FORM 2

ANNUAL REPORT FORM

Registered public accounting firms must provide their annual report and any amendments thereto to the PCAOB by completing and submitting this Form according to the instructions to Form 2.

It is important to refer to the instructions when completing each item of the Form. The Firm is responsible for completing each item according to those instructions, and should not merely rely on the Firm's own interpretation of the item descriptions appearing in this Form.

Terms that appear in italics have specific defined meanings that the Firm must apply in completing this Form. The definitions are found in PCAOB Rule 1001.

PART I - IDENTITY OF THE FIRM AND CONTACT PERSONS

In Part I, the Firm should provide information that is current as of the date of the certification in Part X.

ITEM 1.1 - NAME OF THE FIRM

a. Firm legal name

BDO Canada LLP

b. Other names used in *audit reports*	BDO Canada LLP / S.R.L. / S.E.N.C.R.L.
c. Former legal names	

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☑ Same as physical address
Country: Canada	Country:
Street address 1: 500 - 20 Wellington St. East	Street address 1:
Street address 2:	Street address 2:
City: Toronto	City:
State/Province:	State/Province:
Non-U.S. State/Province: Ontario	Non-U.S. State/Province:
Zip/Postal code: M5E 1C5	Zip/Postal code:

b. Telephone number of the Firm's headquarters office (incl. country and area codes)

1 (416) 865-0111

Facsimile number of the Firm's headquarters office (incl. country and area codes)

1 (416) 367-3912

Website address of the Firm

www.BDO.ca

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 1.3 - PRIMARY CONTACT WITH THE *BOARD*	
Name	
Family Name (last name) Provvisionato	Given name (first name) Amy
Business title Chief Risk Officer	
Physical business address Country Canada	Business mailing address ☑ Same as physical address Country
Street address 1 500 - 20 Wellington St. East	Street address 1
Street address 2	Street address 2
City Toronto	City
State/Province	State/Province
Non-U.S. State/Province Ontario	Non-U.S. State/Province
Zip/Postal code M5E 1C5	Zip/Postal code
Business telephone number (incl. country and area codes) 1 (647) 798-1467	
Business facsimile number (incl. country and area codes) 1 (416) 367-3912	
Business e-mail address aprovvisionato@bdo.ca	

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART II - GENERAL INFORMATION CONCERNING THIS REPORT

ITEM 2.1 - REPORTING PERIOD

State the reporting period covered by this report.

Note: The reporting period, which the Firm should enter in Item 2.1, is the period beginning on April 1 of the year before the year in which the annual report is required to be filed and ending March 31 of the year in which the annual report is required to be filed. That is the period referred to where this Form refers to the "reporting period." Note, however, the special instruction at the beginning of Part VIII concerning the first annual report filed by certain firms.

Start of reporting period (mm/dd/yyyy)	End of reporting period (mm/dd/yyyy)
4/1/2025	3/31/2026

ITEM 2.2 - AMENDMENTS

If this is an amendment to a report previously filed with the *Board* -

a. Indicate, by checking the box corresponding to this item, that this is an amendment. ☐

b. Identify the specific Part or Item numbers of this Form (other than this Item 2.2) as to which the Firm's response has changed from that provided in the most recent Form 2 or amended Form 2 filed by the Firm with respect to the reporting period.

- ☐ Part I, Identity of the Firm and Contact Persons
- Part III, General Information Concerning the Firm
  - ☐ Item 3.1, The Firm's Practice Related to the Registration Requirement
  - Item 3.2, Fees Billed to *Issuer Audit* Clients
    - ☐ Item 3.2.a.1, *Audit Services*
    - ☐ Item 3.2.a.2, *Other Accounting Services*
    - ☐ Item 3.2.a.3, *Tax Services*
    - ☐ Item 3.2.a.4, *Non-audit Services*
    - ☐ Item 3.2.b, Calculation Method
    - ☐ Item 3.2.c, Estimated Percentages
  - ☐ Item 3.3, *Foreign Registered Public Accounting Firm*'s Designation of U.S. Agent
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part IV, *Audit* Clients and *Audit Reports*
- ☐ Part V, Offices and Affiliations
- Part VI, Personnel
  - Item 6.1, Number of Firm Personnel
    - ☐ Item 6.1.a, Total Number of *Accountants*
    - ☐ Item 6.1.b, Total Number of CPA's
    - ☐ Item 6.1.c, Total Number of Personnel
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- Part VII, Certain Relationships
  - Item 7.1, Individuals with Certain Disciplinary or Other Histories
    - ☐ Item 7.1.a, Relationship Exists
    - ☐ Item 7.1.b, Individuals
  - Item 7.2, Entities with Certain Disciplinary or Other Histories
    - ☐ Item 7.2.a, Relationship Exists
    - ☐ Item 7.2.b, Entities
  - Item 7.3, Certain Arrangements to Receive Consulting or Other Professional Services
    - ☐ Item 7.3.a, Arrangement Exists
    - ☐ Item 7.3.b, Entities
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part VIII, Acquisition of Another *Public Accounting Firm* or Substantial Portions of Another *Public Accounting Firm's Personnel*
- ☐ *Part IX, Affirmation of Consent*
- ☐ *Part X, Certification of Firm*

  If you check this box, use the text field below to describe the error or omission in Part X as previously filed and to supply the information as it should have been provided in the previous submission. Use Part X of this amended form only to certify the amended form, not to supply corrections to the previous form.

