

Confidential when completed

This survey is conducted under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, c. S-19.

Completion of this questionnaire is a legal requirement under the *Statistics Act*.

Please return completed copy within 30 days of quarter end.

Si vous préférez ce questionnaire en français, veuillez cocher

Please correct name and address, if necessary.

Information

Purpose

The data you provide is used to prepare industry financial statements for the Canadian business sector and as an input into the calculation of gross domestic product, the national balance sheet and Canada's international investment position. This information is used by all levels of government, the private sector, analysts and the general public to understand current economic conditions. Selected results of this survey are available at www.statcan.gc.ca (see catalogue 61-008-X and CANSIM tables 187-0001 and 187-0002).

Confidentiality

Statistics Canada is prohibited by law from releasing information obtained from this survey which would identify a business without the previous written consent of that business. The data reported on this questionnaire will be treated in confidence, used for statistical purposes and published in aggregate form only. The confidentiality provisions of the *Statistics Act* are not affected by the *Access to Information Act* or any other legislation.

Instructions for completing and returning the questionnaire and the Corporate Structure can be found on the last page.

Reporting Entity

1. This report covers (please mark only one)

- a single corporation
- part of a corporation (e.g. branch, division, head office)
- a consolidated family of corporations
- Other (specify) _____

◆ **If you have received a Corporate Structure**, please review the list of entities and make any necessary corrections. The Corporate Structure lists the Canadian entities expected to be consolidated in this report.

◆ **If you have not received a Corporate Structure** and this entity is part of a Canadian consolidation, please check here

2. Does this reporting entity have investments in partnerships or joint ventures?

- Yes
- No

3. Please indicate which accounting standards were used by the reporting entity to complete this questionnaire:

- International Financial Reporting Standards (IFRS)
- Accounting standards for Private enterprises
- Other (specify) _____

4. Please explain any significant events, changes in accounting or basis of reporting that have impacted operations since the prior period. (if needed, additional space is available in the comments section on page 9).

5. This report covers the period from:

Day	Month	Year	to	Day	Month	Year

Certification

I certify that the information herein is complete and correct to the best of my knowledge. Signature _____ Date _____

Name of company official (please print)	Position of company official

Name and position of person to contact if different from above (please print)	E-mail address

Telephone number	Extension	Facsimile number

SECTION A – ASSETS

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
1. Cash and deposits		
11300	<input type="text"/>	
(a) Canadian currency		Include demand and term deposits.
11400	<input type="text"/>	
(b) foreign currency		Include demand and term deposits.
2. Accounts receivable		
12110	<input type="text"/>	Report amounts before deducting allowances for doubtful accounts.
(a) trade		Goods and services receivables from businesses and affiliates. Report consumer credit at item 2 (b).
17112	<input type="text"/>	
(b) consumer credit		Credit card and other receivables due directly from households.
12180	<input type="text"/>	
(c) other		Include investment income receivables, tax rebates and recoverables. Report debt claims and non-trade receivables from affiliates at item 5 (b).
12800	(<input type="text"/>)	
(d) allowance for doubtful accounts		Report amount related to accounts receivable.
3. Lease contracts		
12210	<input type="text"/>	
(a) financial leases		Include direct financing and sales type leases. Report allowance for doubtful accounts at line 13. Report operating lease receivables at item 2 (a).
12220	<input type="text"/>	
(b) residual value		Report net of unearned finance and service charge income.
4. Inventory		
13110	<input type="text"/>	Report real estate held or being developed for sale. Report real estate leased to others at item 11 (c), capitalized leases of lessee at 11 (b) and provisions for losses on inventory at line 13.
(a) real estate		
(1) residential		
13120	<input type="text"/>	
(2) non-residential		
13800	<input type="text"/>	
(b) other		
5. Investments in affiliates		
14110	<input type="text"/>	Report provisions for losses at line 13.
(a) shares and equity		Report investments in unconsolidated affiliates.
(1) in Canada		Report cost of shares.
14120	<input type="text"/>	
(2) outside Canada		Report cost of shares.
14200	<input type="text"/>	
(3) accumulated earnings		Report for investments carried by the equity method.
(b) debt claims on affiliates		Include loans, advances, mortgages, notes, bonds and other claims. Report trade accounts receivable with affiliates at item 2 (a).
14310	<input type="text"/>	
(1) in Canada		Do not net with amounts owing to affiliates - see Item 17 (a).
14320	<input type="text"/>	
(2) outside Canada		Do not net with amounts owing to affiliates - see Item 17 (b).
6. Canadian investments – non-affiliates		
15190	<input type="text"/>	Report provisions for losses at line 13.
(a) short-term paper		Treasury bills, bankers' acceptances, commercial paper and other short-term paper.
15195	<input type="text"/>	
(b) bonds and debentures		Include both corporate and government issues.
15160	<input type="text"/>	
(c) corporate shares, fund or trust units and other equity		Report share warrants and options at line 8.
15180	<input type="text"/>	
(d) other Canadian investments		Include precious metals and gold and silver certificates. Report derivatives at line 8.
15200	<input type="text"/>	
7. Foreign investments – non-affiliates		Report cash and deposits at line 1, derivatives at line 8, mortgage loans at line 9, non-mortgage loans at line 10 and provisions for losses at line 13.
19900	<input type="text"/>	
8. Derivatives		Report gross asset positions. Include commodity contracts accounted for as cash flow hedges, other derivative contracts, warrants and options. Report liability positions at line 20.

