



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.ca (see catalogue 61-008-XWE and CANSIM tables 187-0001 and 187-0002.)

Confidentiality

Statistics Canada is prohibited by law from publishing any statistics which would divulge information obtained from this survey that relates to any identifiable 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 either the *Access to Information Act* or any other legislation.

Instructions for completing and returning the questionnaire and the Corporate Structure can be found on the last page.

Reporting Entity

1. This report covers (please mark only one)

- a single corporation
- part of a corporation (e.g. branch, division, head office)
- consolidated family of corporations
- Other (please specify)

- ◆ **If you have received a Corporate Structure**, please review the list of entities and make any necessary corrections. The Corporate Structure lists the Canadian entities expected to be consolidated in this report.
- ◆ **If you have not received a Corporate Structure** and this entity is part of a Canadian consolidation, please check here

2. Does this reporting entity have investments in partnerships or joint ventures?

- Yes
- No

3. Please explain any significant events, changes in accounting or basis of reporting, that have impacted operations since the prior period (if needed, additional space is available in the comments section on page 9).

4. This report covers the period from: Day Month Year **to** Day Month Year

Certification

I certify that the information herein is complete and correct to the best of my knowledge.

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

For Statistics Canada Use Only

Received

Captured

Edited

Analyzed

SECTION A – ASSETS

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
1. Cash and deposits		
(a) Canadian currency	11300 <input type="text"/>	Include demand and term deposits.
(b) foreign currency	11400 <input type="text"/>	Include demand and term deposits.
2. Accounts receivable	12100 <input type="text"/>	Report amount before deducting allowances for doubtful accounts.
3. Allowance for doubtful accounts	12800 (<input type="text"/>)	Report amount related to accounts receivable.
4. Investments in affiliates		Report provisions for losses at line 13.
(a) shares and equity		Report investments in unconsolidated affiliates.
(1) in Canada	14110 <input type="text"/>	Report cost of shares.
(2) outside Canada	14120 <input type="text"/>	Report cost of shares.
(3) accumulated earnings	14200 <input type="text"/>	Report for investments carried by the equity method.
(b) debt claims on affiliates		Include loans, advances, mortgages, notes, bonds, interest receivable and other claims with affiliates.
(1) in Canada	14310 <input type="text"/>	Do not net with amounts owing to affiliates - see item 17 (a).
(2) outside Canada	14320 <input type="text"/>	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 <input type="text"/>	
(b) bankers' acceptances and 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. Report short-term paper at item 5 (b).
(f) corporate shares, fund or trust units and other equity	15160 <input type="text"/>	Report share warrants and options at line 7.
(g) other Canadian investments	15180 <input type="text"/>	Include precious metals and gold and silver certificates. Report derivatives at line 7.
6. Foreign investments - non-affiliates	15200 <input type="text"/>	Report cash and deposits at line 1, derivatives at line 7, mortgage loans at line 9, non-mortgage loans at line 10 and provisions for losses at line 13.
7. Derivatives	19900 <input type="text"/>	Report gross asset positions. Include derivative contracts, warrants and options. Report liability positions at line 20.
8. Reverse repurchase agreements	69100 <input type="text"/>	Report liabilities related to repurchase agreements at line 21.

SECTION A – Continued

Balance sheet date ► Day Month Year

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

FOR INFORMATION ONLY

SECTION B – LIABILITIES AND EQUITY

Balance sheet date ► Day Month Year

Account	Thousands of dollars	Instructions
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LIABILITIES

15. Accounts payable	22100 <input type="text"/>	Include accrued payables. Report non-trade related amounts due to affiliates at line 17.
16. Income taxes payable	23000 <input type="text"/>	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.
(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).
18. Borrowing from non-affiliates		
(a) loans and overdrafts		Report mortgage loans at item 18 (d).
(1) from lenders in Canada	25700 <input type="text"/>	Include Canadian and foreign lenders operating in Canada.
(2) from lenders outside Canada	25800 <input type="text"/>	
(b) commercial paper	25200 <input type="text"/>	Include bankers' acceptances and financial paper.
(c) bonds and debentures	25400 <input type="text"/>	Include public and private placements and mortgage bonds.
(d) mortgage loans	25500 <input type="text"/>	
19. Equity securities classified as liabilities	29950 <input type="text"/>	Report equities classified as liabilities as required by CICA section 3861.
20. Derivatives	29900 <input type="text"/>	Report gross liability positions. Report asset positions at line 7.
21. Obligations related to repurchase agreements	69200 <input type="text"/>	Report reverse repurchase agreements at line 8.
22. Future income taxes	27000 <input type="text"/>	Report both (debit) and credit balances.
23. Minority interest	28000 <input type="text"/>	Report the minority interest related to consolidated subsidiaries.
24. Other liabilities	29000 <input type="text"/>	Report liabilities not elsewhere specified.
25. TOTAL LIABILITIES	20000 <input style="border: 2px solid black;" type="text"/>	

