REVENUE WATCH INSTITUTE

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the global coalition against corruption

PROMOTING REVENUE TRANSPARENCY

2011 REPORT ON OIL AND GAS COMPANIES

Transparency International (TI) is the global civil society organisation leading the fight against corruption. Through more than 90 chapters worldwide and an international secretariat in Berlin, TI raises awareness of the damaging effects of corruption and works with partners in government, business and civil society to develop and implement effective measures to tackle it.

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The Revenue Watch Institute promotes the effective, transparent and accountable management of oil, gas and mineral resources for the public good. Through capacity building, technical assistance, research, funding and advocacy, we help countries to realize the development benefits of their natural resource wealth.

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FOREWORD

Transparency International (TI) and the Revenue Watch Institute (RWI) are pleased to issue the 2011 report on *Promoting Revenue Transparency in Oil and Gas Companies.*

Our findings are part of the *Promoting Revenue Transparency* (PRT) project and build on earlier reports, the 2005 Save the Children's *Beyond the Rhetoric,* TI's *2008 Report on Revenue Transparency of Oil and Gas Companies* and the *2010 Revenue Watch Index,* co-launched by RWI and TI.

TI and RWI have cooperated on the PRT project since 2007. Its goal is to promote good governance in resource-rich countries by improving awareness of the importance of revenue transparency among governments and companies.

While the Revenue Watch Index set revenue transparency benchmarks for governments, our latest research reviews reporting practices by major oil and gas companies in areas relevant to revenue transparency. Our main objective is to promote disclosure of payments by oil and gas companies to the countries where they operate. Our findings provide the basis for recommendations aimed at companies but also at legislators, regulators and investors.

The report identifies some encouraging progress since our 2008 report. More oil and gas companies now publish information about their anti-corruption programmes. Significant disclosure gaps persist, however, notably in country-by-country disclosure by corporations on their international operations.

We encourage the use of the report as a tool for advocacy by international and local civil society organisations to support demands for higher disclosure standards. It will also be helpful to companies for benchmarking and improving their reporting, and to public bodies for evaluating and amending their regulatory processes. Our work offers investors and financial analysts a framework for assessing the transparency of companies in the oil and gas sector and other industries.

We hope that TI's and RWI's continued collaboration will contribute to larger civil society efforts to improve governance in the extractives sector. We look forward to receiving the views of all interested parties. We remain dedicated to transparent and accountable management of natural resources for the common good.

Dr. Cobus de Swardt

Managing Director,
Transparency International Secretariat

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Director,
Revenue Watch Institute

ABBREVIATIONS AND ACRONYMS

APEC	Asia-Pacific Economic Cooperation
BG	BG Group
BHP	BHP Billiton
BP	British Petroleum
CEO	Chief Executive Officer
CIS	Community of Independent States
CNOOC	China National Offshore Oil Corporation
CNPC	China National Petroleum Corporation
EITI	Extractive Industries Transparency Initiative
EU	European Union
GEP	GEPetrol
IMF	International Monetary Fund
ICC	International Chamber of Commerce
IOC	international oil company (company with no state control)
IPIECA	International Petroleum Industry Environmental Conservation Association
KMG	KazMunaiGaz National Company
KPC	Kuwait Petroleum Corporation
NIOC	National Iranian Oil Company
NNPC	Nigerian National Petroleum Company
NOC	national oil company (state-controlled company)
OMV	OMV Group AG
ONGC	Oil and Natural Gas Corporation (Indian NOC)
OPEC	Organisation of Petroleum Exporting Countries
PACI	Partnering Against Corruption Initiative
PDVSA	Petroleos de Venezuela
Pemex	Petroleos Mexicanos
Petrobras	Petróleo Brasileiro S.A.
Petronas	Petroliam Nasional Berhad
P&L	profit-and-loss
PRT	Promoting Revenue Transparency
PWYP	Publish What You Pay
QP	Qatar Petroleum
RWI	Revenue Watch Institute
SEC	Securities and Exchange Commission
SNPC	Société Nationale des Pétroles du Congo
SOCAR	State Oil Company of Azerbaijan
Sonatrach	Société Nationale pour la Recherche, la Production, le Transport, la Transformation, et la Commercialisation des Hydrocarbures s.p.
st. dev.	standard deviation
UNCAC	UN Convention against Corruption
UNGC	UN Global Compact

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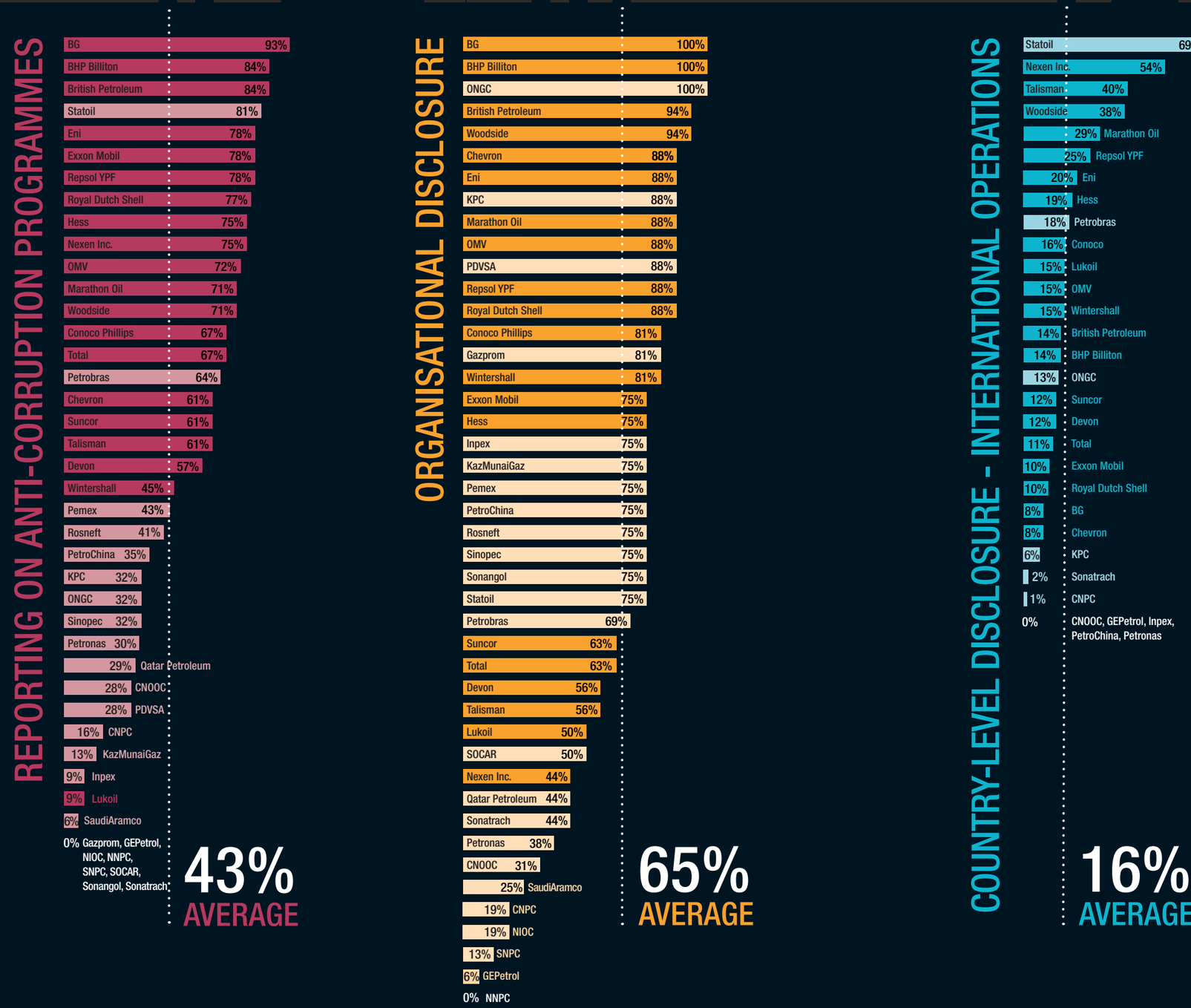
Diagram 1
Major results

*An additional ranking for disclosure on domestic operations can be found in Annex 4.



The major results of our study are three company rankings, one for each of these sections:

1. reporting on anti-corruption programmes
2. organisational disclosure
3. country-level disclosure

The first section reflects companies' reporting on their anti-corruption programmes according to the Transparency International - UN Global Compact Reporting Guidance on the 10th Principle against Corruption. Organisational disclosure measures reporting on companies' organisational structure, operations, partnerships and standards used for published financial accounts. Country-level disclosure reflects companies' reporting on meaningful country-level financial and technical data related to their international operations.

All results are presented as percentages of maximum possible scores (scale: 0 to 100 per cent). Scores in the report are rounded to the nearest whole number. Where companies score the same they are listed alphabetically. The average scores for the three sections are: 43, 65 and 16 per cent, respectively.

The analysed sample includes:

- 44 major oil and gas producers (20 international and 24 national oil companies)
- Based in 30 home countries
- Producing in 73 host countries
- Coverage of global reserves: 60 per cent of oil and 55 per cent of natural gas
- Coverage of global production: 60 per cent of oil and 60 per cent of natural gas
- 33 globally important, large producers (Fortune Global 500 and/or Forbes Global 2000), plus 11 locally important national oil companies, mostly from oil-dependent countries

INTERNATIONAL OIL COMPANIES (IOCs)

NATIONAL OIL COMPANIES (NOCs)

EXECUTIVE SUMMARY

Companies create value for their shareholders, but they should also share this value transparently in the countries in which they work, to promote economic development. There are three ways to promote fair sharing through greater transparency. First, sound, publicly disclosed anti-corruption programmes are essential to prevent individuals from misappropriating revenues. Second, value can be shared with business partners, provided these relationships are fully disclosed and the operating subsidiaries are made known to the public. Lastly, precise information about how much revenue goes to state budgets and how much is retained by companies must be fully disclosed to the public.

The *Promoting Revenue Transparency* project aims to make revenues from oil and gas extraction transparent and, as a result, more beneficial to the societies of resource-rich countries. In order to achieve this goal, we have analysed 44 leading global oil and gas producers, including both international oil companies (IOCs) and national oil companies (NOCs),[1] in terms of their reporting on anti-corruption programmes, organisational disclosure and country-level disclosure. Our findings are intended to serve as a basis for improvement in corporate reporting by the sector, towards enhancing the transparency and accountability of these revenues.

1. WHY TRANSPARENCY IN THE OIL AND GAS SECTOR MATTERS

Oil and gas producers transfer considerable funds to host governments – in the form of license fees, royalties,[2] dividends, taxes and support for local communities. These large financial inflows should contribute substantially to social and economic development, yet many resource-rich countries have been unable to transform resource wealth into wellbeing.[3] When revenues from the extractive sector are not managed with transparency and accountability, mineral and petroleum wealth can fuel large-scale corruption, as well as poverty, injustice and conflict. One of the explanations for this phenomenon is that large revenue inflows lead to excessive rent-seeking.[4]

The question is how to make oil and gas revenues work for societies and not against them. The relevance of this question is strengthened by the fact that resource dependency is mostly a problem in poorer regions.[5]

The combination of high revenues of the oil and gas industry, high poverty levels in many oil-producing countries and, finally, high corruption risk[6] makes transparency critical. Oil and gas rents[7] can constitute a powerful budgetary instrument whose proper use is strongly dependent on government transparency and accountability. This money can foster long-term socioeconomic development, but it can also be misused, for example, to extend the political and economic power of a ruling elite. In a positive scenario, governments could use oil and gas rents to support education, healthcare, clean water supply, transportation infrastructure, small-scale entrepreneurship or even economic diversification – which are all basic conditions to lift people out of extreme poverty and foster long-term development. Citizens of resource-rich countries should have the right to know how their resources are managed, what income they bring and how this income is allocated.

Exploitation of natural resources and the related foreign direct investment also have an impact on local communities. There are both opportunities and risks related to such investments, which engage the labour market, the environment and local social structures. This is another important reason why information transparency should be a basic principle in the extractive sector.

Our study evaluates companies on several important aspects of transparency. Why is each of these aspects important? First, anti-corruption programmes constitute the basic preventive anti-corruption measure applied by companies. Evaluating public reporting on programmes such as this is the only way for civil society to know if such programmes are in place. Such reporting demonstrates companies' public commitment to fighting corruption. Second, we analyse organisational disclosure – reporting on relationships among companies, their subsidiaries and their partners, as well as the adequacy of their financial statements. This is necessary for transparent contracts and financial flows both inside and outside companies. Third, we analyse country-level disclosure concerning both transfers to governments and data that gives an insight into value sharing between host countries and companies. Such information is necessary for communities, civil society organisations and other stakeholders to monitor the management of natural resources in their countries and to hold their governments to account. Fourth, we examine certain NOC-specific issues that are necessary for transparency in the oil and gas sectors.

In our 2008 *Promoting Revenue Transparency* (PRT) report, we recommended that 'home governments and appropriate regulatory agencies should consider introducing mandatory revenue transparency reporting for the operations of companies at home and abroad'.[8] The importance of such disclosure in the extractive sector was recently acknowledged by legislative changes in Hong Kong[9] and in the US (the Dodd-Frank financial reform legislation).[10] When the new regulations are implemented, they should considerably enhance the overall transparency of financial flows to governments of oil and gas producing countries. Speaking in support of the new US law, Senator Richard Lugar said: 'Too often, oil money intended for the nation's poor ends up lining the pockets of the rich… The 'resource curse' affects us as well as producing countries. It exacerbates global poverty which can be a seedbed for terrorism, it empowers autocrats and dictators, and it can crimp world petroleum supplies by breeding instability'.[11]

2. METHODOLOGY[12]

Our report focuses on companies and their efforts to increase transparency and fight corruption, as well as their contribution to disclosing financial and other flows to host governments. We analyse 44 major oil and natural gas producers from 30 countries. We also analyse their country-level disclosure in all countries within their upstream production,[13] which totalled 73 at the time of data collection. Our sample covers about 60 per cent of proved global oil reserves and more than 60 per cent of global oil production. Concerning natural gas, analysed companies cover about 55 per cent of proved global reserves and nearly 60 per cent of global production.[14]

The major results of the analysis are three separate company rankings, one for each of the sections: reporting on anti-corruption programmes, organisational disclosure and country-level disclosure. No combined cross-section score or ranking has been calculated because we found such results of low informative value, as there is little correlation among the results of different sections.[15] All data was collected through desk research based exclusively on publicly available information or documents.[16] Preliminary data was shared with companies, and 24 of the 44 companies made a thorough data review. We made no judgment on the levels of integrity of companies' practices; our evaluation is only based on disclosed relevant information.

The questionnaire contains 51 questions focusing on the corporate information flow.[17] The questions are organised into four sections:

SECTION 1.
Reporting on anti-corruption programmes (questions 1-28)

The first section follows the elements of Transparency International – UN Global Compact (UNGC) Reporting Guidance on the 10th Principle against Corruption.[18] The questions refer to reporting on different elements of anti-corruption programmes, including policies, management systems and performance. Since the evaluation is based on reporting, some companies might under-report but perform well, while some good reporters may not perform as well as they imply.

SECTION 2.
Organisational disclosure (questions 29-36)

The second section includes a set of questions focusing on companies' subsidiaries, partners and fields of operations. It also asks about the reliability of companies' accounts (applied accounting standards and independent audit). All questions in this section focus on performance.

SECTION 3.
Country-level disclosure (questions 37-46)

This section asks about a limited set of operating and financial data, including money transfers to host governments. For each company, the entire set of questions is asked separately for each country within its upstream producing activities. The score for each question in this section, therefore, is a score for average country reporting.[19] All questions focus on performance.

Our set of questions on country-level disclosure embraces a broader spectrum of data than Extractive Industries Transparency Initiative (EITI) reporting or what is required by the recently passed US legislation.[20] In addition to transfers to governments, we ask for certain operating data (reserves and production) and certain data from profit-and-loss (P&L) accounts – all on a country-by-country basis. The intention behind this is to address a broader range of questions related to revenue transparency in the sector. One issue is to keep a record of money transfers to governments, and another is to allow civil society organisations to find out the value-sharing rules applied in their countries. They should have access to information about how value generated in extractive industries is shared between governments (societies) and companies.

SECTION 4.
NOC-specific (questions 47-51)

Questions in the fourth section apply only to the 24 NOCs in the sample. Not all of these questions apply to all NOCs, because some imply companies' engagement in certain quasi-governmental activities. However, this is not always the case.

The first two sections focus on corporate preventive efforts aimed at increasing transparency and fighting corruption within their corporate structures, while the other two focus on corporate contribution to the disclosure of flows to host governments.

Each question was scored individually, and for each of the first three sections the total scores were calculated.[21] For Sections 1 and 2, these were the simple sums of scores; for Section 3, for each country of operations a simple sum of scores for questions 37 to 46, and then the average among all such sums was calculated. The NOC-specific questions (Section 4) were evaluated separately with no general ranking.

3. MAJOR FINDINGS

Company rankings for Sections 1, 2 and 3 are presented in Diagram 1.[22] The major findings are summarised below.

REPORTING ON ANTI-CORRUPTION PROGRAMMES

More and more, oil and gas companies are adopting and making publicly available anti-corruption programmes, the content of which is becoming increasingly similar. Nevertheless, there is a considerable group of companies, mostly non-listed[23] NOCs that still do not publish their anti-corruption codes, policies or measures.

Based on our review of publicly available information, there are several important elements of anti-corruption programmes that appear to be rarely implemented by companies: the prohibition of facilitation payments, anti-corruption training for business partners or reporting on corruption-related incidents.

On average, IOCs report considerably better than NOCs (see Diagram 1).

ORGANISATIONAL DISCLOSURE

Public disclosure of partnerships and subsidiaries, including their countries of incorporation, are key elements of organisational disclosure. The average results in this section are relatively high. The domination of IOCs over NOCs is less obvious than in section 1, as European and North American companies are reluctant to reveal their partners in upstream operations; the latter also do not disclose much information on their non-consolidated subsidiaries.

COUNTRY-LEVEL DISCLOSURE

Country-level disclosure on international operations has improved since the first PRT report was released. Reporting on production levels has become a broadly accepted standard (an average score of 71 per cent) and there are examples of good disclosure for each remaining type of data. There were positive signals from several companies that intend to increase their country -level reporting soon. This promising trend should be strengthened by the recently passed US legislation.

Nonetheless, in spite of this positive trend, country-level disclosure on international operations remains very weak; it received the lowest average score among all sections. Concerning governmental transfers and P&L data, many companies do not disclose any such information, and the average scores ranged from 4 to 20 per cent.

The host country environment itself cannot be exclusively blamed for poor disclosure. In the same host countries, often described as 'difficult environments', some companies disclose extensive information, while others disclose only very sparse information or none at all.

The average score for country-level disclosure on international operations was almost twice as high for IOCs as for NOCs. Concerning disclosure on domestic operations, NOCs performed better than IOCs, supplying 9 of the top 10.

NOC-SPECIFIC ISSUES

Public listing and independence from quasi-governmental functions (those performed on behalf of the government) are the major factors differentiating NOC performance. Listed NOCs with no quasi-governmental functions perform the best in all evaluated sections.

Since the first PRT report was published in 2008, there has been considerable progress in corporate reporting by NOCs. Eleven companies have begun publishing corporate documents, including their anti-corruption programmes such as codes of conduct and sustainability reports, as well as annual reports.

REGIONAL PERFORMANCE

Regional performance is mixed, though IOC-dominated regions (Australia, Europe and North America) lead in most rankings.

Companies from IOC-dominated regions perform the best in terms of reporting on anti-corruption programmes and country-level disclosure of international operations. On organisational disclosure, Latin American companies perform better than those from North America. Also, CIS-based companies come very close to the leaders.

EITI SUPPORT AND TRANSPARENCY

For NOCs, EITI support correlates positively with performance in all evaluated sections. For IOCs, this is the case only for reporting on anti-corruption programmes and organisational disclosure, while for country-level disclosure the correlation is negative.

TOP PERFORMERS

Repsol is the only company that reached the top 10 for all three major rankings. Eight companies scored above average in all three rankings: Conoco, Eni, Hess, Marathon, Petrobras, Repsol, Statoil, and Woodside. All of them support the EITI.

4. KEY POLICY RECOMMENDATIONS

We have formulated several major recommendations on the basis of our analysis and resulting conclusions. They concern diverse parties: companies, public bodies and the investor community.

FOR ALL COMPANIES:

1. Detailed anti-corruption programmes should be publicly available

We strongly recommend that companies review their reporting on anti-corruption programmes according to the TI - UNGC Reporting Guidance on the 10th Principle against Corruption. Several companies already meet the criteria, except for independent external assurance (D15[24]). Nonetheless, most companies do not follow the guidance, and their publicly available documents on anti-corruption programmes lack many key elements.

Some companies still do not make their codes of conduct publicly available. We strongly recommend that all such documents be published on websites, with no password protection.

2. Companies should undertake voluntary independent assurance of anti-corruption programmes

No company reviewed in this PRT project reported on independent assurance of its anti-corruption programme.

Corruption is a major risk factor of concern for companies and their stakeholders. We encourage companies to undertake voluntary independent assurance along the lines of the TI Framework for Voluntary Independent Assurance. Such a practice would assist companies in formulating and implementing proper programmes, while providing an objective and comparable assessment of a company's anti-corruption efforts.

3. Companies should publish details of their subsidiaries and fields of operations

Companies should make public details of their subsidiaries, both fully and non-fully consolidated, including subsidiaries' countries of incorporation and parent companies' interests. The same should hold for information on companies' fields of operations, their interests and partners.

All such information should be clearly stated and easily accessible on the companies' websites. Stakeholders should be able to easily trace the connections between diverse companies, the division of responsibilities and interests, and consequently the possible routes of financial flows.

4. Oil and gas companies should increase their reporting on a country-by-country basis

Very few companies report substantial information on a country-by-country basis. However, some companies already recognise the importance of such reporting and provide broad voluntary country-level disclosure, which shows that they do not see it as a competitive disadvantage. Country-level reporting is an inherent part of true transparency, and necessary to assure good management of natural resources.

Companies' country-by-country reporting should include transfers to governments (direct and indirect), basic operating data and key elements of profit-and-loss accounts. This data should allow stakeholders to trace how value is shared and how funds flow between companies and governments. Both elements are necessary for good management of natural resources.

5. Companies should join the Extractive Industries Transparency Initiative

The Extractive Industries Transparency Initiative (EITI) offers a simple mechanism to ensure the systematic disclosure and dissemination of information on payments and revenue from mining and oil and gas. Therefore companies should join the EITI as a way to promote both corporate and government transparency.

6. Companies should create and maintain active corporate websites

Public information can be most easily and inexpensively accessed on the Internet. Therefore a corporate website is an ideal repository for information on a company. However, corporate information is often spread throughout different web pages, databases and libraries, making it almost impossible for an independent stakeholder to access key information within a reasonable amount of time.

We believe that if a company truly intends to make its information publicly available, it should maintain an informative, user-friendly and updated website. All corporate documents and publications should be directly downloadable, particularly annual reports, stock exchange fillings, social responsibility reports and corporate codes of conduct. All externally published information relevant for the company (i.e. EITI reports from countries where a company participates in the initiative) should either be on its website or linked to it. The website should include active contact information for any member of the public interested in further information. Each corporate website should have an English version, which allows for global comparisons and analyses that can be further used by local NGOs and other stakeholders. It is important for websites to be regularly updated, including media releases and all published data.

FOR NOCS:

7. All NOCs should introduce internationally or generally accepted accounting standards, as well as independent auditing of their accounts

A number of non-listed NOCs still do not publish their accounts in line with internationally or generally accepted accounting standards, others do not reveal the standards they use, and some do not undergo independent auditing. Accordingly, even if they publish their financial and operating reports, it is difficult to judge the quality and comparability of the data against international standards.

8. The relationships between home governments and NOCs should be clear and publicly disclosed

NOCs hold special positions because governments are their controlling owners. This influences not only competition in the extractive market but also the transparency of public financial flows and company governance.

The rules that regulate relations between governments and NOCs must be very carefully set and publicly known. All quasi-governmental functions of NOCs, if any, must be reported because they concern the management of public resources, which should be performed for the public good.

Even though non-listed NOCs are not regulated by stock exchanges, they should be accountable to their stakeholders, just as listed companies are accountable to their investors.

FOR PUBLIC BODIES:

9. The European Union should amend relevant legislation to require EU-registered companies to report on their operations on a country-by-country basis

In July 2010 the US Congress passed the Dodd-Frank Wall Street Reform and Consumer Protection Act, which requires all companies registered with the US Securities and Exchange Commission to publicly report on a country-by-country basis their payments to governments related to the extraction of hydrocarbons and minerals. This important piece of legislation is in line with one of the major recommendations of the 2008 PRT report.

We encourage EU authorities to follow this example and additionally to extend required country-by-country reporting to operating and key P&L data. This should allow for the monitoring of both money flows and value-sharing processes.

10. All governments that are home to oil and gas producers should require companies to report on their operations on a country-by-country basis

We strongly encourage governments, including the US, to follow up on and broaden the spectrum of required country-by-country reporting. Companies should report not only on their governmental transfers but also on their operations and key P&L elements.

11. Stock exchanges should enforce regulations providing for country-level reporting

We strongly encourage all major stock exchanges to enforce appropriate requirements and regulations aimed at providing more country-level reporting by companies, primarily among producers of natural resources. Such information should include transfers to governments, basic operating data and key elements of profit-and-loss accounts.

Stock exchanges have to be transparent in order to ensure a publicly accountable and efficient market. Each step toward increasing the level of transparency decreases the level of unforeseen risk and consequent excessive volatility. Any such regulation would have a double positive effect – directly forcing companies to engage in better disclosure, and indirectly lowering the risk of investors' decisions.

FOR THE INVESTOR COMMUNITY:

12. International rating agencies and risk analysts should include transparency measures in their risk evaluation models

Corruption constitutes a major risk for companies and their stakeholders. Anti-corruption programmes, organisational transparency and country-level revenue transparency can lower the risk of corruption. This is especially true for industries that are highly vulnerable to corruption. A thorough risk analysis should therefore include a corruption risk assessment.

We strongly encourage all rating agencies and risk analysts to include corporate transparency measures in their risk evaluation models. Sound anti-corruption programmes and transparent reporting should become necessary standards for highly rated companies.

13. The International Accounting Standards Board should require companies to report key information on a country-by-country basis

The International Accounting Standards Board (IASB) should complete its work on new financial reporting standards to require extractive companies to report country-by-country data on reserves, volumes, key P&L elements, as well as benefit streams to governments. This information is valuable for investors as well as for the governments and citizens of resource-producing countries. A new international accounting standard for the extractive companies has become all the more essential since the passage of the 2010 Wall Street Reform and Consumer Protection Act in the US. This reform would also help standardise reporting between international and domestic companies, and thus level the playing field.

14. Corporate responsibility indices should include reporting on anti-corruption programmes, organisational disclosure and country-level disclosure

Transparency and accountability are important elements of corporate responsibility. This is especially true for the extractive industries, where transparency and accountability lead to better management of natural resources, which is particularly critical in poor countries.

Accordingly, we recommend that all three elements of corporate transparency be included in corporate responsibility indices: reporting on anti-corruption programmes, organisational disclosure and country-level disclosure.

RESULTS OF THE ANALYSIS

1. GENERAL RESULTS

The analysis of collected data led to very different results for each analysed section. On average, companies performed relatively well on organisational disclosure, worse on reporting on anti-corruption programmes and very poorly on country-level disclosure.

For organisational disclosure, the average score was 65 per cent, with only one company scoring zero. For reporting on anti-corruption programmes, the average score was 43 per cent; this section had the highest number of zero-scoring companies, with eight evaluated companies awarded no points for their reporting on anti-corruption programmes. For country-level disclosure, we evaluated international and domestic operations separately. Disclosure on international operations was evaluated for only 31 out of 44 companies, because 13 companies do not produce hydrocarbons abroad. The average score was 16 per cent, with five companies scoring zero. For domestic operations (calculated for all 44 companies), the results were considerably better; the average score was 53 per cent, with four companies scoring zero. No company scored zero in all of the first three sections.

The last section, with five NOC-specific questions, resulted in a very complex picture of this group. The NOCs constitute a heterogeneous group, requiring case-by-case analysis. The major differentiating factor among these companies was their public listing on a stock exchange. Accordingly, we divided NOCs into three groups: publicly listed NOCs, NOCs with listed major upstream subsidiaries, and non-listed NOCs.

Using the division between IOCs and NOCs, as well as the NOC-grouping according to their listing status, we checked for relative average performance of each relevant company group (see Diagram 3). IOCs were the only group scoring above average in all three sections. Listed NOCs achieved above-average results on organisational disclosure and country-level disclosure. The remaining NOCs, both those with listed subsidiaries and those that are non-listed, underperformed significantly in all three sections.

Another interesting finding was how NOCs and IOCs performed depending on their EITI support. Both NOCs and IOCs who support the EITI outperformed the average in all three sections. Non-EITI supporter IOCs underperformed on organisational disclosure, but surprisingly they performed better than EITI-supporter IOCs on country-level disclosure. Non-EITI supporter NOCs underperformed in all the sections. EITI support coincides with better performance for NOCs, while the effect is mixed for IOCs.

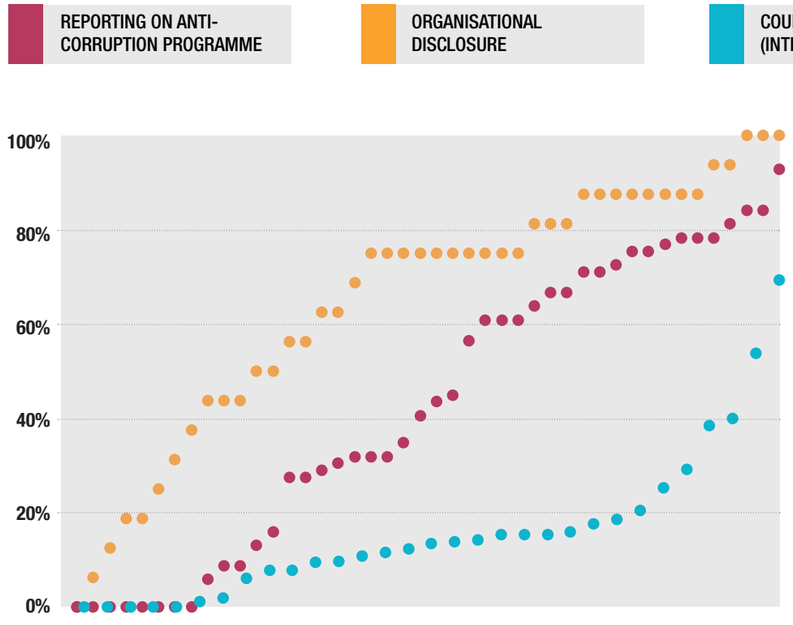


Diagram 2
General results in section 1, 2 and 3

Each point illustrates one company

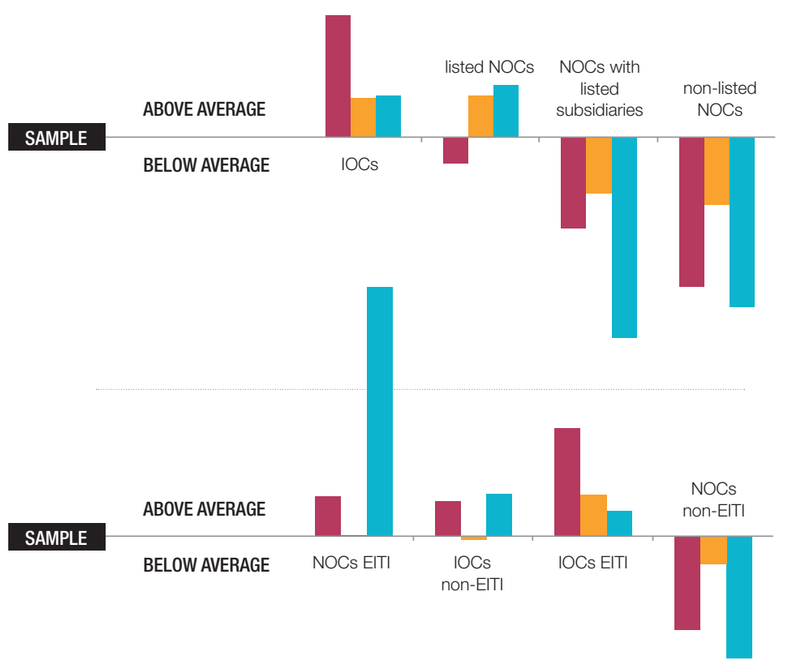


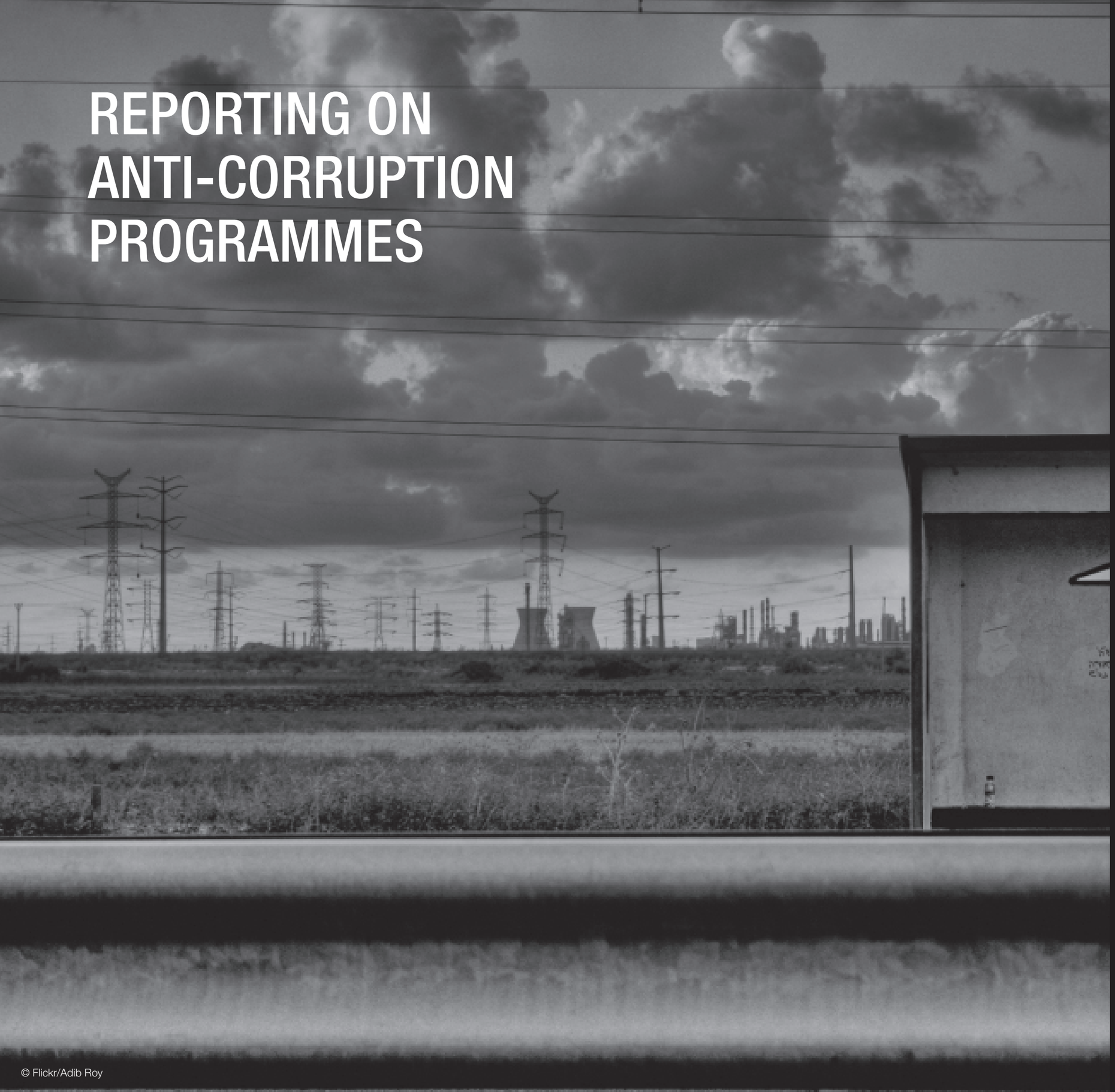
Diagram 3
Relative performance IOCs and NOC-groups

Performance measured as relative to the average of each section (sample average =1)

Diagram 4
Relative performance NOCs vs. IOCs and EITI-support vs. Non-support

Performance measured as relative to the average of each section (sample average =1)

REPORTING ON ANTI-CORRUPTION PROGRAMMES



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93%

HIGHEST PERFORMING:
BG

43%

AVERAGE SCORE

0%

WORST PERFORMING:
GAZPROM, GEPETROL, NIOC, NNPC, SNPC, SOCAR, SONANGOL, SONATRACH

2. REPORTING ON ANTI-CORRUPTION PROGRAMMES (SECTION 1)

The average score for all 44 analysed companies in the reporting on anti-corruption programmes section was 43 per cent. The standard deviation[25] of the sample was 31 per cent. IOCs performed much better than NOCs, achieving an average score of 68 per cent compared to only 22 for NOCs.

The highest-performing company was BG, with a score of 93 per cent. It missed only 2 points on question 28 regarding the external audit of anti-corruption programmes (no company scored positively on this question), and 0.5 points for question 11 (BG scored 1 out of 1.5 points), which should be awarded for additional disclosure of the procedures and controls to enforce the policy that forbids facilitation payments (although many companies scored positively on question 11 for the prohibition of facilitation payments, no company was awarded these additional 0.5 points).

The worst performing companies were eight NOCs: Gazprom, GEPetrol, NIOC, NNPC, SNPC, Sonangol, Sonatrach and SOCAR, which scored zero for the entire section. In some cases we received information from the companies that they had internal codes of conduct that included numerous elements required in this section. Some companies even provided us with relevant copies. However, none of these documents are publicly available, so we could not give any points for this information. We strongly encourage these companies to publicly disclose their codes of conduct and other similar corporate regulations concerning anti-corruption programmes on their corporate websites. Such disclosure demonstrates public commitment to anti-corruption and allows stakeholders to access relevant information.[26]

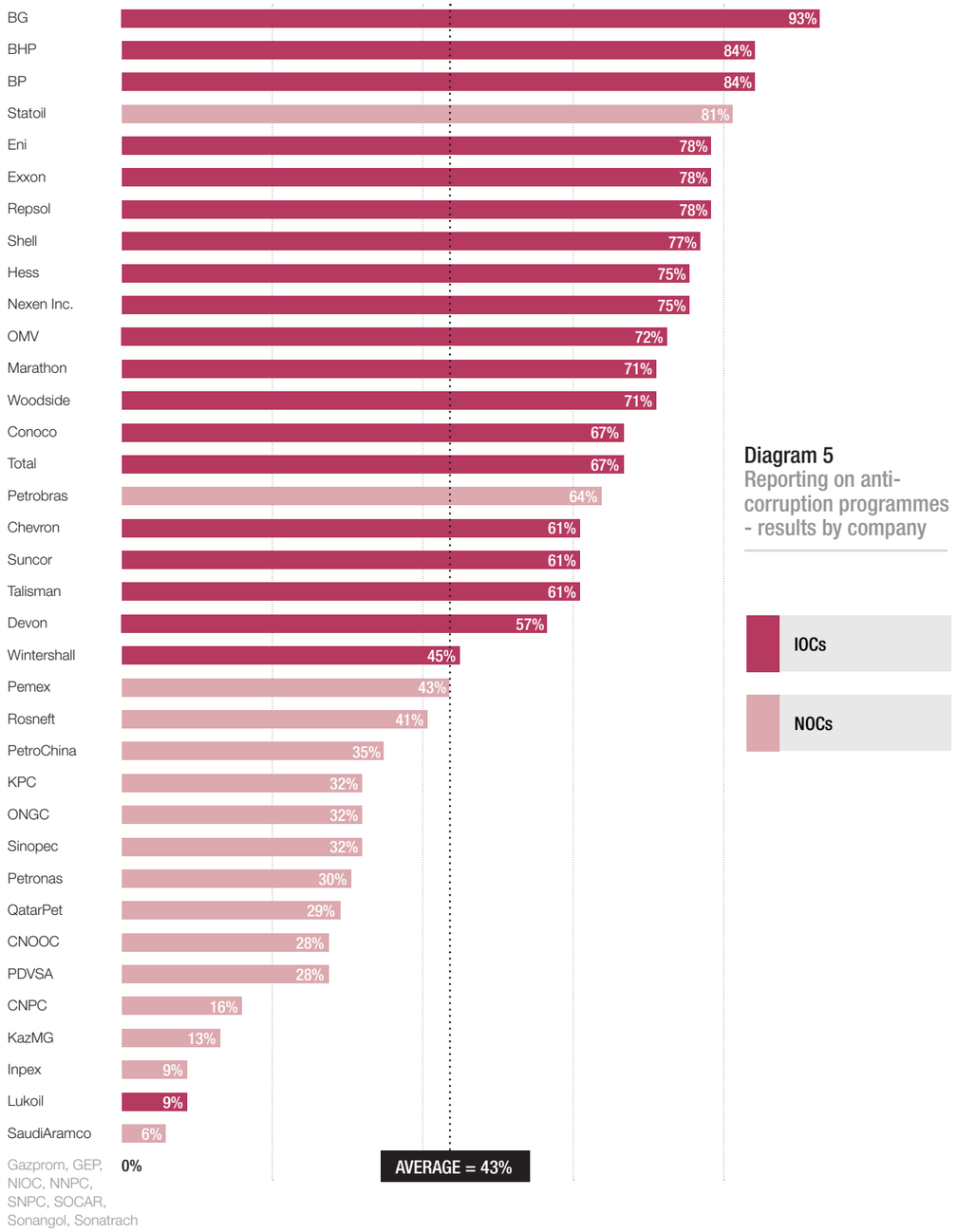


Diagram 5
Reporting on anti-corruption programmes - results by company

REPORTING ON ANTI-CORRUPTION PROGRAMMES AND EITI SUPPORT

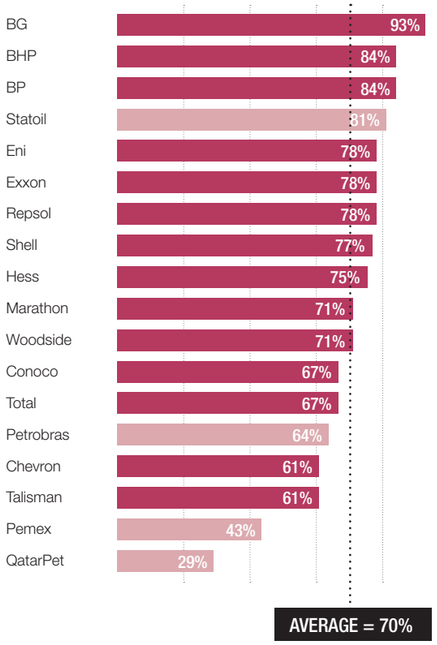
Of the 44 companies evaluated, 18 support EITI. Among them, all except Qatar Petroleum have submitted an EITI-compliant self-assessment form. This EITI supporter group scored on average 70 per cent (st. dev. 15 per cent). The group of non-EITI supporters includes six IOCs and 20 NOCs, and their average score was 24 per cent (st. dev. 24 per cent). The difference in scores between EITI supporters and non-supporters was very similar to the difference between IOCs and NOCs, although the groups had different members.

