

## Q1 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 first 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:
    - March 31, 2011    December 31, 2010    January 1, 2010
  
  - Statements of comprehensive income for the three months ended:
    - March 31, 2011    March 31, 2010
  
  - Statements of changes in equity for the three months ended:
    - March 31, 2011    March 31, 2010
    - (ensure the statements of changes in equity include all components of equity)*
  
  - Statements of cash flows for the three months ended:
    - March 31, 2011    March 31, 2010

### Notes to financial statements

- Include notes to the interim financial report.
  
- Include an unreserved statement of compliance with IAS 34 *Interim Financial Reporting*.
  
- Accounting policies – at a minimum, disclose those accounting policies that have changed from those disclosed in the December 31, 2010 annual financial statements. Or, if none have changed, you may include a statement that the interim financial report follows the same accounting policies as those used in the December 31, 2010 annual financial statements.
  
- Include all of the following IFRS 1 reconciliations (with sufficient detail to enable a user to understand the material adjustments):
  - Equity reconciliations for:
    - January 1, 2010    March 31, 2010    December 31, 2010
  
  - Total comprehensive income reconciliations for:
    - the three months ended March 31, 2010    the year ended December 31, 2010
    - (ensure the reconciliations are for total comprehensive income and not just for net profit)*
  
  - Explain any material adjustments to the statement of cash flows.