

Quarterly Survey of Financial Statements

Investment and Holding Management Companies

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)
- consolidated family of corporations
- other (please 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 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).

4. 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.

<input style="width: 90%;" type="text"/> Signature	<input style="width: 90%;" type="text"/> Date
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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
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Telephone number	Extension	Facsimile number
□□□□□□□□□□	□□□□	□□□□□□□□□□

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Received	Captured	Edited	Analyzed
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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.
(b) foreign currency	<input type="text"/>	Include demand and term deposits.
2. Accounts receivable 12100	<input type="text"/>	Report amount before deducting allowances for doubtful accounts. Report amounts due from affiliates in item 4 (b).
3. Allowance for doubtful accounts 12800	(<input type="text"/>)	Report amount related to accounts receivable.
4. Investments in affiliates		Report provisions for losses at line 14.
(a) shares and equity		Report investments in unconsolidated affiliates.
(1) in Canada 14110	<input type="text"/>	Report cost of shares.
(2) outside Canada 14120	<input type="text"/>	Report cost of shares.
(3) accumulated earnings 14200	<input type="text"/>	Report for investments carried by the equity method.
(b) debt claims on affiliates		Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates.
(1) in Canada 14310	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 18 (a).
(2) outside Canada 14320	<input type="text"/>	Do not net with amounts owing to affiliates - see Item 18 (b).
5. Canadian investments - non-affiliates		Report provisions for losses at line 14.
(a) Government of Canada treasury bills 15110	<input type="text"/>	
(b) bankers' acceptances, commercial and other short-term paper 15120	<input type="text"/>	Include securities with an original term-to-maturity of less than one year. Include provincial and municipal short-term bills and notes and short-term asset-backed securities.
(c) Government of Canada debt 15130	<input type="text"/>	
(d) provincial and municipal government debt 15140	<input type="text"/>	Report short-term bills and notes at item 5 (b).
(e) corporate bonds and debentures 15150	<input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds. Exclude short-term paper and report at item 5 (b).
(f) corporate shares, fund or trust units and other equity 15160	<input type="text"/>	Report share warrants and options at line 7.
(g) other Canadian investments 15180	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 7.
6. Foreign investments - non-affiliates 15200	<input type="text"/>	Report cash and deposits at line 1, derivatives at line 7, mortgage loans at line 9, non-mortgage loans at line 10 and provisions for losses at line 14.
7. Derivatives 19900	<input type="text"/>	Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 20.
8. Reverse repurchase agreements 69100	<input type="text"/>	Report liabilities related to repurchase agreements at line 21.
9. Mortgage loans to non-affiliates 16000	<input type="text"/>	Report provisions for losses at line 14.
10. Non-mortgage loans to non-affiliates 17000	<input type="text"/>	Report provisions for losses at line 14.
11. Fixed Assets		
(a) depreciable assets and land for own use 18310	<input type="text"/>	Include buildings, equipment and leasehold improvements.
(b) income properties 18320	<input type="text"/>	Include properties held for sale and rental properties owned by the reporting entity.
(c) accumulated depreciation 18350	(<input type="text"/>)	Report accumulated depreciation on items 11 (a) and 11 (b).
12. Intangible assets 19100	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report value net of accumulated amortization. Report deferred charges at line 13.
13. Other assets 19880	<input type="text"/>	Report assets not elsewhere specified.
14. Accumulated provisions and allowances for losses 19810	(<input type="text"/>)	Report for losses on investments, loans and other assets charged to expenses not reported elsewhere on the balance sheet.
15. TOTAL ASSETS 10000	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
LIABILITIES		
16. Accounts payable	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 18.
17. Income taxes payable	23000 <input type="text"/>	Report income taxes recoverable at line 2.
18. Amounts owing to affiliates		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 16.
(a) in Canada	24100 <input type="text"/>	Do not net with debt claims on affiliates - see item 4 (b) (1).
(b) outside Canada	24200 <input type="text"/>	Do not net with debt claims on affiliates - see item 4 (b) (2).
19. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans in item 19 (d).
(1) from lenders in Canada	25700 <input type="text"/>	Include Canadian and foreign lenders operating in Canada.
(2) from lenders outside Canada	25800 <input type="text"/>	
(b) commercial paper	25200 <input type="text"/>	Include bankers' acceptances and short-term 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"/>	
20. Derivatives	29900 <input type="text"/>	Report gross liability positions. Report asset positions at line 7.
21. Obligations related to repurchase agreements	69200 <input type="text"/>	Report reverse repurchase agreements at line 8.
22. Equity securities classified as liabilities	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
23. Future income taxes	27000 <input type="text"/>	Report both (debit) and credit balances.
24. Minority interest	28000 <input type="text"/>	Report the minority interest related to consolidated subsidiaries.
25. Other liabilities	29000 <input type="text"/>	Report liabilities not elsewhere specified.
26. TOTAL LIABILITIES	20000 <input type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
27. Share capital		
	31100	
(a) preferred	<input type="text"/>	
	31200	
(b) common	<input type="text"/>	
	32300	
28. Unitholders' capital	<input type="text"/>	Include owners' investments in trusts, funds or partnerships.
	33000	
29. Contributed surplus	<input type="text"/>	
	36000	
30. Accumulated other comprehensive income	<input type="text"/>	Report the accumulated balance of gains (losses) for items at line 63.
31. Retained earnings		
	38100	
(a) opening balance	<input type="text"/>	
	38200	
(b) net income (loss) for the current period	<input type="text"/>	Transfer from line 62.
	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"/>
		<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 31 (a) to 31 (f).
	30000	
32. TOTAL EQUITY	<input type="text"/>	
	39000	
33. TOTAL LIABILITIES AND EQUITY	<input type="text"/>	

