

**Investment Industry Regulatory Organization of Canada**  
**Housekeeping Amendments to Form 1 for use in, and consistency with the IIROC Rules**  
**Table of concordance**

Schedules	Type of change	Description of changes
All documents in Form 1	Non-material	Throughout Form 1 - Removed ALL CAPS on words, where necessary
All documents in Form 1	Non-material	Throughout Form 1 - Placed defined terms in table format
All documents in Form 1	Non-material	Throughout Form 1 - Unitalicized footer wording
All documents in Form 1	Non-material	Throughout Form 1 - Added a note numbering convention to the notes and instructions without this convention. Also, revised existing numbering of all notes to follow IIROC Rules structure.
All documents in Form 1	Non-material	Throughout Form 1 - Reformatted "Date" and "Dealer Member's name" input fields for consistency
All documents in Form 1	Non-material	Throughout Form 1 - Unbold defined terms and italicized the defined terms, where required
All documents in Form 1	Non-material	Throughout Form 1 - Title cells in tables are shaded grey
All documents in Form 1	Non-material	Throughout Form 1 - Replaced "C\$'000" with "C\$000's"
All documents in Form 1	Non-material	Throughout Form 1 - Adjusted spacing in header
All documents in Form 1	Non-material	Throughout Form 1 - Adjusted alignment of tables
All documents in Form 1	Non-material	Throughout Form 1 - Replaced ";" with "," when a list is introduced
All documents in Form 1	Non-material	Throughout Form 1 - Replaced [] with (), where required. This is mainly corrected in the notes and instructions and not in the statements and schedules.
All documents in Form 1	Non-material	Throughout Form 1 - Removed [] and italicization from footer "See notes and instructions"

Schedules	Type of change	Description of changes
All documents in Form 1	Non-material	Throughout Form 1 - Removed capitalization of words (e.g. Notes and Instructions), where necessary
All documents in Form 1	Non-material	Throughout Form 1 - Re-organized and re-formatted Form 1 where necessary to comply with AODA requirements and conform with plain language writing conventions.
All documents in Form 1	Non-material	Throughout Form 1 - All references to notes and instructions to a Statement or Schedule are written as "...the notes and instructions to...."
Table of contents	Non-material	Removed comma after "segregation of securities"
Table of contents (based on Notice #21-0028 - effective 2022)	Non-material	Added new Schedules 9A and 9B
General notes and definitions	Non-material	Removed the words "General notes:"
General notes and definitions	Non-material	Note 1 - As per IIROC Rules, replaced "the board of directors of the Investment Industry Regulatory Organization of Canada ( <i>IIROC</i> )" with "the <i>Board</i> "
General notes and definitions	Non-material	Notes 2 and 3 - Added the title "Matter" in the tables.
General notes and definitions	Non-material	Note 2 (Separate financial statements on a non-consolidated basis) - Replaced "section 1201" to "subsection 1201(2)" to provide clarity of the subsection it is referencing.
General notes and definitions	Non-material	Note 5 - Replaced "section 1201" with "IIROC Rule subsection 1201(2)" to provide clarity of the subsection it is referencing.
General notes and definitions	Non-material	Note 12 - Changed to singular of "acceptable institutions" and "acceptable securities locations" and adjusted definitions accordingly (i.e. replaced "those entities" with "a location")
General notes and definitions	Non-material	Note 12 - PLR convention - added the sentence "The following terms have the meanings set out when used in the IIROC requirements and Form 1:" after "Definitions"
General notes and definitions	Non-material	Note 12 (acceptable securities location) - Added "(ix)"
General notes and definitions	Non-material	Note 12 (acceptable securities location) - For clarity, replaced "The entities are as follows:" with "The entities with locations that are considered suitable are as follows:"

