EITI International Secretariat

27 February 2025

Validation of Gabon (2024)

Assessment of progress in implementing the 2019 EITI Standard

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Contents

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Acronyms

AFD	French Development Agency
BTI	Bertelsmann Foundation
CGCO	Gabonese Gold Collection Counter (Comptoir Gabonais de Collecte de l'Or),
CONASC	National Council of Civil Society of Gabon (Conseil National de la Société Civile du Gabon)
CONASYSED	National Convention of Education Sector Unions (Convention Nationale des Syndicats du Secteur de l'Éducation)
CSE	Healthy Growth Environment (Croissance Saine Environnement)
DGDDI	General Directorate of Customs and Indirect Rights (Direction générale des douanes et droits indirects)
DGH	General Directorate of Hydrocarbons (Direction Generale des Hydrocarbures
DGMG	General Directorate of Mines and Geology (Direction Générale des Mines et de la Géologie)
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
EU	European Union
FDCL	Local Community Development Fund
FSRG	Gabonese Future Generations Fund,
FGIS	Gabonese Fund for Strategic Investments.
GABAC	Action Group against Money Laundering in Central Africa
GOC/SNHG	Gabon Oil Company/Société Nationale des Hydrocarbures du Gabon
JSF	Youth Without Borders (Jeunesse Sans Frontières)
MSG	Multi Stakeholder Group
PID	Diversified Investment Provision
PIH	Hydrocarbons Investment Provision
PWYP	Publish What you Pay
ROLBG	Network of Free Civil Society Organisations of Gabon (Réseau des Organisations Libres de la Société Civile du Gabon)
ROPAGA	Gabonese Network of Organisations and Projects (Réseau des organisations et des projects associatifs du Gabon)
ROSCEVAC	Network of Civil Society Organisations for the Green Economy in Central Africa
SEEG	Energy and Water Company of Gabon (Société d'Energie et d'Eau du Gabon)
SEM	Equatorial Society of Mines (Societé Equatoriale des Mines)
SETRAG	Transgabonais Operating Company
SOE	State Owned Enterprise
SOGEVAL	Gabonese Society for Evaluation (Société Gabonaise de l'Evaluation)
UMIGA	Mining Association of Gabon (L'Union Miniére du Gabon)
UN	United Nations
UNDEF	United Nations Democracy Fund
UPEGA	Association of Petroleum Companies (Union Pétrolière Gabonaise)
WWF	World Wildlife Fund

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Executive summary

This Validation report presents the findings of the International Secretariat's Validation of Gabon which commenced on 1 July 2024. The draft report was finalised for review by the multi-stakeholder group (MSG) on 17 January 2025. Following comments from the MSG received on 17 February 2025, the Validation report was finalised for consideration by the EITI Board. The assessment is that Gabon has not exceeded any EITI Requirements, fully met thirteen requirements, mostly met seven requirements and partly met ten requirements, with two requirements assessed as not applicable.

Key achievements

- In rejoining the EITI as an implementing country in October 2021, stakeholders have shown commitment to strengthening transparency and improving governance in the extractive sector. The publication of two EITI Reports in a short period of time, as well as thematic reports on aspects such as oil costs and contract transparency, highlights the engagement of stakeholders in strengthening EITI implementation in Gabon. These activities are evidence of good capacity, strong national coordination and a committed MSG. EITI implementation has generated improvements in access to information on the extractive sector and strengthened information sharing across different government offices.

- Following the August 2023 coup and the resulting political transition, the International Secretariat's active monitoring of Gabon as mandated by the Board-provided evidence of continued EITI implementation, despite political events. Gabon has continued to demonstrate adherence to EITI Requirements throughout the period under review, indicating a sustained commitment to transparency, despite these challenging circumstances.

- The Ministry of Economy has published excerpts of oil and gas, and mining contracts. The Ministry of Economy has committed to publishing all contracts in full, to ensure citizens understand the terms and conditions with which their natural resources are managed. It has also signalled to other stakeholders in government and to companies operating in Gabon the need to continue advancing with the disclosure of contracts.

- Despite this not being a requirement under the 2019 EITI Standard, EITI Gabon has pioneered cost disclosures and analysis by publishing a report on oil costs for the year 2021, reconciling costs of seven oil and gas companies and the revenue reported by the Hydrocarbons Directorate (*Direction générale des hydrocarbures* – DGH). The report includes recommendations to strengthen Gabon's monitoring of costs and informs Gabon's domestic revenue mobilisation efforts.

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Areas for development

- While the government has demonstrated high-level commitment to EITI implementation, including under the post-2023 administration, there have been weaknesses in the government's operational engagement. These include the absence of a senior official to lead the EITI process, gaps in government participation at MSG meetings and EITI events, as well as the availability and timely disbursement of resources for EITI implementation. Translating senior government commitment to the EITI into tangible engagement and funding is critical to maximising the use of the EITI process as an instrument to support government reforms in the extractive industries and public finance management.

- Building on the positive momentum of EITI implementation and the commitment of the Government of Gabon to transparency, the petroleum and mining SOEs, GOC (Gabon Oil Company) and SEM (Société Équatoriale des Mines), have an opportunity to strengthen their disclosures of financial information by publishing their audited financial statements. Gabonese SOEs should consolidate their public communication channels by publishing websites with information that is required by the EITI Standard, including their financial statements. The publication of this information is even more relevant with the recent acquisition of Assala Gabon by the Gabonese government.

- There is scope for EITI Gabon to strengthen the quality of the data disclosed through EITI reporting. Disclosure of data should push forward the disaggregation of information at a project level. Moreover, a stronger emphasis on the quality of data should be prioritised, as half of the reporting companies did not adhere to quality assurances that were agreed by the MSG.

Progress in implementation

EITI Validation assesses countries against three components – "Stakeholder engagement", "Transparency" and "Outcomes and impact".

Stakeholder engagement

The government, civil society and industry constituencies are actively engaged in EITI implementation, participating in the MSG and other activities related to extractive governance. The MSG's rules have been updated and the MSG receives adequate and timely support from the national secretariat despite some challenges in the availability of resources to fund some of the activities included in the work plan. After the coup d'etat in August 2023 and the nomination of the transitional government, civil society has had more access to decision-making positions in government, which has increased its influence in public policy design. Since this was a temporary decision by the new government under extraordinary circumstances after the coup d'etat, there are challenges regarding how to institutionalise this access to decision-making after the transitional period comes to an end. Civil society MSG members that have been appointed to parliamentary positions have sought to keep separate their MSG positions and representation of the broader constituency on the one hand, from their parliamentary work on the other. This confluence of responsibilities presents a potential risk for conflicts of interest, which will increase over time if these two responsibilities remain linked.

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There are strong communication channels between the MSG representatives and their respective constituencies. The engagement that the three constituencies have shown together with the support received from the national secretariat have provided strong results in the publication of timely EITI Reports and focused research on topics of interest to the MSG. The work of the MSG has empowered stakeholders and improved practices of information sharing and disclosure in the government.

Transparency

Gabon's economy has long depended on the revenue from extractive activities. Now a mature oil-producing country, Gabon also faces high levels of indebtedness. Changes in market dynamics due to the energy transition and the shift to non-fossil fuels can be expected to have a significant impact on Gabon's extractive sector.

EITI Gabon has strengthened access to information on the extractive industries with the timely publication of EITI Reports. It has also innovated by adopting a new format to make the information disclosed in the 2022 EITI Report more accessible through a dedicated website. After the regime change in Gabon, the transitional government has made accessible excerpts of extractive contracts for the first time although publication of the contracts is not yet comprehensive. Other information of value to stakeholders remains incomplete, such as data on revenues, beneficial ownership and contract and license allocations. The effort to generate a study on oil costs could be replicated to address other priorities identified by the MSG such as SOE governance and SOE data, including quasi-fiscal expenditures, or beneficial ownership transparency. As diverse stakeholders see value in EITI disclosures, there is an important opportunity to guide EITI implementation towards addressing issues of national interest regarding the extractive sector.

Outcomes and impact,

Despite the short period since Gabon was readmitted as an EITI implementing country, there are palpable changes within the Government of Gabon and among different stakeholders represented in the MSG on how they share and use EITI data. Governmental authorities have improved their information-sharing practices through EITI implementation such as by sharing excerpts of extractive contracts for the first time. Moreover, there is a growing interest from institutions such as the supreme audit institution to participate more actively in the quality assurance process of EITI disclosures. The MSG has made an effort to follow the recommendations of its first EITI Report and has performed a thorough assessment of the progress of EITI implementation, requirement by requirement, in preparation for this Validation. Additional efforts to systematically disclose more information in an open format could strengthen the accountability of Gabon's state-owned enterprises by bringing important information into the public domain.

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Validation scorecard

Component & module	EITI Requirement	Progress	Score
Overall score		Moderate	73.5/100
Outcomes and impact	Extra points: Effectiveness and sustainability indicators		1
	Work plan (#1.5)	Fully met	90
	Public debate (#7.1)	Fully met	90
	Data accessibility and open data (#7.2)	Fully met	90
	Recommendations from EITI (#7.3)	Fully met	90
	Outcomes & impact (#7.4)	Fully met	90
Component score: Outcomes and impact		High	91/100
Multi-stakeholder oversight	Government engagement (#1.1)	Mostly met	60
	Industry engagement (#1.2)	Fully met	90
	Civil society engagement (#1.3)	Fully met	90
	MSG governance (#1.4)	Mostly met	60
Component score: Stakeholder engagement		Moderate	75/100
Overview of the extractive industries	Exploration data (#3.1)	Fully met	90
	Economic contribution (#6.3)	Fully met	90
Legal and fiscal framework	Legal framework (#2.1)	Fully met	90
	Contracts (#2.4)	Partly met	30
	Environmental impact (#6.4)	Not assessed	-
Licenses	Contract and license allocations (#2.2)	Partly met	30
	License register (#2.3)	Partly met	30
Ownership	Beneficial ownership (#2.5)	Partly met	30
State participation	State participation (#2.6)	Mostly met	60
	In-kind revenues (#4.2)	Mostly met	60
	SOE transactions (#4.5)	Partly met	30
	SOE quasi-fiscal expenditures (#6.2)	Partly met	30
Production and exports	Production data (#3.2)	Mostly met	60
	Export data (#3.3)	Fully met	90
Revenue collection	Comprehensiveness (#4.1)	Fully met	90
	Barter agreements (#4.3)	Not applicable	-
	Transportation revenues (#4.4)	Partly met	30
	Disaggregation (#4.7)	Partly met	30
	Data timeliness (#4.8)	Fully met	90
	Data quality (#4.9)	Partly met	30
Revenue management	Distribution of revenues (#5.1)	Mostly met	60
	Revenue management & expenditures (#5.3)	Not assessed	-
Subnational contributions	Direct subnational payments (#4.6)	Not applicable	-
	Subnational transfers (#5.2)	Partly met	30
	Social and environmental expenditures (#6.1)	Mostly met	60
Component score: Transparency		Fairly low	54.5/100

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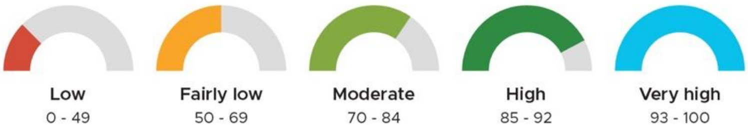
How EITI Validation scores work

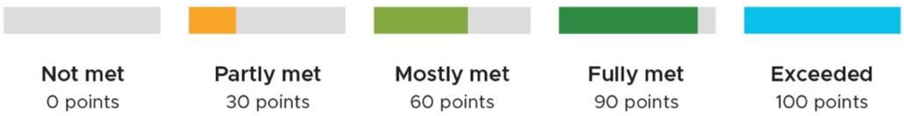
Component and overall score

The three components of EITI Validation – "Transparency", "Stakeholder engagement" and "Outcomes and impact" – each receive a score out of 100. The overall score represents an average of the component scores.



Assessment of EITI Requirements

Validation assesses the extent to which each EITI Requirement is met, using five categories. The component score is an average of the points awarded for each requirement that falls within the component.



- **Exceeded** (100 points): All aspects of the requirement, including "expected", "encouraged" and "recommended" aspects, have been implemented and the broader objective of the requirement has been fulfilled through systematic disclosures in government and company systems.
- **Fully met** (90 points): The broader objective of the requirement has been fulfilled, and all required aspects of the requirement have been addressed.
- **Mostly met** (60 points): Significant aspects of the requirement have been implemented, and the broader objective of the requirement is mostly fulfilled.
- **Partly met** (30 points): Significant aspects of the requirement have not been implemented, and the broader objective of the requirement is not fulfilled.
- **Not met** (0 points): All or nearly all aspects of the requirement remain outstanding, and the broader objective of the requirement is far from fulfilled.
- **Not assessed**: Disclosures are encouraged, but not required and thus not considered in the score.
- **Not applicable**: The MSG has demonstrated that the requirement doesn't apply.

Where the evidence does not clearly suggest a certain assessment, stakeholder views on the issue diverge, or the multi-stakeholder group disagrees with the Secretariat's assessment, the situation is described in the assessment.

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1. Effectiveness and sustainability indicators

The country is awarded 0, 0.5 or 1 point for each of the five indicators. The points are added to the component score on Outcomes and impact.

1.1 National relevance of EITI implementation

This indicator considers the extent to which EITI implementation in Gabon addresses nationally relevant extractive sector challenges and risks.

Gabon used its re-engagement with the EITI in 2021 to support the objectives outlined in the "Emerging Gabon Strategic Plan (PSGE) Vision 2025" and the Transformation Acceleration Plan (PAT 2021-2023)." Both plans emphasise the need for improved governance in the management of natural resources and stronger accountability mechanisms.

EITI implementation has played a significant role in facilitating these strategic goals, particularly through the MSG's initiative on the disclosure of project costs. Notably, oil project costs were covered in the last two EITI Reports, a step forward in addressing a key area of interest for civil society and technical partners like the IMF. The increased transparency surrounding oil project costs is a response to public demand for greater clarity on how resources are managed. Stakeholders widely recognise this transparency dynamic as a valuable outcome of Gabon's renewed commitment to EITI. Furthermore, government stakeholders acknowledged that EITI implementation particularly the EITI reporting process has been instrumental in improving their day-to-day work by providing more clarity on revenues and enhancing their oversight capacity. There is however scope for expanding the EITI's coverage of other issues of national interest, such as oil-backed loans used to finance the government's purchase of the oil company Assala Gabon, as proposed for MSG discussion by civil society. There are also opportunities for Gabon to expand its use of EITI reporting to provide more information on social and environmental contributions of extractive companies, another topic of public interest.

The Secretariat's initial assessment suggests that 0.5 additional points could be considered for outcomes and impact related to this indicator.

1.2 Systematic disclosures of extractive industry data

This indicator considers the extent to which extractive sector data in Gabon is disclosed systematically through routine government and corporate reporting.

Gabon, being in the early stages of EITI implementation, still relies heavily on disclosures through the EITI Report. Systematic disclosures are currently limited. Licenses are routinely published through the official journal (Journal Officiel), and there are partial disclosures of contractual terms and the publication of financial statements of one of the two SOEs, Gabon Oil Company (GOC) on the Gabon EITI website. These practices could be strengthened by publishing information directly through government and company websites. The Secretariat therefore has no evidence to suggest that additional points be added to the score on Outcomes and impact for this indicator

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1.3 Environment for citizen participation in extractive industry governance

This indicator considers the extent to which there is an enabling environment for citizen participation in extractive sector governance, including participation by affected communities.

There were no significant obstacles to citizen participation in Gabon during the period under review. Awareness activities for the 2021 EITI Report were actively carried out, with various meetings with local communities and consultations taking place across key provinces. The EITI engaged local communities, civil society, and stakeholders in extractive sites. These efforts raised awareness about the EITI process and encouraged involvement in resource governance. These engagements increased civil society's understanding of relevant information for their communities. Stakeholder consultations highlighted that the broader civil society constituency was engaged in technical discussions around issues covered by the EITI Standard.

The Secretariat proposes that 0.5 additional points be added to the score on Outcomes and impact for this indicator.

1.4 Accessibility and use of extractive industry data

This indicator considers the extent to which extractive sector data is accessible and used for analysis, research and advocacy.

The EITI Gabon website provides data in various formats, ensuring some level of accessibility for stakeholders, but the availability of open-format energy and extractives and public finance data in the country remains extremely limited. The 2021 EITI Report is available in an open format and the 2022 report was published in an innovative manner, allowing for data extraction and wider utilisation. Efforts deployed by the EITI in the public debate and access to extractive data in open format *(see Requirement 7.1 and 7.2)* have had a notable impact on the accessibility of information in the oil and gas and mining sectors even as significant gaps remain in the transparency of key disclosures. Overall, there appears to have been limited use of EITI Gabon data to date.

To answer these limitations, ongoing initiatives such as the Digital Technologies and Media Innovation Award in the Extractive Industries Sector (PRIX TNIM-SIEGA) aim to improve the use of available EITI data. Through this programme, journalists, academics, oversight actors, civil society, and other stakeholders receive training on data analysis and utilisation. Furthermore, the publication of the 2021 EITI Report and a study on project costs have triggered public debate. Civil society has leveraged the data to call for clarifications on discrepancies and gaps, driving important discussions on the governance of the extractive sector.

There are opportunities to strengthen EITI implementation by addressing encouraged aspects of the EITI Standard and other public interest issues such as extractive companies' tax incentives, environment impact management practices, and comprehensive reporting on the SOEs.

The Secretariat proposes that zero additional points be added to the score on Outcomes and impact for this indicator.

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1.5 EITI-related changes to extractive industry policy and practice

This indicator considers the extent to which EITI has informed changes in extractive sector policies and practices.

While there is no clear link between ongoing reforms and EITI implementation in Gabon during the period under review, discussions with stakeholders suggest that EITI has contributed to changes in certain public administration practices. The disclosure of EITI data has helped public administrative and oversight bodies gain a better understanding of extractive revenues.

There has been progress towards greater transparency, including partial contract disclosures, supported by a specific study on contract transparency. This progress reflects thorough planning, funding for specific activities of Gabon's EITI Secretariat, despite some serious challenges in receiving adequate funding in a timely manner, and careful monitoring of the project. However, MSG stakeholders indicated that they were not yet fully involved in the ongoing contract disclosure process. Additionally, EITI implementation played a role in the publication of financial statements for the Gabon Oil Company (GOC). Nevertheless, the financial statements of SEM (Société Equatoriale des Mines) have yet to be published.

While these advances in transparency are welcome, there is limited evidence that they have yet resulted in sustained changes in company policies, practices, or systems directly attributable to the EITI during the period under review.

The Secretariat therefore proposes that no additional points be added to the score on Outcomes and impact for this indicator.

2. Outcomes and impact

This component assesses EITI Requirements 7 and 1.5, which relate to progress in addressing national priorities and public debate.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Work plan (Requirement #1.5) *Fully met*	The Secretariat's assessment is that Requirement 1.5 is fully met. The MSG's self-assessment is that they have only partly met the objective of ensuring that annual planning for EITI implementation aligns with national priorities and that the work plan outlines realistic activities developed through consultations with government, industry, and civil society constituencies. The Secretariat, however, considers this objective fulfilled, as the annual work plan adequately reflects the priorities identified in the multi-year work plan and translates them into actionable steps.

