

BEWHERE HOLDINGS INC.

AUDIT COMMITTEE CHARTER

Composition

The Audit Committee:

- shall be composed of members who are directors and who shall be appointed by the board of directors;
- shall be composed of a minimum of three members, a majority of whom shall be as prescribed by applicable corporate and securities laws (each an “**Independent Member**”); and
- shall have a chairman who shall be an Independent Member and shall be chosen by the members of the Audit Committee.

Authority

The Audit Committee has the authority:

- to engage independent counsel and other advisors as it determines necessary to carry out its duties;
- to set and pay the compensation for any advisors employed by the Audit Committee; and
- to communicate directly with the external auditors and internal auditors if any.

Mandate and Responsibilities

The Audit Committee shall:

- recommend to the board of directors the external auditor to be nominated for the purpose of preparing or issuing an auditor’s report or performing other audit, review or attest services for the Corporation;
- recommend to the board of directors the compensation of the external auditor;
- assume direct responsibility for overseeing the work of the external auditor engaged for the purpose of preparing or issuing an auditor’s report or performing other audit, review or attest services for the Corporation, including the resolution of disagreements between management and the external auditor regarding financial reporting;
- pre-approve all non-audit services to be provided to the Corporation or its subsidiary entities by the Corporation’s external auditor;
- review the Corporation’s financial statements, Management Discussion & Analysis and annual and interim earnings press releases before the Corporation publicly discloses this information;

- be satisfied that adequate procedures are in place for the review of the Corporation's public disclosure of financial information extracted or derived from the Corporation's financial statements, other than the disclosure stated immediately above and periodically assess the adequacy of those procedures;
- establish procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters; and the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters; and
- review and approve the Corporation's hiring policies regarding partners, employees and former partners and employees of the present and former external auditor of the Corporation.