Schedules	Type of change	Description of changes
General notes and definitions	Non-material	Note 12 (acceptable securities location) - For clarity, rewritten the following paragraph from "given that the locations meet the requirements... to the Dealer Member promptly on demand." There are no substantive amendments made.
General notes and definitions	Non-material	Note 12 (acceptable securities location) - For clarification, only (a) is a condition to be met by the custodian. Therefore (b) has been moved to the list of provisos below.
General notes and definitions	Non-material	Note 12 (acceptable securities location) - For clarity, removed "such" and make "acceptable securities locations" singular in "and such other locations which have been approved as acceptable securities locations by IIROC."
General notes and definitions	Non-material	Note 12 (acceptable securities location - LBMA section) - Revised language in the sentences "For London Bullion Market Association (LBMA)...These entities must:" to "For London Bullion Market Association (LBMA) gold and silver good delivery bars, those entities considered suitable to hold these bars on behalf of a Dealer Member, for both inventory and client positions, without capital penalty must:"
General notes and definitions	Non-material	Note 12 (acceptable securities location) - Removed capitalization of "Agents"
General notes and definitions	Non-material	Note 12 (acceptable securities location - Foreign institutions section) - removed "in respect of which" and "thereof" to comply with plain language
General notes and definitions	Non-material	Note 12 (market value definition) - Replaced "of a security" to "Means:"
General notes and definitions	Non-material	Note 12 (settlement date - extended) - Changed "settlement date - extended" to "extended settlement date" for consistency with the rest of Form 1 (e.g. Schedules 1 and 4)
General notes and definitions	Non-material	Note 12 (settlement date - regular) - Changed "settlement date - regular" to "regular settlement date" for consistency with the rest of Form 1 (e.g. Schedules 1 and 4)
General notes and definitions	Non-material	Note 12 (acceptable counterparty) -For clarification -(vii) include the text "(other than regulated entities)" in order to exclude IIROC Dealer Members that are partnerships
General notes and definitions	Non-material	Note 12 (Basel Accord country) - To clarify, removed the second occurrence of the text "a country that" from the first sentence
General notes and definitions	Non-material	Note 12 (Basel Accord country) - Removed [] from definition.
General notes and definitions (based on Notice #21-0028 - effective 2022)	Non-material	Added designated rating organization definition

Schedules	Type of change	Description of changes
Certificate of UDP and CFO Notes and Instructions	Non-material	Note 3 - Removed because a hard copy with an original signatures is no longer required.
Independent Auditor's Report for Statements A, E and F	Non-material	Removed indentation for bullets
Independent Auditor's Report for Statements A, E and F	Non-material	For consistency, added "(continued)" to header
Independent Auditor's Report for Statements A, E and F	Non-material	Unbold "To: Investment Industry Regulatory Organization of Canada and Canadian Investor Protection Fund"
Independent Auditor's Report for Statements B, C and D	Non-material	Removed indentation for bullets
Independent Auditor's reports Notes and instructions	Non-material	Changed "Investment Industry Regulatory Organization of Canada" to "IIROC"
Independent Auditor's reports Notes and instructions	Non-material	Added note numbers
Independent Auditor's reports Notes and instructions	Non-material	Removed last sentence because a hard copy with an original signatures is no longer required.
Statement A	Non-material	Italicized "acceptable institutions" in "Other allowable assets" line item
Statement A	Non-material	Removed () from "(Current Year)" and "(Previous Year)"
Statement A	Non-material	Relocated the "Reference" column
Statement A	Non-material	Line 73 - For consistency and clarity, added "[Line 68 plus 72]" after "Total liabilities"
Statement A (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement A - Notes and instructions	Non-material	Note 1 - Removed "Accrual basis of accounting - "

Schedules	Type of change	Description of changes
Statement A - Notes and instructions	Non-material	Line 4 - For consistency and to remove redundancy, removed the sentence "For definition of <i>“acceptable clearing corporations”</i> , see General Notes and Definitions." because the term is italicized which means it is a defined term.
Statement A - Notes and instructions	Non-material	Line 5 - For consistency and to remove redundancy, removed the sentence "For definition of <i>“regulated entities”</i> , see General Notes and Definitions." because the term is italicized which means it is a defined term.
Statement A - Notes and instructions	Non-material	Line 14 - Removed "(for definition see General Notes and Definitions)"
Statement A - Notes and instructions	Non-material	Line 18 - Removed "(for definition see General Notes and Definitions)"
Statement A - Notes and instructions (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement B	Non-material	Line 4 - For consistency and clarity, added "[Sum of Line 1 to 3]"
Statement B	Non-material	Line 6 - For consistency and clarity, added " [Line 4 minus Line 5]"
Statement B	Non-material	Line 8 - For consistency and clarity, added "[Line 6 minus Line 7]"
Statement B	Non-material	Removed ( ) from "(Current Year)" and "(Previous Year)"
Statement B	Non-material	Relocated the "Reference" column
Statement B (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement B Supplemental	Non-material	Move "Date" below "Dealer Member Name" to conform with other parts of Form 1
Statement B Supplemental	Non-material	Changed reference "Statement B, Line 22" to B-22 for consistency with other forms

