

Quarterly Survey of Financial Statements

Investment Dealers

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 8).

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	<input type="text"/>	Report amounts before deducting allowances for doubtful accounts. Report amounts due from affiliates at item 4 (b).
12100	<input type="text"/>	
3. Allowance for doubtful accounts	(<input type="text"/>)	Report amount related to accounts receivable.
12800	<input type="text"/>	
4. Investments in affiliates	<input type="text"/>	Report provisions for losses at line 11.
(a) shares and equity	<input type="text"/>	Report investments in unconsolidated affiliates.
14110	<input type="text"/>	
(1) in Canada	<input type="text"/>	Report cost of shares.
14120	<input type="text"/>	
(2) outside Canada	<input type="text"/>	Report cost of shares.
14200	<input type="text"/>	
(3) accumulated earnings	<input type="text"/>	Report only for investments carried by the equity method.
(b) debt claims on affiliates	<input type="text"/>	Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates.
14310	<input type="text"/>	
(1) in Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see item 16 (a).
14320	<input type="text"/>	
(2) outside Canada	<input type="text"/>	Do not net with amounts owing to affiliates - see item 16 (b).
5. Canadian investments - non-affiliates	<input type="text"/>	Report provisions for losses at line 11.
15110	<input type="text"/>	
(a) Government of Canada treasury bills	<input type="text"/>	
15120	<input type="text"/>	
(b) bankers' acceptances, commercial and other short-term paper	<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.
15130	<input type="text"/>	
(c) Government of Canada debt	<input type="text"/>	
(d) provincial and municipal government debt	<input type="text"/>	Report short-term bills and notes at item 5 (b).
15141	<input type="text"/>	
(1) provincial	<input type="text"/>	
15142	<input type="text"/>	
(2) municipal	<input type="text"/>	
15150	<input type="text"/>	
(e) corporate bonds and debentures	<input type="text"/>	Include mortgage bonds and asset or mortgage-backed bonds. Report short-term paper at item 5 (b).
15160	<input type="text"/>	
(f) corporate shares, fund or trust units and other equity	<input type="text"/>	Report share warrants and options at line 7.
15180	<input type="text"/>	
(g) other Canadian investments	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 7.
15200	<input type="text"/>	
6. Foreign investments - non-affiliates	<input type="text"/>	Report cash and deposits at line 1, derivatives at line 7 and provisions for losses at line 11.
19900	<input type="text"/>	
7. Derivatives	<input type="text"/>	Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 18.
69100	<input type="text"/>	
8. Reverse repurchase agreements	<input type="text"/>	Report liabilities related to repurchase agreements at line 19.
9. Fixed assets		
18310	<input type="text"/>	
(a) depreciable assets and land	<input type="text"/>	Include buildings, equipment and leasehold improvements.
18320	<input type="text"/>	
(b) income properties	<input type="text"/>	Include properties held for sale and rental properties owned by the reporting entity.
18350	(<input type="text"/>)	
(c) accumulated depreciation	<input type="text"/>	Report accumulated depreciation on items 9 (a) and 9 (b).
19100	<input type="text"/>	
10. Intangible assets	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 11.
19800	<input type="text"/>	
11. Other assets	<input type="text"/>	Report assets not elsewhere specified. Include provisions and allowances for losses (credits) and assets not elsewhere specified.
10000	<input type="text"/>	
12. TOTAL ASSETS	<input type="text"/>	

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
---------	----------------------	--------------

