

**AMENDMENTS TO POLICY STATEMENT TO REGULATION 52-110
RESPECTING AUDIT COMMITTEES**

1. The title of *Policy Statement to Regulation 52-110 respecting Audit Committees* is amended, in the French text, by replacing the words “de vérification” with the words “d’audit”.
2. Section 4.1 of the Policy Statement is amended by replacing, in the French text, “NVGR” with “NAGR”.
3. Section 4.2 of the Policy Statement is amended, in the French text:
 - (1) by replacing, wherever they occur in paragraph (1), the words “de vérification” with the words “d’audit”;
 - (2) by replacing, in paragraph (2), the words “de vérification” with the words “d’audit”, the word “vérifient” with the word “auditent”, the words “la vérification” with the words “l’audit” and the word “vérifier” with the word “auditer”.
4. The Policy Statement is amended by replacing, wherever they occur in the French text, the word “vérification” with the word “audit”, the word “vérificateur” with the word “auditeur” and the words “titres de participation” with the words “titres de capitaux propres”, and making the necessary changes.
5. These amendments only apply to periods relating to financial years beginning on or after January 1, 2011.