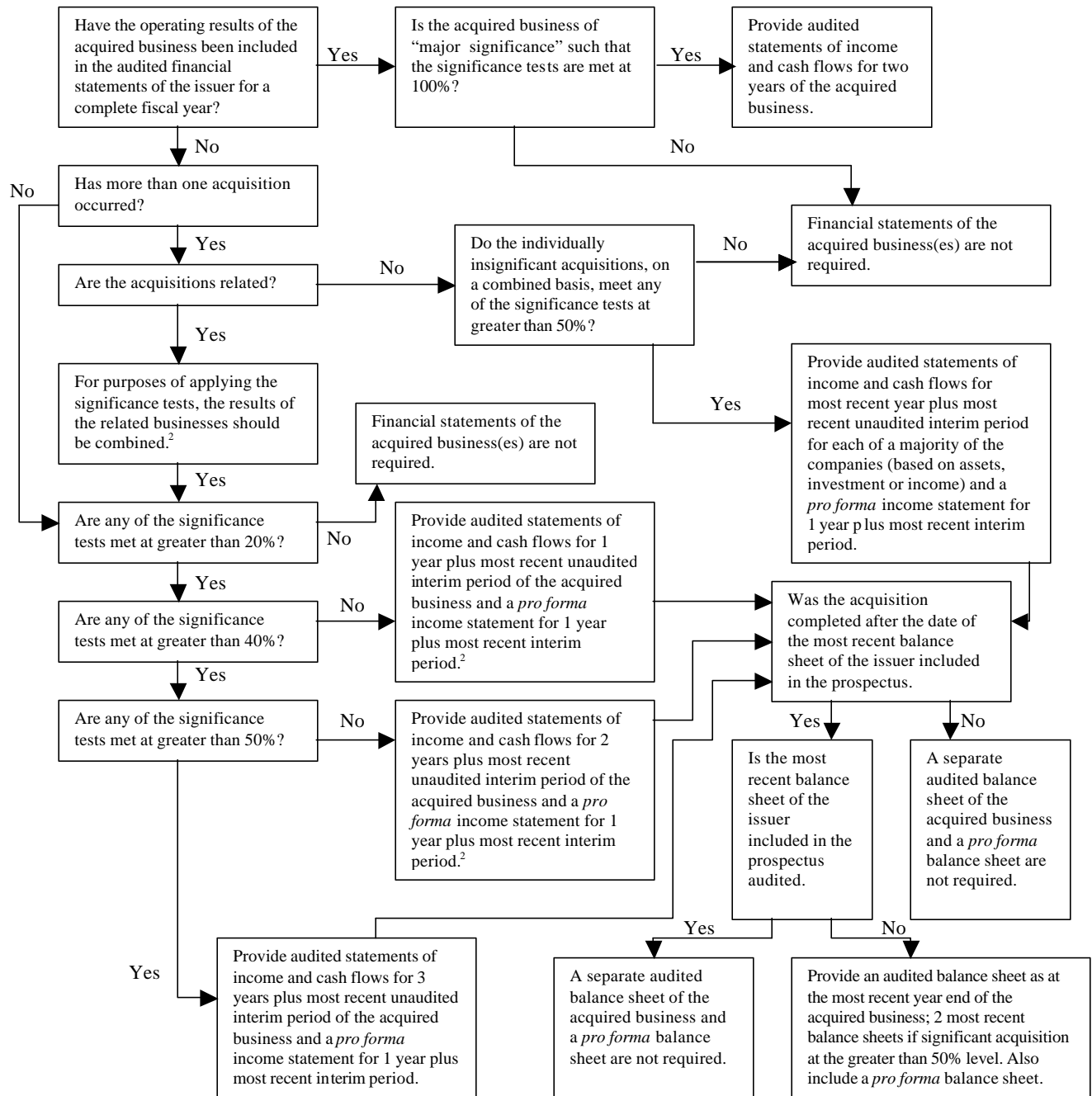


**APPENDIX A  
OVERVIEW OF BUSINESS ACQUISITIONS DECISION CHART<sup>1</sup>**



**Notes**

<sup>1</sup> This decision chart provides general guidance and should be read in conjunction with National Instrument 44-101 and Companion Policy 44-101CP. No reference is made to pre-acquisition periods for the sake of simplicity.

<sup>2</sup> If an acquisition of related businesses constitutes a significant acquisition when the results of the related businesses are combined, the required financial statements shall be provided for each of the related businesses.