185)	-	
Phoenix Petroleum Sh.A							
Signature Bonuses - Albpetrol	9,311	-	-	9,311	-	-	
Bankers Petroleum Albania Ltd.	10,548	10,545	-	3	-	-	
Petromanas Albania GmbH	10,548	10,545	-	3	-	-	
San Leon Durresi B.V.	1,558	1,557	-	-	(1)	-	Confirmed later by payer
Signature Bonuses - AKBN	**22,654**	**22,647**	**-**	**6**	**(1)**	**-**	

Table 53 – VAT

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	-	26,643	-	(26,643)	-	-	Not VAT payments. Compensations and penalties.
Dega ne Shqiperi e Stream Oil & Gas Ltd.	38,957	-	(38,957)	-	-	-	Not VAT payments. The reports are for VAT at import.
Phoenix Petroleum Sh.A	874	-	-	-	-	(874)	Payer confirms payments but has not provided copies of documents.
Total	**39,831**	**26,643**	**(38,957)**	**(26,643)**	**-**	**(874)**	

Table 54 – Other payments - State

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	3,394,570	261,376	-	3,148,136	14,942	-	
Petromanas Albania GmbH	632,859	-	-	632,875	16	-	
San Leon Durresi B.V.	1,558	1,558	-	-	-	-	
Total	**4,028,987**	**262,934**	**-**	**3,781,011**	**14,958**	**-**	

Table 55 – Other payments – Local Government

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bankers Petroleum Albania Ltd.	241,511	127,530	(40,498)	73,483	-	-	Payer provided payment document
Transoil Group - Dega ne Shqiperi	21,567	-	-	-	-	(21,567)	
Phoenix Petroleum Sh.A	1,000	-	(1,000)	-	-	-	
Petromanas Albania GmbH	65	-	(65)	-	-	-	
Total	**264,143**	**127,530**	**(41,563)**	**73,483**	**-**	**(21,567)**	

Appendix 2.1 - Disaggregated reconciliation from the mining sector in 2013

Table 56 - Payments per company

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Fushe Kruja Cement Factory Sh.p.k.	26,494	-	-	26,494	-	-	
Bledi	15,175	13,819	(782)	575	1	-	
Xhiretone	9,922	6,575	(176)	3,231	-	60	
Fabrika e Pasurimit te Kromit Bulqize	18,792	43,515	1,489	(23,234)	-	-	
Leshnica	5,969	4,480	(1,320)	100	(69)	-	
Shkalla	31,539	7,543	(23,996)	-	-	-	
Albanisa Krypi	8,296	8,233	(62)	-	(1)	-	
Koka	24,727	19,739	(4,888)	100	-	-	
Ylberi	2,998	3,628	(113)	-	-	743	
Krasta	1,339	1,836	(582)	(1,079)	-	-	
Ra-Krom Tirana	841	4,348	3,507	-	-	-	
Kurti	-	-	-	-	-	-	no reporting - removed
Vellazeria Minerals Albania	7,642	4,599	(92)	2,951	-	-	
AlbChrome	1,256,773	101,435	(1,155,338)	-	-	-	
Marei	1,495	4,875	4,875	798	(649)	(48)	
Vllazeria Has	-	-	-	-	-	-	no reporting - removed
Egi -K	58,345	58,166	(447)	(267)	1	-	
KLERVIBRIS	6,975	5,874	(1,101)	-	-	-	
Shpresa - AL	14,124	17,635	145	(3,367)	(1)	-	
Drini Bulqize	11,643	9,124	(2,518)	-	(1)	-	
Gjoni	6,169	5,985	(184)	-	-	-	
Miniera e Kromit Katjel	38,205	29,973	(6,060)	2,173	1	-	
Bytyçi	6,453	8,496	3,633	1,590	-	-	
ALB LEAA INTERNATIONAL	14,837	16,534	1,697	-	-	-	
Gjomakaj Group	-	96	-	-	96	-	no activity
Cahani	6,588	5,384	(1,204)	-	-	-	
Brisel	11,576	5,884	409	6,100	(1)	-	
Aliaj Group	4,855	6,189	49	(1,286)	(1)	-	
Çupi Group	4,954	2,125	(2,829)	-	-	-	
Amerika Group	3,799	1,160	-	299	(2,340)	-	
Blerimi Kosturr 2010	1,700	1,700	-	-	-	-	
Beralb Sh.a.	354,469	635,330	115,932	(161,342)	3,587	-	
Info Metal Plast-Al	8,254	6,443	(1,449)	-	(362)	-	
Joal - 06	664	747	84	-	(1)	-	
Platinium Alb	4,198	1,911	(1,937)	350	-	-	
Rej	950	-	-	935	(15)	-	
Makaresh	11,115	12,760	3,881	2,236	-	-	
Antea Cement	58,994	55,525	(2,906)	(20)	(583)	-	
Mustafai	3,455	3,742	50	(20)	217	-	
San Tara	20,619	20,619	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	no reporting
PASHKASHESH	-	-	-	-	-	-	no reporting - removed
Shpiragu	3,546	3,314	(299)	67	134	-	
Priska	3,160	3,666	-	(506)	-	-	
Babasi COO	2,442	7,132	4,690	-	-	-	
Milis Brick sh.a	2,420	4,967	(35)	(2,583)	(1)	-	
Qeramika Apollon (Ish Milis Brik)	-	55,485	-	-	23,902	31,583	no reporting
Vellezerit Hysa	16,830	16,758	(365)	(294)	(1)	-	
Comercir	992	1	-	985	(3)	(3)	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
ALBA shpk (BL - ARSI sh.p.k) sot	3,002	-	192	3,194	-	-	
TADRI shpk	7,322	7,020	(50)	30	(222)	-	
Selenice Bitumi	20,346	3,999	(10,789)	5,555	(3)	-	
Mineral Bitumen	7,073	-	(50)	7,023	-	-	
Romes	12,548	248	(678)	11,622	-	-	
Tili Inert	10,449	-	100	10,740	191	-	
"Topi Eki"sh.p.k	6,191	1,640	(4,567)	-	16	-	
"Metals Finance Albania" sh.p.k	18	400	382	-	-	-	
Vileda shpk (ish Koxheri shpk)	2,600	2,600	-	-	-	-	
Grenast shpk	9,655	9,338	(336)	(19)	-	-	
Emma Chrom 2011 shpk	-	5,456	-	-	5,456	-	no reporting
Lita Brothers Construction shpk	4,214	-	(560)	3,653	(1)	-	
Skenderi shpk	-	-	-	-	-	-	
IVNO 1100 Shpk	12,730	7,687	(5,043)	-	-	-	
" Burimi - Xh" Shpk	3,678	3,477	93	174	(120)	-	
Bledi shpk	-	-	-	-	-	-	
SORIGE - ALB shpk	7,523	7,467	(58)	-	2	-	
Sara Minerals International Trading (Ish Auto Star Shpk)	-	-	-	-	-	-	no activity
"Albania Nickel Group" sh.p.k	-	-	-	-	-	-	
Agbes Construction shpk	36,846	36,846	-	-	-	-	
Beta shpk	1,633	1,180	(257)	210	14	-	
UNITED QUARRIES shpk	6,259	6,021	-	238	-	-	
Salillari	121,195	469	(5,260)	115,466	-	-	
KOLOSEU shpk	-	-	-	-	-	-	
Colacem Albania shpk	3,893	8,539	(820)	(5,465)	1	-	
Qeramika Apollon shpk (ish Fortis 2 shpk)	11,040	12,964	-	(1,924)	-	-	
XHULJO shpk	15,740	14,135	(1,606)	-	1	-	
ALFA - 7 shpk	5,311	3,174	-	7,991	6,178	(324)	
"Heavy Industries" sh.p.k	3,150	2,980	8	135	-	(43)	
MIN-EX Sh.p.k	4,734	-	225	4,959	-	-	
SARA ALBANIA	10,615	-	-	9,081	(1,534)	-	
Total	**2,422,098**	**1,362,990**	**(1,097,316)**	**27,649**	**33,889**	**31,968**	

Table 57 - Royalty – internal sales

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Bledi	904	167	(737)	-	-	-	Payments net off compensation.
Xhiretone	1,167	-	-	1,227	-	60	Payer provided supporting documents.
Fabrika e Pasurimit te Kromit Bulqize	-	18,792	-	(18,792)	-	-	
Leshnica	274	-	(274)	-	-	-	The payer reported his request for compensation not accepted by Tax authorities.
Shkalla	-	-	-	-	-	-	
Albanisa Krypi	1,860	1,860	-	-	-	-	
Koka	2,450	2,686	-	(236)	-	-	Tax authorities have declared as royalty tax penalties togather
Ylberi	1,757	1,757	-	-	-	-	
Krasta	1,339	757	(582)	-	-	-	Amount reclassified to "Other payments –State".
Ra-Krom Tirana	-	1,496	1,496	-	-	-	
Vellazeria Minerals Albania	2,879	-	-	2,879	-	-	Payer provided supporting documents.
Vllazeria Has	-	-	-	-	-	-	
Egi -K	3,488	3,488	-	-	-	-	
KLERVIBRIS	-	-	-	-	-	-	
Shpresa - AL	7,305	9,222	46	(1,871)	-	-	Tax authorities have reported in amount paid in 2012 and adjusted in 2013.
Drini Bulqize	-	-	-	-	-	-	
Gjoni	1,264	1,264	-	-	-	-	
Miniera e Kromit Katjel	839	839	-	-	-	-	
Bytyçi	-	-	-	-	-	-	
ALB LEAA INTERNATIONAL	2,571	3,468	897	-	-	-	The confirmed the payment was missing in its initial reporting
Gjomakaj Group	-	-	-	-	-	-	
Cahani	-	-	-	-	-	-	
Brisel	2,514	-	-	2,514	-	-	Initially the entity has reported these payments as royalties paid in custom but later it confirmed that these amounts were paid in tax authorities.
Aliaj Group	-	-	-	-	-	-	
Çupi Group	-	-	-	-	-	-	
Amerika Group	-	-	-	-	-	-	
Blerimi Kosturr 2010	482	482	-	-	-	-	
Beralb Sh.a.	-	160,500	-	(160,500)	-	-	Royalty paid to Custom instead of Tax authorities
Info Metal Plast-Al	-	-	-	-	-	-	
Joal - 06	-	-	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Platinium Alb	-	-	-	-	-	-	
Rej	110	-	-	110	-	-	
Makaresh	3,020	3,111	(40)	(131)	-	-	Corrected penalties
Antea Cement	20,788	31,583	11,702	-	(907)	-	
Vellezerit Hysa	1,772	1,772	-	-	-	-	
Mustafai	1,120	1,040	(80)	-	-	-	
San Tara	611	611	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
PASHKASHESH	-	-	-	-	-	-	
Shpiragu	457	318	(139)	-	-	-	
Priska	1,215	1,215	-	-	-	-	
Babasi COO	1,455	1,455	-	-	-	-	
Milis Brick sh.a	312	624	-	(312)	-	-	Duplicate reporting
Qeramika Apollon (Ish Milis Brik)	-	31,583	-	-	-	31,583	No reporting
Comercir	418	-	-	418	-	-	
Selenice Bitumi	16,292	-	(10,789)	5,503	-	-	Payer provided supporting documents.
Mineral Bitumen	5,308	-	-	5,308	-	-	
Romes	6,016	-	-	6,016	-	-	
Tili Inert	4,782	-	-	4,782	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	42	51	-	-	9	-	
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
TADRI shpk	80	79	-	-	(1)	-	
Elidon 06 shpk	-	-	-	-	-	-	
ALBA shpk (BL - ARSI sh.p.k) sot	-	-	-	-	-	-	
Vileda shpk (ish Koxheri shpk)	-	-	-	-	-	-	
Grenast shpk	-	-	-	-	-	-	
Emma Chrom 2011 shpk	-	-	-	-	-	-	
Lita Bradhers Construction shpk	3,353	-	(2,757)	596	-	-	Resulting from tax inspection
Skenderi shpk	-	-	-	-	-	-	
IVNO 1100 Shpk	-	529	529	-	-	-	
" Burimi - Xh" Shpk	-	-	-	-	-	-	
Bledi shpk	-	-	-	-	-	-	
SORIGE - ALB shpk	-	83	81	-	2	-	
Agbes Construction shpk	-	-	-	-	-	-	
Beta shpk	592	392	(200)	-	-	-	
UNITED QUARRIES shpk	2,656	2,417	-	238	(1)	-	
Salillari	2,859	469	-	2,390	-	-	
Colacem Albania shpk	136	135	-	-	(1)	-	
Qeramika Apollon shpk (ish Fortis 2 shpk)	947	1,163	-	(216)	-	-	
XHULJO shpk	2,001	2,001	-	-	-	-	
ALFA - 7 shpk	324	-	-	-	-	(324)	
"Heavy Industries" sh.p.k	1,788	1,653	-	135	-	-	Payer provided supporting documents.
MIN-EX Sh.p.k	-	-	-	-	-	-	
SARA ALBANIA	-	-	-	-	-	-	
Total	**109,547**	**289,062**	**(847)**	**(149,942)**	**(899)**	**31,319**	

Table 58 - Royalty – Exports

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
Fushe Kruja Cement Factory Sh.p.k.	-	-	-	-	-	-	
Bledi	13,376	13,652	276	-	-	-	
Xhiretone	6,599	6,575	(24)	-	-	-	Prepayments
Fabrika e Pasurimit te Kromit Bulqize	18,792	20,281	1,489	-	-	-	Prepayments
Leshnica	3,618	4,480	862	-	-	-	Prepayments
Shkalla	7,187	7,543	356	-	-	-	Prepayments
Albanisa Krypi	3,518	3,456	(62)	-	-	-	
Koka	14,065	9,177	(4,888)	-	-	-	
Ylberi	-	-	-	-	-	-	
Krasta	-	1,079	-	(1,079)	-	-	Payments not in scope
Ra-Krom Tirana	841	867	26	-	-	-	Prepayments
Vellazeria Minerals Albania	1,598	4,599	3,001	-	-	-	Prepayments
AlbChrome	100,381	101,435	1,054	-	-	-	Payments not in scope and prepayments
Marei	-	4,875	4,875	-	-	-	
Vllazeria Has	-	-	-	-	-	-	
Egi -K	29,714	29,641	(73)	-	-	-	Prepayments
KLERVIBRIS	6,681	5,874	(807)	-	-	-	Prepayments
Shpresa - AL	2,662	2,761	99	-	-	-	Prepayments
Drini Bulqize	11,643	9,124	(2,518)	-	(1)	-	Prepayments
Gjoni	3,077	2,941	(136)	-	-	-	Prepayments
Miniera e Kromit Katjel	17,210	17,266	56	-	-	-	Prepayments
Bytyçi	3,623	7,126	3,503	-	-	-	Payments not in scope
ALB LEAA INTERNATIONAL	8,253	8,396	143	-	-	-	Prepayments
Gjomakaj Group	-	96	-	-	96	-	
Cahani	5,168	5,168	-	-	-	-	
Brisel	4,918	5,884	966	-	-	-	
Aliaj Group	4,546	4,622	76	-	-	-	Prepayments
Çupi Group	3,649	2,125	(1,524)	-	-	-	Prepayments
Amerika Group	3,186	786	-	-	(2,400)	-	
Blerimi Kosturr 2010	-	-	-	-	-	-	
Beralb Sh.a.	160,500	160,438	-	-	(62)	-	
Info Metal Plast-Al	6,333	5,971	-	-	(362)	-	
Joal - 06	585	585	-	-	-	-	
Platinium Alb	2,075	1,911	(164)	-	-	-	
Rej	632	-	-	617	(15)	-	
Makaresh	-	-	-	-	-	-	
Antea Cement	38,196	23,902	(14,608)	-	314	-	
Vellezerit Hysa	-	-	-	-	-	-	
Mustafai	-	-	-	-	-	-	
San Tara	-	-	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
PASHKASHESH	-	-	-	-	-	-	
Shpiragu	-	-	-	-	-	-	
Priska	-	-	-	-	-	-	
Babasi COO	-	-	-	-	-	-	
Milis Brick sh.a	449	429	(20)	-	-	-	Prepayments
Qeramika Apollon (Ish Milis Brik)	-	23,902	-	-	23,902	-	
Comercir	-	1	-	-	-	1	
Selenice Bitumi	2,643	2,640	-	-	(3)	-	
Mineral Bitumen	-	-	-	-	-	-	
Romes	889	248	(641)	-	-	-	Prepayments
Tili Inert	183	-	-	374	191	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	718	725	-	-	7	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
TADRI shpk	5,331	5,750	-	-	419	-	
Elidon 06 shpk	-	-	-	-	-	-	
ALBA shpk (BL - ARSI sh.p.k) sot	2,952	-	192	3,144	-	-	Prepayments
Vileda shpk (ish Koxheri shpk)	1,566	1,566	-	-	-	-	
Grenast shpk	6,872	6,536	(336)	-	-	-	Prepayments
Emma Chrom 2011 shpk	-	5,456	-	-	5,456	-	
Lita Bradhers Construction shpk	502	-	2,197	2,698	(1)	-	
Skenderi shpk	-	-	-	-	-	-	
IVNO 1100 Shpk	6,566	6,124	(442)	-	-	-	Prepayments
" Burimi - Xh" Shpk	3,384	3,477	93	-	-	-	Prepayments
Bledi shpk	-	-	-	-	-	-	
SORIGE - ALB shpk	5,800	5,651	(149)	-	-	-	Prepayments
Agbes Construction shpk	-	-	-	-	-	-	
Beta shpk	-	-	-	-	-	-	
UNITED QUARRIES shpk	-	-	-	-	-	-	
Salillari	-	-	-	-	-	-	
Colacem Albania shpk	-	2	-	-	2	-	
Qeramika Apollon shpk (ish Fortis 2 shpk)	-	-	-	-	-	-	
XHULJO shpk	-	1	-	-	1	-	
ALFA - 7 shpk	-	-	-	-	-	-	
"Heavy Industries" sh.p.k	66	66	-	-	-	-	
MIN-EX Sh.p.k	2,233	-	225	2,458	-	-	Prepayments
SARA ALBANIA	8,236	-	-	6,702	(1,534)	-	
Total	**531,016**	**535,210**	**(6,903)**	**14,914**	**26,010**	**1**	

Table 59 - Profit taxes

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
Bledi	895	-	(321)	575	1	-	Compensations
Xhiretone	2,004	-	-	2,004	-	-	
Fabrika e Pasurimit te Kromit Bulqize	-	3,638	-	(3,638)	-	-	
Leshnica	2,077	-	(1,908)	100	(69)	-	
Shkalla	14,174	-	(14,174)	-	-	-	Compensations
Albanisa Krypi	1,412	1,412	-	-	-	-	
Koka	4,231	4,231	-	-	-	-	
Ylberi	-	743	-	-	-	743	
Krasta	-	-	-	-	-	-	
Ra-Krom Tirana	-	-	-	-	-	-	
Vellazeria Minerals Albania	72	-	-	72	-	-	Payer provided supporting documents
AlbChrome	162,383	-	(162,383)	-	-	-	Compensations
Marei	649	-	-	-	(649)	-	
Vllazeria Has	-	-	-	-	-	-	
Egi -K	24,739	24,570	(170)	-	1	-	
KLERVIBRIS	-	-	-	-	-	-	
Shpresa - AL	1,552	1,807	-	(255)	-	-	
Drini Bulqize	-	-	-	-	-	-	
Gjoni	1,280	1,280	-	-	-	-	
Miniera e Kromit Katjel	4,761	2,589	-	2,173	1	-	Payments made through compensation in 2013 were recorded in 2014 by tax authorities.
Bytyçi	2,830	1,370	130	1,590	-	-	The entity has confirmed the payments reported by tax authorities.
ALB LEAA INTERNATIONAL	4,013	4,013	-	-	-	-	
Gjomakaj Group	-	-	-	-	-	-	
Cahani	216	216	-	-	-	-	
Brisel	2,888	-	699	3,586	(1)	-	
Aliaj Group	309	1,567	(27)	(1,286)	(1)	-	Tax authorities and the entity reported payments not in scope.
Amerika Group	374	374	-	-	-	-	
Blerimi Kosturr 2010	-	-	-	-	-	-	
Beralb Sh.a.	173,942	314,392	115,959	(20,842)	3,649	-	Royalty prepaid to customs
Info Metal Plast-Al	1,921	472	(1,449)	-	-	-	
Joal - 06	79	162	84	-	(1)	-	
Platinium Alb	350	-	-	350	-	-	
Rej	208	-	-	208	-	-	
Makaresh	1,317	1,317	-	-	-	-	
Antea Cement	-	-	-	-	-	-	
Vellezerit Hysa	5,282	5,577	-	(294)	1	-	
Mustafai	430	580	130	(20)	-	-	Reconciled with other payments
San Tara	2,659	2,659	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
PASHKASHESH	-	-	-	-	-	-	
Shpiragu	387	317	(70)	-	-	-	
Priska	429	819	-	(390)	-	-	
Babasi COO	-	5,157	5,157	-	-	-	
Çupi Group	953	-	(953)	-	-	-	Payments made in 2014 and 2015

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Milis Brick sh.a	1,644	3,287	-	(1,644)	(1)	-	Reconciled with other payments
Qeramika Apollon (Ish Milis Brik)	-	-	-	-	-	-	
Comercir	83	-	-	83	-	-	No reporting from tax office in Vlora)
Selenice Bitumi	-	30	-	(30)	-	-	Compensations
Mineral Bitumen	1,691	-	-	1,691	-	-	
Romes	1,901	-	(14)	1,887	-	-	
Tili Inert	791	-	-	791	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	864	864	-	-	-	-	
"Metals Finance Albania" sh.p.k	-	400	400	-	-	-	
TADRI shpk	1,171	1,141	(30)	-	-	-	
Elidon 06 shpk	-	-	-	-	-	-	
ALBA shpk (BL - ARSI sh.p.k) sot	50	-	-	50	-	-	
Vileda shpk (ish Koxheri shpk)	1,034	1,034	-	-	-	-	
Grenast shpk	2,783	2,783	-	-	-	-	
Emma Chrom 2011 shpk	-	-	-	-	-	-	
Lita Bradhers Construction shpk	161	-	-	161	-	-	
Skenderi shpk	-	-	-	-	-	-	
IVNO 1100 Shpk	6,164	1,034	(5,130)	-	-	-	
" Burimi - Xh" Shpk	-	-	-	-	-	-	
Bledi shpk	-	-	-	-	-	-	
SORIGE - ALB shpk	1,723	1,723	-	-	-	-	
Agbes Construction shpk	2,136	2,136	-	-	-	-	
Beta shpk	160	172	-	-	12	-	
UNITED QUARRIES shpk	101	101	-	-	-	-	
Salillari	53,876	-	-	53,876	-	-	
Colacem Albania shpk	-	2,956	-	(2,956)	-	-	Penalties
Qeramika Apollon shpk (ish Fortis 2 shpk)	-	450	-	(450)	-	-	Payment not made adjusted by inspection act
XHULJO shpk	4,324	4,532	-	(208)	-	-	
ALFA - 7 shpk	773	-	-	7,991	7,218	-	Tax confirm their report. Business does not reply
"Heavy Industries" sh.p.k	1,054	1,097	43	-	-	-	
MIN-EX Sh.p.k	191	-	-	191	-	-	
SARA ALBANIA	2,379	-	-	2,379	-	-	
Total	**503,870**	**403,002**	**(64,027)**	**47,745**	**10,161**	**743**	

Table 60 – Tax penalties

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
Bledi	-	-	-	-	-	-	
Xhiretone	152	-	(152)	-	-	-	
Fabrika e Pasurimit te Kromit Bulqize	-	804	-	(804)	-	-	
Leshnica	-	-	-	-	-	-	
Shkalla	206	-	(206)	-	-	-	
Albanisa Krypi	332	291	-	40	(1)	-	
Koka	407	71	-	336	-	-	
Ylberi	23	-	(23)	-	-	-	
Krasta	-	-	-	-	-	-	
Ra-Krom Tirana	-	1,985	1,985	-	-	-	
Vellazeria Minerals Albania	-	-	-	-	-	-	
AlbChrome	281	-	(281)	-	-	-	
Marei	48	-	-	-	-	(48)	
Vllazeria Has	-	-	-	-	-	-	
Egi -K	204	267	(204)	(267)	-	-	
KLERVIBRIS	294	-	(294)	-	-	-	
Shpresa - AL	10	1,065	-	(1,055)	-	-	
Drini Bulqize	-	-	-	-	-	-	
Gjoni	48	-	(48)	-	-	-	
Miniera e Kromit Katjel	871	-	(871)	-	-	-	
Bytyçi	-	-	-	-	-	-	
ALB LEAA INTERNATIONAL	-	-	-	-	-	-	
Gjomakaj Group	-	-	-	-	-	-	
Cahani	1,204	-	(1,204)	-	-	-	
Brisel	1,256	-	(1,256)	-	-	-	
Aliaj Group	-	-	-	-	-	-	
Çupi Group	352	-	(352)	-	-	-	
Amerika Group	-	-	-	-	-	-	
Blerimi Kosturr 2010	-	-	-	-	-	-	
Beralb Sh.a.	27	-	(27)	-	-	-	
Info Metal Plast-Al	-	-	-	-	-	-	
Joal - 06	-	-	-	-	-	-	
Platinium Alb	-	-	-	-	-	-	
Rej	-	-	-	-	-	-	
Makaresh	-	-	2,466	2,466	-	-	
Antea Cement	10	20	-	-	10	-	
Vellezerit Hysa	652	-	(365)	285	(2)	-	
Mustafai	38	-	-	-	(38)	-	
San Tara	-	-	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
PASHKASHESH	-	-	-	-	-	-	
Shpiragu	-	-	-	-	-	-	
Priska	-	-	-	-	-	-	
Babasi COO	467	-	(467)	-	-	-	
Milis Brick sh.a	15	627	(15)	(627)	-	-	
Qeramika Apollon (Ish Milis Brik)	-	-	-	-	-	-	
Comercir	2	-	-	-	(2)	-	
Selenice Bitumi	100	-	-	100	-	-	
Mineral Bitumen	74	-	(50)	24	-	-	
Romes	30	-	(23)	7	-	-	
Tili Inert	-	-	-	-	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	-	-	-	-	-	-	
"Metals Finance Albania" sh.p.k	18	-	(18)	-	-	-	
TADRI shpk	100	50	(20)	30	-	-	
Elidon 06 shpk	-	-	-	-	-	-	
ALBA shpk (BL - ARSI sh.p.k) sot	-	-	-	-	-	-	
Vileda shpk (ish Koxheri shpk)	-	-	-	-	-	-	
Grenast shpk	-	19	-	(19)	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
Emma Chrom 2011 shpk	-	-	-	-	-	-	
Lita Bradhers Construction shpk	-	-	-	-	-	-	
Skenderi shpk	-	-	-	-	-	-	
IVNO 1100 Shpk	-	-	-	-	-	-	
" Burimi - Xh" Shpk	294	-	-	174	(120)	-	
Bledi shpk	-	-	-	-	-	-	
SORIGE - ALB shpk	-	10	10	-	-	-	
Agbes Construction shpk	-	-	-	-	-	-	
Beta shpk	110	-	(57)	54	1	-	
UNITED QUARRIES shpk	22	10	-	12	-	-	
Salillari	7,308	-	(5,260)	2,048	-	-	
Colacem Albania shpk	3,757	5,409	(820)	(2,472)	-	-	
Qeramika Apollon shpk (ish Fortis 2 shpk)	8,190	9,407	-	(1,217)	-	-	
XHULJO shpk	1,706	-	(1,106)	600	-	-	
ALFA - 7 shpk	-	-	-	-	-	-	
"Heavy Industries" sh.p.k	78	-	(35)	-	-	(43)	
MIN-EX Sh.p.k	50	-	-	50	-	-	
SARA ALBANIA	-	-	-	-	-	-	
Total	**28,736**	**20,035**	**(8,693)**	**(235)**	**(152)**	**(91)**	

Table 61 - VAT

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
					5	2	
Bledi	-	-	-	-	-	-	
Xhiretone	-	-	-	-	-	-	
Fabrika e Pasurimit te Kromit Bulqize	-	-	-	-	-	-	
Leshnica	-	-	-	-	-	-	
Shkalla	6,910	-	(6,910)	-	-	-	Payments made net of compensation.
Albanisa Krypi	-	40	-	(40)	-	-	This payment has been declared by the entity as penalty.
Koka	-	-	-	-	-	-	
Ylberi	1,128	1,128	-	-	-	-	
Krasta	-	-	-	-	-	-	
Ra-Krom Tirana	-	-	-	-	-	-	
Vellazeria Minerals Albania	3,093	-	(3,093)	-	-	-	This is VAT on imports not in our scope.
AlbChrome	993,728	-	(993,728)	-	-	-	Entity reported VAT on imports not in our scope.
Marei	798	-	-	798	-	-	
Vllazeria Has	-	-	-	-	-	-	
KLERVIBRIS	-	-	-	-	-	-	
Shpresa - AL	2,395	2,780	-	(386)	(1)	-	Payments made net of compensation.
Drini Bulqize	-	-	-	-	-	-	
Gjoni	-	-	-	-	-	-	
Miniera e Kromit Katjel	5,245	-	(5,245)	-	-	-	Payments made net of compensation.
Bytyçi	-	-	-	-	-	-	
ALB LEAA INTERNATIONAL	-	657	657	-	-	-	Payment initially forgotten by the entity
Gjomakaj Group	-	-	-	-	-	-	
Cahani	-	-	-	-	-	-	
Brisel	-	-	-	-	-	-	
Aliaj Group	-	-	-	-	-	-	
Çupi Group	-	-	-	-	-	-	
Amerika Group	239	-	-	299	60	-	
Blerimi Kosturr 2010	1,218	1,218	-	-	-	-	
Beralb Sh.a.	-	-	-	-	-	-	Royalty paid to Custom instead of Tax authorities
Info Metal Plast-Al	-	-	-	-	-	-	
Joal - 06	-	-	-	-	-	-	
Platinium Alb	1,773	-	(1,773)	-	-	-	VAT for imports
Rej	-	-	-	-	-	-	
Makaresh	6,778	8,332	1,455	(99)	-	-	Corrected penalties
Antea Cement	-	20	-	(20)	-	-	Compensations
Vellezerit Hysa	9,124	9,409	-	(285)	-	-	
Mustafai	1,837	2,092	-	-	255	-	Corrected with other payments
San Tara	17,349	17,349	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
PASHKASHESH	-	-	-	-	-	-	
Shpiragu	2,602	2,669	-	67	134	-	
Priska	1,516	1,632	-	(116)	-	-	
Babasi COO	520	520	-	-	-	-	
Milis Brick sh.a	-	-	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
Qeramika Apollon (Ish Milis Brik)	-	-	-	-	-	-	
Comercir	485	-	-	484	(1)	-	
Selenice Bitumi	1,311	1,329	-	(18)	-	-	Corrected from compensations
Mineral Bitumen	-	-	-	-	-	-	
Romes	3,712	-	-	3,712	-	-	
Tili Inert	4,693	-	100	4,793	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	4,567	-	(4,567)	-	-	-	
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
TADRI shpk	640	-	-	-	(640)	-	VAT on imports
Elidon 06 shpk	-	-	-	-	-	-	
ALBA shpk (BL - ARSI sh.p.k) sot	-	-	-	-	-	-	
Vileda shpk (ish Koxheri shpk)	-	-	-	-	-	-	
Grenast shpk	-	-	-	-	-	-	
Emma Chrom 2011 shpk	-	-	-	-	-	-	
Lita Bradhers Construction shpk	198	-	-	198	-	-	
Skenderi shpk	-	-	-	-	-	-	
IVNO 1100 Shpk	-	-	-	-	-	-	
" Burimi - Xh" Shpk	-	-	-	-	-	-	
Bledi shpk	-	-	-	-	-	-	
SORIGE - ALB shpk	-	-	-	-	-	-	
Agbes Construction shpk	34,710	34,710	-	-	-	-	
Beta shpk	771	616	-	156	1	-	
UNITED QUARRIES shpk	3,480	3,493	-	(12)	1	-	Payments not in scope
Salillari	37,097	-	-	37,097	-	-	
Colacem Albania shpk	-	37	-	(37)	-	-	Payments not in scope (penalties)
Qeramika Apollon shpk (ish Fortis 2 shpk)	1,903	1,944	-	(41)	-	-	Difference adjusted by tax inspection.
XHULJO shpk	7,209	7,601	-	(392)	-	-	
ALFA - 7 shpk	4,214	3,174	-	-	(1,040)	-	Payments not in scope
"Heavy Industries" sh.p.k	164	164	-	-	-	-	
MIN-EX Sh.p.k	-	-	-	-	-	-	
SARA ALBANIA	-	-	-	-	-	-	
Total	**1,161,407**	**100,914**	**(1,013,104)**	**46,158**	**(1,231)**	**-**	

Table 62 - Tax on dividend

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter party	
Shkalla	3,062	-	(3,062)	-	-	-	Payments made out of compensation of the credit balance of VAT. Tax authorities did not report as no cash was received.
Albanisa Krypi	1,174	1,174	-	-	-	-	
Koka	3,574	3,574	-	-	-	-	
Ylberi	90	-	(90)	-	-	-	This payment made in 2014, rather than 2013.
Egi -K	200	200	-	-	-	-	
Shpresa - AL	200	-	-	200	-	-	
Gjoni	500	500	-	-	-	-	
Miniera e Kromit Katjel	9,279	9,279	-	-	-	-	
Beralb Sh.a.	20,000	-	-	20,000	-	-	Royalty paid at custom
Mustafai	30	30	-	-	-	-	
Shpiragu	100	10	(90)	-	-	-	
Comercir	4	-	-	-	-	(4)	
Salillari	20,055	-	-	20,055	-	-	
XHULJO shpk	500	-	(500)	-	-	-	Reported in the incorrect year
MIN-EX Sh.p.k	2,260	-	-	2,260	-	-	
Total	**61,028**	**14,767**	**(3,742)**	**42,515**	**-**	**(4)**	

Table 62 - Other payments to local government

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Fushe Kruja Cement Factory Sh.p.k.	26,494	-	-	26,494	-	-	
Total	**26,494**	**-**	**-**	**26,494**	**-**	**-**	

Appendix 2.2 - Disaggregated reconciliation from the mining sector in 2014

Table 63 - Payments per company

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy	
			Payer	Recipient	Un-identified	Without Counter-party
Bledi	23,886	13,687	(8,769)	1,431	1	-
Xhiretone	9,625	4,228	-	5,397	-	-
Mali	2,546	859	(59)	1,628	-	-
Fabrika e Pasurimit te Kromit Bulqize	18,735	35,871	285	(16,852)	(1)	-
Besjana	3,301	2,269	(1,031)	-	(1)	-
Leshnica	6,738	4,840	(1,783)	114	(1)	-
Shkalla	26,663	18,902	(7,952)	(191)	-	-
Jaho-Mat	2,870	3,073	82	-	121	-
Albanisa Krypi	6,731	8,166	1,272	-	163	-
Koka	18,267	20,666	2,399	-	-	-
Alb - Canaj	22,099	22,761	662	-	-	-
Klosi	7,040	6,591	(101)	350	2	-
Herbi	37,736	37,719	-	17	-	-
Dialba	-	6,640	6,812	171	(1)	-
Ylberi	4,185	4,038	(536)	-	389	-
Krasta	1,264	1,014	(250)	-	-	-
Ra-Krom Tirana	3,974	4,349	(444)	-	819	-
Vellazeria Minerals Albania	7,147	1,413	(536)	5,198	-	-
AlbChrome	790,812	79,201	(711,491)	119	(1)	-
Marei	34,697	24,885	1,756	11,514	(54)	-
Vllazeria Has	-	-	-	-	-	-
11 Heronjte Bater	8,846	10,157	160	(1,151)	-	-
Gentari	39,814	7,828	(28,159)	1,860	(1,967)	-
Egi -K	41,761	41,637	(125)	-	1	-
KLERVIBRIS	18,095	15,992	852	2,955	-	-
Geri's 2002	10,885	7,315	303	857	(3,016)	-
Isaku	11,878	7,949	(97)	3,832	-	-
Mireva	6,115	2,318	(2,318)	1,479	-	-
Shpresa - AL	15,563	15,261	217	517	(2)	-
Drini Bulqize	5,500	6,486	986	-	-	-
Tollja	10,309	8,361	(2,387)	(438)	1	-
Ardas	582	670	(582)	(670)	-	-
AKI - LEO 08	13	-	-	13	-	-
Gjoni	11,743	11,471	(93)	178	(1)	-
Miniera e Kromit Katjel	34,897	37,774	752	(2,125)	-	-
Bytyci	6,893	4,884	(1,099)	910	-	-
Kromex	3,068	-	-	3,043	(25)	-
Isfat	-	-	-	-	-	-
ALB LEAA INTERNATIONAL	27,923	25,195	(3,667)	(939)	-	-
Mara 2011	9,829	9,631	(1,022)	(345)	479	-
Gjomakaj Group	-	-	-	-	-	-
Aris Albania	8,131	8,216	84	-	1	-
Cahani	2,296	2,296	-	-	-	-
Zasha	12,648	13,293	645	-	-	-
Kevger	8,058	6,515	(1,542)	-	(1)	-
Brisel	60,170	40,002	(3,917)	17,280	1	1,028
Global Enterprise Group	7,333	7,083	(250)	-	-	-
Aliaj Group	9,141	531	(5,628)	2,981	(1)	-
Çupi Group	21,159	17,978	(3,181)	22	22	-
Amerika Group	2,991	3,068	-	154	231	-
T.M.C - Transport - Mining - Construction (ish YZO)	24,494	1,139	(16,350)	5,201	(1,804)	-
Vllaznimi Deda Imp-Exp	3,126	-	107	2,931	(302)	-
Company			Discrepancy explained		Remaining discrepancy	

			Payer	Recipient	Un-identified	Without Counter-party
Ernisi	146	-	-	189	43	-
Blerimi Kosturr 2010	1,869	1,147	-	722	-	-
Illyria Minerals Industry	1,729	-	-	1,707	(22)	-
Beralb Sh.a.	286,209	301,673	(87,125)	(102,588)	1	-
Mining Ferro Nikel	4,544	4,084	-	-	(460)	-
Info Metal Plast-Al	-	13,210	-	-	13,210	-
Joal - 06	4,888	5,246	-	-	358	-
Nika - BL	12,727	5,693	(1,036)	5,998	-	-
Platinium Alb	3,823	2,880	(856)	87	-	-
Rej	1,210	-	-	1,232	22	-
Prodhime Karbonike	9,013	10,044	146	(884)	1	-
Makaresh	-	9,214	5,129	(4,086)	(1)	-
Antea Cement	81,930	58,467	4,286	26,898.28	(851)	-
Vellezerit Hysa	15,321	16,473	(447)	(1,600)	(1)	-
Mustafai	1,590	1,388	(202)	-	-	-
San Tara	-	24,922	15,284	(9,637)	1	-
"SHQIPONJA G.M.K"	-	-	-	-	-	-
Shpiragu	3,115	2,587	(451)	-	(67)	(10)
Priska	3,464	3,747	-	(280)	3	-
Al-Gem sh.a	14,389	-	-	14,390	430	(429)
Babasi COO	919	8,937	7,893	(125)	-	-
Fushe-Kruje Cement Factory	366,466	218,573	(6,905)	136,551	(2,249)	(2,188)
Milis Brick sh.a	7,182	12,110	(15)	(4,940)	3	2
Comercir	1,727	-	-	1,858	151	(20)
Selenice Bitumi	15,838	5,589	93	10,343	-	1
Mineral Bitumen	4,624	-	-	4,624	0	-
Romes	6,007	2	14	5,936	(83)	-
Tili Inert	11,690	-	(4,157)	7,533	-	-
Stone Production	16,621	-	(148)	16,183	(290)	-
"Albania Nickel Group"sh.p.k	25	25	-	-	-	-
"Topi Eki"sh.p.k	1,486	684	(1,226)	(424)	(1)	1
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-
Lita Bradhers Construction shpk	2,262	-	-	1,376	-	(886)
Qeramika Apollon shpk (ish Fortis 2 shpk)	6,610	8,401	(2,722)	(4,511)	2	-
MIN-EX Sh.p.k	5,831	-	533	6,364	-	-
SARA ALBANIA	5,777	-	-	5,776	-	(1)
Total	**2,350,610**	**1,329,318**	**(857,907)**	**166,134**	**5,253**	**(2,502)**