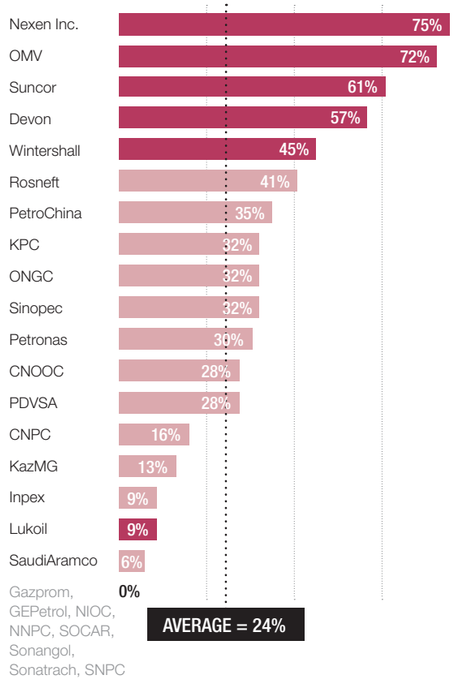
When testing IOCs and NOCs separately for EITI support, it emerges that among IOCs, EITI supporters score an average of 75 per cent, compared to 53 for non-EITI supporters. Among NOCs, EITI supporters achieved an average score of 54 per cent, while non-EITI supporters scored only 15 per cent. NOCs that support the EITI score, on average, about the same (negligibly higher) as IOCs that do not support the EITI. If there were no points awarded for question 26 (regarding EITI support), all companies scoring zero for the entire section (NOCs only) would still be non-EITI supporters.

In summary, the positive correlation between EITI support and reporting on anti-corruption programmes is much stronger for NOCs than for IOCs.

Diagram 6
Reporting on anti-corruption programmes
EITI-supporters vs. non-supporters

Average for all companies is 43%





NOCS' PERFORMANCE IN REPORTING ON ANTI-CORRUPTION PROGRAMMES

NOCs constitute the majority of our sample, and because of their diversity they deserve additional analysis relevant to their most differentiating features. One such feature, which emerged as relevant for companies' performance on their reporting on anti-corruption programmes, is public listing on a stock exchange.

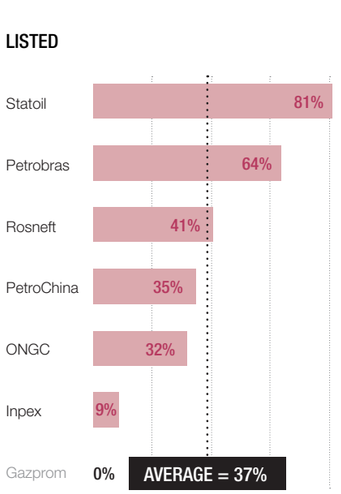
Among the 24 analysed NOCs, seven are publicly listed companies, five have listed major subsidiaries, and the remaining 12 are fully state-owned with no listed major subsidiaries. The performance of each NOC subgroup differed. Listed NOCs scored an average of 37 per cent; NOCs with listed major subsidiaries scored 24; and non-listed NOCs scored only 11. Public listing on a stock exchange is accompanied by better reporting on anti-corruption programmes.

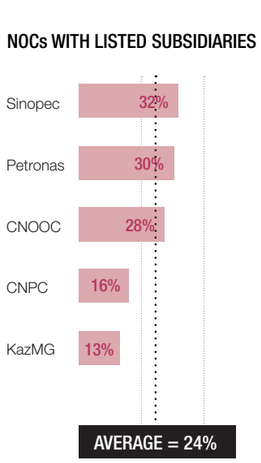
Another tested feature was the internationality of production. Among the 24 analysed NOCs are 13 single-country producers and 11 multi-country producers. The latter performed much better regarding their reporting on anti-corruption programmes, with an average score of 33 per cent, while single-country producers scored only 15 per cent.

One possible explanation is that global presence fosters the adoption of global standards. Another is that in a globally operating company, public access (i.e. through a website) to some internally set standards is the most practical way to introduce them to all employees.

Diagram 7
Reporting on anti-corruption programmes. Performance of NOCs - listed vs. non-listed companies

Average for all NOCs is 22%





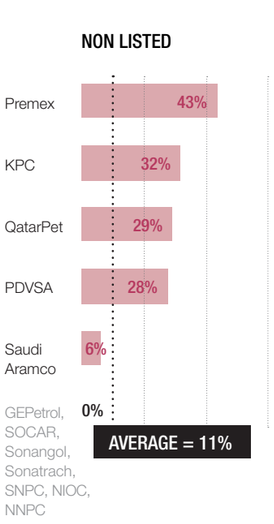
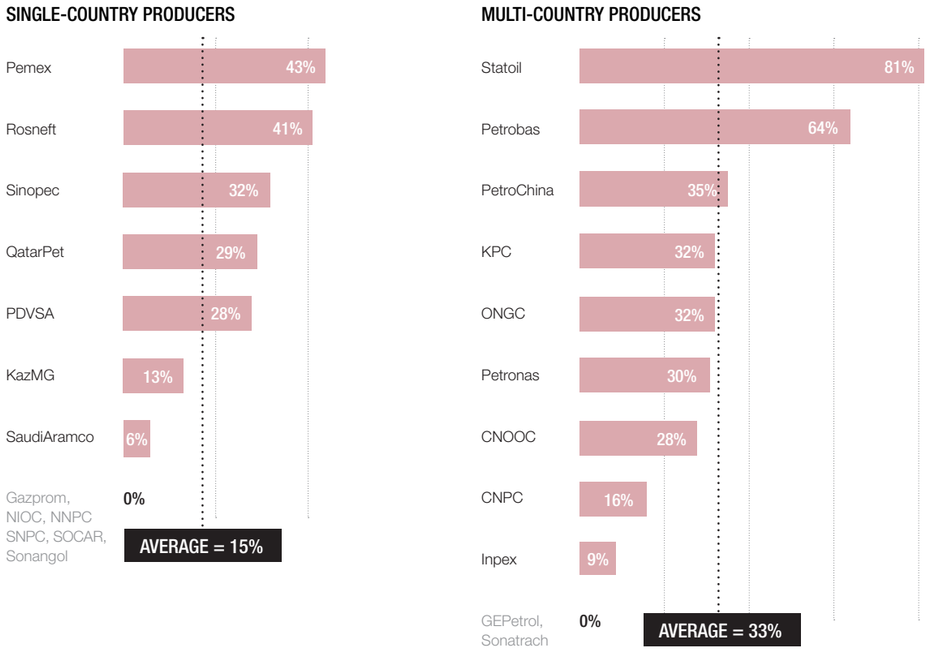


Diagram 8
Reporting on anti-corruption programmes. Performance of NOCs - one vs. multi-country producers

Average for all NOCs is 22%



REGIONAL PERFORMANCE IN REPORTING ON ANTI-CORRUPTION PROGRAMMES (BY HOME REGION)

Home jurisdiction also plays a role in shaping companies' reporting. In our sample, there are two Australian companies, nine European, nine North American, three Latin American, seven Asian, four Middle Eastern, five from CIS countries and five African.[27]

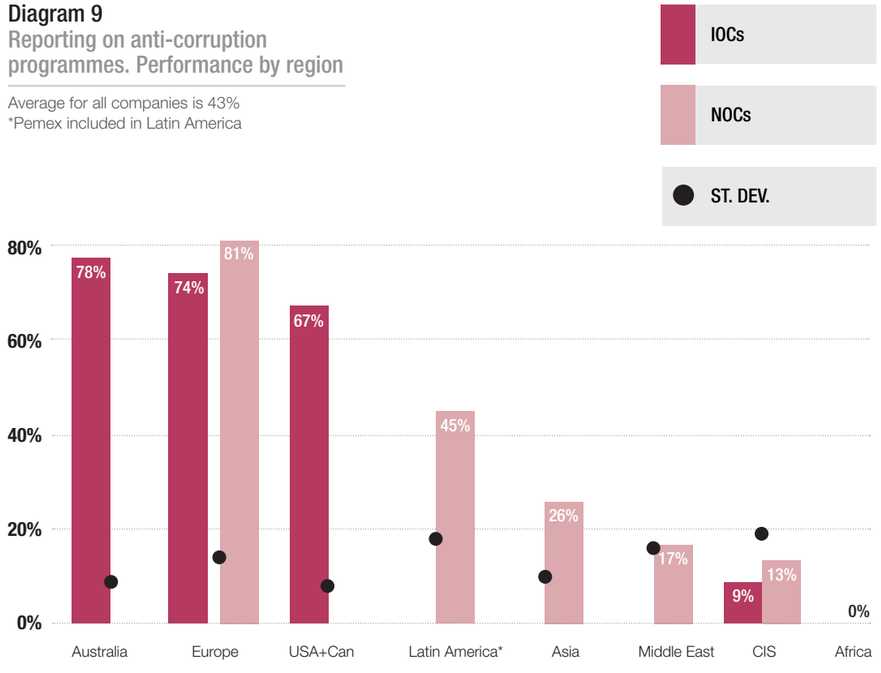
The division between NOCs and IOCs is, to a high degree, consistent with geographical division (by home country). Australia, North America and Europe are IOC regions, while Latin America, Asia, the Middle East, CIS and Africa are NOC regions. The only exceptions to this rule are one European NOC (Statoil) and one Russian IOC (Lukoil), but the performance of both Statoil and Lukoil is closer to their regional averages than to the IOC/NOC averages.[28]

One of the most striking results of the regional analysis is the varied performance of NOCs depending on their home region. Statoil outperforms all other continental European companies. The average score of Latin American NOCs is higher than the average score of the sample, while all African companies scored zero.

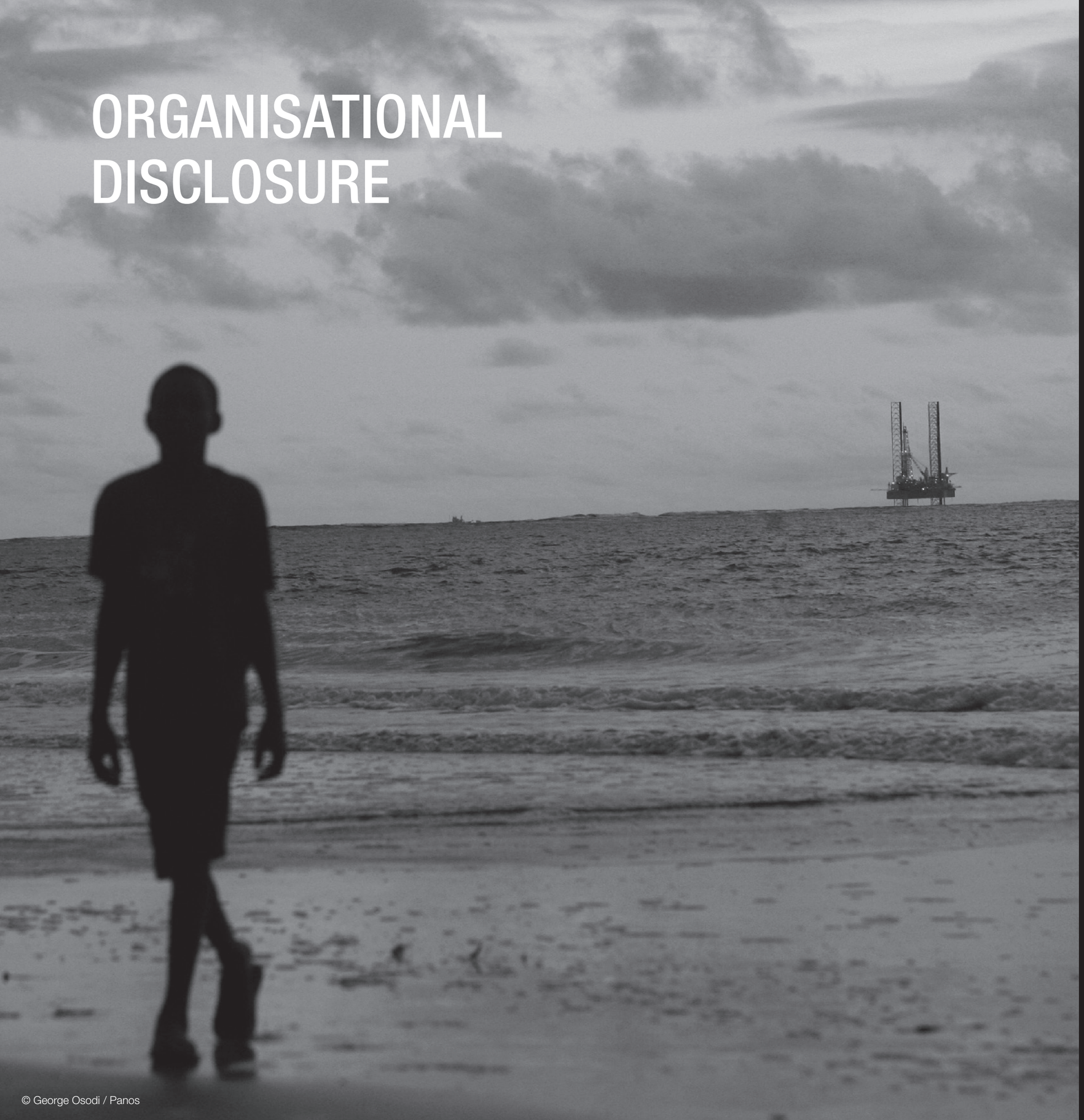
The least consistent regional group is CIS, in which the standard deviation of the sample is higher than its average. Scores in this group range from zero for SOCAR and Gazprom, to 41 per cent for Rosneft. The large difference between Rosneft's and Gazprom's scores is of particular interest, as both companies are publicly listed, Russian NOCs. A possible explanation is that Gazprom has certain anti-corruption programmes in place, but they are not publicly disclosed.

Diagram 9
Reporting on anti-corruption programmes. Performance by region

Average for all companies is 43%
*Pemex included in Latin America



ORGANISATIONAL DISCLOSURE



© George Osodi / Panos

100%

HIGHEST PERFORMING:
BG, BHP, ONGC

65%

AVERAGE SCORE

0%

WORST PERFORMING:
NNPC

3. ORGANISATIONAL DISCLOSURE (SECTION 2)

The average result for the 44 analysed companies in the organisational disclosure section was 65 per cent. The standard deviation of the sample was 27 per cent. IOCs generally performed better than NOCs, averaging 78 vs. 55 per cent. The difference between these groups was much smaller than in the first section (reporting on anti-corruption programmes).

Three companies obtained the maximum possible score for this section: ONGC, BHP and BG. Only one company, NNPC, scored zero.

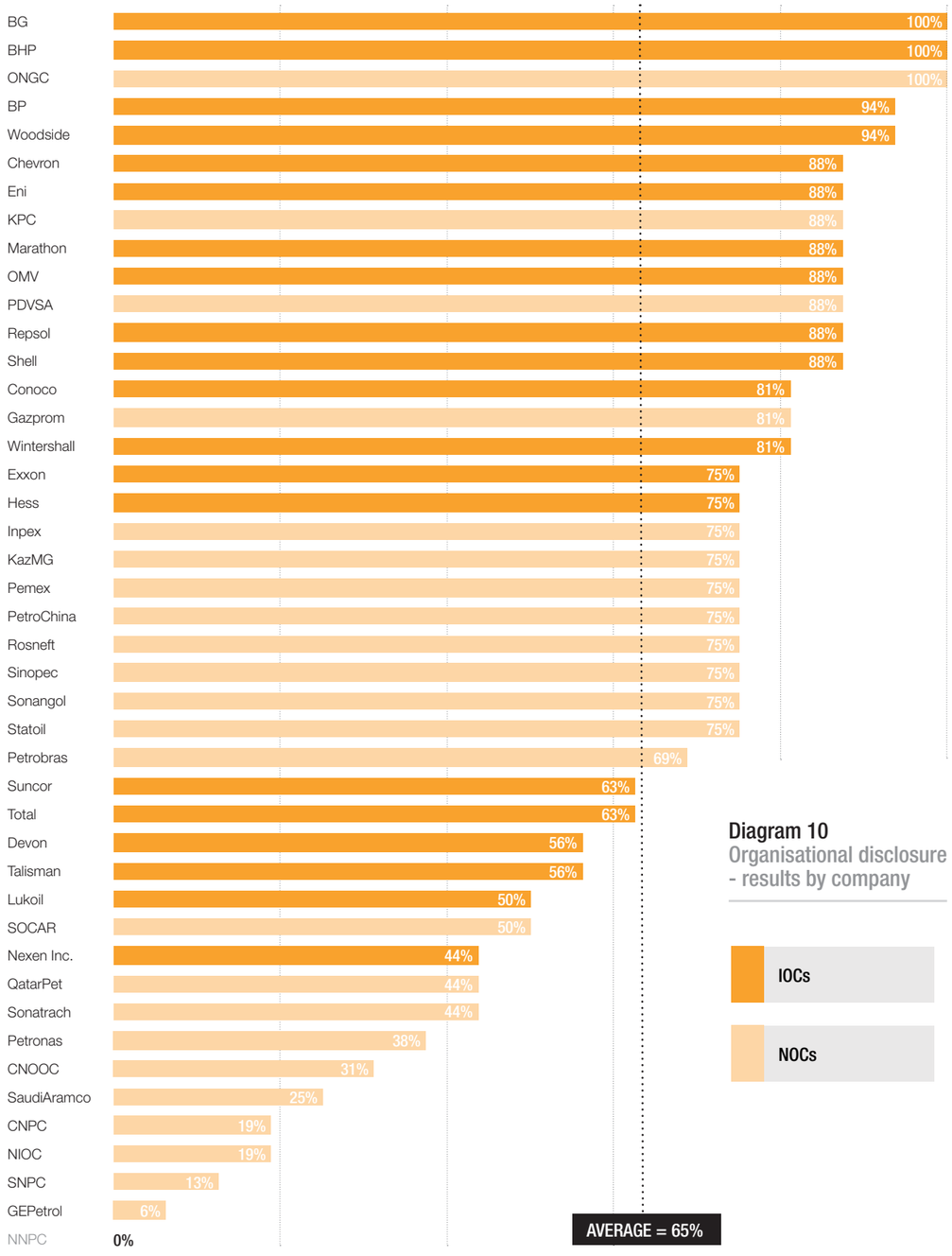


Diagram 10
Organisational disclosure - results by company

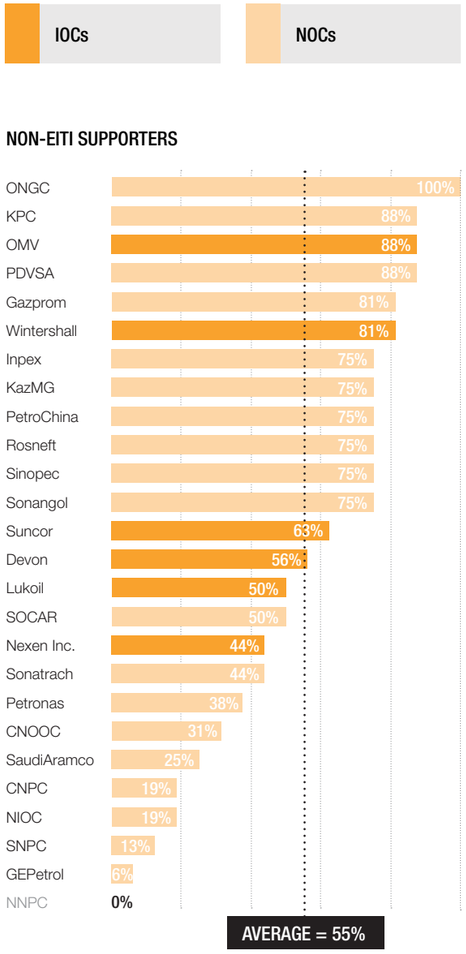
ORGANISATIONAL DISCLOSURE AND EITI SUPPORT

The group of 18 EITI supporters scored an average of 80 per cent in the second section of the questionnaire (st. dev. 15 per cent), while the group of non-EITI supporters averaged 55 per cent (st. dev. 29 per cent). Like with the first section, the difference in scores between EITI supporters and non-supporters was very similar to the difference between IOCs and NOCs.

Testing IOCs and NOCs separately for EITI support, it emerges that among IOCs that support the EITI, the average score for the second section is 84 per cent, vs. 64 for non-EITI supporters. Among NOCs, EITI supporters averaged 66 per cent, while non-EITI supporters scored 53. Like with the first section, EITI-supporting NOCs perform comparably to non-EITI supporting IOCs.

Diagram 11
Organisational disclosure
EITI-supporters vs. non-supporters

Average for all companies is 43%



NOCS' PERFORMANCE ON ORGANISATIONAL DISCLOSURE

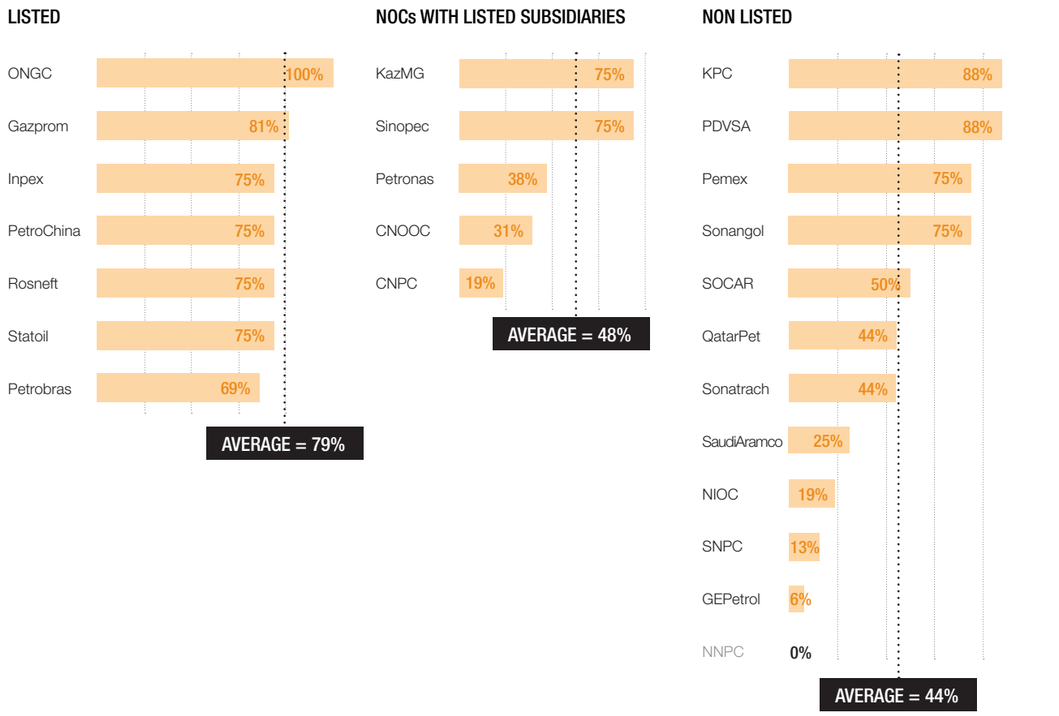
We tested whether there is a relationship between companies' performance on organisational disclosure and their public listing status on stock exchanges.

Publicly listed companies achieved an average score of 79 per cent, NOCs with listed subsidiaries 48, and non-listed NOCs 44. Public listing of companies is accompanied by a higher level of organisational disclosure, which is primarily related to legal reporting requirements.

We also tested the relationship between the internationality of production (one- vs. multi-country producers) and companies' performance on organisational disclosure. The test showed there is no considerable difference in performance based on internationality of production, and among NOCs, single-country producers and multi-country producers achieve similar scores.

Diagram 12
Organisational disclosure
Performance of NOCs
listed vs. non-listed companies

Average for all NOCs is 55%



RESULTS BY HOME REGION

In the section on organisational disclosure, regional differences are smaller than in the section on reporting on anti-corruption programmes. Also, the division between better-performing IOC-dominated regions vs. worse-performing NOC-dominated regions does not hold. Latin American companies and NOCs from the CIS region perform better on average than Northern American companies. In each regional group at least one company scores above the total sample average.

The section on organisational disclosure tested companies on eight questions. Two concerned the reliability of accounts, asking about external audit and applied accounting standards (questions 35 and 36). All companies scoring zero on one or both of these questions were NOCs from NOC-dominated regions (Asia, Africa, Middle East and CIS). Such companies' accounts, even if publicly available, lack comparability against international standards, and their quality is difficult to judge.[29]

The remaining six questions concentrated on the disclosure of subsidiaries and upstream operations. Such information should be publicly available for stakeholders to reveal the connections between diverse companies, the division of responsibilities and interests, and consequently the possible routes of financial flows.[30] Questions 29, 31 and 33 asked about the disclosure of consolidated subsidiaries, non-consolidated subsidiaries and upstream fields of operations respectively (including names and percentages of ownership/interest). Questions 30 and 32 asked about the disclosure of countries of incorporation of companies' consolidated and non-consolidated subsidiaries, while question 34 asked about partners in upstream fields of operations (including their percentages of interest).

For these six questions we tested regional performance, separately, for each of them. Australia leads on all six questions, while other regions' performance is more question-dependent. The weak point for European companies is question 34, regarding partners and their interests in upstream fields of operations. North American companies on average revealed little information on their non-consolidated subsidiaries and partners. Latin American companies (which perform very well in the entire category) were the weakest on question 32 regarding non-consolidated subsidiaries' countries of incorporation. For CIS countries, reporting on countries of incorporation of both consolidated and non-consolidated subsidiaries is very poor. Middle Eastern and Asian companies have relatively good reporting on their subsidiaries, while African companies reveal more information about their partners than, for example, European companies.

Some companies disclose their subsidiaries and countries of incorporation but do not report their percentage of interests in such companies. As a result, some regions score higher on question 30 regarding countries of incorporation of consolidated subsidiaries than on question 29 regarding naming consolidated subsidiaries and disclosing company's interests in each of them (i.e. Northern American companies, see Diagram 14).

Diagram 13
Organisational disclosure performance by region

Average for all companies is 65%
*Pemex included in Latin America

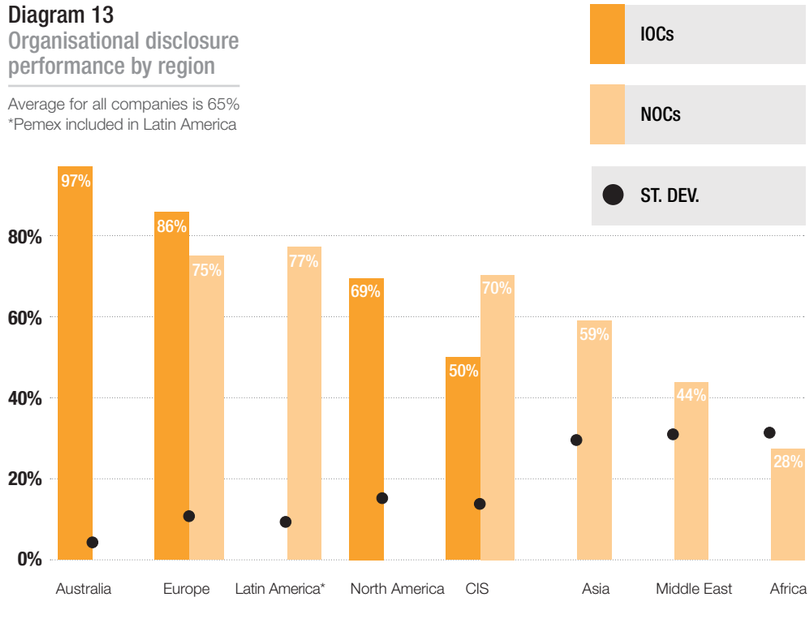
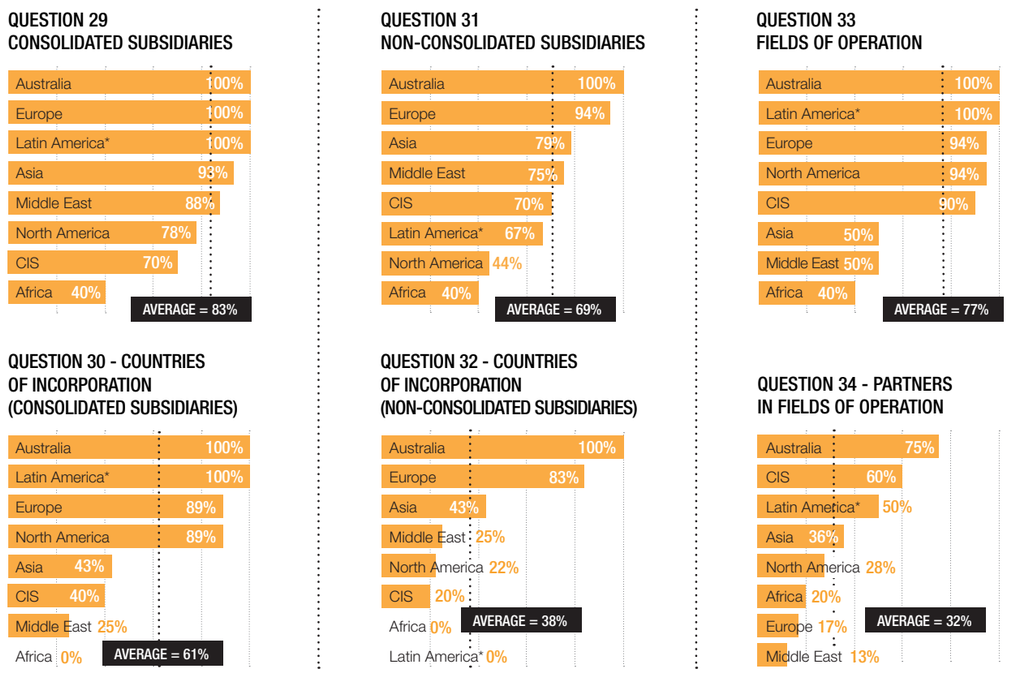


Diagram 14
Organisational disclosure results by region/question

*Pemex included in Latin America



COUNTRY-LEVEL DISCLOSURE

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69%

HIGHEST PERFORMING:
STATOIL

16%

AVERAGE SCORE

0%

WORST PERFORMING:
CNOOC, GEPETROL, INPEX, PETROCHINA, PETRONAS

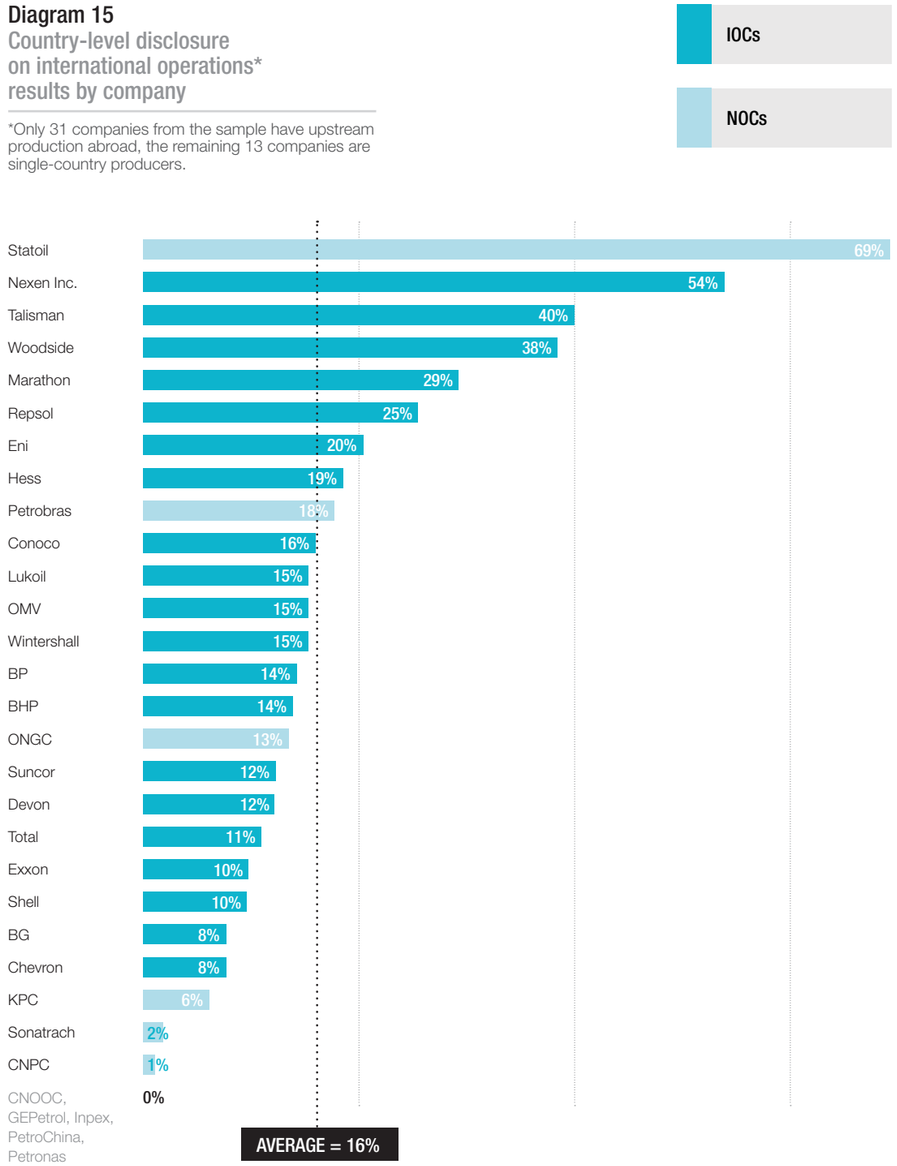
4. COUNTRY-LEVEL DISCLOSURE (SECTION 3)

The section on country-level disclosure evaluates companies based on their reporting of financial data, transfers to governments and operating data on a country-by-country basis. Our sample includes 31 multi-country producers and 13 single-country producers; all of the latter are NOCs producing oil and/or gas exclusively in their home countries. For single-country producers, reporting on their country-level operations is equal to their overall reporting and therefore only partially comparable to country-by-country reporting of international producers. Moreover, most multi-country producers apply higher reporting standards for their home operations than for their international operations. Creating one company ranking, including data on both home and international operations, would give an unintended comparative edge to single-country producers.[31] Therefore, we decided to focus on the foreign operations of analysed companies and calculate the ranking based on average country disclosure for international upstream production. This evaluation is only relevant for 31 multi-country producers (see Diagram 15). In Annex 4, we include the supplementary analysis of disclosure on domestic operations.[32]

The average score for country-level disclosure on international operations for 31 analysed companies was 16 per cent (standard deviation of 16 per cent).[33] This was the lowest average score among all the sections, and the poor performance applies to both international and national companies, and both publicly listed and non-listed companies.[34] On average, IOCs performed better than NOCs (19 vs. 10 per cent; without Statoil the average score for NOCs would only be four per cent). The best performing companies regarding international operations were Statoil, Nexen Inc., Talisman and Woodside. Five companies scored zero: CNOOC, GEPetrol, Inpex, PetroChina and Petronas.

Diagram 15
Country-level disclosure on international operations* results by company

*Only 31 companies from the sample have upstream production abroad, the remaining 13 companies are single-country producers.



COUNTRY-LEVEL DISCLOSURE AND EITI SUPPORT

Regarding country-level disclosure on international operations, the EITI supporters' score is more than double the score of non-EITI supporters – 22 vs. 10 per cent, respectively.

The analysis of both factors – NOCs vs. IOCs, and EITI supporters vs. non-supporters – results in a very interesting ranking. The best performing group in both domestic and international country-level disclosure are NOCs that support the EITI, while the worst performing group are NOCs that do not support the EITI. The unexpected result is that while EITI support among NOCs is accompanied by much better country-level disclosure, EITI-supporters among IOCs perform worse than the non-EITI supporters.

A possible explanation is that some companies consider their participation in the EITI as an alternative for country-level reporting in their own corporate documents.

Diagram 16
Country-level disclosure - EITI-supporters vs. non-supporters international operations (31 companies)

Average for all companies is 16%

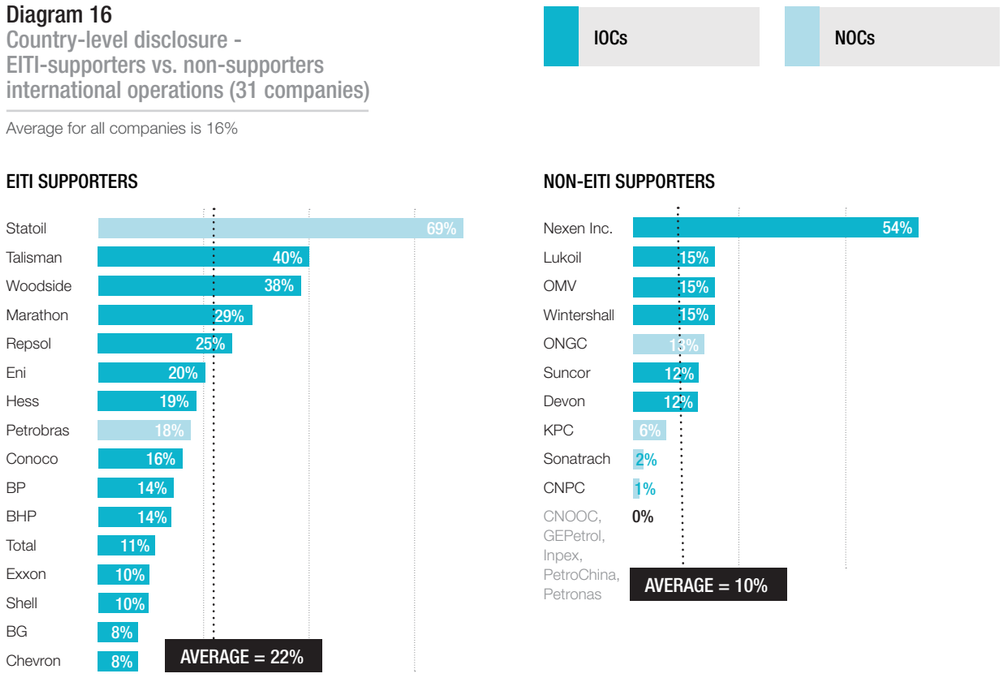
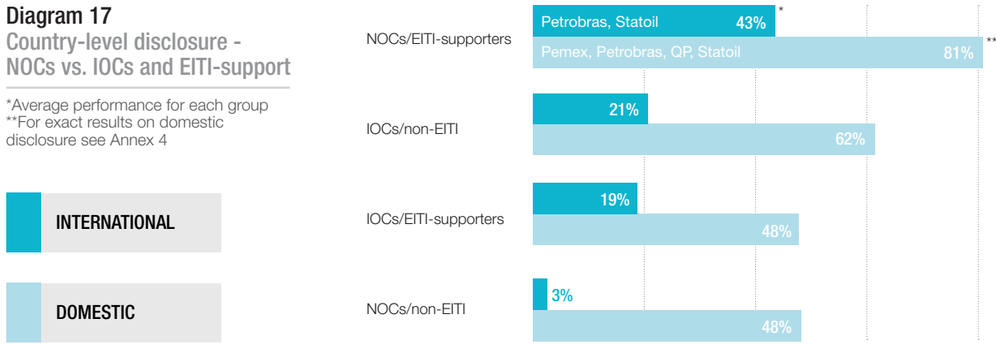


Diagram 17
Country-level disclosure - NOCs vs. IOCs and EITI-support

*Average performance for each group
**For exact results on domestic disclosure see Annex 4

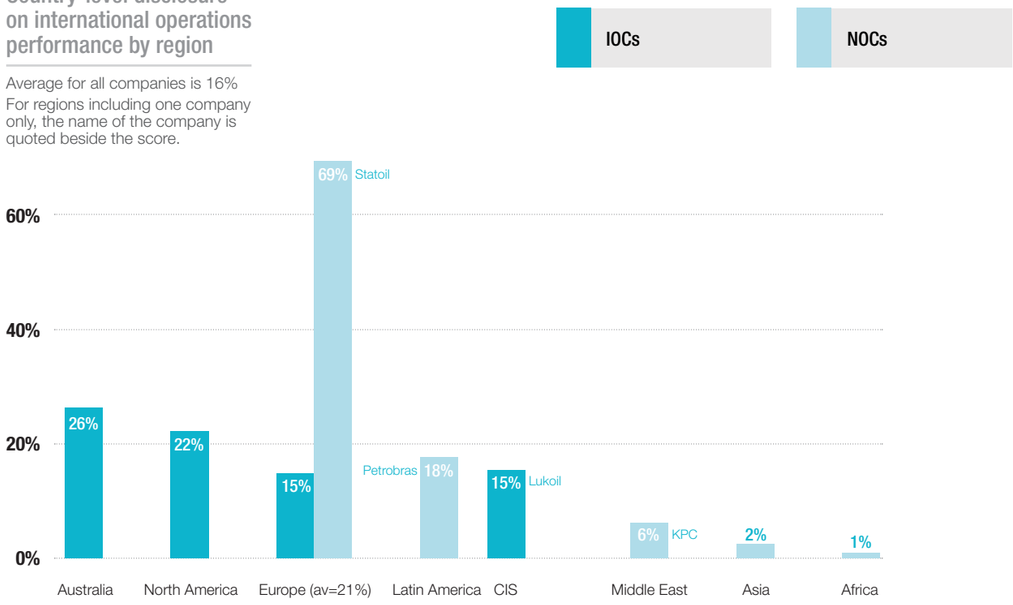


REGIONAL PERFORMANCE ON COUNTRY-LEVEL DISCLOSURE (BY HOME COUNTRIES)

Concerning country-level reporting on international operations, Australia ranks first, which should be reinforced with the new BHP disclosure.[35] North America, Europe and Latin America score above the sample average, and CIS comes close to their levels. The worst performing regions are Africa, Asia and the Middle East, as the only disclosure in these regions is partial information on production levels and reserves.[36]

Diagram 18
Country-level disclosure on international operations performance by region

Average for all companies is 16%
For regions including one company only, the name of the company is quoted beside the score.



