

SASKATCHEWAN REPORTING CALENDAR

December 2026

| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|---|---|---|--|---|----------------------|
| | | A1) EVAP Declaration Required Report M4a) Compensatory Royalty Invoice Available in Petrinex | M1) Non-Compliance Billing | 3 | M2) Oil and LPG Receipt Volumes M4) Royalty/Tax Invoice Available in Petrinex | 5 |
| 6 | 7 M3) Gas Receipt Volumes | 8 | 9 | M5) Oil/LPG Pipeline Splits Industry Deadline #1 | M6) Oil/LPG Pipeline Splits Industry Deadline #2 | 12 |
| 13 | M28) IOGC Product Pricing Missing & Complete Report - Warning | M7) Oil and Gas Royalty/Tax Invoice Payment Date and Compensatory Royalty Invoice Payment Date M8) Gas Pipeline Splits M18) AB Crown Shippers' Balance Missing & Imbalance Report – Warning M29) IOGC Product Pricing Deadline | M19) AB Crown Shippers' Balance Reporting Deadline | M9) Volumetric and Waste Plant Non-Compliance Reports – Warning M10) Missing/Incomplete Oil/LPG Pipeline Split Report - Warning | M11) Volumetric and Waste Plant Reporting Deadline M12) Pipeline Split Reporting EP | ER PAP Iformat |
| 20 | M21) APMC Single Shipper Invoice Deadline M22) APMC Tariff Invoice Deadline | A5) EPAP Declaration Non- Compliance Report – Warning M13) Provisional Billing M26) RTP Non-Compliance Warning | 23 | 24 | Christmas Day - Closed 25 | 26 |
| 27 | Boxing Day - Closed 28 | 29 | M14) Oil Valuation Compliance and Balancing - Warning M15) RTP Non-Compliance Warning M23) APMC Invoice Discrepancy Report - Warning M25) Oil Valuation Existing Pending or Pending Delete Records – Warning M31) Non-Hydrocarbon Gas Valuation Non-Compliance Report – Warning M33) IOGC Royalty Tax Payer Missing & Incomplete Report – Warning M35) IOGC Oil Valuation RTP Compliance and Balancing Report - Warning | A3) EPAP Declaration Submission Deadline M17) Royalty/Tax Payer Reporting Deadline M24) APMC Equalization Invoice Deadline M16) Oil Valuation Deadline M32) Non-Hydrocarbon Gas Valuation Deadline M34) IOGC Oil Valuation RTP Deadline M36) IOGC Royalty/Tax Payer Deadline | | |

Note: All times indicated on the table attached are Mountain Time (MT)

| New # | Name | Туре | Description | Production Month | Time of Submission/ Deadline cutoff | Report/ Invoice Available |
|-------|--|-------------|--|---------------------|---|--|
| A1 | EVAP Declaration Required Report | Report | This report will automatically be run by Petrinex on a monthly "sweep" basis and is also available on a "user-requested" basis. This report will list occurrences, by month where a transaction has been made between related BAs. If any such transactions have been made, the RTP is required to participate in EVAP reporting. Where no such transactions have been made, the RTP has no reporting requirement under EVAP. | November 2026 | 21:00 – November 30 th - Monday | 06:00 – 1 st – Tuesday |
| A2 | EVAP Declaration Submission Deadline | Deadline | This is the date by which the EVAP declaration should be submitted to Petrinex. This declaration is required from any Business Associate that has reported their Business Associate ID or a related Business Associate ID as the purchaser of their oil on a pipeline split during the previous calendar year. These reporting situations are created whenever a Business Associate: • blends or streams their raw crude oil prior to selling for the first | N/A | N/A | N/A |
| | | | time at arm's length. • sells their raw crude oil downstream of a terminal or pipeline for the first time at arm's length; or | | | |
| | | | enters into a buy/sell agreement with a single shipper pipeline in order to sell their oil at or downstream of the pipeline outlet. | | | |
| A3 | EPAP Declaration Submission Deadline | Deadline | If your company's declaration month is October, you are required to submit your EPAP Declaration to SER by the end of this month. | October 2026 | 21:00 - 31 st - Thursday | N/A |
| A4 | SER EPAP Information | Notice | On the Volumetric Deadline (Item M11), Petrinex will run several processes to provide Industry with the following information related to Industry's EPAP requirements. | N/A | 18:30 – 18 th – Friday | 06:00 – 19 th – Saturday |
| | | | EPAP CAI Report Available EPAP Declaration Available EPAP Declaration Reminder | | | |
| A5 | EPAP Declaration Non-Compliance Report - Warning | Warning | Five business days prior to the EPAP Declaration Submission deadline (Item A3), Petrinex will perform algorithms to identify any declarations not submitted for "Incomplete", "Complete" and "Open" statuses. | October 2026 | 21:00 – 21 st – Monday | 06:00 – 22 nd – Tuesday |
| | | | The EPAP Declaration Non-compliance Report is also available on request. Note: A final EPAP Non-Compliance Report will be run after the EPAP Declaration Deadline and will identify all past due declarations. | | | |
| M1 | Non-Compliance Billing | Invoice | Non-Compliance Invoice (pdf and xml) is available in Petrinex located under Ministry Invoices. | October 2026 | | 06:00 - 2 nd - Wednesday |
| M2 | Oil and LPG Receipt Volumes | Deadline | This is the date when all oil and LPG pipeline, terminal or waste plant receipt volumes necessary for a volume requiring split should be complete and in Petrinex. | November 2026 | 21:00 – 4 th – Friday | N/A |
| | | | Also called "Trunk/Feeder Pipeline to Operator and Trunkline to Feeder Pipeline" deadline on the Petroleum Industry Reporting Calendar. | _ | | |
| M3 | Gas Receipt Volumes | Deadline | This is the date when all gas pipeline receipt volumes necessary for a volume requiring split should be complete and in Petrinex. (As per TransGas calendar) | November 2026 | 21:00 – 7 th – Monday | N/A |
| M4 | Royalty/Tax Invoice Available in Petrinex | Information | SER will calculate and invoice royalty/tax based on information reported in Petrinex as soon as possible after the end of the month of production. | October 2026 | N/A | 06:00 – 4 th – Friday |

