ᑮᓇᐅᔭᐃᑦ ᐅᖃᐅᓯᐅᓂᖕᒋᑦ

ᓄᓇᕗᑦ ᐸᐸᑦᑎᕕᐊᓂ

ᐃᓱᓕᓯᒪᔪᑦ ᑏᓯᐱᕆ 31, 2017-ᒧᑦ

ᐃᓛᒃᑰᖅᑐᑎᒃ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓂᒃ ᕿᒥᕐᕈᐃᔨᑦ ᐅᓂᒃᑳᒃᓴᖏᑦ

<<ᑦᑎᔨᓄᑦ ᓄᓇᕗᒻᒥ <<ᑦᑎᕕᒻᒧᑦ

ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ ᖃᐅᔨᓴᕐᓯᒪᕗᒍᑦ ᓄᓇᕗᒻᒥ <<ᑦᑎᕕᒻᒥ, ᐃᓚᐅᑎᓪᓗᒋᑦ ᖃᐅᔨᓴᕐᑕᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᐃᑦ ᖃᓄᐃᑦᑐᓕᕐᒪᖔᑕ ᓄᓇᕗᒻᒥ <<ᑦᑎᕕᒻᒥ, ᐃᓚᐅᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᐃᑦ ᖃᓄᐃᓕᖓᓕᕐᒪᖔᑕ ᐃᓱᓕᓯᒪᓪᓗᒋᑦ ᑎᓯᐊᕆ 31, 2016-ᒧᑦ, ᐱᖃᓯᐅᑎᓪᓗᒋᑦ ᑕᒪᕐᒥᒃ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ, ᐊᓯᔾᔨᕐᓯᒪᓂᖏᓪᓗ ᐱᕐᑯᑎᑦ ᐊᑭᖏᑦ ᐊᒻᒪ ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᖃᐃᕙᓪᓕᐊᔪᑦ ᐃᓱᐊᓄᑦ ᐊᕐᕌᒍᒧᑦ, ᐊᒻᒪ ᑎᑎᕋᖅᓯᒪᔪᑦ, ᐃᓚᒋᐅᑎᓪᓗᒋᓪᓗ ᓇᐃᓪᓕᒋᐊᕐᓯᒪᔪᑦ ᑮᓇᐅᔭᓂᒃ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ ᐊᒻᒪ ᑐᑭᓯᒋᐊᕈᑎᑦ.

ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᐊᐅᓚᑦᓯᒍᑎᑦ ᑮᓇᐅᔭᐃᑦᐅᓂᒃᑲᓇᔭᐅᓂᖏᑦ

ᐊᐅᓚᑦᓯᓂᒃᑯᑦ ᑲᒪᒋᔭᖃᓇᐊᖃᒪᑕ ᐸᕐᓇᐃᓂᕐᒧᑦ ᐊᒻᒪ ᓴᖅᑭᑕᒃᓴᐃᑦ ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑲᓇᔭᐅᓂᖏᓐᓄᑦ ᒪᓕᓪᓗᒋᑦ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᓂᒃ ᐅᓂᒃᑲᕈᑎᑦ, ᐊᒻᒪ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᑲᒪᒍᓯᖏᑦ ᐱᔾᔪᑎᒋᓗᒋᑦ ᐸᕐᓇᒃᑕᐅᒋᐊᓕᑦ ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ ᐅᖃᐅᓯᐅᓂᐊᕐᑐᑦ, ᐱᔾᔪᑎᖃᕋᓗᐊᕐᐸᑕ ᐱᕋᔭᑦᑕᐅᓂᑯᐃᑦ ᐅᕝᕙᓗᓐᓂᒃ ᑕᒻᒪᕐᑕᐅᓂᑯᐃᑦ.

ᑮᓇᐅᔭᓂᒃ ᑕᒪ ᕐᓯᒪᔪᕐᓯᐅᕐᑎᑦ ᐱᓕᕆᐊᒃᓴᖏᑦ

ᐱᔭᒃᓴᖃᕐᐳᒍᑦ ᐅᖃᐅᓯᖃᕆᐊᖅ ᐃᓱᒪᒋᔭᐅᔪᓂᒃ ᑮᓇᐅᔭᐃᑦ ᖃᓄᐃᓕᖓᓕᕐᓂᖏᑕ ᒥᒃᓵᓄᑦ ᒪᓕᓪᓗᒋᑦ ᕿᒥᕐᕈᔭᐅᓯᒪᓂᖏᑦ ᑮᓇᐅᔭᐃᑦ. ᑲᒪᒋᔭᖃᓚᐅᕐᐳᒍᑦ ᑮᓇᐅᔭᓂᒃ ᒪᓕᑦᓱᒋᑦ ᑲᓇᑕᒥ ᑮᓇᐅᔭᓕᕆᔨᓯᑦ. ᑕᒃᑯᐊᐃ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᑦ ᐊᑐᕈᑕᐅᔭᕆᐊᓕᑦ ᒪᓕᒋᐊᓕᓐᓂᒃ ᐊᒻᒪ ᐸᕐᓇᓂᕐᒧᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑲᕐᓂᒃᑯᑦ ᑮᓇᐅᔭᓂᒃ.

ᑮᓇᐅᔭᓂᒃ ᑕᒪᕐᓯᒪᔪᕐᓯᐅᕐᓂᒃᑯᑦ ᐊᑐᕈᑕᐅᔭᕆᐊᓕᑦ ᒪᓕᒋᐊᓕᓐᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᒃᑯᑦ ᐱᔾᔪᑎᒋᓗᒋᑦ ᓴᕿᑦᑕᕆᐊᓖᑦ ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑲᕆᔭᐅᓂᖏᓐᓂᒃ. ᒪᓕᒋᐊᓖᑦ ᐱᓕᕆᓂᕐᒧᑦ ᓂᕈᐊᕐᑕᐅᓯᒪᔪᑦ ᒪᓕᑦᓱᒋᑦ ᖃᐅᔨᓴᕐᑕᐅᒋᐊᓖᑦ, ᐱᖃᓯᐅᑎᑦᓱᒋᑦ ᖃᐅᔨᓴᕐᑕᐅᔪᑦ ᐊᑦᑕᓇᕐᑐᒥᑐᐃᓐᓇᕆᐊᖃᓂᖏᑦ ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ, ᐱᔾᔪᑎᖃᕋᓗᐊᕐᐸᑕ ᐱᕋᔭᑦᑕᐅᓯᒪᔪᓂᒃ ᐅᕝᕙᓘᓐᓂᑦ ᑕᒪᑕᕐᓯᒪᔪᑦ. ᕿᒥᕐᕈᓱᒋᑦ ᐊᑦᑕᓇᕈᑕᐅᑐᐃᓐᓇᕆᐊᓖᑦ, ᐃᒃᐱᒋᔭᖃᓚᐅᕐᑐᒍᑦ ᐊᐅᓚᑦᓯᒍᑕᐅᒋᐊᓕᓐᓂᒃ ᐸᕐᓇᐃᓂᕐᒧᑦ ᐊᒻᒪᓗ ᓴᖅᑭᑕᐅᒋᐊᖃᓂᖏᓐᓄᑦ ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ ᐊᒃᑭᓯᐃᒍᑕᐅᒋᐊᓕᓐᓄᑦ ᐸᕐᓇᐃᓂᕐᒧᑦ ᐊᒻᒪ ᓴᖅᑭᑕᐅᒋᐊᓕᓐᓄᑦ ᐊᖅᑭᓯᐃᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ ᕿᒥᕐᕈᓂᕐᒧᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᓐᓂᒃ ᓇᒻᒪᒻᒪᖔᑕ, ᑭᓯᐊᓂ ᐊᑐᕋᔭᖏᑦᑐᓂᒃ ᐅᖃᐅᓯᖃᓂᕐᒧᑦ ᐃᓱᒪᒋᔭᐅᔪᓂᒃ ᐊᓪᓚᕕᒻᒥ ᐊᐅᓚᑕᐅᔪᓄᑦ. ᑮᓇᐅᔭᓂᒃ ᕿᒥᕐᕈᓂᖅ ᐱᖃᓯᐅᑎᔪᑦ ᐊᑲᐅᓇᕐᒪᖔᑕ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒐᕐᓄᑦ ᐊᑐᕐᑕᐅᔪᓂᒃ ᐊᒻᒪ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒥᒃᓴᐅᓯᐅᓯᒪᔪᑦ ᐊᖅᑭᒃᓱᕐᑕᐅᓯᒪᓪᓗᑎᒃ ᐊᐅᓚᑦᓯᓂᒃᑯᑦ, ᐊᒻᒪ ᕿᒥᕐᕈᓂᕐᒧᑦ ᓴᖅᑭᑕᐅᔪᒃᓴᓂᒃ ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ ᐅᖃᐅᓯᐅᔪᓂᒃ. ᑮᓇᐅᔭᐃᑦ ᖃᐅᔨᓴᕐᑕᐅᓯᒪᓂᖏᓐᓂᒃ ᐃᓚᐅᑎᑕᐅᔪᑦ ᕿᒥᕐᕈᓂᕐᒧᑦ ᐊᑲᐅᓇᕐᒪᖔᑕ ᒪᓕᒐᕐᓄᑦ.

ᐅᒃᐱᕈᓯᐸᐳᒍᑦ ᑮᓇᐅᔭᓂᒃ ᖃᐅᔨᓴᕐᓂᒃᑯᑦ ᐊᑐᕐᓯᒪᔪᒍᑦ ᑮᓇᐅᔭᕐᓂᐊᕈᑎᓂᒃ ᓇᒻᒪᓇᕐᑎᓂᕐᒥᒃ ᐊᒻᒪ ᓇᒻᒪᑦᑐᓂᒃ ᐊᑐᕆᐊᖅ ᓴᖅᑭᑕᐅᒐᔭᕐᑐᓂᒃ ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ ᐃᓱᒪᒋᔭᐅᔪᓂᒃ.

ᐃᓱᒪᒋᔭᖅ

ᐃᓱᒪᑦᑎᒍᑦᒪ ᑮᓇᐅᔭᐃᑦ ᖃᐅᔨᓴᕐᑕᐅᓯᒪᓂᖏᑦ ᓇᒻᒪᑦᑐᑦ, ᖃᓄᐃᓕᖓᓂᖏᓪᓗ ᑮᓇᐅᔭᐃᑦ ᓄᓇᕗᑦ <<ᑦᑎᕕᐊᓂ ᐃᓱᓕᓯᒪᓗᑎᒃ ᑏᓯᐱᕆ 31, 2016-ᒧᑦ, ᐊᒻᒪ ᑮᓇᐅᔭᐃᑦ ᖃᐅᔨᓴᕐᑕᐅᓯᒪᓂᖏᑦ ᐊᒻᒪ ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᖃᐃᕙᓪᓕᐊᔪᑦ ᐃᓱᓕᓯᒪᑎᓪᓗᒋᑦ ᐊᕐᕋᒍᒧᑦ ᒪᓕᑦᓱᒋᑦ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᕐᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ.

ᖃᐅᔨᓴᔨᒻᒪᕆᐅᓪᓗᑎᒃ ᑮᓇᐅᔭᓕᕆᔨᒃᑯᑦ, ᓚᐃᓴᓐᓯᖃᖅᑐᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ

(ᐅᓪᓗᖓ)

ᐊᑑᕙᓐ, ᑳᓇᑕ

ᓄᓇᕗᑦ ᐸᐸᑦᑎᕕᖓ

ᐅᖃᐅᓯᑦ ᑮᓇᐅᔭᐃᑦ ᖃᓄᐃᓕᖓᓕᕐᓂᖏᓐᓂᒃ

ᑏᓯᐱᕆ 31, 2017, ᐱᖃᓯᐅᑎᓪᓗᒋᑦ ᐊᔾᔨᒋᔭᐅᖏᓐᓂᒃ ᑮᓇᐅᔭᐃᑦ 2016-ᒥ

	2017	2016
ᐱᕐᑯᑎᑦ		
ᑮᓇᐅᔭᑦ ᐊᐅᓚᔾᔪᑎᒃᓴᑦ	$ 250,901	$ 469,083
ᐱᕐᑯᑎᓄᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᑦ (ᑎᑎᕋᕐᓯᒪᔪᑦ 6 ᐊᒻᒪ 10)	1,801,154,730	1,651,202,613
	$ 1,801,405,631	$ 1,651,671,696
ᐊᑭᓕᒃᓴᐃᑦ ᐊᒻᒪ ᑲᑎᓪᓗᒋᑦ ᐱᕐᑯᑎᑦ		
ᐊᑭᓕᕆᐊᓕᑦ ᐊᒻᒪ ᑲᑎᓪᓗᒋᑦ ᐊᑭᓕᒃᓴᐃᑦ	$ 1,861,487	$ 1,325,648
ᑲᑎᓪᓗᒋᑦ ᐱᕐᑯᑎᑦ	1,799,544,144	1,650,346,048
ᐱᓂᐊᕐᓂᕋᕈᑕᐅᔪᑦ (ᑎᑎᕋᖅᓯᒪᔪᑦ 8 ᐊᒻᒪ 11)		
	$ 1,801,405,631	$ 1,651,671,696

ᒪᓕᑦᑐᑦ ᑎᑎᖅᑲᐃᑦ ᐊᒻᒪ ᐃᓚᒋᔭᐅᓪᓗᑎᒃ ᑮᓇᐅᔭᓂᒃ ᐅᓂᒃᑲᕐᓯᒪᔪᑦ.

ᓄᓇᕗᑦ ᐸᐸᑦᑎᕕᖓ

ᐅᖃᐅᓯᐅᓂᖏᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ

ᐃᓱᓕᓯᒪᔪᑦ ᓄᙵᒍᐊᓄᑦ ᑏᓯᐱᕆ 31, 2017-ᒧᑦ ᐊᔾᔨᒋᔭᐅᖏᓂᑦ ᐃᓚᐅᑎᓪᓗᒋᑦ 2016-ᒥ

	2017	2016
ᕿᑐᕐᒋᐅᕈᑎᓂᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ (ᑎᑎᖅᑲᖅ 12)	211,189,477	93,563,088
ᑮᓇᐅᔭᓕᐊᓄᑦ ᐊᐅᓚᑦᓯᓂᕐᒥ ᐱᓕᕆᐊᒃᓴᓄᑦ ᐊᑭᖏᑦ (ᑎᑎᖃᑦ 13)	10,140,408	9,973,160
ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ, ᑲᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᐊᑭᓕᒃᓴᐃᑦ	201,049,069	83,589,928
ᐊᓪᓚᕕᐅᑉ ᐊᐅᓚᑕᐅᓂᖓᓄᑦ ᐊᑭᓕᒃᓴᐃᑦ	837,712	740,896
ᐅᓄᕐᓯᕙᓪᓕᐊᔪᑦ ᑲᑎᓪᓗᒋᑦ ᐱᕐᑯᑎᑦ	$ 200,211,357	$ 82,849,032

ᒪᓕᒃᑎᖏᑦ ᑎᑎᕋᖅᓯᒪᔪᑦ ᐃᓚᐅᔭᕆᐊᓕᑦ ᑭᓇᐅᔭᐃᑦ ᒥᒃᓴᓄᑦ ᐅᖃᐅᓯᑦ.

ᓄᓇᕗᑦ ᐸᐸᑦᑎᕕᖓ
ᐅᓂᒃᑲᕐᓯᒪᔪᑦ ᐊᓯᔾᔨᓂᖏᑦ ᑲᑎᖕᓗᒋᑦ ᐱᕐᑯᑎᑦ

ᐃᓱᓕᓯᒪᔪᑦ ᓄᙵᒍᐊᓄᑦ ᑏᓯᐱᕆ 31, 2017-ᒧᑦ ᐊᔾᔨᒋᔭᐅᖏᓂᑦ ᐃᓚᒋᐅᑎᖕᓗᒋᑦ 2016-ᒥ

	2017	2016
ᖃᓄᐃᖕᓗᐊᓂᖏᑦ, ᐱᒋᐊᕐᓗᑎᒃ ᐊᕐᕋᒍᒥ	$1,650,346,048	$1,609,795,866
ᐅᓄᕐᓯᒋᐊᕐᓂᖏᑦ ᒥᑭᖕᓕᓂᖏᖕᓗ ᑲᑎᖕᓗᒋᑦ ᐱᕐᑯᑎᑦ	200,211,357	82,849,032
ᑲᑎᕝᕙᑎᒃ ᑐᓐᓂᕐᑯᓯᐊᑦ ᓄᓇᕗᒻᒥᐅᓄᑦ (ᑎᑎᖃᑦ 9)	(51,013,261)	(42,298,850)
ᑲᑎᖕᓗᒋᑦ, ᐊᕐᕋᒍᑉ ᓄᖑᓐᓂᐊᓂ	$ 1,799,544,144$	$1,650,346,048

