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.