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Extractive Sector Transparency Measures Act: Technical Reporting Specifications

Canada

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Extractive Sector Transparency Measures Act

Technical Reporting Specifications

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1. Introduction

The *Extractive Sector Transparency Measures Act* (ESTMA) (the Act) requires certain entities engaged in the commercial development of oil, gas, or minerals (“reporting entities” as defined in section 8[1] of the Act) to provide a report of payments made to governments (“payees”) to Natural Resources Canada (NRCan) no later than 150 days after the end of each of their financial years. The Act also requires reporting entities to make their reports available to the public in the in the form and manner specified by the Minister of Natural Resources Canada (the Minister).

The purpose of the *Technical Reporting Specifications* is to provide the form and manner specifications for the reporting process, including instructions on how to complete the reporting template, and specifications on other aspects of the form and manner of reporting under the authority set out in sections 9(5) and 12(2)(a) of the Act.

To facilitate communication between NRCan and reporting entities, a process for enrolment as an ESTMA reporting entity is set out in this document.

As a companion to this document, the [Guidance](#) (PDF, 320 KB) has been developed to help reporting entities understand the reporting requirements of the Act. The *Guidance* is not prescriptive, but rather practical and illustrative.

2. Reporting process

1. Enrol with NRCan and obtain an ESTMA ID number

- The Enrolment Form must be filled out via the NRCan ESTMA Reporting Portal.
- NRCan will provide a unique identification number (ESTMA ID number) to all reporting entities, including subsidiary reporting entities.
- The ESTMA ID number must be referenced in all future correspondence, including when submitting a report.

2. Obtain reporting tools

- All reporting tools, including the *Technical Reporting Specifications*, the *Guidance* and the reporting template, are [available for download on the NRCan website](#).
- Inquiries on how to report may be sent to estma_reports-rapports_lmtse@nrcan-rncan.gc.ca.

3. Complete an ESTMA report in XLSX format

- ESTMA Reports must be created and submitted using the XLSX reporting template.
- A step-by-step guide is included in [Annex A](#) of this document.

4. Publish online and submit the report to NRCan

This step must be completed no later than 150 days following the end of your financial year.

- Completed reports must be published online in machine-readable XLSX or PDF format.
- The reports must be publicly available for 5 years.
- A functional link to the ESTMA report, as well as a copy of the most recent report in XLSX format, must be submitted to NRCAN via the ESMTA Reporting Portal.

5. NRCAN publishes the link on the ESTMA website

NRCAN will validate that the ESTMA report meets the basic criteria as outlined in the [Report Validation Checklist](#) (PDF, 394 KB) then publish the links on the NRCAN website.

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3. Reporting and publishing specifications

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Preparing a report

- Reports must be completed in either English or French.
- The reporting template can be downloaded on the NRCAN website.
- Reporting entities must prepare their report using the XLSX template provided.
- An illustrative step-by-step guide for completing the report is included in this document in [Annex A](#).

Registering as an NRCan ESTMA Reporting Portal user

The [NRCan ESTMA Reporting Portal](#) has been designed to provide entities reporting under the ESTMA with secure online access to enrol with NRCan, amend contact information, and submit original or amended ESTMA reports. All reporting entities must register a client profile as an ESTMA Reporting Portal user. Detailed steps on how to register will be provided in [Annex A](#) and in the [ESTMA Reporting Portal User Guide](#).

Enrolling with NRCan as an ESTMA reporting entity

Enrolling with NRCan provides entities with a unique ESTMA Identification Number (ESTMA ID). This number is mandatory for all ESTMA reports and, as such, all reporting entities must enrol with NRCan prior to submitting their first ESTMA report.

However, enrolment does **not** mean that an entity has a reporting obligation in a given financial year. Even if entities do not have an ESTMA reporting obligation, they are still encouraged to enrol with NRCan as all enrolled entities are added to the ESTMA mailing list, which provides important updates on any changes to tools or the [Guidance](#) (PDF, 320 KB), and informs stakeholders of planned outreach activities.

To enrol, entities must complete an Enrolment Form via the ESTMA Reporting Portal. In the event of changes to an entity's contact information, the Enrolment Form must be updated via the ESTMA Reporting Portal.

Organizing and reporting payments in a report

Method of accounting

Payments must be disclosed on a cash accounting basis (that is, reported based on when the payment is made, not when a commitment is made for a payment).

When completing reports, reporting entities have the option to round payments to the nearest \$10,000. However, rounding is not to be used for calculating and determining reportable payments.

