

Quarterly Survey of Financial Statements

Financial Services

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
Report gross values (before deducting provisions and allowances)		
1. Cash and deposits		
11300		
(a) Canadian currency		Include demand and term deposits.
11400		
(b) foreign currency		Include demand and term deposits.
12100		
2. Accounts receivable		Report amounts before deducting allowances for doubtful accounts. Report amounts due from affiliates in item 4 (b).
12800	()	
3. Allowance for doubtful accounts.		Report amount related to accounts receivable.
4. Investments in affiliates		
Report provisions for losses at line 13.		
(a) shares and equity		Report investments in unconsolidated affiliates.
14110		
(1) in Canada		Report cost of shares.
14120		
(2) outside Canada.		Report cost of shares.
14200		
(3) accumulated earnings		Report for investments carried by the equity method. Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates. Report insurance related receivables at line 2.
(b) debt claims on affiliates.		
14310		
(1) in Canada		Do not net with amounts owing to affiliates - see item 17(a).
14320		
(2) outside Canada.		Do not net with amounts owing to affiliates - see item 17(b).
5. Canadian investments - non-affiliates.		
Report provisions for losses at line 13.		
(a) Government of Canada treasury bills	15110	
(b) bankers' acceptances, commercial and other short-term paper.	15120	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	
(d) provincial and municipal government debt.	15140	Report short-term bills and notes at item 5 (b).
(e) corporate bonds and debentures.	15150	Include mortgage bonds and asset or mortgage-backed bonds. Report short-term paper at item 5 (b).
(f) corporate shares, fund or trust units and other equity	15160	Report share warrants and options at line 7.
(g) other Canadian investments	15180	Include precious metals and gold and silver certificates. Report derivatives at line 7.
15200		
6. Foreign investments - non-affiliates		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 13.
19900		
7. Derivatives		Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 20.
69100		
8. Reverse repurchase agreements.		Report liabilities related to repurchase agreements at line 21.

SECTION A – Continued

Balance sheet date ▶

Day

Month

Year

Account	Thousands of dollars	Instructions
16000		
9. Mortgage loans to non-affiliates		Report provisions for losses at line 13.
17000		
10. Non-mortgage loans to non-affiliates		Report provisions for losses at line 13.
11. Fixed assets		
18310		
(a) depreciable assets and land for own use		Include buildings, equipment and leasehold improvements.
18320		
(b) income properties		Include properties held for sale and rental properties owned by the reporting entity.
18350	()	
(c) accumulated depreciation		Report accumulated depreciation on items 11 (a) and 11 (b).
19100		
12. Intangible assets		Include goodwill, patents, licenses, rights and other intangibles. Report net of accumulated amortization. Report deferred charges at line 13.
19800		
13. Other assets		Report assets not elsewhere specified. Include accumulated provisions for losses (credits) on investments and loans.
10000		
14. TOTAL ASSETS		

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ▶

Day

Month

Year

Account	Thousands of dollars	Instructions
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LIABILITIES

22100

15. Accounts payable

Include accrued payables. Report non-trade related amounts due to affiliates at line 17.

23000

16. Income taxes payable

Report income taxes recoverable at line 2.

17. Amounts owing to affiliates

Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 15.

24100

(a) in Canada

Do not net with debt claims on affiliates - see item 4 (b) (1).

24200

(b) outside Canada

Do not net with debt claims on affiliates - see item 4 (b) (2).

18. Borrowing from non-affiliates

(a) loans and overdrafts

Report mortgage loans at item 18 (d).

25700

(1) from lenders in Canada

Include Canadian and foreign lenders operating in Canada.

25800

(2) from lenders outside Canada

25200

(b) commercial paper

Include bankers' acceptances and short-term financial paper.

25400

(c) bonds and debentures

Include public and private placements and mortgage bonds.

25500

(d) mortgage loans

29950

19. Equity securities classified as liabilities

Report equities classified as liabilities as required by CICA section 3861.

29900

20. Derivatives

Report gross liability positions. Report asset positions at line 7.

69200

21. Obligations related to repurchase agreements

Report reverse repurchase agreements at line 8.

27000

22. Future income taxes

Report both (debit) and credit balances.

28000

23. Minority interest

Report the minority interest related to consolidated subsidiaries.

29000

24. Other liabilities

Report liabilities not elsewhere specified.

