Consolidated statement of financial position:

(In thousands of Canadian dollars)		CGAAP		IFRS					
	Nata 26 (a)		January 3	Doeloos	ifications	د. د ۸	atma am ta		January 3
	Note 26 (c)	•••••	2010	Reclass	ifications	•••••	justments		2010
ASSETS				(Note 26(c)(xiv))					
Current:									
Cash and cash equivalents		\$	1,953	\$	_	\$	_	\$	1,953
Accounts receivable		Ψ	59,553	Ψ	(1,590)	Ψ	_	Ψ	57,963
Income tax receivable			1,288		(1,330)		_		1,288
Other financial assets					1,590		_		1,590
Inventories	v		119,586				(278)		119,308
Prepaid expenses	•		2,024		_		(2,0)		2,024
Deferred income taxes			3,846		(3,846)		_		_,021
Total current assets			188,250		(3,846)		(278)		184,126
Non-current:					(=,===)		()		
Property, plant and equipment	ix		59,528		_		9,533		69,061
Deferred income taxes	xii		349		81		3,198		3,628
Other receivables and sundry investments	XII		243		01		3,198 163		3,626 406
Employee future benefits	iii		7,391				(7,273)		118
Intangible assets	vii		19,785				180		19,965
Goodwill	i		28,701		_		7,282		35,983
Goodwill	1		115,997		81		13,083		129,161
		\$	304,247	\$	(3,765)	\$	12,805	\$	313,287
Bank loans	vi	\$	22,786	\$	_	\$	265	\$	23,051
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations	vi i,iv viii	\$	22,786 54,876 - - 29 4,582 864	\$	- (5,412) 1,423 3,989 - -	\$	265 441 - - - -	\$	49,905 1,423 3,989 29 4,582
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations	i,iv	\$	54,876 - - 29 4,582	\$	1,423	\$		\$	23,051 49,905 1,423 3,989 29 4,582 864 83,843
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current:	i,iv	\$	54,876 - - 29 4,582 864	\$	1,423 3,989 - - -	\$	441 - - - - -	\$	49,905 1,423 3,989 29 4,582 864
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities	i,iv	\$	54,876 - - 29 4,582 864	\$	1,423 3,989 - - -	\$	441 - - - - -	\$	49,905 1,423 3,989 29 4,582 864 83,843
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities	i,iv	\$	54,876 - - 29 4,582 864 83,137	\$	1,423 3,989 - - - -	\$	441 - - - - -	\$	49,905 1,423 3,989 29 4,582 864 83,843
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt	i,iv	\$	54,876 - - 29 4,582 864 83,137	\$	1,423 3,989 - - - - - (928)	\$	441 - - - - -	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities	i,iv	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700 1,254	\$	1,423 3,989 - - - - - (928)	\$	441 - - - - 706	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations	i,iv viii	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700	\$	1,423 3,989 - - - - - (928)	\$	441 - - - - - 706	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities	i,iv viii i,iv	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700 1,254	\$	1,423 3,989 - - - - - (928) 928 - -	\$	441 - - - - 706	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes Employee future benefits	i,iv viii i,iv xii	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700 1,254 4,688	\$	1,423 3,989 - - - - - (928) 928 - -	\$	441 - - - - 706	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 – 5,705 6,991
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes	i,iv viii i,iv xii	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700 1,254 4,688 4,540	\$	1,423 3,989 - - - - - (928) 928 - - (3,765)	\$	441 - - - - 706 - (1,254) 4,782 2,451	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 – 5,705 6,991
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes Employee future benefits Total liabilities	i,iv viii i,iv xii	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700 1,254 4,688 4,540	\$	1,423 3,989 - - - - - (928) 928 - - (3,765)	\$	441 - - - - 706 - (1,254) 4,782 2,451	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 - 5,705 6,991 150,087
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes Employee future benefits Total liabilities Shareholders' equity	i,iv viii i,iv xii iii	\$	54,876	\$	1,423 3,989 - - - - - (928) 928 - - (3,765)	\$	441 - - - - 706 - (1,254) 4,782 2,451 6,685	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 - 5,705 6,991 150,087
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes Employee future benefits Total liabilities Shareholders' equity Common shares	i,iv viii i,iv xii iii	\$	54,876 - 29 4,582 864 83,137 50,848 - 2,700 1,254 4,688 4,540 147,167	\$	1,423 3,989 - - - - - (928) 928 - - (3,765)	\$	441 - - - - 706 - (1,254) 4,782 2,451 6,685 (2,706)	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 - 5,705 6,991 150,087
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes Employee future benefits Total liabilities Shareholders' equity Common shares Contributed surplus	i,iv viii i,iv xii iii i,xi xi	\$	54,876	\$	1,423 3,989 - - - - - (928) 928 - - (3,765)	\$	441 - - - - 706 - (1,254) 4,782 2,451 6,685 (2,706) (364)	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 - 5,705 6,991 150,087
Accounts payable and accrued liabilities Provisions Other current financial liabilities Income taxes payable Current portion of long-term debt Current portion of finance lease obligations Total current liabilities Non-current: Long-term debt Other long-term financial liabilities Long-term finance lease obligations Other long-term liabilities Deferred income taxes Employee future benefits Total liabilities Shareholders' equity Common shares Contributed surplus Retained earnings	i,iv viii i,iv xii iii i,xi xi xi	\$	54,876 29 4,582 864 83,137 50,848 - 2,700 1,254 4,688 4,540 147,167 108,804 364 64,690	\$	1,423 3,989 - - - - - (928) 928 - - (3,765)	\$	441 - - - - 706 - (1,254) 4,782 2,451 6,685 (2,706) (364) (5,450)	\$	49,905 1,423 3,989 29 4,582 864 83,843 49,920 928 2,700 – 5,705