ᑎᑎᖅᑲᑦ ᒪᓕᒃᑐᒃᓴᑦ ᐃᓚᒋᔭᐅᕗᑦ ᑭᓇᐅᔭᐃᑦ ᐅᓂᒃᑲᓇᔭᐅᓂᖏᓐᓄᑦ

ᓄᓇᕗᑦ ᐸᐸᑦᑎᕕᖓ

ᐅᖃᐅᓯᕆᔭᐅᓂᖏᑦ ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ

ᐃᓱᓕᓯᒪᔪᑦ ᓄᙵᒍᐊᓄᑦ ᑏᓯᐱᕆ 31, 2017-ᒧᑦ ᐊᔾᔨᒋᔭᐅᖏᓂᑦ ᐃᓚᒋᐅᑎᓪᓗᒋᑦ 2016-ᒥ

	2017	2016
ᑮᓇᐅᔭᐃᑦ ᐊᑐᐃᓐᓇᐅᑎᑕᐅᔪ (ᐊᑐᕐᑕᐅᔪᑦ ᐅᑯᓄᖓ):		
ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᐱᓕᕆᐊᑦ:		
ᐊᑐᕐᑐᐊᕐᓂᕐᒧᑦ ᑮᓇᐅᔭᐃᑦ ᑐᓂᔭᐅᔪᑦ	$4,789,920	$ 7,614,990
ᑮᓇᐅᔭᐃᑦ ᑐᓂᔭᐅᔪᑦ	18,189,535	17,399,839
ᑭᒡᓕᖅᖅᑐᑦ ᐃᑲᔪᖅᑎᒌᑦ ᑐᓂᔭᐅᔪᑦ	20,016,769	17,399,839
ᓂᐅᕕᕐᓂᖅ ᑮᓇᐅᔭᓕᐅᕐᓂᕐᒧᑦ	353,014,640	458,073,294
ᑲᔪᓯᔪᑦ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑮᓇᔭᓕᐅᕐᓂᕐᒧᑦ	(318,852,888)	(439,545,040)
ᐊᐅᓚᓂᕐᒧᑦ ᐊᑭᓕᖅᑕᐅᓯᒪᔪᑦ	(10,442,281)	(11,274,268)
	66,715,695	47,582,952
ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᐊᐅᓚᑕᐅᓂᖏᑦ ᑮᓇᐅᓕᕆᔾᔪᑎᓂᑦ:		
ᑲᑎᓪᓗᒋᑦ ᐃᓚᒋᔭᐅᖃᑕᐅᔪᓄᑦ ᐊᑭᓕᐅᑕᐅᔪᑦ	(51,013,261)	(42,298,850)
ᐅᓄᕐᓯᒋᐊᕐᓂᖏᑦ (ᒥᑭᓪᓕᒋᐊᕐᓂᖏᑦ) ᑮᓇᐅᔭᐃᑦ ᑕᐃᒪᐃᒃᑯᐊᓪᓗ	15,702,434	5,284,102
ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᑕᐃᒪᐃᒃᑯᐊᖏᓪᓗ, ᐱᒋᐊᕐᓱᒍ ᐊᕐᕋᒍ	70,946,636	63,359,763
ᑮᓇᐅᔭᐃᑦ ᓯᓚᕐᔪᐊᒥ ᐊᑦᑐᐃᓂᖏᑦ ᑮᓇᐅᔭᑐᐃᓐᓇᓂᒃ ᐊᒻᒪ ᐊᔾᔨᓪᓗᐊᖏᑦ	603,450	2,302,771
ᑮᓇᐅᔭᐃᑦ ᐊᒻᒪ ᐊᔾᔨᖏᑦ, ᐃᓱᓕᓯᒪᔪᑦ ᐊᕐᕋᒍᒧᑦ	$ 87,252,520	$ 70,946,636
ᑮᓇᐅᔭᐃᑦ ᐊᔾᔨᖏᓪᓗ ᐃᓱᐊᒍᑦ ᐃᒪᓐᓇ ᐋᕿᒃᓯᒪᔪᑦ:		
ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑮᓇᐅᔭᐃᑦ	$ 250,901	$ 469,083
ᐱᕈᖅᑎᑕᐅᓇᓱᒃᑐᑦ ᑮᓇᐅᔭᐃᑦ	87,001,619	70,477,553
ᑲᑎᕝᕙᒃ ᑮᓇᐅᔭᐃᑦ ᐊᔾᔨᖏᓪᓗ	$ 87,252,5	$70,946,636

ᐸᐸᐸᑦᑎᕕᒻᒥ ᐃᓱᒪᓯᒪᔪᑦ ᑮᓇᐅᔭᓂᒃ ᐊᔾᔨᖏᓐᓂᓪᓗ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᒻᒪᕆᓐᓂᖏᓐᓂᒃ.

ᑖᒃᑯᐊ ᑎᑎᕋᖅᓯᒪᔪᑦ ᐃᓚᒋᔭᐅᔪᑦ ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑲᕆᔭᐅᓯᒪᓂᖏᓐᓄᑦ.

ᓄᓇᕗᑦ ᐸᐸᑦᑎᕕᖓ

ᐅᓂᒃᑲᕐᑐᑦ ᑮᓇᐅᔭᐃᑦ ᒥᒃᓴᓄᑦ

ᐃᓱᓕᓯᒪᔪᑦ ᐊᕐᕋᒍᖓᓄᑦ ᑏᓯᐱᕆ 31, 2017−ᒧᑦ

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1. ᐅᖃᐅᓯᐅᔪᑦ:

ᐸᐸᑦᑎᔨᒃᑯᑦ (ᐸᐸᑦᑎᔨᑦ) ᐊᖏᕐᕋᖓ ᑲᓇᑕᒥ ᐊᒻᒪᓗ ᓴᖅᑭᑎᑕᐅᓚᐅᖅᑐᖅ ᐊᐃᕆᓕ 23, 1990-ᖑᑎᓪᓗᒍ ᐸᐸᑦᑎᔨᒃᑯᓐᓄᑦ. ᑐᕌᕐᕕᖓ ᐸᐸᑦᑎᔨᒃᑯᑦ 50 O'Connor Street, Suite 1415, Ottawa, Ontario, Canada, K1P 6L2. ᐸᐸᑦᑎᔨᒃᑯᑦ, ᑭᒡᒐᖅᑐᐃᓂᒃᑯᑦ ᓄᓇᑖᖅᓯᒪᔪᒃᑯᑦ ᓄᓇᕗᒻᒥ, ᑐᓂᔭᐅᓯᒪᔪᑦ ᐊᑭᑐᔫᑎᓂᒃ ᐊᑭᓕᖅᑕᐅᔪᓐᓇᕐᓂᕐᒧᑦ ᐃᓄᖕᓄᑦ ᓄᓇᕗᒻᒥ ᒪᓕᓪᓗᒍ ᐊᖏᕈᑎᖓ ᐃᓄᖕᓄᑦ ᓄᓇᑖᖅᓯᒪᔪᓂᒃ ᓄᓇᕗᒻᒥ ᐊᒻᒪᓗ ᑯᐃᓐᒥᑦ ᑲᓇᑕᒥ 1993 ᐊᒻᒪᓗ 2007 ᐊᑯᓐᓂᖓᓂ. ᐸᐸᑦᑎᔨᑦ ᐱᓕᕆᐊᒃᓴᖏᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᓗᓂ ᐊᑭᑐᔫᑎᓂᒃ ᑐᓂᓯᔪᓐᓇᕐᓂᖅ ᐸᓯᒻᒥᔾᔪᑎᒃᓴᓂᒃ ᐱᕙᓪᓕᐊᔪᓂᒃ ᐊᑭᓪᓕᕙᓪᓕᐊᔪᓂᒃ ᐊᒻᒪᓗ ᑐᓂᓗᒋᑦ ᑮᓇᐅᔭᓕᐅᕈᓐᓇᕐᓂᕐᒧᑦ ᓄᓇᑖᖅᓯᒪᔪᓄᑦ.

2. ᐸᕐᓇᐃᓂᕐᒧᑦ ᑐᙵᕝᕕᒃ:

(a) ᐅᖃᐅᓯᐅᓂᖓ ᒪᓕᒃᑕᐅᔭᕆᐊᓕᑦ:

ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑳᕆᔭᐅᓯᒪᔪᑦ ᐸᕐᓇᒃᑕᐅᓚᐅᕐᑐᑦ ᒪᓕᑦᓱᒋᑦ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑳᕆᔭᐅᓂᖏᓐᓄᑦ ᒪᓕᒐᐃᑦ, (IFRSs).

ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑳᕆᔭᐅᓂᖏᑦ ᐊᐅᓚᑕᐅᓯᒪᕗᑦ ᑲᑎᒪᔨᖏᓐᓄᑦ ᐸᐸᑦᑎᕕᒻᒥ ᔪᓚᐃ 14, 2018

(b) ᕿᒥᕐᕈᔭᐅᓂᖏᓐᓄᑦ ᑐᙵᕝᕕᒃ:

ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑳᕆᔭᐅᓂᖏᑦ ᐸᕐᓇᒃᑕᐅᓯᒪᕗᑦ ᒪᓕᑦᓱᒋᑦ ᐊᑭᑐᖅᖏᑦ ᑭᓯᐊᓂ ᑮᓇᐅᔭᐃᑦ ᑲᒪᒋᔭᐅᓯᒪᒻᒥᔪᑦ ᐱᐅᓂᕐᐹᑦ ᐊᑭᖏᑦ ᒪᓕᑦᓱᒋᑦ ᑮᓇᐅᔭᓕᐊᕆᔭᐅᓯᒪᔪᑦ ᐊᒻᒪ ᐊᓯᐅᔨᔭᐅᓯᒪᔪᑦ ᕿᒥᕐᕈᔭᐅᓯᒪᑦᓱᐊᕐᑐᑦ.

(c) ᐊᑐᕐᑐᑦ ᐊᒻᒪ ᓴᖅᑭᑕᐅᓂᖏᓐᓄᑦ ᐅᓪᓗᒥ:

ᑮᓇᐅᔭᐃᑦ ᒥᒃᓵᓄᑦ ᐅᓂᒃᑳᖑᔪᑦ ᑲᒪᒋᔭᐅᓯᒪᕗᑦ ᑲᓇᑕᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑭᓪᓗᐊᖏᑦ ᒪᓕᑦᓱᒋᑦ, ᐸᐸᑦᑎᕕᒻᒥ ᐅᓪᓗᒥ ᐊᐅᓚᒍᓯᖏᑦ.

(d) ᐊᑐᕐᑕᐅᓂᖏᑦ ᒥᒃᓴᐅᓴᕐᓯᒪᔪᑦ ᐊᒻᒪ ᕿᒥᕐᕈᔭᐅᓯᒪᔪᑦ:

ᐸᕐᓇᒃᑕᐅᓯᒪᓂᖏᑦ ᑮᓇᐅᔭᐃᑦ ᐅᓂᒃᑳᕆᔭᐅᓂᖏᑦ ᒪᓕᒍᑕᐅᓚᐅᕐᑐᑦ ᒪᓕᒋᐊᓕᓐᓂᒃ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ, ᒥᒃᓴᐅᓈᕐᓯᒪᔪᓪᓗ ᒪᓕᑦᓱᒋᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ ᐊᒻᒪ ᐅᓂᒃᑳᕆᔭᐅᓯᒪᔪᑦ ᐱᕐᑯᑎᑦ, ᐊᑭᓕᒃᓴᐃᑦ ᐊᒻᒪ ᐊᑐᕐᑕᐅᔪᑦ. ᓴᖅᑭᑕᐅᓂᖏᑦ ᐊᔾᔨᐅᖏᑐᐃᓐᓇᕆᐊᓕᑦ ᒥᒃᓴᐅᓯᕐᓯᒪᔪᓄᑦ. ᐊᑭᔫᑎᑦ ᒥᒃᓴᐅᓯᒪᔪᑦ ᐊᑐᕐᕈᑕᐅᓯᒪᔪᑦ ᐃᓪᓗᐃᑦ/ᓄᓇ ᓇᒻᒥᓂᕆᔭᐅᔪᑦ ᐊᑭᖏᑦ ᒪᓕᑦᓱᒋᑦ ᐊᒻᒪ ᐃᓪᓗᕐᔪᐊᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ. ᒥᒃᓴᐅᓵᕐᓯᒪᔪᑦ ᐊᒻᒪ ᐃᓱᒪᔭᐃᑦ ᕿᓯᕐᕈᔭᐅᓲᑦ ᑕᐃᒪᖓᑦ. ᐊᖅᑭᒋᐊᕐᑕᐅᓂᖏᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒥᒃᓴᐅᓵᕐᓯᒪᔪᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᕗᑦ ᑲᒪᒋᔭᐅᓚᐅᕐᑎᓪᓗᒋᑦ ᐊᖅᑭᒋᐊᕐᑕᐅᓯᒪᔪᑦ ᐊᒻᒪ ᓯᕗᓂᒃᓴᒥ ᑲᒪᒋᔭᐅᔭᕆᐊᓕᑦ.

ᑕᒪᒃᑯᐊ ᐃᓱᒪᒋᔭᐅᓯᒪᔪᓄᑦ ᑐᓴᖅᑎᑦᑎᒃᑲᓐᓂᕈᑎᔅᓴᐃᑦ ᕿᒥᕐᕈᓂᖃᕐᐸᓐᓂᕐᓂ ᐱᑦᑎᐊᖅᓯᒪᓪᓗᑎᒃ ᐊᑭᖏᓄᑦ ᐅᓂᒃᑳᑦᑕᐅᓯᒪᕗᑦ ᐅᓂᒃᑳᔅᓴᐃᑦ 6 (b) ᐊᒻᒪᓗ (c)-ᒥ.

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3. ᐊᓯᔾᔨᖅᓯᒪᓂᖏᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒥ ᒪᓕᒐᕐᑯᑎᒋᔭᐅᔪᓄᑦ:

ᐸᐸᑦᑎᔨᒃᑯᑦ ᒪᓖᓐᓇᖅᑐᑦ ᒪᓕᒋᐊᖃᖅᑐᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑐᐊᒐᓂᒃ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᑎᑎᕋᖅᓯᒪᔪᑦ ᓇᓗᓇᐃᒃᑯᑕᖅ 4 ᑖᒃᑯᓇᓂ ᑲᑎᖅᓱᖅᓯᒪᔪᓂᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᒐᖏᓐᓂᑦ.

4. ᐊᖏᔫᑎᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ:

(a) ᑮᓇᐅᔭᓕᕆᔾᔪᑏᑦ:

ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐊᒻᒪ ᐊᑭᓕᒃᓴᐃᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᕗᑦ ᐱᐅᓂᕐᐸᖑᒋᐊᕐᑎᓪᓗᒋᑦ ᐊᑭᖏᑦ ᐊᒻᒪ ᑲᒪᒋᔭᐅᓯᒪᔪᑦ ᒪᓕᑦᓱᒋᑦ ᐊᑐᕆᐊᓕᑦ. ᐃᓕᑕᕆᔭᐅᓯᒪᓂᖏᑎᒍᑦ, ᑕᒪᕐᒥᒃ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᒪᓕᒍᑕᐅᓯᒪᕗᑦ ᐱᔪᑎᖏᑦ ᒪᓕᑦᓱᒋᑦ ᐊᒻᒪ ᐱᔾᔪᑕᐅᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᑦᓱᒋᑦ, ᐅᕝᕙᓗᓐᓂᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ ᐸᐸᑦᑎᕕᒻᒥ, ᐃᒫᒃ, (i) ᐱᐅᓂᕐᐸᐅᒋᐊᕐᓗᒋᑦ ᐊᑭᖏᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐊᒻᒪ ᐊᓯᐅᔨᔭᐅᓯᒪᔪᑦ (ii) ᒪᓕᓪᓗᒋᑦ ᐱᕈᖅᓯᒪᓂᖏᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ, (iii) ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᑦ ᐊᒻᒪ ᑮᓇᐅᔭᐃᑦ ᖃᐃᔪᒃᓴᑦ ᐅᕝᕙᓗᓐᓂᒃ (iv) ᐊᑐᐃᓐᓇᐅᔪᑦ ᓂᐅᕐᕈᑎᒃᓴᐃᑦ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ. ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ ᐊᖅᑭᒃᓱᕐᑕᐅᓯᒪᔪᑦ ᐃᒫᒃ (i) ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ ᐱᐅᓂᕐᐸᓂᒃ ᐊᑭᖏᑦ ᒪᓕᑦᓱᒋᑦ ᐊᑐᕐᓱᒋᑦ ᑮᓇᐅᔭᓕᐊᖑᔪᑦ ᐊᒻᒪ ᐊᓯᐅᔪᑦ (ii) ᐊᓯᖏᓪᓗ ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ.

ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓄᑦ ᓂᐅᕕᕐᑕᐅᓯᒪᔪᑦ ᐊᒻᒪ ᓂᐅᕐᕈᑕᐅᓯᒪᔪᑦ, ᑲᑐᕋᕈᑕᐅᔭᕆᐊᓕᑦ ᐱᕐᑯᑎᓄᑦ ᒪᓕᓪᓗᒋᑦ ᐱᔭᕆᖅᓯᒪᒋᐊᖃᓂᖏᑦ ᖃᖓᒃᑯᑦ, ᐃᓕᑕᕆᔭᐅᓯᒪᕗᑦ ᐊᖅᑭᒃᑕᐅᓂᖏᑦ ᐅᓪᓗᒥᒧᑦ. ᓄᒃᑎᕐᑕᐅᓂᖏᓐᓄᑦ ᐊᑭᖏᑦ ᐱᕐᑯᑎᓂᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᐊᑭᓕᒃᓴᐃᑦ ᐊᒻᒪ ᖃᐃᔪᒃᓴᐃᑦ ᐊᒻᒪ ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᐊᖏᔪᑎᐅᑎᓪᓗᒋᑦ. ᓄᒃᑎᓇᓂᕐᒧᑦ ᐊᑭᖏᑦ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᓄᑦ ᑮᓇᐅᔭᕐᑕᕐᓴᓄᓪᓗ ᐊᒻᒪ ᐊᑭᓕᒃᓴᓄᑦ ᐊᖅᑭᒃᓯᒪᕗᑦ ᐊᑭᓕᒃᓴᐃᑦ ᐊᔪᑦ ᑮᓇᐅᔭᐃᑦ. ᓄᒃᑎᕐᑕᐅᓯᒪᔪᑦ ᐊᑭᖏᑦ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᒪᓕᒋᐊᕐᓱᒋᑦ ᐱᐅᓂᕐᐸᑦ ᐊᑭᖏᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐊᒻᒪ ᐊᓯᐅᓯᒪᔪᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᔪᑦ ᐊᑭᓕᕋᒃᓴᐃᑦ ᑮᓇᐅᔭᓕᐊᓂᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᓯᒪᔪᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᕗᑦ ᐊᑭᓕᕆᐊᖃᓂᖏᑦ ᑮᓇᐅᔭᓕᐊᓂ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᓯᒪᔪᑦ ᑲᑎᓪᓗᒋᑦ.

ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓄᒃ ᐃᓕᑕᕆᔭᐅᓯᒪᖕᒋᑦᑐᑦ ᐊᖏᖃᑎᖃᖅᑎᓪᓗᒋᑦ ᐃᖅᑲᓇᐃᔭᒧᑦ ᐱᔪᓐᓇᐅᑎᓄᑦ ᐊᑐᖅᑕᐅᔭᕋᖓᑕ ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᐱᕐᑯᑎᓄᑦ ᐊᑐᐃᓐᓇᐅᖕᒋᓕᕋᖓᑕ, ᐅᕝᕙᓘᓐᓃᑦ ᐱᔪᓐᓇᐅᑏᑦ ᐊᖏᖃᖅᑎᒌᒃᑐᓄᑦ ᐃᖅᑲᓇᐃᔭᒧᑦ ᑮᓇᐅᔭᐃᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐱᕐᑯᑎᓄᑦ ᓈᑕᐅᓛᖓᑕ. <<ᑦᑎᔨᑦ ᐊᑐᕈᓐᓃᓲᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑮᑦᑐᓂᒃ ᐊᖏᖃᑎᖃᖅᑎᓪᓗᒋᑦ ᐃᖅᑲᓇᐃᔭᒧᑦ ᐱᐊᓂᒃᓯᒪᓕᖅᑎᓪᓗᒋᑦ, ᐊᑐᓐᓃᖅᓯᒪᔪᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᑐᐃᓐᓇᐅᔪᓐᓃᖅᓯᒪᓕᖅᑎᓪᓗᒋᑦ.

ᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᓱᖕᒋᓚᑦ ᑲᑐᕋᕐᓂᕐᒧᑦ ᐱᔪᓐᓇᐅᑎᐅᑐᐊᕐᒪᑕ ᑮᓇᐅᔭᑐᐃᓐᓇᕐᓄᑦ ᐱᕐᑯᑎᓂᑦ ᐊᑐᕈᓐᓇᐃᕐᐸᑕ, ᐅᕝᕙᓗᓐᓂᑦ ᓄᒃᑎᕐᑕᐅᓯᒪᔪᓄᑦ ᐱᔪᓐᓇᐅᑎᑦ ᑮᓇᐅᔭᑐᐃᓐᓇᐃᑦ ᐱᕐᑯᑎᓄᑦ ᐊᑦᑕᕐᓇᕐᑐᒥᑦᑐᔭᕐᐸᑕ ᐊᒻᒪ ᓇᒻᒥᓂᕆᔭᐅᔪᓄᐊᕐᓯᒪᕐᐸᑕ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᒃ ᓄᒃᑎᕐᑕᐅᓯᒪᔪᑦ. <<ᑦᑎᕕᒻᒥ ᐃᓕᑕᕆᔭᐅᖏᑦᑐᑦ ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ ᑲᑐᕋᕈᑕᐅᓯᒪᔪᓂ ᐊᑐᕐᑕᐅᔭᕆᐊᓕᑦ ᓴᒃᑯᔭᐅᓯᒪᓂᖏᑦ, ᓄᖅᑲᕐᑎᑕᐅᓯᒪᔪᑦ, ᐅᕝᕙᓗᓐᓂᑦ ᐊᑐᕐᑕᐅᓂᖏᑦ ᐃᓱᓕᓯᒪᔪᑦ.

ᐱᕐᑯᑏᑦ ᐊᒻᒪᓗ ᐊᑭᓕᒃᓴᐅᔪᑦ ᐊᑭᓕᖅᑕᐅᕙᑏᖅᑦᑕᕐᒪᑕ ᐊᒻᒪᓗ ᑲᑎᓗᒃᑖᖅᑐᒋᑦ ᖃᔅᓯᐅᓂᖏᑦ ᓴᖅᑭᑕᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒥ ᐃᓕᖓᓐᓂᐅᔪᓄᑦ ᑎᑎᖅᑲᓂ ᑭᓯᐊᓂ, ᑭᓯᐊᓂ <<ᑦᑎᕕᒃᑯᑦ ᒪᓕᒐᑎᒍᒃ ᐊᑭᓖᕙᑏᑦᑐᓐᓇᖅᑎᑕᐅᓯᒪᒫᖓᑕ ᖃᔅᓯᐅᓂᖏᓂᒃ ᐊᒻᒪᓗ ᐅᕝᕙᓘᓐᓃᑦ ᐊᑭᓖᓯᒪᓕᕐᓂᐊᖅᐸᑕ ᑲᑎᓪᓗᒋᑦ ᖃᔅᓯᐅᓂᖏᑎᒍᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐅᔾᔨᕆᓕᕐᓗᒋᑦ ᐱᕐᑯᑏᑦ ᐊᒻᒪᓗ ᐊᑭᓖᒃᓴᐅᔪᑦ ᐊᑕᐅᑦᑎᒃᑯᑦ ᐊᑭᓕᕐᓂᐊᕐᓗᒋᑦ.

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4. ᐊᖕᒋᔫᑎᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ: (ᓱᓕ)

(a) ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑐᕐᑕᐅᔪᑦ: (ᓱᓕ)

ᐸᐸᑦᑎᕕᒃ ᐅᑯᓂᖕᒐ ᑭᓇᐅᔭᓕᕆᒍᓯᖅᑲᖅᐳᑦ:

(i) ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᕗᑦ ᐊᑲᐅᓂᕐᐸᐅᒋᐊᕐᑐᒃᑯᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐊᒻᒪ ᐊᓱᐅᔪᑦ:

ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᐊᑭᖕᒋᑦ ᐱᐅᓂᕐᐸᐅᒋᐊᕐᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᐊᖑᔪᑦ ᐊᓱᐅᔨᔭᐅᔪᓄᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᐸᑕ ᑕᐅᖅᓯᒍᑕᐅᓂᐊᕐᐸᑕ ᐅᕝᕙᓘᓐᓂᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᒃᐸᑕ ᐱᒋᐊᕐᓂᖕᒋᓐᓂ ᐃᓕᑕᕆᔭᐅᓯᒪᓗᑎᒃ. ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᕗᑦ ᐱᐅᓂᕐᐸᓂᒃ ᐊᑭᖕᒋᓐᓂᒃ ᐊᑐᕆᐊᕐᓱᑎᒃ ᑮᓇᐅᔭᓕᐊᖑᔪᓄᑦ ᐅᕝᕙᓘᓐᓂᑦ ᐊᓱᐅᔨᔭᐅᔪᓄᑦ ᐸᐸᑦᑎᕕᒻᒥ ᐊᐅᓚᑕᐅᒃᐸᑕ ᑮᓇᐅᔭᓕᐊᑎᒍᑦ ᐊᒻᒪ ᓂᐅᕕᐊᒃᓴᑎᒍᑦ ᐊᒻᒪ ᐃᓱᒪᓕᐊᖑᔪᓄᑦ ᓂᐅᕐᕈᑎᒃᓴᓄᑦ ᐊᑐᕐᓱᒍ ᐊᑲᐅᓂᕐᐸᐅᒋᐊᕐᑐᑦ ᐊᑭᖕᒋᑦ ᒪᓕᑦᓱᒋᑦ ᐸᐸᑦᑎᕕᒻᒥ ᑎᑎᕋᖅᑕᐅᓯᒪᑎᓪᓗᒋᑦ ᐊᒃᑕᓇᕐᑐᒥᑐᐃᓐᓇᓇᐊᖃᓂᖕᒋᑦ ᐅᕝᕙᓘᓐᓂᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᓄᑦ ᐱᓕᓇᒍᓱᓄᑦ. ᓄᒃᑎᓇᓂᕐᒧᑦ ᐊᑭᖕᒋᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᕗᑦ ᑮᓇᐅᔭᓕᐊᓂ ᐊᒻᒪ ᐊᓱᐅᔪᓂ ᑲᑎᑦᓱᒋᑦ. ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐊᑐᕈᑕᐅᓯᒪᔪᑦ ᐱᐅᓂᕐᐸᐅᒋᐊᕐᑐᓂᒃ ᐊᑭᖕᒋᑦ ᑮᓇᐅᔭᓕᐊᓂ ᐅᕝᕙᓘᓐᓂᑦ ᑲᒪᒋᔭᐅᓯᒪᕗᑦ ᐊᑐᕆᐊᕐᓱᒋᑦ ᐊᑭᑦᓯᐊᖑᓂᕐᐸᑦ ᐊᒻᒪ ᐊᓱᔨᕐᑕᐅᓯᒪᓂᖕᒋᑦ, ᐃᒃᐱᒋᓪᓗᒋᑦ ᐊᒥᐊᒃᑯᐃᑦ ᐅᕝᕙᓘᓐᓂᑦ ᕿᑐᕐᖕᒋᐅᕈᑎᑦ ᑮᓇᐅᔭᓄᑦ, ᐃᓕᑕᕆᔭᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐊᓂ ᐅᕝᕙᓘᓐᓂᑦ ᐊᓱᐅᔨᔭᐅᔪᓂ.

ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᑲᒪᒋᔭᐅᓯᒪᔪᑦ ᐊᑐᕆᐊᕐᓱᒋᑦ ᐊᑭᑦᓯᐊᖑᓂᕐᐸᑦ ᑮᓇᐅᔭᓕᐊᓂ ᐊᒻᒪ ᐊᓱᐅᔨᔭᐅᔪᓂ, ᑮᓇᐅᔭᓕᐊᑎᑦ ᐊᒻᒪ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᓄᑦ. ᑮᓇᐅᔭᐃᑦ ᐊᒻᒪ ᑭᓇᐅᓕᐅᕈᑎᑦ ᑲᒪᒋᔭᐅᓯᒪᕗᑦ ᐊᒻᒪ ᑮᓇᐅᔭᓕᐅᕈᑎᑦ ᐃᓱᓕᓯᒪᓕᑐᐊᕐᒪᑕ ᐱᖓᓱᑦ ᑕᖅᑭᑦ ᓇᑐᐊᕐᒪᑕ ᐅᕝᕙᓘᓐᓂᑦ ᓯᕗᓂᐊᓂ ᐱᖓᓱᑦ ᑕᖅᑭᑦ. ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪ ᓇᓗᔪᐃᕐᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᓂ ᐊᒻᒪ ᑲᑎᑕᐅᓯᒪᔪᓂ ᓇᒻᒥᓂᖃᕐᑐᓄᑦ ᐊᒻᒪ ᐊᐅᓚᑦᓯᓂᒃᑯᑦ ᐸᐸᑦᑎᕕᒻᒥ ᒥᐊᓂᕐᓱᔨᓄᑦ; ᑮᓇᐅᔭᓕᐅᕈᑎᓂ ᑕᖅᑭᑦ ᐱᖓᓱᑦ ᐊᓂᒍᑕᒪᑦ; ᑮᓇᐅᔭᓕᐅᕈᑎᑦ ᓴᓂᕐᕋᓯᒪᔪᑦ; ᐊᒻᒪ ᑮᓇᐅᔭᓕᐅᕈᑎᑦ ᐱᓕᓇᖃᑎᒋᒍᑕᐅᓪᓗᑎᒃ. ᑮᓇᐅᔭᓕᐅᕈᑕᐅᕙᓪᓕᐊᔪᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᓄᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᓄᑦ ᐊᑐᕐᑕᐅᓯᒪᔪᓄᑦ ᑲᒪᔨᐅᔪᓄᑦ ᐊᑭᖃᕐᑎᓪᓗᒋᑦ (ᑎᑎᕋᖅᓯᒪᔪᑦ 10-ᒥ).

(ii) ᐊᑐᕐᑐᐊᕐᑕᐅᔪᑦ ᐊᒻᒪ ᑮᓇᐅᔭᓕᐊᑦ:

ᑮᓇᐅᔭᐃᑦ ᐊᑐᕐᑐᐊᕐᓯᒪᔪᑦ ᐊᒻᒪ ᑎᑭᑉᐸᓪᓕᐊᔫᒃᓴᑦ ᑮᓇᐅᔭᐃᑦ ᑮᓇᐅᔭᐅᕗᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᐃᓱᒪᓕᐅᕈᑕᐅᓯᒪᔪᓪᓗ ᐊᑭᓕᐅᑕᐅᕙᓪᓕᐊᔪᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᔪᑦ ᐅᓪᓗᒥ ᐊᑐᕐᑐᑦ ᒪᓕᓪᓗᒋᑦ. ᑕᒪᒃᑯᐊ ᑭᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐃᓕᑕᕆᔭᐅᕗᑦ ᐱᐅᓂᕐᐸᓂᒃ ᐊᑭᖕᒋᓐᓂᒃ ᐊᑐᕈᑕᐅᓯᒪᔪᑦ ᓄᒃᑎᓇᓂᕐᒧᑦ ᑭᓇᐅᔭᓂᒃ ᐊᑭᖕᒋᑦ. ᐃᓕᑕᕆᔭᐅᓯᒪᓂᖕᒋᑎᒍᑦ ᐊᑐᕐᑐᐊᑦ ᐊᒻᒪ ᑭᓇᐅᔭᕐᑕᒃᓴᐃᑦ ᖃᐅᔨᓴᕐᑕᐅᓯᒪᔪᑦ ᒥᑭᓪᓕᕙᓪᓕᐊᓂᖕᒋᑦ ᐊᑭᖕᒋᑕ ᐊᑐᕐᓱᑎᒃ ᕿᑐᕐᖕᒋᐅᕈᑎᓂᒃ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑐᕐᓱᑎᒃ, ᐊᓱᐅᔨᔭᐅᔪᑦ ᐃᒃᐱᒋᓪᓗᒋᑦ.

ᑮᓇᐅᔭᐃᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᑦ ᐊᒻᒪ ᑮᓇᐅᔭᒃᓴᐃᑦ ᐱᕐᑯᓱᐅᑎᔪᑦ ᑕᐅᕐᓱᕈᑎᓂᒃ ᐊᒻᒪ ᐊᓱᖕᒋᑦ ᑮᓇᐅᔭᐃᑦ ᖁᐃᕙᓪᓕᐊᔪᑦ ᐱᕐᑯᓱᐅᑎᓯᒪᔪᑦ ᑮᓇᐅᔭᕐᑕᖑᕙᓪᓕᐊᓂᐊᕐᑐᓂ.

ᐊᑐᖅᑐᐊᕐᓂᖅ ᐊᒻᒪᓗ ᑐᓂᔭᐅᓯᒪᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᓯᒪᔪᑦ ᐃᒻᒥᒃᑯᑦ ᑎᑎᕋᖅᑕᐅᓂᐊᖅᑎᓪᓗᒋᑦ ᐅᓪᓗᖓᓂ ᓇᓗᓇᐃᓇᐊᕐᓗᒋᑦ ᓈᒻᒪᒃᑐᖃᖕᒋᓐᓂᖓᓄᑦ ᖃᐅᔨᓴᕈᑕᐅᓗᑎᒃ. ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓄᑦ ᓈᒻᒪᖕᒋᑦᑐᑦ ᓇᓗᓇᐃᖅᓯᒪᔪᑦ ᒥᑭᓪᓕᕆᐊᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᐃᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᓕᖅᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᐃᑦ, ᐊᒻᒪᓗ ᒥᑭᓪᓕᕆᐊᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᐃᑦ ᐱᐅᖕᒋᑦᑐᒃᑯᑦ ᐱᕙᓪᓕᐊᓂᐊᖅᑐᑦ ᓯᕗᓂᒧᑦ ᑮᓇᐅᔭᕐᑐᐃᓐᓇᐃᑦ ᐱᕐᑯᑎᓄᑦ ᐊᑲᐅᓈᖅᑐᒃᑯᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ.

ᑐᕋᒐᖅᓴᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐱᖁᑎᓂᑦ ᐱᖃᓯᐅᑎᓗᒋᑦ ᑕᒻᒪᕐᓯᒪᔪᑦ ᐊᑐᕐᑐᒧᑦ, ᐊᖅᑭᒋᐊᕐᑕᐅᓯᒪᓗᑎᒃ ᑕᒪᕐᒥᒃ ᐱᔾᔪᑕᐅᔪᑦ ᐸᐸᑦᑎᕕᒻᒥ ᐃᓱᒪᓕᐅᕈᑕᐅᓯᒪᓗᑎᒃ, ᐊᑐᕐᑐᖅ ᐅᕝᕙᓗᓐᓂᑦ ᐊᑭᓕᒃᓴᖃᕕᒃ ᑮᓇᐅᔭᖃᕈᓐᓇᐃᕐᓂᕋᖅᑕᐅᔪᓐᓇᕐᑐᑦ, ᐅᕝᕙᓗᓐᓂᑦ ᐊᑐᕐᑕᐅᔪᓐᓇᐃᕐᐸᑕ ᐅᓪᓗᒥ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ.

4. ᐊᖏᔪᑎᓄᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ (ᓱᓕ):

(a) ᑮᓇᐅᔭᓕᕆᒍᓯᑦ (ᓱᓕ):

(iii) ᐊᓯᖏᑦ ᐊᑭᓕᒃᓴᐃᑦ:

ᐊᑭᓕᕆᐊᓕᑦ ᐊᒻᒪ ᑲᑎᓯᒪᔪᑦ ᐊᑭᓕᒃᓴᐃᑦ ᑕᐃᔭᐅᕗᑦ ᐊᓯᖏᓐᓂ ᑮᓇᐅᔭᓂ ᐊᑭᓕᒃᓴᓂ. ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᕗᑦ ᐱᐅᓂᕐᐸᑦ ᐊᑭᖏᑦ ᐊᑐᕐᓗᕆᑦ ᓄᒃᑎᕐᑕᐅᔪᓄᑦ ᐊᑭᖏᑦ. ᓯᕗᓪᓕᕐᐸᒥ ᐃᓕᑕᕆᔭᐅᔪᑦ ᑮᓇᐅᔭᐃᑦ ᐊᑭᓕᒃᓴᐃᑦ ᒥᑭᓕᕙᓪᓕᐊᓂᖏᑦ ᐊᑭᖏᑕ ᐊᑐᕐᓗᕆᑦ ᐱᓕᕆᒍᓯᓂ ᑮᓇᐅᔭᐃᑦ ᕿᑐᕐᖏᐅᕈᑎᖏᑦ ᒪᓕᓪᓗᕆᑦ.

(b) ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑭᓪᓗᐊᖏᑦ ᓄᒃᑎᕐᑕᐅᔪᑦ:

ᑮᓇᐅᔭᐃᑦ ᓄᒃᑎᕐᑕᐅᓯᒪᔪᑦ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᑐᑭᓕᐅᕐᑕᐅᓯᒪᔪᑦ ᑲᓇᑕᒥ ᑮᓇᐅᔭᓄᑦ ᐸᐸᑦᑎᕕᒻᒥ ᑲᒪᒋᔭᐅᓯᒪᔪᑦ ᐊᒻᒪ ᐅᓪᓗᒥ ᐊᐅᓚᒍᓯᒃᑯᑦ, ᐊᑐᕐᓱᑎᒃ ᐊᓯᔾᔨᕐᑕᐅᓂᖏᑕ ᖃᓄᐃᑦᑐᓂᖏᑦ ᖃᖓᒃᑯᑦ ᓄᒃᑎᕐᑕᐅᓂᖏᑦ. ᑮᓇᐅᔭᓕᐊᑦ ᐱᕐᑯᑎᓂᑦ ᐊᒻᒪ ᐊᑭᓕᒃᓴᐃᑦ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑐᕐᓗᕆᑦ ᑐᑭᓕᐅᕐᑕᐅᕙᑦᑐᑦ ᖃᖓᒃᑯᑦ ᑲᒪᒋᔭᐅᓂᖏᑦ ᐊᑐᕐᓗᕆᑦ ᐊᒻᒪ ᑕᐅᕐᓯᓂᒃᑯᑦ ᐊᑭᖏᑦ ᒪᓕᓪᓗᕆᑦ. ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑭᖏᑦ ᒪᓕᓪᓗᕆᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᐊᒻᒪ ᐊᓯᐅᕙᓪᓕᐊᔪᑦ ᑲᒪᒋᔭᐅᕙᑦᑐᖅ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᒪᓕᓪᓗᕆᑦ ᑮᓇᐅᔭᓕᐊᖑᔪᑦ ᐱᕐᑯᑎᓂᑦ ᐊᒻᒪ ᐊᑭᓕᒃᓴᓂ ᐅᓪᓗᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑭᖏᑦ ᒪᓕᓪᓗᕆᑦ ᐸᐸᑦᑎᕕᒻᒥ ᐃᓕᑕᕆᔭᐅᔪᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᔾᔭᐅᔪᑦ.

(c) ᑮᓇᐅᔭᓕᐅᕐᓂᕆᔭᐅᔪᑦ:

ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᓂ ᐃᓚᐅᑎᑕᐅᕗᑦ ᑮᓇᐅᔭᓕᐊᓄᑦ, ᐅᖃᐅᓯᐅᓯᒪᔪᑦ ᑲᑎᑉᐸᓪᓕᐊᓂᖏᑦ. ᑮᓇᐅᔭᓕᐊᑦ ᕿᑐᕐᖏᐅᕈᑎᖏᑦ, ᐊᒥᐊᒃᑯᐃᑦ, ᑲᑎᓪᓗᕆᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᔪᑦ ᑲᑎᑉᐸᓪᓕᐊᔪᓂ ᑮᓇᐅᔭᓂ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᔪᓂ ᓂᐅᕐᕈᑎᒋᔭᐅᓯᒪᔪᓂ ᑮᓇᐅᔭᓕᐊᓂ, ᓯᓚᕐᔪᐊᒥᓗ ᑮᓇᐅᔭᐃᑦ ᐊᑭᖏᑦ ᑲᑎᑉᐸᓪᓕᐊᔪᓂ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᔾᔭᐅᔪᓂ, ᒪᓕᓪᓗᕆᑦ ᐊᓯᔾᔨᕐᐸᓪᓕᐊᔪᑦ ᐅᓪᓗᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑐᕐᓗᕆᑦ, ᐊᒻᒪ ᓯᐊᒻᒪᑦᑕᐅᔪᑦ ᑲᑎᑕᐅᓯᒪᔪᓂ ᑮᓇᐅᔭᓂ ᐃᓚᒃᑯᑦ ᓴᓂᕐᕋᖅᑕᐅᓯᒪᔪᓂ. ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᓂᑦ ᕿᑐᕐᖏᐅᕈᑎᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᓂ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᔾᔭᐅᔪᓂ. ᐊᒥᐊᒃᑯᐃᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐊᑎᒍᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᓯᒪᔪᓂ ᐅᓪᓗᖓ ᒪᓕᓪᓗᒍ ᐸᐸᑦᑎᕕᒻᒥ ᐱᔪᓐᓇᐅᑎᖓᑎᒍᑦ ᐊᑭᓕᐅᑎᖏᓐᓄᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ, ᓇᓗᓇᐃᕐᑕᐅᓯᒪᑎᓪᓗᕆᑦ ᐊᑦᑕᕐᓇᕈᓐᓇᐃᕐᑎᓪᓗᕆᑦ, ᐊᒥᐊᒃᑯᐃᑦ ᐅᓪᓗᒥᒧᑦ. ᑮᓇᐅᔭᓕᐊᑦ ᐅᕝᕙᓗᓐᓂᑦ ᓂᐅᕐᕈᑕᐅᓯᒪᔪᑦ ᐊᑭᖏᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐊᑭᖏᑦ. ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᒪᓕᓪᓗᕆᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᕗᑦ ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᐊᑭᖏᑦ ᐊᒻᒪ ᕿᑐᕐᖏᐅᕈᑕᐅᕙᓪᓕᐊᔪᑦ ᐱᔭᐅᓯᒪᓕᕐᑐᑦ ᒪᓕᓪᓗᕆᑦ. ᓯᐊᒻᒪᑦᑕᐅᔪᑦ ᓴᓂᕐᐸᓯᒪᔪᑦ ᑮᓇᐅᔭᐃᑦ ᐸᐸᑦᑎᕕᒻᒥ ᐊᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᕿᑐᕐᖏᐅᕈᑎᑦ, ᐊᒥᐊᒃᑯᑦ ᐊᒻᒪ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐊᖅᑭᒃᓱᕐᑕᐅᓯᒪᔪᑦ.

(d) ᐃᓪᓗᒥᒃ ᐊᑐᕐᑐᐊᕐᓂᕐᒧᑦ ᐊᑭᓕᐅᑎᑦ:

ᐊᑭᓕᐅᑏᑦ ᐊᐅᓚᑎᓪᓗᕆᑦ ᐊᑐᖅᑐᐊᕐᓂᕐᒧᑦ ᐃᓕᑕᕆᔭᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᓪᓗᑎᒃ ᐅᕝᕙᓘᓐᓃᑦ ᒥᑭᓪᓕᕆᐊᖅᓯᒪᔪᒃᑦ ᓈᒻᒪᒃᑐᒃᑯᑦ ᐊᑐᖅᑐᐊᖃᑦᑕᖅᑎᓪᓗᕆᑦ ᑭᖑᓂᐊᒍᑦ.

5. ᓄᑖᑦ ᐱᓕᕆᔾᔪᓯᑦ ᐊᒻᒪ ᑐᑭᖕᒋᑦ ᓱᓕ ᐊᖕᒋᕐᑕᐅᓯᒪᖕᒋᑦᑐᑦ:

ᐅᑯᐊ ᐊᑕᓐᑦᑐᑦ ᓄᑖᑦ ᒪᓕᒃᑕᐅᔭᕆᐊᓖᑦ ᐋᖅᑭᒃᓯᒋᐊᕈᑎᓪᓗ ᓱᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔨᓄᑦ (the “IASB”) ᖃᐅᔨᓴᕐᑕᐅᓯᒪᔪᑦ ᐊᒃᑐᐃᓂᖃᑐᐃᓐᓇᕆᐊᖃᓂᖕᒋᓐᓄᑦ ᐸᐸᑦᑎᕕᒻᒥ ᑮᓇᐅᔭᓕᕆᓂᒃᑯᑦ ᓯᕗᓂᒃᓴᒥ. ᐸᐸᑦᑎᕕᒻᒥ ᐅᓪᓗᒥ ᖃᐅᔨᓴᕐᑐᑦ ᐊᒃᑐᐃᓂᖃᑐᐃᓐᓇᕆᐊᖃᓂᖕᒋᓐᓂᒃ ᒪᓕᒋᐊᓕᓐᓂᒃ ᐊᒻᒪ ᐊᖅᑭᒋᐊᕐᑕᐅᓯᒪᔪᓂ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᓂᒃᑳᕐᓯᒪᔪᓂ. ᐸᐸᑦᑎᕕᒻᒥ ᐸᕐᓇᐃᓯᒪᖕᒋᑦᑐᑦ ᑖᒃᑯᓂᖕᒐ ᒪᓕᒋᐊᓕᖕᓂ ᐊᖕᒋᖅᑕᐅᓯᒪᖕᒋᑦᑐᓂᑦ ᐊᑐᕆᐊᖅ ᐱᓕᕆᔾᔪᓯᓄᑦ ᒫᓐᓇᒃᑯᑦ.

(a) IFRS 9 *“ᑮᓇᐅᔭᓕᕆᔾᔪᑏᑦ”*:

ᓱᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑲᑎᒪᔨᑦ (the “IASB”) ᓴᖅᑭᑦᑎᓚᐅᕐᐳᑦ ᑭᖑᓕᖅᐹᒥᑦ IFRS 9-ᒥᑦ, ᑲᑎᑎᑦᑎᓯᒪᓪᓗᓂ ᓇᓗᓇᐃᕈᑎᓂᒃ ᐆᒃᑐᕋᐅᑎᓂᒡᓗ, ᐊᑲᐅᖕᒋᓕᐅᕈᑎᓂ ᐊᒻᒪ ᓇᐃᓈᕐᓯᓯᒪᔪᓂᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐅᖃᐅᓯᕐᓂ ᐱᓕᕆᐊᒧᑦ ᐃᓇᖕᒋᕐᓯᓂᐊᕐᓗᓂ IAS 39 “ᑮᓇᐅᔭᓕᕆᔾᔪᑏᑦ: ᐃᓕᓴᖅᓯᓯᒪᓂᖅ ᐊᒻᒪ ᐆᒃᑐᕋᖅᓯᒪᓂᖅ” (IAS 39). IFRS 9 ᐊᑐᖅᑕᐅᕐᑯᔭᐅᔪᖅ ᑐᑭᓕᓈᒃᑎᓯᒪᓂᒃᑯᑦ ᐊᕐᕌᒍᒧᑦ ᐱᒋᐊᕐᕕᖅᑐᒥᑦ ᐅᔭᓂ ᐊᓂᒍᖅᐸᓪᓗᓐᓂᑦ ᔭᓄᐊᕆ 1, 2018. ᑕᒪᓐᓇ ᐱᒋᐊᖅᑕᐅᔫᓕᕐᑯᔭᐅᔪᖅ.

6. ᑮᓇᐅᔭᓕᐊᖕᒍᓯᒪᔪᑦ ᐱᕐᑯᑎᓂᑦ:

(a) ᑮᓇᔭᐅᓕᐅᕈᑎᑦ:

ᕿᑐᖕᒋᐅᓕᐅᕈᑎᑦ ᐅᑯᐊ ᐊᑕᓐᑦᑐᑦ:

	2017	2016
ᑮᓇᐅᔭᓕᐅᕈᑎᓄᑦ ᑮᓇᐅᔭᑦ	$ 87,001,619	$ 70,477,553
ᓇᐅᔭᓕᐅᕈᑎᒃᓴᑦ ᓂᐅᕕᐊᒃᓴᑦ	828,866,071	719,983,564
ᑮᓇᐅᔭᓕᐅᕈᑎᒃᓴᐃᑦ	103,262,972	105,965,844
ᑮᓇᐅᔭᓕᐅᑎᓴᐃᑦ ᐃᒻᒥᑯᕐᑐᑦ	341,275,591	303,899,707
ᐃᓱᓕᓯᒪᔾᔪᑎᓖᑦ ᐱᓕᕆᖃᑎᒋᒍᑎᑦ	438,343,277	448,443,981
ᖃᐅᔨᓴᖅᑕᐅᖃᑦᑕᖅᑐᑦ ᑮᓇᔭᓕᐅᖅᑕᐅᔪᑦ	2,405,200	2,431,964
ᕿᑐᖕᒋᐅᓕᐊᖕᒍᓯᒪᔪᑦ	$ 1,801,154,730	$ 1,651,202,613

6. ᕿᑐᖏᐅᓕᐊᓇᓯᒪᔪᑦ ᐱᕐᑯᑎᓂᑦ (ᓱᓕ):

(a) ᕿᑐᖏᐅᖅᑎᑕᐅᔪᑦ (ᓱᓕ):

ᐸᐸᑦᑎᕕᒻᒥ ᑮᓇᐅᔭᓕᐅᕈᑎᖏᑦ ᒪᓕᒐᐃᑦ ᐊᖅᑭᒃᑕᐅᓯᒪᕗᑦ ᐸᐸᑦᑎᔨᓄᑦ, ᐊᖏᖅᑕᐅᓯᒪᔪᑦ ᐸᐸᑦᑎᔨᒃᑯᓐᓄᑦ, ᐱᕙᓪᓕᐊᓯᒪᔪᑦ ᒥᑭᓪᓕᓇᐊᕐᓗᒋᑦ ᐊᑦᑕᕐᓇᖅᑐᑦ ᐋᖅᑭᒋᐊᕐᓗᒋᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᑎᑎᕋᖅᓯᒪᓂᖏᑦ ᒪᕐᕈᐃᓕᖓᔪᒃᑯᑦ. ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᐱᕐᑯᑎᓄᑦ ᐊᒻᒪᓗ ᑎᑎᕋᖅᓯᒪᔪᑦ ᐃᒻᒥᒃᑯᑦ ᐊᒡᒍᖅᑐᐃᓗᒋᑦ ᐊᔾᔨᒌᙱᑦᑐᒃᑯᑦ, ᒥᑭᔪᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐊᐅᓚᑦᑎᔨᑦ ᐊᑐᓲᑦ ᓇᓗᓇᐃᖅᓯᓂᕐᒧᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᓂᒃ ᐊᔾᔨᒌᙱᑦᑐᓂᒃ. ᐊᒥᓱᒃᑯᑦ-ᐊᐅᓚᑕᐅᔪᑦ ᐱᓕᕆᐊᕆᔭᐅᔪᑦ ᐱᑎᑦᑎᓲᑦ ᐸᐸᑦᑎᐅᔪᓄᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᓗᑎᒃ ᐊᔾᔨᒌᙱᑦᑐᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᕐᓂᕐᒧᑦ ᐊᐅᓚᑦᑎᓲᑦ ᐊᓯᐊᒃᑰᖅᑐᓂᒃ ᓂᐅᕕᖃᑦᑕᖅᑎᓪᓗᒋᑦ ᐊᑕᐅᑦᑎᒃᑯᑦ.

ᕿᑐᖏᐅᓕᕐᓂᕐᒧᑦ ᒪᓕᒐᐃᑦ ᐊᐅᓚᑦᓯᒍᑕᐅᔪᑦ ᐊᑦᓇᕐᑐᒥᑐᐃᓐᓇᕆᐊᓕᓐᓂᒃ ᐊᒻᒪ ᐅᑎᕐᑐᓂᒃ ᕿᑐᖏᐅᓕᐊᓂᒃ ᐊᑯᓂᐅᔪᒧᑦ ᑐᕋᖓᑎᓪᓗᒋᑦ ᐊᒻᒪ ᐊᖏᕐᑕᐅᓯᒪᔪᑦ ᐊᑯᓂᐅᖏᑦᑐᒧᐊᖓᔪᑦ ᕿᑐᖏᐅᔭᓕᐊᑦ.

(b) ᐊᕐᓱᕈᑕᐅᔪᑦ ᐱᐅᓂᕐᐸᓂᒃ ᐊᑭᖃᓇᐊᕐᑎᓪᓗᒋᑦ:

(i) ᕿᑐᖏᐅᔭᓕᐅᕈᑕᐅᔪᓄᑦ ᐱᓕᕆᔾᔪᑎᑦ:

ᐊᑲᐅᓇᕐᓂᕐᐸᑦ ᐊᑭᓪᓗᐊᖏᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐱᕐᑯᑎᓂᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᓯᒪᔪᑦ ᐃᓱᒪᓕᐅᕈᑕᐅᓯᒪᔪᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑎᒍᑦ ᕿᒥᕐᕈᔭᐅᕕᒋᓚᐅᖅᑕᖓᑕ ᐅᓪᓗᖓᓂ.

(ii) ᕿᑐᖏᐅᔭᓕᐊᖑᔪᑦ ᑲᑎᑎᑕᐅᓯᒪᔪᓂ ᑮᓇᐅᔭᓂ ᐊᑕᐅᓯᕐᒧᑦ:

ᐊᑐᕐᓗᒋᑦ ᐱᐅᓂᕐᐸᐅᒋᐊᕐᑐᑦ ᐊᑭᖏᑦ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂ ᑮᓇᐅᔭᓂ ᑲᑎᑎᑕᐅᓯᒪᔪᓂ ᐊᑕᐅᓯᕐᒧᑦ ᐃᓱᒪᓕᐅᕈᑕᐅᓯᒪᔪᑦ ᐃᒃᐱᒋᓪᓗᒋᑦ ᑮᓇᐅᔭᕐᑐᕐᓂᖏᑦ ᓴᖅᑭᑕᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓂ ᑲᑎᑎᑕᐅᓯᒪᔪᓂ ᐊᑕᐅᓯᕐᒧᑦ ᐊᐅᓚᑦᓯᔨᓄᑦ, ᓴᖅᑭᑕᐅᓯᒪᔪᑦ ᐸᐸᑦᑎᕕᒻᒥ ᐃᓚᖏᑦ ᐊᑐᑦᑕᐃᑦ ᑮᓇᐅᔭᓂᑦᑐᑦ ᑲᑎᑎᑕᐅᓯᒪᔪᓂ ᐊᑕᐅᓯᕐᒧᑦ ᑲᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓂ ᐱᕐᑯᔭᓄᑦ ᐊᑐᕆᐊᕐᓱᒋᑦ ᐊᑭᑦᓯᐊᕙᐅᓂᕐᐸᑦ ᐃᓱᒪᓕᐅᕈᑕᐅᓯᒪᔪᑦ, ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᖏᑎᒍᑦ ᖃᐅᔨᓴᕐᑕᐅᒍᓯᑯᑦ ᐅᖃᐅᓯᐅᓯᒪᔪᑦ ᐊᑭᖏᑦ ᐊᑐᐃᓐᓇᐅᖏᓚᑦ.

(iii) ᕿᑐᖏᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐱᓕᕆᖃᑎᒋᓐᓂᒃᑯᑦ:

ᐊᑭᖏᑦ ᐱᐅᓂᕐᐸᐅᒋᐊᕐᑐᑦ ᑮᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᓂᑦ ᐱᓕᕆᖃᑎᒋᒍᑕᐅᓯᒪᔪᑦ ᐃᓱᒪᓕᐅᕈᑕᐅᓯᒪᓪᓗᑎᒃ ᐸᐸᑦᑎᕕᓐᓂ ᑎᑎᕋᖅᓯᒪᕗᑦ ᕿᒥᕐᕈᔭᐅᓯᒪᓂᖏᑕ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᓂᖏᑕ ᐃᓱᓕᕝᕕᒃᓴᖃᖅᑐᑎᒃ ᐱᓕᕆᖃᑎᖃᖅᐸᓐᓂᕐᓂ.

ᐅᑯᐊ ᐊᑕᓃᑦᑐᑦ ᖃᐅᔨᓴᕈᑕᐅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᓄᑦ ᐊᔾᔨᒌᙱᑦᑐᒃᑯᑦ ᓈᒻᒪᒃᑐᒃᑯᑦ, ᐊᑭᖏᑦ ᒪᓕᓪᓗᒋᑦ.

