



November 4, 2022

Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Autorité des marchés financiers (Québec)  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities, Northwest Territories  
Office of the Yukon Superintendent of Securities  
Office of the Superintendent of Securities Nunavut

We refer to the offer to purchase and the accompanying issuer bid circular (the Offer) of Imperial Oil Limited (the Company) dated November 4, 2022.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned Offer, of our report dated February 23, 2022 to the Board of Directors and Shareholders of the Company on the following consolidated financial statements:

- consolidated balance sheets as of December 31, 2021 and December 31, 2020;
- consolidated statements of income, comprehensive income, shareholders' equity and cash flows for each of the three years in the period ended December 31, 2021;
- the related notes; and
- the effectiveness of internal control over financial reporting as of December 31, 2021.

We report that we have read the Offer and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements on which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

**/s/PricewaterhouseCoopers LLP**

Chartered Professional Accountants

PricewaterhouseCoopers LLP  
111- 5th Avenue SW, Suite 3100, Calgary, Alberta, Canada T2P 5L3  
T: +1 403 509 7500, F: +1 403 781 1825, [www.pwc.com/ca](http://www.pwc.com/ca)