

the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K, abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K may be furnished pursuant to paragraph (3)(vii) of this Item with respect to businesses acquired or to be acquired, except that the information need only be provided for the periods specified by Rule 3-05 of Regulation S-X. This option is available only if the business acquired or to be acquired satisfies the eligibility criteria in Item 305(a)(1) of Regulation S-K.

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Item 14. Information With Respect to Foreign Registrants Other Than F-2 or F-3 Registrants

(h) Financial statements required by either paragraph (1) or (2) of this Item:

(1) * * *

(2) If the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K, abbreviated financial statements of the registrant meeting the requirements of Item 305 of Regulation S-K may be furnished with respect to paragraph (h)(1) of this Item. Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K also may be furnished with respect to businesses acquired or to be acquired if such businesses satisfy the eligibility criteria in Item 305(a)(1) of Regulation S-K and the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K, except that the information need only be provided for the periods specified by Rule 3-05 of Regulation S-X.

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Item 15. Information With Respect to F-3 Companies

(a) * * *

(b) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K of the company being acquired may be furnished pursuant to Items 10 and 11 of this Form if the company being acquired satisfies the eligibility criteria in Item 305(a)(1) of Regulation S-K and the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K.

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Item 16. Information With Respect to F-2 or F-3 Companies

(a) * * *

(b) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K may be furnished for the company being acquired pursuant to Items 12 and 13 of this Form if the company being acquired satisfies the eligibility criteria in Item 305(a)(1) of Regulation S-K and the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K.

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Item 17. Information With Respect to Foreign Companies Other Than F-2 or F-3 Companies

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(c) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K may be furnished for the company being acquired pursuant to

paragraph (a) of this Item if the company being acquired satisfies the eligibility criteria in Item 305(a)(1) of Regulation S-K and the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K.

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Item 23. Financial Statements and Schedules

If abbreviated financial statements are furnished pursuant to paragraph (b)(3)(ix) of Item 12, paragraph (h)(2) of Item 14, paragraph (b) of Item 15, paragraph (b) of Item 16, or paragraph (c) of Item 17 of this Item, furnish full financial statements meeting the requirements of Item 17 or 18 of Form 20-F, whichever is applicable. If abbreviated financial statements are furnished pursuant to paragraph (c)(5)(i) of Item 10, paragraph (a)(3) of Item 12, or paragraph (b)(2)(vii) of Item 12 of this Item, furnish full financial statements meeting the requirements of Regulation S-X with respect to businesses acquired or to be acquired. If abbreviated financial statements are furnished pursuant to paragraph (c)(5)(ii) of Item 10 or paragraph (b)(2)(viii) of Item 12 above, furnish restated full financial statements of the registrant meeting the requirements of Regulation S-X. If abbreviated financial statements are furnished pursuant to paragraph (a)(2)(iv) or paragraph (b)(2)(vi) of Item 12 above, furnish interim financial statements meeting the requirements of Regulation S-X.

22. By amending Form F-7 (referenced in § 239.37) by adding a paragraph to the end of Item 1 to read as follows:

Note—The text of Form F-7 does not, and this amendment will not, appear in the Code of Federal Regulations.

Form F-7

Registration Statement Under the Securities Act of 1933

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Item 1. Home Jurisdiction Documents

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Notwithstanding the foregoing, the prospectus may contain, in lieu of any financial statements required in any Canadian jurisdiction, if the bidder satisfies the eligibility criteria in Item 305(a) of Regulation S-B (§ 228.305(a) of this chapter) or Item 305(a) of Regulation S-K (§ 229.305(a) of this chapter), abbreviated financial statements meeting the requirements of Item 305 of such regulation.

* * * * *

23. By amending Form F-8 (referenced in § 239.38) by adding a paragraph to the end of Item 1 to read as follows:

Note—The text of Form F-8 does not, and this amendment will not, appear in the Code of Federal Regulations.

Form F-8

Registration Statement Under the Securities Act of 1933

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Item 1. Home Jurisdiction Documents

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Notwithstanding the foregoing, the prospectus may contain, in lieu of any financial statements required in any Canadian jurisdiction, if the bidder satisfies the eligibility criteria in Item 305(a) of Regulation S-B (§ 228.305(a) of this chapter) or Item 305(a) of Regulation S-K (§ 229.305(a) of this chapter), abbreviated financial statements meeting the requirements of Item 305 of such regulation.

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24. By amending Form F-9 (referenced in § 239.39) by adding a paragraph to the end of Item 1 to read as follows:

Note—The text of Form F-9 does not, and this amendment will not, appear in the Code of Federal Regulations.

Form F-9

Registration Statement Under the Securities Act of 1933

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Item 1. Home Jurisdiction Documents

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Notwithstanding the foregoing, the prospectus may contain, in lieu of any financial statements required in any Canadian jurisdiction, if the bidder satisfies the eligibility criteria in Item 305(a) of Regulation S-B (§ 228.305(a) of this chapter) or Item 305(a) of Regulation S-K (§ 229.305(a) of this chapter), abbreviated financial statements meeting the requirements of Item 305 of such regulation.

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25. By amending Form F-10 (referenced in § 239.40) by adding a paragraph to the end of Item 1 to read as follows:

Note—The text of Form F-10 does not, and this amendment will not, appear in the Code of Federal Regulations.

Form F-10

Registration Statement Under the Securities Act of 1933

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Item 1. Home Jurisdiction Documents

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Notwithstanding the foregoing, the prospectus may contain, in lieu of any financial statements required in any Canadian jurisdiction, if the bidder satisfies the eligibility criteria in Item 305(a) of Regulation S-B (§ 228.305(a) of this chapter) or Item 305(a) of Regulation S-K (§ 229.305(a) of this chapter), abbreviated financial statements meeting the requirements of Item 305 of such regulation.

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26. By amending Form F-80 (referenced in § 239.41) by adding a paragraph to the end of Item 1 to read as follows:

Note—The text of Form F-80 does not, and this amendment will not, appear in the Code of Federal Regulations.