ANNUAL 2012 FILING TIP SHEET
(for June 30 year-end companies)

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

Financial statements

☐ Include all of the following on the face of the financial statements:

- Statements of financial position as at:
  - June 30, 2012
  - June 30, 2011
  - July 1, 2010

- Statements of comprehensive income for the year ending:
  - June 30, 2012
  - June 30, 2011

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

- Statements of cash flows for the year ending:
  - June 30, 2012
  - June 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:
  - July 1, 2010
  - June 30, 2011

- Total comprehensive income reconciliations for:
  - the year ended June 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.