## Nutrien **Extractive Sector Transparency Measures Act - Annual Report Reporting Entity Name** Nutrien Ltd. Date submitted Reporting Year From 1/1/2022 To: 12/31/2022 5/18/2023 Original Submission Reporting Entity ESTMA Identification Number E180886 Amended Report Other Subsidiaries Included (optional field) E223738 (Potash Corporation of Saskatchewan Inc.) For Consolidated Reports - Subsidiary E980981 (Nutrien (Canada) Holdings ULC) Reporting Entities Included in Report: E796540 (Agrium Potash Ltd.) Not Substituted Attestation by Reporting Entity In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Pedro Farah

**Executive Vice President and Chief Financial Officer** 

Date

5/18/2023

Full Name of Director or Officer of Reporting Entity

**Position Title** 

## **Extractive Sector Transparency Measures Act - Annual Report**

Reporting Year From: To: 1/1/2022 Reporting Entity Name

Nutrien Ltd.

Currency of the Report USD

E180886

E223738 (Potash Corporation of Saskatchewan Inc.) E980981 (Nutrien (Canada) Holdings ULC) E796540 (Agrium Potash Ltd.)

## Payments by Payee

Payments by Payee											
Country	Payee Name <sup>1</sup>	Departments, Agency, etc within Payee that Received Payments <sup>2</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes <sup>34</sup>
Canada	Government of Canada		989,010,000	-	90,000	-	-	-	-	989,100,000	This relates to federal income tax and fees. We paid the Receiver General for Canada and Canadian Nuclear Safety Commission.
Canada -New Brunswick	Government of New Brunswick		1,140,000	900,000	180,000	-	-	-	-		This relates to municipal tax, royalties, mineral lease fees, other fees. We paid the Minister of Finance, New Brunswick Energy and Utilities, and New Brunswick Highway Corporation.
Canada -Saskatchewan	Government of Saskatchewan		1,097,430,000	137,670,000	4,260,000				-	1,239,360,000	This relates to potash production tax, resource surcharge, royalties, provincial taxes, mineral lease fees, acreage tax, and other fees. We paid the Minister of Finance, Ministry of the Economy, Saskatchewan Ministry of Energy, Ministry of Energy and Resources, Technical Safety Authority of Saskatchewan, and Saskatchewan Water Security Agency.
Canada -Saskatchewan	Rural Municipality of Corman Park No. 344		3,460,000	-	-	-	-	-	-	3,460,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Rocanville No. 151		5,420,000	-	-	-	-	-	-	5,420,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Usborne No. 310		4,230,000	-	-	-	-	-	-	4,230,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Vanscoy No. 345		3,780,000	-	-	-	•	-		3,780,000	Municipal tax
Canada -Saskatchewan	Rural Municipality of Blucher No. 343		3,680,000		-	-	-	-	-	3,680,000	Municipal tax
Canada -Saskatchewan	File Hills Qu'Appelle Tribal Council (FHQTC)		-	-	150,000		-	-	-		This relates to social payments to Indigenous payees.
Canada -Saskatchewan	Saskatoon Tribal Council		-	-	230,000	-	-	-	-	230,000	This relates to social payments to Indigenous payees.
Canada -Saskatchewan	Wanuskewin Heritage Park Authority		-	-	2,190,000	-	-	-	-	2,190,000	This relates to social payments to Indigenous payees.
United States of America	Government of the United States of America		7,320,000	-	-	-	-	-	-	7,320,000	This relates to federal income taxes paid the Department of Treasury.
United States of America	State of Florida		2,980,000	-	80,000			-	-	3,060,000	This relates to severance tax and other fees. We paid the Florida Department of Revenue, Florida Department of Environmental Protection, Florida Department of Health, and Department of Health Bureau of Radiation Control.
United States of America	State of North Carolina		460,000	-	300,000	-	-	-	-	760,000	This relates to franchise tax and fees. We paid the North Carolina Department of Revenue, NC Dept of Environmental Quality, East Carolina University, NC Division of Energy Mineral.
United States of America	Hamilton County, FL		5,260,000	-	110,000	-	-	-	-		This relates to property tax and various fees. We paid the Hamilton County Tax Collector, Hamilton County, Hamilton County Board, Hamilton County Road Departmer and Hamilton County Health Department.
United States of America	Beaufort County		7,890,000	-	-	-	-	-	-	7,890,000	This relates to property tax. We paid the Beaufort County Tax Collector
United States of America	State of Michigan		360,000	-	-	-	-	-	-	360,000	This relates to franchise tax. We paid the Michigan Department of Treasury
United States of America	State of Missouri		360,000			-				360,000	This relates to franchise tax. We paid the Missouri Department of Revenue

Additional Notes:

Reporting Entity ESTMA

Subsidiary Reporting Entities (if

Identification Number

necessary)

1. This report is presented in United States dollars ("US dollars"), which was determined to be the functional currency of the company and the majority of its subsidiaries. Payments made to Canadian payees in Canadian dollars were converted at the exchange rate existing at the time of the payment, approximated using the daily exchange rate for the business day prior to the item being recorded. The average annual exchange rate to convert payments incurred in Canadian dollars to US dollars was 0.7682.

Extractive Sector Transparency Measures Act - Annual Report											
Reporting Year	From:	1/1/2022	To:	12/31/2022							
Reporting Entity Name			Nutrien Ltd.		Currency of the Report USD						
Reporting Entity ESTMA			E180886								
Identification Number			2100000								
Subsidiary Reporting Entities (if necessary)	E223738 (Potash Corporation of Saskatchewan Inc.) E980981 (Nutrien (Canada) Holdings ULC) E796540 (Agrium Potash Ltd.)										
					Payments by Project						

Country	Project Name <sup>1</sup>	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes <sup>23</sup>
Canada -Saskatchewan	Rocanville SK	5,750,000	42,860,000	460,000		-	-	-	49,070,000	
Canada -Saskatchewan	Lanigan SK	4,280,000	29,210,000	1,550,000	-	-	-	-	35,040,000	
Canada -Saskatchewan	Allan SK	2,980,000	29,910,000	420,000	-	-	-	-	33,310,000	
Canada -Saskatchewan	Cory SK	3,650,000	19,040,000	250,000	-	-	-	-	22,940,000	
Canada -Saskatchewan	Patience Lake SK	760,000	2,750,000	140,000	-	-	-	-	3,650,000	
Canada -Saskatchewan	Vanscoy SK	36,880,000	13,900,000	530,000	-	-	-	-	51,310,000	
Canada -New Brunswick	New Brunswick	1,140,000	900,000	190,000	-	-	-	-	2,230,000	
Canada	Corporate	2,052,710,000		3,560,000	-		-		2,056,270,000	Taxes relate to certain income taxes, potash production tax and resource surcharge not attributable to a specific project and are assessed at the corporate level.
United States of America	Aurora NC	11,110,000	-	300,000	-	-	-	-	11,410,000	
United States of America	White Springs FL	13,520,000	•	190,000	-	-	-	-	13,710,000	

Additional Notes<sup>3</sup>:

<sup>1</sup> This report is presented in United States dollars ("US dollars"), which was determined to be the functional currency of the company and the majority of its subsidiaries. Payments made to Canadian payees in Canadian dollars were converted at the exchange rate existing at the time of the payment, approximated using the daily exchange rate to convert payments incurred in Canadian dollars to US dollars was 0.7682.