

**MANAGEMENT UNDERGRADUATE SOCIETY
OF MCGILL UNIVERSITY**

FINANCIAL STATEMENTS

APRIL 30, 2020

(UNAUDITED - SEE NOTICE TO READER)

**MANAGEMENT UNDERGRADUATE SOCIETY
OF MCGILL UNIVERSITY
FINANCIAL STATEMENTS
APRIL 30, 2020**

	Page
Notice to Reader	1
Statement of Financial Position	2
Statement of Operations	3
Statement of Changes in Net Assets	4



I

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Management Undergraduate Society of McGill University as at April 30, 2020 and the statements of operations and changes in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

We are not independent because while compiling the financial statements, we made several adjusting entries.

FL Fuller Landau LLP

Montreal, November 1, 2022

¹ By CPA, CPA permit No. 139139

flmontreal.com

membre indépendant de / independent member of
leaglobal.com

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1010, rue De La Gauchetière Ouest, 3^e étage
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**MANAGEMENT UNDERGRADUATE SOCIETY
OF MCGILL UNIVERSITY
STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 2020
(UNAUDITED - SEE NOTICE TO READER)**

	2020	2019
	\$	\$
ASSETS		
Current		
Cash	129,929	196,065
Investments	10,075	14,630
Accounts receivable	55,324	12,350
Inventory	3,673	7,345
	199,001	230,390
Property and equipment	337	421
	199,338	230,811
LIABILITIES		
Current		
Accounts payable and accrued liabilities	79,375	68,805
Sales taxes payable	3,133	18,282
	82,508	87,087
NET ASSETS		
Invested in capital assets	337	421
Unrestricted	116,493	143,303
	116,830	143,724
	199,338	230,811

Approved by,

_____, Director

_____, Director

**MANAGEMENT UNDERGRADUATE SOCIETY
OF MCGILL UNIVERSITY
STATEMENT OF OPERATIONS
YEAR ENDED APRIL 30, 2020
(UNAUDITED - SEE NOTICE TO READER)**

	2020	2019
	\$	\$
Revenues		
Programs	689,384	835,888
Chartered sub associations	40,991	110,614
Dave's store	63,017	160,556
Student fees	111,595	74,256
	904,987	1,181,314
Expenses		
Programs	761,151	866,367
Chartered sub associations	41,145	47,728
Dave's store	74,397	177,629
Amortization of property and equipment	84	105
Bad debt	19,850	39,105
Interest and bank charges	4,452	6,355
Insurance	9,392	8,521
Office expenses	15,926	24,605
Professional fees	3,993	33,211
Promotion	1,491	3,263
	931,881	1,206,889
Deficiency of revenues over expenses	(26,894)	(25,575)

**MANAGEMENT UNDERGRADUATE SOCIETY
OF MCGILL UNIVERSITY
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2020
(UNAUDITED - SEE NOTICE TO READER)**

	Invested in Capital assets \$	Unrestricted \$	2020 Total \$	2019 Total \$
Balance, beginning of year	421	143,303	143,724	169,299
Deficiency of revenues over expenses	(84)	(26,810)	(26,894)	(25,575)
Balance, end of year	337	116,493	116,830	143,724



November 1, 2022

Board of Directors
Management Undergraduate Society of McGill University
1001 Sherbrooke St. West, Room 228
Montreal, QC H3A 1G5

Attention: Nina Tran

Dear Ms. Tran:

The purpose of this letter is to outline the nature of our involvement with the financial statements as well as the tax services we will provide to Management Undergraduate Society of McGill University for the year ending April 30, 2021.

Notice to reader engagement

As agreed, we will compile the financial statements in accordance with the standards applicable to compilation engagements, from information provided by management. We will not audit, review or otherwise attempt to verify the accuracy or completeness of such information. Unless unanticipated difficulties are encountered, our communication will be substantially in the following form:

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of Management Undergraduate Society of McGill University as at April 30, 2021 and the statements of operations and changes in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

We are not independent because while compiling the financial statements, we made several adjusting entries.

(signed)

Montreal, Date

Since we are accepting this engagement as accountants, not as auditors, we request that you do not record this as an auditing engagement in the minutes of your shareholders' meetings. Our services will not result in the expression of an audit opinion or any other form of assurance on the financial statements nor the fulfilling of any statutory or other audit requirements.

