SPUR VENTURES INC.
MANAGEMENT DISCUSSION & ANALYSIS
FOR THE THREE MONTHS ENDED – MARCH 31, 2014 AND 2013

INTRODUCTION

This MD&A has been prepared as of May 27, 2014, and should be read in conjunction with the Company's unaudited condensed interim financial statements with accompanying notes for the three months ended March 31, 2014 and 2013, as well as the audited annual consolidated financial statements for the years ended December 31, 2013 and 2012, which have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board.

The objective of this MD&A is to help the reader understand the factors affecting the Company's past and future financial performance. All amounts are reported in Canadian dollars, unless otherwise stated. Additional information on the Company can be found in the filings with Canadian security commissions on SEDAR at www.sedar.com.

Cautionary Statement Regarding Forward-Looking Statements

This MD&A contains "forward-looking statements". Forward-looking statements include, but are not limited to, statements with respect to the Company's current review of potential mineral project investments and/or acquisitions, the estimation of mineral resources, the timing and content of upcoming programs, the realization of mineral resource estimates, the timing and amount of estimated future production, costs of production, capital expenditures, success of mining operations, environmental risks, unanticipated reclamation expenses, title disputes or claims and limitations on insurance coverage. In certain cases, forward-looking statements can be identified by the use of words such as "plans", "expects" or "does not expect", "is expected", "budget", "scheduled", "estimates", "forecasts", "intends", "anticipates" or "does not anticipate", or "believes", or variations of such words and phrases or statements that certain actions, events or results "may", "could", "would", "might" or "will be taken", "occur" or "be achieved". Forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by the forward-looking statements. Such factors include, among others, risks related to international operations; actual results of planned expansion activities; changes in project parameters as plans continue to be refined; future prices of resources; exchange rates for Canadian and U.S. currencies; possible variations in grade or recovery rates, accidents, labour disputes and other risks of the mining industry; delays in obtaining governmental approvals or financing or in the completion of development or construction activities. Although the Company has attempted to identify important factors that could cause actual actions, events or results to differ materially from those described in forward-looking statements, there may be other factors that cause actions, events or results not to be as anticipated, estimated or intended. In making the forward-looking statements in this MD&A, the Company has made certain key assumptions, including, but not limited to, the assumptions that merited mineral assets or projects can be acquired and financings are available. There can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. Accordingly, readers should not place undue reliance on forward-looking statements. The Company undertakes no obligation to update or revise any forward-looking statements or information made in this MD&A, except as required under applicable securities legislation.

C O M P A N Y P R O F I L E

Spur Ventures Inc. ("Spur" or the "Company") is a company listed on the TSX Venture Exchange ("TSX-V") with a registered office at 10th Floor, 595 Howe Street, Vancouver, B.C. Canada.

Spur has been focused on pursuing acquisitions or other corporate transactions in gold, base metals or other mineral-related assets or businesses. Refer to the section entitled "Subsequent Event" with respect to the potential acquisition of Atlantic Gold NL.

C O M P A N Y U P D A T E

Strategic Initiative

Since the completion of the sale of Spur BVI in February 2012, the Company has reviewed opportunities in precious and base metal projects in North American and Latin American countries where the focus has been on the acquisition of privately held projects, and public companies where the Company could add value through financing and management support, as well as the acquisition of or participation in existing and new royalty opportunities. The Company has also been using its extensive contact base in the resource community to identify non-core gold, base metal and silver projects of mid and large sized listed mining companies which could be targets for acquisition.

On May 15, 2014, the Company announced the signing of a Merger Implementation Deed with Atlantic Gold NL ("Atlantic") pursuant to which Spur would acquire, subject to the requisite approvals and the satisfaction of conditions, including, without limitation, the approval of the shareholders in Atlantic and the Australian court, all of the fully paid and partly paid ordinary shares on issue in Atlantic by way of a scheme of arrangement (the "Scheme") between Atlantic and its shareholders.

Shareholders in Atlantic will also be asked to approve resolutions, if the Scheme is not approved by Atlantic's shareholders or the court, pursuant to which Spur would acquire all of the issued securities of DDV Gold Limited (the "Alternative Transaction"), the wholly owned subsidiary of Atlantic that holds all of Atlantic's Canadian assets.

