# Bureau du surintendant des institutions financières Canada

# **CERTIFIED FINANCIAL STATEMENTS (OSFI 60)**

For assistance with completing this form, please refer to the Instruction Guide for the Certified Financial Statements (OSFI 60) on the OSFI website.

Plans with both a defined contribution and defined benefit provision must complete all sections of the form.

For Plan Year Ending (YYYY-MM-DD) (001)	Number of Months Covered (002)
<del>-</del>	
Total net assets at beginning of plan year (all   (Section A line 001 + Section B line 001)	provisions)
Total net assets at plan year end (all provision (Section A line 024 + Section B line 029)	
SECTION A: DEFINED	CONTRIBUTION (DC) PROVISION
STATEMENT OF CHANGES IN NET ASSETS	
NET DC ASSETS AT BEGINNING OF PLAN YEAR	F
INCREASE IN ASSETS	Current Year (\$)
Increase due to investments	
Investment income	
Net gains (or losses) on investments	
Realized	
Unrealized	
Total increase due to investments (lines 002-	+003+004)
Contributions	
Member contributions	
Additional voluntary contributions	
Employer contributions	
Total contributions (lines 006+007+008)	
Transfers to members accounts	
Other sources of increase	
TOTAL INCREASE IN ASSETS (lines 005+009+0	010+011)
DECREASE IN ASSETS	
Plan expenses	
Expenses related to managing investment	ts

	Administration cost	
014	Professional fees	
015	Other	
016	Total plan expenses (lines 013+014+015)	
	Benefits and transfers	
017	Benefits paid directly by the plan	
	Transfers from members accounts to:	
018	Other registered pension plans	
019	Others transfers	
020	Total benefits and transfers (lines 017+018+019)	
021	Other sources of decrease	
022	TOTAL DECREASE IN ASSETS (lines 016+020+021)	
023	CHANGE IN NET ASSETS (lines 012-022)	
024	NET DC ASSETS AT PLAN YEAR END (lines 001+023)	
	STATEMENT OF NET ASSETS	
	ASSETS	Current Year (\$)
025	Cash on hand	
	Investments at fair value	
	Investments at fair value  Debt securities (Canadian and non-Canadian)	
026		
026 027	Debt securities (Canadian and non-Canadian)	
	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian	
027	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian	
027	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)	
027 028	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)	
027 028 029	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)  Equity - Canadian	
027 028 029 030	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)  Equity - Canadian  Equity - non-Canadian  Total equity (Canadian and non-Canadian)(lines 029+030)	
027 028 029 030	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)  Equity - Canadian  Equity - non-Canadian	
027 028 029 030 031	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)  Equity - Canadian  Equity - non-Canadian  Total equity (Canadian and non-Canadian)(lines 029+030)  Alternative assets (Canadian and non-Canadian)	
027 028 029 030 031	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)  Equity - Canadian  Equity - non-Canadian  Total equity (Canadian and non-Canadian)(lines 029+030)  Alternative assets (Canadian and non-Canadian)  Alternative assets - Canadian	
027 028 029 030 031	Debt securities (Canadian and non-Canadian) Debt securities - Canadian Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian) Equity - Canadian Equity - non-Canadian  Total equity (Canadian and non-Canadian)(lines 029+030)  Alternative assets (Canadian and non-Canadian) Alternative assets - Canadian Alternative assets - non-Canadian  Total alternative assets (Canadian and non-Canadian) (lines 032+033)	
027 028 029 030 031	Debt securities (Canadian and non-Canadian)  Debt securities - Canadian  Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian)  Equity - Canadian  Equity - non-Canadian  Total equity (Canadian and non-Canadian)(lines 029+030)  Alternative assets (Canadian and non-Canadian)  Alternative assets - Canadian  Alternative assets - non-Canadian	
027 028 029 030 031 032 033	Debt securities (Canadian and non-Canadian) Debt securities - Canadian Debt securities - non-Canadian  Total debt securities (Canadian and non-Canadian) (lines 026+027)  Equity (Canadian and non-Canadian) Equity - Canadian Equity - non-Canadian  Total equity (Canadian and non-Canadian)(lines 029+030)  Alternative assets (Canadian and non-Canadian) Alternative assets - Canadian Alternative assets - non-Canadian  Total alternative assets (Canadian and non-Canadian) (lines 032+033)  Diversified and other investments (Canadian and non-Canadian)	

