Check for inclusion of the following items before you file your IFRS interim financial report for the second quarter of 2012. (The dates provided below apply to March 31 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
    - March 31, 2011
    - April 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:
    - September 30, 2011
    - September 30, 2010
  - Statements of changes in equity for the six 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 six 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 June 30, 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
    - April 1, 2010 and March 31, 2011 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 September 30, 2010
    - the year ended March 31, 2011 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)*
Check for inclusion of the following items before you file your IFRS interim financial report for the third quarter of 2012. (The dates provided below apply to March 31 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:
    □ December 31, 2011  □ March 31, 2011
    ( □ April 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:
    □ December 31, 2011  □ December 31, 2010

  • Statements of changes in equity for the nine months ended:
    □ December 31, 2011  □ December 31, 2010

  (ensure the statements of changes in equity include all components of equity)

  • Statements of cash flows for the nine months ended:
    □ December 31, 2011  □ December 31, 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 June 30, 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:
    □ December 31, 2010
    ( □ April 1, 2010 and □ March 31, 2011 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 December 31, 2010
    ( □ the year ended March 31, 2011 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)