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.