

## **APPENDIX H**

### **IFRS-Related Amendments to Rules**

The CSA, except the Autorité des marchés financiers, have approved minor IFRS-related amendments to National Instrument 13-101 *System for Electronic Document Analysis and Retrieval (SEDAR)*, National Instrument 21-101 *Marketplace Operation*, National Instrument 52-110 *Audit Committees*, National Instrument 54-101 *Communication with Beneficial Owners of Securities of a Reporting Issuer*. These amendments are set out in Schedule 1 to this Appendix.

The CSA, except the Autorité des marchés financiers and the Ontario Securities Commission, have approved minor IFRS-related amendments to Multilateral Instrument 11-102 *Passport System* and Multilateral Instrument 62-104 *Take-Over Bids and Issuer Bids*. These amendments are set out in Schedule 2 to this Appendix.

The Autorité des marchés financiers has not yet approved the amendments set out in Schedules 1 and 2 to this Appendix. Instead, it has decided to release Schedules 1 and 2 today for a 30-day comment period. The expectation is that these amendments will be subsequently approved on a sufficiently timely basis so that they will come into force in Québec at the same time as the rest of the CSA jurisdictions.

With regard to the amendments in Schedule 2, the Ontario Securities Commission has not approved these amendments because Ontario is not party to the multilateral instruments referenced in Schedule 2.

## Schedule 1 to Appendix H

### **Amendments to National Instrument 13-101 System for Electronic Document Analysis and Retrieval (SEDAR)**

1. *National Instrument 13-101 System for Electronic Document Analysis and Retrieval (SEDAR) is amended by this Instrument.*
2. *Appendix A is amended by replacing “Interim Financial Statements”, wherever the expression occurs, with “Interim Financial Statements/Report”.*
3. *This Instrument only applies to periods relating to financial years beginning on or after January 1, 2011.*
4. *This Instrument comes into force on January 1, 2011.*

### **Amendment to National Instrument 21-101 Marketplace Operation**

1. *National Instrument 21-101 Marketplace Operation is amended by this Instrument.*
2. *Item 4 of Exhibit D of Form 21-101F1 is amended by deleting “Such financial statements shall consist, at a minimum, of a balance sheet and an income statement prepared in accordance with, or if the affiliated entity is organized under the laws of a foreign jurisdiction, reconciled with Canadian GAAP.”.*
3. *This Instrument only applies to periods relating to financial years beginning on or after January 1, 2011.*
4. *This Instrument comes into force on January 1, 2011.*

### **Amendments to National Instrument 52-110 Audit Committees**

1. *National Instrument 52-110 Audit Committees is amended by this Instrument.*
2. *The definition of “accounting principles” in section 1.1 is amended by replacing “National Instrument 52-107 Acceptable Accounting Principles, Auditing Standards and Reporting Currency” with “National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards”.*

3. *Subsection 2.3(5) is amended by replacing “interim earnings” with “interim profit or loss”.*
4. *Item 3(b) of Form 52-110F1 is amended by replacing “reserves” with “provisions”.*
5. *Item 3(b) of Form 52-110F2 is amended by replacing “reserves” with “provisions”.*
6. *Sections 3, 4 and 5 of this Instrument only apply to periods relating to financial years beginning on or after January 1, 2011.*
7. *This Instrument comes into force on January 1, 2011.*

**Amendment to National Instrument 54-101**

**Communication with Beneficial Owners of Securities of a Reporting Issuer**

1. *National Instrument 54-101 Communication with Beneficial Owners of Securities of a Reporting Issuer is amended by this Instrument.*
2. *Part 2 of the Client Response Form in Form 54-101F1 is amended by replacing “interim financial statements” with “interim financial reports”.*
3. *This Instrument only applies to periods relating to financial years beginning on or after January 1, 2011.*
4. *This Instrument comes into force on January 1, 2011.*

## Schedule 2 to Appendix H

### Amendments to Multilateral Instrument 11-102 Passport System

1. *Multilateral Instrument 11-102 Passport System is amended by this Instrument.*
2. *Appendix D is amended by*
  - a. *replacing “Accounting principles, auditing standards and reporting currency requirements” under the column named “Provision” with “Accounting principles and auditing standards requirements”; and*
  - b. *replacing “s.3.1 of NI 52-107”, wherever it occurs, with “s.3.2 of NI 52-107”.*
3. *Appendix D is also amended by deleting “s.2(1) of Regulation 1015 (General) and”.*
4. *Except as provided by section 5, this Instrument comes into force on January 1, 2011.*
5. *Section 3 of this Instrument comes into force on the repeal of subsection 2(1) of Regulation 1015 (General) under the Securities Act (Ontario).*

### Amendments to

### Multilateral Instrument 62-104 Take-Over Bids and Issuer Bids

1. *Multilateral Instrument 62-104 Take-Over Bids and Issuer Bids is amended by this Instrument.*
2. *Item 19 of Part 2 of Form 62-104F2 is amended by*
  - a. *replacing “interim financial statements are” with “interim financial report is”; and*
  - b. *replacing “interim financial statements will” with “interim financial report will”.*
3. *Item 13 of Form 62-104F3 is amended by replacing “interim or annual financial statement” with “interim financial report or annual financial statements”.*
4. *Item 11 of Form 62-104F4 is amended by replacing “interim or annual financial statement” with “interim financial report or annual financial statements”.*

5. *This Instrument only applies to periods relating to financial years beginning on or after January 1, 2011.*
6. *This Instrument comes into force on January 1, 2011.*