020	Other Investments not listed above	
038	Other Investments not listed above	
039	Total diversified and other investments (Canadian and non-	<u> </u>
	Canadian) (lines 035+036+037+038)	
040	Total investments at fair value (Canadian and non-Canadian)	
	(lines 028+031+034+039)	
	Accounts receivable	
041	Member and additional voluntary contributions	
042	Employer contributions	
043	Investment income receivable	
044	Other amounts receivable	
045	Total accounts receivable (lines 041+042+043+044)	
046	TOTAL ASSETS (lines 025+040+045)	
040	101AL ASSETS (IIIIes 025+040+045)	
	LIABILITIES	
047	Mortgage borrowings	
048	Pension benefits, refunds and transfers payable	
049	Expenses payable	
050	Other amounts payable	
051	TOTAL LIABILITIES (lines 047+048+049+050)	
052	NET DC ASSETS AT PLAN YEAR END (lines 046-051)	
For pla	ins with defined contribution provisions only, please go to Section C	
	SECTION B: DEFINED BENEFIT (DB) PROVISION	ON
	STATEMENT OF CHANGES IN NET ASSETS	
001	NET DB ASSETS AT BEGINNING OF PLAN YEAR	
	INCREASE IN ASSETS	
000	Increase due to investments	Current Year (\$)
002	Investment income  Net gains (or losses) on investments	
003	Realized	
004	Unrealized	
005	Total increase due to investments (lines 002+003+004)	
003	Total increase due to investments (intes 002/003/004)	
	Contributions	
006	Member contributions	
007	Additional voluntary contributions	
	Employer contributions :	
800	Current service cost	
009	Special payments for going concern unfunded liability	

010	Special payments for solvency deficiency	
011	Payments for transfer deficiencies	
012	Advance contributions	
013a	Other payments (explain below)	
013b		
0_00		
014	Total contributions (lines 006+007+008+009+010+011+012+013)	
015	Transfers to the pension fund	
016	Other sources of increase	
017	TOTAL INCREASE IN ASSETS (lines 005+014+015+016)	
	DECREASE IN ASSETS Plan expenses	
018	Expenses related to managing investments	
019	Administration cost:  Professional fees	
020	Other	
021	Total plan expenses (lines 018+019+020)	
021	Total plan expenses (illes 016+019+020)	L
	Benefits and transfers	
022	Benefits paid directly by the plan	
022	Transfers from the pension fund to:	
023	Other registered pension plans	
024	Others transfers	
025	Total benefits and transfers (lines 022+023+024)	
026	Other sources of decrease	
027	TOTAL DECREASE IN ASSETS (lines 021+025+026)	
028	CHANGE IN NET ASSETS (lines 017-027)	
029	NET DB ASSETS AT PLAN YEAR END (lines 001+028)	
	STATEMENT OF NET ASSETS ASSETS	
030	Cash on hand	
	Investments at fair value Debt securities (Canadian and non-Canadian)	
031	Short term notes, securities and other term deposits	
032	Bonds and other debt securities guaranteed by a government	
033	Corporate bonds and other corporate debt securities	
034	Investment funds - bonds, cash equivalent and mortgage	
		-

