

**Checklist of Information Requirements introduced in the new  
Form 45-106F1 *Report of Exempt Distribution***

The new information requirements introduced in the new Form 45-106F1 *Report of Exempt Distribution* (that came into force on June 30, 2016)(the report) are listed in the checklist below. The checklist is designed to assist filers in gathering the required information to complete the report.

<b>All issuers</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Most recent previous legal name (if issuer's name has changed in last 12 months)</li> <li><input type="checkbox"/> Website of issuer (if issuer has one) and underwriter (if underwriter has one and is not a registrant)</li> <li><input type="checkbox"/> Legal entity identifier (if issuer has one)</li> <li><input type="checkbox"/> Firm NRD number for underwriter</li> <li><input type="checkbox"/> CUSIP numbers of securities distributed (if applicable)</li> <li><input type="checkbox"/> Details about the distribution (number of purchasers and total amount raised) by jurisdiction and prospectus exemption relied on</li> <li><input type="checkbox"/> List of (and if required to be filed with or delivered to the Ontario Securities Commission, electronic copies of) all offering materials required to be filed with or delivered to the securities regulatory authority or regulator for distributions in Saskatchewan, Ontario, Québec, New Brunswick or Nova Scotia</li> <li><input type="checkbox"/> NRD number of registrant compensated (if applicable)</li> <li><input type="checkbox"/> Whether person compensated facilitated distribution through funding portal or internet-based portal</li> <li><input type="checkbox"/> Description of terms of any deferred compensation</li> <li><input type="checkbox"/> Relationship of person compensated to issuer or investment fund manager (connected with issuer or investment fund manager/insider/director or officer/employee/none of the above)</li> </ul> <p><b>Schedule 1 (non-public)</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Email address of purchaser (if provided by purchaser)</li> <li><input type="checkbox"/> Specific prospectus exemption relied on to distribute securities to each purchaser<sup>1</sup></li> <li><input type="checkbox"/> Identification of whether purchaser is a registrant or insider<sup>2</sup></li> <li><input type="checkbox"/> Name of person compensated for the distribution for each purchaser</li> </ul>
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<sup>1</sup> Refer to question 21.1 in Annex 3 of CSA Staff Notice 45-308 *Guidance for Preparing and Filing Reports of Exempt Distribution under National Instrument 45-106 Prospectus Exemptions* (CSA Staff Notice 45-308) for additional guidance.

<sup>2</sup> Relief was provided from the requirement to disclose whether a purchaser is a registrant or an insider of the issuer if one or more of the following apply:

- (a) the issuer is a foreign public issuer,
- (b) the issuer is a wholly owned subsidiary of a foreign public issuer,
- (c) the issuer is distributing eligible foreign securities only to permitted clients.

This relief was provided by all CSA members, except Ontario, by issuing blanket orders effective June 30, 2016. In Ontario, the relief was provided through an Ontario-only amendment instrument that came into force on July 29, 2016.

<p><b>Non-investment fund issuers</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> NAICS industry code<sup>3</sup></li> <li><input type="checkbox"/> Stage of operations for issuers in mining industry (exploration/development/production)</li> <li><input type="checkbox"/> Areas of asset holdings for issuers involved in investment activities (mortgages/real estate/commercial/business debt/consumer debt/private companies)</li> <li><input type="checkbox"/> Number of employees (within a range)</li> <li><input type="checkbox"/> SEDAR profile number (if issuer has one)</li> </ul> <p>If issuer does not have a SEDAR profile number:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Date of formation</li> <li><input type="checkbox"/> Financial year-end</li> <li><input type="checkbox"/> Jurisdictions of Canada where reporting</li> <li><input type="checkbox"/> CUSIP number (if issuer has one)</li> <li><input type="checkbox"/> Name of exchanges where publicly listed</li> <li><input type="checkbox"/> Size of assets (within a range)</li> </ul>
<p><b>Investment fund issuers</b></p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> NRD number of investment fund manager</li> <li><input type="checkbox"/> Website of investment fund manager (if investment fund manager does not have a firm NRD number and has a website)</li> <li><input type="checkbox"/> Type of investment fund (money market/equity/fixed income/balanced/alternative strategies/other)</li> <li><input type="checkbox"/> Date of formation</li> <li><input type="checkbox"/> Financial year-end</li> <li><input type="checkbox"/> Jurisdictions of Canada where reporting</li> <li><input type="checkbox"/> CUSIP number (if issuer has one)</li> <li><input type="checkbox"/> Name of exchanges where publicly listed</li> <li><input type="checkbox"/> Net asset value (within a range) and date of calculation</li> <li><input type="checkbox"/> Net proceeds by jurisdiction</li> </ul>
<p><b>Issuers that are not any of the following:</b></p> <ul style="list-style-type: none"> <li>• <b>investment fund issuers</b></li> <li>• <b>reporting issuers and their wholly owned subsidiaries</b></li> <li>• <b>foreign public issuers and their wholly owned subsidiaries</b></li> <li>• <b>issuers distributing eligible foreign securities only to permitted clients</b></li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Names, titles and locations of directors, executives officers and promoters <ul style="list-style-type: none"> <li><input type="checkbox"/> If a promoter is not an individual, this information is also required for the directors and executive officers of the promoter</li> </ul> </li> </ul> <p><b>Schedule 2 (non-public)</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Business email address and telephone number of issuer's CEO</li> <li><input type="checkbox"/> Residential addresses of directors, executives officers, promoters and control persons that are individuals <ul style="list-style-type: none"> <li><input type="checkbox"/> If a promoter or control person is not an individual, this information is required for the directors and executive officers of the promoter and control person.</li> </ul> </li> <li><input type="checkbox"/> If control person is not an individual: <ul style="list-style-type: none"> <li><input type="checkbox"/> Organization or company name</li> <li><input type="checkbox"/> Province or country of business location</li> </ul> </li> </ul>

<sup>3</sup> Refer to question 7 in Annex 3 of CSA Staff Notice 45-308 for additional guidance.