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It is understood and agreed that:

- (a) you will provide us with accurate and complete information necessary to compile such statements;
- (b) the responsibility for the accuracy and completeness of the representations in the financial statements remains with you;
- (c) each page of the financial statements will be conspicuously marked as being unaudited;
- (d) you will attach our Notice to Reader when distributing the financial statements to third parties;
- (e) the financial statements may either lack disclosure required by, or otherwise not be in accordance with, Canadian generally accepted accounting principles, and may not be appropriate for general purpose use; and
- (f) uninformed readers could be misled, unless they are aware of the possible limitations of the statements and our very limited involvement.

This engagement cannot be relied upon to prevent or detect fraud and error. We wish to emphasize that control over and responsibility for the prevention and detection of fraud and error must remain with management.

Your accounting department will assist us to the extent practicable in the completion of our engagement. It will provide us with detailed trial balances and supporting schedules as we deem necessary. A list of such schedules will be furnished to you shortly after the commencement of our engagement. You recognize that the competence and cooperation of your accounting department will facilitate our engagement and will bear directly upon our ability to complete our services efficiently and economically.

Tax services engagement

Our engagement is limited to performing the following services:

1. Prepare the Federal (Canada) and Provincial (Quebec) non-profit organization (NPO) information returns; please advise of any additional non-profit organization (NPO) information returns required as we will only prepare the non-profit organization (NPO) information returns we have listed.
2. Prepare any bookkeeping entries we find necessary in connection with the preparation of the non-profit organization (NPO) information returns.
3. Prepare and post any adjusting entries, as deemed necessary.

You are responsible for the safeguarding of assets, for the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us of all relevant facts affecting the non-profit organization (NPO) information returns. You also have final responsibility for the non-profit organization (NPO) information returns and, therefore, the appropriate officials should review them carefully before an authorized officer signs and files them.



You agree to assume all the management responsibilities for any bookkeeping, tax, or other non-assurance services we may provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the non-profit organization (NPO) information returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

Our work in connection with the preparation of the non-profit organization (NPO) information returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The non-profit organization (NPO) information returns will be prepared solely from information provided to us without verification by us.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. We may also, depending on circumstances, use members of LEA Global (our International affiliation) in serving your account, and by signing this letter you consent to our selection and use of such personnel, in our discretion, in order to provide the most efficient and thorough service possible.

The Canada Revenue Agency ("CRA") - and the equivalent Provincial tax authorities - and regulations impose preparation and disclosure standards with non-compliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the non-profit organization (NPO) information returns concerning positions taken on the non-profit organization (NPO) information returns that do not meet these standards. Accordingly, we will discuss tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the non-profit organization (NPO) information returns. If we concluded that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to terminate this engagement.

The non-profit organization (NPO) information returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. *However, such additional services are not included in the fees for the preparation of the non-profit organization (NPO) information returns.*



Fees and billing

Our fee will depend upon the amount of time required to perform these services as well as the nature of the problems encountered, will be billed at the conclusion of the engagement, and will include reasonable charges for outside and in-house computer services and any other out-of-pocket expenses. All invoices are due and payable upon presentation. A service charge of one and one-half percent (1½%) per month will be added to accounts receivable balances remaining unpaid 30 days after the original statement date. Additionally, we will increase your account balance for any collection costs we incur in collecting past due receivables. In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment or as described above, our engagement will be deemed to have been completed. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Terms and conditions

We have the right to terminate this engagement, at our discretion, if you do not provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests, or misrepresent any facts.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the engagement will be limited to three times the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

In the event there are false or misleading representations (either written or oral) made to us by any member of the Organization's management, you agree to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees that we may incur as a result of the services performed under this engagement or as a result of claims brought against us by third persons or parties.

Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, you agree that, notwithstanding the statute of limitations of the Federal or Provincial authorities, any claim based on this engagement must be commenced by the earlier of either 1) three years after performance of our services or 2) not more than one year after discovery of such act, error or omission.

As a result of our prior or future services to you, we might be requested to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We will be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with this request. We will, however, not provide or submit any documents without your consent.

