

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit
Nunatsiami Nunavunmilu

Ukiuq Tamaat Unniutjuti 2024



Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit Nunatsiami Nunavunmilu

YELLOWKNIFE

Centre Square Tower, 5th Floor
5022 49 Street
Box 8888
Yellowknife, NT X1A 2R3

Hivayaut: 867-920-3888
Akiittukkut: 1-800-661-0792
Kayumiktukkut: 867-873-4596
Akiittukkut Kayumiktukkut: 1-866-277-3677

IQALUIT

Qamutiik Building
2A-630 Queen Elizabeth Way
Iqaluit, NU X0A 3H0

Hivayaut: 867-979-8500
Akiittukkut: 1-877-404-4407
Kayumiktukkut: 867-979-8501
Akiittukkut Kayumiktukkut: 1-866-979-8501

24-NIK-IKAARNINIK AANIQTUQAQQAT UQAQTUKHAT HIVAYAUTINGA

1-800-661-0792

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Titiqqaitigut tuhaqtittidjutauyut

April 30, 2025



Nangariyauyuq Gerald Kisoun

Kamisinaup Nunatsiami

Nangariyauyuq Eva Aariak

Kamisinaup Nunavunmi

Nangariyauyuq Vince McKay

Nunatsiami Ministauyuq Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit

Nangariyauyuq Pamela Hakongak Gross

Nunavut Ministauyuq Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit

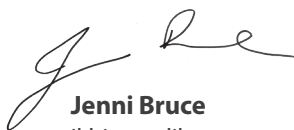
Angirutiplugu Ilangani 106(1) taapkununga Nunatsiami Nunavunmilu *Havaktinut Havalimaiqqata Nalliqtarvik Maligait*, quviahukpunga tunidjutimnik uuminga Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit (WSCC) Ukiuq Tamaat Unniutjuti ukiup nungauanut December 31, 2024.

Kavamaliqiniq Katimayit, havaqatigiplugit WSCC-kut Angayughiit Atannguyait, ihumagiqataqtaillu munaqtaghait atauttikut aanniarutit havakvingnit aanniutillu Nunatsiami Nunavunmilu. Aulaplutik malighugit taapkua *Havaktinut Havalimaiqqata Nalliqtarvik Maligait*, maligaghaliuqhimayut aulapkaikyryuallu ataniqtuqtuiniqmut havaaghainik, Kavamaliqiniq Katimayit nanminilingnik atannguyauvaktut, aulapkaiplugu kivgaqtuiplutiklu WSCC-kunnit.

Talvani 2024-mi Ukiuq Tamaat Unniutjuti ilittuqhivitaktut ihuaqnighakkut inirumayaptingnik, tajja ingilratjuhiqqut havaaghaptingnit ilittuqhivitaghuni aippaanganigqitanik havauhiinik. Ilaliutihimayuttauq kititauyut kiinauyaliqutit tuhagakhaliat, tapkuat pityutai atuqpiagahuaniptingnut ihuaqhihimani tapkuat Havaktiita Munaridjuitaita Kiinauyakhait.

Atayuq kiinauyait naunaitkutaanut, ihumaliuurtahimayut naamagiyaunahugiyayumik hivuanikkut akiliuhiarutikhamik, maninigvikharlu aaniqtuqaqhimagumi, naamagiyaunahugiyayumik WSCC kiinauyaqarvingagutigit tutqutahimayunut.

Quyagivatka alliagiblugit Kavamaliqiniq Katimayit, havaktiit, tapkuallu WSCC ayauqatigivagait taima hivituyumik ikayuqtuihimadjutaannik atayunut taimainnut taimaalu aaniqtailimadjutigiikpakhutik munarittiaqhugit havaktiit Nunatsiami Nunavunmilu.


Jenni Bruce
Ikhivautalik

Angayuqaam Titiraqhimayangit



Una tukliriya ukiuq pigiyavut 2023-2027 Ihumaliurhimayut Ihumaliurut, *Aoquta Mikhaanut Hivuranailruq*. Ihumagihimmaqtavut hivunikhavut akhuurutigiami havagvingmi aaniaqtailinirmut aaniqtailinirmullu tunitillugu qulangnaiyautit munarinirlu aanniqtunut havaktut ukunuuna pingahuuyut ihumaliuqhimayut hivulliutiyaqhat: *Hivunmuktitni Hivuranailrumitniq Qanuritnit, Atuqtitni Nakuuyumik Kivgaqtutit*, unalu *Atuqpiaqtitni Kiinauyaliqutit Hunniunaitnit*.

Piruqhaqvigiplugu tamna tunngata ihuaqhiyauyuq 2023-mi, PPitaqtavut angiyumik aplurtaqnit pivalliqtitni kivgaqtutivut pitaqnilu atugakhaivut ihumagini 2024-mi. Atuliqtihimayavut qaphit pigiarutit hivunmuktittangit pinahuaqtavut ihuaqhihimanilu hakugiktumik piqataupkaqni havakviuyunut, pitaqni nakuuyut uqauhiqaqviiunit nutaq havagutai maligaitlu nutanguqtauni.

Aturniqpat pitagauyut 2024-mi ilalgit: pivalliatitnit tuhaumatyutit atugakhaliat nakuuhivalliqni havariyauni aaniaqtailinit hivuranailrunut tuhagakhat piqaqnitlu piqatauyunut; iniqtitni inmigut pityuhit aulatyutinut nutat maligait; atuqpaliani havakviuyut atuqnit aturahuaqunit; tamnalut pitaqni 100% ilaliutyaqni ilitquhiliqutit hivuranailrumitni tapkununga WSCC-kut piqataupkaqnit havagutai. Unniqtuqtavut ilikkut Ukiup Aturniqhai Nautiumatit Maniktarutit (YMIR) aktilangi tahamunga Nunatsiaq tamnalut Nunavut, hugiaqni ayyikkutaittut piyaqaqni tahapkuat nunatagauyut.

Tamna 2024 Ukiuq Tamaat Unniutjuti titiqnit pivallianivut mikhaanut pitaqni atugakhaliavut hivulliutiyaqnit ukiumutlu ihumagiyauyut. Pulaarlugu qaritaujakkuurlutit uvunga [wsc.nt.ca](https://www.wsc.nt.ca) uvungaluuniit [wsc.nu.ca](https://www.wsc.nu.ca) takugiami anginiqhautaujuq Ihumaliurhimayut Ihumaliurut.

Rick Hunt

Atan'nguyaq Tukimuaqtittiuyullu (CEO)

PINAHUAQTAVUT

Ikayuutigiyavut havagvingmi aanniartailidjutikhat qayagidjutikhallu havaarivlugillu ikayuutikhat pidjutaungittumik qullangnaiyautikhanik havagvingnut munarivlugillu aannirhimayut havaktit.

TAKUYUMAYAVUT

Havagvingmi aanniarnaittumik aannirnaittumiklu.

PIHIMAYUMAYAVUT

Aallanik Ihumagittiarniq

Munariyumayugut, ikayurumavluta itquumayumiklu piluta.

Ilaupkainirmut

Ilaupkaivaktugut havaqatigiiqhutalu.

Nakuuttiarutikhanut Itquumanirmullu

Ihuaqpiaktumik havattiarumayugut piyakhaptingnik ihuaqtumiklu piluta.

Uqaqvigiyaunginnariaqaqtugut

Uqaqvigiyauttaqtugut, naunaikhivakhuta ihuaqtumiklu pivakhuta.

Pitquhirmut Qayagidjutikhanut

Ilihimayavut, kangiqhivakhuta ukuninga, aallanullu ihumagittiarhuta pitquhirmut pidjutikhanut.

Nakuuttiarutikhanut

Havattiarpaktugut havaktakhaptingnik ihumagivlugit.

Munaqhittiarinirmut

Havaariyakkut Havaktinut Munarittiarutikhanginnut Manikhat kiunnaqtuuqhuta maniiit ukiunganullu munarivlugit.

2024 Parnautikhangit Hivulliutiyakhat unalu Havaktauyukhat



Parnaiyainikkut Hivulliriyakhat 1.0 Hivunmuktitni Hivuranailrumitniq Qanuritnit

Havaktauyukhat

- 1.1** Attaqtuhinia havakniq aaniaqtailiniq hivuranailrumitniqlu (OHS) iliharniq
- 1.2** Nakuuhivalliqni qanuriliyut aaniqtutlu pittailini huliniit
- 1.3** Naunaiyaqni havaktituyuq qauyihagqi aktilat uuktut

Parnaiyainikkut Hivulliriyakhat 2.0 Atuqtitni Nakuuyumik Kivgaqtutit

Havaktauyukhat

- 2.1** Hulini qiniqni piqatauyut uqauhiqaqvut
- 2.2** Pivaliatitni pigiarutit piyarakitnilu aulatyutit pityuhitlu
- 2.3** Ikayuqtit havaktit atuttariangi atuqtitni kivgaqtutit
- 2.4** Naunaiyaqni maligaqyuat WSCC-kut atuqtitai
- 2.5** Nakuuhivalliqni utiqviuyut aulatauni

Parnaiyainikkut Hivulliriyakhat 3.0 Atuqpiaqtitni Kiinauyaliqutit Hunnumaitnit

Havaktauyukhat

- 3.1** Naunaiqni tapkuat Havaktit Hapummini Maniktai aulayautiariakngi
- 3.2** Ilagiaqni WSCC-kut maniktaqaqtitni havakhat

Kavamaliqiniq Katimayiit



Hiqinnguqaqtigut
qulaanngat haumngmit:
Rick Hunt (Atan'nguyaq
Tukimuaqtittiuyullu [CEO]),
Cathy Cudmore, Robert
Wilkins, Peter Mackey, Jenni
Bruce, Derek Allerton, Eleese
Scott (Atannguyalluaq
Kavamaliqiniklut havakti
unalu Angiyukhiq Uqaudji),
Joseph Ohokannoak.



Naunaiyaiyuq Aliagiyarnik...

Saivaujut-inuqarlutik Kavamaliqiniq Katimayiit malitiniaqtaat WSCC qanuriliurutikhaat. Kinaliqaak Nunavunmit Nunattiamillu kivgaqtuqtuutijakhait havaktut, havaktiujut kitkululiqaak nunalgit ikhivajukhat Kavamaliqiniq Katimayiinni amirijakhaat WSCC munaqhidjuhiit amirijiulutiglu havaktunut Havaktiita Munaridjutaita Kiinauyakhait.

Kavamaliqiniq Katimajiit munarijait WSCC titiraqhimajuq *Havaktinut Havalimaiqqata Nalliqtarvik Maligarjuaq*, WSCC maligait, ukualu Kavamaliqiniq Katimayiit tiliurutingit. Ukiungani hitamaiqturlutik katimavaktut Kavamaliqiniq Katimayiitkut amiriblugit WSCC maniliqidjutait qanurliurutailu, imaalu qiniqhiahimaittumik uqarviuvikhat munaridjuhiakhaagut.

Jenni Bruce, Ikhivautalik

Peter Mackey, Tugliq Ikhivautalik, *Nunavut Kavamaliqinianut Kivgaqtuiyi*

Robert Wilkins, Nunatsiami, *Havaquiyunut Kivgaqtuiyi*

Cathy Cudmore, Nunatsiami, *Havaquiyunut Kivgaqtuiyi*

Inniqhimaittuq, Nunatsiami, *Havaktinut Kivgaqtuiyi*

Joseph Ohokannoak, *Nunavut Kavamaliqinianut Kivgaqtuiyi*

Derek Allerton, *Nunavut Havaktinut Kivgaqtuiyi*

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit (WSCC) Mikhaagut

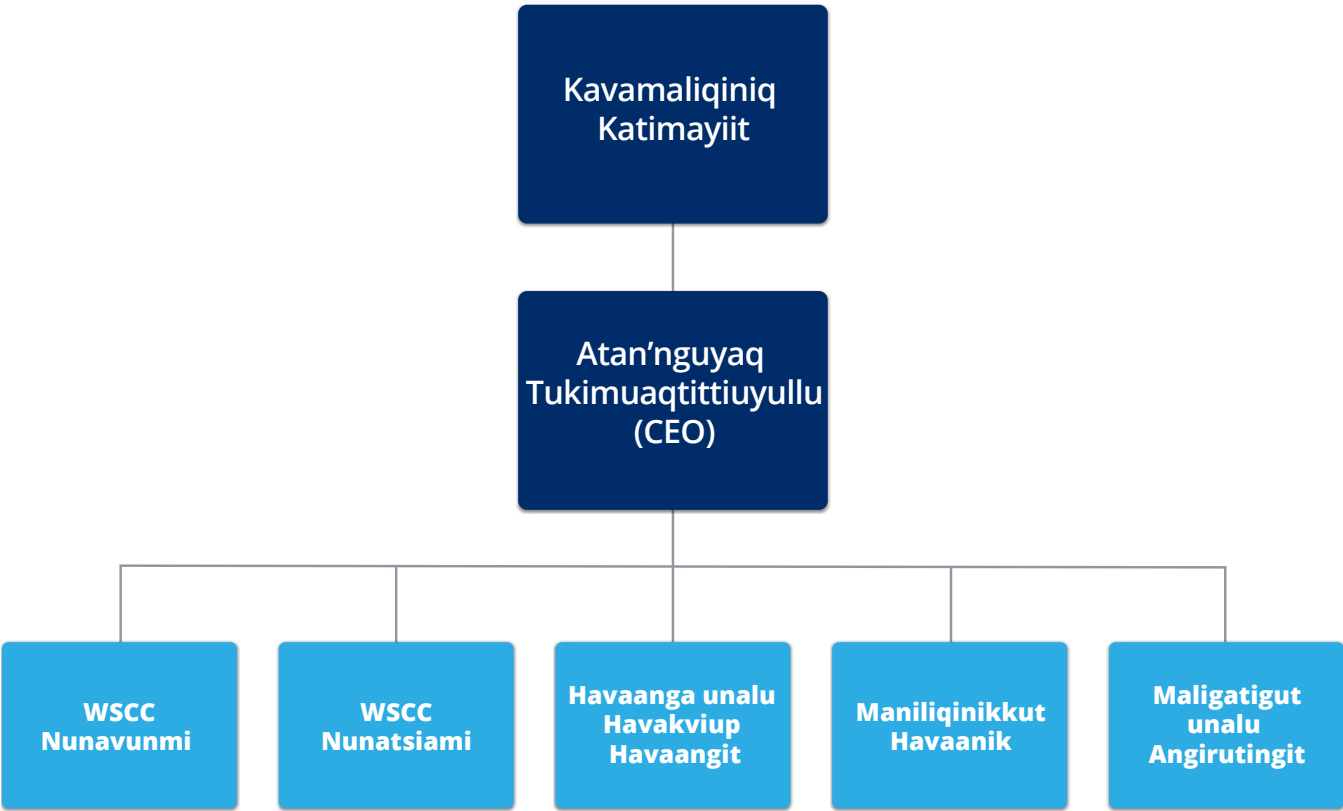
Aaniqtailiniq munariniqlu

WSCC-kut inmikkuuqtuq maligatigut timiqutigiyauyuq munariyakhaa tunigiami *Havaktut Akiliuhiakhanga Maligat*, *Aaniqtailiniq Maligat*, *Qaraqtautmik Aturninnga Maligat* unalu *Uyaraqhiuqtunik Inuuhirinikkut Qayangnairutikharnik Maligat* uumannga Nunatsiami Nunavunmilu. Tapkuat WSCC-kut piqaqtitai kivgaqtutit tapkununga mikhaanut 40,000 havaktit tapkuatlu 4,000 havaktitiyit humiliqak malrukni nunatagaayuk. Hapkuat *Maligat* piyullu *Maligarnik aulatitjutingit* ikayuqtuq hapummiutigiami munariniqlu havaktinut havaktunullu Nunatsiami Nunavunmilu.

Anginiqhakkut pitquyauyut qayangnautikkut munarittiarnikullu, ukua WSCC-kkut 2023-2027 lhumaliurhimayut lhumaliurut, *Apqutit Mikhaanut Hivuranailrut*, ilauyut pingahut hanaqidjutit hivulliuyukhat: *Hivunmuktitni Hivuranailrumitniq Qanuritnit*, *Atuqtitni Nakuuyumik Kivgaqtutit*, unalu *Atuqpiaqtitni Kiinauyaliquitit Hunniunaitnit*.

WSCC Timiqutaita Idjuhia

Havaqatigiiktun angayukhiit puqtuniinni havaktiit hivulliuqtaa WSCC-kut. Ilauyut nunaqaqtut tamangni Nunavunmi Nunatsiamilu. Tuniyut hivuliqtunirmut naunaiyainirlu havaktunut unalu naunaiyainiq WSCC-kut aulapkainingit.



WSCC-kut Nampangit

Naunaitkutut piyauyut talannga naunaitkutanganit⁽¹⁾. Naunaitkutangit ihuarhaqhimayuq tunigiami nutaatqiaq naunaitkutangit, naunaipkarniaqtaa ihuarhaqhimayuq akingit taimaa naunaiyaraangamik aippaanit naunaitkutut.

	2020	2021	2022	2023	2024
Taaksiutigut ihivriuqtaulaaqut havaktittijut	3,968	4,064	4,168	3,989	4,359
Nutaangujut havaktittijit	507 231 Nunavunmi 276 Nunatsiami	601 288 Nunavunmi 313 Nunatsiami	594 263 Nunavunmi 331 Nunatsiami	518 267 Nunavunmi 251 Nunatsiami	708 348 Nunavunmi 360 Nunatsiami
Iliuraiffaarmijut havaktittiji akiliakhangit	250 104 Nunavunmi 146 Nunatsiami	289 129 Nunavunmi 160 Nunatsiami	292 126 Nunavunmi 166 Nunatsiami	295 133 Nunavunmi 162 Nunatsiami	249 148 Nunavunmi 178 Nunatsiami
Unipkaaqtahimajut uqaqtauhimajut	2,832	3,073	3,401	3,033	2,935
Angiqtauhimajut Nanminingit	1,709 723 Nunavunmi 986 Nunatsiami	2,065 947 Nunavunmi 1,118 Nunatsiami	2,414 1,204 Nunavunmi 1,219 Nunatsiami	1,946 820 Nunavunmi 1,126 Nunatsiami	1,883 794 Nunavunmi 1,089 Nunatsiami
Naunaiyaiyit tukhigautit	36	46	37	51	68
Havaktilluni tuquttuq	1	10	2	2	11
Naunaiyaqtaaqut Akiliuhianut (tuhahqitauyut tikittaqni miliansnut)	\$3,138	\$3,474	\$3,680	\$3,912	\$4,280
Ilittuqharningagut Maniliurutit (tuhahqitauyut tikittaqni miliansnut)	\$78.06	\$84.35	\$90.14	\$96.11	\$103.4
Ukiup kiklinga akiliqtakhat akinga (YMIR)	\$94,500	\$97,300	\$102,200	\$107,400	\$110,600
Ihivriuqtangit	626 227 Nunavunmi 399 Nunatsiami	623 215 Nunavunmi 408 Nunatsiami	640 261 Nunavunmi 373 Nunatsiami	958 388 Nunavunmi 570 Nunatsiami	654 318 Nunavunmi 340 Nunatsiami
Ilaupkainiq⁽²⁾	2,736	1,591	640	828	294
Qaffiuyut aquiqtuqtait atauhiqmik ihivriunqniqmik	2.37 3.32 Nunavunmi 1.82 Nunatsiami	2.42 2.72 Nunavunmi 2.27 Nunatsiami	1.70 2.06 Nunavunmi 1.44 Nunatsiami	1.72 2.17 Nunavunmi 1.54 Nunatsiami	1.69 2.04 Nunavunmi 1.32 Nunatsiami
Aquiqtuqtuq tuniayuyuq	1,481	1,510	1,087	1,654	1,113
Uqaqtauyut Qayangnaqtuq Havaakhaq ukunanit WSCC Connect	196	129	133	140	143
Uqainnarialik Qanuriliurninngit⁽³⁾	194 107 Nunavunmi 87 Nunatsiami	228 125 Nunavunmi 103 Nunatsiami	275 123 Nunavunmi 152 Nunatsiami	265 125 Nunavunmi 140 Nunatsiami	208 102 Nunavunmi 106 Nunatsiami
Qauyihainit	17	7	12	6	6
Apirhuqtauyut					
Havaktut/Atan'nguyangillu Apirhuqtauyut Kuatirvikmi	1	5	3	2	1
Havaktut/Atan'nguyangillu Qanuriliuqtauniaqtut	2	3	1	3	2

(1) Naunaitkutut uvani naunaitkutanganit 2024-mi nuhuktauhimayut havainirmi February 28, 2025-mi. Aippaa ukiut aulahimannngittut.

(2) Ilaupkaivakhutik uqaqtatigiikhutik ilihaiblutiglu imaalu ihivriuqtauyut atuni Ihivriuhijimit.

(3) Uumani Havavikmi Aaniaqtailiniq Aaniaqtailiniqlu Maliktakhat Uyarakhiurviklu Aaniaqtailininnga Aaniaqtailininngalu Maliktakhat.

Taiguagakhaq 2024 Hulilukaarutingit

Hivunmuktitni Hivuranailrumitniq Qanuritnit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit
Nunatsiami Nunavunmilu



2024 Akhuurutauyuq Havaamut Naunaitkutingit

Hivunmuktitni Hivuranailrumitniq Qanuritnit

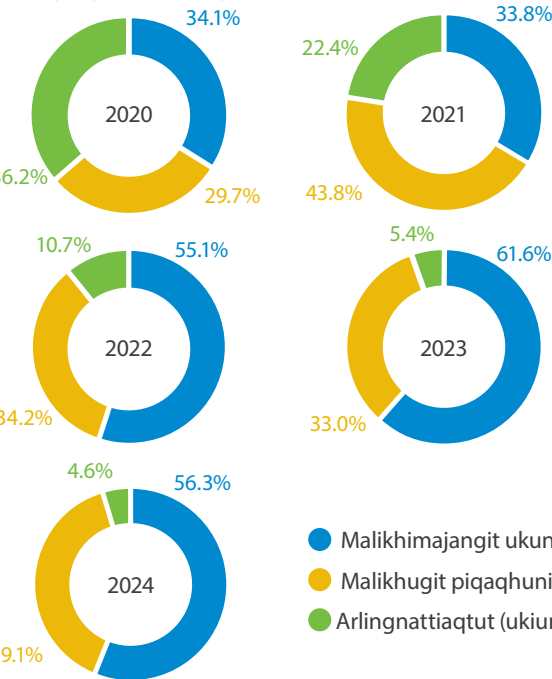
Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit atuqhugit Akhuurutauyuq Havaamut Naunaitkutingit (KPIt) naunaijaigiami piliriakhangit hivunigijavut Parnaijautivut Hivullitukhangit.

