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## The OSC SME Institute

# Common Filing Errors, Insider Reporting and the Process for Fee Waivers for Late Insider Reports

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March 4, 2020





## Disclaimer

*"The views expressed in this presentation are the views of Corporate Finance staff and do not necessarily represent the views of the Commission.*

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## OSC SME Institute — Objectives

- Help SMEs navigate regulatory waters
- Demystify disclosure requirements so issuers can focus on building their business
- Provide an opportunity for informal dialogue with OSC staff

*Disclosure requirements, including those for technical reporting, are a cornerstone of investor confidence*



# Agenda

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# Common Filing Errors



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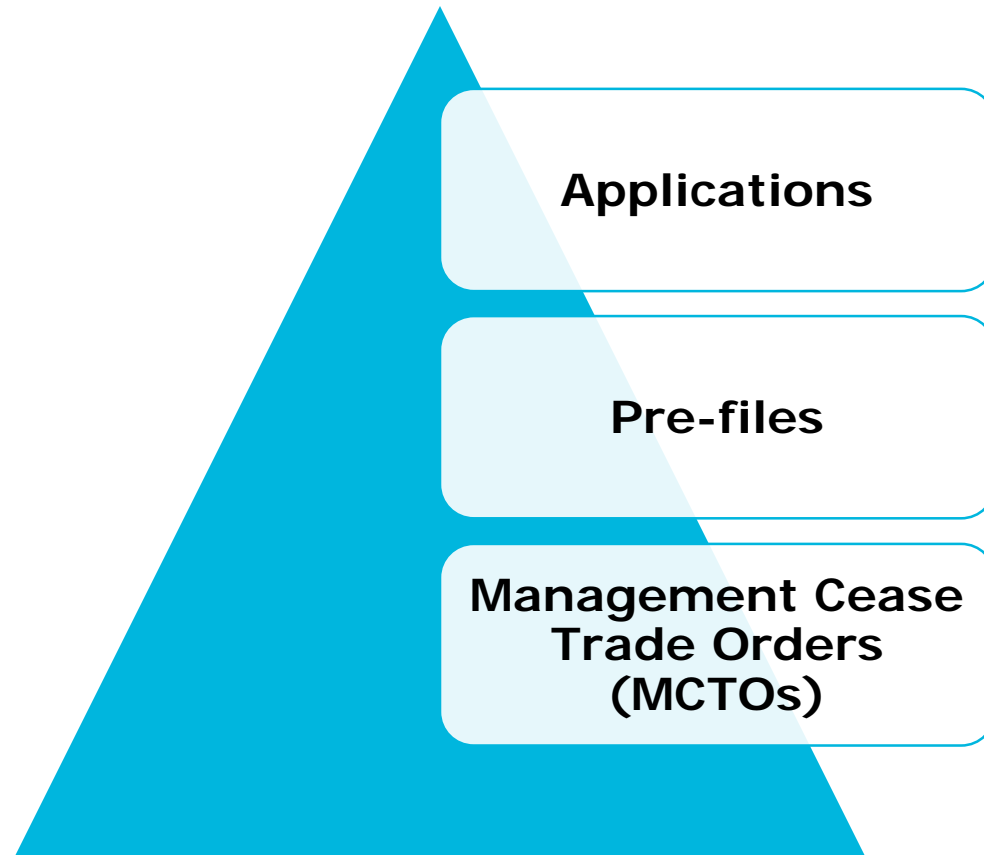
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# Common Filing Errors: Exemptive Relief Applications