COUNTRY-LEVEL DISCLOSURE AND THE HOST COUNTRIES

The analysis of country-level disclosure raises an interesting question about how much the host country environment influences corporate disclosure. During our consultations with companies, the 'difficult environment' argument as an obstacle to country-level reporting was often mentioned.

To follow up on this important issue, we used the collected data to compare levels of corporate disclosure among different oil and gas producers within the same host countries. As examples, we chose three countries from each region from the recently published Revenue Watch Index country ranking.[37] The major criterion was to have a sufficient number of producers in the sample in each selected country, in order to present a comparative performance effect.[38]

The results of the analysis are presented in Diagrams 19-23. For each country, there are scores for disclosure on operations in this particular country. The companies in the sample are not representative for each analysed country, and therefore the averages concern only companies from our sample and not the entire upstream industry of the countries. Therefore, the diagrams compare performance of companies within the same host environments and not the performance of countries.

Among top-scoring companies in the selected African countries is only one local NOC (Sonangol), while the remaining companies are foreign producers. Equatorial Guinea is a particularly interesting case, because there are three US-based companies with upstream production there, and their disclosure levels range from eight to 54 per cent. Although operating within the same home and host laws, they apply very different reporting standards.

In Asia local NOCs perform well, and the performance of foreign producers is very diverse.

In CIS countries the level of corporate disclosure is very diverse, ranging from 0 to 77 per cent in Azerbaijan, 92 in Kazakhstan and 100 in Russia. Among the top performing companies are not only local NOCs but also several foreign producers.

The analysis of developed countries yields similar results. In Norway, companies' performance ranges from eight to 100 per cent, and in the US from 0 to 69.

In Latin America the results are more country-specific. In Brazil, Petrobras strongly outperforms the remaining producers. In Colombia, the performance of companies is less varied, ranging from eight to 23 per cent. In Ecuador, Repsol discloses 69 per cent of evaluated information. The disclosure of other companies remains rather modest.

Some producers publish extensive records of their financial and operating performance in a certain country, while others do not publish any such data in the same country. This phenomenon is repeated across countries and regions. Therefore, there must be factors other than host country environment that influence revenue transparency. Among possible reasons for non-reporting are contractual agreements with governments, lack of reporting capacities of companies, or other specific company factors.

Diagram 19
Corporate disclosure in chosen host countries

ABOVE AVERAGE | BELOW AVERAGE

AFRICA

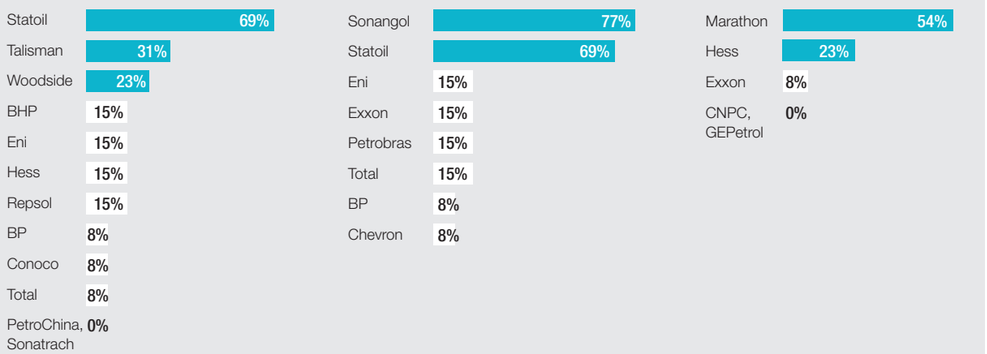


Diagram 20
Corporate disclosure in chosen host countries

ABOVE AVERAGE | BELOW AVERAGE

ASIA

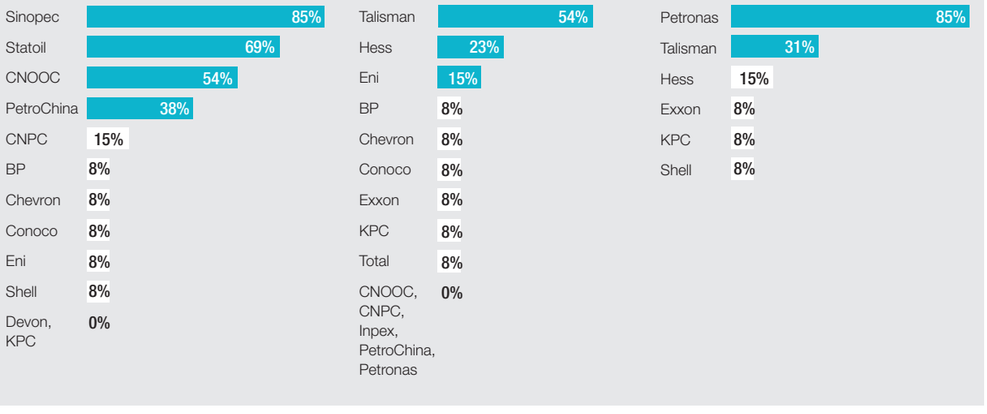


Diagram 21
Corporate disclosure
in chosen host countries

ABOVE AVERAGE | BELOW AVERAGE

CIS

AZERBAIJAN

SOCAR	77%
Statoil	69%
BP	54%
Hess	23%
Lukoil	15%
Chevron	8%
Total	8%
CNPC, Devon, Exxon, Inpex, PetroChina	0%

KAZAKHSTAN

Eni	92%
KazMG	85%
Lukoil	15%
OMV	15%
BG	8%
BP	8%
Chevron	8%
CNPC	8%
Exxon, PetroChina, Shell	0%

RUSSIA

Lukoil	100%
Rosneft	100%
Gazprom	92%
Statoil	69%
Wintershall	62%
BP	54%
Conoco	54%
Hess	23%
Eni	15%
ONGC	15%
Repsol	15%
Shell	8%
Total	8%
Exxon	0%

Diagram 22
Corporate disclosure
in chosen host countries

ABOVE AVERAGE | BELOW AVERAGE

EUROPE AND NORTH AMERICA

NORWAY

Statoil	100%
Talisman	54%
Eni	50%
Hess	23%
Total	23%
Conoco	15%
Marathon	15%
BP	8%
Chevron	8%
Exxon	8%
Shell	8%

USA

Nexen Inc.	69%
Statoil	69%
Exxon	62%
Hess	62%
BP	54%
Chevron	54%
Conoco	54%
Marathon	54%
Shell	54%
Talisman	54%
Woodside	54%
Devon	46%
Suncor	31%
BHP	15%
Petrobras	15%
Repsol	15%
BG	8%
Eni	8%
Total	8%
Inpex	0%

Diagram 23
Corporate disclosure
in chosen host countries

ABOVE AVERAGE | BELOW AVERAGE

LATIN AMERICA

BRAZIL

Petrobras	100%
ONGC	15%
Repsol	15%
BG	8%
Chevron	8%
Shell	8%
Devon, Inpex	0%

COLOMBIA

Nexen Inc.	23%
Petrobras	23%
ONGC	15%
Repsol	15%
BP	8%
Chevron	8%
Total	8%

ECUADOR

Repsol	69%
Petrobras	17%
Eni	15%
Conoco	8%
CNPC, PetroChina	0%

COUNTRY-LEVEL DISCLOSURE ON INTERNATIONAL OPERATIONS – COMPARATIVE PERFORMANCE

Another way to look at companies' performance on country-level disclosure is to evaluate their performance relative to the sample. For example, if a company scores 50 per cent on question 40 (development and exploration costs) and 50 per cent on question 45 (production volumes), and the sample averages for these questions are 11 and 71 per cent respectively, then on the first question the company outperforms the sample, while on the second question it underperforms – although it was awarded the same scores for both questions.

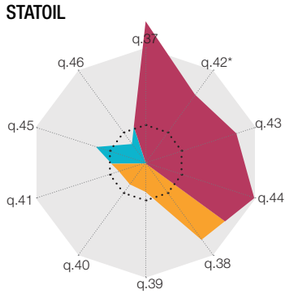
Based on this approach, we calculated each company's relative performance for each question from the section on country-level disclosure on international operations (for the 31 multi-country producers). In order to make the results clearer the questions were grouped into three categories: transfers to governments, financial data and operating (technical) data. The companies were then ordered according to their overall ranking in the section (the ranking on international operations; see Diagram 15 at the beginning of this section).

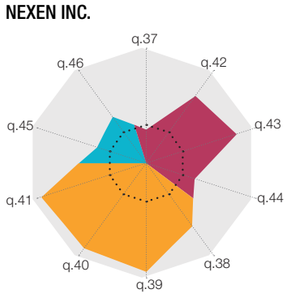
Diagram 24
Country-level disclosure on international operations relative performance

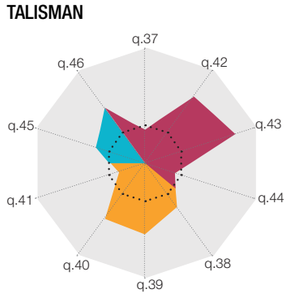
How to read the spider-webs: Each spider-web illustrates the performance of one company as relative to the analysed sample. The average line (black dotted line) indicates the border between under- and over-performance. The large coloured areas indicate better than average performance of a company. If a company's result is on the average line, it performed equal to the sample's average. If a coloured area is smaller than the average line, the company's performance was poor. For example, Statoil outperformed strongly on transfers to governments, while it had below-average reporting on other financial data (except for revenues, q.38) and on reserves (q. 46). The scale is equal for all diagrams.

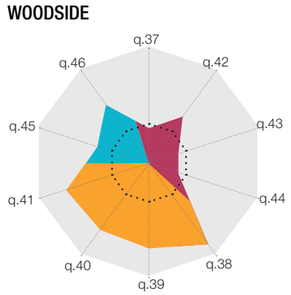
*question number

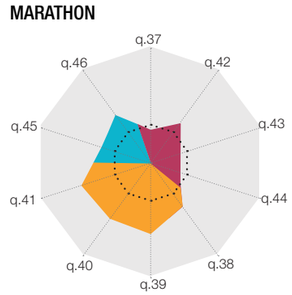
OPERATING DATA · TRANSFERS · FINANCIAL DATA · AVERAGE

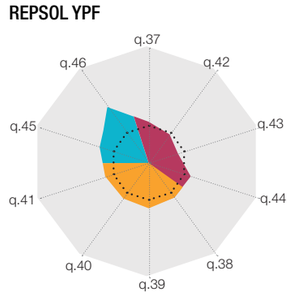


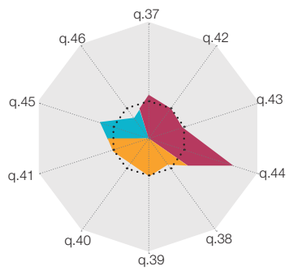


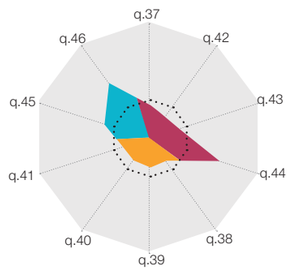


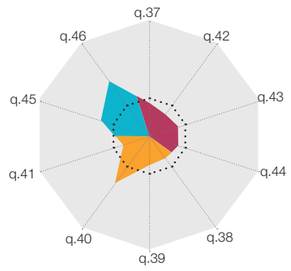


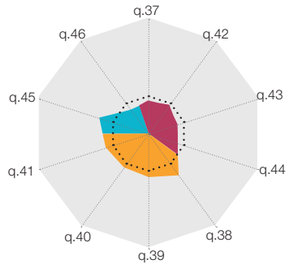


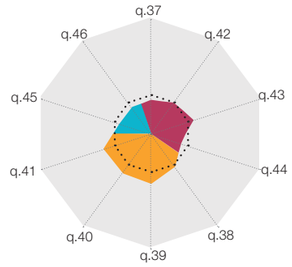


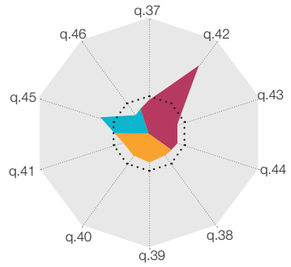


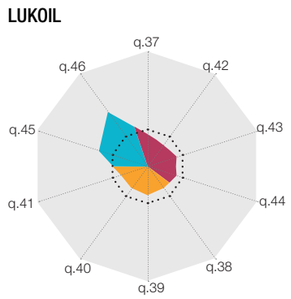


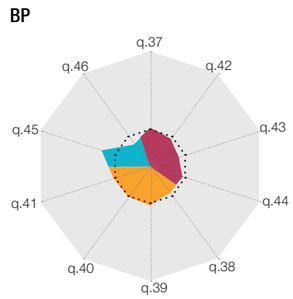












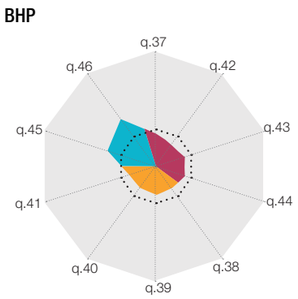
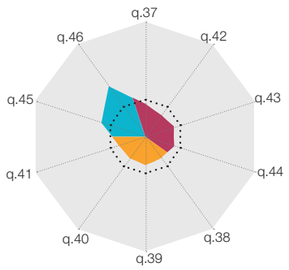


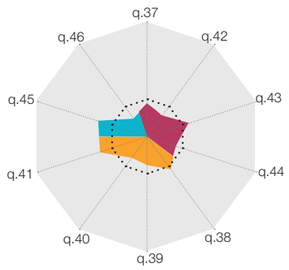
Diagram 24 cont.
Country-level disclosure on international operations
Relative performance

Please refer to page 40 for full explanation.

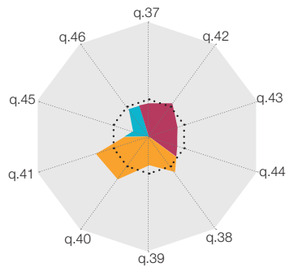
ONGC



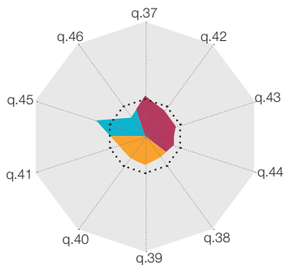
SUNCOR



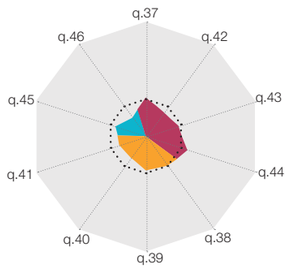
DEVON



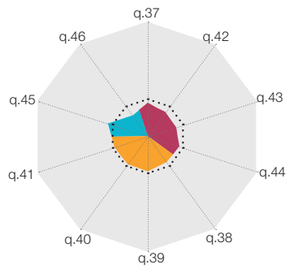
TOTAL



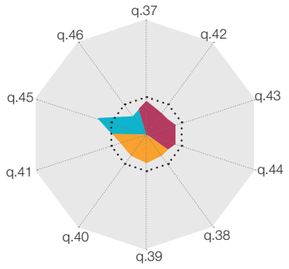
EXXON



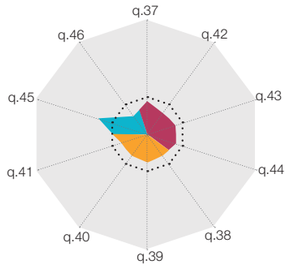
SHELL



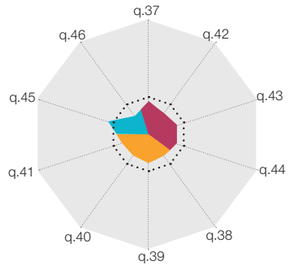
CHEVRON



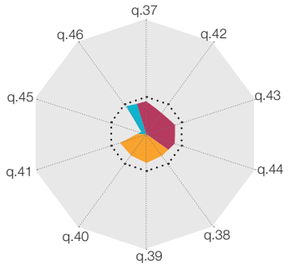
BG



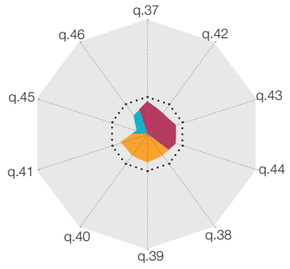
KPC



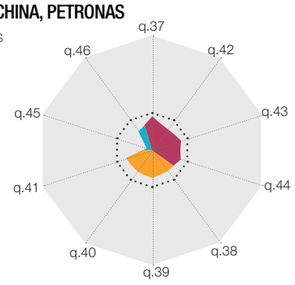
SONATRACH



CNPC



CNOOC, GEPETROL, INPEX, PETROCHINA, PETRONAS
0 points



5. NOC-SPECIFIC (SECTION 4)

The NOCs constitute a highly diverse group. The only common characteristic that differentiates them from IOCs is their ownership structure – they are all controlled by the state. Our sample includes 24 NOCs: 16 fully state-owned; seven majority-state and minority privately-owned; and one (Inpex) majority privately-owned (though the Japanese state owns a 30 per cent stake and a golden share, allowing it to control all substantial decisions of the company).

GROUPING OF NOCS

Several major features could be used as criteria for grouping NOCs. First, some NOCs perform and some do not perform quasi-governmental functions in the oil and gas market, such as licensing, awarding concessions or even regulating the oil and gas industry. Second, NOCs have different levels of international exposure; some of them, although called 'national', are in fact international companies, as they produce hydrocarbons not only domestically but also abroad. Our sample includes 11 international and 13 fully homebound NOCs. Third, some NOCs are publicly listed companies (with the state being the controlling shareholder), some have major upstream subsidiaries that are publicly listed, and some are non-listed, fully state-owned companies.

Company grouping along these three types of criteria is summarised in Table 1.

Table 1
NOCs grouping

*Companies in purple are single-country upstream producers

ACTIVITIES IN THE OIL AND GAS MARKET / PUBLIC LISTING	PUBLICLY LISTED NOCs	NOCS WITH LISTED SUBSIDIARIES	NON-LISTED NOCS
COMBINING REGULATORY AND MARKET ACTIVITIES		KMG* Petronas CNOOC CNPC	GEPetrol KPC NIOC* NNPC* PDVSA* Pemex* QatarPet* SNPC* SaudiAramco* SOCAR* Sonangol* Sonatrach
NO REGULATORY ACTIVITIES	Gazprom* Inpex ONGC Petrobras PetroChina Rosneft* Statoil	Sinopec*	

The division between single- and multi-country producers coincides little with the other two features, while there does exist a relationship between public listing and the type of activities the company performs in the oil market. We decided to use the listing criterion as the basis for NOC-grouping:

1. Publicly listed NOCs

This group has two major features in common: public listing and no regulatory functions (as reported) within the oil and gas market. The group includes: Gazprom, Inpex, ONGC, Petrobras, PetroChina, Rosneft and Statoil.

2. NOCs with listed subsidiaries

These NOCs have publicly listed major upstream subsidiaries, making them partially accountable to public investors. Most perform certain quasi-governmental activities, usually limited to licensing. This group includes: CNOOC, CNPC, KazMunaiGaz, Petronas and Sinopec.

3. Non-listed NOCs

The third group has two major, common features: full state-ownership and engagement in regulatory functions of the oil and gas market. This group is the least homogeneous of the three and includes 12 companies: GEPetrol, KPC, NIOC, NNPC, Pemex, PDVSA, Qatar Petroleum, SaudiAramco, SOCAR, SNPC, Sonangol and Sonatrach. All NOCs from OPEC countries belong to this group.

NOC-SPECIFIC QUESTIONS

The section includes five NOC-specific questions, though they do not apply to all companies. Questions 50 and 51 imply companies' engagement in licensing, which is not the case for eight companies (all listed companies and Sinopec). For this reason, these companies received 'n.a.' scores for the last two questions. Question 47 also implies a certain relationship between governments and companies, which is true for most NOCs. Nonetheless, many companies do not define their activities as performed 'on behalf of the government'; only some list certain activities as related to the government or the 'national interest'.[39]

Questions 48 and 49, which apply to all NOCs, refer to the transparency of supplies of goods and services to governments, and of procurement procedures. These two questions have yielded positive scores in only a very few cases. Statoil received the full score of 2 points, followed by Pemex (1.5), and Petrobras, SaudiAramco and Sinopec (1 each). The remaining 19 companies received no points for these two questions. Table 2 summarises the results of the fourth section, question by question.

Among listed NOCs, only two out of seven companies revealed data on any of the two most relevant questions (48, supplies to governments; 49, procurement procedures). Gazprom, ONGC and PetroChina received no positive scores for the entire fourth section.

Among NOCs with listed subsidiaries, only Sinopec scored 1 point on question 48 (governmental supplies), and there were no positive scores on question 49 (procurement). KazMunaiGas disclosed certain data on its activities and licensing, as did Petronas on licensing. Chinese companies CNOOC and CNPC scored zero for the entire section.

Among non-listed NOCs, Pemex was the best performer for the section. It received 4.5 points (out of 5), reflecting almost full disclosure. The remaining companies' disclosure mostly focused on activities and licenses. Sonatrach and SNPC received zero points for the entire section.

In summary, most NOCs do not disclose their pricing policies for governmental supplies or their procurement procedures. Both areas remain unavailable to the public. Among NOCs engaged in licensing, most disclose certain, although usually limited, information. Still, seven NOCs in our sample do not disclose any information related to exploration, development and production licenses. For 12 NOCs in our sample, we could not find any information on their engagement in activities conducted on behalf of their governments.[40]

Table 2
NOC-specific questions

1 POINT | N.A | 0 POINTS

*Listed NOCs
**NOCs with listed subsidiaries
***non-listed NOCs

	NOCs ACTIVITIES	SUPPLIES TO GOVERNMENTS	PROCUREMENT	LICENSING CRITERIA	LICENSES
Statoil*	1	1	1	N.A	N.A
Pemex***	1	1	1	1	1
Sinopec**	1	1	0	N.A	N.A
Sonangol***	1	0	0	1	1
Petrobras*	0	1	0	N.A	N.A
Rosneft*	1	0	0	N.A	N.A
Inpex*	1	0	0	N.A	N.A
SOCAR***	1	0	0	0	1
PDVSA***	1	0	0	0	1
NNPC***	1	0	0	0	1
PetroChina*	0	0	0	N.A	N.A
ONGC*	0	0	0	N.A	N.A
Gazprom*	0	0	0	N.A	N.A
Petronas**	0	0	0	1	1
KazMG**	1	0	0	0	1
SaudiAramco***	0	0	1	0	0
QatarPet***	0	0	0	0	1
NIOC***	0	0	0	0	1
KPC***	1	0	0	0	0
GEPetrol***	1	0	0	0	0
Sonatrach***	0	0	0	0	0
SNPC***	0	0	0	0	0
CNPC**	0	0	0	0	0
CNOOC**	0	0	0	0	0

GROUPS OF NOCS – RESULTS BY QUESTIONNAIRE SECTION

The performance of NOC groups was already partially analysed in the previous sections (see Diagrams 7 and 12). Diagram 25 summarises the comparative performance of each group for Sections 1 to 3 (including reporting on domestic operations).

- Listed NOCs achieved the highest average scores in all sections: 37 per cent on reporting on anti-corruption programmes, 79 on organisational disclosure, 20 on international and 77 on domestic country-level disclosure.
- On average, NOCs with listed subsidiaries scored: 24 per cent on reporting on anti-corruption programmes, 48 on organisational disclosure, 0 on international and 65 on domestic country-level disclosure.
- On average, non-listed NOCs scored: 11 per cent on reporting on anti-corruption programmes, 44 on organisational disclosure, 3 on international and 35 on domestic country-level disclosure.

In summary, listed NOCs outperformed other groups in all sections, which is most likely related to higher reporting standards required for publicly listed companies.

Diagram 25
NOC groups - comparative performance in different sections

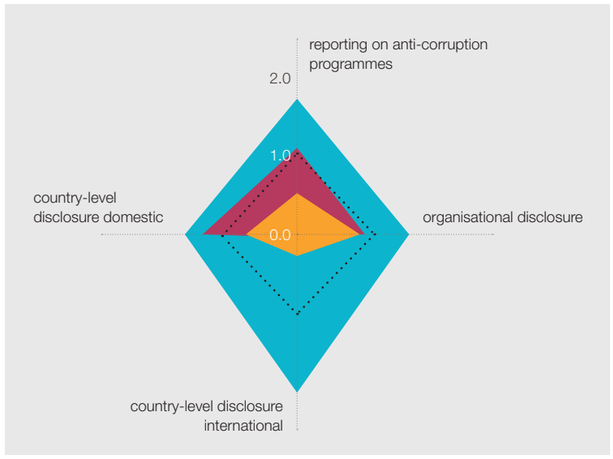
Performance is measured as relative to the NOC average (NOC average=1)

LISTED NOCs

NOCs WITH LISTED SUBSIDIARIES

NON-LISTED NOCs

.... AVERAGE FOR ALL NOCs



6. CROSS-SECTION ANALYSIS

The analyses of the results confirmed our hypothesis that companies perform very differently in different sections. Therefore, a combined, weighted cross-section score would give a misleading picture with poor informative value. The example presented in diagram 26 illustrates how different the strengths and weaknesses of various companies are. All three companies presented would score similarly in a combined ranking, but each of them is characterised by a very different set of section-by-section results.

We decided, however, to explore the relationships between the results in the first three sections[41] for correlations between companies' performance in each of them or, alternatively, if companies could be divided into relatively homogenous groups.

REPORTING ON ANTI-CORRUPTION PROGRAMMES VS. ORGANISATIONAL DISCLOSURE (SECTION 1/2)

The results for organisational disclosure were better than those for reporting on anti-corruption programmes. Only six companies achieved higher scores in the first section than in the second (Nexen, Statoil, Exxon, Total, Talisman and Devon). A simple statistical check indicates a correlation of 0.49 between the scores in the two sections.

Statoil and Petrobras are the NOCs that perform similarly to IOCs, while Lukoil has a more NOC-like performance. There are also NOCs that achieve close-to-average scores on reporting on anti-corruption programmes and very high scores on organisational disclosure: Pemex and Rosneft.

COUNTRY-LEVEL DISCLOSURE VS. OTHER SECTIONS (SECTION 3 VS. 1 AND 2)

The analysis of the relationship between companies' performance on country-level disclosure on international operations and on their reporting on anti-corruption programmes shows a correlation of 0.52 (Diagram 28). Similar to the previous cross-section analysis (Sections 1 and 2), Statoil and Petrobras perform closer to IOCs than to NOCs, while Lukoil's performance is more NOC-like. Only Lukoil and Sonatrach received better scores for their country-level disclosure on international operations than for their reporting on anti-corruption programmes. Nonetheless, they are poor performers in both sections.

A similar analysis of the relationship between companies' performance on country-level disclosure on international operations and on their organisational disclosure shows no significant correlation (Diagram 29).

Nexen is the only company that scored better on its country-level disclosure on international operations than on organisational disclosure; the other companies achieved better scores on the latter.

Diagram 26
Similar combined score - very different performance (example)

Performane in % (0 to 100%)

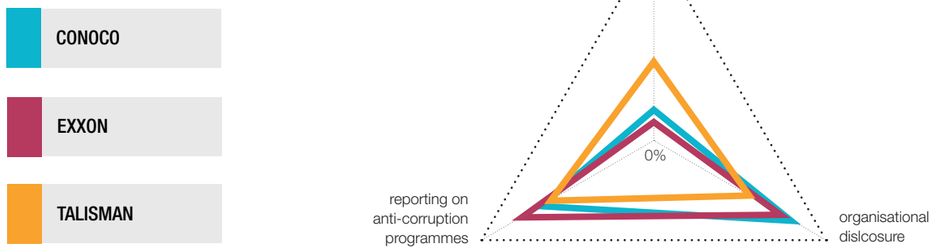


Diagram 27
Cross-section analysis: reporting on anti-corruption programmes vs. organisational disclosure

Each point illustrates one company, performance in %

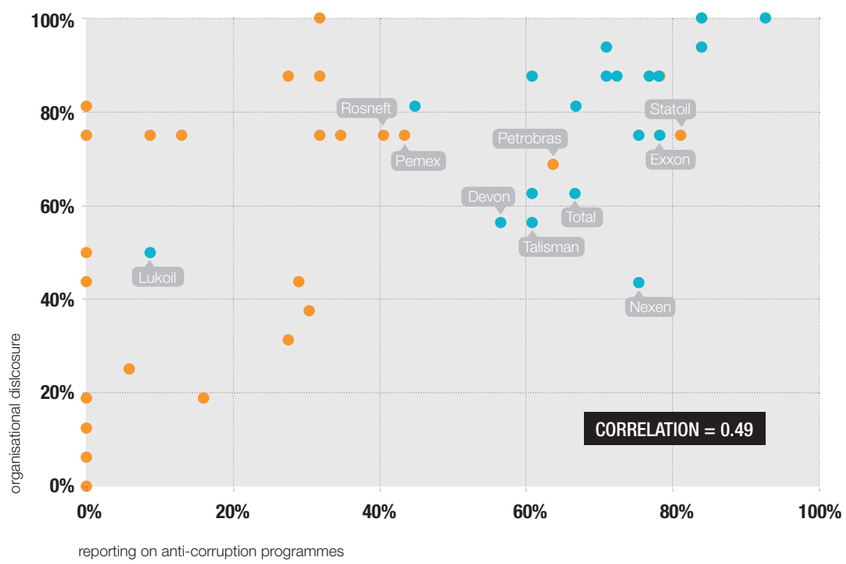


Diagram 28

Cross-section analysis: reporting on anti-corruption programmes vs. country-level disclosure

Each point illustrates one company, performance in %

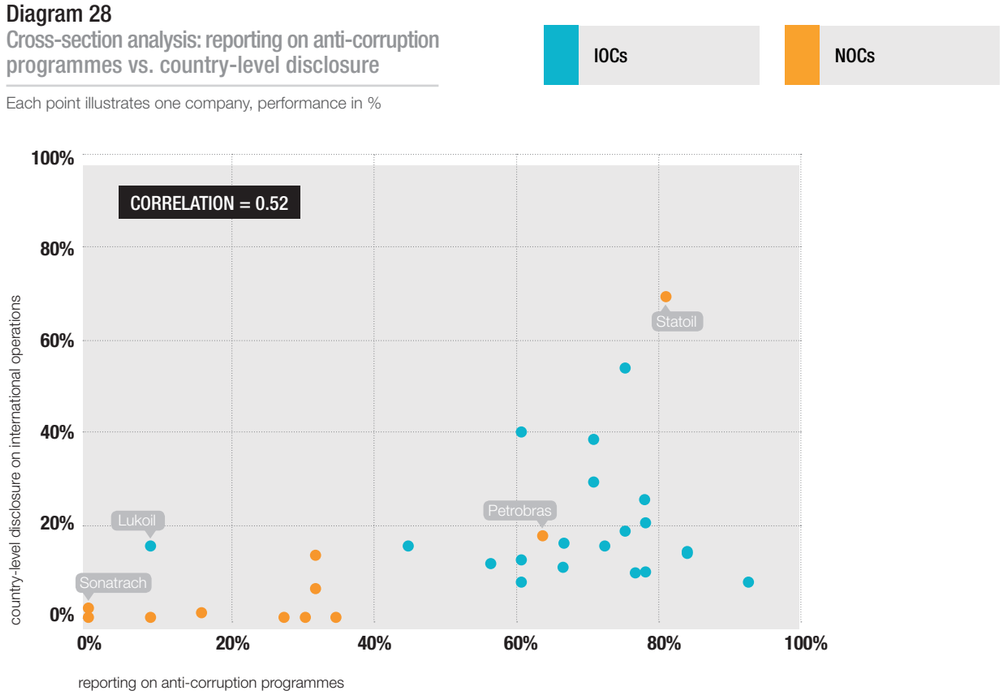
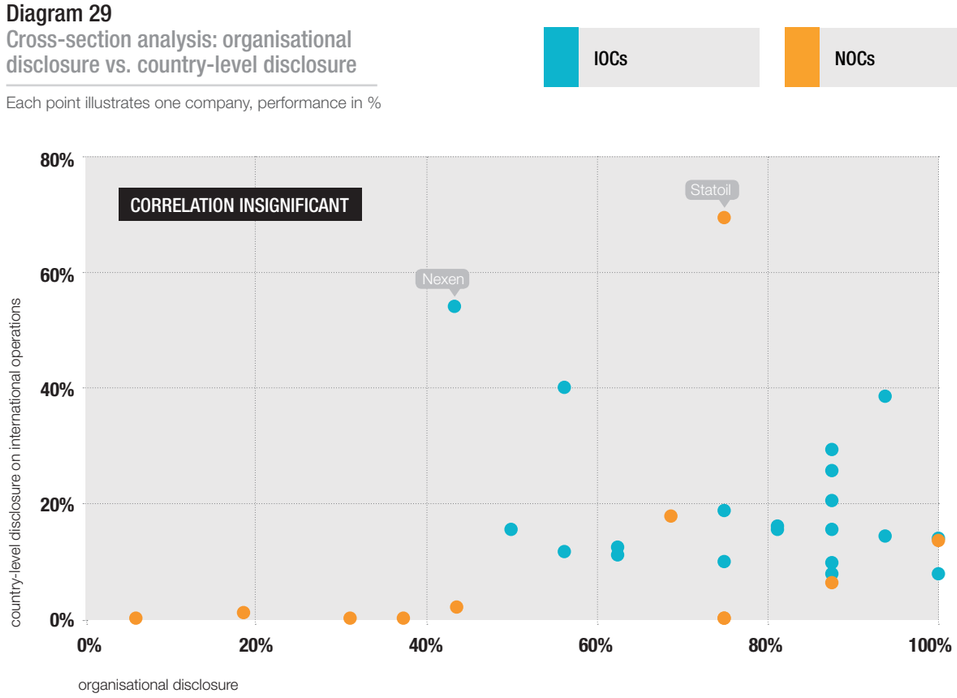


Diagram 29

Cross-section analysis: organisational disclosure vs. country-level disclosure

Each point illustrates one company, performance in %



7. 2011 VS. 2008 RESULTS

As stated in the methodology section, the 2011 PRT differs considerably from the 2008 PRT, and a straightforward comparison of the results is not possible. We cannot show ranking changes for single companies. This is because first, there were no exact company rankings in the 2008 PRT and second, even if we tried to create such hypothetical rankings, differences between questionnaires and the new approach towards the IOC-NOC distinction would not allow for any meaningful conclusion.

However, we tried to extract certain comparable elements from the two studies to find out what has changed and what has not changed. Here are some conclusions resulting from this comparison:

- We observed a very positive phenomenon among NOCs: many companies recently have begun publishing corporate documents relevant to their anti-corruption programmes. We found six new codes of conduct (KMG, KPC, ONGC, Petrobras, Pemex, Rosneft) and seven new sustainability reports (Inpex, ONGC, PetroChina, PDVSA,[42] Petronas, Rosneft, Sinopec). The progress was especially strong among Latin American and Asian companies. Most of these companies improved their scores considerably in the first section. There is a similar trend for annual reports.

- The 2008 PRT identified 21 companies scoring zero for their reporting on anti-corruption programmes. In our new study we identified only eight such companies. This is a major improvement.

The biggest improvements were related to the publication of new corporate documents. For example, Rosneft scored 41 per cent in the first section while in the previous report it received a zero.

- Regarding reporting on anti-corruption programmes,[43] all four companies that reached the 'high group' in 2008 are among the top 10 in 2011. The remaining companies from the current top 10 previously were mostly in the middle group, and one was in the low group. These changes are substantially due to questionnaire modifications, and we believe the current ranking is a more adequate illustration of actual reporting on anti-corruption programmes.

IOCs performed considerably better than NOCs in reporting on anti-corruption programmes, both in 2008 and 2011.

- In both the 2008 PRT and the 2011 PRT, publicly listed NOCs performed better than non-listed NOCs in all analysed sections.

- In the 2008 PRT, the EITI was said to have had a positive impact on country-level disclosure. According to the new results, the positive effect of EITI support on disclosure is limited to NOCs. For IOCs, no such impact was found.

- Finally, the second edition of the PRT project benefited from greater corporate engagement. Most companies provided us with valuable information, comments and feedback, which should result in high accuracy of data and results.

CONCLUSION

There are positive transparency trends in the oil and gas sector, although the overall level of reporting remains unsatisfactory.

- Fewer companies are publishing no information at all on their operations or anti-corruption programmes. A growing number of NOCs are publishing standardised documents, such as codes of conduct or social responsibility reports. However, a group of companies still does not disclose any significant information, and some companies do not even maintain corporate websites.

Most elements of what is considered to be a robust anti-corruption programme have been broadly integrated, insofar as they are being reported on by a large number of companies covered in this report. However, certain policies and procedures are still under-reported in the oil and gas industry, including the prohibition of facilitation payments, organising anti-corruption training for business partners, and reporting on corruption-related incidents.

- The overall level of organisational disclosure among the analysed companies is good. Nonetheless, some critical points require improvement, especially reporting on partners in the fields of upstream operations, and reporting on countries of incorporation of non-consolidated subsidiaries.

- Several companies already disclose a considerable amount of country-level information, and some have declared their intention to do this soon. For domestic operations, some companies already disclose all of the information required by this study. For international operations, there are examples of good levels of disclosure for each type of data – transfers, financials and operating data. Reporting on production levels has become a broadly accepted standard, with an average score of 71 per cent. This positive trend was strengthened recently by new US legislation requiring extractive companies to report governmental transfers at the country level. Nonetheless, the average level of country-by-country reporting is still very low. Many companies only report on their production levels, some reveal only certain data points and some do not report at the country level at all. Such reporting does not allow for much improvement in the management of natural resources. Both legislation and companies' approaches must evolve toward more transparency.

Uneven reporting on anti-corruption programmes and organisational structure, and poor country-level disclosure remain major concerns. The observed reporting differences on a host country basis limit the validity of 'the challenging environment' argument. There is still much room for improvement for fair value-sharing in the oil and gas industry, and we urge companies, their home governments and other influential parties to make a significant effort toward higher transparency, in line with our policy recommendations.

ANNEXES

ANNEX 1 - HISTORY OF THE PROJECT

In 2005, Save the Children UK published the report 'Beyond the Rhetoric: Measuring revenue transparency – Company performance in the oil and gas industries'. Three years later the initiative was taken over by Transparency International, which published its first edition of the *Promoting Revenue Transparency* report.

This second edition, released three years after the first, combines the continuation of the basic idea with a modified methodology. The report should be read in conjunction with the recently published *Revenue Watch Index 2010*, which evaluates governmental disclosure in the oil, gas and mining sectors.

The second edition of the PRT report expands the scope of the study; it evaluates 44 companies and their disclosure in all of their countries of operations. The project has become better known and more accepted within the oil and gas industry. Among the indicators of this positive response is an increased number of companies that have reviewed their data, and increased corporate engagement not only with the project itself, but also with the general issue of transparency.

Table 3
History of the companies' report

	SAVE THE CHILDREN UK 'BEYOND THE RHETORIC'	TRANSPARENCY INTERNATIONAL 'PROMOTING REVENUE TRANSPARENCY'	
	2005	2008	2011
# OF ANALYSED COMPANIES	25	42	44
# OF COMPANIES WHO REVIEWED THEIR DATA	10	10	24
SURVEY SECTIONS	- anti-corruption and whistle-blowing - revenue payments transparency - supportive disclosure	- anti-corruption programmes - operations - payments to host governments - regulatory and procurement (NOCs)	- reporting on anti-corruption programmes - organisational disclosure -country-level disclosure -NOC specific section
SOURCES OF INFORMATION	desk-based research in-country research	desk-based research	desk-based research
COUNTRY-LEVEL DISCLOSURE ANALYSIS	6 selected countries	21 selected countries	all 73 countries of operations
RESULTS PRESENTATION	by company	by groups of companies	by company
RANKING	by category + weighted average	by category + weighted average	by category
NATIONAL VS. INTERNATIONAL OIL COMPANIES	no differentiation between NOCs and IOCs	separate set of questions and separate rankings for NOCs on their home activities	- NOCs analysed along the same set of questions as IOCs - additional NOC-specific section

ANNEX 2 - METHODOLOGY AND QUESTIONNAIRE GUIDE

The *Promoting Revenue Transparency* (PRT) project is one of several initiatives that aim to increase the transparency of money flows in the oil and gas sector.[44] For the project, we have analysed 44 major oil and natural gas producers based in 30 countries. We have also analysed their country-level disclosure in all countries within their upstream production, which totalled 73 at the time of data collection.

APPROACH AND RATIONALE

The transparency of money flows in the oil and gas industry can be approached from different angles. The major choice is between evaluating the governmental or the corporate side; these complementary approaches are necessary to understand the complete picture of this industry. This study focuses on companies and their efforts to increase transparency and fight corruption, as well as their contribution to disclosing flows to host governments. The governmental side of the picture was analysed in a recent study by the Revenue Watch Institute and co-branded by Transparency International.[45]

We chose the following approach to analyse the companies:

All data was collected through desk research exclusively based on publicly available information and documents from corporate websites or links to such websites. Only questions 4 (support for the UNCAC), 25 (support for different anti-corruption initiatives and codes) and 26 (support for the EITI) were answered by consulting the websites of relevant international organisations and initiatives.

We made no judgment on the levels of integrity of the companies' practices. Our evaluation is only based on disclosed relevant information.

We believe these rules allowed us to treat all evaluated companies equally and to obtain a high degree of objectivity in our study. Additionally, they allowed us to analyse the accessibility of information, documents and data from the standpoint of local civil society organisations, which are potentially the primary users of such information.

Another important issue concerning our project was consultation in both the methodology creation and data collection processes. All analysed companies, as well as Secours Catholique, Oxfam, Revenue Watch Institute, Publish What You Pay and the International Association of Oil and Gas Producers, were consulted before the final methodology document was completed. Many consulted parties submitted comments and proposed changes to the questionnaire and scoring, leading to many important changes as compared to the 2008 PRT study. The consultation process was repeated for the purposes of data review, in this case with all analysed companies. We believe that including diverse parties in the project has resulted in the compilation of a high-quality report.

COMPARISON TO THE 2008 PRT

The broad consultation process, recent TI-UNGC guidance as well as the emergence of new concerns such as the disclosure of corporate structures led to several major and numerous minor changes to our study. Major changes to the 2010 PRT methodology, as compared to the 2008 PRT report, were:

1. Companies were reviewed across all countries within their upstream operations, and not only across the group of chosen countries.

2. The section on reporting on anti-corruption programmes was reworked to be fully consistent with the TI-UNGC guidance on reporting according to the 10th principle.[46]

3. Questions on organisational disclosure were added.

4. The same basic questionnaire applied to both IOCs and NOCs. The latter were additionally reviewed against five NOC-specific questions (Section 4).

