

ANNUAL 2012 FILING TIP SHEET

(for March 31 year-end companies)

Check for inclusion of the following items before you file your first IFRS annual financial statements for the year ending March 31, 2012. (The dates provided below apply to March year-end companies only and assume a transition date of April 1, 2010.)

Financial statements

- Include all of the following on the face of the financial statements:
 - Statements of financial position as at:
 - March 31, 2012 March 31, 2011 April 1, 2010
 - Statements of comprehensive income for the year ending:
 - March 31, 2012 March 31, 2011
 - Statements of changes in equity for the year ending:
 - March 31, 2012 March 31, 2011

(ensure the statements of changes in equity include all components of equity)
 - Statements of cash flows for the year ending:
 - March 31, 2012 March 31, 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:
 - April 1, 2010 March 31, 2011
 - Total comprehensive income reconciliations for:
 - the year ended March 31, 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.