Insured annuity contracts	035	Mortgage loans	
Total debt securities (Canadian and non-Canadian) (lines 031+032+033+034+035+036+037)  Equity (Canadian and non-Canadian)  Common shares, preferred shares and other equity securities  Investment funds - equities  Alternative assets and other investments (Canadian and non-Canadian)  Real estate  Infrastructure  Hedge funds  Other investments not listed above  Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian)  (lines 042+043+044+045+046+047+048)  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	036	Insured annuity contracts	
[lines 031+032+033+034+035+036+037]  Equity (Canadian and non-Canadian)  Common shares, preferred shares and other equity securities  Investment funds - equities  Total equity (Canadian and non-Canadian) (lines 039+040)  Alternative assets and other investments (Canadian and non-Canadian)  Real estate  1 Infrastructure  Private equity  Private debt  Hedge funds  Other investments not listed above  Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	037	Amounts deposited in the general fund of an insurer	
Common shares, preferred shares and other equity securities  Investment funds - equities  Total equity (Canadian and non-Canadian) (lines 039+040)  Alternative assets and other investments (Canadian and non-Canadian)  Real estate  Heage state  Private equity  Private debt  Hedge funds  Other investments not listed above  Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian)  (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	038		
Common shares, preferred shares and other equity securities  Investment funds - equities  Total equity (Canadian and non-Canadian) (lines 039+040)  Alternative assets and other investments (Canadian and non-Canadian)  Real estate  Heage state  Private equity  Private debt  Hedge funds  Other investments not listed above  Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian)  (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)		Equity (Canadian and non-Canadian)	
Alternative assets and other investments (Canadian and non-Canadian)  Alternative assets and other investments (Canadian and non-Canadian)  Real estate  Infrastructure  Private equity  Private debt  Hedge funds  Other investments not listed above  Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable (lines 052+053+054+055)  Total accounts receivable (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	039		
Alternative assets and other investments (Canadian and non-Canadian)  Real estate  Infrastructure  Private equity  Private debt  Hedge funds  Other investments not listed above  Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable (lines 052+053+054+055)  Total accounts receivable (lines 052+053+054+055)	040	Investment funds - equities	
Real estate	041	Total equity (Canadian and non-Canadian) (lines 039+040)	
044 Private equity 045 Private debt 046 Hedge funds 047 Derivatives 048 Other investments not listed above 049 Please specify other investments:  050 Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  051 Total investments at fair value (lines 038+041+050)  Accounts receivable 052 Member and additional voluntary contributions 053 Employer contributions 054 Investment income receivable 055 Other amounts receivable 056 Total accounts receivable (lines 052+053+054+055)  057 TOTAL ASSETS (lines 030+051+056)  LIABILITIES 058 Mortgage borrowings 059 Pension benefits, refunds and transfers payable 060 Expenses payable 061 Other amounts payable 062 TOTAL LIABILITIES (lines 058+059+060+061)	042		
045 Private debt 046 Hedge funds 047 Derivatives 048 Other investments not listed above 049 Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048) 051 Total investments at fair value (lines 038+041+050)  Accounts receivable 052 Member and additional voluntary contributions 053 Employer contributions 054 Investment income receivable 055 Other amounts receivable 056 Total accounts receivable (lines 052+053+054+055) 057 TOTAL ASSETS (lines 030+051+056)  LIABILITIES 058 Mortgage borrowings 059 Pension benefits, refunds and transfers payable 060 Expenses payable 061 Other amounts payable 062 TOTAL LIABILITIES (lines 058+059+060+061)	043	Infrastructure	
046 Hedge funds 047 Derivatives 048 Other investments not listed above 049 Please specify other investments:  050 Total alternative assets and other investments (Canadian and non-Canadian) ((lines 042+043+044+045+046+047+048)) 051 Total investments at fair value (lines 038+041+050)  Accounts receivable 052 Member and additional voluntary contributions 053 Employer contributions 054 Investment income receivable 055 Other amounts receivable 056 Total accounts receivable (lines 052+053+054+055) 057 TOTAL ASSETS (lines 030+051+056)  LIABILITIES 058 Mortgage borrowings 059 Pension benefits, refunds and transfers payable 060 Expenses payable 061 Other amounts payable 062 TOTAL LIABILITIES (lines 058+059+060+061)	044	Private equity	
