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

MNP [LLP / S.E.N.C.R.L., s.r.l.]

b. Other names used in *audit reports*	
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: 2000, 330 - 5th Avenue SW	Street address 1:
Street address 2:	Street address 2:
City: Calgary	City:
State/Province:	State/Province:
Non-U.S. State/Province: Alberta	Non-U.S. State/Province:
Zip/Postal code: T2P 0L4	Zip/Postal code:

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

1-403-444-0150

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

1-403-444-0198

Website address of the Firm

www.mnp.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) Bilick	Given name (first name) Tara
Business title Partner	
Physical business address Country Canada	Business mailing address ☑ Same as physical address Country
Street address 1 2000, 330 - 5th Avenue SW	Street address 1
Street address 2	Street address 2
City Calgary	City
State/Province	State/Province
Non-U.S. State/Province Alberta	Non-U.S. State/Province
Zip/Postal code T2P 0L4	Zip/Postal code
Business telephone number (incl. country and area codes) 1-403-537-7614	
Business facsimile number (incl. country and area codes) 1-403-444-0198	
Business e-mail address Tara.Bilick@mnp.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
1. *Audit services*	[ ]	[ ]
0		
2. *Other accounting services*	[ ]	[ ]
0		
3. *Tax services*	[ ]	[ ]
0		
4. *Non-audit services*	[ ]	[ ]
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	
CT Corporation System	
2. Agent Address	
2a. Street Address 1 1015 - 15th Street NW, Suite 1000	2d. State D.C.
2b. Street Address 2	2e. Zip Code 20005
2c. City Washington	

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
BetterLife Pharma Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001464165 ☐ 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.

5/29/2025

1. *Issuer* name
Bitzero Holdings Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0002100457 ☐ 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.

2/27/2025

1. *Issuer* name
Bragg Gaming Group Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001867834 ☐ 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.

3/19/2026

1. *Issuer* name
Brazil Potash Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001472326 ☐ 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.

3/23/2026

1. *Issuer* name
BriaCell Therapeutics Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001610820 ☐ 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.

10/15/2025

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.

3/30/2026	3/24/2025	

1. *Issuer* name

Bunker Hill Mining Corp.

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

0001407583 ☐ 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.

3/6/2026		

1. *Issuer* name

ChineseWorldNet.Com Inc.

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

0001145898 ☐ 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.

4/29/2025		

1. *Issuer* name

DEFSEC Technologies Inc.

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

0001889823 ☐ 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.

12/29/2025	7/11/2025	

1. *Issuer* name

DevvStream Corp.

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

0001854480 ☐ 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.

11/25/2025	11/7/2025	9/30/2025
8/22/2025	6/12/2025	

1. *Issuer* name

Edesa Biotech, Inc.

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

0001540159 ☐ 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.

12/12/2025

1. *Issuer* name
Electra Battery Materials Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0001907184 ☐ 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.

3/27/2026 4/23/2025

1. *Issuer* name
Electrovaya Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001844450 ☐ 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.

12/10/2025

1. *Issuer* name
Foremost Clean Energy Ltd.

2. *Issuer* CIK (Central Index Key) number, if any
0001935418 ☐ 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.

8/5/2025 7/7/2025 6/12/2025

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
Intermap Technologies Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001285170 ☐ 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
Lannister Mining Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001851535 ☐ 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.

3/16/2026	3/6/2026	2/12/2026
12/12/2025	10/21/2025	8/5/2025
6/10/2025	5/2/2025	

1. *Issuer* name

Lion Copper & Gold Corp.

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

0001339688 ☐ 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

Marine Thinking Inc.

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

0002100989 ☐ 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.

12/29/2025		

1. *Issuer* name

Medicus Pharma Ltd.

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

0001997296 ☐ 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.

1/30/2026	12/29/2025	11/19/2025
11/14/2025	9/29/2025	5/27/2025
4/4/2025		

1. *Issuer* name

Micromem Technologies Inc.

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

0001085921 ☐ 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.

2/4/2026		

1. *Issuer* name

New Horizon Aircraft Ltd.

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

0001930021 ☐ 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.

8/21/2025

1. *Issuer* name
NexMetals Mining Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0000795800 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.

