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

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO TSQ'ESCEN' FIRST NATION

The First Nations Financial Management Board ("the Board") has issued a compliance approval of the *Tsq'escen' First Nation Financial Administration Law* ("FAL") on July 23, 2026 in accordance with the *First Nations Fiscal Management Act* ("the Act") and its regulations and with the Financial Administration Law Standards dated April 1, 2019. At this time, Tsq'escen' First Nation is not engaged in raising local revenues. During our review, we have noted that the FAL contains provisions related to the raising of local revenues.

The Board has also completed its review of Tsq'escen' First Nation's Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the Act and effective April 1, 2019. 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, 2025, Tsq'escen' First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided Tsq'escen' First Nation with a Report and attached Schedule dated July 23, 2026 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 Tsq'escen' First Nation under subsection 50(3) of the Act solely for the purpose of enabling Tsq'escen' First Nation to satisfy the requirements of the Act. It must not be used or relied upon by Tsq'escen' 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 23rd day of July, 2026.

First Nations Financial Management Board

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