



ASPE Financial Statement Presentation and Disclosure Checklist

June 2014

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About this Checklist

This checklist is intended to present the reporting requirements for annual financial statements of a private profit-oriented enterprise. If your company operates in an industry for which there are specific reporting requirements (i.e., oil and gas/mining, etc.), or if your company’s unique circumstances might require additional disclosure, the CPA Canada Handbook should be consulted to ensure complete and accurate disclosure. Individual entities should also tailor their disclosures to reflect the materiality of the items concerned. This checklist should be evaluated in conjunction with the *General Standards of Financial Statement Presentation* (Section 1400 under ASPE) and is not a substitute for the exercise of professional judgment and knowledge of authoritative pronouncements.

This checklist reflects the disclosure requirements under the Canadian accounting standards for private enterprises (ASPE) as of June 30, 2014. It is possible that standards could be amended after June 30, 2014. Any such changes and additional requirements would need to be considered when preparing financial statements in accordance with ASPE. Accordingly, this checklist should not be used as a substitute for referring to the standards themselves.

Presentation & disclosure		
Occurrence, rights & obligations	Disclosed events, transactions and other matters have occurred and pertain to the entity.	Or
Completeness	All disclosures that should have been included in the financial statements have been included.	Cm (P&D)
Accuracy & Valuation	Financial and other information are disclosed fairly and at appropriate amounts.	Av
Classification and Understandability	Financial information is appropriately presented and described, and disclosures are clearly expressed.	Cu

Text boxes may be used to make working paper references if needed, or to provide explanations if items were or were not disclosed. The options “Yes, No, and NA” are available in the right-hand column, and should be used as follows:

NA – This option should be selected when the disclosure is not applicable.

Yes – This option should be selected when the disclosure is applicable and included in the financial statements.

No – This option should only be used for immaterial disclosures, OR when a disclosure IS applicable to the company and the item has NOT been disclosed (in most cases this will be a departure from generally accepted accounting principles (GAAP)). An explanation of why “No” was selected should be provided in the text box immediately following the item.

Client Name: _____ Year/Period: _____

	Reference	Disclosure Made?
FINANCIAL STATEMENTS		
1. Generally accepted accounting principles (Section 1100) Has management: <ul style="list-style-type: none"> • Modified industry practices to conform to ASPE (i.e., for agricultural clients, inventories available for immediate delivery measured at net farm price; breeding herd measured at fair value less freight or handling) • Selected and applied the entity’s accounting policies for a period consistently for similar transactions, other events and circumstances, unless the source of GAAP consulted by specifically requires or permits categorization of items for which different policies may be appropriate 	 1100.04 1100.27	Yes/No/NA Yes/No/NA Yes/No/NA
2. Financial statement presentation and disclosure (Sections 1400, 1505) Has management presented: <ul style="list-style-type: none"> • Fairly, in accordance with generally accepted accounting principles, the financial position, results of operations and cash flows of the entity • A reference to the general purpose financial statements when more than one set of financial statements are prepared in accordance with different accounting policies under ASPE • Comparative information, unless not meaningful or ASPE allows otherwise Has management disclosed: <ul style="list-style-type: none"> • Their basis of presentation as in accordance with ASPE • Separately, revenue, expenses, and gains or losses resulting from transactions or events that are not expected to occur frequently over several years, or do not illustrate normal business activities of the entity • A clear and concise description of significant accounting policies 	 1400.03 1400.11A 1400.12 1400.16 1400.19 1505.03	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?	
3. Going concern (Section 1400)¹ When the use of the going concern assumption is appropriate but a material uncertainty exists – has management: <ul style="list-style-type: none"> Adequately described the principal events or conditions that may cast significant doubt on the entity’s ability to continue as a going concern 	1400.17	Yes/No/NA	
		Yes/No/NA	
		Yes/No/NA	
	If or when the entity’s financial statements are not prepared on a going concern basis – has management disclosed: <ul style="list-style-type: none"> The fact that the financial statements are not prepared on a going concern basis, and the basis on which the financial statements are prepared The reason why the entity is not regarded as a going concern 	1400.18	Yes/No/NA
		1400.18	Yes/No/NA
4. First time adoption of ASPE (Section 1500) First set of ASPE financial statements – has management presented: <ul style="list-style-type: none"> Opening balance sheet at the date of transition 	1500.04	Yes/No/NA	
		Yes/No/NA	
		Yes/No/NA	
	Year of adoption of ASPE – has management disclosed²: <ul style="list-style-type: none"> Amount of each charge to retained earnings at date of transition resulting from the adoption Reason for each charge to retained earnings at date of transition Reconciliation of net income reported in most recent previously issued financial statements to net income under ASPE for same period Explanation of material adjustments to cash flow statement, if presented under entity’s previous accounting policies 	1500.35(a)	Yes/No/NA
		1500.35(a)	Yes/No/NA
		1500.35(b)	Yes/No/NA
		1500.36	Yes/No/NA

¹ Throughout the engagement, consider management’s assessment of the entity’s ability to continue as a going concern as required by Section 1400.07

² The disclosures required by paragraph 1500.35 shall give sufficient detail to enable users to understand the material adjustments to the balance sheet and income statement

	Reference	Disclosure Made?
If entity elects to use one or more of the first-time adoption exemptions available – has management disclosed the exemptions used	1500.37	Yes/No/NA
ACCOUNTING POLICIES		
5. Accounting changes (Section 1506)³		Yes/No/NA
Changes in accounting policies related to initial application of primary source of GAAP – has management disclosed:		Yes/No/NA
• Title of primary source of GAAP	1506.34(a)	Yes/No/NA
• Nature of the change in accounting policy, and when applicable, that the change is made in accordance with its transitional provisions	1506.34(b)(c)	Yes/No/NA
• When applicable, a description of the transitional provisions	1506.34(d)	Yes/No/NA
• For the current period, to the extent practicable, the amount of adjustment for each financial statement line affected	1506.34(e)	Yes/No/NA
• Amount of the adjustment relating to periods before those presented, to the extent practicable	1506.34(f)	Yes/No/NA
• If retrospective application required or is impracticable for particular prior period(s), circumstances that led to that condition and description of how and from when change in accounting policy has been applied	1506.34(g)	Yes/No/NA
Voluntary changes in accounting policy – has management disclosed:		Yes/No/NA
• Nature of the change in accounting policy	1506.35(a)	Yes/No/NA
• Reasons why applying new policy provides reliable and more relevant information	1506.35(b)	Yes/No/NA
• When accounting policy choice was allowed under Section 1506.09, explanation for why entity made accounting policy choice	1506.35(b)	Yes/No/NA
• Amount of adjustment for the current period for each financial statement line item affected, to extent practicable	1506.35(c)	Yes/No/NA
• Amount of adjustment relating to periods before those presented, to extent practicable	1506.35(d)	Yes/No/NA

³ This section is applied for changes in accounting policies, changes in accounting estimates and corrections of prior period errors

	Reference	Disclosure Made?
<ul style="list-style-type: none"> If retrospective application impracticable, circumstances that led to that condition and description of how and from when change in accounting policy has been applied 	1506.35(e)	Yes/No/NA
Changes in accounting estimates – has management disclosed:		
<ul style="list-style-type: none"> Nature and amount of change in accounting estimate in current period 	1506.36	Yes/No/NA
Corrections of prior period errors – has management disclosed:		
<ul style="list-style-type: none"> Nature of prior period error 	1506.37(a)	Yes/No/NA
<ul style="list-style-type: none"> For each prior period presented, amount of correction for each financial statement line item affected 	1506.37(b)	Yes/No/NA
<ul style="list-style-type: none"> Amount of correction at beginning of earliest prior period presented 	1506.37(c)	Yes/No/NA
6. Measurement uncertainty (Section 1508)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Description of circumstances giving rise to material uncertainty and relevant information about its anticipated resolution 	1508.05(a)(b)	Yes/No/NA
<ul style="list-style-type: none"> Extent of measurement uncertainty that is material for an item when it is reasonably possible that the recognized amount could change by a material amount within a year of the statement date 	1508.06	Yes/No/NA
<ul style="list-style-type: none"> Recognized amount of item subject to measurement uncertainty, except when disclosure would have a significant adverse effect on the entity 	1508.07	Yes/No/NA
<ul style="list-style-type: none"> Reason for not disclosing recognized amount when it would have an adverse effect on the entity 	1508.07	Yes/No/NA