SECTION B – Continued

Account	Thousands of dollars	Instructions
EQUITY		
26. Share capital		
(a) preferred	31100	<input type="text"/>
(b) common	31200	<input type="text"/>
27. Unitholders' capital	32300	<input type="text"/> Include owners' investments in trusts, funds or partnerships.
28. Contributed surplus	33000	<input type="text"/>
29. Accumulated other comprehensive income	36000	<input type="text"/> Report the accumulated unrealized gains (losses) related to line 63.
30. Retained earnings		
(a) opening balance	38100	<input type="text"/>
(b) net income (loss) for the current period	38200	<input type="text"/> Transfer from line 62.
(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"/>
(e) dividends declared		
(1) preferred shares	38804	<input type="text"/> ()
(2) common shares	38806	<input type="text"/> ()
(f) closing balance	38000	<input type="text"/> Sum of items 30 (a) to 30 (e).
31. TOTAL EQUITY	30000	<input type="text"/>
32. TOTAL LIABILITIES AND EQUITY	39000	<input type="text"/>

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	<input type="text"/>
(a) insurance and pension business.....		
	44100	<input type="text"/>
(b) sale of real estate.....		
	44200	<input type="text"/>
(c) brokerage commissions or securities brokerage.....		
	44800	<input type="text"/>
(d) other commissions.....		

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

	45110	<input type="text"/>
(a) bonds and debentures		
(1) interest revenue.....		
	45120	<input type="text"/>
(2) amortization of discounts and (premiums) ...		
	45800	<input type="text"/>
(b) other interest revenue.....		

35. Interest revenue from foreign sources

	47210	<input type="text"/>
(a) foreign interest revenue.....		
	47220	<input type="text"/>
(b) amortization of discounts and (premiums).....		

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

	46000	<input type="text"/>
(a) from Canadian corporations.....		
	47100	<input type="text"/>
(b) from foreign corporations.....		

37. Derivative gains (losses) Report all values related to derivatives whether realized or unrealized except for values reported at item 63 (a).

	48000	<input type="text"/>
38. Gains (losses) on the sale of assets		

Report realized gains (losses) on the sale of financial and fixed assets. Report value before income taxes. Report amounts related to derivatives at line 37.

39. Other revenue Report revenue from all other sources not disclosed above.

	49000	<input type="text"/>
40. TOTAL REVENUE	40000	<input style="border: 2px solid black;" type="text"/>

EXPENSES

41. Wages and salaries..... Include commissions paid to employees.

	55210	<input type="text"/>
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42. Employer portion of employee benefits Include EI, CPP/QPP and fringe benefits. Report pension expense at line 43.

	55220	<input type="text"/>
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43. Pension expense..... Report per CICA section 3461. Report "other benefits expense" at line 42.

	62310	<input type="text"/>
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44. Stock options expense Report per CICA section 3870.

	62340	<input type="text"/>
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45. 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.

	55001	<input type="text"/>
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46. Indirect taxes Include property, business, provincial health and capital taxes.

	55002	<input type="text"/>
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SECTION C – Continued