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SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

Account	Thousands of dollars	Instructions
REVENUE (net of sales taxes)		
41000	<input type="text"/>	
34. Sales of services		Include commissions, management and service fees.
45000	<input type="text"/>	
35. Interest revenue from Canadian sources		Include amortization of discounts and (premiums) on Canadian investments.
47200	<input type="text"/>	
36. Interest revenue from foreign sources		Include amortization of discounts and (premiums) on foreign investments.
		Exclude dividends from corporations accounted for on the equity basis.
37. Dividends		
46000	<input type="text"/>	
(a) from Canadian corporations		
47100	<input type="text"/>	
(b) from foreign corporations		Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 63. Also complete Section D (lines 68 to 75).
38. Derivatives gains (losses)		
56410	<input type="text"/>	
(a) realized		Report all values related to realized derivatives gains (losses).
56420	<input type="text"/>	
(b) unrealized		Report all values related to unrealized derivatives gains (losses) except for values reported at item 63 (a).
48000	<input type="text"/>	Report values before income taxes. Report realized gains (losses) not reported at items 38 (a), 54 (a), 61 and 63 (b). Also complete Section D (lines 68 to 75).
39. Gains (losses) on the sale of assets		
49000	<input type="text"/>	Report revenue from all other sources not disclosed above. Exclude other gains (losses) and report them at lines 54, 61 or 63.
40. Other revenue		
40000	<input type="text"/>	
41. TOTAL REVENUE		
EXPENSES		
55210	<input type="text"/>	Include commissions paid to employees.
42. Wages and salaries		
55220	<input type="text"/>	Include EI, CPP/QPP and fringe benefits. Report pension expense at line 44.
43. Employer portion of employee benefits		
62310	<input type="text"/>	Report "other benefits expense" at line 43.
44. Pension expense		
62340	<input type="text"/>	Report per CICA section 3870.
45. Stock options expense		
55001	<input type="text"/>	Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or individuals who are not employees.
46. Purchased goods and services		
55002	<input type="text"/>	Include property, business and provincial health and capital taxes.
47. Indirect taxes		
52100	<input type="text"/>	
48. Depreciation		
49. Amortization		
52310	<input type="text"/>	
(a) intangible assets		
52320	<input type="text"/>	
(b) deferred charges		
50. Interest expense		Report interest amounts paid to affiliates at item 50 (c).
53110	<input type="text"/>	
(a) bonds and debentures		
53120	<input type="text"/>	
(b) mortgages		
53130	<input type="text"/>	
(c) other interest expenses		
51. Dividends paid on equity securities classified as liabilities		Include only dividends paid on securities reported as liabilities at line 22, per CICA section 3861.
53400	<input type="text"/>	
52. Bad debts expense and charitable donations		Include bad debts expense related to accounts receivable.
55600	<input type="text"/>	
53. TOTAL EXPENSES		
50000	<input type="text"/>	