3/13/2026

1. *Issuer* name
NXT Energy Solutions Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001009922 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
Orion Digital Corp.

2. *Issuer* CIK (Central Index Key) number, if any
0001602842 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.

3/12/2026

1. *Issuer* name
Pineapple Financial Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001938109 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.

12/2/2025

1. *Issuer* name
Psyence Biomedical Ltd.

2. *Issuer* CIK (Central Index Key) number, if any
0001985062 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.

6/25/2025

1. *Issuer* name
Quantum Biopharma Ltd.

2. *Issuer* CIK (Central Index Key) number, if any
0001771885 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

QuoteMedia Inc.

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

0001101433 ☐ 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.

4/15/2025

1. *Issuer* name

Satellos Bioscience Inc.

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

0001421642 ☐ 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.

2/5/2026

1. *Issuer* name

SRx Health Solutions, Inc.

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

0001471727 ☐ 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.

7/9/2025

1. *Issuer* name

TerrAscend Corp.

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

0001778129 ☐ 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.

3/12/2026

1. *Issuer* name

Trillion Energy International Inc.

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

0001648636 ☐ 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.

4/30/2025

1. *Issuer* name

Venus Concept Inc.

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

0001409269 ☐ 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.

7/24/2025 | 6/20/2025 |

1. *Issuer* name

Vizsla Silver Corp.

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

0001796073 ☐ 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.

7/17/2025 | | |

1. *Issuer* name

Western Uranium & Vanadium Corp.

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

0001621906 ☐ 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.

4/15/2025 | | |

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:
- ◉ 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 1 600 - 32988 South Fraser Way	Street address 1
Street address 2	Street address 2
City Abbotsford	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2S2A8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 311, 401 Coopers Blvd SW	Street address 1
Street address 2	Street address 2
City Airdrie	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T4B4J3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 990, Avenue du Pont Sud	Street address 1
Street address 2 2e étage	Street address 2
City Alma	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

QC	
Zip/Postal code G8B2V8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 101, 1re Avenue Est, bureau 200	Street address 1
Street address 2	Street address 2
City Amos	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J9T1H4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 26, Boulevard Saint-Benoît Ouest, bureau 102	Street address 1
Street address 2	Street address 2
City Amqui	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code G5J2E2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 92 Caplan Avenue	Street address 1
Street address 2	Street address 2
City Barrie	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
L4N9J2	

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1935, Avenue St. Peter, Bureau 100	Street address 1
Street address 2	Street address 2
City Bathurst	City
State/Province	State/Province
Non-U.S. State/Province NB	Non-U.S. State/Province
Zip/Postal code E2A7J5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 4825, avenue Bouvet, bureau 107	Street address 1
Street address 2	Street address 2
City Bécancour	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code G9H1X5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 951, rue Notre-Dame	Street address 1
Street address 2	Street address 2
City Berthierville	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

J0K1A0	

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1401 Princess Avenue	Street address 1
Street address 2	Street address 2
City Brandon	City
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province
Zip/Postal code R7A7L7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 9 King Street West, Suite 201	Street address 1
Street address 2 PO Box 459	Street address 2
City Brockville	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K6V5V6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 239 1st St. West	Street address 1
Street address 2 P.O. Box 1690	Street address 2
City Brooks	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T1R1C5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 2, rue de la Place-du-Commerce, bureau 200	Street address 1
Street address 2	Street address 2
City Brossard	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J4W2T8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1122 International Blvd	Street address 1
Street address 2 6th floor	Street address 2
City Burlington	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L7L6Z8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 600 3 Avenue SW	Street address 1
Street address 2 Eau Claire Tower, Suite 2030	Street address 2
City Calgary	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T2P0G5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 2000, 112 - 4th Avenue SW	Street address 1
Street address 2	Street address 2
City Calgary	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T2P0H3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 2000, 330 5th Ave SW	Street address 1
Street address 2	Street address 2
City Calgary	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T2P0L4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 73 Water Street North	Street address 1
Street address 2 Suite 600	Street address 2
City Cambridge	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N1R7L6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
Canada	
Street address 1	Street address 1
100-1334 Island Highway	
Street address 2	Street address 2
City	City
Campbell River	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
BC	
Zip/Postal code	Zip/Postal code
V9W8C9	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
101 - 5014 49th Avenue	
Street address 2	Street address 2
City	City
Camrose	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T4V5L4	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
43, boulevard Saint-Pierre Ouest	
Street address 2	Street address 2
City	City
Caraquet	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
NB	
Zip/Postal code	Zip/Postal code
E1W1B6	