Account	Thousands of dollars	Instructions
47. Depreciation	52100	<input style="width: 100%;" type="text"/>
48. Amortization		
(a) intangible assets	52310	<input style="width: 100%;" type="text"/>
(b) deferred charges	52320	<input style="width: 100%;" type="text"/>
49. Interest expense	53000	<input style="width: 100%;" type="text"/> Include interest paid to affiliates.
50. Dividends paid on equity securities classified as liabilities	53400	<input style="width: 100%;" type="text"/> Include only dividends paid on securities reported as liabilities at line 19, per CICA section 3861.
51. Bad debts expense and charitable donations	55600	<input style="width: 100%;" type="text"/> Include bad debts expense related to accounts receivable.
52. TOTAL EXPENSES	50000	<input style="width: 100%;" type="text"/>
53. Foreign currency gains (losses)	56100	<input style="width: 100%;" type="text"/> Report realized and unrealized values. Report amounts related to derivatives at line 37 and other comprehensive income at line 63.
54. Revaluations and (write-offs)	56200	<input style="width: 100%;" type="text"/> Report revaluations to fair value and (write-offs) not reported at lines 37, 53 and 63.
55. INCOME (LOSS) BEFORE INCOME TAX	58460	<input style="width: 100%;" type="text"/>
56. Current income tax expense	57100	<input style="width: 100%;" type="text"/> Report Canadian income tax debits and (credits).
57. Future income tax expense	57200	<input style="width: 100%;" type="text"/> Report Canadian income tax debits and (credits).
58. INCOME (LOSS) AFTER INCOME TAXES	58470	<input style="width: 100%;" type="text"/>
59. Equity in unconsolidated affiliates	58100	<input style="width: 100%;" type="text"/> Report the equity share of affiliates' net income or (loss). Use only if the investments are carried by the equity method.
60. Minority shareholders' portion of net income of consolidated affiliates	58200	<input style="width: 100%;" type="text"/> Report debits and (credits).
61. Extraordinary gains (losses)	58300	<input style="width: 100%;" type="text"/> Report net of income taxes.
62. NET INCOME (LOSS)	58480	<input style="width: 100%;" type="text"/> Sum of lines 58, 59 and 61, less line 60. Transfer value to item 30 (b).
63. Other comprehensive income		Report as per CICA section 1530 Comprehensive Income.
(a) unrealized gains and (losses)	56500	<input style="width: 100%;" type="text"/> Report unrealized gains and (losses) on derivatives designated as cash flow hedges, hedges of unrealized foreign currency gains and (losses) and available-for-sale financial assets revalued to fair value. Report derivatives impairment at line 37 and any other impairment at line 54.
(b) realized (gains) and losses	56600	<input style="width: 100%;" type="text"/> Report the realization of (gains) or losses previously reported at item 63 (a).
(c) income taxes	57300	<input style="width: 100%;" type="text"/> Report income tax debits and (credits) related to other comprehensive income.
64. COMPREHENSIVE INCOME	58485	<input style="width: 100%;" type="text"/> Sum of line 62 and items 63 (a) and 63 (b), less item 63 (c).

SECTION D – DISCLOSURE OF SELECTED ACCOUNTS

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

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

65. Funded status

(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.
(c) funded status	66300	<input type="text"/>	Report the (deficit) or surplus net position: 65 (a) minus 65 (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.

INCOME STATEMENT DISCLOSURE

For the same time period as in Section C

66. Software costs expensed	55700	<input type="text"/>	Report only the cost of on-use software whether purchased or licensed. Exclude any amount deferred and amortized.
67. Equity method dividends			Report dividends received and excluded from income following the equity method and credited to item 4 (a)(3).
(a) Canadian	75100	<input type="text"/>	
(b) foreign	75200	<input type="text"/>	

OTHER DISCLOSURE

68. Hours spent completing questionnaire	30005	<input type="text"/>	Report the approximate number of hours required to collect data and complete the questionnaire this quarter .
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FOR INFORMATION ONLY

Report only Canadian operations – please exclude foreign affiliates.

- ◆ Report all amounts in **thousands of Canadian dollars** – “\$ 000s”
- ◆ Use parentheses to report negative values.
- ◆ If actual data are not available, estimates may be used.
- ◆ The term “affiliate” used in this questionnaire covers **unconsolidated**:
 - parent, subsidiary and related corporations
 - related joint ventures and partnerships
 - head offices, branches and divisions
 - directors, officers and individual shareholders

Affiliates are entities within a common family of corporations controlled or significantly influenced by the reporting company or another company within the corporate family.

Returning your questionnaire and Corporate Structure:

Return the completed questionnaire and Corporate Structure in the enclosed envelope or fax it to Statistics Canada at (800) 552-4428 within 30 days of quarter end.

Fax or other electronic transmission disclosure:

Statistics Canada advises you there could be risk of disclosure during facsimile or other electronic transmission. However, upon receipt of your information, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

For further information, definitions of terms used, or questions concerning this survey, please consult the “Quarterly Survey of Financial Statements Reporting Guide” (available at www.statcan.ca/english/sdds/2501.htm), and/or contact Statistics Canada at:

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THANK YOU FOR YOUR CO-OPERATION