ᐊᔾᔨᒌᙱᑦᑐᑦ ᑐᖏᓕᕆᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᕗᑦ ᐊᑖᓂ:

- ᓯᕗᓕᕐᒥ Level 1–ᒥ: ᐊᑭᖏᑦ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ (ᐊᓯᔾᔨᕐᓯᒪᑎᓐᓇᒋᑦ) ᒪᓕᓪᓗᒋᑦ ᐅᓪᓗᒥ ᐊᑭᐅᔪᑦ ᐊᔾᔨᒋᓄᑦ ᐱᕐᑯᑎᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᑭᓕᒃᓴᐃᑦ ᒥᒃᓴᓄᑦ.
- ᑐᓪᓕᐊ Level 2–ᒥ: ᑎᕿᑉᐸᓪᓕᐊᔪᑦ ᐊᓯᖏᑦ ᑕᒃᑯᐊ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ ᐊᑭᖏᑕ ᐃᓚᒋᓕᐅᑎᓯᒪᔪᑦ Level 1,ᒥ ᕿᒥᕐᕈᔭᐅᔪᓐᓇᕐᑐᑦ ᐱᕐᑯᑎᓄᑦ ᐊᑭᖏᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᑭᓕᒃᓴᓂ, ᑐᕋᕐᑐᓪᓗᓐᓂᑦ (ᓱᐃᓗ ᐊᑭᖏᑦ) ᐅᕝᕙᓗᓐᓂᑦ ᑐᕋᖓᓪᓚᑦᑕᖏᑦᑐᑦ (ᐊᑭᖏᓐᓂᙱᒫᕐᑐᑦ).
- ᐱᖓᔪᐊ Level 3: ᐃᓚᒋᐊᕈᑎᑦ ᐱᕐᑯᑎᓂᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᑭᓕᒃᓴᓂᑦ ᐃᓕᓯᒪᖏᑦᑐᑦ ᑐᓐᖓᕕᖏᓐᓂ ᑮᓇᐅᔭᐃᑦ ᐅᓪᓗᒥ ᐊᑐᕐᓗᒋᑦ (ᕿᒥᕐᕈᒐᒃᓴᐅᖏᑦᑐᑦ ᓱᓕ):

6. ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐱᕐᑯᑎᓂᑦ (ᓱᓕ):

(c) ᐊᑭᑦᑎᐊᕙᐅᓂᖅᐹᑎᒍᑦ ᑐᖕᒋᓕᕆᑦ (ᓱᓕ):

	Level 1	Level 2	Level 3	Total
ᑎᓯᐱᕆ 31, 2017:				
ᐱᕈᖅᑎᑕᐅᓇᓱᒃᑐᑦ ᑮᓇᐅᔭᑦ	87,001,619	–	–	87,001,619
ᐸᐸᑕᐅᓯᒪᔪᑦ ᐋᕿᒃᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐊᑦ	932,129,043	–	–	932,129,043
ᑲᑎᖕᓂᑎᒃ ᐃᓚᒋᔭᐅᔾᔪᑎᒃᑯᑦ ᑮᓇᐅᔭᓕᐊᑦ	1,397,551	–	–	2,405,200
ᐸᐸᑕᐅᓯᒪᔪᑦ (ᑲᑎᓯᒪᔪᑦ ᐊᑕᐅᓯᕐᒧᑦ)	–	199,815,040	–	199,815,040
ᑮᓇᐅᔭᓕᐊᒃ ᐋᕿᒃᓯᒪᔪᑦ (ᑲᑎᓯᒪᔪᑦ ᐊᑕᐅᓯᕐᒧᑦ)	–	141,460,551	–	141,460,551
ᓄᓇᕐᑯᑎᒋᔭᐅᔪᑦ (ᐃᓚᐃᓐᓇᖕᒋ ᐱᓕᕆᐊᖃᕐᑐᑦ)	–	–	192,594,232	192,594,232
ᓴᓇᓯᒪᔪᑦ (ᐃᓚᐃᓐᓇᖕᒋ ᐱᓕᕆᐊᖃᕐᑐᑦ)	–	–	135,139,285	135,139,285
ᓇᖕᒥᓂᖅ ᐊᑭᓕᒃᓴᑦ (ᐃᓚᐃᓐᓇᖕᒋ ᐱᓕᕆᐊᖃᕐᑐᑦ)	–	–	110,609,760	110,609,760
	$ 1,021,535,862	$ 341,275,591	$ 438,343,277	$ 1,801,154,730

	Level 1	Level 2	Level 3	Total
ᑎᓯᐱᕆ 31, 2016:				
ᐱᕈᖅᑎᑕᐅᓇᓱᒃᑐᑦ ᑮᓇᐅᔭᑦ	70,477,553	–	–	70,477,553
ᐸᐸᑕᐅᓯᒪᔪᑦ ᐋᕿᒃᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐊᑦ	825,949,408	–	–	825,949,408
ᑲᑎᖕᓂᑎᒃ ᐃᓚᒋᔭᐅᔾᔪᑎᒃᑯᑦ ᑮᓇᐅᔭᓕᐊᑦ	2,431,964	–	–	2,431,964
ᐸᐸᑕᐅᓯᒪᔪᑦ (ᑲᑎᓯᒪᔪᑦ ᐊᑕᐅᓯᕐᒧᑦ)	–	160,936,183	–	160,936,183
ᑮᓇᐅᔭᓕᐊᒃ ᐋᕿᒃᓯᒪᔪᑦ (ᑲᑎᓯᒪᔪᑦ ᐊᑕᐅᓯᕐᒧᑦ)	–	142,963,524	–	142,963,524
ᓄᓇᕐᑯᑎᒋᔭᐅᔪᑦ (ᐃᓚᐃᓐᓇᖕᒋᑦ ᐱᓕᕆᐊᖃᕐᑐᑦ)	–	–	170,282,706	170,282,706
ᓴᓇᓯᒪᔪᑦ (ᐃᓚᐃᓐᓇᖕᒋᑦ ᐱᓕᕆᐊᖃᕐᑐᑦ)	–	–	125,069,047	125,069,047
ᓇᖕᒥᓂᖅ ᐊᑭᓕᒃᓴᑦ (ᐃᓚᐃᓐᓇᖕᒋ ᐱᓕᕆᐊᖃᕐᑐᑦ)	–	–	153,092,228	153,092,228
	$ 898,858,925	$ 303,899,707	$ 448,443,981	$ 1,651,202,613

ᓄᒃᑎᕆᓚᐅᖕᒋᓚᑦ ᐊᑯᓐᓂᖕᒋᓐᓂ Level 1 ᐊᒻᒪ Level 2 ᐅᑭᐅᕐᓂ 2016 ᐊᒻᒪ 2017 ᐅᑭᐅᖑᔪᒥ.

ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐊᑐᖅᑐᐊᖅᑎᑦᑎᓂᕐᒧᑦ, ᓴᓇᓯᒪᔪᓄᑦ ᐊᒻᒪᓗ ᓇᒻᒥᖃᖅᑐᑦ ᐃᑲᔪᖅᑎᑏᖑᔪᑦ ᐊᑐᖅᑕᐅᓗᐊᖕᒋᑦᑐᑦ ᑮᓇᐅᔭᓕᕆᓂᒃᑯᑦ ᐊᒻᒪᓗ ᐊᑭᖕᒋᑦ ᐊᑐᖅᑕᐅᔪᑦ ᒪᓕᒃᑕᐅᔭᕆᐊᖃᖅᑐᒃᑯᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᓐᓇᖕᒋᑦᑐᑦ ᐊᒻᒪᓗ ᐊᖕᒋᔪᒃᑯᑦ ᐊᒻᒪᓗ ᑕᐃᒫᒃ ᐋᕿᒃᑕᐅᓯᒪᔪᑦ level 3-ᒧᑦ ᓈᒻᒪᒃᑐᒃᑯᑦ ᐊᐅᓚᑕᐅᔪᒃᑯᑦ. ᐊᖕᒋᔪᒃᑯᑦ ᐃᓕᑕᐅᓯᒪᔪᑦ ᐊᑐᖅᑕᐅᔪᑦ level 3-ᒥ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᒪᔪᑦ ᐅᑯᐊᖑᔪᑦ: ᐊᑐᖅᑐᐊᕐᓂᕐᒧᑦ ᐊᑭᓕᐅᑏᑦ, ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐊᖕᒋᓪᓕᕙᓪᓕᐊᓂᖕᒐ, ᓯᓚᕐᔪᐊᒥ ᐊᑭᓕᒃᓴᐃᑦ, ᐊᑐᖅᑕᐅᕙᒃᑐᓂᒃ ᐊᑭᖕᒋᑦ, ᐊᑐᖅᑕᐅᔪᓄᑦ ᐊᑭᖕᒋᑦ, ᐃᓄᐃᑦ ᐊᒥᓲᓂᖕᒋᑦ ᐊᒥᓲᕙᓪᓕᐊᓂᖕᒋᑦ ᐊᒻᒪᓗ ᓇᒥᑐᐃᓐᓇᖅ, ᓴᓇᕖᑦ ᐱᕙᓪᓕᐊᓂᖕᒋᑦ ᐊᒻᒪᓗ ᐃᖕᒋᕐᕋᐅᑏᑦ.

6. ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐱᕐᑯᑎᓂᑦ (ᓱᓕ):

(c) ᐊᑭᑦᑎᐊᕙᐅᓂᖅᐹᑎᒍᑦ ᑐᖕᒋᓕᕆᑦ (ᓱᓕ):

ᑎᑎᕋᖅᓯᒪᔪᑦ ᐊᑖᓂ ᐱᕐᑯᑏᑦ ᐊᓯᙱᖅᓯᒪᔪᑦ ᐸᐸᑦᑎᔨᐅᔪᓄᑦ ᓇᓚᑦᑖᕐᓂᖕᒋᑦ level 3-ᑯᑦ ᓈᒻᒪᒃᑐᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᕙᒃᑐᒃᑯᑦ ᔭᓄᐊᕆ 1, 2017-ᒥ ᑎᓯᐱᕆ 31, 2017-ᒧᑦ.

		ᓂᐅᕕᕈᑏᑦ ᐊᑭᖕᒋᑦ
ᐱᒋᐊᕐᕕᖅᑎᑕᐅᓪᓗᑎᒃ ᓇᓕᖅᑲᖕᒋᑦ ᔫᓄᐊᕆ 1, 2017-ᒥ	$	448,443,981
ᑐᓂᕐᕈᓯᐊᑦ (ᖃᐃᑕᐅᔪᑦ)		75,156,898
ᑮᓇᐅᔭᐃᑦ ᐅᑎᖅᑎᑕᐅᓂᑯᑦ		(109,907,198)
ᑮᓇᐅᔭᓕᐅᕐᓂᐅᓚᐅᖅᑐᑦ ᐃᓕᔭᐅᓯᒪᕗᑦ ᐊᑭᑦᑎᐊᕙᐅᓂᖅᐹᑎᒍᑦ ᑮᓇᐅᔭᓕᕆᔾᔪᑎᓂ ᐊᓯᔾᔨᖅᓯᒪᓂᐅᔪᓄᑦ ᑮᓇᐅᔾᔭᒃᓴᓂᖅᑎᒍᑦ ᐊᓯᐅᔨᓯᒪᓂᖅᑎᒍᓪᓘᓐᓃᑦ:		24,414,459
ᑲᑎᓪᓗᒋᑦ ᒥᑭᓪᓕᕙᓪᓕᐊᔪᑦ ᓂᐅᕕᕐᓂᕐᒧᑦ ᑮᓇᐅᔭᐃᑦ		235,137
ᐃᓱᓕᕝᕕᖅᑎᑕᐅᓪᓗᑎᒃ ᓇᓕᖅᑲᖕᒋᑦ ᑎᓯᐱᕆ 31, 2017	$	438,343,277

7. ᑮᓇᐅᔭᓕᕆᔾᔪᓯᑦ:

(a) ᓇᓗᓇᐃᖅᓯᓂᖅ:

ᐸᐸᑦᑎᕕᒃ ᐃᒃᐱᒋᔭᖃᖅᐳᑦ ᐅᑯᓂᖓ ᐊᑦᑕᓇᕈᑕᐅᑐᐃᓐᓇᕆᐊᓕᓐᓂᒃ ᑮᓇᐅᔭᓕᕆᑦᔪᓯᓂᒃ: ᐊᑐᕐᑐᐊᕐᓂᕐᒧᑦ ᐊᑦᑕᕐᓇᑐᐃᓐᓇᕆᐊᓕᒃ, ᓄᖑᐸᓪᓕᐊᓂᖕᒋᓄᑦ ᐊᑦᑕᕐᓇᑐᐃᓐᓇᕆᐊᓕᒃ, ᓂᐅᕋᒃᓴᓄᑦ ᐊᑦᑕᕐᓇᑐᐃᓐᓇᕆᐊᓕᒃ, ᐊᓯᖕᒋᓐᓄᑦ ᐊᑦᑕᕐᓇᑐᐃᓐᓇᕆᐊᓕᒃ.

ᑕᒪᓐᓇ ᑎᑎᕋᖅᓯᒪᔪᑦ ᑐᑭᓯᐊᔾᔪᑏᑦ ᐸᐸᑦᑎᐅᔪᓄᑦ ᓇᓗᓇᐃᖅᓯᔪᑦ ᐃᒻᒥᒃᑯᑦ ᑕᒪᒃᑮᓄᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐊᒻᒪᓗ ᐸᐸᑦᑎᐅᔪᒃᑯᑦ ᑐᕌᖅᓯᒪᔭᖕᒋᑦ, ᒪᓕᒐᖕᒋᑦ ᐊᒻᒪᓗ ᐊᐅᓚᕙᓪᓕᐊᓂᖕᒋᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᒻᒪᓗ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ. (b) ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐊᐅᓚᓂᖓ ᖃᓄᐃᓐᓂᖕᒋᑦ:

ᐸᐸᑦᑎᔨᑦ ᐱᓕᕆᐊᒃᓴᖕᒋᑦ ᑕᑯᓗᒍ ᐅᖓᑖᓄᑦ ᐸᐸᑦᑎᔨᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᖃᓄᐃᓐᓂᖕᒋᓐᓄᑦ. ᑎᑎᕋᖅᓯᒪᔪᑦ ᑮᓇᔭᐅᓕᐅᕈᑕᐅᔪᑦ ᒪᓕᒐᐃᑦ ᐊᒻᒪᓗ ᒪᓕᒃᑕᐅᔭᕆᐊᖃᖅᑐᑦ ᑎᑎᕋᖅᓯᒪᓂᖕᒋᑦ ᑮᓇᔭᐅᓕᐅᕈᑕᐅᔪᑦ ᑮᓇᔭᖕᒋᑦ ᐋᖅᑭᒃᓯᒪᔪᑦ, ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐊᒻᒪᓗ ᐊᑎᖅᑎᑕᐅᔪᑦ ᑐᕌᖅᓯᒪᓂᖕᒋᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᐃᑦ ᑭᒡᓕᖅᑎᑕᐅᔪᓄᑦ. ᑲᑎᒪᔨᑦ ᐸᐸᑦᑎᐅᔪᓄᑦ ᖃᐅᔨᓴᖅᓱᑦ ᐊᒻᒪᓗ ᐊᖏᓱᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᔪᓂᒃ ᐅᑭᐅᒥ. ᐊᐅᓚᓂᐅᔪᖅ ᐱᓕᕆᐊᕆᔭᐅᔪᑦ ᑲᔪᓯᔪᒃᑯᑦ ᑎᑎᕋᖅᓯᒪᔪᓂᒃ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᓂᒃ ᐊᒻᒪᓗ ᖃᐅᔨᓴᖅᑐᑎᒃ ᐋᖅᑭᒃᓯᒪᔪᓂᒃ ᐱᔪᓐᓇᐅᑎᓂᒃ ᐊᒻᒪᓗ ᑭᐅᖃᑦᑕᖅᑐᑎᒃ ᐊᔾᔨᒌᙱᑦᑐᓂᒃ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ.

(c) ᑮᓇᐅᔭᖃᕐᓂᕐᒧᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᖅ:

ᐸᐸᑦᑎᔨᑦ ᐊᑦᑕᕐᓇᖅᓯᒪᓂᖕᒋᑦ ᑮᓇᐅᔭᐃᕐᓗᓂ ᐱᔨᑦᑎᕋᐅᑎᓕᕆᔨᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᑐᖅᑕᐅᕙᓪᓕᐊᔪᓂᒃ ᐸᐸᑦᑎᔨᒃᑯᓐᓄᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᖕᒋᑦ ᐱᑦᑎᐊᙱᒃᑯᑎᑦ ᒪᓕᓪᓗᒋᑦ ᐊᖏᖃᑎᒌᓐᓂᕐᒧᑦ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ. ᑮᓇᐅᔭᖃᕐᓂᕐᒧᑦ ᐊᑦᑕᕐᓇᖅᑐᑦ ᐊᐅᓚᑕᐅᔪᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᔪᒃᑯᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᖃᕐᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᑮᑦᑐᓄᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐊᒻᒪᓗ ᑲᔪᓯᔪᓄᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᑮᓇᐅᔭᖃᕐᓂᕐᒧᑦ. ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᖅ ᑎᑎᕋᖅᑕᐅᓯᒪᔪᑦ ᐊᑲᐅᓈᖅᓯᒪᔪᒃᑯᑦ ᐱᕐᑯᑎᕆᔭᐅᔪᓄᑦ. ᑲᑎᓪᓗᒋᑦ ᑭᓇᐅᔭᐃᑦ ᐱᕐᑯᑎᖕᒋᑦ ᓇᓗᓇᐃᖅᓯᔪᑦ ᐊᖏᓂᖅᐹᖓᓄᑦ ᑮᓇᐅᔭᖃᕐᓂᒧᑦ. ᐸᐸᑦᑎᔨᒃᑯᑦ ᓂᕆᐅᙱᑦᑐᑦ ᐃᑲᔪᖅᑎᖕᒋᑦ ᐱᔨᑦᑎᕋᐅᑎᒃᑯᑦ ᐱᑦᑎᐊᙱᓪᓗᑎᒃ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐊᑐᕐᓗᑎᒃ.

7. ᑖᓇᐅᔭᓕᕆᔾᔪᓯᑦ (ᓱᓕ):

(d) ᓄᖑᐸᓪᓕᐊᓂᖏᓄᑦ ᐊᑦᑕᕐᓇᑐᐃᓐᓇᕆᐊᓕᒃ (ᓱᓕ):

ᓄᖑᐸᓪᓕᐊᓂᖏᓄᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᖅ ᐊᑦᑕᕐᓇᖅᑐᑦ ᐸᐸᑦᑎᔨᐅᔪᓄᑦ ᐊᔪᕐᓇᖅᑐᒃᑯᑦ ᑲᑎᓪᓗᒍ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᖅᑐᓂᒃ ᐃᓚᖃᖅᑐᓂᒃ ᑖᓇᐅᔭᒃᑯᑦ ᐊᑮᑦᑐᖏᓐᓂᒃ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᒃᑯᑦ ᑐᓂᓯᔭᕆᐊᖃᖅᑐᓂᒃ ᑖᓇᐅᔭᓂᒃ ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᖏᓐᓂᒃ ᑖᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐱᕐᑯᑎᓄᑦ. ᐸᐸᑦᑎᔨᑦ ᐱᕆᐊᒃᓴᖏᑦ ᐊᐅᓚᓂᕐᒧᑦ ᓄᖑᕙᓪᓕᐊᔪᓄᑦ ᓇᓗᓇᐃᖅᓯᓗᑎᒃ, ᑲᔪᓯᔪᒃᑯᑦ, ᓈᒻᒪᒃᑐᓂᒃ ᑖᓇᐅᔭᖃᕆᐊᖃᕐᓗᑎᒃ ᐊᑭᓕᖃᑦᑕᕐᓗᒋᑦ ᐊᑮᑦᑐᖏᑦ, ᓈᒻᒪᒃᑐᒃᑯᑦ ᐊᒻᒪᓗ ᐊᔪᕐᓇᖅᑐᒃᑯᑦ, ᐊᑭᓕᕆᐊᖃᖕᒋᑦᑐᓂᒃ ᐊᑭᓕᖅᑕᐃᓕᓗᑎᒃ ᐅᕝᕙᓘᓐᓃᑦ ᑖᓇᐅᔭᖃᕈᓐᓃᕐᓂᒃᑯᑦ.

ᐸᐸᑦᑎᔨᒃᑯᑦ ᓴᖅᑭᑎᑦᑎᔪᑦ ᑖᓇᐅᔭᓂᒃ ᐊᒻᒪᓗ ᑖᓇᐅᔭᑐᐃᓐᓇᕐᓂᒃ ᐱᓕᕆᐊᒃᓴᓄᑦ ᓇᓗᓇᐃᕆᐊᕐᓗᒋᑦ ᑖᓇᐅᔭᖃᕆᐊᖃᕐᓂᕐᒧᑦ.

ᐸᐸᑦᑎᕕᐅᑉ ᑖᓇᐅᔭᑎᒍᑦ ᐊᑭᓕᒃᓴᖏᑦ ᐃᓚᖃᖅᑐᑦ ᐊᑭᓕᕆᐊᓕᖕᓂᑦ ᐊᒻᒪ ᑲᑎᓯᒪᔪᓂᑦ ᐊᑭᓕᒃᓴᓂᑦ ᐃᒪᓐᓇ $1,861,487 (2016- 1,325,648).

(f) ᑖᓇᐅᔭᐃᑦ ᐊᔾᔨᒋᖏᑦᑐᑦ ᐊᑦᑕᕐᓇᐅᑎᒋᔪᓐᓇᕐᑕᖏᑦ:

ᐸᐸᑦᑎᕕᒻᒥ ᐊᑐᕐᐸᑦᑐᑦ ᓯᓚᕐᔪᐊᒥ ᑖᓇᐅᔭᐃᑦ ᐊᔾᔨᒋᖏᓐᓂᖏᓂ ᐊᑦᑕᕐᓇᕐᑐᒥᕐᑯᓇᒋᑦ ᓂᐅᕈᑎᒃᓴᑦ, ᓂᐅᕕᕐᓂᒃᑯᑦ ᐊᒻᒪ ᐊᑐᕐᑐᐊᕐᓂᒃᑯᑦ ᒪᓕᒃᓗᒋᑦ ᑖᓇᐅᔭᐃᑦ ᐊᑭᓪᓗᐊᖏᑦ ᐸᐸᑦᑎᕕᒻᒥ, ᒪᓕᒃᓗᒋᑦ ᑲᓇᑕᒥ ᑖᓇᐅᔭᐃᑦ ᖃᓄᐃᓪᓗᐊᕐᓂᖓ.

ᐅᑯᐊ ᓇᓗᓇᐃᖅᓯᔪᑦ ᑲᓇᑕᒥ ᑖᓇᐅᔭᖏᑦ ᐊᔾᔨᒌᖕᓂᖏᑦ ᐊᓯᖏᓐᓂ ᓯᓚᕐᔪᐊᒥ ᑖᓇᐅᔭᖏᓐᓂᒃ ᐸᐸᑦᑎᔨᒃᑯᑦ ᐊᑐᖃᑦᑕᖅᑕᖏᓐᓂᒃ:

ᑖᓇᐅᔭᓕᕆᔾᔪᓯᑦ (ᓱᓕ):

(f) ᑖᓇᐅᔭᐃᑦ ᐊᔾᔨᒋᖏᑦᑐᑦ ᐊᑦᑕᕐᓇᐅᑎᒋᔪᓐᓇᕐᑕᖏᑦ (ᓱᓕ):

ᐸᐸᑦᑎᕕᒃ ᐊᑐᖅᑐᑦ ᓯᓚᕐᔪᐊᒥ ᑖᓇᐅᔭᐃᑦ ᖃᓄᐃᓪᓗᐊᕐᓂᖏᓐᓂᒃ ᐊᑦᑕᕐᓇᖅᑐᓂᒃ ᓂᐅᕕᐊᒃᓴᓂᒃ, ᓂᐅᕕᖅᑕᐅᖃᑦᑕᖅᑐᓂᒃ ᐊᒻᒪᓗ ᐊᑐᖅᑐᐊᖃᑦᑕᖅᑐᓂᒃ, ᐱᕐᑯᑎᓂᒃ, ᑖᓇᐅᔭᓂᒃ ᐊᑐᖅᑐᐊᖅᑐᓂᒃ ᐊᒻᒪᓗ ᑭᒡᓕᖃᖅᑎᑕᐅᔪᓂᒃ ᐃᑲᔪᖅᑎᐅᔪᓂᒃ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᒃᑯᑦ ᓯᓚᕐᔪᐊᒥ ᑖᓇᐅᔭᐃᑦ ᐊᓯᐊᒍᑦ ᐊᐅᓚᔪᒃᑯᑦ ᑖᓇᐅᔭᖏᑦ ᐸᐸᑦᑎᐅᔪᓄᑦ, ᑲᓇᑕᒥ ᑖᓇᐅᔭᐃᑦ.

ᐊᑖᓂ ᑎᑎᕋᖅᓯᒪᔪᑦ ᓇᓗᓇᐃᖅᓯᒪᔪᑦ ᑲᓇᑕᒥ ᑖᓇᐅᔭᐃᑦ ᐊᔾᔨᒌᖕᑦᑐᑦ ᑖᓇᐅᔭᖏᑦ ᐸᐸᑦᑎᔨᒃᑯᑦ ᐊᑐᖃᑦᑕᖅᑕᖏᓐᓂᒃ.

	2017	2016
ᐃᐅᕈ (ᐃᐅᕈᐸᒥᐅᑦ) (Euro (EUR))	$ 180,267,357	$ 195,861,223
ᐸᐅᓐ ᓴᑑᓕᖕ (ᐃᖕᓚᓐᒥ) ((GBP))	138,072,542	114,082,718
ᐊᒥᐊᓕᑲ (USD)	743,507,326	690,402,138
ᓴᕿᐸᓪᓕᐊᔪᑦ ᓂᐅᕐᕈᑎᑎᒍᑦ ᑖᓇᐅᔭᑦ ᑲᓇᑕᒥ (in CAD)	262,398,083	231,258,666
ᐋᓯᖏᑦ ᐱᕙᓪᓕᐊᓯᒪᔪᑦ ᓂᐅᕕᕐᕕᑦ ᑖᓇᐅᔭᖏᑦ (in CAD)	94,021,197	96,016,967

ᐊᑦᑕᓇᕐᓂᖏᓐᓂᒃ ᐊᒃᑐᖅᑕᐅᓴᕋᐃᑦᑐᑦ ᕿᒥᕐᕈᓂᖅ:

ᓴᖏᓕᕙᓪᓕᐊᓂᖏᓐᓄᑦ ᑲᓇᑕᒥ ᑖᓇᐅᔭᐃᑦ, ᐊᔾᔨᒋᔭᐅᖏᓐᓂᖏᑦ ᓯᓚᕐᔪᐊᒥ ᑖᓇᐅᔭᐃᑦ ᐅᖃᐅᓯᐅᓯᒪᔪᑦ ᕐᑯᓚᓂ, ᑏᓯᐱᕆᒥ 31, 2017–ᒥ, ᐅᓄᕐᓯᒋᐊᕐᓯᒪᕗᑦ (ᒥᑭᓪᓕᒋᐊᕐᓯᒪᔪᓪᓗᓐᓂᑦ) ᐊᑭᓪᓗᐊᖏᑦ ᐊᒻᒪ ᑖᓇᐅᔭᓕᐅᕈᑎᑦ ᐅᕙᓗᓐᓂᑦ ᐊᓯᐅᓯᒪᔪᑦ ᐃᒪᐃᓪᓗᐊᕐᐳᑦ$70,913,324 (2016- $66,381,086)). ᑕᒃᑯᐊ ᖃᐅᔨᓴᕐᑕᐅᓯᒪᔪᑦ ᒪᓕᑦᓯᒋᑦ ᓯᓚᕐᔪᐊᒥ ᑖᓇᐅᔭᐃᑦ ᐃᒪᐃᓪᓗᐊᕐᑎᓪᓗᒋᑦ 5% ᐸᐸᑦᑎᕕᒥ ᐃᓱᒪᒋᔭᐃᓯᒪᔪᑦ ᐃᓱᓕᓯᒪᑎᓪᓗᒋᑦ ᐅᖃᐅᓯᕆᔭᐅᓂᖏᓐᓄᑦ ᑖᓇᐅᔭᑦ. ᖃᐅᔨᓴᕐᑕᐅᓯᒪᓂᖏᑎᒍᑦ ᐃᓱᒪᒋᔭᐅᓯᒪᔪᑦ ᐊᔾᔨᒋᖏᑦᑐᑦ, ᐱᓗᐊᕐᑐᒥᒃ ᕿᑐᓱᕐᖏᐅᕈᑎᑦ, ᐊᓯᔾᔨᕐᑐᕐᓯᒪᖏᑦᑐᑦ. ᖃᐅᔨᓴᕐᑕᐅᓯᒪᔪᑦ ᑲᒪᒋᔭᐅᓯᒪᔪᑦ ᑕᐃᒪᕐᓴᐃᓐᓇᖅ 2016–ᒥ. ᓴᙱᓗᐊᙱᓐᓂᖓᓄᑦ ᑲᓇᑕᐅᑉ ᑖᓇᐅᔭᖏᑦ ᐊᓯᖏᓐᓄᑦ ᑖᓇᐅᔭᐅᔪᓄᑦ ᑎᓯᐱᕆᒥ 31, 2017-ᖑᑎᓪᓗᒍ ᐊᔾᔨᒌᒐᔭᖅᑐᑦ ᑭᓯᐊᓂ ᑭᒡᓗᒍᑦ ᐱᕙᓪᓕᐊᔪᑦ ᑖᓇᐅᔭᐅᔪᓄᑦ ᕐᑯᓚᓂ, ᑕᒪᒃᑯᐊᖑᓗᑎᒃ ᐊᔾᔨᒌᙱᑦᑐᑦ ᑕᐃᒪᐃᖏᓐᓇᖅᑐᑦ.

7. ᑮᓇᐅᔭᓕᕆᒍᓯᑦ (ᓱᓕ):

(g) ᑮᓇᐅᔭᓂᑦ ᕿᑐᕐᖏᐅᕈᑎᑦ ᐊᑦᑕᓇᕐᕈᑎᒋᔪᓐᓇᕐᑕᖕᒐ:

ᐸᐸᑦᑎᕕᒃᑯᑦ ᐋᖅᑭᒃᓯᒪᔪᑦ ᑮᓇᐅᔭᐃᑦ ᕿᑐᕐᖏᐅᕈᑎᑦ, ᐃᓚᒋᔭᖅᑐᑦ ᐃᓚᖅᑐᑦ ᕿᑐᕐᖏᐅᕈᑏᑦ ᓴᐳᔾᔭᐅᓯᒪᓂᖏᑦᑎᒍᑦ, ᕿᑐᕐᖏᐅᕈᑏᑦ ᓴᐳᔾᔭᐅᓯᒪᓂᖏᑦᑎᒍᑦ, ᑮᓇᐅᔭᓂ ᐃᑲᔪᕈᑎᖅᑐᖕᒋᓐᓂᒃᑯᑦ ᓴᐳᔾᔭᐅᓯᒪᓂᖏᑦᑎᒍᑦ, ᐊᒻᒪ ᓴᖅᑭᑉᐸᓪᓕᐊᔪᑦ ᓂᐅᕐᕈᑎᐅᕙᓪᓕᐊᔪᓄᑦ ᓴᐳᔾᔭᐅᓯᒪᓂᖏᑦᑎᒍᑦ. ᕐᑯᐊᕐᓵᕐᓇᕈᑎᐅᔪᑦ ᒪᑯᓇᙱᖅᑐᖅ ᐊᓯᖑᖅᐸᓪᓕᐊᓂᐅᕙᒃᑐᓂᑦ ᕿᑐᕐᖏᐅᕈᑎᓄᑦ ᐊᑭᓕᐅᑕᐅᕙᒃᑐᓂᑦ ᐊᒻᒪᓗ ᖃᓄᑎᒋ ᑕᒪᒃᑯᐊ ᕐᑯᐊᕐᓵᓇᕐᓂᖏᑦᑎᒍᑦ ᐊᑭᓕᐅᑕᐅᕙᓪᓕᐊᔪᐃᑦ.

ᑮᓇᐅᔭᐃᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᔪᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᕿᑐᕐᖏᐅᕐᓂᕐᒧᑦ ᐊᓯᙱᑐᐃᓐᓇᕆᐊᖃᖅᑐᑦ ᓂᐅᕕᖅᑕᐅᕙᒃᑐᓂᒃ ᕿᑐᕐᖏᐅᕐᓂᕐᒧᑦ ᐊᑭᖏᓐᓂᒃ. ᑏᓯᐱᕆ 31, 2017–ᒥ, ᑮᓇᐅᔭᓕᐅᕈᑎᑦ ᐱᕈᕐᓂᐊᕐᑐᑦ 2018 ᐊᒻᒪ 2028 (2015- ᐊᑯᓐᓂᖏᓐᓂ 2017 ᐊᒻᒪ 2028) ᐊᒻᒪ ᑲᔪᓯᑎᑕᐅᓯᒪᔪᑦ ᐅᑯᐊ ᐊᑐᕐᓱᒋᑦ 4.84% (2016 – 5.91%). ᐅᖃᐅᓯᐅᓂᖏᑕ ᐅᓪᓗᖕᒐᓂ, ᐸᐸᑦᑎᕕᒻᒥ ᕿᑐᕐᖏᐅᕈᑎᓕᐅᓚᐅᓚᐅᕐᑐᑦ ᑮᓇᐅᔭᓕᕆᒍᓯᒃᑯᑦ ᐅᑯᓂᖕᒐ $244,723,523 (2016 - $248,900,748)

ᐊᑦᑕᓇᕐᓂᖏᓐᓂᒃ ᐊᒃᑐᖅᑕᐅᔭᕋᐃᑦᑐᑦ ᕿᒥᕐᕈᓂᖅ:

ᐊᓯᔾᔨᕐᓂᖏᑦ 100 ᓇᓗᓇᐃᒃᑯᑕᐅᕗᑦ ᑮᓇᐅᔭᓕᐊᑦ ᕿᑐᕐᖏᐅᕈᑎᖏᓐᓂ ᐅᓄᕐᓯᒋᐊᕐᓯᒪᔪᒃ ᐅᕙᓗᓐᓂᑦ ᒥᑭᓪᓕᒋᐊᕐᓯᓯᒪᔪᑦ ᐊᑭᓕᒃᓴᓂ ᐊᒻᒪ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᓯᒪᔪᑦ ᐅᕙᓗᓐᓂᑦ ᐊᓯᐅᔨᔭᐅᔪᑦ ᐊᕐᕋᒍᒥ ᐅᑯᐊᖑᕗᑦ $9,295,326 (2016 - $9,760,292).

(h) ᐊᓯᖏᓐᓄᑦ ᐊᑭᖏᓐᓂ ᐊᑦᑕᕐᓇᑐᐃᓐᓇᕆᐊᓕᒃ

ᐸᐸᑦᑎᕕᒻᒥ ᑮᓇᐅᔭᓕᐊᑦ ᐃᓕᔭᐅᓯᒪᔪᑦ ᐊᔾᔨᒋᖏᑦᑐᓄᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᒃᓴᓄᑦ. ᑕᒪᒃᑯᐊ, ᖃᓄᐃᓪᓗᐊᕐᓂᖏᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᒃᓴᐃᑦ ᒪᓕᑦᑐᑦ ᓱᓇᑐᐃᓐᓇᐃᑦ ᐊᑭᖏᑕ ᐊᓯᔾᔨᑦᑕᕐᓂᖏᓐᓂᒃ. ᐊᑐᓂᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᑦ, ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ ᒪᓕᓪᓗᒋᑦ ᐊᑭᖏᑦ ᑭᓚᐅᔨᐅᕈᑎᑦ ᐅᕝᕙᓗᓐᓂᑦ ᐊᓯᐅᓯᒪᔪᑦ, 5–ᐳᕐᓱᒧᑦ ᐊᖏᓪᓕᒋᐊᕐᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᑦ ᒪᓕᓪᓗᒋᑦ ᐅᖃᐅᓯᕆᔭᐅᓯᒪᔪᑦ ᐅᓪᓗᒥᒧᑦ ᐅᓄᕐᓯᒋᐊᕐᓯᒪᔪᑦ ᐅᑯᓄᖓ $51,434,055 ᑕᒃᓯᔭᐃᔭᕐᑕᐅᓚᐅᖏᑎᓪᓗᒋᑦ ᓱᓕ (2016 - ᐅᓄᕐᓯᒋᐊᕐᓯᒪᓪᓗᑎᒃ ᐃᒫᒃ $44,045,987); ᓇᒻᒪᓪᓗᐊᕐᓱᑎᒃ ᐊᓯᔾᔨᕐᓯᒪᓂᖏᑎᒍᑦ ᐅᓄᕈᓐᓇᐃᒋᐊᕐᓯᒪᔪᑦ ᐃᒪᒃ $ 51,434,055 ᑕᒃᓯᔭᐃᔭᕐᑕᐅᓚᐅᖏᑎᓪᓗᒋᑦ ᓱᓕ (2016 - ᒥᑭᓪᓕᒋᐊᕈᑎᖅᑐᑦ ᐃᒫᒃ $44,045,987).