Breakdown of payments

Payments must be broken down to indicate which payee received the payment.

Payments must also be broken down by project when they can be attributed to a specific project.

If a payment cannot be linked to a specific project, it may be disclosed in the report without splitting or disaggregating the payment to allocate it to a specific project. Payee-level disclosure for such payments is sufficient.

The report must also include the total of each payment category to each payee and project where applicable.

Reporting entities are encouraged, where practical, to list the name of the department, agency or other body of the payee that received the payment, if more than one such body of a payee received a payment from the reporting entity.

A “project” means the operational activities that are governed by a single contract, licence, lease, concession or similar legal agreement and form the basis for payment liabilities with a government. Nonetheless, if multiple such agreements are substantially interconnected, this shall be considered a project.

“Substantially interconnected” means forming a set of operationally and geographically integrated contracts, licences, leases, or concessions or related agreements with substantially similar terms that are signed with a government and give rise to payment liabilities.

Substance over form

The disclosure of payments required under the Act must reflect the substance rather than the form of the payment or activity concerned.

Reporting currency

Reporting entities must report in Canadian currency or in the currency of the reporting entity (for example, currency used in a reporting entity’s consolidated financial statements).

Reports must use **only one (1)** type of currency.

If a reporting entity has made payments in currencies other than Canadian dollars or its reporting currency, it may choose to calculate the currency conversion between the currency in which the payment was made and Canadian dollars or the reporting currency, as applicable, in 1 of 4 ways:

- Using the method utilized by the reporting entity in its consolidated financial statements.
- By converting the payments at the exchange rate existing at the time the payment is made.
- Using a weighted average of the exchange rates during the period.
- Based on the exchange rate as of the issuer's financial year end.

Reporting entities must include a note in their ESTMA reports that discloses the exchange rate and primary method used for currency conversions.

In-kind payments

The monetary value of any in-kind payment made to a payee by a reporting entity must be reported under the Act.

If the value of an in-kind payment is not determinable, the in-kind payment should be reported at the fair market value. A reporting entity may employ an existing valuation methodology used in its financial statements or for another commercial purpose (for example, a production-sharing contract may specify a valuation methodology) to determine fair market value. A reporting entity must identify the payment made in-kind and include a supplementary note in its report briefly summarizing how the value of the in-kind payment has been determined.

Attestation

Each report is required to include an attestation statement. Reporting entities may choose from the following 2 attestation options, as listed in the ESTMA reporting template:

- Attestation by a director or officer of the reporting entity.

or

- Attestation through independent audit.

Either attestation option emphasizes that the reporting entity (that is, director or officer of the reporting entity) is responsible for the contents of the ESTMA report, as required by the Act.

When an independent attestation is used, the required engagement with an independent auditor is an audit conducted in accordance with Canadian auditing

standards. The independent auditor's responsibility is to express an opinion on the ESTMA report based on its audit. NRCan requires an unmodified audit opinion based on an audit of the ESTMA report. That is, the auditor has not identified the need to modify the audit opinion because of a material misstatement of the information in the annual report or because the auditor is unable to obtain sufficient appropriate audit evidence to conclude that the annual report is free from a material misstatement.

For the purposes of conducting the audit:

- The applicable financial reporting framework for reporting is considered to be a special purpose framework.
- The framework is a compliance framework because it requires compliance with the specific requirements of the Act.

Instructions on how to complete an attestation statement in a report can be found in [Annex A](#).

Publishing/submitting a report and maintaining links

Reporting entities are required to publish their reports on the Internet so they are available to the public for a period of 5 years. Reporting entities must provide NRCan with a functional link to their ESTMA report, as well as a copy of their report in XLSX format, no later than 150 days following the end of their financial year. If multiple ESTMA reports are submitted over a number of financial years, all ESTMA reports published by a reporting entity within the last 5 years must be available at the same landing page.

If links to landing pages or individual ESTMA reports cease to functional any time, the reporting entity must inform NRCan and provide a functional link as soon as possible to ensure that reports continue to be made available to the public for the required 5 year period.

Timeline example

A reporting entity's financial year ended on December 31, 2024. To comply with the Act, the reporting entity would have been required to publish its report online and provide NRCan with a direct link to the report no later than May 30, 2025 (150 calendar days following the end of their fiscal year).

Validation checklist criteria must be met before publication of reports

NRCan has developed a [Report Validation Checklist](#) (PDF, 394 KB) to help reporting entities and the public understand the basic criteria that must be met before NRCan proceeds with publishing a link to an individual, consolidated or substituted ESTMA report.