		Reference	Disclosure Made?
7.	Foreign currency translation (Section 1651)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Amount of exchange gain or loss included in net income⁴ Reasons for any change in translation method applied to a particular foreign operation 	<p>1651.56</p> <p>1651.57</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
8.	Revenue recognition policy (Section 3400)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Policy for each material type of transaction and element (i.e., product and service) in a multiple element sales transaction as well as how multiple elements are determined and valued Separately, either on the face of the income statement or in the notes to the financial statements, the major categories of revenue recognized during the period 	<p>3400.31</p> <p>3400.33</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
9.	Disclosures by entities subject to rate regulation (AcG-19)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Fact that entity is subject to rate regulation, and a description of the nature and extent of the rate-regulated operations 	AcG-19.6(a)	Yes/No/NA
	<ul style="list-style-type: none"> For each set of operations subject to a different rate-setting authority or regulation, identity of the rate-setting authority, whether authority is a related party and, if so, a statement to this effect and description of relationship 	AcG-19.6(b)	Yes/No/NA
	<ul style="list-style-type: none"> When rate regulation has affected the accounting for a transaction or event: <ul style="list-style-type: none"> Financial statement items affected 	AcG-19.7(a)	Yes/No/NA
	<ul style="list-style-type: none"> How each item accounted for has been reflected in the financial statements and rationale for this treatment, including information regarding supporting regulatory action or expectations of entity regarding future regulatory actions 	AcG-19.7(b)	Yes/No/NA

⁴ Entity may exclude from this amount those exchange gains or losses arising on investments in equity securities that are measured at fair value in accordance with Section 3856 *Financial instruments*

	Reference	Disclosure Made?
• Distinguished the following in the balance sheet:		Yes/No/NA
• Current assets	1521.03(a)	Yes/No/NA
• Long-term assets	1521.03(b)	Yes/No/NA
• Total assets	1521.03(c)	Yes/No/NA
• Current liabilities	1521.03(d)	Yes/No/NA
• Long-term liabilities	1521.03(e)	Yes/No/NA
• Total liabilities	1521.03(f)	Yes/No/NA
• Equity	1521.03(g)	Yes/No/NA
• Total liabilities and equity	1521.03(h)	Yes/No/NA
• Presented the following assets separately:		Yes/No/NA
• Cash and cash equivalents	1521.04(a)	Yes/No/NA
• Trade and other receivables	1521.04(b)	Yes/No/NA
• Government assistance receivable	1521.04(c)	Yes/No/NA
• Prepaid expenses	1521.04(d)	Yes/No/NA
• Other financial assets	1521.04(e)	Yes/No/NA
• Inventories	1521.04(f)	Yes/No/NA
• Investments in non-consolidated subsidiaries and non-proportionately consolidated joint ventures, showing separately investments measured at:	1521.04(g)	Yes/No/NA
• Cost		Yes/No/NA
• Equity		Yes/No/NA
• Fair value		Yes/No/NA
• All other investments, showing separately investments measured at:	1521.04(h)	Yes/No/NA
• Cost		Yes/No/NA
• Equity		Yes/No/NA
• Fair value		Yes/No/NA
• Property, plant, and equipment	1521.04(i)	Yes/No/NA
• Intangible assets	1521.04(j)	Yes/No/NA
• Goodwill	1521.04(k)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Assets for current income taxes • Assets for future income taxes • Long-lived assets and disposal groups classified as held for sale • Defined benefit assets • Presented the following liabilities separately: <ul style="list-style-type: none"> • Main classes of current liabilities⁵ • Liabilities for future income taxes • Liabilities of disposal groups classified as held for sale • Obligations under capital leases • Defined benefit liability • Long-term debt • Asset retirement obligations • Other financial liabilities 	1521.04(l) 1521.04(m) 1521.04(n) 1521.04(o) 1521.05(a) 1521.05(b) 1521.05(c) 1521.05(d) 1521.05(e) 1521.05(f) 1521.05(g) 1521.05(h)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
11. Business combinations or disposals of business units (Sections 1540, 1582) Has management presented: <ul style="list-style-type: none"> • The aggregate cash flow arising from each business combination and disposal of business unit separately in investing activities Has management disclosed: <ul style="list-style-type: none"> • Total purchase or disposal consideration and portion of consideration composed of cash and cash equivalents • Amount of cash and cash equivalents acquired or disposed of • Total assets, other than cash or cash equivalents, and total liabilities purchased or disposed of 	 1540.38 1540.47(a)(b) 1540.47(c) 1540.47(d)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

⁵ In accordance with Section 1510.11, current liabilities require segregation between main classes (e.g., bank loans, trade creditors and accrued liabilities, loans payable, taxes payable, dividends payable, deferred revenues, current payments on long-term debt, etc.)

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • For a consolidated subsidiary: <ul style="list-style-type: none"> • A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed • The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount 	1582.62A(a)	Yes/No/NA
	1582.62A(b)	Yes/No/NA
For individually immaterial business combinations that occurred <u>during</u> the reporting period that are material collectively – has management disclosed:		
<ul style="list-style-type: none"> • Number of enterprises acquired and a brief description of those enterprises 	1582.63(a)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition-date fair value of total consideration transferred 	1582.63(b)	Yes/No/NA
<ul style="list-style-type: none"> • Number of equity instruments or interests of entity issued or issuable 	1582.63(c)	Yes/No/NA
<ul style="list-style-type: none"> • Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 	1582.63(d)	Yes/No/NA
For each material business combination that occurred <u>after</u> the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:		
<ul style="list-style-type: none"> • Name and description of the acquiree 	1582.62(a)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition date 	1582.62(b)	Yes/No/NA
<ul style="list-style-type: none"> • Percentage of voting equity interests acquired 	1582.62(c)	Yes/No/NA
<ul style="list-style-type: none"> • Acquisition-date fair value of total consideration transferred and of each major class of consideration, including: <ul style="list-style-type: none"> • Cash • Liabilities incurred (i.e., a liability of contingent consideration) • Equity interests of the acquirer, including number of instruments, or interests issued or issuable 	1582.62(d)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • For contingent consideration arrangements and indemnification assets: <ul style="list-style-type: none"> • A description of arrangement • Basis for determining amount of payment • For each bargain purchase: <ul style="list-style-type: none"> • Amount of any gain recognized • Line item in income statement in which the gain is recognized • For a business combination achieved in stages: <ul style="list-style-type: none"> • The acquisition-date fair value of the equity interest in the acquiree held by the entity immediately before the acquisition date • The amount of any gain or loss recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the entity before the business combination • Line item in the income statement in which that gain or loss is recognized • For a consolidated subsidiary: <ul style="list-style-type: none"> • A condensed balance sheet showing amounts recognized as of the acquisition date for each major class of assets acquired and liabilities assumed • The amount of the non-controlling interest in the acquiree recognized at the acquisition date and the measurement basis for that amount 	<p>1582.62(e)</p> <p>1582.62(g)</p> <p>1582.62(i)</p> <p>1582.62A(a)</p> <p>1582.62A(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>For each individually immaterial business combination that occurred <u>after</u> the end of the reporting period but <u>before</u> the financial statements are completed – has management disclosed:</p> <ul style="list-style-type: none"> • Number of enterprises acquired and a brief description of those enterprises • Acquisition-date fair value of total consideration transferred • Number of equity instruments or interests of entity issued or issuable • Description of arrangement and basis for determining amount of payment for contingent consideration arrangements and indemnification assets 		<p>Yes/No/NA</p> <p>1582.63(a)</p> <p>1582.63(b)</p> <p>1582.63(c)</p> <p>1582.63(d)</p>

