

ANNUAL 2012 FILING TIP SHEET

(for September 30 year-end companies)

Check for inclusion of the following items before you file your first IFRS annual financial statements for the year-ending September 30, 2012. (The dates provided below apply to September year-end companies only and assume a transition date of October 1, 2010.)

Financial statements

- Include all of the following on the face of the financial statements:
 - Statements of financial position as at:
 - September 30, 2012 September 30, 2011 October 1, 2010
 - Statements of comprehensive income for the year ending:
 - September 30, 2012 September 30, 2011
 - Statements of changes in equity for the year ending:
 - September 30, 2012 September 30, 2011

(ensure the statements of changes in equity include all components of equity)
 - Statements of cash flows for the year ending:
 - September 30, 2012 September 30, 2011

Notes to financial statements

- Include notes to the annual financial statements.
- Include an unreserved statement of compliance with IFRS.
- Summary of significant accounting policies.
- Include all of the following IFRS 1 reconciliations (with sufficient detail to enable a user to understand the material adjustments):
 - Equity reconciliations for:
 - October 1, 2010 September 30, 2011
 - Total comprehensive income reconciliations for:
 - the year ended September 30, 2011

(ensure the reconciliations are for total comprehensive income and not just for net profit)
 - Explain any material adjustments to the statement of cash flows.