SECTION A – (continued)

Account	Thousands of dollars	Instructions
		Report gross values (before deducting provisions and allowances)
16000	<input type="text"/>	
9. Mortgage loans to non-affiliates		Report provisions for losses at line 13.
17000	<input type="text"/>	
10. Non-mortgage loans to non-affiliates		Report provisions for losses at line 13.
11. Fixed assets		
18319	<input type="text"/>	
(a) depreciable assets and land for own use		Include machinery and equipment, buildings and own-account construction. Report capitalized leases at 11 (b).
18316	<input type="text"/>	
(b) capitalized leases of lessee		Report assets acquired under capital leases.
18320	<input type="text"/>	
(c) income properties		Include properties held for sale and rental properties owned by the reporting entity.
18350	<input "="" type="text" value="("/>	
(d) accumulated depreciation	<input type="text" value=")"/>	Report accumulated depreciation related to items 11 (a), 11 (b) and 11 (c).
19100	<input type="text"/>	
12. Intangible assets		Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 13.
19800	<input type="text"/>	
13. Other assets		Report assets not elsewhere specified. Include accumulated provisions for losses (credits) on inventories, investments and loans.
10000	<input type="text"/>	
14. TOTAL ASSETS		

FOR INFORMATION ONLY

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

15. Accounts payable			
	22110	<input type="text"/>	
(a) trade			
	22180	<input type="text"/>	Include sales, excise and payroll taxes and accrued payables.
(b) other			
	23000	<input type="text"/>	Report income taxes recoverable at item 2 (c).
16. Income taxes payable			
			Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with unconsolidated affiliates at item 15 (a).
17. Amounts owing to affiliates			
	24100	<input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (1).
(a) in Canada			
	24200	<input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (2).
(b) outside Canada			
18. Borrowing from non-affiliates			
(a) loans and overdrafts			Report mortgage loans at item 18 (d).
	25700	<input type="text"/>	Include Canadian and foreign lenders operating in Canada.
(1) from lenders in Canada			
	25800	<input type="text"/>	
(2) from lenders outside Canada			
(b) commercial paper	25200	<input type="text"/>	Include bankers' acceptances and financial paper.
(c) bonds and debentures	25400	<input type="text"/>	Include public and private placements and mortgage bonds.
(d) mortgage loans	25500	<input type="text"/>	
(e) capital lease obligations	25184	<input type="text"/>	Report the lessee's long-term contract with the lessor.
	29950	<input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
19. Equity securities classified as liabilities			
	29900	<input type="text"/>	Report gross liability positions. Include the liabilities of commodity contracts treated as hedges. Report asset positions at line 8.
20. Derivatives			
	27000	<input type="text"/>	Report (debit) and credit balances.
21. Future income taxes			
	28000	<input type="text"/>	Report the minority interest related to consolidated subsidiaries.
22. Minority interest			
	29000	<input type="text"/>	Report liabilities not elsewhere specified. Include provisions for future costs and deferred income.
23. Other liabilities			

