

#### ELECTION FINANCING REPORT CANDIDATE

F-C (20/08)

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Form Sm-C	X
Form S-A1	X
Form S-A2	
Form S-Ax	
Form Sm-A-C	X
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Form S-F	
Form S-L	
Form S-TRF	X
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622A FISGARD STREET VICTORIA, BRITISH COLUMBIA V8W 1R6

#### INDEPENDENT AUDITOR'S REPORT

To R. Bruce E. Hallsor, Q.C., Financial Agent for Rishi Sharma

#### Opinion

We have audited the accompanying amended election financing report of Rishi Sharma relating to the British Columbia election held on October 24, 2020 in the electoral district of Saanich South.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* paragraph below, the amended election financing report of Rishi Sharma for the British Columbia provincial election held on October 24, 2020 in the electoral district of Saanich South is prepared, in all material respects, in accordance with the financial reporting provisions of Part 10 to the *Election Act* (British Columbia).

#### Basis for Qualified Opinion

Due to the nature of the transactions inherent in any election campaign, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the campaign records and we were not able to determine whether any adjustments might be necessary to the election financing report.

We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the *Election Act* (British Columbia). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Election Financing Report* section of our report. We are independent of the candidate, Rishi Sharma, in accordance with the ethical requirements that are relevant to our audit of financial reports in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter - Restriction on Use

The amended election financing report is prepared to assist Rishi Sharma to comply with the financial reporting provisions of Part 10 of the *Election Act* (British Columbia). As a result, the amended election financing report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of the Financial Agent for the Election Financing Report

The financial agent is responsible for the preparation of the amended election financing report in accordance with the financial reporting provisions of Section 10 of the *Election Act* (British Columbia) and for such internal control as the financial agent determines is necessary to enable the preparation of the election financing report that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibilities for the Audit of the Election Financing Report

Our objectives are to obtain reasonable assurance about whether the amended election financing report is

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free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this amended election financing report.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the election financing report, whether
  due to fraud or error, design and perform audit procedures responsive to those risks, and obtain
  audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of
  not detecting a material misstatement resulting from fraud is higher than for one resulting from
  error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
  override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of the financial agent's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the financial agent.

We communicate with the financial agent of Rishi Sharma regarding, amount other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficience in internal control that we identify during our audit.

Victoria, British Columbia June 23, 2021 CHAN & ASSOCIATES

**Chartered Professional Accountants** 

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## STATEMENT OF ELECTION INCOME AND EXPENSES CANDIDATE

St-I&E-C (20/07)

GENERAL VOTING DAY (YYYY/MM/DD) 2020/10/24



### SUMMARY OF EXPENSES CANDIDATE

Sm-E-C (20/08)

NAME OF FILING ENTITY

Bruce Hallsor Financial Agent for Rishi Sharma

	Election expenses use	Expenses not used	
	Subject to limits	Not subject to limits	during campaign period
Accounting and audit services		3,481.47	
Advertising (Sm-A-C)	19,342.75		
Bank charges	74.00		
Candidate's nomination deposit		250.00	
Conventions, workshops and meetings			
Donations and gifts			
Excess nomination contestant expenses			
Fundraising functions (boxes F and G, Sm-F)			
Furniture and equipment	764.68		
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, Sm-F)			# feet # # 18 # 1
Office rent, utilities, insurance and maintenance	1000.00		
Office supplies and stationery	1500.23		
Personal expenses (Sm-PE)			
Postage and courier	4544.39		
Professional services			
Research and data, including election surveys and polls			
Salaries and benefits			
Social functions			
Subscriptions and dues			
Telecommunications and information technology			
Travel	313.93		
Other expenses (describe)			
Consulting and community engagement services	9500.00		
Total expenses	37,039.98 A	3,731.47 В	0.00 <b>c</b>



### SUMMARY OF POLITICAL CONTRIBUTIONS

Sm-C (19/11)

NAME OF FILING ENTITY			
Bruce Hallsor Financial Agent for Rishi Sharma			
Contributions must be accepted only from eligible individua	als.		
_	Number of contributors	Value of contributions (\$)	
Contributions greater than \$250	7	3,373.00	A
Contributions of \$250 or less	Contributions of \$250 or less 5		В
	0.00	С	
Total value of politic	cal contributions from all sources (A + B + C)	4,423.00	D
	Total contributions of money	4,423.00	E
Total cor	0.00	F	
		(box E + box F must equal bo	ox D)
Total dollar amou (Leadership and nomination conte	unt of income tax receipts issued stants cannot issue tax receipts)	\$ 4,423.00	G



