

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 7).

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
Report gross values (before deducting provisions and allowances)		
1. Cash and deposits 11300	<input type="text"/>	
(a) Canadian currency	<input type="text"/>	Include demand and term deposits.
11400	<input type="text"/>	
(b) foreign currency	<input type="text"/>	Include demand and term deposits.
2. Accounts receivable		Report amounts before deducting allowances for doubtful accounts.
12110	<input type="text"/>	Goods and services receivables from businesses and affiliates. Report consumer credit at item 2 (b).
(a) trade	<input type="text"/>	
17112	<input type="text"/>	Credit card and other receivables due directly from households.
(b) consumer credit	<input type="text"/>	Include investment income receivables, tax rebates and recoverables. Report debt claims and non-trade receivables from affiliates at item 5 (b).
12180	<input type="text"/>	
(c) other	<input type="text"/>	Report amount related to accounts receivable.
12800	(<input type="text"/>)	Include direct financing and sales type leases. Report allowance for doubtful accounts at line 13. Report operating lease receivables at item 2 (a).
(d) allowance for doubtful accounts		
3. Lease contracts		
12210	<input type="text"/>	Report net of unearned finance and service charge income.
(a) financial leases	<input type="text"/>	
12220	<input type="text"/>	
(b) residual value	<input type="text"/>	
13000	<input type="text"/>	Report provisions for losses at line 13. Report inventory of assets leased to others at item 11 (a).
4. Inventory		
5. Investments in affiliates		Report provisions for losses at line 13.
(a) shares and equity		Report investments in unconsolidated affiliates.
14110	<input type="text"/>	Report cost of shares.
(1) in Canada	<input type="text"/>	
14120	<input type="text"/>	Report cost of shares.
(2) outside Canada	<input type="text"/>	
14200	<input type="text"/>	Report for investments carried by the equity method.
(3) accumulated earnings	<input type="text"/>	
(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"/>	Do not net with amounts owing to affiliates - see Item 17 (a).
(1) in Canada	<input type="text"/>	
14320	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 17 (b).
(2) outside Canada	<input type="text"/>	
6. Canadian investments – non-affiliates		Report provisions for losses at line 13.
15190	<input type="text"/>	Treasury bills, bankers' acceptances, commercial paper and other short-term paper.
(a) short-term paper	<input type="text"/>	
15195	<input type="text"/>	Include both corporate and government issues.
(b) bonds and debentures	<input type="text"/>	
15160	<input type="text"/>	Report share warrants and options at line 8.
(c) corporate shares, fund or trust units and other equity	<input type="text"/>	
15180	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 8.
(d) other Canadian investments	<input type="text"/>	
15200	<input type="text"/>	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.
7. Foreign investments – non-affiliates		
19900	<input type="text"/>	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.
8. Derivatives	<input type="text"/>	
16000	<input type="text"/>	Report provisions for losses at line 13.
9. Mortgage loans to non-affiliates	<input type="text"/>	
17000	<input type="text"/>	Report provisions for losses at line 13.
10. Non-mortgage loans to non-affiliates	<input type="text"/>	
11. Fixed assets		Include assets for own use and for sale or rental to others.
18319	<input type="text"/>	Include machinery and equipment, buildings and own-account construction. Report capitalized leases at 11 (b).
(a) depreciable assets and land	<input type="text"/>	
18316	<input type="text"/>	Report assets acquired under capital leases.
(b) capitalized leases of lessee	<input type="text"/>	
18350	(<input type="text"/>)	Report accumulated depreciation related to items 11 (a) and 11 (b).