Schedules	Type of change	Description of changes
Statement B - Notes and Instructions	Non-material	Line 22 - For clarity, created a footnote 1 for the referenced "** also referred to as the Mark-to-Market Adjustment." and rephrase to "Market value of the security minus money balance on the trade is also referred to as the mark-to-market adjustment."
Statement B - Notes and Instructions	Non-material	Table - Removed [] and () in the sentence "Market value of the security minus money balance on the trade* plus the applicable inventory margin" in the table
Statement B - Notes and Instructions	Non-material	Table - Removed [] and () in the sentence "Money Balance on the trade minus market value of the security* plus the applicable inventory margin" in the table
Statement B - Notes and Instructions	Non-material	Table - Removed [] from the sentence "Market value of the security plus the applicable inventory margin" in the table
Statement B - Notes and Instructions	Non-material	Removed space between "non-" and "current" in "Non- current liability " and "lease" and "hold"(Line 2)
Statement B - Notes and Instructions	Non-material	Line 20 and 23 - Removed italics on IROC and capitalize R in IROC Rules.
Statement B - Notes and Instructions	Non-material	Line 20 - Moved "in the calculation of its risk adjusted capital" into main sentence, replaced "and" with "or"
Statement B - Notes and Instructions	Non-material	Line 20 - Removed italics from Line 20 title non-acceptable securities location
Statement B - Notes and Instructions	Non-material	Removed underline from Client Waiver and Capital Requirements
Statement B - Notes and Instructions	Non-material	Removed italics on auditor
Statement B - Notes and Instructions	Non-material	Note 8 - Added title for Statement B Supplemental
Statement C (based on Notice 19-0036)	Non-material	IROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement C	Non-material	Line 8 - add "Line 5 minus Line 6 and 7" for clarity
Statement C	Non-material	Removed the "Date: " field since there is a separate line for the "as at date"

Schedules	Type of change	Description of changes
Statement C	Non-material	Title - Removed capitalization of "Early Warning Reserve"
Statement C	Non-material	Table title - Removed () from "(Current Year)"
Statement C	Non-material	Table title - Removed capitalization of Y from "(Current Year)"
Statement C	Non-material	Relocated Reference column
Statement C	Non-material	Removed "Deduct:" and "Add:" and included that wording in each individual line respectively.
Statement C	Non-material	Line 10 - Early warning excess - For clarity added "[Line 1 less Lines 2 through 4 plus lines 8 and 9]"
Statement C - Notes and instructions	Non-material	Line 1,4,10,12- Removed italics on IIROC and capitalize R in IIROC Rules.
Statement C - Notes and instructions	Non-material	Added "(RAC)" following "Line 1 - If risk adjusted capital.."
Statement C - Notes and instructions	Non-material	Removed capitalization of "Notes and Instructions"
Statement C - Notes and instructions	Non-material	Line 4 (last sentence) - Removed the word "Please"
Statement C - Notes and instructions	Non-material	Note 2 - Remove "above" reference to 'Line 11 above'
Statement C - Notes and instructions (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement D	Non-material	Separated the notes into a new document
Statement D	Non-material	Relocated Reference column

Schedules	Type of change	Description of changes
Statement D	Non-material	Right justified the reference column
Statement D	Non-material	Line 2 - spacing issue - top should be 2pt spacing
Statement D	Non-material	Removed ( ) from "(Current Year)"
Statement D	Non-material	Unbold total and subtotal tallies
Statement D	Non-material	Removed all "see notes and instructions" references since it is provided in the footer.
Statement D (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement D - Notes and instructions	Non-material	Removed the word "NOTES:" because a new document for notes and instructions is created.
Statement D - Notes and instructions	Non-material	Note 1 - Removed "General – "
Statement D - Notes and instructions	Non-material	Section D, Line 4 - replaced "as well as" with "and"
Statement D - Notes and instructions	Non-material	Section A Line 2 and 3, Change 'Schedule 4 - notes and instructions' to 'notes and instructions to Schedule 4'
Statement D - Notes and instructions	Non-material	Added header on second page to read "Form 1, Part I – Statement D Notes and instructions (Continued)" and footer "XXX-2021"
Statement D - Notes and instructions	Non-material	Replaced "...provided such other foreign government is a member of the Basel Accord..." with "...provided the other foreign government is within a <i>Basel Accord country</i> ..."
Statement D - Notes and instructions	Non-material	Section D, Line 1 - Rephrased the sentence "FUNDS HELD IN TRUST FOR RRSP AND OTHER SIMILAR ACCOUNTS ARE NOT TO BE INCLUDED IN THIS CALCULATION." and removed all caps.
Statement D - Notes and instructions (Free credit amendments #19-0212)	Non-material	IIROC Notice 19-0212 - Included the "Amendments to Notes to Statement D of Form 1 regarding free credit cash segregated in trust for clients" [which are not in the most recent publication of PLR Form 1 (#19-0180)]



