

Indian Oil and Gas Canada
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Communication Letter

December 8, 2025

Re: Indian Oil and Gas Canada (IOGC) - Follow up Communication from October 1st, 2025 Town Hall Sessions

Dear Contract Holder, Operator, and/or Royalty Payor;

The purpose of this communication letter is to do a follow-up from our October 1, 2025 IOGC Town Hall Sessions. Specifically, we wanted to remind everyone of the following key discussions we had at the Town Hall, what maybe expected from you:

IOGC Electronic Data Submission (EDS) System

As of August 2024, IOGC has fully gone live with our internal Royalty Module (RM). We now receive monthly royalty data submissions through direct Petrinex extracts. Going forward data from Petrinex extracts will be our "source of truth". IOGC EDS system remained accessible during 2024/2025 implementation period, more for missing data and prior period amendments. Effective **March 31, 2026** EDS system will no longer be directly accessible. Please note that EDS system will still remain active behind the scenes to address pre-August 2024 royalty data amendments, audit related amendments, and any other prior period adjustments within IOGC's legacy Resource Information Management System (RIMS1). Please note, that any amendments submitted in Petrinex prior to August 2024, will not be transferred automatically to legacy RIMS1 system, and thus require separate submissions through our EDS platform.

Contract Holders, Operators and/ or Royalty Payors are advised to contact IOGC Royalty Team at royalty@sac-isc.gc.ca to request access to implement the required amendments pre- August 2024.

Monthly Royalty Report Distribution

Historically IOGC's Finance Team had been distributing monthly Royalty Statements via direct e-mails, as provided through Address For Service information at IOGC. With recent integration between IOGC platforms and Petrinex, IOGC is now able to distribute information directly through Petrinex's mailbox delivery by Business Associate (BA) ID. Effective **December 31, 2025** Royalty related reports (Monthly Royalty Summary and Detail Calculation Reports from Royalty Team, and Monthly Royalty Statements from Finance Team) will be distributed via the Petrinex mailbox delivery system. It is important that you notify your Petrinex User Security Administrator (USA) to forward you the relevant reports on timely basis. From IOGC's perspective, once the relevant reports are distributed to Petrinex, they are deemed delivered.

Should you have specific inquiries with respect to Monthly Royalty Statements or payment processing, please contact IOGC Finance Team at iogcfinance@sac-isc.gc.ca .

Gas Cost Allowance (GCA) Cleanup

Reminder to please review all GCA 1s forms within IOGC-GCA platform, regardless of the status by **January 30, 2026**; and terminate all facilities that are no longer active or have no First Nation interest. For facility cost centres that are active and have not been 'submitted' to IOGC, you must end date them and then set them up, with an effective date at the earliest, the beginning of the prior month of the current date of submission. Please ensure you are changing the status from 'open' to 'submitted', to enable IOGC to review and approve the facility cost centres.

Reminder, Petrinex annual rollover is scheduled for February 5, 2026, and IOGCs Annual Deadline is Sunday, May 31, 2026. We encourage all GCA Applicants to submit their 2025 GCA applications as soon as possible, and prior to the deadline.

For all IOGC – GCA policy related queries please contact the IOGC GCA team by sending an email to deductionpourfraisdegaz-gascostallowance@sac-isc.gc.ca .

Other Important Contacts

In addition to the above reminders and actions, if Contract Holder, Operator, and/or Royalty Payor is having difficulties on what other operational and compliance reporting requirements are, you are requested to contact following:

For Alberta Energy Regulator (AER) reporting requirements, please contact AER PA Help Desk by Phone 403-297-8952 X3; Fax: 403-297-7303; or by e-mail: pa.help@aer.ca.

For all Petrinex form submission queries please contact the Petrinex Business Desk at 403-297-6111 [Calgary] or 1-800-992-1144 [all other locations] or by email to petrinexsupport@petrinex.ca .

We are looking forward to our continued partnership and engagement.

Sincerely,

IOGC Royalty Team