The checklist is not intended to provide assurance that reporting entities have met their legal obligations under the ESTMA or to replace legal advice.

Note: NRCan may amend the checklist as required. The latest version is publicly available on the NRCan website.

No reportable payments in a given reporting period

Reporting entities that do not make any reportable payments within a financial year are not required to publish a report. However, reporting entities should notify NRCan via the ESTMA Reporting Portal within 150 days following the end of their financial year that no ESTMA report will be submitted for that year.

In the situation where a parent reporting entity has no reportable payments, it may still be required to submit an ESTMA report on behalf of its subsidiaries. A reporting entity must ensure that all reportable payments it makes, and all reportable payments made by entities it controls, directly or indirectly, are included in an ESTMA report.

Amended reports

In the event that a published report requires amendments, reporting entities must:

- inform NRCan in detail of any changes to the report
- provide an electronic copy of the latest version of the report
- either publish the most up-to-date report to the previously provided link or provide a new link
- include a note identifying the amendment(s) on the amended reports

Record keeping

As set out in the Act, a reporting entity must keep records of its annual payments to governments for a seven (7) year period that begins on the day on which the reporting entity provides the report in accordance with section 9 for the financial year, or is deemed to have done so by the operation of section 10(2) or section 11.

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4. Alternate mechanisms for preparing a report

Reporting through another reporting entity in situations of 100% ownership

For situations where a parent reporting entity has 100% ownership of a subsidiary reporting entity, the Act includes provisions to allow the subsidiary to report its respective payments through the parent reporting entity (consolidated ESTMA reports). There are, however, requirements in [section 11](#) of the Act that the parent and subsidiary reporting entities must follow.

Substitution

Where reporting requirements in other jurisdictions have been determined to be an acceptable substitute by Canada, a reporting entity may use reports prepared and filed in the other jurisdiction to meet the reporting requirements under the Act. Reporting entities must still meet the publishing requirements of the Act using their report prepared under the other jurisdiction's reporting requirements.

Substitution determinations for other jurisdictions are made public on the NRCan website. The substitution determination will include specifications on the form and manner of providing the report to NRCan. Further information on how substitution will work can be found [here](#).

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Annex A. How to prepare and submit an ESTMA report

Register a client profile as an ESTMA Reporting Portal user

Sign in to the ESTMA Reporting Portal

Access NRCan's [ESTMA Reporting Portal](#) and select a secure sign-in method. Once you have signed in with your preferred sign-in method, you will be redirected to the [ESTMA Reporting Portal](#) registration page. You can choose between the following sign-in methods:

- **[Government of Canada Key \(GCKey\)](#)** is a unique electronic credential (username and password) that allows you to communicate securely with online government services. The Government of Canada, as the service provider, issues these credentials to individuals so they can access government online services. [Register for a GCKey](#).
- **Sign-In Partners** are private-sector companies and organizations that have partnered with an Interac® sign-in service to enable their customers to use their online credentials (for example, card numbers / usernames and passwords) to access Government of Canada services.

Register an external account

Once you have signed in using one of the sign-in methods, you will be redirected to the [ESTMA Reporting Portal](#) registration page. If it is your first time using the ESTMA Reporting Portal, you will have to accept the terms of use and provide the required information. An email confirmation will be required to complete the registration process. You will then be directed to the ESTMA Reporting Portal where you can register your external account by entering your email address, selecting "Register", and proceeding to agree with the terms and conditions.

Add a profile and confirm the associated email

You will be redirected to your client profile. Enter your information in the required fields and select "Add Profile". After your client profile has been created, you will receive an email at the address associated with your GCKey.

Complete the registration

To confirm registration of your client profile, select the link in your email or copy and paste the URL into your Internet browser. Once your email has been confirmed successfully, registration of your client profile is now complete. Complete the required fields and submit to NRCan. Select "My Dashboard" or "Continue to Dashboard" to enrol a company, or request access to an already enrolled reporting entity.

Enrol with NRCan and obtain an ESTMA ID number

Complete the mandatory Enrolment Form

- The electronic Enrolment Form must be completed via the ESTMA Reporting Portal.
- All fields must be completed accurately. Entities must use their exact legal entity name for each of their reports. If applicable, the 9-digit Business Number issued by the Canada Revenue Agency is required.
- 2 contacts are required for all entities.
- The contacts identified for an entity in the Enrolment Form will act as the initial point of contact between the entity and NRCan for all communications, updates and compliance notifications.