Schedules	Type of change	Description of changes
Statement D - Notes and instructions (based on Notice #21-0028 - effective 2022)	Non-material	Added grey box for DRO rating in Section D Line 2 (now Note 6)
Statement D - Notes and instructions (based on Notice #21-0028 - effective 2022)	Non-material	Italicized "provider of capital" and refer to 'notes and instructions to Schedule 14' instead of Form 1 Schedule 14, replace bullets with (i)/(ii), and added 'or'
Statement D - Notes and instructions (based on Notice #21-0028 - effective 2022)	Non-material	Replaced "Foreign government must be a member of the Basel Accord" to Foreign government of a <i>Basel Accord country</i> "
Statement E	Non-material	Changed from 'futures' to 'futures contracts' and italicized
Statement E	Non-material	Relocated Reference column
Statement E	Non-material	Replaced "OTC" with "over-the-counter"
Statement E	Non-material	Table title - Removed () from "(Current year/month)" and "(Previous year/month)"
Statement E	Non-material	Removed "Note" from phrase "Note: The following lines must also be completed when filing the MFR:"
Statement E	Non-material	Replaced "[]" with "()" for consistency with other areas of the form
Statement E	Non-material	Line 43 - Added " " to "partners".
Statement E	Non-material	Line 36 - Removed "/" from "income/(loss)" for consistency
Statement E	Non-material	Header - Added "(Continued)" on page 2
Statement E (based on Notice 19-0036)	Non-material	Remove comment "For MFR reporting E-41 is the net change to A-71 reserves" and move to notes and instructions as note 38 and update reference to A-70 for changes in Notice 19-0036
Statement E - Notes and instructions	Non-material	Added "Line" references

Schedules	Type of change	Description of changes
Statement E - Notes and instructions	Non-material	Added in Note 38 for clarity
Statement E - Notes and instructions	Non-material	Note 22 - Removed "(RRs)"
Statement E - Notes and instructions	Non-material	Replaced "OTC" with "over-the-counter"
Statement E - Notes and instructions	Non-material	Note 38 - Added "Line 41 - For MFR reporting, other comprehensive income for the period on Line 41 is the net change to reserves on Statement A Line 70." for clarity
Statement F (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Statement F	Non-material	Added "(continued)" to second page title
Statement F - Notes and instructions	Non-material	Added numbering, added Section A, B, C
Form 1 - Part II	Non-material	Header of page 2 - added "(continued)"
Form 1 - Part II	Non-material	Removed italics from "IIROC" in "IIROC Rules", change Rules of IIROC to IIROC Rules'
Form 1 - Part II	Non-material	Last paragraph - Replaced "Rules of IIROC" to "IIROC Rules"
Form 1 - Part II	Non-material	Line 4 - Added "date" in " <year end> "
Form 1 - Part II	Non-material	End - Replaced "auditing firm" with "Audit firm" for consistency with Auditor's reports
Form 1 - Part II	Non-material	Removed italics from defined terms because this is a report generated by the auditors unlike the statements and schedules in Form 1 where they are produced and submitted by Dealer Members.
Schedule 1	Non-material	Line 13 - For clarity, added "Sum of" to "[Lines 1 through 12]"

Schedules	Type of change	Description of changes
Schedule 1	Non-material	Line 13 - Removed bold on "Total"
Schedule 1 - Notes and instructions	Non-material	Changed "whereby" to "where" in first and last note
Schedule 1 - Notes and instructions	Non-material	Line 5 - Removed "s" from "Call loans receivable"
Schedule 1 - Notes and instructions (based on Notice 20-0179)	Non-material	IIROC Notice 20-0179 - Included the "Amendments to Notes and Instructions to Schedules 1 and 7 of Form 1 regarding agency tri-party arrangements" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Schedule 1 - Notes and instructions	Non-material	Revised wording of written agreement requirements for consistency with IIROC Rule sections 5840 and 5850 and 4604(2)
Schedule 1 - Notes and instructions	Non-material	Removed multiple versions of the written agreement terms from Note 5, 6, 7 and include it in one note (5), renumber remaining notes accordingly
Schedule 1 - Notes and instructions	Non-material	Note 13 - Reference to "Acceptable Depository" - This term is no longer defined in the general notes and definitions to Form 1, there it has been reworded to "...a securities depository or clearing agency qualifying as an acceptable securities location or a bank or trust company..."
Schedule 1 - Notes and instructions (based on Notice 20-0179)	Non-material	Italicized defined term "Dealer Member"
Schedule 1 - Notes and instructions (based on Notice 20-0179)	Non-material	Note 6(d) - (i) and (ii), added "or" (Note is now 7(iii)(a) and(b))
Schedule 1 - Notes and instructions (based on Notice 20-0179)	Non-material	Note 7(d) - (i) and (ii), added "or" (Note is now 8(iv)(a) and(b))
Schedule 1 - Notes and instructions (based on Notice 20-0179)	Non-material	Note 3(e)(ii) - Corrected alignment issue on "the margin required to be provided shall be determined according to the following table:"
Schedule 2	Non-material	Changed from 'futures' to 'futures contracts' and italicized
Schedule 2	Non-material	Replaced "OTC" with "over-the-counter"
Schedule 2 - Notes and instructions	Non-material	Removed capitalization to "(see General Notes and Definitions)"