Table 64 - Royalty – internal sales

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified-	Without Counter-party	
Bledi	132	581	-	(449)	-	-	Tax authorities corrected amounts reported initially
Xhiretone	625	-	-	625	-	-	
Mali	-	-	-	-	-	-	
Fabrika e Pasurimit te Kromit Bulqize	-	15,934	-	(15,934)	-	-	Payments made to the custome rather than tax authorities. .
Besjana	-	-	-	-	-	-	
Leshnica	-	-	-	-	-	-	
Shkalla	62	62	-	-	-	-	
Jaho-Mat	62	178	117	-	(1)	-	Tax authorities confirmed accuracy of the payment receipt.
Albanisa Krypi	1,916	165	(1,916)	-	165	-	Payments made to the custome rather than tax authorities.
Koka	6,942	2,137	(4,805)	-	-	-	Payments made to the custome rather than tax authorities.
Alb - Canaj	-	212	212	-	-	-	The entity has forgotten to report this payment but he confirmed it later by mail.
Klosi	587	419	(170)	-	2	-	Payments made to the custome rather than tax authorities.
Herbi	79	79	-	-	-	-	
Dialba	-	369	541	171	(1)	-	The entity provided documents to support the payment.
Ylberi	1,238	1,219	-	-	(19)	-	
Krasta	-	332	332	-	-	-	Reclassified to other payments made to the State
Ra-Krom Tirana	3,247	3,530	283	-	-	-	The entity confirmed the payments reported by tax authorities.
Vellazeria Minerals Albania	2,984	-	-	2,984	-	-	
AlbChrome	-	-	-	-	-	-	
Marei	21,521	-	(12,141)	9,326	(54)	-	Payments made to the custome rather than tax authorities
Vllazeria Has	-	-	-	-	-	-	
11 Heronjte Bater	658	806	148	-	-	-	The entity forgot to report a payment.
Gentari	-	-	536	536	-	-	
Egi -K	3,099	2,974	(125)	-	-	-	Initially the entity has reported a payment that wasn't correct.
KLERVIBRIS	2,955	-	-	2,955	-	-	
Geri's 2002	-	-	-	-	-	-	
Isaku	-	1,270	1,270	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified-	Without Counter-party	
Shpresa - AL	2,464	2,246	-	218	-	-	Entity provided supporting documents for the payment
Mireva	2,318	-	(2,318)	-	-	-	Payments made to the custome rather than tax authorities
Drini Bulqize	-	-	-	-	-	-	
Tollja	3,168	782	(2,387)	-	1	-	Payments made to the custome rather than tax authorities
Ardas	-	-	-	-	-	-	
AKI - LEO 08	-	-	-	-	-	-	
Gjoni	1,258	1,258	-	-	-	-	
Miniera e Kromit Katjel	180	132	-	48	-	-	Entity provided supporting documents for the payment
Bytyci	-	-	-	-	-	-	
Kromex	-	-	-	-	-	-	
Isfat	-	-	-	-	-	-	
ALB LEAA INTERNATIO NAL	5,304	6,243	-	(939)	-	-	
Mara 2011	2,749	3,094	-	(345)	-	-	
Gjomakaj Group	-	-	-	-	-	-	
Aris Albania	-	-	-	-	-	-	
Cahani	1,996	684	(1,312)	-	-	-	Payments made to the custome rather than tax authorities
Zasha	-	-	-	-	-	-	
Kevger	3,423	-	(3,423)	-	-	-	Payments made to the custome rather than tax authorities Also one of the payments reported was made in 2015.
Brisel	5,655	-	-	6,683	-	1,028	
Global Enterprise Group	-	-	-	-	-	-	
Aliaj Group	-	-	-	-	-	-	
Çupi Group	-	-	-	-	-	-	
Amerika Group	2,438	2,643	-	-	205	-	No reply from business
T.M.C - Transport - Mining - Construction (ish YZO)	4,558	-	-	2,754	(1,804)	-	No reply from business
Vllaznimi Deda Imp-Exp	-	-	-	-	-	-	
Ernisi	-	-	-	-	-	-	
Blerimi Kosturr 2010	1,519	1,070	-	449	-	-	
Illyria Minerals Industry	1,707	-	-	1,707	-	-	
Beralb Sh.a.	-	119,630	-	(119,630)	-	-	Payments made to the custome rather than tax authorities
Mining Ferro Nikel	-	-	-	-	-	-	
Info Metal Plast-Al	-	-	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Cahani	-	1,312	1,312	-	-	-	The entity has reported these payments as made to tax authorities but in reality they were made in custom so we made the adjustment to the entity.
Zasha	8,418	9,612	1,194	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Kevger	2,393	2,202	(190)	-	(1)	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Aris Albania	6,063	6,147	84	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Joal - 06	-	-	-	-	-	-	
Nika - BL	-	-	-	-	-	-	
Platinium Alb	-	-	-	-	-	-	
Rej	50	-	-	50	-	-	
Prodhime Karbonike	-	146	146	-	-	-	
Makaresh	-	1,501	1,501	-	-	-	Corrected by business
Antea Cement	28,265	-	-	28,265	-	-	
Vellezerit Hysa	1,252	1,781	-	(529)	(0)	-	
Mustafai	677	710	33	-	-	-	
San Tara	-	841	623	(218)	-	-	Corrected by business
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
Shpiragu	470	19	(451)	-	-	-	
Priska	966	966	-	-	-	-	
Al-Gem sh.a	700	-	-	700	-	-	
Babasi COO	919	919	-	-	-	-	
Fushe-Kruje Cement Factory	41,321	41,692	-	(371)	-	-	
Milis Brick sh.a	1,644	2,057	-	(413)	-	-	
Comercir	822	-	-	975	153	-	
Selenice Bitumi	4,409	3,405	-	1,004	-	-	Entity confirmed difference with payments documents
Mineral Bitumen	3,776	-	-	3,776	0	-	
Romes	2,483	-	-	2,483	-	-	
Tili Inert	6,835	-	(4,157)	2,678	-	-	
Stone Production	7,486	-	-	7,486	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	35	35	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
Lita Bradhers Construction shpk	1,376	-	-	1,376	-	-	
Qeramika Apollon shpk (ish Fortis 2 shpk)	1,308	1,778	-	(469)	1	-	Entity confirmed difference with payments documents
MIN-EX Sh.p.k	-	-	-	-	-	-	
SARA ALBANIA	-	-	-	-	-	-	
Total	**189,638**	**223,899**	**(27,463)**	**(62,048)**	**(1,352)**	**1,028**	

Table 65 - Royalty – exports

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Bledi	11,325	11,311	(14)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Xhiretone	4,228	4,228	-	-	-	-	
Mali	1,443	859	(584)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Fabrika e Pasurimit te Kromit Bulqize	15,934	16,218	285	-	(1)	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Besjana	1,336	1,336	-	-	-	-	
Leshnica	4,841	4,840	-	-	(1)	-	
Shkalla	8,214	8,364	150	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Jaho-Mat	1,701	1,666	(35)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Albanisa Krypi	-	3,186	3,188	-	(2)	-	The entity has reported a payment made in custom as made to tax authorities.
Koka	-	7,204	7,204	-	-	-	The entity forgot to report some payments.
Alb - Canaj	7,558	10,082	2,524	-	-	-	The entity forgot to report a payment.
Klosi	5,369	5,438	69	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Herbi	7,880	7,880	-	-	-	-	
Dialba	-	3,336	3,336	-	-	-	
Ylberi	1,046	1,046	-	-	-	-	
Krasta	1,264	682	(582)	-	-	-	The entity has reported a payment made in 2012, rather than 2014.
Ra-Krom Tirana	595	-	(595)	-	-	-	The payments reported by the entity were made to tax authorities and not to custom authority.
Vellazeria Minerals Albania	1,481	1,413	(68)	-	-	-	
AlbChrome	82,379	79,201	(3,177)	-	(1)	-	The entity reported prepayments made to the custom authority rather than actual royalty. Also the entity confirmed that has reported a payment that was made to third parties not in scope.
Marei	10,988	24,885	13,897	-	-	-	The entity has reported some payments made in custom as made in tax authorities.
Vllazeria Has	-	-	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
11 Heronjte Bater	2,651	2,663	12	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Gentari	7,836	7,828	-	-	(8)	-	
Egi -K	13,304	13,305	-	-	1	-	
Bledi	11,325	11,311	(14)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
KLERVIBRIS	6,514	7,583	1,069	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Geri's 2002	4,829	4,833	-	-	4	-	
Isaku	8,046	6,679	(1,367)	-	-	-	Initially the entity has reported all payments as they were made in custom but a part of them were made in tax authorities.
Mireva	2,318	2,318	-	-	-	-	
Shpresa - AL	9,826	9,923	97	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Bledi	11,325	11,311	(14)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Drini Bulqize	5,500	5,458	(42)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Tollja	2,837	2,837	-	-	-	-	
Ardas	582	-	(582)	-	-	-	The entity has reported a payment that was made in the year 2012 so it's not in our scope.
AKI - LEO 08	-	-	-	-	-	-	
Gjoni	7,167	7,221	54	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Miniera e Kromit Katjel	6,297	6,197	(100)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Bytyci	6,893	4,884	(2,009)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Kromex	-	-	-	-	-	-	
Isfat	-	-	-	-	-	-	
ALB LEAA INTERNATIO NAL	5,052	5,017	(35)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Mara 2011	2,503	2,503	-	-	-	-	
Gjomakaj Group	-	-	-	-	-	-	
Bledi	11,325	11,311	(14)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.

ompany	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Brisel	37,416	36,502	(915)	-	1	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Global Enterprise Group	6,733	6,733	-	-	-	-	
Aliaj Group	581	531	(49)	-	(1)	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Bledi	11,325	11,311	(14)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Çupi Group	11,743	13,225	1,482	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
Amerika Group	-	-	-	-	-	-	
T.M.C - Transport - Mining - Construction (ish YZO)	3,586	1,139	-	2,447	-	-	
Vllaznimi Deda Imp-Exp	2,930	-	-	2,931	1	-	
Ernisi	76	-	-	76	-	-	
Blerimi Kosturr 2010	-	-	-	-	-	-	
Illyria Minerals Industry	-	-	-	-	-	-	
Beralb Sh.a.	117,840	-	1,377	119,217	-	-	
Mining Ferro Nikel	3,920	4,084	-	-	164	-	
Info Metal Plast-Al	-	7,743	-	-	7,743	-	
Joal - 06	4,080	4,080	-	-	-	-	
Nika - BL	10,730	5,580	(1,036)	4,114	-	-	
Platinium Alb	3,773	2,880	(856)	36	(1)	-	Difference clarified by payer
Rej	1,109	-	-	1,131	22	-	
Prodhime Karbonike	1,000	-	-	1,000	-	-	
Makaresh	-	-	-	-	-	-	
Antea Cement	22,550	1,380	4,980	25,299	(851)	-	
Vellezerit Hysa	-	-	-	-	-	-	
Mustafai	-	-	-	-	-	-	
San Tara	-	-	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
Shpiragu	-	-	-	-	-	-	
Priska	-	-	-	-	-	-	
Al-Gem sh.a	-	-	-	-	-	-	
Babasi COO	-	-	-	-	-	-	
Fushe-Kruje Cement Factory	-	-	-	-	-	-	
Milis Brick sh.a	433	435	-	-	2	2	
Comercir	-	-	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Selenice Bitumi	9,247	2	93	9,339	-	1	
Mineral Bitumen	296	-	-	296	-	-	
Romes	173	2	-	171	-	-	
Tili Inert	-	-	-	-	-	-	
Stone Production	4,200	-	(148)	4,052	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
Bledi	11,325	11,311	(14)	-	-	-	The entity reported prepayments made to the custom authority rather than actual royalty.
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
Lita Bradhers Construction shpk	418	-	-	-	-	(418)	No reporting from tax authorities
Qeramika Apollon shpk (ish Fortis 2 shpk)	-	-	-	-	-	-	
MIN-EX Sh.p.k	5,831	-	533	6,364	-	-	
SARA ALBANIA	3,824	-	-	3,823	-	(1)	
"Topi Eki"sh.p.k	85	23	(4)	59	-	1	
Total	**529,185**	**386,036**	**30,552**	**180,355**	**7,071**	**(415)**	

Table 66 - Profit tax

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
Bledi	10,628	1,795	(6,954)	1,880	1	-	The entity has reported also payments made out of compensation.
Xhiretone	4,772	-	-	4,772	-	-	
Mali	1,103	-	525	1,628	-	-	The entity has confirmed the payments reported from the tax authorities.
Fabrika e Pasurimit te Kromit Bulqize	2,801	3,443	-	(642)	-	-	
Besjana	1,515	183	(1,331)	-	(1)	-	The entity has reported also payments made out of compensation.
Leshnica	1,897	-	(1,783)	114	-	-	The entity has reported payments made out of compensations not approved by Tax authorities. The only payment is this with the amount ALL 114,252.
Shkalla	8,864	953	(7,911)	-	-	-	The entity has reported also payments made out of compensation.
Jaho-Mat	1,107	1,058	-	-	(49)	-	
Albanisa Krypi	2,276	2,276	-	-	-	-	
Koka	8,218	7,978	-	240	-	-	Initially the tax authorities have reported a payment as penalty but the entity has reported it as income tax.
Alb - Canaj	8,391	6,317	(2,074)	-	-	-	Initially the entity has reported a payment with an incorrect amount. We corrected it after the confirmation of the entity.
Klosi	734	734	-	-	-	-	
Herbi	26,760	26,760	-	-	-	-	
Ylberi	-	356	-	-	356	-	
Krasta	-	-	-	-	-	-	
Ra-Krom Tirana	132	-	(132)	-	-	-	This payment is made in 2015.
Vellazeria Minerals Albania	2,214	-	-	2,214	-	-	The entity provided documents supporting the payments.
AlbChrome	-	-	-	-	-	-	
Marei	2,186	-	-	2,186	-	-	
Vllazeria Has	-	-	-	-	-	-	
Dialba	-	1,045	1,045	-	-	-	Initially the entity has forgotten to report these payments but he confirmed them later.

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
11 Heronjte Bater	4,196	4,226	30	-	-	-	The entity has reported a payment of income tax as penalty.
Gentari	4,270	-	(2,991)	1,005	(274)	-	Initially the entity has included a payments made in 2015.
Egi -K	19,701	15,800	-	3,901	-	-	Was made a change in classification by tax authorities.
KLERVIBRIS	5,924	5,924	-	-	-	-	
Geri's 2002	-	2,482	2,482	-	-	-	The entity has reported these payments as VAT tax authorities distinguished that these were payments for income tax.
Isaku	3,832	-	-	3,832	-	-	
Mireva	1,479	-	-	1,479	-	-	
Shpresa - AL	1,998	2,738	-	(741)	(1)	-	
Drini Bulqize	-	1,028	1,028	-	-	-	The entity has forgotten to report these payments.
Tollja	-	-	-	-	-	-	
Ardas	-	306	-	(306)	-	-	
AKI - LEO 08	13	-	-	13	-	-	Although the tax authorities haven't reported, the entity has sent the document of payment.
Gjoni	2,015	1,837	-	178	-	-	Tax authorities have forgotten to reflect in their system a payment but the entity has sent the document of payment. So we made the adjustment to tax authorities.
Miniera e Kromit Katjel	18,160	21,445	966	(2,319)	-	-	The entity has forgotten to report a payment, and confirmed it later. Out of payments reported by tax authorities only a part of them were for income tax and the other part is for penalties.
Bytyci	-	-	910	910	-	-	The entity reported not in time. Tax authorities haven't reported for this payment but the entity provided us the bank statement that proves this payment. So we made the adjustment to tax authorities.
Kromex	3,043	-	-	3,043	-	-	
Isfat	-	-	-	-	-	-	
ALB LEAA INTERNATIO NAL	14,184	11,873	(2,311)	-	-	-	Initially the entity has reported also a payment made in 2015, not in our scope.
Mara 2011	4,393	3,520	(872)	-	(1)	-	Initially the entity has reported also a payment made in 2015, not in our scope.
Gjomakaj Group	-	-	-	-	-	-	
Aris Albania	1,933	1,934	-	-	1	-	
Cahani	300	300	-	-	-	-	
Aliaj Group	2,981	-	-	2,981	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
Çupi Group	9,316	4,603	(4,713)	-	-	-	In initial reporting the entity has reported some payments that were made in the year 2015 not in our scope so we made the adjustment to the entity. Also one payment was reported incorrectly by the entity and another was reported for the year 2013. We adjusted the entity's reporting.
Amerika Group	415	425	-	-	10	-	
T.M.C - Transport - Mining - Construction (ish YZO)	-	-	-	-	-	-	
Vllaznimi Deda Imp-Exp	196	-	107	-	(303)	-	
Ernisi	70	-	-	113	43	-	
Blerimi Kosturr 2010	77	77	-	-	-	-	
Illyria Minerals Industry	-	-	-	-	-	-	
Beralb Sh.a.	107,068	117,643	(83,934)	(94,508)	1	-	Compensations
Mining Ferro Nikel	610	-	-	-	(610)	-	Payment confirmed by business
Info Metal Plast-Al	-	5,092	-	-	5,092	-	
Joal - 06	808	1,166	-	-	358	-	
Nika - BL	710	113	-	597	-	-	
Platinium Alb	50	-	-	51	1	-	
Rej	51	-	-	51	-	-	
Prodhime Karbonike	765	2,650	-	(1,884)	1	-	Corrected payments
Makaresh	-	4,077	1,478	(2,600)	(1)	-	Corrected payments
Antea Cement	-	-	-	-	-	-	
Vellezerit Hysa	4,576	6,077	-	(1,502)	(1)	-	
Mustafai	302	302	-	-	-	-	
San Tara	-	2,673	2,493	(180)	-	-	Changed from payer
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
Shpiragu	310	310	-	-	-	-	
Priska	823	1,103	-	(280)	-	-	
Al-Gem sh.a	2,594	-	-	2,770	176	-	
Babasi COO	-	8,018	7,893	(125)	-	-	
Fushe-Kruje Cement Factory	281,108	176,881	-	104,227	-	-	Confirmed payments from business with statement
Milis Brick sh.a	4,642	9,425	-	(4,782)	1	-	Penalties
Comercir	122	-	-	122	-	-	
Selenice Bitumi	2,182	2,182	-	-	-	-	
Mineral Bitumen	552	-	-	552	-	-	
Romes	2,054	-	14	2,067	(1)	-	
Tili Inert	2,096	-	-	2,096	-	-	
Stone Production	4,068	-	-	3,778	(290)	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
"Albania Nickel Group"sh.p.k	25	25	-	-	-	-	
"Topi Eki"sh.p.k	144	626	-	(483)	(1)	-	
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
Lita Bradhers Construction shpk	411	-	-	-	-	(411)	No report from tax authorities
Qeramika Apollon shpk ish Fortis 2 shpk)	449	619	-	(170)	-	-	Difference corrected by tax inspection act
MIN-EX Sh.p.k	-	-	-	-	-	-	
SARA ALBANIA	1,953	-	-	1,953	-	-	
Total	600,567	470,398	(96,035)	38,231	4,508	(411)	

Table 67 – Tax Penalties

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Bledi	1,801	-	(1,801)	-	-	-	These payments are made out of compensations.
Xhiretone	-	-	-	-	-	-	
Mali	-	-	-	-	-	-	
Fabrika e Pasurimit te Kromit Bulqize	-	138	-	(138)	-	-	
Besjana	-	-	-	-	-	-	
Leshnica	-	-	-	-	-	-	
Shkalla	-	191	-	(191)	-	-	The entity confirmes that the payment was made in 2013, but reflected in the the tax system in 2014.
Jaho-Mat	-	171	-	-	171	-	
Albanisa Krypi	422	412	-	10	-	-	
Koka	-	240	-	(240)	-	-	The entity has classified the payment reported by tax authorities as income tax.
Alb - Canaj	-	-	-	-	-	-	
Klosi	350	-	-	350	-	-	
Herbi	17	-	-	17	-	-	
Dialba	-	207	207	-	-	-	
Ylberi	42	94	-	-	52	-	
Krasta	-	-	-	-	-	-	
Ra-Krom Tirana	-	819	-	-	819	-	
Vellazeria Minerals Albania	468	-	(468)	-	-	-	These payments are not in scope as related to health insurance.
AlbChrome	12,024	-	(11,905)	119	-	-	The entity has reported also the penalties for health and social insurance not in our scope.
Marei	-	-	-	-	-	-	
Vllazeria Has	-	-	-	-	-	-	
11 Heronjte Bater	341	1,462	(30)	(1,151)	-	-	The entity has reported penalties as profit taxeses. While tax authorities have reported all penalties including those related to health and social insurance not in our scope.
Gentari	3,545	-	(1,541)	319	(1,685)	-	A payment reported by the entity was made during the year 2015, not in scope.
Egi -K	-	3,901	-	(3,901)	-	-	Was made change in classification by tax authorities. This payment is for income tax.
KLERVIBRIS	185	185	-	-	-	-	
Geri's 2002	-	-	-	-	-	-	
Isaku	-	-	-	-	-	-	
Mireva	-	-	-	-	-	-	
Shpresa - AL	149	177	-	(29)	(1)	-	
Drini Bulqize	-	-	-	-	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Tollja	75	1,296	783	(438)	-	-	The amount reported by tax authorities relate with social and health insurance. Also the entity reported 2 payements as VAT, while tax authorities classified them as penalties.
Ardas	-	364	-	(364)	-	-	
AKI - LEO 08	-	-	-	-	-	-	
Gjoni	303	155	(147)	-	(1)	-	A part of this payment is made with compensation, so we made the adjustment to the entity.
Miniera e Kromit Katjel	203	-	(57)	146	-	-	A payment was made out of compensation and not reported by tax authorities so we made the adjustment to the entity.
Bytyci	-	-	-	-	-	-	
Kromex	-	-	-	-	-	-	
Isfat	-	-	-	-	-	-	
ALB LEAA INTERNATIO NAL	-	39	39	-	-	-	The entity had forgotten to report these payments but confirmed it later
Mara 2011	-	480	-	-	480	-	
Gjomakaj Group	-	-	-	-	-	-	
Aris Albania	135	135	-	-	-	-	
Cahani	-	-	-	-	-	-	
Zasha	2,191	1,681	(510)	-	-	-	Some payments were for health and social insurance and aren't in scope.
Kevger	-	4,313	4,313	-	-	-	The entity has confirmed these payments.
Brisel	4,759	-	(4,759)	-	-	-	These payments were classified incorrectly by the entity.
Global Enterprise Group	-	-	-	-	-	-	
Aliaj Group	392	-	(392)	-	-	-	The entity has reported payments made out of compensations, while tax authorities did not report these.
Çupi Group	100	-	(100)	22	22	-	The payment reported by the entity were made in 2015, not in our scope.
Amerika Group	-	-	-	-	-	-	
T.M.C - Transport - Mining - Construction (ish YZO)	-	-	-	-	-	-	
Vllaznimi Deda Imp-Exp	-	-	-	-	-	-	
Ernisi	-	-	-	-	-	-	
Blerimi Kosturr 2010	-	-	-	-	-	-	
Illyria Minerals Industry	22	-	-	-	(22)	-	No report from tax authorities
Beralb Sh.a.	4,568	-	(4,568)	-	-	-	Payments not in scope
Mining Ferro Nikel	14	-	-	-	(14)	-	Entity confirmed payments through supporting documents

Company	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Info Metal Plast-Al	-	-	-	-	-	-	
Joal - 06	-	-	-	-	-	-	
Nika - BL	-	-	-	-	-	-	
Platinium Alb	-	-	-	-	-	-	
Rej	-	-	-	-	-	-	
Prodhime Karbonike	-	-	-	-	-	-	
Makaresh	-	-	-	-	-	-	
Antea Cement	694	57,087	(694)	(57,087)	-	-	Penalties not in scope
Vellezerit Hysa	4,372	348	(447)	3,577	-	-	
Mustafai	-	-	-	-	-	-	
San Tara	-	-	-	-	-	-	
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
Shpiragu	-	-	-	-	-	-	
Priska	-	-	-	-	-	-	
Al-Gem sh.a	429	-	-	-	-	(429)	No report from tax
Babasi COO	-	-	-	-	-	-	
Fushe-Kruje Cement Factory	10,778	-	(6,905)	1,685	-	(2,188)	Business can not verify difference
Milis Brick sh.a	463	193	(15)	255	-	-	
Comercir	6	-	-	4	(2)	-	
Selenice Bitumi	-	-	-	-	-	-	
Mineral Bitumen	-	-	-	-	-	-	
Romes	-	-	-	-	-	-	
Tili Inert	-	-	-	-	-	-	
Stone Production	-	-	-	-	-	-	
"Albania Nickel Group"sh.p.k	-	-	-	-	-	-	
"Topi Eki"sh.p.k	-	-	-	-	-	-	
"Metals Finance Albania" sh.p.k	-	-	-	-	-	-	
Lita Bradhers Construction shpk	-	-	-	-	-	-	
Qeramika Apollon shpk (ish Fortis 2 shpk)	-	-	-	-	-	-	
MIN-EX Sh.p.k	-	-	-	-	-	-	
SARA ALBANIA	-	-	-	-	-	-	
Total	**48,848**	**74,088**	**(28,997)**	**(57,035)**	**(181)**	**(2,617)**	

Table 68 - Tax on dividend

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Besjana	450	750	300	-	-	-	The entity has reported a payment made 2013 and one payment made in 2015, so we adjusted the entity's reporting.
Shkalla	9,332	9,332	-	-	-	-	
Albanisa Krypi	2,049	2,049	-	-	-	-	
Koka	3,107	3,107	-	-	-	-	
Alb - Canaj	6,150	6,150	-	-	-	-	
Herbi	3,000	3,000	-	-	-	-	
Dialba	-	1,683	1,683	-	-	-	Initially the entity has forgotten to report these payments.
Ylberi	626	90	(536)	-	-	-	Initially the entity has included a payment made in the year 2015.
11 Heronjte Bater	1,000	1,000	-	-	-	-	
Egi -K	5,657	5,657	-	-	-	-	
KLERVIBRIS	2,517	2,300	(217)	-	-	-	Initially the entity has reported two payments not tax on dividend.
Gjoni	1,000	1,000	-	-	-	-	
Miniera e Kromit Katjel	10,000	10,000	-	-	-	-	
ALB LEAA INTERNATIO NAL	1,900	1,000	(900)	-	-	-	A payment reported by the entity was made during the year 2015 so it isn't in our scope.
Mara 2011	150	-	(150)	-	-	-	A payment reported by the entity was made during the year 2015 so it isn't in our scope.
Zasha	2,000	2,000	-	-	-	-	
Brisel	6,153	3,500	(2,653)	-	-	-	Initially the entity has reported payments that were not for dividend so we adjusted the entity's reporting.
Global Enterprise Group	600	350	(250)	-	-	-	Initially the entity has reported payments made in 2015, so we adjusted the entity's reporting.
Çupi Group	-	150	150	-	-	-	In the initial reporting the entity has forgotten to report this payment but confirmed later.
Beralb Sh.a.	56,733	64,400	-	(7,667)	-	-	
Mustafai	30	30	-	-	-	-	
Shpiragu	10	-	-	-	-	(10)	No reportig from tax authorities. No further reply from business
Comercir	20	-	-	-	-	(20)	No reporting from tax office in Vlora (DRT Vlora)
Total	**112,484**	**117,548**	**(2,573)**	**(7,667)**	**-**	**(30)**	

Table 69 - VAT

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Fabrika e Pasurimit te Kromit Bulqize	-	138	-	(138)	-	-	Payment made out of compensation. Not reported by the entity.
Shkalla	191	-	(191)	-	-	-	Payment made out of compensation. Not reported by tax authorities.
Albanisa Krypi	68	78	-	(10)	-	-	The payment of 10,000 ALL was penalty so we adjusted the Tax authorities' reporting.
Ylberi	1,233	1,233	-	-	-	-	
AlbChrome	696,409	-	(696,409)	-	-	-	Payment made out of compensation. Not reported by tax authorities.
Marei	2	-	-	2	-	-	
Gentari	24,163	-	(24,163)	-	-	-	Initially the entity has reported VAT for imports not in our scope.
Geri's 2002	6,056	-	(2,179)	857	(3,020)	-	A part of payments reported by the entity were not for VAT but for income tax.
Shpresa - AL	1,126	177	120	1,069	-	-	The entity has forgotten to report this payment.
Tollja	4,229	3,446	(783)	-	-	-	Some payments were made for tax penalties not VAT.
Miniera e Kromit Katjel	57	-	(57)	-	-	-	The entity has reported this amount twice, and classified penalties as VAT so we adjusted the entity's reporting.
Kromex	25	-	-	-	(25)	-	
ALB LEAA INTERNATIO NAL	1,483	1,023	(460)	-	-	-	The entity forgot to report 2 payments and also reported payments made in 2015, not in our scope.
Mara 2011	34	34	-	-	-	-	
Zasha	39	-	(39)	-	-	-	This payment is made for imports and not in our scope.
Kevger	2,242	-	(2,242)	-	-	-	Payment reported was made in 2015
Brisel	6,187	-	4,410	10,597	-	-	Payments reported as penalties by the entity but they are VAT payments so we adjusted the entity's reporting.
Aliaj Group	5,187	-	(5,187)	-	-	-	The entity has reported payments made out of compensations not reported by tax athorities.
Amerika Group	138	-	-	154	16	-	No reply from business
T.M.C - Transport - Mining - Construction (ish YZO)	16,350	-	(16,350)	-	-	-	Mistake on initial reporting from the enitty.
Blerimi Kosturr 2010	273	-	-	273	-	-	
Info Metal Plast-Al	-	375	-	-	375	-	
Nika - BL	1,287	-	-	1,287	-	-	

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
Prodhime Karbonike	7,248	7,248	-	-	-	-	
Makaresh	-	3,636	2,150	(1,486)	-	-	The entity corrected payments later
Vellezerit Hysa	5,121	8,267	-	(3,146)	-	-	
Mustafai	581	346	(235)	-	-	-	
San Tara	-	21,408	12,168	(9,239)	1	-	Compensated with other payments
Shpiragu	2,325	2,258	-	-	(67)	-	No reply from business
Priska	1,675	1,678	-	-	3	-	
Al-Gem sh.a	10,666	-	-	10,920	254	-	
Comercir	757	-	-	757	-	-	
Romes	1,297	-	-	1,215	(82)	-	No reporting from tax authorities
Tili Inert	2,759	-	-	2,759	-	-	
Stone Production	867	-	-	867	-	-	
"Topi Eki"sh.p.k	1,222	-	(1,222)	-	-	-	
Lita Bradhers Construction shpk	57	-	-	-		(57)	No report from tax
Qeramika Apollon shpk (ish Fortis 2 shpk)	4,853	6,004	(2,722)	(3,872)	1	-	Corrected classification of payments, missleading payment description
"SHQIPONJA G.M.K"	-	-	-	-	-	-	
Total	**806,207**	**57,349**	**(733,391)**	**12,866**	**(2,544)**	**(57)**	

Table 70 - Other payments to local government

Amounts in Lek thousands

Company	Sum of Payer	Sum of Recipient	Discrepancy resolved		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
Fushe-Kruje Cement Factory	32,759	-	-	30,510	(2,249)	-	
Antea Cement	30,421	-	-	30,421	-	-	
Fushe-Kruje Cement Factory	500	-	-	500	-	-	
Total	**63,681**	**-**	**-**	**61,432**	**(2,249)**	**-**	

Appendix 3.1 – Disaggregated reconciliation from the hydro-energy sector for the year 2013

Table 71 - Payments per company

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
KESH sh.a.	2,920,920	3,376,119	410,000	(89,555)	(44,356)	-	
Energji Ashta shpk	143,172	57,753	(124,572)	(39,153)	-	-	
Kurum International sh.a	27,791	390,122	15,787,664	15,425,333	-	-	
Balkan Green Energy sh.p.k	34,448	37,934	(4,473)	(7,959)	-	-	Amount reported from the entity represents the fee for consumption / usage of water paid to the Ministry of Environment.
Energy Plus shpk	2,245	2,556	383	69	(3)	-	The entity has reported a payment made December 2013, but recorded in January 2014 in the Tax system
Erdat Lura shpk	11,402	10,021	-	1,380	(1)	-	
Gjo Spa POWER shpk	12,770	13,014	-	(245)	(1)	-	
HEC-i Tervolit shpk	102,596	99,782	145	(1,880)	(4,839)	-	
Devoll Hydropower ShA	-	12,657	-	(12,657)	-	-	
AYEN AS Energji	-	-	-	-	-	-	
Total	**3,255,344**	**3,999,958**	**16,069,147**	**15,275,333**	**(49,200)**	**-**	

Table 72 - Concessionary fee
Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
KESH sh.a.	-	-	-	-			
Energji Ashta shpk	18,426	34,982	-	(16,556)			
Kurum International sh.a	-	-	-	-			
Balkan Green Energy sh.p.k	4,596	-	(4,596)	-			Amount reported from the entity represents the fee for consumption / usage of water paid to the Ministry of Environment.
Energy Plus shpk	2,154	2,546	391	-	1		
Erdat Lura shpk	9,913	9,913	-	-			
Gjo Spa POWER shpk	10,039	10,039	-	-			
HEC-i Tervolit shpk	15,936	11,099	-	-	(4,837)		
Devoll Hydropower ShA	-	-	-	-			
AYEN AS Energji	-	-	-	-			
Total	**61,064**	**68,579**	**(4,205)**	**(16,556)**	**(4,836)**	**-**	

Table 73 - Profit tax

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Un-identified	Without Counter-party	
KESH sh.a.	500,000	691,992	191,992	-			Initially the entity did not report a payment made out of compensation, but confirmed this payment later.
Energji Ashta shpk	-	-	-	-			
Kurum International sh.a	-	273,015	300,271	27,256			The entity and Tax authorities have reported the payments for the hydro-energy and mining business together because registered under the same NUIS.
Balkan Green Energy sh.p.k	3,808	3,931	123	-			The entity confirmed the payments reported by tax authorities.
Energy Plus shpk	60	-	-	60			
Erdat Lura shpk	1,371	-	-	1,371			
Gjo Spa POWER shpk	2,615	2,262	-	353			
HEC-i Tervolit shpk	12,565	14,091	1,527	-	(1)		The entity confirmed the payments reported by tax authorities.
Devoll Hydropower ShA	-	-	-	-	-		
AYEN AS Energji	-	-	-	-	-		
Total	**520,419**	**985,291**	**493,913**	**29,040**	**(1)**	**-**	

Table 74 - Regulatory tariffs to ERE

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	19,405	35,892	-	(16,506)	(19)		
Energji Ashta shpk	174	144	-	30			
Kurum International sh.a	-	1,207	1,059	(148)			
Balkan Green Energy sh.p.k	511	491	-	20			
Energy Plus shpk	21	10	-	9	(2)		
Erdat Lura shpk	118	108	-	9	(1)		
Gjo Spa POWER shpk	116	106	-	9	(1)		
HEC-i Tervolit shpk	437	437	-	-			
Devoll Hydropower ShA	-	-	-	-			
AYEN AS Energji	-	-	-	-			
Total	**20,782**	**38,395**	**1,059**	**(16,577)**	**(23)**	**-**	

Table 75 - Other payments to the State

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
Kurum International sh.a	-	-	15,438,600	15,438,600	-	-	This payment is made to the Ministry responsible for the Economy
Total	**-**	**-**	**15,438,600**	**15,438,600**	**-**	**-**	

Table 76- Other payments to Local Government

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	594,337	550,000	-	-	(44,337)		Loss indemnification payments made to Shkodra Dristrict for floods.
Total	**594,337**	**550,000**	**-**	**-**	**(44,337)**	**-**	

Appendix 3.2 – Disaggregated reconciliation from the hydro-energy sector for the year 2014

Table 77 - Payment by Company

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	463,376	290,461	(57)	172,915	57	-	
Energji Ashta shpk	1,212,391	54,061	(1,040,043)	118,280	(7)	-	
Kurum International sh.a	291,761	665,398	313,464	(60,173)	-	-	
Balkan Green Energy sh.p.k	72,174	16,573	(1,985)	53,616	-	-	Amount reported from the entity represents the fee for consumption / usage of water paid to the Ministry of Environment.
Energy Plus shpk	24,021	6,601	(14,148)	3,272	-	-	
Erdat Lura shpk	23,117	8,867	-	14,250	-	-	
Gjo Spa POWER shpk	34,180	35,621	-	(1,441)	-	-	
HEC-i Tervolit shpk	102,364	50,388	643	52,620	1	-	
Devoll Hydropower ShA	4,497	151,316	-	(146,819)	-	-	
AYEN AS Energji	-	15	-	(15)	-	-	
Total	**2,227,881**	**1,279,301**	**(742,126)**	**206,505**	**51**	**-**	

Table 78 - Concessionary fee

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	-	-	-	-			
Energji Ashta shpk	33,197	33,190	-	-	(7)		The difference comes due to the exchange rate.
Kurum International sh.a	-	-	-	-			
Balkan Green Energy sh.p.k	1,577	-	(1,577)	-			This payment reported by the entity is not concessionary fee.
Energy Plus shpk	5,814	6,353	539	-			We made an adjustment to the entity because they have not included a payment made in December 2014, which was included in January 2015.
Erdat Lura shpk	7,742	7,742	-	-			
Gjo Spa POWER shpk	9,718	9,718	-	-			
HEC-i Tervolit shpk	8,776	9,420	643	-	1		We made an adjustment to the entity because they have not included a payment made in December 2014, which was included in January 2015.
Devoll Hydropower ShA	-	-	-	-			
AYEN AS Energji	-	-	-	-			
Total	**66,824**	**66,423**	**(395)**	**-**	**(6)**	**-**	

Table 79 – Porfit tax

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counter-party	
KESH sh.a.	130,000	130,000	-	-			
Energji Ashta shpk	-	-	-	-			
Kurum International sh.a	39,062	589,697	550,635	-			The entity and Tax authorities have reported the payments for the hydro-energy and mining business together because registered under the same NUIS.
Balkan Green Energy sh.p.k	5,284	5,593	-	(309)			
Energy Plus shpk	3,520	-	-	3,520			
Erdat Lura shpk	14,235	-	-	14,235			
Gjo Spa POWER shpk	23,509	24,067	-	(558)			
HEC-i Tervolit shpk	36,919	36,919	-	-			
Devoll Hydropower ShA	-	-	-	-			
AYEN AS Energji	-	-	-	-			
Total	**252,529**	**786,276**	**550,635**	**16,888**	**-**	**-**	

Table 80 - VAT

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	269,710	58,872	-	210,895	57		
Energji Ashta shpk	1,175,539	8,717	(1,040,043)	126,779			
Kurum International sh.a	60,127	37,321	(56,526)	(33,720)			The entity has confirmed the amount reported by tax authorities.
Balkan Green Energy sh.p.k	63,967	5,036	-	58,931			The difference comes from compensations and classification of penalties as VAT
Energy Plus shpk	14,093	-	(14,093)	-			Amount is VAT paid at the custom, not in our scope.
Erdat Lura shpk	-	-	-	-			
Gjo Spa POWER shpk	-	449	-	(449)			
HEC-i Tervolit shpk	55,868	1,624	-	54,244			
Devoll Hydropower ShA	-	75,658	-	(75,658)			
AYEN AS Energji	-	-	-	-			
Total	**1,639,304**	**187,677**	**(1,110,662)**	**341,022**	**57**	**-**	

Table 81 - Tax penalties

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	57	58,872	(57)	(58,872)			Payments reported by the entity are penalties paid at the custom.
Energji Ashta shpk	188	8,717	-	(8,529)			
Kurum International sh.a	191,513	37,321	(180,645)	(26,453)			The entity has confirmed the payments reported by tax authorities
Balkan Green Energy sh.p.k	408	5,036	(408)	(5,036)			
Energy Plus shpk	594	-	(594)	-			
Erdat Lura shpk	-	-	-	-			
Gjo Spa POWER shpk	-	449	-	(449)			
HEC-i Tervolit shpk	-	1,624	-	(1,624)			
Devoll Hydropower ShA	4,497	75,658	-	(71,161)			
AYEN AS Energji	-	-	-	-			
Total	**197,257**	**187,677**	**(181,704)**	**(172,124)**	**-**	**-**	

Table 82 - Regulatory tariffs to ERE

Amounts in Lek thousands

Licensee	Sum of Payer	Sum of Recipient	Discrepancy explained		Remaining discrepancy		Comments
			Payer	Recipient	Unidentified	Without Counterparty	
KESH sh.a.	63,609	42,717	-	20,892			
Energji Ashta shpk	3,467	3,437	-	30			
Kurum International sh.a	1,059	1,059	-	-			
Balkan Green Energy sh.p.k	938	908	-	30			
Energy Plus shpk	-	248	-	(248)			
Erdat Lura shpk	1,140	1,125	-	15			
Gjo Spa POWER shpk	953	938	-	15			
HEC-i Tervolit shpk	801	801	-	-			
Devoll Hydropower ShA	-	-	-	-			
AYEN AS Energji	-	15	-	(15)			
Total	**71,967**	**51,248**	**-**	**20,719**			

Appendix 4 – List of Petroleum Agreements held by Albpetrol at 31 December 2014.