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	The 2024 work plan is integrated into a well-designed and comprehensive three-year action plan spanning 2022 to 2024. The work plan includes activities for publishing and disseminating EITI Reports, MSG governance and stakeholder participation. The plan includes several capacity-building activities for MSG members, companies and government. The link between the activities in the multi-year work plan and the most recent annual work plans (2023 and 2024) is clear regarding activities in key areas of EITI implementation, such as transparency in oil and gas revenues, pollution, and SOE governance. The 2024 work plan is fully costed and time-bound, totalling USD 780 000 USD, with planned full funding by the government for all activities considered. In practice, the total budget is not made available in full and stakeholders noted recurrent weaknesses in the government funding of the work plan activities and EITI in general with cuts and delays for the period 2021-2024, which caused several activities to be cancelled. The 2024 work plan and the multi-year action plan were developed with input from all constituencies and beyond. Stakeholder consultations found that the process for preparing the multi-year action plan and the annual work plan update was transparent and inclusive, incorporating the views of members of each constituency. Stakeholder consultations on the objectives of the work plan were conducted. Thorough online consultations have been conducted in September 2024 to prepare the 2025 work plan. The 2023 and 2024 work plans make connections to national priorities. They reference the objectives of the broad National Development Plan (the 2025 government roadmap), as well as the oil and gas and mining roadmaps from the National Acceleration and Transformation Plan 2021-2023, aiming to strengthen the extractive sector's significance for the economy, particularly in developing the mining sector, but also the transparency of the oil and gas sector and the inclusion in the budget of all revenue flows. However, while the National Development Plan highlights the relevance of anticorruption, the work plan does not link activities to this thematic area. Chapters 21 and 22 of the National Development Plan focus on the oil and gas mining sector, emphasising the need to maximise the numerous natural resources of Gabon and to develop the mining sector. Environmental impact mitigation, despite being a topic of importance for civil society, could benefit from more attention in the work plan and EITI publications. Despite these weaknesses, the Secretariat is of the view that the overall objective of ensuring that annual EITI planning aligns with national priorities for the extractive industries is met. The annual work plan seems to be the result of consultations with the broader constituencies, with priorities for EITI implementation regularly revisited. The 2024 action plan makes clear references to the follow-up of recommendations and has formulated actions in the work plan based on their tracking of the status of recommendations from the Validation and previous EITI Reports, as well as IMF Reports.

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Public debate (Requirement #7.1) *Fully met*	The Secretariat's assessment is that Requirement 7.1 is fully met. The MSG's self-assessment, reported in the 'Stakeholder engagement' template considered that the objective to enable evidence-based public debate on extractive industry governance through active communication of relevant data to key stakeholders is mostly met. The International Secretariat, however, considers that the objective is fulfilled given that several activities were undertaken to disseminate EITI Reports in local languages, and the findings of the oil and gas project costs were covered in the media. Civil society MSG members regularly publish statements on the governance of the extractive sector, although there is room for stepping up efforts, such as covering topics of national interest related to the extractive sector in MSG discussions, such as the recent acquisition of Assala Energy by GOC. EITI Reports released during the reviewed period (2021-2024) were posted on the Gabon EITI website. Although the MSG did not generate written summaries of EITI Reports, it conveyed findings through dissemination missions with the participation of all constituencies[1]. All the information contained in EITI Reports is also available in open format on a dedicated platform, in a clear and accessible format for the public. Dissemination of EITI activities had a slow start due to the aftermath of the COVID-19 pandemic, but there are indications of active dissemination events during the period 2021-2024 where civil society and the press were involved. Several stakeholders cited financing and resource constraints as barriers to further dissemination and awareness activities in particular, due to the challenges in the disbursement of funds by the government, but expressed overall satisfaction with current communication efforts. Constituency representatives contributed to Gabon EITI's communication efforts through an analysis of oil and gas project costs published in December 2023, With this thematic report and another one examining contract transparency in Gabon published in 2023, there is evidence of the EITI and civil society in particular, tackling the most relevant topics in the extractive sector for the country. In preparation for the second EITI Report, the MSG and national secretariat engaged various stakeholders (with the 2021 EITI Report as the main reference) to establish a diagnostic on the disclosure of contracts in the extractive sector and propose recommendations to progress towards contract publication. Some contracts in the forestry sector are now available, as well as those in the oil and gas and mining sectors. Through the project, Gabon EITI facilitated workshop events supported by civil society and government representatives. Some stakeholders noted an attempt to discuss the recent nationalisation of Assala Energy (2024) but this topic is yet to be put for discussion at the MSG level. The Validation template notes a lack of direct use of extractive data by MSG members, despite demand from various stakeholders. For instance, local governments (Njolé region) asked about production in their region to determine the amount of subnational contribution it is entitled to. Gabon has

[1] See workshop with the industry constituency

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	launched the TNIM-SIEGA award to strengthen its communication and data use by a broader audience. The national secretariat includes a communication team tasked with overseeing communications and designing a Communication Strategy as included in the triennial Work Plan. In practice, there is documentation of press articles and radio programs where EITI stakeholders discuss and raise awareness about transparency in the extractive industries. There is ample evidence of the MSG explicitly considering the information needs and access challenges of different stakeholder groups. Gabon EITI appears to have prioritised outreach to civil society, including communities hosting extractive activities. Stakeholder consultations unanimously highlighted the need for capacity building at the local level to facilitate increased use of EITI data and findings, such as contract literacy for local stakeholders.
Data accessibility and open data (Requirement #7.2) *Fully met*	The International Secretariat's assessment is that Requirement 7.2 is fully met. The MSG's self-assessment, reported in the 'Stakeholder engagement' template considered that the objective of enabling the broader use and analysis of information on the extractive industries, through the publication of information in open data and interoperable formats as mostly met. The Secretariat considers that the objective has been fully achieved, even though an open data policy of EITI Gabon has not yet been adopted. Gabon EITI has prepared a draft open data policy. In practice, Gabon ensures that data in the figures and tables of the PDF versions of the EITI Reports are republished in open format (Excel). Summary data files are regularly submitted. In addition, the national EITI website includes an open data platform where information for each module and requirement are labelled, and disclosed in searchable open format (xlsx). This platform also includes recommendations related to each weakness identified by the MSG in the government and company disclosures, as well as the certification reports from the Supreme Audit Institution on the data submitted for each year. There are opportunities for increasing the volume of data available in an open format through systematic disclosures, and both government and extractive companies have limited availability of extractive sector data published in an open format.
Recommendations from EITI implementation (Requirement #7.3) *Fully met*	The Secretariat's assessment is that Requirement 7.3 is fully met. Consulted stakeholders expressed differing views on the extent to which the objective of this requirement—ensuring that EITI implementation serves as a continuous learning process contributing to policymaking—has been achieved. Those who considered the objective fully met highlighted recent progress, such as the publication of contracts. Conversely, other stakeholders believed that concrete steps remain to be taken in several policy areas to ensure that recommendations aimed at strengthening government systems and natural resource governance are implemented in practice. The MSG's self-assessment, reported in the 'Stakeholder

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	engagement' template considers the objective as mostly met. The Secretariat considers that Gabon has fulfilled the requirement's objective, as the MSG regularly reviews findings and recommendations from the EITI process and takes action on those it identifies as priorities. The MSG has undertaken significant efforts to strengthen the impact of EITI implementation. It has set up a systematic approach to follow up on recommendations from EITI reporting or Validation through the work of the EITI national secretariat. This work includes an overview of the implementation of recommendations and identifies remedial actions. The MSG has compiled the recommendations dating back to 2021 as part of its preparation for the 2022 EITI Report. The MSG's impact assessment notes that there has been slow progress in practice to implement relevant EITI recommendations, with most of these recommendations yet to be implemented. The MSG has successfully engaged with stakeholders to ensure implementation of some of the recommendations including at senior political levels such as meetings with relevant Ministers around the EITI recommendations, notably on contract transparency. Follow-up on recommendations is one of the key pillars of the 2024 EITI work plan.
Review the outcomes and impact of EITI implementation (Requirement #7.4) *Fully met*	The Secretariat's assessment is that Requirement 7.4 is fully met. The MSG's self-assessment, reported in the 'Stakeholder engagement' template considered this requirement which is to ensure regular public monitoring and evaluation of implementation, including evaluation of whether the EITI is delivering on its objectives, with a view to ensuring the EITI's own public accountability, as mostly met. The International Secretariat considers the objective fulfilled given that all aspects of the requirement have been addressed. The MSG has undertaken efforts to review the outcomes and impact of the EITI. In addition to publishing annual progress reports covering 2022 and 2023, which include an assessment of progress on the five outcome areas, the MSG commissioned an impact study in 2024 that sought views from different stakeholders on EITI implementation. The MSG's efforts to take gender considerations and inclusiveness into account are captured in the impact study and the 2024 work plan. The MSG undertook consultations to allow all stakeholders to provide feedback on the EITI process and the impact of the EITI and has reflected their views through the 2024 impact study, 2022 and 2023 annual reports (Requirement 7.4.b). In addition, stakeholders were able to provide feedback on the EITI process through outreach events.

New corrective actions and recommendations
• To strengthen implementation of Requirement 1.5, Gabon is encouraged to regularly reconsider the scope of EITI disclosures, ensuring that the annual EITI Gabon work plan includes activities related to disclosures that cover priority areas and key governance challenges, as well as follow-up on findings from studies and performance audits that are deemed priority areas.

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- To strengthen implementation of Requirement 7.1, Gabon could undertake more capacity-building efforts, especially with civil society and through civil society organisations, to improve understanding of the information and data from the reports and online disclosures and encourage its use by citizens, the media and others. Gabon should use its EITI platform to discuss the direct impact on government revenue of relevant cases related to the extractive sector, such as the nationalisation of Assala Gabon.

- To strengthen implementation of Requirement 7.2, Gabon is encouraged to make systematically disclosed data machine-readable and interoperable and to code or tag EITI disclosures and other data files so that the information can be compared with other publicly available data.

- To strengthen implementation of Requirement 7.3, Gabon may wish to consider strengthening its process for following up on EITI recommendations by using EITI recommendations and data more systematically to support reforms in extractive industry governance and public finance management.

- To strengthen implementation of Requirement 7.4, Gabon is encouraged to strengthen the mechanisms for the broader government, industry and civil society constituencies to provide input to the development of the annual review of outcomes and impact.

3. Stakeholder engagement

This component assesses EITI Requirements 1.1 to 1.4, which relate to the participation of constituencies and multi-stakeholder oversight throughout the EITI process.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Government engagement (Requirement #1.1) *Mostly met*	The Secretariat's assessment is that Requirement 1.1 is mostly met. The MSG's self-assessment, reported in the 'Stakeholder engagement' template, considers the objective of ensuring a full, active and effective government lead for EITI implementation, both in terms of high-level political leadership and operational engagement, as a means of facilitating all aspects of EITI implementation as mostly met. The International Secretariat considers that the requirement is only mostly fulfilled due to the funding challenges that EITI Gabon faced during the period under review which suspended several work streams. Moreover, the MSG's Validation templates provide evidence of low participation of some government MSG members, which has had a bigger impact on the proper development of the MSG's functions given the lack of a proper policy to appoint alternates to government MSG members. This low level of participation of some government representatives may also be due to the lack of a senior government official leading EITI implementation.

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	Since Gabon re-joined the EITI as an implementing country in 2021, senior government officials, both under President Ali Bongo and during the Transition Government of President Brice Oligui Ngema, have expressed official support for EITI. In March 2024, Prime Minister Ndong Sima stressed the importance of Gabon's membership to EITI as a tool to promote transparency and good governance. During the period under review, EITI implementation in Gabon has been led by a mid-level government official with support from the Ministry of Economy. Stakeholders noted the absence of government representatives at MSG meetings, despite being convened by the EITI Champion. Stakeholders highlighted during consultations that the current EITI Champion does not have enough authority to ensure the participation and engagement of other government representatives to the MSG across relevant ministries and agencies, and has limited capability to mobilise resources for EITI implementation. EITI implementation has improved communications between different government entities and pushed for important changes regarding transparency, such as the disclosure of contract excerpts for the first time. The government's support for the work of the national secretariat and MSG is also evident in the recent publication of a report on oil costs. However, the national secretariat has faced funding challenges during the period under review. The progress reports indicate that the effective disbursement rate for 2022 was only 10%, while the allocations for 2023 and 2024 have yet to be released. This delay has significantly impacted the implementation of work plan activities. The change of regime in August 2023 led to delays in the disbursement of government funding to the EITI for four months, although this appears to be in line with delays in government funding to other independent bodies during this period. The issues on funding and non-attendance of government representatives to the MSG suggest that there is not enough government engagement at a senior level in EITI implementation. The Government of Gabon has appointed a proper representation to the MSG, with the Office of the Prime Minister, as well as the Ministries of Mines, Oil and Gas, and Budget, although the continuous presence of all these representatives in the MSG meetings has not been always attained. The Validation templates provide evidence of outreach activities by MSG members to other government agencies not represented on the MSG to solicit feedback for the MSG's work plan and to move forward with agreements and data disclosure required by the MSG. In terms of attendance to MSG meetings, there were weaknesses in attendance by some government MSG representatives during the period under review, highlighting the need for clearer procedures for alternate representation in the group and for strengthening the EITI Champion's convening power. These procedures could facilitate the MSG's decision-making process as well as the monitoring and accountability of tasks that are the government's responsibility. The lack of adequate and timely resources for the MSG could negatively affect EITI implementation. Delays in government funding for EITI Gabon in late 2023 impacted the MSG's functioning and production of the EITI Report.
Industry engagement	The Secretariat's assessment is that Requirement 1.2 is fully met. The International Secretariat considers that the objective of the requirement to ensure the industry's full, active and effective engagement in the EITI, both in terms of disclosures and

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(Requirement #1.2) *Fully met*	participation in the work of the multi-stakeholder group and to ensure that there is an enabling environment for the industry as fulfilled. The industry constituency is fully, actively and effectively engaged in all aspects of EITI implementation. Companies with operations in the country are well represented with three members from private companies and two from state-owned enterprises. During the stakeholder consultations for this Validation, the International Secretariat met with a large set of companies both within and outside the MSG, who had a clear understanding of the EITI and had been engaged with EITI implementation both in MSG meetings and in data collection for the 2021 and 2022 EITI Reports. There are clear mechanisms for the election of representatives and the coordination of the constituency, although most of these are informal (WhatsApp messages, feedback meetings and email), and by continuous meetings of the two industry unions (UMIGA), the mining sector union and the oil and gas union (UPEGA) Consultations confirmed the companies' willingness to disclose information as required by the government and following the requirements of the EITI Standard. However, the industry position seems more reactive than proactive, as is evident in the lack of disclosure of the full text of extractive contracts and beneficial ownership information. Consultations also confirmed that EITI implementation has helped to institute practices that strengthen the sharing and disclosure of information between companies and the government and has contributed to the general disclosure of information. There is an enabling environment for company participation in EITI implementation in Gabon. No barriers to full participation were highlighted either in the templates submitted for Validation or during consultations. The 2022 EITI Report confirmed that half of the companies did not provide agreed quality assurances for their EITI reporting. During consultations, industry representatives highlighted challenges regarding the tight scheduling for producing the EITI Reports and a conflict between cash-based reporting used for EITI reporting and their accrual accounting. Although two companies did not report at the time of the 2022 EITI Report, they did report their information afterwards, and it was included in the EITI Gabon website for the 2022 EITI Report.
Civil society engagement (Requirement #1.3) *Fully met*	The Secretariat's assessment is that Requirement 1.3 is fully met. The MSG's self-assessment, reported in the 'Stakeholder engagement' template, considers as fully met the objective of the requirement to ensure that civil society is fully, actively and effectively engaged in the EITI process and that there is an enabling environment for CSO participation The International Secretariat considers the objective as fulfilled, as the evidence collected and stakeholder consultations indicate that the civil society constituency is fully and actively engaged in EITI implementation and that the conditions for their free participation have been met during the period under review. Access to decision-making processes has increased since the regime change of August 2023. The International Secretariat consulted multiple secondary sources that described a pattern of government constraints on broader civil society's freedoms of expression and operation that does not appear to have substantially improved in the year since the August 2023 coup d'état. For instance, organisations such as Reporters without Frontiers, acknowledge some progress in the overall score on the press freedom

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	index of Gabon rising sharply to 56/180 in 2024 after only gradual improvements from 117/180 in 2021 to 105/180 in 2022 and 94/180 in 2023. Nonetheless, during the assessment conducted for this Validation, the International Secretariat did not identify any pattern of government constraints on CSOs substantially engaged in the EITI process related to their activities in the EITI process or public debate on extractive industry governance. The Secretariat thus concludes that there have been no breaches of the EITI protocol: Participation of civil society in the 2021-2024 period. The MSG's Validation template on "Stakeholder engagement" clearly points out there have been no breaches regarding the exercise of their liberties of expression, operation, association and engagement. Annex A to this Validation report provides a more detailed assessment of the environment for civil society engagement in the EITI process. Civil society organisations played a major role in ensuring Gabon rejoined the EITI in 2021 and have been actively steering MSG discussion and engaged in EITI implementation. However, in their documentation for Validation as well as during consultations, the International Secretariat learned about the challenges, both logistical and financial, that CSOs face in reaching out to their broader constituency and in engaging more directly with communities that host extractive activities. Despite these challenges, CSO representatives were able to participate in dissemination missions and have maintained active communication with their broader constituency, which has led to the publication of statements, on issues such as the disclosure of contracts. Consultations held during this Validation confirmed that CSOs' influence over public decision-making has increased since the August 2023 coup d'état. Several key civil society members were invited by the new regime to join different branches of government in influential positions in the Senate (such as the Vice presidency of the Senate and in the Economic, Social and Council) during the transitional period. In consultations, civil society stakeholders did not consider this addition of roles as a barrier to these CSOs' full and effective participation in the EITI, or a conflict of interest. In practice, attendance in EITI activities remained high, and civil society representatives consulted for this Validation asserted that the work of the CSO representatives who serve in government or legislative positions remains separate from their day-to-day work. During the Validation mission, the Secretariat could confirm that CSOs maintain an independent position to their positions in the Senate regarding EITI implementation. An example of this was the issuing of a communique from CSOs complaining about the lack of speed in the publication of contracts, questioning the minister of Mines about future actions for meeting this government commitment. CSO representatives also confirmed their participation in government positions was a temporary arrangement during the transitional period. CSOs have remained very active in the public space by publishing position papers and communiqués urging the government to accelerate the implementation of reforms and policies aimed at strengthening transparency in the extractive sector, as in the case of the disclosure of the full text of extractive contracts.
Multi-stakeholder group	The Secretariat's assessment is that Requirement 1.4 is mostly met. The MSG's 'Stakeholder engagement' template considers the objective, of ensuring that there is an independent MSG that can exercise active and meaningful oversight of all aspects of EITI implementation that balances the three main constituencies'

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(Requirement #1.4) *Mostly met*	interests in a consensual manner, as "mostly met". The International Secretariat considers the objective as only mostly met due to instances of weak collaboration among constituencies and limited opportunities to discuss key governance issues in the extractive sector, as well as concerns regarding civil society in the MSG performing dual roles as civil society representatives while serving in different capacities in government. During consultations, the Secretariat heard concerns from some stakeholders on the recent appointment of several CSO representatives to legislative positions in the Senate and the Social and Economic Council. Some stakeholders considered this as a potential conflict of interest. Others, however, view these recent appointments as a positive development, arguing that they have brought EITI Gabon closer to political decision-making processes. The International Secretariat notes that although CSOs have a stronger influence on the decision-making progress, these appointments are not yet institutionalised and there is uncertainty about the prevalence of these platforms for CSOs and their members in the future. These appointments raise concerns regarding the full adherence to EITI Requirement 1.4a. ii regarding the independence of CSO members of government and companies both in operational and policy terms. Moreover, these appointments highlight the lack of proper policies and norms within the MSG regarding potential conflicts of interest and the participation and appointment of alternates to attend MSG meetings in the absence of principal representatives. Documentation submitted by the MSG in the 'Stakeholder engagement' template provides evidence of an open and transparent invitation process, with a broad representation among the different constituencies of government, civil society and industry, and that the nomination process for each of these constituencies was also independent. Consultations with stakeholders from the different constituencies further confirmed this. After the regime change of August 2023, the civil society and industry constituencies confirmed their representatives, while the government appointed new ones. After the MSG was rebuilt, all constituencies continued actively engaging in the MSG's discussions, and CSO members of the MSG remained independent. The ToR for the MSG were also updated and ratified on 6 March 2024, together with the MSG's code of conduct. After the coup d'etat of August 2023, several members of the CSO representation were appointed by the incoming regime as legislative representatives. Members of the CSO constituency consulted for this Validation confirmed the independence of their representatives both politically and operationally from the government. Nonetheless, other stakeholders consulted stressed the potential risk of a conflict of interest as some civil society representatives are in parliamentary positions and continue as CSO representatives on the MSG. During consultations, different stakeholders highlighted instances where there has been a lack of cooperation and coordination amongst the different constituencies. In some instances, each constituency had access to funding and led activities related to EITI implementation. The proliferation of uncoordinated activities had a negative impact on the performance of the MSG.