Schedules	Type of change	Description of changes
Schedule 2 - Notes and instructions	Non-material	Line 12 note - Removed capitalize on partners, italicize Officers
Schedule 2 - Notes and instructions	Non-material	Replaced "...provided such other foreign government is a member of the Basel Accord..." with "...provided the other foreign government is within a <i>Basel Accord country</i> ..."
Schedule 2 - Notes and instructions (based on Notice 21-0028 - effective 2022)	Non-material	Replaced "Foreign government must be a member of the Basel Accord" to Foreign government of a <i>Basel Accord country</i> "
Schedule 2 - Notes and instructions (based on Notice 21-0028 - effective 2022)	Non-material	Line 9 note - Added grey box for Sch 9 amendments (DRO rating)
Schedule 2 - Notes and instructions (based on Notice 21-0028 - effective 2022)	Non-material	Changes to Line 9 note for 2022 implementation: Italicized "provider of capital", refer to 'notes and instructions to Schedule 14' instead of Form 1 Schedule 14, replaced bullets with (i)/(ii), and added 'or'
Schedule 2A	Non-material	Line 3 - Rephrased for clarity to "[Sum of lines 1 and 2]"
Schedule 2A	Non-material	Added "See notes and instructions" to the footer
Schedule 2A - Notes and instructions	Non-material	Separated the notes into a new document
Schedule 2A - Notes and instructions	Non-material	Note 1 - Rephrase sentence for clarity
Schedule 2B	Non-material	Added "and instructions" to "Notes"
Schedule 2B	Non-material	Reformatted Dealer Member's name and date fields
Schedule 4	Non-material	Reorganized and reformatted the schedule
Schedule 4 - Notes and instructions	Non-material	Replaced note 1 with language from subsection 5111(1)
Schedule 4 - Notes and instructions	Non-material	Note 6 (Line 3a) - underlined "Trade date margining"

Schedules	Type of change	Description of changes
Schedule 4 - Notes and instructions	Non-material	Shaded in gray table titles
Schedule 4 - Notes and instructions	Non-material	Note 14 (Line 5) - Remove redundancy by deleting the definition of "free credit balances". The term is in subsection 1201(2) Definitions of IIROC Rules
Schedule 4 - Notes and instructions	Non-material	Note 2 - Removed definitions since duplicated in general notes and definitions. (Revised terms in general notes and definitions section to "extended settlement date" and "regular settlement date")
Schedule 4 - Notes and instructions	Non-material	Note 12 - Moved "Note 1" and "Note 2" to footnotes
Schedule 4 - Notes and instructions	Non-material	Removed capitalization of "Note" (e.g. Note 2 is now note 2), changed "subsection" to "note"
Schedule 4 - Notes and instructions	Non-material	Note 12 - For consistency with the other schedules, changed the margin requirement from "market deficiency" to "market value deficiency"
Schedule 4A	Non-material	Added "and instructions" to "Notes" and corrected numbering style
Schedule 4A	Non-material	Changed "Firm name" to "Dealer Member"
Schedule 5 - Notes and instructions	Non-material	Removed capitalization on "general notes and definitions"
Schedule 5 - Notes and instructions	Non-material	Removed capitalization of "Net Settlement"
Schedule 5 - Notes and instructions	Non-material	For consistency, rephrased "see Schedule 4 notes and instructions" to "see notes and instructions to Schedule 4"
Schedule 5 - Notes and instructions	Non-material	Note 6 - Clarified what we mean when we refer to "regular client accounts" by rewriting the sentence as "...outlined for other clients (clients other than regulated entities, acceptable counterparties and acceptable institutions) in the notes and instructions to Schedule 4"
Schedule 6A	Non-material	Line 13 - replaced "RAC" with "risk adjusted capital"
Schedule 6A	Non-material	Relocated Reference column

Schedules	Type of change	Description of changes
Schedule 6A	Non-material	For consistency - Adjusted font size to 9 in "A. Tax recovery for risk adjusted capital"
Schedule 6A	Non-material	Bold "Tax recovery - Assets"
Schedule 6A	Non-material	Bold "Tax recovery - Margin"
Schedule 6A (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Schedule 6A - Notes and instructions	Non-material	Note 1 - Hyphenate "non allowable assets"
Schedule 6A - Notes and instructions	Non-material	Line A1 - replaced "RAC" with "risk adjusted capital"
Schedule 6A - Notes and instructions	Non-material	Line B1 - Removed capitalization of "early warning"
Schedule 7	Non-material	Line 14 - Capitalized "total"
Schedule 7 - Notes and instructions	Non-material	Lines 5(a), 5(b), 6(a), 6(b), 6(c), 7 - Unbold title
Schedule 7 - Notes and instructions	Non-material	Line 5 - Removed "s" from "Cash loans payable"
Schedule 7 - Notes and instructions	Non-material	Changed "whereby" to "where" in first and last note
Schedule 7 - Notes and instructions	Non-material	Revised wording of written agreement requirements for consistency with IIROC Rule sections 5840 and 5850 and 4604(2)
Schedule 7 - Notes and instructions	Non-material	Removed multiple versions of the written agreement terms from Note 5, 6, 7 and include it in one note (5), renumber remaining notes accordingly
Schedule 7 - Notes and instructions	Non-material	Note 7 - Added in "note 7" in (a) and (b) clauses

