

**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**

<p><b>Purpose</b></p> <p>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 <a href="http://www.statcan.gc.ca">www.statcan.gc.ca</a> (see catalogue 61-008-X and CANSIM tables 187-0001 and 187-0002).</p>	<p><b>Confidentiality</b></p> <p>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 <i>Statistics Act</i> are not affected by the <i>Access to Information Act</i> or any other legislation.</p>
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**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 10).**

\_\_\_\_\_

\_\_\_\_\_

**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	Facsimile number												
<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Day</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Year</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Day	Month	Year				<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Day</td> <td style="text-align: center;">Month</td> <td style="text-align: center;">Year</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	Day	Month	Year			
Day	Month	Year											
Day	Month	Year											

**SECTION A – ASSETS**

Balance sheet date ► Day    Month    Year

Account	Thousands of dollars	Instructions
<b>1. Cash and deposits</b>		
	11300	
(a) Canadian currency .....	<input type="text"/>	Include demand and term deposits.
	11400	
(b) foreign currency .....	<input type="text"/>	Include demand and term deposits.
<b>2. Accounts receivable</b> .....		
	12100	
	<input type="text"/>	Report amounts before deducting allowances for doubtful accounts. Report amounts due from affiliates in item 4 (c).
<b>3. Allowance for doubtful accounts</b> .....		
	12800	
	<input "="" type="text" value="("/>	Report amount related to accounts receivable.
<b>4. Investments in affiliates</b> .....		
		Report provisions for losses at line 15.
(a) shares and equity .....		Report investments in unconsolidated affiliates.
	14110	
(1) in Canada .....	<input type="text"/>	Report cost of shares.
	14120	
(2) outside Canada .....	<input type="text"/>	Report cost of shares.
	14200	
(3) accumulated earnings .....	<input type="text"/>	Report for investments carried by the equity method.
	14400	
(b) investment in net assets of foreign offices .....	<input type="text"/>	To be completed by Canadian companies and societies only; exclude foreign affiliates. Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates. Report insurance related receivables at line 2.
(c) debt claims on affiliates .....		
	14310	
(1) in Canada .....	<input type="text"/>	Do not net with amounts owing to affiliates - see item 21(a).
	14320	
(2) outside Canada .....	<input type="text"/>	Do not net with amounts owing to affiliates - see item 21(b).
<b>5. Canadian investments - non-affiliates</b> .....		
		Report provisions for losses at line 15.
	15110	
(a) Government of Canada treasury bills .....	<input type="text"/>	
	15120	
(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	
(c) Government of Canada debt .....	<input type="text"/>	
(d) provincial and municipal government debt .....		Report short-term bills and notes at item 5 (b).
	15141	
(1) provincial .....	<input type="text"/>	
	15142	
(2) municipal .....	<input type="text"/>	
	15150	
(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	
(f) corporate shares, fund or trust units and other equity .....	<input type="text"/>	Report share warrants and options at line 7.
	15180	
(g) other Canadian investments .....	<input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 7.
<b>6. Foreign investments - non-affiliates</b> .....		
		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 15.
	15210	
(a) short-term bills and notes .....	<input type="text"/>	
	15220	
(b) bonds and debentures .....	<input type="text"/>	
	15293	
(c) corporate shares, fund or trust units and other equity .....	<input type="text"/>	Report share warrants and options at line 7.
	15280	
(d) other foreign investments .....	<input type="text"/>	
<b>7. Derivatives</b> .....		
	19900	
	<input type="text"/>	Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 24.

