First Nations FINANCIAL MANAGEMENT BOARD | LE CONSEIL DE GESTION FINANCIÈRE des Premières Nations

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO QALIPU MI'KMAQ FIRST NATION

The First Nations Financial Management Board ("the Board") has completed its review of Qalipu Mi'kmaq First Nation's Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal Management Act* ("the Act") and effective February 22, 2018. The Board has not audited or otherwise attempted to verify the underlying financial information upon which the review is based.

On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2018, Qalipu Mi'kmaq First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided Qalipu Mi'kmaq First Nation with a Report and attached Schedule dated March 29, 2019 as required under subsection 50(2) of the Act and upon which the Board's opinion and certification is based.

This Certificate has been issued to Qalipu Mi'kmaq First Nation under subsection 50(3) of the Act solely for the purpose of enabling Qalipu Mi'kmaq First Nation to satisfy the requirements of the Act. It must not be used or relied upon by Qalipu Mi'kmaq First Nation or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 29th day of March, 2019.

First Nations Financial Management Board