

Data Entry Tab - do not print or otherwise include in ESTMA Report

General Instructions

Information entered in these cells will automatically populate mandatory cells in the cover page and payments tabs. Do not include this tab in your final ESTMA report published online. Once completed, right click on the "Data Entry" tab at the bottom of the worksheet and select "hide" to avoid printing the Data Entry page (do not delete the tab). Should you wish to bring the tab back, you can right click on any tab, select "unhide", and chose "Data Entry".

Reporting Entity Information

Reporting Entity Legal Name		Shell Canada Energy	Enter the full legal name of the Reporting Entity.
ESTMA ID Number		E559022	Enter the ESTMA ID number that was provided when the Reporting Entity enrolled with Natural Resources Canada (NRCAN). The formatting for all ESTMA IDs is "E" followed by a 6 digit number (e.g., E#####). Reporting Entities that have not yet enrolled should do so as soon as possible. Visit the following link for instructions on how to enrol: https://www.nrcan.gc.ca/sites/nrcan/files/mining-materials/PDF/ESTMA%20-%20NRCAN%20eServices%20Portal%20User%20Guide.pdf
Reporting Year	Start	01-01-23	Enter the exact date of the start of the Reporting Entity's financial year as: YYYY-MM-DD.
	End	31-12-23	Enter the exact date of the end of the Reporting Entity's financial year as YYYY-MM-DD. The reporting year should represent a full 12 month financial year. If the reporting year is less than 12 full months, a rationale for the shortened year must be included in the submission email.
Other Non-Reporting Entities Included in the Report			This field is optional. You may enter the name of any <u>non-Reporting Entity</u> subsidiaries that have their payments disclosed in the report in this field. Reporting Entity subsidiaries included in a consolidated report are entered below.

Consolidation

Does this report include payments made by other Reporting Entities	No	Select the cell and click on the arrow that appears at the bottom right of the cell. Select "yes" if the ESTMA report contains payments that are made by subsidiaries that are <u>Reporting Entities in their own right</u> . Please review the Act and Technical Reporting Specifications to see if you qualify to use consolidation. Selecting "yes" will open an additional field where subsidiary information can be entered.
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Report Information

Currency of the Report	CAD	Select the currency of the report from the pick list (must be in Canadian dollars, or in the currency the Reporting Entity uses in its consolidated financial statements). Reports must only use one type of currency.
Date Report Submitted	29-05-24	Enter the date the report is submitted to NRCAN in the format YYYY-MM-DD.

Original Submission Amended Report

Link to the Report	https://www.shell.ca/en_ca/sustainability/transparency.html	Enter the web link to the ESTMA report. The link must lead directly to the report or to a landing page where the ESTMA report is clearly identified. The report must be publicly available online for five years. NRCAN must be notified if the link provided is changed or invalid at any point in time.
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Substitution

Is this a Substituted Report	No	<p>Select the cell and click on the arrow that appears at the bottom right of the cell. Select "yes" if this report is being submitted under a substitution determination. A listing of jurisdictions which have substitutable reporting requirements, as well as the process for submitting a substituted report can be found at the following link: www.nrcan.gc.ca/mining-materials/estma/18196.</p>
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Attestation

Attestation options:

<p>By Reporting Entity: In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.</p>	<p>Through Independent Audit: In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest that I engaged an independent auditor to undertake an audit of the ESTMA report for the entity(ies) and reporting year listed above. Such an audit was conducted in accordance with the Technical Reporting Specifications issued by Natural Resources Canada for independent attestation of ESTMA reports.</p> <p>The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above.</p> <p>The independent auditor's report can be found at [INSERT WEBLINK TO AUDIT OPINION POSTED ONLINE – link should be on same page as report link].</p>
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Attestation Type Selected	By Reporting Entity	<p>Select the cell and click on the arrow that appears at the bottom right of the cell. Please note that no modifications can be made to the language of the attestation.</p>
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Full Name of Director or Officer of Reporting Entity:	Ruchi Malhotra	<p>Note: A physical signature is not required.</p>
Position Title:	Canada Lead - Upstream Integrated Gas	<p>Attestor must be a Director or an Officer of the Reporting Entity.</p>
Date:	29-05-24	<p>Enter date of attestation in YYYY-MM-DD format.</p>

Next Steps:

1. Right click on the "Data Entry" Tab and select hide to avoid printing the Data Entry page (do not delete the tab). Should you wish to bring the tab back, you can right click on any tab and select unhide, then chose Data Entry.

