

**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>
<p><b>Instructions for completing and returning the questionnaire and the Corporate Structure can be found on the last page.</b></p>	

**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 11).**

\_\_\_\_\_

**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
Extension	
□□□□□□□□	□□□□□□□□

**SECTION A – ASSETS**

Balance sheet date ► Day   Month   Year

Account	Thousands of dollars	Instructions
<b>1. Cash and deposits</b>		
(a) Canadian currency . . . . .	11300 <input type="text"/>	Include demand and term deposits.
(b) foreign currency . . . . .	11400 <input type="text"/>	Include demand and term deposits.
<b>2. Accounts receivable</b> . . . . .	12100 <input type="text"/>	Report amount 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"/> )	Report amount related to accounts receivable.
<b>4. Investments in affiliates</b> . . . . .		Report provisions for losses at line 15.
(a) shares and equity . . . . .		Report investment 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 less dividends received . . . . .	14200 <input type="text"/>	Report for investments carried by the equity method.
(b) investment in net assets of foreign offices . . . . .	14400 <input type="text"/>	To be completed by Canadian companies and societies only; exclude foreign subsidiaries and 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 . . . . .		
(1) in Canada . . . . .	14310 <input type="text"/>	Do not net with amounts owing to affiliates - see item 20 (a).
(2) outside Canada . . . . .	14320 <input type="text"/>	Do not net with amounts owing to affiliates - see item 20 (b).
<b>5. Canadian investments - non-affiliates</b> . . . . .		Report provisions for losses at line 15.
(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 . . . . .		Report share warrants and options at line 7.
(1) preferred . . . . .	15163 <input type="text"/>	
(2) common . . . . .	15164 <input type="text"/>	Include common shares, income trust units and mutual fund units.
(g) other Canadian investments . . . . .	15180 <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 and provisions for losses at line 15.
(a) short-term bills and notes . . . . .	15210 <input type="text"/>	
(b) bonds and debentures . . . . .	15220 <input type="text"/>	
(c) corporate shares, fund or trust units and other equity . . . . .	15293 <input type="text"/>	Report share warrants and options at line 7.
(d) other foreign investments . . . . .	15280 <input type="text"/>	

**SECTION A – Continued**

Account	Thousands of dollars	Instructions
7. <b>Derivatives</b> .....	19900 <input type="text"/>	Report gross asset positions. Include derivative contracts, warrants, and options. Report liability positions at line 22.
8. <b>Reverse repurchase agreements</b> .....	69100 <input type="text"/>	Report liabilities related to repurchase agreements at line 23.
9. <b>Mortgage loans to non-affiliates</b> .....		Report provisions for losses at line 15.
(a) residential .....	16110 <input type="text"/>	
(b) non-residential .....	16120 <input type="text"/>	
10. <b>Fixed assets</b>		
(a) depreciable assets and land .....	18310 <input type="text"/>	Include buildings, equipment and leasehold improvements.
(b) accumulated depreciation .....	18350 ( <input type="text"/> )	Report accumulated depreciation on item 10 (a).
11. <b>Deferred policy acquisition expenses</b> .....	19200 <input type="text"/>	
12. <b>Recoverables from reinsurers</b>		
(a) unearned premiums .....	19831 <input type="text"/>	
(b) unpaid claims and adjustment expenses .....	19832 <input type="text"/>	
13. <b>Intangible assets</b> .....	19100 <input type="text"/>	Include goodwill, patents, licenses, rights and other intangibles. Report deferred charges at line 14.
14. <b>Other assets</b> .....	19880 <input type="text"/>	Report assets not elsewhere specified.
15. <b>Accumulated provisions and allowances for losses</b> .....	19810 ( <input type="text"/> )	Report for losses on investments, loans and other assets charged to expenses not reported elsewhere on the balance sheet.
16. <b>TOTAL ASSETS</b> .....	10000 <input type="text"/>	