		Reference	Disclosure Made?
	<p>If the initial accounting for the business combination is incomplete when the financial statements are completed:</p> <ul style="list-style-type: none"> A description of which disclosures could not be made The reasons why they could not be made 	1582.64 1582.64	Yes/No/NA Yes/No/NA
12.	<p>Subsidiaries (non-consolidation method) (Section 1590)</p> <p>Has management:</p> <ul style="list-style-type: none"> Described the financial statements as being prepared on a non-consolidated basis and labelled each statement accordingly <p>Has management presented separately:</p> <ul style="list-style-type: none"> Investments in non-consolidated subsidiaries from other investments in balance sheet Income or loss from investments in non-consolidated subsidiaries in income statement⁶ <p>Has management disclosed:</p> <ul style="list-style-type: none"> Basis used to account for its subsidiaries when preparing non-consolidated financial statements When electing to account for subsidiaries using the equity method, the fair value of the investment when it is quoted in an active market Listing and description of significant subsidiaries including names, carrying values and proportion of ownership interests held in each subsidiary 	1590.23 1590.24 1590.24 1590.30 1590.31 1590.32	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
13.	<p>Subsidiaries (consolidation method) (Section 1590)</p> <p>Has management:</p> <ul style="list-style-type: none"> Described the financial statements as being prepared on a consolidated basis and labelled each statement accordingly Disclosed a listing and description of significant subsidiaries including names and proportion of ownership interests held in each subsidiary 	1590.18 1590.29	Yes/No/NA Yes/No/NA

⁶ Investments in subsidiaries and income from those investments may be presented with interests in joint ventures that are accounted for using the same method (i.e., cost or equity or fair value)

	Reference	Disclosure Made?
<p>If the entity does <u>not</u> own an equity interest carrying the right to elect majority of board of directors of subsidiary, and the subsidiary is consolidated – has management disclosed:</p> <ul style="list-style-type: none"> • Basis for determining that a parent-subsidiary relationship exists • Name of the subsidiary • Percentage ownership (if any) 	<p>1590.26(a)</p> <p>1590.26(b)</p> <p>1590.26(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>If the entity owns an equity interest carrying the right to elect majority of board of directors of an investee, and the investee is <u>not</u> a subsidiary – has management disclosed:</p> <ul style="list-style-type: none"> • Basis for determining that a parent-subsidiary relationship does not exist • Name of the investee • Percentage ownership 	<p>1590.27(a)</p> <p>1590.27(b)</p> <p>1590.27(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>14. Consolidated financial statements (Section 1601)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> • The issued share capital of the parent set out in full, with the cost of the shares held by the subsidiary shown as a deduction from shareholders' equity, when the subsidiary entity holds shares of the parent entity <p>Has management disclosed:</p> <ul style="list-style-type: none"> • When it is not possible to use financial statements of a subsidiary for a period which substantially coincides with parent's financial statements, this fact, and the period covered by the financial statements used • Or recorded as appropriate, events or transactions relating to the subsidiary that occurred during the intervening period that significantly affect the financial position or results of operation of the group, if parent and subsidiary have different fiscal periods 	<p>1601.37</p> <p>1601.39</p> <p>1601.40</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

		Reference	Disclosure Made?
	<ul style="list-style-type: none"> In period of financial reorganization and following fiscal period: <ul style="list-style-type: none"> Date of the financial reorganization Amount of the revaluation adjustment and the shareholders' equity account in which the revaluation adjustment was recorded Amount of retained earnings reclassified and the shareholders' equity account to which it was reclassified 	 1625.48(a) 1625.48(b) 1625.48(c)	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
17.	Inventory (Section 3031) Has management disclosed: <ul style="list-style-type: none"> Accounting policies adopted in measuring inventories, including the cost formula used Total carrying amount of inventories and carrying amount by classifications (i.e., merchandise, supplies, raw materials, work-in-process, finished goods) appropriate to the entity and information about the extent of the changes in these assets Amount of inventories recognized as an expense during the period 	 3031.35(a) 3031.35(b) 3031.36 3031.35(c)	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
18.	Investments (non-consolidated subsidiaries, investments subject to significant influence, joint ventures and other investments) (Sections 1510, 3051, 3055) Has management presented: <ul style="list-style-type: none"> As current assets only investments capable of reasonably prompt liquidation The following separately in the balance sheet: <ul style="list-style-type: none"> Subsidiaries and interests in joint ventures accounted for using equity method Subsidiaries and interests in joint ventures accounted for at cost Investments in companies subject to significant influence accounted for using equity method Other investments accounted for at cost 	 1510.05 3051.26(a) 3055.45(a) 3051.26(b) 3055.45(b) 3051.26(c) 3055.45(c) 3051.26(d) 3055.45(d)	 Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • Income from the following separately in the income statement: <ul style="list-style-type: none"> • Subsidiaries and interests in joint ventures accounted for using equity method • Subsidiaries and interests in joint ventures accounted for at cost • Investments in companies subject to significant influence accounted for using equity method • Other investments accounted for at cost 	3051.27(a) 3055.46(a) 3051.27(b) 3055.46(b) 3051.27(c) 3055.46(c) 3051.27(d) 3055.46(d)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Investments – has management disclosed: <ul style="list-style-type: none"> • Basis used to account for investments • Events relating to, or transactions of, the investee that have occurred during the intervening period and significantly affect the financial position or results of operations of investor where the fiscal periods of the investor are different, the proportional consolidation or equity method is used to account for the investee, and the events or transactions are not recorded in the financial statements • Fair value of an investment where it is quoted in an active market where equity method used • A listing and description of significant investments, including names, carrying values, and proportion of ownership interests held in each investment • Carrying amount of impaired assets, by type of asset, and amount of related allowance for impairment 	3051.29 3051.30 3051.31 3051.32 3051.33	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Interests in joint ventures – has management disclosed: <ul style="list-style-type: none"> • Basis used to account for interests in joint ventures • The carrying amount of impaired interest in joint ventures and the amount of any related allowance for impairment for joint ventures accounted for under the cost or equity method • A listing and description of interests in significant joint ventures, including names, carrying values, and proportion of ownership interests held in each joint venture 	3055.48 3055.49 3055.50	Yes/No/NA Yes/No/NA Yes/No/NA

		Reference	Disclosure Made?
	<ul style="list-style-type: none"> Entity's share of any contingencies and commitments of joint ventures and those contingencies that exist when the venturer is contingently liable for the liabilities of the other venturers of the joint ventures 	3055.51	Yes/No/NA
	<ul style="list-style-type: none"> Events relating to, or transactions of, the joint venture that have occurred during the intervening period and significantly affect the financial position or results of operations of investor where the fiscal periods of the joint venture are different, the proportional consolidation or equity method is used to account for the joint venture, and the events or transactions are not recorded in the financial statements 	3055.53	Yes/No/NA
19.	Investments accounted for using equity method (Sections 1590, 3051, 3055)		Yes/No/NA
	<ul style="list-style-type: none"> Has management presented the proportionate share of investee's discontinued operations, changes in accounting policy, corrections of errors relating to prior period financial statements, and capital transactions by their nature 	3051.09	Yes/No/NA
20.	Property, plant, and equipment (Section 3061)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Cost and accumulated amortization, including amount of any write-downs, by major category 	3061.24(a)(b)	Yes/No/NA
	<ul style="list-style-type: none"> Amortization method used, including the amortization period or rate 	3061.24(c)	Yes/No/NA
	<ul style="list-style-type: none"> Net carrying amount of property, plant and equipment not amortized because it is under construction or development, or has been removed from service for an extended period of time 	3061.25	Yes/No/NA
	<ul style="list-style-type: none"> Amount of amortization charged to income for the period 	3061.26	Yes/No/NA