Akhuurutauyuq Havaamut Naunaitkutaq	2024 Piyumayait	2024 Kiuviniiit	Naunaiyainiq	2027 Piyumayait
Tammaqhimayut Ikaarnigut Aanniqtatqahimayut	1.77	1.55	✓	1.68
Pusaatinga hivullituyakhaat havaakhait tuniyauvaktut OHS atuqtakhainnik Pittailinik Kivgaqtuidjutikhat	40% ⁽¹⁾	35.8%	✗	100%
Pusauni havaktit naamaguhuktut tahapkuat piqaqninut tuhagakhatlu piqaqtitni	75%	92.9%	✓	75%
Pusaini katitlugu pilaqni akiliqtuhit taiyauni tapkuat Safe Workplace (Aanniqtailivikhangit Havagvik)	49.9% ⁽²⁾	57.3%	✓	5%-mik akitturyuummiqtuq/ ukiuq 2022-mit aullaqtiriarunmit
Pusauni pilat havaktitit taiyauni tapkuat Safe Workplace (Aanniqtailivikhangit Havagvik)	39.7% ⁽²⁾	46%	✓	5%-mik akitturyuummiqtuq/ ukiuq 2022-mit aullaqtiriarunmit
Pivaliatitni OHS-kut maligait malikhugit tapkuat Tamatkiumayut Maligait Naunaiyaqni Parnaut (CPRP)	2024 atuagait angiqtauhimajut	Inirtuq	✓	CPRP-kut atuhakhalianut
Qanuritni tapkuat havaktitituyq qauyihaqni aktilaq uuktut havanguyuyq	Iniliuqtaaqhimajut havaaq ihumaliurut	Iniriqhimayumi	✓	Inirtuq

Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik
 Havaamut mikiumik qaangiutihimayuyq tikinnahuaqtaminik
 Havaamut qaangiutihimayuyq tikinnahuaqtaminik
 Hivulliuqtirilutik hivunikhamingnut aallangurtimianulluuniit aulavikhaa

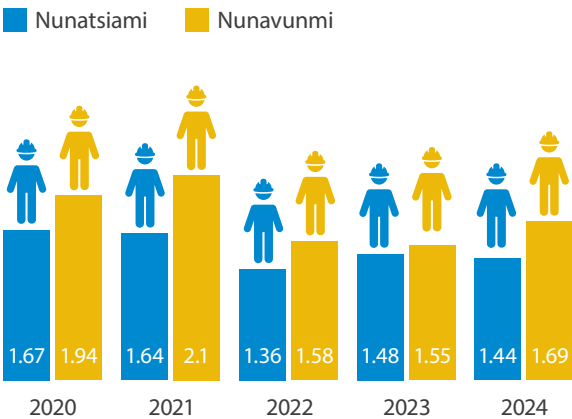
- (1) Tamna naamagiya havakviginia tikittaqnia uuma KPI-kut 2024 Piyumayait iluanittalik qagiqnia uvaluniit tungautnia 5%. 2024-mi, tamna naunaipkut piqattiangittuq piplugu Pittailinit Kivgaqtutit pihimani tallimat inniqhimaittut havakhat. Havaktitaqni tahapkununga havat hugiaqtauyut 2025-mi.
- (2) Kititauni naunaiqtai tapkuat 2022 huniumaititlugu ilitquhi tahapkuat KPI-kut nalaumangittut mikhaatni. Tapkuat piyumayait ihuaqhiqahimayut piplugit nalaumayut 2022 huniumaitni ilitquhi.

Pitquyauyuyq Maliqqayakhanut 2020-2024



Tammaqhimayut Ikaarnigut Aanniqtatqahimayut 2020-2024

Una qaffiuniit ikaarniit tammaqtut utiritit atuhuiq 100 havaktut



- Malikhimajangit ukuninngat qaangiqtakhaunngittuq Ublunganit Tikittukhaq
 Malikhugit piqaqhuni qaangiqtat umikvikhanganiq
 Arlingnattiaqtut (ukiunganiluni)

Qanuq pitaqhimavitigu piyavut 2024

Hivunmuktitni Hivuranailrumitniq Qanuritnit pigiarutit?

1.1 Attaqtuhinia havakniq aaniaqtailiniq hivuranailrumitniqlu (OHS) iliharniq

Hatqitqittangi kangiqhimani tapkuat OHS-kut piyaaqnit piqaqtitninut tuhagakhat piqaqnilu tapkuat WSCC-kut piqataunit.		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Havarini turagat havaqatigiknit tuhaqhittangi havaktitiyut tapkuninga Hivuranaitni Pinahuaqnit Kivgaqtuiyut	Havarini 4 angiyut havaktitiyut havaqatigiknit	✓
Nutanguqni tuhagakhat OHS-ngi piqaqnit	Nutanguqni tuhagakhat 4 OHS-ngi piqaqnit	✓
Atuinaqni pivaliatitni iliharnit maniktakhat havagutai	Hannaiyaqni havagutit atuqtauliqnia talvani January 1, 2025 ⁽¹⁾	✓
Pivaliatitni tuhaumatyutit atugakhaliat nakuuhivalliqninut OHS-ngi tuhagakhat piqaqnitlu piqatauyunut	Pivaliatitni angiqtaunilu atugakhaliat	✓

1.2 Nakuuhivalliqni qanuriliyut aaniqtutlu pittailini huliniit

Amigairyuumilugit qaffiuningit havagviit OHS pinahuarutait imaa havaglugit maliruagakhat naunaittumik uvvalu tunihilutik atugakhanik havauhikhainik uvvalu ihuaqtunik ikayuutikhanik ikiliyuumiriangani uvvalu pittailinikkut havaatigut-pihimayut aanniutit uvvalu hulaqutit, taimaali havaglugit qayangnaitqiyamik havagvingnun.		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Naunaiqni, naunaiyaqni, pivaliatitnilu OHS-ngi maligait	Tunini 2 OHS-ngi maligait tapkununga Kavamaliqiniq Katimayiit angiqtauyukhat	✓
Pivaliatitni inmingnut Pittailitit pityuhit tapkuat aulatyutainut nutat pinguqtauni maligait	Pinguqtitni uvaluniit nutanguqnit 5 pityuhit	✓
Atuqtitni turagat tuhagakhat katitviunit ilihautiyangi amihut havaktitiyit katutyiqatitlu tapkununga Safe Workplace havagutai	Havarini pipkarahuaqni taphumunga 1 angiyuq havaktitiyi atauhiq hitamauyaqniani ukiup atuni nunatagauyumi	✓

(1) Kavamaliqutit Katimayit ihumaliuqtut kinguvariaqniat iliharniq maniktakhat havagutai atuliqtaunia tikitlugu July 15, 2025.

1.3 Naunaiyaqni havaktitiyuq qauyihaqni aktilat uuktut

Tamna naunaiyainiq havakvikmik naunaiyaut aktilat uuktut naunaiqnilu pityuhit nakuutqiyamik aittuqtauni nakuqpiaqnit hivuranaitniq havattiaqni aturahuaqtitnilu havattiangilruit havakviuyut.

IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Naunaiqni qauyihaqnilu uuktutaulat naunaiyaqpiligakhat	• Titiqni havagutai apqutikhat hivunmut	



Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik



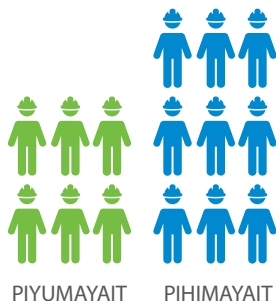
Havaamut mikiumik qaangiutihimayug tikinnahuaqtaminik



Havaamut qaangiutihimayug tikinnahuaqtaminik



Hivulliuqtirilutik hivunikhamingnut aallanngurtimianulluunniit aulavikhaa



Avatqutitnia tamna **2024**
Piyumayait, tamna pusaunioa
pilat havakviuyut taiyauni
tamna hivuranailruq
havakviuyug tamnauyug

46%

Niriuktut

Hivunmuktitni Hivuranailrumitniq Qanuritnit qitqanittangi ihumagiyavut piyariangi havakvikmi aaniarutit aaniqtutlu. Pinahuaqtavut atuinaqtug havakvikmi aaniaqtailiniq hivuranailrutlu ilihagani, nakuuhivalliqni aanirtailiniq huliniit, ihuaqhihimanilu tapkuat Safe Workplace (Hivuranaittuq Havakvik) havaguta aturahuaqtitni atuqpiqtitnilu aaniaqtailiniq hivuranaitqiyatlu havakvit tamaitnut.



Taiguagakhaq 2024 Hulilukaarutingit

Atuqtitni Nakuuyumik Kivgaqtutit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit
Nunatsiami Nunavunmilu

2024 Akhuurutauyuq Havaamut Naunaitkutingit

Atuqtitni Nakuuyumik Kivgaqtutit

Havaktut Qayagitjuttikhainnik uvalu Ikeyukhiakuttikhianit Katimayit atuqhugit Akhuurutauyuq Havaamut Naunaitkutingit (KPIt) naunaijaigiami piliriakhangit hivunigijavut Parnaijautivut Hivulliutikhangit.

Akhuurutauyuq Havaamut Naunaitkutaq	2024 Piyumayait	2024 Kiuviniit	Naunaiyainiq	2027 Piyumayait
Piqatauyut Naamaguhukni Kititinit	80%	73% ⁽¹⁾	✗	80%
Pusauni piqatauyut piqataupkaqni pihimayut piqatauyuq piqatauni havagutit atuqni	100%	100%	✓	100%
Pusauni WSCC-kut inungnut piqataunit pitaqta kiutyutai aktilat turaqta	90%	100%	✓	90%
Katitlugit Iniqninut Kititauni (tallimanut naliangutijunut)	2.6	2.6	✓	3
Pusaunit kivgaqtutit naamagini tapkununga e-Business qaritauyakkurutai	80%	84%	✓	80%
Katitlugit Aturahuaqtittiyut Kititai	80%	80%	✓	80%
Pihimainaqni aktilat	Avatqutni GNWT-kut GN-kutlu aktilat ⁽²⁾	86.7%	✓	Avatqutni GNWT-kut GN-kutlu aktilat
Qanuritni Maligagyuat Naunaiyaqni havanguyuuq	Iniliuqtaaqhimajut havaaq ihumaliurut	Iniriqhimayumi ⁽³⁾	○	Inirtuq
Atuqpakniqhat Akituni Atuni Utiqviuni	4%-mik ikikligiarut 2022-mit	21%-mik akitturyuummiqtuq 2022-mit	✗ ⁽⁴⁾	10% mikhigiaqni talvanga 2022 hunniamaithni ilitquhi
Qaphiuni kiugiangittut unniqlutit hivunmuktitni tapkununga Havaktit Uqautiyi Aapiasia	33%-mik ikikligiarut 2022-mit	72%-mik ikikligiarut 2022-mit	✓	Piittuq

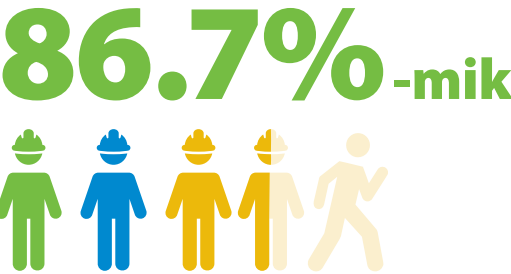
 Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik
  Havaamut mikiumik qaangiutihimayuuq tikinnahuaqtaminik
  Havaamut qaangiutihimayuuq tikinnahuaqtaminik
  Hivulliutitilutik hivunikhamingnut aallangurtimianulluunniit aulavikhaa

- (1) Tamna 2023-2024 Kivgaqtugut Atughimani Naunaiyaut, tahariyauyuq talvani 2024, uukturaqtai nakuuni WSCC-kut kivgaqtutit pihimayut kiutyutinit Havakviuyunit, Havaktit, tamnalun Nunaqhiqaqvut Piqaqtitiyut humiliqak siksit avikhimaniit: Iliqtuhiliqutinit Naalaktuq, Piyarakittuq, Havattiaruq, Nalaumayuq, Pittiaruq, Havattiaruq.
- (2) Pihimainaqni aktilat: Nunatsiap Kavamanga 2023-2024, 87.5%; Nunavut Kavamanga 2022-2023, 82%.
- (3) Qanuritnit tapkuat Maligaliqutit Naunaiyaqni havanguyuuq kinguvariaqtauyuq tikitlugu Q2 2025.
- (4) Utiqviuyut Kivgaqtutit atuqaliyut qaphinut akitunit hiamaktaillitit atuqtauni, ilatyutikhailu parnaktahimayut. Hivikittumut qanuritnit takukhaungilaqtut. Tatyaa akitunit ilagiqni naunaiyaqtauniat naunaiakhai inmingni talvanga hilataant pityutit. Puqtuhivalliani havautit akitunit, utiqtukhat naunaiqtutit, akittuqpaliyutlu ilatyutauyukhaumata. Tamna havarini atuni hunniamaittut pinahuaqni ihuaqhihimani akitunit munaqtaunit.

Hitamanit 4 ilitarijaujunut uqauhilgit haffumani WSCC: Qablunaatut, Uiviiitit, Inuktitut unalu Inuinnaqtun. Hup numiktauhimajut pivalliahimajangit WSCC uvani 2024-mi?



2024-mi, WSCC-kkut havaktiaqtut pihimainnarninganik amigainingit



Qanuqtut piniaqqita 2024-mi Atuqtitni Nakuuyumik Kivgaqtutit?

2.1 Hulini qiniqni piqatauyut uqauhiqaqvut

Atuqpiariangi piqatauyut pivikhaqaqni atuqatigikni atuqhimaniqtik aturahuaqtitnilu nakuuhivalirutikhat attaqtuhiyakhai piqatauyut piqataunit pityuhit		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Pinguqtitni naunaiyainiq atugakhat tapkununga WSCC-kut havagutai kivgaqtutitlu	Pivaliatitni naunaiyaqni atuqtai WSCC-kut havagutait	✓
Ilaliutyaqni ilitquhiliqutit hivuranailrumitni piqatauniqnut havaguta	Nunaqaqaqtut Kavamait Timiuyutlu ilaliutyaqni tamaitni WSCC-kut piqataunit	✓
Havarini pipkaqnit Nunaqaqaqtut Kavamait Timiuyutlu piruqhaqni havaqatigikniq havaktikhaqhiurniqlu kivgaqtuiyut Piqatauyut Piqataunit Katimayiralaat	10% avataanutluniit ilani Nunaqaqaqtut kivgaqtuiyut tapkunani Piqatauyut Piqataunit Katimayiralaat	—

2.2 Pivaliatitni pigiarutit piyarakitnilu aulatyutit pityuhitlu

Pinnguqtittangi taihimayut pityuhit atuqtitai pinnariyauniqpat piqatauyunut pinahuaqtitninut naamaktunik hanalrutit, pitquhiliqutit, tuhagakhat, ihuaqhautitlu ayuqnaitqianik turangatqianiklu havaptingnut		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Pivaliatitni inmingni tuhaqhitaqvut nakuuhivaliriangi pilaqnit timiuyunut tuhagakhat	- Pinguqtitni 8 tuhaqhitaqvut - Piqaqtitni inmingni ilihainiq	✓
Ihuarjuummirlugu havaktittijut qaujimaningit	- Atuqpaliani Tuklirit 1 tapkunani Havaktitiyuq Ikayutit Uuktut - Atuqpaliani 25% atuqtit atuqhimani aturahuaqunit	✓
Nutanguqni titiqnit tuhagakhatlu aulataunit	Atuqpaliani Tuklirit 1 tapkunani Havakviup Titiqni Tuhagakhat Aulatauni Havagutai	✓
Hakugikhiluagit Nalunaitkutaq Pivikhangit aulattittinirnut ihuarningit	Pivaliatitni tamatkiumayut atuqtauni ingilrayakhat nunauyaq tapkununga WSCC-kut Kiinauyaliqutit Havagutai	✓
Hannaiyaqni havagutai, pityuhit, maligaitlu ikayuqtuqni ilikut Ukiumut Aturniqpaq Nautiumatit Manikhauhitlu (YMIR) tahamunga Nunatsiaq tamnalun Nunavut	Ilikkut YMIR-ngi atuinarianiktitni talvani January 1, 2025	✓
Pivaliatitni piyuminaqhini lu qaritauyakkut piqatauyut atuqnit	- Pivaliatitni atuqtakhat nunauyat qaritauyakkut kivgaqtutit havaktunut - Pilaqni piyuminariangit nautiumayat tuhaqhilvik piqatauyunut	✓

Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaaminik

Havaamut mikiumik qaangiutihimayut tikinnahuaqtaaminik

Havaamut qaangiutihimayut tikinnahuaqtaaminik

Hivulliuqtirilutik hivunikhamingnut aallanngurtimianulluuniit aulavikhaa

2.3 Ikayuqtit havaktit atuttariangi atuqtitni kivgaqtutit

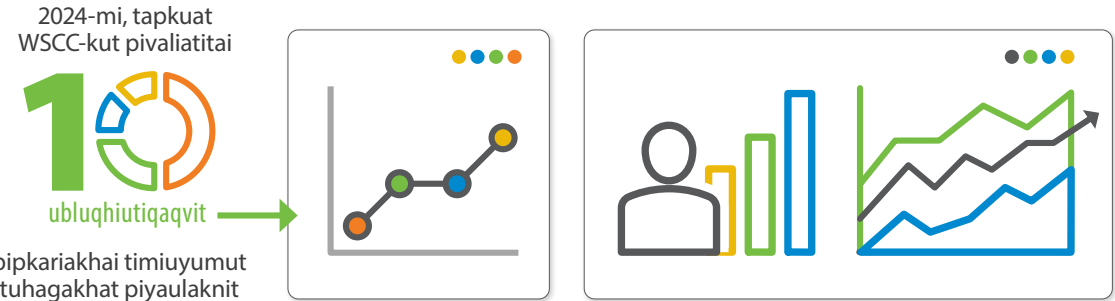
Atuqpiaqtitni akhurutauni atugakhaliat ilihimanit hugiaqninut allanguqtainaqtunut havaktiqaqlaqtut ikayuqtuqhugit, piqatigiplugit, aturahuaquplugitlu WSCC-kut havaktit aturiangi nakuqpiaqtunik kivgaqtutit piqatigiyaqtinut		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Nutaannguqtiqhimalugit Havaktulijit ikajuutikhangit	- Atuqpaliani Havaktiqtut Hivuliqni Tuhaqhitaqvik - Pitaqni atuqpalianilu havaktitarniq qaritauyakkurutit	✓
Atuqpaliani Havaktiyyut Parnaiyainiq Atugakhaliat	Atuqpaliani puqtuniqhat 3 aturahuaqunit	✓
Inikhaliurlugit havagvik inikhaat	Iniqni naunaiyaqni aapisimi inikha piyuminaqnit	✓

2.4 Naunaiyaqni maligaqyuat WSCC-kut atuqtitai

Nutanguriakhai maligaqyuat WSCC-kut atuqtitai		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Pivallialutik pijumajainnit nutaannguqtirningit havaakhanut aanniaqtailinirnut aanniqtailinigullu maligautingit ikajuqatigiigiangani Ujaraqtarviujut Havaktinut Aanniaqtailinirnut Aanniqtailinirnullu Maligautingit Katimajiralaq unalu Aanniqtailinirnut Kiuliqiji Katimajiralaq	Atukhaqni naunainaiq hivuranaitni maligaqyuat hivulliutyaqni tapkunanga OHS-ngi Naunaiyaiyt Katimayiralaat	○ ⁽¹⁾
Naunaiyaqni Havaktit Aaniaqtailini Hivuranailrumitnilu Maligait tapkuatlu Uyarakhivut Aaniaqtailini Hivuranailrumitnilu Maligait	Naunaiyaqni OHS maligait hivulliutyaqni tapkunanga Maligaliqtut Naunaiyaqni Katimayiralaat atuqtaunilu ihuaqhaqhimayut atuqpiarahuaqnit	✓
Atuinaqni maligaliqiyit pityuhit tapkununga Havaktit Manikhauhit Maligaqyuat havaguiqhautit ihuaqhaqnit	Pigiaqni uuktutit Maligaqyuaqmut	✓

Havaamut katimaniq unaluunniit qaangiutiyaaluunniit tikinnahuaqtaminik
 Havaamut mikiumik qaangiutihimayut tikinnahuaqtaminik
 Havaamut qaangiutihimayut tikinnahuaqtaminik
 Hivulliutitirilitik hivunikhamingnut aallannurtirminulluunniit aulavikhaa

(1) Una pigiarut kinguvariaqtauyut ahiilu atuqpiagkhat hivulliutyaqtauyut malikhugu maligaliqtut naunaiyaqni.

