



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

Current Year (\$)

Increase due to investments

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	
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	
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022	Total decrease in assets (lines 016+020+021)	
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023	Change in net assets (lines 012-022)	
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024	Net DC assets at plan year end (lines 001+023)	
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Statement of net assets

Assets

025	Cash on hand	Current Year (\$)
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Investments at fair value

Debt securities (Canadian and non-Canadian)

026	Debt securities - Canadian	
027	Debt securities - non-Canadian	
028	Total debt securities (Canadian and non-Canadian) (lines 026+027)	

Equity (Canadian and non-Canadian)

029	Equity - Canadian	
030	Equity - non-Canadian	
031	Total equity (Canadian and non-Canadian)(lines 029+030)	

Alternative assets (Canadian and non-Canadian)

032	Alternative assets - Canadian	
033	Alternative assets - non-Canadian	
034	Total alternative assets (Canadian and non-Canadian) (lines 032+033)	

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	<input type="text"/>
011	Payments for transfer deficiencies	<input type="text"/>
012	Advance contributions	<input type="text"/>
013a	Other payments (explain below)	<input type="text"/>
013b	<input type="text"/>	
014	Total contributions (lines 006+007+008+009+010+011+012+013)	<input type="text"/>
015	Transfers to the pension fund	<input type="text"/>
016	Other sources of increase	<input type="text"/>
017	Total increase in assets (lines 005+014+015+016)	<input type="text"/>
Decrease in assets		
Plan expenses		
018	Expenses related to managing investments	<input type="text"/>
	Administration cost:	
019	Professional fees	<input type="text"/>
020	Other	<input type="text"/>
021	Total plan expenses (lines 018+019+020)	<input type="text"/>
Benefits and transfers		
022	Benefits paid directly by the plan	<input type="text"/>
	Transfers from the pension fund to:	
023	Other registered pension plans	<input type="text"/>
024	Others transfers	<input type="text"/>
025	Total benefits and transfers (lines 022+023+024)	<input type="text"/>

026	Other sources of decrease	<input type="text"/>
027	Total decrease in assets (lines 021+025+026)	<input type="text"/>
028	Change in net assets (lines 017-027)	<input type="text"/>
029	Net DB assets at plan year end (lines 001+028)	<input type="text"/>
	Statement of net assets	
	Assets	
030	Cash on hand	<input type="text"/>
	Investments at fair value	
	Debt securities (Canadian and non-Canadian)	
031	Short term notes, securities and other term deposits	<input type="text"/>
032	Bonds and other debt securities guaranteed by a government	<input type="text"/>
033	Corporate bonds and other corporate debt securities	<input type="text"/>
034	Investment funds - bonds, cash equivalent and mortgage	<input type="text"/>
035	Mortgage loans	<input type="text"/>
036	Insured annuity contracts	<input type="text"/>
037	Amounts deposited in the general fund of an insurer	<input type="text"/>
038	Total debt securities (Canadian and non-Canadian) (lines 031+032+033+034+035+036+037)	<input type="text"/>
	Equity (Canadian and non-Canadian)	
039	Common shares, preferred shares and other equity securities	<input type="text"/>
040	Investment funds - equities	<input type="text"/>
041	Total equity (Canadian and non-Canadian) (lines 039+040)	<input type="text"/>
	Alternative assets and other investments (Canadian and non-Canadian)	
042	Real estate	<input type="text"/>
043	Infrastructure	<input type="text"/>
044	Private equity	<input type="text"/>
045	Private debt	<input type="text"/>
046	Hedge funds	<input type="text"/>
047	Derivatives	<input type="text"/>
048	Other investments not listed above	<input type="text"/>
049	Please specify other investments: <input type="text"/>	
050	Total alternative assets and other investments (Canadian and non-Canadian) (lines 042+043+044+045+046+047+048)	<input type="text"/>
051	Total investments at fair value (lines 038+041+050)	<input type="text"/>

Accounts receivable

052	Member and additional voluntary contributions	<input type="text"/>
053	Employer contributions	<input type="text"/>
054	Investment income receivable	<input type="text"/>
055	Other amounts receivable	<input type="text"/>
056	Total accounts receivable (lines 052+053+054+055)	<input type="text"/>
057	Total assets (lines 030+051+056)	<input type="text"/>

Liabilities

058	Mortgage borrowings	<input type="text"/>
059	Pension benefits, refunds and transfers payable	<input type="text"/>
060	Expenses payable	<input type="text"/>
061	Other amounts payable	<input type="text"/>
062	Total liabilities (lines 058+059+060+061)	<input type="text"/>
063	Net DB assets at plan year end (lines 057-062)	<input type="text"/>

Section C: Notes to the Financial Statements

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to enter their 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

(a) Does the plan comply with the 30% quantitative limit described in subsection 11 of Schedule III of the Regulations?

Yes / No / N/A

(b) Does the plan comply with the 30% rules respecting real estate corporations, resource corporations and investment corporations described in sections 12 to 14 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

Yes / No

(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 for the defined benefit provision 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	<input type="text"/> ▼
Duration matching	Yes / No / N/A	<input type="text"/> ▼
Derivatives overlay	Yes / No / N/A	<input type="text"/> ▼
Contingent immunization	Yes / No / N/A	<input type="text"/> ▼
Buy-in annuities	Yes / No / N/A	<input type="text"/> ▼
Longevity swap	Yes / No / N/A	<input type="text"/> ▼

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? (\$)