Obtain an ESTMA ID number

Once the Enrolment Form is completed via the ESTMA Reporting Portal, it will be sent to NRCan for review. A unique ESTMA ID number will be assigned to all parent entities and subsidiary entities and sent via email.

The ESTMA ID number must be referenced in all future correspondence between NRCan and entities, including in all ESTMA reports.

Obtain reporting tools, including the reporting template

- The reporting template is available on the NRCan website.
- ESTMA reports must be completed in XLSX format.

Complete and submit an ESTMA report in XLSX format

Complete the data entry page for your ESTMA report

The following fields on the data entry page are mandatory:

- **Reporting year:** Enter the start date (From) and end (To) dates of the financial year captured in the report.
- **Reporting entity name:** Enter the name of the reporting entity that matches exactly the legal name provided during enrolment on the Enrolment Form.

- **Reporting entity ESTMA identification number:** Enter the ESTMA ID number obtained during enrolment.
- **Subsidiary reporting entities:** If applicable, select “Yes” under “Consolidation”, then enter the names and ESTMA ID numbers for each subsidiary reporting entity included in the report.
- **Currency of the Report:** Indicate the currency of the report (single currency only); must be Canadian currency, or the currency the reporting entity uses in its Consolidated Financial Statements.
- **Substitution:** If applicable, select “Yes” under “Substitution”, then enter the original jurisdiction where the report was submitted, and the due date in that jurisdiction.

Note: The information entered on the data entry page will automatically populate mandatory fields on the cover page and Payments by Payee/Project spreadsheets. Once completed, right-click the Data Entry tab to hide the worksheet in the published report.

Complete the mandatory attestation statement included on the cover page

Read both attestation statements carefully and select the checkbox that applies to your situation.

Enter the end date of the financial year covered in the report at the end of the checked attestation statement.

Only the text marked in **red** in the XLSX attestation statements can be amended. Reporting entities are prohibited from altering any other language in the attestation statements.

If the attestation (through independent audit) option was selected, provide a link to the audit opinion received in the appropriate section of the cover page.

Insert the appropriate full name and position title of the attesting director or officer of the entity and provide the date when the attestation of the report was completed.

Complete the Payments by Payee and Payments by Project spreadsheets

The ‘Payments by Payee’ spreadsheet must be populated for an ESTMA report to be compliant with the Act. The ‘Payments by Project’ spreadsheet must also be completed when payments to governments can be attributed to specific extractive

projects. Please see Section 3, [Breakdown of payments](#) for the definition of “project” under the ESTMA.

To access the payments worksheets, click the Payments by Payee and Payments by Project tabs at the bottom of the spreadsheet.

Reporting entities may add rows to the payment tables as required. However, columns may not be added or amended they must appear in exactly the same order as indicated in the reporting template.

Populate each column with the appropriate information. Certain payments may require qualifying notes, to be included in the Notes column. This column may also be used to provide context for payments, if desired by the reporting entity.

Country names must be entered in accordance with the list provided in [Annex B](#) of this document.

Publish the ESTMA report online in machine-readable format, and submit the report and link to NRCan

- **Publish the completed ESTMA report online:** Reporting entities are encouraged to publish their reports online in XLSX format. ESTMA reports may be converted to PDF format for publishing but must be machine readable. ESTMA reports must be publicly available online for 5 years. All ESTMA reports published in the last 5 years must be grouped together on the same landing page.
- **Provide the report to NRCan:** Submit the ESTMA report via the ESTMA Reporting Portal. The web link to the report must be included within the report submission.
- **Ensure that the report is up-to-date and accurate:** If a report is amended, reporting entities must inform NRCan in detail of any changes to the report, submit a copy of the latest version of the report through the ESTMA Reporting Portal, and ensure that the most up-to-date report is available via the previously provided link or a new link included within the report submission.
- **Ensure the link is valid at all times:** Reporting entities must ensure that the links to ESTMA reports and independent audit reports (if applicable) are functional at all times. Broken links must be reported to NRCan and fixed immediately.

- **Add a version number to the title of the report for each amended report submitted:** In addition, the amended report must include a note that identifies the amendment(s).
- **Keep records of payments contained in the report:** Reporting entities must keep records of their payments to governments for seven (7) years from the date a payment was published in a report and provided to NRCan.