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

Canada	
Street address 1 683 boul. Perron	Street address 1
Street address 2	Street address 2
City Carleton-sur-Mer	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code G0C1J0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 661 rue Principale	Street address 1
Street address 2 PO Box/CP 210	Street address 2
City Casselman	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K0A1M0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 40 Centre Street	Street address 1
Street address 2 Suite 100	Street address 2
City Chatham	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N7M5W3	Zip/Postal code

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

Street address 1	Street address 1
901, boulevard Talbot, bureau 400	
Street address 2	Street address 2
City	City
Chicoutimi	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
QC	
Zip/Postal code	Zip/Postal code
G7H0A1	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
1 - 45780 Yale Road	
Street address 2	Street address 2
City	City
Chilliwack	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
BC	
Zip/Postal code	Zip/Postal code
V2P2N4	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
54 King Street	
Street address 2	Street address 2
PO Box 1149	
City	City
Clinton	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
ON	
Zip/Postal code	Zip/Postal code
N0M1L0	

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

40 Huron Street Suite 100	
Street address 2	Street address 2
City Collingwood	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L9Y4R3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 709 Cotton Mill Street	Street address 1
Street address 2	Street address 2
City Cornwall	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K6H7K7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 467 Cumberland Road	Street address 1
Street address 2	Street address 2
City Courtenay	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V9N2C5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 127, rue Principale, bureau 105	Street address 1

Street address 2	Street address 2
City Cowansville	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J2K1J3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 122 - 11th Ave S	Street address 1
Street address 2 Suite 100	Street address 2
City Cranbrook	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V1C2P2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 35 10th Ave South	Street address 1
Street address 2	Street address 2
City Cranbrook	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V1C2M9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 200 - 100 Venture Run	Street address 1
Street address 2	Street address 2

City Dartmouth	City
State/Province	State/Province
Non-U.S. State/Province NS	Non-U.S. State/Province
Zip/Postal code B3B0H9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 32 2nd Ave. S.W.	Street address 1
Street address 2 PO Box 6000	Street address 2
City Dauphin	City
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province
Zip/Postal code R7N2V5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 201 Broadway Street North	Street address 1
Street address 2 PO Box 528	Street address 2
City Deloraine	City
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province
Zip/Postal code R0M0M0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 654 Malenfant Blvd	Street address 1
Street address 2 Suite 101	Street address 2

City	City
Dieppe	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
NB	
Zip/Postal code	Zip/Postal code
E1A5V8	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
1040 Champlain Street, Suite 301	
Street address 2	Street address 2
City	City
Dieppe	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
NB	
Zip/Postal code	Zip/Postal code
E1A8L8	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
5508 Jubilee Avenue	
Street address 2	Street address 2
P.O. Box 6927	
City	City
Drayton Valley	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T7A1S3	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
365 Second Street East	
Street address 2	Street address 2
P.O.Box 789	
City	City

Drumheller	
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T0J0Y0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 100, rue Perron	Street address 1
Street address 2 bureau 401	Street address 2
City Drummondville	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J2C0T9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 40 Earl Ave	Street address 1
Street address 2	Street address 2
City Dryden	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code P8N1X5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 372 Coronation Ave	Street address 1
Street address 2	Street address 2
City Duncan	City

State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
BC	
Zip/Postal code	Zip/Postal code
V9L2T3	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
10235 101St N.W.	
Street address 2	Street address 2
Suite 1700	
City	City
Edmonton	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T5J3G1	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
14505 114th Avenue NW	
Street address 2	Street address 2
City	City
Edmonton	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T5M2Y8	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
30A, rue de l'Église	
Street address 2	Street address 2
City	City
Edmundston	
State/Province	State/Province