SECTION B – continued

Account	Thousands of dollars	Instructions
EQUITY		
24. Share capital		
(a) preferred	31100 <input type="text"/>	
(b) common	31200 <input type="text"/>	
25. Unitholders' capital	32300 <input type="text"/>	Include owners' investments in trusts, funds or partnerships.
26. Contributed surplus	33000 <input type="text"/>	
27. Accumulated other comprehensive income	36000 <input type="text"/>	Report the accumulated balance of gains (losses) for items reported at line 60.
28. Retained earnings		
(a) opening balance	38100 <input type="text"/>	
(b) net income (loss) for the current period	38200 <input type="text"/>	Transfer from line 59.
(c) transfers from (to) share capital	38400 <input type="text"/>	
(d) other additions (deductions)	38700 <input type="text"/>	Please specify major items:
	<input type="text"/>	
	<input type="text"/>	
	<input type="text"/>	
(e) dividends declared		
(1) preferred shares	38804 (<input type="text"/>)	
(2) common shares	38806 (<input type="text"/>)	
(f) income trust distributions	38300 (<input type="text"/>)	Include distributions of funds to the owners of the trust, fund or partnership.
(g) closing balance	38000 <input type="text"/>	Sum of items 28 (a) to 28 (f).
29. TOTAL LIABILITIES AND EQUITY	39000 <input type="text"/>	

SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

Account	Thousands of dollars	Instructions
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30. OPERATING REVENUE

41900	<input type="text"/>	
(a) sales of goods and services		Report net of sales taxes. Include commissions.
43100	<input type="text"/>	
(b) rental revenue		
49000	<input type="text"/>	
(c) other operating revenue		Include royalties, franchise fees and operating subsidies. Exclude gains (losses) and report them at lines 48, 49, 50, 51, 58 or 60.
58410	<input type="text"/>	
31. TOTAL OPERATING REVENUE	<input type="text"/>	

OPERATING EXPENSES

This section details components of cost of sales and selected operating expenses.

55210	<input type="text"/>	
32. Wages and salaries		Include commissions paid to employees.
55220	<input type="text"/>	
33. Employer portion of employee benefits		Include EI, CPP/QPP and fringe benefits. Report pension expense at line 34.
62310	<input type="text"/>	
34. Pension expense		Report "other benefits expense" at line 33.
62340	<input type="text"/>	
35. Stock options expense		Report per CICA section 3870.
55002	<input type="text"/>	
36. Indirect taxes		Include property, business, provincial health and capital taxes.
52100	<input type="text"/>	
37. Depreciation		
52350	<input type="text"/>	
38. Amortization		Report amortization of intangible assets and deferred charges.
55600	<input type="text"/>	
39. Bad debts expense, charitable donations and write-down of inventory		Include bad debts expense related to accounts receivable.
55001	<input type="text"/>	
40. Purchased goods and services		Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or to individuals who are not employees.
58420	<input type="text"/>	
41. TOTAL OPERATING EXPENSES		Sum of lines 32 to 40.
58430	<input type="text"/>	
42. OPERATING INCOME (LOSS)		Line 31 less line 41.