Breda Clifford, Branch Administrator

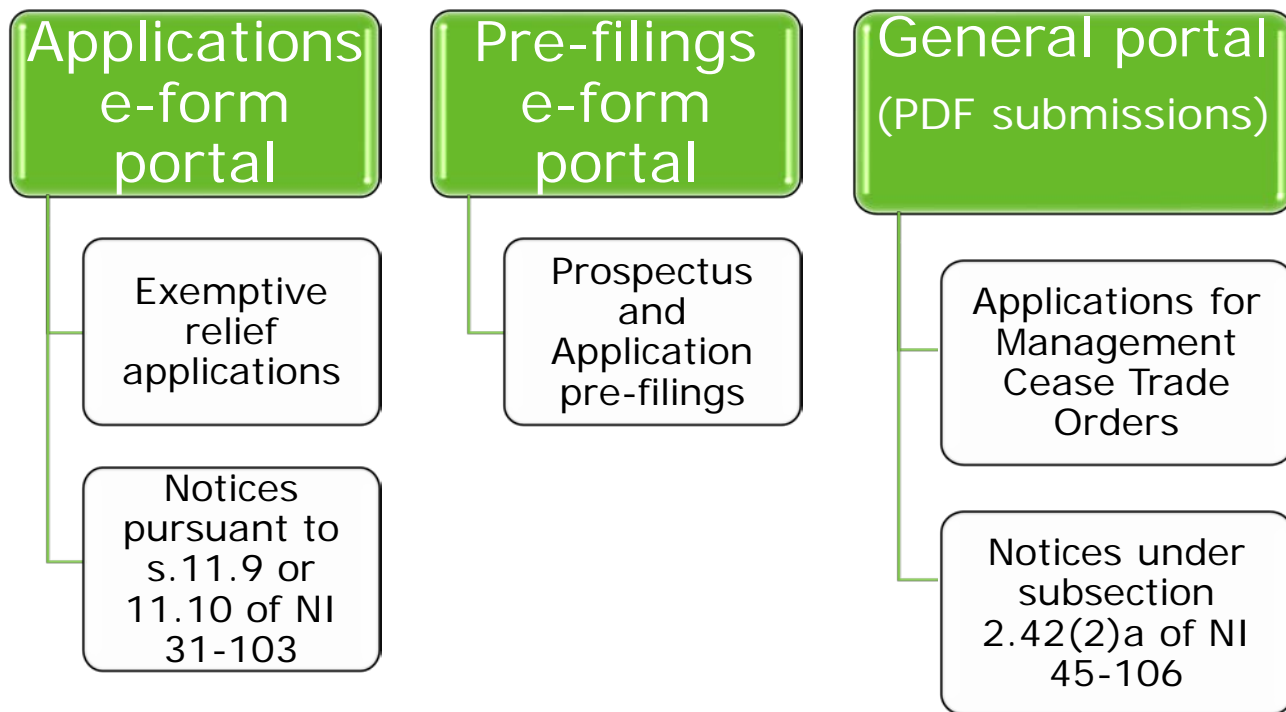


# Filing on the Wrong Portal





# Where to File







# How to File - The OSC's Electronic Filing Portal

All eForms can be accessed via the OSC website, on the Electronic Filings Portal:

[http://www.osc.gov.on.ca/en/SecuritiesLaw\\_forms\\_index.htm](http://www.osc.gov.on.ca/en/SecuritiesLaw_forms_index.htm)

## Welcome to the OSC's Electronic Filing Portal

OSC Rule 11-501 - *Electronic Delivery of Documents to the Ontario Securities Commission* (OSC Rule 11-501) requires that as of February 19, 2014 certain documents identified under Ontario's securities rules be filed electronically through the OSC's web filing portal. You can submit these documents to the OSC through this website.

### Web-based Forms

Documents listed in this section are available as web-based electronic forms. You can complete an electronic version of the document and submit it to the OSC by clicking on the relevant link in the table below.

- Form 94-102F1 Customer Collateral Report: Direct Intermediary;
- Form 94-102F2 Customer Collateral Report: Indirect Intermediary; and
- Form 94-102F3 Customer Collateral Report: Regulated Clearing Agency
- Form 94-101F1 Intragroup Exemption
- Form 94-101F2 Derivatives Clearing Service
- 1 → • Applications (including, applications for exemptive relief and notices filed pursuant to sections 11.9 or 11.10 of National Instrument 31-103 - *Registration Requirements, Exemptions and Ongoing Registrant Obligations*)
- 2 → • Pre-filings or waiver applications (for Prospectuses or Applications)
- Forms 13-502F4, Form 13-502F5, Form 13-503F1, Form 13-503F2 Capital Markets Participation Fee Calculation and Adjustment for Registrant Firms, Unregistered Exempt International Firms and firms registered under the Commodity Futures Act
- Form 13-502F7 Annual participation fee calculation for marketplaces, clearing agencies and trade repositories.
- Form 24-101F1 Registered Firm Exception Report of DAP/RAP Trade Reporting and Matching
- Form 31-103F1 Calculation of Excess Working Capital, together with associated financial information as required by sections 12.12, 12.13 and 12.14 of NI 31-103
- Notice of repayment of subordinated loan or termination of subordination agreement pursuant to section 12.2 of NI 31-103
- Notice of change in, claim made under or cancellation of insurance policy pursuant to section 12.7 of NI 31-103
- Form 45-106F1 Report of Exempt Distribution

### PDF Submissions

Except as provided below, any documents or notices that are required to be filed electronically under OSC Rule 11-501 but are not listed above as web-based forms must be submitted in PDF Format by clicking [here](#).

3



## Fees

Should be paid by credit card at the time of filing

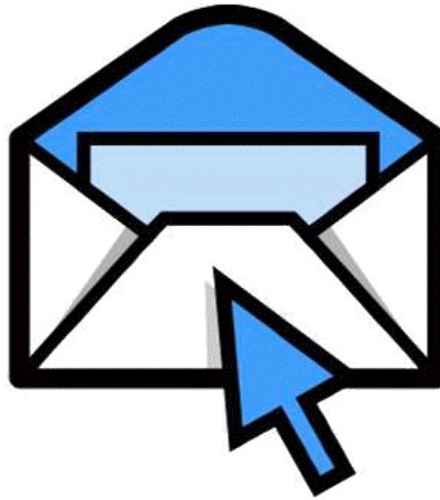
If not paid at the time of filing, or if there is any additional amount owing, you must pay by cheque or wire transfer

Reference the submission ID number when submitting your payment by cheque or wire transfer



## Re-filings and Additional documents

- When re-filing an application or pre-file document, you should email it, not submit it through the e-form portal.



