

Schedule B

APPENDIX D

Equivalent provisions

All references are to provisions of the *Securities Act* of the relevant jurisdiction unless otherwise noted. All references to ‘NI’ are to ‘National Instruments’. All references to ‘MI’ are to ‘Multilateral Instruments’.

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
SEDAR	NI 13-101												
Marketplace operation	NI 21-101 (only Parts 6, 7 – 11, as they apply to an ATS, and 13)												
Trading rules	NI 23-101 (only Parts 4 and 8 – 11)												
<u>Use of client brokerage commissions</u>	NI 23-102												
Institutional trade matching and settlement	NI 24-101 n/aNI 24-101												
National registration database (NRD)	NI 31-102												
<u>Registration requirements</u>	NI 31-103 (except as noted below)												
<u>Dealer and underwriter categories</u>	s.2.1 of NI 31-103												
<u>Adviser categories</u>	s.2.3 of NI 31-103												

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<u>Investment fund manager category</u>	s.2.6 of NI 31-103												
<u>Individual categories</u>	s.2.7 of NI 31-103												
<u>UDP registration</u>	s.2.9(1) of NI 31-103	ss.75(2) (c) and 75.1 of <i>Securities Act</i> and s.2.9(1) of NI 31-103	s.2.9(1) of NI 31-103		s.149 of <i>Securities Act</i> and s. 2.9(1) of NI 31-103	s.2.9(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.9(1) of NI 31-103	ss.26(2)(c) and 26.1 of <i>Securities Act</i> and s.2.9(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.9(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.9(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.9(1) of NI 31-103	s.21(4) of <i>Securities Act</i> and s.2.9(1) of NI 31-103	
<u>CCO registration</u>	s.2.10(1) of NI 31-103	ss.75(2) (c) and 75.1 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	s.2.10(1) of NI 31-103		s.149 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	s.2.10(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	ss.26(2)(c) and 26.1 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	s.87 of <i>Securities Act</i> and s.2.10(1) of NI 31-103	s.21(5) of <i>Securities Act</i> and s.2.10(1) of NI 31-103	
<u>MFDA membership for mutual fund dealers</u>	s.3.2 of NI 31-103				n/a	s.3.2 of NI 31-103							

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<u>Insurance – scholarship plan dealer only</u>	s. 4.21 of NI 31-103				n/a	s.4.21 of NI 31-103							
<u>Complaint handling</u>	s. 5.28 of NI 31-103				s.168.1.1 of <i>Securities Act</i> and s.5.28 of NI 31-103	s.5.28 of NI 31-103							
<u>Complaint handling</u>	s. 5.29 of NI 31-103				s.168.1.3 of <i>Securities Act</i> and s.5.29 of NI 31-103	s.5.29 of NI 31-103							
<u>Complaint handling</u>	s.5.30 of NI 31-103				s.168.1.1 of <i>Securities Act</i> and s.5.30 of NI 31-103	s.5.30 of NI 31-103							

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<u>Complaint handling</u>	<u>s.5.31 of NI 31-103</u>				<u>s.168.1.2 of Securities Act and s.5.31 of NI 31-103</u>	<u>s.5.31 of NI 31-103</u>							
<u>Suspension of IIROC approval</u>	<u>s. 7.3 of NI 31-103</u>												<u>s.30(1), paragraphs 2 and 3</u>
<u>Suspension of MFDA approval</u>	<u>s. 7.4 of NI 31-103</u>				<u>n/a</u>	<u>s. 7.4 of NI 31-103</u>							<u>s.30(1), paragraphs 2 and 3</u>
<u>Advising generally</u>	<u>s.8.14(2) of NI 31-103</u>												<u>s.34(2)</u>
Underwriting conflicts	NI 33-105												
Registrant information	NI 33-109												
Prospectus disclosure requirements	NI 41-101 (except as noted below)												
Certificate of issuer	s.5.3(1) of NI 41-101												s.58
Certificate of corporate issuer	s.5.4(1) of NI 41-101												s.58

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Distribution of preliminary prospectus and distribution list	s.16.1 of NI 41-101												ss.66 and 67
<u>Lapse date</u>	<u>s.17.2 of NI 41-101</u>												<u>s.62</u>
Statement of rights	s.18.1 of NI 41-101												s.60
Disclosure standards for mineral projects	NI 43-101												
Short form prospectus distribution requirements	NI 44-101												
Shelf prospectus requirements	NI 44-102												
Post receipt pricing	NI 44-103												
Rights offering requirements	NI 45-101												
Resale of securities	NI 45-102												
Standards of disclosure for oil and gas activities	NI 51-101												
Continuous disclosure obligations	NI 51-102 (except as noted below) n/a NI 51-102 (except as noted below)												