**SECTION A – Continued**

Account	Thousands of dollars	Instructions
69100	<input type="text"/>	
<b>8. Reverse repurchase agreements</b> .....		Report liabilities related to repurchase agreements at line 25.
<b>9. Mortgage loans to non-affiliates</b> .....		Report provisions for losses at line 15.
(a) secured by property in Canada		
16110	<input type="text"/>	
(1) residential .....		
16120	<input type="text"/>	
(2) non-residential .....		
16200	<input type="text"/>	
(b) secured by property outside Canada .....		
<b>10. Non-mortgage loans to non-affiliates</b> .....		Include financial leases net of unearned finance and service charges. Report provisions for losses at line 15.
17170	<input type="text"/>	
(a) to policyholders .....		
17800	<input type="text"/>	
(b) to others .....		Include financial leases, loans to investment dealers, loans to corporations and to governments.
<b>11. Fixed assets</b>		
(a) for own use		
18310	<input type="text"/>	
(1) depreciable assets and land .....		Include buildings, equipment and leasehold improvements.
18355	( <input type="text"/> )	Report accumulated depreciation on item 11 (a) (1).
(2) accumulated depreciation .....		
(b) income properties .....		Include properties held for sale and rental properties owned by the reporting entity.
18322	<input type="text"/>	
(1) Canadian .....		
18326	<input type="text"/>	
(2) foreign .....		
18351	( <input type="text"/> )	Report accumulated depreciation on items 11 (b) (1) and 11 (b) (2).
(3) accumulated depreciation .....		
19200	<input type="text"/>	
<b>12. Deferred policy acquisition expenses</b> .....		
19100	<input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 14.
<b>13. Intangible assets</b> .....		
19880	<input type="text"/>	
<b>14. Other assets</b> .....		Report assets not elsewhere specified.
19810	( <input type="text"/> )	Report for losses on investments, loans and other assets charged to expenses not reported elsewhere on the balance sheet.
<b>15. Accumulated provisions and allowances for losses</b> .....		
10000	<input type="text"/>	
<b>16. TOTAL ASSETS</b> .....		

**SECTION B – LIABILITIES AND EQUITY**

Balance sheet date ► Day   Month   Year

Account	Thousands of dollars	Instructions
<b>LIABILITIES</b>		
17. Amounts left on deposit by policyholders and others .....	21700 <input type="text"/>	
18. Accounts payable .....	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 21.
19. Unpaid claims and adjustment expenses .....	22120 <input type="text"/>	
20. Income taxes payable .....	23000 <input type="text"/>	Report income taxes recoverable at line 2.
21. Amounts owing to affiliates .....		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 18.
(a) in Canada .....	24100 <input type="text"/>	Do not net with debt claims on affiliates - see item 4 (c) (1).
(b) outside Canada .....	24200 <input type="text"/>	Do not net with debt claims on affiliates - see item 4 (c) (2).
22. Borrowing from non-affiliates		
(a) loans and overdrafts .....		Report mortgage loans in item 22 (c).
(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) bonds and debentures .....	25400 <input type="text"/>	Include public and private placements and mortgage bonds.
(c) mortgage loans .....	25500 <input type="text"/>	
23. Equity securities classified as liabilities .....	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
24. Derivatives .....	29900 <input type="text"/>	Report gross liability positions. Report asset positions at line 7.
25. Obligations related to repurchase agreements .....	69200 <input type="text"/>	Report reverse repurchase agreements at line 8.
26. Liability for staff benefit plans .....	26110 <input type="text"/>	
27. Actuarial liabilities .....	26180 <input type="text"/>	Before deduction of deferred acquisition expenses - line 12.
28. Insurance premiums and annuity considerations received in advance .....	26400 <input type="text"/>	
29. Provisions for policyholder dividends and experience rating refunds .....	26500 <input type="text"/>	
30. Future income taxes .....	27000 <input type="text"/>	Report both (debit) and credit balances.
31. Unamortized balance of deferred gains (losses) on investments .....	29100 <input type="text"/>	Please complete section D (lines 95 to 97).
32. Minority interest .....	28000 <input type="text"/>	Report the minority interest related to consolidated subsidiaries.
33. Other liabilities .....	29800 <input type="text"/>	Report liabilities not elsewhere specified.
34. TOTAL LIABILITIES .....	20000 <input type="text"/>	

