Note: [13 Sep 2023] — Changes to 52-107CP arising from NI 14-101. Refer to Annex E of the CSA Notice announcing amendments to NI 14-101 dated 15 Jun 2023.

## Changes 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.