		Reference	Disclosure Made?
21.	Impairment of long-lived assets (Section 3063)		Yes/No/NA
	Has management disclosed:		
	• A description of the impaired long-lived asset	3063.24(a)	Yes/No/NA
	• A description of the facts and circumstances leading to the impairment	3063.24(b)	Yes/No/NA
	• The amount of the impairment loss and the caption in the income statement that includes that loss if not separately presented on the face of the income statement	3063.24(c)	Yes/No/NA
22.	Goodwill and intangibles (Section 3064)		Yes/No/NA
	Has management presented:		
	• Aggregate amount of goodwill and intangible assets as separate line items on entity's balance sheet	3064.88 3064.90	Yes/No/NA
	• Aggregate amount of goodwill impairment losses as a separate line on entity's income statement before discontinued operations, unless associated with a discontinued operation, or as a disclosure in the notes	3064.89	Yes/No/NA
	• Goodwill impairment loss associated with a discontinued operation on a net-of tax basis within the results of discontinued operations	3064.89	Yes/No/NA
	Intangible assets subject to amortization – has management disclosed:		Yes/No/NA
	• Net carrying amount in total and by major intangible asset class	3064.91(a)	Yes/No/NA
	• Total amortization expense for the period	3064.91(a)	Yes/No/NA
	• Amortization method used, including rate or period	3064.91(a)	Yes/No/NA
		Intangible assets not subject to amortization – has management disclosed carrying amount in total and by major intangible asset class	3064.91(b)
	Internally generated intangible assets – has management disclosed the basis of accounting	3064.91(c)	Yes/No/NA

	Reference	Disclosure Made?
<p>Goodwill impairment loss recognized – has management disclosed:</p> <ul style="list-style-type: none"> Description of facts and circumstances leading to impairment Amount of the impairment loss 	<p>3064.93(a)</p> <p>3064.93(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Intangible asset impairment loss recognized – has management disclosed:</p> <ul style="list-style-type: none"> Description of impaired intangible asset and facts and circumstances leading to impairment Amount of the impairment loss Caption in income statement in which impairment loss is included 	<p>3064.94(a)</p> <p>3064.94(b)</p> <p>3064.94(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>23. Leases (Section 3065)</p> <p>Has management:</p> <ul style="list-style-type: none"> As a lessee, appropriately classified as capital and operating leases As a lessor, appropriately classified sales-type, direct financing and operating leases <p>Has management presented:</p> <ul style="list-style-type: none"> If lessee of a capital lease: <ul style="list-style-type: none"> Obligations related to leased assets separately from other long-term obligations Any portion of lease obligations payable within a year out of current funds in current liabilities If lessor of a direct financing or sales-type lease: <ul style="list-style-type: none"> Net investment segregated between current and long-term portions in a classified balance sheet 	<p>3065.04(a)</p> <p>3065.04(b)</p> <p>3065.22</p> <p>3065.23</p> <p>3065.54</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Has management disclosed:		
• If lessee of a capital lease:		Yes/No/NA
• Cost and accumulated amortization, including amount of any write-downs for each major category of leased property, plant, and equipment	3065.73(a)(b)	Yes/No/NA
• Amortization method used, including amortization period or rate for each major category of leased property, plant, and equipment	3065.73(c)	Yes/No/NA
• The interest rate, maturity date, amount outstanding, and if lease secured, that fact	3065.74(a)-(d)	Yes/No/NA
• Interest expense separately, or as part of interest on long-term debt	3065.75	Yes/No/NA
• Aggregate amount of payments estimated to be required in next five years	3065.76	Yes/No/NA
• If lessee of an operating lease ⁷ :		Yes/No/NA
• Future minimum lease payments, in aggregate and for each of the five succeeding years	3065.77	Yes/No/NA
• Description of nature of other commitments under such leases	3065.77	Yes/No/NA
• If lessor of a direct financing or sales-type lease:		Yes/No/NA
• Net investment in lease, including implicit interest rate	3065.78	Yes/No/NA
• Carrying amount of impaired leases and amount of related allowance	3065.79	Yes/No/NA
• If lessor of operating lease:		Yes/No/NA
• Cost of property, plant, and equipment held for leasing purposes and amount of accumulated amortization	3065.80	Yes/No/NA
• Carrying amount of impaired operating lease receivables and amount of related allowance	3065.81	Yes/No/NA

⁷ Leases with an initial term of one year or less may be excluded from this disclosure requirement

		Reference	Disclosure Made?
24.	Asset retirement obligations (Section 3110)		Yes/No/NA
	Has management disclosed:		
	• When reasonable estimate of the amount of an asset retirement obligation cannot be made, that fact and reasons why	3110.23	Yes/No/NA
	• General description of asset retirement obligations and related long-lived assets	3110.23(a)	Yes/No/NA
	• Amount of asset retirement obligation at end of year	3110.23(b)	Yes/No/NA
	• Amount paid towards asset retirement obligation during the year	3110.23(c)	Yes/No/NA
	• Fair value of assets legally restricted for settlement of obligation, or if not readily determinable, their carrying amount	3110.23(d)	Yes/No/NA
25.	Share capital (Section 3240)		Yes/No/NA
	Has management disclosed:		
	• The number of shares for each class, giving a brief description and the par value, if any	3240.20(a)	Yes/No/NA
	• Preferred share dividend rate and whether or not they are cumulative	3240.20(b)	Yes/No/NA
	• Redemption price of redeemable shares	3240.20(c)	Yes/No/NA
	• Existence and details of conversion provisions	3240.20(d)	Yes/No/NA
	• Number of shares and amount received or receivable attributable to capital for each class ⁸	3240.20(e)	Yes/No/NA
	• Arrears of dividends for cumulative preference shares	3240.20(f)	Yes/No/NA
	• Commitments to issue or resell shares	3240.21	Yes/No/NA

⁸ When any shares have not been fully paid, disclosure should include amounts that have not been called and unpaid amounts that have been called or are otherwise due, as well as the number of shares in each of these categories

