

Maniliqiyutinun Naunaipkutain

NUNAVUT TUTQUUMAVIK MANIKHAANIK

Ukium nuvuniganun Dissaippa 31-mi 2017-mi

ILIKKUN MANILIQIYUTINIK ILITUQHAIYIN UNIPKAAGIN

Ukunuga Tigumiaqtinun Nunavut Tutqumavikmik Manikhaanik

Ilituqhaqhimayavun ilaayun maniliqiyutinun naunaipkutain Nunavut Tutqumavium Manikhaanik, ilaqaqtunik naunaipkutinin maniliqiyutinun qanuriniganik uvani Dissaippa 31-mi 2015-mi, naunaipkutin iluingaumayunik manikhaanik, aalaguqnginik amiakun piqutin maniinailu atuqngin ukium nuguniganun, itqaumayutilu, piqaqtunik naitumik uqauhiqnik atuqniqaqluaqtunik maniliqiyutinun pitquhiuyun ahiilu uqatiaqnginik hivuniqhiyutikhan.

Atanguyan havaagin maniliqiyutinik naunaipkutini

Atanguyan havaaqaqtun ihuaqhaknginik ihuaqtumiklu uqauhiriniginik ukua maniliqiyutinun naunaipkutin atuqhugin Hilaquyami Maniliqiyutinun Uqaqnginik Atuqpaktun, ukunanilu timiuyumi munariyutinik atanguyan ihumamigun aturiaqaqnginik ihuaqhaqtautiariagani maniliqiyutinun naunaipkutin piqatitun hunaniliqaa nalaumaginiginik, kukiktuqaqnginik ihuinaaqhimanigataluniin.

Ilituqhaiyin havaagin

Havaaqtun uqariagani ihumagiyavun ukuniga maniliqiyutinun naunaipkutin atuqhugin ilituqhautivun. Ilituqhaqtavun atuqhugin Kanatami kituniliqaa atuqtauvaktunik ilituqhainikun piyutinik. Ukua piyutin maliruarutigitiaraqaqtavun ihuaqtunik aturiaqaqtunik upalugaiyailutalu ilituqhaqlugilu naunaitiariagani ukua maniliqiyutinun naunaipkutin piqagitaagani hunanikliqaa nalaumagitunik.

Ilituqhainiq ilaqaqtuq havauhiqnik piyaagani ilituqhainikmin naunaiqngin akitunigin qauyipkaiyutilun maniliqinikun naunaipkutini. Havauhiuyun piyutiqaqtun ihumagiyaptiknik, qanuraaluklu ihumaluknaqngin hunaniliqaa nalaumaginiginik maniliqiyutinun naunaipkutin, kukiktuqaqngin ihuinaaqhimanigataluniin. Ihumaluknaqngin ilituqhaqhugin, ihumagiyavun timiuyumi munariyutinun atuqniqaqtuq timiuyum upalugaiyaqnginik ihuaqtumiklu uqatiaqnginik maniliqiyutinun naunaipkutin ihuaqhaiyaaptikni qanuq ilituqhaiyutikhanik ihuaqtunik taimainiganun, kihiani piyutaugitunik uqariami ihumagiyaptiknik ihuaqnginik timiuyumi munariyutinun. Ilituqhainiklu ilaqaqtuq naunaiyariagani ihuaqnginik maniliqiyutinun pitquhiuyun naamainaqnginik maniliqiyutinun nalautaaqtain atanguyan, naunaiyaqnginiklu tamaita uqauhirinigin maniliqinikun naunaipkutin.

Ukpiruhuqtugun ilituqhainikun naunaiqtun pihimayavun naamainaqqtun ihuaqhutiklu taimaitunigani ilituqhainikun ihumagiyaptiknik.

Ihumagiyauyuq

Ihumagiyaptikni, maniliqiyutinun naunaipkutin takupkaitiaqtun, tamaini hunaniliqaa, maniliqinikun qanuriniga Nunavut Tutkumavium Manikhaanik Dissaippa 31-mi 2015-mi, maniliqiyutigiyailu maniinaqniklu atuqniginik ukium nugunigani atuqhugin Hilaqyuami Maniliqiyutinun Uqaqiginik Atuqpaktun.

Ilitariyauhimayun Ayuitun Maniliqiyutinik Ilituqhaiyin, Laisikaktun Kitunilikaa Maniliqiyutinik Ilituqhaiyin

Julai 4-mi 2018-mi

Ottawa, Kanata

NUNAVUT TUTQUUMAVIK MANIKHAANIK

Naunaipkun Maniliqiyutinik Qanurininganik

Dissaippa 31-mi 2017-mi, ukualu naunaiyautikhan hivunihiyutikhani 2016-mi

	2017-mi	2017-mi
Piqutin		
Aulajjutikhat maniit	\$ 250,901	\$ 469,083
Manikhaqhiurutin piqutin (qauyijutin 6, 10-lu)	1,801,154,730	1,651,202,613
	\$ 1,801,405,631	\$1,611,681,726

Maniiyautin Amiakullu Piqutin

Atukan akilriaqaqtun kiguvariaqhimayulu maniiyautin	\$ 1,861,487	\$ 1,325,648
Amiakun piqutin	1,799,544,144	1,650,346,048
Angiqhimayuyut (titikgakhimayut 8 unalu 11)		
	\$ 1,801,405,631	\$1,651,671,696

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

NUNAVUT TUTQUUMAVIK MANIKHAANIK

Naunaipkun Tamatkiumayunik Manikhaanik

Ukium nunguninganun Dissaippa 31-mi 2017-mi ukualu naunaiyautikhan hivunihiyutikhani 2016-mi

	2017-mi	2016-mi
Manikhaqhiurutinin Manikhaan (titigkakhimayut 12)	\$ 211,189,477	\$ 93,563,088
Havaani munariyutinun akiligakhan (qauyijun 13)	10,140,408	9,973,160
Manikhaqhiurutinin manikhaan, amiakkuq manikhaqhiurutinin havaan munarinigagun akiligakhan	201,049,069	83,589,928
Aulaningagun akiligakhan	837,712	740,896
Anglivallianigit amiakun piqutin	\$ 200,211,357	\$ 82,849,032

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

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Naunaipkutin Aalaguqnginik Amiakun Piqutin

Ukium nuguniganun Dissaippa 31-mi 2017-mi ukualu naunaiyautikhan hivunihiyutikhani 2016-mi

	2017-mi	2016-mi
Amiakut, aulagtiriaqnginik ukium	\$ 1,650,346,048	\$ 1,609,795,866
Amigaiqpalianigit amiakun piqutin	200,211,357	82,849,032
Amiakun tuniuqhagauyun nutataaqatauhimayunun (qauyijun 9)	(51,013,261)	(42,298,850)
Amiakut, nunguningani ukium	\$ 1,799,544,144	\$ 1,650,346,048

Ilauyun qauyijjutin ilagilluaqtain ukua maniliqiyutinun naunaipkutin

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Naunaipkutin Maniinain Atuqnginik

Dissaippa 31-mi 2017-mi ukualu naunaiyautikhan hivuniqhiyutikhani 2016-mi

	2017-mi	2016-mi
Maniinait pihimayun ukunanga (atuqtun ukunani):		
Maniinait atuqngin aulanikun hulilugaarutini:		
	\$ 4,789,920	\$ 7,614,990
Manikhaat Naudjutiit Tuniyauhimagut	18,189,535	17,399,839
Manikhaat Naudjutiit Tutkukhikhimayut	20,016,769	15,314,137
Nungumalingnik panakgiini Tuniyauhimagunik	353,014,640	458,073,294
Niuvguutit Manikhaat Naudjutiit Tutkukhikhimayut	(318,852,888)	(439,545,040)
Atuktauhimagut talvanga Niuvguutit Manikhaakhautinit		
Nauhimagunit	(10,442,281)	(11,274,268)
	66,715,695	47,582,952
Maniinait atuqngin manikhaqtitiyutini hulilugaarutini:		
Amiakut tuniuqhagayun nunataqtauhimagunun	(51,013,261)	(42,298,850)
Agilivalianigin (ikilivalianigin) maniinain, maniinailu adjikutain	15,702,434	5,284,102
Maniinain, maniinailu adjikutain, atuliriaqngani ukium	70,946,636	63,359,763
Tuqmiyan himauhiqnginun aktuqngin maniinain, maniinailu adjikutain	603,450	2,302,771
Maniinain, maniinailu adjikutain, nuguniganun ukium	\$ 87,252,520	\$ 70,946,636
Manit maniillu avvariit kinguani aktuqhimajangit ilaliutauhimajut uumani:		
Aulajjutikhat Maniit	\$ 250,901	\$ 469,083
Maniliuqhimajangit maniit	87,001,619	70,477,553
Tamainnut maniit maniillu avvautait	\$ 87,252,520	\$ 70,946,636

Tutqumavium ihumagiyain maniinain, maniinailu adjikutain manikhautauginalaqtun manikhaqhiurutin.

