AUDIT ANALYTICS®

Canada KEY AUDIT MATTERS

A structured database to help you research, benchmark, and analyze the new standard.

The Audit Analytics Canadian Key Audit Matters database features Key Audit Matters (KAMs) disclosed by independent auditors of every Canadian Issuer. We track the title, description, conclusion, and normalized topic so you can focus on interpretation and analysis. This database makes it easy to:

- Identify KAMs per company
- Analyze big-picture trends by specific KAM topics
- Discover the impact of KAMs on the market
- Quickly understand KAMs by industry to identify best practices
- Benchmark KAM disclosures by number, type, length, and word choice across industries and peers

FEATURED DATA POINTS:

- Title
- Description
- Response
- Reference
- Topic

| Overview | | | | |
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| icker | A1M ASX | Auditor | Ernst & Young since 2016 | |
| iscal Year End | 2020-12-31 | Issuer No. | 00023934 | |
| Business Address | Suite 2 24 Bolton Street Newcastle AUSTRALIA 2300 | Mailing Address | 22 Adelaide Street West Suite 3600 Toronto Ontario M5H 4E3 | |
| farket Cap | | Website | https://www.aicmines.com.au | |
| Revenue | | Industry | Gold and Precious Metals NAICS: 212220 Gold and silver ore mining | |
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| 2020 Opinion Text Auditor Name Partner(s) | Ernst & Young | Audit Opinions | Controls | |
| 2020 Opinion Text Auditor Name Partner(s) Auditor Location | Ernst & Young Philip Teale | Audit Opinions | Centrols | |
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| Allowance for credit losses Asset: retirement and environmental obligations Balance sheet classification of assets Balance sheet classification of debt and equity Business combinations Business Combinations | Company Abardeen International Inc. Acaded International Corp. Acaded Financial Corp. Acaded Financial Corp. ADORE Inc. ADORE Inc. ADF Group Inc. ADF Group Inc. ADF Group Inc. ADVAX2 PHARMA Corp. Limited ADVAX2 PHARMA Corp. Limited ADVAX2 PHARMA Corp. Limited | AW.UN AAB ADN ACD ACD ACD ACD ACD DRX DRX DRX DRX DRX DRX ADVZ ADVZ | Other intragible assets Other investments Inventory Allowence for credit losses Allowence for credit losses Goodwill Goodwill Revenue from customer contracts Revenue from customer contracts Revenue from customer contracts Revenue from customer contracts Proven and unproven reserves Goodwill Other contingnent lobilities | PricewaterhouseCooper McGovern Huldy LLP Ernst & Young LLP Char KPMG LLP Chartened A KPMG LLP | tered Accountants countents countents countents countents countents cocountents cocountents end end end end end LLP Countents LLP LLP | Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Tel Avro, ISRAEL Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Toronto, ONTARIO Londoc, UNITED KINGGOM Londoc, UNITED KINGGOM | 2020 2021 2020 2020 2020 2020 2020 2020 | 2021-02-16 2021-02-16 2021-02-10 2021-02-10 2021-03-10 2021-03-10 2021-03-10 2021-03-10 2021-03-00 2021-04-07 2021-04-07 2021-04-07 2021-04-07 2021-04-07 2021-04-07 2021-02-25 2021-03-17 | 2021-03-22 2021-04-30 2021-02-10 2021-03-30 2021-03-30 2021-03-30 2021-03-30 2021-03-30 2021-04-30 2021-04-30 2021-04-30 2021-04-30 2021-04-30 2021-03-18 2021-03-17 2021-03-17 2021-03-17 | Market Cop (CAD) \$479 M \$200 M \$269 M \$57 M \$57 M \$57 M \$57 M \$57 M \$55 M \$555 M \$551 M \$51 M \$51 M | Revenue (CAC \$40 M \$6 M \$91 M \$34 M \$34 M \$22 M \$22 M \$173 M \$173 M \$173 M |
| Allowance for credit losses Asset: retirement and environmental obligations Balance sheet classification of assets Balance sheet classification of debt and equity Business combinations Select All Clear All | Company ANV Revenue Royatties Income Fund Abardeen Intreational Inc. Acadade Intreational Inc. Acadade Intreational Inc. Acadade Timbel Corp. ADCORE Inc. ADDCORE Inc. ADE Guoge Inc. ADF HARMA Corp. Limited ADVAIZ PHARMA Corp. Limited | AW.UN AAB ADN ACD ACD ACD ACD ACD ACD DRX DRX DRX DRX DRX DRX DRX AVVZ ADVZ | Other intrangible assets Other investments Inventory Alcownce for credit losses Alcownce for credit losses Goodwill Revenue from customer contracts Long-find assets Long-find assets Revenue from customer contracts Pavenue from customer contracts Revenue from customer customer contracts Revenue from customer customer contracts Revenue from customer custom | PricewaterhouseCopper WeGovern Hurley LLP Ernst & Young LLP Chartend A KPMG LLP CHARTEND C KPMG LLP C K | tered Accountants countents countents countents countents countents cocountents cocountents end end end end end LLP Countents LLP LLP | Torotto, ONTARIO Torotto, ONTARIO Londoo, UNITED KINGOOM | 2020 2021 2020 2020 2020 2020 2020 2020 | 2021-02-16 2021-02-16 2021-03-10 2021-03-10 2021-03-10 2021-03-10 2021-03-10 2021-03-10 2021-03-10 2021-03-30 2021-04-07 2021-04-07 2021-04-07 2021-04-07 2021-02-25 2021-03-17 | 2021-03-22 2021-04-30 2021-02-10 2021-03-30 2021-03-30 2021-03-30 2021-03-30 2021-03-30 2021-04-30 2021-04-30 2021-04-30 2021-04-30 2021-04-30 2021-04-30 2021-03-17 2021-03-17 | Morket Cep (CAD) 5479 M 520 M 520 M 557 M 557 M 557 M 557 M 555 M 555 M 555 M 555 M 551 M 551 M 551 M 551 M 551 M | Revenue (CA) \$40 M \$6 M \$91 M \$34 M \$34 M \$34 M \$34 M \$34 M \$32 M \$22 M \$173 M \$173 M \$173 M |

