

B.5.33 Changes to Companion Policy 52-108CP Auditor Oversight

**CHANGES TO
COMPANION POLICY 52-108CP AUDITOR OVERSIGHT**

1. *Companion Policy 52-108CP Auditor Oversight is changed by this Document.*
2. *The Companion Policy is changed by adding the following section after the Introduction and before section 1:*

Electronic Transmission

National Instrument 13-103 *System for Electronic Data Analysis and Retrieval + (SEDAR+)* prescribes that each document that is required or permitted to be provided to a securities regulatory authority or regulator must be transmitted to the securities regulatory authority or regulator electronically through the System for Electronic Data Analysis and Retrieval + (SEDAR+).

The reference to a document includes any report, form, application, information, material and notice, as well as a copy thereof, and applies to documents that are required or permitted to be filed or deposited with, or delivered, furnished, sent, provided, submitted or otherwise transmitted to, a securities regulatory authority or regulator.

To reflect the phased implementation of SEDAR+, the Appendix of National Instrument 13-103 *System for Electronic Data Analysis and Retrieval + (SEDAR+)* sets out securities legislation under which documents are excluded from being filed or delivered in SEDAR+.

National Instrument 13-103 *System for Electronic Data Analysis and Retrieval + (SEDAR+)* should be consulted when providing any document to a securities regulatory authority or regulator under National Instrument *52-108 Auditor Oversight* and this Policy..

Effective Date

3. These changes become effective on June 9, 2023.