

HOUSEKEEPING AMENDMENTS TO IDPC FORM 1 AND MFDR FORM 1

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Housekeeping Amendments to the General notes and definitions of the IDPC Form 1:

“(2) The following are Form 1 IFRS departures as prescribed by the Corporation:

Matter	Prescribed IFRS departure
<ul style="list-style-type: none"> • • • 	
Derecognition of financial liabilities	<p><u>The Corporation allows a Dealer Member to derecognize financial liabilities, including those settled through an electronic payment system, at the reporting date for payments that have been initiated but not yet settled.</u></p> <p><u>A Dealer Member may also choose to report financial liabilities in accordance with IFRS 9 requirements.</u></p>

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Housekeeping Amendments to the General notes and definitions of the MFDR Form 1:

“(2) The following are Form 1 IFRS departures as prescribed by the Corporation:

	Prescribed IFRS departure
<ul style="list-style-type: none"> • • • 	
Derecognition of financial liabilities	<p><u>The Corporation allows a Dealer Member to derecognize financial liabilities, including those settled through an electronic payment system, at the reporting date for payments that have been initiated but not yet settled.</u></p> <p><u>A Dealer Member may also choose to report financial liabilities in accordance with IFRS 9 requirements.</u></p>

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