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	Despite the regularity of meetings and the opportunities for each constituency to present and discuss issues at the MSG, consultations with stakeholders indicated that the MSG Chair had stopped discussion of specific issues, such as the potential economic consequences of the government's decision to buy Assala Energy. Consultations for this Validation confirmed that the MSG members from the industry and civil society constituencies have regular communications with their broader respective constituencies. The government constituency has not followed that practice, however. The industry and civil society constituencies have regularly attended MSG meetings, although government representation has been weaker with more absences and no clear procedures for nominating alternate members. This has presented challenges in the decision-making process of the MSG and sometimes has also meant challenges in gathering relevant information from government officials. The MSG faced delays in approving the 2023 work plan due to a lack of financial resources. However, despite the delay, the work plan was approved with the consensus of all constituencies. Meetings are notified in advance to all members, and the discussions are documented through meeting minutes published on the Gabon EITI website. All MSG members, from every constituency including industry, receive a per diem for each meeting they attend. The practice is well documented, and the amounts are published according to the rules governing the MSG. In consultations, the International Secretariat confirmed that all members of the MSG receive a per diem, including industry representatives. Each MSG member receives 100,000 CFA francs (approximately 160 USD) per meeting. This amount falls within the amount considered by the US Department of State as the maximum per diem (342 USD) in Gabon, and it is lower than other per diem rates paid in the Francophone Africa region.

New corrective actions and recommendations

- In accordance with Requirement 1.1b, the Government of Gabon should appoint a senior individual to lead the implementation of the EITI as the EITI Champion. The champion should support the work of the national secretariat and the MSG by ensuring the MSG's convening power, including securing the consistent participation of senior government officials in MSG meetings and ensuring full participation of agencies in EITI reporting. In accordance with Requirement 1.1c, the Government of Gabon must be fully, actively and effectively engaged in the EITI process. The Government of Gabon could consider modifying the rules for the selection of MSG representatives from its constituency, with an opportunity for alternates to attend and make decisions at the MSG table. This could increase the attendance of government representatives to the MSG, and facilitate the accountability and monitoring of MSG actions.

- To strengthen implementation of Requirement 1.2, company representatives at the MSG could take a more proactive stance to the disclosure of the full text of contracts and annexes in line with the practice of their parent companies, in particular those who are EITI supporting companies. Companies could strengthen their efforts to provide quality assurance mechanisms for EITI reporting.

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- To further strengthen implementation of Requirement 1.3 and civil society representation at the MSG, representatives of civil society may wish to consider ways to institutionalise their access to decision making processes regarding the extractive sector, once the transitional government finishes its term.

- In accordance with Requirement 1.4, all constituencies should consider possibilities for coordinating their work within the MSG and have more impactful activities by bringing funding together and planning activities that reach out to members of the three constituencies represented in the MSG. Moreover, the MSG should collectively discuss whether CSOs holding positions in government is creating issues around perceived or potential conflicts of interest, and if so, the MSG should endeavour to address the issue to ensure that civil society groups involved in the EITI as members of the multi-stakeholder group are independent of government and/or companies, both operationally and in policy terms in accordance with Requirement 1.4.a.ii.

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4. Transparency

This component assesses EITI Requirements 2 to 6, which are the requirements of the EITI Standard related to disclosure.

Overview of the extractive sector (Requirements 3.1, 6.3)

Overview of progress in the module

Gabon has established its EITI reporting to cover the oil and gas and the larger-scale industrial mining sector, including exploration activities and its contribution to the national economy. It has yet to match this level of transparency in the smaller, more artisanal and informal, mining sector and has issued relevant recommendations for the relevant authorities (DGM) to conduct a study on artisanal and small-scale mining. There is an opportunity for Gabon to make greater use of its EITI reporting to support the Ministry of Mines' new programme to formalise artisanal miners, by providing annual updates on estimates of informal mining.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Exploration (Requirement #3.1) *Fully met*	The Secretariat's assessment is that Requirement 3.1 is fully met. The MSG's 'Transparency' template considers the objective of ensuring public access to an overview of the extractive sector in the country and its potential is mostly met. The International Secretariat considers the objective as fulfilled, given that Gabon's EITI Reports provide an overview of the mining and petroleum sectors, including significant exploration activities. Gabon's 2022 EITI Report provides succinct overviews of the petroleum and mining sectors, including significant exploration activities. Gabon has also used its EITI reporting to describe the government's efforts related to the energy transition, beyond the extractive industries. There is an opportunity for Gabon EITI to work with the line agencies for petroleum (DGH) and mining (DGM) to develop systematic disclosures of updated information on the sectors, including exploration updates.
Contribution of the extractive sector to the economy (Requirement #6.3) *Fully met*	The Secretariat's assessment is that Requirement 6.3 is fully met. The MSG's 'Transparency' template considers the objective of ensuring a public understanding of the extractive industries' contribution to the national economy is fully met. The International Secretariat agrees with the MSG and considers the objective fulfilled, as there is information available on the contribution of informal extractive activities to the economy, although these were not cited in the EITI Report. Gabon's 2022 EITI Report provides the extractive industries' contribution, in absolute and relative terms, to GDP, government revenues, exports and

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	employment, with some effort at disclosing gender-disaggregated employment data for over half of the reporting companies. Although the export and employment data is marked as covering 2021, this appears to be a typographical error and should refer to this being 2022 data. However, the report is transparent about the lack of study on artisanal and small-scale mining by the DGMG but simply recommends such a study rather than referencing other credible third-party estimates of informal mining activity. Yet there appear to be credible estimates of informal mining activity in Gabon, which could have been cited in Gabon's EITI reporting, including a May 2024 report by the NGO SwissAid, which estimates informal gold production in Gabon at between 1 and 2 tons a year. The Ministry of Mines launched a programme for the regularisation of artisanal miners in 2023, which Gabon's EITI disclosures could support through regular referencing of estimates of informal mining.

New corrective actions and recommendations

- To strengthen implementation of Requirement 3.1, Gabon is encouraged to work with relevant government entities, particularly the regulatory agencies in mining (DGMG) and petroleum (DGH), to strengthen their systematic disclosures of key information on the extractive industries, particularly of significant exploration activities.
- To strengthen implementation of Requirement 6.3, Gabon could ensure that its EITI disclosures enable a public understanding of the contribution of the extractive industries to the national economy, including references to credible estimates of informal extractive industry activities such as artisanal and small-scale mining. Gabon EITI is also encouraged to work with relevant government entities to strengthen their systematic disclosures of data on the contribution of the extractive industries to the national economy.

Legal environment and fiscal regime (Requirements 2.1, 2.4, 6.4)

Overview of progress in the module

Gabon has used its EITI reporting to establish the most comprehensive source of publicly available information on laws and regulations applicable to the petroleum and mining sectors. Yet it has not yet fully leveraged EITI disclosures to provide an annual update on ongoing and planned reforms in extractive industry governance, of value not only for public interest but also as a tool for promoting investment.

Gabon EITI has had a significant impact in formalising the government's policy on extractive contract and license disclosure, in accordance with recommendations from the IMF and to meet its commitments under the EITI Standard. The gradual start of publication of mining contracts and petroleum contract summaries in August 2024 is encouraging but should be pursued to ensure all active agreements are disclosed in full, with commensurate attention to capacity building for key audiences of these published contracts.

There is an opportunity for Gabon to expand its existing use of EITI disclosures beyond describing the general institutional environmental and legal and regulatory requirements, to provide an annual diagnostic of environmental impact management practices by petroleum and mining

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companies, as well as the government's oversight in practice. The existing focus of Gabon's EITI reporting on energy transition considerations could be strengthened by timely, disaggregated, data on extractive companies' current environmental management practices.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Legal framework and fiscal regime (Requirement #2.1) *Fully met*	The Secretariat's assessment is that Requirement 2.1 is fully met. The MSG's 'Transparency' template considers the objective of ensuring public understanding of all aspects of the regulatory framework for the extractive industries is mostly met. The International Secretariat disagrees with the MSG and considers the objective as fulfilled, given Gabon's lack of use of its EITI reporting to track legal, regulatory and administrative reforms in the governance of its extractive industries. Gabon's 2022 EITI Report provides an overview of the legal framework and fiscal regime for the mining and petroleum sectors, including a description of the roles and responsibilities of key government entities and confirmation of a lack of fiscal devolution in the extractive industries. However, Gabon's EITI Reports have only briefly referred to ongoing reforms in public finance management, but without noting any recent or ongoing reforms in the mining or petroleum sectors. There are, however, several ongoing and planned reforms, both before and particularly since the coup d'état in August 2023, that could have been covered by Gabon's EITI reporting, and the MSG should discuss the impact of these reforms to the governance of the extractive sector and revenue of the Gabonese State.
Contracts (Requirement #2.4) *Partly met*	The Secretariat's assessment is that Requirement 2.4 is partly met. Most of the stakeholders consulted and the MSG's 'Transparency' template considers the objective of ensuring the public accessibility of all licenses and contracts underpinning extractive activities is mostly met. MSG comments to the draft Validation report argue that the objective is mostly met. However, while acknowledging the new evidence provided by the MSG comments, the International Secretariat considers the objective as not being fulfilled, even if the recent formalisation of the government's contract disclosure policy and the start of publication of some contracts in mining and contract summaries in oil and gas is a sign of progress. In its comments to the draft report the MSG notes its disagreement with 'partly met'. It argues that the country is in a political transition phase and that the 'Gabon-Digital' project, financed by the World Bank, will in the future facilitate the publication of contracts while maintaining the country's sovereignty. While the International Secretariat recognises the context of political transition and welcomes the ongoing projects, it maintains its assessment of 'partly met' given that the actual disclosure of contracts and licenses is still materially incomplete.

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	Gabon EITI has devoted significant attention to the issue of contract disclosure in the past two years. It produced a study on contract transparency in March 2023[2] and its 2022 EITI Report in August 2024, although many developments in July and August 2024 have improved Gabon's performance on contract disclosure but have not yet been reflected in Gabon's EITI reporting. The contract disclosure study and the 2021 and 2022 EITI Reports explained that there was no clear government policy on contract disclosure and documented confidentiality barriers to disclosure of oil and gas contracts. However, as evidenced by a Facebook post and a meeting covered in the local press on 11 July 2024, the Minister of Economy and Participations Mays Mouissi and Minister of Oil and Gas Marcel Abeke chaired a meeting on 12 July 2024 to prepare the publication of mining, petroleum and forestry contracts and express their public commitment to publish all extractive contracts. This came after a media coverage calling for the publication of extractive contracts. However, as described in the contracts study and the EITI Reports, an enabling legal and regulatory environment for contract disclosure has not yet been established in Gabon. Stakeholder consultations clearly indicated that companies were supportive of contract disclosure in the oil and gas and mining sectors in response to the government's guidance. Licenses and contracts are approved by Government Decrees, which are then published in the Official Gazette (*Journal Officiel*), which maintains a searchable portal, but these do not contain the contracts themselves. The MSG agreed on a ten-point action plan on contract disclosure in April 2023[3], which sets out planned activities to achieve disclosure of all contracts by July 2024. In August 2024, the Ministry of Economy and Participations website started publishing several contracts and contract information.[4] The Ministry published a total of four mining contracts, two-page summaries of the terms of 25 oil and gas contracts (and two company establishment conventions) as well as 13 forestry contracts. However, Gabon EITI has not yet published an inventory of all active petroleum and mining licenses and contracts, indicating annexes, amendments and riders where applicable, and which contracts have been published and which have not. The International Secretariat has reviewed the published contracts and cross-referenced them against the lists of active petroleum and mining licenses in Annexes 4 and 5 of the 2022 EITI Report (*see Annex B*). This review found that the four mining contracts and the majority of summaries of petroleum contract terms published predated 2021. None of the 108 mining and quarrying licenses[5] marked as awarded in 2021-2023, and any related contracts, have yet been published. Thus, none of the mining and petroleum contracts awarded since January 2021 have yet been published. The timeframe for publication of all licenses and contracts after the initial disclosures of August 2024 remains unclear. The lack of a public inventory of active licenses and contracts published by Gabon EITI complicates public tracking of progress in the publication of extractive contracts. There is an opportunity for Gabon to sustain

[2] Published in 2024.
[3] Published in 2024.
[4] Although these developments took place after the commencement of this Validation, the International Secretariat proposes to take them into account in the draft Validation report given the materiality of their impact on the assessment of Gabon's progress on Requirement 2.4.
[5] 40 quarrying permits, 55 exploration licenses and 13 production licenses.

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	momentum in its publication of contracts by ensuring that all active extractive contracts and licenses are disclosed in full.
Environmental impact (Requirement #6.4) *Not assessed*	The Secretariat's assessment is that Requirement 6.4 is not assessed, given that several encouraged aspects of this requirement remain to be addressed by Gabon EITI. The MSG's 'Transparency' template considers the objective of "providing a basis for stakeholders to assess the adequacy of the regulatory framework and monitoring efforts to manage the environmental impact of extractive industries" is mostly met, an assessment that was reasserted by stakeholders during consultations. However, the International Secretariat considers the objective is not yet fulfilled. Gabon's publication of some information on legal and regulatory provisions related to managing the environmental impact of mining and petroleum is a sign of progress, but Gabon has not yet used its EITI reporting as a diagnostic of actual practices. Gabon's 2022 EITI Report describes the government's general policies for managing the environmental impacts of the extractive industries and a brief overview of relevant laws and regulations but provides little detail on administrative procedures or actual practices related to environmental impact management and sanctioning. Thus, Gabon's EITI Reports provide an overview of the institutional framework for environmental impact management related to the extractive industries and descriptions of requirements for extractive companies to complete Environmental Impact Assessments (EIAs). The EITI Reports have disclosed some oil and gas companies' contributions to the environmental impact fund and environmental rehabilitation funds, even if the majority of reporting petroleum companies do not appear to have disclosed such contributions. There is an opportunity for Gabon to use its EITI reporting to further clarify environmental impact management practices, for instance by facilitating access to concluded EIAs and environmental impact management plans.

New corrective actions and recommendations

- To strengthen the implementation of Requirement 2.1, Gabon should ensure that its EITI disclosures improve public understanding of all aspects of the regulatory framework for the petroleum and mining sectors, including an overview of ongoing and planned reforms in applicable laws, regulations and administrative procedures. To strengthen implementation, Gabon is encouraged to work with relevant government entities, particularly regulatory agencies in mining (DGMG) and petroleum (DGH), to strengthen systematic disclosures of information on the legal framework and fiscal regime for the extractive industries.

- In accordance with Requirement 2.4, Gabon should ensure the public disclosure of the full text of all licenses and contracts underpinning extractive activities (at least from 2021 onwards) as a basis for the public's understanding of the contractual rights and obligations of companies operating in the country's extractive industries. Gabon EITI should publish a regularly updated inventory of all active mining, oil and gas contracts and licenses, covering annexes, amendments and riders, indicating which are publicly available and which are not, with a reference or link to the specific location where each contract or license is published. If a contract or license is not published, the legal or practical barriers should be documented and explained.

- To strengthen implementation of Requirement 6.4, Gabon EITI is encouraged to ensure public disclosure of sufficient information for stakeholders to assess the adequacy of the regulatory

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framework and monitoring efforts to manage the environmental impact of extractive industries, and to assess extractive companies' adherence to environmental obligations. This could include information on practices related to environmental impact assessments, certification schemes, licences and rights granted to oil, gas and mining companies, as well as any reforms planned or underway. This could also include information on practices related to regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programmes.

Licenses and property rights (Requirements 2.2, 2.3)

Overview of progress in the module

Gabon has established its EITI Reports as a central source of information on statutory procedures on petroleum and mining licensing procedures, even if the way in which companies' technical and financial capacities are assessed in the award and transfer processes could be further clarified. In past petroleum licensing rounds (such as in 2014), there was a need for the government to exclude unqualified bidders. There may therefore be an opportunity for Gabon to make greater use of its EITI reporting as a diagnostic of licensing practices and a platform for multi-stakeholder discussions around the efficiency of licensing procedures and practices.

Gabon EITI provides the only publicly available source of information on license and contract information in the country's petroleum and mining sectors, even if there are gaps in the availability of specific license data. Yet Gabon's EITI Reports provide only general updates on plans to develop an online cadastral portal in the mining sector, if not in oil and gas. There are opportunities for Gabon to make greater use of its annual EITI reporting to track progress in establishing publicly available license data portals and as a means of collecting any missing license information from companies.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Contract and license allocations (Requirement #2.2) *Partly met*	The Secretariat's assessment is that Requirement 2.2 is partly met. The MSG's 'Transparency' template considers the objective of providing a public overview of awards and transfers of oil, gas and mining licenses, the statutory procedures for license awards and transfers and whether these procedures are followed in practice is mostly met. Stakeholders considered that the objective was mostly met given the recent efforts to disclose more information regarding contracts and the government's commitment to transparency. Stakeholders also acknowledged that this is a work in progress and recognised there is still missing information to fully comply with the EITI Standard. However, the International Secretariat considers the objective as still not being fulfilled, given gaps and contradictory information

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	regarding the allocation of new oil and gas contracts, and a lack of disclosure of the technical criteria utilised in the awarding of oil, gas and mining licenses. In its comments to the draft report, the MSG notes its agreement with the assessment. Furthermore, it notes that the Inspectors General of Services (Inspecteurs Généraux des Services) are in the process of developing a manual to describe the conditions for granting and renewing permits in the extractive sector. In oil and gas, Gabon's 2022 EITI Report provides contradictory information as to whether any oil and gas rights were awarded in 2022, with the EITI Report stating that there were none while the oil and gas license register in Annex 4 of the EITI Report marks three licenses as awarded in 2022. It remains unclear whether these three licenses listed in Annex 4 as having been awarded in 2022 represent license extensions or renewals, rather than new awards. While the 2021 and 2022 EITI Reports both describe the 12th oil and gas licensing round launched in November 2018, neither report clarifies when licenses and contracts were awarded as a result of this licensing round. However, press releases on the websites of oil and gas companies BW Energy and VAALCO indicate that they received petroleum licenses as a result of the 12th licensing round in September 2021, "*subject to finalising the production sharing contracts (PSC) with the DGH*". Neither the 2021 nor 2022 EITI Reports cover any petroleum rights wards as a result of the 12th licensing round. While a brief overview of the 12th licensing round process is provided in Gabon's EITI Reports, the full list of bidders and specific bid criteria for each block awarded through competitive tender are not yet accessible to the public. The 2022 EITI Report describes the general statutory license award and transfer procedures, but not the technical and financial criteria assessed (nor any weightings applied) by the licensing authorities. Gabon's two EITI Reports have not yet included any evidence of the MSG assessing the existence of any non-trivial deviations from statutory procedures in the practice of awards and transfers in the period under review. In mining, Gabon's 2022 EITI Report provides a list of 49 mining license awards and 10 contract awards (as well as one transfer and two renewals) in 2022, together with a general explanation of the procedure for awarding mining licenses, but without a description of the technical and financial criteria assessed (nor any weightings applied). As in the petroleum sector, there is no evidence that the MSG has undertaken an assessment of non-trivial deviations from statutory procedures in the awards and transfers of mining licenses in the period under review. Gabon has not yet used its EITI disclosures to publicly comment on the efficiency of licensing procedures or practices.
Register of licenses (Requirement #2.3) *Partly met*	The Secretariat's assessment is that Requirement 2.3 is partly met. The MSG's 'Transparency' template considers the objective of ensuring the public accessibility of comprehensive information on extractive industry property rights is mostly met. Stakeholders consulted highlighted the efforts the transitional government is making to get more information to the public eye, while acknowledging the challenges regarding the government's lack of human and financial resources. However, the International Secretariat considers the objective not fulfilled, given gaps in key information on petroleum and mining licenses, the lack of timely updates of publicly available license information and concerns over the comprehensiveness of petroleum licenses covered.

