

# Extractive Sector Transparency Measures Act - Annual Report

**Reporting Entity Name** Mancal Corporation

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

**Reporting Entity ESTMA Identification Number** E922954

- Original Submission  
 Amended Report

**Other Subsidiaries Included**  
(optional field)

Mancal Coal Inc.

**For Consolidated Reports - Subsidiary Reporting Entities Included in Report:**

E116775 Mancal Energy Inc.

**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**

David A. Whelan

**Date**

5/30/2019

**Position Title**

Chief Financial Officer

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<b>Reporting Entity Name</b>	Mancal Corporation			<b>Currency of the Report</b>	CAD
<b>Reporting Entity ESTMA Identification Number</b>	E922954				
<b>Subsidiary Reporting Entities (if necessary)</b>	E116775 Mancal Energy Inc.				

### Payments by Payee

Country	Payee Name <sup>1</sup>	Departments, Agency, etc... within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
Canada -Alberta	GOVERNMENT OF ALBERTA			10,350,000	890,000		1,180,000			12,420,000	Royalties paid in-kind total \$7,280,000 and are valued at the fair market value of the volumes taken in-kind (16,400.6 m3 of oil) based on Mancal Energy's realized sales price. The remaining royalties have been paid in cash to the Alberta Department of Energy. <b>Fees Include recipients:</b> Alberta Energy Regulator - \$410,000 Alberta Boilers Safety Association - \$10,000 Lease rentals paid to the Government of Alberta - \$340,000 Coal leases paid to the Government of Alberta - \$130,000 <b>Bonus Includes:</b> Land sale bonus paid to the Government of Alberta
Canada -Alberta	BRAZEAU COUNTY		110,000							110,000	Property tax
Canada -Alberta	MUNICIPAL DISTRICT OF GREENVIEW NO. 16		220,000							220,000	Property tax
Canada -Alberta	NORTHERN SUNRISE COUNTY		190,000							190,000	Property tax
Canada -Alberta	STURGEON COUNTY		280,000							280,000	Property tax
Canada -Alberta	YELLOWHEAD COUNTY		190,000							190,000	Property tax
Canada -Saskatchewan	MINISTER OF FINANCE, SASKATCHEWAN				230,000					230,000	Coal & mineral lease rentals paid to the Ministry of the Economy (Saskatchewan)
<b>TOTAL</b>			<b>990,000</b>	<b>10,350,000</b>	<b>1,120,000</b>		<b>1,180,000</b>			<b>13,640,000</b>	

**Additional Notes:**

- (1) Where there were in-kind payments made (take-in-kind crude oil royalties in Alberta), the value of the in-kind payments was determined using the prevailing commodity prices at the time of transfer.
- (2) Payments reported in the ESTMA Report reflect gross payments made directly by Mancal Corporation and its subsidiaries, including payments made in the capacity of operator on behalf of partners. Payments on behalf of non-reportable entities have been included where applicable.
- (3) Indigenous payment for this reporting period were less than CAD\$100,000 for each category of reportable payment.

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## Payments by Project

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
Canada -Alberta	Alberta Conventional Oil	880,000	7,350,000	380,000		1,180,000			<b>9,790,000</b>	
Canada -Alberta	Alberta Conventional Gas	110,000	3,000,000	380,000					<b>3,490,000</b>	
Canada -Alberta	Alberta Coal			130,000					<b>130,000</b>	
Canada -Saskatchewan	Saskatchewan Coal			230,000					<b>230,000</b>	
<b>TOTAL</b>		<b>990,000</b>	<b>10,350,000</b>	<b>1,120,000</b>		<b>1,180,000</b>			<b>13,640,000</b>	

**Additional Notes<sup>3</sup>:**

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