### POLITICAL CONTRIBUTIONS WITH A TOTAL VALUE GREATER THAN \$250

S-A1 (20/06)

Bruce Hallsor Financial Agent for Rishi	Sharma								OF	1
	CONTRIBUTOR'S R	ESIDENTIAL ADDRESS			INDIVIDUAL			FOR TYPES 1-5,	TOTAL	
FULL NAME OF CONTRIBUTOR	ADDRESS	CITY	PROV.	POSTAL CODE	CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE*	DATE OF EVENT (YYYY/MM/DD)	CONTRIBI	UTOR'S
Christian Dana KITTLESON					300.00	2020/10/26	9		300.	00
Gurnam BAJWA					450.00	2020/10/14	9		450.	00
Jordon CARR					1,253.00	2020/10/05	9		1,253.00	
Justin SMITH					420.00	2020/10/13	9		420.00	
Kimanda JARZEBIAK					350.00	2020/10/07	9		350.	00
Sulo SARAVANABAWAN					300.00	2020/10/16	9		300.	00
Thiru SARAVANBAWAN					300.00	2020/10/16	9		300.	00

TOTAL OF INDIVIDUAL CONTRIBUTIONS 3,373.00

<sup>\*</sup> TYPE OF CONTRIBUTION: 1 – Fundraising function ticket sold for more than \$250, 2 – Property/services purchased for more than \$250 above market value at a fundraising function, 3 – Property/services with a value greater than \$250 donated for sale at a fundraising function, 4 – Fees to attend a convention (political parties only), 5 – Fees to attend a leadership convention (political parties only), 8 – Contribution by candidate/contestant for personal expense, 9 – All other contributions received



# SUMMARY OF ELECTION ADVERTISING EXPENSES BY CLASS CANDIDATE

Sm-A-C (20/08)

NAME OF FILING ENTITY  Bruce Hallsor Financial Agent for Rishi Sharma					
Value of sponsored election advertising including value of preparing and conducting)			•		
	Election expenses us	sed du	ring campaign per	iod	Expenses not used
	Subject to limits	1	Not subject to limit	ts	during campaign period
Commercial canvassing in person, by telephone or by mobile device	6,526.48				
Newspapers and periodicals					
Promotional materials, including newsletters, brochures, buttons and novelty items	6,452.88				
Radio	840.00				
Search engine marketing and optimization					
Signs (lawn signs, billboards, etc.)	3,942.40				
Social media (social ads, targeted ads, content boosting, etc.)	1,580.99				
Television					
Website displays					
Other forms of advertising (describe)					
Total expenses	19,342.75	A	0.00	В	0.00



### PERSONAL EXPENSES OF THE CANDIDATE/CONTESTANT

Sm-PE (20/03)

NAME OF FILING ENTITY					
Bruce Hallsor Financial Agent for Rishi Sharm	a				
Transportation to, from or within electoral dis	strict	Paid personally by the candidate or contestant		Paid or reimbursed through the campaign account	
	Air travel				
	Bus, taxi				
	Rental vehicle				
	Private vehicle				
Other (Describe)		- M			
	Total	0.00	A1	0.00	A2
	Airbnb, hotel, motel				
Cost of lodging, meals and incidental expenses while travelling	Meals				
Incidental expenses (Describe)	·······································				
	Total	0.00	B1	0.00	B2
All other necessary personal expenses	Family care				
related to campaign/contest	Disability expenses				
Cost of renting	a temporary residence				
	Total	0.00	C1	0.00	C2
	Total (A + B + C)	0.00	D1	0.00	D2
	Total personal expe	nses (D1 + D2):		0.00 E	
For candidates and nomination contestants of	only				
Total personal expenses used	during the election car	npaign period:		F	
Total personal expenses not used	during the election car	npaign period:		G	



#### TRANSFERS RECEIVED AND GIVEN

**S-TRF** (19/11)

NAME OF FILING ENTITY	PAGE	•	1	7
Bruce Hallsor Financial Agent for Rishi Sharma	OF	-	<del></del>	=

DATE OF TRANSFER (YYYY/MM/DD)	NAME OF ENTITY TRANSFER WAS RECEIVED FROM OR GIVEN TO		VALUE OF TRANSFER RECEIVED		VALUE OF TRANSFER GIVEN
2020/10/08	BC Liberal Party		23,000.00		
2020/10/24	BC Liberal Party	-	1,443.93		
2020/10/16	Saanich South Riding Trust Account - BC Liberal Party		10,779.90		
2021/05/04	BC Liberal Party				19,313.16
	TOTAL	A	35,223.83	В	19,313.16



# SUMMARY OF ELECTION EXPENSE REIMBURSEMENT CLAIM CANDIDATE OR POLITICAL PARTY

Sm-CR (20/07)

