



Independent practitioner's assurance report

To the Management of Suncor Energy Services Inc.

Scope

We have been engaged by Suncor Energy Services Inc. ("Suncor") to perform a 'limited assurance engagement,' as defined by Canadian Standards on Assurance Engagements, hereafter referred to as the engagement, over the performance indicators detailed in the accompanying schedule (the "Subject Matter") as of December 31, 2021 and for the year ended December 31, 2021, reported in Suncor's 2022 Report on Sustainability, 2022 Climate Report and 2022 Sustainability Performance Data Document (the "Reports").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Reports, and accordingly, we do not express a conclusion on this information.

Criteria applied by Suncor

In preparing the Subject Matter, Suncor applied the relevant guidance contained within Global Reporting Initiative ("GRI") Sustainability Standards and the Sustainability Accounting Standards Board ("SASB") Standards, identified in the accompanying schedule and collectively referred to herein as the "Criteria". The Criteria are further described in the ESG Disclosure Index 2022.

Suncor's responsibilities

Suncor's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *Canadian Standard for Assurance Engagements ('CSAE') 3000, Attestation Engagements Other Than Audits or Reviews of Historical Financial Information ('CSAE 3000')*, and the *Canadian Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ('CSAE 3410')*. These standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing,



and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

EY applies *Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducting interviews with relevant personnel to obtain an understanding of the reporting processes and internal controls;
- Inquiries of relevant personnel who are responsible for, where relevant, observing and inspecting systems and processes for data aggregation and reporting in accordance with the Criteria;
- Assessing the accuracy of data, through analytical procedures and reperformance of select calculations, where applicable; and
- Reviewing presentation and disclosure of the Subject Matter in the Reports.

We also performed such other procedures as we considered necessary in the circumstances.



Inherent limitations

Non-financial information, such as the Subject Matter, are subject to more inherent limitations than financial information, given the more qualitative characteristics of the Subject Matter and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable evaluation techniques which can result in materially different evaluation and can impact comparability between entities and over time.

Conclusion

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter as of December 31, 2021 and for the year ended December 31, 2021, are not prepared, in all material respects, in accordance with the Criteria.

Ernst & Young LLP

Chartered Professional Accountants

June 22, 2022
Vancouver, Canada

Schedule

Our limited assurance engagement was performed on the following performance indicators as of December 31, 2021 and for the year ended December 31, 2021, as indicated:

Criteria		Subject Matter	Suncor Report	Scope ^(b)	Reported Value for the year ended December 31, 2021
GRI Standard Applied ^(a)	SASB Standard Applied ^(a)	Performance Indicator			
GRI OG1	EM-EP-000.A	Upstream processed volumes and net production	2022 Report on Sustainability, 2022 Climate Report	Company-wide	30.94 million m ³ OE/yr
GRI OG1	EM-EP-000.A	Downstream net production	2022 Report on Sustainability, 2022 Climate Report	Company-wide	24.97 million m ³ OE/yr
GRI OG1	EM-EP-000.A	Total upstream and downstream production	2022 Report on Sustainability, 2022 Climate Report	Company-wide	49.27 million m ³ OE/yr
GRI 305-1 GRI 305-2	EM-EP-110a.1 EM-RM-110a.1 EM-MM-110a.1	Greenhouse gas (GHG) Scope 1 emissions (operated)	2022 Report on Sustainability, 2022 Climate Report	Company-wide	20,159 thousand tonnes CO ₂ e
GRI 305-2		Greenhouse gas (GHG) Scope 2 emissions (operated)	2022 Report on Sustainability, 2022 Climate Report	Company-wide	1,398 thousand tonnes CO ₂ e
GRI 305-4		Operated total GHG emission intensity	2022 Report on Sustainability, 2022 Climate Report	Company-wide	66 kg/BOE
GRI 303-3	EM-EP-140a.1 EM-RM-140a.1 EM-MM-140a.1	Water withdrawal	2022 Report on Sustainability	Company-wide	107.79 million m ³

^(a) Standard may include disclosure requirements for other performance indicators that are not within scope of this limited assurance engagement. Performance indicators that are in-scope have been detailed in this schedule.

^(b) Company-wide values do not include Syncrude asset. Performance indicators for Syncrude are included separately in the 2022 Sustainability Performance Data Document.