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Publication of material change	s. 7.1 of NI 51-102												s.75 of <i>Securities Act</i> and s.3(1.1) of Regulation 1015 (General)
Accounting principles, auditing standards and reporting currency requirements	NI 52-107 (<u>except as noted below</u>)												
<u>Acceptable accounting principles</u>	<u>s.3.1 of NI 52-107</u>												<u>s.2(1) of Regulation 1015 (General)</u> <u>and s.3.1 of NI 52-107</u>
Auditor oversight	NI 52-108												
Certification of disclosure in annual and interim filings	NI 52-109												
Audit committees	NI 52-110												

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Communication with beneficial owners	NI 54-101n/aNI 54-101												
System for electronic disclosure by insiders (SEDI)	NI 55-102n/aNI 55-102												
Insider reporting for certain derivative transactions (EM) - Reporting requirement	ss. 87(2), (5) and (6)	s. 2.1 of MI 55-103											s.2.1 of MI 55-103
EM – Existing agreements which continue in force	s.87.1	s.2.3 of MI 55-103											s.2.3 of MI 55-103
EM – Existing agreements entered into prior to becoming insider	s.87(2) and (6)	s.2.4 of MI 55-103											s.2.4 of MI 55-103

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
TOB/IB – Filing and sending notice of change or notice of variation	s.2.13 of MI 62-104												s.94.5
TOB/IB – Change or variation in advertised take-over bid	s.2.14(1) of MI 62-104												s.94.6(1)
TOB/IB – Consent of expert – bid circular	s.2.15(2) of MI 62-104												s.94.7(1)
TOB/IB – Delivery and date of bid documents	s.2.16(1) of MI 62-104												s.94.8(1)
TOB/IB – Duty to prepare and send directors’ circular	s.2.17 of MI 62-104												s.95(1) – (4) of <i>Securities Act</i> and s.3.2 of OSC Rule 62-504

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TOB/IB – Notice of change	s.2.18 of MI 62-104												s.95.1(1) and (2) of <i>Securities Act</i> and s.3.4 of OSC Rule 62-504
TOB/IB – Filing directors’ circular or notice of change	s.2.19 of MI 62-104												s.95.2
TOB/IB – Change in information in director’s or officer’s circular or notice of change	s.2.20(2) of MI 62-104												s.96(2)
TOB/IB – Form of director’s or officer’s circular	s.2.20(3) of MI 62-104												s.96(3) of <i>Securities Act</i> and s.3.3 of OSC Rule 62-504

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TOB/IB – Obligation to take up and pay for deposited securities	s.2.32 of MI 62-104												s.98.3
TOB/IB – Return of deposited securities	s.2.33 of MI 62-104												s.98.5
TOB/IB – News release on expiry of bid	s.2.34 of MI 62-104												s.98.6
TOB/IB – Language of bid documents	s.3.1 of MI 62-104												n/a
TOB/IB – Filing of documents by offeror	s.3.2(1) of MI 62-104												s.98.7 of <i>Securities Act</i> and s.5.1(1) of OSC Rule 62-504
TOB/IB – Filing of documents by offeree issuer	s.3.2(2) of MI 62-104												s.5.1(2) of OSC Rule 62-504
TOB/IB – Time period for filing	s.3.2(3) of MI 62-104												s.5.1(3) of OSC Rule 62-504

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<u>Certificate of mutual fund</u>	s.5.1.3(1) of NI 81-101												s.58
<u>Certificate of promoter</u>	s.5.1.6(1) of NI 81-101												s.58
<u>Certificate of corporate mutual fund</u>	s.5.1.7(1) of NI 81-101												s.58
Mutual fund requirements	NI 81-102												
Commodity pools	NI 81-104												
Mutual fund sales practices	NI 81-105												
Investment fund continuous disclosure	NI 81-106												
Independent review committee	NI 81-107												
Registration													
Dealer/ underwriter registration requirement	sss. 34(1)(a)) and 34(1)(d)	sss. 75(1) (a) and 75(2)(a)	s. 27(1)(a)	sss. 6(1)(a) and 6(1)(d)	ss.148 & and 149	ss. 31(1)(a) and 31(4)	sss. 45(a) and 45(d)	sss. 86(1) (a) and 86(2)	s.26(1)(a)	sss. 86(1)(a) (a)and 86(2)	sss. 486(1)(a) and 86(2)	sss. 486(1) (a) and 86(2)	s. 25(1) (a)
Underwriter registration requirement	s.34(1)(b)	s. 75(1)(a)	n/a	s.6(1)	s.148	s.31(1)(b)	n/a	s. 86(2)	s.26(1)(b)	s.86(2)	n/a	n/a	s. 25(1)(a)

