



November 3, 2023

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  
Financial and Consumer Services Division (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 short form prospectus of Imperial Oil Limited (the Company) dated November 3, 2023 relating to the offer to purchase and the accompanying issuer bid circular (the Offer).

We consent to being named in and to the use, through incorporation by reference in the above-mentioned Offer, of our report dated February 22, 2023 to the Board of Directors and Shareholders of the Company on the following consolidated financial statements:

- consolidated balance sheets as at December 31, 2022 and December 31, 2021;
- consolidated statements of income, comprehensive income, shareholders' equity and cash flows for each of the three years in the period ended December 31, 2022;
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information; and
- the effectiveness of internal control over financial reporting as at December 31, 2022.

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

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