Albpetrol signed a license agreement with AKBN for the same terms and operations included in each PSA.

Operators of the PSA	Petroleum operation	Oil and gas blocks and fields	Date of PSA
Saxon International Energy Ltd (a wholly owned subsidiary of Bankers Petroleum, now Bankers Petroleum Albania Ltd)	Development and production	On shore oilfield of • Patos-Marina	PSA approved by CMD no. 477 date 16 July 2004
STREAM OIL&GAS Limited	Development and production	Onshore oilfield of • Ballsh-Hekal, • Gorisht-Kocul, • Cakran-Mollaj and • Delvina	PSA approved by CMD no. 509, dated 8 August 2007
IEC Visoka, Inc.	Development and production	Onshore oilfield of • Visoka	PSA approved by CMD no. 90, dated 27 January 2009
Sherwood International Petroleum Ltd (In 2008 Bankers petroleum Albania Ltd acquired 100% of shares)	Development and production	Onshore oilfield of • Kucova	PSA approved by CMD no. 686 dated 19 October 2007, amended by CMD no. 948 on 17 November 2010.
Emanuelle Adriatic Energy Limited	Exploration, development and production	Offshore exploration blocks of • Adriatic 1, • Adriatic 2, and • Adriatic 3	PSA approved by CMD no. 383 dated 6 June 2012
“Phoenix Petroleum” sh.a.	Development and production	Onshore oilfields of • Amonica, • Drashovica, and • Pekisht-Murriz, and onshore gas fields of • Panaja, • Frakull, • Povelça, • Divjaka, • Ballaj-Kryevidh and • Finiq-Krane	PSA approved by CMD no. 699 dated 16 August 2013

Appendix 5 – List of Petroleum Agreements held by AKBN at 31 December 2014

Operators of the PSA	Petroleum operation	Oil and gas blocks	Date of PSA
San Leon Energy B.V.	Exploration, development and production	Offshore exploration block • Durres	August 2007
Capricorn Albania Limited	Exploration, development and production	Offshore exploration block • Joni 5	September 2007
Bankers Petroleum Albania Ltd	Exploration, development and production	Onshore exploration block • F	November 2010.
Royal Dutch Shell plc & Petromanas Energy Inc.	Exploration, development and production	Onshore exploration blocks • 2 & 3	July 2009

Appendix 6 – Oil sold by Albpetrol in 2013 and 2014

Months	Contractor	Quantity	USD / ton	Sales value
Jan-13	"Duçellari 2010" Sh.A	16,856	461	7,766,371
	"Niti Petrol Company" Sh.A	9,971	485	4,835,915
Feb-13	"Duçellari 2010" Sh.A	20,120	479	9,644,473
Apr-13	Interpetrol Ltd	21,485	412	8,861,181
	TPD Trading Petrol & Drilling Sh.A.	2,105	396	833,286
May-13	TPD Trading Petrol & Drilling Sh.A.	4,171	399	1,664,458
Jun-13	TPD Trading Petrol & Drilling Sh.A.	4,099	409	1,674,616
Jul-13	reported no sales			
Aug-13	reported no sales			
Sep-13	TPD Trading Petrol & Drilling Sh.A.	1,600	430	687,582
Oct-13	Interpetrol Ltd	10,269	421	4,327,986
	TPD Trading Petrol & Drilling Sh.A.	12,641	423	5,349,567
Nov-13	TPD Trading Petrol & Drilling Sh.A.	7,826	420	3,287,715
	LIONA Sh.A	9,118	430	3,917,789
Dec-13	LIONA Sh.A	6,053	440	2,660,319
	TPD Trading Petrol & Drilling Sh.A.	1,428	538	768,160
		127,741	**441**	**56,279,418**

Months	Contractor	Quantity	USD / ton	Sales value
Jan-14	*Not reported*	4,975	434	2,161,558
Feb-14	LIONA Sh.A	9,611	427	4,101,273
	TPD Trading Petrol & Drilling Sh.A.	35,314	428	15,099,648
Mar-14	TPD Trading Petrol & Drilling Sh.A.	8,266	430	3,550,459
	LIONA Sh.A	871	439	381,724
Apr-14	TPD Trading Petrol & Drilling Sh.A.	12,890	407	5,251,343
May-14	TPD Trading Petrol & Drilling Sh.A.	9,674	405	3,914,681
Jun-14	*Not reported*	3,986	419	1,670,425
Jul-14	TPD Trading Petrol & Drilling Sh.A.	10,069	413	4,160,631
Oct-14	TPD Trading Petrol & Drilling Sh.A.	2,268	368	835,794
Nov-14	TPD Trading Petrol & Drilling Sh.A.	27,430	319	8,738,983
Dec-14	TPD Trading Petrol & Drilling Sh.A.	2,305	311	717,512
		127,659	**396**	**50,584,030**

Appendix 7 – Register of licensees in the Mining sector in November 2015

The following register has been compiled by the Ministry of Energy and Industry and EITI Albania team based on information provided in each individual license term. The administrator has not performed any procedure to confirm the accuracy and completeness of data shown in this register.

No.	License no.	Award date	Period	Licensee	NUIS	District	Mine area	Mineral	Surface km2	X	Y
1	126	11.01. 1995		Kumega shpk	J68118904D	Mat	Dukagjin, Rrethi Mat	Kuarc	0.05	44 22 728 44 22 800 44 22 730 44 22 722 44 22 816 44 22 830 44 22 900 44 22 900 44 22 824 44 22 728	46 18 700 46 18 900 46 19 100 46 19 154 36 19 154 46 19 100 46 18 990 46 18 790 46 18 700 46 18 700
2	223	18.12. 1995		Oskeola	K81407085C	Puke	Vrrith, Puke	Krom		44 02 865 44 02 975 44 02 975 44 02 865 44 02 865	46 48 053 46 48 053 46 48 028 46 48 028 46 48 053
3	226	26.12. 1995	10	Inertobet oni	J64228817E	Sarande	Sarande	Gure	0.18	18 80 00 17 50 00 17 50 00 16 80 00	12 62 00 12 68 00 12 35 00 12 88 00
4	231	29.12. 1995	20	Edita-A (ish Lahaze)		Tropoje	Per minieren Maja e Gjate 1, Linza 2	Krom	0.01	44 43 600 44 43 600 44 43 700 44 43 700 44 43 600	46 86 100 46 86 200 46 86 200 46 86 100 46 86 100
5	232	29.12. 1995	20	Mineral Invest	K71523011D	Tropoje	Per minieren Maja e Gjate 2	Krom	0.01	44 43 500 44 43 500 44 43 600 44 43 600 44 43 500	46 86 500 46 86 600 46 96 600 46 86 500 46 86 500
6	234	29.12. 1995	20	Bledi	K36811904G	Has	Qafe Prushit, Nr.3	Krom	0.01	46 86 000 46 85 875 46 86 000 46 85 875	44 46 350 44 46 350 44 46 450 44 46 450
7	253	01.04. 1996	20	Xhireton	J71909005P	Bulqize	Mali Lopes	Krom	0.03	44 39 060 44 38 900 44 38 780 44 38 940 44 39 020 44 39 100 44 39 060	45 92 050 45 92 090 45 92 180 45 92 250 45 92 175 45 92 100 45 92 050
8	266	23.04. 1996	20	Shebenik u (Shebeni ku G)	K98220601B	Librazhd	Per minieren e Kudenish t Lindor	Krom	0.19	44 53 460 44 53 400 44 53 430 44 53 450 44 53 460	45 65 647 45 65 647 45 65 757 45 65 757 45 65 647
9	276	15.05. 1996	20	Ofman	J68117219D	Kukes	Per minieren e Bria e Minit	Krom	0.00	44 44 192 44 44 176 44 44 156 44 44 173 44 44 192	46 52 541 46 52 532 46 52 560 46 52 571 46 52 541
10	278	24.06. 1996	20	Arfys (ish Mali)	K88816601V	Tropoje	Leshbrav e, Tropoje	Krom	0.00	46 94 200 46 94 500 46 94 500 46 94 200	44 34 400 44 34 400 44 34 660 44 34 660
11	279	24.06. 1996	20	Mali	K82916504G	Tropoje	Per minieren Sopet-1	Krom	0.01	44 28 700 44 28 740 44 28 800	46 93 025 46 93 100 46 93 060

										44 28 750 44 28 700	46 93 000 46 93 025
12	297	02.07. 1996	20	Mali	K82916504G	Tropoje	Per minierene Ragam 2	Krom	0.02	44 28 500 44 28 500 44 28 700 44 28 700 44 28 500	46 90 400 46 90 500 46 90 500 46 90 400 46 90 400
13	308	19.07. 1996	20	Diani	J78311918O	Bulqize	Per minierene Theken Lindore	Krom	0.04	44 40 646 44 40 640 44 41 050 44 41 050 44 40 646	45 87 630 45 87 740 44 87 740 45 87 650 45 87 630
14	349	19.02. 1997	20	Bl-Arsi (ish Alba)		Tropoje	Per minierene Kallmishtes	Krom	0.01	44 37 043 44 37 043 44 30 107 44 37 107 44 37 043	46 83 276 46 83 383 46 83 383 46 83 276 46 83 276
15	355	17.06. 1997	20	Selenice Bitumi	K16815202M	Vlore	Selenice	Zhavor Bituminoz, Bitum	1.70	44 88 440 44 88 650 44 88 850 44 88 890 44 89 210 44 89 620 44 89 930 44 90 100 44 90 350 44 90 480 44 90 600 44 90 650 44 90 530 44 90 200 44 90 110 44 90 900 44 89 911 44 89 350 44 89 100 44 89 450	43 85 150 43 85 410 43 85 325 43 85 880 43 86 400 4386310 43 86 530 43 86 420 43 86 350 43 86 300 43 86 060 43 85 480 43 85 350 43 85 250 43 85 400 43 85 450 43 85 960 43 85 770 43 85 000 43 85 200
16	390	22.01. 1999		Romsi	J86510257N	Vlore	Romes, Selenice	Zhavor Bituminoz	0.10		
17	411	21.05. 1998	20	Sibora (Fab. E Pasurimite Cr. Bulqize)		Puke	Kotec	Krom	0.00	44 71 962 46 72 000 46 71 956 46 71 925	44 13 378 44 13 446 44 13 453 44 13 385
18	413	27. 05. 1998	20	Florida sh.p.k.	J79602604P	Has	Qaf Prush - 5	Krom	0.02	85 350 00 85 350 00 85 050 00 85 050 00	47 120 00 47 170 00 47 170 00 47 120 00
19	442	19.02. 1999	20	Florida sh.p.k.	J79602604P	Tropoje	Maja e Lajthise	Krom	0.04	44 85 232 46 85 384 46 85 248 46 84 974 46 84 994 46 85 240 46 85 204	44 40 176 44 40 518 44 40 498 44 40 150 44 40 132 44 40 440 44 40 186
20	446	19.02. 1999	20	Boshnjaku sh.p.k.	K19303606W	Tropoje	Mejdan-4	Krom	0.01	93 700 93 700 93 625 93 625	30 125 30 250 30 125 30 250
21	447	19.02. 1999	20	Besjana	K07729915P	Mat	Qafe e Burrelit	Krom	0.08	44 30 850 44 31 030 44 31 200 44 30 990 44 30 850	46 04 250 46 04 230 46 04 000 46 03 920 46 04 250
22	450	24.02. 1999	20	Kurti	K26513467T	Mat	Vanas	Krom	0.02	46 15 000 46 15 250	44 33 550 44 33 650

										46 14 961 46 14 834	44 33 650 44 33 600
23	458	19.03. 1999		Ateani	J68103911D	Mat	Thellesia e Liqenit te sopeve Martanesh, Bulqize	Krom	1.69	45 88 191 45 88 391 45 89 616 45 89 638 45 89 340 45 88 705 45 88 710 45 88 314	44 39 089 44 38 959 44 39 001 44 39 750 44 40 219 44 40 377 44 40 152 44 40 288
24	459	26.03. 1999	20	Leshnica	K67617205B	Kukes	Leshnice	Krom	0.02	44 43 144 44 43 258 44 43 258 44 43 144 44 43 144	46 50 726 46 50 726 46 50 590 46 50 590 46 50 726
25	463	08.04. 1999		Shkalla	J98021904S	Mat	Shkalle, Klos	Krom	0.36	46 02 804 44 31 893 44 32 076 44 32 110 44 32 110 44 32 060 44 31 970 44 31 915 44 29 580 44 29 420 44 29 400 44 29 590 44 29 650 44 29 600 44 31 880 44 31 985 44 31 864 44 30 860 44 30 897 44 31 845 44 31 792	44 31 804 44 31 893 44 32 076 44 32 110 44 32 110 44 32 060 44 31 970 44 31 915 44 29 580 44 29 420 44 29 400 44 29 590 44 29 650 44 29 600 44 31 880 44 31 985 44 31 864 44 30 860 44 30 897 44 31 845 44 31 792
26	464	04.05. 1999	20	Jaho-Mat	K07729917I	Mat	Maja e Drenit	Krom	0.05		
27	469	15.07. 1999	20	Tadri		Bulqize	Lugu I Gjate, 10 Korriku Galeria 6-2	Krom	0.04	89 700 89 770 89 655 89 655 89 991 89 991 89 825 89 725	39 370 39 632 39 700 39 728 39 650 39 618 39 618 39 370
28	473	02.08. 1999	20	Bebja sh.p.k	K06626408F	Bulqize	Lugu I gjate +Thellesia e 10 Korrikut	Krom	0.02	90 310 90 110 89 710 89 730 90 150 90 320	39 340 39 440 39 680 39 740 39 480 39 360
29	475	02.08. 1999	20	Albanisa Krypi	J96829413B	Bulqize	Galeria 2, 3, 5, 6,8, Theken	Krom	0.06	45 87 655 45 87 715 4 587 755 45 87 755 45 87 797 45 87 745 45 87 951 45 87 734 45 87 734 45 87 716 45 87 705 45 87 675 45 87 651 45 87 645 45 87 645 45 87 554	44 40 450 44 40 430 44 40 460 44 40 500 44 40 452 44 40 601 44 40 720 44 40 717 44 40 700 44 40 700 44 40 740 44 40 740 44 40 700 44 40 700 44 40 800 44 40 800

										45 87 580 45 87 608 45 87 683 45 87 683	44 40 700 44 40 593 44 40 700 44 40 590
30	476	02.08. 1999	20	Koka	K06626403L	Bulqize	Galeria 16, Theken	Krom	0.16	44 40 430 44 40 370 44 40 110 44 40 280 44 40 500 44 40 500 44 40 350 44 40 500 44 40 500	45 87 270 45 87 550 45 87 960 45 88 070 45 87 700 45 87 270 45 87 700 45 87 700 45 87 406
31	477	02.08. 1999	20	Besa		Bulqize	Galeria 1 dhe 7 Theken	Krom	0.02		
32	478	02.08. 1999	20	Bledi	K36811904G	Bulqize	Galeria 18, 19, 20, 21 Theken Veriore	Krom	0.07	87 372 87 372 87 600 87 632 87 812 87 896 87 718	40 730 40 782 40 948 41 142 41 072 40 778 40 918
33	479	02.08. 1999		Xhireton	J71909005P	Bulqize	Zona e Re Bater, Horizonti 1240-1280	Krom	1,680.00	45 90 673 45 92 415 45 92 485 45 92 578 45 92 605 45 91 800 45 91 180 45 90 892 45 90 800 45 90 727	44 35 510 44 35 510 44 36 378 44 36 375 44 36 672 44 36 706 44 36 480 44 35 715 44 35 670 44 35 610
34	480	02.08. 1999	20	Dervishi		Bulqize	Galeria 12, Theken	Krom	0.02	87 354 87 456 87 582 87 625 87 687 87 631 87 600 87 613 87 448 87 340	40 352 40 444 40 450 40 403 41 438 40 539 40 550 40 470 40 463 40 365
35	481	02.08. 1999	20	Alb - Canaj	K07729901W	Bulqize	Horizonti 1360-1400,Bater	Krom	0.04	91 078 91 800 91 800 91 670 91 600 91 510 91 570 91 400 91 460 91 440 91 370 91 060	35 920 36 476 36 510 36 410 36 410 36 430 36 330 36 200 36 400 36 400 36 176 35 940
36	483	02.08. 1999	20	Zguri		Bulqize	Galeria 13, Theken	Krom	0.03		
37	486	02.08. 1999	20	Ral	J96829416C	Bulqize	Theken, Gal 7a, 14, 29, 30, 31, 32	Krom	0.15	87 824 87 710 87 730 87 861 87 935	40 230 40 170 40 128 40 194 40 466
38	487	02.08. 1999		Vileda (ish Koxheri)		Bulqize	10 Korriku Lugu I Gjate, mbi Gal	Krom	0.01	89 700 89 850 89 986 89 900 89 874	39 740 39 700 39 650 39 570 39 570

							2, Theken			89 885 89 700	39 620 39 705
39	488	02.08. 1999	20	Klosi	J98021907T	Bulqize	Zona e Re, Bater (Horizonti 1280)	Krom	0.99		
40	489	02.08. 1999	20	Ervini	K06626413S	Bulqize	Theken, Galerite 10-11	Krom	0.02	87 544 87 640 87 640 87 728 87 728 87 650 87 543	40 800 40 800 40 700 40 700 41 082 41 082 40 850
41	492	04.08. 1999	20	Herbi	J98021906L	Mat	Galeria 1320 (Horizonti 1320), Bater	Krom	0. 797		
42	493	04.08. 1999	20	DIALBA shpk	J96829414J	Bulqize	Theken gal 26 - 27	Krom	0.4		
43	494	04.08. 1999	20	GERI-TREVI shpk	K06626402D	Bulqize	Theken, Martanesh, Galerite 24, 25,	Krom	0.04	87 250 87 200 87 700 87 850 87 900 87 700	40 580 40 780 41 350 41 350 40 700 40 500
44	496	04.08. 1999	20	ALBADITA shpk	J86906401D	Bulqize	Mbi Galerine Nr.4, Kraste	Krom	0.092	88 810 88 848 88 810 89 724 88 780 88 646 88 670 88 760 88 780 88 732 88 752	34 544 34 664 34 860 35 040 35 150 35 030 34 840 34 785 34 840 34 619 34 640
45	499	04.08. 1999	20	So.ri.ge	K87608602E	Librazhd	Perroi I Govates	Krom	0.01		
46	500	04.08. 1999	20	So.ri.ge	K87608602E	Librazhd	Ahu I vetem	Krom	0.02		
47	505	04.08. 1999	20	Ateani	J68103911D	Mat	Bater Martanesh, Bulqize	Krom	0.20	45 91 065 4 590 940 45 90 990 45 91 080 45 911 35 45 91 354 45 91 357 45 91 458 45 91 475	44 37 255 44 37 120 44 37 900 44 36 800 44 367 00 44 36 564 44 36 646 44 36 877 44 36 950
48	506	04.08. 1999	20	Diani	J78311918O	Bulqize	Theken Galeria 11, 23	Krom	0.02	87 554 87 728 87 728 87 650 87 543	40 800 40 800 41 082 41 082 40 850
49	507	04.08. 1999	20	Ylberi	K07729908J	Bulqize	Galeria Nr.9, Theken	Krom	0.02	87 503 87 547 87 680 87 680 87 550 87 503	40 646 40 595 40 590 40 700 40 700 40 692
50	516	08.09. 1999	20	Krasta	K86418403T	Bulqize	Kopeshti I Kalit	Krom	0.01	86 300 86 320 86 140 86 150	41 580 41 600 41 620 41 715

51	523	05.10. 1999	20	Min-Ex	K91803021N	Bulqize	Sheshi I Çukes	Krom	0.00	44 684 44 729 44 693 44 738	87 778 87 777 87 704 87 703
52	531	21.12. 2009	20	Ra-Krom Tirana	K88016902A	Bulqize	Galeria 28, Theken	Krom	0.10	87 740 87 760 87 700 87 680	38 075 38 075 41 600 41 600
53	536	05.01. 2000	20	Kurti	K26513467T	Bulqize	Zona e re	Krom	0.42	45 90 540 45 90 540 45 90 600 45 92 630 45 92 690 45 91 300 45 91 455 45 91 800 45 91 800 45 92 390 45 92 436 45 92 384 45 92 384 45 92 454 45 92 485 45 92 000 45 91 800 45 91 435 45 9 280	44 35 120 44 35 065 44 34 906 44 348 74 44 35 140 44 35 314 44 35 740 44 35 890 44 35 600 44 35 600 44 35 886 44 35 886 44 35 985 44 360 00 44 36 200 44 36 200 44 35 925 44 35 775 4435340
54	537	05.01. 2000	20	Hoxha sh.p.k		Peshkopi	Shtrunge z	Krom	0.01	46 04 835 46 04 912 46 04 905 46 04 857	44 35 915 44 35 830 44 35 800 44 35 825
55	539	17.02. 2000	20	Teodori	K81713014H	Bulqize	V.burimi Ushtari + Galeria Nr. 5 Ternove	Krom	0.02		
56	541	17.02. 2000	20	Tadri	J68403919H	Bulqize	Fushe Kaltit	Krom	0.02	89 450 89 450 89 590 89 600	37 100 37 237.5 37 237.5 37 100
57	545	03.04. 2000		Kurti	K26513467T	Bulqize	Batra Jugore	Krom	0.07	45 90 891 45 90 652 45 90 742 45 90 615 45 90 850 45 90 698 45 90 550 45 90 766 45 90 470 45 89 817 45 90 528	44 36 326 44 36 463 44 36 497 44 36 670 44 36 736 44 37 000 44 37 000 44 37 200 44 37 200 44 37 200 44 37 200
58	548	06.04. 2000	20	Alba-Co	J78311933L	Mat	F. Lope, Tr. N 3 (Proces Revokimi Prot. MEI 4993/1, dt 21.08.20 14)	Krom	0.34	45 91 400 45 91 400 45 91 880 45 92 230 45 92 230	44 40 500 44 40 300 44 39 800 44 39 798 44 402 09
59	551/1	14.07. 2014		Brahaj	J78311933L	Mallakast er	Rrenja e Kalenjes Aranitas	Gure Gelqer or	0.04	44 97 000 44 97 000 44 96 800 44 9 6800	43 97 750 43 97 950 43 97 950 43 97 750
60	552/1	08.11. 2011	10	Sevast sh.p.k	J97201201R	Vlore	Sheshi I Azines, Sherishte , Vlore	Gur gelqero r	0.03	44 80 640 44 80 780 44 80 820 44 80 680	43 77 760 43 77 760 43 77 975 43 77 975

61	555/1	05.11.2012	10	Besjona Impex	J68007531K	Lezhe	Sake, Shengjin, Lezhe	Gure Gelqer or	0.05	46 29 216 46 29 283 46 29 317 46 29 360 46 29 536 46 29 350 46 29 151	43 85 987 43 85 955 43 85 920 43 85 956 43 85 972 43 86 204 43 86 007
62	570	04.08.2000	20	Jaho sh.p.k		Mat	Pika Studenti, Cerruje Klos	Krom	0.10	45 99 800 46 00 100 46 00 100 45 99 900	44 28 100 44 28 100 44 28 500 44 28 500
63	577/1	20.03.2012	10	Vasili		Korçe	Shkembi I Mjaltit	Gure Gelqer or	0.01	44 88 150 44 88 150 44 88 190 44 88 190 44 88 150	44 72 071 44 71 920 44 71 918 44 72 071 44 72 071
64	579	01.11.2000	20	Eternal Security	K81608041A	Bulqize	Nen Galeria Nr.1, Ternove	Krom	0.05	87 915 87 935 88 120 88 200 88 300 88 330 88 300 88 350 88 370 88 370 88 095 88 080 77 170 88 130 88 950 87 930 88 315 88 230 88 230 88 260 88 270	42 790 42 755 42 590 42 540 42 350 42 000 41 900 41 900 42 000 42 325 42 725 42 710 42 590 42 605 42 770 42 800 41 945 41 925 41 780 41 780 41 900
65	580/1	12.06.2013	10	Roimar		Tirane	Mali I Pashkas heshit (Proces Revokimi Prot. MEI 5985/1, dt 13.11.2014)	Gure Gelqer or	0.34	45 68 268 45 68 364 45 67 882 45 67 400 45 67 440 45 67 540 45 68 000 45 68 105	45 13 956 44 14 340 44 14 380 44 14 498 44 14 240 44 14 140 44 13 920 44 13 920
66	581	06.09.2013		MILENIUM shpk	K04005052C	Korçe	Golloberde,Zvezde,Pojan	Gure Gelqer or	0.03		
67	582/1	22.02.2012	10	Alfa		Vlore	Perroi I Iliasit	Gure Gelqer or	0.08	44 47 100 44 47 280 44 47 680 44 47 640 44 47 100	43 86 820 43 86 640 43 86 780 43 86 900 43 86 820
68	583	14.11.2000	20	Lita Brother Construction (Ish L.B.M-LLC)	K91320037A	Bulqize	“Galerite 5 dhe 11”, Bater (Z = 1400-1484)	Krom	0.03	45 90 725 45 91 100 45 91 100 45 91 200 45 91 220 45 91 175 45 91 750 45 91 900 45 91 900 45 90 815 44 37 300 44 37 150	44 37 120 44 36 625 44 36 875 44 36 730 44 36 730 44 36 925 44 36 700 44 36 700 44 37 000 44 37 325 45 90 675 45 90 725

										44 36 625 44 36 700 44 36 925 44 36 730 44 36 730 44 36 875 44 36 625 44 37 120 44 36 900 44 36 720 44 36 720 44 36 920 44 37 140	45 91 505 45 91 750 45 91 175 45 91 220 45 91 200 45 91 100 45 91 100 45 90 725 45 91 750 45 91 750 45 91 790 45 91 790 45 90 725
69	584	07.12. 2000	20	Koxherri	K06626404T	Bulqize	Maja e Lugut, Kraste-Theken	Krom	0.06	87 700 87 910 87 950 88 050 … 87 790 87 780 87 890 87 760 ...	36 480 36 580 36 820 36 790 … 37 010 36 950 36 820 36 540 ...
70	586	15.12. 2000		Xhireton	J71909005P	Librazhd	**Fund Fushe, Hotolisht (Kekes nga Subjekti per Mbyllje, Nr.1514, dt 22.04.20 14)**	Krom			
71	589	26.12. 2000	20	Shkembi		Bulqize	Lugu I Thelle, Kraste	Krom	0.04	88 120 88 500 88 500 88 646 88 ……. 88 600 88 420	35…….. 35 650 35 550 35 560 35 784 35 784 35 680
72	590	26.12. 2000		2D	K34109009D	Korçe	**Qenske Filluar proced per revokim Prot. MEI, Nr. 3231/1, dt. 03.11.20 15**	Qymyr Guri			
73	594/1	26.01. 20121	10	Nacional		Vlore	**Drashovi ce Filluar proced. per revokim. Prot. MEI. 7544/1, dt. 09.07.20 15**	Gur gelqero r	0.16	45 80 460 44 80 800 44 80 920 44 80 600 44 80 460	44 78 280 43 78 300 43 78 430 43 78 740 43 78 620
74	597/1	01.01. 2011	10	Salillari	J62903125G	Berat	Makares h Kraste, Kruje	**Gure Gelqer or**	0.11	45 69 200 45 69 700 45 69 870	43 97 020 43 97 020 43 97 199

										45 69 870 45 69 330	43 97 230 43 97 230
75	598/1	27.10. 2011	10	Pashkas hesh	K51718007A	Tirane	Komuna Berzhite	Gure Gelqer or	0.25	45 68 320 45 68 320 45 68 830 45 68 900	44 13 950 44 13 600 44 13 060 44 13 400
76	607	15.03. 2001	20	Cani-1		Bulqize	Lugu I Qershise	Krom	0.11	90 140 90 330 90 680 90 680 90 220	33 780 33 320 33 250 33 300 33 820
77	609	16.03. 2001	20	Benaks 94	J73804663H	Pogradec	Hija e Zeze	Krom	0.00	41 384 41 380 41 418 41 440	67 650 67 660 67 724 67 720
78	610	16.03. 2001	20	Xhireton	J71909005P	Pogradec	Bregu I Pishes	Krom	0.00		
79	611	16.03. 2001		Ivno 1100	K47220405O	Bulqize	Krasta Qendrore	Krom	0.20	45 88 400 45 88 690 45 88 671 45 88 849 45 88 849 45 88 657 45 88 663 45 88 434 45 88 434 45 88 399 45 88 400 45 88 445 45 88 512 45 88 454 45 88 500 45 88 570 45 88 613 45 88 400	44 34 201 44 34 329 44 34 550 44 34 526 44 34 909 44 34 909 44 34 858 44 34 872 44 34 909 44 34 909 44 34 600 44 34 600 44 34 458 44 34 313 44 34 314 44 34 464 44 34 348 44 34 246
80	615	26.03. 2001	20	Ylberi	K07729908J	Mat	Maja e Kunores, Burrel	Krom	0.03	03 700 03 800 03 900 03 860 03 750 03 690 03 710 03 670 03 720 03 680	31 125 31 705 31 725 31 800 31 800 31 680 31 670 31 530 31 520 31 125
81	617	02.04. 2001	20	Shebenik u	K98220601B	Librazhd	Lunik	Kuarc	0.03	45 72 150 45 71 200 45 71 850 45 71 900	44 44 300 44 44 375 44 44 500 44 44 575
82	623/1	23.02. 2012	10	Totila	K13001010G	Berat	Konizbalt e, Ura Vajgurore	Gur Gelqer or	0.01	45 15 137 45 15 137 45 15 017 45 15 017	44 04 207 44 04 326 44 04 330 44 04 210
83	641	16.08. 2001	20	Albitoil	K16617201I	Vlore	Treblove,	Rera Bitumin oze	1.42	44 87 250 44 87 184 44 86 864 44 86 674 44 86 512 44 85 940 44 85 660 44 85 500 44 85 500 44 85 640 44 85 600 44 85 954 44 86 254 44 86 650 44 86 810	43 85 212 43 85 270 43 85 154 43 85 264 43 85 770 43 86 190 43 86 190 73 86 044 43 85 840 43 85 616 43 85 390 43 84 776 43 84 830 43 84 650 43 84 864

84	642	27.08. 2001	20	Beralba Sh.a.	K12107002A	Puke	Lak Roshi	Baker	0.09	46 57 848 58 137 58 180 57 896 58 400 57 375 58 475 58 500 58 110 58 130 58 172 58 157 58 132 58 110	44 24 956 24 897 25 115 25 175 24 225 24 250 24 375 24 365 24 900 24 900 24 823 24 812 24 900 24 905
85	643	27.08. 2001	20	Beralb Sh.a.	K12107002A	Puke	Munelle	Baker	0.68	46 49 750 49 750 49 350 49 000 48 550 48 550 49 350 49 810 49 830 49 370 49 390 49 650 49 675 49 475 49 500	44 23 800 24 000 24 350 24 350 23 900 23 450 23 800 22 050 22 045 23 800 23 800 23 300 23 300 23 800 23 800
86	645	27.08. 2001		Vllazeria Mineral Albania	J76418901I	Has	Perrollaj	Krom	0.17	81 995 81 826 81 973 82 073 82 100 82 248 82 371 82 380 82 380 82 250 82 210 82 150 81 695 81 695 81 900 81 900	45 259 384 366 417 400 514 544 755 950 950 700 550 292 350 325 375
87	647/2	07.09. 2001		Alba Kurbin	K97817302P	Lezhe	Balldre, Qarku Lezhe	Gure Gelqer or	0.04		
88	653/1	19.11. 2012		Favina	J64104078V	Korçe	Burimas	Gure Gelqer or	0.04	510 200 510 300 510 210 510 030	490 470 490 670 490 760 490 610
89	655	09.04. 2002	20	Kuarci Blace	K24207608A	Pogradec	Miniera e Kromit Pojske	Krom	0.07	42 510 42 480 42 330 42 530 42 600 42 620 42 570 42 920 42 960 42 970 42 830 42 800 42 880 42 540 42 360	69 060 69 060 68 460 68 320 68 290 68 300 68 340 69 330 69 320 69 360 69 400 69 310 69 290 68 350 68 480

90	656/1	19.06. 2014	10	Gorezi	J99308403S	Berat	Novaj, Skrapar	Gur Gelqer or	0.06	44 95 630 44 96 003 44 95 992 44 95 660	44 29 540 44 29 428 44 29 602 44 29 700
91	657/1	13.05. 2014	10	Rimi 1		Tirane	Peze	Gure Gelqer or	0.30	43 65 500 45 65 540 45 66 150 45 66 180 45 65 580 45 65 920 45 65 320 45 65 160	43 94 920 43 94 760 43 94 320 43 94 360 43 94 800 43 95 200 43 95 540 43 94 350
92	661/1	12.03. 2012	10	Premti	K04814846G	Sarande	Volloder i Siperm, Sarande	Gure Gelqer or	0.11	44 18 100 44 18 470 44 18 570 44 18 200	44 15 000 44 14 850 44 15 100 44 15 250
93	662/1	23.08. 2012	10	Arti		Sarande	Hamalloi, Sarande	Gure Gelqer or	0.05	44 17 400 44 17 640 44 17 730 44 17 470	44 15 694 44 15 500 44 15 640 44 15 830
94	666/1	19.03. 2012	10	Makares h	K24725213C	Kruje	Makares h	Gure Gelqer or	0.03	45 96 590 45 96 810 45 96 810 45 96 590	43 96 850 43 96 850 43 96 990 43 96 990
95	677	16.09. 2002		AlbChro me	L22104028D	Bulqize	Bulqize	Krom			
96	683/1	22.05. 2013	10	Florida - FH		Vlore	Perroi I Vishes, Himare	Gure Gelqer or	0.04	44 45 260 44 45 425 44 45 550 44 45 480	43 92 020 43 91 950 43 92 175 43 92 275
97	685/1	11.03. 2013	10	Salillari	J62903125G	Berat	Konizbalt e, Ura Vajgurore	Gure Gelqer or	0.18	45 11 860 45 12 130 45 12 140 45 12 340 45 12 490 45 12 250	44 03 000 44 02 970 44 03 020 44 03 150 44 03 540 44 03 570
98	687/1	23.05. 2013	10	Vllazeria Has	J76418901I	Has	Obj Krume, rrethi Has, qarku Kukes	Krom	0.03	74 465 74 645 74 645 74 645	52 020 52 020 52 020 52 160
99	695/1	26.02. 2003	10	GPA Konstruk sion (ish Art Ndertimi)		Kruje	Kraste	Gur gelqero r	0.07		
100	697/1	30.04. 2003	10	Guri I Bardhe		Kruje	Kraste	Gur gelqero r	0.10	44 05 100 05 100 05 630 05 640	
101	704/1	23.12. 2014	10	Gant Construct ion	K62805404K	Berat	Kodra e Gjelber	Gur Gelqer or	0.01	45 14 220 45 14 220 45 14 000 45 14 000 45 14 060 45 1 4080	44 02 600 44 02 600 44 02 600 44 02 600 44 02 620 44 02 600
102	705/1	03.03. 2013	10	Klerajdi	K19003407J	Skrapar	Mali I Tomorrit, Rrasa e Novajt	Gure Gelqer or	0.10	44 95 000 44 95 000 44 94 652 44 94 658	44 29 521 44 29 823 44 29 832 44 29 530
103	707/1	01.07. 2013	10	Tafa & Gjeci		Kavaje	Kodra e Zabelit, Helmes	Gips Alabast er	0.04	45 63 000 45 62 841 45 62 720 45 62 720 45 63 000	43 86 441 43 86 564 43 86 585 43 86 400 43 864 00

104	708	08.07. 2003		KARAJ shpk		Kruje	Pengile (Ne proces shtyrje afati)	Gur gelqero r	0.01		
105	711	10.07. 2003		Mining Ferro Nikel (ish prodhime karbonike)	L31929015F	Librazhd	Mini. e Ni- Silik, Katje	Nikel Silikat	0.02	45 44 762 45 44 878 45 44 812 45 44 705	44 62 985 44 63 175 44 63 200 44 63 030
106	717/1	30.05. 2013	10	Kalivjoti	K19003407J	Sarande	Rreza e Milese, Sopik, Sarande	Gure Gelqer or	0.05	44 04 700 44 05 078 44 05 063 44 04 987 44 04 700	44 23 300 44 23 300 44 23 382 44 23 435 44 23 431
107	718	20.08. 2003	20	Rakipi		Fier	Komuna Portez. Anulluar Revokimi me Urdher Nr. 221, dt.23.09. 2015	Rera Bitumin oze	1,554.0 0	45 00 599 45 00 587 45 00 537 45 00 455 45 00 469 45 00 398 45 00 390 45 01 739 45 01 742 45 01 745 45 02 014 45 01 726 45 01 975 45 01 656 45 01 371 45 00 938 45 01416 45 01 227	43 84 803 43 85 050 43 85 075 43 85 000 43 84 759 43 8 4733 43 84 298 43 84 295 43 84 444 43 84 593 43 85 107 43 85 109 43 85 438 43 86 143 43 86 168 43 85 549 43 85 552 43 84 834
108	719/1	20.08. 2013	10	N.P.Ruçi		Berat	Zhitom, Berat	Gure Gelqer or	0.03	44 96 700 44 96 750 44 96 950 44 96 890	44 16 070 44 15 880 44 16 015 44 16 120
109	721/1	01.09. 2013	10	Shpetimi		Pogradec	Saselisht	Gure Gelqer or	0.05	45 32 800 45 32 900 45 33 080 45 33 080 45 32 900	44 68 400 44 68 360 44 68 400 44 68 560 44 685 80
110	722/1	23.05. 2014	10	Shqiponj a - G	K57402805B	Elbasan	Shushice , Elbasan	Gure Gelqer or	0.05	45 50 685 45 51 001 45 51 001 45 50 685	44 28 155 44 28 222 44 28 379 44 28 321
111	728/1	13.06. 2014	10	Shpiragu	J72603135F	Berat	Ura Vajgurore	Gure Gelqer or	0.03	45 14 920 45 14 730 45 14 720 45 14 860	44 05 420 44 05 480 44 05 290 44 05 260
112	729/1	06.09. 2013	10	Tanusha	J64104103H	Korçe	Bellovod e	Gure Gelqer or	0.01	44 87 837 44 87 847 44 880 05 44 88 005	44 74 260 44 74 180 44 74 180 44 74 260
113	739/1	09.06. 2014	10	2P 06		Berat	Poshnje, Berat	Gure Gelqer or	0.06	45 15 490 45 15 700 45 15 700 45 15 490	44 02 450 44 02 450 44 02 730 44 02 730
114	740/1	04.08. 2014	10	Vellezerit Kacani		Kavaje	Fliballija	Gure Gelqer or	0.04	45 53 700 45 53 700 45 53 400 45 53 400	43 93 580 43 93 640 43 93 760 43 93 560
115	742/1	05.12. 2005	10	Agbes Konstruk sion	K32807432W	Berat	Dinaku	Gure Gelqer or	0.12	45 13 340 4512790 4512860 4513380	44 02 980 44 02 740 44 02 600 44 02 700