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Adviser registration requirement	s.34(1)(eb)	sss. 75(1) (b) and 75(2)(b)	s.27(e 1)(b)	sss. 6(7)1) (b)	ss.148 & and 149	ss.31 (1)(e 2) and 31(4)	s.45(b)	s. 86(1) (b)	s.26(1)(eb)	s.86(1) (b)	s. 4 86(1)(b)	s. 4 86(1) (b)	s. 25(1 2) (e)
Investment fund manager registration requirement	s.34(1)(c)	s.75(1) (c)	s.27(1)(c)	s.6(1)(c)	s.148	ss.31(3) and 31(4)	s.45(c)	s.86(3)	s.26(1)(c)	s.86(3)	s.86(3)	s.86(3)	s.25(3)
Compensation or contingency trust fund	s.23 of Securities Rules	s.28 of ASC Rules (General)	s.23 of Regulations	n/a	s.196 of Securities Regulation	s.27 of General Securities Rules	n/a	n/a	s.98 of Regulation	n/a			s.110 of Regulation 1015 (General)
Requirements when using registration exemptions													
Offering memorandum in required form	s.3.9(5) of NI 45-106												n/a
Requirement to file offering memorandum within prescribed time	s.3.9(14) of NI 45-106												n/a
Trading in Securities Generally													
Registered dealer acting as principal	s.51	s.94n/a	s.45	s.70	s.163 of Securities Act and s.234.3 of Securities Regulation n/a	s.45	s.59n/a		s.40	n/a/n/a/n/a			s.39

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Disclosure of investor relations activities	s.52	n/a/n/a/n/a/n/a					s.62	n/a/n/a/n/a/n/a/n/a					
Use of name of another registrant	s.53	s.99	s.49	s.73	n/a	s.49	s.63	n/a	s.44	n/a/n/a			s.43
Trading in Exchange Contracts													
Trading exchange contracts on an exchange in jurisdiction	s.58	s.106 & 107	s.40	n/a			n/a/s.70.1	n/a/n/a/n/a/n/a/n/a/n/a					
Trading exchange contracts on an exchange outside jurisdiction	s.59	s.108 & 109	s.41	n/a			n/a/s.70.2	n/a/n/a/n/a/n/a/n/a/n/a					
Prospectus													
Prospectus requirement	s.61	s.110	s.58	s.37	ss.11 and 12	s.58	s.71(1)	s. 94	s.54	s.94	s.2794	s.2794	s.53
Contents of prospectus (full, true & plain disclosure)	s.63	s.113	s.61	s.41	ss.13 and 20	s.61	s.74	s. 99	s.57	s.99	n/a/s.99	n/a/s.99	s.56
Waiting period communications	s.78	s.123	s.73	s.38	ss.21 & 22	s.70	s.82	s. 97	s.66	s.97	n/a/s.97	n/a/s.97	s.65(2)
Obligation to send prospectus`	s.83	s.129	s.79	s.64	ss.29, 30, 31 and 32	s.76	s.88	s.101(1)	s.72	s.101 (1)	s.28101(1)	s.28101(1)	s.71(1)

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Requirements when using prospectus exemptions													
Filing disclosure documents in connection with exemption <u>Offering memorandum in required form</u>	n/as.127.2 of ASC Rules s.80.1n/as.37.2 of Securities Regulationn/as.2.3 of Local Rules.2.9(5) of NI 45-10645-802n/a n/an/an/an/a												s. 6.4 of OSC Rule 45-501n/a
<u>Requirement to file offering memorandum within prescribed time</u>	s. 2.9(14) of NI 45-106												n/a
Filing report of exempt distribution	s.139 of Securities Rules and ss. 6.1 and 6.3 of NI 45-106	s.129.1 of ASC Rules (General) and ss. 6.1 and 6.3 of NI 45-106	ss. 6.1 and 6.3 of NI 45-106	s.7 of Regulation and ss. 6.1 and 6.3 of NI 45-106	ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106ss. 6.1 and 6.3 of NI 45-106 n/an/as. 7.1 of OSC Rule 45-501 and ss. 6.1 and 6.3 of NI 45-106								
Continuous Disclosure													
Voting if proxies provided	s.118	s.157	s.96	s.105	n/a	s.93	ss.102 and 103(2)	n/a	s.88	n/an/an/a			s 87
Shares in name of registrant not to be voted	s.182 of Securities Rules	s.104	s.55	s.79	s.164 and 165	s.55	s.103(3) – (7)	s.163	s.50	s.163	n/as.163	n/as.163	s.49

