



Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 2 | 0 5 | 0 1 |

 to

| | | |
|---------|-----|-----|
| YYYY | MM | DD |
| 2 0 2 3 | 0 1 | 0 3 |

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

| | |
|-----------------------------------|-------------------------|
| Last Name or Single Name MEHDI | Given Name(s) SHARFA |
|-----------------------------------|-------------------------|

| | |
|--|---|
| Office for Which the Candidate Sought Election ENGLISH PUBLIC TRUSTEE | Ward Name or Number (if any) WARD 8 & 14 |
|--|---|

Municipality
Hamilton

| | | |
|--|---|---|
| Spending Limit General \$34,281.65 | Parties and Other Expressions of Appreciation \$3,428.17 | Contribution Limit Contributions from Candidate and Spouse \$ _____ |
|--|---|---|

I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, SHARFA MEHDI, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2023/03/31

Date (yyyy/mm/dd)

| | | | |
|---------------------------------------|----------------------|--|-------------------------------------|
| Date Filed (yyyy/mm/dd) 2023/03/31 | Time Filed 1:42PM | Initial of Candidate or Agent (if filed in person) AM | Signature of Clerk or Designate |
|---------------------------------------|----------------------|--|-------------------------------------|

City of Hamilton

MAR 31 2023

Elections

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

| | | |
|--|------|-----------|
| Total amount of all contributions (from line 1A in Schedule 1) | + \$ | 13,140.99 |
| Revenue from items \$25 or less | + \$ | |
| Sign deposit refund | + \$ | |
| Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2) | + \$ | |
| Interest earned by campaign bank account | + \$ | |
| Other (provide full details) | | |
| 1. _____ | + \$ | |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |
| 4. _____ | + \$ | |
| 5. _____ | + \$ | |

Total Campaign Income (Do not include loan)

= \$ 13,140.99 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

| | | |
|---|------|----------|
| Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1) | + \$ | |
| Advertising | + \$ | 1,897.74 |
| Brochures/flyers | + \$ | 7,231.70 |
| Signs (including sign deposit) | + \$ | 2,700.70 |
| Meetings hosted | + \$ | |
| Office expenses incurred until voting day | + \$ | 103.72 |
| Phone and/or internet expenses incurred until voting day | + \$ | |
| Salaries, benefits, honoraria, professional fees incurred until voting day | + \$ | |
| Bank charges incurred until voting day | + \$ | 7.50 |
| Interest charged on loan until voting day | + \$ | |
| Other (provide full details) | | |
| 1. Nation Builder Fees | + \$ | 1,175.63 |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |

Total Expenses subject to general spending limit

= \$ 13,116.99 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

| | | |
|----------|------|--|
| 1. _____ | + \$ | |
| 2. _____ | + \$ | |
| 3. _____ | + \$ | |

Total Expenses subject to spending limit for parties and other expressions of appreciation

= \$ C3

3. Expenses not subject to spending limits

| | | |
|---|-------------|-----------------|
| Accounting and audit | + \$ | _____ |
| Cost of fundraising events/activities (list details in Part IV of Schedule 2) | + \$ | _____ |
| Office expenses incurred after voting day | + \$ | _____ |
| Phone and/or internet expenses incurred after voting day | + \$ | _____ |
| Salaries, benefits, honoraria, professional fees incurred after voting day | + \$ | _____ |
| Bank charges incurred after voting day | + \$ | 37.50 |
| Interest charged on loan after voting day | + \$ | _____ |
| Expenses related to recount | + \$ | _____ |
| Expenses related to controverted election | + \$ | _____ |
| Expenses related to compliance audit | + \$ | _____ |
| Expenses related to candidate's disability (provide full details) | | |
| 1. _____ | + \$ | _____ |
| 2. _____ | + \$ | _____ |
| 3. _____ | + \$ | _____ |
| 4. _____ | + \$ | _____ |
| 5. _____ | + \$ | _____ |
| Other (provide full details) | | |
| 1. _____ | + \$ | _____ |
| 2. _____ | + \$ | _____ |
| 3. _____ | + \$ | _____ |
| 4. _____ | + \$ | _____ |
| 5. _____ | + \$ | _____ |
| Total Expenses not subject to spending limits | = \$ | 37.50 C4 |

Total Campaign Expenses (C2 + C3 + C4) = \$ **13,154.49 C5**

Box D: Calculation of Surplus or Deficit

| | | |
|--|-------------|------------------|
| Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5) | + \$ | -13.50 D1 |
| If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign | - \$ | _____ |
| Surplus (or deficit) for the campaign | = \$ | -13.50 D2 |