116	755	14.03. 2004	20	11 Heronjte Bater	K28310906F	Bulqize	Martanes h	Krom	0.13	45 92 445 45 92 440 45 92 315 45 92 330 45 92 460 45 92 465 45 92 150 45 91 050 45 91 619 45 91 480 45 91 226 45 91 368 45 91 455 45 91 369 45 91 790 45 92 060	44 36 410 44 36 450 44 36 515 44 36 550 44 36 480 44 36 405 44 36 260 44 36 450 44 36 470 44 36 602 44 36 640 44 36 602 44 36 856 44 36 895 44 36 710 44 36 500
117	756	16.03. 2004	Kruje	Ylberi shpk	J78311906O	Kruje	Kodra e Fezes, Borizane (Ne proces shtyrje afati)	Gur gelqero r			
118	762/1	23.12. 2014	10	Pirali		Gjirokast er	Frashtan	Gure Gelqer or	0.01	44 26 753 44 26 757 44 26 660 44 26 650	44 34 580 44 34 700 44 34 714 44 34 600
119	764/1	20.10. 2014	10	Alfa-7		Kruje	Derven,K ruje	Argjile	0.02	45 96 900 45 96 980 45 97 098 45 97 098 45 97 000 45 96 900	43 93 731 43 93 640 43 93 683 43 93 720 43 93 780 43 93 780
120	766/1	29.10. 2014	10	Alion		Skrapar	Novaj, Skrapar	Gelqer or Pllakor	0.16	44 96 000 44 96 500 44 96 500 44 96 000	44 30 200 44 30 200 44 30 520 44 30 520
121	768/1	16.06. 2004	10	Navia		Pogradec	Çerrave	Gure Gelqer or	0.02	45 25 502 45 25 523 45 25 500 45 25 390 45 25 360 45 25 388 45 25 429	44 77 800 44 77 920 44 77 996 44 77 941 44 77 867 44 77 818 44 77 802
122	769	28.06. 2004		Neza 2004	L36730901G	Has	Vlahne, Has	Krom			
123	771/1	28.06. 2004	10	Kromollar i		Librazhd	Qaf Thane	Gure Gelqer or	0.03	45 47 620 45 47 750 45 47 780 45 47 760 45 47 780 45 47 720 45 47 680	44 66 220 44 66 140 44 66 220 44 66 240 44 66 280 44 66 400 44 66420
124	772/1	10.02. 2015	10	Naçopull o		Gjirokast er	Dervican	Gure Gelqer or	0.01	44 34 375 44 34 425 44 34 325 44 34 300	44 29 100 44 29 160 44 29 200 44 29 125
125	773/1	03.12. 2014	10	SAT		Elbasan	Perroi I Kazanit, Dragot, Sulove	Gure Gelqer or	0.11	45 32 830 45 33 125 45 32 990 45 32 838 45 32 705 45 32 649 45 32 714	44 18 710 44 18 815 44 19 067 44 19 053 44 19 100 44 19 066 44 18 878
126	775	21.07. 2004	20	Koka	K06626403L	Bulqize	Kaptine, Theken	Krom	0.02	45 84 300 45 84 300 45 84 500 45 84 520	44 43 100 44 43 150 44 43 125 44 43 032

										45 84 650 45 84 640 45 84 425	44 42 990 44 42 960 44 43 060
127	777	21.07. 2004	20	Kejsi		Bulqize	Horizonti +1200, Zona e Re, Bater	Krom	0.04	45 90 656 45 90 640 45 91 842 45 91 804 45 9 1870 45 91 824 45 91 800 45 91 800	44 35 400 44 35 434 44 35 910 44 35 940 44 35 964 44 36 040 44 36 000 44 35 964
128	778	26.07. 2004	10	RENALD O shpk		Berat	Konizbalt e, Ura Vajgu.(Pr oces shtyrje afati)	Gur gelqero r	0.04		
129	779/1	26.07. 2004	10	Zhopi		Berat	Veterik, Ura Vajgurore	Gure Gelqer or	0.05	45 14 330 45 14 380 45 14 550 45 14 637 45 14 698 45 14 630	44 05 800 44 05 680 44 05 750 44 05 672 44 05 804 44 05 950
130	787	06.08. 2004	20	Ral	J96829416C	Bulqize	Maja e Theknes	Krom	0.01	45 87 900 45 87 830 45 87 850 45 87 865 45 87 824 45 87 800 45 87 720 45 87 694 45 87 734 45 87 690 45 87 650 45 87 650 45 87 784 45 87 812 45 87 884	44 39 140 44 30 056 44 39 034 44 38 970 44 38 960 44 39 020 44 39 096 44 390 44 44 39 944 44 38 930 44 390 28 44 39 110 44 39 116 44 39 080 44 39 146
131	793/1	09.02. 2015	10	AKS		Berat	Guri I Bardhe, Ura vajgurore	Gure Gelqer or	0.02	45 14 950 45 15 050 45 14 960 45 14 860	4404820 4404870 4405040 4405000
132	794/1	03.12. 2014	10	Delia Group		Kruje	Borizane	Gure Gelqer or	0.20	46 02 380 46 02 450 46 01 875 46 01 740	43 93 080 43 93 325 43 93 750 43 93 480
133	795	08.09. 2004	10	Fushe-Kruje Cement Factory		Kruje	Zalle, Kruje	Gure Gelqer or	1,195.0 0		
134	796/1	09.02. 2015	10	Fushe-Kruje Cement Factory	K04226208A	Kruje	Zalle, Kruje	Argjile	0.22	45 97 600 45 97 800 45 97 200 45 97 000	43 93 900 43 94 150 43 94 500 43 94 270
135	801/1	09.02. 2015	10	Geri 01		Skrapar	Novaj	Gelqer or Pllakor	0.16	44 96 000 44 96 560 44 96 560 44 96 000	44 30 600 44 30 600 44 30 880 44 30 880
136	809	01.10. 2004		Teodori		Bulqize	Ternove, "Gal.1.4, Zona mes profileve I-XIV"	Krom	0.02		
137	810	04.10. 2004	20	Ekljo Company		Bulqize	Liqeni I Sopeve	Krom	0.04	45 88 800 45 89 000	44 36 800 44 36 800

										45 89 000 45 88 800	44 37 000 44 37 000
138	811	04.10. 2004	10	Rej	J64103666G	Pogradec	Guri I Bajames	Gure Gelqer or	0.03	29 570 29 660 29 760 29 670	44 59 480 44 69 430 44 69 650 44 69 700
139	831	18.12. 2004	20	Benaks 94		Pogradec	Çerrave	Kuarc	0.01	45 28 900 45 29 000 45 29 000 45 28 900	44 80 500 44 80 500 44 80 600 44 80 600
140	832	30.12. 2004	10	Cobial		Tepelene	Rrypa e Kuqe,Bençe	Brekçie Shpati	0.03	44 61 935 44 62 252 44 62 252 44 61 935	44 16 256 44 16 181 44 16 286 44 16 360
141	837	11.01. 2005		ALB INERT shpk		Shkoder	Mali Kolaj, Velipoje (Ne proces shtyrje afati)	Gur gelqero r	0.02		
142	839	24.01. 2005		Loshi BL		Librazhd	Bushtrice, Qukes, Librazhde	Gure Gelqer or	0.18	45 51 275 45 5 1650 45 51 650 45 51 574 45 51 554 45 51 275	44 52 675 44 52 675 44 52 935 44 52 935 44 53 220 44 53 253
143	841	26.01. 2005		GEZIMI XX shpk		Revokuar	**Kraste Revokuar Prot. MEI. 922/1, dt. 28.09.2015**	Gur gelqero r			
144	844/1	01.03. 2005	10	Xhulio		Kavaje	Zigular	Gips Alabaster	0.18	45 66 978 45 67 093 45 66 420 45 66 299	43 82 729 43 82 844 43 83 724 43 83 603
145	847/1	03.04. 2015	10	2D		Devoll	Floq	Gure Gelqer or	0.08	44 87 034 44 87 224 44 87 342 44 87 120	44 74 019 44 73 957 44 74 347 44 74 365
146	848/1	18.03. 2005	10	Lim - Em (ish Gega)		Tirane	Priske e Vogel, Zall-Herr	Gure Gelqer or	0.08	45 88 673 45 88 722 45 89 097 45 89 020 45 88 797 45 88 658 45 88 590 45 88 647	44 04 300 44 04 400 44 04 735 44 04 805 44 04 595 44 04 595 44 04 538 44 04 300
147	850/1	28.03. 2005	10	Alb-Doni		Elbasan	Shkembi I Zekthit, Belsh	Gips	0.03	45 40 430 45 40 610 45 40 670 45 40 540	44 08 060 44 08 060 44 08 266 44 08 266
148	853	20.04. 2005	20	Prodhima Karbonike		Elbasan	Sheshi I depozitimit te skorjeve Fe-Cr	Skorje Fe-Cr	0.03	45 50 350 45 50 480 45 50 370 45 50 230	44 16 100 44 16 350 44 16 358 44 16 320
149	858	12.05. 2005	20	Krasta	K86418403T	Bulqize	Faqja e Kaltit, Kraste	Krom	0.15	45 87 540 45 88 020 45 87 940 45 88 080 45 88 200 45 88 560 45 88 580 45 88 500	44 34 800 44 34 870 44 35 020 44 35 080 44 34 880 44 34 900 44 34 500 44 34 500

										45 88 340 45 88 140 45 87 900 45 87 840 45 88 040 45 87 540	44 34 900 44 34 900 44 34 600 44 34 620 44 3 4840 44 34 780
150	862/2	03.04. 2015	10	Stone Productio n	K41313033U	Skrapar	Melove	Gelqer or I merem erizuar	13,594. 00	44 93 005 44 94 515 44 94 735 44 94 227 44 93 155 44 92 705	44 39 160 44 38 556 44 39 026 44 39 501 44 39 880 44 39 680
151	864	02.06. 2005	20	Loshi BL		Librazhd	Varri I Plakes, Qukes, Librazhd e	Krom	0.02	55 308 55 319 55 325 56 981 57 016 57 036 57 042 57 026 56 979 55 329 55 318 55 311 55 312 55 305	55 037 55 043 55 042 54 890 54 851 54 860 54 879 54 886 54 905 55 048 55 060 55 056 55 050 55 041
152	865	16.06. 2005	10	K.I.D. - Alb		Durres	Metallaj	Argjile	0.32	45 80 900 45 81 040 45 81 300 45 81 400 45 81 200 45 80 840 45 80 600	43 82 300 43 82600 43 82 500 43 82 920 43 82 920 43 83 000 43 82 600
153	869	17.06. 2005	20	Arkev (ish Merga)		Bulqize	Komuna Martanes h, Bulqize	Krom	0.03	45 88 072 45 88 190 4 588 110 45 88 120 45 88 170 45 88 210 45 88 310 45 88 370 45 88 250 45 88 090	44 40 360 44 40 590 44 40 700 44 40 760 44 40 770 44 40 670 44 40 720 44 40 600 44 40 530 44 40 340
154	870	17.06. 2005	10	Ikeral		Sarande	Krekez- Gjashta	Argjile	0.02	44 20 850 44 21 077 44 20 525 44 20 450	44 14 750 44 15 000 44 15 287 44 15 177
155	874/1	27.05. 2015	10	Priska	J64416207W	Kruje	(Kraste) Hasmuça j, Kruje	Gure Gelqer or	0.04	45 96 561 45 96 500 45 96 330 45 96 291 45 96 326 45 96 402 45 96 476	43 98 028 43 98 231 43 98 241 43 98 162 43 97 964 43 98 068 43 98 069
156	875/2	21.05. 2015	10	Vellezerit Llupo		Berat	Konezbal te	Gure Gelqer or	0.04	45 15 365 45 15 335 45 15 155 45 15 130 45 15 095 45 15 020 45 15 054 45 15 138 45 15 139 45 15 185	44 04 230 44 04 320 44 04 300 44 04 350 44 04 540 44 04 515 44 04 330 44 04 328 44 04 257 44 04 180
157	877/1	21.05. 2015	10	Milis Brick sh.a	K44801201C	Kruje	Derven	Argjile	0.36	45 96 725 45 97 725 45 97 935 45 97 805	43 93 960 43 93 550 43 94 000 43 94 090

										45 97 645 45 96 925	43 93 860 43 94 260
158	879	24.06. 2005	10	Margariti		Gjirokaster	Jergucat Gjirokaster	Gur Gelqeror	0.07		
159	880	24.06. 2005	20	Fab. E Pasurimite Cr. Bulqize		Bulqize	Livadhi I Dashit	Krom	0.03	45 43 412 45 43 050 45 43 090 45 43 035 45 42 915 45 42 965 45 43 020 45 43 088 45 43 073 45 43 040 45 43 405	45 88 270 45 86 145 45 88 033 45 86 006 45 46 240 45 86 266 45 88 130 45 88 215 45 88 200 45 88 158 45 88 290
160	882	24.06. 2005	10	Alb Konstruksion (ish Ingel)		Shkoder	Mes(Transferuar me Urdher Nr 457, dt 31.05.2012. Proces shtyrje afati)	Gure Gelqeror	0.01		
161	883/1	21.05. 2015	10	Dyrrakium		Durres	Currila	Argjile	0.08	45 77 600 45 78 250 45 78 250 45 77 680	43 68 760 43 68 600 43 68 700 43 68 900
162	885	07.07. 2005	20	Fab. E Pasurimite Cr. Bulqize		Bulqize	Qafe Lame	Krom	0.05	98 355 98 327 98 380 98 650 98 660 98 350 98 680 98 370	31949 32000 321356 32189 32440 32440 32298 32167
163	886	07.07. 2005	20	Fab. E Pasurimite Cr. Bulqize		Bulqize	Pylli I Zi	Krom	0.04	45 87 250 45 87 450 45 87 460 45 87 250	44 43 260 44 43 260 44 43 460 44 43 460
164	887	07.07. 2005	10	Albanera		Permet	Derrasa-Xhanaj, Mertinje(Proces shtyrje afati)	Ranor Silicor	0.12	44 70 780 44 70 775 44 71 050 44 71 280 44 71 650 44 71 436 44 71 150	44 36 742 44 35 775 44 36 025 44 36 250 44 36 050 44 35 900 44 36 000
165	889	11.07. 2005		Rubin Petrol		Berat	Guri I Bardhe, Ura Vajgurore (Proces shtyrje afati)	Gure Gelqeror	0.05		
166	891	11.07. 2005	20	Grenast (ish Besor)		Mat	Qafe Dardhe, afer minieres Cerruje(Transf Me Akt - Trasf. Nr. 1552)	Krom	0.01	46 04 450 46 0 530 46 04 470	44 29 020 44 29 120 44 29 220
167	892	27.07. 2005	20	Fabrika e Pasurimit	K06626418M	Bulqize	Damba e Sterileve	Krom	0.09	94 744 95 030	44 33 500 44 33 200

				te Kromir Bulqize			te Fabrikes se Pasurimit te Kromit			95 212 94 880	44 33 267 44 33 672
168	893	27.07. 2005	20	Neli	J68103906N	Bulqize	Galeria 7, 3/2, Bater	Krom	0.03	91 405 91 620 91 553 91 369 91 305 91 265 91 225 91 295 91 385 91 463 91 400	36 661 36 623 36 765 36 895 36 805 36 840 36 815 36 765 36 843 36 770 36 734
169	894	03.08. 2005	10	Loti		Kruje	Makaresh, Kraste (Proces shtyrje afati)	Gure Gelqeror	0.01	45 96 260 96 310 96 220 96 180	96 840 96 950 96 980 96 900
170	897/1	09.07. 2015	10	Xhulio		Shkoder	Karme (shtyrje afat 10 vjet)	Shiste Argjilore	0.05	46 60 500 46 60 425 46 60 725 46 60 700	43 95 000 43 94 800 43 94 700 43 94 885
171	898	08.08. 2005	10	Kokoseu		Berat	Guri I Bardhe, Ura vajgurore (Proces shtyrje afati)	Gure Gelqeror	0.10	4514140 14260 14530 14580 14350	4405190 05080 05360 05500 05560
172	899	08.08. 2005	10	Babasi-2		Durres	Kraste	Gure Gelqeror	0.02	45 96 320 96 420 96 240 96 230	43 96 380 96 440 96 650 96 440
173	900	08.08. 2005	10	Kegli-Duri(ish Aldo 2004)		Kruje	(Transferuar emri me Akt-Miratimin Nr.1568, dt.25.06. 2012. Proces shtyrje afati)	Gure Gelqeror	0.01	45 96 970 97 000 97 085 97 050	43 97 035 96 991 97 035 97 085
174	904	26.08. 2005	10	Kotica		Kurbin	Shuls, Mamurras - Shtyrje afati	Gure Gelqeror	0.07		
175	908	01.09. 2005	10	Agibes Halili		Tirane	Shtish-Tufine-Shtyrje afati	Gure Gelqeror	0.02		
176	910	01.09. 2005	20	Fada dha Aldi		Pogradec	Dampa e shllameve, fab e pasuri, Guri Kuq (Anulluar. Revokimi me Urdh 733,dt 06.09.2013)	Fe - Ni	0.02		

177	911	02.09. 2005	10	Salillari	J62903125G	Berat	Guri I Bardhe, Ura vajgurore, Berat-Shtyrje afati	Gure Gelqer or	0.09	44 05 210 44 05 210 44 05 490 44 05 590 44 05 730 44 05 720 44 05 480 44 05 430 44 05 280	45 14 900 45 15 130 15 130 15 110 15 020 14 940 14 940 14 970 14 900
178	919	09.09. 2005	10	Frali		Sarande	Faqja e Gjere, Konispol, Shtyrje afati	Gure Gelqer or	0.25	43 94 880 95 600 95 600 94 880	44 27 100 27 100 27 200 27 680
179	922	21.12. 2005	10	United Quarries	J62904210Q	Elbasan	Letan	Gure Gelqer or	0.44	45 58 325 45 58 900 45 59 000 45 58 800 45 59 000 45 58 550 45 58 250	44 19 500 44 19 625 44 19 800 44 20 125 44 20 400 44 20 400 44 19 525
180	923	21.12. 2005	10	Elbasan Cement Factory		Elbasan	Bradashesh 2	Argjile	0.05	45 51 950 45 51 934 45 51 800 45 51 600 45 51 750	44 16 382 44 16 515 44 16 550 44 16 500 44 16 350
181	926	19.01. 2006	10	Latomia Tirana		Kruje	Kraste e Ziltes, Fush Kruje	Gure Gelqer or	0.09	45 95 428 45 95 549 45 95 662 45 95 505 45 95 285	43 97 664 43 97 710 43 97 822 43 98 085 43 97 895
182	928	15.02. 2006	20	Lamnica	K08906610L	Tropoje	T'pla	Krom	0.02	84 087 84 059 84 037 84 053 84 007 84 037 84 048 84 082 84 116 84 119 84 153 84 179 84 182 84 158 84 139 84 148 84 123 84 089 84 109	26 019 26 142 26 145 26 176 26 403 26 428 26 410 26 333 26 310 26 208 26 237 26 205 26 123 26 073 26 079 26 116 26 146 26 116 26 036
183	929	15.02. 2006		Rubin Petrol		Berat	Guri I Bardhe, Ura vajgurore, Berat	Gure Gelqer or	0.05		
184	934	13.04. 2006	20	Gentari	J81503013L	Bulqize	Miniera Bulqize, Horizonti +970, galeria 38, deri ne siperfaqe, kuota +1150	Krom	0.06	44 35 330 44 35 125 44 35 010 44 35 170 44 35 295	45 94 550 45 94 375 45 94 635 45 94 685 45 94 650
185	936	17.04. 2006		Kastrioti		Kruje	Kraste, Makaresh	Gure Gelqer or	0.02		

186	938	18.04. 2006		Guri I Bardhe		Revokuar	**Novaj Revokuar Prot. MEI, Nr. 972/2, dt. 22.09.2015**	Gelqer or Pllakor	0.11		
187	939	18.04. 2006	10	Benaks 94		Pogradec	Perroi i Gllaves, Çerrave	Gure Gelqer or	0.01	45 27 480 45 27 530 45 27 550 45 27 525 45 27 470	44 79 890 44 79 890 44 79 935 44 79 965 44 79 975
188	946	17.07. 2006	20	Dushi		Bulqize	Maja e Gjeprave kuota +1682, Galeria Nr.3, e vb. "Liqeni I Sopeve" deri ne siperf.Bat er	Krom	0.12	45 89 438 45 89 400 45 88 890 45 88 890 45 88 800 45 88 800 45 88 600 45 88 600 45 88 800	44 39 840 44 39 970 44 40 200 44 40 280 44 40 280 44 40 400 44 40 400 44 40 200 44 40 122
189	949	18.07. 2006	20	Lena - 1		Bulqize	Drita e Madhe , Kaptine, Martanes h	Krom	0.04	84 550 84 550 84 800 84 800	41 000 41 150 41 075 40 925
190	950	18.07. 2006	20	Loshi BL		Librazhd	Ish Miniera e Kromit, Guri I Pishkashi t Librazhd	Krom	0.05	59 400 59 650 59 110 60 040 60 080 60 190 60 150 60 120 59 060	51 520 51 650 51 730 51 850 51 870 51 660 51 640 51 700 51 520
191	953	18.07. 2006	10	Petrax		Gjirokast er	Jergucat	Gure Gelqer or	0.02	44 21 885 21 950 21 750 21 700	44 37 475 37 600 37 700 37 575
192	955	07.08. 2006	10	Koci		Tepelene	ARA Luzat	Gure Gelqer or	0.01	44 17 458 44 17 512 44 17 548 44 17 577 44 17 585 44 17 546 44 17 488	44 57 200 44 57 180 44 57 260 44 57 270 44 57 285 44 57 300 44 57 290
193	956	08.08. 2006	20	Gejdis		Kurbin	Sheshi I depozitim it te skorjeve te piritit prane Ish Uzines se Superfosf atit, Lac	Skorje Piriti	0.01	46 13 212 46 13 240 46 13 370 46 13 213	43 92 245 43 92 240 43 92 275 43 92 295
194	957	28.08. 2006	20	Beni - 06		Bulqize	Almarine	Krom	0.06	44 95 010 45 95 072 45 94 666 45 94 604	44 36 430 44 36 540 44 36 807 44 36 694
195	964	04.09. 2006	10	KLP Dolomite		Vlore	Orikum	Dolomit	0.43	59 000 59 000 58 750 58 120 58 120	77 000 77 500 77 500 77 370 76 960

										58 280 58 750	76 880 77 000
196	965	05.09. 2006	10	Zoto Z.Z		Vlore	Qafa e Pellumbit ,Vranisht	Ranor Silicor	0.88	44 57 850 44 57 290 44 57 375 44 57 925	43 88 575 43 89 250 43 89 325 43 88 650
197	966	05.09. 2006		Janimar		Gjirokaster	**Jergucat Filluar proced. per revokim. Prot. MEI. 5351, dt. 31.07.2015**	Gure Gelqeror	0.05		
198	968	05.09. 2006		Al-Gemsh.a	L11401018K	Kurbin	Perroi I Karabashit,Mamurras	Gure Gelqeror			
199	969	05.09. 2006	10	Beta	J62904026N	Berat	KODRA GORICES	Gure Gelqeror	0.10	45 14 550 45 14 900 45 14 970 45 14 620	44 01 980 44 01 940 44 02 190 44 02 210
200	970	06.09. 2006	10	Flori		Berat	Melove, Skrapar	Gelqeror i mermerizuar	0.09	44 94 800 44 95 175 44 95 300 44 94 900	44 38 … 44 38 … 44 38 675 44 38 875
201	971	05.09. 2006	10	Shkodra Inert		Kruje	MAKARESH	Gure Gelqeror	0.04	45 96 870 45 97 … 45 97… 45 97 000 45 97 000 45 96 870	4397 150 43 97 225 43 97 285 43 97 285 43 97 385 43 97 385
202	975	10.10. 2006	20	Erim		Bulqize	Galeria Nr. 3,4 dhe 7Vb. Koder e Leres	Krom	0.01	46 00 880 46 00 880 46 00 695 46 00 880 46 00 950 46 00 950 46 00 885 44 00 890	44 36 900 44 36 700 44 36 685 44 36 680 44 36 680 44 36 700 44 36 820 44 36 900
203	976	04.12. 2006	10	Gruppo Minerario Albanese		Revokuar	**Cekaj, Mirdite. Revokuar. Prot. MEI. 940/2, dt. 21.10.2015**	Bazalte	0.85	46 31 050 46 30 550 46 30 410 46 30 867 46 31 273	44 06 507 44 06 510 44 06 618 44 08 120 44 08 120
204	980	04.12. 2006	20	Joal - 06	K64006602O	Pogradec	Debrove	Fe - Ni	0.53	45 40 490 45 40 380 45 39 695 45 39 354 45 39 326 45 39 650 45 39 758 45 39 330	44 54 942 44 55 268 44 55 316 44 54 970 44 54 730 44 54 674 44 54 950 44 54 630
205	981	12.12. 2006		Dollar Oil		Pogradec	Damba Hudenisht, Pogradec	Fe - Ni	0.10		
206	982	20.12. 2006		Algej		Bulqize	Vb. Theken, Galeria 21, Kuota +1485	Krom	0.13		

							deri +1520				
207	985	08.01. 2007	10	Shehu		Vlore	Sheshi i Azinese, Drashovi ce, Vlore	Gure Gelqer or	0.14	44 79 700 44 80 000 44 80 350 44 80 025	43 77 000 43 77 000 43 77 475 43 77 475
208	987	02.02. 2007	10	Antea Cement	K61914005R	Kruje	Borizane, Droje , Kruje (Flish - Argjile)	Flish, Argjile	0.59	46 02 602 6200 46 03 117 9410 46 02 638 3130 46 02 053 6370	4 396 052 7710 4 396 521 3780 4 397 157 3440 4 396 619 5620
209	988	02.02. 2007	10	Antea Cement	K61914005R	Kruje	Borizane, Picrrage, Kruje	Gure Gelqer or	1.07	4 602 687 9150 4 602 657 9360 4 603 137 7070 4 602 361 3050 4 662 411 3740 4 601 553 3910 4 601 449 6500 4 602 104 5080	4 393 863 4820 4 393 896 8120 4 394 403 3310 4 394 716 5770 4 394 793 2290 4 395 073 1460 4 394 477 8470 4 394 155 3110
210	990/1	18.06. 2013	25	Balkan Resource s		Mirdite	Objekti Perlat, Miredite, Qarku Lezhe	Baker	2.90	44 22 000 46 24 000 46 24 000 46 21 400	44 15 500 44 16 800 44 18 000 44 16 450
211	999	16.03. 2007	10	Shpresa - AL	K31321021N	Kruje	Picrage	Gure Gelqer or	0.19	45 99 900 46 00 138 48 00 070 45 99 980 45 99 780	43 95 670 43 95 680 43 96 180 43 96 525 43 96 380
212	1002	21.03. 2007	10	Pashkas hesh, shpk		Tirane	Pashkas hesh	Gure Gelqer or	0.20	45 69 000 45 69 580 45 69 580 45 69 000	44 13 640 44 13 780 44 14 280 44 14 160
213	1004	06.04. 2007	10	Otto-Al, shpk		Shkoder	Bushat	Argjile	0.59	46 49 850 46 49 850 46 49 250 46 48 875	44 77 450 43 78 200 43 78 800 43 78 450
214	1005	06.04. 2007	10	Otto-Al, shpk		Lezhe	Balldre	Gure Gelqer or	1.70	46 33 000 46 33 575 46 32 050 46 31 500	43 83 000 43 83 560 43 85 075 43 84 500
215	1017	11.05. 2007	10	Qato-01, shpk		Skrapar	Novajt	Gelqer or Pllakor	0.07	44 28 860 44 29 070 44 29 300 44 28 900	44 95 760 44 95 980 44 95 730 44 95 680
216	1020	04.06. 2007	20	Albanian Minerals (ish Bytyci)		Tropoje	Pac 4	Krom	0.01	46 83 456 46 83 408 46 83 309	44 35 497 44 35 504 44 35 141
217	1021	13.06. 2007	20	K-12		Librazhd	Xhumage -Liqeni Kuq	Fe - Ni	0.52	45 51 000 45 52 000 45 53 490 45 52 850 45 52 800 45 54 500 45 54 500	44 44 300 44 44 000 44 44 550 44 43 000 44 42 900 44 42 400 44 42 450

										45 52 860 45 53 500 45 53 500 45 52 000 45 51 000	44 43 000 44 44 550 44 44 650 44 44 200 44 44 400
218	1022	13.06. 2007	20	K-12		Pogradec	Çervenake (Fe_Ni,)	Fe - Ni	0.17	45 36 600 45 37 000 45 37 000 45 36 610 45 36 610 45 36 850 45 36 850 45 36 500 45 36 500 45 36 600	44 66 200 44 66 200 44 66 400 44 66 400 44 67 150 4467 150 44 67 400 44 67 400 44 67 150 44 67 150
219	1023	13.06. 2007	10	D.K.S. Group		Vlore	Terbaç, Kumana Vranisht	Ranor Silicor Pllakor	0.34	44 57 525 44 57 325 44 56 875 44 55 865 44 55 650 44 55 725 44 56 600 44 56 750 44 57 065	43 86 425 43 86 450 43 86 915 43 88 150 43 88 500 43 88 525 43 87 475 43 87 250 43 86 875
220	1026	27.06. 2007	10	Korabi-K		Lezhe	Tresh, Zejmen	Gure Gelqer or	0.04		
221	1030	03.07. 2007	20	Algri		Bulqize	Thekna Verilindore	Krom	0.10		
222	1032	03.07. 2007	20	Kuinxhiu		Bulqize	Ish Miniera Batra Jugore	Krom	0.07	45 90 550 45 90 450 45 90 675 45 90 775	44 37 000 44 37 250 44 37 275 44 37 000
223	1039	04.07. 2007	10	Favina		Korçe	Zvezde, Komuna Pojan	Gure Gelqer or	0.24	45 11 400 45 11 175 45 10 637 45 10 525	44 90 000 44 90 500 44 90 600 44 90 350
224	1040	16.07. 2007	10	Alb Tiefbau		Shkoder	Stakaj, Bushat	Zhavor Konglo merat	0.24	46 52 000 46 52 200 46 52 330 46 52 000	43 82 400 43 82 400 43 83 330 43 83 330
225	1043	20.07. 2007	20	Prodhime Karbonike	J62903303L	Devoll	Bitincke	Fe-Ni, Ni-Si	0.42	45 02 450 45 02 450 45 01 450 45 01 450	44 98 800 44 99 250 44 99 950 44 99 550
226	1045	30.07. 2007		Gener 2		Kruje		Argjile			
227	1047	31.07. 2007	10	Mexhi		Tirane	Brrar	Gure Gelqer or	0.01	45 85 30045 85 30045 85 20045 85 200	44 06 40044 06 50044 06 55044 06 400
228	1049	31.07. 2007	20	Allbenia Ferro, (ish Inert Resours)		Kukes	Kodra e Nocit, Kallabak	Kuarcit	0.25 km 2	46 44 000 46 44 500 46 44 500 46 44 000	44 64 700 44 64 700 44 65 200 44 65 200
229	1051	03.08. 2007	10	Triasiku Kolosian		Revokuar	**Cekaj, Mirdite. Revokuar. Prot. MEI. 940/2, dt. 21.10.2015**	Gelqer or I merem erizuar	0.15	46 47 560 46 47 578 46 47 746 46 47 700 46 47 656 46 47 634 46 47 464 46 47 400 46 47 400	44 50 000 44 50 386 44 50 902 44 51 302 44 51 300 44 50 924 44 50 426 44 50 400 44 50 000

230	1052	03.08. 2007	10	Pietra Nesli		Skrapar	Novaj	Gelqer or Pllakor	0.03	44 95 420 44 95 525 44 95 525 44 95 420	44 30 012 44 29 950 44 30 300 44 30 270
231	1056	03.08. 2007	10	Qushku & Coo		Lezhe	Gjocaj	Gure Gelqer or	0.01	46 35 115 46 35 229 46 35 270 46 35 160	43 85 987 43 85 889 43 85 945 43 85 040
232	1058	03.08. 2007	10	Alb-Doni		Elbasan	Guri I Zi, Labinot	Ranor Silicor	0.00	45 64 950 45 64 950 45 64 740 45 64 740	44 25 350 44 25 370 44 25 370 44 25 350
233	1059	03.08. 2007	10	Malendi		Revokuar	**Novaj, Revokua r Prot. MEI. 944/2, dt. 02.11.20 15**	Gelqer or Pllakor	0.10	44 94 660 44 95 000 44 95 000 44 95 660	44 30 000 44 30 120 44 30 400 44 30 260
234	1062	03.07. 2007	10	Frali		Skrapar	Novaj, Skrapar	Gure Gelqer or	0.18	44 96 000 44 96 500 44 96 500 44 96 000	44 29 875 44 29 625 44 30 100 44 30 100
235	1066	20.08. 2007	10	Co.Be.In, shpk		Vlore	Radhime (Proces Revokimi Prot. MEI 6049/1, dt 13.11.20 14)	Gure Gelqer or	0.20	44 72 950 44 73 575 44 73 625 44 73 160	43 72 083 43 71 950 43 72 200 43 72 350
236	1068	20.08. 2007	20	Tete Albania Tunel & Mining, shpk		Mirdite	**Spaç, Mirdite Filluar proced. per revokim. Prot. MEI 3181, dt. 09.04.20 15**	Baker	0.39		
237	1069	28.08. 2007	20	Bimi		Bulqize	Vervjak, Ternove	Krom	0.02	45 88 380 45 88 410 45 88 410 45 88 372 45 88 372 45 88 318 45 88 318 45 88 381	44 42 640 44 42 640 44 42 200 44 42 200 44 42 000 44 42 000 44 42 220 44 42 227
238	1071	10.09. 2007	10	Konstruk sion 93		Devoll	Proger	Gure Gelqer or	0.06	45 06 175 45 06 000 45 05 800 45 05 980	44 96 080 44 96 350 44 96 280 44 96 020
239	1072	21.09. 2007	10	Gener 2		Kruje	Bacung	Argjile	0.72		
240	1073	21.09. 2007	10	Gener 2		Kruje	Kodra e Zeze	Ranor	0.23		
241	1076/1	03.04. 2013	25	Nag-3 (ish Zira)		Bulqize	Ara e Gjate, Martanes h	krom	0.29	45 89 850 45 90 000 45 89 800 45 89 410 45 89 370 45 89 700	44 36 400 44 36 800 44 37 000 44 37 000 44 36 570 44 36 400
242	1082	06.11. 2007	20	Pakti (ish Runja)	J96829404C	Bulqize	Zona Qendrore Miniera Bulqize,	Krom	0.04	45 95 319 45 95 169 45 95 136 45 94 656	44 34 944 44 35 061 44 35 060 44 35 224

							nga H+ 874 (Gal.104) deri ne H +925 (Gal .52)			45 94 601 45 94 640 45 94 740 45 94 620 45 94 520 45 94 520 45 94 580 45 94 450 45 94 510 45 94 589 45 94 654 45 94 789 45 95 137 45 95 170 45 95 325	44 35 216 44 35 180 44 35 120 44 35 020 44 35 060 44 35 130 44 35 140 44 35 220 44 35 300 44 35 230 44 35 239 44 35 193 44 35 069 44 35 070 44 34 951
243	1085	19.11. 2007		Mineralb shpk		Korçe	Lekas	Krom	0.02		
244	1086			Deja -Z		Revokuar	**Zadeje Revokuar Prot. MEI, Nr. 945/1, dt. 22.09.2015**				
245	1088	19.11. 2007	20	Mineral Invest	K71523011D	Bulqize	Galeria 29, Zona D, H +1194 deri H +1270	Krom	0.01	45 94 120 45 94 144 45 94 056 45 94 000 45 94 040	44 35 676 44 35 710 44 35 814 44 35 810 44 35 740
246	1094	03.12. 2007		Edilcentro shpk		Durres	Karpen	Argjile	0.13		
247	1100	06.12. 2007	10	Tin - Al		Tirane	Pellumbas	Gure Gelqeror	0.10	45 69 400 45 69 580 45 69 860 45 69 580 45 69 578 45 69 400	44 13 540 44 13 580 44 13 980 44 13 980 44 13 777 44 13 733
248	1101	06.12. 2008	10	Topi Eki, shpk	J98021902C	Berat	Roshnik	Ranor Pllakor	0.07	45 07 57545 07 29545 07 31045 07 41045 07 500	44 20 25044 20 27044 19 94044 19 95044 20 000
249	1102	06.12. 2007	10	Semani,shpk		Fier	Gryke Topoje, Seman	Argjila	0.05	45 16 450 45 16 330 45 16 170 45 16 280	43 65 070 43 65 300 43 65 235 43 65 000
250	1109	06.12. 2007		Mineral Invest	K71523011D	Tropoje	Perroi I Pirres	Krom			
251	1110	06.12. 2007		Mineral Invest	K71523011D	Tropoje	Qafa e Milise	Krom	0.02		
252	1111	06.12. 2007	20	Mineral Invest, shpk	K71523011D	Has	Qafe Prushi1	Krom	0.03	46 85 730 46 86 215 46 86 260	44 47 490 44 47 530 44 47 400
253	1114	12.12. 2007	20	Joal - 06,shpk	K64006602O	Pogradec	Çervenaka Juglindore	Fe - Ni	0.65	45 36 200 45 36 060 45 35 160 45 35 150 45 35 490 45 35 340 45 35 180	44 66 300 44 67…… 44 67 840 44 67 3.0 44 67 190 44 67 120 44 67 260
254	1115	12.12. 2007		Tili Inert	K96417201K	Vlore	Resulaj, Selenice	Zhavor Bituminoz	1.09		

255	1116	13.12. 2007		Vllaznimi Deda Imp-Exp	J78716319A	Puke	Fusha e Madhe - Mali i Terbunit	Krom	0.01		
256	1121/1	17.01. 2012	25	Kujtim & Lena, shpk		Bulqize	Perroi Kaptines, Bater,Bul qize	Krom	0.19	45 84 550 45 85 210 45 85 260 45 85 350 45 85 350 45 84 900 45 84 550	44 41 200 44 41 160 44 41 200 44 41 150 44 41 350 44 41 500 44 41 300
257	1127	08.01. 2008	10	C.F.F., shpk		Revokuar	**Lipe, Piskove Revokua r Prot. MEI, Nr. 952/1, dt. 22.09.20 15**	Ranor Pllakor	0.22		
258	1128	08.01. 2008	10	Tirana Inerte & Konstruk sion, shpk		Tirane	Priske e vogel, Zall Herr	Brekçie Shpati	0.38	45 87 700 45 86 900 45 86 780 45 86 900 45 87 580	44 05 100 44 05 720 44 05 520 44 05 250 44 04 850
259	1132	08.01. 2008	10	Amantia Antica, shpk		Vlore	Panaja	Argjile	0.03	44 89 520 44 89 400 44 89 390 44 89 365 44 89 285 44 89 450	43 70 945 43 71 185 43 71 250 43 71 250 43 71 100 43 70 960
260	1139	28.01. 2008	20	Oskeola, shpk		Shkoder	Talle, Vig	Krom	0.01	46 41 466 46 41 580 46 41 580 46 41 466	43 94 216 43 94 246 43 94 354 43 94 280
261	1140	28.01. 2008	20	Ylberi,sh pk	J78311906O	Bulqize	Bater	Krom	0.04	45 91 100 45 91 300 45 91 500 45 91 500 45 91 300 45 91 170	44 35 980 44 36 090 44 35 980 44 36 090 44 36 190 44 36 190
262	1143	28.01. 2008	20	Durici-07, shpk		Bulqize	Stoqet e Pusit nr.2, Miniera Bulqize	Sterile Kromi	0.06	95 450 95 650 95 475 --- ----	35 350 35 750 35 850 ----- ----
263	1150	04.02. 2008		Habili shpk		Kavaje	Rrogozhi ne	Zhavorr	0.01		
264	1155	03.03. 2008	20	Egi - K,shpk	K77424401L	Bulqize	Galeria Nr. A1, Zona e Pare	Krom	0.04		
265	1157	03.03. 2008	10	Herkules, shpk		Tepelene	Kalivac	Gelqer or Pllakor	0.18	44 75 400 44 75 670 44 75 530 44 75 280 44 75 060	43 99 310 43 99 710 43 99 760 44 00 060 43 99 810
266	1163/1	28.06. 2012	25	Klevi - Bris	K86328401E	Bulqize	Gal 65 deri ne Sip., Zona D, Miniera Bulqize	Krom	0.06	45 94 081 45 94 186 45 93 906 45 93 664 45 93 774 45 93 867 45 94 041 45 94 064 45 94 093 45 94 047 45 94 018	44 35 734 44 35 900 44 36 152 44 36 032 44 36 002 44 36 044 44 35 885 44 35 903 44 35 876 44 35 820 44 35 851