**SECTION B – Continued**

Account	Thousands of dollars	Instructions
<b>EQUITY</b> .....		Report worldwide equity for Canadian companies; Canadian equity for British and foreign companies.
<b>35. Share capital</b>		
(a) preferred .....	31100 <input type="text"/>	
(b) common .....	31200 <input type="text"/>	
<b>36. Contributed surplus</b> .....	33000 <input type="text"/>	
<b>37. Accumulated other comprehensive income</b> .....	36000 <input type="text"/>	Report the accumulated balance of gains (losses) for items reported at line 77.
<b>38. Retained earnings/ head office account</b>		
(a) appropriated .....	35100 <input type="text"/>	
(b) unappropriated .....	35200 <input type="text"/>	Should equal item 41 (f).
<b>39. TOTAL EQUITY</b> .....	30000 <input type="text"/>	
<b>40. TOTAL LIABILITIES AND EQUITY</b> .....	39000 <input type="text"/>	
<b>41. Unappropriated retained earnings</b>		
(a) opening balance .....	38100 <input type="text"/>	
(b) net income (loss) for the current period .....	38200 <input type="text"/>	Transfer from lines 76 and 79.
(c) transfers from (to) other accounts .....	38400 <input type="text"/>	E.g., share capital, contributed surplus, reserves and head office.
(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) cash		
(i) preferred shares .....	38804 <input "="" type="text" value="("/>	
(ii) common shares .....	38806 <input "="" type="text" value="("/>	
(iii) total .....	38810 <input "="" type="text" value="("/>	Sum of items 41 (e) (1) (i) and (ii).
(2) other dividends .....	38880 <input "="" type="text" value="("/>	Include stock dividends.
<b>(f) closing balance</b> .....	38000 <input type="text"/>	Sum of items 41(a) to 41(e).

**SECTION C – INCOME STATEMENT**

From  Day  Month  Year  To  Day  Month  Year

Report amounts related to business conducted by branches and offices located in Canada only. See instructions on the last page. Revenue and expenses should be reported on the accrual basis and should be cumulative from the start of the fiscal year.