- Part XI, Exhibits
  - ☐ Exhibit 3.2, Description of Methodology Used to Estimate Components of Calculation in Item 3.2 and Reason for Using Estimates
  - ☐ Exhibit 99.1, Request for Confidential Treatment

☐ Exhibit 99.3, Materials Required by Rule 2207(c)(2)-(4)

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART III - GENERAL INFORMATION CONCERNING THE FIRM

ITEM 3.1 - THE FIRM'S PRACTICE RELATED TO THE REGISTRATION REQUIREMENT

a. Indicate whether the Firm issued any *audit report* with respect to an *issuer* during the reporting period.	(•) Yes ( ) No
b. In the event of an affirmative response to Item 3.1.a, indicate whether the *issuers* with respect to which the Firm issued *audit reports* during the reporting period were limited to employee benefit plans that file reports with the *Commission* on Form 11-K.	[ ] Yes [x] No
c. In the event of a negative response to Item 3.1.a, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to an *issuer* during the reporting period.	[ ] Yes [ ] No
d. Indicate whether the Firm issued any *audit report* with respect to any *broker* or *dealer* during the reporting period.	[ ] Yes [x] No
e. In the event of a negative response to Item 3.1.d, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to a *broker* or *dealer* during the reporting period.	[ ] Yes [x] No

ITEM 3.2 - FEES BILLED TO *ISSUER AUDIT* CLIENTS

The option to request confidential treatment for information provided in Item 3.2 is available only to *foreign registered public accounting firms*.

a. Of the total fees billed by the Firm to all clients for services that were rendered in the reporting period, state the percentage (which may be rounded, but no less specifically than to the nearest five percent) attributable to fees billed to *issuer audit* clients for–

	CA	CR		CA	CR
1. *Audit services*	[ ]	[ ]	2. *Other accounting services*	[ ]	[ ]
1			0		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
0			0		

b. Indicate, by checking the appropriate box, which of the following two methods the Firm used to calculate the percentages reported in Item 3.2.a – CA [ ] CR [ ]

( ) 1. The Firm used as a denominator the total fees billed to all clients for services rendered during the reporting period and used as numerators (for each of the four categories) total fees billed to *issuer audit* clients for the relevant services rendered during the reporting period.

(•) 2. The Firm used as a denominator the total fees billed to all clients in the Firm's fiscal year that ended during the reporting period and used as numerators (for each of the four categories) total *issuer audit* client fees as determined by reference to the fee amounts disclosed to the *Commission* by those clients for each client's fiscal year that ended during the reporting period (including, for clients who have not made the required *Commission* filings, the fee amounts required to be disclosed).

c. If the Firm has used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using the specific data, check this box and attach Exhibit 3.2 briefly describing the reasons for doing so and the methodology used in making those estimates. CA [ ] CR [ ] [ ]

Note: In responding to Item 3.2, careful attention should be paid to the definitions of the italicized terms, which are found in *Board Rules* 1001(i)(iii) (*issuer*), 1001(a)(v) (*audit*), 1001(a)(vii) (*audit services*), 1001(o)(i) (*other accounting services*), 1001(t)(i) (*tax services*), and 1001(n)(ii) (*non-audit services*). The definitions of the four categories of services correspond to the *Commission*'s descriptions of the services for which an *issuer* must disclose fees paid to its auditor. Compare the descriptions of services in Item 9(e) of *Commission* Schedule 14A (17 C.F.R. § 240.14a-101) under the headings "Audit Fees," "Audit-Related Fees," "Tax Fees," and "All Other Fees" with, respectively, the *Board*'s definitions of *Audit Services*, *Other Accounting Services, Tax Services*, and *Non-Audit Services*.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 3.3 - *FOREIGN REGISTERED PUBLIC ACCOUNTING FIRM*'S DESIGNATION OF U.S. AGENT

a. If the Firm is a *foreign registered public accounting firm* that has designated to the *Commission* or *Board* an agent in the United States upon whom the *Commission* or the *Board* may serve any request to the Firm under Section 106 of the *Act* or any process, pleading, or other papers in any action against the Firm to enforce Section 106 of the *Act,* check here and enter the name and address of the designated agent. ☑