Non-U.S. State/Province NB	Non-U.S. State/Province
Zip/Postal code E3V1J2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 100, 1219 - 5th Street	Street address 1
Street address 2	Street address 2
City Estevan	City
State/Province	State/Province
Non-U.S. State/Province SK	Non-U.S. State/Province
Zip/Postal code S4A0Z5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 149, rue Desjardins Est	Street address 1
Street address 2	Street address 2
City Farnham	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J2N2W6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 607 Portage Avenue	Street address 1
Street address 2	Street address 2
City Fort Frances	City
State/Province	State/Province

Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code P9A0A7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 9707 Main Street	Street address 1
Street address 2	Street address 2
City Fort McMurray	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T9H1T5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 10611-102nd Street	Street address 1
Street address 2	Street address 2
City Fort St. John	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V1J5L3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 418 York Street	Street address 1
Street address 2 Suite 103, The Chestnut Complex	Street address 2
City Fredericton	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

NB	
Zip/Postal code E3B3P7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 2, rue de la Cathédrale	Street address 1
Street address 2	Street address 2
City Gaspé	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code G4X1N8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 63, rue de l'Hôtel-de-Ville	Street address 1
Street address 2	Street address 2
City Gatineau	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J8X2E4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 200, rue Montcalm, bureau 405	Street address 1
Street address 2	Street address 2
City Gatineau	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province

Zip/Postal code J8Y3B5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 450, rue Principale	Street address 1
Street address 2 bureau 350	Street address 2
City Granby	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J2G2X1	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 700, 9909 - 102 St.	Street address 1
Street address 2	Street address 2
City Grande Prairie	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T8V2V4	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1801 Hollis St	Street address 1
Street address 2 Suite 1400	Street address 2
City Halifax	City
State/Province	State/Province
Non-U.S. State/Province NS	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

B3J3N4	

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 800 Queenston Road	Street address 1
Street address 2	Street address 2
City Hamilton	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L8G1A7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 485 10th Street	Street address 1
Street address 2	Street address 2
City Hanover	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N4N1R2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 300 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 K6A1P8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 4834 52 Ave	Street address 1
Street address 2 Box 360	Street address 2
City High Prairie	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T0G1E0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 2424 Westwood Drive	Street address 1
Street address 2 PO Box 2590	Street address 2
City Humboldt	City
State/Province	State/Province
Non-U.S. State/Province SK	Non-U.S. State/Province
Zip/Postal code S0K2A0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 837, rue Notre-Dame	Street address 1
Street address 2	Street address 2
City Joliette	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J6E3J7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 101-1315 Summit Drive	Street address 1
Street address 2	Street address 2
City Kamloops	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2C5R9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 1500, 1700 Dickson Ave	Street address 1
Street address 2	Street address 2
City Kelowna	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V1Y0L5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1125 Highway 17 E	Street address 1
Street address 2	Street address 2
City Kenora	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code P9N1L9	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
Canada	
Street address 1	Street address 1
501 Broadway	
Street address 2	Street address 2
PO Box 550	
City	City
Killarney	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
MB	
Zip/Postal code	Zip/Postal code
R0K1G0	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
970 Queen Street	
Street address 2	Street address 2
City	City
Kincardine	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
ON	
Zip/Postal code	Zip/Postal code
N2Z2Y2	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
Suite 301, 1475 John Counter Blvd	
Street address 2	Street address 2
City	City
Kingston	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
ON	
Zip/Postal code	Zip/Postal code
K7M0E6	

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

Canada	
Street address 1 22 Frederick Street	Street address 1
Street address 2 Suite 910	Street address 2
City Kitchener	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N2H6M6	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Unit 201, 4711 – 49B Avenue	Street address 1
Street address 2	Street address 2
City Lacombe	City
State/Province	State/Province
Non-U.S. State/Province AB	Non-U.S. State/Province
Zip/Postal code T4L1K1	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 620 - 19933 88th Avenue	Street address 1
Street address 2	Street address 2
City Langley	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2Y4K5	Zip/Postal code