Any disputes between us that arise under this agreement, or for a breach of this agreement, or that arise out of any other services performed by us for you, must be submitted to nonbinding mediation before either of us can begin a lawsuit against the other. To conduct mediation, each of us must designate a representative with authority to fully resolve any and all disputes, and those representatives must meet and attempt to negotiate a resolution of the dispute. If that effort fails, then a competent and impartial third party acceptable to each side must be appointed to hold and conduct a nonbinding mediation proceeding. Both parties will equally share in the expenses of the mediator and each of us will pay for our own attorneys' fees, if any. No lawsuit or legal process will be commenced until at least sixty (60) days after the mediator's first meeting with the parties.

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By executing this engagement letter, you consent to us, or affiliates, using your tax return information to send you, by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and nontax-related services, and any other communication sent to some or all of our clients. This consent is not conditioned on our providing services to you.

This agreement has been prepared in the English language at the specific request of the parties.

Cette entente a été rédigée en langue anglaise à la demande spécifique des parties.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions about these or other matters relating to any of our professional services, we would be pleased to discuss them further with you. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

This letter agreement and the attached Appendix A constitute the entirety of the agreement between us for the services described. In the event of any conflict between the terms of this letter and Appendix A, the terms of this letter control.

Yours very truly,

FL Fuller Landau LLP

FL FULLER LANDAU LLP

Enclosure: Appendix A - Standard Terms and Conditions for Advisory and Tax Services

We agree with your understanding of the terms of your engagement as set in this letter.

Approved by:

MANAGEMENT UNDERGRADUATE SOCIETY OF MCGILL UNIVERSITY

Name

Title

November 1, 2022

Date

¹ By CPA, CPA permit No. 139139



APPENDIX A
FL FULLER LANDAU LLP
Standard Terms and Conditions for Advisory and Tax Services

I. Services; Client Responsibilities

- (a) It is understood and agreed that FL Fuller Landau LLP's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. FL Fuller Landau LLP will not perform management functions or make management decisions for Client beyond what has been documented above. References herein to Client shall refer to the addressee of the Proposal or Engagement Letter to which these Standard Terms and Conditions are attached (the "Engagement Letter"), and all related entities;
- (b) In connection with FL Fuller Landau LLP's provision of services under the Engagement Letter, Client agrees that Client, and not FL Fuller Landau LLP, shall perform the following functions: (i) make all management decisions and perform all management functions; (ii) designate an individual who possesses suitable skill, knowledge and experience, preferably within senior management, to oversee such services, and to evaluate the adequacy and results of such services; (iii) accept responsibility for the results of such services; and (iv) establish and maintain internal controls over the processes with which such services are concerned, including monitoring ongoing activities;
- (c) Subsequent to the completion of this engagement, FL Fuller Landau LLP will not update its advice, recommendations or work product for changes or modification to the law and regulations, or to the judicial and administrative interpretations thereof, or for subsequent events or transactions, unless Client separately engages FL Fuller Landau LLP to do so in writing after such changes or modifications, interpretations, events or transactions.

2. Tax on Services – All fees, charges and other amounts payable to FL Fuller Landau LLP under the Engagement Letter do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be Client's sole responsibility, excluding any applicable taxes based on FL Fuller Landau LLP's net income or taxes arising from the employment or independent contractor relationship between FL Fuller Landau LLP and its personnel.

3. Termination (advisory services) – Either party may terminate the Engagement Letter at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.

4. Non-solicitation - No one consciously attracts staff away from a supplier or one of their professionals, but it does happen, based on relationships formed over time. If you hire one of our firm team members to work in your company within 12 months following the later of the conclusion of the services provided under the terms of this agreement or final payment, you will be charged a one-time, immediately due recruitment fee of 25% (plus applicable sales taxes) of the first-year salary package payable to your new employee.

5. Ownership and Use of Deliverables

- (a) Except for FL Fuller Landau LLP Property, and upon full and final payment to FL Fuller Landau LLP under the Engagement Letter, the tangible items specified as deliverables or work product in the Engagement Letter including any intellectual property rights appurtenant thereto (the "Deliverables") will become the property of Client. If any FL Fuller Landau LLP Property is contained in any of the Deliverables, FL Fuller Landau LLP hereby grants Client a royalty-free paid-up, non-exclusive, perpetual license to use such FL Fuller Landau LLP Property in connection with Client's use of the Deliverables;



(b) Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by FL Fuller Landau LLP in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Client agrees that if it makes such advice, recommendations, information or work product available to any third party other than as expressly permitted by the Engagement Letter, the provisions of Paragraph 9(b) shall apply. Notwithstanding the foregoing, (i) in the event of a disclosure made by Client that is required by law, that is made to a regulatory authority having jurisdiction over Client or that is made pursuant to Paragraph 11 below, no acknowledgement of the Notice shall be required and (ii) no Notice or acknowledgement shall be required with respect to disclosures expressly authorized by the Engagement Letter.