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

NUNAVUT TUTQUUMAVIK MANIKHAANIK

Qauyijutin Maniliqiyutinun Naunaipkutinin

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1. Unipkaaqtuq timiuyuq:

Nunavut Manikakvik Tutkumavik Manikhaakhautit NUNAVUT (tamna "Manikakvik Tutkumavik Manikhaakhautit") imalu nunatuttukak talvani Kanatami nauhimayuk talvuna Kitikautiyuk 21-mi 1990-mi tahapkunaanit nakuyunit katitikiyit. Tamna titikivia atiliuklugu naunaikutalingnik atilgiit havakvit 50 O'Connor Nuna, Havakvik 1415, Ottawa, Ontario, Kanata, K1P 6L2. Tamna Manikakvik, havaktikakhutik tahapkunani inungni ikayutinin aitutinik nunataknikmun, tuniyauhimayut talvuna hivituyunik aitutikhanik ikayutikhanik tuniyauhimayut tahakununga inungnuut Nunavut Nunatuttukak Nunaaani inituklik ingilgangnitak aulayuituk talvuna Angittauvaktunik Aviktuilikiyit Akungaini Inuit tahamanga Nunavut Nunatuttukak Nunaaani unalu Tamna Queen atanguyak malikgalingnik Kanatami uvuna pihivakhimayut 1993 talvuna 2017. Tamna Manikakvik malikgak ataniktuttauyunik imalu naudjutiyukhauyuut talvuna hivituyunik aitutikhanik ikayutikhanik talvunala piggumiyauyukhanik takuyaulimaitunik munakgiyauyunik talvuna ihuikguutivaktunik naudjutinaitumik uvunala ikayutikhanik aitutikhanik tahapkununga nunataknikmun aviktuinikmun inungni.

2. Piyutin upalugaiyaqninginun:

(a) Takukhauniga maliruaqninganik:

Maniliqiyutinun naunaipkutin ihuaqhaqhimayun atuqhugin Hilaqyuami Maniliqiyutinun Uqauhiqnik Atuqpaktunik (IFRSs).

Maniliqiyutinun naunaipkutin agiqtauhimayun tuniyauniginik Katimayinin Tigumiaqtinin Taakhivaliavia 4, 2018.

(b) Naunaipkutaauluaqtun:

Maniliqiyutinun naunaipkutin ihuaqhaqhimayun atuqhimayun akituniginin ukuagugitun kihiani maniliqiyutinun ihuaqtin akituniginin maniliurutin ahiyuniiluniin naunaiyagayun akituniginin.

(c) Aulanigani uqauhiriyauniginiklu mangit atuqtun:

Ukua maniliqiyutinun naunaipkutin uqauhiyun Kanatami maniyun atuqhutin akitunigin, Tutqumavium aulanigagun maniknik atuqtunik.

(d) Atuqningin nalautaarutin ihumaliurutilu:

Ihuaqhaqningin maniliqiyutinun naunaipkutin maliruaqhugin IFRSs-mi aturiaqaqtain atanguyan ihumaliuriamikni, nalautaqugin, taimaniaqninginiklu aktuqniqaqtumik atuqninginik maniliqiyutinik ilituqhainikun pitquhiqnik uqaqninginiklu akituniginik piqtin, maniiyautin, manikhaan akiliqhimayulu. Qanurinin aalaganiarunaqhiyun ukunanga nalautaganin. Nalautagauluaqtun atuqtauluaqtun akituniginik iglugiyayun manikhaqhiurutin. Nalautagan ilainainilu ihumagiayun ihivgiuqtauyun atuinaqningini. Ihuaqhaqningin maniliqiyutinun nalautagan ilitariyauhimayun ukunani nalautagan ihuaqhaqtauniginini hivunikhamilu aktuqtauniginini.

Hivunihivaalirutikhan ihumagiyayyun naunaiyaqnigini akituniginik ilaayun qauyijutini 6(b)-mi (c)-milu.

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3. Adlangurniq maniliqinirmut maligangani:

Kiinauyat Ikayuutit iliurainnaqpagait maniliqinirmut maligangit piliurhimayuq Naunaitkutangani 4mi tamainnut ublungit tuniyauyut hapkunani katitiquhimayut maniliqinirmut naunaitkutanganit

Aallangurningit maniliqiniup atuagainni:

Tahapkuanit kihimi titikiutihimayunik ataniit titikgakhimayunik atani makpiraakgakanik, tamna Manikakvik Tutkumavik Manikhaakhautit aullayuitut havakhimakpaktait huli tadjat atiliukhimayunik naunaitkutat manilikiyit malittiakhugit naunaiyakhimayut naunaitkutalingnik talvani 4 tamakpianginik hulidjutinik tuniyauhimayunik hapkunani naunaitkutani manikhaakhautithanik.

(aah) IAS 7 uvuna Naunaitkutit Manikhaakhautikhanik Atukpaktunik:

Uvani 2017, tamna Manikakvik tutkumavik manikhaakhautit alanguktikhimayait uvuna ungmaktikgutinik tahapkunanga naunaitkutit manikhaakhautikhanik atukpaktunik tahapkungnanga hulidjutit talvanga naunaitkutit manikhaakhautikhanik atukpaktunik talvanga atugakhak talvanga atuktauvakhimayunik atugakhak. Tamna alanguktikhimayuk atuktauganginakhimayunik atukhutik. Tahapkununa ataniktuttauyukhanik malikgalinik naunaiyakhimayut tahapkununa IAS 7 uvuna hunaiyakhimayukhanik uvuna naunaitkutani atuktauvaktunik manikhaakhautikhanik huli maliktauvaktut.

4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun:

Maniliqiyutinun pitquhiuyun aaliuyuni atuqhimaliktun ayikiiktumik tamaini uqautauyuni ukunani maniliqiyutinun naunaipkutini:

(a) Maniliqiyutinun ihuaqtin:

Maniliqiyutini piqutin maniiyautilu hivuani ilitariyauvaktun akituniginik talvuna titiragauyun atuqhugin qaniritunigini. Hivuani ilitariyaukman, tamaita maniliqiyutin piqutin ilitariyauhimayun qanuriniginik piyutauyuniklu maniliqiyutini ihuaqutimi, iliuragainiluniin Tutqumavium, ilaa (i) akituniga maniliurutinini ahiyuniiluniin, (ii) tigumiyauyun manikhautauginarianiktun manikhaqhiutin, (iii) atukiutin manikhaakhalu uvaluniin (iv) niuvigaulaaliqtun maniliqiyutini piqutin. Tamaita maniliqiyutini maniiyautin ilitariyauhimayun tikuagauyuluniin (i) maniliqiyutini maniiyautin akituniginik maniliurutinini ahiyuniiluniin uvalunii (ii) ahiinik maniliqiyutini maniiyautin.

Maniliqiyutini piqutin niuvigauyun niuvrtauyulu, katraaguyumi piqun akyagauyariaqaqnganik uqatiaqhimayumik pivikhaanik, ilitariyauyun piyagiiqtaunigini upluani. Maniliqiyutin akitunigin maniliqiyutini piqutin ilitariyauyun atukanik manikhaakhalu maniliqiyutinilu maniiyautin ilitariyauyun ahiinik maniiyautin ihuaqutaunhuaqpaktun. Maniliqiyutinun akitunigin maniliqiyutini piqutini akitunigini maniliurutini ahiyuniiluniin ilitariyauyun akiligakanik maniliurutini ahiyuniiluniin atuqhimaliqtuni.