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

| | | |
|--|-------------|---------------------|
| Contributions in money from candidate and spouse | + \$ | |
| Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2) | + \$ | 1,862.69 |
| Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse). | + \$ | 2,470.00 |
| Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse). | + \$ | 9,233.30 |
| Less: Ineligible contributions paid or payable to the contributor | – \$ | 425.00 |
| Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25 | – \$ | |
| Total Amount of Contributions (record under Income in Box C) | = \$ | 13,140.99 1A |

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

| Description of Goods or Services | Date Received (yyyy/mm/dd) | Value (\$) |
|----------------------------------|-------------------------------|-----------------|
| Lawn Signs | 2022/09/22 | 1,862.69 |
| Total | | 1,862.69 |

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: Value must be recorded as a contribution from the candidate and as an expense.)

| Description | Date Acquired (yyyy/mm/dd) | Supplier | Quantity | Current Market Value (\$) |
|--------------|-------------------------------|----------|----------|---------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|------|--------------|-------------------------------|----------------------|--|
| | | | | |
| | | | | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|----------------------|--|-------------------------------|-------------------------|--|
| GALEEB HEHDI | 16 COPPERWOOD AVENUE, HAMILTON, ON L9B 0A9 | 2022/06/08 | 500.00 | |
| ELIZABETH SAYES | 605 STONE CHURCH ROAD EAST, UNIT 23, HAMILTON, ON L8W3B4 | 2022/07/29 | 100.00 | |
| ANDREW HUNTER | 224 WEST 16TH STREET, HAMILTON, ON L9C4C6 | 2022/07/29 | 250.00 | |
| SHERLY KYORKIS | 64 SILVERSPRING CRESCENT, HAMILTON, ON L0R1P0 | 2022/07/29 | 100.00 | |
| CAROL GAUDET WERSTUK | 69 DEGROW CRESCENT, BINBROOK, ON L0R1C0 | 2022/07/29 | 200.00 | |
| ABDULLAH AMIN | 2816 MORENO STREET, AUSTIN, TX 78723 | 2022/07/29 | 100.00 | 100.00 |
| NILUFAR AHMAD | 12409 EAST BOXTHORN STREET, WICHITA, KS 67226 | 2022/07/29 | 100.00 | 100.00 |
| PARSA SHAHID | 16 COPPERWOOD AVENUE, HAMILTON, ON L9B 0A9 | 2022/07/29 | 100.00 | |
| MELISSA TADESON | 3397 S GRIMSBY RD 3 SMITHVILLE ON L0R 2A0 | 2022/07/30 | 100.00 | |
| STEPHEN MACKINNON | 5161 OAKLEY DR BURLINGTON ON L7L 6P1 | 2022/08/03 | 250.00 | |
| HIBAH KAMAL-GRAYSON | 1228 I STREET NE WASHINGTON DC 20002 | 2022/08/04 | 100.00 | 100.00 |
| CONNIE, PAULA ANDREA | 3 BENDEMEER ST DUNDAS, ON L9H 3N9 | 2022/08/08 | 100.00 | |
| MADELINE KRUSTO | 87 RUSHDALE DR. HAMILTON, ON L8W 2Y9 | 2022/08/08 | 100.00 | |
| LAURA CHRISTIAN | 221 MILKWEED WAY OAKVILLE, ON L6L 0A6 | 2022/08/10 | 500.00 | |
| AYAAT MEHDI | 16 COPPERWOOD AVE HAMILTON ON L9B 0A9 | 2022/08/11 | 100.00 | |
| NILUFAR KARIM | 16 COPPERWOOD AVE HAMILTON ON L9B 0A9 | 2022/08/13 | 200.00 | |
| MICHELLE TOM | 163 DUKE ST HAMILTON ON L8P 1X9 | 2022/08/28 | 250.00 | |
| ALICE SMITH | 65 HILLSIDE AVE N DUNDAS ON L9H 1K1 | 2022/08/28 | 100.00 | |
| PARSA SHAHID | 16 COPPERWOOD AVE HAMILTON ON L9B 0A9 | 2022/09/02 | 300.00 | |
| DEREK JENKINS | 223 HOLTON AVE S HAMILTON ON L8M 2L8 | 2022/09/11 | 150.00 | |
| MADISON BROCKBANK | 222 FALL FAIR WAY UNIT #83 BINBROOK ON L0R 1C0 | 2022/09/12 | 100.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|-----------------------|--|-------------------------------|-------------------------|--|
| DAN JELLY | 68 FLORENCE ST HAMILTON ON L8R 1W6 | 2022/09/12 | 100.00 | |
| GRAHAM CRAWFORD | 1 TURNER AVE HAMILTON ON L8P 3K4 | 2022/09/12 | 250.00 | |
| LILLY NOBLE | 173 FOXRIDGE DR ANCASTER ON L9G 5B8 | 2022/09/13 | 100.00 | |
| CHRIS AMIS | Q5-444 STONECHURCH RD W HAMILTON ON L9B 1R1 | 2022/09/14 | 100.00 | |
| TYLER CROSBY | 63 MACLAREN ST 1 LWR OTTAWA, ON K2P 0K5 | 2022/09/14 | 200.00 | |
| LINDSAY GODARD | 171 MACNAB ST. N. HAMILTON ON L8R 2M5 | 2022/09/14 | 200.00 | |
| NAZIA TAFEDER | 1807 DALHOUSIE CRES OSHAWA ON L1G 8C8 | 2022/09/14 | 100.00 | |
| MADELEINE VERHOVSEK | 32 UNDERMOUNT AVE HAMILTON ON L8P 3Z6 | 2022/09/14 | 150.00 | |
| MATTHEW GREEN | 232 HOLTON AVE S HAMILTON ON L8M 2L7 | 2022/09/16 | 500.00 | |
| KARL ANDRUS | 342 JAMES N UPPER HAMILTON ON L8L 1H2 | 2022/09/16 | 100.00 | |
| MARY ANNE PETERS | 11 HOMESTEAD AVE DUNDAS ON L9H 5Y6 | 2022/09/17 | 100.00 | |
| PAUL MASON | 16 BROCK ST. S. DUNDAS ON L9H 3G6 | 2022/09/17 | 100.00 | |
| MATT JELLY | 131 JAMES ST. N. HAMILTON ON L8R 2K8 | 2022/09/19 | 100.00 | |
| CRAIG BURLEY | 1217 MAIN ST. W. HAMILTON ON L8S 1C3 | 2022/09/22 | 103.30 | |
| ANDREA PURNELL | 3 BENDEMEER ST DUNDAS ON L9H 3N9 | 2022/09/30 | 180.00 | |
| GALEEB MEHDI | 16 COPPERWOOD AVE HAMILTON ON L9B 0A9 | 2022/10/02 | 700.00 | |
| JOHN NEARY | 164 WILSON ST. HAMILTON ON L8R 1E2 | 2022/10/03 | 100.00 | |
| SABBIR ZAMEE | 103 ROYCRAFT AVE BARKING ON 1G1 0N5 | 2022/10/05 | 100.00 | 100.00 |
| CAROL GAUDET WERSTUCK | 69 DEGROW CRES BINBROOK ON L0R 1C0 | 2022/10/05 | 200.00 | |
| JULIE BEATTIE | 192 LYNBROOK DR HAMILTON ON L9C 2L3 | 2022/10/05 | 100.00 | |
| ANNIE BEATTIE | 25 BRITTEN CLOSE HAMILTON ON L9C 4J8 | 2022/10/05 | 100.00 | |
| SARAH SKOBERG | 71 PARK ROW S. HAMILTON ON L8K 2J6 | 2022/10/05 | 100.00 | |
| PARSA SHAHID | 16 COPPERWOOD AVE HAMILTON ON L9B 0A9 | 2022/10/05 | 500.00 | |

