

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.