(c) accumulated depreciation	<input type="text"/>	
18360	<input type="text"/>	Include depletable assets, deferred exploration and development charges. Report net of accumulated depletion.
(d) depletable assets	<input type="text"/>	
19100	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 13.
12. Intangible assets	<input type="text"/>	
19800	<input type="text"/>	Report assets not elsewhere specified. Include accumulated provisions for losses (credits) on inventories, investments and loans.
13. Other assets	<input type="text"/>	
10000	<input type="text"/>	
14. TOTAL ASSETS	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
LIABILITIES		
15. Accounts payable	22110	
(a) trade	<input type="text"/>	
	22180	
(b) other	<input type="text"/>	Include sales, excise and payroll taxes and accrued payables.
	23000	
16. Income taxes payable	<input type="text"/>	Report income taxes recoverable at item 2 (c).
		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	
(a) in Canada	<input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (1).
	24200	
(b) outside Canada	<input type="text"/>	Do not net with debt claims on affiliates - see item 5 (b) (2).
18. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans at item 18 (d).
	25700	
(1) from lenders in Canada	<input type="text"/>	Include Canadian and foreign lenders operating in Canada.
	25800	
(2) from lenders outside Canada	<input type="text"/>	
	25200	
(b) commercial paper	<input type="text"/>	Include bankers' acceptances and financial paper.
	25400	
(c) bonds and debentures	<input type="text"/>	Include public and private placements and mortgage bonds.
	25500	
(d) mortgage loans	<input type="text"/>	
	25184	
(e) capital lease obligations	<input type="text"/>	Report the lessee's long-term contract with the lessor.
	29950	
19. Equity securities classified as liabilities	<input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
	29900	
20. Derivatives	<input type="text"/>	Report gross liability positions. Include the liabilities of commodity contracts treated as hedges. Report asset positions at line 8.
	27000	
21. Future income taxes	<input type="text"/>	Report (debit) and credit balances.
	28000	
22. Minority interest	<input type="text"/>	Report the minority interest related to consolidated subsidiaries.
	29000	
23. Other liabilities	<input type="text"/>	Report liabilities not elsewhere specified. Include provisions for future costs and deferred income.
EQUITY		
24. Share capital	31100	
(a) preferred	<input type="text"/>	
	31200	
(b) common	<input type="text"/>	
	32300	
25. Unitholders' capital	<input type="text"/>	Include owners' investments in trusts, funds or partnerships.
	33000	
26. Contributed surplus	<input type="text"/>	
	36000	
27. Accumulated other comprehensive income	<input type="text"/>	Report the accumulated balance of gains (losses) for items reported at line 61.
28. Retained earnings	38100	
(a) opening balance	<input type="text"/>	
	38200	
(b) net income (loss) for the current period	<input type="text"/>	Transfer from line 60.
	38400	
(c) transfers from (to) share capital	<input type="text"/>	
	38700	
(d) other additions (deductions)	<input type="text"/>	Please specify major items: <input type="text"/> <input type="text"/>
(e) dividends declared	38804	
(1) preferred shares	<input type="text"/>	
	38806	
(2) common shares	<input type="text"/>	
	38300	
(f) income trust distributions	<input type="text"/>	Include distributions of funds to the owners of the trust, fund or partnership.
	38000	
(g) closing balance	<input type="text"/>	Sum of items 28 (a) to 28 (f).
	39000	
29. TOTAL LIABILITIES AND EQUITY	<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 58410 Report net of sales taxes. Include commissions, royalties, franchise fees and operating subsidiaries. **Exclude gains (losses) and report them at lines 49, 50, 51, 52, 59 or 61.**