- All revised or additional documents should be sent by email to the Applications Administrator at [applications@osc.gov.on.ca](mailto:applications@osc.gov.on.ca)



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# Common Filing Errors: Prospectuses

Lorraine Greer

Prospectus Review Officer



## Common SEDAR Filing Deficiencies

**Q: What do I do if *all* documents incorporated by reference were not filed in *all* relevant jurisdictions?**

A: To add a jurisdiction, submit a Letter Concerning Recipient Agency. Do not duplicate the filing.

**Q: What do I do if my client has been granted exemptive relief from filing French translations?**

A: Describe and provide the details of **any** exemptive relief granted in the cover letter.





## Common SEDAR Filing Deficiencies (cont'd)

**Q: What do I do if I file using an incorrect Filing Type (e.g. CPC filed as Long Form)**

A: You must refile all documents under a **new** project number.

**Q: What do I do if I file using an incorrect Filing Subtype (e.g. Preliminary filed as Amendment to Preliminary)**

A: Refile the documents under the correct Filing Subtype under the **same** project number





## Common SEDAR Filing Deficiencies (cont'd)

- Subscriber Profile contact info is incomplete

**Filing Service User Information**

**Contact**

Contact: UAT test 2020

Tel: Area Code: 416 Number: 4567897 Ext:

Fax: Area Code: Number:

Email ID:

**Subscriber**

Company Name: OSC Test Filer

Department: OSC

Address: 20 Queen Street West  
Suite 1800, Box 55

City: Toronto

Province: Ontario

Postal Code: M2J 1Z1 Country: Canada

Userid: oscfu220

User Name: Test 2

Tel: Area Code: 416 Number: 527-3994 Ext:

Fax: Area Code: Number:

OK

Help





## Common SEDAR Filing Deficiencies (cont'd)

- Filing procedures incorrect (e.g. no elective procedures selected for a passport filing)



### *Filing Procedures:*

MI 11-102 Passport System and NP 11-202  
NI 44-103 - PREP Procedures  
No elective filing procedures applicable



- No principal regulator selected

Other Issuer Profile Information - Open

Name and Contact	Issuer Details	Reporting and Markets	Principal Regulator
<i>Principal regulator selected or Non-Reporting Issuer selected.</i>			
<input type="text" value="Ontario"/>			

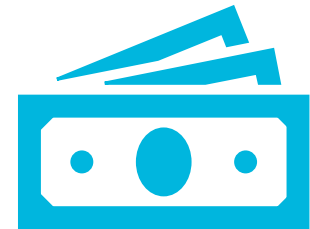
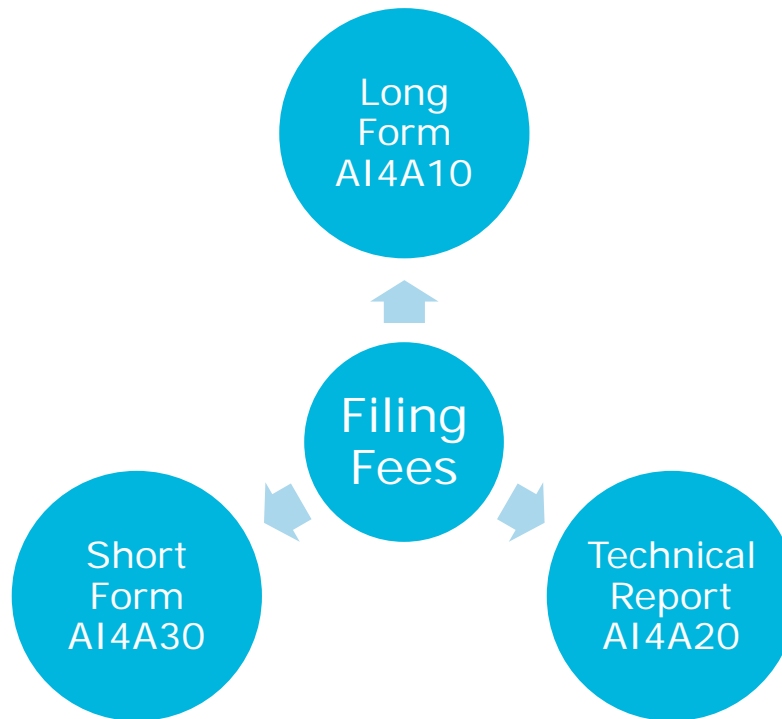






## Common Fee Errors

**Q: What happens if I use the incorrect fee code?**



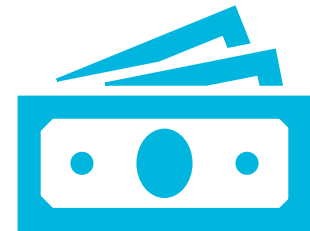
**A: A letter must be filed on SEDAR**



## Common Fee Errors (cont'd)

**Q: When do I pay for a technical report fee?**

**A:** Technical report fees are required to be paid for each NI 43-101 report incorporated directly or indirectly in the prospectus or Annual Information Form.





