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Independent Practitioner’s Limited Assurance Report

To the management of Suncor Energy Inc. (‘the Entity’)

We have undertaken a limited assurance engagement on certain key performance indicators of the Entity, included in the 2023 Report on Sustainability and Climate Report (collectively ‘the Reports’) and as described below, as at and for the year ended December 31 2022.

Subject matter information and applicable criteria

The scope of our limited assurance engagement, as agreed with management, comprises the following performance information (collectively the ‘subject matter information’):

Subject Matter Information	Results	Applicable Criteria
Sum of liquid hydrocarbon production	123.31 million m ³ of liquid hydrocarbon	Internally developed criteria
Total GHG (scope 1 & 2) emissions	34.96 million tonnes of CO ₂ e	The World Resources Institute/ World Business Council for Sustainable Development GHG Protocol A Corporate Accounting and Reporting Standard (‘GHG Protocol’) & GHG Protocol Scope 2 Guidance (<i>Supplement to the GHG Protocol</i>)
Sum of liquid hydrocarbon production GHG (scope 1 & 2) Intensity	0.28 tonnes of CO ₂ e/m ³ of liquid hydrocarbon	GHG Protocol & Internally developed criteria
Water Withdrawal	168.47 million m ³	Internally developed criteria
Water Withdrawal Intensity	1.37 m ³ /m ³ of liquid hydrocarbon	Internally developed criteria
Employee and Contractor Fatalities	2	Internally developed criteria
Total Active Footprint for Baseplant, Fort Hills, Syncrude, Firebag and Mackay River	68,553 cumulative hectares	Internally developed criteria
Total Energy Use	497.36 million GJ	Internally developed criteria
NOx emissions	62.38 thousand tonnes	Internally developed criteria
SO ₂ emissions	50.23 thousand tonnes	Internally developed criteria



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Subject Matter Information	Results	Applicable Criteria
Total Fluid Tailings Volumes for Base Plant, Syncrude, Fort Hills	983 million m ³	Internally developed criteria

Other than as described in the preceding table, 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. The assured subject matter information, contained within the Reports and denoted by the symbol “(A)”, has been determined by management on the basis of the Entity’s assessment of the material issues contributing to their sustainability performance and most relevant to their stakeholders.

Management’s responsibilities

Management is responsible for the preparation and presentation of the subject matter information in accordance with the applicable criteria.

There are no mandatory requirements for the preparation, publication or review of sustainability metrics. As such, the Entity applies the applicable criteria, including its own internal reporting guidelines and definitions for sustainability reporting, which can be found in the footnotes found on pages 81-90 of the 2023 Report on Sustainability.

Management is responsible for determining the appropriateness of the use of the applicable criteria.

Management is also responsible for determining the Entity’s objectives in respect of sustainability performance and reporting, including the identification of stakeholders and material issues.

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Practitioner’s requirements

Our responsibility is to express a limited assurance conclusion on the subject matter information based on evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standards on Assurance Engagements (ISAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information* and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board. ISAE 3000 and ISAE 3410 require that we plan and perform our engagement to obtain limited assurance about whether based on the procedures performed and evidence obtained, any matter(s) has come to our attention to cause us to believe that the subject matter information is materially misstated.

The 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. Accordingly, it is not a guarantee that a limited assurance engagement conducted in accordance with this standard will always detect a matter that causes the practitioner to believe that the subject matter information is materially misstated.



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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

Our engagement included assessing the appropriateness of underlying subject matter, the suitability of the criteria used by the Entity in preparing the subject matter information in the circumstances of the engagement and evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of subject matter information and the reasonableness of estimates made by the Entity.

Our engagement included, amongst others, the following procedures:

- Inquiries with relevant staff at the corporate and facility level to understand the data collection and reporting processes for the subject matter information;
- Assessment of the suitability and application of the criteria in respect of the subject matter information;
- Where relevant, performing walkthroughs of data collection and reporting processes for the subject matter information;
- Comparing a sample of the reported data for the subject matter information to underlying data sources;
- Inquiries of management regarding key assumptions and, where relevant, the re-performance of key calculations;
- Completion of a site visit to the Syncrude facility, including a site walkthrough of data collection and reporting processes, interviews with senior management and relevant staff and site inspection and tour; and
- Reviewing the presentation of the subject matter information in the Reports to determine whether the information presented is consistent with our overall knowledge of, and experience with the sustainability performance of the Entity.

The engagement was conducted by a multidisciplinary team which included professionals with suitable skills and experience in both assurance and in the applicable subject matter, including environmental, social and governance aspects.

Practitioner's independence and quality management

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.

The firm applies Canadian Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



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Significant Inherent limitations

Historical non-financial information, such as that contained in the Reports, is subject to more inherent limitations than historical financial information, given the characteristics of the underlying subject matter and methods used for determining this 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 measurements and can impact comparability. The nature and methods used to determine such information, as described in the applicable criteria, may change over time, and it is important to read the Entity's reporting methodology available in the footnotes on pages 81-90 of the 2023 Report on Sustainability.

Our conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Based on the procedures performed and evidence obtained, no matters have come to our attention to cause us to believe that the Entity's subject matter information, as described above and disclosed in the Reports, for the year ended December 31, 2022, is not prepared and presented, in all material respects, in accordance with the applicable criteria.

KPMG LLP

Chartered Professional Accountants

**Calgary, Canada
July 18, 2023**