



Certificate of Qualified Professional Engineer or Professional Geoscientist

Instructions

- Complete and attach this form to the T100A for a Flow-Through Share (FTS) offering of a Principal Business Corporation (PBC) under which flow-through critical mineral mining expenditures are to be renounced.
- Unless otherwise stated, all legislative references are to the federal Income Tax Act or, where appropriate, the federal Income Tax Regulations.
- The terms "critical mineral" and 'flow through critical mineral mining expenditure' are defined in subsection 127(9) of the Act.
- This form is to be completed and certified by a qualified professional engineer or professional geoscientist.
- Complete a separate form for each FTS Agreement of the PBC that contemplates an exploration plan that primarily targets critical minerals (the "**FTS Agreement**").
- The certificate must be completed within the 12-month period immediately preceding the time when the FTS agreement is made.
- A qualified professional engineer or professional geoscientist means an individual who:
 - is an engineer or geoscientist with a university degree, or equivalent accreditation, in an area of geoscience, or engineering, relating to mineral exploration or mining,
 - has at least five years of experience in mineral exploration, mine development or operation, or mineral project assessment, or any combination of these, that is relevant to their professional degree or area of practice,
 - has experience relevant to the exploration project for which the certification below is being provided, and
 - is registered and in good standing with a professional association that has the authority or recognition by law of a jurisdiction in Canada to regulate the profession of engineering or geoscience in;
 - (i) the jurisdiction where the property that is the subject of the exploration plan is located, or
 - (ii) if there is no professional association in the jurisdiction described in subparagraph (i), a jurisdiction in Canada where a professional association regulates the profession of engineering or geoscience; (ingénieur ou géoscientifique professionnel qualifié)

Supporting documentation

The PBC should keep in its records, and make available to the Canada Revenue Agency (CRA) upon request, documents that support the certification provided below. Examples of supporting documents include:

- Map of the project area including claim outline(s) and claim number(s)
- Description of the geological features of the property(ies)
- Description of proposed exploration activity(ies) and how they relate to the targeted critical mineral(s)
- Copies of exploration plan(s) submitted for approval to regulating authorities
- Copies of exploration plan(s) submitted for approval to the board of directors of the PBC

Section A: Principal business corporation (PBC) information

Name	Corporation account number RC
Address	

Selling Instrument T100 Identification Number (To be completed by CRA) - -

Section B: Critical mineral exploration target

Targeted critical mineral(s) as defined in ITA ss. 127(9)

- | | | | |
|--|------------------------------------|------------------------------------|--|
| <input type="checkbox"/> Cobalt | <input type="checkbox"/> Copper | <input type="checkbox"/> Gallium | <input type="checkbox"/> Graphite |
| <input type="checkbox"/> Lithium | <input type="checkbox"/> Magnesium | <input type="checkbox"/> Nickel | <input type="checkbox"/> Platinum group metals |
| <input type="checkbox"/> Rare earth elements | <input type="checkbox"/> Scandium | <input type="checkbox"/> Tellurium | <input type="checkbox"/> Titanium |
| <input type="checkbox"/> Uranium | <input type="checkbox"/> Vanadium | <input type="checkbox"/> Zinc | |

Explanation of Expectation of Occurrence of Targeted Critical Minerals

Provide a brief explanation of why it is expected that the mineral deposit(s) being explored will contain primarily (i.e., more than 50%) critical minerals

Section C: Certification

Name	Occupation: <input type="checkbox"/> Engineer <input type="checkbox"/> Geoscientist
Professional association name	Membership identification number
Business address	

Signature: _____

Date: _____

It is a serious offence to make a false statement

As a qualified professional engineer or professional geoscientist, I certify that the expenses to be renounced by the PBC, in respect of the FTS Agreement, will be incurred pursuant to an exploration plan that primarily targets critical minerals. I understand that this information will be used by the CRA to make a decision if FTS investors are eligible for an investment tax credit in respect of flow-through critical mineral mining expenditures.