6. Warranties – FL Fuller Landau LLP’s services under the Engagement Letter are subject to and will be performed in accordance with CPA Canada and other professional standards applicable to the services provided by FL Fuller Landau LLP under the Engagement Letter and in accordance with the terms thereof. FL Fuller Landau LLP disclaims all other warranties, either express or implied.

7. Limitation on Damages – Except for each party’s indemnification obligations herein above, neither Client nor FL Fuller Landau LLP shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under the Engagement Letter for an aggregate amount in excess of the fees paid or owing to FL Fuller Landau LLP under the Engagement Letter. In no event, shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs).

8. Assignment; Use of Member Firms – Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld. Notwithstanding the foregoing, to the extent any of the services under the Engagement Letter will be performed in or relate to a jurisdiction outside of Canada. Client acknowledges and agrees that such services, including any applicable tax advice, may be performed by the member firms of **LEA Global** practicing in such jurisdiction. Accordingly, Client consents to FL Fuller Landau LLP’s disclosures to a member firm and such member firm’s use of data and information, including tax return information, received from or at the request or direction of Client for the purpose of completing the services under the Engagement Letter provided that any such firm is subject to the confidentiality obligations set forth in the letter agreement.

9. Miscellaneous

(a) Except as otherwise set forth in the Engagement Letter, in accepting the engagement, Client acknowledges that completion of this engagement or acceptance of Deliverables resulting from this engagement will not constitute a basis for Client’s assessment or evaluation of internal control over financial reporting for income tax purposes.

(b) FL Fuller Landau LLP may communicate with Client by electronic mail or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of these forms of communication (including the security risks of interception of or unauthorized access to such communications, the risk of corruption of such communications and the risks of viruses or other harmful devices) and agrees that it may rely only upon a final hardcopy version of a document or other communication that FL Fuller Landau LLP transmits to Client unless no such hard copy is transmitted by FL Fuller Landau LLP to Client.



10. When a member or firm identifies a threat to independence that is not clearly insignificant (204.29), and the member or firm decides to apply appropriate safeguards and accepts or continues the assurance engagement, the decision should be documented in accordance with Rule 204.5. The documentation should include the following information:

- a. a description of the nature of the engagement;
- b. the threat identified;
- c. the safeguard or safeguards identified and applied to eliminate the threat or reduce it to an acceptable level; and
- d. an explanation of how, in the member or firm's professional judgment, the safeguards eliminate the threat or reduce it to an acceptable level.

11. Threats to independence:

- a. (204.30) Independence is potentially affected by self-interest, self-review, advocacy, familiarity and intimidation threats. The mere existence of such threats does not per se mean that the performance of a prospective engagement is precluded. The undertaking or continuation of an engagement is only precluded where safeguards are not available to eliminate or reduce the threats to an acceptable level or where Rule 204.4 provides a specific prohibition.
- b. Self-Interest Threats (204.31). A self-interest threat occurs when a firm or a person on the engagement team could benefit from a financial interest in, or other self-interest conflict with, an assurance client. Examples of circumstances that may create a self-interest threat include, but are not limited to:
 - i. a direct financial interest or material indirect financial interest in an assurance client;
 - ii. a loan or guarantee to or from an assurance client or any of its directors or officers;
 - iii. dependence by a firm, office or member on total fees from an assurance client;
 - iv. undue concern about the possibility of losing the engagement;
 - v. evaluating performance or providing compensation for selling non-audit services to an assurance client;
 - vi. having a close business relationship with an assurance client; and
 - vii. potential employment with an assurance client.
- c. Self-Review Threats (204.32). A self-review threat occurs when any product or judgment from a previous engagement needs to be evaluated in reaching a conclusion on the particular assurance engagement, or when a person on the engagement team was previously an officer or director of the client, or was in a position to exert significant influence over the subject matter of the assurance engagement. Examples of circumstances that may create a self-review threat include, but are not limited to:
 - i. a person on the engagement team being, or having recently been, an officer or director of the client;
 - ii. a person on the engagement team being, or having recently been, an employee of the assurance client in a position to exert significant influence over the subject matter of the assurance engagement, or another person having the duties or responsibilities normally associated with such an employee;
 - iii. a member or firm performing services for an assurance client that directly affect the subject matter of the engagement; and
 - iv. a member or firm preparing original data used to generate financial statements or preparing other records that are the subject matter of the engagement.