| New # | Name | Туре | Description | Production Month | Time of Submission/ Deadline cutoff | Report/ Invoice Available |
|-------|--|-------------|--|---------------------|---|--|
| | | | Industry will receive the following invoice files from SER. | | | |
| | | | Royalty and Tax Invoice Summary (.pdf and .xml) | | | |
| | | | Royalty and Tax Invoice Detail (.pdf and .xml) | | | |
| | | | Royalty and Tax UWI Changes (this file will only be generated if there is UWI change activity for that month) (.xml only) | | | |
| | | | This is the latest date that the SER Invoice files will be available for pickup in Petrinex under Ministry Invoices, unless otherwise notified by SER. | | | |
| M4a | Compensatory Royalty Invoice Available in Petrinex | Information | SER will calculate and invoice compensatory royalty based on information reported in Petrinex as soon as possible after the end of the month of production. | October 2026 | N/A | 06:00 – 1 st – Tuesday |
| | | | Industry will receive the following invoice files from SER. | | | |
| | | | Compensatory Royalties Invoice Summary (.pdf and .xml) | | | |
| | | | Compensatory Royalties Invoice Detail (.pdf and .xml) | | | |
| | | | Compensatory Royalties UWI Changes (this file will only be generated if there is UWI change activity for that month) (.xml only) | | | |
| | | | This is the latest date that the SER Invoice files will be available for pickup in Petrinex under Ministry Invoices, unless notified by SER. | | | |
| M5 | Oil/LPG Pipeline Splits Industry Deadline # 1 | Deadline | This is the date when oil and LPG pipeline splits must be complete and in Petrinex for those custody transfer point facilities (terminals and pipelines) that are flagged in infrastructure with the 1 st deadline. | November 2026 | 21:00 – 10 th – Thursday | 06:00 – 11 th – Friday for Industry CTP |
| | | | Also called "Operator to Feeder Pipeline" deadline on the Petroleum Industry Reporting Calendar. | | | facilities |
| M6 | Oil/LPG Pipeline Splits Industry Deadline # 2 | Deadline | This is the date when oil and LPG pipeline splits must be complete and in Petrinex for those custody transfer point facilities (terminals and pipelines) that are flagged in infrastructure with the 2 nd deadline. | November 2026 | 21:00 – 11 th – Friday | 06:00 – 12 th – Saturday for Industry named |
| | | | Also called "Operator to Trunkline Pipeline" deadline on the Petroleum Industry Reporting Calendar. | | | CTP facilities |
| M7 | Oil and Gas Royalty/Tax Invoice Payment Date and Compensatory Royalty Invoice Payment Date | Information | This is the date by which the Royalty/Tax Invoice and Compensatory Royalty Invoice issued during the month must be paid. | October 2026 | N/A | N/A |
| M8 | Gas Pipeline Splits | Deadline | This is the date when all gas pipeline splits must be complete and in Petrinex. (As per TransGas calendar) | November 2026 | 21:00 – 15 th - Tuesday | N/A |
| M9 | Volumetric and Waste Plant Non- Compliance Reports - Warning | Notice | Prior to the deadline for volumetric and waste plant data submissions Petrinex will perform the monthly volumetric algorithms on all facilities. These will include facility balancing, metering difference calculations, etc. Any instances of missing data or errors outstanding would be communicated to the appropriate facility operator. The non-compliance reports will come in two separate reports, one for volumetric and one for waste plant reporting. | November 2026 | 21:00 – 16 th – Wednesday | 06:00 - 17 th - Thursday |
| | | | These reports are also available on request at any time during the month. | | | |

