



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.

Reporting Period

For Plan Year Ending (YYYY-MM-DD) (001)

Number of Months Covered (002)

003 Total net assets at beginning of plan year (all provisions)
(Section A line 001 + Section B line 001)

004 Total net assets at plan year end (all provisions)
(Section A line 024 + Section B line 029)

SECTION A: DEFINED CONTRIBUTION (DC) PROVISION

STATEMENT OF CHANGES IN NET ASSETS

001 NET DC ASSETS AT BEGINNING OF PLAN YEAR

INCREASE IN ASSETS

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)

Contributions

006 Member contributions

007 Additional voluntary contributions

008 Employer contributions

009 Total contributions (lines 006+007+008)

010 Transfers to members accounts

011 Other sources of increase

012 TOTAL INCREASE IN ASSETS (lines 005+009+010+011)

DECREASE IN ASSETS

Plan expenses

013 Expenses related to managing investments

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

038	Other Investments not listed above	<input type="text"/>
039	Total diversified and other investments (Canadian and non-Canadian) (lines 035+036+037+038)	<input type="text"/>
040	Total investments at fair value (Canadian and non-Canadian) (lines 028+031+034+039)	<input type="text"/>
Accounts receivable		
041	Member and additional voluntary contributions	<input type="text"/>
042	Employer contributions	<input type="text"/>
043	Investment income receivable	<input type="text"/>
044	Other amounts receivable	<input type="text"/>
045	Total accounts receivable (lines 041+042+043+044)	<input type="text"/>
046	TOTAL ASSETS (lines 025+040+045)	<input type="text"/>
LIABILITIES		
047	Mortgage borrowings	<input type="text"/>
048	Pension benefits, refunds and transfers payable	<input type="text"/>
049	Expenses payable	<input type="text"/>
050	Other amounts payable	<input type="text"/>
051	TOTAL LIABILITIES (lines 047+048+049+050)	<input type="text"/>
052	NET DC ASSETS AT PLAN YEAR END (lines 046-051)	<input type="text"/>

For plans with defined contribution provisions only, please go to Section C

SECTION B: DEFINED BENEFIT (DB) PROVISION

STATEMENT OF CHANGES IN NET ASSETS		
001	NET DB ASSETS AT BEGINNING OF PLAN YEAR	<input type="text"/>
INCREASE IN ASSETS		
Increase due to investments		Current Year (\$)
002	Investment income	<input type="text"/>
	Net gains (or losses) on investments	
003	Realized	<input type="text"/>
004	Unrealized	<input type="text"/>
005	Total increase due to investments (lines 002+003+004)	<input type="text"/>
Contributions		
006	Member contributions	<input type="text"/>
007	Additional voluntary contributions	<input type="text"/>
	Employer contributions :	
008	Current service cost	<input type="text"/>
009	Special payments for going concern unfunded liability	<input type="text"/>

010	Special payments for solvency deficiency	
011	Payments for transfer deficiencies	
012	Advance contributions	
013a	Other payments (explain below)	
013b		
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	
Administration cost:		
019	Professional fees	
020	Other	
021	Total plan expenses (lines 018+019+020)	
Benefits and transfers		
022	Benefits paid directly by the plan	
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	

035	Mortgage loans	
036	Insured annuity contracts	
037	Amounts deposited in the general fund of an insurer	
038	Total debt securities (Canadian and non-Canadian) (lines 031+032+033+034+035+036+037)	
Equity (Canadian and non-Canadian)		
039	Common shares, preferred shares and other equity securities	
040	Investment funds - equities	
041	Total equity (Canadian and non-Canadian) (lines 039+040)	
Alternative assets and other investments (Canadian and non-Canadian)		
042	Real estate	
043	Infrastructure	
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)	
063	NET DB ASSETS AT PLAN YEAR END (lines 057-062)	

SECTION C: NOTES TO THE FINANCIAL STATEMENTS

SECTION D: GENERAL INTERROGATORIES

Part I = To be completed by all plans

A. Statement of investment policies and procedures

Has the Statement of Investment Policies and Procedures been reviewed or amended during the year?

Reviewed: ▼
Yes / No

Amended: ▼
Yes / No

If all assets are held in the segregated funds or unallocated general funds of a life insurance company authorized to carry on business in Canada, answer N/A the remaining questions below.

B. 10% rule

Does the plan comply with the 10% rule described in subsection 9(1) of Schedule III of the Regulations?

Yes / No / N/A

 ▼

C. Securities lending

Has the plan abided with OSFI Guideline on Securities Lending for Pension Plans?

Yes / No / N/A

 ▼

D. Derivatives - best practices

Has the plan abided with OSFI Guideline on Derivatives Sound Practices for Federally Regulated Private Pension Plans?

Yes / No / N/A

 ▼

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/A

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?

Yes / No / N/A

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?

Yes / No

(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		011
Total		012

J. Immunization strategy

(a) Indicate whether the investment policy contains a formal immunization strategy (e.g. cash flow matching, duration matching, buy-in annuities, longevity swap)?

Yes / No

 ▼

(b) If yes, what immunization strategy is in place (e.g. cash flow matching, duration matching, derivatives overlay, contingent immunization, buy-in annuities, longevity swap)?

Cash flow matching

Yes / No / N/A

 ▼

Duration matching

Yes / No / N/A

 ▼

Derivatives overlay

Yes / No / N/A

 ▼

Contingent immunization

Yes / No / N/A

 ▼

Buy-in annuities

Yes / No / N/A

 ▼

Longevity swap

Yes / No / N/A

 ▼

Other

If Other, specify:

K. Investment Funds

(a) Were any of the assets of the pension fund invested in investment funds?

Yes / No

 ▼

(b) If yes, please provide the name of the fund and the fair market value (list 5 top holdings).

Name of the Fund	Fair Market Value

L. Commitments

What is the aggregate amount of unfunded commitments towards private investments which are not reflected in the net assets? (\$)