

ANNEX I

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

The Ontario Securities Commission is not proposing this consequential change as Multilateral Instrument 51-105 Issuers Quoted in the U.S. Over-the-Counter Markets and its Companion Policy do not apply in Ontario.

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 ●.