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Details of transactions during the period, including number of shares of each class: <ul style="list-style-type: none"> Issued, indicating their value and distinguishing shares issued for cash, issued directly or indirectly for services, and issued directly or indirectly for other considerations Redeemed or acquired, including consideration given and, when consideration was other than cash, the nature of consideration and the value Resold, indicating their value and distinguishing shares resold for cash, resold directly or indirectly for services, and resold directly or indirectly for other consideration 	<p>3240.22(a)</p> <p>3240.22(b)</p> <p>3240.22(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>26. Employee future benefits (Section 3462)</p> <p>Has management provided disclosures separately for plans that provide:</p> <ul style="list-style-type: none"> Pension benefits Primarily other employee future benefits <p>Multiemployer plans – has management disclosed:</p> <ul style="list-style-type: none"> General description of the plan, including whether the plan is: <ul style="list-style-type: none"> A pension plan or a plan other than a pension plan A defined benefit plan or a defined contribution plan If sufficient information is not available to use defined benefit plan accounting, and defined contribution plan accounting is used <ul style="list-style-type: none"> The fact that the plan is a defined benefit plan The reason why it is being accounted for as a defined contribution plan Any available information about the plan’s surplus or deficit The nature and effect of significant changes in the contractual elements of the plan 	<p>3462.113(a)</p> <p>3462.113(b)</p> <p>3462.114(a)</p> <p>3462.114(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Defined benefits plans (immediate recognition, and deferral and amortization approach) – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> General description of each type of plan, including whether the plan is a pension plan or a plan other than a pension plan 	3462.115(a)	Yes/No/NA
<ul style="list-style-type: none"> Fair value of plan assets at the end of the period 	3462.115(b)	Yes/No/NA
<ul style="list-style-type: none"> Defined benefit obligation at the end of the period 	3462.115(c)	Yes/No/NA
<ul style="list-style-type: none"> Plan surplus or deficit at the end of the period 	3462.115(d)	Yes/No/NA
<ul style="list-style-type: none"> Any difference between the plan surplus or deficit at the end of the period and the amount recognized in the balance sheet as a result of a valuation allowance 	3462.115(e)	Yes/No/NA
<ul style="list-style-type: none"> Amount of remeasurements and other items for the period, if not separately presented on the face of the income statement 	3462.115(f)	Yes/No/NA
<ul style="list-style-type: none"> Effective date of the most recently completed actuarial valuation for funding purposes used in determining the defined benefit obligation 	3462.115(g)	Yes/No/NA
<ul style="list-style-type: none"> Nature and effect of significant changes in the contractual elements of the plans during period 	3462.115(h)	Yes/No/NA
Termination benefits – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Nature and, if not separately presented on the face of the income statement, the effect of termination benefits provided in the period 	3462.118	Yes/No/NA
27. Income taxes (Section 3465)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> Income tax expense included in the determination of net income or loss before discontinued operations on the face of the income statement 	3465.80	Yes/No/NA
<ul style="list-style-type: none"> Income tax liabilities and income tax assets separately from other liabilities and assets 	3465.81	Yes/No/NA
<ul style="list-style-type: none"> Current income tax liabilities and income tax assets separately from future income tax liabilities and income tax assets 	3465.81	Yes/No/NA
<ul style="list-style-type: none"> Current and non-current classification based on classification of related item 	3465.82	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Current and non-current portions of future income tax liabilities and future income tax assets separately when the entity segregates between current and non-current assets and liabilities 	3465.82	Yes/No/NA
<ul style="list-style-type: none"> Current income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority 	3465.83	Yes/No/NA
<ul style="list-style-type: none"> Future income tax liabilities and income tax assets as an offset if they relate to the same taxable entity and the same taxation authority⁹ 	3465.83	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> When the taxes payable method is applied: <ul style="list-style-type: none"> Reconciliation of the income tax rate or expense related to income or loss for the period before discontinued operations to the statutory income tax rate or the dollar amount that would result from its application, including the nature and amount of each significant reconciling item Amount and timing of capital gain reserves and similar reserves to be included in taxable income within five years Amount of unused tax losses carried forward and unused income tax credits Portion of tax expense or benefit related to transactions charged or credited to equity 	3465.88(b) 3465.88(c) 3465.88(d) 3465.88(e)	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
<ul style="list-style-type: none"> When future income taxes method applied: <ul style="list-style-type: none"> Separately, current and future income tax expense(benefit) included in determination of income(loss) before discontinued operations Portion of cost or benefit of current and future income taxes related to capital transactions or other items charged or credited to equity Amount of unused tax losses and tax reductions Amount of deductible temporary differences for which no future income tax asset has been recognized The net charge or recovery of refundable dividend taxes separately The fact the entity is not subject to income tax when its income is taxed directly to its owners 	3465.89(a)(b) 3465.89(c) 3465.89(d) 3465.89(d) 3465.90 3465.91	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA

⁹ If the entity classifies assets and liabilities as current and non-current, the current portion of future income tax balances shall not offset any future income tax balances classified as non-current

	Reference	Disclosure Made?
28. Disposals of long-lived assets and discontinued operations (Section 3475) Has management presented: <ul style="list-style-type: none"> • Long-lived assets as held and used, if intended disposal is other than by sale • Long-lived assets to be sold as held for sale in the period if criteria met • Asset as held and used if changes made to disposal plan or criteria to be classified as held for sale no longer met • Long-lived assets classified as held for sale separately in long-term assets in the entity's balance sheet • Assets and liabilities of a disposal group classified as held for sale separately in the asset and liability sections of the balance sheet • Long-lived assets classified as held for sale as current assets only if sale prior to date of financial statement completion and proceeds due within a year of balance sheet date. If the assets have been classified as current assets due to the subsequent sale, any liabilities to be assumed by the purchaser or required to be discharged on disposal of the assets are classified as current liabilities 	<p>3475.04</p> <p>3475.08</p> <p>3475.23</p> <p>3475.33</p> <p>3475.33</p> <p>3475.35</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
Long-lived assets disposed of other than by sale – has management disclosed: <ul style="list-style-type: none"> • Description of the assets and the facts and circumstances leading to the disposal • Amount of the gain or loss on disposal and the caption in the income statement that includes that gain or loss, if not separately presented on the face of the income statement • Amount of revenue and pretax profit or loss reported in discontinued operation, if applicable 	<p>3475.36(a)</p> <p>3475.36(b)</p> <p>3475.36(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Long-lived assets sold or classified as held for sale – has management disclosed: <ul style="list-style-type: none"> Description of the facts and circumstances leading to the disposal or expected disposal The gain or loss recognized and the caption in the income statement that includes that gain or loss, if not separately presented on the face of the income statement Amount of revenue and pretax profit or loss reported in discontinued operations, if applicable Change in accounting treatment when decision made not to sell an asset previously classified as held for sale 	3475.37(a) 3475.37(b) 3475.37(c) 3475.38	Yes/No/NA Yes/No/NA Yes/No/NA Yes/No/NA
Discontinued operations – has management presented: <ul style="list-style-type: none"> Results of discontinued operations less applicable income taxes as a separate element of income for both current and prior periods Subsequent adjustments to initial recognition separately in current period in discontinued operations 	3475.30 3475.32	Yes/No/NA Yes/No/NA Yes/No/NA
29. Capital transactions (Section 3610) <ul style="list-style-type: none"> Has management excluded capital transactions from the determination of net income and presented them separately in the statement to which they relate 	3610.03	Yes/No/NA Yes/No/NA
30. Related party transactions (Section 3840) <p>Has management disclosed:</p> <ul style="list-style-type: none"> Description of the relationship and transactions between the transacting parties, including transactions for which no amount has been recorded Transaction amounts by financial statement category Measurement basis used (exchange or carrying amount) 	3840.51(a)(b) 3840.51(c) 3840.51(d)	Yes/No/NA Yes/No/NA Yes/No/NA

		Reference	Disclosure Made?
	<ul style="list-style-type: none"> Amount due to or from related parties, including terms and conditions of those amounts 	3840.51(e)	Yes/No/NA
	<ul style="list-style-type: none"> Contractual obligations with and contingencies involving related parties separate from other contractual obligations and contingencies 	3840.51(f)(g)	Yes/No/NA
31.	Interest capitalized (Section 3850)		Yes/No/NA
	<ul style="list-style-type: none"> Has management disclosed the amount of interest capitalized in the period 	3850.03	Yes/No/NA
32.	Marketable securities or portfolio investments (Section 3856)		Yes/No/NA
	Has management presented:		
	<ul style="list-style-type: none"> Income from investments measured at fair value and investments measured at cost, separately on the face of the income statement 	3856.19A	Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Carrying amount of impaired marketable securities or portfolio investments and amount of related allowance for impairment, if applicable 	3856.42	Yes/No/NA
33.	Current liabilities (Sections 1510, 3856)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Amount payable at end of period for government remittances (other than income taxes)¹⁰ 	1510.15	Yes/No/NA
	<ul style="list-style-type: none"> For secured current financial liabilities: <ul style="list-style-type: none"> The carrying amount of such liabilities 	3856.44	Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> The carrying amount of assets pledged against such liabilities 	3856.44(a)	Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> The terms and conditions relating to the pledge 	3856.44(b)	Yes/No/NA

¹⁰ Government remittances requiring separate disclosure include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums

