



April 30, 2026

RE: 2025 and Subsequent Years Personal Income Tax Return (T1) Preparation

Dear Client:

OUR RELATIONSHIP

The purpose of this letter is to outline the nature and scope of our engagement for the preparation of your Personal Income Tax Return(s) (T1). We will prepare your return(s) based solely on the information you provide.

It is understood and agreed that:

- a) You confirm that you have reviewed our *2025 Personal Income Tax Checklist* prior to providing any information to us. You are responsible for ensuring that all information submitted is accurate, complete, and reflected in the checklist.
- b) You remain fully responsible for the accuracy and completeness of all information included in your tax return(s).
- c) You agree that our engagement cannot be relied upon to identify errors or irregularities in the information you provide for preparation of the tax return.

By signing this engagement letter, you agree to provide truthful, accurate information and acknowledge that we may rely on both your oral and written representations. Our services rely entirely on the information you provide and do not constitute an audit or verification of that information.

CONSENT TO E-FILE (FORM T183)

Prior to electronically filing (E-file) your tax return, the Canada Revenue Agency (CRA) requires us to obtain a signed T183 Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return from you—and from any additional family members whose tax returns are included in your file. Signatures must be provided only by the individual named on the tax return.

You will be asked to sign this form either in person or digitally once your return is complete.

For new clients, CRA also requires that we verify your identity. You will be asked to provide valid government-issued photo identification before any filing can occur.

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Please note that failure to obtain the signed T183 and, where required, proper identification may jeopardize our CRA E-file privileges. We cannot and will not file any tax return until all required documentation has been received.

PREASSESSMENT REVIEW & CRA AUDITS

All tax returns are subject to review or examination by the taxing authorities. In the event of such an examination, you may be required to provide documents, records, or other evidence to substantiate the income, deductions, and credits reported on your return. You are responsible for retaining all records, receipts, cancelled cheques, and supporting documentation as required by law.

In preparing your return, we rely on your representations that you understand and have complied with all applicable documentation and substantiation requirements for the income, deductions, and credits claimed.

If your return is selected for examination, we are available to assist or represent you upon request; however, these services are not included in the fee for preparing your tax return as outlined in this engagement.

DIRECT DEPOSIT & TAX PAYMENT

Please note that we will not include direct deposit information in your tax return(s). Direct deposit must be set up directly with CRA.

If you owe tax, the easiest way to make a payment is through online banking, just as you would pay any other bill. Please refer to the correspondence included with your tax return, which outlines all available payment options.

FEES FOR SERVICE

An invoice outlining our base fees will be provided along with your tax return. If you require courier service, an additional charge of **\$25** will be added to your invoice. If you prefer a paper copy of your tax return, an additional fee of **\$50 per family** will apply.

Please review your invoice for available payment options. **All fees must be paid prior to e-filing.** No return will be processed until payment has been received.

CONFIDENTIALITY

We will maintain the strictest confidence with respect to any information. Accordingly, your confidential information will not, without your consent, be disclosed to any individuals in our Firm beyond those who are engaged on your services. This policy applies to anyone outside the Firm, except as required by law or under the profession's Rules of Professional Conduct.

It is acknowledged that we will have access to all personal information in your custody that we require to complete your return(s). Our services are provided on the basis that:

- a) You represent to us that you have obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b) We will hold personal information in compliance with our Firm's Privacy Policy.

LIMITATION OF LIABILITY

You hereby agree that any liability related to professional services provided by Andrews & Co., and/or its group of companies (Andrews & Co Chartered Professional Accountants Professional Corporation, Hartel Financial Management Corporation, DESKK Accounting Services Corporation, hereafter referred to as Andrews & Co., under this agreement, regardless of form of action, shall be limited to the lesser of any actual damages which may have been caused by acts, errors or omissions in violation of our professional duties in all material respects, or the amount of the fees which you pay for our services.

Further, you agree to release, indemnify, defend and hold us harmless from any liability or costs, including attorneys' fees, resulting from knowing misrepresentations by you. You agree that you shall not make any claim against beyond such amount, and Andrews & Co may rely on this paragraph as a complete bar to any such claim.

Neither party may bring any action arising out of the services under this agreement, regardless of form, more than two years after the date of the last services provided under this agreement.

DISPUTE RESOLUTION

Any mediation initiated as a result of this engagement shall be administered within the province where the services are rendered, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to local law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

You agree that:

- a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

COSTS OF RESPONDING TO GOVERNMENT OR LEGAL PROCESSES

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable taxes) incurred.

ELECTRONICALLY TRANSMITTED MESSAGES AND DOCUMENTS

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct or indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits). If you do not consent to our use of electronic communications, please notify us in writing.

TRANSMISSION OF DATA

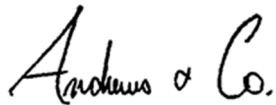
Certain software used by our office continuously transmit the data entered into their software to the servers of the software licensors for purposes of the usage of their software. You agree that to the extent required by applicable law, you have obtained consents from all affected persons concerning the collection, use, disclosure, storage, transfer and process of information about identified individuals under applicable privacy laws for these purposes.

NEXIA INTERNATIONAL

Nexia International does not accept any responsibility for the commission of any act by, or omission to act by, or the liabilities of, any of its members. Membership in Nexia International, or Nexia Canada, does not constitute any partnership between members, and members do not accept any responsibility for the commission of any act by, or omission to act by, or the liabilities of, other members.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us. We appreciate the opportunity of continuing to be of service.

Yours truly,

A handwritten signature in black ink that reads "Andrews & Co." in a cursive script.