## Other Common Deficiencies

- Cover letter omissions:
  - List of directors and officers
  - Personal Information Form location
  - Exemptions, applications, pre-files





## Other Common Deficiencies (cont'd)

- Inconsistencies
  - Inconsistent dates on documents (e.g. prospectus, qualification certificate, and NP 11-202 letter)
- Filing the prospectus more than three days after the date of the prospectus
- Personal Information Forms are missing consents or do not comply with requirements (for example, PIF is no longer current)
- Filing more than 90 days after preliminary receipt issued
- Following an amendment to a preliminary prospectus, filing a final prospectus more than 180 days from the date of the receipt of the preliminary prospectus
- Missing translations, if required





## Other Common Deficiencies (cont'd)

- Exemptions, applications or pre-files not identified
- Inconsistent dates on documents (e.g. prospectus, qualification certificate, and NP 11-202 letter)
- Filing more than 90 days after the preliminary receipt was issued
- Red herring language is incorrect (e.g. not all jurisdictions present)





# Prospectus Receipt Timing

Offering Type	Prospectus Type	Filing Time	OSC Timing of issuance of receipt
<b>Prospectuses generally</b>	Preliminary or Final (long/short form)	Before 12:00 pm	Same day
		After 12:00 pm	Generally before 12:00 pm on the next business day.
<b>Bought deal</b>	Preliminary (short form)	Before 3:00 pm	Same day Issuer should advise prospectus review officer by email before 12:00 pm on the day of filing that the preliminary prospectus will be filed by 3:00 pm that day
		After 3:00 pm	Before 12:00 pm on the next business day.
	Final (short form)	Before 12:00 pm	Same day
		After 12:00 pm	Before 12:00 pm on the next business day. Receipt is dated the next business day
<b>Overnight marketed offering</b>	Preliminary (short form)	Before 12:00 pm	Issuer must advise prospectus review officer by email of plans to conduct an overnight marketed offering no later than morning on day of launch OSC will make reasonable efforts to issue the receipt at or just after 4:00 pm same day
		After 12:00 pm	Must discuss with OSC whether accommodation is possible. No assurances can be made
	Final (short form)	Before 12:00 pm	Same day
		After 12:00 pm	Before 12:00 pm on the next business day. Receipt is dated the next business day



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# Common Filing Errors: Continuous Disclosure

Sheryl Antonio

Financial Examiner



## Completing a Submission Cover Page

The Continuous Disclosure Rule, Financial Period Ended and Financial Period Date fields must be completed according to the interim or annual financials that are being filed.

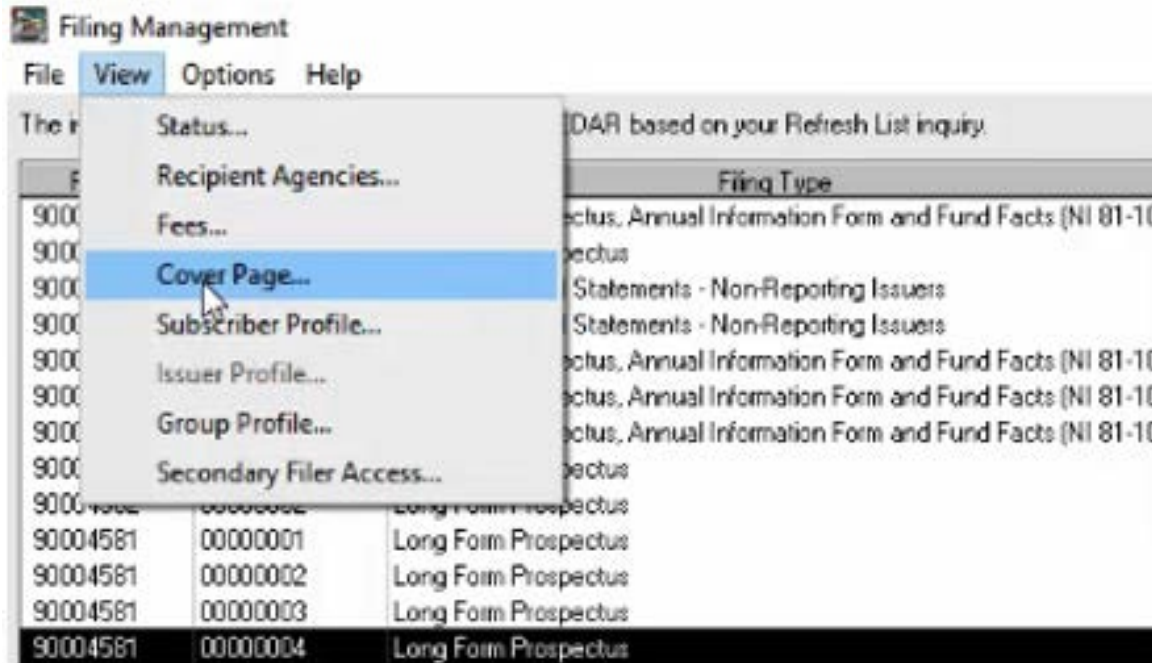
The screenshot shows a web form titled "Open General Submission" with a close button (X) in the top right corner. The form contains three main sections:

- Continuous Disclosure Rule:** A text input field containing "National Instrument 51-102".
- Financial Period Ended:** A date input field containing "08/31/2019", with a label "(mm/dd/yyyy)" below it.
- Financial Period Date Relates to:** A text input field containing "Year ended".