5. No country weighting was applied for company rankings.

6. Scores were calculated separately for each section; there is no weighted, general ranking.

7. There are exact rankings by company and not by group for each evaluated section.

8. Not only the scores but also the exact sources of each piece of data/information were collected and included in the report's annex.

Changes in the questionnaire have resulted in limited comparability between the two reports. The new questionnaire includes a modified set of questions and is structured differently – for example, the sections on country-level disclosure and organisational disclosure only evaluate performance. All policy issues, including those related to country-level disclosure (i.e. EITI support), are included in the section on reporting on anti-corruption programmes.[47]

We believe the new structure gives a clearer picture of the actual level of transparency in the industry.

QUESTIONNAIRE GUIDE

The questionnaire includes four groups of questions ('sections'). Each question has been scored separately, usually with a maximum score of 1 point. In Section 1, several questions have different maximum scores (from 0.5 to 2 points), which results in their higher or lower relative weighting within the section. In Section 3, the question on disclosure of payments to governments along the EITI revenue streams indicators is scored with 4 points, giving it a higher weighting. Each calculated ranking concerns one section only or a part of this section. There are no cross-section rankings, therefore the sections are not weighted against each other.

SECTION 1: REPORTING ON ANTI-CORRUPTION PROGRAMMES

The questions in this section are organised according to elements of the TI-UNGC Reporting Guidance on the 10th Principle against Corruption.

D1: Publicly stated, formal policy of zero tolerance of corruption

1. Does the company have a publicly available global policy of zero tolerance of corruption? 2 points[48]

The policy can include a statement that the organisation does not tolerate corrupt behaviour and confirmation that the organisation has established binding organisational guidelines requiring all directors, managers and employees worldwide to behave ethically and in conformity with the law and guidelines.

'Global' means that the policy applies on an enterprise-wide basis, to all activities of the company regardless of location.

'Policy' does not refer to a particular format or type of document, but rather to an explicit organisational commitment prohibiting corruption in writing.

Usual scoring: 2 points. Discounted score: if the statement does not apply to the mother company but only to the major upstream subsidiary.

2. Does the policy and/or company's code of conduct explicitly apply to all subsidiaries? 1 point

A 'subsidiary' is any entity in which the parent company has a majority equity interest or otherwise exercises effective control over operations. 'The whole group' is alternative to 'all subsidiaries'.

B2: Commitment to be in compliance with all relevant laws, including anti-corruption laws

3. Does the company commit to be in compliance with all relevant laws, including anti-corruption laws? 1 point

Usual scoring: 1 point. Discounted score: if the policy does not apply to the mother company but only to the major upstream subsidiary.

D2: Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption

4. Does the company have a statement of support for the UN Convention against Corruption? 1 point

Positive scores for signatories to the letter of support (UNCAC website).

D3: Carrying out risk assessment of potential areas of corruption

5. Does the company describe its corruption-related risk assessment procedures? 2 points

Usual score: 2 points for explicitly mentioning corruption-related risks. Discounted score: for implicit relation to corruption.

D4: Detailed policies for high-risk areas of corruption

6. Does the company have a policy to forbid or fully disclose political contributions? 1 point

'Political contributions' refers to contributions of cash or in-kind support for a political party, cause or candidacy.

A positive score will be given to companies that prohibit political contributions entirely or, alternatively, that publicly disclose contributions. Usual scoring: 1 point. Discounted score: if the policy does not apply to the mother company but only to the major upstream subsidiary; alternatively, for companies allowing but disclosing contributions, if disclosure concerns their home country only.

7. Does the company's anti-corruption policy provide against the risk of charitable contributions and sponsorships being used as a subterfuge for bribery? 0.5 point

8. Does the company fully disclose its charitable contributions and sponsorships? 0.5 point

'Charitable contributions' refers to contributions made for charitable, educational, social welfare and similar purposes. The positive score will be awarded if contributions are named either by topic/field/programme or by recipient.

9. Does the company prohibit the offer or receipt of improper gifts, hospitality or expenses? 1 point

10. Does the company provide guidance on the offer or receipt of gifts, hospitality or expenses? 1 point

Gifts, hospitality and travel expenses are improper when they could affect or be perceived to affect the outcome of business transactions, and are not reasonable and bona fide. Any similar wording will be awarded a positive full score.

11. Does the policy forbid facilitation payments? 1.5 point

'Facilitation payments' are small, unofficial payments made to secure or expedite the performance of a routine or necessary action to which the company has legal or other entitlement.

1 point is awarded to companies that explicitly forbid facilitation payments without disclosing appropriate procedures and controls to ensure the policy is followed, and 1.5 points are awarded to companies that explicitly forbid facilitation payments and disclose the procedures and controls to enforce policy.

D5: Policy on anti-corruption regarding business partners

12. Does the policy apply to agents and other intermediaries? 1 point

'Agents and other intermediaries' refer to agents, advisors and others authorised to act for or on behalf of, or to otherwise represent, the company in furtherance of its business interests.

A full positive score will be given to companies that explicitly extend the policy to agents or other intermediaries. A discounted score will be given to companies that extend the policy in the form of the 'promotion of principles' but not as an obligation.

13. Does the policy apply to contractors, subcontractors and suppliers? 1 point

'Contractors, subcontractors and suppliers' generally refer to non-controlled persons or entities that provide goods or services under contract.

A full positive score will be given to companies that explicitly extend the policy to contractors, subcontractors or suppliers. A discounted score will be given to companies that extend the policy in the form of the 'promotion of principles' but not as an obligation.

14. Does the policy apply to other business partnerships? 1 point

'Other business partnerships' include joint ventures, consortium partners, teaming agreements and significant joint investments.

A full positive score will be given to companies that explicitly extend the policy to other business partnerships. A discounted score will be given to companies that extend the policy in the form of the 'promotion of principles' but not as an obligation.

B4: Support by the organisation's leadership for anti-corruption

15. Does the company publish a statement from the chief executive officer or chair of the board supporting the anti-corruption principles of the company? 1 point

The statement can support the anti-corruption principles, the code of conduct, or the Corporate Responsibility report. It will always be awarded the full score.

16. Are employees provided with detailed and publicly available guidance explaining the company's anti-corruption policy? 1.5 points

'Detailed guidance' refers to any document that details the company's anti-corruption policy. For some companies it can be an extended part of their codes of conduct. Any such guidance will be awarded the full score.

17. Does the company provide anti-corruption training for all employees? 1.5 points

The provision of such training will be awarded the full score.

D6: Action taken to encourage business partners to implement anti-corruption commitments

18. Does the company provide anti-corruption training for its business partners? 1 point

The provision of such training will be awarded the full score.

D8: Human resources procedures supporting the anti-corruption commitment or policy

19. Does the policy explicitly apply to all employees? 1 point

Usual scoring: 1 point. Discounted score: if the policy does not apply to the mother company but only to the major upstream subsidiary.

20. Does the policy require employees to report potential violations of the policy? 0 points

During the data-sharing process, we were informed about the irrelevance of this question for certain companies. In some countries such as France, the requirement to report potential violations of the policy would be illegal. It is only possible to encourage employees to do such reporting. In consideration of this, the question remained in the questionnaire only for information purposes. It was not scored and had no influence on the final results or rankings.

The question is answered with yes/no.

21. Does the policy prohibit retaliation for reporting a violation of policy? 2 points

To receive a full positive score for this indicator, the policy must specify that no employee will suffer demotion, penalty or other adverse consequences for reporting a violation of policy.

22. Does the policy include provisions for disciplining employees (including directors and managers) involved in corrupt activities? 2 points

'Discipline' means any form of disciplinary action, up to and including employment termination.

1 point will be awarded for policies that explicitly warn of disciplinary action for violations. An additional 1 point will be given for reporting on the number of employees disciplined for corrupt activities.

D9: Communications (whistleblowing) channels and follow-up mechanisms for reporting concerns or seeking advice

23. Does the company provide channels through which employees can report potential violations of policy or seek advice (e.g. 'whistleblowing') in confidence? 1 point

A full score will be awarded for the provision of such channels in a form that assures full confidence.

24. Does the company disclose the number of complaints received or incidents reported for corrupt activities through communications channels? 1 point

D11: Participation in voluntary anti-corruption initiatives

25. Does the company take part in or explicitly support leading voluntary anti-corruption initiatives and codes i.e. UN Global Compact, TI-supported Business Principles for Countering Bribery, ICC Rules of Conduct, PACI Principles for Countering Bribery, APEC Code of Conduct for Business, IPIECA? 2 points

Companies are awarded 2 points for participating in or explicitly supporting one or more recognised global anti-corruption initiatives. This indicator is measured by consulting the lists of UN Global Compact participants, PACI signatories, IPIECA membership and the BPCB steering committee, and also by checking any public statement from the corporation.

26. Does the company support the EITI? 2 points

This indicator is scored by consulting the EITI website, which lists companies that have publicly committed to support the EITI on an international level. 'Support' includes submission of an international-level company self-assessment form.

All companies listed on the EITI website receive a positive score (1 point) for this indicator. Additional recognition (1 point) is given for submission of an EITI-compliant self-assessment form. No independent qualitative judgement is made on the content provided in these forms.

B7: Monitoring and improvement processes

27. Is the company's anti-corruption programme periodically reviewed for adequacy and effectiveness? 1 point

'Programme' refers to the whole of the company's anti-corruption efforts, including its code of conduct, detailed policies and procedures, administrative processes, training and guidance, and oversight.

To score positively, the assessment must either be publicly available or publicly acknowledged to exist.

D15: Use of independent external assurance of anti-corruption programmes

28. Does the company undergo external independent audit of its anti-corruption programme? 2 points

The question applies explicitly to an audit of the anti-corruption programme and not to the overall audit of a sustainability report. To score positively, a public statement on such an audit must be available.

SECTION 2: ORGANISATIONAL DISCLOSURE

29. Does the company publicly disclose the names of its fully consolidated material subsidiaries, with the percentage of ownership? 1 point

0.5 points are awarded to companies that publicly disclose the names of the subsidiaries, and another 0.5 points are awarded for the percentage of ownership.

30. Does the company publicly disclose the country of incorporation of its fully consolidated material subsidiaries? 1 point

31. Does the company publicly disclose the names of its non-fully consolidated material subsidiaries, including joint ventures, with the percentage of ownership? 1 point

0.5 points are awarded to companies that publicly disclose the names of subsidiaries, and another 0.5 points are awarded for the percentage of ownership.

'Other affiliates' include joint ventures, non-controlled subsidiaries, consortium partners, teaming agreements and nominated subcontractors.

32. Does the company publicly disclose the country of incorporation of its non-fully consolidated material subsidiaries? 1 point

33. Does the company publicly identify its material upstream fields of operation, with the percentage of interest? 1 point

'Publicly identify' means that the information appears in an annual report, a stock exchange filing or another similar document available on the company's website.

0.5 points are awarded to companies that publicly disclose the fields, and another 0.5 points are awarded if the percentage of interest is mentioned.

34. Does the company publicly identify other partners in its material upstream fields of operation, with their percentage of interest? 1 point

0.5 points are awarded to companies that publicly disclose their partners, and another 0.5 points are awarded if the percentage of interest is mentioned.

35. Does the company publish accounts in accordance with internationally or generally accepted accounting standards? 1 point

Scoring positively on this indictor requires that the company's annual report or equivalent document clearly states that it has been prepared in accordance with accounting standards that are accepted either internationally or nationally. The name of the standard (i.e. Japanese GAAP or IFRS) must be named.

36. Are the company's accounts subject to an independent external audit? 1 point

Scoring positively on this indicator requires a public statement of the external auditor.

SECTION 3: COUNTRY-LEVEL DISCLOSURE

Countries of operations are the countries of actual upstream producing activities.

37. Does the company disclose payments to government along the EITI revenue streams indicators in country X? 4 points

'EITI revenue streams indicators' include all of the following: profit taxes, royalties, dividends, bonuses (such as signature, discovery, production), licence fees, rental fees, entry fees and other considerations for licences and/or concessions, profit oil, other significant benefits to government.

For this point, it is important to note that some EITI countries report their data not only on an aggregate but also on a company basis. Among EITI-compliant countries, this includes Timor-Leste; among candidate countries this includes Norway (some other countries did report their data in this manner, but there are no updated reports or data available). As a result, certain corporate payments to governments along the EITI revenue streams indicators can be found in EITI country reports.

For this study we evaluate direct corporate reporting; therefore, such information was only scored positively when it could be found on corporate websites (linked to or included in company reports).

A full score was awarded for the full disclosure of revenue streams. Partial scores were awarded if some revenue streams were disclosed on top of profit taxes (question 42) and royalties (question 43).

38. Does the company publicly disclose its revenue for its operations in country X? 1 point

Positive score for reporting one of the following: total revenues or segment revenues for exploration and production (E&P) activities.

39. Does the company publicly disclose its production costs for its operations in country X? 1 point

40. Does the company publicly disclose its development and exploration costs for its operations in country X? 1 point

41. Does the company publicly disclose its profit before taxes for its operations in country X? 1 point

Positive score for reporting one of the following: total earnings before taxes (EBT) or segment EBT for E&P activities.

42. Does the company publicly disclose its profit taxes (income tax) for its operations in country X? 1 point

Positive score for reporting one of the following: total profit tax or segment profit tax for E&P activities

43. Does the company publicly disclose its royalties for its operations in country X? 1 point

If taxes and royalties are disclosed on an aggregated basis in country X, the company will be awarded 1.5 points on the total of questions 42 and 43.

44. Does the company publicly disclose for operations in country X expenditures for local community development? 1 point

45. Does the company publicly disclose production volumes for its operations in country X? 1 point

Production volumes may be provided in barrels of oil equivalent per day (boe/d) or cubic feet per day (cf/d).

46. Does the company publicly disclose a measure of reserves for its operations in country X? 1 point

The method of calculation is not tested; all that is required is the disclosure of the figure.

For Mexico the question was scored as 'n.a.' for all foreign producers. This is due to specific Mexican legislation that does not authorise companies other than Pemex to report Mexican reserves as their own. According to Mexican law, all reserves as well as produced oil belong to the Mexican state. Foreign producers can be only paid in cash (never in-kind) for their services.

SECTION 4: NOC-SPECIFIC QUESTIONS

47. Are the activities of the NOC on behalf of the government (whether commercial or non-commercial) publicly disclosed? 1 point

'Commercial activities' refers to upstream (e.g. exploration, development and production) and downstream (e.g. refining) oil and gas activities.

'Non-commercial activities' include regulatory functions as well as licensing and concession-granting powers.

A positive score will be awarded for public declaration of such activities. We made no judgement on the accuracy of disclosed information.

48. Is the NOC's pricing policy for the supply of goods and services to the government and related parties publicly disclosed? 1 point

'Pricing policy' refers to the standards and procedures used to price goods and services, including natural resources, supplied to the government and related parties.

In this case, it does not matter whether pricing policy is established by the government or the NOC; all that is required for a positive score is that the policy is publicly disclosed by the NOC.

49. Are the procurement procedures used by the NOC publicly disclosed? 1 point

'Procurement procedures' refers to procedures used by the NOC for its procurement of goods and services from other parties. To score positively, the NOC must publicly disclose the procedures it applies.

50. Are the criteria and procedures used by the NOC to award exploration, development and production licenses publicly disclosed? 1 point

If the NOC does not award such licenses, its score is 'n.a.'

51. Are exploration, development and production licenses awarded by the NOC publicly disclosed? 1 point

Scoring positively on this indicator requires public disclosure of name(s) of party(ies), identification of the field and duration of license.

If the NOC does not award such licenses, its score is 'n.a.'

Each question was scored individually, and for each of the first three sections the general scores (expressed as a percentage of maximum available scores) were calculated as follows:

For Section 1: simple sum of scores 1-28,

For Section 2: simple sum of scores 29-36,

For Section 3: sums of questions 37 to 46 for each country, then averaged between countries. Additionally, separate scores were calculated for home-country operations and international operations.

NOC-specific questions **(Section 4)** were evaluated separately, and there is no general section score. No cross-section score or ranking has been calculated, as we found such results had a low informative value.[49]

DATA COLLECTION AND SHARING

In order to collect data for our study, thorough desk research has been conducted. Data sources have been limited by the following rules:

- All data/information must be accessible from company's website (except for questions 4, UNCAC support; 25, anti-corruption initiatives; 26, EITI support). For questions 4, 25 and 26, information can be accessed from websites of the relevant international organisations and initiatives.

- Data must be accessible either on corporate websites, in documents downloadable from the websites, or on the links provided by the websites.

- All data was collected between 1 February and 30 April 2010. Still, during the data-sharing process, all the companies were given an opportunity to present documents or information published after this period, but no later than the end of the data-review process (mid-July 2010).

We made no differentiation between sources, and the same type of information was scored equally, regardless of the source. When a positive answer to a question was found and positively scored, no further sources were required. If a piece of information was repeated in different sources, it was still scored only once.

Data was evaluated exclusively on the basis of its availability. We made no judgement on the integrity of data and made no external verification of data. If any false information was presented, unfortunately this is not reflected in our study.[50] We acknowledge this weakness of the results. However, we found no space for such verification in this report, which is fully focused on disclosure. Nonetheless, we indirectly introduced the issue of data verification to our questionnaire in two points – first, by asking about external audits of company accounts (question 36), and second, by asking about external audits of anti-corruption programmes (question 28).

During data collection, we again opened a consultation process with evaluated companies. Collected preliminary data was shared with the companies; each company received a set of questions and answers with proposed scores and sources of information. Twenty-four out of 44 analysed companies used this opportunity to correct the data and indicate additional sources. Among these 24 companies were 19 IOCs (all except Lukoil) and five NOCs. Company input was very valuable, aiding us in correcting a considerable amount of data points.[51] In one case, company input even made us modify the calculation of scores, as we learned about the irrelevance of question 20 for companies incorporated in certain countries.[52]

COMPANY SELECTION

For the 2011 PRT project, 44 major oil and gas companies were evaluated. Forty-one were chosen as a continuation of the 2008 PRT report, and three new companies were added: SOCAR, OMV and Wintershall. The final list of evaluated companies is presented in Table 4.

Table 4
List of companies in the sample

*companies classified as NOCs (national oil companies)

companies that reviewed their data in our data-sharing process

	COMPANIES NAME		HOME COUNTRY
	SHORT	FULL	
1	BG	BG Group	UK
2	BHP	BHP Billiton	Australia
3	BP	British Petroleum	UK
4	Chevron	Chevron Corporation	USA
5	CNOOC*	China National Offshore Oil Corporation	China
6	CNPC*	China National Petroleum Corporation	China
7	Conoco	Conoco Phillips Company	USA
8	Devon	Devon Energy Corporation	USA
9	Eni	Eni	Italy
10	Exxon	ExxonMobil Corporation	USA
11	Gazprom*	Gazprom, OAO	Russia
12	GEP*	GEPetrol	Equatorial Guinea
13	Hess	Hess Corporation	USA
14	Inpex*	Inpex Corporation	Japan
15	KazMG*	KazMunaiGaz National Company	Kazakhstan
16	KPC*	Kuwait Petroleum Corporation	Kuwait
17	Lukoil	Lukoil Oil Company, OAO	Russia
18	Marathon	Marathon Oil Corporation	USA
19	Nexen Inc.	Nexen Inc.	Canada
20	NIOC*	National Iranian Oil Company	Iran
21	NNPC*	Nigerian National Petroleum Company	Nigeria
22	OMV	OMV Group AG	Austria
23	ONGC*	Oil and Natural Gas Corporation	India
24	PDVSA*	Petroleos de Venezuela	Venezuela
25	Pemex*	Petroleos Mexicanos	Mexico
26	Petrobras*	Petróleo Brasileiro S.A.	Brazil
27	PetroChina*	PetroChina Company	China
28	Petronas*	Petroliam Nasional Berhad	Malaysia
29	QP*	Qatar Petroleum	Qatar
30	Repsol	Repsol YPF	Spain
31	Rosneft*	Rosneft Oil Company, OJSC	Russia
32	SaudiAramco*	SaudiAramco	Saudi Arabia
33	Shell	Royal Dutch Shell	The Netherlands
34	Sinopec*	China Petroleum & Chemical Corporation	China
35	SNPC*	Société Nationale des Pétroles du Congo	Congo (Brazzaville)
36	SOCAR*	State Oil Company of Azerbaijan	Azerbaijan
37	Sonangol*	Sonangol	Angola
38	Sonatrach*	Société Nationale pour la Recherche, la Production, le Transport, la Transformation, et la Commercialisation des Hydrocarbures s.p.	Algeria
39	Statoil*	Statoil	Norway
40	Suncor	Suncor Energy Inc. (incl. former Petro-Canada)	Canada
41	Talisman	Talisman Energy Inc.	Canada
42	Total	Total S.A.	France
43	Wintershall	Wintershall AG	Germany
44	Woodside	Woodside Petroleum	Australia

Company selection was based primarily on selection for the 2008 PRT project; therefore, our major criterion was continuity. The initial choice of companies for the 2008 PRT project was based on a combination of five different criteria:

- Industry materiality – important industry players
- Country materiality – major local players – regionally or nationally relevant companies
- Continuity – comparability to the sample from the report 'Beyond the Rhetoric'
- Diversity – variety of companies by types, structures and categories
- Consistency – NOCs from all the selected important countries of operations

The 44 analysed companies represent a considerable portion of the global oil and gas industries. Our sample covers about 60 per cent of proved global oil reserves and more than 60 per cent of global oil production. Concerning natural gas, the analysed companies cover about 55 per cent of proved global reserves and almost 60 per cent of global production.

About 90 per cent of both oil and gas reserves in the sample belong to national oil companies. The selected NOCs also produce twice as many hydrocarbons as the IOCs in the sample. However, this is mostly due to the domination of a very few companies. If Gazprom alone were excluded from the gas sample, there would be a balance between private and national company production.[53]

Companies selected for the project are incorporated in 30 countries. Table 5 presents the sample structure by country of incorporation, for each such country by ownership status (national companies vs. privately owned), and by internationality of production (single-country vs. multi-country producers).

Among the 44 selected companies, 33 appear on one or both of the recent Fortune Global 500 and Forbes Global 2000 lists. The remaining companies are 11 NOCs, mostly from oil-dependent countries (five African, four Middle Eastern, one Azeri and one Chinese).[54] Therefore, the sample includes both globally important, large producers and several locally/regionally important ones.

Table 5
Sample structure by country, by ownership and by internationality of production

HOME COUNTRY	# OF COMPANIES	BY CONTROL/OWNERSHIP STATUS		BY # OF COUNTRIES OF PRODUCTION	
		NOCs	IOCs (PRIVATE)	SINGLE-COUNTRY	MULTI-COUNTRY
1. Algeria	1	1			1
2. Angola	1	1		1	
3. Australia	2		2		2
4. Austria	1		1		1
5. Azerbaijan	1	1		1	
6. Brazil	1	1			1
7. Canada	3		3		3
8. China	4	4		1	3
9. Democratic Republic of the Congo	1	1		1	
10. Equatorial Guinea	1	1			1
11. France	1		1		1
12. Germany	1		1		1
13. India	1	1			1
14. Iran	1	1		1	
15. Italy	1		1		1
16. Japan	1	1			1
17. Kazakhstan	1	1		1	
18. Kuwait	1	1			1
19. Malaysia	1	1			1
20. Mexico	1	1		1	
21. Nigeria	1	1		1	
22. Norway	1	1			1
23. Qatar	1	1		1	
24. Russia	3	2	1	2	1
25. Saudi Arabia	1	1		1	
26. Spain	1		1		1
27. The Netherlands	1		1		1
28. UK	2		2		2
29. US	6		6		6
30. Venezuela	1	1		1	
	44	**24**	**20**	**13**	**31**

ANNEX 3 - BUILDING A 'PERFECT SCORE COMPANY'

The questionnaire used in our study reviewed very diverse aspects of corporate transparency. The number of positive scores for a single question ranged from 0 to 40. No company received 100 per cent scores in every section. The highest score for Section 1 was 93 per cent; for Section 2, 100 per cent; and for Section 3, 100 per cent for domestic and 69 per cent for international disclosure, respectively. In the NOC-specific section, one company scored 100 per cent on all applicable questions.

To find the critical questions and most sensitive issues raised by our study, we produced a brief question-by-question analysis of each section.

REPORTING ON ANTI-CORRUPTION PROGRAMMES – QUESTION BY QUESTION

The only question from Section 1 that was awarded no single positive score was question 28. To date, the concept of an independent assurance of anti-corruption programmes is relatively new and rarely applied in the industry. We were informed that such assurances have been conducted in certain companies, but this was not publicly available information and therefore we could not consider it in our scoring.[55] Question 11 on facilitation payments was scored positively for eight companies but no single company was awarded the full score of 1.5 points, because of the lack of disclosure on procedures and controls to enforce the relevant policy.

All the remaining questions were awarded at least some full scores, however the results were very diverse. These were the questions that were most often positively scored: compliance with laws (3), CEO's support statement (15), a policy's relevance for all employees (19), support for anti-corruption initiatives (25) and zero tolerance for corruption policy (1). The worst performing questions were: external audit (28), anti-corruption training for business partners (18), facilitation payments (11), disclosure of corruption-related complaints (24) and the support statement for UNCAC (4).

For each question we also tested the probability that a corporation scoring positively on that question belongs in the top 10 of the entire first section. This measure indicates how discriminatory a question is.[56] The highest score, 100 per cent, was calculated for question 18 (anti-corruption training for business partners), which received only two positive answers, and both positively scoring companies belong to the top 10 of the section. Other questions with high scores were: 11 (facilitation payments), 14 (whether anti-corruption policies apply to business partners), 4 (statement of support for the UNCAC) and 5 (corruption-related risk assessment procedures).

To sum up, Section 1, although very complex and reviewing corporate reporting on anti-corruption programmes in detail, allowed companies to achieve very high, near-maximum scores. Very high ranks were not the result of a few highly discriminatory questions, but rather good performance throughout the entire section.

Diagram 30

Section 1 - reporting on anti-corruption programmes, number of positive scores for each question.

Q. #	TOTAL # OF POSITIVE SCORES
1	29
2	24
3	31
4	10
5	15
6	17
7	12
8	14
9	26
10	23
11	8
12	19
13	21
14	15
15	30
16	20
17	27
18	2
19	30
20	22
21	21
22	28
23	24
24	9
25	30
26	18
27	23
28	0

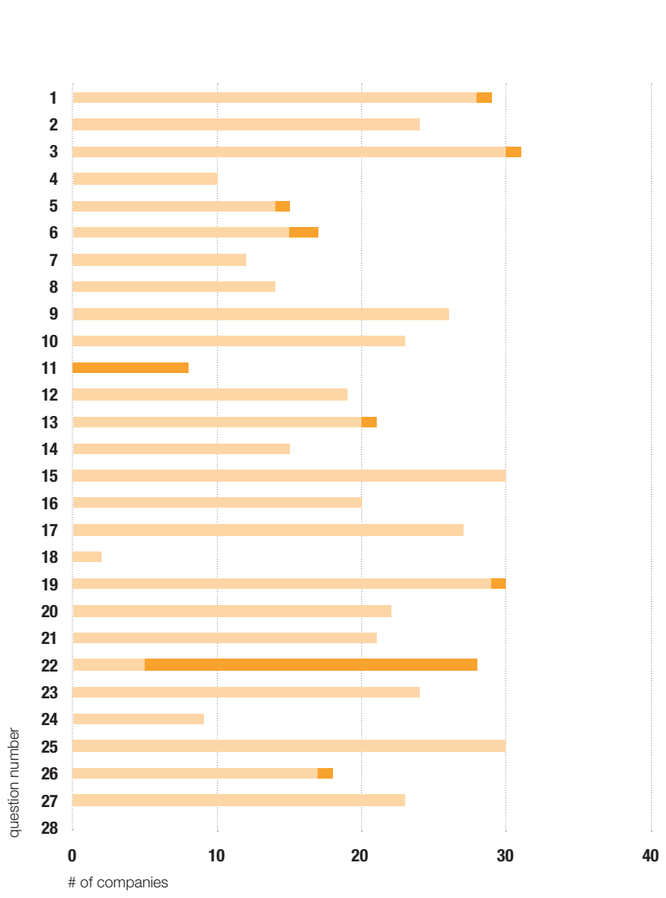
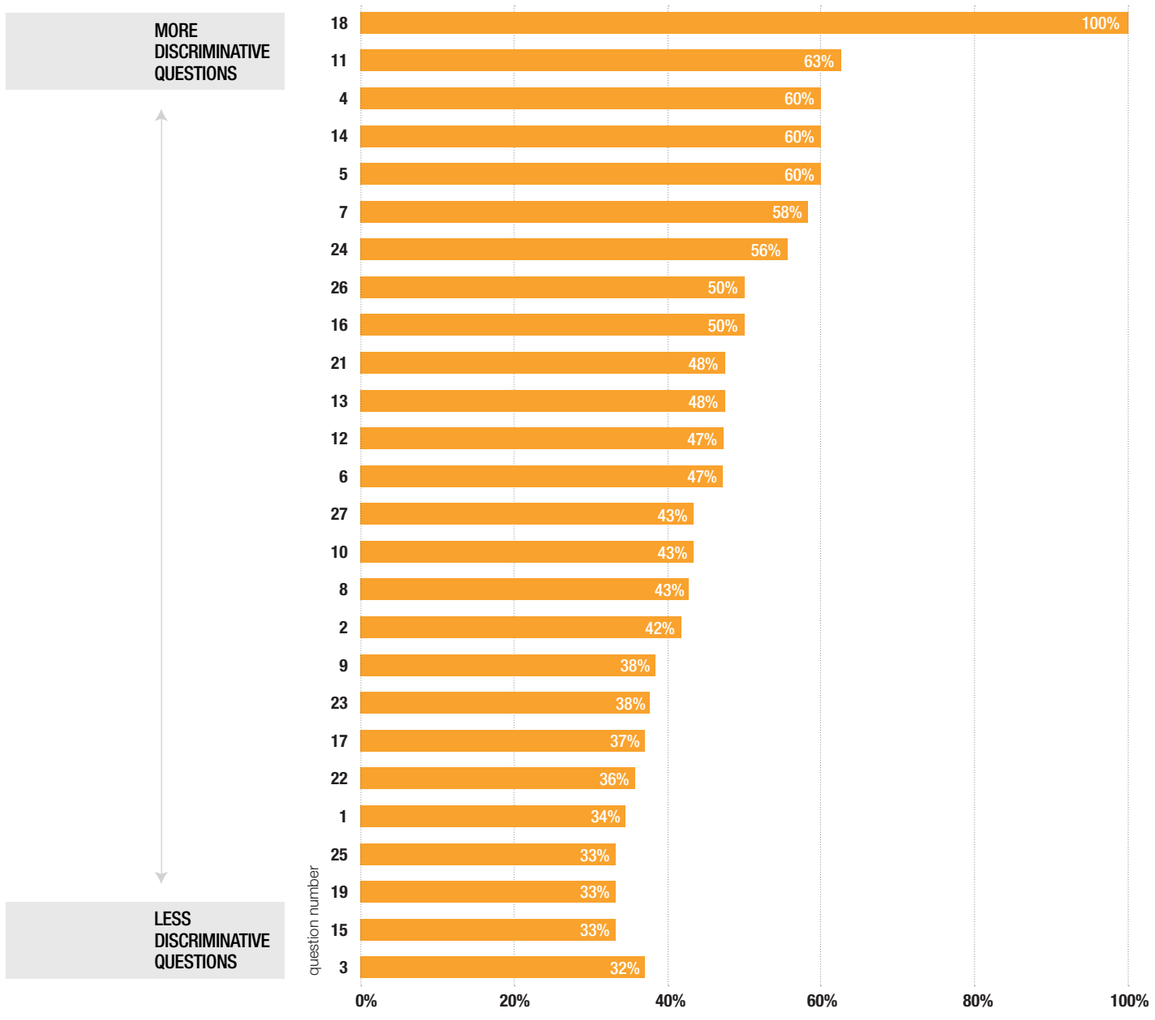


Diagram 31

Section 1 - reporting on anti-corruption programmes

The probability that a company scoring positively belongs to the TOP-10 of the section.

*for q. 20 and 28 - no result



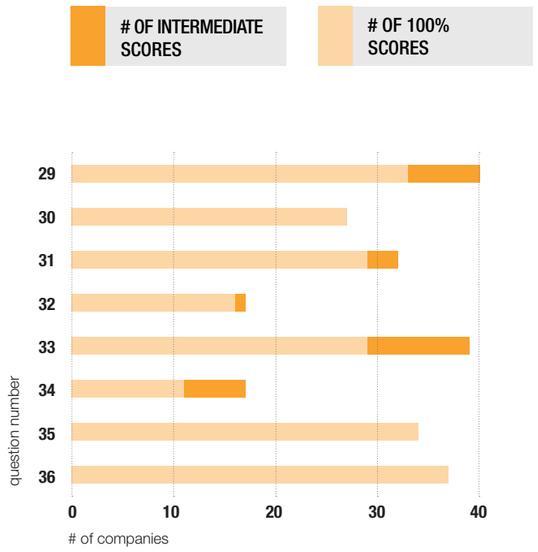
ORGANISATIONAL DISCLOSURE – QUESTION BY QUESTION

In Section 2, each question received at least one positive score. The fewest positive scores were awarded for questions 32 and 34, but 17 companies still received points on each of them. Partial scores were mostly awarded where there was no information on the percentage of ownership or interest.

Three companies – BG, BHP and ONGC – received maximum scores in the second section. This implies that achieving a maximum score was possible both for IOCs and NOCs.

Diagram 32
Section 2 - organisational disclosure number of positive scores for each question

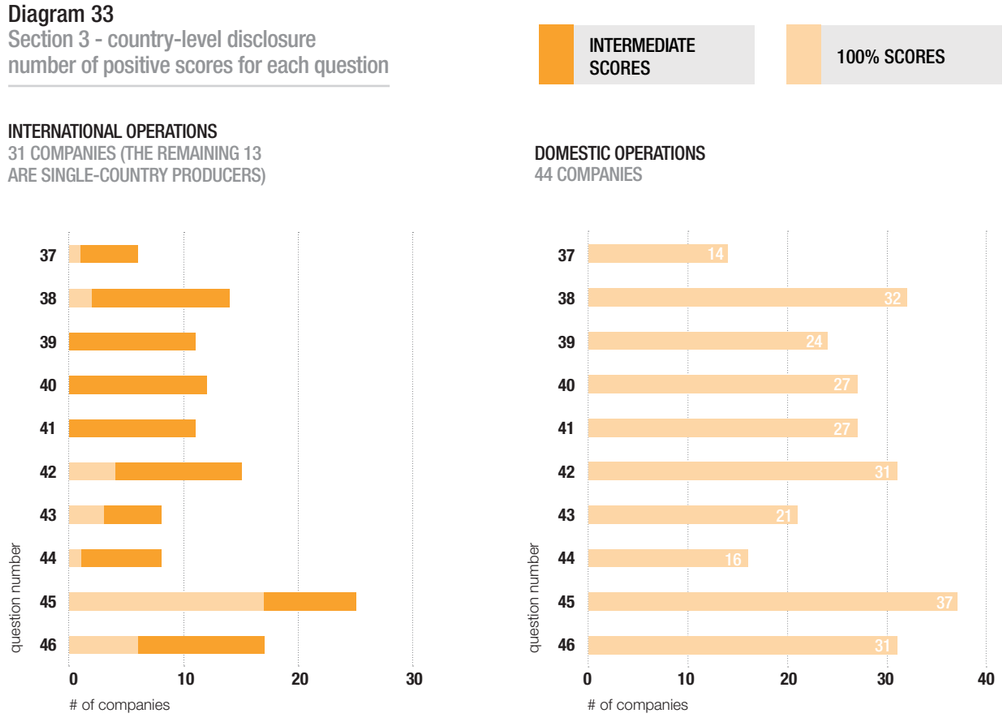
Q. #	TOTAL # OF POSITIVE SCORES
29	40
30	27
31	32
32	17
33	39
34	17
35	34
36	37



COUNTRY-LEVEL DISCLOSURE – QUESTION BY QUESTION

In Section 3, each question received at least one positive score. Questions 39, 40 and 41 (all exploring P&L accounts) only received partial scores on international operations, meaning that no company disclosed these data points for all of its countries of international upstream operations. Question 37 was answered positively the least often; on domestic operations 14 out of 44 companies disclosed payments to their governments along the EITI revenue streams, while on international upstream operations only Statoil disclosed such data on all its countries of operations. Another five companies disclosed data on some of their countries of operations. The questions that was most often positively answered was question 45 on production volumes.

Diagram 33
Section 3 - country-level disclosure number of positive scores for each question



ANNEX 4 - COUNTRY-LEVEL DISCLOSURE ON DOMESTIC OPERATIONS'

For country-level disclosure on domestic operations, the average score for the 44 analysed companies was 53 per cent. Standard deviation of the sample was 32 per cent. On average, NOCs performed slightly better than IOCs (all single-country producers are NOCs) – 54 vs. 52 per cent. Five companies were awarded the maximum available score, while four companies scored no points. Six single-country producers are among the top 10, which is related to the relative ease of country-level reporting for such companies (they do not need to split their accounts geographically). It is worth restating here that our evaluation only concerns disclosure, and not the quality of data. This is relevant for two reasons: first, the quality of data reported by certain NOCs has been questioned by experts;[57] and second, all six companies are below-average reporters on anti-corruption programmes.

There is no considerable difference in the average performance of EITI supporters and non-supporters in their reporting on domestic operations – 55 vs. 51 per cent (see Diagram 35).

Concerning performance according to geographical region, Latin American and CIS companies achieved the highest levels of country-level disclosure on their domestic operations – 97 and 91 per cent respectively. Asia, North America and Europe were awarded scores close to the sample's average – 55, 54 and 53 per cent respectively. Australian, Middle Eastern and African companies scored below the average – 38, 17 and 17 per cent respectively.[58]

Most companies disclose more information on their domestic operations than their international operations on a country-by-country basis (see Diagram 36). GEPetrol scored zero both on domestic and international country-level reporting.[59]

The correlation between companies' performance on disclosure of their domestic and international operations is statistically significant, equalling 0.49.[60] Disclosure on domestic operations has no significant relation to reporting on anti-corruption programmes. A similar analysis of companies' performance on country-level disclosure on domestic operations and their organisational disclosure shows a correlation of 0.41.[61] This correlation indicates that organisational disclosure and disclosure on domestic operations tend to rise together.