Atlantic is an Australian Securities Exchange ("ASX") listed company focused on the exploration and development of the Touquoy project (which is at an advanced stage and has all major permits in place) and the Cochrane Hill project (which is at an earlier stage of development) located within the Meguma Terrane in the province of Nova Scotia. The Meguma Terrane is host to a historic gold region which has been largely underexplored using modern exploration techniques over the last 20 years and remains highly prospective for new discoveries, in particular in respect of larger shale hosted disseminated, near surface mineable low cover deposits, characteristics shown in work done to date on the Touquoy project.

Further information in respect of the transaction terms is included under "Subsequent Event" below. News releases in respect of the transaction as well as transaction documentation in relation to the transaction are also available for review on the Company's website (www.spur-ventures.com) and SEDAR (www.sedar.com).

The proposed acquisition of Atlantic is the first step in the Company's strategy to create a mid-tier gold production group which focuses on manageable, executable projects in mining friendly jurisdictions.

Change in Presentation Currency to Canadian Dollars

In order to reflect the reporting currency based on the functional currency of the Company, effective January 1, 2014, the Company changed its presentation currency from the U.S. dollar to the Canadian dollar. The functional currency of the Company's previously owned subsidiary, Spur BVI, was U.S. dollars.

The change in presentation currency represents a change in accounting policy which has been applied retrospectively from January 1, 2010, the transition date to IFRS, onwards. Spur no longer holds any subsidiaries and its functional currency is now the Canadian dollar. As there are no longer any exchange differences due to the translation of foreign currency balances and transactions. , the Company no longer presents a balance in accumulated other comprehensive income (loss).

OVERALL PERFORMANCE AND RESULTS OF OPERATIONS

Three months ended March 31, 2014

The net loss for the three months ended March 31, 2014 was $385,349 compared to a net loss of $397,578 for the same period in 2013. The decrease in net loss of $12,229 was primarily attributable to a $48,408 decrease in share-based payments representing the Black-Scholes calculated fair value of stock options vested to directors, officers, consultants and employees during the period; a $34,454 decrease in management fees, salaries and benefits resulting from staff restructuring; partially offset by an increase in corporate development costs of $74,308 reflecting consulting, legal and travel expenses in respect of execution of the Company's corporate strategy and the potential transaction with Atlantic outlined above. Other significant items include $25,353 of rent charges of the Company's head office (2013: $23,771).

The Company also recorded interest income of $104,585 during the three months ended March 31, 2014 (2013: $106,691) relating to interest earned on various GIC investments by the Company.

Financial Position

Total assets decreased from $29,157,630 at December 31, 2013 to $28,929,843 at March 31, 2014. The most significant assets at March 31, 2014 comprised cash and cash equivalents of $28,762,079 (December 31, 2013: $28,922,649). The Company's net working capital position at March 31, 2014 was $28,698,406 (December 31, 2013: $29,071,093).

The decrease in cash during the three months ended March 31, 2014 of $160,570 resulted from $260,182 incurred in operating activities, partially offset by a cash inflow of $99,612 in interest income from GIC investments.

Shareholders' equity comprises share capital of $53,258,507 (December 31, 2013: $53,258,507), contributed surplus of $10,238,419 (December 31, 2013: $10,227,578), and a deficit of $34,785,584 (December 31, 2013: $34,400,235) for a net amount of $28,711,342 (December 31, 2013: $29,085,850). The decrease in shareholders' equity of $374,508 results from the net loss in the three months ended March 31, 2014 ($385,349), partially offset by share-based compensation recognized under the graded amortization method from the vesting of stock options ($10,841).

