

## APPENDIX J

### ADDITIONAL INFORMATION REQUIRED IN SASKATCHEWAN

#### Authority for the Amendments - Saskatchewan

In Saskatchewan the proposed amendments to NI 81-106 are being made under the following provisions of *The Securities Act, 1988* (Saskatchewan) (the SK Act):

Clause 154(1)(r) authorizes the Commission to make regulations prescribing requirements, in addition to the requirements pursuant to the SK Act, respecting the preparation and dissemination and other use by reporting issuers of documents providing for continuous disclosure, including requirements respecting an annual report, an annual information form and supplemental analysis of financial statements.

Clause 154(1)(t) authorizes the Commission to make regulations requiring issuers or other persons and companies to comply, in whole or in part, with Part XIV (Continuous Disclosure) of the SK Act.

Clause 154(1)(s) authorizes the Commission to make regulations prescribing requirements respecting financial accounting, reporting and auditing for the purposes of the SK Act and the regulations, including defining accounting principles and auditing standards acceptable to the Commission, financial reporting for the preparation of future-oriented financial information and pro forma financial statements and standards of independence and other qualifications for auditors.

Sub-clause 154(1)(v)(i) authorizes the Commission to make regulations regulating mutual funds or non-redeemable investment funds and the distribution and trading of the securities of the funds, including, varying the application of Part XI (Prospectuses – Distribution) of the SK Act or Part XIV (Continuous Disclosure) of the SK Act by prescribing additional disclosure requirements with respect to the funds and requiring or permitting the use of particular forms or types of additional offering or other documents in connection with the funds.

Sub-clause 154(1)(v)(vi) authorizes the Commission to make regulations regulating mutual funds or non-redeemable investment funds and the distribution and trading of the securities of the funds, including, prescribing requirements respecting the calculation of the net asset value of mutual funds.

Clause 154(1)(ii) authorizes the Commission to make regulations respecting the media, format, preparation, form, content, execution, certification, dissemination and other use, filing and review of all documents required pursuant to or governed by the SK Act, and the regulations and all documents determined by the regulations to be ancillary to the documents.