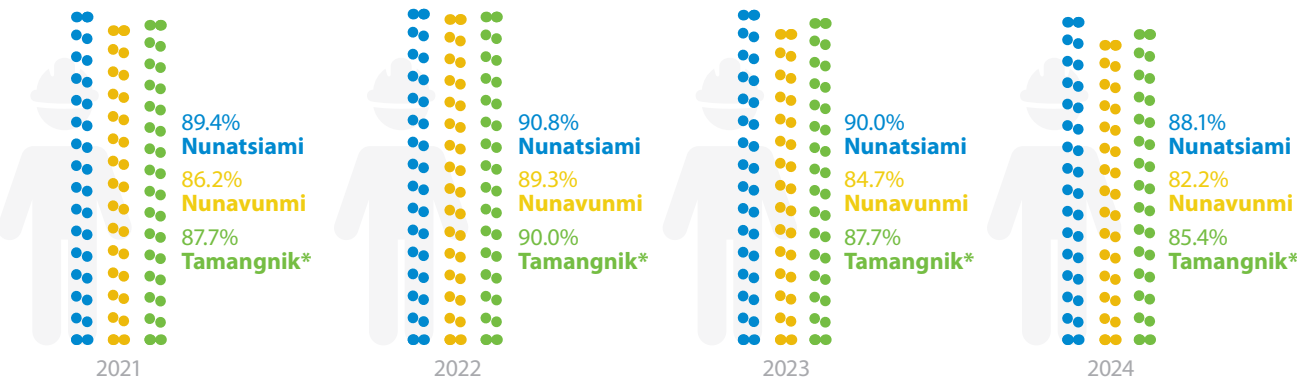


2.5 Nakuuhivalliqni utiqviuyut aulatauni

Aulattakhai utiqviuyut piyakittumik havarittiaqtumiklu atuqni naamaktut pityuhit, hanalrutit, havagutailu, taimaittumik mikhigiaqni akhuqnaqnit havaktit havariyai huli nakuuhivalliqhugit piqatauyut utiqviuni atuqhimanit		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Naunaiyaqni timiuyumut havagutikhat hanatyuhikhatlu tapkunani Utiqviuyut Kivgaqtutit timiuyumut ihuaqhaqnit	• Iniqtiqni naunaiyaqni Utiqviuni Kivgaqtutit havagutai pitquhit	✓
Pivalliqtitni utiqviuni aulatauni tuhaqhittautit	• Pinguqtitni 8 atuqtauvaktut utiqviunit titiqat • Pinguqtitni 4 atauhiq-makpiraq naunaipkutit titiqat atuqtauvaktunut utiqviunit-turangayut pityutit • Naunaiyaqni inmingnut tuhaumatyutit pityuhit aaniqtunut havaktit aturahuaquityutitlu	✓
Qanilruani ihivriurlugit 2022 nanminiqutigijangit ihuaqhihimagiami ihumaliurut	• Iniqtiqni naunaiyautit naunaiqnilu hivulliutyuqnit	✓
Pivaliatitni ilauliqitunut iliharniqilu havagutai tapkununga Utiqviuniq nanminilgit	• Pivaliatitni iliharniq havagutai	✓

Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik
 Havaamut mikiumik qaangiutihimayug tikinnahuaqtaminik
 Havaamut qaangiutihimayug tikinnahuaqtaminik
 Hivulliuqtitilutik hivunikhamingnut aallangurtirianiulluuniit aulavikhaa

Pusaatinga aanniqhimayug havaktit utiqtitut havaamingnut 6-ni tatqiqhiutini



* Qaffiuningit kivgaqtuiyut malrurnik ukiuqtaqtumi amigaininginnik amigainingit aaniqhimayut havaktit utiqhimayut havaamingnut arvinilingnit tatqiqhiutini

Niriuktut

Havaqatiginaqtavut havat tapkuat Atuqtauni Nakuuyut Kivgaqtutit, pinahuaqhugit pityuhit havariykaqnilu WSCC-kut havaktit piqaqtittangi piyakittut, piyaulat, kangiqhimannaqtut, atuttiaqtutlu kivgaqtutit tahapkununga kivgaqtugaptingnut. Atuqpiarahuaqtugut ilaliutyuqni atuqniqhavut pinnariyat qautamamut aulatyutit nakuuhivalirangi utiqviunit aulatauni, ihuaqhaqni kivgaqtut atuqnit, attaqtuhivalliqnulu ilitquhiliqutit hivuranaitni pigiarutit.

Taiguagakhaq 2024 Hulilukaarutingit

Atuqpiagtiti Kiinauyaliqutit Hunniunaitnit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit
Nunatsiami Nunavunmilu



2024 Akhuurutauyuq Havaamut Naunaitkutingit

Atuqpiaqtitni Kiinauyaliquitit Hunniumaitnit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit atuqhugit Akhuurutauyuq Havaamut Naunaitkutingit (KPIt) naunaijaigiami piliriakhangit hivunigijavut Parnaijautivut Hivulliutikhangit.

Akhuurutauyuq Havaamut Naunaitkutaq	2024 Piyumayait	2024 Kiuviniit	Naunaiyainiq	2027 Piyumayait
Atuqpaknit Atugakhanut Utiqviunit Hivituni	104.4	109.4	—	10% mikhigiaqni talvanga 2022 ukiuq nunguani
Utiffaarninnga piqutinganik	5.5%	13.6%	✓	5.25% atuni ukiuq
Manikhaq Qanuriliurutauyuq	110.7%	114.0%	✓	116.4%

 Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik
  Havaamut mikiuumik qaangiutihimayug tikinnahuaqtaminik
  Havaamut qaangiutihimayug tikinnahuaqtaminik
  Hivulliuqtirilutik hivunikhamingnut aallanngurtirnianulluuniit aulavikhaa



Tamna **2027** Piyumayait
Maniktakhait Havakhaq tamna

116.4%

Tamna **2023** Piyumayait Maniktakhait Havakhaq tuhaqhitautai talvani 2023 Ukiuq Tamaat Unniutjuti **115.2%**, kihimik nutanguqtauyuq talvunga **108.8%**.
Tamna 2023 Kiuviniit huniumaittut talvani **107.1%**.

Qanuqtut pivitigu pigiyavut 2024

Atuqpiaqtitni Kiinauyaliqutit Huniumaitni?

3.1 Naunaiqni tapkuat Havaktit Hapummini Maniktai aulayautiariakngi

Naunaiyaqni ahiningaqtunit havaktitni WSCC-kut hanivaivigini aulatauni tapkuat Havaktit Hapummini Maniktat huniumaitni naamakni kangiqhimanilu WSCC-kut pivaliriakhai tamaitni utiqni hanivaivigini ahiningaqtitnit hilatanit una havarinia		
IHMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Havarini naunaiyainiq atuqtunut hanivaiviuni havagutai naunaiqnilu atuttiangilrut piquitit ahianguqtitakhat uvaluniit ihuaqhagakhat	Aturahuaquiniq atuqpaliqnikhainut havariyat havattiaqnit atuqpiaqtitnilu utiqviunit	✓
Havarini qauyihaqnilu Hanivaiviuni Tigumiaqtit kivgaqtutit	Pivaliatitni atuqpalianilu tamaita kamagini havagutit⁽¹⁾	—

3.2 Ilaglaqni WSCC-kut maniktaqatitni havakhat

Ihuaqhihiania ihuaqhina tapkunanga piquatitni nakuuyumik ihuaqutauni aaniqtut havaktit huli ihuaqhihimaplugit huniumaitni akituvallangitnilu havaktitni qauyihaqni aktilat		
IHMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Naunaiyaqni akiliqtutit pityuhit havagutai havagutauyutlu atuttiarni piyarakitni	Piliriakhaq qimilurningit iniqhimajangit⁽²⁾	—
Pivallialugit piliriakhaq munaqhairaariangani maniktaarningit muarjaujukhat nalunairiangani qaliriqhimaqut	Piliriakhaq pilimmakhaqtuq	✓

(1) Tamaita takunit havagutai tapkuat Hanivaiviuni Haliktiit kivgaqtutit amigaqtut piplugu kanturagutauyut ahianguqnit maligaliqutitlu naunaiyaqni kanturagutit mikhautauyutlu iniqtaunikhai talvani Q1 2025

(2) Tamna akiliqtuiniq pityuhit naunaiyainiq iniqhimaittuq pivikhani piplugu ubluqhiutiqaqvit uukturaqnit kinguvaqni. Una kinguvaqhimatyuhia naunaiqut mikhautimayug iniqtaunia talvani Q1 2025



Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik



Havaamut mikiumik qaangiutihimayug tikinnahuaqtaminik



Havaamut qaangiutihimayug tikinnahuaqtaminik



Hivulliuqtirilutik hivunikhamingnut aallannurtirmianulluuniit aulavikhaa

Niriuktut



Atuqpiaqtitnia Kiinauyaliqutit Ihuaqhihiani atuinariakhai. Talvani ukiuqmi hivunikhami, naunaiyaqniaqtavut hanivaiviuni atugakhaliat, aturniqhautitni akiliqtutit havagutai, ihuaqhihimanilu naamakni maniktaqutait. Atuqpiaqtitni tamna Havaktut Hapummini Maniktat piquatiriakhait aaniqtunut havaktit munaqtaunit. Ihuaqhihimaplugu naamaktunik maniktat atuqhugu naamaktut maniktat havagutai, ihuaqhihimayavut havariyavut kamagittiaqni.



Maniutivut

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit
Nunatsiami Nunavunmilu

Atannguyait Uqauhiit

Ukiumut nunguttuq December 31-mi, 2024



Maniyauyut Uqaqatigiknit Qauyihainilu 2024

Tamna maniyauyut uqauhit piqaqtitpalliqtai ilihimanit tuhagakhatlu tapkuninga WSCC-kut kiinauyaliquitit aulatyutait havarittiaqnilu ukiungagut nungua December 31, 2024. Taapkuat Kiinauyait unipkaangit atangmata ukununga atauttikkut taiguqtauyukhat.

Aulapkaiyini Naittuq

Tapkuat WSCC-kut atuqhimayat aqliknaqtumik kiinauyaliquitit utiqtitnit 2024-mi, pitaqhutik tamatkiumayunik manikta \$35.9 milian hutqikhugu tammaiyaunia \$1.9 milian 2023-mi. Una 393.6% nakuuhivalliqnia maniquitivut qanuritninut pihimayai tamatkiknut hakugiktumik hanivaiviuni havarinut atuttiaqtutlu aulatyutai aulatauni atuqtitlugu aipaanut ukiuq atuqpaliani IFRS 17 tamnalu IFRS 9 maniliqutit atuqtauvaknit.

Aturniqhat kiinauyaliquitit akhuqyumini talvunga 2024 ilalgit:

- 74.6% ilagiatni katitlugu hanivaiviuni manikta talvunga \$67.9 milian
- 6.8% aglivalliqni nautiumatit manikta talvunga \$103.9 milian
- Makuuhivalliqni manikta qanuritnit (piqutit/atugait) talvunga 101.8% talvunga 108.3% malikhugu IFRS 17
- Aulatyutinut hanivaqhimani atuqtauni atugayut \$16.1 milian nakuuyumut \$23.4 milian
- Katitlugu piqutit aglivalliqni tamna 12.1% talvunga \$589.9 milian

Huli hanmini atuinaqni akhurnaqtit puqtuhivaliyunit nautiumatit kivgaqtutit akiliqtutit, tamnalu atuqtukhat himautinut akiraqtutit niriunaqnit tapkununga Kanata tamnalu United States, tapkuat WSCC-kut atugakhaliat kiinauyaliquitit aulatauni angiyumik hakugikhigiarutayut pilarniptingnut inniqtuqni havariyaqaqtavut havaktituyunut aaniqtutlu havaktit humiliqak Nunatsiaq Nunavutlu.

Hivumut-naahuriplutik Naunaitkutat

Hapkua naunaitkutanit titiraqhimayulik hivumuuqtunik talvuuna naatjuhiit aallannganiaqtut. Hapkunani naunaitkutanit titiraqhimayulik atuqtaghanik hivuniptingnit imaalu amirnarahuqquqtut naunaqhutiklu. Hivumut-qiniqhiablutik kangiqhidjutinik ilaayut kihimi kikliqanngittut hapkununga WSCC-kunun hivulliuyukhat, pinahuarutit, hulidjutit, itqungniarutit uvvalu tautuktauyut.

Naluyaublutik hivunikhamut qayangnakkuurutiginiqatit: aallanguqattaqtut kiinauyaliriniit hilaryuami, pivallidjutingnit hulidjutauyullu; maligaliriniq; kiinauyaliriniup idjuhiit; ihumaliutqutikhat, iqaqtuiyiliriit hulidjutait; aallatqiillu naluyaayun, ilihimayaayullu. Talvuuna mikhaatigun, taamna taiguqtun qayangnairutiqaqtukhaq pidjutikharnik hivunirmun tautugiangani naunairutikharnik uvani iniqhimayunik titiqqani.

Ahianguqni tapkuat Aturniqhat Aktilangit Pinahugiyaunit

Maniyauyut naunaiyaqni atuqtaulaqni pilarahugini ikayuqhiutini Nautiumatit kanturagut aktilat ukiumut nunguani 2024, nalaanitia taty piqpiqanut atuqpiqanilu Nautiumatit kanturagut atugait piniqhauniatuqninut hatqiumani tapkuat WSCC-kut tatyamut hivunikhamilu aturiaqaqtainut. Ahianguqni pinarahugiyat qanuritnit talvani:

Aktilangit Piniarahugini Ahianguqnit

Piniarahugini	2024	2023	Atuqliqni ahianguqni tamaitnut atugait
Tuqunit piplugit	Piplugu tamaitnut amigaitnit tuquyut titiqat talvanga Kititiyit Kanta (2020-2022 Canada Life Titiqat) 25% ilagiaqni atuqtut tuquyunut aktilat	Piplugu tamaitnut amigaitnit tuquyut titiqat talvanga Kititiyit Kanta (2010-2012 Canada Life Titiqat) 10% ilagiaqni atuqtut tuquyunut aktilat	\$4.6 milian
Ikikliyuumiutinga akingit	4.81%	4.86%	\$2.1 milian
Aaniaqtut amigaiqpalliqli – hivituyumut	4.00%	4.50%	\$5.6 milian

Naittuq Maniliqinirmut Qanuriliurutingit

2024 tamna aipaa ukiuq kinguagut atuqpalianit IFRS 17 tamnalu IFRS 9. Huli ihuinaqni kiinauyaliquitit pityutauyut niriugiyauyut piplugu allanguqtaqni talvani IFRS 17 akikhigiaqni aktilat ahiilu piniarahugini, tapkuat WSCC-kut takukhautitai atuttiaqni aulatauni tahapkuat akhurnaqnit.

Katitlugu Tamatkiumayuq Maniktat Qauyihaqni

Tamna angiyumik nakuuhivalliqnia katitlugu tamatkiumayut maniktat tammaiyaqnit \$1.9 milianmit 2023-mi maniliuqnianut \$35.9 milianmut 2024-mi pityutauyuq maniliuqnia \$37.8 milianmut. Una aqliknartuq utiqtititit pipkaqni qaphinut pityutit:

- Maniit tutquumayut aulapkaininnga:** Katitlugu hanivaiviuni maniktat ilagiaqtut \$29.0 millian (74.6%) talvunga \$67.9 milianmut, piplugit tamaknik nakuuhivalliqni niuvrutauni qanuritnit aktuanilu havat aulatauni
- Mikhigiaqni aktuanit nautiumatit kiivauyaliquitit akiliqtutit:** Nautiumatit kiinauyaliquitit akiliqtutit mikhigiaqtut \$18.8 millian (51%), talvunga \$36.9 milianmit 2023-mi tikitlugu \$18.1 milianmut 2024-mi
- Aulatyutai atuttiaqni:** Pigaluaqtitlugit akittuqpaliani, tapkuat WSCC-kut huniumaitai atuttiaqni munaqnit aulatyutit akiliqtutit

Una havarittiaqni naunaiqtai huniqtailini kiinauyaliquitit atugakhaliat tukliani ukiunga IFRS 17 atuqpaliani, takukhautitai pilaqnivut aulapkaqnit atuliqtaptingnut allanguqtaqnit pippkaqtai nutat maniliqutit atuqtauvaknit huli ihuaqhihimani kiinauyaliquitit huniumaitnit.

Qulangnaiyautit kivgaqtutit pidjutigiyaat

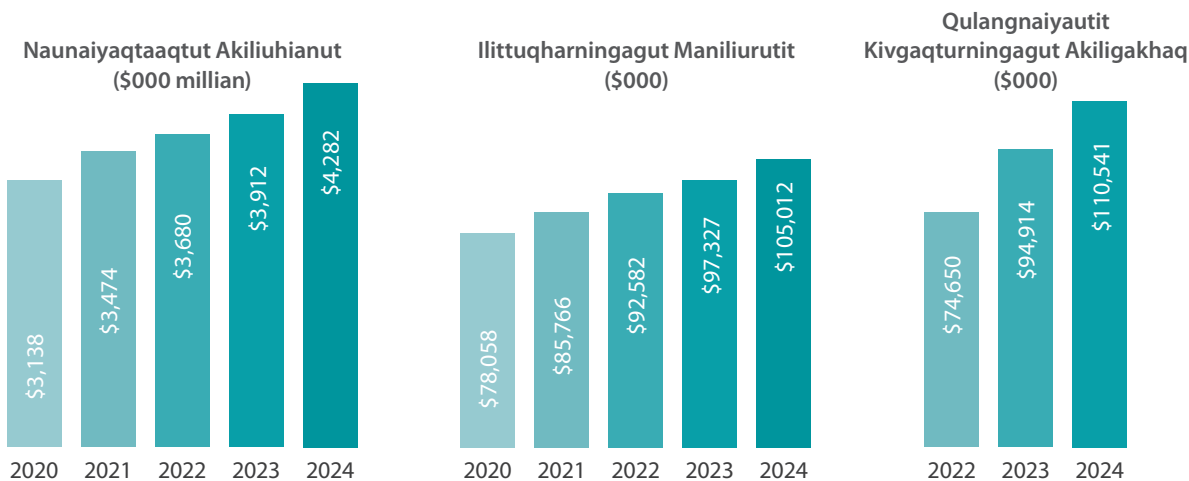
Tamna nautiumatit kivgaqtutit pityutai mikhigiaqni maniliuqninit \$2.4 milian 2023-mi tammaininut tamna \$6.6 milian 2024-mi, takukhautitai atuinaqni akhurnaqnit aulatauninut nautiumatit kivgaqtutit akiliqtutit tatyamut maniliurutit avatait. Una mikhigiaqnia \$9.0 milian piyalik mutattiaqlugu qauyihaqni:

- Maniktat aglivaliani:** Nautiumatit maniktat aglivalliqut talvunga 6.8% talvunga \$97.3 Milian talvunga \$103.9 milian, aturnipaq pityuta tamna 10.3% ilagiatut naunaiqtugaulanut manikhauhit talvunga \$3.9 bilian talvunga \$4.3 bilian
- Akiliqtut kayumikhiniat:** Nautiumatit kivgaqtut akiliqtutit akitturiaqni kayumitqiyamik aktilat (16.5%) talvunga \$94.9 milianmit talvunga \$110.5 milianmut, akiliqtuqtitai maniktat aglivaliani

3. Pipkaqninut pityutauyut nautiumatit kivgaqtutit akiliqtutit aglivaliani:

- Ilagiqni aaniarniqmut utiqviunitlu akitunit piplugit akittuqpalianit akhurutaunit munaqtauniqmut
- Puqtutqiyat akhuqnaqpiaqtut akiliqtutit \$3.9 millian turangayut atuqtauninut akhurnaqpiaqtut hanivaqhimani
- Puqtuhivaliani aulatyutit akitunit iliuqaqviuni nautiumatit kivgaqtutit akiliqtutit

Tamna hanivaqvigini tapkuat maniktat akiliqtutitlu aglivaliani akhuqyumiya piyaqaqnit atuinaqninut pinahuaqnit aulatyutainut piyarakitnit atugakhaliatlu akitunit aulatauni utiqninut nautiumatit kivgaqtutit qanuritnit nakuuyumik hivunikhani ukiuni.



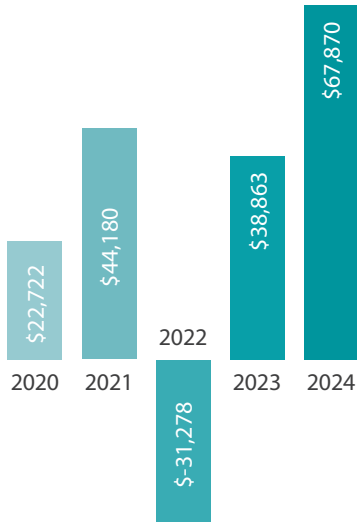
Hanivaiviuni Atugakhaliat Havariyailu Havarittiaqit

Tapkuat WSCC-kut hanivaiviuni havariyai pitaqnit piyauvaknit 2024-mi, katitlugu hanivaivigini maniktat \$67.9 millian pityutigiyaa 74.6% ilagiqni atuqniani 2023. Una qanuritni pityutauyut tamatkiknik nakuuhivalliqni niuvrutauni qanuritnit atugakhaliavutlu pityuhit hanivaivigininut aulatauni:

- Piqutit iliuqaqviuni:** Havariyavut atuinaqtut hivunmuvaliani angiyumik allatqigutauni humiliqak piqutauyut allatqiknit, ihuaqhihimani aglivalialaqni hivuranaqnit aulatauplutik
- Havarini piplugit ihuaqhaqhimani:** Huli atuqtittugu hakugiktuq 13.6% katitlugu utiqviuni, tamna havanguyup ikayulaqta qanuritnit havarittiangilrut tapkununga ihuaqhaqhimayaptingnut
- Hivituyumut tautuquqnit:** Hanivaivigiyavut atugakhaliat ihuaqhaqhimayai pinahuaqni hivituyumut ihuaqhihimani ikayuqnit atuinaqni aturiaqaqni aaniqtunut havaktut

Tamna tallimat-ukiut pitqulia takukhautita atuliqhimaniavut allnguqtaqni hanivaiviuni utiqviuni, piplugu 2024 kivgaqtutauyut puqtuniqpamik utiqviuni uumani pivigiyani talvunga \$67.8 millian hutqiknianut \$38.9 millian 2023-mi, -\$31.3 millian 2022-mi, \$44.2 millian 2021-mi, tamnalu \$22.7 millian 2020-mi. Una piyumiya atuqpiaqni ihuaqhihimani atuttiaqtitni, hivituyumut hanivaiviuni pityuhit hugiakaphuknagu hivikittumut niuvrutauni allanguqtaqnit.

Maniliurnirmun Manikhakhautit (\$000)



Nautiumatit Kiinauyaqtat Akiliqtutit/Maniktat

Tamna 51% Ukiunit-Ukiunit (YOY) ahianguqnia akiliqtutit talvanga \$36.9 milianmit 2023-mi akiliqtutanut \$18.1 milianmut tatyamut ukiuq piniqhaunia allanguqtaqni piruqhautai aktilat qanurityutaunilu allangurut akikhigiarut aktilaq atuqnia aktilaq Nautumat kanturagut atugaq.