Manikhaakhautit naunaitkutit manikhaakhautikhanik naudjutit uvuna ilitukgiyauyuitunik kanukgilitkangutaah havaktit pirguumiyauyunik talvanga talvungalu atuktauvaktunik manikhaakhautit talvanguatak naunaitkutit manikhaakhautikhanik naudjutit naunaitkutaah nungugangut ubluini nungudjutilingnik atuknianut, nalliak pirguumiyauyunik tuinyautaktunik talvuna atuktauvaktunik manikhaakhautikhanik uvuna nuutititkaugangamik ima manikhaaktitaiblutik kanuktunmilu hivituyuumik kayaknaktuniklu kayakutaayunik uvunalu ipikgiyauyuniklu manikhaakhautikhanik naunaitkutanik Manikhaakhautit naunaitkutit manikhaakhautikhanik naudjutit uvuna nuutittaugangamik. Tamna Manikakvik Tutkumavik Manikhaakhautit ilitukgiyuitut manikhaakhautikhanik naunaitkutak tutkumayut malikgalingnik pirguumiyauyunik manikhaakhautit kanukgiliuktaugangamik havaktit igitigangamik, nuutkaktitaugangamik, nalliak nungudjutilingnik ubluinik atuknianut nungugangumik ubluini atuknianut.

Maniliqinikun piqutin maniliginikulu maniiyautin naamayutivaktun amiakualu akituniga uqautauyuq naunaipkutini maniliqinikun qanurinigani ila, Tutqumavik ihumaqhutiqaqan namayutipkariagani akitunigin ihuaqhagumanigumigilu amiakunik piyutinik ilitariluguluniin piqun akiligiqlugulu maniiyaun atautikun.

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4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun (ilagiyain):

(a) Maniliqiyutini ihuaqutin (ilagiyain):

Tutqumavik piqaqtuq ukuniga maniliqiyutini ihuaqutinik:

(i) Maniliqiyutini piqaqtuq ukuniga maniliqiyutini ihuaqutinik:

Maniliqiyutini piqun ihumagiyauyuq akituniganik maniliurutini ahiuniginiluniin ilitagiyaukpan pihimaligiagani himigakhuuyuni ihumagiyauliqaluniin taima hivuani qauyimayaunigani. Maniliqiyutini piqun ilitariyauhimagiyuq akituniganik maniliurutini ahiuyuniluniin Tutqumavik munariyaqaqnikan taimaitunik manikhaqhiurutinik niuvigakhanik niuvrutikhaniklu ihumaliuqata atuqlugin akituniluagin atuqlugin Tutqumavium titigaqhimayaanik ihumaluknaqnikanik munariniganik manikhaqhiurulunin atulirumayaan. Maniliqiyutini piqutin akitunigin maniliurutini ahiuniganiluniin naunaiyagauvaktun atikuniluagini aalaguqngilu talvuna, ihumagiyauvaktulu avaqhautin akiruiarutinuluniin manikhautin, ilitariyauvaktun maniliurutini ahiuniginiluniin.

Maniliqiyutini piqutin akitunigini maniliurutini ahiuniginiluniin piqaqtuq maniinakmik maniinailu aajikutainiq, manikhaqhiurutin manikhaqhiurutilu atugauyumin. Maniinaq maniinailu aadjikutain piqaqtun maniinain amiakuinik manikhaqhiurutin manikhautaulaaqtun pigahuni ikitqiyaniiluniin tatqiqhiutini. Manikhaqhiutin ilaqaqtun akituqhiagiyanik ilauyutiniklu tigumiagainik munaqtin munariyauvlutiklu Tutqumavium aalatkiini manikhaqvikhanik munariyin; manikhautaulaaqtun pigahun tatkihiutin avatqutpata; manikhaqhiurutin atautimukhimayuni manikhaqvikhani; manikhaqhiurutin ikitunik ikayuqtikaktunilu. Manikhaqhiurutin atugauyuni ukua akitukhiariyain, ilauyutin, hivigitumilu manikhaqhiurutin munaqtim atugaripkaqtain maniliurutikhanik qiniktinun akiliqtutugin atuqnginik (titikgakhimayut 10).

(ii) Atukkan manikhautikhalu:

Atukan manikhautikhalu maniliqiyutini piqutin iniriqhimayunik naunailaaqtuniluniin akiliutikhanik uqautauhimagitun niuvaaviuhimaqtuni. Taimaitun piqutin ilitariyauhimagiyun hivuani akituniginik ilagilu talvuna piyutiqaqtunik maniliqiyutinun akiligakhanik. Kiguani hivuliqmi ilitarinigin atukan manikhaakhalu naunaiqhimayun akituriagutiqaqtun akituniginik ayikiinik, akikhigiarun ihuiliyutinun ahiuyun.

Atukkan manikhaakhalu ukua himigakhan ahiilu manikhaakhan ilauhimagiyun akituniginik manikhaakhanik.

Manikhaakhautit Atugakhak Atukiitiinakgialik unalu tuniyauvaktuniklu pihimayut tutkikhakhikpagait ilikukhugit unikutinik ubluini nahuugiblugin ima pikariakgiakhainik ihuinaktukariakhainik ihuinakgutivaktuniklu. Aah manikhaakhautit naunaitkutit manikhaakhautikhanik naudjutit ima ihuigitit naunaikgumik ikkikliyunik hulidjutinik ihuigitit naunaitkutauyukhanik hivunikiiktukhanik manikhaakhautit atugakhak talvuna

manikhaakhautit naunaitkutit manikhaakhautikhanik naudjutit pidjutitaktuk haatiluni
manikhaakhautit tutkumayunik atukariakaliklugit naunaitkutaulutiklu.

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4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun (ilagiyain):

(a) Maniliqiyutini ihuaqutin (ilagiyain):

(iii) Aallat maniliqiyutini maniiyautin:

Atukan akiliriaqaqtun kiguvariaqhimayulu maniiyautin ilitariyauhimagayun ahiini manilikiyutini maniiyautinik. Ukua maniiyautin ilitariyauhimagayun hivuani akituniginik ilagivlugu talvuna maniligiyutini akituniginik. Kiguani ilitagiyaulraaqman ukua manilikiyutini maniiyautin naunaiyagauyayun akituqpalavlutik ilaina atukam atuqhugu akituriagutikhaa.

(b) Atutmiyan maniinik atuqhutik maniliqiyutin:

Maniliqiyutin tuqmiyan maniinik atuqhutik nutigauyayun Kanatami maniinik Tutqumavium uqauhigivain aulanigiyamigulu atuqhamiknik maniin, atuqhugin himigakhan akitunigin piyutauyayun upluani maniliqiyutim. Maniinain piqutin maniiyautilu tuqmian maniinik piyutiqaqatun nutigauvaktun aulanikun atuqtuni maniinaknik ihulinigani himigauniganin akituniginin. Tuqmiyan maniinik himautini akitutin ahiyutitiluniin iniqtiqniganin ukua maniliqiyutin, maniliqiyutinilu maniinaqnik atuqhutik piqutinik maniiyautiniklu pihimagitun aulanigagayun atuqtunik maniinaqnik Tutqumavikmi ilitariyauhimagayun maniliurutini ahiyutitiluniin.

(c) Pivikhaqaqningin:

Pivikhaqaqningin ilitariyauvaktuq, kiguliqmi piyutauyayun, Tutqumavik taya maligatigun havauhikmiguluniin aturiaqaqtamiknik nalautagautialaqtuq, imainiarunaqhivuqlu amigainigin manikhaqhiurutinin ikayutiqhan piyariaqaqniaqtuq iniriagani aturiaqaqtuk havaaq. Pivikhaqaqningin naunaiyagauvaktun ihumagigilugu nahugiyayuyaq hivunikhami maniinain atuqningin akiliqhutinigin itkamtaksinik ayikutainik taja niuvaavikni ilituqhaqningin akituniluaganik maniinain ihumaluknaknigalu atulaaqtuq maniiunmi. Atuginiga akikhigiarutim ilitariyauvaktuq maniliqinikun akituniganik.

(d) Atuktunik atugakhanik akkilliutihimayut atuknianut:

Akilliutihimayut atugakhanik havakhikhimayunik talvunakukhimayunik atuktunik atugakhanik imalu ilitukgiyayunik uvuna naudjutinik nalliak ikkiklidjutiyunik uvunalu nalguumayumik naunaitkutanik titikgakhimagumik kangini kauhimayayunik tahapkuninga atuktunik atuknianut.