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|--------|-----------------------------|-------------------------|-------------------------|--------------------------|---------------|------------------|-----------------|-------------------------|---------------|-------------|-----------------|---------------------------|------------|
| KAM Ke | y Title | Description | Response | Conclusion | KAM Topic Key | KAM Topic | Audit Opinion K | Opinion Fiscal Y | Signature Dat | Filing Date | e Going Concern | Name (English) | Name (Fre |
| 105 | 8 Impairment assessment | The Fund had \$340.7 | Our approach to | | 4 | 1 Other intangit | 131126 | 12/31/2020 | 2/16/2021 | 20210322 | No | A&W Revenue Royalties I | A&W Reve |
| 146 | 60 Fair value | The Company has | In this regard, our | | 4 | 2 Other investm | 132762 | 1/31/2021 | 4/30/2021 | 20210430 | No | Aberdeen International In | Aberdeen |
| 50 | 05 Valuation of standing ti | As detailed in Notes 2 | Our audit procedures | | 2 | 9 Inventory | 129998 | 12/31/2020 | 2/10/2021 | 20210210 | No | Acadian Timber Corp. | Acadian Ti |
| 121 | 13 ASSESSMENT OF ALLOV | Description of the | HOW THE MATTER | | | 2 Allowance for | 131444 | 12/31/2020 | 3/10/2021 | 20210330 | No | Accord Financial Corp. | Accord Fin |
| 121 | 7 ASSESSMENT OF ALLOV | Description of the | HOW THE MATTER | | | 2 Allowance for | 131445 | 12/31/2020 | 3/10/2021 | 20210330 | No | Accord Financial Corp. | Accord Fin |
| 121 | 4 EVALUATION OF THE | Description of the | How the matter was | | 2 | 3 Goodwill | 131444 | 12/31/2020 | 3/10/2021 | 20210330 | No | Accord Financial Corp. | Accord Fin |
| 121 | 8 EVALUATION OF THE | Description of the | How the matter was | | 2 | 3 Goodwill | 131445 | 12/31/2020 | 3/10/2021 | 20210330 | No | Accord Financial Corp. | Accord Fin |
| 116 | 9 Recognition of Revenue | The Company offers | We obtained a | | 5 | 3 Revenue from | 131485 | 12/31/2020 | 3/30/2020 | 20210330 | No | ADCORE Inc. | ADCORE Ir |
| 134 | 15 Recognition of Revenue | The Company offers | We obtained a | | 5 | 3 Revenue from | 131811 | 12/31/2020 | 3/30/2021 | 20210407 | No | ADCORE Inc. | ADCORE Ir |
| 145 | i1 Assessment of | As at January 31, 2021, | Our approach to | | 3 | 2 Long-lived ass | 132539 | 1/31/2021 | 4/7/2021 | 20210430 | No | ADF Group Inc. | Groupe AD |
| 145 | 3 Assessment of impairm | As at January 31, 2021, | Our approach to addres | sing the matter included | 3 | 2 Long-lived ass | 132540 | 1/31/2021 | 4/7/2021 | 20210430 | No | ADF Group Inc. | Groupe AE |
| 145 | 0 Revenue recognition - | For the year ended | Our approach to | | 5 | 3 Revenue from | 132539 | 1/31/2021 | 4/7/2021 | 20210430 | No | ADF Group Inc. | Groupe AE |
| 145 | 2 Revenue recognition - 1 | For the year ended Janu | Our approach to addres | sing the matter included | 5 | 3 Revenue from | 132540 | 1/31/2021 | 4/7/2021 | 20210430 | No | ADF Group Inc. | Groupe AE |