On the right side of the form, there are two buttons: "Page 1..." and "Help".



# Modifying a Submission Cover Page





On the 'Filing Management' screen in SEDAR, using the Cover Page option on the View menu:

1. search and select the project number of the filing
2. click on 'View' and select 'Cover page'
3. go to page 2 and update the information
4. submit



## Certificates related to Annual and Interim Financial Filings

Annual Financial Statements	
Certificate Form	Type of Filing
Form 52-109F1	Annual Financial Statements – Full Certificate
Form 52-109FV1	Annual Financial Statements – Venture Issuer Basic Certificate
Form 52-109F1 - IPO/RTO	Annual Financial Statements – Following IPO, Reverse Takeover or becoming a Non-Venture Issuer
Form 52-109F1 - AIF	Annual Financial Statements – In connection with voluntarily filed AIF
Form 52-109F1R 	Annual Financial Statements (Refiled)
Interim Financial Statements	
Certificate Form	Type of Filing
Form 52-109F2	Interim Financial Statements – Full Certificate
Form 52-109FV2	Interim Financial Statements – Venture Issuer Basic Certificate
Form 52-109F2 - IPO/RTO	Interim Financial Statements – Following IPO, Reverse Takeover or becoming a Non-Venture Issuer
Form 52-109F2R 	Interim Financial Statements (Refiled)

**All** certificates must be dated the **same date** the certificate is filed on SEDAR.



## Best Practices for Refiling on SEDAR

**Q. How do I refile a certification for an amended annual or interim filing?**

**A.** Certification for refiled or amended annual or interim filings should be filed under the correct SEDAR filing type (e.g. **refiled** or **amended**).

Dec 12 2019	17:56:56 ET	<a href="#">52-109F2R - Certification of <b>refiled</b> interim filings - CEO (E)</a>
Dec 12 2019	17:56:56 ET	<a href="#">52-109F2R - Certification of <b>refiled</b> interim filings - CFO (E)</a>
Dec 12 2019	17:30:36 ET	<a href="#">Interim financial statements/report <b>(amended)</b> - English</a>



## Best Practices for Refiling on SEDAR (cont'd)

**Q. What is the best practice for refiling for typographical errors (e.g. an incorrect date)?**

A. For clarity, it is recommended that a face page with a Note to Reader be added to the refiled document to explain the refiling as both documents will remain on SEDAR.

- Example of Note to Reader

*\*These Unaudited Interim Financial Statements have been revised to correct the period dates on the Company's Statement of Equity Change and Statement of Cash Flows. The values remain the same as in the Company's previous Unaudited Interim Financial Statements for the period ending June 30, 2019, which were posted to SEDAR, the Canadian Securities Exchange and the OTCQB on July 30, 2019.*



# Filing Participation Fee Forms for Ontario

## MANAGEMENT CERTIFICATION

I, [REDACTED], an officer of the reporting issuer noted below have examined this Form 13-502F2 (the **Form**) being submitted hereunder to the Ontario Securities Commission and certify that to my knowledge, having exercised reasonable diligence, the information provided in the Form is complete and accurate.

(s) [REDACTED]

Name:

Title:

[REDACTED]  
Date:

## MANAGEMENT CERTIFICATION

I, [REDACTED], an officer of the reporting issuer noted below have examined this Form 13-501F1 (the **Form**) being submitted hereunder to the Alberta Securities Commission and certify that to my knowledge, having exercised reasonable diligence, the information provided in the Form is complete and accurate.

[REDACTED]  
Name:

Title:

[REDACTED]  
Date:



## Filing Participation Fee Forms for Ontario (cont'd)

Ontario fee forms should be filed under the appropriate document type on SEDAR using the list items below:

**Filing Type: Annual Financial Statements**

**Filing Subtype: Annual Financial Statements**

*Document Types:*

ON Form 13-502F1 (Class 1 and 3B Reporting Issuers – Participation Fee)

ON Form 13-502F2 (Class 2 Reporting Issuers – Participation Fee)

ON Form 13-502F2A (Adjustment of Fee for Class 2 Reporting Issuers)

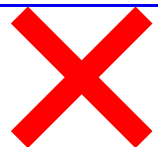
ON Form 13-502F3A (Class 3A Reporting Issuers – Participation Fee)

ON Form 13-502F6 Subsidiary Entity Exemption Notice

ON Form 13-502F1 (Class 1 and 3B Reporting Issuers - Participation Fee)



AB Form 13-501F1 (Class 1 and 3B Reporting Issuers - Participation Fee)





# Adding a Recipient Agency to Existing Filings

Steps:

1. Prepare a 'Letter concerning recipient agency'

This letter is filed on behalf of the Issuer for the purpose of adding the securities regulatory authorities in Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador as recipient agencies to the SEDAR project numbers identified above and under which this letter is filed.

2. Using the "Add to a Filing" function under the "File" pull-down menu from the Filing Management module, upload the letter
3. Select the jurisdiction to be added
4. Submit the document to the additional recipient agency

Refer to Section 6.4 of the SEDAR Filer's User Guide for more information.