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5. Nutaan pitquhin tukiliurutillu huli atuqtaulinngittut:

Ukua nutaan atuqtukhan nutaaguqtiknigilu tuniyauhimayun Hilaqyuami Maniliqiyutinun Atuqtunik Katimayin ilituqhaqhimayun aktuqniqalaaqniqanik Tutqumavium maniliqinikun naunaipkutainik hivunikhami. Tutqumavik taja naunaiyaiyun aktuqniqinik ukua atuqtun nutaaguqtiknigilulu maniliqinikun naunaipkutinik. Tutqumavik atuliriaqlutin ukuniga atuliqunik piyumagitun.

(i) IFRS 9 “*Maniliqiyutini Ihuaqutin*”:

IASB haqqittiyut kingulirmik IFRS 9-mik, kattitugit naunaiqkutit ukturautillu, maniliurutit akiit akilluanganit akikitqiyauliqut, maniliqutillu nanminiriyayunut atahiyutut iligiyayut. Himmatauyuq IAS 39 “Maniliqutit: Iltarhimatjutit Ukturautillu” (IAS 39). IFRS 9 atuqtauyuhaq ukiunut aularutiyunut kinguaniluuniit January 1, 2018. Atulimariinnarialik.

6. Manikhaqhiurutikhan piqutin:

(a) Maniliurutikhan:

Maniliurutikhan ukuaguyun:

	2017-mi	2016-mi
Maniliurahuaqtakhain maniit	\$ 87,001,619	\$ 70,477,553
Ilauyutin	828,866,071	719,983,564
Manikhautikhan	103,262,972	105,965,844
Atautimukhimayun manikhaan	341,275,591	303,899,707
Ikitunik ikayuqtigiini	438,343,277	448,443,981
Tamakpianganit naudjutit aituutit manikhaakhautit	2,405,200	2,431,964
Manikhaqhiurutin	\$ 1,801,154,730	\$1,651,202,613

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6. Manikhaqhiurutikhan piqutin (ilagiyain):

(a) Manikkakvik Tutkumavik Manikhaakhautit naujutinik tutkuktuinikmun maniliuknikmun malikgait, imalu angiutauvaktunik atiliukhimayunik naunaitkutanik tahapkunanga Havaktiinit Manikakviit Tutkumaviit, upidjutiblugit talvuna kayangnaitumik tapfumuna avaatingnuukhugit tamna naujutinik tutkuktuinikmun maniliuknikmun makpiraaliukhimayut uvuna malrungskhugit. Naujutinik tutkuktuinikmun maniliuknikmun imalu avaatingnuukhugit talvuna naunaitkutit manikhaakhautikhanik naudjutit ilingaitunit unalutauk aviktukmigiblugit ilikukhugit naunaitkutit manikhaakhautikhanik naudjutit ilingaitunit uvunalu tutkikhakhiikhimayut talvuna alaakinik, ikitunik atadjutiyunik naunaitkutit manikhaakhautikhanik naudjutit atanguyainit tahapkuat atukpaktunik nallikmik naunaitkutit manikhaakhautikhanik naudjutit naudjutivaktunik. Tamna angiyuk atanguyainit hivuniktuiyunik pipkaivaktuk tahapkununa Manikakvit Tutkumavik Manikhaakhautit talvuna naudjutinikmun uvunalu naunaitkutit atugakhanik hunnaikhimayut ikayutikhat akkilikhiyukhanik avaatingnut naunaitkutit manikhaakhautikhanik naudjutit kanuktunmi pidjutiyuitut atautimut hivuniini imalu tamakpianganit manikakvik naudjutinik maniliuknikmun attautimut.

Una maniliurahuarnikkut atuagait amiqhaivagait attarnaqtuqarniqqat utiqpakhugillu maniliurahuarnikkut tamainnut aturaarnahuaqtangit angiriiqhugit nailihimayumik aturniarumik pittiaqhimaittut uvani maniliurahuarnikkut himmauhiat.

(b) Ihumaliuqtangit haffuminngat naammagiyayut akikhangit:

(i) Maniliurahuarnikkut naammagiyamingnit ihuaqqutait:

Hamna naammagiyamingnit akikhangit haffuminngat maniliqinikkut amiakkungit naammagiyamingnit akikhait maniliuqhimayangit maniliunngittunuluunniit ihumaliuqtauvaktut qanurilinganingit tikkuqaqtauhimayut nutqarutaata akikhامت uuktuqhimagaluaqtangit ubluanit.

(ii) Maniliurahuarnikkut iluani avvautihimayut manngit:

Hamna naammagiyamingnit akikhangit haffuminngat maniliqinikkut maniliugait avvautihimayut manngit ihumaliuqtauyut haffuminngat ilanganit akikhait parnaiyaqhimayangit haffuminngat avvautihimayut manngit amiqhaiyunut, kiuqaqtut Aulapkaiyup avvariiqhimagayut hamannat amiakkungit maniliugait tikkuqaqtauhimayut maniliurahuarnikkut akikhaita, uuminngalu aahiit akikhautingit uukturautait tikkuqaqtauhimayut maniliurahuarnikkut akikhangit piqanngitpat.

(iii) Maniliurahuarnikkut iniqhimaittut parnaulingnit:

Hamna naammagiyangit akikhangit haffuminngat maniliqinikkut maniliugait ilaqaqhutik iniqhimaittut parnautiblutik ihumaliugainit haffuminngat Aulapkaiyup avvautingit naammagiyamingnit akikhait takunnaqtuq uvani ihivriuqtaaqhimayumi maniliqinikkut kiudjuhiat haffuminngat iniqhimaittumi parnaulingnit.

Tamna makpiranginit atani uma ilitukgipkaivaktuk maniliuknikmun atugakhanik atukhugit naamakgiyamingnik akkikhautikhanik, uvuna tutkikhakhugit atukhutik.

Una aallatqiit uukturautait ihuaqhaqhimayayut uvani:

- Atautimi 1: tikkuqtauhimayut akikhait (ihuaqhiyaunngittut) iluani hulivaktut maniliurahuqtunut aadjikkutaanit maniliugait uuminngaluunniit akiliqtitauyukhanut.
- Atautimi 2: ihumagiyangit aahiit tikkuqtauhimayunit akikhangit ilaliutayut iluani Atautimi 1 ihivriurnaqtut maniliugait akiliqtitauyukhat, qilamiuqtumik (haffuminngat akikhait) qilamiunngittumi (haffuminngat aadjiliuqhimayut hamannat akikhainit).
- Atautimi 3: ihivriurnaqtut maniliugait uuminngaluunniit akiliqtitauyukhat ihivriuhimaittumik maniliurahuarnikkut naunairutaanit (ihivriurnaittut ihivriurningit).

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6. Manikhaqhiurutikhan piqutin (ilagiyain):

(c) Akituniganik humiiniga (ilagiyain):

	Atautimi 1	Atautimi 2	Atautimi 3	Tamaini
December 31, 2017-mi:				
Maniliurahuarningit maniiit	\$ 87,001,619	\$ –	\$ –	\$87,001,619
Amiakkungit ihuaqhiriiqhimajut manikhait	932,129,043	–	–	932,129,043
Angiklivallianingit amiakkungit manikhait	2,405,200	–	–	2,405,200
Amiakkungit (kititiiqhimajut manngit)	–	199,815,040	–	199,815,040
Ihuaqhiriiqhimajut Manikhait (kititiiqhimajut manngit)	–	141,460,551	–	141,460,551
Iglukpain (ikitun ikayuqtigiin)	–	–	192,594,232	192,594,232
Hanayakhan (ikitun ikayuqtigiin)	–	–	135,139,285	135,139,285
Nanminia atugaq (ikitun ikayuqtigiin)	–	–	110,609,760	110,609,760
	\$1,021,535,862	\$ 341,275,591	\$ 438,343,277	\$1,801,154,730
December 31, 2016-mi:				
Maniliurahuarningit maniiit	\$ 70,477,553	\$ –	\$ –	\$70,477,553
Amiakkungit ihuaqhiriiqhimajut manikhait	825,949,408	–	–	825,949,408
Angiklivallianingit amiakkungit manikhait	2,431,964	–	–	2,431,964
Amiakkungit (kititiiqhimajut manngit)	–	160,936,183	–	160,936,183
Ihuaqhiriiqhimajut Manikhait (kititiiqhimajut manngit)	–	142,963,524	–	142,963,524
Iglukpain (ikitun ikayuqtigiin)	–	–	170,282,706	170,282,706
Hanayakhan (ikitun ikayuqtigiin)	–	–	125,069,047	125,069,047
Nanminia atugaq (ikitun ikayuqtigiin)	–	–	153,092,228	153,092,228
	\$ 898,858,925	\$ 303,899,707	\$ 448,443,981	\$1,651,202,613

Nutuqagituq ukunani Atautimi 1, Atautimi 2-milu ukiuni 2016-mi 2017-milu aulanigini ukiuni.

