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# Accounting & Reporting for Mining

Toronto, Ontario • November 7, 2017

## YOUR FACULTY YOUR TRAINING SEMINAR LEADERS:



**Maruf Raza**  
Partner  
MNP

Maruf Raza, CPA, CA, is the National Director of MNP's Public Companies practice and an Assurance Partner in the Toronto office. Maruf serves as an advisor to public companies, and private companies planning on going public through direct initial public offerings or reverse mergers.



**Jayshal Daya**  
Manager, Audit  
KPMG

Jayshal Daya has over seven years of extensive audit experience on major clients in the energy, natural resource and industrial sectors. Serving as a committed auditor with the ability to generate and implement effective auditing procedures and evaluate accounting systems for efficiency. He is currently employed as a Manager within audit, at KPMG LLP

## Get Expert Advice on Addressing Your Key Accounting and Reporting Challenges

- ✓ Understand key consideration for mining entities applying the requirements of IFRS with respect to reversal of impairment
- ✓ Get strategies for preparing your organization for the *Extractive Sector Transparency Measures Act (ESTMA)*
- ✓ Learn about new legislation for crowdfunding and other alternative financing
- ✓ Examine proposed changes to lifetime capital gains exemption restrictions
- ✓ Get insight and advice for dealing with *IFRS 15 - The New Revenue Recognition Standard*
- ✓ Analyze tax issues for Canadian subsidiaries of foreign mining companies
- ✓ Learn how the new *IFRS 16 - Leases* standards will impact mining entities

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Dear Colleague,

The mining industry continues to go through a difficult period and new accounting challenges have emerged as a result. The CSA's regulatory expectations have evolved, and mining companies continue to struggle with issues like ESTMA, new legislation for crowdfunding and alternative financing, revenue recognition, and proposed changes to taxation for private corporations.

INFONEX's *Accounting and Reporting for Mining* has been designed to update you on these and other critical issues in just one day. Our facilitators will draw upon their specialized expertise to ensure that you can return to your office with the tools and strategies you need to confront the challenges in front of you.

The intimate format of our seminar will give you ample opportunities to ask questions and discuss your specific challenges with colleagues and facilitators.

This seminar will be your best opportunity this year to get a comprehensive one-day update on the issues that matter in mining industry accounting. Join us in Toronto or Vancouver to prepare yourself for the challenging year ahead. Register today!

Sincerely,



Christopher Graham  
Vice-President, INX Training

## ACCOUNTING & REPORTING FOR MINING — SEMINAR PROGRAM AGENDA:

**8:00 – 9:00** Registration and Continental Breakfast

**9:00** Welcome and Opening Remarks

### PDAC/CPA Canada Committee Releases and Key New Topics + OSC/CSA Compliance Reports and Staff Notices

#### Reversal of Impairment in an Improving Market

- Overview of IAS 36 Impairment of Assets
- Key consideration for mining entities applying the requirements of IFRS with respect to reversal of impairment
- Learn how to identify indications of reversal of impairment
- Individual asset vs. cash generating unit
- Disclosure practices

#### Preparing Your Organization for Extractive Sector Transparency Measures Act (ESTMA) Reporting

- Evaluating the Act and how it will impact your organization
- Implementing ESTMA and understanding what you are required to report
- Current developments and examples in the understanding application of the Act
- Planning for additional reporting for payments to Canadian Aboriginal entities
- Attestation option: director/officer vs. external auditor
- Canadian Environmental Assessment Act

**12:00 – 1:00** Luncheon Break

#### Alternative Financing Sources for Mining Companies

- New crowdfunding legislation
- Streaming agreements (AKA resource streaming or metal purchase agreements)
- Forward purchase and prepay agreements
- Offtake agreements

#### Canadian Government Proposals for Major Changes to the Taxation of Private Corporations

- What do proposed changes mean for mining entities and its business practices
- Passive Investment Income
- scope of the tax on split income
- Proposed changes to lifetime capital gains exemption restrictions
- Tax issues for Canadian subsidiaries of foreign mining companies
- Minimizing tax exposure and risk
- Flow-through shares, resource expenses, and capital cost allowance

#### IFRS 15 - The New Revenue Recognition Standard

- Overview of IFRS15
- Identify when to apply the new standard
- Impact on mining and metals entities
- Key considerations in application of the new standard
- Accounting for fixed and provisionally priced commodity sales contracts
- Assessing the impact on take or pay and other long term arrangements
- Reassessing process and information systems

#### IFRS 16 Leases - Interactive Overview of the New Standard

- Learn the new standards effects on mining entities: key principles
- Accounting by lessees
- Accounting by lessors
- Presentation and disclosure
- Transition requirements

**5:00** Closing Remarks from the Seminar Leader

## Three Key Benefits of Attending

- 1) Get comprehensive updates and strategies on the critical issues in mining industry accounting
- 2) Hear an update on the OSC's expectations for the mining industry
- 3) Get answers to your questions and discuss the specific challenges that you're facing

## REGISTER BY PHONE, ON-LINE, OR IN THESE 3 EASY STEPS!

### 1 PRINT YOUR NAME AND CONTACT INFORMATION

Mr./Ms./Mrs. \_\_\_\_\_ Title \_\_\_\_\_

Organization \_\_\_\_\_

Name of Approving Manager \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Telephone ( ) \_\_\_\_\_ Ext \_\_\_\_\_ Fax ( ) \_\_\_\_\_

Email address \_\_\_\_\_

Company's main line of business \_\_\_\_\_ Number of Employees: \_\_\_\_\_

### 2 SELECT YOUR VENUE OPTION AND METHOD OF PAYMENT

<i>Prices subject to applicable HST/GST.</i>	REGULAR FULL PRICE
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### 3 SEND US YOUR REGISTRATION

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 **WEBSITE:** www.inx-training.com

@ **EMAIL:** register@infonex.ca

 **MAIL:** INFONEX INC.  
360 Bay Street, Suite 900  
Toronto, Ontario M5H 2V6

 **TELEPHONE:** 1.800.474.4829

#### LOCATION:

*Accounting & Reporting for Mining* will be held in convenient downtown locations. Detailed venue information will be provided with your registration confirmation and/or six weeks prior to the event.

#### YOUR REGISTRATION INCLUDES:

Registration fees include all course materials, continental breakfast, lunch, and refreshments. **Parking and accommodation are not included.**

#### SPONSORSHIP, EXHIBITION, AND PROMOTIONAL OPPORTUNITIES:

Increase your visibility with senior managers in accounting and reporting for the extractive industries at *Accounting & Reporting for Mining*. A limited number of sponsorship options are available. Contact our sponsorship department by telephone at 1.800.474.4829, ext. 224, or by email at [sponsorship@infonex.ca](mailto:sponsorship@infonex.ca).

#### CANCELLATION POLICY:

Due to demand and limited enrollment, there are **no refunds or credit notes** available for master class or seminar registrations. Substitutions may be made at any time. If you are unable to attend, a colleague may take your place at the event. Simply contact our registration department so we can transfer your registration and be sure your colleague receives full access to the conference materials, a name badge, and a seat reserved at the master class or training seminar.

If you miss the event, your download password allowing you access to all online course materials will be sent to you shortly after the event.

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