Ilakungit Akiliuhiarutikhat Maniliqinirmut Qanurittaakhaanik

Amiakktut qulangnaiyautit maniliqinikkut pidjutigiyaat akhuurnaqtuq uuktuutilaangit taapkua tautungnaqtut ilauyut qitqani maniliurnikkut maniliurutit havaktauyut imaa munariblugit WSCC-kkut maniliurnikkut naunaitkutait uvvalu hulaqutait maniliqinikkut maniliurutit uvvaluuniit akiligakhat qulangnaiyautikkut kaantulaangnikkut qanuriningit. Piplugu akuniraalungmut qanuriningit taapkuat WSCC atugakhaliat, nakuuyumik amiakkuq kiinauyaliqutit naunairutauyut taapkuat qulangnaiyautit maniliurutillu maniliurutit avatqutpata qulangnaiyautit akittuniit ilagiarnilu taapkuat qulangnaiyautit kaantulaangit akiliktakhangit, piplugu nakuuyut piplugu ukiumun.

Una ilauyuq hulaqutit aallanguqtirnikkut akikhiumunirnikkut akiit atuqtauyut aktilaqhugit ikaarniit akiit manngit uvvalu aallanguqtirutit talvanga akiit manngit, imaalu hulaqutit maniliqinikkut qayangnautit uvvalu aallanguqtirutit maniliqinikkut qayangnautit. Unalu, ilaliutyuq maniliqinirmut ihumagiyaayut naunaiyaitillugit WSCC-kkut akiliuhiarutikhat kaanturaangit akilirialgiit. Tamna qanuritnia \$43.2 milian 2024-mi hutqiknia tamna \$4.4 milian 2023-mi, pityutaunia angiyumik nakuuhivalliqnia \$38.8 milian uvaluniit 882.1%.

Aallat manikhaat Akiliktauyakhallu

Titiraliqinirmut Hunanullu Akiliqtaghat: Pityutauyut avatqutnia aulatyutai akitunit utiqviulraqtitlugu aulatauni iliuqaqvia. Ilagiqni, ilaa huvalangittuq, naunairuta puqtuhivalliani aulatyutai akitunit talvanga \$7.5 milianmit talvanga \$8.9 milianmut tatyami ukiuq pihimaniqhait akituqpalianinut manikhauhitlu ilagiqni.

Akiliakhait aallauyut maniliugait: Huvallangittumik ilagiqni, pipkaqtai kinguvaqtut akiliqtuqni atugait utiqviunilu pityutauyut \$1.9 milianmit qulaanutlu talvanga \$1.3 milianmut hivuani ukiumi.

Aallat Tamatkiumayut Maniliurutit/(Tamait): Tamna uukturatqikhaqni tammainiq/pitarniq ihuaqhitqikhimayumi ihuaqutit parnaut tamnauyut \$260 tausat 2024-mi hutqiyaunia 2023 tamna \$83 tausat. Hapkua qaffitaalauniit pidjutiqaqtut hulaqutinun aallanguqtirnikkut naunaiyaqhimayut ikayuutit upalungaiyautit taapkua hulaqutilimaittut ilakunik uvvaluuniit tamarnikkut hivungani.

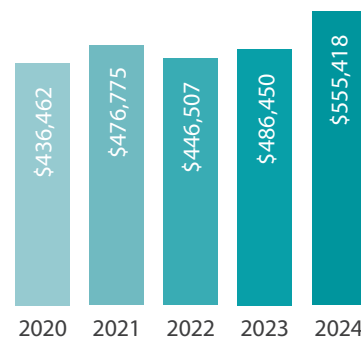
Maniliqinikkut Qanuriningit

Tamna Tuhagakhaliat Kiinauyaliqutit Qanuritnit pipkaqta takukaphuknia WSCC-kut piqutit, atugait, piqutigiyailu talvanga December 31 taphumunga kiinauyaliqutit ukiunga **2024** tamnalu 2023. Tamna angiyumik ahianguqni kiinauyaliqutit qanuritni piqaqtitai takunit tapkuat WSCC-kut kiinauyaliqutit nakuunit piyarakitnilu qauyihaqtauyut ataani:

Piqutingit

Piqutit qauyihaqni naunaiqtai ilagiqni katitlugit piqutit talvanga \$526.4 milianmit talvani December 31, 2023, talvanga **\$589.9 milianmut** ihulitniani 2024 Hanivaiviuplutit takukhauni angiyumik ilagiqni talvanga \$486.5 milianmit talvani December 2023 talvanga \$555.4 milianmut ihulitniani 2024. Tapkuat WSCC-kut atuttiaqtumik hanivaiviuni aulatauni atugakhaliat quyagiyailu hanivaiviuni aktilat havariyat ilagiarutainut. Una pivalliadjut pidjutiqaqtuq tamarnun katimayit auladjutinun hulidjutit uvvalu hanaqidjutit maniliqinikkut munaridjutikkut ihumaliurutit havaktauyut atuqtauyuni.

Maniliurnikkut Naunaitkutit (\$000)



Akilirialgiit

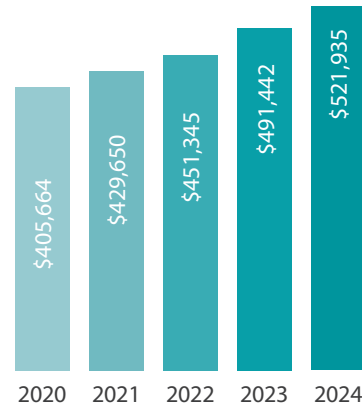
Atauttimut akiliriaqaqtun December 2023-mit nunguanut 2024-mi naunaiqhiyut akitturiarninginik \$517.3 milianmit **\$544.8 milianmut**. Tamna tautugauni atugait ilagiami turangayut nautiumatit kanturagut atugait. Qulangnaiyautit kaantulaat akiligakhat angiyumik akitturyuumiyut hamannga \$491.4 milianmit uvani December 2023 hamunga **\$521.9 milianmut** nungutillugu 2024. Tamna ilagiami aturniqhat piplugu atuqninut piniaarahugini, ilagiami utiqviunit akiliqtutit atuqpiaqninut aktuanit ilitturiyauni.

Kiinauyaliqutit Qanuritnit Piqutaunitlu

Tapkuat WSCC-kut kiinauyaliqutit qanuritnit hakugikhigiaqtai angiyumik 2024-mi, piplugu katitlugu ilagiami talvanga \$9.1 milianmit talvunga \$45.1 milianmut, tamna 393.6% nakuuhivalliqlit. Una aqliknartuq ahianguqni piyaulat unniqtuttiaqnit naunaiyaqni:

- Aulapkaitjutimut tutquumayait:** Tamna anginiqpaq nakuuhivalliqlit atuqtauyut talvani Aulatauninut Hanivaiviuni, tapkuat nuuttut atugauyumit \$16.1 milian maniqalirutanut aktilaq \$23.4 milian, hangutyuta \$39.5 milian. Una nuktiruta pipkaqhimaya tamaknik hakugiktuq hanivaiviuni havagutai attuttiaqnilu aulatauni nautiumatit aulataunit.
- Ayurhautiqaliqpiarumi tutquumayut:** Tapkuat WSCC-kut atuqhimayat akhutak hulinit pityutauni atuqtauninut \$3.9 milian talvanga Akhutak Hanivaiviunit. Kinguagut maniqutivut atugakhaliat tapkuat piyaqaqtitai Akhutak Hanivaiviunit tamnauna 5% katitlugu atugait, ilagiaqtavut una ahivaqnia Akhutak Hanivaiviunit talvanga \$7.1 millian nuutaunit talvanga Aulatauni Hanivaiviuni, atuqpiariangi atuinaqnivut hannaiqhimani hivunikhamut akhutak qanurilinit. Tamna katitlugu attuttiaqni ilagiaqtauyut talvani Akhutak Hanivaiviunit talvanga \$23.1 milianmit talvunga \$26.2 milianmut talvani kititauhimaittut maniktaat piplugit kiinauyaliqutit tuhakliat.

Qulangnaiyautit Kaantulaangit
Akiliktakhangit (\$000)



Maniktarvikhangit hanaqidjutikhangit (Ihivriuhimaittut)		IFRS 17	
	2024	2023	
	(\$,000)	(\$,000)	(\$,000)
Aulapkaitjutimut tutquumayait	44,952	9,915	23,415
Piqutit akituyut himmautingit tutquumayut	2,494	2,163	2,494
Ayurhautiqaliqpiarumi tutquumayut	26,230	23,094	19,173
Atauttimut Ihuahqiniq	73,676	35,172	45,082

Manikhaq Qanuriliurutauyut

Malikhugu IFRS 17 pityuhiq, tamna manikta avikhimania tamna 108.3% (2023: 101.8%) piniraqta tamaita taalut atugainut, piqartuq \$1.083 piqutini. Una aktilaarut tautuktittiyuq mikiyumik manikhaqhimayut havaakhat pihimayut piyakhatigut haffumunga maniliqinikkut atuqtauyut. Aipaagut piplugu, tamna manikta avikhimania 114.0% (2023: 107.1%) malikhugu tamna Maniktaat piplugu pityuhiq naunaiqtatanginiqhamik maniktaqaqpallaqnia, piqutinit hanivaqni avatqutni atugait avataanut angiyumik titiqnia. Tamna katitlugu utuqnia hanivaiviunia \$67.9 millian (2023: \$38.9 millian) havakpiaqnilu maniyauyut pilaqninut maniktaat akiliqtutitlu, angiyumik pityutauyut tapkununga avatquyutai maniktaat qanuritnit. Maniyauyut atuinaqniagai munaqni maniktaat qanuritnit qaiyuni ukiuni. Talvanga 2022-2024, tamna pitquhia pityuta nakuuhivalliqlit maniyauyut havakpiaqni atuqni piqaqnit pitariakhai nautiumatit kanturagut atugait piyaqaqni.

Manikhaqtitauyuq havaangit titiraqhimayumi tamarmik IFRS 17 unalu Manikharnirmut tungavinga naunaitkutangit tuniyuq akhuurutauyut tautuktuuyaqtamingnik WSCC-kkut maniliqinirmut piyuq ukiumut nunguyumut 2024. Tamangnik havaakhat tautungnaqtut maniliqinikkut aanniaqtailinirmut, ihuanginirmun qitqani aktilaarutait ataani naunaiyaqhimayut akhuurnaqtut maniliqinikkut atuqtauyut tikkuangnikkut uvvalu inmi hulaqutigiyait maniliqinikkut unniudjutit. Tamna pitaqni nakuuniqhamik hivituyumut pinahuaqnia 125%, tapkuat WSCC-kut ihuaqhiyaqaqtai atugakhaliat kiinauyaliquitit aulatauni pitquhit, atuqpiaqnit aulatauni piyarakitnit, pinahuaqnilu aglivaliani pilaqni huli havakpiaqni aulani atugait. Nalaumayumik turaarviyunut manikhaqtitauyunut, WSCC-kkut ilittuqhitilaagtut maniliqinirmut mahulingaidjutikhanik, nakuutqiyamik parnaiyaiaamik hivunikhami havauhikhanik, taimaalu aulapkaihimmaaqtunut auladjutikhainut nakuuyumik maliktakhanut havagvingnit Havaktut Akiliuhiarutikhanut Katimayit Kaanatami.

Maniktarvikhangit hanaqidjutikhangit (Ihivriuqhimaittut)				IFRS 17		
	2024	2023	2022	2024	2023	2022
	(\$,000)	(\$,000)	(\$,000)	(\$,000)	(\$,000)	(\$,000)
Atauttimut piqutingit	598,108	533,479	495,920	589,889	526,414	487,484
Tamaita Akilirialgit	524,432	498,307	474,604	544,807	517,280	476,470
Piqutingit/Atugait	114.0%	107.1%	104.5%	108.3%	101.8%	102.3%

Ingattaqtailinikkut aulattitiniq

Tapkuat WSCC-kut hanmiyai qaphit kiinauyaliquitit hivuranaqnit piyalgit munattiaqni aulatauni:

- Niuvrutauni ahianguqtaqni hivuranaqnit:** Tamna atuqpakni allanguqtaqni kiinauyaliquitit niuvrutauni nanminiq aktuani hanivaivikput havarinut tamnalu, malikhugu IFRS 17, pinguqtauni ilagiarutit allanguqtaqni nautiumativut kanturagutit atugait atuqhugu akikhigiaqni aktilat ahianguqtaqnit
- Akittuqpaliani hivuranaqnit:** Akittuqpalianit, piniqhamik aaniaqtunut akitunit, atuinaqtut akhuqtitauni nautiumatit kivgaqtutit akiliqtutit hivituyumutlu atugait
- Inugiaknit ahianguqnit:** Pivaliani havaktit inugiaknit tahamani Nunatsiaq tamnalu Nunavut aktualaqtai hivunikhami naunaiyaqni manitat utiqviunitlu pitquhit

Hivuranaqnivut ihuaqhigiaqni atugakhaliat ilalgit:

- Atuinaqni havariyat allatqiknit aulaninut hanivaivit alanguqtaqnit
- Naunaiyaqattaqnit atuqpiaqni piniarahugini piplugit tatya maniliurutit qanuritnit
- Aulatyutai piyarakitnit pigiarutit munaqninut aulatyutit akitunit
- Havariqpiaqni aulatauni hanivaqhimani atuqpiarangi kiinauyaliquitit huniumaitni

Maniliqinikkut Havauhiit uvvalu Tautungnaqtumik

IFRS-nit 17-nguyut pidjutauyut pitquhiuyunik pidjutiqaqtunik pigiarunmik, atuinnaqtut hatqirutauyuq ilangani niuvigauninginik nalunairninganik, una, pikpat naunairiangani manikhaakhat, pidjutaulaaqtut angiyunik aallannurninginik havaktittiyup qulangnaiyautinik. Ihumagiplugu una nalunaqtuq, WSCC-kkut, atuqhimmaarniaqtaa Manikhaqtitauyuq tunngavinga (hivituyumik tautuktuuyaqtangit) ihariagiyauyuq aadjikutarigiami pilaarutingit uqariiyaqtamingniglu tamarmik aanniqut havaktut akiliqtaillu havaktittit ihariagiyauyut uumannga Meredith Maliktakhat unalu havaktut akiliuhiangit maliganganik pihimagiamilu ihuaqtumik naunaiyainiq akingit. Una atuqtauyuq malikhugit angiqtauhimayut qulangnaiyautit kaantulaangit akiliktakhangit akiit, uvvalu una, akikhilaaqhimayut akiit atuqtauyut qulangnaiyautikkut kaantulaatigut akiligakhat malikhugit maniliqtuinikkut uvvalu maniliungnikkut maliruagakhat havaktauyut hapkunanga WSCC-kkunin.

2024-mi taphuma ukiup anginiqpaq nautiumatit maniktaqnit (YMIR) NT tamnalu NU ilagiatqut talvunga \$110,600 talvunga 2023 puqtunia \$107,400. Ukiup kiklinga akiliqtakhat akinga (YMIR) pipkaidjutyaa kiklikhanga havaktup

akiliqtauyut akingit atuqtauyut ikayuutikhamut akhuurninnganut. Ukiup kiklinga akiliqtakhat akinga (YMIR) aulapkaivaktuq ukiunnguraangat malikhugu ukunangat WSCC Atuagaq 00.04 Ukiup Kiklinga Akiliqtakhat Akinga unalu ihumaliurnaqtuq uvani unnirliutaajut akiliakhangit unalu havaktittijut ihivriuqattarnaqtut maniliulaqtangit. 2024-mi pivikhaqarninga ilittuqhaut akitturninga munariyauyuq \$2.40/\$100 ilittuqhalaarninganik manikhaanit 2023-mi akitturningani \$2.40/\$100.

2025 Piniarahugini

Takuplugu hivunikhaq talvunga 2025, tapkuat WSCC-kut niriugiyat:

1. **Ihivriurnikhainut Uukturautaat:** Piplugu nakuuhivalliqni kiinauyaliquitvut qanuritni, hunilaitavut piqaqtitni naunaiyaqni aktilat talvani \$2.40/\$100 naunaiyaqni manikhauhit talvunga 2025
2. **YMIR ihuaqhigiani:** Tamna Ukiup Anginiqpaq Nautiumatit Manikhauhit ilagianaqniat 2025-mi talvunga \$112,600 tamnalu \$113,900 talvunga Nunatsiaq tamnalu Nunavut tukliriknigut, piplugit manikhauhi akittuqpaliani atuqpiaqnilu naamakni piyauni havaktunut
3. **Kiinauyaliquitit akhurnaqnit:** Niriuktugut atuinaqni akhurnaqni nautiumatit kivgaqtutit akiliqtutit piplugu munaqtaunit akittuqpaliani allanguqtalaqnilu akikhigiani aktilat malikhugu IFRS 17
4. **Atugakhaliat pigiarutit:** Tapkuat WSCC-kut atuqpalianiagai pivalliqni akitunit munaqni piyauni utiqviunilu aulatauni pitquhit nakuuhivalliqni nautiumatit kivgaqtutit qanuritni

Pittailitit Ayurnaqnit:

Atuinaqtavut munaqni pivaliani pittailititqanuritnit tapkunanga Kanata tamnalu United States aktualaqnilu tapkununga malruk nunatagaayuk katutyiqatitpinut. Qangahaq pivaliatitni pingurutauyut pipkaqni maniliuruit naunaqhinit pipkaiyut munattiaqni ihumagiyauni. Tapkuat WSCC-kut huniumaittut atuqpiarahuaqni ihuaqhiyaunit havariyavut aaniqtunut havaktit ihuaqhihimaninut huniumaitni akituvallangitni naunaiyaqni aktilat havaktitiyunut. Atugakhaliavut pityuhit ilalgit:

- Atuinaqni munaqni havakvit-taipugit aktuanit niriugiyangi naunaiyaqni maniktat allanguqtaqnit havaktitlu niuvrutauni pitquhit
- Havariqpiaqni kiinauyaliquitit aulatauni atuqpiariangi huniumaitni atuqtitlugu una pivikha niuvrutaavaknit naunaqnit

Ilitturiyavut tapkuat ukiurtaqtumi nunaliuyut hanmiyai ayyikkutaittut akhurnaqnit tapkunanga pittailitit atuqpalianit piplugu nunaliquitit tikitnaritni kikliqaqnilu maniliuruit allatqikni. Tapkuat WSCC-kut atuinaqniat atuqpaliani atugakhaliavut ikayuqtuqni tamatiknik havaktit havakviuyutlu pititlugit pittailitit qanuritni pivalianinut.

Iniqtiruit

Tamna kiinauyaliquitit qanuritnit talvunga 2024 takukhautitai tapkuat WSCC-kut hunniqtailini pilaqnilu naliakkuriakhai ayurnaqninut unniqtai tapkuat IFRS 17 huli ihuaqhihimanin pinahuaqni pinahuaqniqpavut. Tamna angiyuq nakuuhivalliqni kiinauyaliquitvut qanuritni piqaqtitai hakugitqiyamik tunngatai atuqtitni piyaqaqnivut piqatauyunut humiliqak Nunatsiaq tamnalu Nunavut.

Pititlugu akhurnaqnit huniumaitni, piniahamik aulatauni hatqiqpaliayut nautiumatit kivgaqtutit akiliqtutit, pivalianilu niuvrutauni akiraqtutauni hatqiqpaliayut tapkunanga Kanata tamnalu United States, aturahuaqtavut pityuhi kiinauyaliquitvut aulatauni hivuranagnilu ihuaqhihimanin qanurititagitut naamaktumik atuinaqniat huniumaitni aglivalianitlu. Huniumaitavut atuqpiarahuaqni hatqiumani tuhaqhitaunit havakpiaqnilu kiinauyaliquitit munattiaqni hivunmukpalititluta.



Harry Cassie, MPhil, MBA, FCCA, CFE, CMgr FCMI, CPA, CGA
Angayuqap Tuklia tamnalu Ataniq Kiinauyaliquitit Havakti (CFO)

Aulattinirnut Kiugiaqaqtangit ukuninngat Maniliqinikkut Taiguagakhangit

April 29, 2025

Taapkuat kiinauyaliqinirmut unipkaangit Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit Nunatsiami Nunavunmilu, taimaitalu tuhagakhat uvani unipkaaliurutiuluqhimayumi havaariyauyut taapkunanga Timinganit-nguyut angiyuqqaangita, ihivriuqtaublutiglu naamagiyaublutiktauq Kavamaliqiniq Katimayit. Maniliqinikkut naunaitkutit upalungaiyaqtauhimayut malikhugit hapkua Nunaryuami Maniliqinikkut Unniudjutit Atuqtauyut uvvalu ilauyut ilangit qaffitaalauniit, imaatun qulangnaiyautit kaantulaangit akiliktakhangit, taapkua piyakhat pihimayut atannguyap nakuutqiyatigut itqungniarutit uvvalu ihumaliurutit. Tuharnaarutauyut kiinauyalirininmut ukunani iluani nalaumayut taapkununga kiinauyait munarininganut.

Ihuaqtumik tuhaapkaiaami kiinauyaitigut aulaningninnut, Munaqtuiyit kiinauyanik aulapkaivaktut akhuuqhutik ihuaqtumik kangiqhinnaqtuniglu atuqhutik munariyuminaqtunik kiinauyait qanuqtuurutainnut muanrinahuaqhutik, angiqtauvakhutiglu maligait atuqhugit nalaumayut auladjutikhanullu, nanminiriyaayut munariyauttiaqhutiklu.

Taapkuat Kavamaliqiniq Katimayit munaqhivaktut ayauqtuiblutik kiinauyaliqiyinik ihuaqtumik aulapkiatqublugit tuhaqtitiqattahutiglu auladjutigiyamingni. Taapkuat Kavamaliqiniq Katimayit havaarivagait taapkunanga Katimayit ilauyhimayut, havaktiungittut taapkununga Timigiyaayumut. Taapkuat Kavamaliqiniq Katimayit katimaqatigivagait Angiyuqaat hilataanillu kiinauyaitigut ihivriuqtiit katimaqatigiiqattarahuaqhugit. Hilataanit Kiinauyaliriyit ihivriuqtiit tautuktaaqtaait tamaita aulaningnit kiinauyait Kavamaliqiniq Katimayinnit.