Schedules	Type of change	Description of changes
Schedule 7 - Notes and instructions (based on Notice 20-0179)	Non-material	IIROC Notice 20-0179 - Included the "Amendments to Notes and Instructions to Schedules 1 and 7 of Form 1 regarding agency tri-party arrangements" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Schedule 7 - Notes and instructions (based on Notice 20-0179)	Non-material	6(d)(i) and (ii), added "or" (now Note 7(iii) (a) and(b))
Schedule 7 - Notes and instructions (based on Notice 20-0179)	Non-material	7(d)(i) and (ii), added "or" (now Note 8(iv)(a) and(b))
Schedule 7A	Non-material	Relocated and added title for "Reference" column
Schedule 9	Non-material	Table - Adjusted table margins.
Schedule 9	Non-material	Table - Added "see" in front of "notes"
Schedule 9 (based on Notice #21-0028 - effective 2022)	Non-material	In grey box - repealed and replaced.
Schedule 9 - Notes and instructions	Non-material	Note 9(iv)(b) - Removed "Note" and "of Column 6" from "(Note if the starting point of the calculations is securities or precious metal positions not required to be in segregation/safekeeping, this deduction has already been included in the loan value calculation of Column 6.);"
Schedule 9 - Notes and instructions (based on Notice #21-0028 - effective 2022)	Non-material	In grey box - repealed and replaced.
Schedule 9 - Notes and instructions (based on Notice #21-0028 - effective 2022)	Non-material	Note 8(c) - Added "notes" to "8(a) and 8(b)"
Schedule 9 - Notes and instructions (based on Notice #21-0028 - effective 2022)	Non-material	Note 8(d) - Added "notes" to "8(a), 8(b), or 8(c); or,"
Schedule 9A (based on Notice 21-0028 - effective 2022)	Non-material	In grey box - new schedule
Schedule 9B (based on Notice 21-0028 - effective 2022)	Non-material	In grey box - new schedule

Schedules	Type of change	Description of changes
Schedule 9B (based on Notice 21-0028 - effective 2022)	Non-material	Note 4 - updated cross reference "notes 5(a) and 6(a)" to "notes 5(i) and 6(i)"
Schedule 9B (based on Notice 21-0028 - effective 2022)	Non-material	Note 7 - updated cross reference "notes 8(a), 8(b), 8(c), 8(d), "notes 8(i), 8(ii), 8(iii), 8(iv)"
Schedule 10	Non-material	For consistency with other documents in Form 1, relocated "Date"
Schedule 10	Non-material	Added a "Reference" column for consistency with rest of Form 1
Schedule 10	Non-material	Added "see" before all "note" reference
Schedule 10	Non-material	Removed capitalization of "Maximum Requirement"
Schedule 10 - Notes and instructions	Non-material	Note 4 - Italicized and change " futures" to "futures contract"
Schedule 10 - Notes and instructions	Non-material	Note 6 - Added "document" before "in Form 1"
Schedule 10 - Notes and instructions	Non-material	Note 6 - Replaced "Section 4461 also states: "If a Dealer Member has less coverage than ... notify IIROC and correct the deficiency within 10 days of identifying it."  with the following:  "Refer to subsection 4461(1) if the <i>Dealer Member</i> has insufficient insurance coverage."
Schedule 10 - Notes and instructions	Non-material	Formatted notes with "()" instead of " ."
Schedule 10 - Notes and instructions	Non-material	Added new note for definition of "other acceptable property" for consistency with section 4451(1) of the IIROC Rules, removed other acceptable property sentence from Note 3. [now note(4)]
Schedule 10 - Notes and instructions	Non-material	Replaced note 4 (now note(5)) with language from 4456 and 4459
Schedule 10 - Notes and instructions	Non-material	Replaced note 7 (now note (8)) with language from 4455(1)