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	Gabon's EITI reporting provides the only public source of information on license information in both mining and petroleum. Disclosures of license information exclusively through the EITI Report is expected to be a stop-gap measure in the mining sector given ongoing reforms to develop an online cadastral portal for mining, although plans to strengthen the government's systematic disclosures of license data in the oil and gas sector are unclear. Gabon's EITI reporting has publicly disclosed some of the license data required by the EITI Standard, including dates of award and expiry, commodities covered and general location of all active licenses, but there are weaknesses in these disclosures. The dates of application and geographical coordinates are not publicly disclosed for any active petroleum or mining licenses. In addition, there are additional gaps in information about certain petroleum licenses.[6] While the register of mining licenses provided in Annex 5 of the 2022 EITI Report appears to be comprehensive of all active mining licenses, the comprehensiveness of the petroleum register in Annex 4 is unclear. Indeed, the International Secretariat's review of summaries of 25 oil and gas contracts published on the Ministry of Economy and Participations website (see *Requirement 2.3 and Annex B*) includes two oil and gas contracts[7] held by material companies that do not feature in the petroleum register in Annex 4. Gabon's EITI Reports briefly describe the DGMG's ongoing project to establish an online cadastral portal in the mining sector, although they do not clarify whether a similar reform is planned in the petroleum sector by the DGH. Yet neither the EITI Report nor the Transparency template provides any update on the status of the development of the DGMG's new cadastral system. In its comments to the draft report, the MSG notes that establishing an oil and gas cadastre will be facilitated by the ongoing review of the legal framework for oil and gas. It also notes its agreement on the score for this requirement. While it could be argued that Gabon's progress in addressing the technical aspects of Requirement 2.3 warrants an assessment of 'mostly met', the International Secretariat considers that the lack of complete systematic disclosures of petroleum or mining license data exacerbates the impact of the gaps in license information provided in Gabon's EITI Reports.

New corrective actions and recommendations
• In accordance with Requirement 2.2, Gabon should ensure that its EITI disclosures provide a public overview of all petroleum and mining licenses awarded and transferred in the period under review and that they describe the statutory procedure for awarding and transferring oil, gas and mining licenses and contracts, including the technical and financial criteria assessed in license awards and transfers. Gabon should ensure that its annual EITI disclosures assess whether the statutory procedures for awarding and transferring extractive rights are followed in practice and disclose any non-trivial deviations. In cases where governments can select different methods for awarding a contract or license (e.g. competitive bidding or direct negotiations), the description of the process for awarding or transferring a license could include an explanation of

[6] Dates of award and/or expiry are missing for 10 of the 99 licenses, while type of commodity(ies) covered are missing for 25 of the 99 licenses.
[7] The Bende Mbassou Totou PSC (license G5-139) held by Assala Gabon and the Dussafu-Marin PSC (license G4-209) held by BW Energy.

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the rules that determine which procedure should be used and why a particular procedure was selected. Where licenses are awarded through a bidding process, as in the petroleum sector, Gabon EITI is required to disclose the full list of applicants and the bid criteria for each block awarded. To strengthen implementation, Gabon could include additional information on the allocation of licenses as part of the EITI disclosures, such as commentary on the efficiency and effectiveness of licensing procedures.

- In accordance with Requirement 2.3, Gabon should ensure public disclosures of comprehensive information on property rights in the petroleum and mining sectors, including geographical coordinates, dates of application, award and expiry, and the commodity(ies) covered by each license. To strengthen implementation, Gabon is encouraged to complete its ongoing project to establish a publicly available cadastre system in the mining sector and could consider strengthening systematic disclosures of contract and license information in the petroleum sector in accordance with Requirement 2.3.b.

Beneficial ownership (Requirement 2.5)

Overview of progress in the module

Adherence to Requirement 2.5 on beneficial ownership is assessed in full in Validation as of 1 January 2022 as per the framework agreed by the Board in June 2019.[8] The assessment consists of a technical assessment and an assessment of effectiveness.

Technical assessment

Gabon has made limited progress in addressing even the parts of Requirement 2.5 covered by Phase 1 of implementation (which ended in January 2022). Gabon has not yet established an enabling legal and regulatory framework for the government's collection and public disclosure of beneficial ownership information on all companies holding and applying for extractive licenses. The MSG is in the process of contracting a consultant to develop a roadmap for beneficial ownership transparency.

Gabon piloted beneficial ownership reporting in its second (2022) EITI Report, albeit with gaps in the information requested related to the country of residence and politically exposed persons. Only a minority of two of the 18 reporting companies disclosed their beneficial ownership comprehensively, while four (of five) publicly listed companies reported the location of their listings, but not of their statutory filings to relevant regulators. Legal and beneficial ownership information is publicly available for only a minority of extractive companies.

Assessment of effectiveness

The MSG's assessment of the comprehensiveness and reliability of beneficial ownership disclosures in the EITI Report is narrowly focused on the few companies that actually reported beneficial ownership or stock exchange information. More broadly, there is no evidence that Gabon has yet extended its efforts to require beneficial ownership disclosures beyond the 20 material petroleum and mining companies included in the scope of EITI reporting. There is an

[8] https://eiti.org/document/assessing-implementation-of-eitis-beneficial-ownership-requirement.

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opportunity for Gabon EITI to work with its government and company constituencies to build capacities and pilot data collection from a larger share of companies holding and applying for petroleum and mining licenses. There are also opportunities to integrate beneficial ownership data collection in licensing round requirements, at the same time as the MSG works with relevant government authorities to establish an enabling legal and regulatory framework for beneficial ownership transparency, at least in the extractive industries.

The latest mutual evaluation review of Gabon by the Action Group against Money Laundering in Central Africa (GABAC) concluded in July 2023. The evaluation concluded that Gabon had made no effort to establish mechanisms to improve transparency of beneficial owners of legal entities, including measures to combat money laundering and terror financing. The report includes several recommendations for Gabon to establish mechanisms for collecting beneficial ownership information, which Gabon could use the EITI to help support in the extractive industries. Time is of the essence for Gabon to capitalise on instruments like the EITI to make progress on beneficial ownership transparency given the GABAC mutual evaluation review's assessment that Gabon demonstrates a low level of understanding of money laundering and terror financing risks and the role of beneficial ownership reporting in this context.

It appears that the Ministry of Economy and Participations' Procurement Framework requires bidders for their tenders to disclose information on their beneficial owners.[9] Gabon EITI is strongly encouraged to establish a working group or other coordination mechanism with relevant government entities engaged in beneficial ownership transparency to maximise synergies and minimise duplication.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Beneficial ownership (Requirement #2.5) *Partly met*	The Secretariat's assessment is that Requirement 2.5 is partly met. The MSG's 'Transparency' template considers the objective of enabling the public to know who ultimately owns and controls the companies operating in the country's extractive industries is mostly met. Stakeholders consulted had contrasting perspectives on progress on this topic, some stakeholders in government acknowledging that despite slow progress, there are already initiatives to draft a roadmap and begin gathering information from companies, who argue they need a clear legal framework to begin disclosing that information. Some stakeholders from civil society pointed out a lack of progress and the absence of information on beneficial ownership available up to date. However, the International Secretariat considers the objective as not fulfilled, given the lack of enabling legal or regulatory framework for the government's collection and public disclosure of beneficial ownership information on extractive companies

[9] See for instance this Request for Proposals from the Ministry of Economy and Recovery from 2022.

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	and the very limited extractive companies' legal or beneficial ownership information disclosures to date. Gabon's two EITI Reports have not yet formalised the government's policy on beneficial ownership transparency, but have been transparent about the lack of enabling legal and regulatory framework for the government's collection and disclosure of beneficial ownership data in the extractive industries. Progress in addressing Requirement 2.5 has been limited in Gabon to date, as the MSG has prioritised the plan of contracting a consultant to prepare a roadmap on beneficial ownership disclosures. In the meantime, Gabon piloted beneficial ownership disclosures in its 2022 EITI Report for the first time, based on an MSG-agreed definition of BO in line with Requirement 2.5.f, but not an agreed definition of 'politically exposed person'. Beneficial ownership seems to have only been requested for the 18 material companies that reported, and only two comprehensively disclosed their beneficial ownership information in the EITI Report, even though Requirement 2,5 clearly establishes that all companies who hold a license permit or are applying to get one should disclose their beneficial ownership information. Another four companies[10] are listed as subsidiaries of publicly listed companies in the 2022 EITI Report, although publicly listed (and EITI supporting) company TotalEnergies is listed as 'not communicated'. The information provided on beneficial owners includes all of the data required under Requirement 2.5.d aside from the country of residence and identifying any politically exposed person(s). The 2022 EITI Report identifies the stock exchange where each publicly listed company is listed but does not provide links to each company's filings to the stock exchange regulator. Quality assurances have been agreed upon for beneficial ownership disclosures through the EITI, but there is no indication of the level of adherence to the agreed procedures in the 2022 EITI Report. Legal ownership information is provided for only 14 of the 18 reporting companies. Thus, beneficial and legal ownership information is not publicly accessible for the majority of companies holding and applying for extractive licenses.

New corrective actions and recommendations
• In accordance with Requirement 2.5, Gabon should establish an enabling legal and regulatory framework for the government's collection and public disclosure of beneficial owners of all companies holding and applying for petroleum and mining licenses. Gabon should ensure public disclosure of the beneficial owners of all companies and individuals that apply for or hold a participating interest in an oil, gas or mining license or contract. Gabon is encouraged to establish a publicly accessible register of beneficial owners, at least for the extractive industries. Information that is publicly disclosed about the identity of beneficial owners should include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons. Appropriate mechanisms for ensuring the reliability of beneficial ownership information should be agreed upon and adhered to by companies disclosing their ownership data. Gabon should also ensure that links to regulatory filings to respective stock exchange regulators are disclosed for all wholly owned subsidiaries of publicly listed companies that operate in Gabon's extractive industries. Gabon EITI should publish annual assessments of significant gaps or weaknesses in reporting on beneficial ownership information, including

[10] Three oil and gas companies/investors (The Carlyle Group, VAALCO and Tullow Oil) and one mining company (Eramet).

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naming any entities that failed to submit all or parts of the beneficial ownership information. Gabon should also ensure that legal owners of all companies participating in extractive licenses and contracts are publicly accessible.

State participation (Requirements 2.6, 4.2, 4.5, 6.2)

Overview of progress in the module

Despite a short period of time since Gabon rejoined the EITI as an implementing country, the impact of EITI implementation is evident in strengthening disclosures of relevant information on the sector. This is the case, for instance, with the recent disclosure of GOC's financial statements through Gabon EITI's website. This progress is noteworthy given that, at the moment of the consultations for this Validation, GOC lacked a website of its own to disclose information. However, this is not the case for SEM, whose financial statements remain unpublished. In line with its commitments to the IMF, there is an opportunity to strengthen GOC and SEM's systematic disclosures of data required by the EITI, for instance through regular publication of audited financial statements once both companies have a fully functioning website of their own.

In complying with the EITI Standard and in order to increase the comprehensiveness of the data disclosed Gabon must pursue its efforts to include Vitol in the scope of its EITI reporting of the sale of the state's in-kind revenues. Clarification of the state's sales of crude oil and natural gas to the national market (the refinery and power plants) through EITI reporting could help support a greater understanding of the national mid- and downstream petroleum industry.

There are opportunities for Gabon to make greater use of annual EITI reporting to improve transparency around transactions involving extractive SOEs, as a means of supporting the government's fiscal consolidation efforts and improving public understanding of the financial revenues and contributions of mining and petroleum SOEs.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
State participation (Requirement #2.6) *Mostly met*	The Secretariat's assessment is that Requirement 2.6 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring an effective mechanism for transparency and accountability for well-governed SOEs and state participation more broadly is mostly met. Stakeholders considered that the objective was mostly met, given the recent changes and the publication of some information in the EITI Report and on the national EITI website. The International Secretariat considers the objective as only mostly fulfilled, given the lack of comprehensive public information on the rules and practices governing the financial relations between the two extractive SOEs, GOC and SEM, and the state. EITI disclosures do

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	not include an analysis of potential deviations in the compliance of the legal framework for SOEs. Two SOEs are operating in Gabon's extractive industries: the *Société Nationale des Hydrocarbures du Gabon* (SNHG), better known as Gabon Oil Company (GOC), in petroleum and the *Société Équatoriale des Mines* (SEM) in mining. Gabon's 2021 and 2022 EITI Reports have demonstrated the materiality of these two SOEs and referred to data from their financial statements, but without commenting on the lack of public availability of the financial statements. The two SOEs offer very limited systematic disclosures: the SEM website provides limited information on the company's projects and the GOC website no longer appears operational. Neither SOE systematically discloses its audited financial statements, despite repeated recommendations from the IMF for all SOEs to do so regularly (most recently in the May 2024 Article IV Consultation report). However, following stakeholder consultations for this Validation, the latest unaudited financial statements of GOC were published on the national EITI website. Gabon's two EITI Reports provide a similar succinct overview of the two SOEs' roles and responsibilities and a description of legal provisions granting the state free participation in mining production license-holders and petroleum projects. Yet its EITI reporting has not yet clarified either the rules or the practices related to the financial relations between GOC, SEM and the state. Stakeholder consultations and the publication of their latest unaudited financial statements provided some clarity over the practice of retained earnings and reinvestments, third-party financing and the distribution of profits by GOC, but not SEM. Gabon's 2022 EITI Report comprehensively discloses the level of state participation in different extractive companies and projects in the mining and oil and gas sector. In the mining sector, the state has not yet used its right to 10% free equity in some projects that have not transitioned to the production phase. The terms attached to state and SOE participation are described for some, but not all, of the companies. The 2022 EITI Report notes the lack of reporting of any loan or guarantee to any extractive company or project by the state or the two SOEs. Gabon's 2022 EITI Report briefly describes GOC's governance structure and partly describes the rules or practices related to operating and capital expenditures, procurement, subcontracting or corporate governance for either of the two SOEs. A partial description of these rules is further disclosed in GOC's unaudited financial statements.
Sale of the state's in-kind revenues (Requirement #4.2) *Mostly met*	The Secretariat's assessment is that Requirement 4.2 is mostly met. The MSG's 'Transparency' template considers the objective of transparency in the sale of in-kind revenues of minerals, oil and gas is mostly met. Stakeholders considered that the objective was mostly met, pending the publication of some missing information by the GOC. The International Secretariat considers that the objective is mostly fulfilled, given Gabon's cargo-level disclosures of sales of the state's in-kind crude oil revenues, balanced with a lack of clarity on the sale of the state's in-kind crude oil to the SOGARA refinery. Uncertainty remains on the applicability of in-kind payments in the mining sector. In oil and gas, Gabon's 2022 EITI Report provides project-level data on the state's collections of in-kind revenues, albeit with 25% of in-kind revenues not

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	disaggregated by block. However, it is a concern that the reconciliation of petroleum companies' in-kind payments to the government is done with the DGH rather than GOC, given that it is the national oil company (GOC) that lifts this crude oil on behalf of the state (DGH). The 2022 EITI Report does not provide assurances that GOC's figures on the state's in-kind revenues match the figures in the EITI Report. While the 2021 EITI Report only disclosed sales of the state's in-kind revenues in aggregate, the 2022 EITI Report provides cargo-level data on its sales of the state's in-kind oil revenues via exports. In addition, the state is also selling some of its in-kind oil to the SOGARA refinery as feedstock, although it was not possible to isolate this transfer from the total sales data disclosed. The 2022 EITI Report does not provide a comprehensive picture of state in-kind revenues in natural gas, other than a reference to a private sector company (Perenco's) sales of the state's in-kind natural gas revenues on its behalf through sales to the national electricity company SEEG. It remains unclear whether the state holds similar arrangements with other petroleum companies, or whether Perenco's agreement with the state covers the state's entire in-kind natural gas revenues from all petroleum projects. Yet the MSG has made efforts to go beyond the minimum required by requesting data from GOC on its equity oil sales for the 2022 EITI Report but without a response from GOC to date. The 2022 EITI Report explains that the state holds a long-term sales agreement with Vitol whereby it sells its entire exported in-kind oil revenues to Vitol. The agreement with Vitol appears to have been originally signed in 2013, according to media coverage. Gabon's EITI Reports have not yet expanded to disclosures about the GOC's buyer selection process, and the long-term sales agreement with Vitol is not public, both encouraged provisions of the EITI Standard. While the MSG attempted to include Vitol in the scope of EITI reporting to reconcile the state's exported crude oil, its efforts were unsuccessful, as the EITI Report explains the MSG could not find a company representative's contact details. In mining, it remains unclear from the 2021 and 2022 EITI Reports whether the state collects any in-kind revenues, particularly in gold. The 2021 EITI Report describes (but the 2022 EITI Report does not) the operations of one of SEM's subsidiaries, the Comptoir Gabonais de Collecte de l'Or (CGCO), which operates five regional buying houses trading in artisanal-mined gold. It is unclear whether the CGCO collects any government revenues from these activities, either in cash or in-kind. The two EITI Reports also describe a second type of arrangement that could give rise to in-kind revenues to SEM, although there is insufficient information in the EITI Reports (and public domain) on the structure of the agreements. In its comments to the draft report, the MSG clarified that while the mining code provides for in-kind revenues, this clause has not been applied in practice and that no income is received in-kind. It noted that CGCO (Comptoir Gabonais de Collecte de l'Or) has been dormant since 2020. Concerning the mining operations of the five buying houses, it did not receive any public revenue from these activities, neither in cash nor in kind. The 2021 EITI Report briefly describes contracts on a particular license (MINKIE G9-981) that SEM holds with two gold mining companies and in which it receives a share of production. Yet the structure of the contract, and whether any of that production represents state in-kind revenues, remains unclear. In its comments to

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	the draft report, the MSG clarified that SEM receives that share of production as part of its contractual agreement and is not required to sell it and transmit the proceeds to the state. The comments of the MSG agree with the overall score for this requirement.
Transactions related to state-owned enterprises (Requirement #4.5) *Partly met*	The Secretariat's assessment is that Requirement 4.5 is partly met. The MSG's 'Transparency' template considers the objective of traceability of payments and transfers involving SOEs is mostly met. Stakeholders consulted considered also that the objective was mostly met. The International Secretariat considers the objective not fulfilled. Despite the recent publication of the financial statements of GOC (covering 2021 and 2022), the lack of publication of similar information for SEM and the lack of clarity around government transfers to these two SOEs represent significant obstacles to the overall objective of transparency on transactions involving SOEs. There are no systematic disclosures of transactions related to the two extractive SOEs in Gabon, aside from the recent ad hoc publication of GOC's 2021 and 2022 financial statements on the Gabon EITI website. However, the budget execution report is published on the Ministry of Public Accounts website. Gabon's 2021 and 2022 EITI Reports provide some information on transactions related to the two material SOEs but with significant gaps in transparency on transactions between the SOEs and the state. The EITI Report presents the aggregate value of dividends collected by SEM in 2022, but it is not disaggregated by company. Gabon has made more limited progress in using its EITI reporting to improve transparency on financial transactions between the two SOEs and the state. The 2022 EITI Report discloses the aggregate value of dividends collected by the state in 2022, it does not disclose or reconcile the value of dividends paid by each of the material SOEs in 2022. The audited financial statement of GOC clarifies that the SOE paid a dividend of XOF 15 billion (around USD 24m) in 2022. In the absence of publicly available 2022 financial statements for SEM, it remains unclear whether it paid a dividend to the state in 2022. Likewise, it is unclear from the 2022 EITI Report and other publicly accessible documents whether the state made any financial transfer to the SEM in 2022. In addition, the 2022 EITI Report confirms that neither of the two material SOEs provided the required quality assurances (specifically their management attestation) for their EITI reporting. In its comments to the draft report, the MSG notes that SEM, on behalf of the government, received two dividend payments. The first one by Comilog, for FCFA 16,457,559,940 and the other by Nouvelle Gabon mining, FCFA 425,434,560. The MSG comments also noted that SEM did not receive any transfers from the Gabonese state in 2022. The comments also highlighted the creation of a National Gold Reserve, which will be responsible of collecting the State's share of in-kind gold. Overall, the comments to this requirement did not disagree with the score attributed to Requirement 4.5.
Quasi-fiscal expenditures (Requirement #6.2) *Partly met*	The Secretariat's assessment is that Requirement 6.2 is partly met. The MSG's Transparency template considers the objective of transparency in extractive-funded expenditures on behalf of the government that are not reflected in the national budget is not applicable to Gabon in the period under review. Stakeholders consulted considered that the objective was not applicable to Gabon in the period under review. However, the International Secretariat considers the objective as not fulfilled, given Gabon EITI's reliance on self-reporting of any quasi-

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	fiscal expenditures by SOEs rather than establishing a methodologically robust approach that is based on evidence of SOEs' expenditures in 2022. Gabon's 2021 and 2022 EITI Reports have included data collection requests related to quasi-fiscal expenditures in the EITI reporting templates sent to the two material SOEs, albeit without a response from either SOE. Although the MSG has concluded that there were no quasi-fiscal expenditures undertaken by extractive SOEs on the basis of their lack of reporting, the International Secretariat considers that the lack of evidence of capacity-building for material SOEs on quasi-fiscal expenditures, the lack of engagement of the Ministry of Finance, the Ministry of Economy and the Ministry of Public Accounts, as well as the lack of availability to the MSG of the two extractive SOEs' audited 2022 financial statements, imply that the MSG has not yet established a robust methodology for identifying quasi-fiscal expenditures linked to extractive industry revenues. While there is no evidence of quasi-fiscal expenditures from official documents in the public domain, the International Secretariat considers that more work is needed by Gabon EITI to comprehensively address the issue of potential quasi-fiscal expenditures by extractive SOEs. Indeed, the issue of repayment of national debt related to GOC's contracting of a USD 1.2bn loan in 2024 to fund its acquisition of a majority interest in the petroleum company Assala Gabon is expected to become relevant for Gabon's EITI disclosures in future EITI Reports (*see Requirement 4.3*).

