

*Note: [30 Apr 2016] – Amendments to NI 52-107 arising from NI 45-106. Refer to Annex A-2 of the CSA Notice announcing amendments to NI 45-106 relating to the Offering Memorandum Exemption dated 29 Oct 2015.*

**Amendments to  
National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards**

**1. National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards is amended by this Instrument.**

**2. Section 1.1 is amended**

**(a) by deleting “except in Ontario, ” from paragraph (d) of the definition of “acquisition statements”.**

**3. Subsection 2.1(2) is amended**

**(a) by deleting “except in Ontario, ” wherever it occurs, and**

**(b) by deleting “and” at the end of paragraph (g), by adding “, and” at the end of paragraph (h) and by adding the following paragraph:**

**(i) all financial statements**

**(i) filed by an issuer under subsection 2.9(17.4) of National Instrument 45-106 *Prospectus Exemptions*,**

**(ii) delivered by an issuer under subsection 2.9(17.5) of National Instrument 45-106 *Prospectus Exemptions*, or**

**(iii) made reasonably available by an issuer under subsection 2.9(17.6) of National Instrument 45-106 *Prospectus Exemptions*.**

**4. In the following provisions, “(c) and (e)” is replaced with “(c), (e) and (i)”:**

**(a) subsection 3.2(1);**

**(b) subsection 3.7(1);**

**(c) subsection 3.8(1);**

**(d) subsection 3.9(1);**

**(e) subsection 3.10(1).**

**5. This Instrument comes into force on April 30, 2016.**

*An equivalent instrument will come into effect in Ontario on January 13, 2016 and in New Brunswick, Nova Scotia, Québec and Saskatchewan on April 30, 2016.*