

*Note: [25 Aug 2021] – Changes to 51-105CP arising from NI 52-112. Refer to Annex H of the CSA Notice announcing NI 52-112 dated 27 May 2021.*

**CHANGE TO  
COMPANION POLICY 51-105CP MULTILATERAL INSTRUMENT 51-105 ISSUERS  
QUOTED IN THE U.S. OVER-THE-COUNTER MARKETS**

1. *Companion Policy 51-105CP Multilateral Instrument 51-105 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 under the heading “National Instruments”:*
  - (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 August 25, 2021.