Summary of Quarterly Results

	Q1 2014	Q4 2013	Q3 2013	Q2 2013
Total Revenue (Note 1)	N/A	N/A	N/A	N/A
Net loss for the period	$ (385,349)	$ (295,965)	$ (250,645)	$ (287,618)
Loss per share - basic and diluted	$ (0.01)	$ (0.00)	$ (0.00)	$ (0.00)

	Q1 2013	Q4 2012	Q3 2012	Q2 2012
Total Revenue (Note 1)	N/A	N/A	N/A	N/A
Net loss for the period	$ (397,578)	$ (311,617)	$ (266,063)	$ (373,960)
Loss per share - basic and diluted	$ (0.01)	$ (0.01)	$ (0.00)	$ (0.01)

Note 1 – As the Company has yet to secure a mineral related asset, the Company has no Revenue to report during the financial reporting periods noted above.

Net loss decreased in Q3 2012 compared to Q2 2012 as costs relating to the sale of Spur BVI were incurred in prior quarters and non-recurring in nature. The net loss in Q4 2012 and Q1 2013 increased due to share based payments recognized as a result of the granting of stock options in November 2012 as well as increased corporate development costs associated with executing the Company's strategic mandate. The net loss during Q2 2013 of $287,618 represents a decrease in net loss of $109,960 compared to the three month period ended March 31, 2013 ($397,578), primarily due to decreased corporate development costs incurred during Q1 2013. The operating expenditures and net loss in Q3 and Q4 2013 are relatively consistent with the operating expenditures and net loss in Q2 2013. The net loss in Q1 2014 increased compared to Q3 and Q4 2013 given increased corporate development expenditures related to the Company's strategic initiative and the potential transaction with Atlantic

L I Q U I D I T Y and C A P I T A L R E S O U R C E S

As at March 31, 2014, the Company had a balance of $28,762,079 in cash deposits and short-term GICs with major Canadian financial institutions.

The Company has a five-year office lease agreement expiring September 30, 2015 and shares office space and related costs with three related companies. A summary of the Company's commitments is set out below:

2014	$ 67,431
2015	67,431
	$ 134,862

The Company believes that it has sufficient funding to meet its obligations and to maintain administrative and operational expenditures for the next 12 months.

OFF - BALANCE SHEET ARRANGEMENTS

The Company does not have any off-balance sheet arrangements.

O U T L O O K

As at March 31, 2014, the Company had $28,762,079 of cash and cash equivalents with which to pursue its previously announced strategy to acquire advanced development or operating mineral assets in low risk jurisdictions.

The Company is currently focused on progressing the potential acquisition of Atlantic through completion, expected to be in August 2014.

O T H E R   M D & A   R E Q U I R E M E N T S

Related party transactions and key management compensation

a) Key management compensation

Key management includes the Company's directors, President and Chief Executive Officer, and Chief Financial Officer. Compensation awarded to key management is presented in the table below:

Related Party	Compensation Type	Three months ended March 31, 2014	Three months ended March 31, 2013
John Morgan - President and CEO	Wages, benefits, and share-based payments	**$ 62,592**	$ 79,343
Robert Atkinson	Directors' fees and share-based payments	**5,548**	8,404
Don Siemens	Directors' fees and share-based payments	**5,548**	8,404
David Black	Directors' fees and share-based payments	**5,548**	8,404
William Armstrong	Directors' fees and share-based payments	**1,916**	-
Robert Rennie	Directors' fees and share-based payments	**-**	11,494
Steven Dean	Share-based payments	**2,741**	13,310
Irfan Shariff	Share-based payments	**1,098**	4,954
		$ 84,991	$ 134,311

b) Payments for services by related parties

During the three months ended March 31, 2014, the Company incurred corporate consulting fees of $21,420 (2013: $21,420) to Sirocco Advisory Services Ltd. ("Sirocco"), a company controlled by a director and officer of the Company. As at March 31, 2014, the Company owed $nil to Sirocco (December 31, 2013: $4,452).

During the three months ended March 31, 2014, the Company incurred corporate consulting fees of $15,300 (2013: $15,300) to Shariff Advisory Services Ltd. (“Shariff”), a company controlled by a director and officer of the Company. As at March 31, 2014, the Company owed $662 to Shariff (December 31, 2013: $533).