FOR INFORMATION ONLY

**SECTION B – LIABILITIES AND EQUITY**

Balance sheet date ► Day   Month   Year

Account	Thousands of dollars	Instructions
<b>LIABILITIES</b>		
22100	<input type="text"/>	
<b>17. Accounts payable</b> .....		Include accrued payables. Report non-trade related amounts due to affiliates at line 20.
22120	<input type="text"/>	
<b>18. Unpaid claims and adjustment expenses</b> .....		
23000	<input type="text"/>	
<b>19. Income taxes payable</b> .....		Report income taxes recoverable at line 2.
<b>20. Amounts owing to affiliates</b> .....		Include notes, loans, mortgages, bonds and interest payable to affiliates. Report trade payables with affiliates at line 17.
24100	<input type="text"/>	
(a) in Canada .....		Do not net with debt claims on affiliates - see item 4 (c) (1).
24200	<input type="text"/>	
(b) outside Canada .....		Do not net with debt claims on affiliates - see item 4 (c) (2).
<b>21. Borrowing from non-affiliates</b>		
(a) loans and overdrafts .....		Report mortgage loans at item 21 (b).
25700	<input type="text"/>	
(1) from lenders in Canada .....		Include Canadian and foreign lenders operating in Canada.
25800	<input type="text"/>	
(2) from lenders outside Canada .....		
25500	<input type="text"/>	
(b) mortgage loans .....		
29900	<input type="text"/>	
<b>22. Derivatives</b> .....		Report gross liability positions. Report asset positions at line 7.
69200	<input type="text"/>	
<b>23. Obligations related to repurchase agreements</b> ..		Report reverse repurchase agreements at line 8.
29950	<input type="text"/>	
<b>24. Equity securities classified as liabilities</b> .....		Report equities classified as liabilities as required by CICA section 3861.
26200	<input type="text"/>	
<b>25. Unearned premiums (at 100%)</b> .....		
26811	<input type="text"/>	
<b>26. Unearned commissions</b> .....		
26700	<input type="text"/>	
<b>27. Deposits received on reinsurance ceded</b> .....		
27000	<input type="text"/>	
<b>28. Future income taxes</b> .....		Report both (debit) and credit balances.
29000	<input type="text"/>	
<b>29. Other liabilities</b> .....		Report liabilities not elsewhere specified.
20000	<input type="text"/>	
<b>30. TOTAL LIABILITIES</b> .....		

FOR INFORMATION ONLY

**SECTION B – Continued**

Account	Thousands of dollars	Instructions
<b>EQUITY</b>		
		Report worldwide equity for Canadian companies and Canadian equity for British and foreign companies.
<b>31. Share capital</b>		
(a) preferred .....	31100 <input type="text"/>	
(b) common .....	31200 <input type="text"/>	
<b>32. Contributed surplus</b> .....	33000 <input type="text"/>	
<b>33. Accumulated other comprehensive income</b> .....	36000 <input type="text"/>	Report the accumulated balance of gains (losses) for items reported at line 83.
<b>34. Retained earnings</b>		
(a) reserves required by the Office of the Superintendent of Financial Institutions, general and contingency reserves .....	35100 <input type="text"/>	
(b) earned surplus .....	35210 <input type="text"/>	For Canadian companies
(c) head office account .....	35250 <input type="text"/>	For Canadian branches of British and foreign companies.
<b>35. TOTAL EQUITY</b> .....	30000 <input type="text"/>	
<b>36. TOTAL LIABILITIES AND EQUITY</b> .....	39000 <input type="text"/>	
<b>37. Earned surplus and head office accounts</b>		
(a) opening balance, earned surplus and head office account .....	38100 <input type="text"/>	
(b) net income (loss) for the current period .....	38200 <input type="text"/>	This should equal the sum of lines 82 and 85.
(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"/> )	
(ii) common shares .....	38806 ( <input type="text"/> )	
(iii) total .....	38810 ( <input type="text"/> )	Sum of items 37 (e) (1) (i) and (ii).
(2) other dividends .....	38880 ( <input type="text"/> )	Include stock dividends.
(f) closing balance .....	38000 <input type="text"/>	Sum of items 37 (a) to 37 (e). This should equal the sum of items 34 (b) and 34 (c).

**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
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**UNDERWRITING OPERATIONS**

**Premium Revenue**

	42111	<input type="text"/>	
<b>38. Net premiums written during period</b> . . . . .			
	42112	<input type="text"/>	
<b>39. Increase (decrease) in unearned premiums</b> . . . . .			Before deduction of deferred policy acquisition expenses.
	42110	<input type="text"/>	
<b>40. Net premiums earned</b> . . . . .			Line 38 minus line 39.
	49881	<input type="text"/>	
<b>41. Other</b> . . . . .			
	58441	<input type="text"/>	
<b>42. TOTAL UNDERWRITING REVENUE</b> . . . . .			Sum of line 40 and line 41.

**INSURANCE CLAIMS AND EXPENSES**

	54110	<input type="text"/>	
<b>43. Net claims and adjustment expenses incurred</b> . . . . .			
	54500	<input type="text"/>	
<b>44. Commissions</b> . . . . .			Amounts paid to insurance agents and brokers who are not employees, for services rendered.
	54620	<input type="text"/>	
<b>45. Taxes</b> . . . . .			Exclude income and real estate taxes.