Una Maniliqinirnut Munaqtuiyut Kanatami ukiunnguraangat aulapkaivakhutik nanminilingnit, hivunikhautikhaanit maningnut munariyangit haffumani maniliqinirnut titiqqangit haffumani Parnaiyaiyut tautukhugit ihumaliugaghainnit haffumani maniliqinirnut titiqqaitigut. Ihumagijangillu qanuq turaarvigijaat taikunngaqtut nalunaittuq haffumani ihivriuqhiivlutik, taimannut pivikhangit ihumagijangit, atauttimuqhugit nalunaiqhimajangit maligautaanit.

TELUS Aaniaqtailiniq, inmiguqtuq havakvik qauyimayiyut havarinut, havariyai havarinut naunaiyattiaqni piqaqtitnilu ihumagiyaait tapkuat naamagiakhai nakuuyangilu Nautiumatit kanturagutit aturuminaqni Kamisan.



Rick Hunt

Atan'nguyaq Tukimuaqtittiyullu (CEO)



Harry Cassie, MPhil, MBA, FCCA, CFE, CMgr FCMI, CPA, CGA

Angayuqap Tuklia tamnalu Ataniq Kiinauyaliqutit Havakti (CFO)

Naunaiyainiq Qayangnautigiyaunyuk Naunaitkutaq Ihumagiyamiknik



Iniqtatka tamna atuqpiyaqni naunaiyaqni tapkuat ihuaqutit piyuminaqni tapkuat Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit (tamna "Katimayit") talvunga December 31, 2024 (tamna "naunaiyaqni ublua") malikhugu tapkuat bpiyalgit talvani IFRS 17. Qanuritaakhaa nampangit, naunaiyainiq qayangnautigiyaunyuk ihumaliuqtamiknik, itqurninnga qanuriliurutingit qanuritaakhaaniklu ilaliutihimayut naunaiyainiqmi qayangnautigiyaunyuk itqurninnga taiguagakhaq itqurninnga ublunganik, talvuuna una Naunaitkutaq Ihumagiyamiknik titiqqat.

Ihumagiyamiknik:

1. Nampangit talvani itqurninnga pihimayut tuniyauhimayut Ilitturhaiyinit angiqupluu ihariagiyanginnit tuniyauyut uvaptiknit. Uuktuqtavut naunaiyainit ihuangningit naunaiyautit ihumagiyavut ihuaqtut, uvvalu iniqtiqhugit tapkua naunaiyautit ihuaqtut uvvalu hulidjutinun akiit.
2. Tamna naunaiyainiq qayangnautigiyaunyuk itqurninngit angiqtauyut naunaiyauyut akiliriaqaqtunut amigaittut ihuaqtullu pitjutigiyananut itqurninnga.
3. Tamna qanuriliurutingit atuqtauyut ihuaqtut pitjutinganut itqurninnga angirutauyullu piyauyunut naunaiyainiq qayangnautigiyaunyuk aturninnganut ukununga Havaktinut Havalimaiqqata Nalliqtarvik timiqutigiyanganut Kaanatami.
4. Itqurninnga naunaiyainiq qayangnautigiyaunyuk akiliriaqaqtun uumunnga itqurninnga ublunga \$522,941,000-nguyut. Una ilalik piqagutauni ihuaqutit hivunikhamilu aulatyutit akiliqtutit nigiyugiyauyut akiliqtauni kinguagut aktilat ublua utiqtukhat piyauhimayunut talvani hivuanilu tamna aktilat ublua. Ihumagiyaudjutigibluu hivunikhmut akikhanik aanarutiqalirnahugiyauyunut ilaliutauhimayut ukunani. Akiliralik ilaunngittut inmikku-qulangajautilgit havaktut Angunahuaqtillhukuunniit tukhiutait. Tamna atugait ilalgit piqaqtitnit nutqangapkaqni utiqviuyut akiliqtutit, ilaqaqnit atuqhimani utiqviungitni amiakut; una titiraq pitaqhimayut talvunga Kamisankut Kiinauyaliquitit Kivgaqtutit havaktit.
5. Qaffit taalauyut uumannga akiliqtakhangit ihuaqtut tuniqhaininga tamainnut inuup aaniqtunik Akiliuhiangit uqariyaqtamingnik tuniyauyut ihumaliurut maniliqinimut.
6. Una taiguagakhaq piliurhimayut, ihumaliuqtamiknik tuniyauyut, angiquplugit angiqtauyut naunaiyainiq qayangnautigiyaunyuk atuqtauninngit Kaanatami.
7. Tamna itqurninnga pihimayut ihariagiyanginnit ukununga Havaktinut Havalimaiqqata Nalliqtarvik Maligaq S.N.W.T. 2007, c. 21, tapkuat Havaktit Utiqviuni Piquyat S.Nu. 2007, c. 15 uumanilu Ilitturhaiyitkut maligangit atuqtamikniklu pitjutinga itqurninngani ublungani.

A handwritten signature in blue ink, appearing to read 'Jeff Queen'.

Jeff Queen, Inuk Kaanatamiutaq Timiqutigiyangit Naunaiyaiyuyunit (FCIA)

Una taiguagakhaq havaqatimnit ihivriyuqtauyut uumannga Sekayi Campbell, Inuk Kaanatamiutaq Timiqutigiyangit Naunaiyaiyuyunit (FCIA)

Inmikkut Kiinauyanik Ihivriuqtiuyup Taiguagakhaq

Havakviata Kiinauyanut Ihivriuqtiryuap Kanadami tuniyakhaqangittut Ilikkut Ihivriuqtiup Unniutjutaanik Inuinnaqtukkut. Manimayuq Ukiuq Tamaat Unniutjutaa Qaplunaatun, Uiuitun, Inuktitunlu.

Maniliqinirmut Naunaitkutat

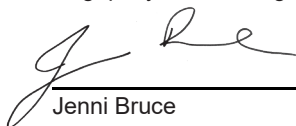
Naunaitkutingit Maniliqiniqmut

December 31-mi (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

	2024	2023
	\$	\$
PIQUTINGIT		
Maniit manikhatlu aatjikutariyangit	19,906	25,490
Maniit tutquumayut (Naunaitkutami 5 unalu 20)	555,418	486,450
Akiliqtauyukhat (Naunaitkutami 6)	1,833	2,557
Akiliqhimayut maniit atuqtanginnik	1,375	674
Piqutingit hanalrutingillu (Naunaitkutami 7)	5,851	6,162
Ihwarhaqhimayut piqutingit (Naunaitkutami 8)	1,098	1,493
Atuinnariaqaqtuq piqutinginnik (Naunaitkutami 9)	4,408	3,588
	589,889	526,414
ATAUTTIMUT PIQUTINGIT		
AKILIRIALGIIT UNALU NANMINIQAQTIIT MANIQARNIRIYANGIT		
AKILIRIALGIIT		
Akilirialiit, nautiqhimayut aatlatlu akilirialgiit (Naunaitkutami 10)	2,318	4,612
Akiliuhiakhangit ukuatlu akikhangit akiliqtukhat	3,242	3,966
Atuqtitainnik akilirialgiit (Naunaitkutami 9)	4,584	3,872
Qulangnaiyautit kaantulaat akiligakhat (Naunaitkutami 11)	521,935	491,442
Kaantulaanut akilirialgit (Naunaitkutami 13)	9,710	10,689
Kinguvaqtauhiyut maniliugait (Naunaitkutami 13)	2,039	1,833
Havaktinnani ikayuutit	979	866
	544,807	517,280
NANMINIQAQTIIT MANIQARNIRIYANGIT		
Aulapkaiyuq Tutquumavinga (Naunaitkutami 14.a)	23,415	(16,123)
Piqutit akituyut himmautingit tutquumayut (Naunaitkutami 14.b)	2,494	2,163
Ayurhautiqalipiarumi tutquumayut (Naunaitkutami 14.c)	19,173	23,094
	45,082	9,134
ATAUTTIMUT AKILIQTAIT UVVALU NANMINIQAQTIIT MANIQARNIRIYANGIT	589,889	526,414

Iniqniaqhimayat (Naunaitkutami 15), Qilamiuqtuininnga (Naunaitkutami 16),
Talvannga qanuriliurutingit (Naunaitkutami 21)

Angiqtauyut ukunannga Kavamaliqiniq Katimayiinit:



Jenni Bruce

Ikhivautalik, Kavamaliqiniq Katimayiit

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutauyut ilangit hapkunannga maniliqinirmut naunaitkutat

Naunaitkutingit Iluittumut Maniliurutinga

Ukiumut nunguttuq December 31-mi (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

	2024 \$	2023 \$
QULANGNAIYAUTIT MANILIURUTIT AKILIGAKHALLU		
Qulangnaiyautit maniliurutit	103,920	97,327
Qulangnaiyautit kivgaqtuutit akiligakhat (Naunaitkutami 12)	(110,541)	(94,914)
Qulangnaiyautit kivgaqtuutit pidjutigiyaat	(6,621)	2,413
Maniliurnikkut maniliurutit/(maniirutiyuq)		
Maniliurutiyuut akiliuhiat	1,059	887
Akiliuhiakhat	33,435	26,348
Maniit tutquumayut maniliuqtangit (Naunaitkutami 5.a)	34,628	12,659
Maniit tutquumayut akingit	(1,252)	(1,031)
Maniliuqtamiknik maniit tutquumayut maniliurutinga	67,870	38,863
Qulangnaiyautit maniit (akiliqtaghat) qulangnaiyautinut kaantulaaktitauhimayunut (Naunaitkutami 12)	(18,097)	(36,882)
Ilakungit qulangnaiyautit maniliqinirmut pipkaidjutyuq	43,152	4,394
AALLAT MANIKHAAT AKILIGAKHALLU		
Titqiqinirmut tamainnutlu maniit atuqtanginnik (Naunaitkutami 18)	(8,849)	(7,492)
Akiliakhait aallauyut maniliugait	1,905	1,301
Atauttimun aallat maniliurutit uvvalu (akiligakhat)	(6,944)	(6,191)
Manikhaat/(maniirutiyuq) hivuani aallat iluingaumajut manikhaat/(maniirutiyuq)	36,208	(1,797)
AALLAT ILUINGAUMAJUT MANIKHAAT/(MANIIRUTIYUQ)		
Hunavaluit naunaiqtaaffaulimaittut maniliurutigiami ukunungaluuniit maniirutiyuq qaangirhimayunit akiligakhainnit qakunguraikpat piluni:		
Utqiiffaarniq (maniirutiyuq)/maniliurutinga tukiliuqhimayut ikayuutikhangit upalungaiyaut	(260)	(83)
Atauttimut iluingaumajut manikhaat/(maniirutiyuq)	35,948	(1,880)

Tahapkuat ilaliutihimayut naunaitkutami titiqqat akhuurutauyut ilangit hapkunannga maniliqinirmut naunaitkutat

Naunaitkutingit Aatlangurninngit Ukunani Nanminiqaqtiit Maniqarniriyangit

Ukiumut nunguttuq December 31-mi (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

	Aulapkaitjutimut tutquumayait \$	Piqutit akituyut himmautingit tutquumayut \$	Ayurhautiqaliqpiarumi tutquumayut \$	Atauttimut \$
Atauttimut Maniit Avaliiqtut December 31-mi, 2022	(14,863)	2,783	23,094	11,014
Mikhijuummiqtut maniit hivuani aallat iluingaumajut manikhaat/(maniirutiyuq)	(1,797)	-	-	(1,797)
Atuffaangnikkut maniirutauyuq naunaiqhimayuni ikayuutit ihumaliurutingit	(83)	-	-	(83)
Nuutiqliq akituyunit piqutit himmautingit tutquumavinga	620	(620)	-	-
Atauttimut Maniit Avaliiqtut December 31-mi, 2023	(16,123)	2,163	23,094	9,134
Manikhaat hivuani aallat iluingaumajut manikhaat/(maniirutiyuq)	36,208	-	-	36,208
Atuffaangnikkut maniirutauyuq naunaiqhimayuni ikayuutit ihumaliurutingit	(260)	-	-	(260)
Nuutiqtuq ukununga piqutit akituyut himmautingit tutquumayut	(331)	331	-	-
Nuutiqtuq ukununga Ayurhautiqaliqpiarumi tutquumayut (Naunaitkutami 14)	3,921	-	(3,921)	-
Atauttimut Maniit Avaliiqtut December 31-mi, 2024	23,415	2,494	19,173	45,082
Akituyut atan'nguyat unalu tutquumayait (Naunaitkutami 14)				

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutauyut ilangit hapkunannga maniliqinirmut naunaitkutat

Naunaitkutingit Manik Aulatjutingit

Ukiumut nunguttuq December 31-mi (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

	2024 \$	2023 \$
AULAPKAIYUT PITJUTINGIT		
Maniit tuniyauyuq ukunannga:		
Havaktittiyut, Qulangnaiyautit maniliurutit		
Aallatqiit maniliurutait	102,779	98,268
Maniit akiliqtaujut hapkununga:	2,498	593
Akiliuhiakhaq tukhiqtap akianik unalu tukhiqtap amiridjuhia	(99,439)	(89,268)
Akililiuhiat Angunahuaqtit	(819)	(773)
Niuvirniq atuqtakhanik, auladjutikhaniglu	(6,867)	(5,317)
Manik akiliqyauyuq atukkiqtamiknut ilagiyanga uuminnga atuqtitainnik akiliralgiit	(119)	(277)
Maniit tutquumayut akingit	(1,252)	(1,031)
Maniinnaq (atuqtaujuq) tunijauhimaquq aulaokaijut pidjutinginut	(3,219)	2,195
MANILIURNIQ PITJUTINGIT		
Maniliuqtamiknik niuvrutihimayunik maniit tutquumayumit	141,881	72,760
Niuviqhimayangit ukunanik maniit tutquumayut	(176,210)	(99,520)
Akiliuhiakhat	33,424	25,908
Qaffi taalaquq maniliurutuijut pijait	1,100	887
Niuviqniq ukunanik ihuarhaqhimayut piqutingit	-	(51)
Niuviqniq ukunanik piqutingit hanalrutingillu	(383)	(1,452)
Maniit atuqtauuyut maniliurnirmut hulilukaarutingit	(188)	(1,468)
MANILIQUTINGINNIT		
Akhuurutilluaqtaa ilagiyanga uuminnga atuqtitainnik akiliralgiit akiliqtakhangit	(2,177)	(1,834)
Maniit atuqtauuyut maniliqutinginnit	(2,177)	(1,834)
Ilakungit mikhiyuq kiinauyaq unalu kiinauyaq Aadjikutariingniq	(5,584)	(1,107)
Maniit manikhatlu aatjikutariyangit, atulihaaqtillugu ukiunga	25,490	26,597
Maniit manikhatlu aatjikutariyangit, nunguvingani ukiunga	19,906	25,490

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutauyut ilangit hapkunangga maniliqinirmut naunaitkutat

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

1. Qanuriliurninnga aulapkaitjutinit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit Nunatsiami Nunavunmilu (Katimayit) havaktauhimajuq Kanatami. Katimayyingit, avikturhimayumi havakviuyuq, piliurhimayuq aulapkaiyuqlu piyunnautingani ukunanut *Havaktinut Havalimaiqqata Nalliqtarvik Maligait* ukunanut Nunatsiami Nunavunmilu (Maligait). Unalu, Katimayyingit munariyakhaalu Titiqqiqinirmut ukunani *Atuqtaunnaittumik Maligat, Uyarakhiurvikmi Aaniaqtailiniqmut unalu Atuqtaunnaittumik Maligat*, unalu *Qaraqtautillu Aturninnganut Maligat* Nunatsiaqmi Nunavunmilu. Katimayyingit piiqtauhimayuq uumangga maniliurutinga taaksiliqiniq unalu Niuvrutauvaktut piqutit unalu ilkayuutiitlu taaksiliqiniq.

Katimayyingit nanminiqaqtumik havakvilit Yalunaimi, Nunatsiaqmi, Kanatami, havakviuyunilu Iqalungmilu, Nunavut.

Katimayit maliktakhangit tunigiami ikayuutingit aaniqtunut havaktinut taaksiliqiriami naunaiyaiyuq havaquiyunut akiliriami nutaaq qakugulu akingit ittunik nanminiqtuqarniit unalu nanminiqtuqarniit piyut uumunnga takunnaittut havakvikmi aanarutauyut. Katimayyingit munariyukhatlu piliuriami atuqtaunnaittumik ilihimaniqmut pinahurutit munarilunilu atuliqtitaunilu atuqtaunnaittumik atuqtaminiq havakvimikni.

Kavamanga Nunatsiaqmi Nunavut Kavamatkullu sainiqut amihuni kavamatkunniit angirutigiyaayuq aatlanut atuqtitaugiami Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayit pipkaitjutigiami Katimayit avaliumik igiamilu havakviuyuq ikayuqtuq tamarmiknut avikturhimayunut. Nutqaqtaugumi uuminnga angirutinganik kitkunniit ihariagiyaayuq mikiumik naunaitkutikhamik atauhiqmi iluittumik maniliurniqmut ukiunganik.

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq

Taamna maniliqinirmut naunaitkutangit Katimayyingit upalungaijaqhimajuq malikhugu uumunnga IFRS Maniliqinirmut Naunaitkutangit tunijaujuq uumangga Nunarjuaptingni Kiinaujaliqinirmut Maliktakhaq Katimayyingit (IASB).

Tamna maniliqinirmut naunaitkutat ilitariyaayut tunigiami ukunanit Kavamaliqiniq Katimayit April 24-mi, 2025.

Tunngavinga upalungaiyarniq

Maniliqinikkut naunaitkutit upalungaijaqtauhimajut utuqqakkut akiit pihimajut kihimi kitunun piqutinun uvvalu akiligakhat, kitut aktilaqtaujuq ihuarnikkut akiit, naunaijaqtauhimajut uvani maniliqinikkut maliruagakhani. Tamna maniliqinirmut naunaitkutat tuniyauvaktut Kanatamiutat maninginnit tamaitalu akitutlaangatigut qanitqiyaanut kihititaanut nuutiqauniaqtun ukununnga qanitqianit tausinik (\$000). Hapkua naittut hunat maniliqinikkut maliruagakhatigut kangiqhidjutit:

a) Uqaqtiyunik Maniliqinirmut Naunaitkutani

Katimayyingit tuniyuq piqutingit unalu akilirialgiit naunaitkutinginnit maniliqiniqmut ittuq ukunanut pipluni hunavaluit himiutikhat maniknut. Taimaa hunavaluit piqaqtuq manikmik ihumagiyaayuq piffaarniaqtait ihuarhaqluniluuniit taimaa avatqumaluni atauhiqmi ukiumik, maniit ihumagiyaayut avatqumaluni atauhiqmi ukiumik, tamna Katimayyinginnut naunaiqtaa tamarmik ilagiyangit ilaliutihimayumut naunaitkutanganut.

Naunaitkutat Ukununga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

b) Maniliqinirmut Hanalrutit

Maniliqinikkut piqutit uvvalu maniliqinikkut akiligakhat ilitariyauyut humi Katimayit ilaukpata kaantulaangnikkut iluaniittut maniliqinikkut atuqtauuyut. Maniliqinikkut piqutit iliuraqtauhimayut humi kaantulaaktut pilaarutit nungukpata, uvvaluuniit qayangnautit uvvalu aittuutait nuutiqqata. Maniliqinikkut akiligakhat naunaiyaqhimayut humi alitariyaungitpata, anipkaqtau kpata, taimaaqtitaukpata uvvaluuniit taimaaqqata.

Maniliqinikkut piqutit naunaiyaqhimayut ihuariyaungnikkut akiit maniliurnikkut uvvaluuniit maniirutaunnirumik, ihuangnikkut akiit aallanit tamatkiumayut maniliurutit uvvaluuniit akiliqhinnigittut akiit. Naunaiyautait ihumaliurutauyut hapkunanga Katimayitit nanminikkut atugakhat munaridjutikhait maniliqinikkut piqutit uvvalu kaantulaangnikkut maniinnait auladjutait idjuhiit maniliqinikkut piqutit. Taamna havagvinga uuktuut naunaiqtaa taimaa kiinauyaliurninga pipkaidjutiniaqtuq katitiriami kaantulaaqtut maniquingit, niuvrutigiyait maniliqinirmut piqutit, tamarmigluuniit. Hivulliqaami ilitariniq piyuq huuq piyuq talvani maniliurutikhaq piyauyuq. Niuvirniq niuvirnirlu maniliqinikkut piqutit ilitariyauyut uvani nunallaami ubluani tamainnut maniliqinikkut atuqtauuyut.

Manikhaat akiligakhallu pidjutiqaqtut maniliqinikut piqutinik ilitariyauhimayunik manikhaqhiurutinik ahiuninganigluuniit tuniyauvaktut maniliurutit manikhaanit, kihiani aadjikkutait tuniyauninginik manikhaanit tuniyauyut munariningagut akiligakhani.

Maniliurnirmut havaariblugit naudjutivaktunik atugakhaq manikhakhautit pihimajunik ilauhimajunik uktuutikhanik aullaqtirutikhanik imaalu avatingnut nungudjutivaktuniglu pihimajunik talvaniittunik; illituriiblugit maniliurutit uvvalu manirutigijait maniliurutait atuqtaujut niuvirnikkut maniliurutinun; maniliungittut maniirutaunnigittut maniirutaunjullu aallatqiinit ihuaqtumik akinganit hivituniani; ilakungit maniliurnirmut munariniq akingit.

Maniliqinikkut piqutit ihuangnikkut akiit maniliurnikkut uvvaluuniit tamainnikkut (FVTPL)

Maniliqinikkut piqutit taapkua pihimayut aallatqiirnit nanminiaqtut atugakhani hapkunanga “akiliqtaulutik” uvvaluuniit “akiliqhilitik katitirlugit uvvalu niuvaadjutikhat” naunaiyaqtauhimayut uvani FVTPL-mi. Unalu, ihumagingitaa havagviup uuktuutinga, maniliqinirmut piqutin kaantulaaktut maniit aulapkainingit inikkut akiliqtaunnigittut atan'nguyap unalu maniliurutuiyut piyut FVTPL-mi. Nanminiuyurlu niruaqtaqtut naunaiyarlugit piqutit uvani FVTPL-mi naunaiyairumik aallamik qanurinnit pidjutauniaqtuq maniliqinikkut ihuittumik.