Account	Thousands of dollars	Instructions
<b>REVENUE</b> (net of sales taxes)	42100	
<b>42. Insurance premiums</b> .....	<input type="text"/>	
	42200	
<b>43. Annuity considerations</b> .....	<input type="text"/>	Include settlement annuities.
	43000	
<b>44. Rental revenue</b> .....	<input type="text"/>	Report gross amount, exclude occupancy of own buildings.
<b>45. Interest revenue from Canadian sources</b> .....		Include amortization of discounts and (premiums) on Canadian investments. Report interest from affiliates at item 45 (c).
(a) bond and debentures	45110	
(1) interest revenue .....	<input type="text"/>	
	45120	
(2) amortization of discounts and (premiums) . . .	<input type="text"/>	
	45200	
(b) mortgages .....	<input type="text"/>	
	45800	
(c) other interest revenue .....	<input type="text"/>	
	47200	
<b>46. Interest revenue from foreign sources</b> .....	<input type="text"/>	Include amortization of discounts and (premiums) on foreign investments.
<b>47. Dividends</b> .....		Exclude dividends from corporations accounted for on the equity basis.
	46000	
(a) from Canadian corporations .....	<input type="text"/>	
	47100	
(b) from foreign corporations .....	<input type="text"/>	Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 77. Also complete Section D (lines 85 to 94).
<b>48. Derivatives gains (losses)</b> .....		
	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 77 (a).
	48000	Report value before income taxes. Report realized gains (losses) not reported at items 48 (a), 69 (a) and 77 (b). Also complete Section D (lines 85 to 94).
<b>49. Gains (losses) on the sale of assets</b> .....	<input type="text"/>	
	49000	
<b>50. Other revenue</b> .....	<input type="text"/>	Report revenue from all other sources not disclosed above. Report increases in amounts left on deposit at line 17. <b>Exclude other gains (losses) and report them at lines 69 or 77.</b>
	40000	
<b>51. TOTAL REVENUE</b> .....	<input type="text"/>	
<b>EXPENSES</b>		
	54110	
<b>52. Insurance claims incurred</b> .....	<input type="text"/>	Include payments made from staff insurance funds.
	54120	
<b>53. Annuity claims incurred</b> .....	<input type="text"/>	Include payments made under settlement annuities and staff pension funds.
<b>54. Normal increase (decrease) in actuarial liabilities</b> .....	<input type="text"/>	Report amounts before deduction of deferred policy acquisition expenses. Report changes in valuation bases under item 41 (d).
	54200	
<b>55. Dividends and experience rating refunds to policyholders</b>	54410	
(a) amounts paid during the period .....	<input type="text"/>	
	54420	
(b) estimated increase (decrease) in provision .....	<input type="text"/>	
<b>56. Commissions on insurance premiums and annuity considerations</b> .....	<input type="text"/>	
	54500	
<b>57. Interest expense</b> .....		Report interest amounts paid to affiliates at item 57(d).
	53110	
(a) bonds and debentures .....	<input type="text"/>	
	53120	
(b) mortgages .....	<input type="text"/>	
	53240	
(c) deposits of policyholders and others .....	<input type="text"/>	
	53130	
(d) other interest expenses .....	<input type="text"/>	
<b>58. Dividends paid on equity securities classified as liabilities</b> .....	<input type="text"/>	Include only dividends paid on equity reported as liabilities at line 23, per CICA section 3861.
	53400	
	55210	
<b>59. Wages and salaries</b> .....	<input type="text"/>	Include commissions paid to employees.

**SECTION C – Continued**

Account	Thousands of dollars	Instructions
55220	<input type="text"/>	
<b>60. Employer portion of employee benefits</b> .....		Include EI, CPP/QPP and fringe benefits. Report pension expense at line 61.
62310	<input type="text"/>	
<b>61. Pension expense</b> .....		Report "Other benefits expense" at line 60.
62340	<input type="text"/>	
<b>62. Stock options expense</b> .....		Report per CICA section 3870.
55002	<input type="text"/>	
<b>63. Indirect taxes</b> .....		Include property, business, provincial health and capital taxes.
52100	<input type="text"/>	
<b>64. Depreciation</b> .....		
<b>65. Amortization of:</b>		
52320	<input type="text"/>	
(a) deferred charges .....		
52380	<input type="text"/>	
(b) other .....		Including deferred (gains) losses on investments. See Section D (lines 95 to 97).
55600	<input type="text"/>	
<b>66. Bad debts expense and charitable donations</b> .....		Include bad debts expenses related to accounts receivable.
55001	<input type="text"/>	
<b>67. Purchased goods and services</b> .....		Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or individuals that are not employees.
50000	<input type="text"/>	
<b>68. TOTAL EXPENSES</b> .....		
<b>69. Other gains (losses) and revaluations</b> .....		Report values before income taxes. Also complete Section D (lines 85 to 94).
56100	<input type="text"/>	
(a) Foreign currency gains (losses) .....		Report realized and unrealized values. Report amounts related to derivatives at line 48 or other comprehensive income at line 77.
56200	<input type="text"/>	
(b) Revaluations, (write-downs) and (write-offs) .....		Report amounts not reported at items 48 (b), 69 (a) and 77 (a).
58460	<input type="text"/>	
<b>70. INCOME (LOSS) BEFORE INCOME TAX</b> .....		
57100	<input type="text"/>	
<b>71. Current income tax expense</b> .....		Report Canadian income tax debits and (credits).
57200	<input type="text"/>	
<b>72. Future income tax expense</b> .....		Report Canadian income tax debits and (credits).
58470	<input type="text"/>	
<b>73. INCOME (LOSS) AFTER INCOME TAXES</b> .....		
58100	<input type="text"/>	
<b>74. Equity in unconsolidated affiliates</b> .....		Report the equity share of affiliates' net income or (loss). Use only if investments are carried by the equity method of accounting.
58200	<input type="text"/>	
<b>75. Minority shareholders' portion of net income of consolidated affiliates</b> .....		Report debits and (credits).
58480	<input type="text"/>	
<b>76. NET INCOME (LOSS)</b> .....		Sum of lines 73 and 74, less line 75. Transfer value to item 41 (b).
<b>77. Other comprehensive income</b> .....		Report as per CICA section 1530 Comprehensive Income.
56500	<input type="text"/>	
(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 48 and any other impairments at item 69 (b). Also complete Section D (lines 85 to 94).
56600	<input type="text"/>	
(b) realized (gains) losses .....		Report the realization of (gains) losses previously reported at item 77 (a). Also complete Section D (lines 85 to 94).
57300	<input type="text"/>	
(c) income taxes .....		Report income tax debits and (credits) related to other comprehensive income.
58485	<input type="text"/>	
<b>78. COMPREHENSIVE INCOME</b> .....		Sum of line 76, 77(a) and 77 (b), less item 77 (c).
58510	<input type="text"/>	
<b>79. Net income from foreign operations</b> .....		To be completed by Canadian companies and societies only. Transfer value to item 41 (b).



