Extractive Sector Transparency Measures Act Report

Reporting Year **From:** *01/01/2016* **To:** *12/31/2016*

Reporting Entity Name *ORLEN Upstream Canada Ltd.*

Reporting Entity ESTMA Identification Number *E648294*

Subsidiary Reporting Entities (if necessary)

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: **Bohdan Bartoszewicz**

Position Title: **Senior Vice President, Finance**

Date: *16/05/2017*

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year **From:** *01/01/2016* **To:** *12/31/2016*

Reporting Entity Name *ORLEN Upstream Canada Ltd.*

Reporting Entity ESTMA Identification Number *E648294*

Subsidiary Reporting Entities (if necessary) *OneEx Operaitons Partnership*

Payments by Payee

Country	Payee Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Canada	Clearwater County	562,936.48							562,936.48	
Canada	MD of Greenview No. 16	726,254.28							726,254.28	
Canada	Mountainview County	131,720.94							131,720.94	
Canada	Rockyview County	230,209.80							230,209.80	
Canada	Saddle Hills County	131,624.99							131,624.99	
Canada	Alberta Energy		2,412,702.33	1,127,146.46		1,341,157.12			4,881,005.91	
Canada	Alberta Energy		$1,632,320.69						1,632,320.69	Alberta oil crown royalties paid in kind
Canada	Gov't of New Brunswick			108,169.40					108,169.40	
Canada	Clearhills County	42,505.25							42,505.25	
Canada	Woodland County	20,859.71							20,859.71	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
		1,846,111.45	4,045,023.02	1,235,315.86	-	1,341,157.12			8,467,607.45	

Notes:

1. Royalties paid in kind are valued at the fair market sale price at the time of payment

Extractive Sector Transparency Measures Act - Annual Report

Reporting Year **From:** *01/01/2016* **To:** *12/31/2016*

Reporting Entity Name *ORLEN Upstream Canada Ltd.*

Reporting Entity ESTMA Identification Number *E648294*

Subsidiary Reporting Entities (if necessary) *OneEx Operaitons Partnership*

Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Canada	Central Alberta Oil	234,635.51	1,024,393.50	123,428.72		1,185,675.52			2,568,133.25	Includes Alberta oil crown paid in kind
Canada	Ferrier	562,936.48	596,687.88	247,256.61		155,481.60			1,562,362.57	Includes Alberta oil crown paid in kind
Canada	Kakwa	512,624.72	1,610,364.95	433,183.60					2,556,173.27	
Canada	Peace Gas	174,130.24	609,941.50	113,225.84					897,297.58	
Canada	South Alberta	361,784.50	224,174.34	128,254.08					714,212.92	Includes Alberta oil crown paid in kind
Canada	Central Alberta Gas		- 334.60	43,540.00					43,205.40	
Canada	Peace Oil		- 20,204.55	38,257.61					18,053.06	Includes Alberta oil crown paid in kind
Canada	Stoney Creek			108,169.40					108,169.40	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
		1,846,111.45	4,045,023.02	1,235,315.86	-	1,341,157.12			8,467,607.45	

Notes:

1. Royalties paid in kind are valued at the fair market sale price at the time of payment