Piqutit uvani qanurinningi ilaujut Katimayit maniliurnikkut naunaitkutait, ilaujut ihuaqhaqhimajut maniliurutit, aulapkaidjutikhanik maniliqtuutikhanik, aadjikiingnikkut, uvvalu nanminiit nunait naunaitkutait maniliurutit.

Hapkuat piqutin naunaiyaqtauuyut ihuaqtumik akinganik illituriyuq maniliurutingit maniirutauyulluuniit unalu aallannurningit maniliurutingit unalu maniirutauyut ilitariyauyuq ilakuungani maniliurutingit maniliuqtaaqhimayangit maniliurutingit. Ihuarnikkut akiit itqungniaqtauhimayut maniliurutit pihimayut umigutingnikkut niuvaanikkut akiit. Maniktuutit akituningit pidjutiqaqtut ihuaqtumik akituningit manikhaqhiurutinik ahiungitaanganiluunniit maniliqinikkut piqutit akiligauyut atuqhimayut.

Tamaita maniliurutikhait, ilagjaattaq maniit unalu maniit aadjikkutariingniq munarijaujut ukunangat maniliurutikhat atanngujait tilijauhimajut naammaktumik akikhangit uvuuna maniliurahaqtunit unaluuniit mikhijuummiqtut maniit maniliurutikhait, tikkuqaqtaulaqtut ukunangat uvuuna maniliurahaqtut mikhijuummiqtut maniit atuqtaujuqhat malikhugu hamna Katimayit ihuaqtumik akikhangit IFRS 9.

Maniliqinikkut piqutit akiliqtauffaaqhimayut akiit

Maniliqinikkut piqutit uuktuqtauuyut akiliriqhimagayut akiit piqutit pidjutaupkata hapkua qanittut qanuringit:

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiunut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

b) Maniliqinirmut Hanalrutit (iniqtirvinga)

- Pihimayut iluani havagviup uuktuut kitut ihuaqtuq pihimagiami maniliqinirmut piqutin katitirlugillu kaantulaangit maningit aulapkainingit; unalu
- Kaantulaangnikkut pidjutait maniliqinikkut piqutit akitturyuumiyut manngit auladjutait taapkua akiliqtuqtauyut atannguyap uvvalu ilaliutihimayut akiitigut hivulliqpaangit akiit akiliqhimaittut.

Hapkuat piqutin naunaiqtauyut hivulliqpaami ihuaqtumik akinganik talvanngalu naunaiyaqtauyut uumani akiliqtauffaaqhimayut akinga atuqhugu nakuuyumik maniliurutiuyut akinga qanuriliurutinga. Akituriarutit illitturiyauyullu akittuqpallianingit ahiuninginigluniit ilaqaqtut amiakkuni manikhaani. Maniit manikhatlu aatjikutariyangit unalu maniit aadjikutariingniq unalu atukkat akiligakhat makitakhaat uvani hunauniit.

Utiqtakhat ilitariyaayut taimaa atugait malikhugu qanuriliurutingit uumannga piyut kaantulaak naittumiglu; Taimaittumik, taamna pauwatuutikhangit tigumiarnikkut akikhangit ihumagiyauniaqtun ihuaqtumik auladjutikharnik ihuaqtumik akikhangit.

Maniktuutit akittuningit akituyut ilitariyauhimayut ilitariyauvlutiglu manikhaat atuqhugit nakuuyut akituriarutit akituninganik pigiarut. Ilihimayut maniliurutikhangit maniirutauyullu unalu maniliurutiuyut ilitariyauhimayut maniliugait maniliurahuagtunut maniliugait.

Ihuigiyaunikkut maniliqinikkut piqutit

IFRS 9-mi ihuinaarutainut aturiaqaqtut hivumut-qiniqhiaplutik naunaitkutaanik ilitariyaamik naahuriyaayut atugarniit ahiuninganik – “ihumagiyaayut atukkiutit ahiuninganik (ECL) atuqtuq”. Hanalrutingit uumani qanilruanit ihariagiyaayut ilaliutihimayut maniliqinirmut piqutin uuktuutigiyayut akiliqtauffaaqhimayut akinga.

Ilitarininga ihuinaarutininik ihariagiyaayut Katimayingit ihumagigiami hivituyumik aallatqiinik naunaitkutaanik naunaiyailirumi maniqutingit qayangnautinga naunaiyariamilu ihumagiyaayut maniirutaayut unalu qangaraalungnitat quviahuutingit, nutaaq qanurittaakhaanik unalu ihuaqtuq ikayuqtaaqturulu itqurnarutingit ayuqhaqtitait ihumagiyaayut katitirninga hivunirmi maniqutingit atukkirnirmut. Taamna Katimayingit niruaqtut aturiami naunaiyainiq qanuriliurutinga atukkirniq maniirutingit utiqtakhat. Utiqtakhat ilaliutiuyut itqurnarutinga uumunnga inuuhinga ihumagiyaayut maniit maniirutaayut atuqhuni ayurnaittumik qanuriliurutinga tuniqhaininganik uumani manikhaq naluyamingnut maniqqami ihivriqtaunginarialik naunaiyariami taimaa maniliqutingit piiqtauyukhaq. Utiqtakhat piiqtauyukhat piiqtaukpata naammannginmata. Quyaginnaq nuutrutit unguvaqtigimayut akiliqtitaayut naunaitkutainun tamatkiumayut maniliurutiit piyaukpata.

Aallat

Atugamut utuqqamut akikhanganik ilaliutiuyut akiliuhiakhatlu ilitariyaayut maniliurutaumik talvani maniliuqtamikni. Pijumajangit manikhangit uvannat maniliqinirmut amikkungit kititiqtauhimajut atuqhugit ajurnaittumik pijumajainnit uuktuutingit. Aviktuqlugit maniliurutiit titiraqtauyut maniliungnirmun uvaluuniin tamainirmun piyaaqqat tuniyauyaami akiliuhiamik tutqighaqtukpat. Havaaqtungit akingit ilitariyaayut akiliuhiamik talvani piyamikni. Niuvitqutamikni niuvrutautimikni maniit tutquumayut ilitariyaayut himmautingani ubluani.

Maniit tutquumayut tuniyauninnga ahinit maninginnik himmiqtauyut ukununnga Kanatamiutat maninginnit himmautiyumit akinginnit nutaami nunguvigani ukiup. Atugamut utuqqamut akikhanganik ilaliutiuyut, akiliuhiakhat, unalu ilihimaliqtuq angikliyuumiutingit atukkatlu qaangirhimayunit akiligakhainnit himmiqtauyut himmiqhimayut akingit pipkaitjutingit havaaqtungit ubluani. Himmiqluni maniliurutingit maniilurutaayullu piyut ukunannga himmautinga aadlanit nunannganit maniit ukiuq nunguvigani unalu qanuriliurutingit ukiumi ilitariyaayut piqutit maniliurninnganik naunaitkutingani iluittumut maniliurutininnganut.

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

b) Maniliqinirmut Hanalrutit (iniqtirvinga)

Maniliqinikkut akiligakhat

Maniliqinikkut akiligakhat hivuani naunaiyaqhimayut imaa “angiqtaunikkut uuktulaaqtauyut akiliqturiiqhimayut akiit” uvvaluuniin “maniliqinikkut akiligakhat ihuarnikkut akiit maniliurnikkut uvvaluuniit tamainikkut”. Maniliqinikkut akiligakhat hivuani uuktulaaqtauyut ihuarnikkut akiit, uvvalu, humi piyaaqqat, ihuaqhaqtauhiyayut maniliqutinun akiit, kihimi tikkuqaqtauhiyayut maniliqinikkut akiligakhat ihuarnikkut akiit maniliungnikkut uvvaluuniin tamainikkut.

Talvannga, maniliqinikkut akiligakhat uktuutilaaqtauyut akilirihiyayut akiit atuqhugit ihuangnikkut ilaliutinikkut atugakhat kihimi maniliurnikkut uvvalu maniliqinikkut akiligakhat tikkuqaqtauhiyayut ihuarnikkut akiit maniliungnikkut uvvaluuniin tamainikkut, kitut havaktauyut ihuarnikkut akiit maniliungnikkut uvvaluuniin maniirutauyut illitariyayut maniliungnikkut uvvaluuniin tammaqpallianikkut (aallat maniliungnikkut atuqtauyut taapkua tikkuqaqtauhiyayut uvvalu aturuminaqtut atuqtauyut).

Tamaita maniliurutiuyut atayut akingit unalu, pittaarumi, aallanngurningit uumani maniliqinirmut akiliralgiit ihuaqtumik akinga uqaqtauyut maniliurningani maniirutauyullu ilaliutihimayut uumani maniliqinirmut akingit unaluuniit maniliqinirmut maniliurutingit.

Katimayit piqaqtut atukkat akiligahat, angikliyuumihiyayut uvalu aalat akiligahat, akiliqhimaitut akiliuhiakhat uvalu akiliuhiakhat, akiliqtuganun piyakhat, uvalu katulaangnikkut akiligahat, kitut tamaita ihuaqhaqtauhiyayut uvalu naunaiyaqtauyut akiliqtauffaaqhimayut akiit. Pidjutigiblugit naittumik-kikliqaqtut pihimayut akiit hapkua akiligakhat ihuaqtut itqungnarutit ihuarnikkut akiit.

Piiqtauriami kiinauyaliqinirmut piqutingit akiliralgiitlu

Maniliurutimut piqutingit piiqtauyut tamna uqarihiyayut pilaarutingit ukununnga manik aulatjutingit ukununnga piqutiit piqtauyut, pilaarutingitluuniit pigiamikni manik aulatjutingit nuutiqtitauyut uuminnga havaaqutingit talvani naunaittut tamaita qayangnaqtut aittuutauyutlu nanminiqinnganut ukununnga maniliurutimut piqutingit nuutiqtitauyut. Katimayit piqpagaat kiinauyaliqinirmut akiliralgiit uqarihiyayut havaangit piiqtaugaangata nutqaqtitaugaangata piiqtaugmikluuniit.

Nalaumayumik akitutitlangatigut ihuarhaqhimaninngit

Tamaita piqutingit akiliralgiitlu talvannga nalaumayumik akitutitlangatigut naunairhaqhimayut naunaiqtauyut uumani maniliqinirmut naunaitkutat ihuarhaqhimayut atuqhugu talvannga ihuarhaqhimaninngit itqurnarutinganut aturninngit:

- Naunaitkutinga 1 atuqtauyut itqurnarutaugaangata (ihuarhaqhimangittut) akingit atuqtauyumi niuvvaaviit aatjikutariiktunut piqutingit, una uuktutitigilugu:
 - Himmiqtauyut talvani ittut himmiqlugit.
 - Itqurnarutauniit akitutitlangatigut atayungittut manikhat piliurhimayut ubluq tamaat.
- Naunaitkutinga 2 atuqtauyut aatlatqiiktut pitjutingit piqaqqat tamainnut qanuqtut ihumagiyamiknik piqaqtut akhuurutauyumik pipkaijutiuyut titiraqhimayut nalaumayumik akitutitlangatigut takunnaqqata, talvungaqpamut talvungaangittumutluuniit, una uuktutitigilugu:
 - Itqurnarutauntingit piliurhimayut ihivriunimit ukununnga nanminiriyangit tahapkuat piliurhimayut qungiarnaqtunut niuvvaaviit metric-nguyunit, ukunatitut himmiqniq akinginnit, angikliyuumiqtunit akinginnit, unaluuniit aturninnganutluuniit akinginnit.
 - Akiliqutit himmiqtauyut himmiqtarvikmi uvanilluangittumi himmiqutinik.

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

b) Maniliqinirmut Hanalrutit (iniqtirvinga)

Nalaumayumik akitutitlangatigut ihuarhaqhimaninngit (iniqtirvinga)

- Naunaitkutinga 3 atuqtauyuk piqaraangat qanuritaakhainik talvani atuqtut qanuqtut ihumagiyamiknik piqauqtut akhuurutaumik pipkaitjutuyuk titiraqhimayumut nalaumayumik akitutitlangatigut pingittut qungiarnaqtunut niuvvaaviit nampangit.

Aatlangurninngit ukunani itqurnautinga pitjutikhangit pipkaitjutiniaqtut ukunanik nuutiqninngit ukununnga uumanngaluuniit piqutit tuniayuyut naunaitkutinga. Katimayiingit maliganga ilitarigiami nuutiqninngit iluanut unalu nuutiqninngit hilataanut nalaumayumik akitutitlangatigut ihuarhaqhimaninngit naunaitkutingit ukunannga ubluani hulilukaarniqluuniit aatlangurniq ukunanik pitjutingit pipkaitjutigiuyuk nuutiqninnganik.

c) Maniit manikhatlu aatjikutariyangit

Ukua atuqhugit maniqautit titirait maniutaita atuqtauyuk maniqautit titiraillu maniqautingata idjihia, maniinnaq ilaujut maniinnait maniliurutaillu naunaiqhugit qakugu atuqtautaatigut pingahuni tatqiqhiutini ikitqijaaniluuniit pittaaliqqat imaalu maniinnannguqtautaaqtut. Maniinnaq tigummijaujuq maniit tutquumajit atan'ngujainit tutquumajuq ilaujut maniinnarni.

d) Qulangnaiyautit kaantulaat

Katitiqtauhimayut

Qulangnaiyautit kaantulaangit kaantulaaktut uumani Katimayiingit angiqtaut akhuurutauyut akiliuharutikhat qayangnaqninga atan'nguyamit, angiqtuq akiliriami aanniqtuq havaktinga taimaa havagvingmi aaniqtuq pigumi. Katimayiit ihumaliuqpaktut angiyumik qulangnaiyautinik aadjiliuqhugit ikayuutit akiligakhat qulangnaiyautikkut hulidjutit ikayuutit akiligakhat qulangnaiyautikkut hulidjutit atuqtaunngitpat.

Avikhuutauyut ilakhanut

Katimayiit ihivriutit qulangnaiyautikkut kaantulaat ihumaliurutikhat piqagiangini aallangayunik ilanginik kitut pidjutitqaqtukhat ataani aallamit IFRS. Kinguani ihuaqhainikkut aallatqiit ilauyut, Katimayiit pidjutitqaqtut IFRS 17 tamainnut aulamannngit iluani qulangnaiyautikkut kaantulaat. Katimayiit aviktuqhugit ihuaqhaidjutit hapkununga atuffaaqtaqtut ikayuutit anguniaqtut (anguniaqtut uvvalu nanigiaqtut) uvvalu pidjutitqaqtut IFRS 15 Maniliurutit hapkunanga Kaantulaaqtunin Akiliqtuiyunun, naunaiyaqhimayuk uvani Naunaitkutami 13.

Qanuqtun atauttimiittunik

IFRS 17-nguyut katimayiit ihumaliuqtukhat qanuqtun atauttimut angirunmik uukturiamingnik pitquyayunik. Kanturakurutit takukhautitni ayyikkutait hivuranaqnit katutyiqatigut katitlugitlu munariyayut atunilu munarininut. Naunaitkutikhangit kaantulaangit hivutunirmik avikhimayut talvuuna ihumagiyauhimayunik maniliurutikharnik talvuuna pingahunik katitirvikharnik: talvuuna kaantulaangit (taimaitkumi), kaantulaangit piqanngitkumik anginirmik ayungnautikharnik (taimaitkumi) unalu aulangitkumik kaantulaangit. IFRS 17-ni piyariaqaqtullu katimayut qanuqtut katimadjutikhanik angiqatigiutikhanut pidjutitqaqtunik kaantulaakhanik tuniayuhimayunik amigaitqiyaanik atauhirmi ukiumit.

Naunaitkutat Ukununga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

d) Qulangnaiyautit kaantulaat (iniqtirvinga)

Qanuqtun atauttimiittunik (iniqtirvinga)

Katimayit niruaqtauhimayut katimayinun qulangnaiyautikkut kaantulaat tuniyayut atauhirmik havaakhamik ukiumi, hapkua kaantulaat atuqtauuyut atauhiinangmik ukiuq (January hamunga December), tamaita Katimayit qulangnaiyautikkut kaantulaat tuniyayut atauttikku ukiuq tamaat uvvaluuniin aadjikiiktumik ukiumi akiliqtuinikkut nutaanik havagvingnun. Atauhiinarmik naunaitkutait piqaqtut atauttinun qulangnaiyautinun kaantulaat tunihiyaangini qulangnaiyautikkut ikayuutinin aaniqtunun havaktinun. Havaakhait kaantulaangit avikhimayut maniliurutikhanut. Ukiuq tamaat, naunaitkutait qulangnaiyautit kaantulaangit aviktuqtauuyut hapkununga:

- Katimayut qulangnaiyautikkut kaantulaat taapkua akhut ilitariyaayut (piqaqqat);
- Katimayut qulangnaiyautit kaantulaat taapkua hivulliit ilitaridjutit piqanngitut angiyumik piyaarlutik (piqaqqat); unalu
- Katimayut avaliqtut qulangnaiyautit kaantulaat katimayuni (piqaqqat).

Katimayit havaktait ukiuq tamaat ihivriugutait maniliungnikkut naunaitkutait ihumaliurutikhat niriuktauuyut maniliungnirmun. Katimayit nuutiqtait atauttit ukiuq tamaat naunaitkutait aadjikiiktumik maniliungnikkut katimayit pihimayut Katimayit akiit uvvalu qayangnautikkut munaridjutikkut hanaqidjutit pihimayut atauttimun qayangnautit tamainnun qulangnaiyautiqaqtut havagviit.

Ilitaridjutit

Katimayit ilitariyait katimayit qulangnaiyautikkut kaantulaat ayuqhautit qilamik hapkua:

- Aullaqtirnia akiliqtuivikhat katimayut qulangnaiyautit kaantulaakhat;
- Ublua hivulliq akiliutaayuq akiliqtukhaq havaktittiyumit imaaluuniit hivulliq akiliuhiaq piyaukpat imaaluuniit
- Katimayunut akhuraaluk kaantulaangit, taimaa itquumakpat qanurittaakhaaniglu naunairumi katimayut akhuraaluk.

Taamna Katimayit qulangnaiyautit kaantulaangit ilitariyauhimayut talvuuna ukiuq tamaat ilitaridjutikharnik Talvuuna January 1-mi, ahinin nuutaanguyut havaktitunik Katimayinun. Katimayit kaantulaaktut atuliqtayut uvani January 1 ukiuq tamaat atuqtauynun havagviit kitut ilauyut aularutaanun akiligakhat hivituniit uvvalu humi qulangnaiyautit akiit ihumagiyaupata. Nutaat havagviit ilaliutiyut qulangnaiyautinun kaantulaatigut naunaitkutait humi atauhiq qulaani tikilviyaanit.

Kaantulaangit kiglivikhangit

Kaantulaak kiglikhanga atuqtauuyut naunaiyariami kiinauyaq aulapkainingit ilaliutiyukhat katimayutini akiliuhiarutikhat kaantulaangit. Anginiqhakkut piyakhat tunihilutik qulangnaiyautikkut kaantulaatigut kivgaqtuutinin nungunianun humi:

- Katimayit piyaqtait naunaiyaffaarlugit qayangnautit havagvingnun uvvalu pidjutaayut akiinik taapkua pidjutiqaqtut tahapkununga qayangnautinun uvvaluuniin;

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d) Qulangnaiyautit kaantulaat (iniqtirvinga)

Kaantulaangit kiglivikhangit (iniqtirvinga)

- Tamangnik ukuat naunaitkutikhangit quviagiyauyut:
 - Katimayit piyaaqqaqtut akiinik katimayinun kaantulaanik taimaali akiit pidjutiqaqtut naunaiyaffaaqhimayut qayangnautit katimayunun qulangnaiyautinun kaantulaat; unalu
 - Akikhangit qulangnaiyautit aulahimayut talvuuna ublumimun taimaa ayungnautigivakhimayangit ihivriuttauffaagumik naunairutiqaangittuq ayungnautikharnik aulahimayut talvuuna ihivriuttauffaarnikkut ubluangit.

Katimayit ihumaliuqtut taapkua qulangnaiyautikkut kaantulaat piqaqtut ukiuq tamaat taidjutit taapkua pidjutiqaqtut atuffaaqtaqtut atauttini ukiuni; Kihimi, Katimayit piyaaqtut atuffaarlugit qulangnaiyautit pihimayut qayangnautikkut, atuqhimayait uvvalu ingilraanin kangiqhidjutit ukiuq tamaat. Taimaa anginirmik hivunikhangit tuniyaangat havaktittiyunik qulangnaiyautikharnik atuqtakharnik taimaa Katimayit pigiaqaqtun piyaangat ayungnautikharnik havaktittiyunik, taamna kaantulaangit kiglivikhangit mannguyangillu auladjutikharnik ihumagiyauniaqtun atauhirmik ukiumik.

Uukturauyuq

Katimayit atuqtait Qulangnaiyautit Nuutirnikkut Upautidjutit (PAA) tamainun katimayunun qulangnaiyautikkut kaantulaat taapkua ayuqhautit havaktittiyunun pidjutigiblugit taapkua akiliqtugakhat atauttit qulangnaiyautit kaantulaat atauhiq ukiuq ikitqiyarlunin, ilauyut qulangnaiyautit kaantulaatigut kivgaqtuutit pihimayut tamainin qulangnaiyautinik iluani kaantulaatigut kigliini.

Hivullirmik uukturauyuq

Katimayunut qulangnaiyautit kaantulaangit akhuraaluk ilitariyaungittut, taamna Katimayingit qanuriliurutingit akilirialgiit avaliqtuq akiliriaqaqtamingnik ihuaqhigiami qulangnaiyautit, pigumi hivulliqaami ilitariyauniq. Katimayit niruaqtauhimayut qilamik akiligakhanik quyaginnaq niuvirnikkut akiit uvvalu pidjutiqaangittut quyaginnaq aallat maniinait auladjutait hivuani kaantulaatigut aularutittinnagu ublua; Taimaittumik, aallanik ihuaqhaqhiyakhaittut akiliqtakhanut aulayuttut akiliqtakhanut hivulliqaamik ilitariyauihimayumik. Humi kaantulaatigut kiglikhaa atauhiq ukiuq, piqaangittuq ihuaqhaidjutikhanik piyaakhanik ihuaqhiyuumigiangani ilaliutihimanikkut akiligakhamun aulayunun akiligakhat.