| Name | Full Address | Date Received (yyyy/mm/dd) | Amount Received (\$) | Amount Returned to Contributor or Paid to Clerk (\$) |
|----------------------|--|-------------------------------|-------------------------|--|
| JENNIFER HOMPOTH | 15 AMELIA HAMILTON ON L8P 2V3 | 2022/10/05 | 100.00 | |
| ALLIE GEDDES | 27 JONES ST. HAMILTON ON L8R 1X7 | 2022/10/06 | 100.00 | |
| JO AITCHISON | 163 STIRTON ST APT #1 HAMILTON ON L8L 6G5 | 2022/10/06 | 300.00 | |
| WADE POZiomKA | 8135 CONCESSION 2 RD WEST LINCOLN ON L0R 1E0 | 2022/10/23 | 100.00 | |
| MARIA KUMURAN RATNAM | 9 MILMAR CRT MARKHAM ON L3T 4J1 | 2022/10/25 | 250.00 | |
| ANNABELLE RAGSAG | 125 BONAVENTURE DR, HAMILTON, ON L9C 5Y9 | 2022/09/14 | 50.00 | |
| ANNABELLE RAGSAG | 125 BONAVENTURE DR, HAMILTON, ON L9C 5Y9 | 2022/09/14 | 50.00 | |
| SAGE PEARSON | 48 MARKET ST NORTH, DUNDAS, ON L9H 2Y7 | 2022/08/09 | 50.00 | |
| SAGE PEARSON | 48 MARKET ST NORTH, DUNDAS, ON L9H 2Y7 | 2022/09/10 | 50.00 | |
| TANYA COLLINS | 29 HELEN ST, DUNDAS, ON L9H 1N2 | 2022/09/21 | 50.00 | |
| TANYA COLLINS | 29 HELEN ST, DUNDAS, ON L9H 1N2 | 2022/10/14 | 50.00 | |
| Total | | | 9,233.30 | |

