

**AMENDMENTS TO POLICY STATEMENT TO REGULATION 51-105
RESPECTING ISSUERS QUOTED IN THE U.S. OVER-THE-COUNTER MARKETS**

1. Section 5 of *Policy Statement to Regulation 51-105 respecting Issuers Quoted in the U.S. Over-the-Counter Markets* is amended by adding, under the heading “**Regulations**” and after paragraph (d) of the first paragraph, the following:

“(e) *Regulation 52-112 Non-GAAP and Other Financial Measures Disclosure (insert reference)* which sets out disclosure requirements for non-GAAP financial measures and certain other financial measures.”.