

**FORM 52-110F1**

**AUDIT COMMITTEE INFORMATION REQUIRED IN AN AIF**

**1. The Audit Committee's Charter**

Incorporated by reference to Exhibit 11.5 (Audit Committee Charter) of EXFO's annual report Form 20-F dated November 25, 2020.

**2. Composition of the Audit Committee**

As of November 25, 2020, the Audit Committee is composed of four independent and financially literate Directors:

Claude Séguin, Chairperson  
François Côté  
Angela Logothetis  
Randy E. Tornes

**3. Relevant Education and Experience**

Incorporated by reference to Section 6.A (Directors and Senior Management) of EXFO's annual report Form 20-F dated November 25, 2020.

**4. Reliance on Certain Exemptions**

Not Applicable.

**5. Reliance on the Exemption in Subsection 3.3(2) or Section 3.6**

Not Applicable.

**6. Reliance on Section 3.8**

Not Applicable.

**7. Audit Committee Oversight**

Not Applicable.

**8. Pre-Approval Policies and Procedures**

Incorporated by reference to Section 16.C (Audit Committee Pre-Approval Policies and Procedures) of EXFO's annual report Form 20-F dated November 25, 2020 and completed by the Audit Committee's Charter.

**9. External Auditors Service Fees (By Category)**

Incorporated by reference to Section 16.C (Principal Accountant Fees and Services) of EXFO's annual report Form 20-F dated November 25, 2020.

Date: November 25, 2020

**EXFO Inc.**

**Name of Issuer**

*Per: /s/ Philippe Morin*

Philippe Morin

Name

Chief Executive Officer

Official Capacity

*Per: /s/ Pierre Plamondon*

Pierre Plamondon, CPA

Name

Chief Financial Officer and Vice-President, Finance

Official Capacity

*(Please print the name of the individual whose signature appears in the official capacity)*