

Note: [06 Sep 2018] – Proposed changes to 51-105CP arising from proposed NI 52-112. Refer to Annex G of CSA Notice announcing proposed NI 52-112 dated 06 Sep 2018.

**PROPOSED CHANGE TO COMPANION POLICY 51-105CP ISSUERS QUOTED IN
THE U.S. OVER-THE-COUNTER MARKETS**

The Ontario Securities Commission is not proposing this consequential change as Multilateral Instrument 51-105 Issuers Quoted in the U.S. Over-the-Counter Markets and its Companion Policy do not apply in Ontario.

- 1. Companion Policy 51-105CP Issuers Quoted in the U.S. Over-the-Counter Markets is changed by this Document.**
- 2. Section 5 is changed by adding the following paragraph:**
 - (e) National Instrument 52-112 *Non-GAAP and Other Financial Measures Disclosure* which sets out disclosure requirements for non-GAAP financial measures and certain other financial measures
- 3. This change becomes effective on ●.**