New corrective actions and recommendations

- In accordance with Requirement 2.6, Gabon should ensure public disclosure of information on the prevailing rules and practices regarding the financial relationship between the government and material SOEs in the mining and petroleum sectors. Gabon should ensure public disclosures from the government and SOEs of a comprehensive list of state and SOE participations in extractive companies and projects, including the terms attached to their participations, and their level of responsibility for covering expenses at various phases of the project cycle. Where there have been changes in the level of government and SOE ownership during the EITI reporting period, the government and SOEs are required to disclose the terms of the transaction. Where the government or SOEs have provided loans or loan guarantees to mining, oil and gas companies operating within the country, details on these transactions should be disclosed, including loan tenor and terms. SOEs are expected to publicly disclose their audited financial statements or the main financial items where financial statements are not available. To strengthen implementation, Gabon is encouraged to use its EITI reporting as a diagnostic of the rules and practices related to material SOEs' operating and capital expenditure management, procurement, subcontracting and corporate governance.

- In accordance with Requirement 4.2, Gabon should ensure public disclosure of the volumes of in-kind revenues received and sold by the state (or third parties appointed by the state to sell on their behalf), the revenues received from the sale, and the revenues transferred to the state from the proceeds of oil, gas and minerals sold. This should include volumes of the state's in-kind crude oil and natural gas revenues that are supplied to the domestic market, including to the national refinery and the national electricity company. The published data must be disaggregated by individual buying company and to levels commensurate with the reporting of other payments and revenue streams in accordance with Requirement 4.7. Where applicable, this should include payments (in cash or in-kind) related to swap agreements and resource-backed loans. To strengthen implementation, Gabon is encouraged to disclose a description of

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the process for selecting the buying companies, the technical and financial criteria used to make the selection, the list of selected buying companies, any material deviations from the applicable legal and regulatory framework governing the selection of buying companies, and the related sales agreements. Gabon EITI is encouraged to pursue its efforts to include buyers of the state's in-kind revenues in the EITI reporting process to address any stakeholder concerns over data quality and assurances.

- In accordance with Requirement 4.5, Gabon should use its EITI disclosures to ensure the traceability of payments and transfers involving SOEs and strengthen public understanding of whether revenues accruable to the state are effectively transferred to the state and of the level of state financial support for SOEs. This should include comprehensive and reliable disclosures of all SOE transfers to government agencies, and intra-SOE transfers and government transfers to SOEs, where these are considered material.
- In accordance with Requirement 6.2, Gabon should review all types of spending by material SOEs with a view to identifying expenditures that could be categorised as quasi-fiscal. Gabon EITI is required to develop a reporting process for material SOEs' quasi-fiscal expenditures with a view to achieving a level of transparency commensurate with other payments and revenue streams in accordance with Requirement 4.7.

Production and exports (Requirements 3.2, 3.3)

Overview of progress in the module

Gabon has established its EITI Reports as a central source for extractive commodity production and export data. There is an opportunity for Gabon to use its EITI reporting to improve public understanding of the mechanisms for controlling and valuing extractive commodity production and exports.

Gabon has used its EITI reporting to add value by reconciling both production and export data between producing companies and relevant government agencies. Thus, the reconciliation of export data between companies, line agencies (DGH and DGMG) and Customs (DGDDI) identified significant weaknesses in the DGDDI's record-keeping. Customs reconciles this information with some delays, as different taxes are levied on different mining agreements (which highlights the need for full contract transparency to ensure proper government monitoring of the sector). The EITI recommendation to institutionalise a regular reconciliation of production and export data between companies, line agencies and Customs is pertinent and should be followed up on.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

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EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Production (Requirement #3.2) *Mostly met*	The Secretariat's assessment is that Requirement 3.2 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring public understanding of extractive commodity production levels and that the valuation of extractive commodity output is mostly met. The International Secretariat's view is that the objective is mostly fulfilled, given the public disclosure of production volumes and values for all extractive commodities produced by Gabon aside from natural gas. There does not appear to be any systematic disclosures of extractive commodity production data by government entities or companies in Gabon. Gabon's 2021 and 2022 EITI Reports disclose production volumes and values for crude oil, manganese and gold, but not for natural gas. Yet the EITI Reports confirm that Gabon produces associated natural gas, in referring to oil and gas company Perenco's sales of natural gas to the national electricity company SEEG. The oil, manganese and gold production data disclosed is disaggregated by company, with some gaps in field-level crude oil production data. Disclosure of production volumes, but not values, of construction materials produced through quarrying is not considered a material gap given that none of these commodities are produced by companies making material payments to the government in 2022. Gabon's 2022 EITI Report adds value by reconciling production data between companies and line agencies but has not yet described additional information on how production is monitored. The 2021 EITI Report raised concerns over the lack of comprehensiveness of gold production data disclosed, given reporting omissions by two companies holding gold production-related contracts with SEM. However, these gaps appear to have been addressed in the 2022 EITI Report, which does not include any concerns over the comprehensiveness of gold production data disclosed. The lack of reference to credible estimates of informal gold production is covered under the extractive industries' contribution to the national economy (*see Requirement 6.3*) but does not seem sufficiently material in terms of total revenue, but still a substantial revenue source (at between 1 and 2 tonnes a year according to estimates in a 2024 SwissAid report) to impact the assessment of Gabon's progress in meeting Requirement 3.2..
Exports (Requirement #3.3) *Fully met*	The Secretariat's assessment is that Requirement 3.3 is fully met. The MSG's 'Transparency' template considers the objective of ensuring public understanding of extractive commodity export levels and that the valuation of extractive commodity exports is mostly met. However, the International Secretariat considers the objective as fulfilled, given the public disclosure of extractive commodity export data through Gabon's EITI Reports. There does not appear to be any systematic disclosures of extractive commodity export data by government entities or companies in Gabon. Gabon's 2022 EITI Report provides the export volumes and values of the three extractive commodities Gabon exported in 2022 (crude oil, manganese and gold), although inconsistencies between the identity of oil companies producing and exporting crude oil raise questions over the reliability of the crude oil export data disclosed. Indeed, the 2022 EITI Report lists fewer oil-producing companies than oil-exporting companies, while two oil companies

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	listed as producers are not listed as exporters and two exporting companies are not listed as producers.[11] Nonetheless, given that this export data consists of official government export data, all technical aspects of Requirement 3.3 can be considered fulfilled. There is no evidence of any other exports of extractive commodities. Gabon has not yet used its EITI reporting to disclose additional information on the methods for controlling and valuing extractive commodity exports. However, both the 2021 and 2022 EITI Reports include a reconciliation of export volumes and values between the producing companies, the line agency (DGH for petroleum, DGMG for minerals) and Customs (DGDDI), highlighting significant weaknesses in the Customs' record keeping and related recommendations to establish regular reconciliation of export figures between DGMG and DGDDI.

New corrective actions and recommendations

- In accordance with Requirement 3.2, Gabon should ensure public disclosure of timely production data for each extractive commodity produced in the period under review, including natural gas production. To strengthen implementation, this data could be further disaggregated by region, company and project, and include sources and methods for calculating production volumes and values. Gabon is encouraged to review the consistency in companies producing and exporting crude oil as part of its EITI reporting and to explain any differences between the identity of companies producing and exporting petroleum.
- To strengthen implementation of Requirement 3.3, Gabon is encouraged to disclose sources and methods for calculating extractive commodity export volumes and values in its future EITI reporting. Gabon could also consider comparing the government's extractive commodities export data with import figures from export destination countries with a view to identifying any discrepancies.

Revenue collection (Requirements 4.1, 4.3, 4.4, 4.7, 4.8, 4.9)

Overview of progress in the module

Gabon has established a robust methodology for reconciling company payments and government revenues from the extractive industries, which has ensured comprehensive disclosure of detailed government extractive revenue data for 2021 and 2022. There is an opportunity for Gabon EITI to work with relevant government entities and companies to strengthen systematic disclosures of government extractive revenues. Gabon could also use its EITI reporting to facilitate access to extractive companies' audited financial statements and to make use of Gabon EITI data to assess extractive companies' compliance with their legal and contractual payments to government requirements. With Gabon piloting disclosures of oil and gas project costs in its EITI implementation, there are opportunities for Gabon to consider projects in public financial

[11] Tullow Oil is not listed as an oil producer in 2022 in Table 39 of the 2022 EITI Report, but is listed as an exporter in 2022 in Table 43. In addition, Orange Nassau/One Dyas and Pandora are marked as exporting crude oil in 2022 but do not feature as oil producers in 2022, while Stream Oil and SINO Gabon are listed as oil producers but not exporters in 2022, without further explanation of these inconsistencies.

modelling of key extractive projects as a means of building key audiences' capacities to understand factors affecting government revenues from key mines and petroleum projects.

While there is no evidence of any barter-type arrangements in Gabon's extractive industries in the period under review, the national oil company GOC's conclusion of a USD 1.2bn oil-backed loan to fund its acquisition of a majority interest in Assala Gabon in 2024 indicates that Requirement 4.3 is expected to become applicable in Gabon's EITI reporting from 2024 onwards. There are opportunities for Gabon to make greater use of its annual EITI disclosures to improve transparency around the terms of GOC's oil-backed financing agreement(s) and to track the implementation of the oil-backed loan agreement on an annual basis.

Gabon has expanded its EITI reporting to transportation companies that make material payments to the government, both in the petroleum sector with Perenco and GOC as well as the mining sector with the manganese railway operator SETRAG. There are opportunities for Gabon to strengthen disclosures beyond government transportation revenues to disclose the applicable tariffs and volumes transported. There is also a need to clarify the role of the Gabon Special Economic Zone transportation services related to minerals, which remain unclear from Gabon's EITI Reports to date.

Gabon has established a robust EITI reporting process, but the granularity of disclosures could be improved, particularly at a project level for those revenues levied at that level. While Gabon's EITI reporting has met the Requirements of the EITI Standard in terms of timeliness of reporting since re-joining the EITI, there is an opportunity for it to significantly improve the timeliness of its reporting by strengthening systematic disclosures of information required by the EITI Standard by relevant government entities and extractive companies.

The quality of the reconciled financial data in Gabon's EITI Reports appears to be satisfactory according to the IA's conclusions, even if half of the reporting companies did not adhere to quality assurances for EITI reporting agreed by the MSG. Gabon has focused its robust approach to quality assurances narrowly on the EITI reconciliation, rather than extending to a diagnostic of prevailing audit and assurance practices in the extractive industries. There are opportunities for the EITI to make a greater contribution to public finance management reform. Evidence of the impact that EITI implementation has had in the institutional collaboration and engagement in the governance of the extractive sector is the willingness of the office of the Auditor General (*the Cour des Comptes*) to expand its oversight of the extractive sector, through an increase in the capacity of the institution, in particular over the oil and gas and mining sector.

Gabon has piloted disclosure of project costs in a dedicated study published in May 2024, which identified weaknesses in the government's oversight of project cost audits and included related recommendations. All stakeholders, including the government, are encouraged to follow up on relevant recommendations from the project cost study.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

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EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Comprehensive disclosure of taxes and revenues (Requirement #4.1) *Fully met*	The Secretariat's assessment is that Requirement 4.1 is fully met. The MSG's 'Transparency' template considers the objective of ensuring comprehensive disclosures of company payments and government revenues from oil, gas and mining is mostly met. However, the International Secretariat considers the objective as fulfilled, given the comprehensive disclosure of material company payments and government revenues from the extractive industries, without significant discrepancies in the reconciliation of payments and revenues. There are few systematic disclosures of government extractive revenues beyond the general budget documents published on the Ministry of Economy and Participations website. However, several petroleum and mining companies operating in Gabon are subsidiaries of groups domiciled in jurisdictions requiring the annual publication of payments to government reports. International extractive company disclosures of 2022 payments to the Government in Gabon include: ENI, Maurel & Prom, TotalEnergies, Eramet and Vaalco (only up to 2021) Gabon's 2022 EITI Report is based on a robust methodology for the reconciliation of company payments and government revenues. The MSG's materiality decisions related to the selection of revenue streams and companies to be included in the 2022 EITI Report are clearly described and justified. Gabon's two EITI Reports to date cover all revenue streams listed in Requirement 4.1.b. Material revenue streams are described and material companies are listed, with all but two material companies reporting and all government entities and SOEs reporting. The value of payments from the two non-reporting companies is not material, meaning that their omissions did not impact the comprehensiveness of the reconciled financial data. In addition, the government has provided full unilateral disclosures of total revenues, including from non-material companies, for each revenue stream included in the scope of EITI reporting. Gabon's EITI Reports have not yet provided any guidance on public access to material extractive companies' audited financial statements.
Infrastructure provisions and barter arrangements (Requirement #4.3) *Not applicable*	The Secretariat's assessment is that Requirement 4.3 is not applicable in the period under review. The MSG's 'Transparency' template considers the objective of ensuring public understanding of infrastructure provisions and barter-type arrangements is not applicable to Gabon in the period under review. The International Secretariat's view agrees with the MSG's self-assessment in considering the objective as not applicable, although it considers it likely that Requirement 4.3 will become applicable to Gabon from 2024 onwards given the recent conclusion of an oil-backed loan. Gabon's 2021 and 2022 EITI Reports cite the MSG's conclusion that there were no active infrastructure provisions or barter-type arrangements in accordance with Requirement 4.3 in the period under review. While this assessment is only based on the lack of reporting of such agreements by reporting entities, and indeed casts doubts on the comprehensiveness of this assessment in the absence of publicly accessible operating contracts, the International Secretariat has not found any publicly accessible evidence of any active infrastructure provisions or barter arrangements in 2021-2022.

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	However, media coverage in May-June 2024 indicates that GOC has signed an oil-backed loan agreement valued at USD 1.2bn to fund its USD 1.3bn acquisition of a majority interest in the petroleum company Assala Gabon from US-based private equity company The Carlyle Group. Press coverage in May 2024 indicates that GOC contracted investment bank Invest Premier to help it raise a USD 1.2bn oil-backed loan, to be repaid through 40,000bpd liftings over five years. Press coverage of GOC's acquisition of Assala Gabon in February 2024 had previously raised questions about the structure of GOC's financing for this acquisition. A press release on commodity trader Gunvor's website indicated that the company is involved in the financing agreement, with press coverage in June 2024 indicating that the trader had supplied GOC with USD 800m in financing, although the terms of the financing agreement have not been publicly disclosed. There are thus significant opportunities for Gabon to use its annual EITI disclosures to clarify the terms of the oil-backed financing agreement and to track its implementation on an annual basis.
Transportation revenues (Requirement #4.4) *Partly met*	The Secretariat's assessment is that Requirement 4.4 is partly met. The MSG's 'Transparency' template considers the objective of ensuring transparency in government and SOE revenues from the transit of oil, gas and minerals is mostly met. While the International Secretariat notes that there are efforts to disclose some information on transportation arrangements in the petroleum and mining sectors, it considers the objective to be not fulfilled. While the information gaps on volumes transported, tariffs applied and revenues collected are significant, it appears that the transportation revenues accruing to the state are relatively limited, even if they remain material in the MSG's view. Gabon's 2022 EITI Report describes two types of transportation arrangements each in the petroleum and mining sectors that give rise to government revenues. In the petroleum sector, this includes two arrangements: Under the first arrangement, Perenco pays tax to the government on the revenues generated from the transportation of crude oil in an 18-inch pipeline from producing areas to export terminals for third parties (other producing oil companies). Under the second arrangement, GOC operates a 10-inch pipeline with a contract to transport crude oil for one company, SINO Gabon. In mining, there are two transportation arrangements. The first one is a joint venture, SETRAG, between the manganese producer COMILOG and a French transport company, MERIDIAM, which operates the national railway with contracts with three manganese producers including COMILOG. The second arrangement involves a transport company called GSEZ, which is not further described in the EITI Report. The report only states that the MSG insisted that the company be included in EITI reporting. This appears to be a transport operator in the Gabon Special Economic Zone, although the type of government revenues linked to the transportation of extractive commodities from GSEZ remain unclear from the EITI Report, which only states that GSEZ was one of the two material companies that did not report information to the report. The report discloses the aggregate value of transportation revenues from each arrangement, disaggregated by revenue stream, but raises concerns over the lack of reported government revenues from GOC's operation of the 10-inch pipeline under contract with SINO Gabon. It also raises concerns over the lack of information on and reporting by GSEZ. The 2022 EITI Report does not provide any additional

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	information on the relevant transportation taxes, tariff rates or volumes of extractive commodities transported.
Level of disaggregation (Requirement #4.7) *Partly met*	The Secretariat's assessment is that Requirement 4.7 is partly met. The MSG's 'Transparency' template considers the objective of ensuring disaggregation in public disclosures of company payments and government revenues from oil, gas and mining is mostly met. However, the International Secretariat considers the objective as still not fulfilled, given the lack of disaggregation of government extractive revenue data both by revenue stream and by company, as well as the lack of project-level reporting to date. Gabon's 2022 EITI Report presents the reconciled financial data on company payments and government revenues disaggregated by revenue stream on the one hand and by company on the other hand, but not by both company and revenue stream in the same table. Thus, it is not possible to identify what a specific company paid in one payment stream (e.g. corporate income tax). The reconciled financial data in the 2022 EITI Report is not disaggregated by project for those revenue streams levied at a project level. There is no evidence that the MSG has scoped out the revenue streams levied at a project level, nor any projects that cover several substantially interconnected agreements (e.g. the COMILOG project potentially). Thus, the financial data on government extractive revenues disclosed in Gabon's two EITI Reports to date has not been sufficiently disaggregated to allow the public to access payment flows either per company or per project.
Data timeliness (Requirement #4.8) *Fully met*	The Secretariat's assessment is that Requirement 4.8 is fully met. The MSG's 'Transparency' template considers the objective of ensuring that public disclosures of company payments and government revenues from oil, gas and mining are sufficiently timely to be relevant to inform public debate and policymaking is fully met. The International Secretariat's view agrees with national stakeholders in considering the objective as fulfilled, even if the timeliness of Gabon's EITI disclosures could be further improved by strengthening systematic disclosures of data required by the EITI Standard by relevant government entities and extractive companies. Gabon has made some progress in improving the timeliness of publication of its EITI Reports, publishing its 2021 EITI Report 24 months after the end of the fiscal period covered and its 2022 EITI Report some 19 months after the end of the period covered. There is evidence that the MSG approved the reporting period for the EITI Report in both cases. Given that the EITI Report appears to be the primary means of public access to much of the information required by the EITI Standard, the timeliness of Gabon's EITI reporting could be improved through the gradual strengthening of systematic disclosures by government entities and extractive companies. Strengthening systematic disclosures of non-financial information on the sector, licenses, contracts, state participation, production and exports could help free up the MSG's time to focus on improving the timeliness of the remaining disclosures through EITI reporting. A large majority of industry stakeholders consulted signalled their support of the submission of more timely data to align EITI reporting with their internal reporting systems.
Data quality and assurance	The Secretariat's assessment is that Requirement 4.9 is partly met. The MSG's 'Transparency' template considers the objective of ensuring that appropriate

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<tr><td>(Requirement #4.9)

Partly met</td><td>measures have been taken to ensure the reliability of disclosures of company payments and government revenues from oil, gas and mining is fully met. However, the International Secretariat considers the objective is not fulfilled, given the lack of adherence to the MSG-agreed quality assurances by half of the material companies that reported, even if the Supreme Audit Institution (Cour des Comptes) certified the government's EITI reporting. While it could be argued that the technical aspects of Requirement 4.9 have been addressed, the International Secretariat considers that the broader objective of contributing to strengthening routine government and company audit and assurance systems and practices is not fulfilled, given the lack of evidence of MSG review of prevailing audit and assurance practices and the significant gaps in reporting entities' adherence to the agreed quality assurances for their EITI reporting.

