

Note: [11 Jan 2015] - Changes to 52-107CP arising from NI 31-103. Refer to Annex G2 of the CSA Notice announcing amendments to NI 31-103 dated 16 Oct 2014.

Changes to Companion Policy 52-107
Acceptable Accounting Principles and Auditing Standards

1. *The changes to Companion Policy 52-107CP Acceptable Accounting Principles and Auditing Standards are set out in this schedule.*

2. *Part 1 is changed by adding the following section after section 1.6:*

1.7 Investment Funds - Section 2.1 of the Instrument provides that it does not apply to investment funds that are subject to NI 81-106 *Investment Fund Continuous Disclosure* (NI 81-106) in respect of their reporting requirements as investment funds. If an investment fund is also a registrant, it is subject to the requirements of this Instrument in relation to its reporting requirements as a registrant. Accordingly, if the same legal entity is both an investment fund that is subject to NI 81-106 and is also a registrant, it will be subject to both the requirements of this Instrument and NI 81-106.

3. These changes become effective on May 14, 2013.