SECTION C – Continued

Account	Thousands of dollars	Instructions
54. Other gains (losses) and revaluations		Report values before income taxes. Also complete Section D (lines 68 to 75).
(a) Foreign currency gains (losses) 56100	<input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 38 or other comprehensive income at line 63.
(b) Revaluations, (write-downs) and (write-offs) 56200	<input type="text"/>	Report amounts not reported at items 38 (b), 54 (a) or 63 (a).
55. INCOME (LOSS) BEFORE INCOME TAX 58460	<input type="text"/>	
56. Current income tax expense 57100	<input type="text"/>	Report Canadian income tax debits and (credits).
57. Future income tax expense 57200	<input type="text"/>	Report Canadian income tax debits and (credits).
58. INCOME (LOSS) AFTER INCOME TAXES 58470	<input type="text"/>	
59. Equity in unconsolidated affiliates 58100	<input type="text"/>	Report the equity share of affiliates' net income or (loss). Use only if the investments are carried by the equity method.
60. Minority shareholders' portion of net income of consolidated affiliates 58200	<input type="text"/>	Report debits and (credits).
61. Extraordinary gains (losses) 58300	<input type="text"/>	Report net of income taxes. Also complete Section D (lines 68 to 75).
62. NET INCOME (LOSS) 58480	<input type="text"/>	Sum of lines 58, 59 and 61, less line 60. Transfer value to item 31 (b).
63. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
(a) unrealized gains (losses) 56500	<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 impairments to derivatives at line 38 and any other impairments at item 54 (b). Also complete Section D (lines 68 to 75).
(b) realized (gains) losses 56600	<input type="text"/>	Report the realization of (gains) or losses previously reported at item 63 (a). Also complete Section D (lines 68 to 75).
(c) income taxes 57300	<input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
64. COMPREHENSIVE INCOME 58485	<input type="text"/>	Sum of line 62 and items 63 (a) and 63 (b), less item 63 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
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For the same date as in Section A

Report the closing balance for pension plans held through a trustee at the end of a quarter. Exclude other benefits plans.

PENSION PLAN FUNDING

65. Funded status

	66100	<input type="text"/>	
(a) plan assets			Assets held by the trustee at market (fair) value.
	66200	<input type="text"/>	
(b) benefit obligation			Actuarial obligation at the end of the quarter.
	66300	<input type="text"/>	
(c) funded status			Report the (deficit) or surplus net position: 65 (a) minus 65 (b).
	66500	<input type="text"/>	
(d) accrued benefits (liability) or asset			Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.

INCOME STATEMENT DISCLOSURE

For the same time period as in Section C

	55700	<input type="text"/>	
66. Software costs expensed			Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.

	75100	<input type="text"/>	
67. Equity method dividends			Report value of dividends received and excluded from income following the equity method of accounting and credited to item 4 (a) (3).

	75100	<input type="text"/>	
(a) Canadian dividends			
	75200	<input type="text"/>	
(b) foreign dividends			

For the same time period as in Section C

MATCHING OF INCOME STATEMENT GAINS AND (LOSSES) WITH RELATED ASSETS AND LIABILITIES

Allocate the sum of the gains and (losses) reported at lines 38, 39, 54, 61 and items 63 (a) and 63 (b) to the selected assets and liabilities listed below.

Corresponding asset accounts from Section A

68.	4. Investments in affiliates				
	(a) shares and equity				
	(1) in Canada	81211	<input type="text"/>		
	(2) outside Canada	81212	<input type="text"/>		
	(b) debt claims on affiliates				
	(1) in Canada	81221	<input type="text"/>		
	(2) outside Canada	81222	<input type="text"/>		
69.	5. Canadian investments - non-affiliates				
	(c) Government of Canada debt	81310	<input type="text"/>		
	(d) provincial and municipal government debt	81320	<input type="text"/>		
	(e) corporate bonds and debentures	81330	<input type="text"/>		
	(f) corporate shares, funds or trust units and other equity	81340	<input type="text"/>		
	(g) other Canadian investments	81380	<input type="text"/>		

SECTION D – Continued

Account	Thousands of dollars	Instructions
70. 6. Foreign investments - non-affiliates . . .	81400 <input type="text"/>	
71. 9. Mortgage loans to non-affiliates	81500 <input type="text"/>	
72. 10. Non-mortgage loans to non-affiliates	81600 <input type="text"/>	
73. 11. Fixed assets		
(a) (a) depreciable assets and land for own use .	81730 <input type="text"/>	
(b) (b) income properties	81720 <input type="text"/>	
74. Other assets and liabilities	81800 <input type="text"/>	Please specify major items and their values: <input type="text"/> <input type="text"/>
75. TOTAL	81000 <input type="text"/>	Sum of lines 68 to 74. This should equal the sum of lines 38, 39, 54, 61 and items 63 (a) and 63 (b).

OTHER DISCLOSURE

76. Hours spent completing questionnaire	80005 <input type="text"/>	Report the approximate number of hours required to collect data and complete the questionnaire this quarter.
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Additional Comments

Please use this section to report any comments you may have.

FOR INFORMATION ONLY

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