

AMENDMENTS TO *POLICY STATEMENT TO REGULATION 52-107 RESPECTING ACCEPTABLE ACCOUNTING PRINCIPLES AND AUDITING STANDARDS*

1. Section 2.10 of *Policy Statement to Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards* is replaced with the following:

“2.10. Acceptable Accounting Principles

Readers are likely to assume that financial information disclosed in a news release is prepared on a basis consistent with the accounting principles used to prepare the issuer’s most recently filed financial statements. To avoid misleading readers, an issuer should alert readers if financial information in a news release is prepared using accounting principles that differ from those used to prepare an issuer’s most recently filed financial statements or includes financial measures that are subject to *Regulation 52-112 respecting Non-GAAP and Other Financial Measures Disclosure (insert reference)*.”