

Amended and Restated Audit Committee Charter

Purpose

The primary purpose of the Company's audit committee (the "**Committee**") is to assist the Company's board of directors (the "**Board**") in fulfilling its responsibility to oversee management's conduct of the Company's financial reporting process. This includes oversight and review of the following:

- financial reporting and the accounting system
- the Company's systems of internal accounting and financial controls
- the annual independent audit of the Company's financial statements

In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company and the power to retain outside counsel, auditor or other experts for this purpose. The Board and the Committee are in place to represent the Company's shareholders; accordingly, the outside auditor is ultimately accountable to the Board and the Committee.

The Committee shall review the adequacy of this charter on an annual basis and regularly report to the Board about Committee activities, issues and related recommendations.

Membership

The Committee shall be comprised of not less than three members of the Board all of whom shall be "independent" pursuant to applicable laws, rules and regulations of applicable Canadian and U.S. securities regulators. All members must also be financially literate or become financially literate within a reasonable period of time subsequent to appointment to the Committee. In addition, at least one member of the Committee will have accounting or related financial management expertise.

The Committee may seek guidance from the Company's legal counsel to determine the independence of a particular director on an as needed basis.

Each Committee member will be appointed by the Board for a term expiring at the next annual general meeting and may serve any number of consecutive terms.

At the beginning of each fiscal year, the Committee members shall select a chairperson.

Meetings

The Committee is required to meet at least once per fiscal quarter to review interim and annual financial statements before filings are made with the appropriate regulatory body.

The Committee chairperson shall, in consultation with management and the auditor, establish the agenda for each meeting and ensure agenda materials are circulated to members in advance of each meeting such that sufficient time is provided for members to review the materials.

The Committee shall keep regular minutes of its meetings and record all material matters and shall cause such minutes to be recorded in the books kept for that purpose and shall distribute such minutes to the Board.

A majority of the members of the Committee shall constitute a quorum thereof. Questions arising shall be determined by a majority of votes of the members of the Committee present, and in the case of an equality of votes, the chairperson shall not have a second or casting vote.

Authority

The Committee shall have the power, authority and discretion delegated to it by the Board which shall not include the power to change the membership of or fill vacancies in the Committee.

The Committee shall conform to the regulations which may from time to time be imposed upon it by the Board. The Board shall have the power at any time to revoke or override the authority given to or acts done by the Committee except as to acts done before such revocation or act of overriding and to terminate the appointment or change the membership of the Committee or fill vacancies in it as it shall see fit.

Resolutions

A resolution approved in writing by all of the members of the Committee shall be valid and effective as if it had been passed at a duly called meeting. Such resolution shall be filed with the minutes of the proceedings of the Committee and shall be effective on the date stated thereon or on the latest date stated in any counterpart.

General Responsibilities

The Committee's job is one of oversight and members of the Committee recognize that the Company's management is responsible for preparing the Company's financial statements and that the outside auditor is responsible for auditing those financial statements. In carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the outside auditor's work.

The following functions shall be the common recurring activities of the Committee in carrying out its oversight function:

- review the annual financial statements and related matters and recommend their approval to the Board, after discussing matters such as the selection of accounting policies, major accounting judgements, accruals and estimates with the auditor and management prior to the Company's filing of its annual report
- review the Company's annual filings as necessary
- review and approve the interim financial statements
- oversee all aspects of the external audit, including the following:
 - audit results, selection of an independent public accounting firm
 - terms of engagement of each audit, including review of the interim financial statements and the audit of the annual financial statements
 - the reasonableness of estimated audit fees
 - the scope of the audit, including materiality, locations to be visited, audit reports to be prepared, areas of audit risk, timetable, deadlines and coordination with any internal audits taking place, the post-audit management letter together with management's response

- the form of the audit report
 - any other related audit engagements (e.g. audit of the company pension plan)
 - non-audit services performed by an auditor
 - pre-approval of all audit and non-audit services
 - provision by the auditor of a formal written statement outlining all relationships between the auditor and the Company on an annual basis
 - assessing the auditor's performance, as well as the impact non-audit services performed by the auditors' accounting firm on the auditors' independence
 - recommending the auditor for appointment by the Board
 - meeting with the auditor to discuss pertinent matters, including the quality of accounting personnel
- discuss with management and the outside auditor the quality and adequacy of the Company's accounting systems, the reliability of the accounting systems, the effectiveness of the internal controls and any changes needed to improve such reliability and effectiveness
 - review any internal control weaknesses identified by the auditor, together with management's responses
 - ensure that adequate procedures are in place for the review of the Company's public disclosure of financial information extracted or derived from the Company's financial statements (except for disclosure required to be reviewed by the Committee), and periodically assess the adequacy of those procedures
 - review and approve the Company's hiring policies regarding partners, employees and former partners and employees of the present and former external auditor of the Company
 - review and oversee any and all transactions between the Company and a related party of the Company unless a special committee of the Board is appointed with respect to a specific transaction
 - oversee the hiring process to fill key financial positions within the Company, including chief financial officer and the controller
 - oversee succession planning and human resource development within the Company's accounting and finance groups
 - report to the Board following each meeting on the major discussions and decisions made by the Committee and propose recommendations to the Board

The above functions are set forth as a guide with the understanding that the Committee may diverge from this guide as appropriate given the circumstances.

The Committee shall:

- have the power to conduct or authorize investigations into matters within the Committee's scope of responsibilities
- have unrestricted access to members of management and all information relevant to its responsibilities

- be empowered to retain independent counsel, external accountants, or others to assist it in the conduct of its duties, as the Committee deems necessary
- be provided with appropriate funding, as determined by the Committee, by the Company to compensate the external accountants engaged for the purpose of rendering an audit report or performing other audit, review or attest services, to compensate any advisers employed by the Committee, and to pay ordinary administrative expenses that are necessary or appropriate in carrying out the Committee's duties
- request members of management, counsel, internal audit, and external accountants, to participate in Committee meetings, as necessary, to carry out the Committee responsibilities
- periodically and at least annually, meet in private session with only the Committee members.

The Committee shall also meet in executive session separately with the external accountants, at least annually. However, either the external accountants or counsel, may, at any time, request a meeting with the Committee or the Committee chairperson, with or without management attendance.

Other Functions — The Committee shall perform such other functions required by law, rules of applicable securities regulators, the Company's certificate of incorporation or bylaws, or the Board.

External Reports — The Committee shall provide for inclusion in the Company's filings with applicable securities regulators, any report from the Committee required by applicable laws and regulations.

Adopted by the Board on November 30, 2020.