



NON-AUDIT SERVICES PRE-APPROVAL POLICY

Section 1 Purpose. The purpose of this policy (the "Policy") is to provide, pursuant to the requirements of *National Instrument 52-110 - Audit Committees ("NI 52-110")*, Section 10A(i) of the Securities Exchange Act of 1934 and Rule 10A-2 promulgated thereunder and Section 4(5) of the Audit Committee Charter of Akumin Inc. (the "Company"), for policies and procedures relating to the pre-approval of non-audit services performed by the independent auditors to the Company or any of its subsidiaries or related entities.

Section 2 Pre-Approval Requirement. Subject to the provisions of this Policy, all permissible non-audit services to be provided to the Company by the independent auditors must be pre-approved by the Audit Committee of the board of directors of the Company (the "Committee").

Section 3 Delegation. The Committee shall delegate pre-approval authority to one or more of its members (the "Delegate") as permitted by this Policy. The Committee may not delegate its pre-approval responsibilities to management. If there is uncertainty as to whether a specific non-audit service has been pre-approved, such non-audit service shall not be commenced by the independent auditors without specific approval by the Committee or the Delegate or another member of the Committee.

Section 4 Prohibited Non-Audit Services. The Company's independent auditors may not provide any of the non-audit services specified in Appendix A. Applicable rules and guidance should be consulted to determine the specific nature of these prohibited non-audit services and any applicable exceptions.

Section 5 Pre-Approval Procedures. All requests for permissible non-audit services to be provided by the independent auditors will be submitted by the Delegate for presentation to the Committee and must include a detailed description of the non-audit services to be rendered. The Delegate shall report any pre-approval decisions to the Committee at its next scheduled meeting.

Section 6 Engagement Specific Non-Audit Services.

- (1) Non-audit services which are within the specific service descriptions and budgets pre-approved by the Committee in connection with an existing auditor engagement may be undertaken without further authorization by the Committee.
- (2) Detailed descriptions of the specific non-audit services and budgets pre-approved by the Committee will be required (as part of the auditor engagement) prior to the commencement of any non-audit service provided. The Committee will periodically review and oversee updates to the description of pre-approved non-audit services and budgets based on subsequent determinations.

- (3) The Committee's pre-approval is effective only for non-audit services to be provided in the fiscal year in which the non-audit services were pre-approved by the Committee in connection with an existing auditor engagement.

Section 7 Pre-Approval for Non-Audit Services. All non-audit services to be provided by the Company's independent auditors that are not engagement-specific pursuant to Section 6 above must receive pre-approval from the Committee or the Delegate as set forth below.

- (1) **Committee Pre-Approval.** Pre-approval of the Committee shall be required for any non-audit service which:
 - (a) is an engagement of the independent auditors for a non-audit service with proposed fees that will equal or exceed USD\$75,000 (or its equivalent at the relevant time in Canadian dollars); or
 - (b) is an engagement for any internal control-related services other than those performed as part of the annual audit.
- (2) **Delegate Pre-Approval.** Any other engagement of the independent auditors for a non-audit service that is not engagement-specific pursuant to Section 6 above and does not require approval of the Committee as provided under Section 7(1) above may be pre-approved by the Delegate. In addition, each of the Committee members has the authority to pre-approve any non-audit service which may be pre-approved by the Delegate if the need for consideration of a pre-approval request arises between regularly scheduled meetings. Any non-audit services approved by the Delegate or members of the Committee will be communicated by the Delegate or such member to the Committee at its next regularly scheduled meeting.

Section 8 Tax and Internal Control Services. For requested pre-approval of permissible tax services and permissible internal control-related non-audit services, in addition to complying with the foregoing, the independent auditors shall submit written documentation to the Delegate for presentation to the Committee describing the nature and scope of the service, and with respect to any tax service, such documentation shall include: (a) the fee structure for the tax service; (b) any side letter or other amendment to the engagement letter and any other agreement relating to the tax service; and (c) any compensation arrangement or other agreement between the independent auditors and any third party with respect to the promoting, marketing or recommending of a transaction covered by the tax service. In addition, the potential effects of the tax or internal control related non-audit service on the auditors' independence shall be discussed with the auditors. In the case of pre-approval decisions relating to tax services to be made by the Delegate or one or more members of the Committee, this discussion may take place in connection with the pre-approval of the tax or internal control service, but in any event, shall take place no later than at the next scheduled meeting of the Committee following the pre-approval decision.

Section 9 De Minimis Exception. The pre-approval requirement of the Committee under this Policy will be deemed to have been satisfied where such pre-approval requirement is deemed satisfied pursuant to Section 2.4 of NI 52-110 and such pre-approval requirement is

waived pursuant to Section 10A(i) of the Securities Exchange Act of 1934. Subject to the foregoing conditions, the pre-approval requirement shall be deemed to be satisfied if:

- (1) The aggregate amount of all non-audit services that were not pre-approved constitutes no more than five per cent of the total amount of fees paid by the Company and its subsidiary entities to the independent auditor during the fiscal year in which the services are provided;
- (2) Akumin or the subsidiary entity, as the case may be, did not recognize the services as non-audit services at the time of the engagement; and
- (3) The services are promptly brought to the attention of the Committee and approved, prior to the completion of the audit, by the Committee or one or more of its members to whom authority to grant such approval has been delegated by this Policy or otherwise by the Committee.

Section 10 Confirmation of Independence. The Committee should seek annually from the independent auditors information about policies and processes for maintaining independence and monitoring compliance with relevant requirements.

Section 11 Reporting. At each regularly scheduled Committee meeting, the Delegate will provide a report to the Committee regarding all non-audit services provided to the Company by the independent auditors (other than those non-audit services which are pre-approved by the Committee pursuant to Section 7). Such report shall include a reconciliation of the actual fees of the independent auditors compared to the budget for such non-audit services as approved by the Delegate.

Section 12 Review of this Policy. The Committee shall periodically, and at least annually, review this Policy to ensure it continues to comply with applicable laws and good governance practices.

Originally Approved:
Amended:
Amended:
Last Reviewed:

November 14, 2017
November 13, 2018
September 2, 2020
September 30, 2022

APPENDIX A
PROHIBITED NON-AUDIT SERVICES

1. Bookkeeping or other similar services related to the Company's accounting records or financial statements.
2. Financial information systems design and implementation.
3. Appraisal or valuation services, fairness opinions, or contribution-in-kind reports, provided that quality of earnings and similar due diligence investigation services and reports shall not be considered appraisal or valuation services.
4. Actuarial services.
5. Internal audit outsourcing services.
6. Management functions.
7. Human resources.
8. Broker or dealer, investment adviser, or investment banking services.
9. Legal services.