Diagram 34
Country-level disclosure on domestic results by country

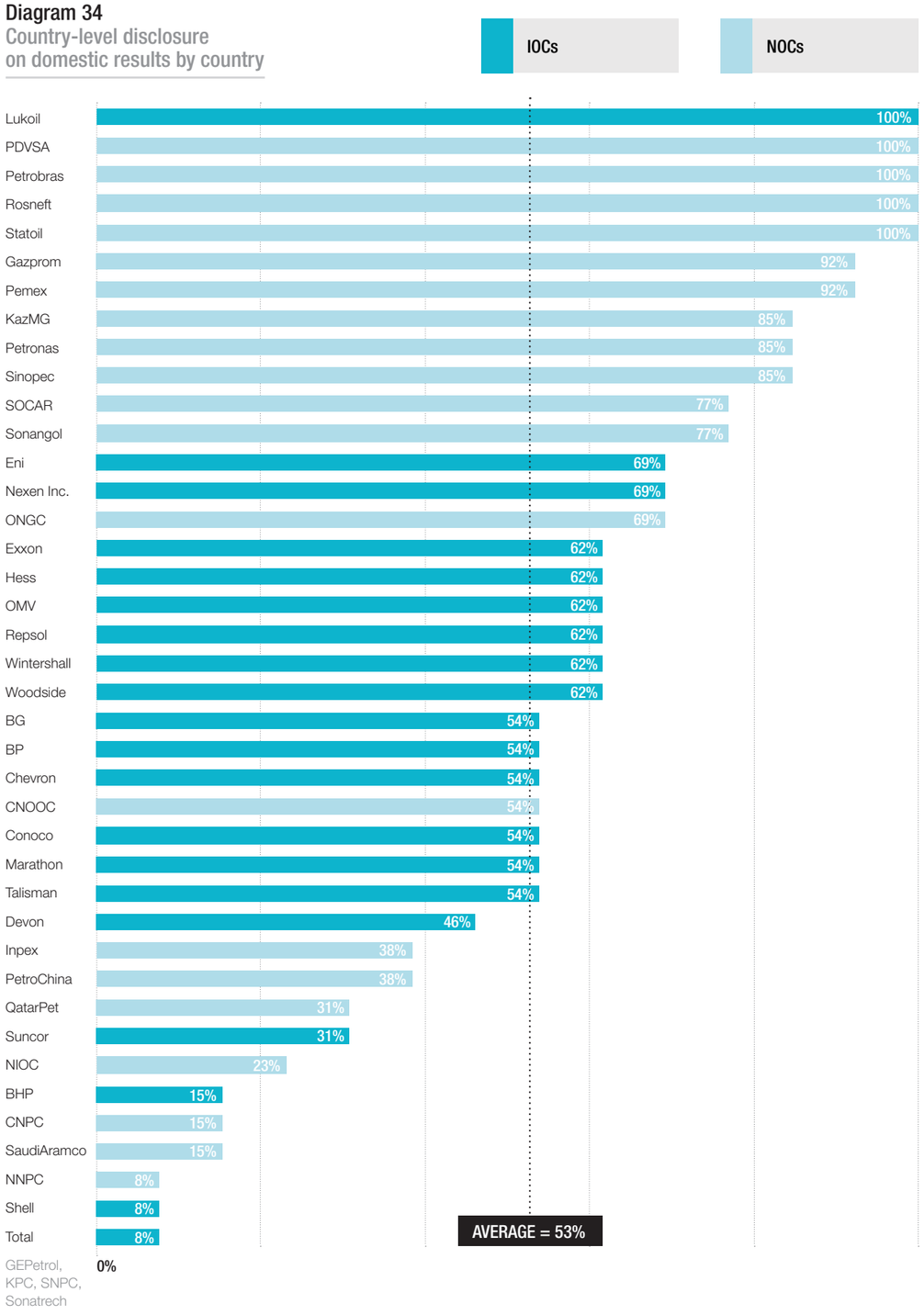


Diagram 35
Country-level disclosure - EITI-supporters vs. non-supporters domestic operations (44 companies)

Average for all companies is 53%

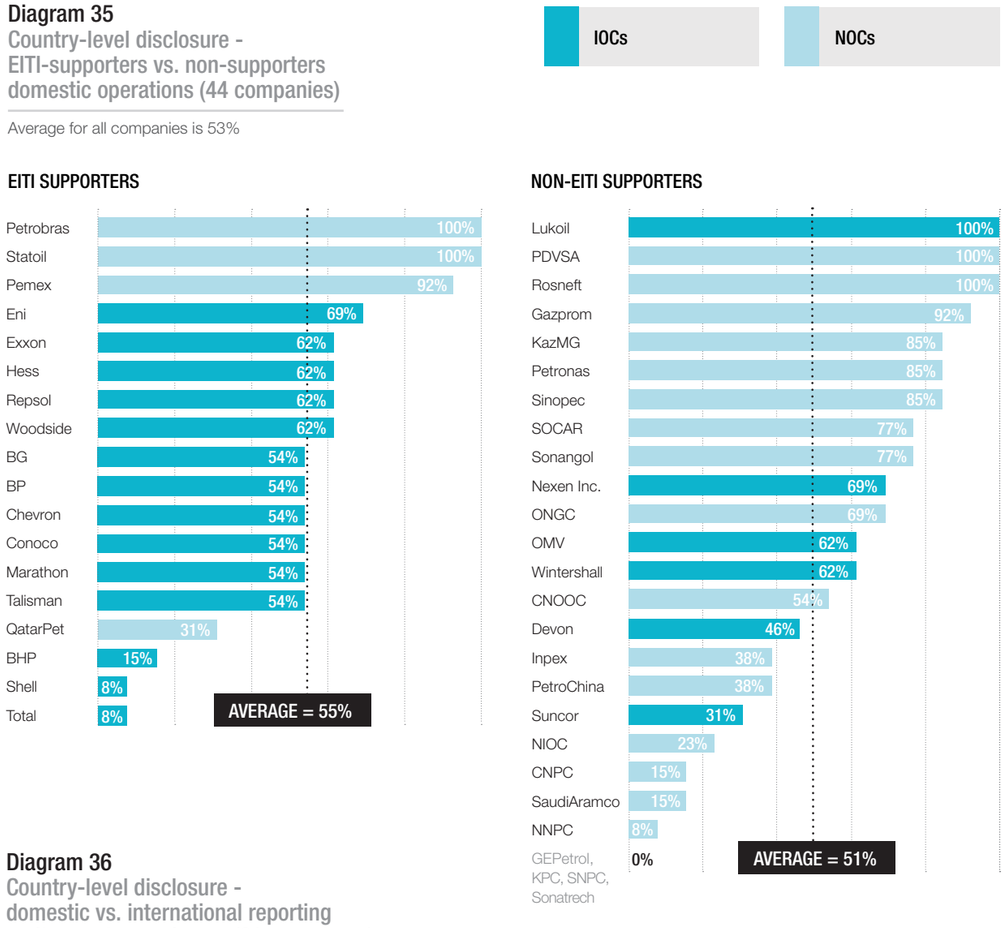
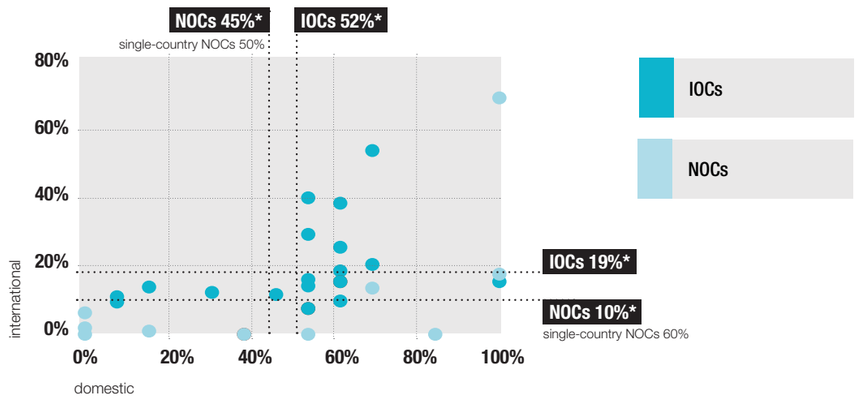


Diagram 36
Country-level disclosure - domestic vs. international reporting multi-country producers (31 companies)

*average scores



ANNEX 5 - DATA TABLES WITH SOURCES

SCORES - REPORTING ON ANTI-CORRUPTION PROGRAMMES

question #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	Σ	% score
max. score	2.0	1.0	1.0	1.0	2.0	1.0	0.5	0.5	1.0	1.0	1.5	1.0	1.0	1.0	1.0	1.5	1.5	1.0	1.0	yes	2.0	2.0	1.0	1.0	2.0	2.0	1.0	2.0		
BG	2.0	1.0	1.0	1.0	2.0	1.0	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5	1.0	1.0	yes	2.0	2.0	1.0	1.0	2.0	2.0	1.0		32.0	93%
BHP	2.0	1.0	1.0	1.0	2.0	1.0	0.5	0.5	1.0	1.0		1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0	1.0	2.0	2.0	1.0		29.0	84%
BP	2.0	1.0	1.0	1.0	1.0	1.0			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	2.0	1.0	1.0	2.0	2.0	1.0		29.0	84%
Chevron	2.0		1.0			1.0			1.0	1.0					1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0	1.0	2.0	2.0	1.0		21.0	61%
CNOOC					2.0								1.0				1.5			no		2.0		1.0	2.0				9.5	28%
CNPC	2.0		1.0														1.5			no		1.0							5.5	16%
Conoco	2.0	1.0	1.0			1.0	0.5	0.5	1.0	1.0		1.0	1.0		1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0		2.0	2.0	1.0		23.0	67%
Devon	2.0	1.0	1.0			1.0	0.5		1.0	1.0		1.0		1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0				1.0		19.5	57%
Eni	2.0	1.0	1.0	1.0	2.0	0.0	0.5	0.5	1.0	1.0		1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0		1.0	2.0	2.0	1.0		27.0	78%
Exxon	2.0	1.0	1.0	1.0	2.0	1.0			1.0	1.0		1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0		2.0	2.0	1.0		27.0	78%
Gazprom																				no									0.0	0%
GEPetrol																				no									0.0	0%
Hess	2.0	1.0	1.0		2.0	1.0			1.0	1.0		1.0	1.0		1.0	1.5	1.5		1.0	yes	2.0	2.0	1.0		2.0	2.0	1.0		26.0	75%
Inpex			1.0												1.0				1.0	no									3.0	9%
KazMG	1.0		0.5			0.5													0.5	no					2.0				4.5	13%
KPC	2.0	1.0	1.0						1.0	1.0					1.0				1.0	yes		1.0			2.0				11.0	32%
Lukoil															1.0					no					2.0				3.0	9%
Marathon	2.0	1.0	1.0					0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0		2.0	2.0	1.0		24.5	71%
Nexen Inc.	2.0	1.0	1.0		2.0	1.0	0.5	0.5	1.0	1.0		1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0	1.0	2.0		1.0		26.0	75%
NIOC																				no									0.0	0%
NNPC																				no									0.0	0%
OMV	2.0	1.0	1.0		2.0	1.0	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5		1.0	no		2.0	1.0		2.0		1.0		25.0	72%
ONGC	2.0		1.0						1.0						1.0					yes	2.0	1.0	1.0		2.0				11.0	32%
PDVSA	2.0	1.0			2.0												1.5		1.0	no		1.0		1.0					9.5	28%
Pemex	2.0	1.0	1.0		2.0	1.0		0.5									1.5		1.0	yes		1.0			2.0	2.0			15.0	43%
Petrobras	2.0	1.0	1.0	1.0	2.0	1.0		0.5	1.0		1.0	1.0		1.0		1.5		1.0	1.0	no		1.0	1.0		2.0	2.0	1.0		22.0	64%
PetroChina		1.0	1.0						1.0						1.0				1.0	yes	2.0	1.0	1.0		2.0		1.0		12.0	35%
Petronas	2.0		1.0	1.0					1.0	1.0					1.0	1.5			1.0	no					2.0		1.0		10.5	30%
QatarPet	2.0	1.0	1.0						1.0	1.0					1.0				1.0	no		1.0				1.0			10.0	29%
Repsol	2.0	1.0	1.0		2.0		0.5	0.5	1.0	1.0	1.0		1.0	1.0	1.0	1.5	1.5	1.0	1.0	no	2.0	1.0	1.0		2.0	2.0	1.0		27.0	78%
Rosneft		1.0	1.0						1.0	1.0					1.0	1.5	1.5		1.0	yes		1.0	1.0		2.0		1.0		14.0	41%
SaudiAramco																				no					2.0				2.0	6%
Shell	2.0	1.0	1.0	1.0		1.0	0.5		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0	0.0	2.0	2.0	1.0		26.5	77%
Sinopec					2.0							1.0	1.0		1.0					no	2.0		1.0		2.0		1.0		11.0	32%
SNPC																				no									0.0	0%
SOCAR																				no									0.0	0%
Sonangol																				no									0.0	0%
Sonatrach																				no									0.0	0%
Statoil	2.0	1.0	1.0		2.0	1.0	0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0		2.0	2.0	1.0		28.0	81%
Suncor	2.0		1.0			0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0	1.0			1.0		21.0	61%
Talisman	2.0	1.0	1.0			0.5	0.5	1.0	1.0		1.0	0.5		1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0		2.0	2.0			21.0	61%
Total	2.0	1.0	1.0	1.0		1.0	0.5	0.5	1.0	1.0		1.0	1.0	1.0	1.0	1.5	1.5		1.0	no			1.0		2.0	2.0	1.0		23.0	67%
Wintershall	2.0		1.0	1.0					1.0	1.0			1.0		1.0		1.5		1.0	yes	2.0		1.0		2.0				15.5	45%
Woodside	2.0	1.0	1.0			1.0		0.5	1.0	1.0		1.0	1.0	1.0	1.0	1.5	1.5		1.0	yes	2.0	1.0	1.0		2.0	2.0	1.0		24.5	71%

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 1/8

question #	1	2	3	4	5	6	7
max. score	2.0	1.0	1.0	1.0	2.0	1.0	0.5
BG	BG Group, Business Principles, p.3	BG Group, Principles into Practice, p.5	BG Group, Principles into Practice, p.9	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html	"BG Group, Corporate Responsibility Report 2007, p.17 BG Group, GRI Indicators 2009, p.22"	BG Group, Principles into Practice, p.11	BG Group, Corporate responsibility - putting our Business Principles into Practice, p.8
BHP	BHP Billiton, Working with Integrity, Code of Business Conduct, p.38	BHP Billiton, Working with Integrity, Code of Business Conduct, p.7	BHP Billiton, Working with Integrity, Code of Business Conduct, p.7	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html	BHP Billiton, Sustainability Suplementary Information 2009, p.13	BHP Billiton, Working with Integrity, Code of Business Conduct, p.32	BHP Billiton, Working with Integrity, Code of Business Conduct, p.31
BP	BP, Our Commitment to integrity, Code of Conduct, p.46	BP, Our Commitment to integrity, Code of Conduct, p.5	BP, Our Commitment to integrity, Code of Conduct, p.5	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html	BP, Sustainability Review 2009, p.5	BP, Our Commitment to integrity, Code of Conduct, pp.46,54	
Chevron	Chevron, Busines Conduct and Ethics Code, p.25		Chevron, Busines Conduct and Ethics Code, pp.4,23			"Chevron, Developing Partneships, 2008 Corporate Responsibility Report, p.5 http://www.chevron.com/globalissues/businessethics/ "	
CNOOC					CNOOC, 2008 Sustainability Report, pp.13, 15-16		
CNPC	CNPC in Kazakhstan, Sustainability Report 2008, p.10		CNPC in Kazakhstan, Sustainability Report 2008, pp.10,11				
Conoco	ConocoPhillips, Code of Business Ethics and Conduct, p.1	ConocoPhillips, Code of Business Ethics and Conduct, p.3	ConocoPhillips, Code of Business Ethics and Conduct, p.11			"http://www.conocophillips.com/EN/susdev/policies/political_policies_giving/Pages/index.aspx (2010-04-13)http://www.conocophillips.com/EN/susdev/policies/political_policies_giving/Pages/index.aspx "	http://www.conocophillips.com/EN/susdev/ethics/ethics/corruption/Pages/index.aspx
Devon	"Devon, Code of Business Conduct and Ethics, p.1 Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.3"	"Devon, Code of Business Conduct and Ethics, pp.1,7 Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.4"	"Devon, Code of Business Conduct and Ethics, p.1 Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.3"			"Devon, Code of Business Conduct and Ethics, p.7 Devon, Foreign Corrupt Practices Act, p.11"	Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.10
Eni	ENI, Modello 231 (2008), p.23	ENI, Modello 231 (2008), pp.51,79	ENI, Modello 231 (2008), pp.19,23	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html	"Eni, Sustainability Report 2009, pages 50 and 54; http://www.eni.com/en_IT/governance/internal-control-system/anti-corruption/anti-corruption.shtml"	ENI, Modello 231 (2008), p.29	"Eni, Sustainability Report 2009, page 54; http://www.eni.com/en_IT/sustainability/global-compact/reporting/reporting.shtml; ENI, Modello 231 (2008), p.23,31"
Exxon	ExxonMobil, Anti-Corrpution Legal Compliance Summary, p.1	ExxonMobil, 2008 Corporate Citizenship report, p.14	"Exxon, Code of Ethics and Business Conduct, p.1 ExxonMobil, Anti-Corruption Legal Compliance Summary 2008, pp.1-3"	ExxonMobi, Anti-Corruption Legal Compliance Summary, p.12	ExxonMobi, Anti-Corruption Legal Compliance Summary, p.11	"ExxonMobil, 2008 Corporate Citizenship report, pp.11,17 ExxonMobil Corporation, Political Activities Policy, pp.1-3"	
Gazprom							
GEPetrol							
Hess	Code of Business Conduct and Ethics, pp.4,9	Hess, Code of Business Conduct and Ethics, p.4	Hess, Code of Business Conduct and Ethics, pp.4,11		Hess, 2008 Corporate Sustainability Report, p.16	"Hess, Code of Business Conduct and Ethics, p.10 Hess, 2008 Corporate Sustainability Report, p.12"	
Inpex			"Inpex, CSR Report 2009, p.6 http://www.inpex.co.jp/english/csr/mission.html (2010-03-29)"				
KazMG	KazMunaiGas EP, Business Principles		KazMunaiGas EP, Business Principles			KazMunaiGas EP, Business Principles	
KPC	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.11	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, cover page	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.8				
Lukoil							
Marathon	Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.11	"Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.ii Marathon Oil, 2008 Living Our Values Report, p.30"	Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.11				
Nexen Inc.	Nexen, How we work: Our Integrity Guide, p.31	Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.1	"Nexen, How we work: Our Integrity Guide, p.31 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.1"		Nexen Inc., Sustainability Report, p.10	"Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.11 http://reports.nexeninc.com/csr/2009/2009preformance/people/publicpolicy.html?cat=m"	"Nexen, How we work: Our Integrity Guide, p.31 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.11"
NIOC							
NNPC							
OMV	OMV, Code of Conduct- Our Values, p.31	OMV, Code of Conduct- Our Values, pp.5, 32	OMV, Code of Conduct- Our Values, p.32		"OMV, Code of Conduct- Our Values, p.30 OMV, Corporate Directive - Business Ethics, p.7"	OMV, Code of Conduct- Our Values, p.26	OMV, Code of Conduct- Our Values, p.31

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 2/8

question #	8	9	10	11	12	13	14
max. score	0.5	1.0	1.0	1.5	1.0	1.0	1.0
BG	BG Group, Sustainability Report 2009, p.33	BG Group, Principles into Practice, p.9	BG Group, Principles into Practice, p.9 - Gifts and Hospitality Standards	BG Group, Principles into Practice, p.11	BG Group, Principles into Practice, p.9 - Standard for the Use of Intermediaries	BG Group, Corporate Responsibility Report 2007, p.15	BG Group, Sustainability Report 2009, p.7
BHP	BHP Billiton Sustainability Summary Report 2009, p.16,18	BHP Billiton, Working with Integrity, Code of Business Conduct, p.42	BHP Billiton, Working with Integrity, Code of Business Conduct, p.42	BHP Billiton, Working with Integrity, Code of Business Conduct, p.38	BHP Billiton, Working with Integrity, Code of Business Conduct, p.7,9	BHP Billiton, Working with Integrity, Code of Business Conduct, p.97	BHP Billiton, Working with Integrity, Code of Business Conduct, p.7
BP		BP, Our Commitment to integrity, Code of Conduct, p.29	BP, Our Commitment to integrity, Code of Conduct, p.29	BP, Our Commitment to integrity, Code of Conduct, p.49	BP, Our Commitment to integrity, Code of Conduct, p.6	BP, Our Commitment to integrity, Code of Conduct, pp.6,44	BP, Our Commitment to integrity, Code of Conduct, p.6
Chevron		Chevron, Busines Conduct and Ethics Code, p.11	Chevron, Busines Conduct and Ethics Code, p.11				
CNOOC						CNOOC, 2008 Sustainability Report, p.13	
CNPC							
Conoco		ConocoPhillips, Code of Business Ethics and Conduct, p.8	ConocoPhillips, Code of Business Ethics and Conduct, pp.9-10	ConocoPhillips, Code of Business Ethics and Conduct, p.19	http://www.conocophillips.com/EN/susdev/ethics/ethics/Pages/index.aspx (2010-03-29)	http://www.conocophillips.com/EN/susdev/ethics/ethics/Pages/index.aspx (2010-03-29)	
Devon		"Devon, Code of Business Conduct and Ethics, p.6 Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.3"	"Devon, Code of Business Conduct and Ethics, p.6 Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, pp.8-10"	Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.10	Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.4		Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.4
Eni	ENI, Sustainability Indicators 2008, p.4	ENI, Modello 231 (2008), p.23	"Eni, Sustainability Report 2009, p. 54 ENI, Modello 231 (2008), p.23 "		ENI, Modello 231 (2008), p.17	"ENI, Modello 231 (2008), p.33 ENI, Sustainability Report 2008, p.78-79"	"Eni, Sustainability Report 2009, p. 50 e 54 ENI, Modello 231 (2008), p.17, 45, 79"
Exxon		ExxonMobil, Anti-Corruption Legal Compliance Summary 2008, p.3	ExxonMobil, Anti-Corrpution Legal Compliance Summary, pp.7-8		ExxonMobil, Anti-Corrpution Legal Compliance Summary, pp.10,11	ExxonMobil, Anti-Corruption Legal Compliance Summary, p.1	ExxonMobi, Anti-Corruption Legal Compliance Summary, p.11
Gazprom							
GEPetrol							
Hess		Hess, Code of Business Conduct and Ethics, p.8	Hess, Code of Business Conduct and Ethics, p.9	Hess, Code of Business Conduct and Ethics, p.9	Hess, Code of Business Conduct and Ethics, p.5	Hess, Code of Business Conduct and Ethics, p.4	
Inpex							
KazMG							
KPC		KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.11	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.11				
Lukoil							
Marathon	Marathon Oil, CSR 2009 Report, p.19		Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.8	Marathon Oil, Anti-Corruption Compliance Guidance, pp.6-7	Marathon Oil, Anti-Corruption Compliance Guidance, pp.2-3	Marathon Oil, Anti-Corruption Compliance Guidance, pp.3-4	Marathon Oil, Anti-Corruption Compliance Guidance, p.3
Nexen Inc.	"Nexen, Social Responsibility Report 2008, pp.29, 31,32 http://reports.nexeninc.com/csr/2009/2009performance/people/communityinvestment.html?cat=m"	"Nexen, Gifts and Entertainment, Policy No. A108 Nexen, How we work: Our Integrity Guide, p.30 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.3"	"Nexen, Gifts and Entertainment, Policy No. A108 Nexen, How we work: Our Integrity Guide, p.30 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, pp.3-5"	Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.3	"Nexen, How we work: Our Integrity Guide, p.31 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.2"	"Nexen, How we work: Our Integrity Guide, p.4 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.11"	"Nexen, How we work: Our Integrity Guide, p.4 Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.10"
NIOC							
NNPC							
OMV	"http://www.omv.com/Sustainabilityreport/per_econ.html#CSR - expenses http://www.omv.com/Sustainabilityreport/cr_projects.html - projects"	"OMV, Corporate-Directive, Business Ethics, p.4 OMV, Code of Conduct- Our Values, p.25"	OMV, Corporate-Directive, Business Ethics, p.4	OMV, Corporate-Directive, Business Ethics, p.6	OMV, Corporate-Directive, Business Ethics, p.7	OMV, Corporate-Directive, Business Ethics, p.7	"OMV, Corporate-Directive, Business Ethics, p.7 OMV, Code of Conduct- Our Values, p.5"

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 3/8

question #	15	16	17	18	19	20	21
max. score	1.0	1.5	1.5	1.0	1.0	1.0	2.0
BG	"BG Group, Principles into Practice, p.1 BG Group, Sustainability Report 2009, p.1"	BG Group, Principles into Practice, p.5	BG Group, Sustainability Report 2009, p.7	BG Group, Sustainability Report 2009, p.7	BG Group, Principles into Practice, p.5	http://www.bg-group.com/sustainability/SpeakUp/Pages/SpeakUpPolicy.aspx (2010-03-26)	http://www.bg-group.com/sustainability /SpeakUp/Pages/SpeakUpPolicy.aspx (2010-03-26)
BHP	"BHP Billiton, Working with Integrity, Code of Business Conduct, p.6 BHP Billiton, Sustainability Summary Report 2009, pp.2-3"	BHP Billiton, Sustainability Suplementary Information 2009, p.12	BHP Billiton, Sustainability Suplementary Information 2009, p.12		BHP Billiton, Working with Integrity, Code of Business Conduct, p.7	BHP Billiton, Working with Integrity, Code of Business Conduct, p.11	BHP Billiton, Working with Integrity, Code of Business Conduct, p.11
BP	BP, Our Commitment to integrity, Code of Conduct, p.1	BP, Our Commitment to integrity, Code of Conduct, p.5	"BP, Our Commitment to integrity, Code of Conduct, p.11 BP, Sustainability Review 2008, p.20"		BP, Our Commitment to integrity, Code of Conduct, pp.4,6,48	BP, Our Commitment to integrity, Code of Conduct, p.7	BP, Our Commitment to integrity, Code of Conduct, p.9
Chevron	Chevron, Busines Conduct and Ethics Code, p.25	Chevron, Busines Conduct and Ethics Code, p.5 (intranet links)	http://www.chevron.com/globalissues/businessethics/ (2010-03-26)		Chevron, Busines Conduct and Ethics Code, p.4	Chevron, Busines Conduct and Ethics Code, p.4	Chevron, Busines Conduct and Ethics Code, p.4
CNOOC			CNOOC, 2008 Sustainability Report, p.14				
CNPC			CNPC, Corporate Social Responsibility Report 2007, p.7				
Conoco	ConocoPhillips, Code of Business Ethics and Conduct, p.1	"ConocoPhillips, Code of Business Ethics and Conduct, pp.8-21 https://secure.ethicspoint.com/domain/media/en/gui/26697/code.pdf http://www.conocophillips.com/EN/susdev/ethics/ethics/corruption/Pages/index.aspx"	http://www.conocophillips.com/EN/susdev/ethics/ethics/Pages/index.aspx (2010-03-29)		ConocoPhillips, Code of Business Ethics and Conduct, p.2	ConocoPhillips, Code of Business Ethics and Conduct, p.2	ConocoPhillips, Code of Business Ethics and Conduct, p.22
Devon	devon, 2008/2009 Corporate Responsibility Report, pp.2-3	Devon, Foreign Corrupt Practices Act: Policy & Procedures, Oct.6, 2009, pp.3, 5-16 (FPCA Guide)	Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.4		Devon, Code of Business Conduct and Ethics, p.1	Devon, Code of Business Conduct and Ethics, p.1	Devon, Code of Business Conduct and Ethics, p.2
Eni	Eni, Sustainability reprot 2009, p.ii	"Eni, Sustainability Report 2009, p. 50 e 54 ENI, Modello 231 (2008), p.55, 77-79; http://www.eni.com/en_IT/governance/internal-control-system/anti-corruption/anti-corruption.shtml"	ENI, Modello 231 (2008), pp.55, 77-79		ENI, Modello 231 (2008), pp.17,21	ENI, Modello 231 (2008), p.53	ENI, Modello 231 (2008), p.53
Exxon	ExxonMobil, 2008 Corporate Citizenship report, p.1	"ExxonMobil, Anti-Corruption Legal Compliance Summary 2008, p.4 - http://www.exxonmobil.com/Corporate/about_operations_sbc.aspx (2010-04-14) - http://www.exxonmobil.com/corporate/about_operations_mgmt.aspx (2010-04-14)"	"ExxonMobil, 2008 Corporate Citizenship report, p.15 ExxonMobil, Anti-Corruption Legal Compliance Summary 2008, p.5"		"Exxon, Code of Ethics and Business Conduct, p.1 - http://www.exxonmobil.com/Corporate/about_operations_sbc.aspx (2010-04-14)"	"Exxon, Code of Ethics and Business Conduct, p.3 http://www.exxonmobil.com/corporate/about_operations_sbc_procedures.aspx (2010--4-14)"	"Exxon, Code of Ethics and Business Conduct, p.4 - http://www.exxonmobil.com/corporate/about_operations_sbc_procedures.aspx (2010-04-14)"
Gazprom							
GEPetrol							
Hess	Hess, Code of Business Conduct and Ethics, p.1	Hess, Code of Business Conduct and Ethics, pp. 6-22	Hess, 2008 Corporate Sustainability Report, p.12		Hess, Code of Business Conduct and Ethics, p.4	Hess, Code of Business Conduct and Ethics, p.23	"Hess, Code of Business Conduct and Ethics, p.24 - Hess, 2008 Corporate Sustainability Report, p.12"
Inpex	"Inpex, CSR Report 2009, pp.4-5 - http://www.inpex.co.jp/english/csr/message.html (2010-04-14)"				"Inpex, CSR Report 2009, p.6 - http://www.inpex.co.jp/english/csr/compliance.html (2010-04-14)"		
KazMG					KazMunaiGas EP, Business Principles		
KPC	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.ii				KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.iv	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, pp.8,10	
Lukoil	Lukoil, 2007-2008 Sustainability Report, pp.2-3						
Marathon	"Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.iii Marathon Oil, 2008 Living Our Values Report, pp.4-5"	Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.14	"Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.1 Marathon Oil, 2008 Living Our Values Report, p.28"		Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.ii	"Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.3 http://www.marathon.com/About_Marathon/Our_Values/Ethics_and_Integrity/Whistleblower_Policy/ (2010-03-29)"	"Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.3 - http://www.marathon.com/About_Marathon/Our_Values/Ethics_and_Integrity/Whistleblower_Policy/"
Nexen Inc.	Nexen, How we work: Our Integrity Guide, p.1	http://www.nexeninc.com/Governance/CompanyPolicies.aspx (2010-03-30)	"Nexen, Responsible Care: SE & SR requirements 2009, p.64 - Nexen, How we work: Our Integrity Guide, p.4"		"Nexen, How we work: Our Integrity Guide, p.4 - Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.2"	"Nexen, Responsible Care: SE & SR requirements 2009, p.64 Nexen, How we work: Our Integrity Guide, p.36"	Nexen, How we work: Our Integrity Guide, pp.4,38
NIOC							
NNPC							
OMV	OMV, Code of Conduct- Our Values, pp.2-3	OMV, Corporate-Directive, Business Ethics, p.7	OMV, Corporate-Directive, Business Ethics, p.1		OMV, Code of Conduct- Our Values, p.32		

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 4/8

question #	22	23	24	25	26	27	28
max. score	2.0	1.0	1.0	2.0	2.0	1.0	2.0
BG	BG Group, Sustainability Report 2009, p.8	http://www.bg-group.com/sustainability/SpeakUp/Pages/SpeakUpPolicy.aspx (2010-03-26)	BG Group, Sustainability Report 2009, p.8	"BG Group, Corporate Responsibility Report 2007, p.16 http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	BG Group, Sustainability Report 2009, p.8	
BHP	BHP Billiton, Working with Integrity, Code of Business Conduct, p.13	BHP Billiton, Working with Integrity, Code of Business Conduct, p.12	BHP Billiton Sustainability Summary Report 2009, p.7	"BHP Billiton, Working with Integrity, Code of Business Conduct, p.7 http://www.weforum.org/en/initiatives/paci/Signatories/index.htm"	EITI home page	"BHP Billiton, Working with Integrity, Code of Business Conduct, p.10 BHP Billiton Sustainability Summary Report 2009, p.6"	
BP	"BP, Our Commitment to integrity, Code of Conduct, p.4 BP, Sustainability Review 2008, p.6"	"BP, Our Commitment to integrity, Code of Conduct, p.8 BP, Sustainability Review 2008, p.20"	BP, Sustainability Review 2008, pp.6, 20	"http://www.bp.com/extendedsectiongenericarticle.do?categoryId=9028531&contentId=7052007 (2010-04-13) http://www.ipieca.org/ipieca_info/co_members.php http://www.transparency.org/support_us/support"	EITI home page	"BP, Our Commitment to integrity, Code of Conduct, p.11 BP, Sustainability Review 2008, p.20"	
Chevron	Chevron, Busines Conduct and Ethics Code, pp.3,4	Chevron, Busines Conduct and Ethics Code, p.4	Chevron, Developing Partneships, 2008 Corporate Responsibility Report, p.5	http://www.ipieca.org/ipieca_info/co_members.php	EITI home page	Chevron, Busines Conduct and Ethics Code, pp.4,9	
CNOOC	CNOOC, 2008 Sustainability Report, pp.13,14		"CNOOC, 2008 Sustainability Report, p.14 http://www.ipieca.org/ipieca_info/co_members.php"	CNOOC, 2008 Annual report, p.4	EITI home page		
CNPC	CNPC, Corporate Social Responsibility Report 2007, p.7				EITI home page		
Conoco	ConocoPhillips, Code of Business Ethics and Conduct, p.1	ConocoPhillips, Code of Business Ethics and Conduct, p.22		http://www.ipieca.org/ipieca_info/co_members.php	EITI home page	http://www.conocophillips.com/EN/susdev/ethics/ethics/Pages/index.aspx (2010-03-29)	
Devon	Devon, Code of Business Conduct and Ethics, p.8	Devon, Code of Business Conduct and Ethics, p.1			EITI home page	"Devon, Code of Business Conduct and Ethics, p.9 Devon, Foreign Corrupt Practices Act: Policy and Procedures, Oct.6, 2009, p.13"	
Eni	ENI, Modello 231 (2008), pp.57, 85-89	ENI, Modello 231 (2008), p.53	ENI, Sustainability Report 2008, p.31	"ENI, 2009 Sustainability Report, p.18 http://www.unglobalcompact.org/participants/search http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	ENI, Modello 231 (2008), p.57	
Exxon	"Exxon, Code of Ethics and Business Conduct, p.4 http://www.exxonmobil.com/corporate/about_operations_sbc_procedures.aspx (2010-04-14)"	"Exxon, Code of Ethics and Business Conduct, p.3 http://www.exxonmobil.com/corporate/about_operations_sbc_procedures.aspx (2010--4-14)"		"http://www.exxonmobil.com/Corporate/about_operations_sbc.aspx (2010-04-14) http://www.exxonmobil.com/corporate/about_operations_mgmt.aspx (2010-04-14) http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	ExxonMobil, 2008 Corporate Citizenship report, p.15	
Gazprom					EITI home page		
GEPetrol					EITI home page		
Hess	"Hess, Code of Business Conduct and Ethics, p.23 Hess, 2008 Corporate Sustainability Report, p.12"	"Hess, Code of Business Conduct and Ethics, p.23 http://phx.corporate-ir.net/phoenix.zhtml?c=101801&p=irol-govl-highlights (2010-03-29)"		"Hess, 2008 Corporate Sustainability Report, p.3 http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	http://phx.corporate-ir.net/phoenix.zhtml?c=101801&p=irol-govl-highlights (2010-03-29)	
Inpex					EITI home page		
KazMG				JSC NC KazMunaiGas, 2007 Annual Report, p.150	EITI home page		
KPC	KPC and Subsidiaries, The Code of Conduct: Take the Pledge, p.iv			"http://www.weforum.org/en/initiatives/paci/Signatories/index.htm http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page		
Lukoil				Lukoil, 2007-2008 Sustainability Report, p.3	EITI home page		
Marathon	Marathon Oil, Commitment to Integrity, Code of Business Conduct, p.3	"Marathon Oil, Commitment to Integrity, Code of Business Conduct, pp.3,16 Marathon Oil, 2008 Living Our Values Report, p.29"		"Marathon Oil, 2008 Living Our Values Report, p.47 http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	"http://www.marathon.com/About_Marathon/Our_Values/Ethics_and_Integrity/Raising_Awareness/ Marathon Oil, 2008 Living Our Values Report, p.28"	
Nexen Inc.	Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, p.14	Nexen, How we work: Our Integrity Guide, pp.34-38	Nexen, 2008 Sustainability Report, pp.12-13	"http://www.unglobalcompact.org/participants/search - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	Nexen, Corporate Policies and Procedures: Prevention of Improper Payments, pp.12,14	
NIOC					EITI home page		
NNPC					EITI home page		
OMV	OMV, 2009 Sustainability Report, p.52	OMV, 2009 Sustainability Report, p.52		"OMV, Code of Conduct- Our Values, pp.8-9 OMV, 2009 Sustainability Report, p.3 - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	OMV, Corporate Directive - Business Ethics, p.1	

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 5/8

question #	1	2	3	4	5	6	7
max. score	2.0	1.0	1.0	1.0	2.0	1.0	0.5
ONGC	ONGC, Global Compact Annual Communication on Progress 2009, p.17		ONGC, Code of Conduct, p.3				
PDVSA	PDVSA, Balance de Gestion Social y Ambiental 2008, p.61	PDVSA, Balance de Gestion Social y Ambiental 2008, p.61			PDVSA, Balance de Gestion Social y Ambiental 2008, p.62-64		
Pemex	Pemex, Codigo de Conducta, p.13	"Code of Ethics of Petroleas Mexicanos, p.1 Pemex, Codigo de Conducta, pp.1,3"	Code of Ethics of Petroleas Mexicanos, p.2		Pemex, Social Responsibility Report 2008, p.39	Pemex, Social Responsibility Report 2008, p.39	
Petrobras	"Petrobras, Social Responsibility Report 2008, p.122 Petrobras, Codigo de Etica do Sistema Petrobras, p.13"	Petrobras, Codigo de Etica do Sistema Petrobras, p.4, 14	Petrobras, Codigo de Etica do Sistema Petrobras, p.5 (XII)	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html	Petrobras, Social and Environmental Report 2008, p.122	"Petrobras, Social Responsibility Report 2008, p.122 Petrobras, Codigo de Etica do Sistema Petrobras, p.13"	
PetroChina		"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) - http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"	"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"				
Petronas	Petronas, Sustainability Report 2009, p.53		Petronas, Sustainability Report 2009, p.11	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html			
QatarPet	QP, Regulations related to the Code of Ethics, p.1	QP, Regulations related to the Code of Ethics, p.4	QP, Regulations related to the Code of Ethics, p.2				
Repsol	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.14	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.4	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.13		Repsol YPF, Corporate Responsibility Report 2009, p.45	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.16	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.16
Rosneft		Rosneft, Code of Business Ethics, p.8	"Rosneft, Code of Business Ethics, p.6 Rosneft sustainability report 2008, p.28"				
Saudi Aramco							
Shell	Shell Code of Conduct, pp.10,26	Shell Code of Conduct, p.6	"Shell Code of Conduct, pp.5,11 Shell General Business Principles, p.9"	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html		"Shell Code of Conduct, pp.10,36 Shell General Business Principles, p.7"	Shell Code of Conduct, p.27
Sinopec					Sinopec Annual Report 2009, p.50		
SNPC							
SOCAR							
Sonangol							
Sonatrach							
Statoil	Statoil, The Ethics Code of Conduct, p.13	Statoil, The Ethics Code of Conduct, p.5	Statoil, The Ethics Code of Conduct, pp.7,21		Statoil, Anti-corruption Compliance Program, p.39	Statoil, The Ethics Code of Conduct, p.18	Statoil, Anti-corruption Compliance Program, p.57
Suncor	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, p.8"		Petro Canada's Code of Business Conduct, p.3				"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro-Canada, Policies: Prevention of Improper Payments, p.8"
Talisman	Talisman Energy, Policy on Business Conduct and Ethics, Compliance with Anti-Bribery Legislation, p.6	Talisman Energy, Policy on Business Conduct and Ethics, p.3	Talisman Energy, Policy on Business Conduct and Ethics, p.4			Talisman Energy, Policy on Business Conduct and Ethics, p.5 (allowed)	
Total	Total, Code of Conduct, pp.6,26	Total, Code of Conduct, p.26	Total, Code of Conduct, p.6	"http://www.total.com/en/environment-and-society/indicators-and-reporting/international-reporting-standards/global-compact-940832.html http://www.totalcom/medias/medias_infos/3356/en/total-2009-csr-va.pdf"		Total, Code of Conduct, p.11	"http://publications.total.com/guide-integrite/index_en.html section: Civil Society"
Wintershall	http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/dealing-with-partners (2010-04-30)	"BASF, Vision, values, principles, p.19 http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/introduction"	"BASF, Vision, values, principles, p.19 http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/introduction"	http://www.unglobalcompact.org/issues/transparency_anticorruption/CEO_Letter.html			
Woodside	Woodside, Code of Conduct, p.3	Woodside, Code of Conduct, p.2	Woodside, Code of Conduct, p.9			Woodside, Code of Conduct, pp.3,8	

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 6/8

question #	8	9	10	11	12	13	14
max. score	0.5	1.0	1.0	1.5	1.0	1.0	1.0
ONGC		ONGC, Code of Conduct, p.10					
PDVSA							
Pemex	http://www.pemex.com/files/content/Cuadro3Dic2008.pdf						
Petrobras	Petrobras, Social Responsibility Report 2008, pp.38,39,44	Petrobras, Codigo de Etica do Sistema Petrobras, p.8			Petrobras, Codigo de Etica do Sistema Petrobras, pp.9,14	Petrobras, Codigo de Etica do Sistema Petrobras, p.9	
PetroChina		"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"					
Petronas							
QatarPet		QP, Regulations related to Conflict of Interest, p.2	QP, Regulations related to Conflict of Interest, pp.2-3				
Repsol	Repsol YPF, Corporate Responsibility Report 2009, pp.115-117	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.8	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.9	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.14		Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.12	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.12
Rosneft		Rosneft, Code of Business Ethics, p.13	Rosneft, Code of Business Ethics, p.13				
Saudi Aramco							
Shell		Shell Code of Conduct, pp.26,30	Shell Code of Conduct, pp.30-33	Shell Code of Conduct, pp.10,26	Shell Code of Conduct, pp.6,27	Shell Code of Conduct, p.27	Shell Code of Conduct, pp.6,27
Sinopec					Sinopec, 2009 Sustainable Development Report, p.11	Sinopec, 2009 Sustainable Development Report, p.11	
SNPC							
SOCAR							
Sonangol							
Sonatrach							
Statoil	"http://www.statoil.com/AnnualReport2009/en/Sustainability/Society/Local-Development/Pages/SocialInvestments.aspx http://www.statoil.com/annualreport2009/en/financialperformance/positiveimpacts/pages/overviewofactivitiesbycountry.aspx - http://www.statoil.com/annualreport2009/en/sustainability/managingourrisksandimpacts/pages/workingincollaboration.aspx http://www.statoil.com/en/about/sponsorships/pages/abouttheheroesoftomorrow.aspx"	Statoil, The Ethics Code of Conduct, pp.15,25	Statoil, The Ethics Code of Conduct, pp.15-16,25-26	Statoil, The Ethics Code of Conduct, pp.14,24	Statoil, The Ethics Code of Conduct, pp.7,17	Statoil, The Ethics Code of Conduct, p.16	"Statoil, The Ethics Code of Conduct, p.16 Statoil, Anti-corruption Compliance Program, p.61"
Suncor	http://sustainability.suncor.com/2010/en/responsible/1579.aspx	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, p.10 Petro-Canada, Policies: Prevention of Improper Payments, p.8"	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, pp.10-11 Petro-Canada, Policies: Prevention of Improper Payments, p.8"	"Suncor, Policy Guidance and Standards, Prevention of Improper payments, p.4 Petro Canada's Code of Business Conduct, p.8"	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, pp.ii, 4 Petro-Canada, Policies: Prevention of Improper Payments, p.4"	http://www.suncor.com/en/responsible/1324.aspx (2010-03-30)	http://www.suncor.com/en/responsible/1324.aspx (2010-03-30)
Talisman	Talisman Energy, Corporate Responsibility Report 2009, pp.1, 15	Talisman Energy, Policy on Business Conduct and Ethics, p.4	Talisman Energy, Policy on Business Conduct and Ethics, p.4 (link provided)	Talisman Energy, Policy on Business Conduct and Ethics, p.6 (allowed)	Talisman Energy, Policy on Business Conduct and Ethics, p.3	Talisman Energy, Policy on Business Conduct and Ethics, p.3	
Total	Total, 2009 CSR report, p.74	Total, Code of Conduct, p.15	"http://publications.total.com/guide-integrite/index_en.html Section: Supplier, Contractors..."	http://publications.total.com/guide-integrite/guide_integrite/EN/pdf/integrity_guide_the_risks.pdf (not forbidden)	Total, Code of Conduct, p.10	Total, Code of Conduct, p.10	Total, Code of Conduct, p.10
Wintershall		http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/dealing-with-partners (2010-04-30)	http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/dealing-with-partners (2010-04-30)			BASF Report 2009, Economic, environmental and social performance, p. 120	
Woodside	Woodside, Sustainable Development report 2009, p.36	Woodside, Code of Conduct, p.8	Woodside, Code of Conduct, p.8	Woodside, Code of Conduct, p.9 (allowed although discouraged)	Woodside, Code of Conduct, p.2	"Woodside, Code of Conduct, p.2 Woodside, Sustainable Development Report 2009, p.33"	"Woodside, Code of Conduct, p.2 Woodside, Sustainable Development Report 2009, p.33"