Gabon's 2021 and 2022 EITI Reports present a robust methodology for quality assurances that link EITI reporting to audited financial data, albeit based on a cursory overview of statutory audit and assurance procedures and no confirmation of whether material entities' financial statements for the period under review had been audited. However, in 2022, only half (8 of 16) reporting companies adhered to the agreed quality assurances, while the Supreme Audit Institution (Cour des Comptes) certified all government entities' EITI reporting even if there were gaps in management attestations from the SOEs. Nonetheless, the 2022 EITI Report includes the IA's assessment that the reconciled financial data appears both comprehensive and reliable, although it qualifies the assessment of reliability by noting that it is subject to the impact of lack of adherence to quality assurances by half of reporting companies. The 2022 EITI Report presents a set of recommendations but does not explicitly comment on the status of follow-up on recommendations from the 2021 EITI Report. The lack of adherence to agreed quality assurance procedures by half of the reporting companies is a concern, as are the qualifications of the IA's assessment of reliability and the only cursory review of audit and assurance rules and practices in government and extractive companies.

With regards to data quality on costs, Gabon EITI published a report on oil and gas project costs, which highlighted weaknesses in the government's oversight of cost audits and identified a conflict of interest in audited companies paying auditors per diems and covering their expenses. Yet the project costs study provides disclosures of 2021 project costs disaggregated by operator, but not between operating and capital expenditures. The study includes several recommendations for strengthening government oversight of project costs.</td></tr>
<tr><th colspan="2">New corrective actions and recommendations</th></tr>
<tr><td colspan="2">To strengthen implementation of Requirement 4.1, Gabon is encouraged to work with relevant government entities and extractive companies to strengthen their systematic disclosures of government revenues and company payments in the extractive industries. Gabon is expected to ensure that the audited financial statements of all material extractive companies are publicly disclosed. Where such audited financial statements cannot be publicly disclosed, Gabon EITI should publish the rationale for non-disclosure and any barriers to disclosure of extractive companies' audited financial statements.
To strengthen implementation of Requirement 4.3, Gabon is encouraged to review the existence of any barter-type arrangements and infrastructure provisions, including oil-backed loans, given</td></tr>
</table>

media allegations that Gabon has concluded an oil-backed loan in 2024. If any barter-type arrangement such as oil-backed loans are considered material, Gabon should ensure the public disclosure of the key terms of any agreements, or sets of agreements, involving the provision of goods and services (including resource-backed loans), in full or partial exchange for oil, gas or mining concessions or physical delivery of such commodities to specific parties appointed as part of the agreement. To be able to do so, the MSG and the Independent Administrator need to gain a full understanding of the terms of the relevant agreements and contracts, the parties involved, the resources which have been pledged by the state, the value of the balancing benefit stream, and the materiality of these agreements relative to conventional contracts. Gabon EITI is required to ensure that EITI implementation addresses these agreements and disclosures provide a level of detail and disaggregation commensurate with the other payments and revenue streams. Gabon EITI should agree on a procedure to address data quality and assurance of the information set out above, in accordance with Requirement 4.9. To strengthen implementation, Gabon EITI is encouraged to engage with Gunvor as an EITI supporting company regarding comprehensive disclosures of the oil-backed loan for the purchasing of Assala Gabon by the Gabonese government.

- In accordance with Requirement 4.4, Gabon should ensure that its EITI reporting comprehensively discloses all material government revenues from the transportation of extractive commodities, disaggregated to levels commensurate with other payments and revenue streams in accordance with Requirement 4.7. Gabon is expected to disclose descriptions of the transportation arrangements, definitions of the relevant transportation taxes, tariffs or other relevant payments, including the methodologies used to calculate them, as well as tariff rates and volumes of transported extractive commodities.

- In accordance with Requirement 4.7, Gabon should ensure that public disclosures of material company payments and government revenues from the extractive industries are disaggregated by government entity, by revenue stream and by company as well as, where applicable, by project for all extractive revenues considered material for EITI reporting. Gabon EITI is encouraged to undertake comprehensive scoping of project-level disclosures of financial EITI data, including reviewing which government revenue streams are levied at a project level and inventorying what petroleum and mining projects cover several substantially interconnected licenses or agreements.

- To strengthen implementation of Requirement 4.8, Gabon is encouraged to ensure that public disclosures of company payments and government revenues from oil, gas and mining are sufficiently timely to be relevant to inform public debate and policymaking. Gabon is encouraged to further improve the timeliness of its EITI reporting, including by working with relevant government entities and extractive companies to strengthen their systematic disclosures of data required by the EITI Standard.

- In accordance with Requirement 4.9, Gabon should use the EITI process to contribute to strengthening routine government and company audit and assurance systems and practices. To do so, Gabon should strengthen the diagnostic of rules and practices related to government and company audit and assurance in its EITI reporting and formulate recommendations for reforms of these practices to strengthen the audit and assurance environment for government extractive revenue data. Gabon EITI should ensure full adherence by EITI reporting entities (government and companies) to the quality assurances for their EITI reporting agreed by the MSG.

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Revenue management (Requirements 5.1, 5.3)

Overview of progress in the module

Gabon has used its two EITI Reports to date to improve transparency around petroleum companies' contributions to government-operated funds linked to equipment, training and environmental impacts, although it remains unclear whether these should be considered forms of government revenues or mandatory social and environmental expenditures by petroleum companies. Gabon EITI has disclosed some general information on the operations of the country's sovereign wealth fund, the Gabonese Future Generations Fund (FSRG), managed by the Gabonese Fund for Strategic Investments (FGIS). Yet amidst a parliamentary inquiry into the FGIS concluded in May 2024 that highlighted significant concerns over apparent financial management irregularities at the FGIS, including the consistent payment of FGIS dividends despite the entity's lack of profits, there are opportunities for Gabon EITI to strengthen its description of the FGIS' financial management. Gabon could also use its EITI implementation to discuss and support the implementation of the parliamentary inquiry's recommendations related to reforms of the legal framework for the FGIS.

Since rejoining the EITI, Gabon's EITI Reports have devoted significant focus on the government's broader energy transition plans, including those related to renewable energies. Yet Gabon's EITI Reports have not yet explicitly linked this focus on the energy transition with disclosures related to different trajectories for the extractive industries, including government extractive revenues, under different energy transition scenarios.

A summary of the TOFE (Financial management dashboard of the State's budget) is available on the website of the Ministry of Finance for 2022 and 2023, including aggregated figures on government revenues from the oil and gas sector. There is an opportunity for Gabon to use its EITI reporting to provide an annual diagnostic of adherence to the single Treasury account principle for all government revenues from the extractive industries, including those earmarked for repayment of oil-backed loans.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Distribution of extractive industry revenues (Requirement #5.1) *Mostly met*	The Secretariat's assessment is that Requirement 5.1 is mostly met. The MSG's 'Transparency' template considers the objective of ensuring the traceability of extractive revenues to the national budget and the same level of transparency and accountability for extractive revenues that are not recorded in the national budget is mostly met. The International Secretariat's view considers the objective as only mostly fulfilled, given the lack of clarity in Gabon's EITI reporting on whether petroleum companies' contributions to four government-operated funds related to equipment, training and environmental impact represent forms of government

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	revenues or mandatory social and environmental expenditures. In addition, the lack of disclosures about the management of extractive funds transferred to the sovereign wealth fund (the Gabonese Strategic Investment Fund – FGIS) is a concern, even if the 2022 EITI Report alleges that there were no transfers of extractive revenues to the FGIS in 2022. Gabon's 2022 EITI Report confirms that all extractive revenues are transferred to the single Treasury account, although it also describes petroleum company contributions to four government-operated funds that do not appear to be recorded in the national budget. The government-operated funds include the Hydrocarbons Support Fund, the Equipment Fund, the Training Fund and the Environmental Impact Fund. The EITI Report discloses the value of five oil and gas companies' contributions to each of the four funds in 2022 but does not clarify whether these contributions should be considered forms of petroleum company payments to the government, or rather as mandatory social and environmental expenditures. The level of reporting by only five petroleum companies also raises concerns over the comprehensiveness of company disclosures of their contributions to the four funds in 2022, particularly given the lack of reporting by the Treasury (DGCPT) of collected contributions to the four funds. The 2022 EITI Report provides a cursory description of the management of these contributions to the four funds but does not describe oversight and accountability mechanisms related to these funds, or refer to links to financial reports related to these funds. The International Secretariat considers it likely that petroleum companies' contributions to the four funds represent forms of mandatory social and environmental expenditures rather than payments to the government (*see Requirement 6.1*) but concludes that the lack of clarity on this point in Gabon EITI reporting to date means that the objective of traceability of government extractive revenues to the national budget has not yet been comprehensively fulfilled. The 2022 EITI Report also describes the functioning of the Gabonese Strategic Investment Fund (FGIS), which manages the Future Generations Gabonese Fund (FSRG), a sovereign wealth fund that is partly funded by extractive revenues. The EITI Report explains that the sources of funding for the FSRG include a share of the Diversified Investment Provision (PID) and Hydrocarbons Investment Provision (PIH) paid by petroleum companies and a share of dividends paid by SOEs to the state. However, given that petroleum companies' expenditures under PID and PIH are provided directly as social expenditures rather than contributions to a government-managed fund (*see Requirement 6.1*), contributions from PID and PIH to the FGIS would in practice consist of petroleum company payments to the FGIS, although this is not explicitly stated in the EITI Report, Once the FSGR's minimum balance is reached, the EITI Report explains that the FSGR's revenues consist of revenues from its investments and any excess budget revenues, replacing the sources of extractive revenues, which are codified in the annual government budget. Yet the 2022 EITI Report does not describe the FSRG's balance in 2022, only explaining that the FGIS provided confirmation that no extractive revenues were transferred to the FGIS in 2022. The FGIS website provides basic information about the fund, including a 2022 annual report that provides high-level summaries of the organisation's financial performance, but no detailed financial reports. The 2022 EITI Report's description implies that all revenues earmarked for the FGIS are duly recorded in the national budget. However, the lack of explanation for the reasons for the lack of extractive revenue transfers to the FGIS in 2022, combined

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	with the lack of availability of financial reports describing the management of the FGIS and FSGR, implies that more work is needed from Gabon EITI to clarify the balance, inflows and management of funds related to the FGIS and FSGR. Gabon has not yet referenced any national or international revenue classification systems in its EITI reporting.
Revenue management and expenditures (Requirement #5.3) *Not assessed*	The Secretariat's assessment is that Requirement 5.3 remains not assessed, given that several encouraged aspects of this requirement remain to be addressed by Gabon EITI. The MSG's 'Transparency' template considers the objective of strengthening public oversight of the management of extractive revenues to be partly met. The International Secretariat's view is that the objective is still far from being fulfilled, given Gabon's use of its EITI reporting to disclose information on the government's general energy transition plans, although there is no additional information to further public understanding and debate around issues of revenue sustainability and resource dependence. Gabon's 2021 and 2022 EITI Reports provide only very brief descriptions of earmarked funds and the government's budget process but have not yet described the government's audit cycle. The EITI Reports provide information on the government's general approach to the energy transition but without additional details such as projected production, commodity prices and revenue forecasts. Building on Gabon EITI's demonstrated focus on energy transition considerations, there is an opportunity for Gabon to expand its use of EITI disclosures to raise public awareness of the factors influencing the government's extractive revenues under different energy transition scenarios.

New corrective actions and recommendations

- In accordance with Requirement 5.1, Gabon should use its EITI reporting to indicate which extractive industry revenues, whether cash or in kind, are transferred to government Treasury accounts and which do not. Where government extractive revenues are not fully recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable. To strengthen implementation, Gabon is encouraged to use the EITI to improve transparency around the sovereign wealth fund (FGIS), including inflows, outflows, balances and investments. Gabon is encouraged to reference national and international revenue classification systems in its EITI disclosures to improve the interoperability of EITI financial data and government budget documents.

- To strengthen implementation in line with Requirement 5.3, Gabon is encouraged to use its EITI reporting to improve public understanding of extractive revenue earmarks as well as the government's budget and audit processes. Gabon is also encouraged to use its EITI reporting to disclose more timely information to further public understanding and debate around issues of revenue sustainability and resource dependence, including assumptions underpinning forthcoming years in the budget cycle related to projected production, commodity prices and revenue forecasts arising from the extractive industries and the proportion of future fiscal revenues expected to come from the extractive sector.

Subnational contribution (Requirements 4.6, 5.2, 6.1)

Overview of progress in the module

Gabon's EITI reporting has not yet matched the transparency in national government revenues from the extractive industries at the subnational level. The two EITI Reports published to date include direct subnational payments in the scope of material extractive companies' unilateral disclosures, but this appears to be an error in scoping. Yet Gabon's EITI Reports have not yet clarified the existence or scope of subnational transfers of a share of extraction tax paid by mining companies, in line with the 2019 Mining Code. There is an opportunity for Gabon to make greater use of its EITI reporting to clarify the flow of extractive revenues to subnational governments, and to identify any deviations from the statutory revenue-sharing formula in practice.

Gabon has used its EITI Reports to date to describe mandatory social expenditure requirements for both petroleum and mining companies. While Gabon EITI has disclosed a minority of petroleum and mining companies' mandatory social expenditures, there are several gaps in the information provided and concerns over the comprehensiveness of disclosures by those material extractive companies that did not report. Yet with the gradual disclosure of petroleum and mining contracts (*see Requirement 2.4*), there is an opportunity for Gabon EITI to strengthen public understanding of whether extractive companies are fulfilling their legal and contractual obligations related to social expenditures.

Gabon's EITI Reports have not yet comprehensively disclosed petroleum and mining companies' payments to the government related to the environment, such as related to Environmental Impact Assessment (EIA) fees. Yet they have disclosed some petroleum companies' contributions to the government-operated environmental impact fund as well as their contributions to environmental rehabilitation funds, even if the majority of reporting petroleum companies did not disclose such environmental expenditures to third parties. Given the focus of Gabon EITI Reports on broader energy transition considerations, there are opportunities for them to expand to a more comprehensive coverage of extractive companies' environmental payments to the government as well as their environmental expenditures to the benefit of third parties.

Progress by requirement and corrective actions

The detailed assessment of progress in addressing each EITI Requirement or corrective action is available from the data collection templates referenced in the annex to this report.

EITI Requirement and assessment	Summary of progress in addressing the EITI Requirement
Subnational payments (Requirement #4.6) *Not applicable*	The Secretariat's assessment is that Requirement 4.6 is not applicable. The MSG's 'Transparency' template considers the objective of enabling stakeholders to gain an understanding of benefits that accrue to local governments is mostly met. However, the International Secretariat considers the requirement as not applicable, given the lack of evidence of any direct subnational payments by mining or petroleum companies. While the MSG's

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	'Transparency' template argues that Requirement 4.6 is applicable, there is no evidence in the general Tax Code, in the Mining Code or in the Hydrocarbons Code requiring petroleum or mining companies to make any direct payments to subnational government entities. Gabon's 2022 EITI Report notes that the MSG sought to include direct subnational payments within the scope of material companies' unilateral disclosures, but there is no evidence that any company reported any such direct subnational payments. There is no evidence in Gabon's EITI reporting of the MSG reviewing applicable laws and regulations to assess the existence of any statutory direct subnational payments by petroleum or mining companies. There is no justification for the exclusion of direct subnational payments from the scope of reconciliation, not least since the materiality threshold for selecting revenue streams for reconciliation was set at zero (*see Requirement 4.1*). The 2022 EITI Report provides unclear information on whether provisions for the transfer of 60% of extraction tax to local governments represent a direct subnational payment by extractive companies or a subnational transfer by the national government. The International Secretariat's understanding is that statutory transfers of 60% of extraction tax to the subnational governments represent a form of subnational transfer from the national government, rather than a direct subnational payment by extractive companies.
Subnational transfers (Requirement #5.2) *Partly met*	The Secretariat's assessment is that Requirement 5.2 is partly met. The MSG's 'Transparency' template considers the objective of enabling stakeholders at the local level to assess whether the transfer and management of subnational transfers of extractive revenues are in line with statutory entitlements as partly met. Stakeholders consulted considered that the objective was mostly met. The Secretariat considers the objective is not fulfilled, given the limited description of the statutory subnational transfers of 60% of extraction tax and the lack of engagement on this issue by the Treasury. Gabon's 2022 EITI Report provides inconsistent information on whether there were any statutory provisions for subnational transfers of extractive revenues in 2022, noting that none of the reporting entities reported such transfers but also raising concerns that the Treasury (DGCPT) did not report any information on such transfers despite being requested to do so. The 2022 EITI Report does not provide any information on the revenue-sharing formula, which had been provided in the 2021 EITI Report. The International Secretariat takes note of statutory provisions in Article 58 of the 2019 Mining Code (Law No. 037/2018 of 11 June 2019) requiring 60% of extraction tax to be transferred to local governments, implying that statutory rules requiring subnational transfers of a share of mining revenues were in place in 2022, rendering Requirement 5.2 applicable in the period under review.
Social and environmental expenditures (Requirement #6.1) *Mostly met*	The Secretariat's assessment is that Requirement 6.1 is mostly met. The MSG's 'Transparency' template considers the objective of enabling public understanding of extractive companies' social and environmental contributions is mostly met. The International Secretariat considers the objective as mostly fulfilled, given concerns over the comprehensiveness of extractive companies' disclosures of their mandatory social expenditures, gaps in information about some reporting companies' social expenditures, and a lack of clarity over the