**GENERAL EXPENSES**

	52111	<input type="text"/>	
<b>46. Depreciation</b> . . . . .			
<b>47. Amortization of:</b>			
(a) deferred charges . . . . .	52320	<input type="text"/>	
(b) other . . . . .	52380	<input type="text"/>	
	55210	<input type="text"/>	
<b>48. Wages and salaries</b> . . . . .			Include commissions paid to employees.
	55220	<input type="text"/>	
<b>49. Employer portion of employee benefits</b> . . . . .			Include EI, CPP/QPP and fringe benefits. Report pension expense at line 50.
	62310	<input type="text"/>	
<b>50. Pension expense</b> . . . . .			Report "other benefits expense" at line 49.
	62340	<input type="text"/>	
<b>51. Stock options expense</b> . . . . .			Report per CICA section 3870.
	55002	<input type="text"/>	
<b>52. Indirect taxes</b> . . . . .			Include property, business and provincial health and capital taxes.
	55600	<input type="text"/>	
<b>53. Bad debts expense and charitable donations</b> . . . . .			Include bad debts expenses related to accounts receivable.
	55001	<input type="text"/>	
<b>54. Purchased goods and services</b> . . . . .			Include purchased materials, services (e.g., legal, insurance, etc.) and subcontracting costs paid to businesses or to individuals that are not employees.
	58442	<input type="text"/>	
<b>55. TOTAL CLAIMS AND EXPENSES</b> . . . . .			Sum of lines 43 to 54.
	58443	<input type="text"/>	
<b>56. Underwriting income before the undernoted</b> . . . . .			Line 42 minus line 55.
	54400	<input type="text"/>	
<b>57. Dividends and experience rating refunds to policyholders</b> . . . . .			
	58440	<input type="text"/>	
<b>58. UNDERWRITING GAIN (LOSS)</b> . . . . .			Line 56 minus line 57.

**SECTION C – Continued**

Account	Thousands of dollars	Instructions
<b>INVESTMENT AND ANCILLARY OPERATIONS</b>		
<b>INVESTMENT REVENUE</b>		
<b>59. Interest revenue from Canadian sources</b> .....		Include amortization of discounts and premiums on investments; report interest from affiliates at item 59 (c).
(a) bonds and debentures .....	45100 <input type="text"/>	Include amortization of discounts and premiums on investments.
(b) mortgages .....	45200 <input type="text"/>	
(c) other interest revenue .....	45800 <input type="text"/>	
	47200 <input type="text"/>	
<b>60. Interest revenue from foreign sources</b> .....		Include amortization of discounts and premiums.
<b>61. Dividends</b> .....		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"/>	
<b>62. Real estate</b> .....		
(a) rental revenue .....	43100 <input type="text"/>	
(b) other revenue .....	49882 <input type="text"/>	
(c) expenses .....	55888 <input type="text"/>	Report depreciation at item 67 (a).
	49883 <input type="text"/>	
<b>63. Other investment revenue</b> .....		<b>Exclude gains (losses) and report them at lines 70, 71, 74 or 83.</b>
	58453 <input type="text"/>	
<b>64. TOTAL INVESTMENT REVENUE</b> .....	<input type="text"/>	
<b>INVESTMENT EXPENSES</b>		
<b>65. Interest expense</b> .....		Report interest amounts paid to affiliates at item 65 (b).
(a) mortgages .....	53120 <input type="text"/>	
(b) other interest expenses .....	53130 <input type="text"/>	
<b>66. Dividends paid on equity securities classified as liabilities</b> .....	53400 <input type="text"/>	Include only dividends paid on equity reported as liabilities at line 24, per CICA section 3861.
<b>67. Operating expenses applicable to investment operations</b> .....		
(a) depreciation .....	52112 <input type="text"/>	
(b) other operating expenses .....	54890 <input type="text"/>	
	58454 <input type="text"/>	
<b>68. TOTAL INVESTMENT EXPENSES</b> .....	<input type="text"/>	
<b>69. Investment income before gains (losses) and ancillary income</b> .....	58455 <input type="text"/>	Line 64 minus line 68.
<b>70. Derivatives gains (losses)</b> .....		Report values before income taxes. Report all values related to derivatives whether realized or unrealized except for values reported at line 83. Also complete Section D (lines 100 to 107).
(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 83 (a).
<b>71. Gains (losses) on the sale of assets</b> .....	48000 <input type="text"/>	Report value before income taxes. Report realized gains (losses) not reported at items 70 (a), 74 (a) and 83 (b). Also complete Section D (lines 100 to 107).
<b>72. Income (loss) from ancillary operations</b> .....	58456 <input type="text"/>	Please specify major items:
		<input type="text"/>
	58450 <input type="text"/>	
<b>73. NET INVESTMENT AND ANCILLARY INCOME</b> .....	<input type="text"/>	Sum of lines 69 to 72.
<b>74. Other gains (losses) and revaluations</b> .....		Report values before income taxes. Also complete Section D (lines 100 to 107).
(a) Foreign currency gains (losses) .....	56100 <input type="text"/>	Report realized and unrealized values. Report amounts related to derivatives at line 70 or other comprehensive income at line 83.
(b) Revaluations, (write-downs) and (write-offs) ..	56200 <input type="text"/>	Report amounts not reported at items 70 (b), 74 (a) and 83 (a).
	49888 <input type="text"/>	
<b>75. Other revenues</b> .....	<input type="text"/>	