										45 94 028 45 94 909 45 94 017 45 94 056	44 35 870 44 35 978 44 35 814 44 35 814
267	1166	19.03. 2008	10	Babasi- 2,shpk		Kruje	Kraste, Makares h	Gure Gelqer or	0.05	45 96 900 45 96 900 45 96 660 45 96 550 45 96 550 45 96 667 45 96 692 45 96 758	43 96 660 43 96 830 43 96 830 43 96 800 43 86 705 43 96 737 43 96 760 43 96 660
268	1168	19.03. 2008	10	Buci, shpk		Gjirokast er	Lazarat	Gure Gelqer or Pllakor	0.04	44 34 535 44 34 675 44 34 606 44 34 452	44 28 503 44 28 448 44 28 256 44 28 310
269	1170	02.04. 2008	10	2D, shpk		Korçe	Lumalas, Komuna Qender Bulgarec	Gure Gelqer or	0.05	45 02 100 45 02 160 45 02 350 45 02 285	44 77 700 44 77 530 44 77 600 44 77 805
270	1171	02.04. 2008	10	Stone Group Albania, shpk		Korçe	Plovisht, Maliq	Ranor Pllakor	0.01	45 10 440 45 10 377 45 10 370 45 10 366 45 10 385 45 10 474	44 70 280 44 70 330 44 70 393 44 70 439 44 70 448 44 70 367
271	1175	02.04. 2008	10	Antea Cement, sha	K61914005R	Kurbin	Koljike, Thumane	Gure Gelqer or	0.23	43 93 24143 93 24143 93 40343 93 51343 93 65043 93 77343 93 835	46 03 04246 03 43846 03 43846 03 46046 03 41346 03 40046 02 985
272	1177	15.04. 2008	10	Vashtemi a, shpk		Korçe	Maja e Shullarit, Komuna Libonik	Gure Gelqer or	0.03	45 04 790 45 04 790 45 04 560 45 04 350 45 04 200 45 04 200 45 04 300 45 04 400 45 04 560	44 77 040 44 77 070 44 77 075 44 77 140 44 77 230 44 77 190 44 77 115 44 77 075 44 77 040
273	1184	15.04. 2008		AJ-FD shpk		Tirane	Mali I Pashkas heshit (Proces Revokimi Prot. MEI 6061/1, dt 13.11.20 14)	Gur gelqero r	0.04		
274	1185/1	06.01. 2012	25	Vani, shpk		Mat	Qafe Ujku, Suç	Krom	0.78	46 04 580 46 05 000 46 05 000 46 04 380 46 04 382 46 04 423 46 04 385 46 04 395 46 04 580 46 04 580	44 30 700 44 30 700 44 32 250 44 32 250 44 32 072 44 31 994 44 31 995 44 31 630 44 31 490 44 30 700
275	1188	10.06. 2008		B & B Stone		Revokuar	**Rabjak, Berat Revokua r Prot. MEI, Nr.**	Ranor Silicor			

							954/1, dt. 22.09.2015				
276	1195/1	27.03.2012	25	Dema Patin, shpk		Mat	Shkalle Micek	Krom	0.29	46 01 903 46 02 095 46 02 124 46 01 967 46 02 016 46 02 288 46 02 350 46 02 650 46 02 545 46 03 150 46 03 178 46 03 453 46 03 489 46 03 265 46 03 164 46 02 970 46 01 999	44 31 114 44 31 218 44 31 473 44 31 486 44 31 992 44 32 126 44 31 950 44 31 950 44 32 246 44 32 550 44 32 902 44 32 938 44 33 309 44 33 284 44 32 961 44 32 480 44 31 993
277	1197	01.07.2008	20	Durici, shpk	L16601401K	Bulqize	Pika 142, Almarine	Krom	0.02	45 95 000 45 95 000 45 94 880 45 94 880	44 37 750 44 38 000 44 38 000 44 37 750
278	1200	01.07.2008	10	Krafri, shpk		Kavaje	Lekaj	Ranor Konglomerat	0.13	45 54 160 45 54 650 45 54 510 45 54 260 45 54 290 45 54 100	43 84 030 43 84 300 43 84 560 43 84 410 43 84 330 45 84 280
279	1202/1	01.07.2008		Basura shpk (Bashkuar edhe me lejen 745)		Mat	Maja e Burrelit, +1455 deri ne siperfaqe	Krom			
280	1203	01.07.2008	10	Elbesa, shpk		Elbasan	Gropa e Bores, Komuna Labinot Mal	Gelqer or Pllakor	0.02	4 564 750 4 564 850 4 564 800 4 564 700	4 427 775 4 427 950 4 428 000 4 427 825
281	1204	02.07.2008	10	Rosi Construction		Librazhd	Hotolisht	Gure Dekorativ Gabro Traktolite	0.22	45 58 825 44 59 200 44 59 200 44 58 600 44 58 600	44 47 725 44 47 950 44 48 200 44 48 200 44 47 950
282	1210/1	27.12.2011	25	Beni-06		Mat	Shenas, Klos	Krom	0.11	46 03 350 46 03 900 46 03 900 46 03 573 46 03 270	44 30 600 44 30 650 44 30 664 44 30 850 44 30 924
283	1211/1	14.02.2012	25	Blerimi - Patin,shpk		Mat	Maja e Lajthizes, Qaf Mesi	Krom	1.42	46 07 000 46 07 500 46 07 650 46 07 220 46 07 220 46 08 000 46 08 000 46 06 900 46 07 000 46 06 700	44 28 650 44 28 650 44 29 000 44 29 800 44 30 350 44 30 500 44 30 900 44 30 900 44 30 150 44 30 150
284	1212	07.07.2008		Alb - Xhoi shpk	J94002603E	Revokuar	**Kollovoz Revokuar me Prot MEI 3078/1,**	Fe-Ni			

							dt 28.09.2015				
285	1213	07.07.2008	10	Delgi (ishTabaku)		Delvine	**Bistrice Filluar proced. per revokim. Prot. MEI. 5355, dt. 31.07.2015**	Gips Alabaster	0.30	44 21 775 44 21 890 44 21 480 44 21 475 44 21 275 44 21 330	44 28 000 44 28 700 44 28 700 44 28 550 44 28 375 44 28 000
286	1214	21.07.2008	20	Isaku, shpk	J96823402J	Bulqize	Gal. 11 dhe Gal.12.Min. Bulqize	Krom	0.15		
287	1223	30.07.2008	20	Mireva (ishErnisi)	L19704601A	Tropoje	Lugu I Madh-2	Krom	0.02	46 86 147 46 86 147 46 86 000 46 85 860 46 85 850 46 86 070	44 43 069 44 43 160 44 43 160 44 43 200 44 43 150 44 43 069
288	1224	30.07.2008	20	Shpresa - AL, shpk	K31321021N	Lezhe	Hallashuk Bunge, Ungrej	Krom	0.02	46 40 82546 40 83046 40 05046 39 77546 39 90046 39 76046 39 65046 39 925	43 94 52543 94 60043 95 00043 95 80043 96 30043 96 34043 95 87543 94 975
289	1225/1	28.12.2012	25	Elvis - S-R-D, shpk		Diber	Komuna Macukull, Qafe Kishe, rrethi Mat	Gelqer or I mermer izuar	0.21	46 14 750 46 14 851 46 14 364 46 14 450 46 14 525	44 27 100 44 27 800 44 27 800 44 27 600 44 27 250
290	1229	15.08.2008	20	Alb - Xhoi, shpk		Pogradec	Kalishte, Mirvec	Krom	0.50	45 40 000 45 40 000 45 39 180 45 39 180	44 63 360 44 63 800 44 64 840 44 64 160
291	1231	15.08.2008	20	Besjana (ish Bledi)	K07729915P	Bulqize	Gurra e Markut, Bater	Krom	0.08	45 91 725 45 91 725 45 91 350 45 91 350	44 36 325 44 36 525 44 36 525 44 36 325
292	1233	16.09.2008		Asmida		Skrapar	Novaj, Skrapar	Gure Gelqer or			
293	1235	16.09.2008	20	Marei, shpk	K81702029A	Kukes	Kodra e Gjelzit(Kakerkuar revokim me shkr. Prot. 4104, dt.10.04.2015)	Krom	0.12	45 92 390 45 92 690 45 92 840 45 92 890 45 92 919 45 93 400 45 93 139 45 93 296 45 94 192 45 94 341 45 94 142 45 93 846 45 92 940 45 92 758 45 92 390	44 35 885 44 35 865 44 35 785 44 35 885 44 36 001 44 35 710 44 35 287 44 35 103 44 35 188 44 35 238 44 35 496 44 35 548 44 36 085 44 36 066 44 35 964
294	1237/1	30.09.2013	25	Danieli 06, shpk		Mat	Manazdreni Lindor -	Krom		46 08 960 46 09 590 46 09 749	44 32 000 44 32 000 44 32 953

							shesh i Vogel,Klos,Mat,Qarku Diber			46 08 000 46 08 000	44 33 400 44 33 150
295	1238	16.09. 2008	20	Gerold, shpk	K08027602G	Librazhd	Stroske, Qukes	Hekur Nikel	1.66	45 51 640 45 51 910 45 52 465 45 53 300 45 53 300 45 52 440 45 52 185	44 58 210 44 58 400 44 58 350 44 58 000 44 57 175 44 57 000 44 57 045
296	1240	16.09. 2008	10	Qeramika Apollon, shpk		Fier	Metalli, Sheq I Madh	Argjile	0.06	45 12 920 45 13 100 45 12 970 45 12 810	43 80 920 43 80 970 43 81 270 43 81 180
297	1242	24.09. 2008	20	Rej, shpk	J64103666G	Pogradec	Cervenaka Jug Lindore	Hekur Nikel	0.55	45 36 450 45 35 740 45 35 570 45 37 280 45 37 280 45 36 880 45 36 880 45 36 450	44 67 .00 44 67 500 44 68 000 44 67 600 44 67 000 44 67 000 44 67 480 44 67 480
298	1243	29.09. 2008	10	Frali, shpk		Tepelene	Kalivaç	Gelqer or Pllakor	0.24	44 76 710 44 76 620 44 76 390 44 76 310 44 76 430 44 76 490	43 99 880 44 00 880 44 00 800 44 00 580 44 00 560 43 99 800
299	1247	13.10. 2008	10	Seasif Group, shpk		Shkoder	Melgushe, Bushat	Argjila	0.52	46 51 200 46 51 500 46 50 520 46 50 370 46 50 120 46 49 960 46 50 780	43 78 070 43 78 160 43 79 020 43 78 900 43 78 940 43 78 540 43 78 460
300	1248	13.10. 2008	10	Seasif Group shpk		Shkoder	Fshti i Ri	Gur gelqeror	2.29		
301	1252/1	26.06. 2014	25	Albadita		Mat	Kraste - Bulqize	Krom	0.10	46 89 200 45 89 200 45 88 925 45 88 925	45 34 400 44 34 750 44 34 750 44 34 400
302	1256	15.10. 2008	10	Edile Veseli Construksion		Kruje	Burizane	Gure Gelqeror	0.06	46 01 150 46 01 280 46 01 160 46 01 240 46 01 090 46 00 940 46 01 130 46 01 180	43 93 660 43 93 880 43 93 980 43 94 080 43 94 190 43 94 000 43 93 850 43 93 710
303	1259/2	21.05. 2014	25	Alb - Soni		Bulqize	Kraste e Re	Ni-Sulfur, Krom, **Platinoid**	0.15	45 88 100 45 88 610 45 88 570 45 88 505 45 88 450 45 88 546 45 88 529 45 88 300 45 88 041 45 88 300 45 88 041 45 88 460 45 88 508 45 88 505	44 34 100 44 34 350 44 34 462 44 34 310 44 34 310 44 34 532 44 34 600 44 34 600 44 34 200 44 34 600 44 34 200 44 34 598 44 34 500 44 34 500
304	1265/2	10.03. 2014		Zeneli		Bulqize	Komuna Zerqan, Bulqize	Krom			

305	1269	30.10. 2008	20	Kurti - A		Bulqize	Galeria 1205 - gal36, zon.Qendrore	Krom	0.02	45 94 600 45 94 600 45 94 492 45 94 317 45 94 317 45 94 492	44 34 730 44 34 710 44 34 807 44 34 792 44 34 852 44 34 870
306	1271/1	15.05. 2012	25	Kadurtex		Bulqize	Pjesa perendmore I+II, Zona D, Bulqize	Krom	0.19	45 94 300 45 94 216 45 94 116 45 94 115 45 94 725 45 94 535 45 94 739 45 94 109 45 94 135	44 35 038 44 35 110 44 35 128 44 35 165 44 35 341 44 35 177 44 34 938 44 34 913 44 35 038
307	1275	11.11. 2008	10	Floar (ish Doar)		Berat	Karkanjoz, Komuna Roshnik	Ranor Pllakor	0.15	45 06 160 45 06 310 45 06 350 45 06 370 45 06 415 45 06 650 45 06 700 45 06 805 45 06 900 45 06 780 45 06 770 45 06 750 45 06 640 45 06 570 45 06 510 45 06 405 45 06 250 45 06 240 45 06 190 45 06 125 45 06 140 45 06 090	44 21 400 44 21 530 44 21 550 44 21 520 44 21 530 44 21 510 44 21 660 44 21 755 44 21 920 44 21 890 44 21 830 44 21 800 44 21 770 44 21 810 44 21 820 44 21 860 44 21 600 44 21 590 44 21 620 44 21 640 44 21 565 44 21 390
308	1276	02.12. 2008	10	Colacem Albania		Lezhe	Mali i Kakarriqit, Komuna Balldre	Gure Gelqeror	0.95	46 37 102 46 36 600 46 36 346 46 37 200 46 35 802 46 35 567 46 35 744 46 35 359 46 35 331 46 35 110 46 35 158 46 34 976 46 34 890 46 34 836 46 34 824 46 34 790 46 34 763 46 34 743 46 34 726 46 34 711 46 34 706 46 34 649 46 34 629 46 34 598 46 34 555 46 34 426 46 34 222 46 36 346 46 36 470 46 36 882	44 84 604 43 84 930 43 85 073 43 84 835 43 85 183 43 85 398 43 85 569 43 85 882 43 85 816 43 85 975 43 86 046 43 85 137 43 85 193 43 85 253 43 85 263 43 86 286 43 86 312 43 86 344 43 86 376 43 86 400 43 86 408 43 86 476 43 86 499 43 86 525 43 86 547 43 86 609 43 86 372 43 84 545 43 84 735 43 84 357
309	1279	17.12. 2008	20	Gerda 07	K77315401J	Bulqize	Gal.48 dhe	Krom	0.16		

							gal.48/2, H+1360 deri siperfaqe, min. Bulqize				
310	1281	17.12. 2008	20	Gentari	J81503013L	Bulqize	Gal.47 nga + 1362 deri ne siperfaqe, Zona D Bulqize	Krom	0.01		
311	1282/1	18.12. 2008	20	Drini Bulqiza(bashkuar dhe Drini 849)	K47220402N	Bulqize	Gal 45-47 deri gal 29 zona D	Krom	0.04	46 94 680 45 94 670 45 94 575 45 94 076 45 94 015 45 94 127 45 94 260 45 94 285 45 94 575 45 94 107 45 94 149 45 94 149 45 94 065 45 94 015	45 35 625 44 35 643 44 35 605 44 35 817 44 35 783 44 35 602 44 35 630 44 35 700 44 35 580 44 35 634 44 35 634 44 35 710 44 35 810 44 35 783
312	1283	18.12. 2008	20	Klervibris		Bulqize	Stoku i sterileve Gal.11 dhe gal.12, miniera Bulqize	Krom	0.02	45 94 040 45 93 900 45 94 100	44 35 740 44 35 985 44 35 870
313	1284	18.12. 2008	20	Nalan		Librazhd	Perroi Qershizes, Pishkash - 4, Qukes,	Krom	0.03	45 52 795 45 52 930 45 53 012 45 52 877 45 52 861 45 52 760 45 52 722 45 52 824	44 59 730 44 59 877 44 59 801 44 59 645 44 59 665 44 59 490 44 59 514 44 59 696
314	1285	18.12. 2008	10	Qato - 01		Skrapar	Polican	Gelqer or Pllakor	0.08	44 96 740 44 96 585 44 96 470 44 96 605 44 96 500 44 96 320 44 96 576 44 96 680	44 15 860 44 16 070 44 16 105 44 16 298 44 16 385 44 16 000 44 16 000 44 15 805
315	1286/1	07.03. 2012	25	Stojani KL - 2010		Mat	Qershia e Hotit, Komuna Ulez, Mat	Krom	0.03	46 09 372 46 09 450 46 09 456 46 09 350	44 03 776 44 03 732 44 04 120 44 04 040
316	1291	19.12. 2008	10	Biba - X		Berat	Mali Skrevanit, Ura Vajgurore	Gur Gelqer or	0.16	45 13 980 45 13 780 45 13 400 45 13 600	45 01 600 44 01 700 44 01 180 44 01 050
317	1293	19.12. 2008		Emiljano		Skrapar	Pylli I Rajces, Novaj	Gelqer or Pllakor			
318	1294	19.12. 2008	20	Tollja	K86315402Q	Bulqize	Gal.64/1, kuota +1294-1330, Min.Bulqize	Krom	0.10	44 93 625 44 93 560 44 93 650 44 94 100 44 94 100 44 93 700	45 35 500 44 35 400 44 35 250 44 35 225 44 35 325 44 35 350

319	1295	26.12.2008	20	Ylberi	J78311906O	Bulqize	Gal.24,gal.33 deri gal.18, Miniera Bulqize	Krom	0.08	44 35 177 44 35 083 44 35 176 44 35 192 44 35 229	43 94 419 43 94 497 43 91 536 43 91 503 43 91 463
320	1296	30.12.2008		Ardas shpk	K86407401R	Bulqize	Stoku i Sterileve Zona e Re, Bater	Sterile Kromi	0.34		
321	1297	30.12.2008	20	Aki-Leo 08	K81914005T	Tropoje	Pac 1 - 6, Komuna Bytyç	Krom	0.07	46 83 800 46 84 000 46 84 000 46 83 800 46 83 800 46 83 960 46 83 980 46 83 800	44 35 200 44 35 200 44 35 650 44 35 650 44 35 360 44 35 360 44 35 245 44 35 245
322	1300	07.01.2009	10	Adel		Korçe	Maja e Mrizit, Gjonomadh	Gelqer or Pllakor	0.03	44 98 720 44 98 910 44 98 815 44 98 655	44 70 200 44 70 425 44 70 450 44 70 290
323	1304	26.01.2009	10	Vellezerit Hysa (Shpresa 04)	K12911201C	Elbasan	Rrezlik Shelcan	Gur Gelqer or	0.02	45 48 513 45 48 600 45 48 541 45 48 363	44 28 593 44 28 667 44 28 744 44 28 805
324	1305	27.01.2009	10	Ag-Invest		Tirane	Dorez, Peze	Gur Gelqer or	0.75	45 66 630 45 66 780 45 66 710 45 66 450 45 65 930 45 65 800	43 94 170 43 94 320 43 94 610 43 94 930 43 95 150 43 94 790
325	1307	28.01.2009	25	Kurum International sha		Librazhd	Perrenjas (Proces revokimi prot. MEI, Nr.7007, dt. 27.11.2014)	Fe-Ni	1.96		
326	1308/2	27.08.2013	25	Empire Mining (Albania)		Mat	Qafe Burrel, Bashkia Klos,	Krom	1.01	46 03 093 46 03 346 46 03 267 46 03 531 46 03 639 46 03 688 46 03 705 46 03 648 46 03 688 46 03 672 46 03 737 46 03 873 46 03 931 46 03 819 46 03 724 46 03 909 46 03 917 46 03 536 46 03 923 46 04 247 46 03 916 46 03 997 46 04 277 46 04 247 46 03 996 46 03 996 46 04 247 46 04 239 46 03 922	44 30 599 44 30 600 44 30 932 44 30 876 44 31 311 44 31 314 44 31 504 44 31 518 44 31 659 44 31 665 44 31 809 44 31 809 44 31 714 44 31 695 44 31 050 44 31 058 44 30 892 44 30 873 44 30 653 44 30 849 44 30 990 44 31 201 44 31 032 44 31 599 44 31 599 44 31 801 44 31 801 44 31 998 44 31 926

										46 03 846 46 03 797 46 03 199 46 03 085	44 31 855 44 31 899 44 31 756 44 31 670
327	1309/2	23.03. 2013	25	Empire Mining (Albania0		Bulqize	Bulqize - Bater - Theken, Komuna Martanes h	Krom	3.72	45 90 151 45 90 419 45 90 427 45 90 642 45 90 762 45 90 756 45 90 756 45 91 800 45 91 800 45 91 905 45 91 910 45 92 394 45 91 630 45 90 242 45 90 164 45 86 929 45 86 928 45 87 165 45 86 943 56 86 953 45 87 067 45 87 060 45 87 309 45 87 310 45 87 419 45 87 452 45 87 692 45 87 685 45 87 707 45 87 717 45 87 850 45 88 004 45 88 004 45 87 000 45 87 009 45 87 023 45 86 903 45 86 887 45 86 735 45 87 894 45 86 887 45 90 159	44 37 229 44 37 237 44 37 287 44 37 308 44 37 327 44 37 443 44 37 100 44 37 030 44 36 999 44 36 726 44 36 718 44 38 520 44 38 425 44 37 753 44 37 967 44 39 166 44 39 250 44 39 490 44 40 483 44 37 943 44 37 469 44 40 995 44 40 993 44 41 250 44 41 272 44 41 114 44 41 172 44 41 600 44 41 602 44 41 178 44 41 210 44 41 220 44 42 211 44 42 211 44 41 012 44 40 532 44 40 572 44 39 514 44 39 500 44 39 156 44 37 943 44 37 724
328	1312	02.02. 2009	20	Oskeola		Puke	Shtraze1 dhe Shtraze2, Komuna Iballe	Krom	0.09	46 72 738 46 73 028 46 73 110 46 72 931 46 72 812 46 72 734 46 72 485 46 72 570	44 13 710 44 13 460 44 13 548 44 13 706 44 13 777 44 13 831 44 13 690 44 13 572
329	1320	03.02. 2009	10	Pacani shpk		Revokuar	**Lugu I Zi, Kakarriq Revokua r Prot. MEI, Nr. 948/1, dt. 22.09.20 15**	Gur gelqero r	0.08		
330	1324/1	19.08. 2013	25	Valteri Grand		Diber	Kepat e Dik Nelit, Selishta Jugore,K omuna Qaf Murr	Krom	2.00	46 08 000 46 09 000 46 09 000 46 07 500 46 07 500 46 08 000	44 33 500 44 33 500 44 35 200 44 35 200 44 34 600 44 34 600

331	1326	21.02. 2009	20	Gjoni	K06626412K	Bulqize	Paneli Gal.27 - Gal.16, Theken	Krom	0.18	45 87 200 45 87 234 45 87 660 45 87 835 45 88 150 45 87 684 45 87 386 45 87 200	44 40 445 44 40 465 44 40 340 44 39 950 44 40 110 44 40 500 44 40 550 44 40 550
332	1328	17.03. 2009		Buna-Mat		Bulqize	Horizonti 1496-1520, Bater	Krom			
333	1329	17.03. 2009	10	Paluca-SA		Lezhe	Torrovice, Anullohet revokim. Prot. MEI 3367/1, dt.12.05. 2015. Çrregjistruar MEI	Gur Gelqer or	0.71	46 38 220 46 38 500 46 37 375 46 37 020	43 81 420 43 81 700 43 82 775 43 80 462
334	1330	17.03. 2009		Frenki (ish Avro)		Kruje	Kraste Makaresh	Gur Gelqer or			
335	1331	20.03. 2009	10	Knauf Tirana	K51517023R	Diber	Vrenjt - Radomire, Komuna Kastriot	Gips Alabaster	1.76	44 53 300 44 53 370 44 53 000 44 53 450 44 53 850 44 54 500 44 53 760	46 22 200 46 23 000 46 25 000 46 25 000 46 23 000 46 22 400 46 22 000
336	1335	15.04. 2009	20	Miniera e Kromit Katjel	K67812601U	Librazhd	Katjel, Prrenjas	Krom	0.23	44 63 800 44 63 864 44 63 890 44 63 940 44 63 910 44 64 100 44 64 400 44 64 400 44 64 216 44 64 150 44 63 970	45 44 830 45 44 910 45 45 240 45 45 240 45 44 840 45 44 730 45 44 600 45 44 200 45 44 260 45 44 220 45 44 450
337	1337	16.04. 2009	20	Ceruja		Mat	Thellesia e v.b Shkalle, Trvb.7, Klosi, Mat	Krom	0.39	46 01 560 46 01 660 46 01 620 46 03 962 46 04 400 46 04 200 46 04 000 46 03 600 46 03 934 46 01 620 46 01 480	44 29 420 44 29 420 44 29 580 44 32 000 44 32 000 44 32 500 44 32 500 44 32 000 44 33 000 44 29 608 44 29 608
338	1340	11.05. 2009	20	Info Metal Plast-Al		Has	Bregu I Skatines-Dalja-1, Helshan, Golaj	Krom	0.14	44 39 050 44 39 400 44 39 600 44 39 200	46 79 150 46 79 700 46 79 600 46 79 025
339	1341	11.05. 2009	10	Xhuljo		Kruje	Kodrat e Kraste Pengile	Gur Gelqer or	0.08	45 97 130 45 97 210 45 97 460 45 97 400 45 97 170 45 97 175 45 97 130	43 97 379 43 97 370 43 97 460 43 97 670 43 97 680 43 97 570 43 97 540

340	1342	11.05. 2009	10	Vortek		Kruje	Guri i Lekes, Borizane	Gur Gelqer or	0.09	45 98 640 45 99 000 45 99 090 45 98 740	43 95 400 43 95 400 43 95 600 43 95 700
341	1343	11.05. 2009	10	Santara	J64102248C	Kruje	Koder Krasta, Hasmuca j	Gur Gelqer or	0.28	45 95 519 45 95 902 45 96 048 45 96 128 45 96 221 45 96 280 45 96 103 45 95 947 45 95 837 45 95 807 45 95 547	43 98 220 43 97 920 43 97 854 43 97 998 43 98 000 43 98 249 43 98 308 43 98 319 43 98 419 43 98 570 43 98 449
342	1344	18.05. 2009	10	Genti		Malesi e Madhe	Gjorm, Komuna Gruemire	Gur Gelqer or	0.11	46 71 800 46 72 149 46 72 000 46 71 780	43 77 410 43 77 630 43 77 900 43 77 800
343	1345	20.05. 2009	20	Bytyçi	K49326630V	Tropoje	Zogaj, 1,2,3,9	Krom	0.44		
344	1346	20.05. 2009	20	Elidon 06		Has	Vllahna Lindore, Golaj	Krom	0.24	46 77 000 46 77 000 46 78 200 46 78 200	44 57 200 44 57 500 44 57 300 44 57 200
345	1347	20.05. 2009	20	Afrimi-K		Has	Gajrep, Krume	Krom	0.07	46 74 972 46 75 245 46 75 396 46 75 320 46 75 450 46 75 367 46 75 207 46 75 332 46 75 237 46 75 003	44 54 797 44 54 634 44 54 775 44 54 871 44 54 997 44 55 094 44 54 993 44 54 819 44 54 722 44 54 875
346	1350	26.05. 2009	10	Ndertimi Kristian		Kurbin	Milot	Gelqer or I merem erizuar	0.06	43 92 675 43 92 850 43 92 850 43 92 675	46 16 125 46 16 125 46 16 550 46 16 550
347	1352	26.05. 2009	10	Fani 2008		Revokuar	**Bogdani I Siperm Revokua r Prot. MEI, Nr. 947/1, dt. 22.09.20 15**	Ranor Pllakor	0.05	45 10 000 45 09 945 45 09 710 45 09 500 45 09 500 45 09 715 45 09 710 45 09 815 45 09 938	44 21 795 44 21 855 44 21 935 44 21 845 44 21 790 44 21 830 44 21 770 44 21 780 44 21 750
348	1353	26.05. 2009	20	Fab. E Pasurimit te Cr. Bulqize		Tropoje	Gjelaj 4	Krom	0.05	46 83 750 46 83 865 46 83 730 46 83 580	44 43 745 44 43 960 44 44 130 44 44 020
349	1356	04.06. 2009	20	Comercir	K36805204D	Fier	Kasnice	Rere Bitumin oze	0.39	4 500 525 45 01 450 45 01 450 45 00 525	43 86 450 4 386 450 43 87 050 43 86 825
350	1357	04.06. 2009	20	Joni 2008	K83804603N	Pogradec	Cervenak a Lindore	Fe - Ni	0.02	45 36 861 4 536 818 45 36 657 45 36 700	44 67 037 44 67 130 44 67 053 44 66 936
351	1359	08.06. 2009	10	Peglio Ricerca Sviluppo		Berat	Karkanjo z Berat(Pro ces revokimi prot. MEI, Nr.4916/	Ranor Silicor	0.12	45 06 940 45 06 685 45 05 740 45 05 750 45 06 000 45 06 675	44 20 180 44 20 050 44 19 940 44 19 856 44 19 810 44 20 000

							1, dt. 03.09.2014)			45 06 830 45 06 955	44 20 080 44 20 143
352	1361	08.06.2009	10	Gacaj-5		Vlore	Rauliçio, Terbaç	Ranor Pllakor	0.15	44 57 280 44 57 371 44 57 027 44 56 908 44 57 522 44 57 572	43 89 250 43 89 330 43 89 747 43 89 579 43 88 802 43 88 895
353	1362	09.06.2009	20	Kaprolla		Bulqize	Gal 10-15, H+1400 deri +1440	Krom	0.01	4591125 4591125 4591580 4591740 4591800 4591800	4436440 4436625 4436620 4436700 4436683 4436440
354	1367	18.06.2009	10	Xhuliano 08		Skrapar	Novaj	Gelqer or Pllakor	0.04	44 95 340 44 95 802 44 95 734 44 95 469	44 29 400 44 29 358 44 29 400 44 29 546
355	1368	18.06.2009		Bedini		Berat	Sinje, Berat	Gure Gelqer or			
356	1369	22.06.2009	10	Dinamika		Sarande	Velahove -Livine	Gure Gelqer or	0.10	44 26 640 44 27 240 44 27 300 44 26 700	44 18 520 44 18 960 44 18 850 44 18 400
357	1370	22.06.2009	10	Ikeral		Sarande	Krekez	Argjile	0.07	44 21 670 44 21 540 44 21 785 44 21 880	44 13 595 44 13 660 44 13 110 44 13 035
358	1371	22.06.2009	20	Mineral Bitumen	K87021202E	Vlore	Kume-Murriz	Zhavor Bitumin oz	0.32	44 90 198 44 90 097 44 89 899 44 89 760 44 89 510 44 89 430 44 89 390 44 89 575 44 90 075	43 85 225 43 85 361 43 85 409 43 85 230 43 85 240 43 85 200 43 85 080 43 84 850 43 84 850
359	1374/2	08.09.2013	25	Kromex	K81922011L	Kukes	Komuna Klosh, Kukes	Krom	2.60	46 58 125 46 58 125 46 59 380 46 59 380 46 58 125 46 58 350 46 57 750 46 57 750 46 58 050 46 58 050 46 57 750 46 56 300 46 56 300 46 56 000 46 55 700 46 53 130 46 52 980 46 52 980 46 52 050 46 52 050 46 51 520 46 51 490 46 51 520 46 51 350 46 51 000 46 50 000 46 49 740 46 49 450 46 49 450	44 44 200 44 44 950 44 44 500 44 44 800 44 45 000 44 45 750 44 45 700 44 45 250 44 45 100 44 44 630 44 44 950 44 44 950 44 45 370 44 45 500 44 45 680 44 45 950 44 45 760 44 44 250 44 44 250 44 44 050 44 44 360 44 44 350 44 43 800 44 43 650 44 43 692 44 43 068 44 42 500 44 42 500 44 42 240

										46 49 750 46 49 911 46 50 017 46 50 349 46 51 000 46 51 830 46 51 700 46 51 700 46 53 000 46 5 3000 46 53 163 46 55 600 46 55 600 46 55 980 46 55 760 46 56 000 46 55 820 46 55 820 46 54 925 46 54 928 46 53 000 46 53 000 46 53 300 46 53 300 46 55 253 46 55 253 46 55 600 46 55 820 46 55 820 46 55 500 46 55 500 46 55 050 46 55 050 46 55 510 46 55 510 46 55 825 46 55 825 46 56 350 46 56 350 46 57 650 46 57 650	44 42 240 44 42 824 44 43 065 44 43 273 44 43 680 44 43 320 44 43 500 44 44 000 44 44 000 44 45 750 44 45 942 44 45 681 44 45 500 44 45 120 44 45 000 44 44 550 44 44 396 44 44 720 44 43 716 44 4 3369 44 43 370 44 43 020 44 43 020 44 43 360 44 43 363 44 43 621 44 43 625 44 43 483 44 43 360 44 43 360 44 42 500 44 42500 44 42 200 44 42 200 44 43 350 44 43 350 44 44 350 44 44 350 44 44 940 44 44 940 44 44 200
360	1378	24.06. 2009	10	Mustafai	K13001013H	Berat	Kodra e Gurit te Bardhe	Gure Gelqer or	0.18	4515095 4515415 4515710 4515693 4515410 4515445 4515195	4404635 4404290 4404300 4404590 4404616 4404800 4404745
361	1379	03.07. 2009	10	B & B Stone		Berat	Vodice Bogdani - Roshnik	Ranor Silicor	0.17	4507172 4507369 4507770 4507702 4507520 4507593 4507295 4507178	4420380 4420510 4420510 4420028 4420002 4420262 4420280 4420253
362	1382	21.07. 2009	20	Nika - BL	K92028004L	Kukes	Kodrat e Trullit	Fe-Ni, Ni-Si	1.43	46 54 800 46 54 800 46 53 250 46 53 250 46 54 000 46 54 000	44 44 300 44 44 700 44 44 700 44 44 500 44 43 500 44 44 000
363	1386	22.07. 2009	10	Lim - Em		Tirane	Pisike e Vogel, Tirane	Brekçie Shpati	0.01	45 89 030 45 89 110 45 89 165 45 89 060	44 04 850 44 04 925 44 04 860 44 04 775
364	1392	04.08. 2009		Binjaket Shahini		Kukes	Mali i Runjes se vogel	Krom			

365	1393	04.08. 2009	20	Sara Minerals (ishAuto Star)	J66702824O	Pogradec	Barbates h	Fe - Ni	0.19	45 37 850 45 38 550 45 38 500 45 38 300 45 38 200 45 38 275 45 38 075 45 37 900	44 66 700 44 66 700 44 67 000 44 67 200 44 67 200 44 67 050 44 66 875 44 66 875
366	1394	13.08. 2009		Gener 2		Kruje		Argjile			
367	1395	17.08. 2009		Belba B&B		Librazhd	Fshati Skroske, Komuna Qukes, Librazhd	Krom	0.30	45 57 100 45 57 100 45 56 500 45 56 500	44 56 500 44 57 000 44 57 000 44 56 500
368	1397	20.08. 2009	20	Isfat	K81811029B	Kukes	Fushe Dukagjin, Kolsh, Kukes	Krom	0.05	44 45 397 44 45 397 44 45 597 44 45 597	46 58 828 46 59 078 46 59 078 46 58 828
369	1398	20.08. 2009	20	Gentari (ish Shpresa Al)	J81503013L	Lezhe	Qaf Vorreze, Fregen, Ungrej	Krom	0.11	46 34 150 46 34 550 46 34 550 46 34 150	43 97 100 43 97 100 43 97 400 43 97 400
370	1399	24.04. 2012	20	Platinium Alb	K91624006A	Librazhd	Vulçan, Librazhd	Fe-Ni	0.08	45 55 955 45 56 007 45 55 853 45 55 823	44 51 465 44 51 907 44 52 143 44 51 495
371	1401	24.08. 2009	10	Shima		Kruje	Borizane	Gur Gelqer or	0.21	46 00 993 46 01 144 46 00 965 46 01 053 46 00 890 46 00 864 46 00 617 46 00 775 46 01 053 46 01 107 46 00 899 46 00 993	43 94 155 43 94 229 43 94 275 43 94 750 43 94 769 43 94 477 43 94 075 43 93 926 43 93 744 43 93 844 43 94 001 43 94 155
372	1402	24.08. 2009	10	Vortek		Mirdite	Nderfush azi Qafe- Mollaj, Mirdite	Bazalte	0.68	46 30 100 46 29 950 46 30 600 46 30 100 46 29 423 46 28 939 46 28 880 46 29 620 46 29 640	44 05 500 44 05 950 44 06 260 44 06 500 44 06 182 44 06 070 44 05 950 44 05 820 44 05 650
373	1405	31.08. 2009		Emma Chrom 2011 (ish info metal plast)	L11515021L	Has	Vlahna Veriore, rrethi Has	Krom	0.15	46 78 220 46 78 559 46 78 653 46 78 220	44 56 000 44 56 000 44 56 380 44 56 380
374	1406			Alba Energia Plus		Revokuar	**Shpoze, Qaf Priske Revokua r Prot. MEI, Nr. 1188/2, dt. 22.09.20 15**				
375	1407			Alba Energia Plus		Revokuar	**Mali Molles, Qaf Priske Revokua**				

							r Prot. MEI, Nr. 1189/2, dt. 22.09.2015				
376	1408	01.09.2009	20	Nickel Mine		Kukes	Mamez (Proces Revokimi, Prt. MEI 3477/1, dt. 03.10.2014)	Fe-Ni, Ni-Si	2.02	46 87 949 46 57 948 46 56 001 46 56 003 46 56 519 46 56 899 46 57 435 46 57 287	44 48 299 44 48 993 44 49 001 44 48 321 44 48 318 44 47 183 44 47 436 44 48 302
377	1409	01.09.2009	20	Naim & Mealdi		Bulqize	"Thekenkuota +1100 deri 1260,profilet XVII-III",Martanesh, Bulqize	Krom	0.10	45 86 960 45 86 960 45 87 000 45 87 000 45 87 400 45 87 500 45 87 650 45 87 650 45 87 800 45 87 735 45 87 600 45 87 520 45 87 400 45 87 400	44 40 330 44 40 200 44 40 200 44 40 294 44 40 410 44 40 350 44 40 350 44 40 550 44 40 650 44 40 750 44 40 600 44 40 620 44 40 564 44 40 470
378	1410	01.09.2009	20	Editi - A		Tropoje	Lajthise Perrua (Proces revokimi. Protokoll MEI 4125/1, dt.23.07.2014)	Krom	0.03	46 84 742 46 84 750 46 84 711 46 84 714 46 84 691 46 84 682 46 84 719 46 84 708 46 84 620 46 84 603 46 84 550 46 84 570 46 84 663 46 84 688 46 84 727	44 39 461 44 39 700 44 39 717 44 40 020 44 40 021 44 39 707 44 39 685 44 39 545 44 39 532 44 39 581 44 39 574 44 39 494 44 39 515 44 39 475 44 39 456
379	1416	08.09.2009	10	Inert Ekspres		Kurbin	Kodra e Shulcit, Mamurras, Kurbin	Gur Gelqeror	0.54	46 04 380 46 03 217 46 03 447 46 03 947 46 04 366	43 95 729 43 95 203 43 94 912 43 95 010 43 95 012
380	1418	10.09.2009	10	Margariti		Gjirokaster	Peshkepi	Gure Gelqeror	0.08	44 25 667 44 25 807	44 41 024 44 41 110
381	1419	11.09.2009	20	Alb Ieaa Internacional	J86906408N	Bulqize	Gal.34 nga H +1313 - +1360, zona qendrore Bulqize	Krom	0.33	45 93 360 45 93 687 45 93 490 45 92 989 45 92 689 45 92 690 45 93 450 45 94 047 45 94 093 45 94 064 45 94 041 45 93 867 45 93 655 45 93 671 45 93 863 45 94 028 45 94 018	44 35 800 44 35 912 44 36 105 44 36 296 44 36 340 44 36 090 44 35 650 44 35 820 44 35 876 44 35 903 44 35 885 44 36 044 44 35 942 4435 928 44 36 020 44 35 870 44 35 851