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	types and levels of extractive companies' payments to the government related to the environment. Gabon's 2022 EITI Report describes mandatory social expenditures in the petroleum and mining sectors, including social expenditures under requirements for the local community development funds (FDCL) in both sectors, as well as requirements for petroleum companies to contribute to three government-operated funds and to contribute under the Diversified Investment Provision (PID) and the Hydrocarbon Investment Provision (PIH). The EITI Report also refers to payments to the government related to the environment by both petroleum and mining companies, in the form of Environmental Impact Assessment (EIA) fees, but does not provide a comprehensive list of all extractive companies' environmental payments to the government. With regards to <u>social expenditures</u>, the 2022 EITI Report provides some information on both petroleum and mining companies' social expenditures, albeit with gaps in disclosures of required information and concerns over the comprehensiveness of reporting by material companies. The 2021 EITI Report (Table 46) explains that there are no government funds established by the DGM and DGMG for the FDCL for either petroleum or mining and that extractive companies undertake social expenditures directly, having provisioned these amounts in their accounts, and not made any cash contributions to any fund. The 2022 EITI Report implies that petroleum companies' contributions under the PID and PIH are provisions in their accounts, which are then devoted to social expenditures agreed with the state, although this is only implied and not explicitly stated in the report, which confusingly refers to "contributions" rather than "expenditures". The EITI Report discloses five oil and gas companies' contributions to the three government-operated funds, five oil and gas companies' expenditures under FDCL, and six oil and gas companies' contributions under PID and PIH. However, it is unclear why the other oil and gas companies in the scope of EITI reporting for 2022 did not report any such mandatory social expenditures (i.e. whether they undertook expenditures and did not report them to the EITI, or whether they did not undertake any such expenditures in 2022). The report also discloses two mining companies' contributions under the FDCL, and just as for petroleum it is unclear whether this is comprehensive of all companies' mandatory social expenditures under the FDCL. While EITI disclosures confirm that petroleum companies' contributions to the government-operated funds are in cash, it remains unclear whether extractive companies' social expenditures under the FDCL, PID and PIH are all in cash, or whether some expenditures are provided in kind. In addition to the lack of clarity around whether any mandatory social expenditures are made in kind, and the nature of any such in-kind expenditures, the EITI Report does not disclose the identity of any non-government beneficiaries of these social expenditures. With regards to <u>environmental payments</u> to the government, the 2022 EITI Report provides two petroleum companies' and two mining companies' disclosures of what is categorised as "environmental payments", although the majority of these appear to consist of environmental expenditures to the benefit of third parties, rather than payments to the government. Indeed three of the

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	four reporting companies disclosed expenditures on projects related to social and environmental infrastructure that appear to be for the benefit of communities, rather than forms of payments to government. The fourth company, Perenco, disclosed cash payments to the National Parks Agency's Parks Maintenance Fund, which could potentially be considered a form of payment to the government. On the other hand, the 2022 EITI Report describes requirements to pay a fee to the government for the processing of EIAs, which appears to constitute an environmental payment to the government. These types of government revenues from extractive companies related to the environment have not yet been disclosed in Gabon's EITI Reports to date. With regards to environmental expenditures to third parties, Gabon's EITI Reports describe requirements for petroleum companies to contribute to a government-operated Environmental Impact Fund as well as to environmental rehabilitation funds. Beyond disclosing three extractive companies' environmental expenditures to third parties (described above), the EITI Report discloses two petroleum companies' contributions to the Environmental Impact Fund and four petroleum companies' contributions to environmental rehabilitation funds in 2022. Yet the EITI Report raises concerns over the low level of company reporting of these environmental expenditures, raising questions over the comprehensiveness of company reporting.

New corrective actions and recommendations

- In accordance with Requirement 5.2, Gabon should ensure public disclosure of all subnational transfers of extractive revenues, including statutory transfers of 60% of extraction tax to local governments. These disclosures should include a description of the revenue-sharing formula, the transfer amount calculated in accordance with the relevant revenue-sharing formula and the actual amount that was transferred from the national government and each relevant subnational government entitled to receive subnational transfers of extractive revenues in the year under review, disaggregated by beneficiary subnational government. To strengthen implementation, Gabon is encouraged to report on how funds received from subnational transfers of extractive revenues are managed at the subnational level.

- In accordance with Requirement 6.1, Gabon should ensure public disclosures of all social expenditures by extractive companies mandated by law, regulation or contract, where such payments are material. These disclosures of mandatory social expenditures should be disaggregated between cash and in-kind expenditures, with the nature and deemed value of all in-kind expenditures disclosed. Where the beneficiary of the mandated social expenditure is a third party, i.e. not a government agency, it is required that the name and function of the beneficiary be disclosed. Gabon should ensure public disclosures of all extractive companies' payments to the government related to the environment mandated by law, regulation or contract, where such payments are material. To strengthen implementation, Gabon is encouraged to ensure public disclosure of discretionary social expenditures and all environmental expenditures and transfers by extractive companies, where these are considered material.

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Background

Overview of the extractive industries

An overview of the extractive industries is accessible on the country page of the EITI webpage for Gabon.

History of EITI implementation

The history of implementation is accessible on the country page of the EITI webpage for Gabon.

Explanation of the Validation process

An overview of the Validation process is available on the EITI website.[12] The Validation Guide provides detailed guidance on assessing EITI Requirements, while the more detailed Validation procedure includes a standardised procedure for undertaking Validation by the EITI International Secretariat.

The International Secretariat's country implementation support team included Ahmed Zouari and Nassim Bennani, while the Validation team was comprised of Esteban Manteca, Hugo Paret and Ahmed Zouari. The internal review for quality assurance was conducted by Nassim Bennani, Joanne Jones and Mark Robinson.

Confidentiality

The detailed data collection and assessment templates are publicly accessible, on the internal Validation Committee page here.

The practice of attribution of stakeholder comments in EITI Validation reports is by constituency, without naming the stakeholder or its organisation. Where requested, the confidentiality of stakeholders' identities is respected, and comments are not attributed by constituency. This draft report is shared with stakeholders for consultation purposes and remains confidential as a working document until the Board takes a decision on the matter.

Timeline of Validation

The Validation of Gabon commenced on 1 July 2024. A public call for stakeholder views was issued on 1 April 2024.[13] Stakeholder consultations were held in person from 16 September to 19 September. The draft Validation report was finalised on 17 January 2025. Following comments from the MSG on 17 February 2025, the Validation report was finalised for consideration by the EITI Board.

[12] See https://eiti.org/validation
[13] See https://eiti.org/offers/gabon-2024-eiti-validation-call-views-stakeholder-engagement.

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Resources

- Validation data collection file – Stakeholder engagement
- Validation data collection file – Transparency
- Validation data collection file – Outcomes and impact

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Annex A: Assessment of Requirement 1.3 on civil society engagement

Methodology

Due to concerns expressed by stakeholders related to the enabling environment for civil society engagement in the EITI, the International Secretariat's Validation team has conducted a detailed assessment of Gabon's adherence to the EITI Protocol: Participation of civil society.[14]

The assessment follows the Validation Guide, which defines guiding questions and related evidence that should be considered in cases where there are concerns about potential breaches of the civil society protocol.[15] For contextual purposes, the Validation provides an overview of the broader enabling environment for civil society participation in a country's extractive sector. The assessment seeks to establish whether legal or practical restrictions related to the broader enabling environment have in practice restricted civil society engagement in the EITI in the period under review. It focuses on the areas where there are concerns regarding adherence to the civil society protocol.

A call for stakeholder views on progress in EITI implementation was launched on 1 April 2024, in accordance with the Validation procedure. The assessment draws on the information provided in responses to that call for views, the Stakeholder engagement file, and stakeholder consultations.

Overview of broader environment for civil society engagement

There were significant developments related to broader civic space in Gabon during the period under review (October 2021 – July 2024). This included a tense general election campaign in the months to August 2023 that saw new government restrictions on freedoms of expression and communication according to international NGOs like CIVICUS. Hours after the announcement of the election results on 30 August 2023, a group of military officers staged a coup d'état and relieved President Ali Bongo Ondimba from power, placing him under house arrest before allowing him to leave the country. While the initial international reaction was critical of the coup d'état, as reported by think tanks such as the US Institute for Peace (USIP), the Gabonese public and key civil society leaders expressed support for the replacement of the Bongo regime, with reports of street celebrations according to CIVICUS and international media coverage such as in French newspapers Libération and Le Point. There were significant constraints on broader civic space during the 56 years of Bongo family rule, as reflected in international reports on civic space in Gabon before the coup d'état, such as the US State Department's Human Rights Practices 2021 and 2022 reports on Gabon. This assessment of the environment for civil society engagement in the EITI process and public debate on extractive industry governance therefore seeks to distinguish three key periods: during the Bongo regime (2021-mid-2023), the coup d'état and its immediate aftermath (August-December 2023), and during the transitional government (2024).

[14] https://eiti.org/document/eiti-protocol-participation-of-civil-society.
[15] https://eiti.org/document/2021-eiti-validation-guide.

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The international rankings of Gabon's civic space have remained relatively constant during the 2021-2024 period, with the exception of improvements in press freedom according to Reporters without Borders (RsF) since the coup d'état. Gabon's ranking in Freedom in the World assessment of civic space in 195 countries has remained 'not free' between 2021 and 2024, with a slightly declining score from 22 to 20 out of 100 linked to declines in political rights and civil liberties in 2021 and 2022 in particular. The CIVICUS assessment of Gabon's civic space has remained 'repressed' between 2021 and 2024, with little noticeable impact of the coup d'état. The US State Department's successive annual reviews of human rights practices in 2021, 2022 and 2023 show that the transition government following the coup d'état took steps to address human rights abuses, but was also involved in its own arbitrary detention of journalists. Gabon's ranking in Reporters without Borders' (RsF) press freedom index improved markedly following the 2023 coup d'état, rising sharply to 56/180 in 2024 after only gradual improvements from 117/180 in 2021 to 105/180 in 2022 and 94/180 in 2023.

When Gabon was admitted by the EITI Board as an EITI implementing country in October 2021, the assessment of the country's application acknowledged the relatively low international rankings of civic space but found that there were no barriers to civil society engagement in all aspects of the EITI process. Gabon's latest UN Human Rights Council Universal Periodic Review (UPR) took place in January 2023 and marked an improvement on the previous UPR in 2017, even if it concluded that many challenges remained in terms of political and civic space, in particular related to freedom of expression (both online and offline) and the independence of journalists. Gabon supported 230 out of 259 recommendations, according to the EU's 2023 country update on human rights and democracy in Gabon.

International rankings of civic space have documented constraints on Gabon's civic space annually. More political NGOs like Tournons La Page have argued that civic space constraints have grown since 2016, the date of the previous (contested) national elections. Tournons La Page's August 2023 assessment of civic space in Gabon highlighted 864 arrests, 12 banned public demonstrations, 13 suspended newspapers and 34 days of Internet black-outs in the period from 2016 to 2023. The NGO argues that the government maintained constraints on civic space following the 2016 elections, and added new restrictions introduced to combat COVID-19 from May 2020 to March 2022.

The August 2023 coup d'état was not accompanied by large-scale violence according to the EU's 2023 country update on human rights and democracy in Gabon. The transition regime announced proposals for major reforms of the Constitution, election and penal codes, with new attention to human rights and a fight against systemic corruption, and released some political prisoners. Several CSO leaders who are members of the Gabon EITI MSG expressed public support in the immediate aftermath of the coup d'état, including Georges Mpaga and Marc Ona Essangui. Georges Mpaga's interview with CIVICUS in September 2023 provides the arguments for this overwhelming civil society support for the transitional government, including an opening to civil society. Coup leader General Brice Oligui Nguema met with company and civil society leaders upon taking power, in September 2023. More recently, a month-long national dialogue chaired by the coup leader General Brice Oligui Nguema concluded in late April 2024 with recommendations from 580 participants including a broad range of civil society, according to coverage in the national press.

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While there is no centralised database of CSOs in Gabon, the Gabonese Network of Organisations and Projects (*Réseau des organisations et des projets associatifs du Gabon* – ROPAGA) recorded 1,750 organisations, according to the 2021 CSO Sustainability Index for Gabon. Gabon's 2023 Universal Periodic Review reports 350 associations working on human rights issues. Beyond the non-profits (associations, NGOs and foundations), the July 2023 Financial Action Task Force (FATF) mutual evaluation review of Gabon notes the existence of undeclared associations, without having an estimate of the number.

The MSG's 'Stakeholder engagement' template states categorically that there have been no breaches of the EITI protocol: Participation of civil society in the period under review. The MSG has included an annual self-assessment of its progress in addressing each EITI Requirement in the 2022 and 2023 annual progress reports, which reflect a self-critical perspective on advances to date. Gabon EITI's 2022 annual progress report self-assesses progress in addressing Requirement 1.3 as 'mostly met', while the 2023 annual progress report raises this self-assessment to 'fully met' following the organisation of civil society's constituency conference in July 2023.

Expression

Gabon's Constitution (Articles 1 and 95) includes guarantees for freedoms of expression and communication, although specific laws include provisions curbing some aspects of these freedoms. While the 2016 Communications Law (019/2016) removed prison sentences for press offences, the 2019 amendment to the Penal Code (Law 042/2018) introduced new provisions (Article 219) penalising contempt of the head of state, with fines of up to XAF 5m and imprisonment of up to two years for repeated offenders. The August 2023 assessment of civic space by the political NGO '*Tournons La Page*' provides a detailed description of the changes introduced by the revisions to the Penal Code, which raised the statutory level of fines and imprisonment for offences such as spreading fake news or allegations. Organisations like RsF report summons of journalists for questioning under the Penal Code. The August 2023 assessment by '*Tournons La Page*' highlights the cases of allegedly arbitrary arrests of activists critical of the government, such as Landry Amiang, Hervé Kinga and Primat Ngomo, although these cases are related to political activism and human rights advocacy, rather than public debate on extractive industry governance. While RsF considers arbitrary arrests to be rare in Gabon, it notes that journalists continue to be subjected to intimidation, particularly by summonses by the security services. NGOs like RsF and '*Tournons la Page*' have raised concerns over the perceived lack of independence of the media regulator, the High Authority of Communications (*Haute Autorité de la Communication* – HAC), from the government, which is allowed to sanction media organisations without the need to convene the nine members of the HAC commissioners. Yet at the same time, the government took steps to lift restrictions on the press, for instance by enacting Ordinance No. 12/PR/2-18 that lifted custodial sentences for press offences. These steps, and the issuance of some 186 new press cards, were welcomed in Gabon's latest Universal Periodic Review in January 2023, although Gabon was called upon to make more efforts to ensure citizens are fully able and are protected by the rights of these freedoms.

Many media companies in Gabon were created in the 1990s after the multi-party electoral system was restored, with more than 60 print media outlets active according to RsF. Newspapers such as the sole national daily *L'Union* and privately-owned *Échos du Nord*, *La Loupe*, *L'Aube* and

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Le Temps are the most widely read. The most widely read of the growing number of online news outlets are *Gabonreview*, *Gabon Media Time* and *Gabonactu*. State TV channels *Gabon Première* and *Gabon 24* dominate viewership, despite competition from several privately owned channels. National and international NGOs have raised concerns over restrictions (Article 16) in the 2016 Communications Law banning citizens residing abroad from working as director of publishing, production, broadcaster or other media outlets. This clause is perceived as discriminatory against directors of media that are exiled for having criticised the government, involving media such as *Echos du Nord*, *Faits Divers*, *L'Aube* and *La Loupe* according to '*Tournons La Page*''s August 2023 assessment. The 2016 Communications Law has also been criticised for including provisions (Article 87) requiring the press to "promote national unity" and provisions (Article 180) holding the editor, publisher, producer, distributor, hosting service and broadcaster personally liable for any infraction committed by the media company. These clauses, including criminal defamation provisions, have been criticised by NGOs like '*Tournons La Page*' for breeding self-censorship on the part of journalists, publishers and broadcasters. Nonetheless, the EU's 2023 country update on human rights and democracy in Gabon reports that newspapers linked to the opposition were still able to publish on any subject of their choice, including criticism of the government and President. A review of minutes of EITI events, including MSG meetings, and public statements and publications by CSOs substantially engaged in the EITI process does not indicate that there are topics related to extractive industry governance or public finance management that are not being discussed openly by civil society.

The MSG's 'Stakeholder engagement' template states categorically that there have been no breaches of the EITI protocol: Participation of civil society related to freedom of expression and that CSOs engaged in the EITI process express themselves freely. There is ample evidence of civil society expressing views critical of government and companies, both as part of the EITI process and independently. Gabon's EITI Candidature application provides evidence of proactive and critical expression by civil society, both in MSG meeting discussions and in other EITI meetings and events. There are several documented instances of CSOs expressing public disagreement with government officials, including the MSG chair. Several CSOs involved in EITI implementation have also led public campaigns critical of extractive companies. For instance, following a civil society campaign related to allegations of environmental pollution by the oil and gas company Perenco near its oil and gas sites of Oba and Moba in the Etimboué department, the NGO ROLBG filed a legal complaint against the company in 2021 according to press coverage including a May 2022 article on Radio France International (RFI). More recently, there is evidence of civil society expressing criticisms towards the government's lead of the EITI at the highest levels of the state. In January 2023, civil society MSG members wrote to President Ali Bongo Ondimba to express concern over the limited progress in EITI implementation due to insufficient technical and financial resources and lack of disclosure of extractive contracts, which was reported in the national press. These criticisms of the government were also relayed by civil society leaders to the national press. In October 2023, the civil society MSG members sent an official letter to the Minister of Economy and Participations as MSG chair, expressing concerns over allegations of corruption involving the Gabon EITI National Coordinator. Civil society organisations substantially engaged in the EITI process, such as ROLBG, CONASC and ASCORIM, have also expressed public views critical of the government in other areas of governance and public finance management, for instance in calling for greater transparency and accountability in the government's economic management following publication of the IMF's Article IV consultation report in June 2024, as reported in the national press. In September 2024, CSOs represented at the MSG published a

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press communiqué denouncing a contradiction between the Minister of the Economy and Participations, the Minister of Petroleum and the Minister of Mines regarding the publication of extractive contracts, and highlighting their concern about what they perceived as blockages and obstacles for the publication of contracts.

Although the secondary sources reviewed for this Validation described broader government constraints on freedom of expression, particularly by journalists due to regular government summons (if not arrests) of journalists that have continued after the August 2023 coup d'état, the International Secretariat has not found any evidence of a pattern of government constraints on civil society's ability to freely express itself in relation to the EITI process or extractive industry governance in the period under review. Thus, the Secretariat's assessment is that there have not been any breaches of the EITI protocol: Participation of civil society in the period under review. There is ample evidence of CSOs substantially engaged in the EITI process expressing themselves freely in relation to extractive industry governance issues, both through the EITI process and independently.

Operation

Gabon's Constitution (Article 1) guarantees the right to establish associations, parties, trade unions and religious communities. Civil society organisations are regulated by Law 35-62 of 1962 on associations, Law 18/92 of 1993 on public-sector unions and Law 3/94 of 1994 on private-sector unions. Gabon operates a system of prior declaration for most non-profit organisations (including associations, NGOs and foundations), with the exception of foreign and religious associations, which require prior authorisation by the President of the Republic according to the FATF's July 2023 mutual evaluation review of Gabon. The 2021 CSO Sustainability Index for Gabon explains that registration through prior declaration is not a legal requirement, but a legal entity is necessary to perform basic tasks like opening a bank account or raising funding from foreign donors.

Various international rankings of Gabon's civic space confirm that procedures for registering a CSO are straightforward, with costs of less than XAF 10,000 (around USD 18) detailed on the Ministry of Interior website. Registration of associations with the Ministry of Interior leads to the delivery of a temporary receipt allowing the association to start operations for three months while the Ministry investigates the association founds moral standing. There appear to be bureaucratic delays in the completion of registration by some associations although this does not appear to have stopped any CSOs' operations in the meantime, with the 2021 CSO Sustainability Index reporting that associations often operate for far longer than three months on the basis of these temporary receipts. The August 2023 assessment of civic space by the political NGO '*Tournons La Page*' notes that several associations have been operating for more than five years on the basis of temporary receipts. The 2021 CSO Sustainability Index for Gabon highlights the case of the Association for the Defense of the Collective Interests of Etimboué (*Association pour la défense des intérêts collectifs d'Etimboué*), which experienced significant delays in its registration in 2021, although the assessment explains that this may have been due to bureaucratic delays rather than their work on democracy issues. There is no legal requirement for CSOs to submit activity reports to the Ministry of Interior, although many associations that raise funding from national and international sources typically publish annual activity reports according to the 2021 CSO Sustainability Index for Gabon.