**SECTION C – Continued**

Account	Thousands of dollars	Instructions
55889	<input type="text"/>	
<b>76. Other expenses</b> .....		
58460	<input type="text"/>	
<b>77. INCOME (LOSS) BEFORE INCOME TAXES</b> .....		This is the sum of lines 58 and 73 to 75, less line 76.
57100	<input type="text"/>	
<b>78. Current income tax expense</b> .....		Report Canadian income tax debits and (credits).
57200	<input type="text"/>	
<b>79. Future income tax expense</b> .....		Report Canadian income tax debits and (credits).
58470	<input type="text"/>	
<b>80. INCOME (LOSS) AFTER INCOME TAXES</b> .....		
58100	<input type="text"/>	
<b>81. 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.
58480	<input type="text"/>	
<b>82. NET INCOME (LOSS)</b> .....		Transfer value to item 37 (b).
<b>83. Other comprehensive income</b> .....		Report as per CICA section 1530 Comprehensive Income.
56500	<input type="text"/>	
(a) unrealized gains (losses) .....		Include unrealized gains and (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 70 and any other impairments at item 74 (b). Also complete Section D (lines 100 to 107).
56600	<input type="text"/>	
(b) realized (gains) losses .....		Report the realization of (gains) or losses previously reported at item 83 (a). Also complete Section D (lines 100 to 107).
57300	<input type="text"/>	
(c) income taxes .....		Report income tax debits and (credits) related to other comprehensive income.
58485	<input type="text"/>	
<b>84. COMPREHENSIVE INCOME</b> .....		Sum of line 82 and items 83 (a) and 83 (b), less item 83 (c).
58510	<input type="text"/>	
<b>85. Net income from foreign operations</b> .....		To be completed by Canadian companies and societies only. Transfer value to line 37 (b).

FOR INFORMATION ONLY



**SECTION D – DISCLOSURE OF SELECTED ACCOUNTS**

Account	Thousands of dollars	Instructions
<b>BALANCE SHEET DISCLOSURE</b>		
<b>For the same date as in Section A</b>		
<b>86. Selected financial items at cost</b>		
(a) bonds and debentures . . . . .	61891 <input type="text"/>	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 . . . . .	61894 <input type="text"/>	As reported at line 7. Report at contract value rather than the fair value reported in the balance sheet.
(1) derivative assets . . . . .	61895 <input type="text"/>	As reported at line 22. Report at contract value rather than the fair value reported in the balance sheet.
(2) derivative liabilities . . . . .	<input type="text"/>	

<b>PENSION PLAN FUNDING</b> . . . . .		Report the closing balance for pension plans held through a trustee at the end of a quarter. Exclude other benefits plans.
<b>For the same date as in Section A</b>		
<b>87. Funded status</b>		
(a) plan assets . . . . .	66100 <input type="text"/>	Assets held by the trustee at market (fair) value.
(b) benefit obligation . . . . .	66200 <input type="text"/>	Actuarial obligation at the end of the quarter.
<b>(c) funded status</b> . . . . .	<input type="text"/>	Report the (deficit) or surplus net position: 87 (a) minus 87 (b).
(d) Accrued benefits (liability) or asset . . . . .	66500 <input type="text"/>	Funded status adjusted by the unamortized amounts of transitional obligation, past service cost and net actuarial gain.