VALUE OF ELECTION EXPENSE(S) CLAIMED FOR REIMBURSEMENT BY CATEGORY (FROM FORM(S) S-CR)	
3,481.47	Accounting and audit services
19,342.75	Advertising
74.00	Bank charges
	Conventions, workshops and meetings
	Excess nomination contestant expenses used during campaign period
495.89	Furniture and equipment
	Interest expense
1,000.00	Office rent, utilities, insurance and maintenance
1,500.23	Office supplies and stationery
	Personal expenses of candidate
4,544.39	Postage and courier
	Professional services
	Research and data, including election surveys and polls
	Salaries and benefits (excluding candidates)
	Social functions
	Subscriptions and dues
	Telecommunications and information technology
313.93	Travel
9,500.00	er expenses (describe) sulting and community engagement services
40,252.66 A	TOTAL
20185.72 В	TOTAL REIMBURSEMENT CLAIM (50% OF BOX A)



### DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

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NAME OF FILING ENTITY	PAGE	1	
Bruce Hallsor Financial Agent for Rishi Sharma	OF[	3	

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGORY (SEE FORM Sm-CR)	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/02	Digital Direct Printing		Advertising	\$ 292.05
2020/10/07	The Sign Pad		Advertising	\$ 3,942.40
2020/10/24	BC Liberals		Advertising	\$ 6,526.48
2020/10/24	BC Liberals		Advertising	\$ 3,977.97
2020/10/15	Rishi Sharma (Bell Media - CFAX)		Advertising	\$ 840.00
2020/12/11	C2 Imaging (Kevin Tang)		Advertising	\$ 1,443.93
2020/10/27	Rishi Sharma (Facebook ads)		Advertising	\$ 1,580.99
2020/10/19	Digital Direct Printing		Advertising	\$ 738.93
2020/12/16	M Jury		Accounting and audit	\$ 331.47
2021/01/15	Chan & Associates, CPA's		Accounting and audit	\$ 3,150.00
			TOTAL	A \$ 22,824.22

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### DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

S-CR (19/04)

NAME OF FILING ENTITY	PAGE	2
Bruce Hallsor Financial Agent for Rishi Sharma	OF	3

DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGOR (SEE FORM Sm-CR)	Y	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/09	Rishi Sharma (Canada Post)		Postage and courier		\$ 1,266.34
2020/10/09	Aristos Mail Tech		Postage and courier		\$ 400.03
2020/10/09	Aristos Mail Tech		Postage and courier		\$ 70.30
2020/10/15	Aristos Mail Tech		Postage and courier		\$ 2,807.72
2020/10/24	BC Liberals - wire transfer fee		Bank charges		\$ 60.00
2020/10/31	Bank of Montreal		Bank charges		\$ 14.00
2020/10/24	Taylor Verral (Best Buy)		Furniture and equipment		\$ 495.89
2020/11/11	Surjjit Jawl		Rent		\$ 1,000.00
2020/10/29	Taylor Verrall		Office supplies		\$ 708.58
2020/11/13	M. Jury		Office supplies		\$ 8.23
2020/10/28	Jordan Carr		Office supplies		\$ 46.43
			TOTAL	A	\$ 6,877.52

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### DETAILS OF ELECTION EXPENSE REIMBURSEMENT CLAIM

S-CR (19/04)

NAME OF FILING ENTITY	PAGE 3
Bruce Hallsor Financial Agent for Rishi Sharma	OF 3
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DATE PURCHASED (YYYY/MM/DD)	USUAL NAME OF SUPPLIER/PAYEE	SOURCE/SUPPORTING FINANCIAL DOCUMENT ID *OPTIONAL	ELECTION EXPENSE CATEGOR (SEE FORM Sm-CR)	Y	VALUE OF ELECTION EXPENSE CLAIMED FOR REIMBURSEMENT
2020/10/24	Amy Sharma		Office Supplies		\$ 154.56
2020/10/24	BC Liberal Party		Office supplies		\$ 215.45
2020/11/18	Muneesh Sharma		Travel		\$ 156.35
2020/09/28	Taylor Verrall		Travel		\$ 157.58
2020/09/30	Steven Puhallo		Other - consulting		\$ 2,500.00
2020/10/02	Amar Bajwa		Other - community engageme	nt	\$ 2,000.00
2020/10/02	Taylor Verrall		Other - consulting		\$ 2,500.00
2020/10/19	Steven Puhallo		Other - consulting		\$ 2,500.00
2020/10/24	Taylor Verrall		Office supplies		\$ 366.98
			TOTAL	А	\$ 10,550.92

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