382	1420	11.09. 2009		Graniti shpk		Revokuar	**Fush Laj, Puke Revokuar Prot. MEI, Nr. 955/2, dt. 22.09.2015**				
383	1422	11.09. 2009	10	Tirana Inerte & Konstruksion		Tirane	Heraj, Zall-Herr	Gure Gelqer or	0.12	45 88 818 45 88 915 45 89 013 45 89 112 45 89 110 45 89 410 45 89 410 45 89 … 45 89 … 45 88 9… 45 88 8… 45 88 85	44 04 273 44 04 235 44 04 … 44 04 ... 44 04 490 44 04 620 44 04 790 44 04 685 44 04 540 44 04 464 44 04 435 44 04 410
384	1423	11.09. 2009	20	Ervin		Bulqize	Fusha e Rrymit gal Nr.2, H+1350-H+1520, Martanesh, Bulqize	Krom	0.25	45 89 000 45 89 000 45 89 400 45 89 700 45 89 700	44 37 500 44 37 200 44 37 000 44 37 000 44 37 400
385	1424	11.09. 2009	20	Alb-Building		Kukes	Fushe Dukagjin, Klosh, Kukes	Krom	0.47		
386	1428	11.09. 2009		Igli - 07	K88812401M	Skrapar	Novaj, Skrapar	Gure Dekorativ		44 96 260 44 96 275 44 95 740 44 95 982	44 28 960 44 29 275 44 29 445 44 29 135
387	1432	11.09. 2009		Valteri Grand shpk		Revokuar	**Marqinet, Vore Revokuar Prot. MEI, Nr. 923/3, dt. 22.09.2015**				
388	1433	11.09. 2009	10	Alb Alabaster		Kavaje	Mengaj, Kavaje	Gips Alabaster	0.18	45 64 200 45 64 610 45 64 900 45 64 420	43 85 250 43 84 890 43 85 010 43 85 430
389	1437	16.09. 2009	10	D.K.S. Group		Skrapar	Vala (Ustia), Polican	Ranor Silicor	0.34	44 93 690 44 93 830 44 94 000 44 93 340 44 93 450 44 93 610	44 23 210 44 23 240 44 .. … 44 .. … 44 23 630 44 23 680
390	1439	01.10. 2009		Doku-P shpk		Kruje	Mukje	Brekçie shpati	0.06		
391	1442	21.10. 2009	20	Mara 2011(ish Geri,s 2002)	L18516901B	Bulqize	Stoku I Sterileve te Kromit, Galeria B, Zona D	Sterile Kromi	0.03	44 35 540 44 35 540 44 35 760 44 35 760	45 93 900 45 94 040 45 94 040 ….
392	1443	21.10. 2009	20	Mara 2011(ish Geri,s 2002)	L18516901B	Bulqize	Galeria A, Zona D.	Sterile Kromi	0.03	44 35 280 44 35 280 44 35 480 44 35 480	45 94 140 45 94 300 45 94 300 45 94 140

393	1447	28.12. 2009	10	Gant Construct ion		Fier	Jaru, Levan	Konglo merate	0.03	45 07 904 45 07 845 45 07 739 45 07 719 45 07 764 45 07 831 45 07 901 45 07 945 45 08 022 45 08 022 45 08 041 45 08 141 45 08 168 45 08 201 45 08 049 45 08 022 45 07 946 45 07 901 45 07 904	43 71 337 43 71 348 43 71 382 43 71 305 43 70 287 43 71 250 43 71 280 43 71 281 43 71 268 43 71 206 43 71 176 43 71 148 43 71 170 43 71 223 43 71 289 43 71 271 43 71 284 43 71 283 43 71 310
394	1449	25.01. 2010	10	Melove		Skrapar	Melova, Skrapar	Gelqer or I Mermer izuar	0.60	44 96 123 44 95 716 44 95 316 44 95 205 44 96 250 44 96 356 44 95 846 44 96 230	44 38 433 44 37 322 44 37 500 44 37 043 44 36 746 44 37 175 44 37 301 44 38 394
395	1450	25.01. 2010	10	Rruga Ura Asfaltim Nr.2 Elbasan sh.a.		Elbasan	Letan	Gure Gelqer or	2.16		
396	1451	25.01. 2010	10	Kelan 2014		Kruje	Gryka Shkalles	Gure Gelqer or	0.05	45 94 170 45 94 300 45 94 380 45 94 520	44 02 040 44 02 200 44 02 860 44 02 060
397	1452	22.02. 2010	20	Info Metal Plast-Al		Kukes	Gjinaj Domaj, Has	Nikel Silikat	0.88		
398	1453	22.02. 2010	20	Gjomakaj Group	K82320010A	Tropoje	Qafe Luzhe	Krom	0.16	46 85 862 46 86 538 46 86 575 46 86 168 46 86 220 46 86 244 46 86 287 46 86 147 46 86 184 46 86 175 46 86 122 46 86 172 46 86 240 46 86 243 46 86 175 46 86 085 46 86 147 46 86 082 46 86 081 46 86 205 46 86 158 46 85 899	44 30 680 44 30 527 44 30 691 44 30 783 44 30 855 44 30 848 44 30 909 44 31 033 44 31 050 44 31 146 44 31 265 44 31 285 44 31 241 44 31 284 44 31 347 44 31 296 44 31 055 44 30 971 44 30 897 44 30 860 44 30 785 44 30 843
399	1457	24.02. 2010	20	K - 12		Librazhd	Bushtrice H+830m	Fe - Ni	0.72	45 51 475 45 51 675 45 51 675 45 51 575 45 52 400 45 54 400 45 53 000	44 53 275 44 53 275 44 53 375 44 53 375 44 55 300 44 55 000 44 55 000

										45 53 000 45 52 650 45 52 400 45 52 400 45 51 550 45 51 475	44 55 850 44 56 100 44 56 100 44 55 450 44 53 375 44 53 375
400	1458	25.02. 2010		Gener 2		Kruje		Argjile	1.93		
401	1459	03.03. 2010	20	Egi -K	K77424401L	Bulqize	Sterile Kromi, Gal29,53 dhe B, min. Bulqize	Krom	0.02	45 94 144 45 94 056 45 94 000 45 94 000 45 94 040 45 94 040 45 94 144	44 35 710 44 35 814 44 35 810 44 35 760 44 35 760 44 35 634 44 35 634
402	1460	03.03. 2010	20	Egi -K	K77424401L	Bulqize	Gal B, Zona D Bulqize	Sterile Krom	0.02	45 94 100 45 93 520 45 93 410 45 93 010 45 92 592 45 92 592 45 93 010 45 93 410 45 93 520 45 94 100	44 35 990 44 35 990 44 36 130 44 35 930 44 35 930 44 36 290 44 36 290 44 36 132 44 35 992 44 35 992
403	1464			F.F Kokoman i shpk		Durres	**Manskur i Filluar proced. per revokim. Prot. MEI. 960/1, dt. 09.07.20 15**				
404	1465	16.04. 2010	20	Aris Albania, shpk	K97114401A	Bulqize	Horizonti l dishenteri se Gal 41 (+760m) deri horizonti gal 104 (+875m), zona qendrore	Krom	0.32	45 95 352 45 95 028 45 94 900 45 94 620 45 94 375 45 94 680 45 94 800 45 95 028 45 95 350 45 95 054 45 95 367	44 35 600 44 35 270 44 35 420 44 35 422 44 35 125 44 34 984 44 34 800 44 34 950 44 35 055 44 35 240 44 35 600
405	1466	16.04. 2010	20	Rami, shpk		Bulqize	Ballinat-Pika e Ushtarit	Krom	0.15	45 87 800 45 88 100 45 88 180 45 88 300 45 88 360 45 88 200 45 88 000 45 88 060 45 87 950 45 87 750	44 40 450 44 40 700 44 40 900 44 40 900 44 41 100 44 41 200 44 41 200 44 40 800 44 40 280 44 40 600
406	1468	29.04. 2010	20	Cahani, shpk	J66702921T	Kukes	Gajrep, Bashkia Krume	Krom	0.04	46 74 985 46 75 240 46 75 325 46 75 150	44 54 900 44 54 730 44 54 820 44 55 070
407	1469	18.05. 2010	10	Cave Nesli, shpk		Revokuar	**Bogdani i siperm, Roshnik Revokua r Prot. MEI, Nr. 933/1, dt.**	Ranor Pllakor	0.11	45 10 218 45 09 676 45 09 573 45 09 594 45 09 585 45 09 551 45 09 470 45 09 468	44 22 202 44 22 218 44 22 111 44 22 162 44 22 218 44 22 352 44 22 401 44 22 399

							22.09.2015			45 09 540 45 09 576 45 09 470 45 09 543 45 09 763 45 09 878 45 09 973	44 22 344 44 22 219 44 22 171 44 22 062 44 22 133 44 21 964 44 21 946
408	1470	18.05.22010	10	Rosi, shpk		Permet	Lipe, komuna Petran	Gure Gelqer or	0.02	44 55 250 44 55 350 44 55 325 44 55 225	44 42 250 44 42 275 44 42 400 44 42 425
409	1473	24.05.2010	Mat	Marjo-Xhiku shpk(Ish Jaho Mat shpk)		Mat	Maja e Drenit Trupi nr 2(Transferuar me Akt-Miratim Nr.1564, dt. 29.05.2012)	Krom			
410	1475	04.06.2010	20	Liridoni Group, shpk		Tropoje	**Lugu gjinit 1-2. Filluar proced. per revokim. Prot. MEI. 5353, dt. 31.07.2015**	Krom	0.10	46 85 600 46 85 380 46 85 180 46 85 400	44 41 000 44 41 400 44 41 230 44 40 880
411	1476	23.06.2010	10	Malvini, shpk		Lezhe	Palatej, Kolsh	Gure Gelqer or	0.05	46 29 521 46 29 563 46 29 625 46 29 793 46 29 710	43 90 517 43 90 511 43 90 312 43 90 365 43 90 641
412	1477/1	05.03.2013	25	Pula - X		Diber	Eshte ne rajonin Selishte, objekti Kacni	Krom	6.70		
413	1478	09.07.2010	20	Mario-Xhiku, shpk		Mat	Jugu I Brinjave te Kunores, Vendburimi Shkalle Mat	Mineral Kromi	0.05	46 02 604 46 02 808 46 02 900 46 02 900 46 02 206 46 02 202 46 02 604	44 31 605 44 31 605 44 31 674 44 31 740 44 31 740 44 31 702 44 31 702
414	1479	09.04.2010	10	D & A, shpk		Durres	Cizmeli, Komuna Gjepalaj	Zhure	0.10	45 74 00045 74 00045 73 69845 73 41345 73 41245 73 63145 73 668	43 83 48043 83 50043 83 63243 83 69943 83 59243 83 46843 83 314
415	1481	14.07.2010	10	Donaj, shpk		Puke	Korthpule, Puke	Kaoline	0.05	46 49 188 46 49 060 46 49 202 46 49 395 46 49 305 46 49 247 46 49 340 46 49 300	44 01 038 44 00 947 44 00 897 44 01 089 44 01 299 44 01 277 44 01 061 44 01 020

										46 49 243 46 49 201 46 49 139	44 01 076 44 01 217 44 01 153
416	1482	20.07. 2010	20	Zasha, shpk	K82217010F	Bulqize	Dish.e gal. Nr.16 deri ne gal. A(+1200 m) dhe gal +16	Krom	0.14	45 94 355 45 94 360 45 94 410 45 94 430 45 94 … 45 94 370 45 93 … .. .. … 45 92 925 45 92 940 45 92 390 45 92 390 45 92 690 45 92 840 45 92 890 45 92 919 45 93 400 45 93 680	44 34 940 44 34 900 44 34 900 44 34 940 44 34 980 44 34 980 44 35 310 44 35 790 44 36 027 44 36 086 44 36 067 44 35 985 44 35 886 44 36 888 44 35 786 44 35 886 44 38 002 44 35 710 44 35 300
417	1483	21.07. 2010	20	Kevger, shpk	L06410401C	Bulqize	Galeria 44, Zona D	Kromiti	0.16	45 94 130 45 93 722 45 93 486 45 93 491 45 93 360 45 93 450 45 93 214 45 92 865 45 92 865 45 93 207 45 93 340 45 93 480 45 93 717 44 35 133	44 35 145 44 35 347 44 35 637 44 35 637 44 35 800 44 35 831 44 35 908 44 35 766 44 35 656 44 35 500 44 35 637 44 35 637 44 35 340 45 94 123
418	1485	28.07. 2010	20	Geri's 2002	K47220407H	Bulqize	Galeria 1050	Krom	0.94	45 93 898 45 92 465 45 92 330 45 93 600 45 93 720 45 93 350 45 93 900	44 36 000 44 36 000 44 35 200 44 35 200 44 35 350 44 35 800 44 35 980
419	1487/1	11.06. 2013	25	Ergin - Vep		Mat	Brinja e Valit, Rrethi Mat	Krom	0.16	46 02 000 46 02 400 46 02 400 46 02 000	44 33 600 44 33 600 44 34 000 44 34 000
420	1488	02.07. 2010	10	Gjoni	K06626412K	Lezhe	"Ungrej", Gjonbardhaj, Lezhe	Traktolite	0.04	46 44 175 46 44 350 46 44 325 46 44 190 46 44 275 46 44 100	43 99 550 43 99 710 43 99 870 43 99 880 43 99 800 43 99 640
421	1489	02.08. 2010	20	Brisel	L01405006G	Bulqize	Galeria A (+ 1200) deri Galeria B (+1240m)	Krom	1.01	45 92 431 45 92 997 45 92 057 45 93 420 45 93 360 45 93 874 45 93 767 45 93 881 45 94 219 45 94 227 45 94 247 45 94 238 45 93 884 45 93 756 45 93 579 45 92 538	44 35 672 44 35 477 44 35 709 44 35 709 44 35 709 44 35 800 44 35 982 44 36 120 44 36 177 44 35 883 44 35 724 44 35 725 44 35 872 44 36 201 44 36 136 44 36 366

										45 93 057 45 93 413 45 93 365 45 93 440 45 93 193 45 93 865 45 93 869 45 93 865 45 45 93 600 45 93 413 45 93 579 45 92 601 45 92 578 45 92 510 45 92 463 45 92 570 45 93 010 45 93 610 45 93 600	44 36 622 44 35570 44 35 709 44 35 709 44 35 795 44 35 834 44 35 913 44 35 758 44 35 656 44 36 991 44 35 994 44 35 994 44 35 133 44 35 152 44 35 607 44 35 374 44 35 374 44 35 934 44 35 930 44 35 930 44 35 89035 990
422	1490	17.08. 2010	20	Ardas	K86407401R	Bulqize	Gal. 14(+1440m deri +1495m),Miniera Baterr	Krom	0.99	49 91 125 49 91 100 49 91 100 49 91 300 49 91 500 49 91 600 49 92 444 49 91 750 49 91 175 49 91 225 49 91 191 49 91 104 49 91 104 49 91 125	44 36 375 44 36 375 44 36 190 44 36 090 44 36 870 44 36 870 44 36 700 44 36 700 44 36 925 44 36 732 44 36 732 44 36 860 44 36 625 44 36 625
423	1491	18.08. 2010	10	Flu-To- Ne		Permet	Dhembel, Kelcyre, Permet	Gure Gelqer or	0.07	44 60 062 44 60 130 44 60 105 44 60 203 44 60 370 44 60 270 44 60 173	44 33 281 44 33 992 44 32 935 44 32 852 44 33 089 44 33 166 44 33 278
424	1492	27.08. 2010		Vllazeria Minerals Albania	J76418901I	Has	Livadhi i Kokes	Krom	0.16	46 83 200 46 83 200 46 82 378 46 82 378	44 46 800 44 47 000 44 47 000 44 46 800
425	1493	25.08. 2010	20	Skenderi	J98021902C	Mat	Liqeni I Dhive, Komuna Kurdari	Krom	0.16	46 04 850 46 05 200 46 05 200 46 04 850	44 34 650 44 34 650 44 35 110 44 35 110
426	1494	01.09. 2010	20	Bytyçi	K49326630V	Tropoje	Lartesia 787, Komuna Bytyc, Tropoje	Krom	0.05	46 86 762 46 87 148 46 87 196 46 86 816	44 44 638 44 44 436 44 44 554 44 44 744
427	1495	02.09. 2010	20	Albanian Minerals (ish Bytyci)		Tropoje	Vlad - 2, Komuna Bytyç	Krom	0.10	46 88 160 46 88 160 46 88 110 46 88 110	44 33 220 44 33 420 44 33 220 44 33 420
428	1496/2	10.07. 2013	25	Heavy Industries		Vlore	Treblove, Romes, Vlore	Zhavor Bitumin oz	1.64	44 87 393 44 87 123 44 86 400 44 85 500 44 85 640 44 86 000 44 87 007	43 85 513 43 87 000 43 87 000 43 86 454 43 86 225 43 86 225 43 85 513

429	1496/3	20.11. 2014	25	Heavy Industries		Vlore	Treblove, Romes, Vlore	Rera Bitumin oze	1.17	44 89 217 44 89 224 44 89 920 44 88 408 44 87 996 44 87 173 44 87 261 44 88 001 44 86 601 44 86 626	43 86 613 43 87 005 43 87 057 43 87 070 43 87 004 43 86 721 43 86 294 43 86 389 43 86 436 43 86 282
430	1497	10.09. 2010	20	Global Interprise group	K87515901A	Bulqize	Gal.1360/ 1, Zona e Re, (nga kuota +1360 deri +1400), Bater	Krom	0.88	45 91 070 45 91 800 45 92 420 45 92 220 45 91 015	44 35 710 44 36 390 44 36 140 44 35 400 44 35 520
431	1498	10.09. 2010	20	Lubima	K96419401J	Bulqize	Galeria Nr.34, Zona D, Bulqize	Krom	0.81	45 94 057 45 94 103 45 94 074 45 94 031 45 94 050 45 93 688 45 93 575 45 93 290 45 93 255 45 93 233 45 93 208 45 93 162 45 93 188 45 93 448 45 93 587 45 93 698	44 35 184 44 35 162 44 35 099 44 35 121 44 35 166 44 35 325 44 35 501 44 35 487 44 35 553 44 35 566 44 35 579 44 35 611 44 35 799 44 35 649 44 35 501 44 35 341
432	1499	10.09. 2010	20	Maja e Drenit		Mat	Maja e Drenit,Sh kalle, Mat	Krom	0.05	46 02 907 46 02 907 46 03 085 46 02 675 46 02 209 46 02 209	44 31 746 44 31 687 44 31 831 44 31 780 44 31 793 44 31 746
433	1500	13.09. 2010	20	Jaho-Mat	K07729917I	Mat	Pika Studenti, Cerruje Klos	Krom	0.10	46 00 100 46 00 440 46 00 230 45 99 900 46 00 100	44 28 300 44 28 690 44 28 790 44 28 500 44 28 500
434	1501	13.09. 2013	20	Besjana	K07729915P	Mat	Kuota 1620 - Siperfaqe , Linza nr.4, Qafe Burrel, Klos	Krom	0.05	46 04 000 46 04 000 46 04 250 46 04 250	44 31 600 44 31 800 44 31 800 44 31 800
435	1502	13.09. 2010	10	Baku Inerte		Kruje	Mali I Madh, Borizane, Kruje.	Gure Gelqer or	0.08	46 01 101 46 01 244 46 01 196 46 01 381 46 01 532 46 01 389 46 01 327 46 01 164	43 94 187 43 94 080 43 94 022 43 93 800 43 93 954 43 94 074 43 94 198 43 94 234
436	1503	13.09. 2010	20	Brother's Funds & Investme nts		Bulqize	Gal.58&5 9.	Krom	0.04	45 94 128 45 93 902 45 93 843 45 94 192	44 35 149 44 35 259 44 35 050 44 35 055
437	1506	14.09. 2010	20	Aliaj Group	1506	Tropoje	Lugu I Zanit Bytyc	Krom	0.04	46 87 067 46 87 189 46 87 340	44 43 779 44 43 681 44 43 601

										46 87 468 46 87 260 46 87 103	44 43 691 44 43 787 44 43 103
438	1507/1	23.11. 2012	25	K-12		Librazhd	Tranverb angu +380, Bushtrice , Librazhd	Krom	0.16	45 52 600 45 53 000 45 53 000 45 52 600	44 55 750 44 55 750 44 56 150 44 56 150
439	1510	29.10. 2010	10	Bazaldi-2013 (ish Prend 02 & Keli Inerte)		Mirdite	Nderfush az, Mirdite	Bazalte	0.10	44 16 728 44 16 651 44 16 491 44 16 168 44 16 190 44 16 565 44 16 696 44 16 320 44 16 175	46 36 384 46 36 278 46 36 186 46 36 223 46 36 343 46 36 417 46 36 555 46 36 569 46 36 260
440	1513	09.11. 2010	10	Keli Inerte		Revokuar	**Nderfus has, Rreshen Revokua r Prot. MEI, Nr. 973/1, dt. 22.09.20 15**		0.10	44 05 504 44 05 251 44 05 055 44 05 012 44 05 272	46 28 259 46 28 824 46 29 276 46 29 199 46 29 350
441	1515	18.11. 2010	20	Bledi	K36811904G	Mirdite	Lajthize, Orosh , Mirdite	Krom	0.15	46 40 080 46 40 080 46 39 880 46 39 700 46 39 600 46 39 600 46 39 700 46 39 880	44 35 300 44 35 400 44 35 700 44 35 650 44 35 600 44 35 460 44 35 350 44 35 200
442	1516	12.11. 2010	10	Gorica Inerte		Revokuar	**Fratar, Mallakas ter Revokua r Prot. MEI, Nr. 961/2, dt. 22.09.20 15**	Gure Gelqer or	0.10	44 86 775 44 87 090 44 87 000 44 87 775	43 98 500 43 98 590 43 99 000 43 99 000
443	1521	15.12. 2010	10	Rajfi		Kavaje	Mengaj, Kavaje	Ranor Silicor	0.07	45 64 300 45 64 200 45 63 950 45 63 965 45 64 080 45 64 065	43 86 480 43 86 640 43 86 400 43 86 173 43 86 230 43 86 320
444	1522	15.11. 2010	10	Rajfi		Kavaje	Objekti Lis Patros, Mengaj, Kavaje	Gips Alabast er	0.06	43 85 885 43 85 640 43 85 750 43 86 000	45 63 475 45 63 870 45 63 905 45 63 540
445	1523	22.11. 2010	20	Biba		Mat	Objekti "Perroi i Lopes",L uçane,Rr. Mat	Krom	0.01	44 31 831 44 31 890 44 31 810 44 31 730	45 91 510 45 91 350 45 91 350 45 91 510
446	1524	22.11. 2010	20	Cota		Librazhd	Kuman, Hotolisht, Librazhd	Krom	0.09	45 60 400 45 60 400 45 60 970 45 60 970	44 54 430 44 54 550 44 53 500 44 53 700
447	1529	13.12. 2010	20	Oruçi		Kukes	Fshatit Mamez, komuna	Fe - Ni	0.10	46 57 627 46 57 852 46 57 915 46 57 958	44 46 814 44 46 691 44 46 554 44 46 558

							Kolsh Kukes			46 57 916 46 57 925 46 58 124 46 58 177 46 58 177 46 57 784	44 46 647 44 46 692 44 46 772 44 46 803 44 46 879 44 46 956
448	1530	24.12. 2010	20	North Star Minig		Pogradec	Vendoset ne perendim te liqenit te Pogradec it	Fe - Ni	8.93	45 33 989 45 33 989 45 31 700 45 30 394 45 31 890 45 32 955	44 67 672 44 69 800 44 69 700 44 67 362 44 66 352 44 66 592
449	1531	11.01. 2011	20	Krasta	K86418403T	Bulqize	Vb.Krast e,Kuota 1073 deri Siperfaqe .	Krom	0.14	45 10 116 45 88 435 45 88 435 45 88 662 45 88 643 45 88 720 45 88 720 45 88 435 45 88 438 45 88 116	44 35 128 44 35 128 44 34 873 44 34 860 44 35 032 44 35 099 44 35 375 44 35 375 44 35 158 44 35 158
450	1532	12.01. 2011	20	Selita B3		Mat	Objekti Vinjoll, Rrethi Mat	Krom	0.10	46 10 400 46 10 730 46 10 850 46 10 910 46 10 670 46 10 670 46 10 825 46 10 715 46 10 400	44 29 550 44 29 860 44 30 690 44 30 800 44 30 850 44 30 700 44 30 620 44 29 860 44 29 900
451	1534	23.02. 2011	20	Afrimi-K		Has	Objekti Cahan, Vendoset ne afersi te rruges automobil istike Krume-Cahan	Fe - Ni	0.32	46 73 974 46 74 608 46 75 190 46 75 707 46 75 577 46 75 087 46 74 565 46 73 968	44 55 510 44 55 543 44 55 868 44 56 609 44 56 685 44 55 982 44 55 691 44 55 659
452	1535	23.02. 2011	10	Albanera		Permet	Brezhdan , Kelcyre, Permet	Ranor Silicor	0.15	44 63 121 44 62 845 44 62 715 44 62 825 44 62 944	44 33 193 44 33 335 44 33 072 44 32 720 44 32 717
453	1536	02.03. 2011	10	Vellezerit Hysa	K12911201C	Elbasan	Shkembi I Krosit, Klos-Elbasan	Gure Gelqer or	0.14	45 35 592 45 35 495 45 35 870 45 35 967 45 36 018	44 18 363 44 18 140 44 17 912 44 17 969 44 18 173
454	1538	04.03. 2011	10	Alko Stoun		Vlore	Objekti Shushice . Ndodhet ne faqen perenimo re te kodres me emrin Maja e Lopeve	Gure Gelqer or	0.15	44 74 425 44 74 546 44 74 811 44 74 653 44 74 515	43 72 635 43 73 187 43 73 143 43 72 587 43 72 560
455	1539	04.03. 2011	10	Studio Projekt Gjeo-Min-En		Revokuar	**Rruga Kukes-Peshkopi Revokuar Prot. MEI, Nr.**	Gelqer or I merem erizuar	375.00	45 47 011 45 47 982 45 47 362 45 47 416 45 47 453 45 47 622 45 47 595	44 50 000 44 50 000 44 50 350 44 50 427 44 50440 44 50 917 44 51 001

							962/2, dt. 22.09.2015				
456	1540	04.03.2011	10	O.R.Sh.		Tirane	Objekti Mali i Termexhes, Zall Herr	Gure Gelqeror	0.02	45 88 000 45 88 100 45 87 975 45 87 975	44 02 350 44 02 550 44 02 500 44 02 400
457	1541	04.03.2001	10	XYZ 08		Kruje	**Picerrage Filluar proced. per revokim. Prot. MEI. 971/1, dt. 09.07.2015**	Gure Gelqeror	0.14	43 95 420 43 95 310 43 95 550 43 95 780	46 02 000 46 02 465 46 02 480 46 02 000
458	1542	04.03.2011	20	Vinjolli		Mat	Miniera Manazdren, ish sektor I minieres Klos	Krom	0.58	46 09 750 46 09 250 46 09 750 46 09 900 46 09 750	44 30 000 44 32 000 44 32 000 44 31 000 44 31 000
459	1544	13.04.2011	20	Çupi Group	L06417401O	Bulqize	Ne pj veriore te malit te Dhoksit ne kuote +998 - +1054	Krom	0.04	44 35 538 44 35 558 44 35 602 44 35 579 44 35 441 44 35 415 44 35 340 44 35 481 44 35 573 44 35 638 44 35 553 44 35 454 44 35 508 44 35 625 44 35 577 44 35 588	45 94 891 45 94 823 45 94 662 45 94 581 45 94 395 45 94 417 45 94 351 45 94 240 45 94 168 45 94 221 45 94 295 45 94 384 45 94 589 45 94 659 45 94 835 45 94 891
460	1546	07.06.2011		Runa - 4		Elbasan	Vendos. ne veri te fshatit Qafa, Kom. Klose, Elbasan	Gure Gelqeror	0.09		
461	1547	16.06.2011	20	Bregu Adriatik		Tropoje	Kreshta e Pacit,Bytyç, Tropoje	Krom	0.04	44 35 634 44 35 634 44 35 834 44 35 834	46 83 488 46 83 688 46 83 688 46 83 488
462	1548	27.06.2011	10	Topi Eki	J98021902C	Skrapar	Melove - Zaloshnje ,Skrapar	Ranor Silicor	0.64	44 92 400 44 92 715 44 92 530 44 92 300 44 92 150 44 92 200 44 91 390 44 91 500	44 38 650 44 39 050 44 39 500 44 39 250 44 39 400 44 39 650 44 39 870 44 39 500
463	1550	06.01.2012	25	Kristi Konstruksion		Vlore	Fshati Radhime, bashkia Orikum rrethi Vlore.	Gure Gelqeror	0.48	43 72 250 43 72 650 43 72 950 43 72 800 43 72 400 43 72 360 43 72 250	44 73 625 44 73 900 44 73 625 44 73 000 44 72 809 44 73 169 44 73 625

464	1555	22.02. 2012	25	Beralb Sh.a.	K12107002A	Puke	Karma 2, rrethi Puke, qarku Shkoder	Cu	0.34	44 05 520 44 00 000 43 99 450 43 99 300 44 00 260 44 00 382 44 00 381 44 00 342 44 03 343 44 00 388 44 00 386 44 00 520	46 60 920 46 60 660 46 60 540 46 60 690 46 61 180 46 61 059 46 61 034 46 61 034 46 60 991 46 60 989 46 61 056 46 60 920
465	1556	16.03. 2012	25	B & B Stone		Berat	Fshati Karkanjo z, Berat	Ranor Silicor	0.10	45 04 400 45 04 400 45 04 662 45 04 648 45 04 729 45 05 076 45 05 105 45 05 088 45 05 206 45 05 237 45 05 500 45 05 350 45 05 181 45 05 074 45 05 063	44 19 689 44 14 600 44 19 680 44 19 708 44 19 752 44 19 842 44 19 887 44 19 920 44 20 034 44 19 985 44 20 600 44 20 600 44 20 038 44 19 934 44 19 859
466	1558	07.05. 2012	25	Kroi I Thanzes		Kukes	Objekti Thanez,K omuna Kalimash , Qarku Kukes	Krom	0.12	44 43 012 44 43 012 44 43 450 44 43 310	46 58 723 46 59 050 46 59 066 46 58 723
467	1561	28.05. 2012	25	Ylli Salla		Elbasan	Derstila, komuna Balldre,El basan	Gure Gelqer or	0.12	45 46 450 45 46 850 45 46 850 45 46 450	44 31 300 44 31 300 44 31 600 44 31 600
468	1562/1	01.07. 2013	25	Sing & Group		Berat	Objekti Mbjeshov e, rrethi Berat	Gelqer or I merem erizuar	1.87	45 02 472 45 04 350 45 06 404 45 02 472	44 04 180 44 04 000 44 04 000 44 05 040
469	1566	15.06. 2012	25	Nikolli - 2010		Mirdite	Lufaj I eperm,Mi rdite	Krom	0.60	46 21 965 46 22 733 46 22 736 46 22 028	44 19 707 44 19 668 44 20 464 44 20 530
470	1567	22.06. 2012	25	Valteri Grand		Bulqize	Gal 58, 58/1, 58/2, 58/3, zona perendim ore Bulqize	Krom	0.51	45 92 950 45 93 003 45 93 900 45 94 073 45 94 088 45 93 843 45 93 888 45 93 575 45 93 503 45 93 476 45 93 349 45 93 035 45 93 440 45 93 410 45 93 062	44 35 230 44 35 197 44 34 660 44 34 995 44 35 051 44 35 050 44 35 228 44 35 248 44 35 197 44 35 390 44 35 400 44 35 566 44 35 653 44 35 670 44 35 669
471	1569	26.06. 2012	25	Brunes Krom (ish Hoti Krom)		Bulqize	Galeria 59 Z= +1240 - 1296	Krom	0.05	45 94 134 45 94 162 45 94 155 45 93 900 45 93 900	44 35 023 44 35 171 44 35 179 44 35 279 44 35 080
472	1571	17.05. 2012	25	Sara Albania		Tropoje	Hajdarma taj, tropoje	Krom	0.05	44 41 000 44 41 100 44 41 100	46 87 200 46 87 200 46 87 050

										44 41 325 44 41 225 44 41 000	46 86 725 46 86 700 46 87 050
473	1573	25.07. 2012	25	Led-Bjon		Skrapar	Novaj, Skrapar	Gure Gelqer or	0.87	44 95 270 44 95 615 44 95 660 44 95 530 44 95 658 44 95 652 44 95 560 44 95 525	44 29 990 44 29 484 44 29 700 44 29 815 44 29 894 44 30 000 44 30 000 44 29 950
474	1575	06.08. 2012	25	Albtani - 08 Konstruk sin		Bulqize	Batra qendrore nga kuota 1360 deri 1484, zona 2, vendburi mi Bater	Krom	0.47	44 36 640 44 36 860 44 36 925 44 36 700 44 36 700 44 37 030 44 37 330 44 37 400 44 37 100 44 37 030 44 37 330 44 36 640 44 36 640 44 36 900 44 37 330	45 91 040 45 91 104 45 91 175 45 91 750 45 91 800 45 91 800 45 91 800 45 90 800 45 90 800 45 90 800 45 90 800 45 91 040 45 90 900 45 90 800 45 90 800
475	1576	23.08. 2012	25	Sara Albania		Tropoje	Kam 2,Tropoje	Krom	0.20	46 81 510 46 81 540 46 81 305 46 81 010 46 80 330 46 80 330 46 80 305 46 80 305 46 80 330 46 80 330 46 80 832 46 80 832 46 80 832 46 80 288	44 37 760 44 37 850 44 37 090 44 378 170 44 38 080 44 107 44 38 105 44 38 035 44 38 033 44 38 050 44 38 110 44 37 976 44 37 755
476	1577	07.09. 2012	25	Ardmir		Berat	Objekti '"Kodra e Konizbalt es", Ura Vajgurore , Berat.	Gure Gelqer or	0.10	45 15 100 45 15 000 45 14 620 45 14 825 45 14 845 45 14 910 45 14 915 45 14 938 45 14 948 46 14 960 45 14 962 45 14 980	44 04 200 44 04 630 44 04 500 44 04 225 44 04 240 44 04 268 44 04 245 44 04 250 44 04 225 44 04 230 44 04 215 44 04 200
477	1578	20.09. 2012	25	Heavy Industries		Revokuar	**Revokua r Prot. MEI Nr. 3831/2, dt. 29.08.20 14) Çrregjist ruar nga MEI (Fituar gjyqin,ve ndim Nr.75, dt.23.12. 2014)**	Zhavor Bitumin oz	0.14	44 89 176 44 89 176 44 88 927 44 88 927 44 88 711 44 88 594 44 88 769 44 88 898	43 86 300 43 86 309 43 86 113 43 86 140 43 86 132 43 86 004 43 85 692 43 85 790

478	1579	02.10. 2012	25	AD & NA		Kukes	Are Toter, Kukes	Krom	0.13	46 49 489 46 49 608 46 49 298 46 49 076	44 41 414 44 41 596 44 41 969 44 41 787
479	1580	09.10. 2011	25	Sildo & Arli		Mat	Komuna Derjan, rrethi Mat	Krom	0.16	46 26 263 46 26 602 46 27 115 46 27 100 46 26 386	44 30 197 44 30 133 44 30 236 44 30 448 44 30 325
480	1582	17.10. 2012	25	Tue Alb		Kukes	Lugjas,K ukes	Krom	1.02	46 59 103 46 60 351 46 60 350 46 59 098	44 42 891 44 42 885 44 43 650 44 43 762
481	1583	26.10. 2012	25	Sara Albania		Revokuar	**Ragam 1, Revokua r Prot. MEI. 956/2, dt. 02.11.20 15**	krom	0.28	46 92 000 46 91 600 46 91 400 46 91 635 46 91 768 46 91 733 46 91 769 46 91 912 46 91 876 46 91 813 46 91 707 46 92 000	44 29 000 44 29 000 44 28 600 44 28 521 44 28 294 44 28 276 44 28 205 44 28 277 44 28 348 44 28 317 44 28 497 44 28 400
482	1584/1	31.12. 2013	25	Blerimi Kosturr - 2010	L07525201B	Kukes	Zylfaj, Qarku Kukes	Cu	0.12	46 82 957 46 83 132 46 83 267 46 83 370 46 83 420 46 83 357 46 83 045	44 51 679 44 51 424 44 51 350 44 51 525 44 51 725 44 51 674 44 51 808
483	1587	05.11. 2012	25	Amerika Group	L08501201V	Kukes	Objekti "Kroi Pulave" komuna Kolsh, rrethi Kukes	Krom	0.30	46 52 330 46 52 780 46 53 085 46 52 640	44 40 856 44 40 306 44 40 596 44 41 136
484	1588	08.11. 2012	25	Bici		Lezhe	Shperdhe t, Rrethi Kurbin, Qarku Lezhe	Gure Gelqer or	0.09	46 03 530 46 03 860 46 03 860 46 03 530	43 93 300 43 93 300 43 93 575 43 93 575
485	1589	13.11. 2012	10	BLUMAR SKEL shpk		Vlore	"Radhime ", Vlore	Gur gelqero r	0.10		
486	1590	16.11. 2013	25	Erli-D		Bulqize	Galeria 52 (+842- 1230), Bulqize	Krom	0.15	45 94 800 45 94 800 45 94 427 45 94 410 45 94 360 45 94 355 45 94 197 45 94 110 45 94 293 45 94 317 45 94 492 45 94 600 45 94 600 45 94 462 45 94 317 45 94 297	44 34 600 44 34 620 44 34 932 44 34 898 44 34 900 44 34 940 44 35 021 44 34 600 44 34 600 44 34 852 44 34 870 44 34 730 44 34 710 44 34 807 44 34 792 44 34 600
487	1591	14.11. 2012	25	Ndrico 2010		Gjirokast er	Fshati Dervican, Dropulli Poshtem,	Gelqer or Pllakor	0.05	44 32 388 44 32 416 44 32 388 44 32 412 44 32 378	44 30 363 44 30 419 44 30 453 44 30 491 44 30 522

							Gjirokaster			44 32 357 44 32 275 44 32 428 44 32 257 44 32 140 44 32 352 44 32 302	44 30 503 44 30 606 44 30 669 44 30 878 44 30 741 44 30 497 44 30 412
488	1593	16.11. 2012	25	Mu-Leu		Permet	Fshati Komarak, Ballaban, Permet	Ranor Silicor	0.16	44 77 885 44 77 965 44 77 720 44 77 495 44 77 385 44 77 430 44 77 505 44 77 590 44 77 585 44 77 720	44 22 645 44 22 680 44 23 020 44 23 780 44 23 780 44 23 550 44 23 365 44 23 040 44 22 890 44 22 745
489	1596	19.11. 2012	25	Fafa		Mat	Objekti Zall GjoçajKomuna Derjan, rrethi Mat	Krom	0.38	46 23 500 46 24 250 46 24 250 46 23 500	44 30 500 44 30 500 44 31 000 44 31 000
490	1597	19.11. 2012	25	Emiljano		Berat	Kostren I Vogel, Roshnik	Ranor Silicor	0.09	45 13 840 45 13 813 45 13 764 45 13 709 45 13 552 45 13 499 45 13 166 45 12 929 45 12 908 45 13 000 45 12 910 45 13 000 45 13 315 45 13 315 45 13 010 45 12 944 45 13 040 45 13 474 45 13 535 45 13 657 45 13 724	44 20 435 44 20 478 44 20476 44 20495 44 20 437 44 20 475 44 20 489 44 20 463 44 20 416 44 20 418 44 20 147 44 20 044 44 20 092 44 20 152 44 20 086 44 20 158 44 20 418 44 20 412 44 20 365 44 20 418 44 20 364
491	1604	07.01. 2013	25	Adel		Korçe	Objekti Pepellash, komuna Mollaj,Korce	Gure Gelqeror	0.21	44 83 850 44 83 850 44 83 425 44 83 725	44 73 845 44 74 025 44 74 025 44 73 875
492	1605	07.01. 2013	25	T.M.C - Transport - Mining - Construction	K51523031P	Librazhd	Cingole-Guri I Bardhe, Qukes, Librazhd	Krom	1.30	45 54 620 45 54 150 45 53 084 45 53 700 45 53 892 45 53 489 45 53 617 45 54 097	44 58 070 44 58 650 44 56 310 44 56 200 44 56 592 44 56 593 44 57 008 44 57 001
493	1606	10.01. 2013		L.E.M. shpk		Berat	Drenove, Vertop, Berat	Ranor silicor	0.26		
494	1607	15.01. 2013	12	Kosta		Permet	Mbrezhdan, Permet	Ranor Silicor	0.01	44 61 620 44 61 800 44 61 670 44 61 645	44 34 825 44 34 600 44 34 585 44 34 788
495	1610	23.01. 2013	25	Vllazeria	J76418901I	Has	Objekti Gajrep,	Krom	0.36	46 74 670 46 75 462 46 75 476	44 55 205 44 55 177 44 55 644

							krume, Has			46 74 855 46 74 684	44 56 674 44 55 578
496	1611	23.01. 2013	25	Ternova Chrome Resources	1611	Bulqize	Objekti Kromit Kaptine-Livadhi Dashit, Bulqize	Krom	0.40	45 85 894 45 86 081 45 86 039 45 86 322 45 86 396 45 86 470 45 86 404 45 86 366 45 86 168 45 86 396 45 86 441 45 86 103 45 86 021 45 85 623 45 85 524 45 84 827 45 84 609 45 84 658 45 84 641 45 84 592 45 84 410 45 84 906 45 85 032 45 85 634 45 86 015 45 86 102 45 86 062 45 86 166 45 86 363 45 86 039 45 86 042 45 85 920	44 42 041 44 41 996 44 42 019 44 42 157 44 41 997 44 42 023 44 42 202 44 42 183 44 42 776 44 42 622 44 42 968 44 42 915 44 42 964 44 43 868 44 43 819 44 43 363 44 43 006 44 42 990 44 42 956 44 42 979 44 42 697 44 42 798 44 43 192 44 43 833 44 42 959 44 42 914 44 42 842 44 42 776 44 42 182 44 42 022 44 42 036 44 42 075
497	1612	31.01. 2013	25	Babasi COO	J74517209B	Kruje	Obj. Zgerdhesh	Gure Gelqer or	0.35	45 95 971 45 95 970 45 95 679 45 95 696 45 95 641 45 95 574 45 95 406 45 95 445 45 95 385 45 95 363 45 95 363 45 95 338 45 95 288 45 95 371 45 94 994	43 97 398 43 97 609 43 97 612 43 97 437 43 97 426 43 97 477 43 97 423 43 97 511 43 97 616 43 97 558 43 97 545 43 97 396 43 97 414 43 97 621 43 97 083
498	1613	06.02. 2013	25	Albe Mineral		Kolonje	Miniera e Qymyrgurit Bezhan, Kolonje.	Qymyr Guri	0.96	44 75 800 44 75 800 44 77 000 44 77 000	44 75 800 44 76 600 44 76 600 44 75 800
499	1614/1	25.04. 2014	25	O.L.I.A.		Librazhd	Ligata e Merise & Gjashtelise, Rajce	Krom	0.12	45 52 917 45 52 897 45 53 043 45 53 490 45 53 491 45 53 368 45 53 360	44 62 700 44 62 627 44 62573 44 61 620 44 61 680 44 62 105 44 62 436
500	1615	07.03. 2013	25	MineralUnit		Pogradec	Bregu I Tollovices, Pogradec	Krom	0.60	45 41 324 45 41 558 45 41 686 45 40 876 45 40 836	44 63 323 44 63 316 44 64 167 44 64 661 44 64 488
501	1616	06.03. 2013	25	MineralUnit		Librazhd	Perroi I Shpelles, Librazhd	Fe - Ni	0.07	45 55 686 45 55 872	44 53 588 44 53 588

