

## Q2 2011 FILING TIP SHEET

(for calendar year-end companies)

Check for inclusion of the following items before you file your IFRS interim financial report for the second quarter of 2011. (The dates provided below apply to calendar year-end companies only.)

### Financial statements

- If an auditor has not performed a review of the interim financial report, include a notice indicating that the interim financial report has not been reviewed by an auditor.
- Include all of the following on the face of the financial statements:
  - Statements of financial position as at:
    - June 30, 2011    December 31, 2010
    - (  January 1, 2010 *if* there is a change in accounting policies, a change in the use of IFRS 1 exemptions, or a reclassification of items in the quarter.)
  - Statements of comprehensive income for the three and six months ended:
    - June 30, 2011    June 30, 2010
  - Statements of changes in equity for the six months ended:
    - June 30, 2011    June 30, 2010
    - (*ensure the statements of changes in equity include all components of equity*)
  - Statements of cash flows for the six months ended:
    - June 30, 2011    June 30, 2010

### Notes to financial statements

- Include notes to the interim financial report. Ensure the applicable minimum disclosures required by paragraphs 15 – 15C and 16A in IAS 34 *Interim Financial Reporting* are included.
- Include an unreserved statement of compliance with IAS 34.
- Accounting policies – disclose the accounting policies or use of IFRS 1 exemptions that have changed from those disclosed in the March 31, 2011 interim financial report (if any).
- Include all of the following IFRS 1 reconciliations (with sufficient detail to enable a user to understand the material adjustments):
  - Equity reconciliation for:
    - June 30, 2010
    - (  January 1, 2010 and  December 31, 2010 *if* there is a change in accounting policies or a change in the use of IFRS 1 exemptions in the quarter.)
  - Total comprehensive income reconciliations for:
    - the three and six months ended June 30, 2010
    - (  the year ended December 31, 2010 *if* there is a change in accounting policies or a change in the use of IFRS 1 exemptions in the quarter.)
    - (*ensure the reconciliations are for total comprehensive income and not just for net profit*)

## Q3 2011 FILING TIP SHEET

(for calendar year-end companies)

Check for inclusion of the following items before you file your IFRS interim financial report for the third quarter of 2011. (The dates provided below apply to calendar year-end companies only.)

### Financial statements

- If an auditor has not performed a review of the interim financial report, include a notice indicating that the interim financial report has not been reviewed by an auditor.
- Include all of the following on the face of the financial statements:
  - Statements of financial position as at:
    - September 30, 2011    December 31, 2010
    - (  January 1, 2010 *if* there is a change in accounting policies, a change in the use of IFRS 1 exemptions, or a reclassification of items in the quarter.)
  - Statements of comprehensive income for the three and nine months ended:
    - September 30, 2011    September 30, 2010
  - Statements of changes in equity for the nine months ended:
    - September 30, 2011    September 30, 2010
    - (*ensure the statements of changes in equity include all components of equity*)
  - Statements of cash flows for the nine months ended:
    - September 30, 2011    September 30, 2010

### Notes to financial statements

- Include notes to the interim financial report. Ensure the applicable minimum disclosures required by paragraphs 15 – 15C and 16A in IAS 34 *Interim Financial Reporting* are included.
- Include an unreserved statement of compliance with IAS 34.
- Accounting policies – disclose the accounting policies or use of IFRS 1 exemptions that have changed from those disclosed in the March 31, 2011 interim financial report (if any).
- Include all of the following IFRS 1 reconciliations (with sufficient detail to enable a user to understand the material adjustments):
  - Equity reconciliation for:
    - September 30, 2010
    - (  January 1, 2010 and  December 31, 2010 *if* there is a change in accounting policies or a change in the use of IFRS 1 exemptions in the quarter.)
  - Total comprehensive income reconciliations for:
    - the three and nine months ended September 30, 2010
    - (  the year ended December 31, 2010 *if* there is a change in accounting policies or a change in the use of IFRS 1 exemptions in the quarter.)
    - (*ensure the reconciliations are for total comprehensive income and not just for net profit*)