## SEDAR Profile Information

National Instrument 13-101 requires Issuers to maintain and update their SEDAR profile. For example:

- **Contact name** – Current company contact.
- **Business email address** – Valid email address to ensure important notifications are received.
- **Principal regulator** – A company should identify the principal regulator based on the factors set out in Part 3.4 of National Policy 11-202. In the majority of cases, the head office location is the determining factor in identifying the principal regulator.
- **Reporting jurisdiction** – A company automatically becomes a reporting issuer in Ontario if it lists on the CSE, TSX or Neo Aquitas Exchange. However, this is not the only way that a company may become a reporting issuer in Ontario. Please refer to the definition of 'reporting issuer' in the Ontario Securities Act for further information.
- **Auditor's Information** – New auditor information should be updated when there is a change of auditor.





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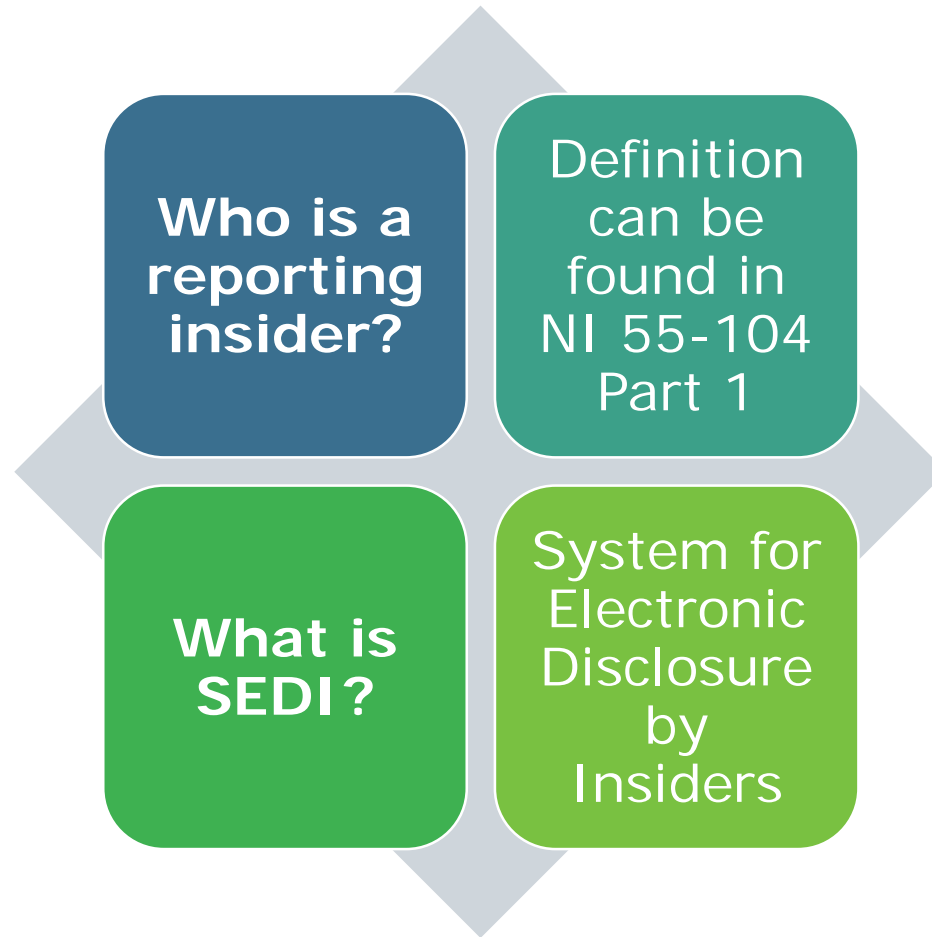
# Insider Reporting - Frequently asked questions, issuer grant reports and the process for fee waivers for late insider reports