LIABILITIES

13. Accounts payable		Include accrued payables. Report securities sold short at line 15. Report non-trade related amounts due to affiliates at line 16.
(a) clients' free credit balances	22200 <input type="text"/>	
(b) other accounts payable	22100 <input type="text"/>	Include trades payable with affiliates.
14. Income taxes payable	23000 <input type="text"/>	Report income taxes recoverable at line 2.
15. Securities sold short		
(a) corporate shares	29210 <input type="text"/>	
(b) other	29280 <input type="text"/>	Please specify major items:
		<input type="text"/>
		<input type="text"/>
		<input type="text"/>
16. Amounts owing to affiliates		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at item 13 (b).
(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).
17. Borrowing from non-affiliates		
(a) loans and overdrafts		
(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"/>	
18. Derivatives	29900 <input type="text"/>	Report gross liability positions. Report asset positions at line 7.
19. Obligations related to repurchase agreements	69200 <input type="text"/>	Report reverse repurchase agreements at line 8.
20. Equity securities classified as liabilities	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
21. Future income taxes	27000 <input type="text"/>	Report both (debit) and credit balances.
22. Minority interest	28000 <input type="text"/>	Report the minority interest related to consolidated subsidiaries.
23. Other liabilities	29800 <input type="text"/>	Report liabilities not elsewhere specified. Report debt capital at line 25.
24. TOTAL LIABILITIES	61910 <input style="border: 2px solid black;" type="text"/>	

DEBT CAPITAL

25. Subordinated debt		
(a) chartered banks	67110 <input type="text"/>	
(b) affiliates	67120 <input type="text"/>	
(c) other subordinated debt	67180 <input type="text"/>	
26. TOTAL DEBT CAPITAL	67000 <input type="text"/>	Sum of items 25 (a) to 25 (c).

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
27. Share capital		
(a) preferred shares	31100 <input type="text"/>	
(b) common shares	31200 <input type="text"/>	
28. Unitholders' capital	32300 <input type="text"/>	Include owners' investments in trusts, funds or partnerships.
29. Contributed surplus	33000 <input type="text"/>	
30. Accumulated other comprehensive income	36000 <input type="text"/>	Report the accumulated balance of gains (losses) for items reported at line 66.
31. Retained earnings		
(a) opening balance	38100 <input type="text"/>	
(b) net income (loss) for the current period	38200 <input type="text"/>	Transfer from line 65.
(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 31 (a) to 31 (f).
32. TOTAL EQUITY	30000 <input type="text"/>	
33. TOTAL DEBT CAPITAL AND EQUITY	61920 <input type="text"/>	Sum of lines 26 and 32.
34. TOTAL LIABILITIES, DEBT CAPITAL AND EQUITY	39000 <input type="text"/>	Sum of lines 24, 26 and 32.

SECTION C – INCOME STATEMENT

From Day Month Year To Day Month Year

Account	Thousands of dollars	Instructions
REVENUE (net of sales taxes)		
35. New issues	41300 <input type="text"/>	Underwriting revenue, trading profits and losses and commissions on placement of new issues, including commissions and consulting fees on short-term paper.
36. Principal transaction revenue	41400 <input type="text"/>	
37. Commission and brokerage revenue		
(a) brokerage commissions or securities brokerage	44200 <input type="text"/>	
(b) mutual funds	44320 <input type="text"/>	
(c) other commissions	44800 <input type="text"/>	
38. Interest revenue from Canadian sources		Include amortization of discounts and (premiums) on Canadian investments. Report interest from affiliates at item 38 (b).
(a) bonds and debentures		
(1) interest revenue	45110 <input type="text"/>	
(2) amortization of discounts and (premiums)	45120 <input type="text"/>	
(b) other interest revenue	45800 <input type="text"/>	
39. Interest revenue from foreign sources	47200 <input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
40. Dividends		Exclude dividends from corporations accounted for on the equity basis.
(a) from Canadian corporations	46000 <input type="text"/>	
(b) from foreign corporations	47100 <input type="text"/>	
41. Derivatives gains (losses)		Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 66.
(a) realized	56410 <input type="text"/>	Report all values related to realized derivatives gains (losses).
(b) unrealized	56420 <input type="text"/>	Report all values related to unrealized derivatives gains (losses) except for values reported at item 66 (a).
42. Gains (losses) on the sale of assets	48000 <input type="text"/>	Report value before income taxes. Report realized gains (losses) not reported at items 41 (a), 57 (a), 64 and 66 (b).
43. Other revenue	49000 <input type="text"/>	Report revenue from all other sources not disclosed above. Exclude other gains (losses) and report them at lines 57, 64 or 66.
44. TOTAL REVENUE	40000 <input style="border: 2px solid black;" type="text"/>	
EXPENSES		
45. Wages and salaries	55210 <input type="text"/>	Include commissions paid to employees.
46. Employer portion of employee benefits	55220 <input type="text"/>	Include EI, CPP/QPP, and fringe benefits. Report pension expense at line 47.
47. Pension expense	62310 <input type="text"/>	Report "other benefits expense" at line 46.
48. Stock options expense	62340 <input type="text"/>	Report per CICA section 3870.
49. Purchased goods and services	55001 <input type="text"/>	Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or to individuals who are not employees.
50. Indirect taxes	55002 <input type="text"/>	Include property, business and provincial health and capital taxes.