Additional information resources are available at www.nrcan.gc.ca/estma All inquiries may be sent to estma_reports-rapports_lmtse@nrcan-rncan.gc.ca

Annex B. List of countries for reports (as per ISO 3166 and the Standard Classification of Countries and Areas of Interest)

A

Afghanistan

Åland Islands

Albania

Algeria

American Samoa

Andorra

Angola

Anguilla

Antarctica

Antigua and Barbuda

Argentina

Armenia

Aruba

Australia

Austria

Azerbaijan

B

Bahamas

Bahrain

Bangladesh

Barbados

Belarus

Belgium

Belize

Benin

Bermuda

Bhutan

Bolivia, Plurinational State of

Bonaire, Sint Eustatius and Saba

Bosnia and Herzegovina

Botswana

Bouvet Island

Brazil

British Indian Ocean Territory

Brunei Darussalam

Bulgaria

Burkina Faso

Burundi

C

Cabo Verde

Cambodia

Cameroon

Canada

Cayman Islands

Central African Republic

Chad

Chile

China

Christmas Island

Cocos (Keeling) Islands

Colombia

Comoros

Congo, Democratic Republic of the

Congo, Republic of the

Cook Islands

Costa Rica

Côte d'Ivoire

Croatia

Cuba

Curaçao

Cyprus

Czechia

D

Denmark

Djibouti

Dominica

Dominican Republic

E

Ecuador

Egypt

El Salvador

Equatorial Guinea

Eritrea

Estonia

Eswatini

Ethiopia

F

Falkland Islands (Malvinas)

Faroe Islands

Fiji

Finland

France

French Guiana

French Polynesia

French Southern Territories

G

Gabon

Gambia

Georgia

Germany

Ghana

Gibraltar

Greece

Greenland

Grenada

Guadeloupe

Guam

Guatemala

Guernsey

Guinea

Guinea-Bissau

Guyana

H

Haiti

Heard and McDonald Islands

Holy See (Vatican City State)

Honduras

Hong Kong

Hungary

I

Iceland

India

Indonesia

Iran, Islamic Republic of

Iraq

Ireland

Isle of Man

Israel

Italy

J

Jamaica

Japan

Jersey

K

Kazakhstan

Kenya

Kiribati

Korea, Democratic People's Republic of

Korea, Republic of

Kosovo, Republic of

Kuwait

Kyrgyzstan

L

Lao People's Democratic Republic

Latvia

Lebanon

Lesotho

Liberia

Libya

Liechtenstein

Lithuania

Luxembourg

M

Macao

Madagascar

Malawi

Malaysia

Maldives

Mali

Malta

Marshall Islands

Martinique

Mauritania

Mauritius

Mayotte

Mexico

Micronesia, Federated States of

Moldova, Republic of

Monaco

Mongolia

Montenegro

Montserrat

Morocco

Mozambique

Myanmar

N

Namibia

Nauru

Nepal

Netherlands

New Caledonia

New Zealand

Nicaragua

Niger

Nigeria

Niue

Norfolk Island

North Macedonia, Republic of

Northern Mariana Islands

Norway

O

Oman

P

Pakistan

Palau

Panama

Papua New Guinea

Paraguay

Peru

Philippines

Pitcairn

Poland

Portugal

Puerto Rico

Q

Qatar

R

Réunion

Romania

Russian Federation

Rwanda

S

Saint-Barthélemy

Saint Helena, Ascension and Tristan da Cunha

Saint Kitts and Nevis

Saint Lucia

Saint Martin (French part)

Saint Pierre and Miquelon

Saint Vincent and the Grenadines

Samoa

San Marino

Sao Tome and Principe

Sark

Saudi Arabia

Senegal

Serbia
Seychelles
Sierra Leone
Singapore
Sint Maarten (Dutch part)
Slovakia
Slovenia
Solomon Islands
Somalia
South Africa
South Georgia and the South Sandwich Islands
South Sudan
Spain
Sri Lanka
Sudan
Suriname
Svalbard and Jan Mayen
Sweden
Switzerland
Syrian Arab Republic

T

Taiwan (Republic of China)
Tajikistan
Tanzania, United Republic of
Thailand
Timor-Leste

Togo

Tokelau

Tonga

Trinidad and Tobago

Tunisia

Turkey

Turkmenistan

Turks and Caicos Islands

Tuvalu

U

Uganda

Ukraine

United Arab Emirates

United Kingdom of Great Britain and Northern Ireland

United States Minor Outlying Islands

United States of America

Uruguay

Uzbekistan

V

Vanuatu

Venezuela (Bolivarian Republic of)

Viet Nam

Virgin Islands, British

Virgin Islands, U.S.

W

Wallis and Futuna

Palestine

Western Sahara

Y

Yemen

Z

Zambia

Zimbabwe