

## NYSE Regulation

## Exhibit B to Special Entity Section 303A Annual Written Affirmation

**Issuer name and ticker symbol:**

1	2	3	4
<b>Section 303A.06</b> Securities Exchange Act Rule 10A-3 ("Rule 10A-3") Audit Committee Requirements	<b>Applicable Exemption</b>	<b>Required Rule 10A-3 Disclosure</b>	<b>Disclosure Location</b> Name of document/page number where disclosure is located, if applicable
<p>State in column (2) whether the Issuer or any individual member of its audit committee is relying on a Rule 10A-3 exemption and provide a brief description of the basis for such reliance, a citation to the relevant portion of Rule 10A-3 and the name of the individual relying on the exemption, if applicable.</p> <p>If the Issuer or an individual is not relying on a Rule 10A-3 exemption, indicate "Not Applicable" in Column (2).</p> <p>For ease of reference, a brief description of the available Rule 10A-3 exemptions is provided on page 2.</p>		<p>Disclose the following in the Issuer's Form 10-K, 20-F or 40-F filed with the U.S. Securities and Exchange Commission if required by Rule 10A-3(d):</p> <ul style="list-style-type: none"> <li>• Exemption relied upon</li> <li>• Assessment of whether, and if so, how, such reliance would materially adversely affect the ability of the audit committee to act independently and to satisfy the other requirements of Rule 10A-3.</li> </ul> <p>If the Issuer or an individual is relying on a Rule 10A-3 exemption that is required to be disclosed, provide a specific reference to the location of such disclosure in column (4).</p> <p>For ease of reference, an indication of whether disclosure is required is provided on page 2.</p>	

**Rule 10A-3 exemptions for a special entity<sup>1</sup>:**

**Rule 10A-3(b)(1)(iv)(A)** – This provision provides a transitional exemption for an issuer listing in connection with an initial public offering of securities.<sup>2</sup>

**Rule 10A-3(b)(1)(iv)(B)** – This provision provides an exemption to allow an otherwise independent director who serves on the board of directors of both a listed issuer and an affiliate to serve on the audit committee of the listed issuer.<sup>3</sup>

**Rule 10A-3(b)(1)(iv)(F)** – This provision provides that the U.S. Securities and Exchange Commission may grant a director an exemption from the independence requirements of Rule 10A-3.<sup>2</sup>

**Rule 10A-3(c)(1)** – This provision provides a general exemption from the requirement to have an audit committee where the issuer is listing securities but satisfies the requirements of Rule 10A-3 with respect to another class of securities already listed on a national securities exchange or national securities association.<sup>3</sup>

**Rule 10A-3(c)(2)** – This provision provides a general exemption from the requirement to have an audit committee for subsidiaries that are listed on a national securities exchange or market where the subsidiary's parent issuer satisfies the requirements of Rule 10A-3 with respect to a class of equity securities already listed on a national securities exchange or market and the subsidiary:

- is directly or indirectly consolidated by the parent; or
- is at least 50% beneficially owned.

This exemption does not apply to a subsidiary that has issued equity securities, other than non-convertible, non-participating preferred securities.<sup>3</sup>

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<sup>1</sup> This summary of the provisions of Rule 10A-3 is provided for convenience only. It is not a verbatim statement of those rules and is intended solely to assist in understanding potential exemptions. This summary should not under any circumstances be relied upon as an authoritative statement of Rule 10A-3.

<sup>2</sup> An issuer is required to disclose reliance on this exemption in its annual report filed with the U.S. Securities and Exchange Commission.

<sup>3</sup> An issuer is not required to disclose reliance on this exemption in its annual report filed with the U.S. Securities and Exchange Commission.