During the three months ended March 31, 2014, the Company incurred corporate consulting fees of $nil (2013: $57,948) to Keppoch Advisory Services Ltd. (“Keppoch”), a company controlled by a former director and officer of the Company. As at March 31, 2014, the Company owed $nil to Keppoch (December 31, 2013: $nil).

During the three months ended March 31, 2014, the Company incurred geological consulting fees of $15,000 (2013: $15,000) to Metallica Consulting Co. (“Metallica”), a company controlled by a director of the Company. As at March 31, 2014, the Company owed $nil to Metallica (December 31, 2013: $5,250).

c) Services provided to related parties

The Company charged office lease and administrative expenditures to Oceanic Iron Ore Corp. (“Oceanic”), a Company with an officer and a director in common. During the three months ended March 31, 2014, office lease and administrative expenditures billed to Oceanic amounted to $35,916 (2013: $34,120). As at March 31, 2014, the Company was owed $37,748 from Oceanic (December 31, 2013: $35,676).

The Company charged office lease and administrative expenditures to Cassius Ventures Ltd. (“Cassius”), a Company with an officer and a director in common. During the three months ended March 31, 2014, office lease and administrative expenditures billed to Cassius amounted to $2,375 (2013: $4,585). As at March 31, 2014, the Company was owed $29,864 from Cassius (December 31, 2013: $27,370).

As at March 31, 2014 the Company owed $12,503 (December 31, 2013: $nil) to key management personnel with respect to reimbursement of expenses. Amounts due to and from related parties are unsecured, non-interest bearing and due on demand.

Critical Accounting Estimates and Judgements and Significant Accounting Policies

The preparation of the consolidated financial statements in compliance with IFRS requires management to make estimates and judgements. These estimates affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the periods.

In the opinion of management, all adjustments considered necessary for fair presentation of the results for the years presented have been reflected in the consolidated financial statements.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities include: no gain has been recorded for the CDN $4.75 million contingent payment from the sale of Spur BVI as there is a significant amount of uncertainty that the conditions required to receive the contingent payment will be met.

Please refer to Note 3 of the audited annual consolidated financial statements for the year ended December 31, 2013 for a summary of the Company's significant accounting policies.

New and revised International Financial Reporting Standards

Standards adopted in the period

IFRIC 21, Levies ("IFRIC 21")

The Company adopted IFRIC 21 on January 1, 2014 with retrospective application. IFRIC 21 provides guidance on the accounting for a liability to pay a levy, if that liability is within the scope of IAS 37, Provisions, Contingent Liabilities and Contingent Assets. Levies are imposed by governments in accordance with legislation and do not include income taxes, which are accounted for under IAS 12, Income Taxes or fines or other penalties imposed for breaches of legislation.

The interpretation was issued to address diversity in practice around when the liability to pay a levy is recognized. An example of a common levy is property taxes. IFRIC 21 defines an obligating event as the activity that triggers the payment of the levy, as identified by legislation. A liability to pay a levy is recognized at the date of the obligating event, which may be at a point in time or over a period of time. The fact that an entity is economically compelled to continue to operate in the future, or prepares its financial statements on a going concern basis, does not create an obligation to pay a levy that will arise in a future period as a result of continuing to operate.

The adoption of IFRIC 21 did not affect The Company's financial statements or disclosures as the Company's analysis determined that no changes were required to existing accounting treatment of levies.

Standards not yet effective

IFRS 9 – Financial instruments

In May 2011, the International Accounting Standards Board ("IASB") issued IFRS 9, Financial Instruments. The required adoption date for IFRS 9 has been deferred from the original adoption date of January 1, 2015 to all annual periods beginning on or after January 1, 2018. The Company has yet to commence assessing the impact of this new standard.

Outstanding Share Data

As at the date of this report, there were 60,407,187 common shares issued and outstanding.

As at the date of this report, there were 4,650,000 stock options outstanding.

Subsequent Event

As indicated above, on May 15, 2014, the Company announced the signing of a Merger Implementation Deed with Atlantic pursuant to which Spur would acquire, subject to the requisite approvals and the satisfaction of conditions, all of the fully paid and partly paid ordinary shares on issue in Atlantic by way of a scheme of arrangement between Atlantic and its shareholders.

