

Proposed Change to Companion Policy 51-105CP
Issuers Quoted in the U.S. Over-the-Counter Markets

The Ontario Securities Commission is not proposing this consequential change as Multilateral Instrument 51-105 Issuers Quoted in the U.S. Over-the-Counter Markets and its Companion Policy do not apply in Ontario.

1. Companion Policy 51-105CP Issuers Quoted in the U.S. Over-the-Counter Markets is changed by this Document.

2. Section 5 is changed by adding the following paragraph:

- (e) National Instrument 52-112 Non-GAAP and Other Financial Measures Disclosure*** which sets out disclosure requirements for non-GAAP financial measures and certain other financial measures

3. This change becomes effective on ●.