



**Amendments to  
National Instrument 81-104  
Commodity Pools**

- 1. *National Instrument 81-104 Commodity Pools is amended by this Instrument by adding the following after Part 7:***

**" Part 8**

**Continuous Disclosure — Financial Statements**

**8.1 [Repealed]**

**8.2 [Repealed]**

**8.3 [Repealed]**

**8.4 [Repealed]**

**8.5 Leverage Disclosure**

(1) A commodity pool shall include in its interim financial statements and its audited financial statements disclosure of the minimum and maximum level of leverage experienced by the commodity pool in the period covered by the financial statements, together with a brief explanation of how the commodity pool uses the term "leverage" and the significance of the maximum and minimum levels of leverage to the commodity pool.

(2) The information required by subsection (1) may be included in the body of the financial statements or in notes to the financial statements.

**8.6 [Repealed]"**.

- 2. *This Instrument comes into force on 22 June 2012.***