

FORM 52-110F1
INFORMATION REQUIRED IN AN AIF

1. The audit committee's charter

Disclose the text of the audit committee's charter.

2. Composition of audit committee

Disclose the name of each audit committee member. If a member is not independent, state that fact and explain why.

3. Audit Committee Financial Expert

- (a) Disclose the identity of any audit committee financial expert(s) serving on the audit committee.

If the audit committee does not have an audit committee financial expert serving on the audit committee, state that fact and explain why.

- (b) If an audit committee financial expert's qualifications were acquired other than as a result of:

- (i) education and experience as a principal financial officer, principal accounting officer, controller, public accountant or auditor or experience in one or more positions that involve the performance of similar functions;
- (ii) experience actively supervising a principal financial officer, principal accounting officer, controller, public accountant, auditor or person performing similar functions; or
- (iii) experience overseeing or assessing the performance of companies or public accountants with respect to the preparation, auditing or evaluation of financial statements,

provide a brief listing of the audit committee financial expert's relevant experience.

4. Reliance on Certain Exemptions from the Instrument

If, at any time since the commencement of the issuer's most recently completed financial year, the issuer has relied on sections 2.4 (*De Minimis Non-audit Services*), 3.2 (*Initial Public Offerings*), 3.3 (*Controlled Companies*), 3.4 (*Events Outside Control of Member*), 3.5 (*Death, Disability or Resignation of Audit*

Committee Member) or an exemption from this Instrument, in whole or in part, granted under Part 7 (*Exemptions*), disclose that fact and provide an assessment of whether, and if so, how, such reliance could materially adversely affect the ability of the audit committee to act independently and to satisfy the other requirements of the Instrument.

5. Audit Committee Oversight

If, at any time since the commencement of the issuer's most recently completed financial year, a recommendation of the audit committee to nominate or compensate an external auditor was not adopted by the board of directors, disclose that fact and explain why.

6. Pre-Approval Policies and Procedures

If the audit committee has adopted specific policies and procedures for the engagement of non-audit services, describe those policies and procedures.

7. External Auditor Service Fees (By Category)

- (a) Disclose, under the caption "Audit Fees", the aggregate fees billed for each of the last two fiscal years for professional services rendered by an external auditor for the audit and review of the issuer's financial statements or services that are normally provided by the external auditor in connection with statutory and regulatory filings or engagements.
- (b) Disclose, under the caption "Audit-Related Fees", the aggregate fees billed in each of the last two fiscal years for assurance and related services by an external auditor that are reasonably related to the performance of the audit or review of the issuer's financial statements and are not reported under clause (a) above. Include a description of the nature of the services comprising the fees disclosed under this category.
- (c) Disclose, under the caption "Tax Fees", the aggregate fees billed in each of the last two fiscal years for professional services rendered by an external auditor for tax compliance, tax advice, and tax planning. Include a description of the nature of the services comprising the fees disclosed under this category.
- (d) Disclose, under the caption "All Other Fees", the aggregate fees billed in each of the last two fiscal years for products and services provided by an external auditor, other than the services reported under clauses (a), (b) and (c), above. Include a description of the nature of the services comprising the fees disclosed under this category.