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 7/8

question #	15	16	17	18	19	20	21
max. score	1.0	1.5	1.5	1.0	1.0	1.0	2.0
ONGC	ONGC, Code of Conduct, p.4					ONGC, Global Compact Annual Communication on Progress 2009, p.20	ONGC, Global Compact Annual Communication on Progress 2009, pp.18-19
PDVSA			PDVSA, Balance de Gestion Social y Ambiental 2008, p.64		PDVSA, Balance de Gestion Social y Ambiental 2008, p.62		
Pemex			Pemex, Social Responsibility Report 2008, p.39		http://desarrollosustentable.pemex.com/portal/index.cfm?action=content&sectionID=46&catID=1088&contentID=549 (p.6) (2010-03-30)	"Code of Ethics of Petroleas Mexicanos, p.3 Pemex, Codigo de Conducta, p.13"	
Petrobras	Petrobras, Codigo de Etica do Sistema Petrobras, p.4		"Petrobras, Social Responsibility Report 2008, p.122 http://www2.petrobras.com.br/petrobras/portugues/eticas/eti_petrobras.htm (2010-03-30)"		Petrobras, Codigo de Etica do Sistema Petrobras, p.14		
PetroChina	PetroChina, 2009 Sustainability Report, pp.2-3				http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)	"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"	"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) - http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"
Petronas	Petronas, Sustainability Report 2009, pp.6-8		Petronas, Sustainability Report 2009, pp.49-50		Petronas, Sustainability Report 2009, p.53		
QatarPet	http://www.qp.com.qa/qp.nsf/8c264276b952633c4325712900 26c60e/22c4dbb4f4c2d020432576b900264b1a?OpenDocument (2010-04-16)				QP, Regulations related to the Code of Ethics, p.1		
Repsol	Repsol, Annual Corporate Responsibility Report 2008, pp.4-7	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees - detailed guidance on numerous issues	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.17	Repsol YPF, Corporate Responsibility Report 2009, p.120	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.4	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.17	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.17
Rosneft	"Rosneft, Code of Business Ethics, p.2 Rosneft sustainability report 2008, pp.7,9"	Rosneft, Code of Business Ethics, p.16	"Rosneft, Code of Business Ethics, p.18 Rosneft sustainability report 2008, p.50"		Rosneft, Code of Business Ethics, p.4	Rosneft, Code of Business Ethics, p.16	
Saudi Aramco							
Shell	"Shell Code of Conduct, p.3 - Shell General Business Principles, p.10"	Shell Code of Conduct, p.4	Shell Code of Conduct, p.7		Shell Code of Conduct, pp.5,6	Shell Code of Conduct, p.6	Shell Code of Conduct, p.7
Sinopec	http://english.sinopec.com/about_sinopec/human_resources/ (2010-04-19)						Sinopec Annual Report 2009, p.51
SNPC							
SOCAR							
Sonangol							
Sonatrach							
Statoil	Statoil, Anti-corruption Compliance Program, p.5	Statoil, Anti-corruption Compliance Program	Statoil, Anti-corruption Compliance Program, pp.30,49		Statoil, The Ethics Code of Conduct, pp.5,7	Statoil, The Ethics Code of Conduct, p.34	Statoil, The Ethics Code of Conduct, p.35
Suncor	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, p.ii"	"http://www.suncor.com/en/responsible/1324.aspx (links) (2010-03-30) Petro-Canada, Policies: Prevention of Improper Payments"	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx - Petro Canada's Code of Business Conduct, p.3 - Petro-Canada, Policies: Prevention of Improper Payments, p.3"		"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, pp.ii, 3,4"	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro Canada's Code of Business Conduct, p.6 Petro-Canada, Policies: Prevention of Improper Payments, p.9"	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx - Petro Canada's Code of Business Conduct, p.6 - Petro-Canada, Policies: Prevention of Improper Payments, p.9"
Talisman	Talisman Energy, Policy on Business Conduct and Ethics, pp.1-2	Talisman Energy, Policy on Business Conduct and Ethics, pp.4,6 (links to other documents)	"Talisman Energy, Policy on Business Conduct and Ethics, p.13 Talisman Energy, CRR 2009: safe, profitable growth, p.7"		Talisman Energy, Policy on Business Conduct and Ethics, p.3	http://www.talisman-energy.com/upload/report_link/2/02/tlm_04crfull.pdf (p.4) - 2010-08-16	"Talisman Energy, Policy on Business Conduct and Ethics, p.13 - http://www.talisman-energy.com/responsibility/integrity_matters.html (2010-04-20)"
Total	Total, Code of Conduct, pp.2-3	Total, Environment and Society Report 2008, p.14	"Total, Code of Conduct, p.21 - Total, Environment and Society Report 2008, p.14"		Total, Code of Conduct, p.26	Total, Environment and Society Report 2008, p.14	
Wintershall	BASF, Vision, values, principles, p.3		BASF Report 2009, Economic, environmental and social performance, pp.16, 120		http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/introduction (2010-04-30)	http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/introduction (2010-04-30)	http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/introduction (2010-04-30)
Woodside	"Woodside, Sustainable Development Report 2009, p.1 Woodside, Code of Conduct, p.1"	Woodside, Code of Conduct, p.8 (links to specific documents)	"Woodside, Code of Conduct, p.2 Woodside, Sustainable Development Report 2009, p.33"		"Woodside, Code of Conduct, p.2 Woodside, Sustainable Development Report 2009, p.33"	Woodside, Code of Conduct, p.14	Woodside, Code of Conduct, pp.11,14

SOURCES - REPORTING ON ANTI-CORRUPTION PROGRAMMES 8/8

question #	22	23	24	25	26	27	28
max. score	2.0	1.0	1.0	2.0	2.0	1.0	2.0
ONGC	ONGC, Global Compact Annual Communication on Progress 2009, p.23	ONGC, Global Compact Annual Communication on Progress 2009, p.21		ONGC, Global Compact Annual Communication on Progress 2009, p.3	EITI home page		
PDVSA	PDVSA, Balance de Gestion Social y Ambiental 2008, p.66		PDVSA, Balance de Gestion Social y Ambiental 2008, p.65		EITI home page		
Pemex	Pemex, Social Responsibility Report 2008, p.36			"Pemex, Social Responsibility Report 2008, p.19 - http://www.weforum.org/en/initiatives/paci/Signatories/index.htm"	EITI home page		
Petrobras	"Petrobras, Social Responsibility Report 2008, p.123 Petrobras, Codigo de Etica do Sistema Petrobras, p.14"	Petrobras, Codigo de Etica do Sistema Petrobras, p.14		"Petrobras, Social Responsibility Report 2008, p.26-28 - http://www.weforum.org/en/initiatives/paci/Signatories/index.htm - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	"Petrobras, Social Responsibility Report 2008, p.121 Petrobras, Codigo de Etica do Sistema Petrobras, p.6"	
PetroChina	"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) - http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"	"http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30) - http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_9.htm (2010-03-30)"		PetroChina, 2009 Sustainability Report, p.42	EITI home page	http://www.petrochina.com.cn/Ptr/Investor_Relations/Corporate_Governance_Structure/gszljg_8.htm (2010-03-30)	
Petronas				"Petronas, Sustainability Report 2009, p.7 - http://www.weforum.org/en/initiatives/paci/Signatories/index.htm - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	Petronas, Sustainability Report 2009, p.11	
QatarPet	"QP, Regulations related to the Code of Ethics, p.3 QP, Regulations related to Conflict of Interest, p.4"				EITI home page		
Repsol	Repsol, Ethics and Conduct Regulation for Repsol YPF, S.A. Employees, p.17	Repsol YPF, Corporate Responsibility Report 2009, pp.40-41		"http://www.unglobalcompact.org/participants/search http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	Repsol, Annual Corporate Responsibility Report 2008, p.6	
Rosneft	Rosneft, Code of Business Ethics, p.16	Rosneft, Code of Business Ethics, p.16		http://www.unglobalcompact.org/participants/search	EITI home page	Rosneft sustainability report 2008, pp.46, 49	
Saudi Aramco				http://www.ipieca.org/ipieca_info/co_members.php	EITI home page		
Shell	Shell Code of Conduct, p.7	Shell Code of Conduct, pp.6,7		"http://www.unglobalcompact.org/participants/search - http://www.ipieca.org/ipieca_info/co_members.php - http://www.transparency.org/support_us/support#private_sector"	EITI home page	Shell, Sustainability Report 2008: Responsible Energy, p.9	
Sinopec		Sinopec Annual Report 2009, p.51		Sinopec, 2009 Sustainable Development Report, p.37	EITI home page	Sinopec Annual Report 2009, p.51	
SNPC					EITI home page		
SOCAR					EITI home page		
Sonangol					EITI home page		
Sonatrach					EITI home page		
Statoil	Statoil, The Ethics Code of Conduct, p.35	Statoil, The Ethics Code of Conduct, p.35		"http://www.unglobalcompact.org/participants/search http://www.weforum.org/en/initiatives/paci/Signatories/index.htm - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	Statoil, Anti-corruption Compliance Program, p.30	
Suncor	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx - Petro Canada's Code of Business Conduct, p.4 Petro-Canada, Policies: Prevention of Improper Payments, p.10"	"Petro Canada's Code of Business Conduct, p.7 - Petro-Canada, Policies: Prevention of Improper Payments, p.9"	"http://sustainability.suncor.com/2010/en/responsible/1494.aspx social indicators/corruption"		EITI home page	"http://sustainability.suncor.com/2010/en/responsible/1329.aspx Petro-Canada, Policies: Prevention of Improper Payments, p.3"	
Talisman	Talisman Energy, Policy on Business Conduct and Ethics, p.14	"Talisman Energy, Policy on Business Conduct and Ethics, p.13 http://www.talisman-energy.com/responsibility/integrity_matters.html "		"http://www.talisman-energy.com/responsibility/policies_management_systems/global_compact.html - Talisman Energy, CRR 2009: safe, profitable growth, p.16 - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page		
Total		Total, Environment and Society Report 2008, p.14		"Total, Code of Conduct, p.6 http://www.total.com/en/environment--society/indicators-and-reporting/international-reporting-standards/global-compact-940832.html http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	Total, Code of Conduct, p.20-23	
Wintershall		"BASF Report 2009, Economic, environmental and social performance, p. 120 http://www.basf.com/group/corporate/en/about-basf/vision-values-principles/code-of-conduct/introduction"		"BASF Report 2009, Economic, environmental and social performance, p. 121 http://www.weforum.org/en/initiatives/paci/Signatories/index.htm"	EITI home page		
Woodside	"Woodside, Code of Conduct, p.13 - Woodside, Sustainable Development Report 2009, p.33"	"Woodside, Code of Conduct, p.14 Woodside, Summary of Whistlerblower Policy, p.1"		"http://www.weforum.org/en/initiatives/paci/Signatories/index.htm - http://www.ipieca.org/ipieca_info/co_members.php"	EITI home page	Woodside, Sustainable Development Report 2009, p.8	

SCORES - ORGANISATIONAL DISCLOSURE

question #	29	30	31	32	33	34	35	36	Σ	% score
max. score	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0		
BG	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	8.0	100%
BHP	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	8.0	100%
BP	1.0	1.0	1.0	1.0	1.0	0.5	1.0	1.0	7.5	94%
Chevron	1.0	1.0	1.0	1.0	1.0		1.0	1.0	7.0	88%
CNOOC	1.0				0.5		0.0	1.0	2.5	31%
CNPC	0.5		0.5		0.5		0.0		1.5	19%
Conoco	0.5	1.0	1.0		1.0	1.0	1.0	1.0	6.5	81%
Devon	0.5	1.0			1.0		1.0	1.0	4.5	56%
Eni	1.0	1.0	1.0	1.0	1.0		1.0	1.0	7.0	88%
Exxon	1.0	1.0	1.0		1.0		1.0	1.0	6.0	75%
Gazprom	1.0	1.0	1.0	1.0	0.5		1.0	1.0	6.5	81%
GEPetrol					0.5				0.5	6%
Hess	1.0	1.0			1.0	1.0	1.0	1.0	6.0	75%
Inpex	1.0		1.0		1.0	1.0	1.0	1.0	6.0	75%
KazMG	1.0		1.0		1.0	1.0	1.0	1.0	6.0	75%
KPC	1.0	1.0	1.0	1.0	1.0		1.0	1.0	7.0	88%
Lukoil					1.0	1.0	1.0	1.0	4.0	50%
Marathon	0.5	1.0	1.0	1.0	1.0	0.5	1.0	1.0	7.0	88%
Nexen Inc.	0.5				1.0		1.0	1.0	3.5	44%
NIOC	0.5				0.5	0.5			1.5	19%
NNPC									0.0	0%
OMV	1.0	1.0	1.0	1.0	1.0		1.0	1.0	7.0	88%
ONGC	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	8.0	100%
PDVSA	1.0	1.0	1.0		1.0	1.0	1.0	1.0	7.0	88%
Pemex	1.0	1.0	1.0		1.0		1.0	1.0	6.0	75%
Petrobras	1.0	1.0			1.0	0.5	1.0	1.0	5.5	69%
PetroChina	1.0	1.0	1.0	1.0			1.0	1.0	6.0	75%
Petronas	1.0		1.0		0.5	0.5			3.0	38%
QatarPet	1.0		1.0		0.5			1.0	3.5	44%
Repsol	1.0	1.0	1.0	1.0	1.0	0.0	1.0	1.0	7.0	88%
Rosneft	1.0	1.0	1.0		1.0		1.0	1.0	6.0	75%
SaudiAramco	1.0		1.0						2.0	25%
Shell	1.0	1.0	1.0	1.0	1.0		1.0	1.0	7.0	88%
Sinopec	1.0	1.0	1.0	1.0			1.0	1.0	6.0	75%
SNPC								1.0	1.0	13%
SOCAR	0.5		0.5		1.0	1.0	1.0		4.0	50%
Sonangol	1.0		1.0		1.0	1.0	1.0	1.0	6.0	75%
Sonatrach	1.0		1.0		0.5			1.0	3.5	44%
Statoil	1.0	1.0	0.5	0.5	1.0		1.0	1.0	6.0	75%
Suncor	1.0	1.0			1.0		1.0	1.0	5.0	63%
Talisman	1.0	1.0			0.5		1.0	1.0	4.5	56%
Total	1.0		1.0		1.0		1.0	1.0	5.0	63%
Wintershall	1.0	1.0	1.0	1.0	0.5		1.0	1.0	6.5	81%
Woodside	1.0	1.0	1.0	1.0	1.0	0.5	1.0	1.0	7.5	94%

SOURCES - ORGANISATIONAL DISCLOSURE 1/2

question #	29	30	31	32	33	34	35	36
max. score	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
BG	BG Group, Annual Report and Accounts 2009, pp.112	BG Group, Annual Report and Accounts 2009, pp.112	BG Group, Annual Report and Accounts 2009, pp.113	BG Group, Annual Report and Accounts 2009, pp.113	BG, Databook 2009, pp.4-37, 48-50	BG, Databook 2009, pp.4-37	BG Group, Annual Report and Accounts 2009, p.66	BG Group, Annual Report and Accounts 2009, p.65
BHP	BHP Billiton, Annual Report 2009, pp.213-214	BHP Billiton, Annual Report 2009, pp.213-214	BHP Billiton, Annual Report 2009, pp.215-216	BHP Billiton, Annual Report 2009, pp.215-216	"BHP Billiton, Annual Report 2009, pp.18-23 BHP Billiton, Petroleum Annual Review 2009, p.20"	BHP Billiton, Annual Report 2009, pp.18-23	BHP Billiton, Annual Report 2009, pp.97,181	BHP Billiton, Annual Report 2009, pp.250-252
BP	BP Annual Report and Acounts 2009, p.177	BP Annual Report and Acounts 2009, p.177	BP Annual Report and Acounts 2009, p.178	BP Annual Report and Acounts 2009, p.178	"BP Annual Report and Acounts 2009, p.29-33 BP Annual Report and Acounts 2008, p.21-22"	"http://www.bp.com/multipleimagesection.do?categoryId=23&contentId=7017765 (2010-04-30) - BP Annual Report and Acounts 2009, p.29-33"	BP Annual Report and Acounts 2009, p.110	BP Annual Report and Acounts 2009, pp.111, 194
Chevron	Chevron Corp. 2009 Supplement to the Annual Report, p.64	Chevron Corp., 2009 Form 10-K, exhibit 21.1, pp. E23, E24	"Chevron Corp. 2009 Supplement to the Annual Report, pp.14-35 Chevron Corp., 2009 Form 10-K, exhibit 21.1, pp. E23, E24 "	Chevron Corp., 2009 Form 10-K, exhibit 21.1, pp. E23, E24	"Chevron Corp. 2009 Supplement to the Annual Report, pp.13, 14-35 Chevron Corp., 2009 Form 10-K, pp.10-23"		Chevron Corp. 2009 Annual Report, p.29	Chevron Corp. 2009 Annual Report, p.33
CNOOC	CNOOC Annual Report 2008, pp.7, 22-49, 75-77				CNOOC Annual Report 2008, pp.22-25		CNOOC Annual Report 2008, p.19	CNOOC Annual Report 2008, p.14
CNPC	CNPC 2008 Annual Report, pp. 68-69		CNPC 2008 Annual Report, pp. 68-69		"CNPC 2008 Annual Report, pp. 25-30, 42-46 - http://www.cnpc.com.cn/en/cnpcworldwide/default.htm"		CNPC 2008 Annual Report, p.58	
Conoco	Conoco Phillips, 2009 Form 10-K, Exhibit 21	Conoco Phillips, 2009 Form 10-K, Exhibit 21	Conoco Phillips, 2008 Annual Report, p.69-70, 70-71		"Conoco Phillips, 2009 Form 10-K, pp.3-13 Conoco Phillips 2009 Fact Book, pp.5-36"	Conoco Phillips 2009 Fact Book, pp.5-36	Conoco Phillips, 2008 Annual Report, p.57	"Conoco Phillips, 2009 Annual Report Summary, p.31 - Conoco Phillips, 2008 Annual Report, p.57"
Devon	Devon Energy, 2009 Form 10-K, Exhibit 21	Devon Energy, 2009 Form 10-K, Exhibit 21			"Devon Energy, 2009 Annual Report, pp.16-18 - Devon Energy, 2009 Form 10-K, pp.17-20"		Devon Energy, 2009 Form 10-K, p.77	Devon Energy, 2009 Form 10-K, p.77
Eni	ENI 2009 Form 20-F, Exhibit 8 (pp.E9-13)	ENI 2009 Form 20-F, Exhibit 8 (pp.E9-13)	ENI 2009 Form 20-F, Exhibit 8 (pp.E9-13), Ehxibit 21	ENI 2009 Form 20-F, Exhibit 8 (pp.E9-13), Ehxibit 21	"ENI 2009 Annual Report, pp. 24-30 (E&D) - ENI 2009 Form 20-F, pp.34-52"		ENI 2009 Annual Report, p.180	ENI 2009 Annual Report, pp.189-190
Exxon	ExxonMobil, 2009 10-K, Exhibit 21, pp.1-4	ExxonMobil, 2009 10-K, Exhibit 21, pp.1-4	ExxonMobil, 2009 10-K, Notes to Cons. Fin. Statements, Note 6, p.70		"ExxonMobil, 2009 Financial and Operating Review, pp.46-65 Exxon -Mobil, 2009 Summary Annual Report, pp.22-23 - ExxonMobil, 2009 10-K, pp.16-20"		ExxonMobil, 2009 10-K, p.60	ExxonMobil, 2009 10-K, pp.60-61
Gazprom	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.48-50	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.48-50	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.32-33	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.32-33	"OAO Gazprom, 2008 Environmental Report, pp.48-52 - OAO Gazprom, 2008 Annual Report, pp.5-8,28-35 http://eng.gazprom questions.ru/index.php?id=2 (2010-05-18)"		OAO Gazprom, IFRS Consolidated Financial Statements 2009, p.2	OAO Gazprom, IFRS Consolidated Financial Statements 2009, p.2
GEPetrol					http://www.guineaequatorialpetrol.com/imagenes/areas/map.jpg (2010-02-25)			
Hess	Hess Corporation, 2009 Annual Report, Form 10-K, Exhibit 21	Hess Corporation, 2009 Annual Report, Form 10-K, Exhibit 21			Hess Corporation, 2009 Annual Report, Form 10-K, pp.4-6	http://www.hess.com/operations/default.aspx (map links)	Hess Corporation, 2009 Annual Report, Form 10-K, p.42	Hess Corporation, 2009 Annual Report, Form 10-K, p.42
Inpex	Inpex Corp. 2009 Annual report, pp.95-96		Inpex Corp. 2009 Annual report, p.96		Inpex Corp. 2009 Annual Report, pp.30-47	Inpex Corp. 2009 Annual report, pp.30-47	Inpex Corp. 2009 Annual report, pp.59, 73	Inpex Corp. 2009 Annual report, p.88
KazMG	"KazMunaiGaz NC, 2009 half year IFRS Report, p.27 KazMunaiGaz NC, 2007 Annual Report, pp.125-126"		"KazMunaiGaz NC, 2009 half year IFRS Report, p.18 KazMunaiGaz NC, 2007 Annual Report, pp.125-126"		KazMunaiGaz NC, 2007 Annual Report, pp.133-134	KazMunaiGaz NC, 2007 Annual Report, pp.133-134	"JSC NC KazMunaiGaz, 2009 Consolidated Financial Statements, p.ii-iv KazMunaiGaz EP, 2008 Annual Report, p.50"	"JSC NC KazMunaiGaz, 2009 Consolidated Financial Statements, p.ii-iv KazMunaiGaz EP, 2008 Annual Report, p.50"
KPC	"KPC Annual Report 2008-2009, pp. 68-69 KUFPEC, 2008 Annual Report, pp.54-55"	KPC Annual Report 2008-2009, pp. 68-69	"KPC Annual Report 2008-2009, p. 69 KUFPEC, 2008 Annual Report, pp.57-58"	"KPC Annual Report 2008-2009, p. 69 KUFPEC, 2008 Annual Report, pp.57-58"	http://www.kufpec.com/KUFPEC/en-US/Operations/ (2010-02-26)		KPC Annual Report 2008-2009, p.21	KPC Annual Report 2008-2009, pp.21-22
Lukoil					Lukoil 2009 Factbook, pp.26-42	Lukoil 2009 Factbook, pp.26-42	OAO Lukoil, Consolidated Financial Statements 2009, p.2	OAO Lukoil, Consolidated Financial Statements 2009, p.2
Marathon	Marathon Oil Corp. 2009 10-K, Exhibit 21	Marathon Oil Corp. 2009 10-K, Exhibit 21	Marathon Oil Corp. 2009 10-K, p.99	Marathon Oil Corp. 2009 10-K, Exhibit 21	Marathon, 2009 Fact Book, pp.6-23	Marathon, 2009 Fact Book, pp.6-23	Marathon Oil Corp. 2009 10-K, p.72	Marathon Oil Corp. 2009 10-K, p.73
Nexen Inc.	Nexen Inc. 2009 Annual Report, p.38				Nexen Inc, 2009 Form 10-K, pp.12-22 (included in the Annual Report 2009)		Nexen Inc, 2009 Form 10-K, p.100 (included in the Annual Report 2009)	Nexen Inc, 2009 Form 10-K, p.100 (included in the Annual Report 2009)
NIOC	http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=f398bd54-e170-44e9-a841-710c6c92b3a0&TabNo=4 (2010-05-06)				http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=95949051-0d6f-4ca9-be99-45b894630ca5&TabNo=2 (2010-03-02)	http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=95949051-0d6f-4ca9-be99-45b894630ca5&TabNo=3 (2010-03-02)		
NNPC								
OMV	OMV 2009 Annual Report, pp.135-138	OMV 2009 Annual Report, pp.135-138	OMV 2009 Annual Report, pp.135-139	OMV 2009 Annual Report, pp.135-138	"OMV 2009 Annual Report, pp.40-42, 139-141 - OMV 2008 Group in Figures, p.11"		OMV 2009 Annual Report, p.71	OMV 2009 Annual Report, p.71

SOURCES - ORGANISATIONAL DISCLOSURE 2/2

question #	29	30	31	32	33	34	35	36
max. score	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ONGC	ONGC, Annual Report 2008-2009, pp.95, 164-165, 201-202	ONGC, Annual Report 2008-2009, p.201-202	ONGC, Annual Report 2008-2009, p.146	ONGC, Annual Report 2008-2009, p.146	ONGC, Annual Report 2008-2009, pp.143-145, 208-213	ONGC, Annual Report 2008-2009, pp.143-145, 208-213	ONGC, Annual Report 2008-2009, pp.39	ONGC, Annual Report 2008-2009, pp.114-115
PDVSA	PDVSA, Informe de Gestion Anual 2008, pp.12-17	PDVSA, Informe de Gestion Anual 2008, pp.12-17	PDVSA, Estados Financieros Consolidados, p.77		PDVSA, Informe de Gestion Anual 2008, p.44,57	PDVSA, Informe de Gestion Anual 2008, p.57	PDVSA, Estados Financieros Consolidados, p.9	PDVSA, Estados Financieros Consolidados, pp.1-2
Pemex	Pemex, 2009 20-F, p.3	Pemex, 2009 20-F, p.3	Pemex, 2008 Annual Report, p.47		"Pemex, 2008 Annual Report, pp.20-22 Pemex, 2008 20-F Form, p.21,26, 33-38"		Pemex, 2008 Annual Report, p.33	Pemex, 2008 Annual Report, p.33
Petrobras	"Petrobras, 20-F 2008, Exhibit 8.1, and pp.72, F-16-17 http://secwatch.com/filings/view.jsp?formid=2185313 "	"Petrobras, 20-F 2008, Exhibit 8.1 http://secwatch.com/filings/view.jsp?formid=2185313 "			"Petrobras, 2008 Annual Report, pp.4,78-79, 83-85 Petrobras, 20-F 2008, pp.28-33, 50-55 (http://secwatch.com/filings/view.jsp?formid=2185313)"	Petrobras, 2008 Annual Report, p.4	"Petrobras, 20-F 2008, p.6 (Brazilian GAAP) - http://secwatch.com/filings/view.jsp?formid=2185313"	"Petrobras, 20-F 2008, p. F-120 http://secwatch.com/filings/view.jsp?formid=2185313"
Petro-China	PetroChina 2009 Annual Report, p.199	PetroChina 2009 Annual Report, p.199	PetroChina 2009 Annual Report, p.198	PetroChina 2009 Annual Report, p.199			PetroChina 2009 Annual Report, p.2	PetroChina 2009 Annual Report, pp.98-99, 168-169
Petronas	http://www.petronas.com/about_us/directory.aspx		http://www.petronas.com/about_us/directory.aspx		http://www.petronas.com/our_business/op_map.aspx	http://www.petronas.com/our_business/op_map.aspx		
QatarPet	Qatar Petroleum, Annual Report 2008, p.1		Qatar Petroleum, Annual Report 2008, p.1		Qatar Petroleum, Annual Report 2008, pp.19-27			Qatar Petroleum, Annual Report 2008, p.52
Repsol	"Repsol YPF S.A., Cuentas Anuales 2009, pp.147-152, 155-156 Repsol YPF S.A., 2008 Consolidated Annual Accounts, pp.112-121, 126-129"	"Repsol YPF S.A., Cuentas Anuales 2009, pp.147-152, 155-156 Repsol YPF S.A., 2008 Consolidated Annual Accounts, pp.112-121, 126-129"	"Repsol YPF S.A., Cuentas Anuales 2009, pp.147-152, 155-156 Repsol YPF S.A., 2008 Consolidated Annual Accounts, pp.112-121, 126-129"	"Repsol YPF S.A., Cuentas Anuales 2009, pp.147-152, 155-156 Repsol YPF S.A., 2008 Consolidated Annual Accounts, pp.112-121, 126-129"	"Repsol YPF S.A., Informe de Gestion Consolidado 2009, pp.35-42, 74-77 Repsol YPF S.A., Cuentas Anuales 2009, pp.147-152, 155-156 Repsol, 2009 Business Areas, p.63-81"	Repsol YPF S.A., Informe de Gestion Consolidado 2009, pp.35-42, 74-77 (only for several projects)	Repsol YPF S.A., 2008 Consolidated Annual Accounts, p.8	Repsol YPF S.A., 2008 Consolidated Annual Accounts, pp.8-9
Rosneft	Rosneft Oil Company, Annual Report 2009, pp.180-182	Rosneft Oil Company, Annual Report 2009, p.182	Rosneft Oil Company, Annual Report 2009, pp.245-247, 193-194		Rosneft Oil Company, Annual Report 2009, pp.3, 32, 54-63		Rosneft Oil Company, Annual Report 2009, p.	Rosneft Oil Company, Annual Report 2009, p.
Saudi-Aramco	http://www.saudiaramco.com/irj/servlet/prt/portal/prtroot/com.sap.portal.navigation.portallauncher.anonymous?favlnk=%2FSaudiAramcoPublic%2Fdocs%2FOur+Business%2Flnt%27l+Operations%2FSubsidiaries&ln=en		"http://www.saudiaramco.com/irj/servlet/prt/portal/prtroot/com.sap.portal.navigation.portallauncher.anonymous?favlnk=%2FSaudiAramcoPublic%2Fdocs%2FOur+Business%2FDomestic+Joint+and+Equity+Ventures%2FDomestic+Upstream+Affiliates&ln=en http://www.saudiaramco.com/irj/servlet/prt/portal/prtroot/com.sap.portal.navigation.portallauncher.anonymous?favlnk=%2FSaudiAramcoPublic%2Fdocs%2FOur+Business%2FDomestic+Joint+and+Equity+Ventures%2FDomestic+Upstream+Affiliates&ln=en http://www.saudiaramco.com/irj/servlet/prt/portal/prtroot/com.sap.portal.navigation.portallauncher.anonymous?favlnk=%2FSaudiAramcoPublic%2Fdocs%2FOur+Business%2Flnt%27l+Operations%2Flnternational+Affiliates&ln=en "				
Shell	Shell, Annual Report and Form 20-F 2009, Exhibit 8, E2-E5	Shell, Annual Report and Form 20-F 2009, Exhibit 8, E2-E5	Shell, Annual Report and Form 20-F 2009, p.115	Shell, Annual Report and Form 20-F 2009, p.115	Shell, Annual Report and Form 20-F 2009, pp.23-28		Shell, Annual Report and Form 20-F 2009, p.94	Shell, Annual Report and Form 20-F 2009, pp.94-95
Sinopec	China Petroleum & Chemical Corporation, Annual Report 2009, pp.74, 128, 184	China Petroleum & Chemical Corporation, Annual Report 2009, pp.74, 128, 184	China Petroleum & Chemical Corporation, Annual Report 2009, pp.102, 166	China Petroleum & Chemical Corporation, Annual Report 2009, p.102			China Petroleum & Chemical Corporation, Annual Report 2009, pp.75,84	China Petroleum & Chemical Corporation, Annual Report 2009, pp.75, 138
SNPC								SNPC, Synthese des Rapports de l'Audit Financier et de l'Audit des Procedures Convenues de la SNPC, 2008
SOCAR	SOCAR, Annual Report 2007, pp.12-13		"SOCAR, Annual Report 2007, pp.12-13 - http://www.socar.az/combestablishments-en.html (2010-04-29)"		http://www.socar.az/projects-en.html (2010-04-29)	http://www.socar.az/projects-en.html (2010-04-29)	SOCAR, Annual Report 2007, p.44	
Sonangol	"Sonangol, Relatorio de Contas 2008, p.22 http://www.sonangol.co.ao/wps/portal/lut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os3gDC2NnH0NjAxdHA38Pb1NDSwsjAwjQDwfpAKrAARwNoPJoJhgITMAqH2KCX94lyBAm7eRn5uqX5CdHeRR7qgIAAm_NPEl/dl2/d1/L2dJQSEvUUt3QS9ZQnB3LzZfMDgzQ0wxMzBEQTBPSEs1MTk4MjAwMDAwMDA/ (2010-05-04)"		"Sonangol, Relatorio de Contas 2008, pp.22,51 http://www.sonangol.co.ao/wps/portal/lut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os3gDC2NnH0NjAxdHA38Pb1NDlyBDAwjQDwfpAKrAARwN9P088nNT9Quy88oBlDi2Qgl!/dl2/d1/L2dJQSEvUUt3QS9ZQnB3LzZfMDgzQ0wxMzBEQTBPSEs1MTk4MjAwMDAwMDA!/ (2010-05-04)"		"Sonangol, Relatorio de Contas 2008, p.51 http://www.sonangol.co.ao/wps/wcm/connect/1fabe00048cf7ee586d697467ef0967d/GAD-MC-1003001P.pdf?MOD=AJPERES&CACHEID=1fabe00048cf7ee586d697467ef0967d "	"Sonangol, Relatorio de Contas 2008, p.51 http://www.sonangol.co.ao/wps/wcm/connect/1fabe00048cf7ee586d697467ef0967d/GAD-MC-1003001P.pdf?MOD=AJPERES&CACHEID=1fabe00048cf7ee586d697467ef0967d "	Sonangol, Relatorio de Contas 2008, pp.1-3 (Relatorio dos Auditores)	Sonangol, Relatorio de Contas 2008, pp.1-3 (Relatorio dos Auditores)

SOURCES - ORGANISATIONAL DISCLOSURE 2/2 CONTINUED

question #	29	30	31	32	33	34	35	36
max. score	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sonatrach	Rapport annuel 2008, pp. 112 - 113		Rapport annuel 2008, pp. 112 - 113		"http://www.sonatrach-dz.com/NEW/nos-operations.html (2010-03-22) http://www.sonatrach-dz.com/NEW/PDF/Carte-Algeria2007.pdf - http://www.sonatrach-dz.com/NEW/nos-activitees.html"			Rapport annuel 2008, p, 114
Statoil	"Statoil, Statutory Report 2009, p.127 Statoil, Annual Report on Form 20-F 2009, p.85"	"Statoil, Statutory Report 2009, p.127 Statoil, Annual Report on Form 20-F 2009, p.39"	Statoil, Statutory Report 2009, p.127	Statoil, Statutory Report 2009, p.127	"Statoil, Factbook 2009, pp.6-7, 33,37 Statoil, Annual Report on Form 20-F 2009, pp.29-60"		"Statoil, Statutory Report 2009, p.33 Statoil, Annual Report on Form 20-F 2009, p.291"	"Statoil, Statutory Report 2009, p.143 Statoil, Annual Report on Form 20-F 2009, pp.291-292"
Suncor	Petro-Canada, 2008 Annual Information Form, p.4	Petro-Canada, 2008 Annual Information Form, p.4.			"Petro-Canada, 2008 Annual Information Form, pp.4, 14-17, 19-35 Suncor Energy Inc., 2009 Annual Report, pp.33,38,41,43, 103"		Suncor Energy Inc., 2009 Annual Report, pp.30, 55	"Suncor Energy Inc., 2009 Annual Report, pp.57-58 Petro-Canada, 2008 Annual Report, pp.63-64"
Talisman	Talisman Energy, Annual Information Form 2009, p.1	Talisman Energy, Annual Information Form 2009, p.1			Talisman Energy, Annual Information Form 2009, pp.5-14		Talisman Energy, 2009 nnual Report, p.56	Talisman Energy, 2009 nnual Report, pp.50-51
Total	"Total 2009 20-F Form, F-90 (237) Total, 2009 Registration Document, pp.260-261"		"Total 2009 20-F Form, F-37-40, F-90 (184-187, 237) - Total, 2009 Registration Document, pp.260-261"		"Total, 2009 factbook, pp.73-104 - Total, 2009 20-F Form, pp.13-17 Total, Registration document 2009, pp.14-17"		Total 2009 20-F Form, p.ii	Total 2009 20-F Form, p.F-1, F-2 (148,149)
Wintershall	http://www.wintershall.com/beteiligungen.html?&l=1	http://www.wintershall.com/beteiligungen.html?&l=1	"BASF Annual Report 2009, p.178 http://www.wintershall.com/beteiligungen.html?&l=1"	"BASF Annual Report 2009, p.178 http://www.wintershall.com/beteiligungen.html?&l=1"	"http://www.wintershall.com/exploration_produktion.html?&L=0 (2010-03-23) - Wintershall, Shaping the future - 2009 brochure, pp.24-42 BASF Annual Report 2009, pp.76-77"		BASF Annual Report 2009, p.137	BASF Annual Report 2009, p.137
Woodside	Woodside Petroleum Ltd., Annual Report 2009, p.126	Woodside Petroleum Ltd., Annual Report 2009, p.126	Woodside Petroleum Ltd., Annual Report 2009, pp.124-125	Woodside Petroleum Ltd., Annual Report 2009, p.125	Woodside Petroleum Ltd., Annual Report 2009, pp.16-25	http://www.woodside.com.au/Our+Business/ (2010-04-30)	Woodside Petroleum Ltd., Annual Report 2009, p.130	Woodside Petroleum Ltd., Annual Report 2009, p.130

SCORES - NOC-SPECIFIC QUESTIONS

question #	47	48	49	50	51	Σ	n.a
max. score	1.0	1.0	1.0	1.0	1.0		
CNOOC						0.0	0.0
CNPC						0.0	0.0
Gazprom				n.a.	n.a.	0.0	2.0
GEPetrol	1.0					1.0	0.0
Inpex	1.0			n.a.	n.a.	1.0	2.0
KazMG	1.0				0.5	1.5	0.0
KPC	1.0					1.0	0.0
NIOC					1.0	1.0	0.0
NNPC	1.0				1.0	2.0	0.0
ONGC				n.a.	n.a.	0.0	2.0
PDVSA	1.0				1.0	2.0	0.0
Pemex	1.0	0.5	1.0	1.0	1.0	4.5	0.0
Petrobras		1.0		n.a.	n.a.	1.0	2.0
PetroChina				n.a.	n.a.	0.0	2.0
Petronas				1.0	0.5	1.5	0.0
QatarPet					1.0	1.0	0.0
Rosneft	1.0			n.a.	n.a.	1.0	2.0
SaudiAramco			1.0			1.0	0.0
Sinopec	1.0	1.0		n.a.	n.a.	2.0	2.0
SNPC						0.0	0.0
SOCAR	1.0				1.0	2.0	0.0
Sonangol	1.0			1.0	1.0	3.0	0.0
Sonatrach						0.0	0.0
Statoil	1.0	1.0	1.0	n.a.	n.a.	3.0	2.0

SOURCES - NOC-SPECIFIC QUESTIONS

question #	47	48	49	50	51
max. points	1.0	1.0	1.0	1.0	1.0
CNOOC	"http://www.cnooc.com.cn/data/html/english/channel_114.html (2010-04-23) CNOOC 2008 Sustainability Report, p.5 CNOOC 2008 Annual Report, p.3 http://www.cnooc.cn/data/html/english/channel_110.html (2010-04-22)"				
CNPC	"http://www.cnpc.com.cn/en/aboutcnpc/company-profile/history/ (2010-04-23) http://www.cnpc.cn/en/aboutcnpc/ourbusiness/ (2010-04-22)"				
Gazprom				n.a.	n.a.
GEPetrol	GEPetrol, The National Oil Company of Equatorial Guinea - a brochure, p.2				
Inpex	Inpex, 2009 Annual Report, p.24			n.a.	n.a.
KazMG	NC JSC KazMunaiGas, Annual Report 2007, p.122				NC JSC KazMunaiGas, Annual Report 2007, p.133-134
KPC	"KPC, Vision for Growth - brochure, p.2 http://www.kpc.com.kw/AboutKPC/KPCatGlance/default.aspx"				
NIOC					"http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=95949051-0d6f-4ca9-be99-45b894630ca5&TabNo=2 http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=1749ab39-6590-49b0-a616-930afcbc8233&TabNo=2"
NNPC	http://www.nnpcgroup.com/directorates/exploration-a-production				NNPC, 2009 Third quarter petroleum information, pp.ii-ix
ONGC				n.a.	n.a.
PDVSA	PDVSA, Informe de Gestion Anual 2008, p.6				PDVSA, Informe de Gestion Anual 2008, p.57
Pemex	Law of Petroleos Mexicanos, 3rd Section, p.1	Pemex, 2008 20-F Form, p.96	Law of Petroleos Mexicanos, 3rd Section, pp.29-35	Law of Petroleos Mexicanos, 3rd and 4th Sections, pp.29-37	Pemex, 2008 20-F Form, p.39
Petrobras		Petrobras, Annual Report 2008, p.99		n.a.	n.a.
PetroChina				n.a.	n.a.
Petronas				http://www.petronas.com.my/footer/partnering_us/licensing_and_registration.aspx	Petronas, 2009 Annual Report, p.26
QatarPet					http://www.qp.com.qa/qp.nsf/ArchivedNews?OpenView
Rosneft	Rosneft Charter 2009, p.4 (3.4.6 and 3.4.3)			n.a.	n.a.
SaudiAramco			http://www.saudiaramco.com/irj/servlet/prt/portal/prtroot/com.sap.portal.navigation.portallauncher.anonymous?favlnk=%2FSaudiAramcoPublic%2Fdocs%2FE-Services%2FContracting%2FPolicies+and+Procedures&ln=en		
Sinopec	Sinopec, 2008 Annual Report, p.124	Sinopec Group, 2009 Annual Report, p.179		n.a	n.a.
SNPC					
SOCAR	http://www.socar.az/regulation-en.html				http://www.socar.az/projects-en.html
Sonangol	http://www.sonangol.co.ao/wps/portal/!ut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os-3gDC2NnH0NjAxdHA38Pb1NDcwsjAwjQD-wfpAKrAARwNoPJoJoSZw03AKh9igl_eJcgQJu_nkZ-bql-QnR3kUe6oCACPRLvD/dl2/d1/L2dJQSEvUUt3QS9ZQnB3LzZfMDgzQ0wxMzBE-QTBPSEs1MVY3MjAwMDAwMDA!/			http://www.sonangol.co.ao/wps/portal/!ut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os-3gDC2NnH0NjAxdHA38Pb1NDIwsjAwjQDwfpwFQRag5XgVUxAS_vEuQlao8DuBooO_nkZ-bql-QnR3kUe6oCAC4as92/dl2/d1/L2dJQSEvUUt3QS9ZQn-B3LzZfMEczTzBGTFUxRDBPS-DhRMzlCMzEwMDAwMDA!/	"http://www.sonangol.co.ao/wps/portal/ep/areas/concessionary/map (see also: Ministerio de Petroleos, Relatorio de Actividades do Sector Petrolifero 2008, p.7)"
Sonatrach					
Statoil	http://www.statoil.com/en/About/CorporateGovernance/ArticlesOfAssociation/Pages/default.aspx	Statoil, Annual Report on Form 20-F 2009, p.104	"http://www.statoil.com/en/OurOperations/Procurement/HowToBecomeASupplier/Pages/default.aspx (links on this page)"	n.a.	n.a.