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

Street address 1	Street address 1
3131, boulevard Saint-Martin Ouest, bureau 400	
Street address 2	Street address 2
City	City
Laval	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
QC	
Zip/Postal code	Zip/Postal code
H7T2Z5	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
200 - 5019 49th Avenue	
Street address 2	Street address 2
City	City
Leduc	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T9E6T5	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
3425 - 2nd Ave South	
Street address 2	Street address 2
City	City
Lethbridge	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T1J4V1	

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

165 Kent Street West P.O. Box 358	
Street address 2	Street address 2
City Lindsay	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code K9V4S3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 401 4908 42nd Street	Street address 1
Street address 2	Street address 2
City Lloydminster	City
State/Province	State/Province
Non-U.S. State/Province SK	Non-U.S. State/Province
Zip/Postal code S9V0E5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 255 Queens Ave	Street address 1
Street address 2 Suite 700	Street address 2
City London	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N6A5R8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 557 Southdale Rd E	Street address 1

Street address 2 Suite 201	Street address 2
City London	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N6E1A2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 1010, rue de Sérigny	Street address 1
Street address 2 bureau 800	Street address 2
City Longueuil	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code J4K5G7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 728 Pacific Avenue	Street address 1
Street address 2 Box 1357	Street address 2
City Maple Creek	City
State/Province	State/Province
Non-U.S. State/Province SK	Non-U.S. State/Province
Zip/Postal code S0N1N0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 #201 - 11939 224th Street	Street address 1
Street address 2	Street address 2

City Maple Ridge	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V2X6B2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 3100 Steeles Avenue East	Street address 1
Street address 2 Suite 700	Street address 2
City Markham	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L3R8T3	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 750, avenue du Phare Ouest, bureau 204	Street address 1
Street address 2	Street address 2
City Matane	City
State/Province	State/Province
Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code G4W3W8	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 666 - 4th Street SE	Street address 1
Street address 2	Street address 2

City	City
Medicine Hat	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
AB	
Zip/Postal code	Zip/Postal code
T1A0K9	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
601 Main Street	
Street address 2	Street address 2
PO Box 2020	
City	City
Melfort	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
SK	
Zip/Postal code	Zip/Postal code
S0E1A0	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
2134, Hwy 551, Unit 3	
Street address 2	Street address 2
P.O Box 389	
City	City
Mindemoya	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
ON	
Zip/Postal code	Zip/Postal code
P0P1S0	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
65 Main St S.	
Street address 2	Street address 2
PO Box 989	
City	City

Minnedosa	
State/Province	State/Province
Non-U.S. State/Province MB	Non-U.S. State/Province
Zip/Postal code R0J1E0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 50 Burnhamthorpe Road West	Street address 1
Street address 2 Suite 900	Street address 2
City Mississauga	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L5B3C2	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 255 Longside Dr, Suite 102	Street address 1
Street address 2	Street address 2
City Mississauga	City
State/Province	State/Province
Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code L5W0G7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 235 St. George Street P.O. Box 792	Street address 1
Street address 2	Street address 2
City Mitchell	City

State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
ON	
Zip/Postal code	Zip/Postal code
N0K1N0	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
272 St. George St	
Street address 2	Street address 2
Suite 200	
City	City
Moncton	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
NB	
Zip/Postal code	Zip/Postal code
E1C1W6	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
1155, boulevard René-Lévesque Ouest, 23e étage	
Street address 2	Street address 2
City	City
Montréal	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
QC	
Zip/Postal code	Zip/Postal code
H3B2K2	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Canada	
Street address 1	Street address 1
500-8300 boulevard Décarie	
Street address 2	Street address 2
City	City
Montréal	
State/Province	State/Province

Non-U.S. State/Province QC	Non-U.S. State/Province
Zip/Postal code H4P2P5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 200, 36 Athabasca St W	Street address 1
Street address 2	Street address 2
City Moose Jaw	City
State/Province	State/Province
Non-U.S. State/Province SK	Non-U.S. State/Province
Zip/Postal code S6H2B5	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 715 Main Street	Street address 1
Street address 2 PO Box 670	Street address 2
City Moosomin	City
State/Province	State/Province
Non-U.S. State/Province SK	Non-U.S. State/Province
Zip/Postal code S0G3N0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 191 Main Street S P.O. Box 418	Street address 1
Street address 2	Street address 2
City Mount Forest	City
State/Province	State/Province