Manikhakhiurutikhan iglut hanayakhalu iniqhimaittut parnautingit himmautaunngittut atuqpakhugillu akikhautikkut qauyihainirnit kiugialik ihumagiyangit tamainnut ihivriuqtaunngittut ihumagiyauyullu, unalu, taimaattaug, tikkuaqtauhimayut uvani Atautimi 3 mi naamagiyamingnit akikhangit mayurautinut. Tamna hivitunikhanik atugakhanik atukhutik talvani Nalaumadjutiinit pingahuanik naujutinik tutkutuunikmun maniliuknikmun ilaagiyainik: manikhaat atukpakgainik akkiliktukgiakaktunik akkikhautit, havaaghaliuknikmun naudjutiyukhanik, aihiniit himmautigipaktunik akkiliktukgiakaktunik akkikhautit, atugakhanik akkikhautinik, atuktauyunik

huli akkikhautinik, amigaikyumiyunik naudjutiyukhanik hiamilugu, havakvit hulidjutit unalu aihinut aullaktitainikmun aihinut hulidjutinik.

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6. Manikhaqhiurutikhan piqutin (ilagiyain):

(c) Akituniganik humiiniga (ilagiyain):

Tamna makpiranginik naunaiyakhimayut talvuna alanguktunik uvuna Manikakvik Tutkumavik Manikhaakhautit naunaiyakhimayut talvuna naulaumadjutinit pingahuanit ipikgiyauyunik naudjutinikmun tutkuktuinikmun maniliuknikmun talvanga Ubluktuivia 1,2017 uvunga Ubluikvia 31, 2017.

	Niuvaavikni akituniga
Akmariaqngani akituniga Januari 1-mi 2017-mi	\$448,443,981
Ikayutin	75,156,898
Utiqtitauyut akituyuutit	(109,907,198)
Akituriagutin ilaayun aalagukniginin akituniginik maniliqiyutinun ihuaqutini akituniganik maniliurutinin ahiuniganulunii:	
Aalaguqngiga nalautagauyun ilitariyauhimagituni akituriagutini	24,414,459
Manikakvik Manikhaat Tamatkiutiit ilitukgiyut ikkikliyumiktunik uvuna niuvgutinit manikakvik havangit maniliuknikmun	(235,137)
Umingingningani akituniga Dissaippa 31-mi 2017-mi	\$ 438,343,277

7. Maniliqiyutini ihuaqutin:

(a) Tamakpianganit utiutifaakpaktunik:

Tamna Manikakvik Tutkumavik Manikhaakhautit pihimayuk hugyailgumiitunik takunaktunik tahapkununa maliklugit maniliuknikmun naudjutinit atadjutiyunik kayakuttauyunik atadjutauyut tahapkununa maniliuknikmun atukpaktunik: manikhaakhautit kayakuttauyunik, manikhaakhautit atuktauvaktut hunaiyakhimayunik kayakuttauyunik, manikhaakhautit kulvakkathutik ilihimaitumik kayakuttauyunik unalu manikhaakhautit avakugutihimayunik kayakuttauyunik.

Tamna titikgakhimayut ungmaktikgutinin tukihigiarutinik uvuna Manikakvik Tutkumavik Manikhaakhautit hugyailgumiitunik takunaktunik tahapkununga ilikuktunik kulani uma kayakuttauyunik unalu Manikakvik Tutkumavik Manikhaakhautit ihumadjutigiyainiklu, malikgaxhanik unalu pivalliyuniklu talvuna naunaitkutakhanik unalu munakgiyauyukhanik kayakuttauyunik.

(b) Kayakuttauyunik munakgiyauyukhanik havakhautit:

Tamna Katimayit Manikakvik Tutkumavik Manikhaakhautit pihimayut tamakpiavyaanik havaktit haavalgiit munakhivaktut uvuna avaatingnut tamakpianganik uvuna Manikakvik Tutkumavik Manikhaakhautit kayakuttauyunik munakgiyauyukhanik havakhautit. Aah Naunaitkutat uvuna Maniliuknikmun Naudjutinik Malikgaxhanik unalu Pivalliyunik naunaitkutanik maniliuknikmun naudjutinik manikhaakhautit tutkumayunik havaagiyat, unalu utiutifaakpaktunik ihumadjutigiyauyunik, unalu manikhaakhautit pargumiyauyunik kahaaktaulimaitunik. Tahapkuat

Katimayit Manilikiyiit Tutkumavit utiutifaakpaktunik unalu angiutauvaktunik atiliukhimayunik hapkununa makpiranginit nungugangut ukiungani. Munakgiyayunik imalu aiyukiiktukhimayut uvuna havaagiyauganginaktunik pinnaktukhanik unalu kiudjutikhanik nallinut kayakuttauyunik hugyailgumiitunik takunaktunik.

(c) Maniliqinirmut qayaginingga:

Kiinauyat Ikayuutit angmaumayuq qayangnarutinga maniknik tammainiaqtut taimaa katitiqhimayut hunavaluit uumunnga Kiinauyat Ikayuutit atukkat angirutingit pingitkumiuk uqariyaqhimayanganik angirutinginnik. Maniliqinirmut qayaginingga munariyayuq ukunuuna manikharniqmut unalu maniliqinirmut naunaiyainiq atukkanik angurutinganit munarhimmaaqtuniklu maniliqinirmut angmaumaninnganik. Piqutingit naunaiqtauyut ihuaqtumik piplugit. Maniit pihimayangit maniliqinirmut piqutingit pipkaidjutigiyait kiklinganik maniliqinirmut angmaumaninnganik. Kiinauyat Ikayuutit ihumagingitait katitiqhimayut maniliqinirmut pingitkumitku uqariyaqtamiknik.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(d) Manikhautaulimaiqnigin (ilagiyain)

Manikhaakhautit hunaikhimayunik kayakuttauyunik imalu kayakuttauyunik tamna Manikakvik Tutkumavik pilutik paagutilutik tikiniaklugit hulidjutinik atadjutiyunik tahapkununa maniliuknikmun manikhaakhautit atuktauyukhanik kakugu tutkumayunik pihimayunik naunaiyakhimayut tuniyaublutik manikhaakhautinik nalliak alaanit manikhaakhautinik pihimayut aullaktikhimayunik manikhaakhautit hunaikhimayunik talvuna paagutiyukhanik manikhaakhautit atuktauyukhanik kakugu tutkumayunik kakugu atuktauyukhanik, talvunakukhimayunik tahapkuninga nakuyunit unalu ihunakhimayunik kanukgiliukhimayunik, pihimaitumik hugyaikguutingitkumik piumayaungitunik maniliuknikmun nalliak pihimaitut manikgutingitut.

Hamna Tutqumaviup maniutait maligiaqarniq maliganik ilaliutaujut atugakhait akiliangit unalu angikliktiqhimaningit maligiaqarniq maliganiit haffumani \$1,861,487 (2016 - \$1,325,648).

(f) Manikhaakhautit naunaitkutait kayakuttauyunik:

Tamna Manikakvik Tutkumavik Manikhaakhautit imalu hugyaikhimayunik takuyauttaktunik manikhaakhautit naunaitkutait uvuna niuvguutinit unalu atukkiktunik atuktunik uvuna manikhaakhautinik, manikhaat tutkumayunik nauhimayunik, manikakvik tutkumayunit naudjutiyukhanik, unalu nungumalingnik paanagikhanik pihimayunik titikgakhimayunik manikhaakhautit naunaitkutait alaanitlu atuktauyunit manikhaakhautit naunaitkutait talvuna Manikakvik Tutkumavik Manikhaakhautit, kanuktunmi imalu tamnalun Kanatami manguyak.