GRI 303-3	EM-EP-140a.1 EM-RM-140a.1 EM-MM-140a.1	Water withdrawal intensity	2022 Report on Sustainability	Company-wide	0.35 m ³ /BOE
GRI 403-9	EM-EP-320a.1 EM-RM-320a.1 EM-mm-320a.1	Employee and contractor fatalities	2022 Report on Sustainability	Company-wide	1

Criteria		Subject Matter	Suncor Report	Scope ^(b)	Reported Value for the year ended December 31, 2021
GRI Standard Applied ^(c)	SASB Standard Applied ^(c)	Performance Indicator			
GRI OG1	EM-EP-000.A	Upstream processed volumes and net production	2022 Sustainability Performance Data Document	Syncrude asset	16.49 million m ³ OE/yr
GRI OG1	EM-EP-000.A	Downstream net production	2022 Sustainability Performance Data Document	Syncrude asset	N/A
GRI OG1	EM-EP-000.A	Total upstream and downstream production	2022 Sustainability Performance Data Document	Syncrude asset	16.49 million m ³ OE/yr
GRI 305-1 GRI 305-2	EM-EP-110a.1 EM-RM-110a.1 EM-MM-110a.1	Greenhouse gas (GHG) Scope 1 emissions (operated)	2022 Sustainability Performance Data Document	Syncrude asset	12,476 thousand tonnes CO ₂ e

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^(b) Company Wide values do not include Syncrude asset. Performance indicators for Syncrude are reported separately in the 2022 Sustainability Performance Data Document

^(c) Syncrude data has been informed by GRI and SASB standards, and is reported in the detailed 2022 sustainability performance document. Not all required disclosures by GRI and SASB as described in the ESG Disclosure Index 2022 have been made for Syncrude as Suncor did not operate the Syncrude Project for the entire 2021 calendar year and its data is not incorporated into Suncor corporate-wide totals. Syncrude will be integrated into Suncor's corporate-wide totals and aligned with the required standards in future sustainability disclosure.

GRI 305-2		Greenhouse gas (GHG) Scope 2 emissions (operated)	2022 Sustainability Performance Data Document	Syncrude asset	12 thousand tonnes CO _{2e}
GRI 305-4		Operated total GHG emission intensity	2022 Sustainability Performance Data Document	Syncrude asset	120 kg/BOE
GRI 303-3	EM-EP-140a.1 EM-RM-140a.1 EM-MM-140a.1	Water withdrawal	2022 Sustainability Performance Data Document	Syncrude asset	69.09 million m ³
GRI 303-3	EM-EP-140a.1 EM-RM-140a.1 EM-MM-140a.1	Water withdrawal intensity	2022 Sustainability Performance Data Document	Syncrude asset	0.67 m ³ /BOE
GRI 403-9	EM-EP-320a.1 EM-RM-320a.1 EM-mm-320a.1	Employee and contractor fatalities	2022 Sustainability Performance Data Document	Syncrude asset	1

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Criteria		Subject Matter	Suncor Report	Scope ^(b)	Reported Value as at December 31, 2021
GRI Standard Applied ^(a)	SASB Standard Applied ^(a)	Performance Indicator			
GRI 304-1	EM-EP-160a.3 EM-MM-160a.3	Total land disturbed	2022 Report on Sustainability	Company-wide	35,654 cumulative hectares
GRI 304-1	EM-EP-160a.3 EM-MM-160a.3	Land reclaimed	2022 Report on Sustainability	Company-wide	2,878 cumulative hectares

Criteria		Subject Matter	Suncor Report	Scope ^(b)	Reported Value as at December 31, 2021
GRI Standard Applied ^(c)	SASB Standard Applied ^(c)	Performance Indicator			
GRI 304-1	EM-EP-160a.3 EM-MM-160a.3	Total land disturbed	2022 Sustainability Performance Data Document	Syncrude asset	31,455 cumulative hectares
GRI 304-1	EM-EP-160a.3 EM-MM-160a.3	Land reclaimed	2022 Sustainability Performance Data Document	Syncrude asset	5,053 cumulative hectares

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^(c) Syncrude data has been informed by GRI and SASB standards, and is reported in the detailed 2022 sustainability performance document. Not all required disclosures by GRI and SASB as described in the ESG Disclosure Index 2022 have been made for Syncrude as Suncor did not operate the Syncrude Project for the entire 2021 calendar year and its data is not incorporated into Suncor corporate-wide totals. Syncrude will be integrated into Suncor's corporate-wide totals and aligned with the required standards in future sustainability disclosure.