8. ᑲᑎᓪᓗᒋᑦ ᐱᕐᑯᑎᓄᑦ ᐊᐅᓚᑦᑎᓂᖅ

ᐸᐸᑦᑎᕕᒻᒥ ᒪᓕᒐᐃᑦ ᒥᐊᓂᕐᓯᐅᑕᐅᕗᑦ ᐊᖏᔪᑎᓂᒃ ᑮᓇᐅᔭᓂᒃ ᐱᕈᕐᑎᑦᓯᒐᓱᓐᓂᕐᒧᑦ ᐃᒃᐱᒋᓗᒍ ᐊᓯᔾᔨᕐᑕᕐᓂᖕᒋᑦ ᐊᑭᑦᑐᕐᐸᓪᓕᐊᔪᑦ ᒪᓕᓪᓗᒍ ᑐᓐᖓᕕᖕᒐ ᐊᑭᓕᒍᓐᓇᕐᑯᓪᓗᒋᑦ ᑮᓇᐅᔭᒃᓴᓂᒃ ᓄᓇᑕᕐᓯᒪᓂᒃᑯᑦ ᐃᑲᔪᓯᐊᕆᐊᓕᓐᓄᑦ ᑲᑐᔾᔨᖃᑎᒋᓄᑦ ᐊᒻᒪ ᑮᓇᐅᔭᓄᑦ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᐊᑭᖕᒋᓐᓄᑦ. ᐸᐸᑦᑎᕕᒃ ᑐᕋᒐᖃᕐᐳᖅ ᐱᕈᖅᑎᑦᓯᒋᐊᖅ ᐊᒻᒪ ᑐᓂᓯᒋᐊᖅ ᓄᓇᑕᕐᓯᒪᓂᒃᑯᑦ ᑲᑐᔾᔨᖃᑎᒋᓄᑦ ᓇᒻᒪᒋᐊᕐᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐊᑐᕐᓗᒋᑦ ᐊᒻᒪ ᑕᒃᓯᔭᐃᔭᕈᑎᑦ ᐱᔾᔪᑎᒋᓪᓗᒋᑦ ᐊᕐᕋᒍᑕᒪᑦ. ᐸᐸᑦᑎᕕᒃ ᑐᕋᒐᖃᕐᐳᖅ ᐊᑭᓕᒋᐊᖅ 4%–ᓗᐊᒥᒃ ᐊᕐᕋᒍᓂ ᑕᓪᓕᒪᓂ ᒪᓕᓪᓗᑎᒃ ᐅᓪᓗᒥ ᐊᑲᐅᓂᕐᐸᓂᒃ ᓂᐅᕕᐊᒃᓴᓂᒃ ᓄᓇᕗᑦ ᓇᒻᒥᓂᕐᑯᑎᖕᒋᓐᓂᒃ ᑮᓇᐅᔭᓂᒃ ᐱᕐᑯᑎᓂᑦ. ᓄᓇᑕᕐᓯᒪᓂᒃᑯᑦ ᑲᑐᔾᔨᖃᑎᒋᑦ ᐊᑐᕐᓯᒪᔪᑦ ᑮᓇᐅᔭᓂᒃ ᐸᐸᑦᑎᕕᒻᒥᑦ ᑮᓇᐅᔭᐃᑦ ᑐᓂᔭᐅᔪᑦ ᐅᓄᖕᒋᓐᓂᕐᓴᐅᓪᓗᒍ 4%–ᒥᑦ ᐊᒻᒪ ᐅᑎᕐᑎᑦᓯᕙᑦᑐᑦ ᐊᑐᕐᑕᕕᓂᕐᒥᓂᒃ ᑮᓇᐅᔭᐃᑦ ᑐᓂᔭᐅᔪᑦ ᐅᓄᕐᓂᕐᓴᐅᑐᐊᕐᐸᑕ 4%–ᒥᑦ.

ᐸᐸᑦᑎᕕᒃ ᐊᑐᓲᑦ ᑮᓇᐅᔭᓕᐅᕐᓂᕐᒧᑦ ᐱᓕᕆᔾᔪᓯᒃᓴᒥᒃ,ᐱᕐᑯᑎᓄᓪᓗ ᑮᓇᐅᔭᓕᐅᕈᑎᒃᓴᓂᒃ ᓴᓂᕐᕙᐃᓪᓗᑎᒃ, ᐊᒻᒪ ᓇᓪᓕᑲᕋᒃᓴᖃᓂᕐᒧᑦ ᐊᑐᐃᓐᓇᐅᔪᓂᒃ ᑮᓇᐅᔭᓕᐅᕈᑎᒃᓴᓂᕐ ᑲᔪᓯᕐᓯᐊᕐᑯᓪᓗᒋᑦ ᐊᖏᔪᑎᓂᒃ ᐊᐅᓚᓂᕐᒧᑦ ᑐᑦᖯᓯᒪᔪᓂᒃ ᐸᐸᑦᑎᕝᕕᐅᑉ ᐱᕐᑯᑎᖕᒋᓐᓂᒃ ᐊᑭᑦᑐᖅᐸᓪᓕᐊᔪᓂᒃ ᐊᒻᒪᓗ ᑐᓂᓯᕙᓪᓕᐊᔪᒃᑯᑦ ᑖᒃᓱᔭᕐᓂᕐᒧᑦ ᑮᓇᐅᔭᓕᐅᕐᓂᕐᒧᑦ ᐃᑲᔫᑎᖃᖅᑐᓄᑦ ᓄᓇᕗᒻᒥᐅᑕᓄᑦ. ᐱᑕᖃᙱᑦᑐᖅ ᓯᓚᑖᒍᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᓂᒃ ᐊᑭᑐᔫᑎᓂᒃ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᖅᑐᓂᒃ ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᙱᕐᓂᕐᒧᑦ ᖃᓄᖅ ᐊᑭᑐᔫᑎᑦ ᐊᐅᓚᑕᐅᓂᖕᒋᓐᓄᑦ ᐅᑭᐅᖑᓚᐅᖅᑐᒥ. ᐸᐸᑦᑎᔨᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐅᕐᓂᕐᒧᑦ ᐊᓯᐊᒍᑦ ᓈᒻᒪᒋᐊᕐᓗᒋᑦ ᐊᔾᔨᒌᙱᑦᑐᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᓄᑦ ᐊᐅᓚᑕᐅᔪᒃᑯᑦ ᐸᐸᑦᑎᔨᒃᑯᑦ ᐱᕐᑯᑎᖕᒋᓐᓄᑦ. ᐸᐸᑦᑎᔨᑦ ᐱᕐᑯᑎᖕᒋᑦ ᐱᕈᖅᐸᓪᓕᐊᕐᑯᓗᒍ ᐊᑭᓪᓕᕙᓪᓕᐊᓂᕐᒧᑦ, ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐊᔪᕐᓇᖅᑐᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᓗᑎᒃ ᐊᒻᒪᓗ ᐃᑲᔫᑕᐅᔪᒃᑯᑦ, ᑭᓯᐊᓂ ᐃᓚᒋᔭᖃᕆᐊᖃᖅᑐᑦ ᑮᓇᐅᔭᓕᐅᕐᓗᑎᒃ ᓂᐅᕕᕐᕕᖕᓄᑦ ᐱᕐᑯᑕᐅᔪᓄᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᓂᒃ.

(a) ᐸᐸᑦᑎᕕᒻᒥ ᐱᓂᐊᕐᓂᖃᖅᐳᑦ ᐊᑐᐃᓐᓇᕈᖅᑎᑦᓯᒋᐊᖅ ᑮᓇᐅᔭᓂᒃ ᓄᓇᕗᒻᒥ ᐃᓄᑐᖃᐃᑦ ᐃᓐᓇᕐᓯᐅᑎᒃᓴᖕᒋᓐᓂᑦ ᒥᐊᓂᕐᓯᔭᐅᓂᐊᕐᑎᓪᓗᒋᑦ ᓄᓇᕗᒻᒥ ᐃᓄᑐᖃᐃᑦ ᐃᑲᔪᓯᐊᒃᓴᖕᒋᓐᓄᑦ ᐃᑲᔫᑎᒃᓴᓄᑦ ᐸᕐᓇᐅᑎᓄᑦ ᑭᒡᓕᖃᕐᓗᑎᒃ ᓴᖅᑭᑎᑕᐅᔪᓂᒃ ᐸᐸᑦᑎᔨᑦ ᑲᑎᒪᔨᖕᒋᓐᓄᑦ ᐸᐸᑦᑎᕝᕕᒻᒥ.

(b) ᑏᓯᐱᓇ 31, 2017–ᒥ, ᐸᐸᑦᑎᕕᒃᓴ ᑐᓂᓯᓯᒪᕗᖅ $107,500,000.00 -ᓂ ᑲᓇᑕᐅᑉ ᑮᓇᐅᔭᖕᒋᑦᑎᒍᑦ, $190,832,000 ᐊᒥᐊᓇᑲᒧᑦ, £85,000,000 ᐃᖕᓚᓐᒧᑦ, ᐊᒻᒪ, €196,219,000 ᐃᐅᕈᑉᒧᑦ ᐱᓕᕆᖃᑎᒋᔭᐅᓂᒃᑯ ᐃᓚᒋᔭᐅᓪᓗᓂ ᑐᓂᓯᓯᒪᓂᕐᒧᑦ ᐅᕙᓂ. ᑏᓯᐱᓇ 31, 2017–ᒥ, ᐅᖃᐅᓯᐅᙱᑦᑐᑦ ᑮᓇᐅᔭᐃᑦ $247,280,626 ᑲᓇᑕᐅᑉ ᑮᓇᐅᔭᖕᒋᑎᒍᑦ ᑲᑎᓯᒪᔪᒃᑯᑦ $52,825,663 ᑲᓇᑕᐅᑉ ᑮᓇᐅᔭᖕᒋᑎᒍᑦ, $75,471,065 ᐊᒥᐊᓕᑲᒃᑯᑦ, £26,656,756 ᐃᖕᓚᓐᒧᑦ, ᐊᒻᒪᓗ €36,364,675 ᐃᐅᕈᑉᒧᑦ. ᑕᒪᒃᑯᐊ ᐱᔭᐅᔪᒪᔪᑦ ᑐᓴᖅᑕᐅᓯᒪᔪᑦ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᖅᑐᑦ ᑭᒡᓕᖃᖅᑐᓂᒃ ᐃᑲᔪᖅᑎᐅᔪᒃᑯᑦ ᓂᐅᕕᕈᓐᓇᕐᓗᑎᒃ ᐱᕐᑯᑎᓂᒃ ᒪᓕᓪᓗᒋᑦ ᑭᒡᓕᖃᖅᑎᑕᐅᔪᑦ ᐃᑲᔪᖅᑏᑦ ᐊᖏᕈᑎᖕᒋᓐᓂ.

9. ᐊᓯᖕᒋᑦ ᐱᓕᕆᖃᑕᐅᔪᑦ:

(a) ᐊᑭᓖᓂᖅ ᓄᓇᖃᖃᑕᐅᓯᒪᔪᓂᒃ ᓄᓇᕗᒻᒥ:

ᒪᓕᒃᓗᒋᑦ ᐊᖏᕈᑎᒋᓯᒪᔭᖕᒋᑦ ᐸᐸᑦᑎᕕᐅᑉ, ᑲᑎᒃᓗᒋᑦ ᑮᓇᐅᔭᓕᐊᑦ ᐃᓐᑲᒻᑕᕐᓯᒍᑕᐅᔪᑦ ᐸᐸᑦᑎᕕᒻᒥ ᓇᓗᓇᐃᕐᑕᐅᓯᒪᔪᑦ ᐊᖏᖃᑎᒋᒍᑕᐅᓯᒪᔪᑎᒍᑦ ᑐᓂᐅᖅᑲᐃᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ ᓄᓇᑕᖃᑕᐅᓯᒪᔭᔪᓄᑦ ᐊᓯᐊᒍᑦ ᑎᓕᐅᕈᑕᐅᓯᒪᖕᒋᑉᐸᑕ ᐸᐸᑦᑎᕕᒻᒥ ᑲᑎᒪᔨᓄᑦ. ᑖᒃᑯᓄᖕᒐ ᐃᓚᒋᔭᐅᖃᑕᐅᕗᑦ ᓄᓇᕗᑦ ᑐᙵᕕᒃᑯᑦ ᑎᒥᖕᒐᑦ, ᓄᓇᕗᑦ ᑮᓇᐅᔭᓕᐅᕋᓯᐊᕈᑎᓄᑦ ᐃᓅᓯᓕᕆᓂᕐᒥᓗ ᐱᕙᓪᓕᐊᔪᓕᕆᔨᒃᑯᑦ ᐸᐸᑦᑎᕕᖕᒐᑦ ᐊᒻᒪᓗ ᓄᓇᕗᒻᒥ ᐃᓄᑐᖃᐃᑦ ᐃᑲᔫᓯᐊᖅᑖᕈᑎᖕᒋᓄᑦ ᐸᐸᑦᑎᕕᒃᑯᑦ.

(b) ᐊᖏᔫᑎᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᑦ ᓄᓇᑕᖃᑕᐅᓯᒪᔪᓄᑦ:

ᐸᐸᑦᑎᕕᒻᒥ ᐊᖏᔫᑎᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᑦ ᓄᓇᑕᖃᑕᐅᓯᒪᔪᓄᑦ:

ᐸᐸᑦᑎᔨᒃᑯᑦ ᐊᑭᑐᔫᑎᖃᖅᑐᑦ ᐊᑐᖅᑐᐊᕐᓂᕐᒧᑦ ᐊᑮᑦᑐᓂᒃ ᓄᓇᖃᒃᑕᐅᓯᒪᔪᓂᒃ ᓄᓇᕗᒻᒥ ᐊᑐᖅᑐᐊᖅᓯᒪᔪᑦ ᐊᑭᑐᔫᑎᓄᑦ ᐅᑯᖕᒐ

	2017	2016
ᐊᑭᓕᕆᐊᓕᖕᒋᑦ ᓄᓇᕗᑦ ᑐᙵᕕᐅᑉ	$ 11,276,620	$ 15,035,493

ᑐᓂᔭᐅᓯᒪᔪᑦ ᓄᓇᑖᖅᓯᒪᔪᑦ ᓄᓇᕗᒻᒥ ᒪᓕᒃᑐᑦ ᓈᓴᐃᑕᐅᓯᒪᔪᒃᑯᑦ ᑖᒃᓱᔭᕐᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ ᒪᓕᙱᒋᓪᓗᒍ ᐊᖏᓪᓕᕙᓪᓕᐊᔪᓄᑦ ᑮᓇᐅᔭᓕᐅᖅᑕᐅᔪᒃᑯᑦ ᐱᕐᑯᑎᓄᑦ. ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᑐᓂᔭᐅᕙᒃᑐᓄᑦ ᐊᒻᒪᓗ ᑖᒃᓱᔭᕐᓂᕐᒧᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᑦ ᐊᖏᓪᓕᕙᓪᓕᐊᔪᑦ ᐅᕝᕙᓘᓐᓃᑦ ᒥᑭᓪᓕᕙᓪᓕᐊᔪᑦ ᑮᓇᐅᔭᐃᑦ ᐊᑭᑐᔫᑎᓄᑦ ᐊᑐᖅᑐᐊᕐᓂᕐᒧᑦ ᓄᓇᑖᖅᓯᒪᔪᓄᑦ ᓄᓇᕗᒻᒥ.

ᐋᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᑐᓂᔭᐅᓯᒪᔪᑦ ᓄᓇᑖᖅᓯᒪᔪᓄᒃ ᓄᓇᕗᒻᒥ:

	2017	2016
ᐱᕈᖅᐸᓪᓕᐊᔪᑦ ᑲᑎᒪᔨᓗᒋᑦ ᑮᓇᐅᔭᐃᑦ	$ 200,211,357	$ 82,849,032
ᐲᖅᓯᓂᖅ ᐊᓯᙳᖅᐸᓪᓕᐊᔪᓂᒃ ᓈᒻᒪᒃᑯᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᕐᓂᕆᔭᐅᔪᒃᑯᑦ ᐱᕐᑯᑎᓄᑦ ᓈᒻᒪᒃᑐᒃᑯᑦ ᑮᓇᐅᔭᓕᐅᖅᑕᐅᔪᓄᑦ ᐅᕝᕙᓘᓐᓃᑦ ᑮᓇᐅᔭᓕᐅᙱᑦᑐᒃᑯᑦ	(114,179,569)	32,016,889
ᑲᑎᒪᔨᓗᒍ ᑮᓇᐅᔭᓕᐅᖅᑕᐅᔪᑦ ᓂᐅᕕᖅᑕᐅᔪᒃᑯᑦ	(27,650,338)	(42,062,415)
ᐊᓯᖕᒋᑦ	696,348	(425,614)
ᑮᓇᐅᔭᐃᑦ ᑐᓂᔭᐅᖅᑳᖅᑎᓐᓇᒋᑦ	59,077,798	72,377,892
ᓄᓇᖃᖅᑐᓄᑦ ᓄᓇᕗᒻᒥ ᑐᓂᔭᐅᓯᒪᔪᑦ	(54,772,134)	(49,256,328)
ᑲᑎᒪᔨᓗᒋᑦ ᑮᓇᐅᔭᐃᑦ	4,305,664	23,121,564
ᑲᑎᒪᔨᓗᒋᑦ ᐊᑭᑐᔫᑏᑦ ᑮᓇᐅᔭᐃᑦ ᒥᑭᓪᓕᕆᐊᖅᓯᒪᔪᑦ ᐅᑭᐅᑦ ᐊᓯᖕᒋᖕᒋᓐᓂ	(4,305,664)	(23,121,564)

9. ᐊᓯᖏᑦ ᐱᓕᕆᖃᑕᐅᔪᑦ:

(b) ᐊᖏᔫᑎᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᑦ ᓄᓇᑕᖃᑕᐅᓯᒪᔪᓄᑦ (ᓱᓕ):

	2017	2016
ᓄᓇᑖᖃᑕᐅᓯᒪᔪᓄᑦ ᐊᑭᓕᐅᑏᑦ	54,772,134	49,256,328
ᐊᒥᓱᙵᒍᓇᐊᕐᓂᖏᑦ (ᒥᒃᓱᒋᐊᕐᓂᖏᑦ) ᐊᖏᔫᑎᑦ ᐊᑐᖅᑐᐊᕐᑕᐅᓯᒪᔪᑦ	(3,758,873)	(6,957,478)
ᑲᑎᒃᑖᕐᓗᒋᑦ ᐊᑭᓕᐅᑕᐅᔪᑦ ᓄᓇᑖᖃᑕᐅᓯᒪᔪᓄᑦ	$ 51,013,261	$ 42,298,850

(c) ᐊᐅᓚᑦᓯᒍᓯᓪᓚᓇᑦ ᐃᖅᑲᓇᐃᔭᕐᑐᓂᒃ ᐊᑭᓕᒋᐊᖃᓂᕐᒧᑦ:

ᐊᐅᓚᑦᓯᔨᑦ ᐃᖅᑲᓇᐃᔭᕐᑎᑦ, ᑲᒪᒋᐊᖃᖅᐳᑦ ᐸᕐᓇᒋᐊᖃᓂᕐᒥᒃ, ᑎᓕᐅᕆᒋᐊᖃᓂᕐᒥᒃ ᐊᒻᒪ ᐊᐅᓚᑦᓯᓂᕐᒥᒃ ᐱᓕᕆᐊᖏᓐᓂᒃ ᐸᐸᑦᑎᕕᐅᑉ, ᐱᖃᓯᐅᑎᓗᒋᑦ ᐊᓪᓚᕕᒻᒥ ᐊᖓᔪᖅᑳᖅ, ᑮᓇᐅᔭᓕᕆᔨᒻᒪᕆᒃ ᐊᒻᒪ ᑲᑎᒪᔨᖏᑦ ᐸᐸᑦᑎᕕᐅᑉ. ᐊᒻᒪ ᑲᒪᒋᐊᖃᖅᑐᑦ ᑮᓇᐅᔭᓕᐊᖏᓐᓂᒃ ᐃᖅᑲᓇᐃᔭᕐᑎᑦ, ᐸᐸᑦᑎᕕᒻᒥᓗ ᐃᑲᔪᓯᐊᖏᓐᓂᒃ ᐃᖅᑲᓇᐃᔭᕐᑏᑦ.