Schedules	Type of change	Description of changes
Schedule 10 - Notes and instructions	Non-material	Note 1 - Revised language for consistency with 4452
Schedule 10 - Notes and instructions	Non-material	Note 11 - Revised "Schedule 10 Part D" to "Part D of Schedule 10"
Schedule 11	Non-material	Removed () and capitalization where needed from title "Dealer Member Name"
Schedule 11	Non-material	For consistency with other documents in Form 1, relocated "Date"
Schedule 11	Non-material	Line B - Capitalized "Schedule"
Schedule 11A	Non-material	Removed () and capitalization where needed from title "Dealer Member Name"
Schedule 11A	Non-material	For consistency with other documents in Form 1, relocated "Date"
Schedule 11A	Non-material	Unbold "Foreign Currency"
Schedule 11A	Non-material	Unbold "Margin Group"
Schedule 11A	Non-material	Replaced "<=" to "less than or equal to" in "BALANCE SHEET ITEMS AND FORWARD/FUTURE COMMITMENTS <= TWO YEARS TO MATURITY"
Schedule 11A	Non-material	Replaced ">" with "greater than" in "BALANCE SHEET ITEMS AND FORWARD/FUTURE COMMITMENTS > TWO YEARS TO MATURITY"
Schedule 11A	Non-material	For consistency with the IROC "Foreign Currency Group" list, changed "Margin group" to "foreign currency group"
Schedules 11 & 11A - Notes and instructions	Non-material	Note 2 - To conform with PLR conventions, removed acronym "(IMF)"
Schedules 11 & 11A - Notes and instructions	Non-material	Note 2 - Replaced "SROs" with "IROC"

Schedules	Type of change	Description of changes
Schedules 11 & 11A - Notes and instructions	Non-material	Note 8 - Reformatted the table (e.g. change to 2 decimal places, remove capitalization of titles)
Schedules 11 & 11A - Notes and instructions	Non-material	Note 8 (table) - Changed "(Note 1)" and "(Note 2)" references to footnotes
Schedules 11 & 11A - Notes and instructions	Non-material	Note 8 (Footnote 1) - Replaced with the sentence "The spot surcharge rate is determined using the approach set out in subsection 5462(2)."
Schedules 11 & 11A - Notes and instructions	Non-material	Note 8 (Footnote 2) - Replaced "7" with "note 7"
Schedules 11 & 11A - Notes and instructions	Non-material	Note 11 - Replaced "currencies in groups" with "currency groups"
Schedules 11 & 11A - Notes and instructions	Non-material	Notes 6, 7, & 8 - Removed redundancy by deleting "(2)"
Schedules 11 & 11A - Notes and instructions	Non-material	Note 4 - Changed to language in subsection 5460(6) of the IIROC Rules
Schedules 11 & 11A - Notes and instructions	Non-material	Language in note 8 replaced with language in subsections 5463(1) and 5464(1) of the IIROC Rules
Schedules 11 & 11A - Notes and instructions	Non-material	Replaced spot risk section of table in note 8 with the table section from IIROC subsection 5460(1) for consistency with IIROC rules,
Schedules 11 & 11A - Notes and instructions	Non-material	Italicized defined terms "monetary assets and liabilities, term to maturity, foreign exchange position, chartered bank"
Schedules 11 & 11A - Notes and instructions	Non-material	Note 7 replaced language with subsection 5464(1) of the IIROC Rules
Schedules 11 & 11A - Notes and instructions	Non-material	Note 2 - Revised to refer to IIROC published list instead of SRO published list
Schedules 11 & 11A - Notes and instructions	Non-material	Note 2 - Replaced language with subsection 5461(1) of the IIROC Rules
Schedules 11 & 11A - Notes and instructions	Non-material	Notes 3 and 10 - remove "interpretation notice" and refer to IIROC Rules

Schedules	Type of change	Description of changes
Schedules 11 & 11A - Notes and instructions	Non-material	Note 8 - Replaced language with subsection 5460(1) of the IIROC Rules
Schedule 12	Non-material	Removed capital in "Date"
Schedule 12	Non-material	Removed redundancy by deleting "(refer to notes and instructions)"
Schedule 12	Non-material	Line 5 - Unitalicized "[lines 1 through 4]"
Schedule 12 - Notes and instructions	Non-material	Removed italics from titles
Schedule 12 - Notes and instructions	Non-material	Note 10 - Rephrased wording to clarify the sentence is neither a "or" or "and" statement.
Schedule 12 - Notes and instructions	Non-material	Changed note references and note numbering due to additional notes
Schedule 12 - Notes and instructions	Non-material	Added note 6 and 8 with the title "Margin required on Line 2" and "Margin required on Line 3" for consistency with other notes
Schedule 12 - Notes and instructions	Non-material	Note 4 - Rephrased "Excluded positions from the calculation of Line 1" to "Line 1 - Positions excluded in determining the general margin provision"
Schedule 12 - Notes and instructions	Non-material	Note 4 - Added the preamble "The following positions may be excluded in determining the general margin provision:"
Schedule 12 - Notes and instructions	Non-material	Note 5 - Replaced "of Line 2" with "above" in "Deductions from Part (i) of the excess amount calculation of Line 2"
Schedule 12 - Notes and instructions	Non-material	Notes 5 - Replaced "is to" with "may" and "must" in the sentence "Any excess margin in the Dealer Member account or client's account is to be deducted from part (i) of the excess amount calculation. The excess margin is to be based on the maintenance margin."
Schedule 12 - Notes and instructions	Non-material	Note 6 - Added Subtitle "Line 2 - Calculation of margin required for individual account concentrations"
Schedule 12 - Notes and instructions	Non-material	Note 7 - Replaced "of Line 3" with "above" in "Deductions from Part (i) of the excess amount calculation of Line 3"