| New # | Name | Туре | Description | Production Month | Time of Submission/ Deadline cutoff | Report/ Invoice Available |
|-------|---|----------|--|---------------------|---|---|
| M10 | Missing/Incomplete Oil/LPG Pipeline Split Report - Warning | Notice | A notice to delivering facility operators for splits associated with CTP facilities, prior to the volumetric reporting deadline warning of incomplete splits. | November 2026 | 21:00 – 16 th – Wednesday | 06:00 – 17 th – Thursday |
| M11 | Volumetric and Waste Plant Reporting Deadline | Deadline | This is the date when all volumetric data (including waste plant data) must be in Petrinex. | November 2026 | 18:30 – 18 th – Friday | Extract to SER |
| M12 | Pipeline Split Reporting Deadline | Deadline | This is the date when all pipeline split data (oil valuation - purchaser is auto-populated from pipeline splits submissions at this deadline) must be in Petrinex. | November 2026 | 18:30 – 18 th – Friday | Extract to SER |
| M13 | Provisional Billing | Invoice | Provisional Billing Invoice (pdf and xml) is available in Petrinex located under Ministry Invoices and Statements. | November 2026 | | 06:00 – 22 nd – Tuesday |
| M14 | Oil Valuation Compliance and Balancing - Warning | Notice | Two days prior to the oil valuation deadline Petrinex will provide a report identifying any potential issues with oil valuation submissions. (This report includes discrepancies related to: Pipeline Splits imbalances; valuations for royalty/tax payers, purchasers, subsequent purchasers, and sales to subsequent purchasers; purchaser and royalty/tax payer price differences exceeding tolerances; subsequent purchaser and sales to subsequent purchase density, sulphur and price differences exceeding tolerances.) | November 2026 | 21:00 – 29 th – Tuesday | 06:00 – 30 th – Wednesday |
| | | | The report will also be available on request by BA's named as an owner, purchaser, operator or royalty/tax payer. | | | |
| M15 | RTP Non- Compliance Warning | Notice | Two days prior to the Royalty/Tax Payer deadline Petrinex will provide a report identifying any potential issues with the reporting of royalty/tax payer (RTP) information. (This report includes errors from prior periods and confirmation that: current production month has a current RTP record for gas and/or oil; current production month has a matching Royalty Tax Attribute (RTA) record; prior month well status changes have RTP record for new status; units have current RTP records; prior month changes to units have RTP records for prior production months; RTA percentages for wells or units are balanced; injection facilities that have an oil DISP have a RTP record for that month.) | November 2026 | 21:00 – 29 th – Tuesday | 06:00 – 30 th – Wednesday |
| | | | The report will also be available on request by operators and those named on the RTP record. | | | |
| | | | Note: Petrinex will provide this report two days after the Volumetric deadline – see Item 26. | | | |
| M16 | Valuation Deadline | Deadline | This is the date when all valuation/pricing data must be in Petrinex. | November 2026 | 21:00 – 31 st – Thursday | Extract to SER |
| M17 | Royalty/Tax Payer Deadline | Deadline | This is the date when all royalty/tax payer data must be in Petrinex. | November 2026 | 21:00 – 31 st – Thursday | Extract to SER |
| M18 | AB Crown Shippers' Balance Missing & Imbalance Report – Warning | Warning | Prior to the deadline for AB Crown Shippers' Balance submissions Petrinex will perform monthly algorithms to identify imbalances with the reporting of Shippers' Balance Facility Transfers and to identify missing Shippers' Balance submissions. | November 2026 | 21:00 – 14 th – Monday | 06:00 – 15 th – Tuesday |
| | | | The AB Crown Shippers Balance Missing & Imbalance Report is available on request by facility operators at any time during the month. | | | |