Tamna maliklugu naunaitkusalik tamna Kanatami manguyak nalaumadjutinik uvuna Manikhaakhautit naunaitkutait talvunalun Manikakvik Tutkumavik Manikhaakhautit pihimayuk hivituyumik hugyaikhimayunik takuyauttaktunik:

	2017-mi	2016-mi
Euro (EUR)	\$ 195,861,223	\$ 195,861,223
Pound Sterling (GBP)	114,082,718	114,082,718
Amialikaup Taala (USD)	690,402,138	690,402,138
Pivalliajut Maniliurahuarnikkut Market Maniit (uvani CAD)	231,258,666	231,258,666
Alaanik Aulliktikhimayunik Maniliuknikmun Naudjutit		
Manikhaakhautit naunaitkutait (uvani CAD)	96,016,967	96,016,967

Kangiqhinnaqtumik ihivriuqhimayangit:

Hamna hakugikhimahimayuyut haffuminngat Kaniitian taalangat, haninganit taryup akianga maningit naunaittuq qulaani, uvani December 31-mi 2017-mi angiglivalliavluni (ikilivalliabluni) naammagiyayunut maniliuqhimayut maniliunngittut haffuminngat \$70,913,324 (2016-mi - \$66,381,086). Una qauyimattiaqhimayut ihumagibluniuk taryup akiani maningit himmautayut aallatqiinguyut haffuminngat 5% hamna Aulapkaikiyup ihumagiyangit naammagiyayuyut uvani kinguani haffuminngat unipkaaliuqhimayangit. Hamna ihivriuqtauningit kangiqhihimayangit

tamainnut aahiit aallannguqtiqtauvaktut, haffuminngat ikayuutikhait uukturautait, aulahimaittut. Una ihivriurningit naunaiqhimayuyut aadjikkutaanit ihumagiyangit haffuminngat 2016-mi. Aah mikhivalliyuum Kanatami maanguyakgiyaa aihikuut kulani uma manikhaakhautit naunaitkutait talvuna Ubluirvia 31,2017 piyukhauyugalluaktuk nallaumayunik kihimi aipanit ihuikgutivaktunik uvuna kulani uma manikhaakhautit naunaitkutait, tapfumunalu naunaitkutanik tamaakpianginik alaanit nallinit aullaganginaklutik atuktaulutik.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(g) Alagiarutikhan akitunigin ihumaluqnknigin:

Manikakvik Tutkumavik Manikhaakhautit ihuakhakhimayut manikhaakhautikhanik manikhaakhautit atuknikmun naudjutit, kanuktunmi ilaagiyainik maniliuknikmun atuktauvaktunik naujutivaktut atukhuutik nakunikhainik pirgumiyauyunik, atuktauhimaitut tutkumayut manikhaakhautit nakunikhainik pirgumiyauyunik, unalu atadjutikgikpalliyunik maniliuknikmun naudjutiit pirgumiyauyunik, pihimayut naunaitkutalgit talvuna manikhaat naudjutiniit akkikhautit kayakuttauyunik ima naunaitkutauyuk aihikugutit uvuna manikhaat naudjutiniit akkikhautit unalu talvuna ilihimayaungitumik kulvakkatakluni tahapkununa akkikhautit.

Tamna ipiknaktuk ihuakhakhimayut manikhaakhautikhanik manikhaakhautit atuknikmun naudjutit pihimayut talvuna alaanguinapaktut manikakvik havangit maniliuknikmun atuktauyunik manikhaakhautit akkikhautikhait. Uvani Ubluirvia 31,2017, tamna manikakvik manikhaakhautit tutmuayunik naudjutivaktunik makpiraangit titikgakhimayut pikakhimayut nalaumayunik ubluinik akkungainik 2018 unalu 2028 (2015- akkungainik 2017 unalu 2028) unalu naunaikitit nakuyumik ilihimayauyut naudjutihimayut uvuna 4.84% (2016 – 5.91%). Talvani uniktutinik ubluangani, tamna Manikakvik Tutkumavik Manikhaakhautit pikaktut maniliuknikmun atuktauyunik manikhaakhautit-hivitunia maniliuknikmun atugakhaliuknikmun uvuna \$244,723,523 (2016 - \$248,900,748).

Kayagittuakhugit tutkikhainikmun:

Aah alaanguktunik 100 tungavigiyainik maniliuknikmun atuktauyunik manikhaakhautit akkikhautikhanik ilihimanaitumik alaangukpaktunik nalliak naudjutilluangitunik maniliuknikmun manikhaakhautit naunaitkutait tamakpianganik atuktauvaktunit naunaitkutait talvuna uniktutukhanik ubluangani unalu maniliuknikmun atuktauvaktunik naujutivaktut manikhaakhautit talvuna ukiungani uvuna \$9,295,326 (2016 - \$9,760,292).

(h) Manikhaakhautit avaakugutihimayunik akkikhautit kayakuttauyunik:

Tamna Manikakvik Tutkumavik Manikhaakhautit manikhaakhautit atuknikmun naudjutivaktut pihimayut titikgakhimayut uvuna amigaitunik alaakinik manikakvik tutkumavik naudjutivaktunik himmautinikmun unalu kanukgilitaktut, talvuna ipiknaktunik tahapkununa manikhaakhautikhanik manikhaakhautit atuknikmun naudjutit ilihimanaitumik alaangukpaktunik tahapkununa manikakvit maniliuknikmun naudjutivaktunik akkikhautikhanik kulvaakattakutik ilihimanaitumik. Tahapkununa kitunit maniliuknikmun atuktauyunik manikhaakhautit, nakuyumik naamakgiyauyunik akkikhautikhanik talvuna naudjutivaktunik nalliak naudjutingitunik, talimanik ilaayumiklugit talvunga atadjutiyunik manikakvik maniliuknikmun hummauhikattaknikmun uvuna uniktutinik ubluangani piyukhauyulgalluit angigliyumiktutik manikhaakhautit avaakugutihimayunik uvuna \$51,434,055 (2016 – uvunalu mikhiyumikhimayunik uvuna \$44,045,987); aah nalaumayunik akkikhautit hivumukhimayut talvani hivungani piluni mikhiyumikhimayunik manikhaakhautit avaakugutihimayunik uvuna \$51,434,055 (2016 – mikhiyumikhimayunik uvuna \$44,045,987).

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8. Ilakungit piqutinginnik munariniq:

Tamna Manikakvik Tutkumavik Manikhaakhautit malikgakhak imalu munakgiyauyukhanik hivitunikhauyut tungaviulunik talvuna naudjutiyukhanik ima angigliyuakluni tapfumuna munakgiyauyukhanik tapfuminga hivitunikhauyut tungaviulunik uvuna itkumayunik kauhimayauyunik unalu pidjutipkailutik talvuna Manikakvik Tutkumavik Manikhaakhautit uvunalu havakhiklutik aitutikhanik tahapkununga ikayutit inungni nunattaknikmun aviktuinikmun katimayit unalu manikhaaktitainikmun talvunga Manikakvik Tutkumavik Manikhaakhautit havaktunik akkikhautikhanik. Tamna Manikakvik Tutkumavik Manikhaakhautit kauyimaganiktakhamingnik imalu naudjutitutik unalu aituktuilutik manikhaakhanik uvuna havaktuni manikliuknikmun manikhaakhautit akkilikariakaktut ilangaanit manikhaakhautikhanik nungudjutiini ukiungani havakviinit atukpakgainik tahapkununga ikayutit inungni nunattaknikmun aviktuinikmun katimayit. Tamna Manikakvik Tutkumavik Manikhaakhautinik upihimavaktut talvuna aituktuinikmun 4% uvuna taalimanik ukiunik hivunikgiktunik naamakgiyauyunik talvuna manikakvik naudjutinik maniliuknikmun ipikgiyauyunik tapfumuna Manikakvik Tutkumavik Manikhaakhautit naunaitkuttanik manikhaakhautit atuktauvaktunik. Ikeyutit inungni nunattaknikmun aviktuinikmun katimayit atuukipaktut talvunga kanukgilitkangamik manikhaakhautinik aitutikhanik imalu mikiyaulikgangut uvuna 4% unalu akkilifaakpaktut atuukamingnik kanukgilitkangutaah manikhaakhautinik aitutikhanik angitkiyaulikgangutaah uvuna 4%.

