

5. Financial Reporting Disclosure

5.1 Future Accounting Standards

For a description of future changes in accounting standards, see Note 2 of the consolidated financial statements.

5.2 Critical Accounting Estimates

For a description of critical accounting estimates, see Note 4 of the consolidated financial statements.

5.3 Transactions with Related Parties

The Corporation through the normal course of business is involved in transactions with related parties. See Note 29 to the consolidated financial statements.