| New # | Name | Туре | Description | Production Month | Time of Submission/ Deadline cutoff | Report/ Invoice Available |
|-------|---|----------|--|---------------------|---|---|
| | | | For a list of the applicable SK facilities that AB Operators can deliver crown royalty (APMC) volumes to review "Reporting APMC Volumes at Out-of-Province Facilities" | | | |
| M19 | AB Crown Shippers' Balance Reporting Deadline | Deadline | This is the date when all APMC Crown Shippers' Balance information must be in Petrinex. Also called the "Pipeline to Shipper" deadline on the Petroleum Industry Reporting Calendar. | November 2026 | 21:00 – 16 th – Wednesday | Extract to APMC |
| M20 | APMC Invoice Discrepancy Report – Warning | Warning | Prior to the deadline for Single Shipper and Tariff (SSI/TRF) Invoice submissions Petrinex will identify discrepancies between the Single Shipper Invoice Submissions and the Shippers' Balance Submissions and the Tariff Invoice Submissions and the Shippers' Balance Submissions. The Invoice Discrepancy Report is available on request by facility operators at any time during the month and can be run for the SSI, TRF, EQ or All invoice types. For a list of the applicable SK facilities that AB Operators can deliver crown royalty (APMC) volumes to review "Reporting APMC Volumes at Out-of-Province Facilities" | November 2026 | 18:30 – 17 th – Thursday | 06:00 – 18 th – Friday |
| M21 | APMC Single Shipper Invoice Deadline | Deadline | This is the date that all Single Shipper Pipeline/Terminal or Custom Treating facility operators must report the Single Shipper Invoice information in Petrinex. Also called the "Shipper to Buyer" deadline on the Petroleum Industry Reporting Calendar. For a list of the applicable SK facilities that AB Operators can deliver crown royalty (APMC) volumes to review "Reporting APMC Volumes at Out-of-Province Facilities" | November 2026 | 21:00 – 21 st – Monday | Extract to APMC |
| M22 | APMC Tariff Invoice Deadline | Deadline | This is the date that all Open Access Pipeline/Terminal or Custom Treating facility operators must report the Tariff Invoice information in Petrinex. Also called the "Shipper to Buyer" deadline on the Petroleum Industry Reporting Calendar. For a list of the applicable SK facilities that AB Operators can deliver crown royalty (APMC) volumes to review "Reporting APMC Volumes at Out-of-Province Facilities". | November 2026 | 21:00 – 21 st – Monday | Extract to APMC |
| M23 | APMC Invoice Discrepancy Report – Warning | Warning | Prior to the deadline for Equalization (EQ) Invoice submissions Petrinex will perform monthly algorithms to identify discrepancies between the Equalization Invoice Submissions and the Shippers' Balance Submissions. The Equalization Invoice Discrepancy Report is available on request by facility operators at any time during the month and can be run for the SSI, TRF, EQ or All invoice types. For a list of the applicable SK facilities that AB Operators can deliver crown royalty (APMC) volumes to review "Reporting APMC Volumes at Out-of-Province Facilities" | November 2026 | 21:00 – 29 th – Tuesday | 06:00 – 30 th – Wednesday |
| M24 | APMC Equalization Invoice Deadline | Deadline | This is the date that all Open Access Pipeline/Terminal or Custom Treating facility operators must report the Equalization Invoice information in Petrinex. | November 2026 | 21:00 – 31 st – Thursday | Extract to APMC |

