

## Extractive Sector Transparency Measures Act Report

**Reporting Year** From: 2016-01-01 To: 2016-12-31  
**Reporting Entity Name** Japan Canada Oil Sands Limited  
**Reporting Entity ESTMA Identification Number** E236921  
**Subsidiary Reporting Entities (if necessary)** n/a

**Attestation: Please check one of the the boxes below and provide the required information**

**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.*

**Attestation (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.*

*The auditor expressed an unmodified opinion, dated [ENTER DATE: YYYY-MM-DD], on the ESTMA report for the entity(ies) and period listed above.  
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]*

**Director or Officer of Reporting Entity Full Name:** Brad Birch  
**Position Title:** Director, Finance & Controller

**Date:** 5/29/2017

## Extractive Sector Transparency Measures Act - Annual Report

**Reporting Year**  
**Reporting Entity Name**

**From:** 2016-01-01      **To:** 2016-12-31  
*Japan Canada Oil Sands Limited*

**Reporting Entity ESTMA  
Identification Number**

*E236921*

**Subsidiary Reporting Entities (if  
necessary)**

*n/a*

### Payments by Payee

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada	Regional Municipality of Wood Buffalo	1,667,330							1,667,330	
Canada	Government of Alberta			1,228,348					1,228,348	
Canada	Alberta Transportation							759,577	759,577	
Canada	Alberta Energy Regulator			593,030					593,030	
Canada	Provincial Treasurer		274,033	690,571					964,604	

## Extractive Sector Transparency Measures Act - Annual Report

**Reporting Year**  
**Reporting Entity Name**  
**Reporting Entity ESTMA Identification Number**

**From:** 2016-01-01      **To:** 2016-12-31  
*Japan Canada Oil Sands Limited*  
*E236921*

**Subsidiary Reporting Entities (if necessary)**

*n/a*

### Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Canada	Hangingstone	1,667,330	266,655	2,511,949	-	-	-	759,577	5,205,511	
Canada	Liege	-	7,378	-	-	-	-	-	7,378	