Qulangnaiyautit kaantulaat taapkua pidjutait uvvalu qanuginingit naunaiyautauyut taapkua katimayut qulangnaiyautikkut kaantulaat ilitaridjutaayut, Katimayit ilikuuqtut katimayit akhut kaantulaat aallanin kaantulaatigut uvvalu ilitariblugit tammaqpallianikkut ilauyut Qulangnaiyautikkut Kivgaqtuutit Akiligakhat. Katimayit havangniaqtut tammaqpallianikkut ilakhanun akiligakhanun ilakuanun akiligakhat hapkununga kaantulaatigut uuktuutinun.

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Uukturauyuq (iniqtirvinga)

Hivuuranarniq ihuaqhaut maniungittumun hivuuranarni

Qayangnautikkut ihuaqhaidjutit hapkununga maniunngittut qayangnautait maniktigut taapkua Katimayit piyakhagut naunaiyagianganik naluyauyut qaffitaalauniit uvvalu qakugungurniit manngit auladjutait qulangnaiyautit kaantulaat. Taimaa kiinauyaungittut qayangnautingit ittut aulapkaininngani Katimayit, piyuq qanurittaakhaanik aulapkaininngit, Katimayit qinihiangittut akiliuhiakhamik naluyanganik uumani qaffi taalauyuq qakugulu maniqutingit piyuq uumannga kiinauyaungittut qayangnautingit. Katimayit havaktait naamayunik qulangnaiyautinik uvvalu maniliurutinik maniliurutinin tamaat maniliqutinnik auladjutinun qulangnaiyautikkut nanminiqagtunun uvvalu aallat titiqiqinikkut hulidjutit, piqanngittuq akiliuhiakhamik piyakhagut uvvaluunin tuniayuyut Katimayinun hapkununga qayangnautikkut uvvalu imaatun, qayangnautikkut ihuaqhaidjutit ihumaliugutauyut naamayvaktut qanuringit uvvaluunin piyaagtut.

Katimayit itqungniaqtait qayangnautikkut ihuaqhaidjutit atuqhugit 50%-gut hapginginikkut aktilaangit, kitut ihuangnikkut qanuginingit hivungani maniinaut auladjutait ilauyut Hapkununga Katimayinun utirutit uvvalu akiligakhat ikitqiyat akiligakhanin.

Akikhilaangnikkut akiit

Qulangnaiyautit kaantulaangit akiligiaqagtun naunaiyariikhamayut talvuuna akikhilaarutikharnik atuqtakharnik hivunirmi maniit aulavikhangit taimaa katitighimayunik ayungnautikharnik piqarnaittumik aulatittihimayut talvannga Kavamangit Kanatami manikhangit unalu auladjutikharnik qulangnaiyautit pihimayut talvannga naunaitkutikharnik havaanganik. Taamna ataani-nayugaa upautiniq iliuraqtauhimayut talvuuna auladjutikharnik akikhilaarutikharnik akikhangit atuqhutik Fiera Akituyut Kuapuraingit IFRS 17-nik naunaitkutikharnik auladjutikharnik.

Aturahuaqtangit kiinauyaq aulapkainingit

Atuqhimaagutit maniinaut auladjutait ilauyut ihuangnikkut-aktilaangit itqungniarutit hivungani maniinaut auladjutait, akikhilaagtut pidjutigiyaanganik ikaarniit akiit manngit uvvalu ilauyut maniliqinikkut qayangnautit, ilauyut qayangnautit ihuaqhaqtauhimayut maniinaungittut qayangnautait. Atugungniagtun maniit auladjutait ilauyut talvunga akiliqtauuyukharnik aulahimayut qulangnaiyautikharnik hulilukaaktunik unalu nuutiqtayukharnik aulangittunik akiliqtauuyukharnik. Atan'nguyat iliuraqtait ihumaliurutingit tuniqhaininganun tamainnut titiqiqinirmullu maniit atuqtangit ihumaliurutinganik qaffi taalauyut pipkaidjutingit akiliuharutikhat hulilukaarutingit.

Kingulliq uukturauyuq

Akilialgiit ilakungit akiliqtakhanganik

Inirutaani atauttit unniudjutit atuqtauuyut, Katimayit aktilaarutait pihimablugit qaffitaalauniit akiligakhat aulahimaagtunun akiliqtukhat imaa:

- Akilialgiit avaliqttunut akiliqtukhat aullaqtilihaarnigani;
- Ilangalu qulangnaiyautit piyauhimayut atuqtauuyumi; unalu

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Uukturauyuq (iniqtirvinga)

- Ihumagilugu qaffitaalaunia ilitariyauyut qulangnaiyautikkut maniliurutit kivgaqtuutinun tuniyauyut atuqtauyumi.

Talvani Katimayiingit akiliuhiarutikhat kaantulaangit aadjikutariyait uumunnga ukiumi naunaipkainiq pitillugu, akilirialgiit avaliiqtuq akiliqtakhangit iniqtirumiuk atauhirmi ukiumi naunaipkainiq piittuq, naunaiqtaa iniqtirninnga tamaita kaantulaangit uqariyaqtamingnik. Kituliqaak havaktitiunik akiligiikhimayut qulangnaiyautit aulahimayut talvuuna hivunirmi kaantulaangit ukiungani ilauhimayut talvani akiliqtauyukharnik alayukharnik akiliqtainik. Taamna Katimayiingit naunaiyaqtait pihimayait qaffi taalaayuuq uumannga akilirialgiit avaliiiriami akiliriami nunguvingani tamarmik naunaipkainiq taimaa akilirialgiit ilakunganiq akiliqtakhanganiq pilihaalimat.

Taimaa kaantulaak kiglikhangit atauhirmik ukiuq unalu Katimayiingit atuqtut Qulangnaiyautit Tuniqhaininnganik, akhuraaluk tammaiyuq ilitariyauyuq January 1 tamaat ilitariyauyuq nunguvingani ukiup.

Akilirialgiit taakinit utirutit

Katimayiit itqungniaqtait akiligakhat hapkununga atuqtauyunun utirutinun imaa maniinait auladjutait ilauyut atuqtauyunun utirutinun. Taamna atuqtauninga kiinauyaq aulapkaininnga ilaliutihimayuuq, ihuangittumik, tamaita ihuaqtut unalu ikayuutaayut naunaitkutaq piinarialik piittumik akinga akhuurutingaluuniit qaffi taalaayuuq, ikaarninga nalunaqtullu tahapkuat hivunirmi maniqutingit, naunaipkarlugu nutaaq itqurnarutingit Katimayiinginnit, ilaliutiyurlu naunaittuq ihuaqhainiq uumunnga Kiinauyaangittut qayangnautinga. Katimayiit ihuaqhaingittut hivungani maniinait auladjutait ikaarniitigut akiit manngit uvvalu hulaqutit maniliqinikkut qayangnautit hapkununga akiliqhimayut utirutit taapkua niriuktauyut akiliqtaulutik atauhirmi ukiumi atuqtauliqtut.

Taamna akilirialgiit uumunnga piyait tukhiutingit pipkaidjutyuuq tadjia akinga ihumagiyaayuuq hivunirmi akiliuhiangit pimmariktumik piyuuq tukhiutingit piyuuq uumannga aaniqtunik piyuuq nunguvingani uumannga maniliqinikkut ukiungani unalu manikhaq tamainnut ilitariyauyuq piqalluangittumik havaamut aaniarutininik piimayanginnik piyuuq hivunirmi pipkaidjutikmat qangaraalungmit pipkaidjutiniq. Havaariyauvaktup aaniarutigivagait aallaayut tapkunanga havaariyaayup aaniutigihimayainnik. Taamna ilitaiblugu utaqikhaarutauvaktuuq ilituridjutaat qanuqturaaluk aktuutaungmangaat naunaiqhiyariaqaramik tunihitinnagit akiliuhiarutikhanik. Aahittauq, ilaani ayurnaqpiaqtuuq illiturinahuariami aktuutaugumik aaniarutiyyut havaarmingnit. Aviktauni katitlugit atugait piyauhimayut katitauninut hatqiumani tikitlugu aktilangi ublua hutqikninut katitlugit hatqiumani hivuani atuqtauninut tapkuat havanguyunut aaniagutit. Taamna akilirialgiit uumunnga akiliriqhimayut tukhiutingit ilaliutiyurlu manikhaq hivunirmi tukhiutingit atan'nguyat akingit.

Taamna akilirialgiit uumunnga akiliriqhimayut tukhiutingit ilaliutiyuuq tuniqhaininnga tamainnut ikayuutit tuniyauyuq nutaamit maligamit, maligainik, titiqqinirmullu atuqtamingnik. Amigaittuq itqurninnga ihariagiyaayuuq naunaiyariami ikayuutit akilirialgiit, ukuatlu itqurnarutautingit hivuniqmut angikliyuumiutininnaganik, atugamut utuqqamut akikhanganik ilaliutiyuuq akinginnit, unalu huirutimut akinginnit. Taamna akilirialgiit uumunnga piyait tukhiutingit naunaiqtauyuuq ukiumi inmikkuuqtumit pilluaqtaminut. Tamna inmikkuuqtuuq naunaiyaiyuyup qanuqtut ihumagiyanganik piqarninnga unalu ihuarninnga ukunangga ikayuutit akilirialgiit ilaliutihimayuuq ukuat maniliqinirmut naunaitkutat.

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d) Qulangnaiyautit kaantulaat (iniqtirvinga)

Uukturauyuq (iniqtirvinga)

Atauttimut kaantulaangit

Taimaa, kaantulaamit, itquumaninga qanurittaakhaaniglu naunaiqtaa katimayut akiliuhiarutikhat kaantulaangit akhuraaluk, Katimayiingit ilitariyait tammaiut maniliurniq tammaiuruluuniit uumunnga ilakungat, pipkaidjutyuq pihimagiami qaffi taalaayuq akiliralgiit katimayunut aadjikutariyaa uumunnga piyait maniit aulapkainingit. Ilayarniq ilanga piluqtauhimayuq Katimayiinnin ukununga akiliqtakhanun avaliiqtunun akiliqtuinikkut ukununga inungnun tautukthimayuni tammainikkut ilitariyauhimayun.

Aallangurningit akiligakhat akiliqhimayut utiqitaangani pidjutaayunik aallangurninganik akikhivaaliriangani akitturningit piyauniaqqut iluani qulangnaiyautinik maniliqinikut manikhaanik akiligauyulluuniit.

Ihuaqhaqtauniq uvvalu ihuinaarnikkut

Taamna Katimayiingit naunaiyaqtait akiliuhiarutikhat kaantulaangit taimaa pilaarutingit atugangillu piyut kaantulaamut iliuraqtauyut kaantulaangmulluuniit ihuaqhaqtauyuk ukunatitut ihuaqhaininga qanurittaakhaanik aallangurningani uuktuutimi, akhuraaluk aallangurninga kaantulaak kiglikhangit ihariagiuruluuniit ihuaqhaqhimayumik kaantulaamik ilaliutiniaqtuq aallamik katimayut. Talvuuna, taamna Katimayiingit naunaiyaiyuq hivulliqaanga kaantulaak ilitariyaillu aallanguqhimayuq kaantulaamik nutaq kaantulaamik. Ihuaqhaidjutikharnik naunairutiqaangitkumi ayungnautikharnik, taamna Katimayiit ilitarihimayut atauttiittunik akiliqtauvakhimayut piyaangalluuniit ihuaqhaidjutikharnik kaantulaangit ihuaqhaidjutikharnik talvuuna aulahimayut akiliqtakhangit aulalimaittun akiliqtauyukharnik.

Qulangnaiyautit maniliurutit

Atulihaaliraangat ukuiq, Katimayiingit taaksiutingit Itqurhimayut atannguyanut iliurailugit havakvingit atukkat akinga itqurhimaninginnit akiliuhiarutingit ukiumut. Tamna atukkat akikhainnut akiliqtukhat mikiumik iliuraivakkumi ukiumi. Ukuiq nunngutaanit, havaktitiyut titiraqpaktut titiqqamik naunaiyaqtauhimayut akiliuhiangit imaalu aallanganiinnik ukuat itqurniaqhimayut naunaiyautikhat imaalu naunaiyautainnik ilitariyauhimayut imaatut amigaigyuumiyut qulangnaijautit maniliurutikhat imaalu ilitarijauhimajut maniit akiliqtaujukhat, imaaluuniit ikiglyuumirlugit qulangnaiyautit maniliurutikhat imaalu ilitariyauhimayut naunaiyautikhat utiqtitauyukhat. Havaaqaqtitiyut tunihyuitkumik akiliuhiarniup akinganik, Katimayiingit nalaunannahuaqhugu akikhaa atuqhimayamingnit qunngiaqhugit tapkununga havaktitiyunit, pivalliapkaiyunillu.

Qulangnaiyautit maniliurutikhat ilitariyauhimayut hivituniani aktilaanga naahuriyauyut naunaiyautit tuniyauhimayut hivituniani. Katimayiit tunihyut niriuqtaayunik ihivriugutinik naunaitkutitik atauttinun atuqtaayunun qulangnaiyautikkut kaantulaatigut kivaqtuutikkut pihimayut angirutikkut (tatqiqhiutip ukiunga).

Qulangnaiyautit maniliqinikkut manikhaat akiligakhalu

Qulangnaiyautit maniliqinikkut maniliurutit uvvaluuniin akiligakhat ilaayut aallanguqtirniq tigumiaqhugit qaffitaalauniit qulangnaiyautit kaantulaat pihimayut hamangga:

- Hulaqutait akiit manngit uvvalu aallanguqtirutit talvannga akiit manngit; unalu

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d) Qulangnaiyautit kaantulaat (iniqtirvinga)

Uukturauyuq (iniqtirvinga)

- Hulaqutait maniliqinikkut qayangnautit uvvalu aallannguqtiruit maniliqinikkut qayangnautit.

Katimayit ilitarihimayait tamaita qulangnaiyautikkut maniliqinikkut maniliurutit uvvalu akiligakhat maniliungnikkut uvvalu tamainikkut.

e) Pingahuyunit ilaayumut apirhuiyuyunit akiliqtakhainnik Akiliuhiakhangit

Titiraqhimayumi llangani 64 ukununnga Maligat, Katimayiingit ihumagiyaayuq tikkuaqtauhimayuq pipkaitjutininnanit pitqutigiquplugu uukturahuap aaniqtauninnga. Ihuarhikpat, pipkaidjutigumiluunait Apirhuqniqmut ihumaliurutimik, tamna akikhangit qaffi taalaayuq ikitqiaq pigumitkut maligaliriniqmut akingit unalu akingit pipkaidjutiuyq Nanminiqutiarnit pipkaidjutaayuq Katimayiinginnit tuniyaayuq uuktuqumut.

Akiliuhiakhangit ukununnga pingahuyunit ilaayut ilitariyaaut naunaitkutangit naunaitpat unalu qaffi taalangillu ihuaqtumik piyaugumi. Akiliuhiakhangit ukununnga nanminiqutiarnit akiingit ilitariyaukpata naunaitkutami iluittumut maniliuqtaminnik ilakungit qilamiuqtuqanga-ittut maligaliriniqmut akingit. Qilamiuqtuqangittut-ittut maligaliriniqmut akingit ilitariyaukpata ayuittiaqtuni ikayuutingit talvannganitlu akiliuhiakhangit manit atuqtanginnik ilitariyaukpata uumani akiliuhiakhangit iluani titiqiqininnanit manit atuqtangillu.

f) Piqutingit hanalrutingillu

Piqutingit hanalrutingillu naunaiyaqhimayut uumani akinga katititqauhimalluanguittut Mikhilaaqhimayut unalu ulapiqutauyut atukkat qaangirhimayunit akiligakhainnit. Mikhilaaqhimayut ilitariyaayuq uumannga itqurhimaninginnit nakuuyumik inuuhig atuqhugu nalruyumik pitjutikhangit hapkuninnga:

- | | |
|-----------------------------|---|
| • Igluqpiliurniq | 15-50 ukiunik |
| • Hanalrutit | 2-10 ukiunik |
| • Tamayat | 5-15 ukiunik |
| • Akhaluutit | 7 ukiunik |
| • Aturninnganut ihuarhainiq | ikitqiaq atuqtauninnganik aturninnganutluunait pitjutinga |

Hunavaluknit piqutingit hanalrutingillu ilaliutihimayuq akhuurutaayumik pitjutingit aatlatqiiktunit atuqtauninnganik ittuq, tamna pitjutingit pitjutaayut avalittumik. Mikhilaaqhimayut pitjutikhangit, atuqtauninnganik ittuq unalu ilakungit akitutillaangitguit ihivriutauyut tamainnit maniliqininnanit ukiungani nunguvinga unalu ihuarhaqhimayuq ihuaqqat. Mikhilaaqhimayut manit atuqtangit ilitariyaayuq uumani titiqiqininnanit uumanilu manit atuqtangit naunaitkutami iluittumut manikhainnigut.

g) Ihuarhaqhimayut piqutingit

Naunaiyaqni akitunit akiliqtutit piyaunit. Pivaliatitni akituni inmingni pivaliatitnit qagitauyakkugutit havagutai angiyutauyut piyagangat havagut pitquhiliqutinut atuguminagangat, piqaqnit pilagangata, akitunit uuktugagaulat naahugiplugit, maniyayut atuqpakniqhauyagangata piqutit hivunikhamilu maniliugutit ihuaqutit atulaqninut. Tamna piqut ilittugiyauhuigangat atuguigangat tahapkununga maligainut. Piyagangat piqut ihuaqhihimani iniqnit piyaulaqqilut atuqnikhait, pivaliatitni akitunit angiyutitni atuguinqi akitunilu nutauni tugangayunut piqutit aviktaunit katitaunilu.

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g) Ihuarhaqhimayut piqutingit (iniqtirvinga)

Akiliffaarhimayut ilitariyauyuq uumani piqutit itqurhimaninginnit atuqtauffaarninnganut ittuq (2-15 ukiunik) atuqhugu nalruyumik pitjutikhangit. Akiliuffaarhimayut maniit atuqtangit ilitariyauyuq uumani titiqqiqinnganut maniitlu atuqtangit naunaitkutami iluittumut maniliurutinga.

h) Kaantulaanut akilirialgit

Kaantulaanut akilirialgit ukuanghut maniqautiqariiqhimajut akiit tunujauhimajut Kavamatkunnit Nunatsiamit Nunavunmillu. Una maniliqidjutikhaq ihumagijauniaqtun nanminikkuq qulangnairutikharnik ukuninnga kavamangit titiqqiqidjutikharnik uuktuqtunik talvannga Katimayiingit havaktiuvakhimajuq talvuuna havaktiupluni talvani Naunaitkut Angiqatigiingnirmut Anguniaqtuliqijitkullu taimaa Katimayiit piqaqtun ukuninnga ilaujunik. Akilirialgit akia ilitarijaunngittuq tukhiqtunut akilikhaanut pijauvaktut Katimajingita Angunahuaqtunut.

i) Kinguvaqtauhimayut maniliugait

Kinguvaqtauhimayut maniliugait ukuangujut titiqqiqidjutit akiit tunijauhimajut Nunattiaq Kavamanganit Nunavunmi Kavamanganillu titiqqiqidjutaitigut tukhiqtaujunit ukunuuna Katimajinginnit kivgaqtiuyut ataani Kangiqhiumanirmut Angirutiqaqtut Angungahuaqtinut taapkuanunga Katimajinginit ilagiiktunut. Kinguvaqtauhimajut maniliugait ilitarijauniaqtuq hunanullikaak maniliuqtaq titirainni iluittuujut maniliuqtaq ilaujut ikajuutaajunut havaktainnut.

j) Havaktinut ikayuutit

Havaguirumi Inutquarhiutilirigumi Manikhaakhangit

Naunaittut tamaita havaktinginnit Katimayiingit akiliutiyaayut kavamatkunnit manikharviutikhanganit ihumaliurutimik (tamna Ihumaliurutimik), pipkaiyut naunaiqhimayut ikayuutikhamut ihumaliurutimik piliurhimayut ukunuuna maliganit unalu ikayuqtauyutlu Kanatap Kavamanganit. Tunihidjutaayut atuqtauyukhat havaktiuyup, Katimayiingitmillu atuutikhanik akitilaangata nalaumalugu. Pitillugu maligamut tatja ittuq, Katimayiingit piqangittuq apirhuiyuyunit ikayuutaayumikluuniit akiliriami aatlanik aittuutunik pitqutigiquplugu qangaraalukmi ikayuutaayut unaluuniit manikharvikhaqniqmut atukkat ukunanga Ihumaliurutimik. Talvuuna, aittuutit ilitariyauyut akiligakhanik uumani ukiuq havaktit havaguirumik unalu naunairutigiya atauttimut havaguirumi akiliuhiakhangit havaanga Katimayiinginnik.

Aallat akuniraaluk havaktut ikayuutit

Ikayuutit ihumagiyaayut ihuarhaqniaqtuq taimaa 12-nik tatqirhiutinik naunaiqtauyut pplugit ukununnga havaktinga itqurnarutinganik nakuutqiamik itqurnarutinganik hivuniqmi Maniqaqtut Ingutaaqattaqtut ikikliyuumiqhimaayut ublumimut akinga ukununnga havaktinga maniliurutinganik unalu maniirutaayutlu ilitariyauyut maniliuqtaminik maniirurutinginniklu piyuq. Hapkuat ikayuutit ilaliutiyaq aaniaqtuq havaguillaktuq unalu havaguillagiami ikayuutit piyangit kihimi atungitangit.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

j) Havaktinut ikayuutit (iniqtirvinga)

Havaktinnani ikayuutit

Titiraqhimayumi unalu qanuritaakhainni havaani, havaktut piinarialik havaguirumi manikhangit ikayuutit akiliuhiakhamiknik havaguirumi, havaguiqpiarumiluniit piyuq qaffinik ukiunik havakkumi unalu kingulliqaanguyuuq akiliuhianga, unalu kingulliqaanga piiqtauniqmut ikayuutikhanga piyuq qaffinik ukiunik havakmat. Havaanga naunaiqtauyuuq atuqhuni itqurnarutininnganik manilikmik piyuq avvakhimayuuq ikayuutitik havaktinganik piplugit. Tamna akilirialgiit nautiqhimayunut havaktingit ikayuutit piyuq uumani December 31-mi, 2024 Itqurnarutiuyut itqurnautinga naunaiqtauyuuq Katimayyingit naunaiyaiyuyumit. Itqurnarutiuyut angikliyuumiutingit atukkaqluuniit qaangirhimayunit akiligakhainnit ilitariyauyut maniliurutaumik atukkaqluuniit qaangirhimayunit akiligakhainnit ukunuuna Aatlat iluittumut maniliurutinga uumani ukiuq pipkaitjutauyut unalu aktikkuffaangit naunaitkutiffaagtut maniliurutigiami atukkaqluuniit qaangirhimayunit akiligakhainnit qakunnguraikpat. Tamna qaffi taalangit ilitariyauyut aadlani iluittumut manikharninngit ukiumut qilamtuqumik nuutiqtitauyut ukununnga aulapkaininnga tutquumavinga.