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For several years, CSOs have advocated for reforms of Law 35/62 on associations, according to the 2021 CSO Sustainability Index for Gabon. For instance, '*Tournons La Page*''s August 2023 assessment raised concerns over provisions (Article 4) of the law that allows for the banning of any organisations whose activities are contrary to public order or republican government, including those that generate political troubles, provisions that are considered excessively vague that could cover legitimate civil society activities. The NGO '*Tournons la Page*' highlights the case of the National Convention of Education Sector Unions (*Convention Nationale des Syndicats du Secteur de l'Éducation* – CONASYSED), whose activities were suspended in March 2017 given government accusations that it had disturbed public order.

There are no documented cases of CSOs working on EITI issues or extractive industry governance having faced suspension of their activities on this basis, however. The Network of Associative Organisations and Projects in Gabon (*Réseau des Organisations et des Projets Associatifs du Gabon* – ROPAGA) organised public meetings in April 2022 to develop proposals for the revision of the law on associations, as reported in the national press. ROPAGA had previously published a practical guide for registering associations under Law 35/62 in 2017. In 2017, Member of Parliament Patrick Eyogo-Edzang submitted a draft bill to revise aspects of Law 35/62, aiming to more clearly distinguish religious from secular organisations and to strengthen the government's anti-money laundering provisions related to non-profit organisations, although the status of the proposed reform was unclear as of 2023 according to Gabon's latest Universal Periodic Review in 2023. The FATF's July 2023 mutual evaluation review of Gabon added impetus to these reform proposals by highlighting weaknesses in the Ministry of Interior's process for reviewing information on founders and managers of CSOs.

Civil society organisations are exempt from paying taxes on donations and grants, as well as from value-added tax (VAT). Law 039/2018 on patronage and sponsorship allows companies and individuals to deduct donations to CSOs from their taxable revenue, according to the 2021 CSO Sustainability Index for Gabon. There are legal provisions requiring the government's approval for any foreign funding of more than XAF 10m (around USD 18,000) for Gabonese CSOs. The Ministry of Interior developed a draft decree in 2020 to strengthen government control of CSO funding according to the 2021 CSO Sustainability Index for Gabon, although the status of these reform proposals remains unclear as of 2024.

Public documentation suggests that CSOs engaged in the EITI process, not limited to members of the MSG, have been able to access foreign funding throughout the period under review. Thus, PWYP International has channelled EU grant funding through its Gabonese coalition since 2022, according to the grant information document published online. The German technical assistance agency GiZ and the World Bank provided extensive capacity building for the civil society coalition in Gabon during 2017-2021 in preparation for the country's rejoining the EITI according to Gabon's August 2021 EITI candidature application. The application also highlighted sustained advocacy by civil society of development partners to explore opportunities for fundraising, including with the World Bank, International Monetary Fund (IMF) and the European Union (EU) Delegation. The EU Delegation provided key funding for the civil society coalition in 2022, with some XAF 90m dedicated to supporting civil society's outreach, dissemination and engagement in the EITI process, according to Gabon EITI's 2022 annual progress report and the EU project information document published on the Gabon EITI website. Key development partners such as the French Development Agency (AFD), the United Nations Democracy Fund (UNDEF), Azobé

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Resource Centre for Civil Society (a joint project of the EU and France), and the African, Caribbean, Pacific–EU Culture program regularly launch calls for projects, including at the local level, according to the 2021 CSO Sustainability Index for Gabon.

The MSG's 'Stakeholder engagement' template states categorically that there have been no breaches of the EITI protocol: Participation of civil society related to freedom of operation and that CSOs engaged in the EITI process operate freely. There is evidence of an active civil society use of social media such as Facebook, Twitter, and blogs to disseminate information and advance advocacy campaigns, according to a February 2024 analysis of CSO sustainability trends published by the NGOs FHI360 and the International Centre for Not-for-profit (ICNL). The COVID-19 pandemic had a significant impact on the use of online platforms such as WhatsApp, Zoom, and Google Meet, even if internet service costs remain high by regional standards. Organisations including the Hivos Foundation and the ROLBG have offered CSOs training on digital security in recent years according to the 2021 CSO Sustainability Index for Gabon. There are no documented concerns over state surveillance of civil society's private communications, however. The MSG's 'Stakeholder engagement' template lists key channels for CSO coordination including e-mail distribution lists, information feedback meetings, WhatsApp groups and community forums and workshops.

Despite statutory provisions for government approval of foreign funding above a low threshold and practical delays in registering some CSOs (not involved in EITI implementation), there is no documented evidence of any such restrictions affecting civil society substantially engaged in the EITI process, not limited to MSG members. Civil society appears to operate freely with respect to all aspects of the EITI process and public debate on extractive industry governance, without a noticeable change since the coup d'état either in reporting state requirements or in restrictions to access to foreign funding. During the consultations with stakeholders, the International Secretariat learned that civil society organisations faced funding difficulties from January 2023 until August 2023, when CSOs could resume their work on dissemination and stakeholder engagement. CSOs still require additional sources of funding to fully develop their activities and to strengthen their role in monitoring EITI implementation, however, the International Secretariat found that, despite some challenges to secure funding, CSOs remain fully engaged in EITI implementation.

Association

Gabon's Constitution provides guarantees for freedom to associate. Public meetings and demonstrations can be held without restraint subject to the event being held in accordance with the law and not likely to undermine public order, according to Gabon's 2023 universal periodic review by the UN Human Rights Council. Several NGOs including '*Tournons la Page*' have raised concerns over the 2019 and 2020 amendments to the Penal Code (Laws 042/2018 and 006/2020), which introduced fines for organising or participating in a banned demonstration. In addition, the government introduced strict mobility restrictions in response to the COVID-19 pandemic, which remained in force from May 2020 to March 2022.

The government enacted key reforms including a ban on meetings of more than 30 people as well as making COVID-19 vaccines mandatory for accessing public places. The pandemic restrictions, and the ending of free COVID-19 testing in 2021, elicited a robust and organised response from civil society that demonstrates the constituency's broader ability to organise and

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associate in collective action, even if unrelated to extractive industry governance. In response to the strict pandemic restrictions, CSOs organised a series of events where participants banged on saucepans in 2021. Several dozen participants in the 'saucepan' movement were arrested, including the pastor of Nazareth Church in Libreville according to the 2021 CSO Sustainability Index for Gabon. In December 2021, the Supreme Court ruled in favour of civil society's petition and suspended the government's strict pandemic measures, declaring them unconstitutional.

Despite broader constraints on the ability to organise public demonstrations, CSOs appear to have been able to associate freely in relation to all aspects of the EITI process since the preparations for Gabon's candidature application. The MSG's 'Stakeholder engagement' template states categorically that there have been no breaches of the EITI protocol: Participation of civil society related to freedom of association and that CSOs engaged in the EITI process associate freely. There is no evidence that any CSO member of the broader constituency engaged in the EITI process, including those beyond members of the MSG, has faced any restriction organising themselves in a coalition or in organising or attending meetings, events or workshops related to the EITI in the period under review.

Gabon's civil society coalition was reintegrated into the global Publish What You Pay (PWYP) coalition in 2018, after the previous PWYP Gabon coalition had been disbanded in 2013 following Gabon's delisting from the EITI, according to a December 2022 article by PWYP International. The new PWYP Gabon coalition adopted a Coalition Governance Charter to structure its work, appointed a new PWYP Gabon and Bureau Director, and undertook capacity building for its CSO members in the 2018-2021 period according to Gabon's August 2021 EITI candidature application. It is unclear how many CSOs are members of the PWYP Gabon coalition, whose governance documents (Terms of Reference, articles of association, etc.) are not publicly available.

The PWYP Gabon coalition does not maintain a standalone website and there is limited (outdated) information on the Gabon webpage of the global PWYP website. However, the constituency engaged in the EITI process appears to include the appropriate actors working on issues relevant to the EITI in Gabon, including the Réseau des Organisations Libres de la Société Civile du Gabon (ROLBG), Société Gabonaise de l'Evaluation (SOGEVAL), Croissance Saine Environnement (CSE), Jeunesse Sans Frontières (JSF), Brainforest, the Network of Civil Society Organisations for the Green Economy in Central Africa (*Réseau des Organisations de la Société Civile pour l'Economie Verte en Afrique Centrale* – ROSCEVAC) and the National Council of Civil Society of Gabon (*Conseil National de la Société Civile du Gabon* – CONASC). Some of these organisations maintain a very limited (and outdated) online presence, with the exception of Brainforest, but do not publish any information on their activities relevant to the EITI online. Aside from the PWYP Gabon coalition, the civil society coalition "Gabon, my land, my rights" ("*Gabon, ma terre mon droit*") brings together around 20 CSOs working on issues of land rights and extractive industries.

Gabon's August 2021 EITI candidature application describes the procedure for appointing civil society members to the MSG, which appears to have been open, fair and transparent (*see Requirement 1.4*). Civil society's representation on the MSG is codified in Article 9 of Decree 0077/PR/MER of 22 March 2021 and structures the constituency's representation with one member each for CSOs focusing on (i) mining, (ii) petroleum, (iii) the environment, (iv) good

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governance and two representatives from the press. The ROLBG has been a key driver of the broader constituency's engagement in the EITI process and holds the seat of a CSO focused on mining issues, but has also placed civic space monitoring within the scope of the EITI process given its mandate to work for improvements in broader civic space according to a CIVICUS September 2023 article.

In the aftermath of the August 2023 coup d'état, the transition authorities invited key civil society members to join different branches of government. For instance, Guy René Mombo Lembomba a civil society member was appointed to the Senate in November 2023, ROLBG Executive Secretary Georges Mpaga was appointed first Secretary of the Senate's Economic, Social and Environmental Council (*Conseil économique, social et environnemental* – CESE). The civil society representation on the MSG had been politicised even prior to the coup d'état, with SOGEVAL President Petit-Lambert Ovono, an MSG member representing civil society, founding the "Citizen Monitoring" ("*Veille citoyenne*") political party and running for election in August 2023. The latter remained on the Gabon EITI MSG representing civil society as of July 2024. Stakeholders did not consider this addition of roles as a barrier to full and effective participation in the EITI. In practice, attendance in EITI activities remained high.

Thus, the International Secretariat's assessment is that there have been no government restrictions to civil society's ability to associate in relation to the EITI process and public debate on extractive industry governance. The Libreville-based CSO leaders forming the active core of the constituency, and are members of the MSG, undertook outreach to the broader constituency in the initial candidature preparation phase. Yet the MSG's own annual progress reports and 'Stakeholder engagement' template are transparent about the limited progress in establishing robust constituency coordination mechanisms due to technical and financial resource constraints. The International Secretariat agrees with this assessment and notes the gaps in association of Libreville CSOs with CSOs in other regions of the country due to the constituency's own capacity constraints.

Engagement

The MSG's 'Stakeholder engagement' template states categorically that there have been no breaches of the EITI protocol: Participation of civil society related to freedom of engagement and that CSOs are fully engaged in the EITI process. However, the template notes that the lack of mechanisms for the broader constituency's engagement and a lack of monitoring and evaluation framework have somewhat limited CSO engagement in the EITI process in the period under review. Gabon's August 2021 EITI candidature application describes an extensive consultation process involving outreach and consultation on the structure of civil society participation in the EITI process. This included outreach meetings in the 2018-2021 period, as well as public meetings to appoint civil society members to the MSG in 2019 and 2021. A two-day workshop in July 2021 convened around 30 CSOs to develop the civil society constituency's contribution to the three-year Gabon EITI work plan, as documented on the Gabon EITI website. A three-day workshop by civil society in August 2021 focused on capacity building for members, but also led to the agreement by a group of around 50 CSOs of a Code for Civil Society Participation in Extractive Industry Governance, published on the Gabon EITI website, to structure the constituency's coordination, and a public statement by civil society on their engagement in the EITI process. The Gabon EITI candidature application provides evidence that the Code of Participation was disseminated during several events to the broader constituency and highlights

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the work of CSOs including Sogeval, Brainforest, ROSCEVAC, PWYP Gabon and ROLBG in undertaking outreach on the EITI.

The civil society Code of Participation provides for the rotation of the role of constituency coordinator for civil society's engagement in the EITI every six months, which appears to have been respected in practice. Most recently, the MSG member representing the private press, Raïssa Sylvana Oyeasseko, replaced ROLBG Executive Director Georges Mpaga as constituency coordinator in November 2023, as reported in the national press. The process for preparing Gabon's EITI candidature application involved CSOs' cooperation with local stakeholders and regional partners, focusing on topics of public interest such as oil pollution in Etimboue. In particular, ROLBG undertook extensive consultations with over 600 stakeholders and used drones to take photo evidence, demonstrating civil society's ability to organise and coordinate effectively to achieve their objectives as documented on international NGOs such as the Global Atlas of Environmental Justice website. The local communities' complaint against oil company Perenco filed by ROLBG resulted in the company's indictment for pollution in 2021, according to Perenco's version of events published online.

Following capacity-building efforts by civil society towards the broader constituency in 2017-2021, the civil society constituency coordinated by PWYP Gabon undertook several outreach and capacity-building workshops on an annual basis, after Gabon was re-admitted as an EITI implementing country in October 2021. In the aftermath of Gabon's admission to the EITI, the constituency organised a broad outreach campaign from 23 November to 5 December and from 23 to 28 December 2021 targeting civil society in 17 districts spread out among six[16] of the country's nine provinces, according to November 2021 coverage in the national press. A delegation of civil society members of the MSG undertook outreach and consultation activities with civil society stakeholders at the petroleum employee trade union's headquarters in the oil industry base of (Gabon's commercial capital) Port Gentil in October 2022, according to October 2022 coverage in the national press. The constituency organised a two-day workshop in July 2023 to hold the general conference ("*les assises*"), which was also an opportunity to review the constituency's progress with EITI implementation and the findings of the 2021 EITI Report according to July 2023 coverage in the national press. These '*assises*' were then followed up with more dissemination events at the subnational level, with teams sent to the country's North (Mitzic, Ndjolé, Oyem) and in the south (Gamba, Tchibanga, Mandji) in late July 2023, according to Gabon EITI's January 2024 report on its activities in response to the EITI Board's active monitoring of the country. The convening of this constituency conference ("*les assises*") was an important factor in the MSG upgrading its self-assessment of civil society engagement from 'mostly met' in the annual progress report covering 2022 to 'fully met' in its 2023 progress report.

Civil society has played an active role in steering MSG discussions and the design and implementation of the EITI Standard in Gabon. A review of MSG meeting minutes demonstrates civil society's active contribution to MSG deliberations and decision-making. Civil society has effectively leveraged the EITI process to achieve some successes, even if some key demands such as contract disclosure remain unfulfilled to date. Driven by civil society, the MSG has innovated in launching a call for proposals for the Most Innovative Digital Media in the Extractive

[16] The six provinces targeted were Ogooué-Maritime, Ngounié, Moyen-Ogooué, Woleu-Ntem, Ogooué-Lolo and Haut-Ogooué.

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Industries in Gabon award in 2024, aiming to incentivise innovative uses of Gabon EITI data. Leading civil society actors have produced regular 'notes of position' regarding extractive industry governance and the EITI process, although these tend to be circulated on WhatsApp groups rather than published online.

There have been multiple international CSOs and development partners supporting capacity building for Gabonese civil society on issues related to the EITI process, including WWF, PWYP, New Training (*Formations nouvelles*), and the Network of CSOs for the Green Economy in Central Africa (*Réseau des organisations de la société civile pour l'économie verte en Afrique centrale* – ROSCEVAC), according to the 2021 CSO Sustainability Index for Gabon. Resource centres including the Azobe Resource Centre for Civil Society, funded by the EU, and the Civil Society House, funded by government grants and income from fees, offer financial and technical support to CSOs, according to the 2021 CSO Sustainability Index for Gabon. The EU Delegation in Libreville was a key funder of civil society activities in 2022 during the period of the grant to civil society for the start-up of the EITI process, as acknowledged in a press release on the Gabon EITI website.

Nonetheless, the MSG's self-assessment in the 'Stakeholder engagement' template is transparent about the lack of consultations with the broader constituency on the 2022 and 2023 work plans due to (unspecified) capacity constraints and explains that this is planned for 2024 (as it was for 2023 in the previous report). Minutes of MSG meetings indicate that civil society has actively contributed to MSG deliberations and decision-making in the 2021-2024 period. The International Secretariat's assessment is that there have been no obstacles to civil society's ability to engage in any aspect of the EITI process in the 2021-2024 period and that the broader civil society constituency appears to have been proactively engaged in all aspects of EITI implementation since 2021. The Secretariat agrees with national civil society that sufficient mechanisms for community-level organisation feedback to national EITI stakeholders have not yet been built, even if this challenge is common to many civil society coalitions in other EITI implementing countries.

Access to public decision-making

Gabon has a diverse civil society that appears able to influence public decision-making more broadly, particularly compared to neighbouring countries. Civil society's ability to influence public decision-making was demonstrated in ROLBG's early victory against oil company Perenco in 2021, related to damages on an environmental spill at Gabon's main export terminal according to January 2021 coverage in Jeune Afrique, in which civil society leveraged the prospect of Gabon's EITI candidature application to request disclosure of key information. Civil society's ability to influence broader decision-making was also demonstrated in the successful lawsuit by key NGOs like ROLBG and '*Tournons la Page*' all the way to the Constitutional Court, repealing the government's strict anti-pandemic measures, according to the 2021 CSO Sustainability Index for Gabon.

Civil society has been able to leverage even the prospect of EITI implementation to achieve its own objectives in both strategic and tactical ways. Civil society has broadly approached EITI implementation in a similar way as other multi-stakeholder initiatives Gabon participates in, such as the Tripartite Group on the Reform of the Labor Code, the National Interpretation Working Group of the Roundtable on Sustainable Palm Oil, and more recently the Working Group on

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Community Forests, according to the 2021 CSO Sustainability Index for Gabon. The MSG's 'Stakeholder engagement' template states categorically that there have been no government constraints on CSOs' ability to use the EITI process to influence public decision-making on the extractive industries.

Yet civil society was instrumental in ensuring that Gabon re-applies for EITI candidature in the first place. The PWYP Gabon coalition insisted on a conditionality of the IMF extended credit facility being linked to Gabon re-joining the EITI, according to a December 2022 article by PWYP International and BTI's Gabon 2024 country report. There is evidence that CSOs' influence over public decision-making has in fact increased since the August 2023 coup d'état. The civil society constituency, led by Gabon EITI civil society MSG members, wrote formally to the coup leaders in the weeks after the coup d'état with a list of recommendations, as covered in the national press in October 2023.

The new Minister of Economy, chair of the MSG, received civil society in a meeting within a month (25 September) of the coup d'état taking place, according to Gabon EITI's Q4 2023 EITI implementation monitoring report. The Prime Minister then received the civil society members of the MSG in mid-November 2023, according to Gabon EITI's January 2024 report on its activities in response to the EITI Board's active monitoring of the country. Moreover, two prominent civil society leaders who were (and remain) substantially engaged in EITI implementation, were appointed to the Senate in November 2023: Brainforest Executive Secretary Marc Ona Essangui was appointed Third Vice-President of the Transitional Senate Bureau, ROLBG Executive Secretary (and MSG member) Georges Mpaga was appointed first Secretary of the Senate's Economic, Social and Environmental Council (*Conseil économique, social et environnemental* – CESE).

The International Secretariat's assessment is that there have been no barriers to civil society leveraging the EITI process to influence public decision-making and that it has done so in a politically savvy manner.

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