Atlantic will also be asked to approve resolutions for an alternative to the Scheme if the Scheme is not approved by Atlantic's shareholders or the court, pursuant to which Spur would acquire all of the issued securities of DDV Gold Limited, the wholly owned Canadian subsidiary of Atlantic which holds all of Atlantic's Canadian assets.

The transaction is conditional upon a number of items, including, without limitation, the approval of the shareholders of Atlantic.

Spur has also agreed to provide a C$1 million loan facility (the "Loan Facility") to DDV Gold Ltd., a wholly owned subsidiary of Atlantic, and guaranteed by Atlantic. Funding in respect of the Loan Facility would occur in July 2014 and is conditional on the Management Implementation Deed not having been terminated. The Loan Facility will mature December 31, 2014, has first priority security over the assets of DDV Gold Ltd. and will accrue interest at 14 percent per annum.

A news release in respect of the transaction and transaction documents are available for review on the Company's website (www.spur-ventures.com) and SEDAR (www.sedar.com).

Financial Instruments

The Company classifies its financial instruments in the following categories: at fair value through profit and loss, loans and receivables, available-for-sale and other financial liabilities. The classification depends on the purpose for which the financial assets or liabilities were acquired. Management determines the classification of financial assets and liabilities at initial recognition. Where the Company expects to realize the asset or discharge the liability within twelve months, it is recorded as a current asset or liability; otherwise, it is recorded as a long-term asset or liability.

Financial assets and liabilities at fair value through profit and loss are considered to be held for trading. A financial asset or liability is classified in this category is acquired principally for the purpose of selling or redeeming in the short-term. Derivatives are included in this category unless they are designated as hedges.

Financial assets and liabilities carried at fair value through profit and loss are initially recognized at fair value and are subsequently re-measured to their fair value at each statement of financial position date. Realized and unrealized gains and losses arising from changes in the fair value of these financial assets or liabilities are included in the statement of income in the period in which they arise.

Available-for-sale financial assets are non-derivatives that are either designated as available for sale or not classified in any of the other categories. Available-for-sale assets are initially recorded at fair value plus transaction costs and are subsequently carried at fair value. Unrealized gains and losses arising from changes in the fair value of non-monetary assets classified as available-for-sale are recognized in other comprehensive income.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are classified as current assets or non-current assets based on their maturity date. Loans and receivables are initially recognized at fair value and subsequently carried at amortized cost less any impairment.

Other financial liabilities are recognized initially at fair value, net of transaction costs incurred, and are subsequently stated at amortized cost. Any difference between the amounts originally received (net of transaction costs) and the redemption value is recognized in the statement of income over the period to maturity using the effective interest method.

Financial Risk Management

The board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's financial instruments consist of cash and cash equivalents, receivables, due from related parties, accounts payable, and due to related parties.

Cash and cash equivalents, receivables, and due from related parties are designated as loans and receivables and are measured at amortized cost.

Accounts payable, and amounts due to related parties are classified as other financial liabilities, which are measured at amortized cost.

Financial instruments of the Company as at March 31, 2014 and December 31, 2013 are summarized as follows:

	March 31, 2014		December 31, 2013	
	Carrying amount	**Fair value**	Carrying amount	Fair value
Financial assets				
Loans and receivables				
Cash and cash equivalents	$28,762,079	$ 28,762,079	$28,922,649	$ 28,922,649
Receivables	45,793	45,793	113,545	113,545
Due from related parties	67,612	67,612	63,046	63,046
Financial liabilities at amortized cost				
Accounts payable and accrued liabilities	$ 200,086	$ 200,086	$ 61,545	$ 61,545
Due to related parties	18,415	18,415	10,235	10,235

Management has determined that there are no embedded derivatives.

Financial Instrument Risk Exposure

The Company is exposed in varying degrees to a variety of financial instrument related risks. The board approves and monitors the risk management processes.

Credit Risk

Credit risk arises from the potential for non-performance by counterparties of contractual financial obligations. The Company's exposure to credit risk is on its cash and cash equivalents, receivables, and due from related parties. The Company has concentration of risk with respect to cash being held with two large Canadian financial institutions. The Company's credit risk is mitigated by maintaining its financial liquid assets with highly reputable counterparties. The maximum exposure to credit risk is equal to the carrying value of the financial assets noted above.