20000

25. TOTAL LIABILITIES

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
26. Share capital		
(a) preferred	31100	
(b) common	31200	
27. Unitholders' capital	32300	Include owners' investments in trusts, funds or partnerships.
28. Contributed surplus	33000	
29. Accumulated other comprehensive income	36000	Report the accumulated balance of gains (losses) for items reported at line 62.
30. Retained earnings		
(a) opening balance	38100	
(b) net income (loss) for the current period	38200	Transfer from line 61.
(c) transfers from (to) share capital	38400	
(d) other additions (deductions)	38700	Please specify major items:
(e) dividends declared		
(1) preferred shares	38804	()
(2) common shares	38806	()
(f) closing balance	38000	Sum of items 30 (a) to 30 (e).
31. TOTAL EQUITY	30000	
32. TOTAL LIABILITIES AND EQUITY	39000	

SECTION C – INCOME STATEMENT

From

Day

Month

Year

To

Day

Month

Year

Account	Thousands of dollars	Instructions
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REVENUE (net of sales taxes)

33. Commission and brokerage revenue

44500

(a) insurance and pension business.44100

(b) sale of real estate44200

(c) brokerage commissions or securities brokerage44800

(d) other commissions

34. Interest revenue from Canadian sources Report interest from affiliates at item 34 (b).

(a) bonds and debentures45110

(1) interest revenue45120

(2) amortization of discounts and (premiums) . . .45800

(b) other interest revenue

35. Interest revenue from foreign sources

(a) foreign interest revenue47210

(b) amortization of discounts and (premiums)47220

36. Dividends Exclude dividends from corporations accounted for on the equity basis.

(a) from Canadian corporations46000

(b) from foreign corporations47100

37. Derivatives gains (losses) Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 62.

(a) realized56410 Report all values related to realized derivatives gains (losses).

(b) unrealized56420 Report all values related to unrealized derivatives gains (losses) except for values reported at item 62 (a).

38. Gains (losses) on the sale of assets Report value before income taxes. Report realized gains (losses) not reported at items 37 (a), 53 (a), 60 and 62 (b).

39. Other revenue Report revenue from all other sources not disclosed above. Exclude other gains (losses) and report them at lines 53, 60 or 62.

40000

40. TOTAL REVENUE

EXPENSES

5521041. Wages and salaries Include commissions paid to employees.

5522042. Employer portion of employee benefits Include EI, CPP/QPP and fringe benefits. Report pension expense at line 43.

6231043. Pension expense Report "other benefits expense" at line 42.

6234044. Stock options expense Report per CICA section 3870.

5500145. 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.

5500246. Indirect taxes Include property, business, provincial health and capital taxes.

SECTION C – Continued

Account	Thousands of dollars	Instructions
52100		
47. Depreciation.		
52310		
48. Amortization		
(a) intangible assets.		
52320		
(b) deferred charges.		
53000		
49. Interest expense		Include interest paid to affiliates.
53400		
50. Dividends paid on equity securities classified as liabilities.		Include only dividends paid on equity reported as liabilities at line 19, per CICA section 3861.
55600		
51. Bad debts expense and charitable donations.		Include bad debts expense related to accounts receivable.
50000		
52. TOTAL EXPENSES		
53. Other gains (losses) and revaluations		Report values before income taxes.
56100		
(a) Foreign currency gains (losses)		Report realized and unrealized values. Report amounts related to derivatives at line 37 or other comprehensive income at line 62.
56200		
(b) Revaluations, (write-downs) and (write-offs)		Report amounts not reported at items 37 (b), 53 (a) or 62 (a).
58460		
54. INCOME (LOSS) BEFORE INCOME TAX		
57100		
55. Current income tax expense		Report Canadian income tax debits and (credits).
57200		
56. Future income tax expense		Report Canadian income tax debits and (credits).
58470		
57. INCOME (LOSS) AFTER INCOME TAXES		
58100		
58. Equity in unconsolidated affiliates		Report the equity share of affiliates' net income or (loss). Use only if the investments are carried by the equity method.
58200		
59. Minority shareholders' portion of net income of consolidated affiliates		Report debits and (credits).
58300		
60. Extraordinary gains (losses)		Report net of income taxes.
58480		
61. NET INCOME (LOSS)		Sum of lines 57, 58 and 60, less line 59. Transfer value to item 30 (b).
62. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
56500		
(a) unrealized gains (losses)		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 37 and any other impairments at item 53 (b).
56600		
(b) realized (gains) losses		Report the realization of (gains) losses previously reported at item 62 (a).
57300		
(c) income taxes.		Report income tax debits and (credits) related to other comprehensive income.
58485		
63. COMPREHENSIVE INCOME		Sum of line 61 and items 62 (a) and 62 (b), less item 62 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

Account	Thousands of dollars	Instructions
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

(a) plan assets	66100		Assets held by the trustee at market (fair) value.
(b) benefit obligation	66200		Actuarial obligation at the end of the quarter.
(c) funded status	66300		Report the (deficit) or surplus net position: 64 (a) minus 64 (b).
(d) accrued benefits (liability) or asset	66500		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

65. Software costs expensed	55700		Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
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66. Equity method dividends Report dividends received and excluded from income following the equity method and credited to item 4 (a)(3).

(a) Canadian dividends	75100	
(b) foreign dividends	75200	

OTHER DISCLOSURE

67. Hours spent completing questionnaire	80005		Report the approximate number of hours required to collect data and complete the questionnaire this quarter .
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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:

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THANK YOU FOR YOUR CO-OPERATION