SECTION C – Continued

Account	Thousands of dollars	Instructions
51. Depreciation	52100 <input type="text"/>	
52. Amortization	52310 <input type="text"/>	
(a) intangible assets		
(b) deferred charges	52320 <input type="text"/>	
53. Interest expense	53000 <input type="text"/>	Include interest paid to affiliates.
54. Dividends paid on equity securities classified as liabilities	53400 <input type="text"/>	Include only dividends paid on equity reported as liabilities at line 20, per CICA section 3861.
55. Bad debts expense and charitable donations	55600 <input type="text"/>	Include bad debts expense related to accounts receivable.
56. TOTAL EXPENSES	50000 <input type="text"/>	
57. Other gains (losses) and revaluations		Report values before income taxes.
(a) Foreign currency gains (losses)	56100 <input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 41 or other comprehensive income at line 66.
(b) Revaluations, (write-downs) and (write-offs)	56200 <input type="text"/>	Report amounts not reported at items 41 (b), 57 (a) or 66 (a).
58. INCOME (LOSS) BEFORE INCOME TAX	58460 <input type="text"/>	
59. Current income tax expense	57100 <input type="text"/>	Report Canadian income tax debits and (credits).
60. Future income tax expense	57200 <input type="text"/>	Report Canadian income tax debits and (credits).
61. INCOME (LOSS) AFTER INCOME TAXES	58470 <input type="text"/>	
62. Equity in unconsolidated affiliates	58100 <input type="text"/>	Report the equity share of the affiliate's net income or (loss). Use only if investments are carried by the equity method.
63. Minority shareholders' portion of net income of consolidated affiliates	58200 <input type="text"/>	Report debits and (credits).
64. Extraordinary gains (losses)	58300 <input type="text"/>	Report net of income taxes.
65. NET INCOME (LOSS)	58480 <input type="text"/>	Sum of lines 61, 62 and 64, less line 63. Transfer value to item 31 (b).
66. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income. 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 41 and any other impairments at item 57 (b).
(a) unrealized gains (losses)	56500 <input type="text"/>	
(b) realized (gains) losses	56600 <input type="text"/>	Report the realization of (gains) losses previously reported at item 66 (a).
(c) income taxes	57300 <input type="text"/>	Report income tax debits and (credits) related to other comprehensive income.
67. COMPREHENSIVE INCOME	58485 <input type="text"/>	Sum of line 65 and items 66 (a) and 66 (b), less item 66 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
---------	----------------------	--------------

Report for the same date as in Section A

BALANCE SHEET DISCLOSURE

68. Reverse repurchase agreements Reported in line 8 .

69110 (a) residents

69120 (b) non-residents

69. Obligations related to assets sold under repurchase agreements Reported in line 19.

69210 (a) residents

69220 (b) non-residents

Report 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.

70. 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: 70 (a) minus 70 (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

55700 **71. Software costs expensed** Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.

72. 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 (a) Canadian dividends

75200 (b) foreign dividends

OTHER DISCLOSURE

80005 **73. 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 revenue.....	40000 a <input type="text"/>	40000 b <input type="text"/>
Total expenses.....	50000 a <input type="text"/>	50000 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:

Telephone: (877) 898-6686
Fax: (800) 552-4428
E-mail: QSFS-RTEF@statcan.gc.ca

Statistics Canada
Business Survey Section/Central Region
2nd Floor, Jean Talon Building
150 Tunney’s Pasture Driveway
Ottawa, Canada, K1A 0T6

THANK YOU FOR YOUR CO-OPERATION