



CENTRO DE INTEGRIDADE PÚBLICA  
Anticorrupção - Transparência - Integridade



## GUIDE OF GOOD PRACTICES IN TRANSPARENCY FOR COMPANIES OF THE EXTRACTIVE SECTOR IN MOZAMBIQUE

*"Extracting resources is a legal right.  
Guaranteeing access to information is a  
non-negotiable duty. Transparency is  
the basis of trust and of development"*

Maputo, Junho de 2025

# CONTENT

- 1. INTRODUCTION ..... 3
- 2. Why Transparency is Important ..... 4
- 3. Legal and Normative Framework ..... 4
- 4. The Four Dimensions of Transparency of the GBP-ESE ..... 5
- 5. What the Companies should make Public..... 5
  - 1.1 Corporate Governance..... 5
  - 1.2 Fiscal Information..... 5
  - 1.3 Social Information ..... 6
  - 1.4 Environmental Information ..... 6
- 6. Efficient Publication Channels ..... 6
- 7. Interaction with the Communities and Stakeholders ..... 7
- 8. Practical Checklist: How to Be More Transparent ..... 7
- 9. Visual Example: Good Communication Practices..... 8
  - 1.5 Poster on Payments ..... 8
  - 1.6 Transparency Web Page (Suggested sections) ..... 8
- 10. How to Participate in the Extractive Sector Transparency Index (ITSE) ..... 9
- 11. Conclusions and Recommendations ..... 9
- 12. Glossary..... 10
- 13. References ..... 11

# 1. INTRODUCTION

This instrument, the Guide for Good Practices of Transparency for Companies in the Extractive Sector in Mozambique (GBP-ESE), is a practical tool to guide companies in the clear, complete and accessible publication of information about their operations. Transparency is not only a good practice, but it is a legal, ethical and strategic duty.

Mozambique is a country rich in natural resources. However, these resources, including coal, gas, heavy sands, rubies and gold, will only bring real benefits to the population if they are managed with justice, responsibility and openness. Experience shows that the lack of transparency in the management of the resource's favours corruption, conflict and social inequalities, while access to information strengthens trust, justice and development.

The document is based on the methodology of the Extractive Sector Transparency Index (ITSE), developed by the Centre for Public Integrity (CIP), and is aligned with national legislation such as the Constitution of the Republic, the Freedom of Information Law (Law No. 34/2014), and with international norms such as the Extractive Industry Transparency Initiative (EITI), the standards of the Global Reporting Initiative (GRI) and the Sustainable Development Goals (SDGs).

This practical guide seeks to support companies in the extractive sector in Mozambique to adopt high standards of transparency. In addition to complying with legal obligations, transparency strengthens corporate reputation, mitigates operational risks and promotes sustainable relations with communities, with the regulators, with civil society organizations and with the public in general.

## **2. Why Transparency is Important**

Transparency is a fundamental pillar for the good governance of natural resources in Mozambique. The mineral and energy resources belong to the Mozambican people, and should be exploited in a fair, responsible and sustainable manner. Transparency is a strategic asset such that transparent companies:

- Gain social and reputational legitimacy.
- Are better prepared to attract investments.
- Reduce legal and social risks.
- Contribute to a more predictable business environment; and
- Build relations of trust with communities and with the local authorities.

## **3. Legal and Normative Framework**

- Constitution of the Republic – Article 48: right to information.
- Law No. 34/2014 – Law on Freedom of Information.
- Mining Law, Petroleum Law, Environment Law, Land Law.
- TIE and GRI standards – good international accountability practices.

Who is bound by these norms? Companies that operate under contracts with the state and exploit natural resources of public interest.

## 4. The Four Dimensions of Transparency of the GBP-ESE

DIMENSION	WHAT IT MEANS
Corporate Management	Publicizing the business structure, contracts and internal policies.
Fiscal	Information on taxes and payments to the State.
Social	Data on social commitments, employment and community investments.
Environmental	Publication of environmental studies and mitigation plans.

## 5. What the Companies should make Public

### 1.1 Corporate Governance

- Contracts with the State;
- Shareholding structure (including final beneficiaries);
- Annual report and audit reports;
- Anti-corruption and business ethics policies;
- Records of licences and authorisations; and
- Local content strategy.

### 1.2 Fiscal Information

- Payments broken down by tax (IRPC, IRPS, royalties, VAT, etc.);
- Contributions to the Community Development Fund (FDC);
- Payments in kind or infrastructures; and
- Audited financial statements.

### **1.3 Social Information**

- Resettlement Plans and social impact reports;
- Community agreements and social responsibility commitments;
- Employment (number of jobs, type, place);
- Social investments (health, education, infrastructures); and
- Complaints and dispute resolution mechanisms.

### **1.4 Environmental Information**

- Environmental Impact Study (EIS);
- Environmental Management Plan (EMP);
- Environmental monitoring reports (water, air, soil, etc);
- Mine closure plans;
- Compensation and environmental mitigation measures.

## **6. Efficient Publication Channels**

- Corporate website with transparency section;
- Portal of EITI Mozambique and Freedom of Information Portal
- Publications in local and national media;
- Posters in affected communities; and
- Printed and digital reports.



