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.