Elizabeth Henry, Insider Reporting Review Officer

Fahd Anjum, insider Reporting Review Officer

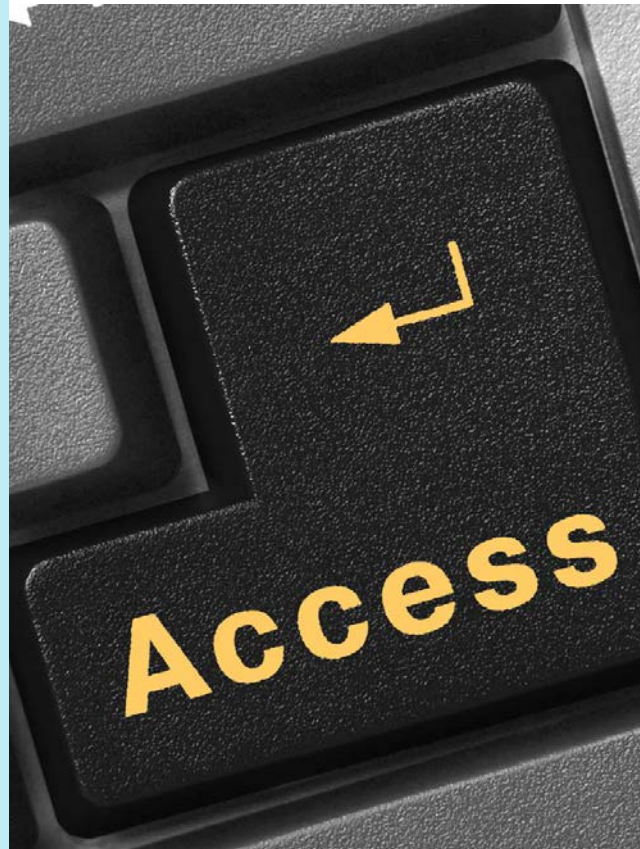


# Reporting Insiders and SEDI





## What is an Access Key?



- Unique code issued by the SEDI operator connected to either an insider or issuer profile supplement
- The insider should contact the CSA helpdesk to have the access key reset:
  - When an agent is no longer filing for an insider
  - If the insider has forgotten the access key
  - Please call 1-800-219-5381 for the CSA helpdesk



# Issuer Profile Supplements

## **Q. What is an issuer profile supplement?**

A. Contains information about the issuer

- NI 55-102F3

## **Q. When do I have to file my issuer profile supplement?**

A. Within 3 days of becoming a reporting issuer

- NI 55-102, s.2.3(1)

## **Q. When do I have to amend my issuer profile supplement?**

A. Updates should be completed immediately

- If any changes are made to SEDAR profiles, ensure that SEDI is also updated
- NI 55-102, s.2.3(3)





# Insider Report?

## Q. When do I file my insider report on SEDI?

A. The initial insider report must be filed within **10 calendar days** of becoming a reporting insider and any subsequent reports must be filed within **5 calendar days**.



Note that if you enter into a reportable transaction within 10 calendar days of becoming a reporting insider, this may have the effect of accelerating your requirement to file an insider profile and opening balance report.



# Amended Insider Report



**Q. What if I have to change information that I already filed in a report on SEDI?**



**A. File an amended insider report on SEDI**



## Remarks

### **Q. How do I add more information about the transaction I am reporting?**

A. You can add additional information in the 'General Remarks' field which are public.

- If you do not want the additional information to be public, use the 'Private remarks to securities regulatory authority'.
- You can cross-reference a document already publicly disclosed.





# Designated Foreign Issuer



**Q. What do I file if I am an insider of a Designated Foreign Issuer under NI 71-102?**



**A. Generally, the insider reporting requirement does not apply provided you comply with the disclosure requirements in the jurisdiction where the foreign issuer is regulated.**



See Part 5 of NI 71-102 and item 4.3.12 of CSA Staff Notice 55-316 for more information.





# Issuer Event Reports

## Q. What is an Issuer event?

- A. An issuer event is defined under National Instrument 55-102 as a stock dividend, stock split, consolidation, amalgamation, reorganization, merger or other similar event that affects all holdings of a class of securities of an issuer in the same manner, on a per share basis.





## Issuer Event Reports (cont'd)

**Q. When does an issuer have to file an issuer event report?**

**A.** A SEDI issuer shall file an issuer event report in SEDI format no later than one business day following the occurrence of an issuer event.





# Issuer Event Report vs. Material Change Report

**Q. When do I file an issuer event report versus a material change report?**

**A.** When an event affects the entire class of securities in the same manner.





## Ceased to be a reporting insider

**Q. If I am no longer a reporting insider, what do I have to do on SEDI?**

**A. Amend the insider profile.**

- Note to Agents: If you are made aware that a person has ceased to be an insider, please update the profile immediately.



## ***Reporting Insider* under NI 55-104 versus *Insider* under Securities Act**

**Q. What if I cease to be a *reporting insider* under NI 55-104, but am still an *insider*?**

A. We recommend that you add a public remark to your last filed transaction advising that you are no longer required to report and will cease reporting your transactions on SEDI effective the date of the change in your status



# Common Filing Errors



Problems with reporting type of ownership (i.e. direct ownership, indirect ownership, or control or direction).



Reporting escrowed shares as a separate class of securities



Not reporting the name of the registered holder



Not showing both sides of the transaction, if applicable (e.g., exercise of options — disposition of options/acquisition of common shares).



## What are the consequences of filing late?

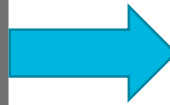
- For insiders of reporting issuers whose principal regulator is Ontario, the late fee is **\$50** per calendar day per insider, per issuer (subject to a maximum of **\$1,000** per insider, per issuer)
- OSC Rule 13-502 *Fees*, Row D of Appendix D.





## How do I pay my late fees?

**Cheque  
payments**



Include a copy  
of the invoice

**Wire Transfer**



Reference the  
Insider and  
SEDI Invoice  
numbers





## How do I submit a SEDI late fee waiver request?

- A reporting insider or their agent can submit a late fee waiver request in writing to [sedilatefees@osc.gov.on.ca](mailto:sedilatefees@osc.gov.on.ca).

Please include:

- ✓ A copy of the invoice; and
- ✓ a detailed explanation of why the late fee should be waived.