Other investments not listed above Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	045	Private debt	
Other investments not listed above Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	046	Hedge funds	
Please specify other investments:  Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  052 Member and additional voluntary contributions  053 Employer contributions  054 Investment income receivable  055 Other amounts receivable  056 Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  058 Mortgage borrowings  059 Pension benefits, refunds and transfers payable  060 Expenses payable  061 Other amounts payable  1062 TOTAL LIABILITIES (lines 058+059+060+061)	047	Derivatives	
Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)	048	Other investments not listed above	
(lines 042+043+044+045+046+047+048)  Total investments at fair value (lines 038+041+050)  Accounts receivable  Description of the property of	049	Please specify other investments:	
Accounts receivable  052 Member and additional voluntary contributions  053 Employer contributions  054 Investment income receivable  055 Other amounts receivable  056 Total accounts receivable (lines 052+053+054+055)  057 TOTAL ASSETS (lines 030+051+056)  LIABILITIES  058 Mortgage borrowings  059 Pension benefits, refunds and transfers payable  060 Expenses payable  061 Other amounts payable  062 TOTAL LIABILITIES (lines 058+059+060+061)	050		n)
Member and additional voluntary contributions  Employer contributions  Discription of the property of the prop		(lines 042+043+044+045+046+047+048)	
053 Employer contributions 054 Investment income receivable 055 Other amounts receivable 056 Total accounts receivable (lines 052+053+054+055) 057 TOTAL ASSETS (lines 030+051+056)  LIABILITIES 058 Mortgage borrowings 059 Pension benefits, refunds and transfers payable 060 Expenses payable 061 Other amounts payable 062 TOTAL LIABILITIES (lines 058+059+060+061)	051		
O54   Investment income receivable	051	Total investments at fair value (lines 038+041+050)	
Other amounts receivable  Other amounts receivable (lines 052+053+054+055)  Other amounts receivable (lines 052+053+054+055)  INTOTAL ASSETS (lines 030+051+056)  LIABILITIES  Other amounts payable  Other amounts payable  Other amounts payable  Other amounts payable  TOTAL LIABILITIES (lines 058+059+060+061)		Total investments at fair value (lines 038+041+050)  Accounts receivable	
Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  O58 Mortgage borrowings  O59 Pension benefits, refunds and transfers payable  O60 Expenses payable  O61 Other amounts payable  O62 TOTAL LIABILITIES (lines 058+059+060+061)	052	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions	
057 TOTAL ASSETS (lines 030+051+056)  LIABILITIES  058 Mortgage borrowings  059 Pension benefits, refunds and transfers payable  060 Expenses payable  061 Other amounts payable  062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions	
LIABILITIES  058 Mortgage borrowings  059 Pension benefits, refunds and transfers payable  060 Expenses payable  061 Other amounts payable  062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053 054	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable	
058 Mortgage borrowings  059 Pension benefits, refunds and transfers payable  060 Expenses payable  061 Other amounts payable  062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053 054 055	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable	
058 Mortgage borrowings  059 Pension benefits, refunds and transfers payable  060 Expenses payable  061 Other amounts payable  062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053 054 055 056	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)	
060 Expenses payable 061 Other amounts payable 062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053 054 055 056	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)	
061 Other amounts payable 062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053 054 055 056	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)	
062 TOTAL LIABILITIES (lines 058+059+060+061)	052 053 054 055 056 057	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings	
	052 053 054 055 056 057	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable	
063 NET DB ASSETS AT PLAN YEAR END (lines 057-062)	052 053 054 055 056 057 058 059	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable	
	052 053 054 055 056 057 058 059 060 061	Total investments at fair value (lines 038+041+050)  Accounts receivable  Member and additional voluntary contributions  Employer contributions  Investment income receivable  Other amounts receivable  Total accounts receivable (lines 052+053+054+055)  TOTAL ASSETS (lines 030+051+056)  LIABILITIES  Mortgage borrowings  Pension benefits, refunds and transfers payable  Expenses payable  Other amounts payable	