1. Agent Name	
Clinton Wilson BDO USA, P.C.	
2. Agent Address	
2a. Street Address 1 600 North Pearl Street, Suite 1700	2d. State Texas
2b. Street Address 2	2e. Zip Code 75201
2c. City Dallas	

b. If the Firm is a *foreign registered public accounting firm* and did not check the box for Item 3.3.a, indicate by checking "yes" or "no" whether the Firm has, since July 21, 2010, (1) performed material services upon which another *registered public accounting firm* relied in the conduct of an audit or interim review, (2) issued an audit report, (3) performed audit work, or (4) performed interim reviews. ☐ Yes ☐ No

Note: If the Firm checks "yes" for Item 3.3.b, the Firm must immediately provide to the *Commission* or the *Board* the designation required by Section 106(d)(2) of the *Act*.

Note: If the Firm checks "no" for Item 3.3.b, and the Firm later performs any of the activities identified in Section 106(d)(2) of the Act, the Firm must immediately provide to the *Commission* or the *Board* the designation required by Section 106(d)(2) of the *Act*.

Note: If the Firm has previously designated an agent for service to the *Commission* or *Board* , the Firm must immediately communicate any change in the name or address of the agent to the *Commission* or *Board* .

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part III, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 3.1.c	☐ 3.1.e	☐ 3.2.a.1	☐ 3.2.a.2	☐ 3.2.a.3
☐ 3.2.a.4	☐ 3.2.b	☐ 3.2.c	☐ 3.3.a	☐ 3.3.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IV - *AUDIT* CLIENTS AND *AUDIT REPORTS*

ITEM 4.1 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *ISSUERS*

a. Provide the following information concerning each *issuer* for which the Firm issued any *audit report*(s) during the reporting period -

1. *Issuer* name
Cardiol Therapeutics Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001702123 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/31/2026

1. *Issuer* name
Collective Mining Ltd.

2. *Issuer* CIK (Central Index Key) number, if any
0001953575 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/30/2026

1. *Issuer* name
GreenPower Motor Company Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001584547 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/30/2025

1. *Issuer* name
Integra Resources Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001722387 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/24/2026

1. *Issuer* name
Solaris Resources Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0002019103 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/26/2026

1. *Issuer* name
Zentek Ltd.

2. *Issuer* CIK (Central Index Key) number, if any

0001904501 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/26/2025

1. *Issuer* name

BTQ Technologies Corp.

2. *Issuer* CIK (Central Index Key) number, if any

0001821866 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

9/25/2025 8/7/2025

1. *Issuer* name

Damon Inc.

2. *Issuer* CIK (Central Index Key) number, if any

0002000640 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/22/2025 8/26/2025 9/9/2025

b. If the Firm identified any *issuer*s in response to Item 4.1.a., indicate, by checking the box corresponding to the appropriate range set out below, the total number of Firm personnel who exercised the authority to sign the Firm's name to an *audit report,* for an *issuer*, during the reporting period. If the Firm checks the box indicating that the number is in the range of 1-9, provide the exact number.

- ◉ 1-9 Exact Number: 4
- ○ 10-25
- ○ 26-50
- ○ 51-100
- ○ 101-200
- ○ More than 200

Note: In responding to Item 4.1(a), careful attention should be paid to the definition of *issuer.* The Firm should not, for example, overlook the fact that investment companies may be *issuers*, or that employee benefit plans that file reports on *Commission* Form 11-K are *issuers*.

Note: In responding to Item 4.1, do not list any *issuer* more than once. For each *issuer,* provide in Item 4.1.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) of all such *audit reports* for that *issuer*, including each date of any dual-dated *audit report*.

Note: In responding to Item 4.1.a.3, it is not necessary to provide the date of any consent to an *issuer*'s use of an *audit report* previously issued for that *issuer*, except that, if such consents constitute the only instances of the Firm issuing *audit reports* for a particular *issuer* during the reporting period, the Firm should include that *issuer* in Item 4.1 and include the dates of such consents and indicate whether the dates provided correspond to the issuance of a consent to the use of a previously-issued *audit report* in Item 4.1.a.3.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.2 - *ISSUER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *issuers* are identified in response to Item 4.1.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for an *issuer* that was issued during the reporting period, provide the following information concerning each *issuer* with respect to which the Firm did so -

Note: If the Firm identifies any *issuer* in response to Item 4.1, the Firm need not respond to Item 4.2.

Note: In responding to Item 4.2, do not list any *issuer* more than once.

