ANNUAL 2011 FILING TIP SHEET
(for calendar year-end companies)

Check for inclusion of the following items before you file your first IFRS annual financial statements for the year-ending December 31, 2011. (The dates provided below apply to calendar year-end companies only and assume a transition date of January 1, 2010.)

Financial statements

☐ Include all of the following on the face of the financial statements:
  - Statements of financial position as at:
      - □ December 31, 2011  □ December 31, 2010  □ January 1, 2010
  - Statements of comprehensive income for the year ending:
      - □ December 31, 2011  □ December 31, 2010
  - Statements of changes in equity for the year ending:
      - □ December 31, 2011  □ December 31, 2010
      (ensure the statements of changes in equity include all components of equity)
  - Statements of cash flows for the year ending:
      - □ December 31, 2011  □ December 31, 2010

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:
      - □ January 1, 2010  □ December 31, 2010
  - Total comprehensive income reconciliations for:
      - □ the year ended December 31, 2010
      (ensure the reconciliations are for total comprehensive income and not just for net profit)
  - Explain any material adjustments to the statement of cash flows.