**SECTION D – DISCLOSURE OF SELECTED ACCOUNTS**

Account	Thousands of dollars	Instructions
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**BALANCE SHEET DISCLOSURE**

**For the same date as in Section A**

**80. Selected financial items at cost**

	61891	<input type="text"/>	
(a) bonds and debentures .....			As reported at items 5 (c), 5 (d), and 5 (e).
(b) corporate shares, fund or trust units and other equity .....	61892	<input type="text"/>	As reported at item 5 (f).
(c) foreign investments .....	61893	<input type="text"/>	As reported at line 6.
(d) derivatives			
(1) derivative assets .....	61894	<input type="text"/>	As reported at line 7. Report at contract value rather than the fair value reported in the balance sheet.
(2) derivative liabilities .....	61895	<input type="text"/>	As reported at line 24. Report at contract value rather than the fair value reported in the balance sheet.

**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.

**81. Funded status**

	66100	<input type="text"/>	
(a) plan assets .....			Assets held by the trustee at market (fair) value.
(b) benefit obligation .....	66200	<input type="text"/>	Actuarial obligation at the end of the quarter.
(c) <b>funded status</b> .....	66300	<input type="text"/>	Report the (deficit) or surplus net position: 81 (a) minus 81 (b). Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.
(d) accrued benefits (liability) or asset .....	66500	<input type="text"/>	

**INCOME STATEMENT DISCLOSURE**

**For the same time period as in Section C**

**82. Software costs expensed**

	55700	<input type="text"/>	Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
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**83. Equity method dividends**

Report the value of dividends received and excluded from income following the equity method and credited to item 4 (a) (3).

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

**84. Accident and Sickness Insurance Activity**

	42120	<input type="text"/>	
(a) insurance premiums - accident and sickness .....			
(b) insurance claims incurred - accident and sickness .....	54130	<input type="text"/>	

**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 48, 49, 69 and items 77 (a) and 77 (b) to the selected assets and liabilities listed below.

Corresponding asset accounts from Section A	
<b>4. Investments in affiliates</b>	
(a) shares and equity	
(1) in Canada .....	81211
(2) outside Canada .....	81212
(c) debt claims on affiliates	
(1) in Canada .....	81221
(2) outside Canada .....	81222

85.

