

APPENDIX I
IFRS-Related Amendments to Policies

The CSA have approved minor IFRS-related amendments to National Policy 12-202 *Revocation of a Compliance-related Cease Trade Order* and National Policy 12-203 *Cease Trade Orders for Continuous Disclosure Defaults*. These amendments are set out in Schedule 1 to this Appendix.

The CSA, except for the Ontario Securities Commission, have approved minor IFRS-related amendments to Companion Policy 11-102CP *Passport System*. These amendments are set out in Schedule 2 to this Appendix. The Ontario Securities Commission has not approved these amendments because it is not party to Multilateral Instrument 11-102 *Passport System*.

Schedule 1 to Appendix I

Amendments to National Policy 12-202 Revocation of a Compliance-related Cease Trade Order

1. *National Policy 12-202 Revocation of a Compliance-related Cease Trade Order is amended by this Instrument.*
2. *Paragraph 3.1(1)(f) is replaced with the following:*
 - (f) National Instrument 52-110 *Audit Committees*; and
3. *Subsection 3.1(2) is amended by replacing “interim financial statements”, wherever it occurs, with “interim financial reports”.*
4. *Section 4.1 is amended by replacing “CSA Staff Notice 51-312 Harmonized Continuous Disclosure Requirements” with “CSA Staff Notice 51-312 (Revised) - Harmonized Continuous Disclosure Requirements”.*
5. *Section 3 of this Instrument only applies to periods relating to financial years beginning on or after January 1, 2011.*
6. *This Instrument becomes effective on January 1, 2011.*

Amendment to National Policy 12-203 Cease Trade Orders for Continuous Disclosure Defaults

1. *National Policy 12-203 Cease Trade Orders for Continuous Disclosure Defaults is amended by this Instrument.*
2. *Paragraph (b) of the definition of “specified requirements” in Part 2 is amended by replacing “interim financial statements” with “an interim financial report”.*
3. *This Instrument only applies to periods relating to financial years beginning on or after January 1, 2011.*
4. *This Instrument becomes effective on January 1, 2011.*

Schedule 2 to Appendix I

Amendment to Companion Policy 11-102CP Passport System

1. *Companion Policy 11-102CP Passport System is amended by this Instrument.*
2. *Paragraph (d) under the heading “All jurisdictions:” in Appendix A is replaced by the following:*

(d) National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards,
3. *This Instrument becomes effective on January 1, 2011.*