COUNTRY-LEVEL DISCLOSURE - SCORES/SOURCES

Note: Each quoted source means a positive score. Unless differently stated, it is the maximum score available (4p. for q.37 and 1p. for the remaining questions) "0" means that there is no information available and the company scores 0

BG										
"Based on the following source:"	**question #**									
BG, 2009 Data Book, pp.2-3 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Australia	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Bolivia	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Brazil	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Canada	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Egypt	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
India	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Kazakhstan	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Thailand	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Trinidad and Tobago	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
Tunisia	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0
UK	0	BG, Annual Report & Accounts 2009, p.125	BG, Annual Report & Accounts 2009, p.125	BG, Annual Report & Accounts 2009, p.124	BG, Annual Report & Accounts 2009, p.125	BG, Annual Report & Accounts 2009, pp.88,125	0	0	BG, Annual Report & Accounts 2009, p.126	BG, Annual Report & Accounts 2009, pp.119,120
USA	0	0	0	0	0	0	0	0	BG, Annual Report & Accounts 2009, p.126	0

BHP										
"Based on the following source:"	**question #**									
BHP Billiton Petroleum, Annual review, p.20. **Annual Report 2009, p.14** the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	"BHP, Annual Report 2009, p.50 BHP, Annual Review 2009, p.18"	BHP, Annual Review 2009, p.13
Australia	0	0	0	0	0	0	0	0	"BHP, Annual Report 2009, p.50 BHP, Annual Review 2009, p.16"	BHP, Annual Review 2009, pp.13
Pakistan	0	0	0	0	0	0	0	0	BHP, Annual Review 2009, p.18	BHP, Annual Review 2009, p.13
Trinidad and Tobago	0	0	0	0	0	0	0	0	BHP, Annual Review 2009, p.19	0
UK	0	0	0	0	0	0	0	0	"BHP, Annual Report 2009, p.50 BHP, Petroleum Annual Review 2009, p.18"	BHP, Petroleum Annual Review 2009, p.13
USA	0	0	0	0	0	0	0	0	"BHP, Annual Report 2009, p.50 BHP, Annual Review 2009, p.18"	BHP, Annual Review 2009, p.13

BP										
"Based on the following source:"	**question #**									
BP Annual report and accounts 2009, pp.27-35 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Angola	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Argentina	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Australia	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Azerbaijan	BP in Azerbaijan, Sustainability Report 2009, p.46	0	0	0	0	BP in Azerbaijan, Sustainability Report 2009, p.46	0	BP in Azerbaijan, Sustainability Report 2009, pp.41-45	BP Annual Report and Accounts 2009, pp.27-28	0
Bolivia	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Canada	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
China	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, p.28	0
Colombia	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Egypt	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Indonesia	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Iraq	0	0	0	0	0	0	0	0	BP, Annual Report and Accounts 2009, p.33	0
Kazakhstan	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, p.28	0
Norway	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Pakistan	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, p.28	0
Russia	0	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	0	0	"BP Annual Review 2009, p.29 BP Annual Report and Accounts 2009, pp.27-28,191"	BP Annual Report and Accounts 2009, pp.183-184
Trinidad and Tobago	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
UAE	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
UK	0	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	0	0	BP Annual Report and Accounts 2009, pp.27-28, 191	BP Annual Report and Accounts 2009, pp.26,183-184
USA	0	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	BP Annual Report and Accounts 2009, p.179	0	0	"BP Annual Review 2009, p.29 BP Annual Report and Accounts 2009, pp.27-28, 191"	BP Annual Report and Accounts 2009, pp.26, 183-184
Venezuela	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, pp.27-28	0
Vietnam	0	0	0	0	0	0	0	0	BP Annual Report and Accounts 2009, p.28	0

Chevron										
"Based on the following source:"	**question #**									
Chevron Corporation 2009 Supplement to the Annual Report, pp. 11-42. the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Angola	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Argentina	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Australia	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Azerbaijan	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Bangladesh	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Brazil	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Canada	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Chad	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
China	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Colombia	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Congo Brazzaville	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Congo Kinshasa	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Denmark	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Indonesia	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Kazakhstan	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Myanmar	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Netherlands	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Nigeria	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Norway	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Partitioned Neutral Zone	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Philippines	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Thailand	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
Trinidad and Tobago	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
UK	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0
USA	0	Chevron Corp. 2009 Annual Report, p.49	Chevron Corp. 2009 Annual Report, p.74	Chevron Corp. 2009 Annual Report, p.74	Chevron Corp. 2009 Annual Report, p.74	Chevron Corp. 2009 Annual Report, pp.49,53	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	"Chevron Corp. 2009 Supplement to the Annual Report, p.36 Chevron Corp. 2009 Annual Report, pp.77-81"
Venezuela	0	0	0	0	0	0	0	0	Chevron Corp. 2009 Supplement to the Annual Report, pp.37-39	0

CNOOC										
"Based on the following source:"	**question #**									
"CNOOC 2008 Annual Report, p.22 http://www.cnooc.com.cn/data/html/english/channel_118.html " the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Australia	0	0	0	0	0	0	0	0	0	0
China	CNOOC, Annual Report 2008, p.13	0	0	0	0	CNOOC, Annual Report 2008, p.13	CNOOC, Annual Report 2008, p.13	0	CNOOC, Annual Report 2008, p.11	0
Indonesia	0	0	0	0	0	0	0	0	0	0
Nigeria	0	0	0	0	0	0	0	0	0	0

CNPC										
"Based on the following source:"	**question #**									
CNPC 2008 Annual Report, pp.41-46 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Azerbaijan	0	0	0	0	0	0	0	0	0	0
Canada	0	0	0	0	0	0	0	0	0	0
Central African Republic	0	0	0	0	0	0	0	0	0	0
Chad	0	0	0	0	0	0	0	0	CNPC, 2008 Annual Report, p.42	0
China	0	0	0	0	0	0	0	0	CNPC, 2008 Annual Report, pp.26-27	CNPC, 2008 Annual Report, p.25
Cuba	0	0	0	0	0	0	0	0	0	0
Ecuador	0	0	0	0	0	0	0	0	0	0
Equatorial Guinea	0	0	0	0	0	0	0	0	0	0
Indonesia	0	0	0	0	0	0	0	0	0	0
Iraq	0	0	0	0	0	0	0	0	0	0
Kazakhstan	0	0	0	0	0	0	0	0	CNPC, 2008 Annual Report, p.43	0
Libya	0	0	0	0	0	0	0	0	0	0
Mauritania	0	0	0	0	0	0	0	0	0	0
Mongolia	0	0	0	0	0	0	0	0	0	0
Myanmar	0	0	0	0	0	0	0	0	0	0
Nigeria	0	0	0	0	0	0	0	0	0	0
Oman	0	0	0	0	0	0	0	0	CNPC, 2008 Annual Report, p.45	0
Peru	0	0	0	0	0	0	0	0	0	0
Sudan	0	0	0	0	0	0	0	0	0	0
Thailand	0	0	0	0	0	0	0	0	0	0
Tunisia	0	0	0	0	0	0	0	0	0	0
Uzbekistan	0	0	0	0	0	0	0	0	0	0
Venezuela	0	0	0	0	0	0	0	0	0	0

Conoco										
"Based on the following source:"	**question #**									
"ConocoPhillips 2009 Annual Report, pp.8-9" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.12	0
Australia	0	Conoco, Annual Report 2008, p.95	0	0	0	0	0	0	Conoco, 2008 10-K, pp.9-10	0
Canada	0	Conoco, Annual Report 2008, pp.95,101	Conoco, Annual Report 2008, p.101	Conoco, Annual Report 2008, pp.101,105	Conoco, Annual Report 2008, p.101	Conoco, Annual Report 2008, p.101	0	0	"Conoco, Annual Report review 2009, pp.16,37 Conoco, Annual Report 2008, p.103"	"Conoco, Annual Report review 2009, p.35 Conoco, Annual Report 2008, pp.98-100"
China	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.11	0
Ecuador	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.6	0
Indonesia	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.10	0
Libya	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.12	0
Nigeria	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.12	0
Norway	0	Conoco, Annual Report 2008, p.95	0	0	0	0	0	0	Conoco, 2008 10-K, p.5	0
Qatar	0	0	0	0	0	0	0	0	Conoco Phillips, 2009 Fact Book, p.28	0
Russia	0	Conoco, Annual Report 2008, p.95	ConocoPhillips, 10-K 2009, p.148	ConocoPhillips, 10-K 2009, p.149	ConocoPhillips, 10-K 2009, p.150	Conoco-Phillips, 10-K 2009, p.151	0	0	"Conoco Annual Report 2008, p.18 Conoco, 2008 10-K, p.12"	Conoco, Annual Report review 2009, pp.16,35
Timor-Leste	0	0	0	0	0	0	0	0	Conoco Phillips, 2009 fact Book, p.35 (JPDA - Bayu-Undan project)	0
UK	0	Conoco, Annual Report 2008, p.95	0	0	0	0	0	0	Conoco, 2008 10-K, p.6	0
USA	0	"Conoco, Annual Report review 2009, p.36 Conoco, Annual Report 2008, p.95"	Conoco, Annual Report 2008, pp.33, 101	Conoco, Annual Report 2008, pp.101, 105	Conoco, Annual Report 2008, p.101	Conoco, Annual Report 2008, pp.94,101	0	0	"Conoco, Annual Report review 2009, pp.16,37 Conoco, Annual Report 2008, p.103"	"Conoco, Annual Report review 2009, pp.16,35 Conoco, Annual Report 2008, pp.98-100"
Vietnam	0	0	0	0	0	0	0	0	Conoco, 2008 10-K, p.11	0

Devon										
"Based on the following source:"	**question #**									
Devon Energy, Fact sheet 2009, p.3 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Azerbaijan	0	0	0	0	0	0	0	0	0	0
Brazil	0	0	0	0	0	0	0	0	0	0
Canada	0	Devon Energy Corp. 10-K 2009, pp.123,129	0	Devon Energy Corp. 10-K 2009, p.128	Devon Energy Corp. 10-K 2009, pp.116,123	Devon Energy Corp. 10-K 2009, pp.116,123,129	0	0	Devon, Factsheet 2009, p.4	"Devon, Factsheet 2009, p.4 Devon Energy Corp. 10-K 2009, p.130"
China	0	0	0	0	0	0	0	0	0	0
USA	0	Devon Energy Corp. 10-K 2009, pp.123,129	0	Devon Energy Corp. 10-K 2009, p.128	Devon Energy Corp. 10-K 2009, pp.116,123	Devon Energy Corp. 10-K 2009, pp.116,123,129	0	0	Devon, Factsheet 2009, p.4	"Devon, Factsheet 2009, p.4 Devon Energy Corp. 10-K 2009, p.130"

ENI										
"Based on the following source:"	**question #**									
ENI 2009 Annual Report, pp.20, 44 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Angola	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Australia	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
China	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
Congo Brazzaville	0	0	0	0	0	ENI, 2009 Sustainability Report, p.30 (total number - 1,5p. for q.42/43)	"0.5 point ENI, 2009 Sustainability Report, p.30 (total number - 1,5p. for q.42/43)"	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Croatia	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
Ecuador	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Egypt	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
India	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Indonesia	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Iran	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
Italy	0	ENI, Fact Book 2009, p.110	ENI, Fact Book 2009, p.110	ENI, Fact Book 2009, pp.110,112	ENI, Fact Book 2009, p.110	ENI, Fact Book 2009, p.110	ENI, 2009 Sustainability Report, p.30	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	ENI, Fact Book 2009, pp.107-109
Kazakhstan	"ENI, 2008 Sustainability Report, p.59 ENI, 2009 Sustainability Report, p.30"	ENI, Fact Book 2009, p.110	ENI, Fact Book 2009, p.110	ENI, Fact Book 2009, pp.110,112	ENI, Fact Book 2009, p.110	ENI, Fact Book 2009, p.110	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	ENI, Fact Book 2009, pp.107-109
Libya	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Nigeria	ENI, 2009 Sustainability Report, p.30	0	0	0	0	ENI, 2008 Sustainability Report, p.59	ENI, 2008 Sustainability Report, p.59	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Norway	0	ENI E&P in Norway - a brochure,p.7	ENI E&P in Norway - a brochure,p.7	0	ENI E&P in Norway - a brochure,p.7	ENI E&P in Norway - a brochure,p.7	"0.5 point ENI, 2009 Sustainability Report, p.30 (only information on total payments - 0,5p.)"	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Pakistan	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, pp.33,38	ENI, Fact Book 2009, pp.41-42	0
Russia	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Trinidad and Tobago	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
Tunisia	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.38	ENI, Fact Book 2009, pp.41-42	0
Turkmenistan	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
UK	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
USA	0	0	0	0	0	0	0	0	ENI, Fact Book 2009, pp.41-42	0
Venezuela	0	0	0	0	0	0	0	ENI, 2009 Sustainability Report, p.68	ENI, Fact Book 2009, pp.41-42	0

Exxon Mobil										
"Based on the following source:"	**question #**									
Exxon Mobil Corp. 2009 Financial and Operating Review, pp.46-67 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Angola	0	0	0	0	0	0	0	Exxon Mobil, 2008 Corporate Citizenship Report, p.37	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
Argentina	0	0	0	0	0	0	0	0	0	0
Australia	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
Azerbaijan	0	0	0	0	0	0	0	0	0	0
Canada	0	Exxon Mobil Corp. Form 10-K 2009, p.91	0	0	0	0	0	Exxon Mobil, 2008 Corporate Citizenship Report, p.38	0	0
Chad	ExxonMobil, Chad/ Cameroon Development Project, p.70	0	ExxonMobil, Chad/ Cameroon Development Project, pp.7-8	0	0	Exxon Mobil, 2008 Corporate Citizenship Report, p.41 (total number - 1,5 p. for q.42/43)	Exxon Mobil, 2008 Corporate Citizenship Report, p.41 (total number - 1,5 p. for q.42/43)	ExxonMobil, Chad/ Cameroon Development Project, pp.61-67	*ExxonMobil in Africa, p.19 ExxonMobil, Chad/ Cameroon Development Project, p.8"	0
Equatorial Guinea	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
Germany	0	Exxon Mobil Corp. Form 10-K 2009, p.91	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, p.67	0
Indonesia	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, p.67	0
Kazakhstan	0	0	0	0	0	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
Netherlands	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, p.67	0
Nigeria	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
Norway	0	0	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
Papua New Guinea	0	0	0	0	0	0	0	0	0	0
Qatar	0	0	0	0	0	0	0	0	0	0
Russia	0	0	0	0	0	0	0	0	0	0
UAE	0	0	0	0	0	0	0	0	0	0
UK	0	Exxon Mobil Corp. Form 10-K 2009, p.91	0	0	0	0	0	0	Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67	0
USA	0	Exxon Mobil Corp. Form 10-K 2009, p.91	Exxon Mobil Corp. Form 10-K 2009, pp.11,94	"Exxon Mobil Corp., 2009 Summary Annual Report, p.43 Exxon Mobil Corp. Form 10-K 2009, pp.40,97"	Exxon Mobil Corp. Form 10-K 2009, p.92	Exxon Mobil Corp. Form 10-K 2009, pp.91,92	0	Exxon Mobil, 2008 Corporate Citizenship Report, p.11	"Exxon Mobil Corp., 2009 Financial and Operating Review, pp.66-67 Exxon Mobil Corp., 2009 Summary Annual Report, p.43 - Exxon Mobil Corp. Form 10-K 2009, pp.10,40,106"	Exxon Mobil Corp. Form 10-K 2009, pp.6,99

GazProm

"Based on the following source:"	question #									
http://eng.gazpromquestions.ru/index.php?id=2										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Russia	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.36,45,47	OAO Gazprom, IFRS Consolidated Financial State-ments 2009, pp.4,23,44	0	OAO Gazprom, 2009 man-agemnet report, pp.8	OAO Gazprom, IFRS Con-solidated Financial Statements 2009, pp.4,47	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.4,39	OAO Gazprom, IFRS Consolidated Financial Statements 2009, pp.36,45,47	OAO Gazprom, Annual Report 2008, p.59	OAO Gazprom, 2009 managemnet report, pp.3,7,9	OAO Gazprom, 2009 managemnet report, pp.3,6

GEPetrol

"Based on the following source:"	question #									
http://www.guineaequatorialpetrol.com/imagenes/areas/map.jpg (2010-02-25)										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Cameroon	0	0	0	0	0	0	0	0	0	0
Equatorial Guinea	0	0	0	0	0	0	0	0	0	0
Nigeria	0	0	0	0	0	0	0	0	0	0

HESS

"Based on the following source:"	question #									
"Hess 2009 Annual Report, Form 10-K, pp.2-6 http://www.hess.com/ep/operations.htm "										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.5
Azerbaijan	0	0	0	0	0	0	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.5
Denmark	0	0	0	0	0	0	0	0	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.4
Equatorial Guinea	0	0	0	0	0	0	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.5
Gabon	0	0	0	0	0	0	0	0	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.5
Indonesia	0	0	0	0	0	0	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	Hess Corp., Annual Report on Form 10-K, p.4	Hess Corp., Annual Report on Form 10-K, p.5
Libya	0	0	0	0	0	0	0	0	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.5
Malaysia	0	0	0	0	0	0	0	0	Hess Corp., Annual Report on Form 10-K, p.4	Hess Corp., Annual Report on Form 10-K, p.5
Norway	0	0	0	0	0	0	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.4
Russia	0	0	0	0	0	0	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.4
Thailand	0	0	0	0	0	0	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	0	Hess Corp., Annual Report on Form 10-K, p.6
UK	0	0	0	0	0	0	0	0	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, p.4
USA	0	Hess Corp., Annual Report on Form 10-K, pp.76,78	Hess Corp., Annual Report on Form 10-K, pp.77,78	Hess Corp., Annual Report on Form 10-K, pp.77,78	Hess Corp., Annual Re-port on Form 10-K, p.78	Hess Corp., Annual Report on Form 10-K, p.78	0	Hess Corp. 2008 Corporate Sustainability Report, p.47	Hess Corp., Annual Report on Form 10-K, p.3	Hess Corp., Annual Report on Form 10-K, pp.2,4,81

INPEX

"Based on the following source:"	question #									
"Inpex 2009 Annual Report, pp.26-27 http://www.inpex.co.jp/english/business/index.html"										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Australia	0	0	0	0	0	0	0	0	0	0
Azerbaijan	0	0	0	0	0	0	0	0	0	0
Brazil	0	0	0	0	0	0	0	0	0	0
Congo Kinshasa	0	0	0	0	0	0	0	0	0	0
Egypt	0	0	0	0	0	0	0	0	0	0
Indonesia	0	0	0	0	0	0	0	0	0	0
Japan	0	Inpex, Annual Report 2009, p.85	Inpex, Annual Report 2009, p.65	Inpex, Annual Report 2009, p.64	0	0	0	0	Inpex, Annual Report 2009, p.94	Inpex, Annual Report 2009, p.90
Surinam	0	0	0	0	0	0	0	0	0	0
UAE	0	0	0	0	0	0	0	0	0	0
USA	0	0	0	0	0	0	0	0	0	0
Venezuela	0	0	0	0	0	0	0	0	0	0

KazMunaiGa

"Based on the following source:"	question #									
KazMunaiGaz 2007 Annual Report, pp.132-134										
KazMunaiGaz has upstream production activities only in Kazakhstan	37	38	39	40	41	42	43	44	45	46
Kazakhstan	"JSC NC KazMunaiGaz, 2009 Consolidated Financial State-ments, pp.51,52 JSC NC KazMu-nayGas, Interim condensed con-solidated finan-cial statements, June 30, 2009, pp.21,22"	"JSC NC KazMunaiGaz, 2009 Consolidated Fi-nancial Statements, pp.3,52,72 JSC NC KazMu-nayGas, Interim condensed con-solidated financial statements, June 30, 2009, pp.3,22"	0	0	"JSC NC KazMun-aiGaz, 2009 Consolidated Financial Statements, p.3 JSC NC Ka-zMunayGas, Interim condensed consolidated financial statements, June 30, 2009, p.3"	"JSC NC KazMun-aiGaz, 2009 Consolidat-ed Financial Statements, pp.3,55-56 JSC NC KazMu-nayGas, Interim condensed consolidat-ed financial statements, June 30, 2009, pp.3,25-26"	"JSC NC KazMu-naiGaz, 2009 Con-solidated Financial State-ments, p.52 JSC NC KazMu-nayGas, Interim condensed consolidat-ed financial statements, June 30, 2009, p.22"	"JSC NC KazMun-aiGaz, 2009 Consolidat-ed Financial Statements, p.52 JSC NC Ka-zMunaiGas, 2007 An-nual Report, p.150"	"JSC NC KazMun-aiGas, 2007 Annual Report, pp.132-133 KazMunaiGas EP, 2008 Annual Report, p.1 (fi-nancial and operational highlights)"	"JSC NC KazMun-aiGas, 2007 Annual Report, p.132 KazMunaiGas EP, 2008 Annual Report, p.1 (financial and op-erational highlights)"

KPC

"Based on the following source:"	question #									
"KUFPEC 2008 Annual Report, pp.12-27 http://www.kufpec.com/Kufpec/en-US" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Australia	0	0	0	0	0	0	0	0	"http://www.kufpec.com/KUFPEC/en-US/Operations/FarEastandAustralia/Australia/ KUFPEC, 2008 Annual report, pp.21-23"	0
China	0	0	0	0	0	0	0	0	0	0
Egypt	0	0	0	0	0	0	0	0	KUFPEC, 2008 Annual report, pp.24-25	0
Indonesia	0	0	0	0	0	0	0	0	http://www.kufpec.com/KUFPEC/en-US/Operations/SouthEastAsia/Indonesia/	0
Kuwait	0	0	0	0	0	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0	KUFPEC, 2008 Annual report, p.14	0
Mauritania	0	0	0	0	0	0	0	0	KUFPEC, 2008 Annual report, p.27	0
Pakistan	0	0	0	0	0	0	0	0	"http://www.kufpec.com/KUFPEC/en-US/Operations/MiddleEast/Pakistan/ KUFPEC, 2008 Annual report, pp.15-18"	0
Sudan	0	0	0	0	0	0	0	0	0	0
Tunisia	0	0	0	0	0	0	0	0	"http://www.kufpec.com/KUFPEC/en-US/Operations/Africa/Tunisia/ KUFPEC, 2008 Annual report, p.26"	0
Yemen	0	0	0	0	0	0	0	0	"http://www.kufpec.com/KUFPEC/en-US/Operations/MiddleEast/Yemen/ KUFPEC, 2008 Annual report, pp.18-20"	0

LUKOIL

"Based on the following source:"	question #									
"Lukoil, 2009 Fact Book, pp.4-5, 14, 15 http://www.lukoil.com" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Azerbaijan	0	0	0	0	0	0	0	0	Lukoil, 2009 Fact Book, p.39	Lukoil, 2009 Fact Book, p.39
Egypt	0	0	0	0	0	0	0	0	Lukoil, 2009 Fact Book, pp.38-39	Lukoil, 2009 Fact Book, pp.38-39
Kazakhstan	0	0	0	0	0	0	0	0	Lukoil, 2009 Fact Book, pp.36-38	Lukoil, 2009 Fact Book, pp.36-38
Russia	Lukoil, 2009 Fact Book, pp.70-71	Lukoil, 2009 Consolidated Financial Statements, p.46	Lukoil, 2009 Consolidated Financial Statements, p.46	Lukoil, 2009 Consolidated Financial Statements, p.46	Lukoil, 2009 Consolidated Financial Statements, p.24	Lukoil, 2009 Fact Book, pp.70-71	Lukoil, 2009 Fact Book, pp.70-71	Lukoil, 2007-2008 Sustainability Report, Russian Federation, p.7	Lukoil, 2009 Fact Book, pp.26-34	Lukoil, 2009 Fact Book, pp.26-34
Uzbekistan	0	0	0	0	0	0	0	0	Lukoil, 2009 Fact Book, p.40	Lukoil, 2009 Fact Book, p.40

MARATHON

"Based on the following source:"	question #									
Marathon Oil Corporation, 2009 Fact Book, pp.6-22 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Canada	0	Marathon Oil, 2009 Form 10-K, pp.44,93, 131	Marathon Oil, 2009 Form 10-K, p.131	Marathon Oil, 2009 Form 10-K, p.130	Marathon Oil, 2009 Form 10-K, p.131	Marathon Oil, 2009 Form 10-K, p.131			"Marathon, 2009 Fact Book, p.22 Marathon Oil, 2009 Form 10-K, p.14"	"Marathon, 2009 Fact Book, p.12 Marathon Oil, 2009 Form 10-K, pp.11, 127"
Equatorial Guinea	0	Marathon Oil, 2009 Form 10-K, p.131	Marathon Oil, 2009 Form 10-K, p.15	Marathon Oil, 2009 Form 10-K, p.130	Marathon Oil, 2009 Form 10-K, p.131	Marathon Oil, 2009 Form 10-K, p.131	0	0	"Marathon, 2009 Fact Book, pp.5,14 Marathon Oil, 2009 Form 10-K, p.14"	Marathon Oil, 2009 Form 10-K, pp.11,127
Libya	0	0	0	0	0	0	0	0	Marathon, 2009 Fact Book, pp.5,15	Marathon, 2009 Fact Book, p.15
Norway	0	0	0	0	0	0	0	0	Marathon, 2009 Fact Book, pp.5,20	Marathon, 2009 Fact Book, pp.19-20
UK	0	0	0	0	0	0	0	0	Marathon, 2009 Fact Book, pp.5,21	0
USA	0	Marathon Oil, 2009 Form 10-K, p.131	Marathon Oil, 2009 Form 10-K, p.15	Marathon Oil, 2009 Form 10-K, p.130	Marathon Oil, 2009 Form 10-K, p.131	Marathon Oil, 2009 Form 10-K, p.131	0	0	"Marathon, 2009 Fact Book, pp.5, 6-11 Marathon Oil, 2009 Form 10-K, p.14"	Marathon Oil, 2009 Form 10-K, pp.11,127

NEXEN

"Based on the following source:"	question #									
Nexen Inc. 2009 10-K Report, pp.3, 15-22 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Canada	0	Nexen Inc., 2009 Form 10-K, pp.71,141,156	Nexen Inc., 2009 Form 10-K, p.32	Nexen Inc., 2009 Form 10-K, pp.54,155	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, pp.7,15,59,71	http://reports.nexeninc.com/csr/2009/2009performance/people/communityinvestment.html?cat=m	Nexen Inc., 2009 Form 10-K, pp.7,15,59	Nexen Inc., 2009 Form 10-K, pp.7,15,27
Colombia	0	0	0	0	0	Nexen Inc. 2008 Sustainability Report, p.38	Nexen Inc., 2009 Form 10-K, p.21	0	Nexen Inc., 2009 Form 10-K, p.21	0
UK	0	Nexen Inc., 2009 Form 10-K, pp.71,141,156	Nexen Inc., 2009 Form 10-K, p.32	Nexen Inc., 2009 Form 10-K, pp.54,155	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, pp.12,59,71	0	Nexen Inc., 2009 Form 10-K, pp.12,59	Nexen Inc., 2009 Form 10-K, pp.12,24,27
USA	0	Nexen Inc., 2009 Form 10-K, pp.71,141,156	Nexen Inc., 2009 Form 10-K, p.32	Nexen Inc., 2009 Form 10-K, pp.54,155	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, pp.17,59,71	http://reports.nexeninc.com/csr/2009/2009performance/people/communityinvestment.html?cat=m	Nexen Inc., 2009 Form 10-K, pp.17,59	Nexen Inc., 2009 Form 10-K, pp.17,27
Yemen	0	Nexen Inc., 2009 Form 10-K, pp.71,141,156	Nexen Inc., 2009 Form 10-K, p.32	Nexen Inc., 2009 Form 10-K, pp.54,155	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, p.141	Nexen Inc., 2009 Form 10-K, pp.20,59,71	0	Nexen Inc., 2009 Form 10-K, pp.20,59	Nexen Inc., 2009 Form 10-K, pp.20,27

NIOC

"Based on the following source:"	question #									
http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=f398bd54-e170-44e9-a841-710c6c92b3a0&TabNo=1 NIOC has upstream production activities only in Iran	37	38	39	40	41	42	43	44	45	46
Iran	0	0	0	0	0	0	0	http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=4d7a0dda-f836-49a1-8ece-0494c431e046&TabNo=1	http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=95949051-0d6f-4ca9-be99-45b894630ca5&TabNo=2	"http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=1749ab39-6590-49b0-a616-930afcbc8233&TabNo=1 http://www.nioc.ir/portal/Home/Default.aspx?CategoryID=bd768d10-b7db-4e5a-8bfe-ebe20e0b9f56&TabNo=1 "

NNPC

"Based on the following source:"	question #									
www.npdc-ng.com NNPC has upstream production activities only in Nigeria	37	38	39	40	41	42	43	44	45	46
Nigeria	0	0	0	0	0	0	0	0	NNPC, 2008 Annual Statistical Bulletin, pp.iv, vi (table i)	0

OMV										
"Based on the following source:"	**question #**									
OMV 2008 Annual Report, p. 42 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Austria	0	OMV Annual Report 2009, p.144	OMV Annual Report 2009, p.144	OMV Annual Report 2009, p.143	OMV Annual Report 2009, p.144	OMV Annual Report 2009, p.144	OMV Annual Report 2009, p.144	0	OMV Annual Report 2009, p.40	OMV Annual Report 2009, pp.146-147
Kazakhstan	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.41	0
Libya	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.41	0
New Zealand	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.42	0
Pakistan	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.42	0
Romania	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.41	0
Tunisia	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.41	0
UK	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.41	0
Yemen	0	0	0	0	0	http://www.omv.com/Sustainabilityreport/per_econ.html#csr	0	0	OMV Annual Report 2009, p.42	0

ONGC										
"Based on the following source:"	**question #**									
"ONGC Corporate Presentation - February 2010, p.29. ONGC 2008-2009 Annual report, pp. 38-40, 210-212" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Brazil	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, p.221	ONGC, 2008-2009 Annual Report, p.221
Colombia	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, pp.220,223	ONGC, 2008-2009 Annual Report, pp.220,223
India	ONGC, 2008-2009 Annual Report, p.24 + explanation on p.35	ONGC, 2008-2009 Annual Report, p.218	0	0	0	ONGC, 2008-2009 Annual Report, p.24 + explanation on p.35	ONGC, 2008-2009 Annual Report, p.24 + explanation on p.35	0	ONGC, 2008-2009 Annual Report, pp.219-220	ONGC, 2008-2009 Annual Report, pp.219-220
Myanmar	0	0	0	0	0	0	0	0	0	0
Russia	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, pp.220-223	ONGC, 2008-2009 Annual Report, pp.220-223
Sudan	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, pp.220,222	ONGC, 2008-2009 Annual Report, pp.220,222
Syria	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, pp.220,222	ONGC, 2008-2009 Annual Report, pp.220,222
Venezuela	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, pp.221,223	ONGC, 2008-2009 Annual Report, pp.221,223
Vietnam	0	0	0	0	0	0	0	0	ONGC, 2008-2009 Annual Report, pp.220,222	ONGC, 2008-2009 Annual Report, pp.220,222

PDVSA										
"Based on the following source:"	**question #**									
"PDVSA y sus Filiales, Informe de Gestion Anual 2008, p. 42" PDVSA has upstream production activities only in Venezuela	37	38	39	40	41	42	43	44	45	46
Venezuela	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.51-58	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.4,32,113	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.125,126	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, p.123	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.4,113	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.4,32,51-55,113	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, p.55	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.4,32,105,113	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.110,	PDVSA and Subsidiaries, Consolidated Financial Statements 2008, pp.120-123

PEMEX										
"Based on the following source:"	**question #**									
"Pemex 2008 Annual Report, pp.20-22 Pemex ""Focusing on Execution"" Jan. 2010, p.12 Pemex 2008, 20-F, pp.19-20" Pemex has upstream production activities only in Mexico	37	38	39	40	41	42	43	44	45	46
Mexico	"Pemex, 2008 20-F, pp.96,104 Pemex, 2008 Annual Report, pp.61-62"	"Pemex, 2008 Annual Report, pp.1,35,60 Pemex, 2008 20-F, pp.38, F-4"	0	Pemex, 2008 20-F, p.31	Pemex, 2008 Annual Report, pp. 17,35	Pemex, 2008 Annual Report, pp.1,35,63	Pemex, 2008 Annual Report, p.61	Pemex, Social Responsibility Report 2008, p.22	Pemex, 2008 Annual Report, p.1	Pemex, 2008 Annual Report, p.1

PETROBRAS										
"Based on the following source:"	**question #**									
"Petrobras 2008 Annual Report, pp.78-79, 82-85 http://www.petrobras.com/ptcm/app-manager/ptcm/dptcm?_nfpb=true&_pageLabel=petr_com_mundo " the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Angola	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.85	Petrobras, Annual Report 2008, p.76
Argentina	0	0	0	Petrobras, 2008 Form 20-F, pp.53-54	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Bolivia	0	0	0	Petrobras, 2008 Form 20-F, pp.53-54	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Brazil	Petrobras, Relatorio Mercado Financeiro 2008, BRGAAP, p.41	Petrobras, 2008 Form 20-F, p.83	Petrobras, Relatorio Mercado Financeiro 2008, BRGAAP, p.13	Petrobras, 2008 Form 20-F, p.F-124	Petrobras, Relatorio Mercado Financeiro 2008, BRGAAP, p.F-29	Petrobras, Relatorio Mercado Financeiro 2008, BRGAAP, pp.F-30, 29, 41	Petrobras, Relatorio Mercado Financeiro 2008, BRGAAP, p.41	Petrobras, Social and Environmental Report 2008, p.39	Petrobras, Annual Report 2008, pp.iii (front cover), 41	Petrobras, Annual Report 2008, pp.45-46
Colombia	0	0	0	Petrobras, 2008 Form 20-F, pp.53-54	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Ecuador	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Mexico	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.85	N.A.
Nigeria	0	0	0	0	0	0	0	0	Petrobras, Annual Report 2008, p.85	Petrobras, Annual Report 2008, p.76
Peru	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.84	Petrobras, Annual Report 2008, p.76
USA	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.84	Petrobras, Annual Report 2008, p.76
Venezuela	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.84	Petrobras, Annual Report 2008, p.76

PETRONAS

"Based on the following source:"	question #									
http://www.petronas.com.my/our_business/op_map.aspx										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Chad	0	0	0	0	0	0	0	0	0	0
Egypt	0	0	0	0	0	0	0	0	0	0
Indonesia	0	0	0	0	0	0	0	0	0	0
Iran	0	0	0	0	0	0	0	0	0	0
Malaysia	Petronas, Review of Financial Results 2010, p.3	Petronas, 2009 Annual Report, p.21	"Petronas, 2009 Annual Report, p.26 Petronas, Review of Financial Results 2010, p"	Petronas, 2009 Annual Report, p.26	0	Petronas, Review of Financial Results 2010, p.3	Petronas, Review of Financial Results 2010, p.3	0	Petronas, 2009 Annual Report, pp.22,25	Petronas, 2009 Annual Report, p.22
Mauritania	0	0	0	0	0	0	0	0	0	0
Myanmar	0	0	0	0	0	0	0	0	0	0
Pakistan	0	0	0	0	0	0	0	0	0	0
Sudan	0	0	0	0	0	0	0	0	0	0
Thailand	0	0	0	0	0	0	0	0	0	0
Turkmenistan	0	0	0	0	0	0	0	0	0	0
Uzbekistan	0	0	0	0	0	0	0	0	0	0
Vietnam	0	0	0	0	0	0	0	0	0	0

PETROCHINA

"Based on the following source:"	question #									
PetroChina 2008 Interim Results Presentation, p.12										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	0	0
Azerbaijan	0	0	0	0	0	0	0	0	0	0
Canada	0	0	0	0	0	0	0	0	0	0
China	0	Petrochina, 2009 Annual Report, p.228	Petrochina, 2009 Annual Report, p.228	Petrochina, 2009 Annual Report, p.227	Petrochina, 2009 Annual Report, p.228	Petrochina, 2009 Annual Report, p.228	0	0	0	0
Ecuador	0	0	0	0	0	0	0	0	0	0
Indonesia	0	0	0	0	0	0	0	0	0	0
Kazakhstan	0	0	0	0	0	0	0	0	0	0
Oman	0	0	0	0	0	0	0	0	0	0
Peru	0	0	0	0	0	0	0	0	0	0
Venezuela	0	0	0	0	0	0	0	0	0	0

QATAR PETROLEUM

"Based on the following source:"	question #									
Qatar Petroleum 2008 Annual Report, p.11										
QP has upstream production activities only in Qatar	37	38	39	40	41	42	43	44	45	46
Qatar	0	Qatar Petroleum, 2008 Annual Report, p.53	0	0	Qatar Petroleum, 2008 Annual Report, p.53	Qatar Petroleum, 2008 Annual Report, p.53	Qatar Petroleum, 2008 Annual Report, p.53	0	0	0

REPSOL YPF

"Based on the following source:"	question #									
"Repsol, Informe de Gestion Consolidado 2009, pp.35-46 http://www.repsol.com/es_en/corporacion/conocer-repsol/presencia-global/default.aspx"										
the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, p.64	Repsol, 2009 Business Areas, p.64
Argentina	0	Repsol YPF, 2008 Annual report, p.134	Repsol YPF, 2008 Annual report, p.134	Repsol YPF, 2008 Annual report, p.133	Repsol YPF, 2008 Annual report, p.134	Repsol, 2009 Informe de Responsabilidad Corporativa, p.43	0	Repsol, 2009 Informe de Responsabilidad Corporativa, p.115	Repsol, Informe de Gestion Consolidado 2009, p.71 (YPF)	Repsol YPF, 2008 Annual report, pp.136-138
Bolivia	0	0	0	0	0	0	0	0	"Repsol, Informe de Gestion Consolidado 2009, p.38 Repsol, 2009 Business Areas, p.66"	Repsol, 2009 Business Areas, p.66
Brazil	0	0	0	0	0	0	0	0	"Repsol, Informe de Gestion Consolidado 2009, p.38 Repsol, 2009 Business Areas, p.67"	Repsol, 2009 Business Areas, p.67
Colombia	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, p.68	Repsol, 2009 Business Areas, p.68
Ecuador	Responsibility corporate report 2009 of Repsol YPF Ecuador, pp.28-29	Responsibility corporate report 2009 of Repsol YPF Ecuador, pp.28-29				Responsibility corporate report 2009 of Repsol YPF Ecuador, pp.28-29		Responsibility corporate report 2009 of Repsol YPF Ecuador, pp.28-29	Repsol, 2009 Business Areas, p.69	Repsol, 2009 Business Areas, p.69
Libya	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, p.74	Repsol, 2009 Business Areas, p.74
Mexico	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, pp.76-77	0
Peru	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, p.78	Repsol, 2009 Business Areas, p.78
Russia	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, p.79	Repsol, 2009 Business Areas, p.79
Spain	0	Repsol YPF, 2008 Annual report, p.134	Repsol YPF, 2008 Annual report, p.134	Repsol YPF, 2008 Annual report, p.134	Repsol YPF, 2008 Annual report, p.134	Repsol, 2009 Informe de Responsabilidad Corporativa, p.43	0	Repsol, 2009 Informe de Responsabilidad Corporativa, p.115	Repsol, Informe de Gestion Consolidado 2009, p.47	Reprol YPF, 2008 Annual report, pp.136-138
Trinidad and Tobago	0	Repsol YPF, 2009 Form 20-F, p.22	Repsol YPF, 2009 Form 20-F, p.22	Repsol YPF, 2009 Form 20-F, p.22	Repsol YPF, 2009 Form 20-F, p.22	0	0	0	"Repsol, Informe de Gestion Consolidado 2009, pp.40,47 Repsol, 2009 Business Areas, p.80"	"Repsol, 2009 Business Areas, pp.55,80 "
USA	0	0	0	0	0	0	0	0	"Repsol, Informe de Gestion Consolidado 2009, p.36 Repsol, 2009 Business Areas, p.70"	Repsol, 2009 Business Areas, p.70
Venezuela	0	0	0	0	0	0	0	0	Repsol, 2009 Business Areas, pp.55,81	Repsol, 2009 Business Areas, p.81

ROSNEFT

"Based on the following source:"	question #									
Rosneft 2008 Annual Report, pp. 2, 41										
Rosneft has upstream production activities only in Russia	37	38	39	40	41	42	43	44	45	46
Russia	Rosneft, 2009 Annual Report, pp.201,87	Rosneft, 2009 Annual Report, pp.91,176,209	Rosneft, 2009 Annual Report, pp.94,176	Rosneft, 2009 Annual Report, pp.94,176	Rosneft, 2009 Annual Report, p.176	Rosneft, 2009 Annual Report, pp.176,202	Rosneft, 2009 Annual Report, p.201	Rosneft, 2009 Annual Report, pp.124,129	Rosneft, 2009 Annual Report, pp.36,58	Rosneft, 2009 Annual Report, pp.34,36,52-53,213

SHELL										
"Based on the following source:"	**question #**									
Shell 2009 Annual Report, p.30 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Argentina	0	0	0	0	0	0	0	0	0	0
Australia	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Brazil	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Brunei	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Cameroon	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Canada	0	Shell Annual Report and Form 20-F 2009, pp.155-156	Shell Annual Report and Form 20-F 2009, pp.32,155-156	Shell Annual Report and Form 20-F 2009, p.153	Shell Annual Report and Form 20-F 2009, pp.155-156	Shell Annual Report and Form 20-F 2009, pp.155-156	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	Shell Annual Report and Form 20-F 2009, pp.29,142,147
China	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Denmark	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Egypt	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Gabon	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Germany	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Iran	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Ireland	0	0	0	0	0	0	0	0	0	0
Italy	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Kazakhstan	0	0	0	0	0	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Netherlands	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
New Zealand	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Nigeria	0	0	0	0	0	0	0	Shell, 2009 Sustainability Report, p.22	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Norway	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Oman	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Pakistan	0	0	0	0	0	0	0	0	0	0
Philippines	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Qatar	0	0	0	0	0	0	0	0	0	0
Russia	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
Syria	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
UAE	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
UK	0	0	0	0	0	0	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	0
USA	0	Shell Annual Report and Form 20-F 2009, pp.12,155-156	Shell Annual Report and Form 20-F 2009, pp.32,155-156	Shell Annual Report and Form 20-F 2009, p.153	Shell Annual Report and Form 20-F 2009, pp.155-156	Shell Annual Report and Form 20-F 2009, pp.155-156	0	0	Shell Annual Report and Form 20-F 2009, pp.33-34	Shell Annual Report and Form 20-F 2009, pp.29,142,147
Venezuela	0	0	0	0	0	0	0	0	0	0

SAUDI ARABIA										
"Based on the following source:"	**question #**									
http://www.saudiaramco.com/irj/servlet/prt/portal/prtroot/com.sap.portal.navigation.portallauncher.anonymous?favlnk=%2FSaudiAramcoPublic%2Fdocs%2FOur+Business%2FOil+Operations&ln=en SaudiAramco has upstream production activities only in Saudi Arabia	37	38	39	40	41	42	43	44	45	46
Saudi Arabia	0	0	0	0	0	0	0	0	"Saudi-Aramco, 2008 Annual Review, pp.4,46 SaudiAramco, Facts and Figures 2008, p.2"	"SaudiAramco, 2008 Annual Review, pp.4,46 SaudiAramco, Facts and Figures 2008, p.2"

