

Appendix E

Amendments to National Instrument 41-101 *General Prospectus Requirements*

Although this amendment instrument amends section headers in National Instrument 41-101, section headers do not form part of the instrument and are inserted for ease of reference only.

1. ***National Instrument 41-101 General Prospectus Requirements is amended by this instrument.***
2. ***The general instructions of Form 41-101F2 Information Required in an Investment Fund Prospectus are amended in instruction (3) by striking out “This concept of materiality is consistent with the financial reporting notion of materiality contained in the Handbook.”***
3. ***Section 1.5 of Form 41-101F2 is amended by striking out “reporting”.***
4. ***Section 1.15 of Form 41-101F2 is amended by striking out “interim financial statements” and substituting “interim financial report”.***
5. ***Subsection 3.6(4) of Form 41-101F2 is amended by***
 - (a) ***striking out*** ““MER” means management expense ratio based on total expenses, excluding commissions and other portfolio transaction costs and expressed as an annualized percentage of daily average net asset value.” ***and substituting*** ““MER” means management expense ratio based on management fees and operating expenses (excluding commissions and other portfolio transaction costs) expressed as an annualized percentage of daily average net asset value.”, ***and***
 - (b) ***striking out*** ““TER” means trading expense ratio and represents total commissions and portfolio transaction costs expressed as an annualized percentage of daily average net asset value.” ***and substituting*** ““TER” means trading expense ratio and represents total commissions and other portfolio transaction costs expressed as an annualized percentage of daily average net asset value.”.
6. ***Section 11.1 of Form 41-101F2 is amended by***
 - (a) ***striking out*** ““MER” means management expense ratio based on total expenses, excluding commissions and other portfolio transaction costs and expressed as an annualized percentage of daily average net asset value.” ***and substituting*** ““MER” means management expense ratio based on management fees and operating expenses (excluding commissions and other portfolio transaction costs) expressed as an annualized percentage of daily average net asset value.”, ***and***

- (b) *striking out* ““TER” means trading expense ratio and represents total commissions and portfolio transaction costs expressed as an annualized percentage of daily average net asset value.” *and substituting* ““TER” means trading expense ratio and represents total commissions and other portfolio transaction costs expressed as an annualized percentage of daily average net asset value.”.
7. *Section 37.1 of Form 41-101F2 is amended by striking out* “interim financial statements” *and substituting* “interim financial report”.
8. *Subsection 38.1(4) of Form 41-101F2 is amended by striking out* “opening balance sheet” *and substituting* “opening statement of financial position”.
9. *Section 38.2 of Form 41-101F2 is amended by striking out* “Interim Financial Statements” *and substituting* “Interim Financial Reports” *in the section header*.
10. *This Instrument comes into force on January 1, 2014.*