**Tip: Use clear language and translate technical contents, when necessary. Make material available in local languages when possible.**

## 7. Interaction with the Communities and Stakeholders

The communities are entitled to prior, clear and participatory information about projects that affect their land, their livelihoods and their welfare. The good practices include:

- Public consultations before new activities;
- Publicizing the impacts forecast and the expected benefits;
- Inclusion of women and vulnerable groups in the consultations;
- Continual and accessible information;
- Registration and sharing of community meetings; and
- Clear answers to community concerns.

## 8. Practical Checklist: How to Be More Transparent

Dimension	Criterion	Complied with?
<b>Corporate Management</b>	Contracts published	✓
	Final beneficiaries divulged	✓
	Conduct policies accessible	✓
<b>Fiscal</b>	Taxes by project divulged	✓
	Contributions to the FDC visible	✓
<b>Social</b>	Social commitments documented	✓
	Community investments published	✓
<b>Environmental</b>	EIA and PGA available	✓
	Monitoring and closure publicised	✓
<b>Publication</b>	Website active and updated	✓
	Materials in local languages	✓

## 9. Visual Example: Good Communication Practices

### 1.5 Poster on Payments

**Company:** XYZ Mining

**Project:** Gaza Heavy Sands

**Period:** January–December 2024

<b>IRPC</b>	150 million
<b>IRPS</b>	15 million
<b>Royalties</b>	80 million
<b>Surface Tax</b>	10 million
<b>Contribution to the FDC</b>	20 million

Note: All these sums were transferred to the State and may be verified in the Company Annual Report and in the official website of EITI-Mozambique.

### 1.6 Transparency Web Page (Suggested sections)

- About the Company
- Operations in Mozambique
- Contracts and Licences
- Fiscal Information
- Environmental Impact
- Social Responsibility
- Interaction with the Communities
- Reports and Downloads

## 10. How to Participate in the Extractive Sector Transparency Index (ITSE)

*“Participation in the ITSE is an opportunity for companies to show commitment to good governance and to improve continually their practices of transparency”*

### **Steps to Participation:**

- 1) Indicate to CIP a focal point in the company;
- 2) Receive the assessment methodology;
- 3) Fill out the questionnaire and send support documentation;
- 4) Take part in validation interview;
- 5) Receive score and feedback; and;
- 6) Participate in the public release of the results.

### **Benefits:**

- 1) Boosting the corporate reputation;
- 2) Benchmark with peers;
- 3) Identification of areas to be improved; and
- 4) Public recognition of good practices.

## 11. Conclusions and Recommendations

Extractive companies which adopt pro-active transparency:

- Attract ethical and sustainable capital;
- Minimise conflicts and disputes; and
- Strengthen their institutional and social position.

### **Recommendations:**

- Establish an internal transparency policy;
- Map the reputational and legal risk associated with opacity;
- Use ITSE as a tool for annual self-assessment;
- Share good practices with other actors of the sector.

## 12. Glossary

- **EITI:** Extractive Industry Transparency Initiative
- **GRI:** Global Reporting Initiative
- **EIS:** Environmental Impact Study
- **EMP:** Environmental Management Plan
- **FDC:** Community Development Fund
- **IRPC/IRPS:** Corporate Income Tax/ Personal Income Tax
- **Local Content:** Participation of national companies, labour and products in extractive operations
- **Final Beneficiary:** physical person, who in the last instance, owns or controls a legal entity such as a company, association, foundation, etc.

## 13. References

### Mozambican legislation

- Constitution of the Republic of Mozambique (2004)
- Law No. 34/2014, of 31 December – Law on Freedom of Information
- Decree No. 35/2015, of 31 December – Regulations of the Law on Freedom of Information
- Decree No. 54/2015, of 31 December – Regulations on the Environmental Impact Assessment Procedure
- Law No. 15/2020, of 22 October – Amends the Land Law (Law No. 19/97)
- Law No. 18/2021, of 28 December – Environment Law
- Decree No. 92/2023, of 15 December – Approves the Regulations of the Land Law
- Decree No. 31/2012, of 31 August – Regulations on Resettlement resulting from Economic Activities
- Law No. 20/2014, of 18 August – Mining Law (Amended by Law No. 15/2022)
- Law No. 21/2014, of 18 August: Petroleum Law\* (Amended by Law No. 16/2022)

### International Documents

- Extractive Industries Transparency Initiative (EITI). (2023). The EITI Standard 2023. <https://eiti.org/document/eiti-standard>
- Global Reporting Initiative (GRI). (2021). GRI 11: Oil and Gas Sector 2021. <https://www.globalreporting.org/standards/standards-development/gri-11-oil-and-gas-sector-2021>
- United Nations. (1948). Universal Declaration of Human Rights. <https://www.un.org/pt/about-us/universal-declaration-of-human-rights>
- United Nations. (2011). Guiding Principles on Companies and Human Rights: Implementing the “Protect, Respect and Remedy” Framework. UN High Commissioner for Human Rights. [https://www.ohchr.org/sites/default/files/documents/publication\\_s/guidingprinciplesbusinesshr\\_pt.pdf](https://www.ohchr.org/sites/default/files/documents/publication_s/guidingprinciplesbusinesshr_pt.pdf)
- Organisation for Economic Cooperation and Development (OECD). (2023). OECD Directives for Multinational Companies (2023 Edition). <https://www.oecd.org/daf/inv/mne/diretrizes-da-ocde-para-empresas-multinacionais.htm>



CENTRO DE INTEGRIDADE PÚBLICA  
Anticorrupção - Transparência - Integridade

Parceiros:

