

**AMENDMENTS 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 1.1 is changed by replacing “Handbook of the Canadian Institute of Chartered Accountants (the Handbook)” with “Handbook”.*
3. These changes become effective on September 13, 2023.