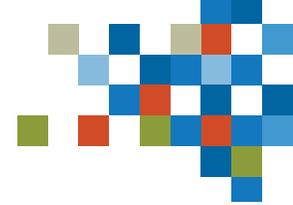


## Experience guide:

# REPORT OF EXEMPT DISTRIBUTION FILERS

SEDAR+ is more intuitive to use, has better search functionality and provides an integrated view of issuer information compared to SEDAR. This guide gives an overview of key differences between the legacy system and SEDAR+.

FEATURE	LEGACY SYSTEMS	SEDAR+
<b>Filing platforms</b>	<p>Varying electronic filing platforms are used dependent upon jurisdiction of filing.</p> <ul style="list-style-type: none"> <li>• BCSC eServices</li> <li>• OSC Electronic Filing Portal</li> <li>• SEDAR</li> <li>• Paper filings</li> </ul>	<p><b>Secure and Accessible</b></p> <p>→ A single Report of Exempt Distribution (NI 45-106) filing is completed on SEDAR+ regardless of filing jurisdiction.</p> <p>Filers complete Form 45-106F1 and Schedule 2 online.</p> <p>Filers complete Schedule 1 in Excel format; submit via link on SEDAR+.</p> <p>No paper filings.</p>
<b>Filing Jurisdictions</b>	File separately in each jurisdiction.	<p>→ One filing for all jurisdictions</p>
<b>Schedule 1: Confidential – purchaser information</b>	Submit completed Schedule 1	<p><b>Link to submit completed Schedule 1.</b></p> <p>→ Submit completed Schedule 1 by uploading into SEDAR+ during filing process</p>
<b>Schedule 2: director, executive officer, promoter and control person information</b>	<p>Submit PDF of Schedule 2.</p> <p>Complete manually.</p> <p>Filed in Excel format.</p>	<p><b>Schedule 2 completed online</b></p> <p>→ Completing Item 9 in NI 45-106F1 auto-generates Schedule 2 in SEDAR+.</p>
<b>Amend a filing previously filed electronically on BC and/or Ont. filing portals</b>	<p>If filed on British Columbia eServices or Ontario e-portal, online forms are prepopulated with only select data from the last submission.</p>	<p><b>Amend NI 45-106F1 previously filed electronically</b></p> <p>→ The first amendment to a filing made on BC eServices or Ontario e-portal must be submitted like a new filing.</p> <p>SEDAR+ will request the previous filing reference number.</p> <p>Auto fee calculations may not consider previously paid fees if original filing was filed on one of the electronic platforms.</p> <p>May require a request for a fee adjustment.</p>



FEATURE	LEGACY SYSTEMS	SEDAR+
<p><b>Amend a filing previously filed in SEDAR</b></p>	<p>Create new 45-106F1 to amend.</p>	<p><b>Amend NI 45-106F1 previously filed on SEDAR</b></p> <p>→ Some information from the previous filing will be prepopulated on the online form.</p> <p>Auto fee calculations may not consider previously paid fees if original filing was on SEDAR.</p> <p>May require a request for a fee adjustment.</p>
<p><b>Amend a filing originally filed in paper format (outside of SEDAR, BCSC e-services or OSC e-portal)</b></p>	<p>Create new 45-106F1 to amend if originally filed in paper format.</p>	<p><b>Amend NI 45-106F1 previously filed in paper format</b></p> <p>→ No paper filing amendments.</p> <p>A new RED filing must be submitted.</p> <p>Auto fee calculations may not consider previously paid fees if original filing was in paper.</p> <p>May require a request for a fee adjustment.</p>
<p><b>Fees and Payments</b></p>	<p>Varied by legacy system</p>	<p><b>Automatically calculated fees</b></p> <p>→ Automatic fee calculation for all jurisdictions in SEDAR+.</p> <p>System and filing fees for Report of Exempt Distribution filings payable by Electronic Funds Transfer (EFT), Visa and Mastercard.</p> <p>Payment due at time of filing. If unable to provide payment, a “filing fee exception code” may be requested. It is issued at the discretion of the regulator.</p>