SECTION C – Continued

Account	Thousands of dollars	Instructions
OTHER REVENUE AND EXPENSES		
	78500	
43. Canadian interest revenue	<input type="text"/>	Include financial leasing revenue from Canadian sources.
	78600	
44. Canadian dividends	<input type="text"/>	Report dividends received from Canadian companies. Exclude dividends from corporations accounted for on the equity basis.
	78700	
45. Foreign interest and dividend revenue	<input type="text"/>	
46. Interest expense		Report interest paid to affiliates at items 46 (a) or 46 (d).
	53132	
(a) short-term debt	<input type="text"/>	
	53110	
(b) bonds and debentures	<input type="text"/>	
	53120	
(c) mortgages	<input type="text"/>	
	53131	
(d) other long-term debt	<input type="text"/>	Include long-term interest paid on capital leases.
47. Dividends paid on equity securities classified as liabilities	<input type="text"/>	Include only dividends paid on securities reported as liabilities at line 19, per CICA section 3861.
	56300	
48. Gains (losses) on the sale of assets	<input type="text"/>	Report value before income taxes. Report amounts related to derivatives at item 50 (a).
	56100	
49. Foreign currency gains (losses)	<input type="text"/>	Report values before income taxes. Report realized and unrealized values. Report amounts related to derivatives at line 50 or other comprehensive income at line 60.
50. Derivatives gains (losses)		Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 60.
	56410	
(a) realized	<input type="text"/>	Report all values related to realized derivatives gains (losses).
	56420	
(b) unrealized	<input type="text"/>	Report all values related to unrealized derivatives gains (losses) except for values reported at item 60 (a).
51. Revaluations, (write-downs) and (write-offs)	<input type="text"/>	Report values before income taxes. Report amounts not reported at items 49, 50 (b) or 60 (a).
	58460	
52. INCOME (LOSS) BEFORE INCOME TAX	<input type="text"/>	
	57100	
53. Current income tax expense	<input type="text"/>	Report Canadian income tax debits and (credits).
	57200	
54. Future income tax expense	<input type="text"/>	Report Canadian income tax debits and (credits).
	58470	
55. INCOME (LOSS) AFTER INCOME TAX	<input type="text"/>	
	58100	
56. Equity in unconsolidated affiliates	<input type="text"/>	Report the equity share of affiliates' net income or (loss). Use only if the investments are carried by the equity method.
57. Minority shareholders' portion of net income of consolidated affiliates	<input type="text"/>	Report debits and (credits).
	58300	
58. Extraordinary gains (losses)	<input type="text"/>	Report net of income taxes.
	58480	
59. NET INCOME (LOSS)	<input type="text"/>	Sum of lines 55, 56 and 58, less line 57. Transfer value to item 28 (b).
60. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
	56500	
(a) unrealized gains (losses)	<input type="text"/>	Include unrealized gains (losses) on derivatives designated as cash flow hedges, hedges of unrealized foreign currency gains (losses), and available-for-sale financial assets revalued to fair value. Report derivative impairments at item 50 (b) and any other impairments at line 51.
	56600	
(b) realized (gains) losses	<input type="text"/>	Report the realization of (gains) losses previously reported at item 60 (a).
	57300	
(c) income taxes	<input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
	58485	
61. COMPREHENSIVE INCOME	<input type="text"/>	Sum of line 59 and items 60 (a) and 60 (b), less item 60 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
For the same date as in Section A		
BALANCE SHEET DISCLOSURE		
	61200	
62. Current assets		
	61400	
63. Current liabilities		
For the same date as in Section A		
PENSION PLAN FUNDING		
Report the closing balance for pension plans held through a trustee at the end of a quarter. Exclude other benefits plans.		
64. Funded status	66100	
(a) plan assets		Assets held by the trustee at market (fair) value.
	66200	
(b) benefit obligation		Actuarial obligation at the end of the quarter.
	66300	
(c) funded status		Report the (deficit) or surplus net position: 64 (a) minus 64 (b).
	66500	
(d) accrued benefits (liability) or asset		Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.
For the same time period as in Section C		
INCOME STATEMENT DISCLOSURE		
	50500	
65. Cost of goods and services sold		Include direct wages, materials, fuel and other overhead essential to producing the goods or services that were sold. Include the cost of goods purchased for resale. Exclude administration, management and other period costs.
	55700	
66. Software costs expensed		Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
	75100	
67. Equity method dividends		Report value of dividends received and excluded from income following the equity method of accounting and credited to item 5 (a) (3).
(a) Canadian		
	75200	
(b) foreign		
	74700	
68. Unusual items		Report unusual revenues or (expenses) affecting line 42.
	58412	
69. Consolidation accounting elimination of sales		Report the value of sales between Canadian plants, divisions and companies that were eliminated when preparing this report.
For the same time period as in Section C		
70. CAPITAL EXPENDITURES		
Report quarterly capital expenditures. Report at acquisition cost net of GST input tax credits and government assistance. Do not net the proceeds of disposals against the reported capital expenditures. Include capitalized interest. Exclude assets associated with acquired companies.		
	59113	
(a) new buildings		Include new structures, buildings, leasehold improvements and own-account construction.
	59114	
(b) new machinery and new equipment		
	59160	
(c) used buildings, used machinery and land		
	59130	
(d) capitalized leases		Report the lessee's leases capitalized during the period.
	59000	
(e) total capital expenditures		Sum items 70 (a) to 70 (d).
OTHER DISCLOSURE		
	80005	
71. Hours spent completing questionnaire		Report the approximate number of hours required to collect data and complete the questionnaire this quarter.