| 103 | 1 The impact of proved | The Corporation has | Our approach to | | 4 | 8 Proven and ur | 131067 | 12/31/2020 | 2/25/2021 | 20210318 | No | Advantage Energy Ltd. | Advantage |
| 101 | 2 COVID-19 | The COVID-19 | We reviewed | | 2 | 2 Going concern | 131024 | 12/31/2020 | 3/17/2021 | 20210317 | No | ADVANZ PHARMA Corp. L | ADVANZ P |
| 100 | 9 Impairment of | Goodwill is tested for | To address this risk we | | 2 | 3 Goodwill | 131024 | 12/31/2020 | 3/17/2021 | 20210317 | No | ADVANZ PHARMA Corp. L | ADVANZ P |
| 101 | 0 Competition & Markets | The Competition & | Our procedures | | 3 | 6 Other conting | 131024 | 12/31/2020 | 3/17/2021 | 20210317 | No | ADVANZ PHARMA Corp. L | ADVANZ P |
| 101 | 1 Gross-to-net accountin | In the US the Group | Our procedures | | 5 | 3 Revenue from | 131024 | 12/31/2020 | 3/17/2021 | 20210317 | No | ADVANZ PHARMA Corp. L | ADVANZ P |
| 129 | 99 Valuation of | The Company acquired | Our approach to | | | 6 Business com | 131596 | 12/26/2020 | 3/31/2021 | 20210331 | Yes | Aegis Brands Inc. (former | Aegis Bran |
| 129 | 8 Material uncertainty re | We draw attention to | Our opinion is not | | 2 | 2 Going concern | 131596 | 12/26/2020 | 3/31/2021 | 20210331 | Yes | Aegis Brands Inc. (former | Aegis Bran |
| 130 | 00 Impairment | As at December 26, | Our approach to | | 3 | 2 Long-lived ass | 131596 | 12/26/2020 | 3/31/2021 | 20210331 | Yes | Aegis Brands Inc. (former | Aegis Bran |
| 95 | 4 Impairment test for ind | The Group has brand | Our approach to | | 4 | 1 Other intangil | 130993 | 12/31/2020 | 3/16/2021 | 20210316 | No | Ag Growth International I | Ag Growth |
| 95 | 3 Provision for remediation | The Group entered | Our approach to | | e | i1 Warranty liab | 130993 | 12/31/2020 | 3/16/2021 | 20210316 | No | Ag Growth International I | Ag Growth |
| 111 | 2 Technology Impairment | As described in Note 3 | Our audit procedures | | 4 | 1 Other intangit | 131488 | 12/31/2020 | 3/24/2021 | 20210325 | No | Aglunction Inc. (formerly | Aglunction |
| 28 | 88 Reverse acquisition | Why significant | How our audit | | | 6 Business com | 126028 | 12/31/2019 | 3/31/2020 | 20200331 | No | AIC Mines Limited | AIC Mines |
| 5 | 5 Non-current assets held | During the year the | In performing our | | 1 | 4 Discontinued | 109157 | 12/31/2017 | 3/29/2018 | 20180329 | No | AIC Mines Limited | AIC Mines |
| 11 | 13 Non-current assets held | Why significant | How our audit | | 1 | 4 Discontinued | 121966 | 12/31/2018 | 3/29/2019 | 20190329 | No | AIC Mines Limited | AIC Mines |
| | 8 Carrying value of capita | The carrying value of | Our procedures to | | 4 | 8 Proven and ur | 101077 | 12/31/2016 | 3/29/2017 | 20170331 | No | AIC Mines Limited | AIC Mines |

*Also includes those voluntarily disclosed prior to the regulation

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