	81211	<input type="text"/>	
(1) in Canada .....			
(2) outside Canada .....	81212	<input type="text"/>	
(c) debt claims on affiliates			
(1) in Canada .....	81221	<input type="text"/>	
(2) outside Canada .....	81222	<input type="text"/>	



**SECTION D – Continued**

Account	Thousands of dollars	Instructions
Corresponding asset accounts from Section A		
<b>86. 5. Canadian investments - non-affiliates</b>		
(c) Government of Canada debt . . . . .	81310 <input type="text"/>	
(d) provincial and municipal government debt		
(1) provincial . . . . .	81321 <input type="text"/>	
(2) municipal . . . . .	81322 <input type="text"/>	
(e) corporate bonds and debentures . . . . .	81330 <input type="text"/>	
(f) corporate shares, fund or trust units and other equity . . . . .	81340 <input type="text"/>	
(g) other Canadian investments . . . . .	81380 <input type="text"/>	
<b>87. 6. Foreign investments - non-affiliates</b>		
(b) bonds and debentures . . . . .	81420 <input type="text"/>	
(c) corporate shares, fund or trust units and other equity . . . . .	81430 <input type="text"/>	
(d) other foreign investments . . . . .	81480 <input type="text"/>	
<b>88. 8. Reverse repurchase agreements . . . . .</b>	81810 <input type="text"/>	
<b>89. 9. Mortgage loans to non-affiliates. . . . .</b>	81500 <input type="text"/>	
<b>90. 10. Non-mortgage loans to non-affiliates</b>		
(a) to policyholders . . . . .	81617 <input type="text"/>	
(b) to others . . . . .	81680 <input type="text"/>	
<b>11. Fixed assets</b>		
<b>91. (a) depreciable assets and land for own use . . . . .</b>	81730 <input type="text"/>	
<b>92. (b) income properties . . . . .</b>	81720 <input type="text"/>	
<b>93. Other assets and liabilities . . . . .</b>	81800 <input type="text"/>	Please specify major items and their values: <input type="text"/> <input type="text"/>
<b>94. TOTAL . . . . .</b>	81000 <input type="text"/>	Sum of lines 85 to 93. This should equal the sum of lines 48, 49, 69 and items 77 (a) and 77 (b).

**CONTINUITY OF UNAMORTIZED BALANCE OF DEFERRED GAINS AND (LOSSES) ON INVESTMENTS**

Account	(a) Unamortized balance beginning of year (Thousands of dollars)	(b) Add (deduct): realized gains (losses) (Thousands of dollars)	(c) Deduct year-to-date amortization (Thousands of dollars)	(d) Unamortized balance to date (Thousands of dollars)
<b>95. Real estate . . . . .</b>	82270 <input type="text"/>	82470 <input type="text"/>	82670 <input type="text"/>	82870 <input type="text"/>
<b>96. Other (please specify) . . . . .</b>	82280 <input type="text"/>	82480 <input type="text"/>	82680 <input type="text"/>	82880 <input type="text"/>
<b>97. TOTAL . . . . .</b>	82100 <input type="text"/>	+ 82300 <input type="text"/>	- 82500 <input type="text"/>	= 82700 <input type="text"/>

(this should equal line 31)

**OTHER DISCLOSURE**

**98. Hours spent completing questionnaire . . . . .** 80005  Report the approximate number of hours required to collect data and to 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)*

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**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)*

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**Additional Comments**

*Please use this section to report any comments.*

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**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.
- ◆ This report covers insurance, investment and ancillary activities conducted by branches and offices located in Canada. Canadian companies and societies carrying on business through unincorporated branches and offices located outside Canada should report the difference between the assets and liabilities related to such foreign branches and offices in item 4 (b) and the associated net income in line 79.
- ◆ This report should not include segregated fund business. The information reported should be net of reinsurance ceded.
- ◆ 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.

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**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*.

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**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](http://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](mailto:QSFS-RTEF@statcan.gc.ca)

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

**THANK YOU FOR YOUR CO-OPERATION**