

# Securities Act S.N.W.T. 2008, c.10

**Document Type:** Implementing Rule

**Document No:** 52-112

**Subject:** Non-GAAP and Other Financial Measures Disclosure

**Effective Date:** August 25, 2021

#### **IMPLEMENTING RULE 52-112**

## Non-GAAP and Other Financial Measures Disclosure

#### PARTI DEFINITION

1. In this Rule, "Implementing Rule 11-801" means Implementing Rule 11-801 Implementation of CSA Instruments made under the Act, effective October 26, 2008, as amended.

## PART II ADOPTION OF NATIONAL INSTRUMENTS

- 2. The following National Instrument made by the Canadian Securities Administrators, effective August 25, 2021 are adopted as Rules under section 169 of the Act:
  - **(a)** National Instrument 52-112 Non-GAAP and Other Financial Measures Disclosure.

## PART III CONSEQUENTIAL AMENDMENT TO LOCAL RULE

- 3. Schedule A to Implementing Rule 11-801 is amended by:
- (a) striking "March 1, 2021" and substituting "August 25, 2021" in that portion preceding the table.
- (b) Adding "National Instrument 52-112 Non-GAAP and Other Financial Measures Disclosure" to the table.

#### PART IV EFFECTIVE DATE

4. This instrument comes into force on August 25, 2021.