Tamna Manikakvik Tutkumavik Manikhaakhautit havaagiyauyukhanik atuktukhanik uvuna manikhaakhautit atuknikmun naudjutivaktunik hivunikgiktukhanik, naunaitkuttanik manikhaakhautit atuktauvaktunik tutkikhaiyukhanik, unalu tikuakhikginakgiallingnik uvuna hunnaikhimayunik manikhaakhautit atuknikmun naudjutivaktunik atugakhanik talvuna tiikiniaklugit uvuna hivitunikgiktunik pilingnik munakgiyauyukhanik ihumadjutigiyainik uvuna naudjutinikmun Manikakvik Tutkumavik Manikhaakhautit naunaitkuttanik manikhaakhautit atuktauvaktunik pilingnik angigliyumikpiaktunik unalu aituktuinikmun havaktuni manikliuknikmun manikhaakhautit akkilikariakaktut ilangaanit manikhaakhautikhanik nungudjutiini ukiungani havakviinit atukpakgainik manaikhaakhautit tahapkununga Ikeyutit inungni nunattaknikmun aviktuinikmun. Tahapkununa pikangitut hivituniitunik annangaiyautikhanik hivitunikgiktunik pikariakaktunik nalliak alaanguktunik uvuna kanuktun hivunikgiktunik imalu munakgiyauyunik tahapkununga aipanganit nunguyuumit. Tamna Manikakvik Tutkumavik Manikhaakhautit manikhaakhautit atuknikmun naudjutivaktunik avaatingnuktukhanik talvuna nalaumayanginik tapfumuna kanukgitunik uvuna manakhaakhautit pihimayut aangiglitivaktunik tahapkununga Manikakvik Tutkumavik Manikhaakhautit naunaitkuttanik manikhaakhautit atuktauvaktunik. Uvuna kauhimalugit tahapkuat Manikakvik Tutkumavik Manikhaakhautit naunaitkuttanik manikhaakhautit atuktauvaktunik talvuna naudjutiyukhanik pilingnik aangiglitivaktunik, tamna manikhaakhautit katitikhimayunik pilimaituk huppimuutaitunik manikhaakhautit atuktauvaktunik naudjutivaktunik unalu aitutikhanik, kihimi

ilaulugit angigliyumiktunik talvani manikakvik naudjutinik maniliuknikmun ipikgiyaknaktunik uvuna manikhaakhautit atuknikmun naudjutivaktunik naunaitkuttanik manikhaakhautit atuktauvaktunik pihimayunik.

(a) Tamna Manikakvik Tutkumavik Manikhaakhautit pihimayut itkumanniakhutik talvuna hunnaikhimayukhanik manikhaakhautikhainik Nunavut Iniiknikhainik Ikayutit Aitutit Inuutkuakhiutiit Manikhaakhautit Manikakvik Tutkumavik uvunalu havaktit talvani Nunavut Iniiknikhainik Ikayutit Aitutit Pangnattauyunik pikaklugit nungumalingnik naunaitkutalingnik tahapkunanga Havaktit Manilikiyiit Tutkumaviit talvanga Manikakvik Tutkumavik Manikhaakhautit.

Aah uvani Ubluirvia 31, 2017, tamna Manikakvik Tutkumavik Manikhaakhautit pihimayut itkumanniakhutik \$107,500,000.00 CAD, \$190,832,500 US, £85,000,000 GBP, unalu €196,219,000 EUR talvuna nungumalingnik panaarikhainik imalu ilaayukhanik uvuna tutkikhainikmun. Uvanilu Ubluirvia 31, 2016, ukaktaungitunik itkumadjutinik tamakpianganik \$247,280,626 CAD kanuktunmi akkikhautikhanik \$52,825,663 CAD, \$75,471,065 USD, £26,656,756 GBP unalu €36,364,675 EUR. Tahapkuat itkumadjutinik pihimayut tuukhulaavaktut pihimangmataah pidjutikariakaktunik uvuna nungumalingnik panaarikhainik talvuna niuvguutikhanik manikhaakhautit atuknikmun naudjutivaktunik uvunalu ataniktuttauyukhanik tahapkunani nungumalingnik panaarit angiutauvaktunik.

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9. Akituyun piyaagani uqariiqhimayun:

(a) Tuniyauhimayut Aitutit tahapkununga ingnui nunattaknikmun aviktuinikmun:

Aulayuitunik talvuna hulidjutinik tahapkununa manikakvik tutkumavik manikhaakhautit, naunaitkutat tamakpianganit manikhaakhanik uvuna manikhaakhautikhanik nungudjutiini ukiungani havakviinit atukpakgainik atugakhanik uvuna Manikakvik Tutkumavik Manikhaakhautit imalu tutkikhakhikhimayut talvani tuniyauyukhanik aitutit pihimagumiklunin hivuniktuktaugumikluniit tahapkununga Manikakvik Tutkumavik Manikhaakhautit. Tahapkuat ingnui nunattaknikmun aviktuinikmun Nunavut Tunngavik Katimayit, Nunavut Havaaghaliuknikmun unalu Inukattigiknikmunlu Aullaktikgutikhanik Manikakvik Tutkumavik Manikhaakhautit Inc. unalu Nunavut Iniiiknikhanik Inutkuakhiutit Manikhaakhautit Manikakvik Tutkumavik Manikhaakhautit.

(b) Hivituniikhainiit atuukiutinik tahapkununga Ikayutit inungni nunattaknikmun aviktuinikmun:

Tamna Manikakvik Tutkumavik Manikhaakhautit hivitunikhainit atuukiutinik naunaitkutalingnik tahapkununga Ikayutit inungni nunattaknikmun aviktuinikmun kanuktunimi pihimayut hivuliulikhimayut talvanga hivitunikhainiit imalu maliklugit.

	2017	2016
Ubluliukhimayut talvuna tahapkununga Nunavut Tunngavik Katimayit	\$ 11,276,620	\$ 15,035,493

Talvuna tuniyauhimagayunik aitutit tahapkununga ikayutit inungni nunattaknikmun aviktuinikmun pihimagayut naunaiyakhimagayut uvuna nalaumadjutinik uvuna manikhaakhautikhanik nungudjutiini ukiungani havakviinit atukpakgainik atugakhanik manikhaakhautit pihimaitumik ima angiglyumikhimagayunik uvuna naunaitkutat manikhaakhautit tamakpianganit naunaitkuttanik manikhaakhautit atuktauvaktunik. Alaanguktunik akungainik tahapkuat hivulikpanganit tuniyauhimagayunik aitutit unalu manikhaakhautikhanik nungudjutiini ukiungani havakviinit atukpakgainik manikhaakhanik angiglyumiktunik nalliak mikhiyumiklutik talvuna nalaumadjutinik uvuna hivitunikhainit atuukiutinik tahapkununga ikayutit inungni nunattaknikmun aviktuinikmun.

Tutkikhainikmun tuniyauyunik aitutit tahapkununga ikayutit inungni nunattaknikmun aviktuinikmun:

	2017	2016
Amigainigin amiakuni piqutini	\$ 200,211,357	\$ 82,849,032
Ahivaqlugu aalaguqniga akituniganik maniliqiyutinun ihuaqutim akitunigani maniliurutinin ahiuniginiluniin	(114,179,569)	(32,016,889)
Tuniuqhagauyun nunataqatauhimagayunun	(27,650,338)	(42,062,415)
Ilaliutivaaqlugu aalat ahivaivigilimagitun akiligakhan	696,348	(425,614)
Maniliuqhimajangit nuutinnagit	59,077,798	72,377,892
Tunihijaujut nanataarutaanut	(54,772,134)	(49,256,328)
Amiakkungit Maniliugait	4,305,664	23,121,564
Amiakkungit Tammarluaqhimajut Aahiillu Ukiugait	(4,305,664)	(23,121,564)
Taaksiutilaaqtut Maniliugait	\$-	\$ -

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9. Ilagiyangit ilauqatauhimayut (ilagiyain)

(b) Akituyun Atukiutihimayun nunataqatauhimayunun (ilagiyain):

Naunaiyatiagnigin tuniuqhaganik nunataqatauhimayunun:

	2017-mi	2016-mi
Tuniuqhagauyun nunataqatauhimayunun	49,256,328	49,256,328
Akituriaqniga (akikhiriaqniga) akituyuni atukami	(6,957,478)	(6,957,478)
Amiakuuq tuniyauhimayuq nunataqatauhimayunun	\$ 42,298,850	\$ 42,298,850

(d) Talvani munakgiyauyunik inungni havaktut ikayutait aanikhimayut manikhaakhautit:

Talvani munakgiyauyukhanik inungni pihimayut havaagiyainik munakgiyauyukhanik uvuna pangnattaayunik, hivuntuiyunik unalu munakgiblugit tahapkununa hulidjutinik talvuna Manikavik Tutkumavik Manikhaakhautit unalu ilaagiyainik talvunga Atanik Atanguyauulluaktuk Atanguyani Havaktit, tamna Atanik Atanguyauulluaktuk Atanguyani Manilikiyiit Havaktit unalu ilauyunik talvunga Katimayit Manikavik Tutkumavik Havakviit.