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

31. Wages and salaries 55210 Include commissions paid to employees.

32. Employer portion of employee benefits 55220 Include EI, CPP/QPP and fringe benefits. Report pension expense at line 33.

33. Pension expense 62310 Report "other benefits expense" at line 32.

34. Stock options expense 62340 Report per CICA section 3870.

35. Indirect taxes 55002 Include property, business, provincial health and capital taxes.

36. Depreciation 52100

37. Depletion 52200 Report depletion and amortization related to item 11 (d).

38. Amortization 52350 Report amortization of intangible assets and deferred charges.

39. Resource royalties expense 55831 This applies only to mineral extraction and forestry companies.

40. Bad debts expense, charitable donations and write-down of inventory 55600 Include bad debts expense related to accounts receivable.

41. Purchased goods and services 55001 Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or to individuals who are not employees.

42. TOTAL OPERATING EXPENSES 58420 Sum of lines 31 to 41.

43. OPERATING INCOME (LOSS) 58430 Line 30 less line 42.

FOR INFORMATION ONLY

SECTION C – Continued

Account	Thousands of dollars	Instructions
OTHER REVENUE AND EXPENSES		
	78500	
44. Canadian interest revenue	<input type="text"/>	Include financial leasing revenue from Canadian sources.
	78600	
45. Canadian dividends	<input type="text"/>	Report dividends received from Canadian companies. Exclude dividends from corporations accounted for on the equity basis.
	78700	
46. Foreign interest and dividend revenue	<input type="text"/>	
47. Interest expense		Report interest paid to affiliates at items 47 (a) or 47 (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.
48. 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	
49. Gains (losses) on the sale of assets	<input type="text"/>	Report value before income taxes. Report amounts related to derivatives at item 51 (a).
	56100	
50. Foreign currency gains (losses)	<input type="text"/>	Report values before income taxes. Report realized and unrealized values. Report amounts related to derivatives at line 51 or other comprehensive income at line 61.
51. Derivatives gains (losses)		Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 61.
	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 61 (a).
52. Revaluations, (write-downs) and (write-offs)	<input type="text"/>	Report values before income taxes. Report amounts not reported at items 50, 51 (b) or 61 (a).
	58460	
53. INCOME (LOSS) BEFORE INCOME TAX	<input type="text"/>	
	57100	
54. Current income tax expense	<input type="text"/>	Report Canadian income tax debits and (credits).
	57200	
55. Future income tax expense	<input type="text"/>	Report Canadian income tax debits and (credits).
	58470	
56. INCOME (LOSS) AFTER INCOME TAX	<input type="text"/>	
	58100	
57. 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.
	58200	
58. Minority shareholders' portion of net income of consolidated affiliates	<input type="text"/>	Report debits and (credits).
	58300	
59. Extraordinary gains (losses)	<input type="text"/>	Report net of income taxes.
	58480	
60. NET INCOME (LOSS)	<input type="text"/>	Sum of lines 56, 57 and 59, less line 58. Transfer value to item 28 (b).
61. 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 51 (b) and any other impairments at line 52.
	56600	
(b) realized (gains) losses	<input type="text"/>	Report the realization of (gains) losses previously reported at item 61 (a).
	57300	
(c) income taxes	<input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
	58485	
62. COMPREHENSIVE INCOME	<input type="text"/>	Sum of line 60 and items 61 (a) and 61 (b), less item 61 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
		For the same date as in Section A
BALANCE SHEET DISCLOSURE		
	61200	
63. Current assets	<input type="text"/>	
	61400	
64. Current liabilities	<input type="text"/>	
		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.		
65. Funded status	66100	
(a) plan assets	<input type="text"/>	Assets held by the trustee at market (fair) value.
	66200	
(b) benefit obligation	<input type="text"/>	Actuarial obligation at the end of the quarter.
	66300	
(c) funded status	<input type="text"/>	Report the (deficit) or surplus net position: 65 (a) minus 65 (b).
	66500	
(d) accrued benefits (liability) or asset	<input type="text"/>	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	
66. Cost of goods and services sold	<input type="text"/>	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.
	51900	
67. Exploration and development costs expensed	<input type="text"/>	Report the value expensed, whether on or off property, for: geological and geophysical exploration, exploratory drilling, land and lease acquisition and retention, and mine-site development. Exclude any costs deferred and amortized.
	55700	
68. Software costs expensed	<input type="text"/>	Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
	75100	
69. Equity method dividends	<input type="text"/>	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	<input type="text"/>	
	74700	
70. Unusual items	<input type="text"/>	Report unusual revenues or (expenses) affecting line 43.
	58412	
71. Consolidation accounting elimination of sales	<input type="text"/>	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
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.		
72. CAPITAL EXPENDITURES		
	59113	
(a) new buildings	<input type="text"/>	Include new structures, buildings, leasehold improvements and own-account construction.
	59114	
(b) new machinery and new equipment	<input type="text"/>	
	59160	
(c) used buildings, used machinery and land	<input type="text"/>	
	59200	
(d) depletable assets	<input type="text"/>	Include related capitalized costs.
	59130	
(e) capitalized leases	<input type="text"/>	Report the lessee's leases capitalized during the period.
	59000	
(f) total capital expenditures	<input type="text"/>	Sum items 72 (a) to 72 (e).
OTHER DISCLOSURE		
	80005	
73. Hours spent completing questionnaire	<input type="text"/>	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