DISCLOSURE ON ADOPTION OF NEW ACCOUNTING STANDARDS

International Financial Reporting Standards (IFRS), Accounting Standards for Private Enterprises or other

Is this your **first** quarterly report completed for the Quarterly Survey of Financial Statements after adopting a new set of accounting standards?

- YES *If yes, please complete sections below.*
- NO

BALANCE SHEET AS AT TRANSITION YEAR END (Changeover date)

Account	Thousands of dollars	
	Canadian GAAP	New accounting standards
Total assets.....	10000 a <input type="text"/>	10000 b <input type="text"/>
Total liabilities.....	20000 a <input type="text"/>	20000 b <input type="text"/>
Total equity.....	30000 a <input type="text"/>	30000 b <input type="text"/>

Explanation of differences between figures under prior Canadian GAAP and under the new accounting standards.

(Please provide accounts and amounts supporting material differences)

INCOME STATEMENT FOR TRANSITION YEAR
(Full year preceding new accounting standards changeover date)

Account	Thousands of dollars	
	Canadian GAAP	New accounting standards
Total operating revenue.....	58410 a <input type="text"/>	58410 b <input type="text"/>
Total operating expenses.....	58420 a <input type="text"/>	58420 b <input type="text"/>
Operating income (loss).....	58430 a <input type="text"/>	58430 b <input type="text"/>
Net income (loss).....	58480 a <input type="text"/>	58480 b <input type="text"/>
Comprehensive income (loss).....	58485 a <input type="text"/>	58485 b <input type="text"/>

Explanation of differences between figures under prior Canadian GAAP and under the new accounting standards.

(Please provide accounts and amounts supporting material differences)

Additional Comments

Please use this section to report any comments.

Report only Canadian operations – please exclude foreign affiliates.

- ◆ Report all amounts in **thousands of Canadian dollars** – “\$ 000s”
- ◆ Use parentheses to report negative values.
- ◆ If actual data are not available, estimates may be used.
- ◆ The term “affiliate” used in this questionnaire covers **unconsolidated**:
 - parent, subsidiary and related corporations
 - related joint ventures and partnerships
 - head offices, branches and divisions
 - directors, officers and individual shareholders

Affiliates are entities within a common family of corporations controlled or significantly influenced by the reporting company or another company within the corporate family.

Returning your questionnaire and Corporate Structure:

Return the completed questionnaire and Corporate Structure in the enclosed envelope or fax it to Statistics Canada at (800) 552-4428 within 30 days of quarter end.

Fax or other electronic transmission disclosure:

Statistics Canada advises you there could be risk of disclosure during facsimile or other electronic transmission. However, upon receipt of your information, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

For further information, definitions of terms used, or questions concerning this survey, please consult the “Quarterly Survey of Financial Statements Reporting Guide” (available at www.statcan.gc.ca/imdb-bmdi/2501-eng.htm), and/or contact Statistics Canada at:

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THANK YOU FOR YOUR CO-OPERATION