1. *Issuer* name

2. *Issuer* CIK (Central Index Key) number, if any

☐ Check here, if none

3. Name of the *registered public accounting firm* that issued the *audit report*(s)

4. The end date(s) of the fiscal period(s) covered by the financial statements that were the subject of the *audit report*(s)

5. *Substantial role played* by the Firm with respect to the *audit report*(s)

If other is selected, please enter *substantial role played* below -

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.3 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *BROKERS* OR *DEALERS*

a. Provide the following information concerning each *audit report* issued for a *broker* or *dealer* during the reporting period –

1. *Broker*'s or *Dealer*'s name

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

b. If the Firm identified any *brokers* or *dealers* in response to Item 4.3.a., indicate, by checking the box corresponding to the appropriate range set out below, the total number of Firm personnel who exercised the authority to sign the Firm's name to an *audit report*, for a *broker* or *dealer*, during the reporting period. If the Firm checks the box indicating that the number is in the range of 1-9, provide the exact number.

- ○ 1-9 — Exact Number:
- ○ 10-25
- ○ 26-50
- ○ 51-100
- ○ 101-200
- ○ More than 200

Note: For each *audit report* provide in Item 4.3.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) including each date of any dual-dated *audit report*.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.4 - *BROKER* OR *DEALER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *brokers* or *dealers* are identified in response to Item 4.3.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for a *broker* or *dealer* that was issued during the reporting period, provide the following information concerning each *broker* or *dealer* with respect to which the Firm did so –

Note: If the Firm identifies any *broker* or *dealer* in response to Item 4.3, the Firm need not respond to Item 4.4.

Note: In responding to Item 4.4, do not list any *broker* or *dealer* more than once.

1. *Broker*'s or *Dealer*'s name

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

3. *Broker*'s or *Dealer*'s CIK number, if any

☐ Check here, if none

4. Name of the *registered public accounting firm* that issued the *audit report*(s)

5. The end date(s) of the fiscal period(s) covered by the financial statements that were subject of the *audit report*(s)

6. Substantial role played by the Firm with respect to the *audit report*(s)

If other is selected, please enter substantial role played below -

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IV, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 4.2.a.1 ☐ 4.2.a.2 ☐ 4.2.a.3 ☐ 4.2.a.4 ☐ 4.2.a.5

☐ 4.4.a.1 ☐ 4.4.a.2 ☐ 4.4.a.3 ☐ 4.4.a.4 ☐ 4.4.a.5

☐ 4.4.a.6

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART V - OFFICES AND AFFILIATIONS

In Part V, the Firm should provide information that is current as of the last day of the reporting period.

ITEM 5.1 - FIRM'S OFFICES

List the physical address and, if different, the mailing address, of each of the Firm's offices.

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 300 Lakeshore Drive	Street address 1
Street address 2 Suite 300	Street address 2
City Barrie	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L4N 0B4	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 316 South Railway	Street address 1 P.O. Box 60
Street address 2	Street address 2
City Boissevain	City Boissevain
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province MB
Zip/Postal code R0K 0E0	Zip/Postal code R0K 0E0

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 148-10th Street	Street address 1
Street address 2 Suite 1	Street address 2
City Brandon	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

MB	
Zip/Postal code R7A 4E6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 505 Park Road North	Street address 1
Street address 2 Unit 1	Street address 2
City Brantford	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N3R 7K8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 903 - 8th Avenue SW	Street address 1
Street address 2 Suite 620	Street address 2
City Calgary	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T2P 0P7	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 155 Belvedere Avenue	Street address 1 P.O. Box 2158
Street address 2 Suite 200	Street address 2
City Charlottetown	City Charlottetown
State/Province	State/Province
Non-U.S. State/Province PE	Non-U.S. State/Province PE

Zip/Postal code	Zip/Postal code
C1A 8B9	C1A 8B9

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 555 Richmond Street	Street address 1
Street address 2 Suite 301	Street address 2
City Chatham	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N7M 1R2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 113 Second Street	Street address 1
Street address 2 Suite 100	Street address 2
City Cornwall	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K6H 1Y5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 10130-103 Street NW	Street address 1
Street address 2 Suite 900	Street address 2
City Edmonton	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

T5J 3N9	

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 991 Limoges Road	Street address 1 P.O. Box 128
Street address 2	Street address 2
City Embrun	City Embrun
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province ON
Zip/Postal code K0A 1W0	Zip/Postal code K0A 1W0

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 19 First Street SW	Street address 1 P.O. Box 214
Street address 2	Street address 2
City Erickson	City Erickson
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province MB
Zip/Postal code R0J 0P0	Zip/Postal code R0J 0P0