										45 55 872 45 55 686	44 53 963 44 53 963
502	1617	19.03. 2013	25	Zaloshnja Fiorentin o		Skrapar	Gjerbes	Gelqer or I merem erizuar	1.00	44 95 710 44 96 095 44 95 360 44 94 832	44 37 365 44 38 413 44 38 720 44 38 607
503	1618	02.04. 2013	25	Vllaznimi Deda Imp-Exp	J78716319A	Revokuar	**Shkalla e Gjadrit, Revokua r Prot. MEI. 965/2, dt. 02.11.20 15**	Krom	0.09	46 46 361 46 46 631 46 46 686 46 46 685 46 46 484 46 46 430 46 46 361	44 03 636 44 03 606 44 03 813 44 04 027 44 03 963 44 03 782 44 03 752
504	1619	03.04. 2013	25	Alfa-7		Kavaje	Objekti "Zbuje" komuna Helmes. Kavaje	Gips Alabast er	0.16	45 65 367 45 65 679 45 65 881 45 65 900 45 65 691 45 65 492 45 65 259 45 65 155 45 65 203	43 83 774 43 83 691 43 83 792 43 83 815 43 84 000 43 83 895 43 84 216 43 84 136 43 84 000
505	1620	03.04. 2013	25	Coevita		Elbasan	Objekti "Qafe" komuna Klos, Elbasan	Gure Gelqer or	0.35	45 35 300 45 35 170 45 35 870 45 36 080 45 36 000	44 19 780 44 19 470 44 19 410 44 19 900 44 20 030
506	1621	03.04. 2013	25	Mineral Falkon (ish Mutafchi Dragon)		Kukes	Ob. "Kapit", Surroj,	Krom	0.18	46 50 600 46 50 600 46 50 100 46 49 920	44 42 040 44 42 325 44 42 560 44 42 320
507	1622	03.04. 2013	25	Emma Chrom 2011	L11515021L	Has	Objekti kromit "Vlahna" komuna Golaj, rrethi Has, qarku kukes	Krom	1.62	46 76 112 46 76 414 46 76 948 46 77 424 46 77 765 46 78 697 46 78 676 46 78 844 46 79 357 46 79 766 46 79 745 46 79 336 46 77 807 46 77 336 46 76 435 46 75 968	44 56 982 44 57 325 44 57 514 44 57 446 44 57 744 44 57 189 44 56 383 44 56 383 44 56 953 44 55 827 44 56 540 44 57 053 44 57 912 44 57 577 44 57 734 44 57 187
508	1623	03.04. 2013	25	Wibe Mineral& mining Investme nt		Kukes	Gryka e keqe, Kukes	Krom	0.07	46 80 730 46 80 500 46 80 430 46 80 680	44 22 800 44 22 900 44 22 580 44 22 560
509	1624	03.04. 2013	25	Salillari	J62903125G	Berat	Kerrabe e Vogel, Tirane	Gure Gelqer or	1.63	45 65 750 45 66 600 45 65 500 45 46 650 45 65 122 45 65 318 45 65 639 45 65 602	44 15 500 44 15 700 44 17 400 44 16 750 44 16 213 44 16 232 44 15 849 44 15 667
510	1626	17.05. 2013	25	Ernisi	K88814601L	Tropoje	Kepenek e-7	Krom	0.05	46 81 650 46 81 650 46 81 450 46 81 450	44 41 920 44 42 150 44 42 150 44 41 920

511	1628	30.05. 2013	25	Ayen as Energji		Lezhe	Qafe Molle , Lezhe		0.19	46 30 215 46 30 463 46 30 583 46 30 752 46 30 746 46 30 915 46 30 958 46 30 167 46 30 105 46 03 161 46 30 062 46 30 950 46 30 548 46 30 226	44 05 841 44 05 843 44 05 937 44 05 861 44 05 958 44 06 009 44 05 899 44 05 984 44 06 210 44 06 269 44 06 415 44 06 131 44 06 083 44 05 948
512	1629	30.05. 2013	25	Blerimi Kosturr 2010	L07525201B	Kukes	Maç, Has	Krom	1.00	46 79 500 46 80 500 46 80 500 46 79 500	44 42 500 44 42 500 44 43 500 44 43 500
513	1630	10.06. 2013	25	NNT.PR O-ING		Kukes	Obj. Kromit "Hija e Zogajve" rrethi Tropoje, qarku Kukes	Krom	0.83	46 85 942 46 86 235 46 86 130 46 85 820	44 40 355 44 40 840 44 40 943 44 40 430
514	1631	10.06. 2013	25	Superbet on Mati		Mat	Qaf shkoze, klos, Mat	Gure Gelqer or	0.05	45 93 558 45 93 624 45 93 656 45 93 853 45 93 866 45 93 813 45 93 769 45 93 703 45 93 636 45 93 556	44 24 705 44 24 670 44 24 700 44 24 752 44 24 783 44 24 859 44 24 894 44 24 922 44 24 907 44 24 878
515	1632	10.06. 2013	25	Salillari	J62903125G	Berat	Guri I Bardhe, Ura vajgurore , Berat	Gure Gelqer or	0.16	45 14 392 45 14 310 45 14 384 45 14 517 45 14 693 45 14 808 45 14 762 45 15 111 45 15 111 45 14 733 45 14 712	44 05 084 44 05 008 44 04 824 44 04 878 44 04 830 44 04 790 44 04 956 44 05 120 44 05 200 44 05 200 44 05 078
516	1633	13.06. 2013	25	Pasha - X		Kruje	Borizane	Gure Gelqer or	0.18	45 99 230 46 00 050 46 00 050 45 99 400	43 95 450 43 95 400 43 95 525 43 95 780
517	1634	13.06. 2013	25	Dhermiu- 001		Vlore	Palase, Himare(Me shkr te METE 6861/12. 08.2013 kjo leje eshte pezulluar)	Gure Gerqer ore	0.10	44 50 803 44 50 776 44 50 689 44 50 610 44 50 212 44 50 214 44 50 469 44 50 602	43 81 525 43 81 784 43 81 714 43 81 701 43 81 669 44 81 517 44 81 542 43 81 516
518	1636	20.06. 2013	25	Blerimi Kosturr 2010	L07525201B	Kukes	Koder Sgjeç, Has	Krom	1.04	46 83 106 46 83 231 46 83 770 46 84 058 46 84 027 46 83 567 46 83 910	44 45 430 44 45 031 44 45 320 44 45 765 44 46 015 44 46 452 44 46 593

										46 83 863 46 83 286 46 83 161 46 83 645	44 46 952 44 46 968 44 46 288 44 45 851
519	1641	21.06. 2013	25	Inco		Tirane	Zall Herr, Tirane	Gure Gelqer or	0.03	45 89 070 45 89 326 45 89 426 45 89 151 45 89 110	44 04 292 44 04 152 44 04 170 44 04 405 44 04 325
520	1643	01.07. 2013	25	Brack Kappa Albania		Mallakaster	Visoke	Rera Bitumin oze	0.42	45 01 420 45 01 389 45 01 291 45 01 157 45 01 539 45 00 562	43 87 067 43 87 342 43 87 323 43 87 533 43 87 440 43 86 860
521	1644	02.07. 2013	25	Alb Industri		Vlore	Selenice	Zhavor Bitumin oz	0.36	44 89 390 44 89 430 44 89 510 44 89 760 44 89 890 44 89 940 44 89 340 44 89 151	43 85 080 43 85 200 43 85 240 43 85 230 43 85 409 43 85 840 43 85 700 43 85 148
522	1645	09.07. 2013	25	Tea-D		Tepelene	Luzat,Te pelene	Gure Gerqer ore	0.68	44 56 926 44 57 168 44 57 316 44 57 227 44 57 187 44 57 156	44 17 420 44 17 164 44 17 244 44 17 437 44 17 455 44 17 500
523	1646	27.07. 2013	25	Gega - G		Librazhd	Mirake	Gure Gelqer or	0.07	45 60 100 45 60 450 45 60 550 45 60 400 45 60 500 45 60 300	44 36 450 44 36 050 44 36 150 44 36 250 44 36 300 44 36 450
524	1649	30.07. 2013	25	Illyria Minerals Industri	K92114002U	Has	Miniera Vlahen (Proces Revokimi Prot. MEI, Nr.3281/2, dt.23.07.2014)	Krom	1.92	44 55 600 44 55 600 44 56 400 44 56 400 44 57 200 44 57 200 44 56 400 44 56 400 44 56 600	46 77 800 46 78 200 46 78 200 46 78 600 46 78 600 45 76 600 46 76 600 46 77 800 46 77 800
525	1650	30.07. 2013	25	Illyria Minerals Industri	K92114002U	Kukes	Miniera Kalimash (Proces Revokimi Prot. MEI, Nr.3281/3, dt.23.07.2014)	Krom	7.05	46 57 000 46 58 000 46 59 000 46 59 000 46 56 700 46 56 700 46 58 000 46 58 000 46 57 000	44 38 500 44 38 500 44 40 000 44 43 000 44 43 000 44 42 000 44 42 000 44 41 000 44 40 000
526	1651	31.07. 2013	25	Meralb - 2012		Revokuar	**Haskove, Gjirokaster Revokuar Prot. MEI, Nr. 972/2, dt. 22.09.2015**	Gure Gelqer or	0.84	44 30 708 44 30 510 44 30 708 44 30 922	44 30 764 44 30 559 44 30 356 44 30 605
527	1652	07.08. 2013	25	Inte		Kavaje	Komuna Helmes, Kavaje	Gips Alabaster	0.17	45 65 408 45 65 496	43 84 391 43 84 474

										45 65 148 45 65 832	43 85 081 43 84 962
528	1653	07.08. 2013	25	White Stone		Skrapar	Milove, Rrethi Skrapar	Gelqer or I merem erizuar	0.35	44 92 300 44 92 340 44 91 668 44 91 332 44 92 090 44 92 150	44 39 852 44 40 425 44 40 910 44 40 722 44 40 305 44 39 848
529	1654	12.08. 2013	25	Imperial Construct ion Plus sh.a.		Gramsh	Bratila (Proces Revokimi Prot. MEI 6042/1, dt 13.11.20 14)	Harcbu rgite	0.06	45 16 077 45 15 967 45 15 781 45 15 866	44 41 606 44 41 866 44 41 794 44 41 537
530	1655	12.08. 2013	25	Isfat	K81811029B	Kukes	Objekti " Trull 2 ", Kukes	Krom	0.04	46 55 655 46 55 655 46 55 590 46 55 530 46 55 470 46 55 260 46 55 325 46 55 360 46 55 430 46 55 560	44 43 445 44 43 500 44 43 545 44 43 510 44 43 560 44 43 545 44 43 450 44 43 425 44 43 430 44 43 430
531	1656	16.08. 2013	25	Vllezerit Hazisllari		Skrapar	Melove, Skrapar	Gelqer or Pllakor	0.24	44 92 755 44 93 055 44 92 408 44 92 363	44 39 775 44 40 050 44 40 453 44 40 027
532	1658	26.08. 2013	25	AKS shpk		Berat	Ura Vajgurore , Berat	Gur Gerqer or	0.08	45 14 830 45 15 281 45 15 186 45 14 972 45 15 061 45 14 953 45 14 863 45 14 777	44 04 759 44 04 912 44 05 127 44 05 036 44 04 868 44 04 814 44 04 994 44 04 951
533	1659	27.08. 2013	25	Vellezerit Llupo		Berat	Ura Vajgurore	Gure Gelqer or	0.19	45 15 020 45 15 095 45 15 085 45 14 828 45 14 649 45 14 507 45 14 227 45 14 295 45 15 012	44 04 516 44 04 541 44 04 742 44 04 731 44 04 829 44 04 858 44 04 706 44 04 421 44 04 684
534	1661/1	06.11. 2014	25	Topi Eki	J98021902C	Fier	Milove, Fier	Gure Gelqer or	0.86	44 92 118 44 92 051 44 91 329 44 90 848 44 90 752	44 39 956 44 40 291 44 40 659 44 40 500 44 39 720
535	1665	04.09. 2013	25	Delda Star		Pogradec	Memlisht 4 Pogradec	Krom	1.16	45 34 400 45 34 800 45 34 800 45 34 800	44 68 800 44 68 800 44 69 200 44 69 200
536	1666	04.09. 2013	10	LNK, Sh.p.k		Revokuar	**Pashkas hesh, Revokua r Prot. MEI, Nr. 927/1, dt. 02.11.20 15**	Gur gelqero r	0.22		
537	1668	05.09. 2014	25	Cahani	J66702921T	Kukes	Vlahna, Komuna Golaj	Krom	1.14	46 75 750 46 77 750 46 77 738	44 56 000 44 56 000 44 56 365

										46 76 530 46 76 558 46 76 964 46 76 964 46 76 440 46 75 938	44 56 382 44 57 235 44 57 232 44 57 470 44 57 299 44 56 447
538	1669	06.09. 2013	25	Devolli 2005		Elbasan	Gorice, Qarku Elbasan	Gure Gelqer or	0.03	45 27 815 45 27 815 45 27 743 45 27 712 45 27 704	44 17 228 44 17 466 44 17 469 44 17 443 44 17 222
539	1670	06.09. 2013	25	Ra-Krom Tirana	K88016902A	Bulqize	Luçane, Bulqize	Krom	6.11	45 90 835 45 91 276 45 91 301 45 91 736 45 92 252 45 92 630 45 92 873 45 92 889 45 93 387 45 93 901 45 93 967 45 92 876 45 92 246 45 92 278 45 91 421	44 31 962 44 31 627 44 31 892 44 31 838 44 33 094 44 32 880 44 33 159 44 33 594 44 33 660 44 34 088 44 34 550 44 35 142 44 35 137 44 35 300 44 35 300
540	1671	06.09. 2013	25	Fabrika e Pasurimit te Kromir Bulqize	K06626418M	Bulqize	Liqeni i Bardhe, Bulqize	Krom	0.53	45 89 705 45 89 705 45 89 005 45 89 005	44 42 600 44 43 250 44 43 250 44 43 400
541	1672	06.09. 2013	25	Bytyçi & NJC		Tropoje	Lugu u zi	Krom	0.80	46 92 800 46 92 800 46 91 800 46 91 800	44 34 200 44 35 000 44 35 000 44 34 200
542	1673	06.09. 2013	25	Victoria Invest Internaci onal		Elbasan	Katjel , Bashkia Prrenjas, Librazhd	Krom	0.03	45 45 060 45 44 830 45 44 830 45 44 690 45 44 754 45 44 751 45 44 915	44 63 590 44 63 780 44 63 800 44 63 821 44 63 715 44 63 686 44 63 590
543	1674	06.09. 2013	25	Victoria Invest Internaci onal		Gramsh	Bratila , Gramsh, Qarku Berat	Gure Gelqer or	0.07	45 14 700 45 14 900 45 15 025 45 14 750	44 42 424 44 42 200 44 42 425 44 42 600
544	1675	11.09. 2013	25	Victoria Invest		Kruje	Fushe Kruje , Kruje	Gure Gelqer or	1.63	45 97 297 45 98 134 45 99 760 45 99 780 45 97 936	43 96 825 43 97 037 43 96 508 43 97 406 43 97 711
545	1676	06.09. 2013	25	Qeramika Albania		Korçe	Mollas, Korce	Argjile	0.61	44 95 226 44 95 180 44 94 231 44 94 327	44 76 553 44 77 193 44 77 055 44 76 414
546	1677	11.09. 2013	25	Victoria Invest Internaci onal		Kukes	Mamez , Komuna Mamez,	Nikel Silikat	1.12	46 56 005 46 56 605 46 58 105 46 57 995 46 57 655 46 57 755 46 56 755 4656 305	44 48 000 44 46 250 44 47 200 44 48 000 44 48 000 44 47 300 44 46 700 44 48 000
547	1680	09.09. 13	25	Burimi - XH	L08412202M	Kukes	Thanez Komuna Kolsh	Krom	0.26	46 58 000 46 57 350 46 57 350 46 58 000	44 40 000 44 44 000 44 43 600 44 43 600

548	1683	16.01. 2014		Al-Gem sh.a		Kurbin	Objekti Droje, Mamurra s	Gure Gelqer or	0.30		
549	1684	07.02. 2014	25	Beralb Sh.a.	K12107002A	Puke	Miniera e Bakrit Qaf Bari	Cu	0.78	46 51 900 46 52 900 46 53 300 46 54 100 46 54 100 46 53 500 46 53 500 46 51 900	44 23 400 44 23 400 44 23 600 44 23 500 44 23 900 44 23 900 44 23 800 44 23 800
550	1685	07.02. 2014	25	Beralb Sh.a.	K12107002A	Puke	Minera Tuç, Qafe Mali	Cu	0.88	46 55 702 46 55 802 46 55 815 46 55 093 46 55 100 46 55 000 46 55 000 46 55 300 46 55 291 46 55 620 46 55 537 46 55 373 46 55 501 46 55 706 46 55 601	44 24 992 44 24 960 44 26 205 44 26 219 44 25 400 44 25 000 44 24 700 44 24 700 44 25 001 44 25 001 44 25 097 44 25 129 44 25 544 44 25 257 44 25 083
551	1686	07.02. 2014	25	Beralb Sh.a.	K12107002A	Puke	Miniera e Bakrit Fush Arres	Cu	0.55	46 59 100 46 59 450 46 59 550 46 59 550 46 59 750 46 59 750 46 59 850 46 60 000 46 60 520 46 60 92 46 61 060 46 61 060 46 60 820 46 60 490 46 60 400 46 60 200 46 59 590 46 59 590 46 59 100	44 18 900 44 18 900 44 18 670 44 18 400 44 18 400 44 18 900 44 18 900 44 19 130 44 19 240 44 19 090 44 19 090 44 19 160 44 19 550 44 19 550 44 19 300 44 19 200 44 19 200 44 19 160 44 19 100
552	1687	07.02. 2014	25	Beralb Sh.a.	K12107002A	Puke	Miniera e Bakrit Paluce	Cu	3.18	46 58 538 46 62 300 46 62 300 46 61 000 46 58 625 46 58 520	44 24 128 44 24 900 44 24 500 44 24 500 44 24 083 44 24 960
553	1689	13.03. 2014	25	Beralb Sh.a.	K12107002A	Puke	Objekti Munelle	Ndertim or efuziv	0.07	46 49 643 46 49 663 46 49 736 46 49 728 46 49 558 46 49 460 46 49 329 46 49 523 46 49 573	44 23 210 44 23 280 44 23 280 44 23 380 44 23 492 44 23 658 44 23 590 44 23 350 44 23 250
554	1692	27.04. 2014	25	Anja -05		Elbasan	Qafe Shkalle Belsh	Ranor Silicor	0.30	45 41 030 45 41 310 45 41 300 45 41 500 45 41 390 45 41 960	44 03 430 44 03 500 44 03 090 44 03 520 44 03 625 44 03 990

555	1693	27.03. 2014	25	Alb Red Stone		Diber	Muher, Diber	Gelqer or I merem erizuar	0.27	46 14 956 46 14 685 46 14 638 46 14 512 46 14 498 46 14 338 46 14 347 46 14 143 46 14 000	44 43 377 44 43 370 44 43 748 44 43 743 44 43 578 44 43 583 44 43 388 44 43 246 44 43 880
556	1694	27.03. 2014	25	T&T Beton		Berat	Qarku Berat	Gure Gelqer or	0.11	45 08 730 45 08 560 45 08 320 45 08 420 45 08 750	44 06 480 44 06 430 44 06 400 44 06 140 44 06 140
557	1700	21.05. 2014	25	Progresi- L		Librazhd	Babje, Librazhd	Gure Gelqer or	0.04	45 57 250 45 57 490 45 57 390 45 57 160	44 41 490 44 41 640 44 41 480 44 41 590
558	1701	23.05. 2014	25	Jab Resource s		Revokuar	**Iballe, Puke. Revokua r, Prot. MEI. 4280/3, dt. 21.10.20 15**	Cu	1.74	46 75 600 46 75 604 46 75 000 46 74 300 46 74 300 46 74 700	44 20 200 44 20 997 44 21 000 44 19 600 44 18 800 44 18 800
559	1703	23.05. 2014	25	Hazbiu F		Berat	Mbrezhd an, Berat	Gure Dekorat iv	0.38	45 11 300 45 11 380 45 11 950 45 11 500 45 11 930	44 03 200 44 03 830 44 03 630 44 03 000 44 03 000
560	1705	23.05. 2014	25	Blerimi Kosturr 2010	L07525201B	Kukes	Vlahen, Has	Krom	0.06	46 78 600 46 78 650 46 78 650 46 78 610 46 78 610 46 78 200 46 78 200 46 78 600	44 56 390 44 56 390 44 56 121 44 57 121 44 57 211 44 57 300 44 57 200 44 57 200
561	1706	23.05. 2014	25	Gega - G		Librazhd	Dardhe, Librazhd	Gure Gelqer or	0.09	45 51 725 45 51 890 45 52 240 45 52 440 45 52 500 45 52 290 45 51 937 45 51 789	44 46 922 44 46 812 44 46 647 44 46 475 44 46 550 44 46 737 44 46 905 44 47 000
562	1707	23.05. 2014	25	Bytyçi	K49326630V	Tropoje	Babine, komuna Llugaj	Krom	0.79	46 93 000 46 94 357 46 94 357 46 93 000 46 93 129	44 28 573 44 28 573 44 29 187 44 29 187 44 28 731
563	1710	29.05. 2014	25	Flu-To- Ne		Permet	Objekti Argova, Permet	Gure Gelqer or	0.10	44 36 760 44 36 415 44 36 545 44 36 965	44 60 000 44 60 040 44 60 280 44 60 260
564	1711	29.05. 2014	25	Alba China		Librazhd	Pishkash	Gure Gelqer or	0.03	45 49 900 45 49 899 45 49 700 45 49500 45 49 500	44 60 250 44 60 200 44 60 200 44 60 337 44 60 150
565	1712	30.05. 2014	25	Griald		Kukes	Lakui Çupit ,Malzi, Kukes	Krom	0.07	46 55 560 46 55 800 46 55 840 46 55 840 46 55 910 46 55 910	44 39 880 44 39 730 44 39 740 44 39 640 44 39 600 44 39 600

										46 55 040 46 55 100 46 55 900 46 55 600	44 39 760 44 39 600 44 39 880 44 39 980
566	1713	30.05. 2014	25	Art Milani		Malesi e Madhe	Rripa e Domnit Postribe, Qarku Shkoder	Gure Gelqer or	0.03	46 66 875 46 67 000 46 67 000 46 66 875	43 83 875 43 83 875 43 83 125 43 83 125
567	1714	06.06. 2014	25	Alcani		Librazhd	Orenje, Librazhd	Gelqer or I merem erizuar	1.22	45 76 039 45 76 045 45 76 126 45 76 126	44 35 750 44 35 080 44 35 080 44 35 750
568	1715	17.06. 2014	25	Ballenja		Bulqize	Fushe Lope,Ko muna Martanes h,Rrethi Bulqize,Q arku Diber	Krom	0.15	45 91 200 45 91 511 45 91 512 45 91 382 45 91 384 45 91 523 45 91 530 45 91 188	44 40 100 44 400 136 44 40 169 44 40 298 44 40 511 44 40 476 44 40 670 44 40 680
569	1716	09.06. 2014	25	Koka	K06626403L	Puke	Objekti "Race",Rr ethi Puke,Qar ku Shkoder	Krom	0.29	46 70 250 46 70 250 46 70 750 46 70 750	44 12 400 44 12 972 44 12 972 44 12 400
570	1717	09.06. 2014	25	Drini - 1		Puke	Qerret,Pu ke	Gure Gelqer or	0.05	46 51 397 46 51 355 46 51 598 46 51 651	44 01 531 44 01 337 44 01 309 44 01 478
571	1718	12.06. 2014	25	Vllaznimi Deda Imp-Exp	J78716319A	Kukes	Trull Surroj,Fs hati Surroj,Ko muna Surroj,Qa rku Kukes	Krom	0.04	46 54 360 46 54 340 46 54 860 46 54 920	44 44 000 44 43 980 44 43 480 44 43 540
572	1719	12.06. 2014	25	Dobrushi 2010		Berat	Objekti "Dorez", Qarku Berat	Ranor Silicor	0.07	44 80 760 44 80 698 44 80 296 44 80 350 44 80 658	44 36 807 44 36 858 44 36 235 44 86 160 44 36 604
573	1720	19.06. 2014	25	Edla		Puke	Iballe, Rrethi Puke	Krom	0.02	46 73 410 4673 510 46 73 292	44 15 815 44 16 000 44 15 000
574	1721	19.06. 2014	25	Blerimi Kosturr 2010	L07525201B	Kukes	Gezhime, Has	Krom	0.10	46 78 104 46 78 550 46 78 627 44 78 458 46 78 507 44 78 385 44 78 336 46 78 181	44 39 257 44 39 020 44 39 166 4439 255 44 39 348 44 39 412 44 39 320 44 39 402
575	1722	19.06. 2014	25	Topi Eki	J98021902C	Berat	Karkanjo z, Rrethi Berat	Ranor Silicor	0.61	45 07 304 45 07 294 45 07 186 45 07 040	44 19 938 44 20 271 44 20248 44 19 894
576	1723	04.08. 2014	25	Vllazeria Minerals Albania	J76418901I	Tropoje	Zogaj - 2, Tropoje	Krom	0.16	46 85 000 46 85 200 46 85 200 46 85 803	44 41 800 44 41 800 44 41 000 44 41 000

577	1725	10.09. 2014	25	Mining Ferro Nikel	L31929015F	Has	Qafa e Gomurit, Has	Krom	0.15	46 83 400 46 83 900 46 83 900 46 83 400	44 48 300 44 48 300 44 48 3600 44 48 600
578	1727	16.09. 2014	25	Trade Minerals Al		Kukes	Gjegjan, Kukes	Cu	0.10	46 63 100 46 63 400 46 63 400 46 63 273 46 63 273 46 63 100	44 58 000 44 58 000 44 58 263 44 58 263 44 58 385 44 58 385
579	1728	08.10. 2014	25	Edil Quatro		Fier	Dames,Fier	Gur Gelqer or	0.13	44 89 643 44 89 997 44 89 879 44 89 727 44 89 802 44 89 496	43 97 664 43 97 939 43 98 300 43 98 234 43 98 024 43 97 871
580	1729	08.10. 2014	25	Chrome Assets and National Construction.(CHANCE)		Librazhd	Rodokal, Librazhd	Krom	0.93		
581	1730	08.10. 2014	25	Stone Construk sion		Sarande	Kudhes	Gure Gelqer or	0.07	44 39 725 44 39 650 44 39 938 44 39 000 44 39 962	43 97 020 43 97 835 43 97 735 43 97 810 43 97 035
582	1731	13.10. 2014	25	Evikonstruksion & Evi Mineral Invest		Tropoje	Bytye,Tropoje	Krom	0.10	46 83 961 46 83 258 46 83 223 46 83 275 46 83 525 46 83 525 46 83 922	44 42 670 44 42 905 44 42 776 44 42 725 44 42 725 44 42 686 44 42 524
583	1732	29.10. 2014	25	Stardust		Kukes	Leshnice, Qarku Kukes	Fe - Ni	0.42	46 54 800 46 54 800 46 53 078 46 53 078	44 44 725 44 44 996 44 44 996 44 44 725
584	1733	11.12. 2014	25	Kaprolla& Kompani		Diber	Thellsia Galeria 10,15,Diber	Krom	0.29	45 91 226 45 92 450 45 92 450 45 91 800 45 91 800 45 91 725 45 91 725 45 91 350 45 91 350 45 91 226	44 36 240 44 36 240 44 36 494 44 36 683 44 36 440 44 36 432 44 36 325 44 36 325 44 36 396 44 36 385
585	1734	15.12. 2014	25	Elite Mine		Fier	Shtyllas, Fier	Ranor Silicor	0.02	45 08 032 45 07 872 45 07 739 45 07 955	43 71 444 43 71 456 43 71 382 43 71 329
586	1735	15.12. 2014	25	Jolla 2010		Elbasan	Perroi I Canes,Elbasan	Gure Gelqer or	0.05	45 31 463 45 31 524 45 31 783 45 31 720	44 00 152 43 99 973 43 99 998 44 00 196
587	1736	23.12. 2014	25	Asab		Fier	Zharrez, Fier	Konglomerat	0.24	45 07 548 45 07 487 45 07 337 45 07 280 45 07 136 45 07 057 45 06 987 45 07 021 45 07 079 45 07 137	43 86 700 43 86 713 43 86 316 43 86 147 43 85 920 43 85 845 43 85 729 43 85 715 43 85 737 43 85 754

										45 07 213 45 07 335 45 07 436 45 07 496 45 07 552 45 08 089 45 08 092 45 07 728	43 85 850 43 86 014 43 86 120 43 86 280 43 86 368 43 86 507 43 86 586 43 86 598
588	1738	08.01. 2015	25	As Mineral Ltd		Korçe	Manez, Korçe	Traktoli te	1.27	44 79 248 44 80 295 44 80 981 44 81 057 44 80 697 44 79 270 44 79 100	44 59 265 44 59 335 44 59 528 44 59 773 44 60 035 44 60 144 44 59 754
589	1739	12.01. 2015	25	C.G.C		Librazhd	Pervalle, Librazhd	Zaje Kuarci	2.42	45 77 400 45 77 550 45 77 500 45 77 350 45 77 340 45 77 376 45 76 350 45 75 700 45 75 640 45 75 350 45 74 000 45 73 600 45 74 000 45 76 230 45 76 000 45 73 800 45 73 800 45 73 000 45 74 000 45 75 340 45 75 150 45 75 000 45 74 900 45 75 450 45 75 850 45 76 080 45 76 300 45 76 500 45 76 500 45 75 871 45 75 470 45 75 470 45 75 400 45 75 470 45 75 483 45 76 550 45 76 550 45 76 220 45 76 050 45 75 930 45 75 350 45 75 330 45 76 000 45 76 450	44 42 900 44 42 950 44 43 200 44 43 150 44 42 980 44 42 932 44 43 250 44 42750 44 42 450 44 42 830 44 45 850 44 46 250 44 47 180 44 48 750 44 48 850 44 47 400 44 46 400 44 45 840 44 42 830 44 42 425 44 41 620 44 41 330 44 41 350 44 41 450 44 41 330 44 41 250 44 41 250 44 41 170 44 41 145 44 41 150 44 41 140 44 40 970 44 40 880 44 41 140 44 41 110 44 41 330 44 41 430 44 41 700 44 41 730 44 41 450 44 41 650 44 42 830 44 43 150
590	1740	10.02. 2015	25	Il Progetto		Malesi e Madhe	Baks, Postribe, Malsi e madhe	Gure Gelqer or	0.05	46 66 690 46 66 723 46 66 748 46 66 637 46 66 554 46 66 489 46 66 416 46 66 352 46 66 338 46 66 355 46 66 435	43 82 147 43 82 165 43 82 355 43 82 349 43 82 332 43 82 431 43 82 416 43 82 236 43 82 216 43 82 210 43 82 232

										46 66 524 46 66 588 46 66 612	43 82 303 43 82 309 43 82 296
591	1741	10.02. 2015	25	Kapaj		Fier	Frakull e Vogel, Fier	Konglo merat	0.43	45 00 044 45 00 123 45 00 605 45 00 542 45 00 443	43 75 627 43 75 530 43 75 979 43 76 091 53 76 067
592	1742	20.02. 2015	25	Chrome Invest		Diber	Objekti-Ushtari, Zerqan-Diber	Krom	o.231	45 88 597 45 88 377 45 88 374 45 88 355 45 88 305 45 88 265 45 88 250 45 88 485 45 88 575	44 42 597 44 42 200 44 41 993 44 41 900 44 41 900 44 41 780 44 41 400 44 41 400 44 41 280
593	1743	23.02. 2015	25	Dodona		Vlore	Borshi , Vlore	Gure Gelqer or	0.04	44 38 861 44 38 787 44 38 613 44 38 750	44 02 432 44 02 689 44 02 680 44 02 402
594	1744	13.03. 2015	25	Arfys		Tropoje	Kam 6, Tropoje	Krom	0.08	46 81 800 46 81 800 46 81 600 46 81 600	44 38 200 44 38 600 44 38 600 44 38 200
595	1745	18.03. 2015	25	Canameti		Diber	Lugu I Thelle, Diber	Krom	0.17	45 88 521 45 88 753 45 88 820 45 88 250	44 36 011 44 35 989 44 36 424 44 36 424
596	1746	30.03. 2015	25	Inerte Expres		Elbasan	Kosove, Elbasan	Traverti ne	0.46	45 31 388 45 31 388 45 30 552 45 30 524	43 99 458 44 00 145 44 00 123 43 99 741
597	1747	02.04. 2015	25	Gega -G		Elbasan	Mira,Elba san	Gure Gelqer or	0.46	45 60 003 45 60 491 45 60 783 45 60 580 45 60 762 45 60 503 45 60 124 45 60 067 45 60 288 45 60 448 45 60 529 45 60 435 45 60 571 45 60 446 45 60 064	44 36 106 44 35 633 44 35 766 44 35 945 44 36 265 44 36 686 44 36 770 44 36 468 44 36 471 44 36 365 44 36 291 44 36 247 44 36 150 44 36 030 44 36 438
598	1748	15.04. 2015	25	Bejleri Alfa		Fier	Patos Fshat, Fier	Rera Bitumin oze	0.02	45 02 025 45 02 032 45 02 011 45 01 996 45 01 981 45 01 971 45 01 943 45 01 907 45 01 856 45 01 828 45 01 97045 01 772 45 01 885	43 84 587 43 84 606 43 84 619 43 84 628 43 84 637 43 84 642 43 84 651 43 84 666 43 84 678 43 84 670 43 84 673 43 84 58943 84 604
599	1749	21.04. 2015	25	Ballkan Basalt		Mirdite	Blinisht, Mirdite	Bazalte	0.48	46 39 339 46 39 291 46 37 934 46 38 347	44 20 157 44 20 503 44 20 174 44 19 835

600	1750	23.04.2015	25	Xhulio		Durres	Abazaj, Durres	Gure Gelqer or	0.07	46 00 412 46 00 413 46 00 584 46 00 518 46 00 215 46 00 204	43 99 165 43 99 329 46 99 377 43 99 523 43 99 434 43 99 261
601	1751	23.04.2015	25	Brajan 2013		Lezhe	Laku Repes, Lexhe	Krom	0.12	46 21 519 46 21 741 46 21 584 46 21 359	44 06 762 44 06 830 44 07 304 44 07 230
602	1752	27.04.2015	25	Afrimi-K		Kukes	Arre Molle, Kukes	Hekur-Nikel	3.60	46 39 400 46 41 200 46 41 200 46 39 200	44 37 200 44 37 200 44 39 200 44 39 200
603	1753	15.05.2015	25	B&AD Construction		Vlore	Selenice, Vlore	Zhavor Bitumino + Bitum	0.32	44 88 160 44 88 835 44 88 738 44 88 765 44 88 591 44 88 436	43 84 917 43 85 501 43 85 660 43 85 684 43 85 990 43 85 994
604	1754	21.05.2015	25	Beat Generation		Vlore	Selenice, Vlore	Zhavor Bituminoz + Bitum	0.25	44 88 155 44 88 430 44 88 297 44 87 919	43 84 919 43 85 995 43 85 997 43 85 653
605	1755	21.05.2015	25	Alion		Berat	Perroi I Bigasit, Berat	Ranor Pllakor	0.05	44 81 271 44 81 456 44 81 496 44 81 327	44 39 271 44 39 267 44 39 775 44 39 785
606	1756	21.05.2015	25	Fushe-Kruje Cement Factory	K04226208A	Durres	Fushe Kruje, Durres	Gure Gelqer or	0.79	45 97 220 45 98 580 45 99 026 45 99 084 45 97 997 45 98 150 45 97 309	43 96 604 43 95 735 43 95 634 43 95 923 43 95 359 43 97 000 43 96 805
607	1757	21.05.2015	25	Perfundi 2010		Elbasan	Pishkash, Elbasan	Gure Gelqer or	0.10	45 50 100 45 50 400 45 50 600 45 50 800 45 51 000 45 50 300	44 60 180 44 59 900 44 59 860 44 59 750 44 59 750 44 60 150
608	1758	03.06.2015	25	Alfa Alabaster Group		Tirane	Kryezi, Tirane	Gips Alabaster	0.04	45 65 801 45 65 970 45 66 070 45 65 907	43 84 131 43 84 020 43 84 190 43 84 296
609	1759	03.06.2015	25	Kovaçi-3		Vlore	Tresh, Vlore	Gure Gelqer or	0.03	46 24 909 46 25 071 46 25 134 46 24 986	43 89 841 43 89 726 43 89 854 43 89 942
610	1760	10.07.2015	25	Edil-Centre		Durres	Metallaj, Durres	Argjile	0.10	45 80 207 45 80 048 45 80 202 45 80 489	43 81 871 43 81 556 43 81 387 43 81 653
611	1761	28.07.2015	25	Albanian Nickel & Chrome		Kukes	Kodra e Trullit, Kukes	Fe - Ni,Ni-Si	1.03	46 54 022 46 54 276 46 54 243 46 55 620 46 55 450 46 56 100 46 56 416 46 56 955 46 56 955 46 56 557 46 55 962 46 56 174 46 56 174 46 56 011	44 43 500 44 43 500 44 44 005 44 44 598 44 45 700 44 45 700 44 46 073 44 46 178 44 46 394 44 46 164 44 48 000 44 48 000 44 48 325 44 45 325

										46 55 831 46 56 089 46 56 093 46 56 410 46 56 095 46 55 440 46 55 555 46 54 842 46 54 833 46 54 029	44 47 537 44 46 888 44 46 532 44 46 081 44 45 710 44 45 710 44 44 950 44 44 650 44 44 280 44 43 982
612	1762	29.07. 2015	25	Ernisi	K88814601L	Kukes	Myç Has, Kukes	Hekur- Nikel	o.207	46 63 925 46 64 540 46 64 54 46 64 225 46 64 530 46 64 400	44 47 000 44 46 500 44 46 600 44 47 000 44 47 400 44 47 500
613	1763	31.07. 2015	25	Albtek Energji		Elbasan	Bradashe sh, Elbasan	Argjile	0.02	45 51 597 45 51 705 45 51 700 45 51 500 45 51 500	44 16 503 44 16 530 44 16 600 44 16 600 44 16 519
614	1764	31 07 2015	2	Gener 2		Korçe	Shtylla, Korçe	Gure Gelqer ore	1.32	44 88 703 44 88 609 44 87 921 44 87 175 44 87 514 44 87 082	44 59 530 44 60 288 44 60 065 44 60 110 44 59 678 44 58 670
615	1765	31.07. 2015	2	Gener 2		Berat	Potom, Berat	Gure Gelqer ore	0.08	44 83 790 44 83 528 44 83 382 44 83 647	44 45 177 44 45 544 44 45 443 44 45 095
616	1766	31.07. 2015	25	Alfrozano		Kukes	Arren, Kukes	Boksid	0.05	46 42 800 46 43 300 46 43 300 46 42 800	44 43 100 44 43 100 44 43 450 44 43 450
617	1767	07.08. 2015	25	Gener 2		Berat	Polena, Berat	Gure Gelqer or	0.08	44 84 814 44 84 574 44 84 828 44 85 014	44 39 585 44 39 867 44 39 611 44 39 765
618	1768	21.09. 2015	25	Doruz		Berat	Bregu I Kallmit, Berat	Ranor Pllakor	0.06	44 81 190 44 81 350 44 81 300 44 81 145 44 81 090	44 38 585 44 38 575 44 38 900 44 38 937 44 38 869
619	1769	21.09. 2015	25	Lamnica	K08906610L	Kukes	Perroi i Propshtit, Kukes	Krom	0.05	46 80 225 46 80 125 46 80 125 46 80 215 46 80 200 46 80 020 46 80 020 46 80 240	44 30 570 44 30 565 44 30 615 44 30 620 44 30 670 44 30 710 44 30 390 44 30 420
620	1770	07.10. 2015		B.F.B.- 2007 Shpk		Mat	Objekti Balgjaj,M at	Krom	0.20		
621		08.10. 2015		Mining Ferro Nikel shpk	L31929015F	Tropoje	Objekti Shpati Mehalle	Krom	0.07		
622		15.10. 2015		Lubima	K96419401J	Bulqize	Maja e Mecekut	Krom	0.96		
623		03.11. 2015		Kuarci Bllace shpk	K24207608A	Librazhd	Ish miniera e kromit Menik	Krom	0.16		
624		03.11. 2015		Maxi shpk		Vlore	Vranisht, Vlore	Ranor silicor	0.22		

625		03.11.2015		Makaresh shpk	K24725213C	Kruje	Makaresh	Gur Gelqeror	0.05		
626		03.11.2015		Teki shpk		Bulqize	Objekti Theken	Krom	0.93		

Appendix 8 – Mining licenses awarded in 2013

The following table provides a list of licenses awarded in 2013 through competitive bidding including details of the mining area and number of applicants.