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse
(Note: Must also be recorded as Expenses in Box C.)**

| Name | Full Address | Description of Goods or Services | Date Received (yyyy/mm/dd) | Value (\$) |
|--------------|--------------|-------------------------------------|-------------------------------|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor
(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 9,233.30 1B**

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

| | | |
|----|-------|------|
| 1. | _____ | + \$ |
| 2. | _____ | + \$ |
| 3. | _____ | + \$ |
| 4. | _____ | + \$ |
| 5. | _____ | + \$ |

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

| | | |
|----|-------|------|
| 1. | _____ | + \$ |
| 2. | _____ | + \$ |
| 3. | _____ | + \$ |
| 4. | _____ | + \$ |
| 5. | _____ | + \$ |

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

| | | |
|----|-------|------|
| 1. | _____ | + \$ |
| 2. | _____ | + \$ |
| 3. | _____ | + \$ |
| 4. | _____ | + \$ |
| 5. | _____ | + \$ |

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

| | |
|--------------------------|---------------------------------|
| Municipality HAMILTON | Date (yyyy/mm/dd) 2023/03/29 |
|--------------------------|---------------------------------|

Contact Information

| | | |
|---------------------------------------|-------------------------|----------------------------|
| Last Name or Single Name ST PIERRE | Given Name(s) CLAIRE | Licence Number L-209111 |
|---------------------------------------|-------------------------|----------------------------|

Address

| | | |
|-------------------|---------------------|----------------------------------|
| Suite/Unit Number | Street Number 15 | Street Name JOHN STREET NORTH |
|-------------------|---------------------|----------------------------------|

| | | |
|--------------------------|---------------------|------------------------|
| Municipality HAMILTON | Province ONTARIO | Postal Code L8R 1H1 |
|--------------------------|---------------------|------------------------|

| | |
|----------------------------------|--|
| Telephone Number 289-639-2112 | Email Address CGASTPIERRE@GMAIL.COM |
|----------------------------------|--|

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

INDEPENDENT AUDITOR'S REPORT

To the City Clerk, City of Hamilton

Qualified Opinion

I have audited the Statement of Campaign Income and Expenses and the Calculation of Surplus or Deficit of Sharfa Mehdi, Candidate for the campaign period from May 1, 2022 to January 3, 2023 relating to the election held on October 24, 2022. These financial statements are included in Financial Statement – Auditor's Report, Form 4. These financial statements have been prepared by Sharfa Mehdi, Candidate, based on the financial reporting provisions of the Municipal Elections Act, 1996.

In my opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of my report, the accompanying financial statements, Form 4 of the Sharfa Mehdi Campaign are prepared, in all material respects, in accordance with the financial reporting provisions of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the nature of the types of transactions inherent in an election campaign, it is impracticable through auditing procedures to determine that the accounting records include all donations of goods and services, and receipts and disbursements. Accordingly, my verification of these transactions was limited to ensuring that the financial statements reflect the amounts recorded in the accounting records Sharfa Mehdi, Candidate, in accordance with the accounting procedures established by the Municipal Elections Act, 1996 and I was not able to determine whether any adjustments might be necessary to income and expenses, assets or liabilities, and surplus/deficit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Sharfa Mehdi Campaign in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Municipal Elections Act, 1996, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

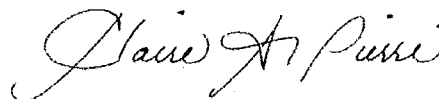
Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Hamilton, Ontario
March 29, 2023

Claire St. Pierre
Chartered Professional Accountant
Professional Corporation Authorized
to practice public accounting by the
Chartered Professional Accountants of Ontario