Liquidity Risk

Liquidity risk is the risk that the Company cannot meet its obligations as they fall due. The Company's cash and cash equivalents are invested in business accounts and term deposits which are available on demand. The Company manages liquidity risk by preparing and maintaining cash forecasts, which illustrate cash spent to date and our cash needs over the short term. Contractual undiscounted cash flow requirements for financial liabilities as at March 31, 2014 and December 31, 2013 comprise accounts payable, accrued liabilities, and due to related parties as presented on the Statements of Financial Position and are due in less than 1 year.

Market Risk

Market risk is the risk that the fair market value of the Company's financial instruments will significantly fluctuate due to changes in market prices. The value of the financial instruments can be affected by changes in interest rates, foreign exchange rates and equity and commodity prices. The Company is exposed to market risk in its cash and cash equivalents. The Company manages market risk by investing funds with reputable financial institutions that provide competitive rates of return.

The Company's financial instruments are not subject to significant fluctuation due to changes in equity prices of investments included in marketable securities, commodity prices or foreign exchange rates.

The Company's interest rate risk mainly arises from the interest rate impact on its interest income derived from Canadian Dollar cash and deposits. The Company invests surplus cash in fixed rate term deposits. It is the Company's policy to reduce interest rate risk over future cash flows through the use of instruments with a history of returns. A 1% change in interest rates would have a $287,406 impact on net loss and comprehensive loss.

Fair Value

Fair value is based on available public market information or, when such information is not available, estimated using present value techniques and assumptions concerning the amount and timing of future cash flows and discount rates which factor in the appropriate credit risk. The carrying values of cash and cash equivalents, receivables, due from related parties, accounts payable, and due from related parties approximate their fair values due to their short term nature.

Risks and Uncertainties

The Company is focused on acquisitions or other corporate transactions in gold, base metals, or other mineral-related assets or businesses. Due to the nature of the Company's proposed business, the following risk factors, among others, will apply:

Key Personnel

The Company is dependent upon the services of key executives, including the directors of the Company and a small number of highly skilled and experienced executives and personnel. Due to the relatively small size of the Company, the loss of these persons or the inability of the Company to attract and retain additional highly-skilled employees may adversely affect its business and future operations.

Share Price Volatility and Liquidity

Publicly quoted securities are subject to a relatively high degree of price volatility. It may be anticipated that the quoted market for our shares will be subject to market trends generally, notwithstanding any potential success of us in creating sales and revenues. In addition, our shareholders may be unable to sell significant quantities of shares into the public trading markets without a significant reduction in the price of their shares, if at all.

Additional risks and uncertainties with respect to mining and mining exploration companies are not applicable at this time.

Disclosure Controls and Procedures

Disclosure controls and procedures (“DC&P”) are intended to provide reasonable assurance that information required to be disclosed is recorded, processed, summarized and reported within the time periods specified by securities regulations and that information required to be disclosed is accumulated and communicated to management. Internal controls over financial reporting (“ICFR”) are intended to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with Canadian generally accepted accounting principles.

TSX-V listed companies are not required to provide representations in the annual filings relating to the establishment and maintenance of DC&P and ICFR, as defined in Multinational Instrument 52-109. In particular, the CEO and CFO certifying officers do not make any representations relating to the establishment and maintenance of (a) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the issuer in its annual filings, filings or other reports filed or submitted under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation, and (b) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer’s GAAP.

The issuer’s certifying officers are responsible for ensuring that processes are in place to provide them with sufficient knowledge to support the representations they are making in their certificates regarding the absence of misrepresentations and fair disclosure of financial information. Investors should be aware that inherent limitations on the ability of certifying officers of a TSX-V issuer to design and implement on a cost effective basis DC&P and ICFR as defined in Multinational Instrument 52-109 may result in additional risks to the quality, reliability, transparency and timeliness of interim and annual filings and other reports provided under securities legislation.