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 245 Hanlon Creek Blvd	Street address 1
Street address 2 Suite 301	Street address 2
City Guelph	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N1C 1C1	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 6940 Mumford Rd	Street address 1
Street address 2 Suite 510	Street address 2
City Halifax	City
State/Province	State/Province
Non-U.S. State/Province NS	Non-U.S. State/Province
Zip/Postal code B3L 0B7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 335 McGill Street	Street address 1
Street address 2	Street address 2
City Hawkesbury	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K6A 1P9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 75 West Road	Street address 1
Street address 2	Street address 2
City Huntsville	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code P1H 1T4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 275 Lansdowne Street	Street address 1
Street address 2 Suite 300	Street address 2
City Kamloops	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2C 6J3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1631 Dickson Avenue	Street address 1
Street address 2 Suite 400	Street address 2
City Kelowna	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V1Y 0B5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 19916 - 64th Avenue	Street address 1
Street address 2 Suite 220	Street address 2
City Langley	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2Y 1A2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country Canada	Country
Street address 1 655, promenade du Centropolis	Street address 1
Street address 2 Suite R224	Street address 2
City Laval	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code H7T 0A3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 633 Colborne Street	Street address 1
Street address 2 Suite 230	Street address 2
City London	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N6B 2V3	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 5536 Manotick Main Street	Street address 1 P.O. Box 978
Street address 2	Street address 2
City Manotick	City Manotick
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province ON
Zip/Postal code K4M 1A8	Zip/Postal code K4M 1A8

Office physical address	Office mailing address ☑ Same as physical address
Country	Country

Canada	
Street address 1 60 Columbia Way	Street address 1
Street address 2 Suite 300	Street address 2
City Markham	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L3R 0C9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1111 Main Street	Street address 1
Street address 2 Suite 306	Street address 2
City Moncton	City
State/Province	State/Province
Non-U.S. State/Province NB	Non-U.S. State/Province
Zip/Postal code E1C 1H3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1000, rue De La Gauchetière Ouest	Street address 1
Street address 2 Bureau 300	Street address 2
City Montreal	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code H3B 4W5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country

Street address 1 1164 Devonshire Avenue	Street address 1
Street address 2 Suite 300A	Street address 2
City North Bay	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code P1B 6X7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 360 Oakville Place Drive	Street address 1
Street address 2 Suite 500	Street address 2
City Oakville	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L6H 6K8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 180 Kent Street	Street address 1
Street address 2 Suite 1700	Street address 2
City Ottawa	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K1P 0B6	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1	Street address 1

23111 PTH 14	P.O. Box 1357
Street address 2 Suite 3	Street address 2
City Pembina Valley	City Pembina Valley
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province MB
Zip/Postal code R6W 4B3	Zip/Postal code R6W 4B3

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 144 Front Street	Street address 1
Street address 2 Suite 101	Street address 2
City Penticton	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2A 1H1	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 480 Saskatchewan Avenue West	Street address 1
Street address 2	Street address 2
City Portage la Prairie	City
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province
Zip/Postal code R1N 0M4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 2875 Laurier Blvd.	Street address 1

Street address 2 Suite 650	Street address 2
City Quebec City	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code G1V 2M2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 179D Leva Ave	Street address 1
Street address 2 Suite 100	Street address 2
City Red Deer	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T4E 1B9	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 103 1st East	Street address 1 P.O. Box 2100
Street address 2 Suite 202	Street address 2
City Revelstoke	City Revelstoke
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province BC
Zip/Postal code V0E 2S0	Zip/Postal code V0E 2S0

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 2784 rue Laurier	Street address 1
Street address 2	Street address 2

Suite 5	
City Rockland	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K4K 1A2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 571 6th Street NE	Street address 1
Street address 2 Suite 201	Street address 2
City Salmon Arm	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V1E 1R6	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 250 Christina Street North	Street address 1 P.O. Box 730
Street address 2	Street address 2
City Sarnia	City Sarnia
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province ON
Zip/Postal code N7T 7V3	Zip/Postal code N7T 7V3

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 128 4th Avenue South	Street address 1
Street address 2 Suite 600	Street address 2

City	City
Saskatoon	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
SK	
Zip/Postal code	Zip/Postal code
S7K 1M8	

Office physical address	Office mailing address ☐ Same as physical address
Country	Country
Canada	Canada
Street address 1	Street address 1
747 Queen Street East	P.O. Box 1109
Street address 2	Street address 2
City	City
Sault Ste. Marie	Sault Ste. Marie
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
ON	
Zip/Postal code	Zip/Postal code
P6A 5N7	P6A 5N7

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
300 Kenmount Road	
Street address 2	Street address 2
Suite 100	
City	City
St. John's	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
NL	
Zip/Postal code	Zip/Postal code
A1B 3R2	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
425 Caradoc Street South	
Street address 2	Street address 2
Suite E	
City	City

Strathroy	
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code A1B 3R2	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 222 Bay Street	Street address 1 P.O. Box 131
Street address 2 Suite 2200	Street address 2
City Toronto	City Toronto
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province ON
Zip/Postal code M5K 1H1	Zip/Postal code M5K 1H1

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 20 Wellington Street East	Street address 1
Street address 2 Suite 500	Street address 2
City Toronto	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code M5E 1C5	Zip/Postal code

Office physical address	Office mailing address ☐ Same as physical address
Country Canada	Country Canada
Street address 1 1055 West Georgia Street	Street address 1 P.O. Box 11101
Street address 2 Suite 1100	Street address 2
City Vancouver	City Vancouver