Schedules	Type of change	Description of changes
Schedule 12 - Notes and instructions	Non-material	Note 7 - Replaced "is to" with "must" in the sentence "The excess margin is to be based on the maintenance margin."
Schedule 12 - Notes and instructions	Non-material	Note 8 - Added subtitle "Line 3 - Calculation of margin required for contract concentrations"
Schedule 12 - Notes and instructions	Non-material	Note 9 - Rephrased from "Excluded positions from Part(i) of the excess amount calculation of Lines 2 and 3" to "Lines 2 and 3 - Positions to be excluded in calculating margin for account and contract concentrations in notes 6 and 8"
Schedule 13	Non-material	Line A - Replaced "Stmt." with "Statement"
Schedule 13	Non-material	Line B - Replaced "Stmt" with "Statement"
Schedule 13	Non-material	Line C - Added "see" before "note"
Schedule 13	Non-material	Replaced "RAC" with "risk adjusted capital"
Schedule 13	Non-material	Line D(1) - Replaced "}" with "]"
Schedule 13 (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Schedule 13A	Non-material	Line F - Unbold criteria
Schedule 13A	Non-material	Removed all caps on "YES/NO" and unbold
Schedule 13A	Non-material	Line B - Replaced "Stmt" with "Statement"
Schedule 13A	Non-material	Line D1 - Replaced "}" with "]"
Schedule 13A	Non-material	Line A - Replaced "Stmt." with "Statement"

Schedules	Type of change	Description of changes
Schedule 13A	Non-material	Replaced "RAC" with "risk adjusted capital"
Schedule 13A (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]
Schedules 13 & 13A - Notes and instructions	Non-material	Note 1 - Rephrased "need not be completed." to "do not need to be completed."
Schedules 13 & 13A - Notes and instructions	Non-material	Note 1 - Replaced "need to be" with "must be"
Schedules 13 & 13A - Notes and instructions	Non-material	Note 2 - Replaced [] with () in sentence "Statement E, Line 31 – Profit (loss) for early warning test"
Schedules 13 & 13A - Notes and instructions	Non-material	Note 2 - Removed "Note that" from "Note that the "current month" figure must also reflect any audit adjustments made subsequent to the filing of the Monthly Financial Report (MFR). These adjustments must be reported on Schedule 13M."
Schedules 13 & 13A - Notes and instructions	Non-material	Note 3 - Rephrase for clarity - "this section C" replaced with "Schedule 13, Section C - Profitability test #1 and Schedule 13A, Section C - Profitability test #1."
Schedules 13 & 13A - Notes and instructions	Non-material	Note 4 - Rephrase for clarity - "this section D" replaced with "Schedule 13, Section D - Profitability test #2 and Schedule 13A, Section D - Profitability test #2"
Schedules 13 & 13A - Notes and instructions	Non-material	Note 5 - Rephrase for clarity - "this section E" replaced with "Schedule 13A, Section E - Profitability test #3."
Schedules 13 & 13A - Notes and instructions	Non-material	Notes 3, 4, & 5 - Rephrased "need be done" to "is required"
Schedules 13 & 13A - Notes and instructions	Non-material	Note 2 - For clarity, revised to "These audit adjustments must be reported on the reconciliation schedule (Schedule 13M) within the Form 1 webfiling system (SIRFF)." to avoid confusion to schedule 13M
Schedule 13A	Non-material	Section F - Added "the" to "Has Dealer Member" and included this phrase in lines 1-4
Schedule 14	Non-material	Removed "PAGE 1 OF 2" and "PAGE 2 OF 2" from header for consistency with other schedules

Schedules	Type of change	Description of changes
Schedule 14	Non-material	Added "(Continued)" on page 2
Schedule 14	Non-material	Relocated Reference column
Schedule 14	Non-material	Removed provider of capital title and Member, date input field for consistency with other schedules
Schedule 14 - Notes and instructions	Non-material	<p>Note 2 - Removed defined term "Regulatory financial capital" because this is already presented on Line 4 of Statement B.</p> <p>Revised defined term "Regulatory financial statement capital provided by the provider of capital" to "The portion of the regulatory financial statement capital (calculated in Line 4 of Statement B) that has been provided to the Dealer Member by the provider of capital." which includes a reference to Statement B, Line 4.</p>
Schedule 14 - Notes and instructions (based on Notice 19-0036)	Non-material	IIROC Notice 19-0036 - Included the "Housekeeping amendments to Form 1 to adopt IFRS reporting requirements for leases" [which are not in the most recent publication of PLR Form 1 (#19-0180)]