# **SECTION C: NOTES TO THE FINANCIAL STATEMENTS**

SECTION D  Part I = To be completed by all plans	: GENERAL INTE	RROGATORIES		
Ture 1 = 10 be completed by all plans				
A. Statement of investment policies and Has the Statement of Investment Policies		hoon ravioused o	r amandad durir	ng the year?
Has the Statement of Investment Police	iles and Procedure	been reviewed o	r amended durir	ng the year?
Reviewed:		Amended:		
	•	Amended: Yes / No		
Reviewed:	funds or unallocat	Yes / No d general funds o		e company
Reviewed: Yes / No If all assets are held in the segregated	funds or unallocat	Yes / No d general funds o		e company
Reviewed: Yes / No  If all assets are held in the segregated authorized to carry on business in Carr	funds or unallocat ada, answer N/A ti	Yes / No d general funds o e remaining ques	tions below.	e company  Yes / No
Reviewed: Yes / No  If all assets are held in the segregated authorized to carry on business in Car  B. 10% rule Does the plan comply with the 10% ru	funds or unallocat ada, answer N/A ti	Yes / No d general funds o e remaining ques	tions below.	
Reviewed: Yes / No  If all assets are held in the segregated authorized to carry on business in Carr  B. 10% rule Does the plan comply with the 10% ruthe Regulations?	funds or unallocat ada, answer N/A ti le described in sub	Yes / No d general funds of e remaining quesection 9(1) of Sch	tions below. edule III of	
Reviewed: Yes / No  If all assets are held in the segregated authorized to carry on business in Carr  B. 10% rule Does the plan comply with the 10% ruthe Regulations?  C. Securities lending	funds or unallocat ada, answer N/A ti le described in sub	Yes / No d general funds of e remaining quesection 9(1) of Sch	tions below. edule III of	Yes / No

#### E. 30% rule

Does the plan comply with the 30% rules respecting real estate corporations, resource corporations and investment corporations described in subsection 11 of Schedule III of the Regulations?

 Yes /	/ No	) / N	۱/.
		•	•

#### F. Related party

Does the plan comply with the related party transaction rules described in section 16 and 17 of Schedule III of the Regulations?



#### Part II = To be completed by plans with a defined benefit provision

#### **G. Non-Canadian investments**

(a) Were any of the assets of the pension fund invested in non-Canadian investments?



(b) If yes, please allocate fair market value of non-Canadian plan assets accordingly: (\$)

Non-Canadian Investments							
Type of Investment	US	Europe	Asia	Latin America	Other non- Canadian	Total non- Canadian	
	001	002	003	004	005	006	
Debt securities							001
Equity securities							002
Other investments							003
Total							004

## H. Debt securities: type of investments: (\$)

Type of Investment	Federal	Provincial	Municipal	Corporate	Others	Total	
	007	008	009	010	011	012	
1 year or less							005
Over 1 year							006
Total							007

## I. Debt securities: credit ratings (%)

Credit Ratings	%	
	013	
AAA/AA		008
A		009
BBB		010
<bbb< td=""><td></td><td>011</td></bbb<>		011
Total		012

J. Immunization strategy						
(a) Indicate whether the investment policy cor	ntains a formal immunization	strategy (e.g. cash flow matching,				
duration matching, buy-in annuities, longevity	swap)?					
	Yes / No	▼				
(h) If you what immunitation strategy is in pla	co /o a coch flow motchina d	luration matching derivatives everlay				
(b) If yes, what immunization strategy is in pla		duration matching, derivatives overlay,				
contingent immunization, buy-in annuities, lo	ngevity swap)?					
Cash flow matching	Yes / No / N/A					
cash now matering	res / No / N/A	•				
Duration matching	Yes / No / N/A					
<u>-</u>						
Derivatives overlay	Yes / No / N/A					
Contingent immunication	Yes / No / N/A					
Contingent immunization	res / No / N/A	<b>Y</b>				
Buy-in annuities	Yes / No / N/A					
,						
Longevity swap	Yes / No / N/A					
Other						
If Other, specify:						
, , ,						
K. Investment Funds						
	invested in investment funds	-7				
(a) Were any of the assets of the pension fund	invested in investment runds	o r				
	Yes / No					
(b) If yes, please provide the name of the fund	and the fair market value (lis	t 5 top holdings).				
Name of the Fund		Fair Market Value				
L						
L. Commitments						
What is the aggregate amount of unfunded co	mmitments towards private i	nvestments which are not reflected in				
the net assets? (\$)						