ᐃᓱᓕᓯᒪᔪᑦ ᑎᓯᐱᓇ 31, 2016−ᒧᑦ, ᐊᐅᓚᑕᐅᕗᑦ ᐃᖅᑲᓇᐃᔭᕐᑎᑦ ᐊᑭᓕᐅᓯᐊᖏᓐᓂᒃ, ᐊᑯᓂᐅᖏᑦᑐᐊᖓᔪᓂᓪᓗ ᐃᑲᔪᓯᐊᒃᓴᖏᓐᓂᒃ, ᐊᒻᒪ ᐊᑭᓕᓇᐊᓕᖏᓐᓂᒃ ᐸᐸᑦᑎᔨᑦ ᐅᑯᓂᖓ $866,411 (2016 - $770,272).

10. ᐊᑦᑕᕐᓇᐃᔾᔪᑎᑦ ᐊᑐᕐᑎᑦᓯᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ:

ᐸᐸᑦᑎᕕᒃ ᐱᓕᕆᖃᑕᐅᕗᑦ ᐊᑦᑕᓇᖏᑦᑐᒥᒋᐊᖃᓂᖏᑕ ᐊᑐᕐᑐᐊᕐᑎᑦᓯᓂᕐᒧᑦ ᐱᓕᕆᐊᓄᑦ ᐱᓕᕆᖃᑎᒥᓄᑦ, ᐱᔪᑎᖃᕐᑎᓪᓗᒋᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᓂᒃ ᓇᒻᒥᓂᕆᔭᐅᓪᓗᑎᒃ ᐸᐸᑦᑎᕕᒻᒧᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᓪᓗᑎᒃ ᑐᓂᒋᐊᓕᑦ ᑲᒪᔨᐅᔪᓄᑦ ᑮᓇᐅᔭᓂᒃ ᐊᒻᒪ ᑮᓇᐅᔭᓕᕆᕕᐅᔪᑦ ᐊᑭᓕᕆᐊᓕᑦ ᑲᑐᔾᔨᒍᑕᐅᔪᑦ ᐸᐸᑦᑎᕕᒻᒧᑦ ᐊᒻᒪ ᐱᓕᕆᖃᑎᖏᓐᓄᑦ. ᐊᑦᑕᓇᕐᑐᒥᑦᑕᐃᓕᑎᑦᓯᓂᕐᒧᑦ ᐊᑐᕐᑐᐊᕐᑎᑦᓯᓂᕐᒧᑦ ᑮᓇᐅᔭᕈᖅᐸᓪᓕᐊᔪᓂᒃ ᐅᖃᐅᓯᐅᓯᒪᔪᑦ ᐃᓚᒋᔭᐅᑎᑕᐅᑎᓪᓗᒋᑦ ᕿᑐᕐᖏᐅᕈᑎᓄᑦ ᑮᓇᐅᔭᓕᐊᖑᕙᓪᓕᐊᔪᑦ ᐃᒪᐃᓪᓗᐊᓕᕐᑐᑦ$246,906 (2016 - $215,362). ᑏᓯᐱᓇ 31, 2017−ᒥ, ᐊᑦᑕᓇᕐᔭᐃᒃᑯᑎᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᑦ ᐊᑭᑐᑎᒋᒍᑦ ᐃᒪᒃ $144,012,907 (2016 - $185,586,471).). ᑕᒃᑯᐊ ᐱᓕᕆᐊᑦ ᓄᓇᒧᑦ ᐸᐸᑦᑎᕕᐊᓂ ᑲᒪᒍᑕᐅᔪᑦ ᐊᕐᓇᑐᐃᓐᓇᕆᐊᖃᓂᖏᓐᓄᑦ ᐊᑐᕐᑐᐊᕐᑎᑦ ᐅᑎᕐᑎᓯᒪᖏᑦᐸᑕ ᐊᑐᕐᑐᐊᕐᕕᓂᖏᑦ. ᐊᑦᑕᓇᕐᑕᐃᓕᕐᑯᓪᓗᒋᑦ, ᐊᑐᕐᑐᐊᕐᓯᒪᔪᑦ ᐊᑭᓕᖃᑦᑕᕆᐊᓕᑦ, ᑭᖑᕝᕕᐅᑎᓗᒋᓪᓗ ᐊᑦᑕᕐᓇᔾᔭᐃᒃᑯᑎᑦ, ᒪᓕᓪᓗᒋᑦ ᐱᐅᓂᕐᐸᐅᒋᐊᕐᑐᑦ ᓂᐅᕕᐊᒃᓴᐃᑦ ᐊᑭᖏᑦ ᒥᑭᓂᕐᓴᐅᑎᓪᓗᒋᑦ ᐳᕐᓯᓐᑎᖏᑦ ᐊᑐᕐᑐᐊᕐᑕᐅᓯᒪᔪᓄᑦ ᐊᑦᑕᕐᓇᐃᒃᑯᑎᑦ ᐊᖏᓂᕐᐸᐅᒋᐊᕐᑎᓪᓗᒋᑦ ᐅᑯᐊ (a) ᒥᑭᓂᕐᐸᑦ ᐳᕐᓯᓐᑎᑦ ᐊᑐᕐᑕᐅᔭᕆᐊᖅᐳᑦ ᒪᓕᒐᕐᑎᒍᑦ ᐅᕝᕙᓘᓐᓂᑦ ᐱᕐᑯᔭᑎᒍᑦ ᑲᒪᔪᓂᑦ ᐸᐸᑦᑎᕕᒻᒥ; ᐳᕐᑎᓐᓯᕆᔭᖏᑦ ᐊᑐᕐᑕᐅᒋᖓᓕᑦ ᒪᓕᐸᕐᑎᒍᑦ ᐅᕙᓘᓐᓂᑦ ᒪᓕᒐᕐᑎᒍᑦ ᐸᐸᑦᑎᕕᓐᓄᑦ ᐅᕙᓂ; (b) ᒪᓕᓪᓗᒍ ᐅᓪᓗᒥ ᐊᑐᕐᑕᐅᔪᑦ ᓴᓐᖏᓂᕐᐸᓄᑦ, ᐅᕙᓘᓐᓂᒃ ᐅᕙᓂ (c) 105%.

11. ᐊᑦᑕᕐᓇᐃᔾᔪᑎᑦ ᐊᑐᕐᑎᑦᓯᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ: (ᓱᓕ):

ᑮᓇᐅᔭᐅᙱᑦᑐᑦ ᐊᑭᓕᐅᑎᒃᓴᐃᑦ ᑮᓇᐅᔭᐅᙱᑦᑐᒃᑯᑦ ᐊᒻᒪᓗ ᐃᓚᓕᐅᑎᓯᒪᔪᑦ ᐊᑭᓪᓕᕙᓪᓕᐊᔪᒃᑯᑦ ᑐᓂᔭᐅᓯᒪᔪᑦ ᒐᕙᒪᒃᑯᑦ ᑲᓇᑕᒥ, ᒐᕙᒪᒃᑯᑦ ᑲᓇᑕᒥ ᑎᒥᕐᑯᑕᐅᔪᒃᑯᑦ, ᒐᕙᒪᒃᑯᑦ ᐊᒥᐊᓕᑲᒃᑯᑦ, ᒐᕙᒪᒃᑯᑦ OECD ᓯᓚᕐᔪᐊᒥ ᓄᓇᖃᖅᑐᓂᒃ, ᒐᕙᒪᒃᑯᑦ ᐃᓚᖏᓐᓂᒃ ᑲᓇᑕᒥ ᐊᒻᒪᓗ ᑎᒥᕐᑯᑕᐅᔪᑦ-ᑐᓂᔭᐅᓯᒪᔪᑦ ᐃᑲᔫᑎᓂᒃ ᐊᒻᒪᓗ ᐃᑲᔪᕈᓐᓇᖅᑐᓂᒃ ᑎᒥᕐᑯᑕᐅᔪᓂᒃ. ᐃᖅᑲᓇᐃᔾᔭᕐᓂᕐᒧᑦ ᐊᖏᕈᑎᒃᑯᑦ ᐊᖏᕈᑎ ᐃᖅᑲᓇᐃᔭᖅᑎ ᐱᓕᕆᐊᖃᕆᐊᖃᖅᑐᖅ ᖃᐅᔨᓴᕐᓗᓂ ᐊᒻᒪᓗ ᓈᓴᐃᓗᓂ ᓂᐅᕕᕐᕕᐅᕙᒃᑐᓂᒃ ᐊᑐᖅᑐᐊᕐᓯᐊᕐᓂᖏᓐᓄᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐊᒻᒪᓗ ᐊᑭᓪᓕᕙᓪᓕᐊᔪᓂᒃ ᐅᓪᓗᑕᒫᑦ ᐊᒻᒪᓗ ᖃᐅᔨᒃᑲᐃᓗᓂ ᐊᑮᑦᑐᖃᖅᑐᓄᑦ ᐊᑭᓕᕐᑯᔨᓗᓂ ᐊᑮᑦᑐᖏᓐᓂᒃ ᐅᖓᑖᓄᐊᖅᑕᐃᓕᒪᑎᑦᑎᓗᓂ ᑮᓇᐅᔭᓂᒃ. ᖃᖓᑐᐃᓐᓇᖅ ᐊᑮᑦᑐᑦ ᐊᑐᖅᑐᐊᕐᓂᕐᒧᑦ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐅᖓᑖᓄᐊᖅᐸᑦ, ᐃᖅᑲᓇᐃᔭᖅᑎ ᑐᓂᑎᓯᔪᓐᓇᖅᑐᖅ ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᑮᓇᐅᔭᓂᒃ ᐸᐸᑦᑎᕝᕕᒻᒧᑦ ᓇᐃᑦᑐᒃᑯᑦ.

ᑮᓇᐅᔭᐅᙱᑦᑐᑦ ᐊᑭᓕᐅᑎᒃᓴᐃᑦ ᑏᓯᐱᓇ 31, 2017ᑦ,ᒥ ᐅᓄᕐᓂᖃᓚᐅᕐᑐᑦ ᐅᑯᓂᖓ $152,159,456 (2016 - $196,242,035). ᐊᑦᑕᕐᓇᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐊᑐᖅᑐᐊᕐᓂᕐᒧᑦ ᐅᖃᐅᓯᐅᔪᓐᓇᖅᑐᑦ ᖃᖓᑐᐃᓐᓇᖅ ᐊᒻᒪᓗ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᖅᑐᑦ ᐊᖏᕈᑎᒃᑯᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᒧᑦ ᓄᖅᑲᖅᑎᑕᐅᔪᓐᓇᖅᑐᑦ ᖃᐅᔨᑎᑕᐅᒍᒥ ᐅᓪᓗᖓᓂ.

11. ᐊᐅᓚᑕᐅᕙᓪᓕᐊᔪᑦ ᐊᑐᖅᑐᐊᕈᑏᑦ:

ᐸᐸᑦᑎᔨᒃᑯᑦ ᐊᑐᖅᑐᐊᖅᑎᑦᑎᖃᑦᑕᖅᑐᑦ ᑎᑎᕋᕐᕕᖕᒥᑦ ᐅᕗᓇ ᐊᐅᓚᑕᐅᕙᓪᓕᐊᔪᑦ ᐊᑐᖅᑕᐅᕈᑎᑎᒍᑦ. ᐊᑐᖅᑐᐊᕈᑎᐅᔪᖅ ᐊᑦᕋᒍᓄᑦ ᖁᓕᓅᖓᔪᖅ ᓯᑎᐱᓇ 1, 2016-ᒥᑦ ᐋᒐᓯ 31, 2025-ᒧᑦ, ᐃᓱᐊᒍᓪᓕ ᕿᒥᕐᕈᐊᕈᓐᓇᕐᓂᐊᕐᑐᑦ ᓄᑖᖑᓇᐊᖅᑎᑦᑎᔪᒪᔭᓇᐊᒃᓴᖏᓐᓂᑦ ᐃᓱᓕᕕᖓ ᑎᑭᓚᐅᕐᑎᓪᓗᒍ.

ᓄᖃᖅᑎᑕᐅᔪᓐᓇᖅᑭᑦᑐᑦ ᓯᕗᓂᒃᓴᒥᑦ ᐊᑐᖅᑐᐊᓂᕐᒧᑦ ᐊᑭᓕᐅᑎᒃᓴᑦ ᐃᒪᓐᓇᐃᓕᖓᔪᑦ:

		2017	2015
ᐊᕋᒍ ᑐᖓᓂᑦ	$	42,732	$ 42,732
ᐊᕋᒍᒥ ᐊᕐᕋᒍ ᑕᓪᓕᒪᓄᑦ		182,007	177,259
ᐊᕐᕋᒍᑦ ᑕᓪᓕᒪᑦ ᐅᖓᑖᓄᑦ		126,613	174,093
	$	394,084	$ 394,084

ᐊᕐᕋᒍ ᑎᓯᐱᓇ 31, 2017 ᐃᓱᓕᑎᓪᓗᒍ $42,732 ᐃᓚᒋᑎᑕᐅᓚᐅᖅᑐᖅ ᐊᑐᖅᑐᖃᕐᓂᒧᖓᓪᓗᓂ ᐅᕗᓇ ᑮᓇᐅᔭᓕᐅᕐᓂᖅ ᐊᓯᐅᔨᓂᕐᒨᓐᓂᑦ ᓇᓗᓇᐃᕈᑎᓂ ᐊᐅᓚᑕᐅᕙᓪᓕᐊᔪᑦ ᐊᑐᖅᑐᐊᕈᑎᓂᑦ (2016 - $42,732).

ᐊᕐᕋᒍᒧᑦ ᐃᓱᓕᓯᒪᔪᑦ ᑏᓯᐱᓇ 31, 2017–ᒧᑦ

12. ᕿᑐᕐᖕᒋᐅᕈᑎᑎᒍᑦ ᑮᓇᐅᔭᓕᐊᖕᒍᔪᑦ:

ᕿᑐᕐᖕᒋᐅᕈᑎᑎᒍᑦ ᑮᓇᐅᔭᓕᐊᖕᒍᔪᑦ ᐃᒪᐃᓕᖕᒐᕗᑦ:

		2017	2016
ᐊᒥᐊᒃᑯᐃᑦ	$	18,282,658	$ 17,507,486
ᕿᑐᕐᖕᒋᐅᕈᑎᑦ		4,670,031	7,820,223
ᑭᒡᓕᖅᑲᖅᑎᑕᐅᔪᑦ ᐃᓚᒃᑯᑦ ᑮᓇᐅᔭᐃᑦ ᑐᓂᔭᐅᓯᒪᔪᑦ		20,016,769	15,314,137
ᐊᑭᑐᔫᑎᑦ ᕐᑯᕝᕙᓇᐊᖅᓯᒪᔪᑦ ᓂᐅᕕᖅᑕᐅᖃᑦᑕᖅᑐᓄᑦ ᑮᓇᐅᔭᓕᐅᖅᑕᐅᔪᑦ		53,437,479	84,586,083
ᐊᓯᔾᔨᕐᓯᒪᓂᖕᒋᑦ ᑮᓇᐅᔭᓕᓇᒍᓯᒃᑯᑦ ᐊᑭᖕᒋᑦ ᑲᔪᓯᔪᑦ ᐊᓯᐅᔪᓪᓗ		(114,179,569)	(32,016,889)
ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ		602,971	352,048
ᕿᑐᕐᖕᒋᐅᕈᑎᑎᒍᑦ ᑮᓇᐅᔭᓕᐊᖕᒍᔪᑦ	$	211,189,477	$ 93,563,088

13. ᑲᑎᖅᓱᖅᑕᐅᓯᒪᔪᒃ ᐊᐅᓚᓂᕐᒧᑦ ᓂᐅᕐᕈᑕᐅᔪᑦ:

ᑲᑎᖅᓱᖅᑕᐅᓯᒪᔪᑦ ᐊᐅᓚᓂᕐᒧᑦ ᓂᐅᕐᕈᑕᐅᔪᑦ ᐊᑐᖅᑕᐅᕙᓪᓕᐊᔪᑦ ᐃᒪᐃᓕᖕᒐᕗᑦ:

		2017	2016
ᑮᓇᐅᔭᓕᐊᓂᒃ ᐊᐅᓚᑦᓯᓂᕐᒧᑦ ᐊᑭᖕᒋᑦ	$	7,218,705	$6,115,245
ᓯᓚᕐᔪᐊᒥ ᑮᓇᐅᔭᐃᑦ ᑕᒃᓯᖕᒋᓐᓄᑦ ᐊᑭᓕᐅᑕᐅᓯᒪᔪᑦ		2,439,670	2,211,362
ᓄᒃᑎᕆᓂᕐᒧᑦ ᐊᑭᖕᒋᑦ		482,033	780,430
ᐱᕐᑯᑎᓂ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑐᖅᑕᐅᕙᓪᓕᐊᔪᑦ	$	10,140,408	$9,973,160