

## CSA Mandated Pre-2011 Disclosures

### ■ MD&A 2009

- Update on the progress of the IFRS changeover plan and any changes in its plan should be discussed in the interim MD&A
- The major identified differences between the issuer's current accounting policies and those the issuer is required or expects to apply in preparing IFRS financial statements must be discussed in the annual MD&A

### ■ MD&A 2010

- Update on the progress of the IFRS changeover plan and detail about key decisions and changes made or to be made, including decisions about choices under IFRS 1 (Accounting Policies) and other IFRSs in the MD&A in the interim MD&A
- Decisions about accounting policy choices under IFRS 1 should be discussed in the annual MD&A
- If quantified information about the impact of IFRSs on key line items in the financial statements is available, this should be included in the annual MD&A

## Questions

For more information, please feel free to contact:

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