

**Annex A-2**

**Amending Instrument for National Instrument 52-107 *Acceptable Accounting Principles and Auditing Standards***

**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 in Ontario on January 13, 2016 and in Alberta, New Brunswick, Nova Scotia, Québec and Saskatchewan on April 30, 2016.**