No.	No. of the Mining area	Licensee	Number of applicants
1	4/1	Jab Resources shpk	1
2	903	Victoria Invest shpk	2
3	401/1	INTE shpk	1
4	312/2	Albania Special Stone shpk	1
5	556/1	Victoria Invest shpk	5
6	802/6	Elite Mine sha	3
7	803/3	Elite Mine sha	2
8	536/1	Cahani shpk	2
9	625/1	Min - Ex shpk	1
10	429/1	Elite Mine sha	2
11	372	Gega G shpk	1
12	346/1	Klajdi Construction shpk	1
13	101/1	Beralb sha	1
14	697/1	Min - Ex shpk	2
15	145/1	Balkan Resources shpk	1
16	741/3	Victoria Invest shpk	2
17	147/1	Fabrika e Pasurimit te Kromit Bulqize	3
18	431	Topi Eki shpk	1
19	136/2	Vellezerit Hazisllari shpk	1
20	190	Edla shpk	1
21	190/1	Jab Resources shpk	1
22	324/1	Alba China shpk	1
23	353	Elite Mine sha	1
24	802/5	Bejleri Alfa shpk	3
25	737/2	Bashkimi i perkohshem i shoqerive “Agna” sha, “Green Metals Company” shpk, dhe “ Albania Mining Consulting”	4
26	383	Jolla 2010 shpk	1
27	441/1	Dobrushi 2010 shpk	1
28	516/4	Bashkimi iperkohshem i shoqerive “Rakrom Tirana” shpk, dhe “ SBM Group” shpk	1
29	319	Burimi Xh shpk	1
30	672/1	Koka shpk	1
31	690/1	Minig Ferro Nikel shpk	2
32	283	Minig Ferro Nikel shpk	2
33	366/1	Gega G shpk	1
34	373/3	Fushe Kruje Cement Factory shpk	2
35	716/1	Vllazeria Minerals Albania shpk	1

Appendix 9 – Mining licenses awarded in 2014

The following table provides a list of licenses awarded in 2014 through competitive bidding including details of the mining area and number of applicants.

No.	No. of the Mining area	Licensee	Number of applicants
1	179	Stone Group Albania sh.p.k	1
2	220	Chrome Assets and National Construction Enterprise shpk	3
3	226	Evi Construction/ Evi Mineral Invest shpk	1
4	343	Xhulio shpk	1
5	837/1	Elite Mine sha	1
6	275/4	C.C.G shpk	2
7	90/1	Trade Minerals AL shpk	4
8	837/4	Kapaj shpk	1
9	76	Alfrozano shpk	2
10	421/2	Afrimi K shpk	5
11	583	Canameti shpk	1
12	837/3	ASAB shpk	1
13	364/4	Star Dust shpk	3
14	554/1	Arfys shpk	4
15	197/4	Brajan 2013 shpk	2
16	706/1	Chrome Invest shpk	1
17	205/1	Lamnica shpk	1
18	394/1	Inerte Expres shpk	1
19	780/4	AS Mineral shpk	1
20	373/4	Makaresh shpk	1
21	18/4	IL Progreto shpk	1
22	532/3	Teki shpk	2
23	181/2	Maxi shpk	1
24	56/4	Doruz shpk	1
25	256	Kuarci Blace shpk	3
26	275/1/1	Balkan Basalt sh.p.k	1
27	201/4	LALA – 06 shpk	1
28	56/2	Dobrushi shpk	1
29	56/5	Alion shpk	1
30	433/4	Lubima shpk	1
31	276/4	B.E.B 2007 shpk	2
32	376/5	Pajo 2010 shpk	2
33	390/4	Sign & Group shpk	1
34	397/1	Alpha Alabaster Group shpk	1
35	328	Edil Centro shpk	1
36	345/4	Gerda 07 shpk	1
37	458/4/1	Sinani & Lici shpk	1
38	136/6	Mining Ventures Albania shpk	1
39	343/4	Hajged shpk	1
40	516/6	2G – Bulqize 2014 shpk	2
41	211/4	GEO – KAN shpk	1
42	387/1	Kukes Inerte shpk	1
43	510	Mining Ferro Nikel shpk	2
44	807	Benaks 94 shpk	1
45	301/4	Kovaçi – 3 shpk	1
46	438/7	B & A. D Construction shpk	1
47	438/8	Beat Generation shpk	1
48	136/8	Mining Ventures Albania shpk	1
49	165/4	Tirex Exploratino shpk	1
50	289/4	Albmerkuri shpk	1

Appendix 10 – Register of concessions in the hydro-energy sector in November 2015

The following register has been compiled by the Ministry of Energy and Industry and EITI Albania team based on information provided in each individual license term. The administrator has not performed any procedure to confirm the accuracy and completeness of data shown in this register.

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
1	Lenie, Corovode, Tucep	Emikel sh.p.k	ROT	3	2003	35 vjet	1,000
2	Stranik, Zall Torre	Hidroinvest sh.p.k	BOO	2	2005	35 vjet	7,600
3	Kalivac	Beg S.p.a	BOT	1	1997	35 vjet	100,000
4	Sasaj	Energo Sas sh.p.k	BOO	1	2004	35 vjet	5,500
5	Bogove	Wonder sh.a	ROT	1	2003	35 vjet	2,500
6	Ternova, Zall Bulqiza	Teodori sh.p.k	BOO	2	2003	35 vjet	13,735
7	Gjanc	Spahiu Gjanc shpk	ROT	1	2003	35 vjet	3,700
8	Xhyre	Amal sh.p.k	ROT	1	2003	35 vjet	250
9	Smokthina	Essegei	ROT	1	2002	35 vjet	9,600
10	22 Hec-e Vendore	Essegei	ROT	22	2002	35 vjet	14,400
11	Egnatia	Remi shpk	BOT	1	2007	35 vjet	5,000
12	Tervol	Ble-Klo-Ar	BOT	1	2007	35 vjet	10,000
13	Verbe-Selce	Xhemi 02 shpk	BOT	2	2007	35 vjet	2,800
14	Qyteze	Muso shpk	BOT	1	2008	35 vjet	250
15	Çarshove	Korsel shpk	BOT	1	2008	35 vjet	1,200
16	Labinot Mal	Ansara shpk	ROT	1	2008	35 vjet	250
17	Stebleve	Stebleva	BOT	1	2008	35 vjet	3,400
18	Lapaj	Spahiu Gjanc shpk	BOT	1	2008	35 vjet	12,600
19	Lengarica	Hasi Energji shpk	BOT	2	2008	35 vjet	6,200
20	Peshku	Koka shpk	BOT	1	2008	35 vjet	1,900
21	Stavec	Koka shpk	BOT	1	2008	35 vjet	6,000
22	Sllabinje	LNK shpk	BOT	1	2008	35 vjet	9,300
23	Kacni	K.I.S.I shpk	BOT	1	2008	35 vjet	1,100
24	Tuçep 2	Duka T2	BOT	1	2008	35 vjet	1,400
25	Kabash 1 Kabash 2	Adnain shpk	BOT	2	2008	35 vjet	5,800
26	Stravaj	Mak Olimpik shpk	BOT	1	2008	35 vjet	3,626
27	Vlushe	Aurora Konstr.shpk	BOT	1	2008	35 vjet	14,200
28	Bistrica 3 Bistrica 4	Bistrica 3	BOT	2	2008	35 vjet	2,905
29	Selishte	IRZ shpk	BOT	1	2008	35 vjet	1,350
30	Lura 1 Lura 2 Lura 3	Erdat shpk	BOT	3	2008	35 vjet	10,993
31	Rapuni 1 Rapuni 2	C&S Construction shpk	BOT	2	2008	35 vjet	8,250
32	Suha 2	Albaenergjiaplus	BOT	1	2008	35 vjet	3,400
33	Strelca 1 Strelca 2 Strelca 3	Busa shpk	BOT	3	2008	35 vjet	8,300
34	Martanesh	Sigers shpk	BOT	1	2008	35 vjet	8,800
35	Prelle 1 Prelle 2	Endi E shpk	BOT	2	2008	35 vjet	10,700
36	Stojan	El-Er Energy shpk	BOT	1	2008	35 vjet	1,100
37	Holta Kabash, Holta Porocan	Atlas sh.a	BOT	2	2008	35 vjet	4,700
38	Bishnica 1 Bishnica 2	Titan sh.p.k & Osmani shpk	BOT	2	2008	35 vjet	2,950

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
39	Ashta 1, 2	OSTERREICHISCHE ELEKTRIZITATSEIRTSCHAFTS-AKTIENGESELLSCHAFT	BOT	2	2008	35 vjet	48,200
40	Darsi 1, Darsi 2, Darsi 3, Darsi 4	Henz Energy	BOT	3	2009	35 vjet	8,902
41	Klos	Malido Energy	BOT	1	2009	35 vjet	1,519
42	Gur Shpat 1 Gur Shpat 2	Gur Shpat Energy	BOT	2	2009	35 vjet	1,670
43	Murdhari 1 Murdhari 2	Euro-Al sh.p.k, Energy Solution sh.p.k	BOT	2	2009	35 vjet	3,680
44	Niçe	MP-HEC	BOT	1	2009	35 vjet	600
45	Valbone	T-Plani	BOT	1	2009	35 vjet	2,300
46	Radove	Tulla T sh.p.k M.T. Construction sh.p.k	BOT	1	2009	35 vjet	2,000
47	Progonat-Lekdush; Bence e Siperme	Radici Energy s.p.a	BOT	2	2009	35 vjet	6,700
48	Lubonje	Alb Agron sh.p.k	BOT	1	2009	35 vjet	300
49	Picar 1	Perivoli sh.p.k	BOT	1	2009	35 vjet	200
50	Dishnice	Agro Zagma sh.p.k	BOT	1	2009	35 vjet	160
51	Borje Oreshke Cernaleve 1 Cernaleve	Hydroalbaniash.p.k, etj	BOT	4	2009	35 vjet	12,200
52	Belesova 1 Belesova 2	Belesova 1 sh.p.k	BOT	2	2009	35 vjet	450
53	Orgjost i Ri, Bele 1, Bele 2, Topojan 1, Topojan 2.	Euron Energy Group	BOT	5	2008	35 vjet	29,000
54	Dragostunje (Hec-et ne perroin Sheja e Hotolishtit) Liqenet, Maja a Madhe, Zanore, Dragostunje, Frari, Hotolisht, Ura	Bashkim i perkohshem i shoqerive "By Best Duty Free"sh.p.k "Vortek" sh.p.k dhe "A.K" sh.p.k	BOT	7	2009	35 vjet	6,920
55	Kaskada e hidrocentraleve ne lumin Shale (6 Hec-e) Dukagjin 1 Dukagjin 2 Dukagjin 3	Bashkim i perkohshem i shoqerive "Interenergo Albania"sh.p.k "Poteza Skupina" D.D dhe "SGP Pomgrad"D.D	BOT	3	2009	35 vjet	127,600
56	Kukur 1, Kukur 2, Kukur 3, Kukur 4 Kukur 5	Bashkim i perkohshem i shoqerive "Elettroimpianti Tecnoluce"s.r.l "Abaco Energia Pulita" s.r.l	BOT	5	2009	35 vjet	20,357

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
57	Mollaj	Bashkim i perkohshem i shoqerive "Bilishti Kompani" sh.p.k dhe "REJ" sh.p.k	BOT	1	2009	35 vjet	600
58	Rajan 2 (12 Hec-e) Arrez, Shendelli, Sotire, Pode, Mesare, Ura, Rajan 2, Radon, Dedove, Peshtan, Osnati, Gradisht	Bashkim i perkohshem i shoqerive "IMET" Spa dhe "Advisor C. Energy" sh.p.k	BOT	12	2009	35 vjet	6,830
59	Zalli Okshtunit: Borove, Sebisht nr.2, Prodan nr.4, Prodan nr.5, Ternove, Okshtun nr.6, Okshtun ekologjik, Lubalesh, Lubalesh ekologjik, Gjorice	Bashkim i perkohshem i shoqerive "Perxhola" sh.p.k, "Albadi" sh.p.k, "ME-AJ Energy" sh.p.k, "MIX TECNIC, "2T" sh.p.k dhe "Union Distribution Service Albania" sh.p.k	BOT	10	2009	35 vjet	30,650
60	Shemri, Mgulle	Bashkim I perkohshem I shoqerive "Oberaldi" sh.p.k, "Lala" sh.p.k	BOT	2	2009	35 vjet	1,080
61	Bence, Tepelene	Bashkim i perkohshem i shoqerive "Ferar" sh.p.k, "Alfa Projekt 2006" sh.p.k	BOT	2	2009	35 vjet	5,405
62	Lumi Dushnjes Trebinja 1, Trebinja 2, Potgozhan, Kalivac, Dunice	Bashkim i perkohshem i shoqerive "By Best Duty Free"sh.p.k "Vortek" sh.p.k	BOT	5	2009	35 vjet	2,870
63	Kryezi, Kryezi i Eperm	Bashkim i perkohshem i shoqerive "Oberaldi"sh.p.k "Alba Konstruksion" sh.p.k	BOT	2	2009	35 vjet	800
64	3 Hec-et ne perroin Trebisht: H/C pare, H/C dyte -2, H/C 2A	"Erniku" sh.p.k	BOT	3	2009	35 vjet	1,775
65	Zerec	"Ekobeton" sh.p.k	BOT	1	2009	35 vjet	1,000
66	Shtika 1, Shtika 2, Shtika 3, Shtika 4	"Perparimi SK"	BOT	4	2009	35 vjet	920

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
67	5 Hec-e ne lumin e Gomsiqes Gomsiqe 1, Gomsiqe 2, Gomsiqe 3, Gomsiqe 3', Gomsiqe 4	Bashkim i perkohshem i shoqerive "Roen Company" sh.p.k, "Shansi Invest" sh.p.k, "Archimed International" sh.p.k, "Sigers" sh.p.k, "Sina - 98" sh.p.k dhe "Union Distribution Service Albania" sh.p.k	BOT	5	2009	35 vjet	20,475
68	Langarica 3 (Lumi Gostivisht) Gostivisht, Langarica 3, Ura e Dashit	Bashkim i perkohshem i shoqerive "Energia Pulita"sh.p.k "SIAC" sh.p.k	BOT	3	2009	35 vjet	3,940
69	Peqin	Bashkim i perkohshem i shoqerive "Teqja International" sh.a, "Global Construction" sh.a, "Spartan Security" sh.p.k, "HEC Peqin" sh.p.k	BOT	1	2009	35 vjet	4,100
70	Faqekuq 1, Faqekuq 2	Bashkim i perkohshem i shoqerive "Busa"sh.p.k "IRZ" sh.p.k	BOT	2	2009	35 vjet	6,400
71	Caje, Reke, Livadhe, Shkinak, Lapaj 2, Bushtrica 1, Bushtrica 2, Bushtrica 3	Bashkim i perkohshem i shoqerive "Fatjon" sh.a, "Spahiu Gjanc" sh.p.k, "Ani" sh.p.k, "Keanxho" sh.p.k, "Fusha" sh.p.k, "Avel" sh.p.k, "IRZ" sh.p.k, "Construction Management Alleance Albania" sh.p.k, "2A Power" sh.p.k	BOT	8	2009	35 vjet	28,300
72	Thane, Mollas	Delia Group sh.p.k	BOT	2	2009	35 vjet	15,000
73	Fterre, Fterre 1	Anonime Kakavije sh.p.k	BOT	2	2009	35 vjet	3,000
74	Kardhiq (6 Hec-e ne lumin Kardhiq) Kapariel Zhulat Kardhiq Rehove Lapidar Cepune	Albaenergjiaplus sh.p.k	BOT	6	2009	35 vjet	10,660
75	Perroi Zalli i Licones Koka 1	Dushi sh.p.k	BOT	1	2009	35 vjet	2,500
76	Domaj (ROT)	Thaci sh.p.k	ROT	1	2009	35 vjet	200

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
77	Sllabinje 2 (5 Hec-e Ne lumin Shkumbin) 2A 2B 2C 2D 2E	LNK shpk	BOT	5	2009	35 vjet	13,200
78	Nishova 1 Nishova 2	Nishova sh.p.k	BOT	2	2009	35 vjet	1,110
79	Vinjolle (Perroi Hurdhas) Hurdhas 1 Hurdhas 2 Hurdhas 3	STGC CORP inc	BOT	3	2009	35 vjet	2,500
80	Sotire 1 Sotire 2	Shushica sh.p.k	BOT	2	2009	35 vjet	2,100
81	Kaskada e hidrocentraleve ne lumin Dardhe Dardhe 1 Dardhe 2	Compagnie Nationale du Rhone (CNR)	BOT	2	2009	35 vjet	4,010
82	Qafezeze	Caushi/K sh.p.k	BOT	1	2009	35 vjet	400
83	Pobreg	Frigo Food Energy Invest	BOT	1	2009	35 vjet	9,000
84	Labinot Fushe	Emir star sh.p.k		1	2009	35 vjet	2,200
85	Meshanik Guve	Drini 2000 sh.p.k	BOT	2	2009	35 vjet	1,650
86	Dragobia	Gener 2 sh.p.k	BOT	1	2009	35 vjet	22,760
87	Cemerica 1 Cemerica 2 Cemerica 3	Rej sh.p.k	BOT	3	2009	35 vjet	3,890
88	Rapuni 3 Rapuni 3-a Rapun 4	C & S Construction shpk	BOT	3	2009	35 vjet	9,000
89	3 Hec-e Perrejnte Lajthize, Mullias Lena 1 Lena 2 Lena 2-A	Merga sh.p.k	BOT	3	2009	35 vjet	4,485
90	Ura e Prenit. Hec-et ne rrjedhen e lumit Bushtrice. Nr total i hec-eve jo me shume se 12	Bashkimi i shoqerive te perkoheshme: L.N.K; Ereniku; A.K.S; Loshi BL sh.p.k	BOT	12	2009	35 vjet	29,770
91	Vertop	"Salillari" shpk	BOT	1	2009	35 vjet	1,200
92	Topcias	Bashkimi shoqerive "DIETA" DHE "RATI" shpk	BOT	1	2010	35 vjet	1,850
93	Kaskada e Luses	Bashkimi shoqerive "KOMP ENERGJI" E "STGC CORP" Inc.	BOT	6	2010	35 vjet	6,000
94	Spathare	Bashkimi shoqerive "Lucente" e "Loshi" shpk.	BOT	1	2010	35 vjet	1,038
95	Dobjot i Madh, Arrez, Miras, Menkulas, Bracen, Kuc	Bashkimi I shoqerive "Arela","Konstruksion" e "2T" shpk	BOT	6	2010	35 vjet	2,260

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
96	Lenie, Shales, e Strelce	"Gjoka Konstruksion" shpk	BOT	3	2010	35 vjet	2,170
97	Orenje	Bashkimi shoqerive "Caraglio" Srl e "Hertis" Shpk	BOT	9	2009	35 vjet	14,240
98	Devoll	"Devoll Hydropower" ShA	BOT	3	2009	35 vjet	319,000
99	Kasakda e Veleshices	Bashkimi perkohshem shoqerive "Polistamp System", "Energjia&Territorio"e "Advisor C Energy"	BOT	8	2009	35 vjet	24,920
100	Shutine	Bashkimi shoqerive "A&S-040 Albania",e "Karl Gega Konstruksion"	BOT	1	2010	35 vjet	1,400
101	Shkalle-Cerruje	Bashkimi shoqerive "Frigo Food", "Nesh" e "Vega"	BOT	5	2009	35 vjet	12,750
102	Kozel, Helemes 1,2	Kote-Ko La Vita Tex	BOT	3	2011	35 vjet	1,580
103	Sheba 1.2.3.4	Arilta&Aurora Konstruksion	BOT	4	2011	35 vjet	6,046
104	Germani 1.2.3.4.5	SA'GA - MAT SHPK	BOT	5	2011	35 vjet	4,350
105	Sheja Librazhdit	Hoxha -L & Rea Vellezerit Hysa	BOT	4	2011	35 vjet	5,970
106	Kaskade ne Lumin Fan i Vogel	AYEN Energy A.S	BOT	1	2011	35 vjet	87,700
107	Suha 1	Anglican Energy Limited	BOT	1	2011	35 vjet	24,000
108	Bisak	Bashkimi shoqerive Korenti, Ulza ndertim e A&S-04	BOT	10	2011	35 vjet	750
109	Rrjedha e Shkumbinit	Bashkimit shoqerive Caraglio & Hertis	BOT	1	2011	35 vjet	65,480
110	Ostreni I vogel	Bashkimi shoqerive "Lu & Co Energy" e "Lura"	BOT	2	2011	35 vjet	320
111	Cekreze 1,2	Bashkimi shoq."Zall Herr Energji" e "Super Beton Mati" shpk	BOT	3	2011	35 vjet	550
112	Vajkal	Bashkimi shoq. "Frigo Food", "Agi Kons" e "Energy Development Group" sha	BOT	1	2011	35 vjet	10,800
113	Koxheraj	Bashkimi shoq."Vili 2007" e "Kthela" shpk	BOT	1	2012	35 vjet	600
114	Lingjanca	"Eko Beton" shpk	BOT	1	2011	35 vjet	1,800
115	Ujanik 2	Bashkimi shoq."Gramozi Ndertim Projektim" e "Ujanik 2"	BOT	6	2012	35 vjet	1,900
116	Meshteken	Bashkimi shoq. "Reka", "Albkonstruksion"e "Xhoino"	BOT	1	2012	35 vjet	2,920

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
117	Truen	Bashkimi shoq."2A Power"& "Shpresa AL"&"IRZ" shpk.	BOT	11	2011	35 vjet	1,657
118	Lumin Curraj	Bashkimi shoq."Telemenia-ALB"&"F.K Generators&Equipment" ltd&"Inter Industries"ltd	BOT	4	2012	35 vjet	97,570
119	Funares 2	Bashkimi shoq. "Euroconstruzioni" spa; "Elettroindustriale" srl; "G.S.S"shpk e "SIL.CO"shpk	BOT	3	2012	35 vjet	15,020
120	Lashkiza	Bashkimi shoq."Spartaku"shpk;"E RPA Investment"shpk	BOT	5	2012	35 vjet	4,210
121	Staravecka	Shoqeria "Alba Konstruksion" shpk	BOT	3	2012	35 vjet	7,320
122	Myhejan	Bashkimi shoq. "Edil Europe"srl, "Rinia 04" shpk	BOT	3	2012	35 vjet	4,120
123	Llenga	"Istria Sviluppo"srl	BOT	4	2012	35 vjet	2,920
124	Treska 3	"Istria Sviluppo"srl	BOT	8	2012	35 vjet	4,620
125	Stavec 1	Bashkimi shoq."Riviera", "EHW", :Energji Project" dhe "ATLANTIK" shpk	BOT	3	2013	35 vjet	31,700
126	Vokopola 1, 2, 3	Bashkimim shoqerive"UFO" dhe "GERI 01" shpk	BOT	1	2013	35 vjet	4,908
127	Runja	Bashkimi shoq. "Runja"&"Shijaku"& "fabrika pasurimit kromit"&"Alb-Kon" shpk	BOT	2	2013	35 vjet	2,000
128	Zerec 1, 2	Bashkimi shoq."Korca Nder-Prodh.-A" dhe "Flonja" shpk.	BOT	4	2012	35 vjet	1,865
129	Lefter 1, 2A, 2B, 3	Bashkimi shoq. ""AS COLOR""&"Ndreka" shpk.	BOT	1	2013	35 vjet	1,258
130	Malla	"Marsian Service" shpk	BOT	1	2013	35 vjet	2,370
131	Denas	Bashkimi shoq."Rej"&"Atllas"	BOT	2	2013	35 vjet	10,998
132	Guri I Kuq	"Jora" shpk	BOT	2	2013	35 vjet	1,875
133	Shpella	Thoreneks	BOT	1	2013	35 vjet	1,630
134	Driza	Bashkimi shoq. "Ed Konstruksion"$"Ecuala" shpk	BOT	1	2013	35 vjet	2,100
135	Seke	Bashkimi shoq."Hydro-Projekt"&"gener 2"shpk	BOT	4	2013	35 vjet	11,200
136	Vranisht, Hocisht, Grapsh-Zicisht, Stopan	Bashkimi shoq."Engineering System", dhe "SCAI" SHPK	BOT	1	2013	35 vjet	984
137	Cangojn	Bashkimi shoq. "Favina" e "Favina 1" shpk	BOT	4	2013	35 vjet	300

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
138	Seta 1,Seta 2-1-2-2, Seta 3, Seta 4	Bashkimi shoq."Euroconstruzioni" & "Alb-Building" e "Liqeni VII"	BOT	15	2013	35 vjet	13,400
139	Egnatia-Shushice	Bashkimi shoq."Vellezerit Tola", "Arti" dhe "G.P.A. Konstruksion" shpk	BOT	2	2013	35 vjet	65,360
140	Bershi Klos	Bashkimimshoq."Superb eton-Mati"&"SBM Group" shpk	BOT	2	2013	35 vjet	2,290
141	Zall Xhuxhe nr. 1, 2	Bashkimi shoq. "Gloris construcsion"e "Gjoka Construction"shpk	BOT	4	2013	35 vjet	1,000
142	Vernik nr. 1, 2, 3, 4	Bashkimi shoqe."Erpa Investment"$"Spartaku" shpk.	BOT	1	2013	35 vjet	11,090
143	Shutri	Bashkimi shoq."Peshkashesh", "Aurora Konstruksion"e "Arilta B" shpk.	BOT	1	2013	35 vjet	1,300
144	Shengjun	Bashkimi shoq."V&A Energji Klos" e "AGRI Construksion"	BOT	1	2013	35 vjet	750
145	Ballenje	Bashkimi shoq."Ballenja Kompani"e "Ndertuesi" shpk	BOT	8	2013	35 vjet	1,000
146	Osumi	Bashkimi shoq."Constructora Quebec Ltda", "Orteng Equipamentos e Sistemas LTDA", "Genosumi Ltd", "Pellumb Cela" shpk	BOT	2	2013	35 vjet	152,200
147	Bigas & Veleshnje	"Hp Bigas dhe Veleshnje Energy"shpk	BOT	8	2013	35 vjet	588
148	Gjader	"SPE Gjader" shpk	BOT	4	2013	35 vjet	14,920
149	Gjuraj	"Asses Energy Albania"shpk	BOT	3	2013	35 vjet	11,000
150	Kryezi 3	"Oberaldi Energjitik"shpk	BOT	3	2013	35 vjet	1,227
151	Lajthi,Kolesjan,Domaj	"Lajthia&Kolesjan"shpk	BOT	1	2013	35 vjet	1,480
152	Shengjon	"Ediani"shpk	BOT	6	2013	35 vjet	1,314
153	Iballe & Spac	"Novo Sapac Energie" shpk	BOT	2	2013	35 vjet	15,935
154	Prishte	"HP Prishta 1&2 Energy" shpk	BOT	1	2013	35 vjet	2,000
155	Plepi	"Domi Tec"sh.p.k	BOT	1	2013	35 vjet	960
156	Dobrenje-Tomorrice	"DAAB Energy Group" shpk	BOT	4	2013	35 vjet	800
157	Lumzi	"MC Inerte Lumzi"	BOT	2	2013	35 vjet	13,640
158	Bregu I Madh	"HP Zaloshnja Energy"shpk	BOT	1	2013	35 vjet	1,048
159	Perrollaj	"Fatlum" sh.p.k	BOT	2	2013	35 vjet	500
160	Kasollet e Selces	"Xhengo Energji" shpk	BOT	2	2013	35 vjet	3,800
161	Zheje	"Piroli"sh.p.k	BOT	9	2013	35 vjet	530
162	Kaskada Valbones	Shoqeria "Valboan Project Company" shpk	BOT	4	2013	35 vjet	51,040

No.	HPP	Concessionary company	Type	No. of HPPs	Year granted	Concession period	Installed power (Kw)
163	Zalli Qarrishtes	"Gizavesh Energy"shpk	BOT	3	2013	35 vjet	37,500
164	Shkopet	"Albanian Hydropower 2013"	BOT	4	2013	35 vjet	22,353
165	Arrez	Bashkimi Shoq. "Fama" e "Ed Konstruksion" shpk	BOT	2	2013	35 vjet	3,301
166	Qarr e Kaltanj	"Favina" shpk	BOT	2	2013	35 vjet	1,500
167	Quku	"HEC Quku" shpk	BOT	1	2013	35 vjet	2,041
168	Nishan	"F&F" sh.p.k	BOT	2	2013	35 vjet	2,300
169	Potam	"Hidropotam"shpk	BOT	2	2013	35 vjet	3,450
170	Gavran	"Gavran Energy"shpk	BOT	1	2013	35 vjet	2,262
171	Driza 1	"Kendrevic Energy" shpk	BOT	1	2013	35 vjet	4,208
172	Vedresh	"Vendresha" sh.p.k	BOT	1	2014	35 vjet	230
173	Begaj	Bashkimi shoq."Agna", "Tirana International Development"&"Alpower"shpk	BOT	1	2014	35 vjet	24,800
174	Skatina	"Skatina Hec"shpk	BOT	1	2014	35 vjet	1200
175	Fleti 1,2,A,B	"Sara Kraft"sh.p.k	BOT	4	2013	35 vjet	9100
176	Kaskada Kacinar	Bashkimi I shoq".I-AS"&"Mirdita Konstruksion"shpk	BOT	4	2015	35 vjet	4,085
177	Kaskda Hotolisht	Bashkimi I shoq."ELECTRAL"&"ALBAVIA"	BOT	4	2015	35 vjet	7,755

Appendix 11 – Content list providing link per each of the EITI standard clauses to the EITI report

EITI STANDARD REQUIREMENT	SECTIONS IN THE REPORT
EITI REQUIREMENT 3.1	Information presented in this Report is clearly sourced and provides alerts to accuracy of data and limitations in the analysis performed.
EITI REQUIREMENT 3.2 / (A)	A summary of the main requirements of law and regulation and applicable fiscal regime is presented in Chapter 2, separately as applied to each sector included in this Report, respectively in: Sub-sections 2.2.1, 2.2.2, 2.2.3 and 2.2.10 for the oil and gas sector; Sub-sections 2.3.1 and 2.3.2 for the mining sector; and Sub-sections 2.4.1 and 2.4.7 for the hydro-energy sector. Information on roles and responsibilities of governing public entities governing the three sectors is summarized in section 2.1.2. Further details are provided in the overview of each sector respectively at: Section 2.2 for the oil and gas sector; Section 2.3 for the mining sector; Section 2.4 for the hydro-energy sector;
EITI REQUIREMENT 3.2 / (B)	A description of expected changes regulation and fiscal regime of the oil and gas sector is provided in sub-sections 2.2.1, 2.2.2, 2.2.4 and 2.2.10 for the oil and gas sector. No additional expected changes were announced by the Ministry of Energy and Industry for the other sectors.
EITI REQUIREMENT 3.3	Sub-section 2.1.1 provides an overview of the upstream sector of oil and gas, mining and hydro-energy sector in Albania. Information on significant exploration activities is provided in the sub-sections 2.2.1 and 2.2.2 for the oil and gas sector; and 2.3.1 for the mining sector.
EITI REQUIREMENT 3.4 (A)	Information on GDP measured at current prices and relative size of the extractive industry and power sector is provided in sub-section 2.1.1. The Ministry of Finance could not provide an estimation of informal activity in the Albanian economy and more specifically in the oil and gas, mining and hydro-energy sectors.

EITI STANDARD REQUIREMENT	SECTIONS IN THE REPORT
EITI REQUIREMENT 3.4 (B)	Government's revenue for main benefit streams is summarized in sub-section 2.1.1 as well as in sub-sections 2.2.10, 2.3.2 and 2.4.7. Barriers and limitations on disclosure of total government's revenue for all benefit streams are explained in Chapter 3, section 3.4.
EITI REQUIREMENT 3.4 (C)	Information on exports from extractive industries in absolute term and as a percentage to total exports is presented in sub-section 2.1.1.
EITI REQUIREMENT 3.4 (D)	Employment in the extractive industries in absolute term and as a percentage to total employment is presented in sub-section 2.1.1. Further details and alert on accuracy of the data is shown in sub-sections 2.2.7 and 2.3.1.
EITI REQUIREMENT 3.4 (E)	The following sub-sections provide information on main districts where production is concentrated respectively: 2.2.6 for oil and gas; 2.3.1 for mining sector; and 2.4.1 for the hydro-energy sector.
EITI REQUIREMENT 3.5 (A)	Production quantities and values by commodity and region are shown in the following sub-sections: 2.2.6 for oil and gas sector and 2.3.1 for the mining sector Data shown and price used for valuation are clearly sourced and alerted.
EITI REQUIREMENT 3.5 (B)	Volumes, values and destination countries of exports are disclosed in the following sub-sections: 2.2.8 – oil and gas sector 2.3.1- mining sector 2.4.6 – hydro-energy sector
EITI REQUIREMENT 3.6 (A)	Rules and practices governing the financial relations between the State and the SoEs in the oil and gas sector and hydro-energy sectors are described respectively in sub-sections: 2.2.1 and 2.2.2 for relations between the State and Albpetrol; and 2.4.1, 2.4.2 and 2.4.3 for relations between the State and KESH, OST and OSSH. No SoEs were identified in the mining sector.

EITI STANDARD REQUIREMENT	SECTIONS IN THE REPORT
EITI REQUIREMENT 3.6 (B)	The State's subsidizes the power sector through regulating the energy costs. In addition granted and guaranteed loans to the SoEs in the hydro-energy sector. These are described in sub-sections 2.4.3 and 2.4.6. No other payments made for quasi-fiscal expenditure are identified in the sector,
EITI REQUIREMENT 3.6 (C)	Disclosure of the Government and Albpetrol's level of beneficial ownership in oil and gas projects in the Albania s provided in sub-section 2.2.1 and 2.2.2. In the hydro-energy sector the Government granted BOT concessions for the construction of medium and small HPPs. HPP and surrounding infrastructure will be transferred to the Government at the end of the concessions (see sub-sections 2.4.1 and 2.4.4). Revenue on privatization of HPPs in 2013 are provided in sub-section 2.4.7.
EITI REQUIREMENT 3.7 (A)	Sub-section 2.1.1 provides a summary of allocation of direct revenue generated by the oil and gas, mining and hydro-energy sectors between the National budget and other public entities and SoEs, showing whether these payments are made in cash or in kind. Payments in kind are marked and identifies revenue.
EITI REQUIREMENT 3.8 (A)	Government expenditures and budgets do not provide details of funds earmarked for specific programs in the sectors of oil, gas and mining. Funds planned to be invested in the hydro-energy sector are shown in sub-section 2.4.3 (New loan granted by World Bank loans guaranteed by the Government)
EITI REQUIREMENT 3.9 (A), (B) AND (C).	License terms granted in each sector are provided in the sub-sections: 2.2.1, 2.3.1, 2.4.3 and 2.4.4. The register of licensees operating in the oil and gas sector is provided in sub-section 2.2.5, whilst the register of licensees in producing hydro-power is publically accessed in EREs website (links provided in sub-section 2.4.3) The register of licensees operating in the mining sector is provided in Appendix 7 of this Report. The register of concessions granted in the hydro-energy sector is provided in Appendix 10 of this Report.

EITI STANDARD REQUIREMENT	SECTIONS IN THE REPORT
EITI REQUIREMENT 3.10 (A) AND (B)	Information on current process for allocating licenses and comments on the level of transparency are provided in sub-sections: 2.2.1, 2.3.1 and 2.4.4.
EITI REQUIREMENT 3.11	MEI announced that currently there are no organized initiatives to build a register including the beneficial ownership chain for licensees and concessions granted in the sectors.
EITI REQUIREMENT 3.12	Government policy for contract disclosure is commented in sub-sections 2.2.1, 2.3.1 and 2.4.4
EITI REQUIREMENT 4.1 (A) AND (B)	Chapter 3 provides information on materiality thresholds set, reporting entities and payments selected for reconciliation by the MSG, including comments on accuracy and limitation of information used for the establishing materiality, reporting entities and payments to be reported.
EITI REQUIREMENT 4.1 (C)	Share of oil payments collected in-kind by Albpetrol and process applied by Albpetrol for the sale of oil is described in sub-section 2.2.2. Details of volumes, values and contractors for the year 2013 and 2014 are disclosed in Appendix 4.
EITI REQUIREMENT 4.1 (D) AND (E)	No infrastructure barter agreements, granting oil and other commodities in exchange for building infrastructure are currently identified in the upstream sector of oil, gas and mining. Material provision reported by operating companies for building infrastructure, social expenditures and indemnifications included in TAPs host country agreement are described sub-sections 2.2.9.
EITI REQUIREMENT 4.1 (F)	Oil, gas and mining output is transported via trucks to the delivery point. There are no operating pipelines or SoEs engaged in the oil, gas and mining transportation sector. Information for oil and gas is disclosed in sub-section 2.2.8.
EITI REQUIREMENT 4.2 (A) AND (B)	Chapter 3 provides information on materiality thresholds set, reporting entities and payments selected for reconciliation by the MSG, including comments on accuracy and limitation of information used for the establishing materiality, reporting entities and payments to be reported. Barriers to disclosure of full revenue received by the sectors under reporting is described in sub-section 3.4.

EITI STANDARD REQUIREMENT	SECTIONS IN THE REPORT
EITI REQUIREMENT 4.2 (D)	Material payments collected by SoEs (Albpetrol and KESH) and AKBN are analyzed in sub-sections 2.2.2, 2.2.3 and 2.4.7. The revenue received for these payment streams are reconciled to the licensees reporting for the years 2013 and 2014.
EITI REQUIREMENT 4.2 (F)	Where licensees reporting gave rise to material payments made to LGUs, these were included in the reconciliation process (see subsection 3.1, 3.2 and 3.3). Limitations for analyzing material payments made to LGUs are described in sub-section 3.4
EITI REQUIREMENT 4.2 (E)	Subnational transfers of royalties and revenue sharing formula is described in section 2.5. No other subnational transfers were reported by the Ministry of Finance

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