SINOPEC										
"Based on the following source:"	**question #**									
Sinopec 2008 Annual Report, p.146 Sinopec has upstream production activities only in China	37	38	39	40	41	42	43	44	45	46
China	Sinopec, 2009 Annual Report, pp.113,119 (explanation Note 5)	Sinopec, 2009 Annual Report, pp.5,22,24	0	Sinopec, 2009 Annual Report, pp.22,78	Sinopec, 2009 Annual Report, pp.3,5,22,78	Sinopec, 2009 Annual Report, pp.22,78,121	Sinopec, 2009 Annual Report, pp.113,119 (explanation Note 5)	0	Sinopec, 2009 Annual Report, p.15	Sinopec, 2009 Annual Report, p.15

SNPC										
"Based on the following source:"	**question #**									
http://www.congopetrole.fr/index.php?idPage=2 9 SNPC has upstream production activities only in Congo Brazzaville	37	38	39	40	41	42	43	44	45	46
Congo Brazzaville	0	0	0	0	0	0	0	0	0	0

SOCAR										
"Based on the following source:"	**question #**									
http://www.socar.az/about-en.html SOCAR has upstream production activities only in Azerbaijan	37	38	39	40	41	42	43	44	45	46
Azerbaijan	SOCAR, Annual Report 2007, p.41	SOCAR, Annual Report 2007, p.42	SOCAR, Annual Report 2007, p.37	0	0	SOCAR, Annual Report 2007, p.41	SOCAR, Annual Report 2007, pp.35,36,41	SOCAR, Annual Report 2007, p.40	SOCAR, Annual Report 2007, pp.21-26	0

SONANGOL										
"Based on the following source:"	**question #**									
http://www.sonangol.co.ao/wps/portal/!ut/p/c1/04_SB8K8xLLM9MSSzPy8xBz9CP0os3hDI5AQUzN_QwODgFALA6OQsMBArwBDYwMfQ_1wkA6zeAMcwNEAKm9h7OwD1OHiaODv4W1qGGZuBFWBXT7E-BL-8S5AhTN7Plz83Vb8gOzvlo9xREQC6WR24/dl2/d1/L2d-JQSEvUUt3QS9ZQn-B3LzZfMDgzQ0wxMz-BEQTBPSEs1M-VY3MjAwMDAwMDA!/ (2010-03-17)	37	38	39	40	41	42	43	44	45	46
Sonangol has upstream production activities only in Angola										
Angola	Sonangol, Relatorio de Contas 2008, pp.31,48	Sonangol, Relatorio de Contas 2008, p.4	Sonangol, Relatorio de Contas 2008, p.43	Sonangol, Relatorio de Contas 2008, p.43	Sonangol, Relatorio de Contas 2008, p.4	Sonangol, Relatorio de Contas 2008, p.4	Sonangol, Relatorio de Contas 2008, pp.31,48	0	0	0

SONATRECH										
"Based on the following source:"	**question #**									
http://www.sonatrach-dz.com/NEW/nos-operations.html (2010-03-23)	37	38	39	40	41	42	43	44	45	46
the following countries have been identified as countries of company's oil and gas producing activities:										
Algeria	0	0	0	0	0	0	0	0	0	0
Libya	0	0	0	0	0	0	0	0	0	0
Mali	0	0	0	0	0	0	0	0	0	0
Peru	0	0	0	0	0	0	0	0	0	http://www.sonatrach-dz.com/NEW/nos-operations.html
Tunisia	0	0	0	0	0	0	0	0	0	0

STATOIL										
"Based on the following source:"	**question #**									
SatoilHydro, Annual report on Form 20-F 2009, p.18	37	38	39	40	41	42	43	44	45	46
the following countries have been identified as countries of company's oil and gas producing activities:										
Algeria	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Angola	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Azerbaijan	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Canada	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
China	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Iran	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Libya	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Nigeria	Statoil, Annual report on Form 20-F 2009, point 10.6.0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Norway	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, pp.287,115	Statoil, Annual report on Form 20-F 2009, p.287	Statoil, Annual report on Form 20-F 2009, p.287	Statoil, Annual report on Form 20-F 2009, p.287	Statoil, Annual report on Form 20-F 2009, p.287	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, 2009 Social Performance Data, p.2	"Statoil, Annual report on Form 20-F 2009, pp.87,281,284,285 Statoil, Statutory report 2009, p.44"	Statoil, Annual report on Form 20-F 2009, pp.281,284,285
Russia	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
UK	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
USA	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.115	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0
Venezuela	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	0	0	0	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, point 10.6.1	Statoil, Annual report on Form 20-F 2009, p.49	0

SUNCOR										
"Based on the following source:"	**question #**									
"Petro-Canada 2008 Annual Report, pp.41-45 http://www.suncor.com/en/about/919.aspx" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Canada	0	Suncor Energy Inc. 2009 Annual Report, pp.33,38,41,97	0	0	Suncor Energy Inc. 2009 Annual Report, pp.105-106	0	Suncor Energy Inc. 2009 Annual Report, pp.105-106	0	Suncor Energy Inc. 2009 Annual Report, pp.33,38,41,103	0
Libya	0	0	0	0	0	0	0	0	Suncor Energy Inc. 2009 Annual Report, pp.44,103	0
Netherlands	0	0	0	0	0	0	0	0	Suncor Energy Inc. 2009 Annual Report, pp.44,103	0
Trinidad and Tobago	0	0	0	0	0	0	0	0	Suncor Energy Inc. 2009 Annual Report, pp.44,103	0
UK	0	0	0	0	0	0	0	0	Suncor Energy Inc. 2009 Annual Report, pp.44, 103	0
USA	0	Suncor Energy Inc. 2009 Annual Report, pp.38,97	0	0	Suncor Energy Inc. 2009 Annual Report, p.105	0	Suncor Energy Inc. 2009 Annual Report, p.105	0	Suncor Energy Inc. 2009 Annual Report, pp.38,103	0

TALISMAN										
"Based on the following source:"	**question #**									
Talisman Energy Annual information form for the year ended Dec 31, 2009, pp.5-14 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, p.17	Talisman Energy, Annual Information Form 2009, p.25
Australia	0	0	0	0	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.10,17	Talisman Energy, Annual Information Form 2009, p.25
Canada	0	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.36	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.6,17	Talisman Energy, Annual Information Form 2009, p.25
Indonesia	0	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.36	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.9,17	Talisman Energy, Annual Information Form 2009, p.25
Malaysia	0	0	0	0	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.10,17	Talisman Energy, Annual Information Form 2009, p.25
Norway	0	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.36	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.8,17	Talisman Energy, Annual Information Form 2009, p.25
Trinidad and Tobago	0	0	0	0	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, p.17	"fully divested reserves=0"
Tunisia	0	0	0	0	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, p.17	Talisman Energy, Annual Information Form 2009, p.25
UK	0	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.36	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.7,17	Talisman Energy, Annual Information Form 2009, p.25
USA	0	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.34	Talisman Energy, Annual Information Form 2009, p.36	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.5,17	Talisman Energy, Annual Information Form 2009, p.25
Vietnam	0	0	0	0	0	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	http://www.talisman-energy.com/responsibility/transparency/payment_to_host_governments	0	Talisman Energy, Annual Information Form 2009, pp.10,17	Talisman Energy, Annual Information Form 2009, p.25

TOTAL										
"Based on the following source:"	**question #**									
"Total, Factbook 2009, pp.73-104 Total, Form 20-F 2009, pp.12-29" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Angola	"1 point Financial Transparency: The Example of Total in Angola, July 2009 - a brochure, p.4"	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Argentina	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Azerbaijan	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Bolivia	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Brunei	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Cameroon	0	0	0	0	0	Financial Transparency: the Example of Total in Cameroon - July 2009, p.4	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Canada	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Colombia	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Congo Brazzaville	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
France	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Gabon	"2 points Financial Transparency: the Example of Total in Gabon - Nov. 2009 - a brochure, p.4"	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Indonesia	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Iran	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Libya	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Myanmar	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Netherlands	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Nigeria	Financial Transparency: the Example of Total in Nigeria - Sept. 2009 - a brochure, p.5					Financial Transparency: the Example of Total in Nigeria - Sept. 2009 - a brochure, p.5	Financial Transparency: the Example of Total in Nigeria - Sept. 2009 - a brochure, p.5	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Norway	"1 point Financial Transparency: the Example of Total in Norway - Oct. 2009, p.4"					Financial Transparency: the Example of Total in Norway - Oct. 2009, p.4	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Oman	0	0	0	0	0	0	0	0	Total S.A., Form 20-F for 2009, p.29	0
Qatar	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Russia	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Syria	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Thailand	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Trinidad and Tobago	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
UAE	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
UK	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
USA	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Venezuela	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0
Yemen	0	0	0	0	0	0	0	0	"Total S.A., Form 20-F for 2009, p.12 Total, Factbook 2009, pp.43-45"	0

WINTERSHALL										
"Based on the following source:"	**question #**									
"BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.198 http://www.wintershall.com/exploration_produktion.html?&L=0" the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Argentina	0	0	0	0	0	0	0	0	Wintershall, 2009 Shaping the Future, pp.35,36	0
Germany	0	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.202	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	0	Wintershall, 2009 Shaping the Future, p.25	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.199
Libya	0	0	0	0	0	0	0	0	0	0
Netherlands	0	0	0	0	0	0	0	0	http://www.wintershall.com/848.html?&L=0	0
Romania	0	0	0	0	0	0	0	0	0	0
Russia	0	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.202	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	BASF 2009 Report, Supplementary Information on Oil and Gas Producing Activities, p.201	0	Wintershall, 2009 Shaping the Future, p.40	"Wintershall, 2009 Shaping the Future, p.39 BASF, 2009 Annual Report, p.78"

WOODSIDE										
"Based on the following source:"	**question #**									
Woodside 2009 Annual report, pp.24-25 the following countries have been identified as countries of company's oil and gas producing activities:	37	38	39	40	41	42	43	44	45	46
Algeria	0	Woodside 2009 Annual Report, pp.25,83,137	0	0	0	0	0	0	Woodside 2009 Annual Report, pp.25,137	Woodside 2009 Annual Report, pp.11,25
Australia	0	Woodside 2009 Annual Report, pp.16,18,82,83,137	Woodside 2009 Annual Report, p.81	Woodside 2009 Annual Report, p.81	Woodside 2009 Annual Report, p.81	Woodside 2009 Annual Report, p.81	0	Woodside, 2009 Sustainability Report, p.36	Woodside 2009 Annual Report, pp.16,18,137	Woodside 2009 Annual Report, pp.11,16,18
USA	0	Woodside 2009 Annual Report, pp.24,82,83,137	Woodside 2009 Annual Report, p.81	Woodside 2009 Annual Report, p.81	Woodside 2009 Annual Report, p.81	Woodside 2009 Annual Report, p.81	0	0	Woodside 2009 Annual Report, pp.24,137	Woodside 2009 Annual Report, pp.11,24

ANNEX 6 - DATA SHARING WITH COMPANIES AN EXAMPLE OF A DATA SET

DATA SET FOR SHARING - PETROBRAS - PAGE 1

No. Q	REPORTING ON ANTI-CORRUPTION PROGRAMMES	max. points	PETROBRAS	
			score	source
1	Does the company have a publicly available global policy of zero tolerance of corruption?	2.0	2	"Petrobras, Special Responsibility Report 2008, p.122 Petrobras, Codigo de Etica do Sistema Petrobras, p.13"
2	Does the policy and/ or company's code of conduct explicitly apply to all subsidiaries?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.4, 14
3	Does the company commit to be in compliance with all relevant laws, including anti-corruption laws?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.5 (XII)
4	Does the company have a statement of support for the UN Convention against Corruption?	1.0	1	http://www.unglobalcompact.org/issues/transparency_anti-corruption/CEO_Letter.html
5	Does the company describe its corruption-related risk assessment procedures?	2.0	2	Petrobras, Social and Environmental Report 2008, p.122
6	Does the company have a policy to forbid or fully disclose political contributions?	1.0	1	"Petrobras, Special Responsibility Report 2008, p.122 Petrobras, Codigo de Etica do Sistema Petrobras, p.13"
7	Does the company's anti-corruption policy provide against the risk of charitable contributions and sponsorships being used as a subterfuge for bribery?	0.5	0	0
8	Does the company fully disclose its charitable contributions and sponsorships?	0.5	0	0
9	Does the company prohibit the offer or receipt of improper gifts, hospitality or expenses?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.8
10	Does the company provide guidance on the offer or receipt of gifts, hospitality or expenses?	1.0	0	0
11	Does the policy forbid facilitation payments?	1.5	0	0
12	Does the policy apply to agents and other intermediaries?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, pp.9,14
13	Does the policy apply to contractors, subcontractors and suppliers?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.9
14	Does the policy apply to other business partnerships?	1.0	0	0
15	Does the company publish a statement from the CEO or the Chair of the Board supporting the anti-corruption principles of the company?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.4
16	Are employees provided with detailed and publicly available guidance explaining the company's anti-corruption policy?	1.5	0	0
17	Does the company provide anti-corruption training for all employees?	1.5	1.5	"Petrobras, Special Responsibility Report 2008, p.122 http://www2.petrobras.com.br/petrobras/portugues/eticas/eti_petrobras.htm (2010-03-30)"
18	Does the company provide anti-corruption training for its business partners?	1.0	0	0
19	Does the policy explicitly apply to all employees?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.14
20	Does the policy require employees to report potential violations of policy?	1.0	0	0
21	Does the policy prohibit retaliation for reporting violation of policy?	2.0	0	0
22	Does the policy include provisions for disciplining employees (including directors and managers) involved in corrupt activities?	2.0	1	"Petrobras, Special Responsibility Report 2008, p.123 Petrobras, Codigo de Etica do Sistema Petrobras, p.14"
23	Does the company provide channels through which employees can report potential violations of policy or seek advice (e.g. whistle-blowing) in confidence?	1.0	1	Petrobras, Codigo de Etica do Sistema Petrobras, p.14
24	Does the company disclose the number of complaints received or incidents reported for corrupt activities through the communication channels?	1.0	0	0
25	Does the company take part in or explicitly support leading voluntary anti-corruption initiatives and codes i.e. UN Global Compact, TI-supported Business Principles for Countering Bribery, ICC Rules of Conduct, PACI Principles for countering bribery, APEC anti-bribery code, IPIECA?	2.0	2	"Petrobras, Special Responsibility Report 2008, p.26-28 http://www.weforum.org/en/initiatives/paci/Signatories/index.htm http://www.ipieca.org/ipieca_info/co_members.php"
26	Does the company support the EITI?	2.0	2	EITI home page
27	Is the company's anti-corruption programme periodically reviewed for adequacy and effectiveness?	1.0	1	"Petrobras, Special Responsibility Report 2008, p.121 Petrobras, Codigo de Etica do Sistema Petrobras, p.6"
28	Does the company undergo external independent audit of its anti-corruption programme?	2.0	0	0

DATA SET FOR SHARING - PETROBRAS - PAGE 2

No. Q	ORGANISATIONAL DISCLOSURE	max. points	PETROBRAS	
			score	source
29	Does the company publicly disclose the names of its fully consolidated material subsidiaries, with the percentage of ownership?	1.0	1	"Petrobras, 20-F 2008, Exhibit 8.1, and pp.59, F-13-14 http://secwatch.com/filings/view.jsp?formid=2185313 "
30	Does the company publicly disclose the countries of incorporation of its fully consolidated material subsidiaries?	1.0	1	"Petrobras, 20-F 2008, Exhibit 8.1 http://secwatch.com/filings/view.jsp?formid=2185313 "
31	Does the company publicly disclose the names of its non-fully consolidated material subsidiaries, including joint ventures, with percentage of ownership?	1.0	0	0
32	Does the company publicly disclose the country of incorporation of its non-fully consolidated material subsidiaries?	1.0	0	0
33	Does the company publicly identify its material upstream fields of operation, with the percentage of interest?	1.0	1	"Petrobras, 2008 Annual Report, pp.4,78-79, 83-85 Petrobras, 20-F 2008, pp.28-33, 50-55 (http://secwatch.com/filings/view.jsp?formid=2185313)"
34	Does the company publicly identify other partners in its material upstream fields of operation, with their percentage of interest?	1.0	0.5	Petrobras, 2008 Annual Report, p.4
35	Does the company publish accounts in accordance with internationally or generally accepted accounting standards?	1.0	1	"Petrobras, 20-F 2008, p.6 (Brazilian GAAP) http://secwatch.com/filings/view.jsp?formid=2185313"
36	Are the company's accounts subject to an independent external audit?	1.0	1	"Petrobras, 20-F 2008, p. F-120 http://secwatch.com/filings/view.jsp?formid=2185313"

No. Q	NON-SPECIFIC QUESTIONS	max. points	PETROBRAS	
			score	source
47	Are the activities of the NOC on behalf of the government (whether commercial or non-commercial) publicly disclosed?	1.0		
48	Is the NOC's pricing policy for the supply of goods and services to the government and related parties publicly disclosed?	1.0	1	Petrobras, Annual Report 2008, p.99
49	Are the procurement procedures used by the NOC publicly disclosed?	1.0		
50	Are the criteria and procedures used by the NOC to award exploration, development and production licenses publicly disclosed?	1.0	n.a.	n.a.
51	Are exploration, development and production licenses awarded by the NOC publicly disclosed?	1.0	n.a.	n.a.

DATA SET FOR SHARING - PETROBRAS - PAGE 3

PETROBRAS										
"Based on the following source:"	**question #**									
"Petrobras 2008 Annual Report, pp.78-79, 82-85 http://www.petrobras.com/ptcm/app-manager/ptcm/dptcm?_nfpb=true&_pageLabel=petr_com_mundo "	37	38	39	40	41	42	43	44	45	46
The following countries have been identified as countries of company's oil and gas producing activities:	Does the company disclose payments to government along the EITI revenue streams indicators in country X?	Does the company publicly disclose its revenue for its operations in country X?	Does the company publicly disclose its production costs for its operations in country X?	Does the company publicly disclose its development and exploration costs for its operations in country X?	Does the company publicly disclose its profit before taxes for its operations in country X?	Does the company publicly disclose its profit taxes for its operations in country X?	Does the company publicly disclose its royalties for its operations in country X?	Does the company publicly disclose for its operations in country X expenditures for local community development?	Does the company publicly disclose production volumes for its operations in country X?	Does the company pulicly disclose a measure of reserves for its operations in country X?
Angola	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.85	Petrobras, Annual Report 2008, p.76
Argentina	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Bolivia	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Brazil	0	0	0	0	0	0	0	Petrobras, Social and Environmental Report 2008, p.39	Petrobras, Annual Report 2008, pp.iii (front cover), 41	Petrobras, Annual Report 2008, pp.45-46
Colombia	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Ecuador	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.83	Petrobras, Annual Report 2008, p.76
Mexico	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.85	N.A.
Nigeria	0	0	0	0	0	0	0	0	Petrobras, Annual Report 2008, p.85	Petrobras, Annual Report 2008, p.76
Peru	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.84	Petrobras, Annual Report 2008, p.76
USA	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.84	Petrobras, Annual Report 2008, p.76
Venezuela	0	0	0	0	0	0	0	0	Petrobras, 2008 Annual Report, p.84	Petrobras, Annual Report 2008, p.76

Note: In all cells where sources of information are quoted, the company gets positive scores.
"0" means that no source of such information for a given country is available and the score is zero.

ANNEX 7 - OIL AND GAS INDUSTRY BACKGROUND RELEVANT TO THE PRT REPORT

Oil is the most important source of energy in the world; gas ranks third. The two fuels collectively serve 59 per cent of global energy consumption.[62]

Though oil and gas have been freely traded commodities for several decades, their prices are still strongly influenced by political decisions and events (for example, the embargo during the 1970s, the Iran-Iraq war in the 1980s, Iraq's invasion of Kuwait in the 1990s, and the Iraq war and Venezuela's 'revolution' during the past decade). This reflects the strong political interests in this industry and tight relations between oil companies and political leaders.

RESERVES

In the section on country-level disclosure, we refer to companies' reserves as one of the technical indicators of their productive potential. Reserves reflect the potential value that will have to be shared between companies and the populations represented by their governments.

Proved oil and gas reserves are still commonly used as a measure of geographical oil and gas distribution in the world, but they are not a straightforward indicator of a country's productive capacity.[63]

Regionally, the largest share of proved oil reserves is in the Middle East (754 billion barrels, constituting 51 per cent of global reserves including oil sands and 57 per cent excluding them). North American reserves, mostly driven by Canadian oil sands, amount to 15 per cent of global reserves. Middle Eastern countries possess about 40 per cent of natural gas reserves, followed by Europe and Eurasia with 34 per cent (including Russia, which alone accounts for 24 per cent of world reserves).

Nationally, the highest proved oil reserves are in Saudi Arabia (18 per cent of global reserves), Canada (12 per cent, mostly oil sands), Venezuela (12), Iran (9), Iraq (8), Kuwait, UAE (7 each) and Russia (5). Proved gas reserves are dominated by three countries: Russia (24 per cent), Iran (16) and Qatar (14).

OPEC member states currently possess 70 per cent of global oil reserves (77 if Canadian oil sands are excluded) and 49 per cent of global natural gas reserves.

Diagram 37

Geographical distribution of proved reserves at the end of 2009

Sourse: TI calculation based on data from BP Statistical Review of World Energy, June 2010
* Eurasia includes Russia, Central Asia and Caucasus

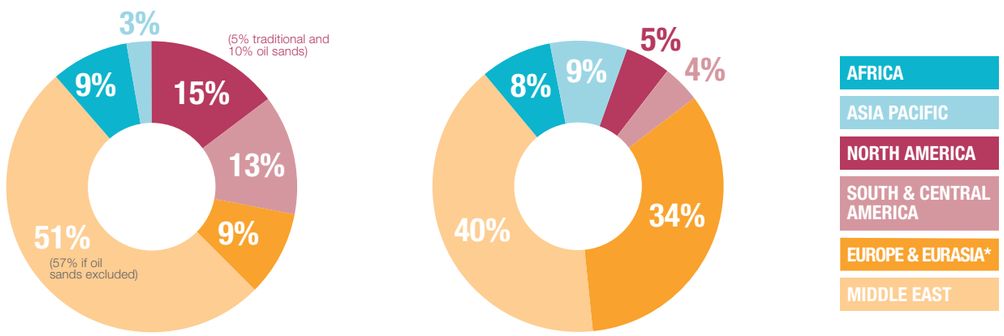
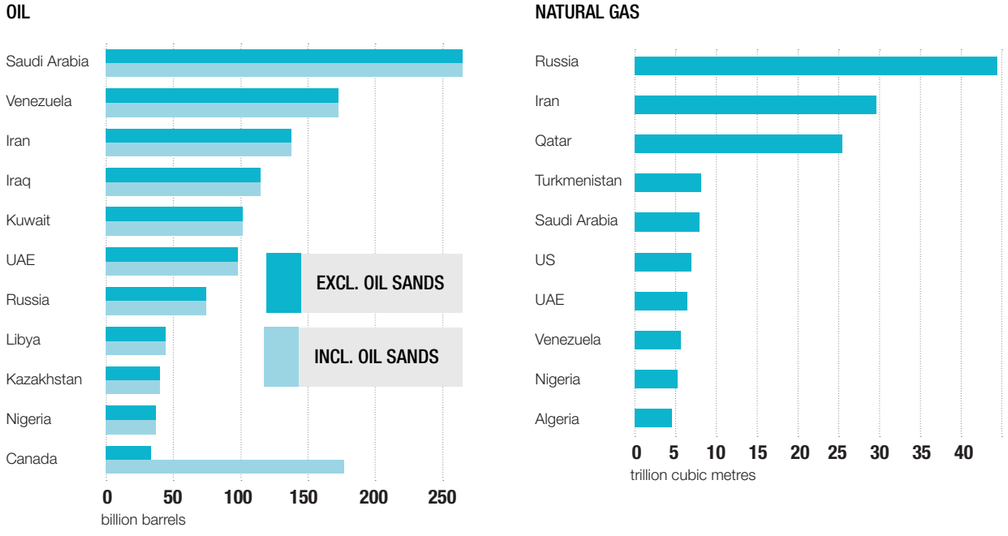


Diagram 38

Countries with the highest proved reserves at the end of 2009

Sourse: TI calculation based on data from BP Statistical Review of World Energy, June 2010



PRODUCTION

Global production in 2009 reached 29 billion barrels of oil and 3 trillion cubic meters of natural gas.

At the regional level, the largest share of oil production is in the Middle East (24 million barrels daily, or 31 per cent of global production), followed by Europe and Eurasia (22 per cent) and North America (17). For natural gas production, the Middle East ranks fourth with 14 per cent, following Europe and Eurasia (32 per cent, led by Russia), North America (27, led by the US) and Asia-Pacific (15).

Looking at production levels, the Middle East's domination of the global oil and gas industry becomes much less obvious when looking at levels of proven reserves.

Nationally, the largest oil producers are: Russia (13 per cent of global production; more than 10 million barrels daily), Saudi Arabia (12) and the US (9). The global leaders in natural gas production are the US (20 per cent of global production) and Russia (18).

OPEC countries produce 41 per cent of the world's oil and 29 per cent of gas.[64] They are net exporters of oil, and eight of the top 10 exporters in 2007 were OPEC members (all except Russia and Norway).[65] Their strong market position is accompanied by a low level of transparency. In the recently published *Revenue Watch Index*, the only OPEC member evaluated as having comprehensive revenue transparency was Ecuador.[66]

Diagram 39

Geographical distribution of production in 2009

Sourse: TI calculation based on data from BP Statistical Review of World Energy, June 2010
*Eurasia includes Russia, Central Asia and Caucasus

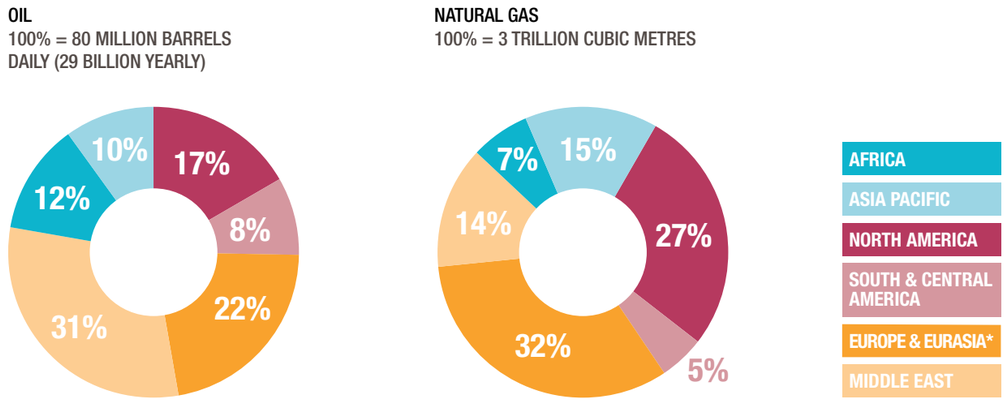
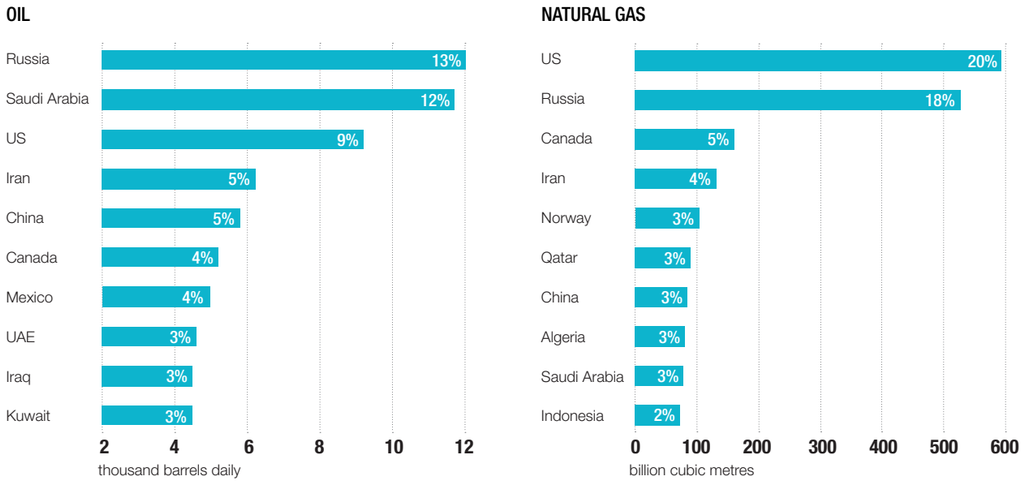


Diagram 40
10 biggest producers in 2009

Sourse: TI calculation based on data from BP Statistical Review of World Energy, June 2010



OIL DEPENDENCY

In a 2007 Guide on Resource Revenue Transparency, the International Monetary Fund selected 33 hydrocarbon-rich countries based on the importance of the extractive sector for their fiscal revenues, exports and GDP. The sample included:

- Middle East: Bahrain, Iran, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, Syria, UAE, Yemen
- Africa: Algeria, Angola, Cameroon, Democratic Republic of the Congo, Equatorial Guinea, Gabon, Libya, Nigeria, Sudan
- Former Soviet Union: Azerbaijan, Kazakhstan, Russia, Turkmenistan, Uzbekistan
- Latin America: Colombia, Ecuador, Mexico, Trinidad and Tobago, Venezuela
- Asia: Brunei, Indonesia, Vietnam
- Europe: Norway[67]

The structure of the sample indicates that hydrocarbon dependency is mostly a problem of poorer regions.

It is worth mentioning that oil and gas dependence is also prevalent in countries that are major hydrocarbon consumers and importers; hence the political importance of oil and gas markets for them. The largest oil importers are the US, Japan and China; the largest natural gas importers are Japan, the US, Germany and Italy.[68] These are also the home countries for many large global oil and gas companies.

CORRUPTION RISKS

In Transparency International's 2008 *Bribe Payers Index*, the oil and gas industry was ranked as highly vulnerable to two analysed forms of corruption: bribery of public officials and state capture (undue influence on the legislative process and government polices).[69] This vulnerability was confirmed by a recent IMF Working Paper, which examined the relationship between oil rents and corruption. The results of empirical research confirmed that higher increases in oil rents significantly increase corruption. Moreover, they also significantly erode political rights.[70]

Another cross-country study (Open Budget Survey 2008 by International Budget Partnership) confirmed that oil- and gas-dependent countries tend to be less transparent. One of the major reasons is likely the intrinsic nature of oil and gas exploration and production, in which resources are publicly owned but often privately produced. This requires a complex system of licenses and fees, and drives corruption incentives.

LIST OF TABLES AND DIAGRAMS

TABLES

DIAGRAMS

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3 Forbes Global 2010; www.forbes.com/2010/04/21/global-2000-leading-world-business-global-2000-10_land.html

4 Fortune Global 500; money.cnn.com/magazines/fortune/global500/2010/full_list/index.html

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8 Oxfam, 'US Congress Passes Law to End Secrecy in Oil, Gas, and Mining Industry', 15 July 2010.

9 Revenue Watch Institute, Revenue Watch Index, 2010.

10 Transparency International, 'Report on Revenue Transparency of Oil and Gas Companies', 2008.

11 Transparency International, Bribe Payers Index, 2008.

12 USB Investment Research, 'Global oil and gas: Introduction to the oil industry', May 2008.

Corporate websites of 44 evaluated companies

Corporate documents; details listed in Annex 5: Data tables with sources

END NOTES

[1]The national oil companies (NOCs) in our study refer to all companies in the sample that are state-controlled. Among NOCs are both companies that operate only domestically and companies that operate internationally.

[2]A royalty is a fee paid by the licensee to the licensor (typically the government of a resource-rich country) for the exploitation of non-renewable resources. Usually a royalty is calculated as a percentage of revenues derived from the exploitation of natural resources.

[3]Numerous theories attempt to explain this phenomenon. The most common is the 'Dutch disease' – de-industrialisation of resource-rich countries by shifting resources away from manufacturing (Peter Neary and Max Corden, Booming Sector and De-industrialization in a Small Open Economy, 1982). Another theory is mismanagement of natural resources and related corruption.

[4]Rent-seeking occurs when an individual tries to collect economic rent (a fee paid for using natural resources), not through legal transactions but by using political influences or other forms of manipulation.

[5]This was confirmed by the 2007 International Monetary Fund (IMF) study, in which 32 of 33 countries identified as hydrocarbon-dependent were located in emerging / developing regions. Also, the selection of countries for the recently published Revenue Watch Index (2010, p. 10, 16), included only one European and one North American country, and placed the remaining 39 countries in emerging or developing areas.

[6]In the 2008 Transparency International Bribe Payers Index, the oil and gas industry was ranked as highly vulnerable to two analysed forms of corruption: bribery of public officials and state capture.

[7]Oil and gas rents are fees paid for their usage.

[8]2008 Report on Revenue Transparency of Oil and Gas Companies, p. 8.

[9]www.gfip.org/index.php?option=content&task=view&id=325; the new rules have not yet been implemented.

[10]The Dodd-Frank Wall Street Reform and Consumer Protection Act was passed by the US Congress in July 2010. It requires all companies registered with the US Securities and Exchange Commission (SEC) to publicly report payments to governments for the extraction of oil, gas and minerals on a country-by-country basis.

[11]Oxfam, 'US Congress Passes Law to End Secrecy in Oil, Gas, and Mining Industry', 15 July 2010; www.oxfam.org/en/pressroom/pressrelease/2010-07-15/us-congress-passes-law-end-secrecy-oil-gas-mining-industry

[12]The detailed methodology section, embracing the full questionnaire, is included in the Annex.

[13]'Upstream activities' in oil and gas include exploration, development and production of hydrocarbons; 'midstream' includes transportation and pipelines; and 'downstream activities' refer to refining and marketing. 'Countries of upstream production' only mean these host countries where hydrocarbons are actually produced. Not included are countries where there are only exploration and development activities.

[14]All estimates are based on TI calculations. Data has been collected from recently published annual reports and SEC fillings for companies, and on the BP Statistical Review for global statistics. For further analysis of the sample, see the Methodology section in the Annex.

[15]For more rationale, see the section on cross-section analysis, Diagram 26.

[16]Data was collected between 1 February and 30 April 2010. Nonetheless, during the data-sharing process, all companies were given an opportunity to present documents or information published after this period, though no later than the end of the data-review process (mid-July 2010).

[17]The full list of questions including scoring guidance can be found in Annex 3.

[18]www.unglobalcompact.org/docs/issues_doc/Anti-Corruption/UNGC_AntiCorruptionReporting.pdf

[19]I.e. if a company produces in five countries, question 38 will be asked five times, for each country separately. The final score for question 38 will be an average of the five country scores. I.e. if the company scores: 1, 1, 0, 0 and 1, its final score would be 3/5, or 60 per cent.

[20]The US Dodd-Frank legislation introduces country-by-country reporting on payments to governments. The SEC's 2009 Modernization of Oil and Gas Reporting (Final Rule 14 July 2009) only introduced a requirement of country-level (or field-level) reporting on reserves exceeding 15 per cent of total company reserves (except when host-country legislation limits such disclosure).

[21]Expressed as percentage of maximum available scores.

[22]A supplementary ranking for country-level disclosure on domestic operations can be found in the Annex.

[23]'Non-listed' or 'listed' refer to public listing on a stock exchange.

[24]D15: desired reporting element No.15: Use of independent external assurance of anti-corruption programmes.

[25]Standard deviation (st.dev.) is the commonly used measure of dispersion from the average, indicating how far the values in the sample are from the mean. It is equal to the square root of sample's variance. The lower standard deviation, the more meaningful (precise) the average is.

[26]See also: Recommendations I and V (Executive Summary).

[27]For the analysis, we included Mexico in Latin America.

[28]This is also the case for the remaining sections of the study.

[29]See: Recommendation VI (Executive Summary).

[30]See: Recommendation III (Executive Summary).

[31]In such a ranking, single-country producers would occupy the eight top positions, although some multi-country producers (Statoil, Petrobras or Lukoil) have better reporting on their domestic operations.

[32]We consider the relevance and validity of the domestic disclosure analysis and the resulting ranking to be relatively low. Such ranking favours single-country producers (all of them NOCs). Additionally, the quality of domestic reporting for numerous NOCs has been questioned by experts (Revenue Watch Index 2010, p. 23).

[33]This low average score is reflected in our Recommendation IV (Executive Summary), as well as recommendations to public bodies (VIII-X).

[34]Low average results and very uneven performance among listed companies is one reason to include transparency measures in risk analysis of publicly quoted companies; see also: Recommendations XI and XII (Executive Summary).

[35]For Australia, it is worth mentioning that the lower score was due completely to BHP's performance. The company has recently published new country-level data on its taxes, royalties and community support in the 2010 Sustainability Report (p. 24). The publication was still not available during the report writing, therefore the relevant disclosure could not be taken into consideration in this study.

[36]Latin America, CIS and the Middle East are single-country regions in the analysis of international operations (the remaining companies are single-country producers). Therefore, their scores are not averages but scores of Petrobras, Lukoil and KPC, respectively. Similarly, European NOCs are equal to Statoil.

[37]For the combined 'Europe and North America' region (developed countries), there are only two countries.

[38]We did not analyse Middle Eastern countries because of the small number of data points (one, two or maximum of four producers within each country). There would be no comparative effect of such an analysis.

[39]The wording used to describe such activities can be different, i.e. Inpex defines its task very broadly, 'to play a role in efficient realization of a stable supply of energy for Japan as a national flagship company', while Rosneft uses the detailed wording: 'fulfilling of orders for federal state requirements and regional consumers' and 'assistance in… production sharing agreements'.

[40]For a related recommendation, see: Executive Summary, Recommendation VII.

[41]As the fourth section was not ranked, it could not be taken into account in this analysis. Nonetheless, the chapter on NOC-specific questions contains a brief analysis of NOCs' performance by group in Sections 1-3 (Diagram 25).

[42]The quality of information provided by PDVSA has been questioned in the past (see Revenue Watch Index 2010, p. 23).

[43]Reporting on anti-corruption programmes is the only section that is relatively comparable between the two reports, though it has been substantially modified and many questions on policy and management systems have been dropped.

[44]Other similar initiatives include the global civil society coalition Publish What You Pay, the international multi-stakeholder 'Extractive Industries Transparency Initiative' and the Revenue Watch Institute.

[45]Revenue Watch Institute, Revenue Watch Index 2010.

[46]www.unglobalcompact.org/docs/issues_doc/Anti-Corruption/UNGC_AntiCorruptionReporting.pdf

[47]'Policies' are commitments, declared polices and rules that should be followed. 'Performance' means actual disclosure of information or actual application of rules or policies (without the verification of data validity or integrity).

[48]A maximum score (in grey).

[49]See more rationale on this in the chapter on 'cross-section analysis'.

[50]Since we provide exact sources of data, this could be a tool for further data verification, for example, for local NGOs.

[51]The exact list of companies that reviewed their data can be read from Table 4 in the section 'Company selection'.

[52]During the data-sharing process, we were informed of the irrelevance for certain companies of question 20 – Does the policy require employees to report potential violations of the policy? It turned out that in some countries, i.e. France, such a requirement would be illegal, and companies may only encourage their employees to report. For this reason, we decided to abandon this question in our scoring and ranking. We left it in the questionnaire only for informative reasons, but we awarded no scores for it. Instead of scores, we indicated 'yes/no' depending on a company's policy.

[53]All estimates are based on our own calculations. Data has been collected from recently published annual reports and SEC fillings for companies, and on the BP Statistical Review for global statistics.

[54]Fortune Global 500; money.cnn.com/magazines/fortune/global500/2010/full_list/index.html; Forbes Global 2010; www.forbes.com/2010/04/21/global-2000-leading-world-business-global-2000-10_land.html

[55]Using such assurance is still rare, not only in the oil and gas sectors. Nonetheless, we received reliable information from some companies that they have already begun applying appropriate procedures, which means that compliance with question 28 should already be possible for them. The only element lacking is public reporting on this. See also: Recommendation II in the Executive Summary.

[56]A very discriminatory question (according to the applied definition) would be one that can be answered positively only by a top 10 company, while a non-discriminatory question is the one that can be answered positively by any company in the ranking. No scores were calculated for questions 20 and 28 – the first, because it was awarded only qualitative scores, the second, because it received no single positive score.

[57]Revenue Watch Index 2010, p. 23.

[58]For Australia, it is worth mentioning that the lower score was fully due to BHP's performance. The company has recently published new country-level data on its taxes, royalties and community support in the 2010 Sustainability Report (p. 24). The publication was still not available during the writing of the report, therefore the relevant disclosure could not be taken into consideration in this study.

[59]GEPetrol is a special case, as it does not have its own productive capacity. It participates in upstream productive activities through its interest in relevant joint ventures.

[60]It only applies to 31 multi-country producers.

[61]If four companies with the highest relative deviations are removed from the sample, the correlation increases to 0.62.

[62]BP Statistical Review of World Energy, June 2010 (in 2009, oil covered 35 per cent of global energy consumption, coal 29, gas 24, hydropower 7 and nuclear 5).

[63]'Proved reserves' are only so classified when there is a high probability they are recoverable. On average, the propensity to prove oil and gas reserves is much higher in countries where political considerations come before economic ones. This is because such a process is costly and economically justifiable only to a certain level. Therefore, on average the commonly used R/P indicator (the relation between proven reserves and yearly production) varies widely between countries and regions (USB Investment Research, 'Global oil and gas: Introduction to the oil industry', May 2008, p. 12).; i.e. in 2009 the R/P indicator reached 85 for OPEC countries, 25 for former Soviet Union countries and just 15 for the remaining producers (BP Statistical Review of World Energy, June 2010, p. 6).

[64]TI calculation, based on BP Statistical Review of World Energy, June 2010. The large difference between OPEC's share in global reserves and its share in global production is due to its members' high propensity to prove reserves.

[65]USB 2008, p. 30

[66]Revenue Watch Index 2010, p. 2.

[67]IMF, Guide on Resource Revenue Transparency, 2007, p. 62.

[68]IEA, 2009 Key World Statistics, p. 11 (in order from largest to smallest).

[69]Transparency International, 2008 Bribe Payers Index, p. 10-11.

[70]R. Arezki and M. Brueckner, 'Oil Rents, Corruption and State Stability: Evidence from Panel Data Regression', IMF Working Paper 09/267, December 2009, p. 4.

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