<b>INCOME STATEMENT DISCLOSURE</b>		<b>For the same time period as in Section C</b>
<b>88. Software costs expensed</b> . . . . .	55700 <input type="text"/>	Report only the cost of own-use software whether purchased or licensed. Exclude any amount deferred and amortized.
<b>89. Equity method dividends</b> . . . . .		Report dividends received and excluded from income following the equity method of accounting and credited to item 4 (a) (3).
(a) Canadian dividends . . . . .	75100 <input type="text"/>	
(b) foreign dividends . . . . .	75200 <input type="text"/>	

<b>PREMIUMS AND CLAIMS BY LINE OF BUSINESS (net of reinsurance)</b>						
Account	Net Premiums Written		Net Premiums Earned		Net Claims Incurred	
	Thousands of dollars		Thousands of dollars		Thousands of dollars	
<b>CANADIAN BUSINESS ONLY</b>						
<b>90. Property</b>	76111	<input type="text"/>	76211	<input type="text"/>	76311	<input type="text"/>
(a) personal . . . . .		<input type="text"/>		<input type="text"/>		<input type="text"/>
(b) commercial . . . . .	76112	<input type="text"/>	76212	<input type="text"/>	76312	<input type="text"/>
<b>91. Automobile</b> . . . . .	76120	<input type="text"/>	76220	<input type="text"/>	76320	<input type="text"/>
<b>92. Accident and sickness</b> . . . . .	76130	<input type="text"/>	76230	<input type="text"/>	76330	<input type="text"/>
<b>93. Marine and aircraft</b> . . . . .	76140	<input type="text"/>	76240	<input type="text"/>	76340	<input type="text"/>
<b>94. Liability</b> . . . . .	76150	<input type="text"/>	76250	<input type="text"/>	76350	<input type="text"/>
<b>95. Other</b> . . . . .	76180	<input type="text"/>	76280	<input type="text"/>	76380	<input type="text"/>
<b>96. TOTAL CANADIAN BUSINESS</b> . . . . .	76191	<input type="text"/>	76291	<input type="text"/>	76391	<input type="text"/>
<b>FOREIGN BUSINESS</b> (To be completed by Canadian companies only.)						
<b>97. Foreign business written by offices in Canada</b> . . . . .	76192	<input type="text"/>	76292	<input type="text"/>	76392	<input type="text"/>
<b>98. Foreign business written by offices outside Canada</b> . . . . .	76193	<input type="text"/>	76293	<input type="text"/>	76393	<input type="text"/>
<b>99. TOTAL</b> (sum of lines 96, 97, and 98; sum of lines 96 and 97 should equal lines 38, 40, and 43) . . . . .	76100	<input type="text"/>	76200	<input type="text"/>	76300	<input type="text"/>

**SECTION D – Continued**

Account	Thousands of dollars	Instructions
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**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 70, 71, 74 and items 83 (a) and 83 (b) to the selected assets and liabilities listed below.

		Corresponding asset accounts from Section A	
100.	<b>4. Investments in affiliates</b>		
	(a) shares and equity		
	(1) in Canada .....	81211	<input type="text"/>
	(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"/>
101.	<b>5. Canadian investments - non affiliates</b>		
	(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 and income trust units		
	(1) preferred .....	81343	<input type="text"/>
	(2) common .....	81344	<input type="text"/>
	(g) other Canadian investments .....	81380	<input type="text"/>
102.	<b>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"/>
		81810	<input type="text"/>
103.	<b>8. Reverse repurchase agreements</b> .....		
104.	<b>9. Mortgage loans to non-affiliates</b>		
	(a) residential .....	81530	<input type="text"/>
	(b) non-residential .....	81540	<input type="text"/>
105.	<b>10. Fixed assets</b>		
	(a) depreciable assets and land .....	81730	<input type="text"/>
106.	<b>Other assets and liabilities</b> .....	81800	<input type="text"/>
			<input type="text"/>
			<input type="text"/>
107.	<b>TOTAL</b> .....	81000	<input type="text"/>

Please specify major items and their values:

Sum of lines 100 to 106. This should equal the sum of lines 70, 71, 74 and items 83 (a) and 83 (b).

**OTHER DISCLOSURE**

108. Hours spent completing questionnaire .....	80005	<input type="text"/>	Report the approximate number of hours required to collect data and to 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)*

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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 underwriting revenue.....	58441 a <input type="text"/>	58441 b <input type="text"/>
Total claims and expenses.....	58442 a <input type="text"/>	58442 b <input type="text"/>
Underwriting gains (loss).....	58440 a <input type="text"/>	58440 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 85.
- ◆ 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](http://www.statcan.gc.ca/imdb-bmdi/2501-eng.htm)), and/or contact Statistics Canada at:

**Tel:** (877) 898-6686  
**Fax:** (800) 552-4428  
**E-mail:** 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**