# Fee waivers will generally not be granted for the following reasons:



UNFAMILIARITY  
WITH THE LEGAL  
OBLIGATIONS  
(GENERALLY,  
WITHIN 10  
CALENDAR DAYS OF  
BECOMING A  
REPORTING  
INSIDER AND 5  
DAYS FOR ANY  
CHANGE IN  
HOLDINGS)



AN INSIDER'S OR  
AN AGENT'S  
MISUNDERSTANDIN  
G OF THE 5 DAY  
REPORTING  
REQUIREMENT  
(FOR EXAMPLE,  
REPORTING WITHIN  
5 BUSINESS DAYS  
RATHER THAN 5  
CALENDAR DAYS)



DELAYS CAUSED BY  
VACATIONS OR  
BUSINESS TRIPS



MISCOMMUNICATIO  
N BETWEEN THE  
INSIDER AND  
THEIR AGENT OR  
BROKER  
(FOR EXAMPLE,  
FAILURE OF A  
BROKER TO  
PROVIDE THE  
INSIDER WITH THE  
DETAILS OF A  
TRADE)



FILING AGENT'S  
ERROR.



# When will a late fee waiver be considered by OSC staff?

## Filing Errors

- Re-filing (instead of amending) an insider report
- Wrong transaction code
- Duplicate profile
- Initial opening balance
- Wrong transaction date
- Voluntary filing





## Other factors that may be considered in determining fee waiver recommendations

- Automatic grant of rights or other securities
- Combining counterparts for late fee calculation
- Incorrect principal regulator
- Inheritance or gifts
- Issuer's negligence





## Other factors that may be considered in determining fee waiver recommendations (cont'd)

- Market order
- Six month look-back
- Exempt transactions
- Technical problems / activation issues
- Date of board approval vs. date of notification.





## Other factors that may be considered in determining fee waiver recommendations (cont'd)

- Availability of information about the transaction through other disclosure documents filed on the System for Electronic Document Analysis and Retrieval (SEDAR) within the specified timeframe for filing insider reports.
- We remind issuers that late fee waiver requests are considered on a case-by-case basis.





# Issuer Grant Report

## Q. What is an Issuer Grant Report?

A. An Issuer Grant report is a report filed by an issuer on SEDI that publicly discloses the details of compensation arrangements under which grants of stock options are made to insiders.

- Refer to Part 6 of NI 55-104





## Issuer Grant Report (cont'd)

- Q. What are the benefits of filing an Issuer Grant Report?**
- A. Reduces the regulatory burden on reporting insiders.







## Issuer Grant Report (cont'd)

What information do I need to provide in an issuer grant report?



The details of a compensation arrangement which must include:

the date of the grant;

the number of options or other securities or related financial instruments issued or granted;

the price at which the option or other security or related financial instrument was granted and the exercise price;

the number and type of securities; and

any other material terms that have not been previously disclosed or filed in a public filing on SEDAR.



## Issuer Grant Report (cont'd)

**Q.** If an issuer files an issuer grant report, when do the reporting insiders need to file insider reports about the grant?



**A.** March 31 of the next calendar year



## Issuer Grant Report (cont'd)

Q. What do I do if I dispose of the securities identified in the issuer grant report prior to filing my insider report on March 31?



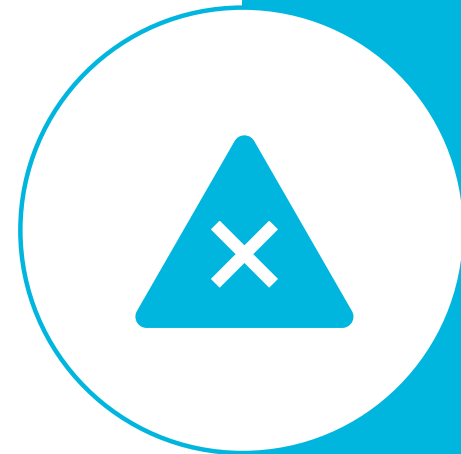
A. The reporting insider must file an insider report within five days of the disposition.



## Issuer Grant Report (cont'd)

### Q. What happens if an issuer does not file an issuer grant report?

- A. There is no requirement to file issuer grant reports.
- Insiders cannot rely on the exemption when grant reports are not filed. Grant reports are not mandatory, but there can be confusion when the insider (or agent) thinks they can rely on the exemption and the report hasn't actually been filed.





# Questions?

# Appendix A – Contact Information

Contact	Email	Business Area
Eden Williams, Manager Regulatory Administration	ewilliams@osc.gov.on.ca	
Evan Marquis, Business Processes Supervisor	emarquis@osc.gov.on.ca	
Breda Clifford, Branch Administrator (Acting Applications Administrator)	applications@osc.gov.on.ca	<b>Exemptive Relief Applications</b>
Sheryl Antonio, Financial Examiner	FinRepNotifications@osc.gov.on.ca	<b>Continuous Disclosure</b>
Dorothy Chan, Financial Examiner		
Mia Li, Financial Examiner		
Lorraine Greer, Prospectus Review Officer	prospectusreviewofficer@osc.gov.on.ca	<b>Prospectuses</b>
Evelina Barsukov, Prospectus Review Officer		
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Fahd Anjum, Insider Reporting Review Officer		
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