	Reference	Disclosure Made?
34. Long-term debt (Sections 1510, 3856)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> As a current liability, long-term debt with measurable covenant violations unless: <ul style="list-style-type: none"> Lender has waived, in writing, the right to demand repayment for a period of time of more than one year from the balance sheet date Lender has subsequently lost the right to demand repayment for a period of more than one year from the balance sheet date OR Debt agreement contains a grace period during which the violation may be cured and contractual arrangements have been made to ensure violation will be cured within the grace period As a current liability, debt (or a portion thereof) for which the lender has an unilateral right to demand immediate repayment under any provision in the debt agreement, unless: <ul style="list-style-type: none"> Lender has waived, in writing, the right to demand repayment for a period of time of more than one year from the balance sheet date Lender has subsequently lost the right to demand repayment for a period of more than one year from the balance sheet date Debt has been refinanced on a long-term basis before the balance sheet is completed OR Entity has entered into a non-cancellable agreement to refinance obligation on a long-term basis before the balance sheet is completed and there is no impediment to completion of refinancing 	<p>1510.14(a)</p> <p>1510.14(b)</p> <p>1510.14(b)</p> <p>1510.13(a)</p> <p>1510.13(a)</p> <p>1510.13(b)</p> <p>1510.13(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
For bonds, debentures and similar securities, mortgages and other long term debt – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Title or description of the liability Interest rate, maturity date, and repayment terms, including existence of sinking fund, redemption, and conversion provisions Amount outstanding, separated between principal and accrued interest Currency of payment when obligation is payable in foreign currency 	<p>3856.43(a)</p> <p>3856.43(b)(c)(f)</p> <p>3856.43(d)</p> <p>3856.43(e)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • For secured financial liabilities: <ul style="list-style-type: none"> • The carrying amount of such liabilities • The carrying amount of assets pledged against such liabilities • The terms and conditions relating to the pledge • Long-term debt, sinking fund or retirement payments over each of the next five years • For financial liabilities that are in default or breach of any term or covenant during the period that permits lender to demand accelerated repayment: <ul style="list-style-type: none"> • That fact • Whether default was remedied, or terms of long-term debt renegotiated, before financial statement completion 	<p>3856.44</p> <p>3856.44(a)</p> <p>3856.44(b)</p> <p>3856.45</p> <p>3856.46(a)</p> <p>3856.46(a)</p> <p>3856.46(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>35. Redeemable or retractable common or preferred shares (Section 3856)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> • Preferred shares issued in tax planning arrangements: <ul style="list-style-type: none"> • At par with stated or assigned value as a separate line item in the equity section of the balance sheet • With a suitable description indicating that they are redeemable at the option of the holder • When redemption is demanded, reclassified shares as liabilities and measured at the redemption amount with any adjustment recognized in retained earnings 	<p>3856.23</p> <p>3856.23</p> <p>3856.23</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
<p>Has management disclosed:</p> <ul style="list-style-type: none"> On face of balance sheet, total redemption amount for all classes of such shares outstanding Aggregate redemption amount for each class of such shares Aggregate amount of any scheduled redemptions required in each of the next five years 	<p>3856.47(c)</p> <p>3856.47(c)</p> <p>3856.47(c)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>36. Financial instruments (Section 3856)</p> <p>Has management presented:</p> <ul style="list-style-type: none"> Income from investments measured at fair value and investments measured at cost, separately on the income statement The liability and equity components of a compound financial instrument separately at initial measurement, unless equity component measured as zero¹¹ Financial assets and liabilities as net (offset) only when legally enforceable right to offset and entity intends to settle on net basis or realize asset and settle liability simultaneously <p>Has management disclosed:</p> <ul style="list-style-type: none"> The carrying amounts of the following, on face of balance sheet or in notes: <ul style="list-style-type: none"> Financial assets measured at amortized cost Financial assets measured at fair value Investments in equity instruments measured at cost less impairment Accounts and notes receivable segregated and to show separately: trade accounts, amounts owing by related parties, and other unusual items of significant amount Amounts and, when practicable, maturity dates of accounts maturing beyond one year, separately 	<p>3856.19A</p> <p>3856.21 3856.22</p> <p>3856.24</p> <p>3856.38(a)</p> <p>3856.38(b)</p> <p>3856.38(c)</p> <p>3856.39</p> <p>3856.39</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

¹¹ Refer to Section 3856.20 - .22 and .A30 - .A38 for further guidance on compound financial instruments

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • For transfer of receivables accounted for as a sale: <ul style="list-style-type: none"> • Gain or loss from all sales during period • Accounting policies for initially and subsequently measuring any retained interests, including methodology used to determine fair value • Description of any continuing involvement with transferred receivables¹² • For transfer of assets not qualifying for derecognition¹³: <ul style="list-style-type: none"> • Nature and carrying amount of the assets • Nature of risks and rewards of ownership to which the entity remains exposed • Carrying amount of liabilities assumed in transfer • The carrying amount of impaired financial assets, by type of asset, and amount of any related allowance for impairment • For financial liabilities containing both a liability and an equity element, the following information about the equity element: <ul style="list-style-type: none"> • Exercise date(s) of conversion option(s) • Maturity or expiry date of option(s) • Conversion ratio or strike price • Conditions precedent to exercising options • Any other terms that could affect exercise of option(s), such as existence of covenants that, if contravened, would alter timing or price of option(s) • For financial liabilities indexed to entity's equity or measure of entity's financial performance: <ul style="list-style-type: none"> • Nature, terms, and effects of indexing feature • Conditions of repayment • Expected timing of any payment 	<p>3856.40(a)</p> <p>3856.40(b)</p> <p>3856.40(c)</p> <p>3856.41(a)</p> <p>3856.41(b)</p> <p>3856.41(c)</p> <p>3856.42</p> <p>3856.47(a)</p> <p>3856.47(a)</p> <p>3856.47(a)</p> <p>3856.47(a)</p> <p>3856.47(a)</p> <p>3856.47(b)</p> <p>3856.47(b)</p> <p>3856.47(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

¹² This may include, but is not limited to, servicing, recourse and restrictions on retained interests

¹³ Refer to Section 3856 Appendix B for further guidance on transfer of receivables qualifying for derecognition

	Reference	Disclosure Made?
<ul style="list-style-type: none"> • On face of income statement or in notes: <ul style="list-style-type: none"> • Net gains or losses recognized on financial instruments • Total interest income • Total interest expense on current financial liabilities • Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts, and financing fees • Amount of any impairment loss or reversal of a previously recognized impairment loss 	<p>3856.52(a)</p> <p>3856.52(b)</p> <p>3856.52(c)</p> <p>3856.52(d)</p> <p>3856.52(e)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Derivatives – has management disclosed:</p> <ul style="list-style-type: none"> • Notional and carrying amounts of all derivative assets or liabilities measured at fair value • Method used to determine fair value • Notional and accrued amounts of all interest rate and cross-currency interest rate swaps in designated hedging relationships • If fair value determined using a quote from a derivatives dealer, that fact and the nature and terms of the instrument 	<p>3856.48(a)(b)</p> <p>3856.48(c)</p> <p>3856.48(d)</p> <p>3856.49</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>Derivatives linked to and that must be settled by delivery of another entity’s equity instruments whose fair value is not readily determinable – has management disclosed:</p> <ul style="list-style-type: none"> • Name of issuer of equity instrument • Description of equity instrument • Terms under which settlement will take place 	<p>3856.50(a)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
Hedge of an anticipated transaction, during term of hedging relationship – has management disclosed:		Yes/No/NA
• Terms of anticipated transaction, including nature and timing of hedged item	3856.51(a)	Yes/No/NA
• Terms of forward contract	3856.51(a)	Yes/No/NA
• The fact hedge accounting applies	3856.51(a)	Yes/No/NA
• Net effect of the relationship	3856.51(a)	Yes/No/NA
Hedge of an interest-bearing asset or liability – has management disclosed:		Yes/No/NA
• Nature and terms of hedged item	3856.51(b)	Yes/No/NA
• Nature and terms of hedging interest rate or cross-currency interest rate swap	3856.51(b)	Yes/No/NA
• The fact hedge accounting applies	3856.51(b)	Yes/No/NA
• Net effect of the relationship	3856.51(b)	Yes/No/NA
For each significant risk arising from financial instruments, and separately for derivatives – has management disclosed:		Yes/No/NA
• Exposures to risk and how they arise	3856.53(a)	Yes/No/NA
• Any change in risk exposures from previous period	3856.53(b)	Yes/No/NA
• Concentrations of risk ¹⁴	3856.54	Yes/No/NA

