

## **Annex E2**

### **Changes to Companion Policy to National Instrument 41-101 *General Prospectus Requirements***

- 1. *The changes to the Companion Policy to National Instrument 41-101 General Prospectus Requirements are set out in this schedule.***
- 2. *Subsection 4.4(3) is changed by***
  - (a) *replacing* “the equity investee would meet the thresholds for the significance tests in Item 35 of Form 41-101F1” *with* “,”,**
  - (b) *replacing the* “.” *with* “,”, and**
  - (c) *adding the following after* “financial year-end,”:**

either of the following apply:

    - (a) for an issuer that is not a venture issuer or an IPO venture issuer, the equity investee would meet the thresholds for the significance tests in Item 35 of Form 41-101F1;
    - (b) for a venture issuer or an IPO venture issuer, the equity investee would meet the thresholds for the significance tests in Item 35 of Form 41-101F1 if “100 percent” is read as “40 percent”..
- 3. These changes become effective on June 30, 2015.**