12. Advocacy Threats (204.33) – An advocacy threat occurs when a firm, or a person on the engagement team, promotes, or may be perceived to promote, an assurance client’s position or opinion to the point that objectivity may be, or may be perceived to be, impaired. Such would be the case if a person on the engagement team were to subordinate his or her judgment to that of the client, or the firm were to do so. Examples of circumstances that may create an advocacy threat include, but are not limited to:

- i. dealing in, or being a promoter of, shares or other securities of an assurance client;
- ii. acting as an advocate for or on behalf of an assurance client in litigation or in resolving disputes with third parties; and
- iii. completing SR&ED related engagements and then assisting in obtaining financing for same, while the firm is engaged in assurance work.

13. Familiarity Threats (204.34) – A familiarity threat occurs when, by virtue of a close relationship with an assurance client, its directors, officers or employees, a firm or a person on the engagement team becomes too sympathetic to the client’s interests. Examples of circumstances that may create a familiarity threat include, but are not limited to:

- i. a person on the engagement team having an immediate or close family member who is an officer or director of the assurance client;
- ii. a person on the engagement team having an immediate or close family member who is in a position to exert significant influence over the subject matter of the assurance engagement;
- iii. a former partner of the firm being an officer or director of the assurance client or in a position to exert significant influence over the subject matter of the assurance engagement;
- iv. the long association of a senior person on the engagement team with the assurance client; and
- v. the acceptance of gifts or hospitality from the assurance client, its directors, officers or employees, unless the value thereof is clearly insignificant.

14. Intimidation Threats (204.35) – An intimidation threat occurs when a person on the engagement team may be deterred from acting objectively and exercising professional skepticism by threats, actual or perceived, from the directors, officers or employees of an assurance client. Examples of circumstances that may create an intimidation threat include, but are not limited to:

- i. The threat of being replaced due to a disagreement with the application of an accounting principle; and the application of pressure to inappropriately reduce the extent of work performed in order to reduce or limit fees.



Certificate Of Completion

Envelope Id: D1F437BA905444DF8C6B9755D0A11C82	Status: Sent
Subject: SUBJECT: <input type="checkbox"/> Management Undergraduate Society of McGill University 2020 Financial Statements and Letter	
Source Envelope:	
Document Pages: 15	Signatures: 0
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelope Stamping: Enabled	FL Fuller Landau
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	1010 Rue De La Gauchetière
	Suite 300
	Montreal, QC H3B2S1
	votredossier8@flmontreal.com
	IP Address: 70.53.163.74

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Status: Original	Holder: FL Fuller Landau	Location: DocuSign
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Signer Events

Signature	Timestamp
Nina Tran finance.mus@mail.mcgill.ca Security Level: Email, Account Authentication (None)	Sent: 2022 November 2 15:06 Viewed: 2022 November 8 09:14
Electronic Record and Signature Disclosure: Accepted: 2022 November 8 09:14 ID: 271981f8-a5df-404a-a8ef-5a72b2b745f5	

In Person Signer Events

Signature	Timestamp

Editor Delivery Events

Status	Timestamp

Agent Delivery Events

Status	Timestamp

Intermediary Delivery Events

Status	Timestamp

Certified Delivery Events

Status	Timestamp

Carbon Copy Events

Status	Timestamp

Finalisation RMT
finalisationrmt@flmontreal.com
Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Matthew Chaussé
mchause@flmontreal.com
Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Witness Events

Signature	Timestamp

Notary Events

Signature	Timestamp

Envelope Summary Events

Status	Timestamps
Envelope Sent	Hashed/Encrypted
	2022 November 2 15:06

Envelope Summary Events	Status	Timestamps
Certified Delivered	Security Checked	2022 November 8 09:14
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, FL Fuller Landau (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact FL Fuller Landau :

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: it-management@flmontreal.com

To advise FL Fuller Landau of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at it-management@flmontreal.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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