State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
BC	BC
Zip/Postal code	Zip/Postal code
V6E 3P3	V6E 3P3

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
2706 30th Avenue	
Street address 2	Street address 2
Suite 202	
City	City
Vernon	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
BC	
Zip/Postal code	Zip/Postal code
V1T 2B6	

Office physical address	Office mailing address ☐ Same as physical address
Country	Country
Canada	Canada
Street address 1	Street address 1
255 Wellington Street West	P.O. Box 1900
Street address 2	Street address 2
City	City
Virden	Virden
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
MB	MB
Zip/Postal code	Zip/Postal code
R0M 2C0	R0M 2C0

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
150 Caroline St	
Street address 2	Street address 2
Suite 201	
City	City
Kitchener-Waterloo	
State/Province	State/Province

Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N2L 0A5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1200 Alpha Lake Road	Street address 1
Street address 2 Suite 202	Street address 2
City Whistler	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V8E 0H6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 9016 Quartz Road	Street address 1
Street address 2 Suite 202	Street address 2
City Whitehorse	City
State/Province	State/Province
Non-U.S. State/Province YT	Non-U.S. State/Province
Zip/Postal code Y1A 2Z5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 3630 Rhodes Drive	Street address 1
Street address 2 Suite 100	Street address 2
City Windsor	City
State/Province	State/Province

Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N8W 5A4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 201 Portage Ave	Street address 1
Street address 2 26th Floor	Street address 2
City Winnipeg	City
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province
Zip/Postal code R3B 3K6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 94 Graham Street	Street address 1
Street address 2	Street address 2
City Woodstock	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N4S 6J7	Zip/Postal code

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 5.2 - *AUDIT*-RELATED MEMBERSHIPS, AFFILIATIONS, OR SIMILAR ARRANGEMENTS

a. State whether the Firm has any:

1. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that licenses or authorizes *audit* procedures or manuals or related materials, or the use of a name in connection with the provision of *audit services* or accounting services	(•) Yes ( ) No
2. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that markets or sells *audit services* or through which joint *audits* are conducted	(•) Yes ( ) No
3. Arrangement, whether by contract or otherwise, with another entity through or from which the Firm employs or leases personnel to perform *audit services*	( ) Yes (•) No

b. If the Firm provides any affirmative response in Item 5.2.a, identify the entity with which the Firm has each such relationship -

Entity name
BDO International Limited

Entity Address

Country	State/Province
United Kingdom	
Street address 1	**Non-U.S. State/Province**
55 Baker Street	
Street address 2	**Zip/Postal code**
	W1U 7EU
City	
London	

Provide a brief description of the relationship the Firm has with this entity

BDO Canada LLP is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. Member firms perform professional services under the name of BDO, the brand name of the BDO network and have access to BDO's audit methodology, tools and guidance. Member firms may transfer staff through international secondments to share knowledge and skills among BDO Member Firms and to further the professional and personal skills of staff. Service provision within the BDO network is coordinated by Brussels Worldwide Services BV, a limited liability company incorporated in Belgium. Each of BDO International Limited, Brussels Worldwide Services BV and the member firms is a separate legal entity and has no liability for another such entity's acts or omissions.

Entity name
BDO & Partners Limited Partnership

Entity Address

Country	State/Province
Canada	
Street address 1	**Non-U.S. State/Province**
500 - 20 Wellington St. East	ON
Street address 2	**Zip/Postal code**
	M5E 1C5
City	
Toronto	

Provide a brief description of the relationship the Firm has with this entity

BDO & Partners Limited Partnership is a limited partnership that was created for partners of BDO that are neither CPA, CAs nor CPA, CGAs. The partners of BDO & Partners Limited Partnership offer their services to BDO Canada LLP.

Entity name BDO & Company LLP	
Entity Address	
Country Canada	State/Province
Street address 1 500 - 20 Wellington St. East	Non-U.S. State/Province ON
Street address 2	Zip/Postal code M5E 1C5
City Toronto	

Provide a brief description of the relationship the Firm has with this entity

BDO & Company LLP is a limited liability partnership that was created for Certified General Accountants (CGA) Partners. The partners of BDO & Company LLP offer their services to BDO Canada LLP.

Note: Item 5.2.b does not require information concerning every other entity that is part of the network, arrangement, alliance, partnership or association, but only information concerning the network, arrangement, alliance, partnership, or association itself, or the principal entity through which it operates.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part V, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 5.1 ☐ 5.2.a.1 ☐ 5.2.a.2 ☐ 5.2.a.3 ☐ 5.2.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VI - PERSONNEL

In Part VI, the Firm should provide information that is current as of the last day of the reporting period.

