

Appendix E
Proposed Amendments to NI 14-101

1. *National Instrument 14-101 Definitions is amended by this Instrument.*

2. *Subsection 1.1(3) is amended*

a. *by repealing the definition of “Canadian auditor’s report”;*

b. *by adding the following definitions:*

“IFRS” means standards and interpretations adopted by the International Accounting Standards Board and amended from time to time, comprising International Financial Reporting Standards, International Accounting Standards and interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee;

“International Standards on Auditing” means auditing standards issued by the International Auditing and Assurance Standards Board, as amended from time to time;

3. *This Instrument comes into force on ●.*