

Note: [25 Aug 2021] – Changes to 52-107CP arising from NI 52-112. Refer to Annex I of the CSA Notice announcing NI 52-112 dated 27 May 2021.

**CHANGE TO
COMPANION POLICY 52-107CP ACCEPTABLE ACCOUNTING PRINCIPLES AND
AUDITING STANDARDS**

1. *Companion Policy 52-107CP Acceptable Accounting Principles and Auditing Standards is changed by this Document.*

2. *Section 2.10 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 National Instrument 52-112 *Non-GAAP and Other Financial Measures Disclosure*.

3. This change becomes effective on August 25, 2021.