ITEM 6.1 - NUMBER OF FIRM PERSONNEL

Provide the following numerical totals -

		CA	CR
a. Total number of the Firm's *accountants*	2252	☐	☐
b. Total number of the Firm's certified public accountants (include in this number all *accountants* employed by the Firm with comparable licenses from non-U.S. jurisdictions)	1468	☐	☐
c. Total number of the Firm's personnel	5505	☐	☐

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VI, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 6.1.a ☐ 6.1.b ☐ 6.1.c

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VII - CERTAIN RELATIONSHIPS

ITEM 7.1 - INDIVIDUALS WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.1 of Form 3, and only if the Firm has not previously identified the individual and the sanction or *Commission* order on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm has any employee, partner, shareholder, principal, member, or owner who was the subject of a *Board* disciplinary sanction or a *Commission* order under Rule 102(e) of the *Commission's* Rules of Practice, entered within the five years preceding the end of the reporting period and without that sanction or order having been vacated on review or appeal, and who provided at least ten hours of *audit services* for any *issuer*, *broker*, or *dealer* during the reporting period.

( ) Yes
(•) No

CA ☐ CR ☐

b. If the Firm provides an affirmative response to Item 7.1.a, provide the following information for each such individual -

1. Family name (last name)

Given name (first name)

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

( ) *Board* ( ) *Commission*

CA ☐ CR ☐

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 7.2 - ENTITIES WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.2 of Form 3, and only if the Firm has not previously reported the information on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm was owned or partly owned by an entity that was the subject of (a) a *Board* disciplinary sanction entered within the five years preceding the end of the reporting period, which has not been vacated on review or appeal, suspending or revoking that entity's registration or disapproving that entity's application for registration, or (b) a *Commission* order under Rule 102(e) of the *Commission*'s Rules of Practice entered within the five years preceding the end of the reporting period, which has not been vacated on appeal, suspending or denying the privilege of appearing or practicing before the *Commission*.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.2.a, provide the following information for each such entity -

1. Name of entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 7.3 - CERTAIN ARRANGEMENTS TO RECEIVE CONSULTING OR OTHER PROFESSIONAL SERVICES

a. Other than a relationship required to be reported in Item 5.3 of Form 3, state whether the Firm received, or entered into a contractual or other arrangement to receive, from any individual or entity meeting the criteria described in Items 7.1.a. or 7.2.a, consulting or other professional services related to the Firm's *audit* practice or related to services the Firm provides to *issuer, broker*, or *dealer audit* clients.

○ Yes
● No

CA ☐ CR ☐

b. If the Firm provides an affirmative response to 7.3.a, provide the following information for each such individual or entity -

1. Name of individual or entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. Description of the services provided or to be provided to the Firm by the individual or entity

5. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA ☐ CR ☐

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VII, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 7.1.a ☐ 7.1.b ☐ 7.2.a ☐ 7.2.b

☐ 7.3.a ☐ 7.3.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VIII - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM'S* PERSONNEL

If the Firm became registered on or after December 31, 2009, the first annual report that the Firm files must provide this information for the period running from the date used by the Firm for purposes of General Instruction 9 of Form 1 (regardless of whether that date was before or after the beginning of the reporting period) through March 31 of the year in which the annual report is required to be filed.

ITEM 8.1 - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM*'S PERSONNEL

a. Did the Firm acquire another *public accounting firm*?

- ○ Yes
- ◉ No

b. If the Firm provides an affirmative response to Item 8.1.a, provide the name(s) of the *public accounting firm*(s) that the Firm acquired.

Name of acquired *public accounting firm*

c. Did the Firm, without acquiring another *public accounting firm*, take on as employees, partners, shareholders, principals, members, or owners 75% or more of the persons who, as of the beginning of the reporting period, were the partners, shareholders, principals, members, or owners of another *public accounting firm*?

- ○ Yes
- ◉ No

d. If the Firm provides an affirmative response to Item 8.1.c, provide the following information for each such *public accounting firm* -

Name of the other *public accounting firm*

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VIII, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 8.1.a ☐ 8.1.b ☐ 8.1.c ☐ 8.1.d

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IX - AFFIRMATION OF CONSENT

ITEM 9.1 - AFFIRMATION OF UNDERSTANDING OF, AND COMPLIANCE WITH, CONSENT REQUIREMENTS

Whether or not the Firm, in applying for registration with the *Board*, provided the signed statement required by Item 8.1 of Form 1, affirm, by checking the boxes, that -

a. The Firm has consented to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002; ☐

b. The Firm has secured from each of its *associated person*s, and agrees to enforce as a condition of each such person's continued employment by or other association with the Firm, a consent indicating that the *associated person* consents to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority under the Sarbanes-Oxley Act of 2002, and that the *associated person* understands and agrees that such consent is a condition of his or her continued employment by or other association with the Firm; and ☐

c. The Firm understands and agrees that cooperation and compliance, as described in Item 9.1.a, and the securing and enforcing of consents from its *associated persons* as described in Item 9.1.b, is a condition to the continuing effectiveness of the registration of the Firm with the *Board*. ☐

Note 1: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *registered public accounting firm*.

