

POLICY STATEMENT

The purpose of this policy statement is to clarify the firm policy with regard to the release of any engagement financial statement information and staff observation of firm policy and protocols.

The staff of, Aceti Falcone LLP are not to release any engagement financial statement information unless all necessary approvals are signed off. All staff are required to advise management when they observe significant or repeated smaller breaches of the firms policies or protocols.

Where this policy statement refers to firm policies and protocols the aforementioned include but are not limited to the following firm policies and standards:

1. CPA Canada Code of Ethical Principles and Rules of Conduct
2. CPA Canada Independence Standard
3. Firm Internal Independence Policy
4. Firm Internal Quality Control Policy