Non-U.S. State/Province ON	Non-U.S. State/Province
Zip/Postal code N0G2L0	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 102, 1090 Topsail Road	Street address 1
Street address 2	Street address 2
City Mount Pearl	City
State/Province	State/Province
Non-U.S. State/Province NL	Non-U.S. State/Province
Zip/Postal code A1N5E7	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Canada	Country
Street address 1 Suite 400 - 345 Wallace Street	Street address 1
Street address 2	Street address 2
City Nanaimo	City
State/Province	State/Province
Non-U.S. State/Province BC	Non-U.S. State/Province
Zip/Postal code V9R5B6	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
EXLService Holdings, Inc.

Entity Address

Country	State/Province
United States	New York
Street address 1 320 Park Avenue	Non-U.S. State/Province
Street address 2 29th Floor	Zip/Postal code 10022
City New York	

Provide a brief description of the relationship the Firm has with this entity
MNP contracts staff from EXL who perform procedures in connection with specific audit engagements. These individuals are under the direct supervision of the MNP audit engagement team.

Entity name
Makosi Audit and Tax Services LLC

Entity Address

Country	State/Province
United States	New York
Street address 1 244 Fifth Avenue	Non-U.S. State/Province
Street address 2 Suite 1293	Zip/Postal code 10001
City New York	

Provide a brief description of the relationship the Firm has with this entity
MNP contracts staff from Makosi who perform procedures in connection with specific audit engagements. These individuals are under the direct supervision of the MNP audit engagement team.

Entity name	
CM Valuations Inc.	
Entity Address	
Country	State/Province
Canada	
Street address 1	Non-U.S. State/Province
11828 168 Avenue NW	Alberta
Street address 2	Zip/Postal code
	T5X 6K4
City	
Edmonton	

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

MNP has an agreement with CM Valuations Inc. ("CM") pursuant to which CM provided certain personnel to MNP as independent contractors to assist on certain issuer audit engagements. The work of these individuals is evaluated by the engagement partner and/or other engagement team members.

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*	5068	☐	☐
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)	2713	☐	☐
c. Total number of the Firm's personnel	7975	☐	☐

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*
Sierra Accounting Inc.

Name of acquired *public accounting firm*
Kassam Professional Corporation

Name of acquired *public accounting firm*
Kanish & Partners LLP

Name of acquired *public accounting firm*
MLSG LLP

Name of acquired *public accounting firm*
Boisvert et Chartrand, s.e.n.c.r.l.

Name of acquired *public accounting firm*
Jay Kang CPA Ltd.

Name of acquired *public accounting firm*
Shaun Raymond U.S. Tax Services

Name of acquired *public accounting firm*
Tierney, Simpson & Prytula

Name of acquired *public accounting firm*
4CPA Inc.

Name of acquired *public accounting firm*
Lazer Grant

Name of acquired *public accounting firm*
ABCA - Société de Comptables Professionnels Agréés

Name of acquired *public accounting firm*
Johnston Beaudette Chartered Professional Accountants

Name of acquired *public accounting firm*
Groupe La Somme Inc.

Name of acquired *public accounting firm*
Houle and Associates Chartered Professional Accountants

Name of acquired *public accounting firm*
Guerin Morin CPA Inc.

Name of acquired *public accounting firm*
EPR Robichaud CPA P.C. Inc.

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):	Jason Given name (first name)	Tuffs Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/22/2026	
Business Title:	Chief Executive Officer	
Capacity in which signed:	Partner ○ Officer ◉	

Business mailing address

Country Canada	State/Province
Street address 1 Suite 2000, 330 - 5th Avenue SW	Non-U.S. State/Province Alberta
Street address 2	Zip/Postal code T2P 0L4
City Calgary	

Business telephone number (incl. country and area codes)

1-403-444-0150

Business facsimile number (incl. country and area codes)

1-403-444-0198

Business e-mail address

Jason.Tuffs@mnp.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.