

**REGULATION TO AMEND REGULATION 14-101 RESPECTING DEFINITIONS**

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (34))

1. Paragraph (3) of section 1.1 of Regulation 14-101 respecting Definitions is amended:

(1) by inserting, after the definition of “Handbook”, the following:

““IFRS” means the standards and interpretations adopted by the International Accounting Standards Board, as amended from time to time;”;

(2) by inserting, after the definition of “insider reporting requirement”, the following:

““International Standards on Auditing” means auditing standards set by the International Auditing and Assurance Standards Board, as amended from time to time;”;

(3) by deleting the definition of “Canadian auditor’s report”;

(4) by replacing, in the French text of the definition of “equity security”, the words “titre de participation” with the words “titre de capitaux propres” and the definition of “NVGR canadiennes” with the following:

“ « NAGR canadiennes » : les normes d’audit généralement reconnues établies selon le Manuel de l’ICCA;”.

2. This Regulation comes into force on January 1, 2011.