2. Proceed with entering the payment information in the Payments by Payee and Payments by Project tabs.

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name Shell Canada Energy

Reporting Year From 01-01-23 To: 31-12-23 Date submitted 29-05-24

Reporting Entities May
Insert Their Brand/Logo here

Reporting Entity ESTMA Identification Number E559022

- Original Submission
- Amended Report

Other Subsidiaries Included
(optional field)

Not Consolidated

Not Substituted

Attestation by Reporting Entity

In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Full Name of Director or Officer of Reporting Entity Ruchi Malhotra Date 29-05-24

Position Title Canada Lead - Upstream Integrated Gas

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From:	01-01-23	To:	31-12-23	Currency of the Report	CAD
Reporting Entity Name	Shell Canada Energy					
Reporting Entity ESTMA Identification Number	E559022					
Subsidiary Reporting Entities (if necessary)						

Payments by Payee

Country	Payee Name ¹	Departments, Agency, etc... within Payee that Received Payments ²	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes ^{3,4}
Canada	GOVERNMENT OF CANADA	RECEIVER GENERAL FOR CANADA	275,937,500							275,937,500	
Canada	PROVINCIAL TREASURER OF ALBERTA	ALBERTA REGISTRIES (LAND)	144,308,000							144,308,000	
Canada	PROVINCE OF BRITISH COLUMBIA	BRITISH COLUMBIA Hydro and Power		59,200,030	3,955,114					63,155,144	
Canada	GOVERNMENT OF ALBERTA		292,080	2,337,479	47,279,091					49,908,650	
Canada	STRATHCONA COUNTY		41,680,857							41,680,857	
Canada	PROVINCE OF BRITISH COLUMBIA	BRITISH COLUMBIA MINISTER OF FINANCE	3,278,593							3,278,593	
Canada	PROVINCE OF BRITISH COLUMBIA	MINISTRY OF EMPLOYMENT AND INVESTMENT			830,198					830,198	
Canada	ALBERTA ENERGY REGULATOR				1,176,935					1,176,935	
Canada	MUNICIPAL DISTRICT OF GREENVIEW NO. 16		466,938							466,938	
Canada	SAULTEAU FIRST NATIONS				400,000					400,000	
Canada	DOIG RIVER FIRST NATION				250,000					250,000	
Canada	ALBERTA PETROLEUM MARKETING COMMISSION			214,584						214,584	
Canada	ALBERTA BOILERS SAFETY ASSOCIATION				113,264					113,264	

Additional Notes:

¹ Enter the proper name of the Payee receiving the money (i.e. the municipality of x, the province of y, national government of z).

² Optional field.

³ When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

⁴ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the Additional notes row or the Notes column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year	From: 01-01-23	To: 31-12-23			Currency of the Report CAD
Reporting Entity Name	Shell Canada Energy				
Reporting Entity ESTMA Identification Number	E559022				
Subsidiary Reporting Entities (if necessary)					

Payments by Project

Country	Project Name ¹	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes ²³
Canada	ATHABASCA OIL SANDS	462,109,187		477,044					462,586,231	1. 1745844 - Alberta MUP - CAD 142,786,000. 2. 10084751 - Alberta MUP - CAD 1,522,000. 3. 1745 FED TAX FOR 2023 - CAD 27,3038,000. 4. 10084751 and SCL FED TAX FOR 2023 - CAD 2,899,500. 5. Scotford Upgrader - Property Tax - CAD 41,680,856.
Canada	Groundbirch	3,294,037	59,200,030	4,748,994					67,243,060	
Canada	Gold Creek	491,119		45,854,731					46,345,850	
Canada	Greater Deep Basin		2,552,063						2,552,063	
Canada	CCUS Global & Corporate			1,024,616					1,024,616	
Canada	Foothills	390		805,584					805,974	
Canada	Fox Creek	19,422	19	652,325					671,766	
Canada	CANADA Corporate	70,245		420,856					491,101	

Additional Notes³:

¹ Enter the project that the payment is attributed to. Some payments may not be attributable to a specific project, and do not need to be disclosed in the "Payments by Project" table.

² When payments are made in-kind, the notes field must highlight which payment includes in-kind contributions and the method for calculating the value of the payment.

³ Any payments made in currencies other than the report currency must be identified. The Reporting Entity may use the "Additional Notes" row or the "Notes" column to identify any payments that are converted, along with the exchange rate and primary method used for currency conversions.