

Extractive Sector Transparency Measures Act - Annual Report



Reporting Entity Name Japan Canada Oil Sands Limited

Reporting Year **From** 1/1/2018 **To:** 12/31/2018 **Date submitted** 5/30/2019

Reporting Entity ESTMA Identification Number E236921

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 Brad Birch **Date** 5/30/2019

Position Title Director, Finance & Controller

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Reporting Year	From:	1/1/2018	To:	12/31/2018	Currency of the Report	CAD
Reporting Entity Name	Japan Canada Oil Sands Limited					
Reporting Entity ESTMA Identification Number	E236921					
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 ³⁴
Canada -Alberta	Government of Alberta			11,750,000	1,770,000					13,520,000	Government of Alberta, Alberta Boilers Safety Association, Alberta Energy Regulator, Provincial Treasurer
Canada -Alberta	Regional Municipality of Wood Buffalo		4,870,000							4,870,000	
Canada -Alberta	Fort McMurray First Nation						130,000			130,000	

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.

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Reporting Year	From: 1/1/2018	To: 12/31/2018	
Reporting Entity Name	Japan Canada Oil Sands Limited		Currency of the Report CAD
Reporting Entity ESTMA Identification Number	E236921		
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 -Alberta	Hangingsone	4,870,000	11,750,000	1,070,000		130,000			17,820,000	
Canada -Alberta	Corner			340,000					340,000	
Canada -Alberta	Chard			380,000					380,000	

Additional Notes³:

¹ Enter the project that the payment is attributable 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.