| New # | Name | Туре | Description | Production Month | Time of Submission/ Deadline cutoff | Report/ Invoice Available |
|-------|---|----------|--|---------------------|---|---|
| | | | Note: see the Tip titled "Reporting APMC Volumes at Out-of-Province Facilities" for a list of the applicable SK facilities that AB Operators can deliver crown royalty (APMC) volumes to. | | | |
| M25 | Oil Valuation Existing Pending or Pending Delete Records - Warning | Warning | Two days prior to the oil valuation deadline Petrinex will provide a report identifying any pending (P) or pending delete (D) records users are responsible for. The report is also available on request by BA's named as a purchaser or royalty/tax payer. | November 2026 | 21:00 – 29 th – Tuesday | 06:00 - 30 th - Wednesday |
| | | | A final report will be available to Industry and SER the day after the oil valuation deadline identifying any pending and pending delete records that are still outstanding. | | | |
| M26 | RTP Non- Compliance Warning | Notice | Two days after the Volumetric deadline Petrinex will provide a report identifying any potential issues with the reporting of royalty/tax payer (RTP) information. (This report includes errors from prior periods and confirmation that: current production month has a current RTP record for gas and/or oil; current production month has a matching Royalty Tax Attribute (RTA) record; prior month well status changes have RTP record for new status; units have current RTP records; prior month changes to units have RTP records for prior production months; RTA percentages for wells or units are balanced; injection facilities that have an oil DISP have a RTP record for that month.) | November 2026 | 21:00 – 21 st – Monday | 06:00 – 22 nd - Tuesday |
| | | | The report will also be available on request by operators and those named on the RTP record. Note: Petrinex will provide this report two days prior to the RTP deadline – see Item 15. | | | |
| M27 | IOGC GCA Submission Deadline | Deadline | This is the date that all IOGC GCA Submissions must be reported in Petrinex. (May 31) | N/A | N/A | N/A |
| M28 | IOGC Product Pricing Missing & Incomplete Report - Warning | Warning | Two days prior to the deadline for Product Pricing submissions, Petrinex will identify wells/facilities that reported IOGC Product Pricing last month but have not been reported for the current month and therefore may be missing. It also identifies the products that were reported last month but have not been reported for the current IOGC Production month and therefore may be incomplete. The IOGC Product Pricing Missing & Incomplete Report is available on request by facility operators at any time during the month. | October 2026 | 18:30 – 13 th – Sunday | 06:00 - 14 th - Monday |
| M29 | IOGC Product Pricing Deadline | Deadline | This is the date that all IOGC Product Pricing (Gas/C5-SP, Condensate, Sulphur and NGL) submissions must be reported in Petrinex. | October 2026 | 21:00 – 15 th – Tuesday | IOGC Product Pricing Report – Final to IOGC |
| M30 | IOGC GCA Rollover | Deadline | Petrinex will roll over the GCA Year the first Thursday of each February. | N/A | N/A | N/A |
| M31 | Non-hydrocarbon Gas Valuation Non- Compliance Report - Warning | Warning | Two days prior to the valuation deadline Petrinex will provide a report identifying any potential issues with non-hydrocarbon gas valuation submissions. This report includes details of all missing non-hydrocarbon gas valuation. | November 2026 | 21:00 – 29 th – Tuesday | 06:00 – 30 th – Wednesday |
| M32 | Non-hydrocarbon Gas Valuation Deadline | Deadline | The report will also be available to RTP's on request. This is the date when all non-hydrocarbon gas valuation/pricing data must be in Petrinex. | November 2026 | 21:00 – 31 st – Thursday | Extract to SER |

| New # | Name | Туре | Description | Production Month | Time of Submission/ Deadline cutoff | Report/ Invoice Available |
|-------|--|----------|---|---------------------|---|---|
| M33 | IOGC RTP Missing & Incomplete Report – Warning | Warning | Two days prior to the deadline for Royalty/Tax Payer submissions for all active/producing wells/ injection facilities that are IOGC Wells of Interest, Petrinex will perform monthly algorithms to identify any potential issues with the reporting of Royalty/Tax Payer (RTP) information. The Royalty/Tax Payer Missing & Incomplete Report is available on request by facility operators at any time during the month. | October 2026 | 21:00 – 29 th – Tuesday | 06:00 – 30 th – Wednesday |
| M34 | IOGC RTP Submission Deadline | Deadline | This is the date that all Royalty/Tax Payer (RTP) submissions for production/sales on FN interest land must be reported in Petrinex. | October 2026 | 21:00 – 31 st - Thursday | Extract to SER |
| M35 | IOGC Oil Valuation RTP Non- Compliance Report – Warning | Notice | Two days prior to the oil valuation RTP deadline Petrinex will provide a report identifying any potential issues with IOGC oil valuation submissions. The report will also be available on request by BA's named as an owner, purchaser, operator or royalty/tax payer. | October 2026 | 21:00 – 29 th – Tuesday | 06:00 – 30 th – Wednesday |
| M36 | IOGC Oil Valuation RTP Deadline | Deadline | This is the date when all IOGC oil valuation RTP data must be in Petrinex. | October 2026 | 21:00 – 31 st – Thursday | Final RTP Missing & Incomplete Report to IOGC |