

## Annex E2

### Changes to Companion Policy to National Instrument 41-101 *General Prospectus Requirements*

1. *The changes to the Companion Policy to National Instrument 41-101 General Prospectus Requirements are set out in this schedule.*
2. *Subsection 4.4(3) is changed by*
  - (a) *replacing* “the equity investee would meet the thresholds for the significance tests in Item 35 of Form 41-101F1” *with* “,”
  - (b) *replacing the* “.” *with* “,” *and*
  - (c) *adding the following after* “financial year-end,”:  
  
either of the following apply:
    - (a) for an issuer that is not a venture issuer or an IPO venture issuer, the equity investee would meet the thresholds for the significance tests in Item 35 of Form 41-101F1;
    - (b) for a venture issuer or an IPO venture issuer, the equity investee would meet the thresholds for the significance tests in Item 35 of Form 41-101F1 if “100 percent” is read as “40 percent”..
3. These changes become effective on June 30, 2015.