¹⁴ Concentrations of risk may arise from financial instruments that have similar characteristics and are affected similarly by changes in economic or other conditions (i.e., concentrations of credit risk may arise from an entity's customers being concentrated in a particular geographic area or industry sector)

		Reference	Disclosure Made?
37.	Consolidation of variable interest entities (VIEs) (AcG-15)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Limits on access to VIE's assets by its owners or the enterprise 	AcG-15.28	Yes/No/NA
	<ul style="list-style-type: none"> Pledges of a consolidated VIE's assets as collateral for the VIE's liabilities 	AcG-15.28	Yes/No/NA
	<ul style="list-style-type: none"> Limits on recourse by the creditors or beneficial interest holders of a consolidated VIE against the enterprise itself 	AcG-15.28	Yes/No/NA
38.	Investment companies (AcG-18)		Yes/No/NA
	Has management disclosed:		
	<ul style="list-style-type: none"> Fact that investments are measured and reported at fair value, including those that meet the definition of a subsidiary and those over which the investment company exercises significant influence 	AcG-18.11	Yes/No/NA
	<ul style="list-style-type: none"> Maximum exposure to loss and nature of the exposure, including the risks that could give rise to that loss, when maximum exposure to loss is greater than carrying value of investment 	AcG-18.12	Yes/No/NA
	<ul style="list-style-type: none"> If investment entity's accounting is retained in financial statements of parent entity or equity method investor: 		Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> Fact that investments held by an investment entity subsidiary or significantly influenced investee are measured at fair value 	AcG-18.13(a)	Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> Percentage ownership in investee 	AcG-18.13(b)	Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> Maximum exposure to loss and nature of the exposure, including the risks that could give rise to that loss, when maximum exposure to loss is greater than carrying value of investment 	AcG-18.13(c)	Yes/No/NA
	<ul style="list-style-type: none"> If investment entity's accounting is retained in financial statements of parent entity – has management disclosed: 		Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> Net realized gains and losses and the net unrealized gains and losses for each year 	AcG-18.14(a)	Yes/No/NA
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> Policy for distinguishing the nature and type of investments made by the investment entity from investments made by other members of the consolidated group 	AcG-18.14(b)	Yes/No/NA

	Reference	Disclosure Made?
STATEMENT OF RETAINED EARNINGS/STATEMENT OF CHANGES IN EQUITY		
39. Equity (Section 3251)		Yes/No/NA
Has management presented:		
<ul style="list-style-type: none"> Separately, changes in equity for the period arising from each of: net income, showing separately total amounts attributable to owners of parent and non-controlling interests; other changes in retained earnings; changes in share capital, changes in reserves; changes in contributed surplus; and other changes in equity 	3251.04(a)-(f)	Yes/No/NA
<ul style="list-style-type: none"> Separately, each component of equity – retained earnings, contributed surplus, reserves, non-controlling interests, share capital, and other components of equity 	3251.05(a)-(f)	Yes/No/NA
<ul style="list-style-type: none"> Appropriate description or explanation, when statutory designations deviate from accepted usage in financial statements or are otherwise inadequate 	3251.08	Yes/No/NA
<ul style="list-style-type: none"> Charges against contributed surplus only when that disposition is clearly warranted by the circumstance¹⁵ 	3251.09	Yes/No/NA
<ul style="list-style-type: none"> Share purchase loans receivable as deductions from equity, unless substantial evidence that borrower, not entity, is at risk for any decline in price of shares and reasonable assurance that entity will collect full amount in cash 	3251.10	Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> Description of retained earnings in the fiscal period in which any deficit has been eliminated by reduction of share capital, contributed surplus or other financial rearrangement 	3251.11	Yes/No/NA
<ul style="list-style-type: none"> The date of the above rearrangement if it occurred in the prior fiscal period 	3251.11	Yes/No/NA
<ul style="list-style-type: none"> Nature and extent of conditions restricting or affecting distribution of retained earnings 	3251.12	Yes/No/NA

¹⁵ For example, a charge that is the direct opposite of a credit previously carried to contributed surplus or the elimination or reduction of a deficit, when made with the approval of the shareholders

		Reference	Disclosure Made?
40.	Reserves (Section 3260)		Yes/No/NA
	Has management presented:		
	<ul style="list-style-type: none"> • Reserves as part of shareholders' equity and indicated the source from which they were created (i.e., retained earnings or contributed surplus) • Changes in reserves during the period, separately in the financial statements 	<p>3260.05</p> <p>3260.06</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p>
INCOME STATEMENT			
41.	Income statement (Sections 1520, 3400)		Yes/No/NA
	Are the following items presented separately on the face of the income statement:		Yes/No/NA
	• Revenue recognized	1520.03(a)	Yes/No/NA
	• Income from the following types of investments:	1520.03(b)	Yes/No/NA
	• Non-consolidated subsidiaries and joint ventures not proportionately consolidated, showing separately:	1520.03(b)	Yes/No/NA
	• Income from investments measured using the equity method		Yes/No/NA
	• Income from all other investments in non-consolidated subsidiaries and joint ventures not proportionately consolidated		Yes/No/NA
	• Other investments, showing separately:	1520.03(b)	Yes/No/NA
	• Income from investments measured using the cost method		Yes/No/NA
	• Income from investments measured using the equity method		Yes/No/NA
	• Income from investments measured at fair value		Yes/No/NA
	• Income tax expense included in the determination of income or loss before discontinued operations	1520.03(c)	Yes/No/NA
	• Income or loss before discontinued operations	1520.03(d)	Yes/No/NA
• Results of discontinued operations	1520.03(e)	Yes/No/NA	
• Net income or loss for the period	1520.03(f)	Yes/No/NA	
• Attribution of net income to the parent entity and to non-controlling interests	1520.03(g)	Yes/No/NA	

	Reference	Disclosure Made?
Are the following items presented separately on the face of the income statement or disclosed in the notes:		Yes/No/NA
• Major categories of revenue recognized	1520.04(a)	Yes/No/NA
• Government assistance credited directly to income	1520.04(c)	Yes/No/NA
• The amount charged for amortization of property, plant, and equipment	1520.04(d)	Yes/No/NA
• The amount charged for amortization of intangible assets subject to amortization	1520.04(e)	Yes/No/NA
• The amount of long-lived asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations	1520.04(f)	Yes/No/NA
• The amount of goodwill impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations	1520.04(g)	Yes/No/NA
• The amount of intangible asset impairment losses, except for losses associated with discontinued operations that are included in the results of discontinued operations	1520.04(h)	Yes/No/NA
• Total compensation cost recognized in income for stock-based employee compensation awards	1520.04(i)	Yes/No/NA
• Exchange gain or loss included in net income (may exclude those arising on financial instruments measured at fair value)	1520.04(j)	Yes/No/NA
• In respect of financial instruments:	1520.04(k)	Yes/No/NA
• Net gains or losses recognized		Yes/No/NA
• Total interest income		Yes/No/NA
• Total interest expense on current financial liabilities		Yes/No/NA
• Interest expense on long-term financial liabilities, separately identifying amortization of premiums, discounts and financing fees		Yes/No/NA
• Impairment loss or reversal of a previously recognized loss		Yes/No/NA
• Interest expense related to capital lease obligations	1520.04(l)	Yes/No/NA
• Revenue, expenses, gains or losses resulting from transactions or events that are not expected to occur frequently over several years, or do not typify normal business activities of the entity	1520.04(m)	Yes/No/NA
• Inventories recognized as an expense during the period	1520.04(o)	Yes/No/NA
• Gains or losses recognized on a long-lived asset (or disposal group) that has been sold, classified as held for sale, or disposed of other than by sale	1520.04(p)	Yes/No/NA