Note 2: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *foreign public accounting firm* in circumstances where that *associated person* asserts that non-U.S. law prohibits it from providing the consent, so long as the Firm possesses in its files documents relating to the *associated person's* assertion about non-U.S. law that would be sufficient to satisfy the requirements of subparagraphs (2) through (4) of Rule 2207(c) if that *associated person* were a *registered public accounting firm* filing a Form 2 and withholding this affirmation. This exception to the affirmation in Item 9.1.b does not relieve the Firm of its obligation to enforce cooperation and compliance with *Board* demands by any such *associated person* as a condition of continued association with the Firm.

Note 3: If the Firm is a *foreign registered public accounting firm*, the affirmations in Item 9.1 that relate to *associated persons* shall be understood to encompass every *accountant* who is a proprietor, partner, principal, shareholder, officer, or *audit* manager of the Firm and who provided at least ten hours of *audit services* for any *issuer* during the reporting period.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IX, has withheld an affirmation on the ground that the Firm cannot provide the affirmation without violating non-U.S. law, the Firm must identify here all items - and only those items - as to which the Firm has actually declined to provide the affirmation.

☑ 9.1.a ☑ 9.1.b ☑ 9.1.c

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART X - CERTIFICATION OF THE FIRM

ITEM 10.1 SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

This Form must be signed on behalf of the Firm by an authorized partner or officer of the Firm including, in accordance with Rule 2204, both a signature that appears in typed form within the electronic submission and a corresponding manual signature retained by the Firm.

I, the undersigned, certify that -

a. I am a partner or an officer of the Firm and I am authorized to sign this Form on behalf of the Firm;

b. I have reviewed this Form;

c. based on my knowledge, the Firm has filed a special report on Form 3 with respect to each event that occurred during the reporting period and for which a special report on Form 3 is required under the *Board*'s *rules*;

d. based on the signer's knowledge, this Form does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading; and

e. either-

- ○ 1. based on the signer's knowledge, the Firm has not failed to include in this Form any information or affirmation that is required by the instructions to this Form, or
- ◉ 2. based on the signer's knowledge-
  (A) the Firm is a *foreign registered public accounting firm* and has not failed to include in this form any information or affirmation that is required by the instructions to this Form except for information or affirmations that the Firm asserts it cannot provide to the *Board* on this Form 2 without violating non-U.S. law;
  (B) with respect to any such withheld information or affirmation, the Firm has satisfied the requirements of PCAOB Rule 2207(b) and has in its possession the materials required by PCAOB Rule 2207(c); and
  (C) the Firm has indicated, in accordance with the instructions to this Form, each item of this Form with respect to which the Firm has withheld any required information or affirmation.

Typed signature (to be submitted electronically):	Amy Given name (first name)	Provvisionato Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/25/2026	
Business Title:	Chief Risk Officer	
Capacity in which signed:	Partner ○ Officer ◉	

Business mailing address

Country Canada	State/Province
Street address 1 500 - 20 Wellington St. East	Non-U.S. State/Province ON
Street address 2	Zip/Postal code M5E 1C5
City Toronto	

Business telephone number (incl. country and area codes)

1 (647) 798-1467

Business facsimile number (incl. country and area codes)

1 (416) 367-3912

Business e-mail address

aprovvisionato@bdo.ca

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART XI - EXHIBITS

EXHIBIT 3.2 - DESCRIPTION OF METHODOLOGY USED TO ESTIMATE COMPONENTS OF CALCULATION IN ITEM 3.2 AND REASONS FOR USING ESTIMATES

If the Firm has indicated in Item 3.2.c that it used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using specific data, the Firm must include as Exhibit 3.2 an exhibit that briefly describes the reasons for doing so and the methodology used in making those estimates.

CA ☐ CR ☐

EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT

If the Firm has identified, in accordance with the instructions to this Form, any information for which the Firm requests confidential treatment, the Firm must include as Exhibit 99.1 an exhibit that includes the representations and information required by Rule 2300(c)(2).

Unless the Firm requests otherwise by checking the box below, any such Exhibit 99.1 will be afforded confidential treatment without the need for a request for confidential treatment.

Check here to indicate if you do not want confidential treatment for Exhibit 99.1 ☐

EXHIBIT 99.3 - MATERIALS REQUIRED BY RULE 2207(c)(2)-(4)

If the Firm is responding to a request pursuant to Rule 2207(d) for any of the materials described in Rule 2207(c)(2)-(4), submit the requested materials as Exhibit 99.3 to an amended Form 2.

CA ☐ CR ☐

If the Firm seeks confidential treatment for any such materials submitted, check the CR box in this section and also provide Exhibit 99.1 in accordance with the instructions.