Talvuna ukiungani nungyuum Ubluirvia 31, 2017, talvani munakgiyauyunik inungni havaktut ikayutait aanikhimayut manikhaakhautit ilaagiyainik manikhaakhautikhanik, pikafuuktunik ikayutinik manikhaakhautit, unalu Manikavik Tutkumavik Manikhaakhautit akkikhat \$770,272 (2015 - \$667,978). Tamakpianginit manikhaakhautikhanik pihimayut \$866,411 (2016 - \$770,272).

10. Attaqhimanikkut atukkiutinut aturvikhait:

Hamna Aulapkaiyup ilauqatauhimayangit attaqhimanikkut atukkiutinut piliriakhaq halummayut, talvangaanit maniliurahuarnikkut nanmiriyangit ukuninngat Aulapkaiyup atukkiutauhimayut ukpiriyauyunit himmauhimayut/niuvigtittiyut unalu maniliqarvingit himmautauyut akilingnit avvautihimayauyut haffuminngat Aulapkaiyup halummaqhaiyingalu. Attaqhimayauyut atukkiqhimayauyut maniliugait unipkaaqtahimayuq ilanganit ikayuutikhait maniliugait uuminngat \$246,906 (2016-mi - \$215,362). Uvani Dissaippa 31-mi 2017-mi, attaqhimayangit haffuminngat atukkiuhimayainit akiqaqtumik haffuminngat \$144,012,907 (2016-mi - \$185,586,471). Una piliriakhaq naunaittuq haffuminngat Aulapkaiyup attaqhimaluni taamna atukkiqhimayuq himmauhinngitkumiuk atukkiurnirnut attaqhimayainnit. Nailihimagiangani attaqhimayangit, hamna atukkiqhimayuq kiugiaqahuni ilaliutigiluniuk maniunngittunut attaqhimaningit, himmauhirlugit attaqhimaningit, ukuninngat tamatkiqhimalugit maniliugait akikhait nailihimayumik pusaatigut kititqihimayangit maniliugait attaqhimayangit angitqiyauyut haffuminngat (a) nailihimayauyut pusaatigut kiugialik atuhimayainnit maligautainit uuminngaluunniit maliktakhait aulattitihimayut aulahimayangit tamainnut Aulapkaiyup; (b) hivunigiyangit maniliurahuarnikkut uukturautain; uuminngaluunniit (c) 105%.

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10. Attaqhimanikkut atukkiutinut aturvikhait:

Tamna naunaitkutut atugakhanik hunnaikhimayut ikayutikhat akkilikhiyukhanik tuniyauhimayut imalu maniinaait tuniyauhainayuituut ilihimayauganginaktut unalu havakhikhimayut uvuna manaikakvik tutkumayut manikhaakhautit naudjutivaktut tuniyauhimayut tahapkunanga Kavamat uvani Kanatami Havaktit, tamna Kavamat Amialikakmi, tamnalu kavamait uvuna alaanit OECD nunatuttukanit, tamna kavamait uvuna nallikmik Kanatami nunatuttukat imalu itkumayunik manaikakvik tutkumayut manikhaakhautit naudjutivaktut unalu avaatingnuktuniklu manaikakvik tutkumayut manikhaakhautit naudjutivaktut Havaktittauyunik munakhiyunik manikhaakhautit kauhimagayuyunik angijutauvaktunik tahapkualu havaktit pidjutikariakaktut uvuna munakgiyayuyunik uvunalu kafiutilanginik naunaiyaklugit alangukpaktuk manikakvit maniliuknikmun naudjutivaktunik ipikgiyayuyunik uvuna manikhaakhautit atuktauyunik naudjutivaktut pargumiyayuyunik unalu naunaitkutut atugakhanik hunnaikhimayut ikayutikhat akkilikhiyukhanik ubluk tamat unalu upidjutitlugitlu tamna nuutanguktikattaklugit naunaitkutut atugakhanik hunnaikhimayut ikayutikhat akkilikhiyukhanik tamna piluni ipikgiyainik mikhiyumiklutik ungmoot pidjutikariakaktunik kafiutilanginik. Imalu tadjaguinakpaktunik tamna ipikgiyayuyunik uvuna naunaitkutut atugakhanik hunnaikhimayut ikayutikhat akkilikhiyukhanik tuniyaulimaitkumik uvuna atuktauyunik manikhaakhautit naudjutivaktut pargumiyayuyunik mikhiyumikgumik ungmoot talvuna pidjutikariakaktunik kafiutilanginik, tamna havaktit piluni ilitukgipkailuni tahapkuninga Manikakvik Tutkumavik Manikhaakhautit uvuna mikhiyumiktunik.

Tamna naunaitkutut atugakhanik hunnaikhimayut ikayutikhat akkilikhiyukhanik nalaumadjutit kulvakatakhutik Ubluirvia 31, 2017 pihimayut manikhaakhautit \$152,159,456 (2015 - \$196,242,035). Pargumiyayuyunik atuktauyut manikhaakhautit naudjutivaktut pidjutittautaktutlu nuutkaktitaulutik tadjaguinakpaktunik unalu kauhimagayuyunik uvuna angijutauvaktunik tapfuminga havaktit pidjutittaktatlu tuhaaktilugu atahinakmik ublumik havaaguiktittaunahuaktuk tuhaktilugu ublungani.

11. Aulayut atuqtauyut akiliqtuutauplutik:

Tigumiaqtit akiliqtuuplutik afisiqaqtut. Hamna angiqhimajainnit 10-ukiunganit aturvikhangit hamangnat Saptaiippa 1, 2015 mit uvunga Aagasi 31, 2025 mut, pijumajaujut nutaannguqhirlugulu angirutikhamut kinguani ublungani.

Taimaqtaulimaittut hivunikhami kiklingit akiligakhat igluqpangmut hamma:

	2017	2016
Ukiuq naanngillugu	\$ 42,732	\$ 42,732
Hivituniikhainit angigliyumiktunik uvuna niuvgutinit manikhaakhautit atuknikmun naudjutit	182,007	177,259
Avatqullugit talimat ukiut	126,613	174,093
	\$ 126,613	\$ 394,084

Ukiumi nunnguniaqtumi December 31, 2017 manngit \$42,732 ilautihimayut Igluq pamut Akiliyuutikhanut maniliurutinut tammaqtauyunulluuniit aulayuni atuqtauyunu (2015 - \$42,732)

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12. Maniurahuarnikkut Maniliugait:

(a) Maniurahuarnikkut maniliugait:

Maniurahuarnikkut maniliugait ilaliutauhimajut hapkungujut:

	2016	2015
Avaqhautin	\$ 17,507,486	\$ 20,510,574
Akituriarutinin	7,820,223	8,369,001
Kikliqaqtut panariinit tuniuqqagan	15,314,137	11,013,160
Maniurutauyut niuvrutauyunit	84,586,083	111,930,257
Aallanguqningin akituniginik maniliqiyutinun ihuarutin akituniginik maniliurutauniginin ahiuniginiluniin	(32,016,889)	29,925,588
Tuuqmiyan maniinik himirutinun maniliurutin	352,048	4,339,403
Maniurahuarnikkut maniliugait	\$ 93,563,088	\$ 186,087,983

12. Kititiqhimajangit amirihimangingit akiliakhait:

Kititiqhimajangit amirihimangingit akiliakhait ilaliutauhimajut hapkuangujut:

	2016	2015
Manikhaqhiurutini munariyutinun akiliutin	\$ 6,115,245	\$ 6,967,490
Tuuqmiyanun itkamtaksinun akiligauyun	2,211,362	2,121,931
Maniliqiyutin akitunigin	780,430	431,142
Aahiit kititiqhimangingit amirihimangingit akikhait	866,123	881,934
Kititiqhimangingit amirihimangingit akikhait	\$ 9,973,160	\$ 10,402,497