	Reference	Disclosure Made?
<ul style="list-style-type: none"> Gain recognized in a bargain purchase 	1520.04(q)	Yes/No/NA
<ul style="list-style-type: none"> Gains or losses recognized as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before a business combination 	1520.04(r)	Yes/No/NA
<ul style="list-style-type: none"> Amount of remeasurements and other items arising from defined benefit plans 	1520.04(s)	Yes/No/NA
<ul style="list-style-type: none"> Amount of termination benefits 	1520.04(t)	Yes/No/NA
<ul style="list-style-type: none"> Separately, the amount of revenue recognized during the period in the income statement 	3400.29	Yes/No/NA
42. Stock-based compensation (Section 3870) For each plan(s) and for acquisition of goods or services other than employee services with entity equity instruments – has management disclosed:		Yes/No/NA
<ul style="list-style-type: none"> Description of plan(s), accounting policy and terms of awards (i.e., vesting requirements; maximum terms of options granted) 	3870.65 3870.66	Yes/No/NA
<ul style="list-style-type: none"> Number, and weighted-average exercise prices, range of exercise prices and range of remaining contractual lives of options for groups of options outstanding at end of year and those granted during year¹⁶ 	3870.67(a)	Yes/No/NA
<ul style="list-style-type: none"> Number and description of terms of equity instruments other than options granted during year 	3870.67(b)	Yes/No/NA
<ul style="list-style-type: none"> Amounts recognized (i.e., compensation cost recognized in income; charged or credited to contributed surplus; and credited to share capital) in respect of stock-based employee compensation awards or where the entity uses equity instruments to acquire goods or services other than employee services 	3870.67(c)-(e)	Yes/No/NA
<ul style="list-style-type: none"> Terms of significant modifications of outstanding awards 	3870.67(f)	Yes/No/NA

¹⁶ If the range of exercise prices is wide (e.g., the highest exercise price exceeds approximately 150% of the lowest exercise price), the exercise prices shall be segregated into ranges that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received as a result of option exercises

		Reference	Disclosure Made?
STATEMENT OF CASH FLOWS			
43.	<p>Statement of cash flows (Sections 1520, 1540)</p> <p>Does the entity present:</p> <ul style="list-style-type: none"> Interest and dividends paid and charged to retained earnings as financing activities Dividends paid by subsidiaries to non-controlling interests separately as financing activities Cash flows classified by operating, financing, investing activities Major classes of gross cash receipts and gross cash payments arising from investing and financing activities, except to the extent that cash flows described in 1540.25-.26 are presented on a net basis <p>Do the notes disclose:</p> <ul style="list-style-type: none"> Investing and financing transactions that do not require the use of cash or cash equivalents in a way that provides all relevant information about these activities 	<p>1520.31</p> <p>1520.31</p> <p>1540.12</p> <p>1540.23</p> <p>1540.48</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
44.	<p>Cash and cash equivalents</p> <p>Has management presented:</p> <ul style="list-style-type: none"> Reconciliation of the amounts presented in its cash flow statement with the equivalent items presented in the balance sheet <p>Has management disclosed:</p> <ul style="list-style-type: none"> Policy for determining the composition of cash and cash equivalents Amount of restricted cash and cash equivalents 	<p>1540.43</p> <p>1540.43</p> <p>1540.44</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

	Reference	Disclosure Made?
OTHER CONSIDERATIONS		
45. Contractual obligations (Section 3280)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • Particulars of any contractual obligations that are significant in relation to the current financial position or future operations, including: <ul style="list-style-type: none"> • Commitments that involve high degree of speculative risk, when taking such risks is not inherent in the nature of the business • Commitments to make expenditures that are abnormal in relation to the financial position of usual business operations (e.g., commitments for substantial fixed assets expenditures) 	3280.02	Yes/No/NA
	3280.02(a)	Yes/No/NA
	3280.02(b)	Yes/No/NA
46. Contingencies (Section 3290)		Yes/No/NA
Has management disclosed:		
<ul style="list-style-type: none"> • Contingent losses <u>when</u> occurrence of future event is: <ul style="list-style-type: none"> • Likely and amount cannot be reasonably estimated OR • Likely and accrual has been made, but there exists an exposure to loss in excess of the amount accrued OR • Not determinable • The nature of the contingent loss • An estimate of the amount of the contingent loss or a statement that such an estimate cannot be made • Any exposure to loss in excess of amount accrued • The existence of a contingent gain when it is likely that a future event will confirm that an asset had been acquired or a liability reduced at the date of the financial statements • The nature of the contingent gain • An estimate of the amount of the contingent gain or a statement that such an estimate cannot be made 	3290.18(a)	Yes/No/NA
	3290.18(b)	Yes/No/NA
	3290.18(c)	Yes/No/NA
	3290.19(a)	Yes/No/NA
	3290.19(b)	Yes/No/NA
	3290.19(c)	Yes/No/NA
	3290.22	Yes/No/NA
	3290.23(a)	Yes/No/NA
	3290.23(b)	Yes/No/NA

	Reference	Disclosure Made?
<p>47. Government assistance (Section 3800)</p> <p>Has management disclosed:</p> <ul style="list-style-type: none"> • With respect to assistance received and receivable in the current period: <ul style="list-style-type: none"> • The amount thereof • The amounts credited directly to income, deferred credit or fixed assets • The relevant terms and conditions applicable to the assistance • The amount of any contingent liability for repayment • For assistance received in prior periods for which a contingent liability for repayment exists: <ul style="list-style-type: none"> • The amount of the contingent liability • The relevant terms and conditions applicable to the assistance • Amortization method used, including period or rate for assistance that was deferred • For forgivable loans, the unforgiven balance and an explanation of the terms and conditions relating to its forgiveness 	<p>3800.31(a)</p> <p>3800.31(b)</p> <p>3800.31(c)</p> <p>3800.31(d)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>
<p>48. Subsequent events (Section 3820)</p> <p>For events occurring between the date of the financial statements and the date of their completion that do not relate to conditions that existed at the date of the financial statements but cause significant changes to assets or liabilities in the subsequent period or may have a significant effect on the future operations of the enterprise – has management disclosed:</p> <ul style="list-style-type: none"> • Description of the nature of the event • Estimate of the financial effect, when practical, or statement that an estimate cannot be made 	<p>3820.10(a)(b)</p> <p>3820.11(a)</p> <p>3820.11(b)</p>	<p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p> <p>Yes/No/NA</p>

		Reference	Disclosure Made?
49.	Non-monetary transactions (Section 3831)		Yes/No/NA
	In the period in which a non-monetary transaction occurs – has management disclosed:		Yes/No/NA
	• Nature of the transaction	3831.17(a)	Yes/No/NA
	• Amount and basis of measurement	3831.17(b)(c)	Yes/No/NA
	• Related gains and losses	3831.17(d)	Yes/No/NA
50.	Economic dependence (Section 3841)		Yes/No/NA
	• Has management disclosed and explained dependence on another party for a significant volume of business	3841.02	Yes/No/NA
51.	Disclosure of guarantees (AcG-14)		Yes/No/NA
	For each guarantee or each group of similar guarantees – has management disclosed:		Yes/No/NA
	• Nature of guarantee, including approximate term, how it arose and events or circumstances that require guarantor to perform under guarantee	AcG-14.9(a)	Yes/No/NA
	• Maximum potential future payments guarantor could be required to make before any amounts that may possibly be recovered (see (d) and (e) below) and when applicable:	AcG-14.9(b)	Yes/No/NA
	• The fact that the terms specify no limitation to the maximum potential future payments under the guarantee		Yes/No/NA
	• The reasons why the guarantor cannot estimate the maximum potential amount of future payments		Yes/No/NA
	• Current carrying amount of the liability, if any, for guarantor’s obligations under guarantee	AcG-14.9(c)	Yes/No/NA
	• Nature of any recourse provisions that enable guarantor to recover any of the amounts paid under guarantee	AcG-14.9(d)	Yes/No/NA
• Nature of any assets held as collateral or by third parties that guarantor can obtain and liquidate to recover all or part of amounts paid under guarantee upon occurrence of any triggering event or condition under the guarantee	AcG-14.9(e)	Yes/No/NA	



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