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Insider Reporting													
Insider reports – filing upon becoming an insider of a reporting issuer	s.87(2) other than as it applies to a related financial instrument	s.182(1)	s.116(1)	s.109	s.96	ss.113(1) of <i>Securities Act</i> and 172 of General Securities Rules	s.135(1)	s.1(1) of Local Rule 55-501	s.108(1)	n/a s.1(1) of Local Rule 55-501	n/a s.2(1) of Local Rule 55-501	n/a Local Rule 55-501	s.107(1)
Insider reports – filing upon acquisition or change in securities	s.87 (5) other than as it applies to a related financial instrument	s.182(2)	s.116(2)	s.109	s.97	s.113(2)	s.135(2)	s.1(2) of Local Rule 55-501	s.108(2)	n/a s.1(2) of Local Rule 55-501	n/a s.2(2) of Local Rule 55-501	n/a Local Rule 55-501	s.107(2)
Insider reports – filing upon being deemed an insider	s.87 (6) other than as it applies to a related financial instrument	s.182(3)	s.116(3)	s.109	s.98	s.113(4)	s.135(3)	s.1(3) of Local Rule 55-501	s.108(3)	n/a s.1(3) of Local Rule 55-501	n/a s.2(3) of Local Rule 55-501	n/a Local Rule 55-501	s.107(3)
Time periods for filing insider reports	s.155.1 of Securities Rules other than as it applies to a related financial instrument	s.190 of ASC Rules <u>(General)</u>	s.165(1) of Regulations	s.109	ss.171, 171.1, 172 & 174 of Securities Regulation	s.113	s.5 of Local Rule 11-502	s.1 of Local Rule 55-501	s.108	n/a s.1 of Local Rule 55-501	n/a s.2 of Local Rule 55-501	n/a Local Rule 55-501	s.107

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Transfer reports	n/a	s.182(2)	s.117	n/a	s.102	s.116	s.136	n/a	s.109	n/a	<u>s.2(4) of Local Rule 55-501</u>	<u>n/a</u>	s.108 of <i>Securities Act</i> and s. 167 of Regulation 1015 (General)
Nominee reports	n/a	s.183	s.118	n/a	s.103	s.117	n/a		s.110	n/a	<u>s.2(5) of Local Rule 55-501</u>	<u>n/a</u>	s.109 of <i>Securities Act</i> and s.168 of Regulation 1015 (General)
Take-Over Bids and Issuer Bids													
Directors must make recommendation on bid	s.99(1)(a)	s.160	s.100	s.90	ss.113 & 114	s.105(2) <u>s.97</u>	s.124	s.108(1)	s.92	s.108(1)	n/a <u>s.108(1)</u>	n/a <u>s.108(1)</u>	ss.95 and 96
Investment Funds – Self Dealing													
Investments of mutual funds	s.121	s.185	s.120	n/as.236 of Securities Regulation		s.119	s.137	n/a	n/a <u>s.112</u>	n/an/an/a			s.111
Indirect investment	s.122	s.186	s.121	n/an/a		s.120	s.138	n/a	n/a <u>s.113</u>	n/an/an/a			s.112
Fees on investment for mutual fund	s.124	s.189	s.124	n/an/a		s.123	s.141	n/a	n/a <u>s.116</u>	n/an/an/a			s.115
Report of mutual fund manager	s.126	s.191	s.126	n/an/a		s.125	s.143	n/a	n/a <u>s.118</u>	n/an/an/a			s.117

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Restrictions on transactions with responsible persons	s.127	s.192	s.127	n/a.s.236 of Securities Regulation		s.126	s.144	n/a	n/a.s.119	n/a/n/a/n/a			s.118
General													
Confidentiality	s.169	s.221	s.152	s.149(q)	s.296	s.148	s.198	s. 26	s.140	s.2526	s.4426	s.4426	s.140
Accounting principles, auditing standards and reporting requirements (other than in NI 52-107)	s. 3(3) of Securities Rules	n/a	n/a	n/a	ss.116 and 121 of Securities Regulation	s.3(4) of Reg.	n/a	n/a	n/a	n/a	n/a	n/a	s. 2(1) of Regulation 1015 (General)