Hivikittunik havaktinut ikayuutit

Havaktinut ikayuutit ihumagiyaayut piliurhimayukhaq 12-nik tatqirhiutinik ukununnga titiraqniq ubluani naunaiyaqhimayut ikikliyuumiqhimgittumik piyunik. Hapkuat ikayuutit ilaliutiuyuuq akingit manikhangillu, ukiumilu haalitiirutingit piyakhangit kihimi atungitangit.

k) Atuinnariaqaqtuq piqutinginnik unalu atuqtitainnik akilirialgiit

Katimayyingit naunaiyaqpagaat taimaa kaantranga piqarumi atuqtitainnik, aullaqtilihaaraangamitkut kaantranga. Katimayyingit ilitariyait atuinnariaqaqtuq piqutinginnik unalu angirutigiyaayuuq atuqtitainnik akilirialgiit ihumagiqulugit tamaita atuqtitainnik upalungaiyautinik talvani atuqtipkaiyuuq, kihimi naittumik piyunut atuqtitainnik (naunairhimayuuq uuminnga atuqtitainnik piqaqtuq atuqtitainnik 12-nik tatqirhiutinik ikitqiamikluuniit) unalu atuqtitainnik hunavaluinnik ikitqiyayuuq piqutin (ukunatitut inuup qaritauyanga unalu havakvinga tamayakhanginnik). Hapkununnga atuqtitainnik, Katimayyingit ilitariyait atuqtitainnik akiliqtakhangit aulapkaajjutimut akinganik nalruyumik pipluni taimaa pitillugu atuqtitainnik kihimi aadlamik ihuarhaqhimayumik pigumi amigaitqiamik naunaitkumi ikaarninnganik aturninnga talvani maniliqinirmut ikayuutingit atuqtitainnikmit piqutingit atuqtitaugumik.

Tamna atuqtitainnik akilirialgiit hivulliqaami naunaiqtauyuuq ublumimut akinganik uumannga atuqtitainnik akiliqtakhangit akiliqtaungittut aullaqtirutingani ublungani, ikikliyuumiqhimgayuuq aturhugu Katimayyingit ilaliutihimaninnga atukkirutinganik akinganik.

Atuqtitainnik akilirialgiit tuniyayuuq inmikkut nalruyuuq uumani naunaitkutingani maniliqiniqmut talvannga naunaiqtauyuuq angikliyuumirhugu akinganik naunaipkariami angikliyuumiutinga akiliqtamiknik atuqtamiknik akiligiaqaqtun (aturhugu aulapkaiyuuq angikliyuumiutinga akiliqtamiknik aturninnganik) ikikliyuumirhugulu akinganik naunaipkariami atuqtamiknik akiliqtamiknik.

Katimayyingit naunaiyaffaagaat atuqtitainnik akilirialgiit (piliurhunilu angiqtumik ihuarhainiq piyumut atuinnariaqaqninnga piqutinik) taimaa atuqtitainnik aturvikhanga aadlangurumi.

Atuinnariaqaqtuq piqutinginnik ukuangujut hivuliit uuktuutit ilaujumut atuqtaujuq akia akilirialgit, ukualu atuqtaujuq akiliriqtautait ubluani tikitinnaguluunniit ublua akilirivikhautinga. Talvannga naunaiqtauyuuq akinganik katitiqtaungittuq mikhilaaqhimayut unalu piiyaqtautinnagu maniirutigiyaat. Atuinnariaqaqtuq piqutinginnik ikikliyuumirhimayuuq naitqiamik pijutinganik atuqtitainnik ikayuutaayuquulu aturninnga ihariagiyaayuuq piqutit. Mikhilaaqhimayut pivaktuuq aullaqtirutingani atuqtitainnik. Atuinnariaqaqtuq piqutinginnik atuniittut inmikkut titirahimajainni maniqautiata idjuhani.

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

2. Naunaitkutaq angirutinganik, tunngavinga upalungaiyarnirmut naittumiglu hunavaluit maniliqinirmut maligamut naunaitkutaq (iniqtirvinga)

I) Ahiruqtauyunik maniliurhimanngettunit piqutingit

Katimayiingit ihivriunniq tamarmiknit titiraqniq ubluani naunaitkutalik piqutit ahiruqtauyut. Naunaitkutaqqat, Katimayiingit itqurnarutautingit piqutit piffaaqtauktaaqat qaffi taalaayuq. Piqutit piffaaqtauktaaqat qaffi taalaayuq angitqiyaukpat piqutinganut maniliurutaupatluunniit (CGU) nalaumayumik akitutitlangatigut mikitqiyauyuq akingit niuvrutigiyaugiami unalu akingit atuqtauyut. Una ihumagiyaayuq inuup piqutiit, kihimi piqutiit piliulimaittuq manik inaulatjutingit akhuraaluk piittuq aatlanit piqutingit katimayutluunniit piqutinginnut. Pipkaijtutinnga qaffi taalaayuq piqutiinnit CGU-luunniit qaangiutikpat piffaaqtauktaaqat qaffi taalaayuq, tamna piqutiit ihumagiyaayuq ahiruqtauyut titiraqtauyutlu uumunnga piffaaqtauktaaqat qaffi taalaayuq.

Tunnganiqaqhuni qauyiharnirik maniqarnikkut auladjutainnik, Katimayit naunaiyaqtait ihuaqtun CGU-kkut ihuinaarutinun ihivriuhinirun una havagviyuq. Katimayiingit maligatigut pidjutiaqtut Maligainni angiglilaarutigidjutikhainnik, imaaluunniit akituutilaarutikhainnik kiinauyaitigut hivunirmingni kiinauyairutigittailidjutikhaannik qanuqtuurutigiyailu nalaumatqublugit.

3. Nutaaq ihuaqhaqtauhimajullu atugakhat nutaaq uvvalu ihuaqhaqtauhimajut

Nutaaq ihuaqhaqtauhimajullu IFRS Maniliqinirmut Naunaitkutangit taapkua tadjatunijaujut kihimi atuqtaunngittuq imaa:

IFRS 18 Uqaqtait uvvalu Uqautaujut Maniliqinikkut Naunaitkutini

IFRS 18 himmauhiqtaa IAS 1 ilitturipkaiplunilu nutaanik pitqujauhimajunik ukununga:

- Tadjatunaihimajunik qanurittunik naunaijaqtauhimajullu aallatqiingujun maniliurnirni tammairimilunniit uqautini;
- Tunijut hiamittirninga havaamut qanuriliurutingit naunaihimajut atan'ngujamit (MPM) naunaitkutangani ukununga maniliqinirmut naunaitkutat; uvvalu
- Ihuaqhijuumirlugu angirutit uvvalu ihuiguhtutit

IFRS 18-nit havaakhalgit utiqtitakhainik uuktuqtuganik naunaittunik nuutirnikkut pivikhaqaqnginik. Atugakhaq atuliqtauniaqtuq uvani January 1, 2027, qilamik tiguarniq angitqauluni. Una nutaaq atugakhaq niriuktaujuq pidjutigilugit qanuq havauhiit unniudjutaujut haffumunga Naunaitkutami Iluittumut Maniliurutinga, hapkualu titiraqhimajut uqaqtaujut mikhaagun ukiuq tamaat havauhiit. Katimayit pijumanngettut qilamik tiguarnikkut maniliqinikkut ukiungani taapkua iniqtajut uvani December 31, 2024.

4. Akhuurutauyut maniliqinirmut itqurnarutautingit unalu itqurnairutinginnik

Katimayiingit pipkaijtutigiya itqurnarutautingit unalu itqurnairutinginnik pitqutigiquplugu kitut akhuurutauyut piqutingit akiliralgiitlu. Itqurnarutautingit unalu itqurnairutinginnik naunairhimaaqtauyut unalu piliurhimayut qangaraaluknitaniit atuqtangit aatlatlu ihumaalutigiyauyut, ihumagiyaangillu hivuniqmut hulilukaarnit ihumagiyaayut akituvallaangittumik talvuuna. Ihuarhaqhimayut maniliqinirmut itqurnarutautingit ilitariyaayut pitjutingani talvani itqurnarutautingit ihuarhaqhimayut unalu hivuniqmi pitjutingit ayurhautigiyaayut.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

4. Akhuurutaayut maniliqinirmut itqurnarutautingit unalu itqurnairutinginnik (iniqtirvinga)

Taimaalu, naunaitkutat ukunanit akhuurutaayumik itqurninnganit ilihimangitanginnik piqaqtut akhuurutaayumik qayangnaqtuq pipkaijtutyuq akhuurutaayumut himmautinga ukunani aippaanut maniliqininninganut ukiungani ilaliutihimayut Naunaitkutami 11 Nalliukumaangit Akiliriqhimayaayut havaatigut. Itqurnarinnga naluyait piyuq akhuuruninnganut itqurnarinngit.

Unalluaq, naunaitkutaq uuktuqnahuariami akhuurutaayunit maliktauninngit maniliqinirmut maligangit piqaqtuq amigaitqamik akhuurutaayumik pipkaijtutyuq qaffi taalaayut ilitariyaayut uumani maniliqinirmut naunaitkutat naunaiqhimayut uumani hapkunani naunaitkutat:

- Naunaitkutami 11 – Qulangnairutikharnik kaantulaangit, talvuunalluaq, taamna atuqtakharnik ihumagiyaayut uqaqtauvakhimayut talvani Naunaitkutami 2.d); naunaiyainiq taimaa kaantulaangit akhuraaluk, ihumaliurutingit piyuq angirutinganik kaantulaangit, naunaiyaininga kaantulaangit kiglikhangit tuniqhainingalu tamainnut titiqiqinirmullu maniit atuqtangit akiliuhiarutikhat piyut hulilukaarutingit
- Naunaitkutami 2.b) unalu Naunaitkutami 5 – Maniit tutquumayut, aviktaunit aktilaliqnilu kiinauyaliqutit havagutai
- Naunaitkutami 2.b) – Ihuinaarutit maniliqinikkut piqutit
- Naunaitkutami 2.d) – Nalautiqhimajunik manikhaani ilagijainik nalautiqhimajunik qulangnairutikharnik maniliurutikharnik

5. Maniit tutquumayut

Katimayit pihimajut maniliurnikkut piqutinun iliaqtitinnikkut titiraqhimajut ataani nanminirinikkut iglut manngit taapkua pihimajut ilaujut maniliurutit. Tikinnahuarutait Katimayit maniliurutait tikiutijaangani hivitujumik-kikliqaqtut utirutit akiit taapkua pidjutiginiaqtaat akilirianganik qulangnaijautikkut kaantulaatigut pijakhat, munarilugit auladjutikkut akiligakhat, uvvalu pihimalugit ihuarnikkut uvvalu ihuaqtumik ihivriurnikkut akiit havagvingnun. Katimayingit atuqtut maliganga naunaiyariami akiliuhiarutikhat pihimayut atayumik manikharvikhangit uumanga tun'ngavigiyaanit piqutingit ilaliutihimayut angitqiaq ilagiyanganik ukunanik atayumik manikharvikhangit.

Naammagijauhiagut maniliurutaugumik akialu maniit tutquumajut ukuangujut:

	December 31-mi, 2024		December 31-mi, 2023	
	Nalaumayumik akitutitlangatigut \$	Akinga \$	Nalaumayumik akitutitlangatigut \$	Akinga \$
Atayumik manikhat				
Ihuarhaqhimayut maniliurutinga				
Nalialiutit maningujaujuq tutquumajut	194,478	200,695	154,988	164,578
Igluqinianut Manikhat	15,684	9,996	24,239	16,454
Kanatami nanminirijaujun atugait	41,088	39,044	38,599	37,033
Nunarjuami nanminiaqtut atugait	30,228	27,849	19,229	19,696
Aulapkaidjutikhanik maniliqtututikhanik				
Aulapkaidjutikhanik maniliqtututikhanik	25,588	25,529	-	-

Naunaitkutat Ukununga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

5. Maniit tutquumayut (iniqtirvinga)

	December 31-mi, 2024		December 31-mi, 2023	
	Nalaumayumik akitutitlangatigut \$	Akinga \$	Nalaumayumik akitutitlangatigut \$	Akinga \$
Nanminiqaqtiit kiinauyaqaarniriyangit				
Kanatamiunit avvautigiingniq manngit	67,105	58,532	80,206	70,180
Nunarjuami piqutini maniliqtuutikhaq	131,637	117,144	112,269	112,532
Kanatamiunit piqutainnit maniliqtuutikhaq	49,610	42,257	56,920	46,445
Atauttimut	555,418	521,046	486,450	466,918

a) Maniit tutquumayut maniliuqtangit unalu (maniirutigiyait)

Maniit tutquumayut maniliuqtangit unalu (maniirutigiyait) ilitariyaayut Naunaitkutingani Iluittumut maniliurutinga hamma:

	Ukiumut nunguttuq December 31-mi, 2024 \$	Ukiumut nunguttuq December 31-mi, 2023 \$
Pihimajunik angigilivaliavaktukhanik/(maniirutiyuq)	19,785	(693)
Aatlangurniq ukunanik unilihimaliqtuq angikliyuumiutingit	14,843	13,352
Maniit tutquumayut maniliuqtangit (maniirutigiyait) – maniliuqtamiknik	34,628	12,659

6. Akiliqtauyukhat

	December 31-mi, 2024 \$	December 31-mi, 2023 \$
Pikhaq uukturahuamit	1,618	1,224
Utiqtakhat aatlanit Kavamatkunnit	91	54
Akiliqtuqtauyut havaktinin uvvalu aallat	319	645
Angunahuaqtiit Naniriaqtiuyunitlu utiqtakhat	-	674
	2,028	2,597
Ikitqiyay: niriuktauyut atukirnikkut maniirutauyut – havaktut	(30)	(13)
Ikitqiyay: niriuktauyut atukkiqtuutit maniirutauyut – akiliuhiaqtut	(165)	(27)
	(195)	(40)
Atauttimut utiqtakhat	1,833	2,557

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

7. Piqutingit hanalrutingillu

Naunaitkutaq ataani ilittuqhitit nanminiinit tamayaniglu atuqhugit piqutit.

	Igluqpiliurniq \$	Hanalrutit \$	Tamayat \$	Akhaluutit \$	Aturninnganut ihuarhainiq \$	Atauttimut \$
<i>Akinga</i>						
December 31-mi, 2022	9,258	1,240	2,215	155	957	13,825
Ilaliutihimayut	1,212	151	-	89	-	1,452
Iqqaqtauuyut/titiraqtauhimayut	-	(320)	(31)	(90)	-	(441)
December 31-mi, 2023	10,470	1,071	2,184	154	957	14,836
Ilaliutihimayut	59	120	31	64	109	383
Iqqaqtauuyut/titiraqtauhimayut	(156)	(66)	(7)	-	156	(73)
December 31-mi, 2024	10,373	1,125	2,208	218	1,222	15,146
<i>Katitqihimayut ikigliyuumiutautinga</i>						
December 31-mi, 2022	5,265	779	1,308	143	955	8,450
Mikhilaaqhimayut	346	108	185	14	2	655
Iqqaqtauuyut/titiraqtauhimayut	-	(317)	(24)	(90)	-	(431)
December 31-mi, 2023	5,611	570	1,469	67	957	8,674
Mikhilaaqhimayut	346	115	176	26	26	689
Iqqaqtauuyut/titiraqtauhimayut	-	(61)	(7)	-	-	(68)
December 31-mi, 2024	5,957	624	1,638	93	983	9,295
<i>Ilakuit makpiraap akinga</i>						
December 31-mi, 2024	4,416	501	570	125	239	5,851
December 31-mi, 2023	4,859	501	715	87	-	6,162

Ilauhimajunik talvani Piutigijainik tamajainiglu pihimajunik tamaqpianganik ikiklivalliavaliqtunut piutigijainik atauttimunngaqhimajunik akikhautikhanik taimaa \$2,430, naudjutivaliavaktuk atauttimunngaqhimajunik nalautauvaktuq \$2,430, uvuunalu tamaqpianganik makpiraaliuqhimajunik nalautaagutauvaktuq \$0.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

8. Ihuarhaqhimayut piqutingit

	Niuvirhimayut qaritauyami atuqtakhangit	Iluanit piliurhimayut qaritauyami atuqtakhangit	Atauttimut
	\$	\$	\$
<i>Akinga</i>			
January 1-mi, 2023	816	7,605	8,421
Ilaliutihimayut	8	43	51
Iqqaqtauyut/titiraqtauhimayut	(250)	(279)	(529)
December 31-mi, 2023	574	7,369	7,943
Ilaliutihimayut	-	-	-
Iqqaqtauyut/titiraqtauhimayut	-	(8)	(8)
December 31-mi, 2024	574	7,361	7,935
<i>Katitiqhimayut Ikigliyuummigtut</i>			
January 1-mi, 2023	637	5,664	6,301
Akiliffaarniq	52	344	396
Iqqaqtauyut/titiraqtauhimayut	(247)	-	(247)
December 31-mi, 2023	442	6,008	6,450
Akiliffaarniq	49	346	395
Iqqaqtauyut/titiraqtauhimayut	-	(8)	(8)
December 31-mi, 2024	491	6,346	6,837
<i>Ilakuit makpiraap akinga</i>			
December 31-mi, 2024	83	1,015	1,098
December 31-mi, 2023	132	1,361	1,493

Ilaujut Takukhaungittut piqutit naunaittut tamaat akiqarurnaiqpalliajut piqutit tamainnit akittuuniquaqtut \$800, katitiqhimajut akiqarurnaiqpalliajuni \$800, amiakkumiglu makpiraaq akituninganik \$0.

Naunaitkutat Ukununga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

9. Atuinnariaqaqtuq piqutinginnik unalu atuqtitainnik akilirialgiit

a) Atuinnariaqaqtuq piqutinginnik

Katimayiingit atuqtitainnik qaffiuyut piqutingit unalu iglukhamikniklu. Ilangit atuqtitainnik piqaqtuq aadlamik piumayanganik piinarialik Katimayiinginnit. Katimayiingit piqaqtuq ilaliutihimayut aadlamik piumayanganik uumani atuqtitainnik naunaiyariami atuqtitainnik akilirialgiit talvani ihuaqtumik naunaiqhimayut aturiami tamna piumayanganik. Niuvigtittilaittut, ilainnaanik akiliqtaghanik akittuqtilaittuniklu titiraqhimayuittut titiqqanit.

Maningit atuqtait talvunganut ihuarhainiq iglup atuqtakhamikniklu, ilaliutihimangittuq naunaiyainnngani uumannga atuqtitainnik akilirialgiit, 2024-mi ittuq \$895 (2023 – \$887).

	2024	2023
	\$	\$
Piqutingit atauttimut manit avaliiqtut January 1-mi,	3,588	4,197
Ilaliutihimayut	2,995	1,272
Taimaaqtirniq/iqqaqtirnikkut	(105)	-
Mikhilaaqhimayut	(2,070)	(1,881)
Piqutingit atauttimut manit avaliiqtut December 31-mi,	4,408	3,588

b) Atuqtitainnik akilirialgiit

	2024	2023
	\$	\$
Atuqtitainnik akilirialgiit maninnga January 1-mi,	3,872	4,434
Ilaliutihimayut	2,995	1,272
Taimaaqtirniq/iqqaqtirnikkut	(106)	-
Angigliuummirniq piyumanikkut	119	277
Akiliqhimayut	(2,296)	(2,111)
Atuqtitainnik akilirialgiit maninnga December 31-mi,	4,584	3,872

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9. Atuinnariaqaqtuq piqutinginnik unalu atuqtitainnik akilirialgiit (iniqtirvinga)

c) Atuqtitainnik akilirialgiit pivallianiqmut naunaiyainiq

Naunaijaqhimajut naunaijaqhimanngettut maniinait auladjutait titiraqhimajut hamma:

	December 31-mi, 2024	December 31-mi, 2023
	\$	\$
Ukiuq 1	2,063	1,777
Ukiuq 2	1,601	1,131
Ukiuq 3	954	909
Ukiuq 4	224	383
Ukiuq 5	70	44
Naallugit	4,912	4,244
Ikikliutihimayuq: Iitariyauyut piumayangit	(328)	(372)
Atuqtitainnik akilirialgiit	4,584	3,872

10. Akilirialiit unalu nautiqhimayut akilirialgiit

	December 31-mi, 2024	December 31-mi, 2023
	\$	\$
Akilirialiit	1,078	2,822
Nautiqhimayut akilirialgiit	1,240	1,790
Atauttimut	2,318	4,612

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11. Qulangnaiyautit kaantulaat akiligakhat

Ihuaqhaidjutit atauttimun piqutit uvvaluuniin akiligakhat qulangnaiyautikkut kaantulaat tuniyaayut, kitut tautungnaqtut akiligakhat ilakuit akiligakhat uvvalu akiligakhat hapkununga akiliqhimayut utirutit uqautayut imaa:

	Akiliralgiit avaliiqtut akiliqtukhat		Akiliralgiit hapkununga akiliqtuqtauyunun utirutinun	
	Ilaunngittut tammaqpallianirmun ilaayut	Maniirutaunikkut ilakhanut*	Tadja akinga hivunirmi maniqutingit	2024 Atauttimut
Qulangnaiyautit kaantulaat akiligakhat, atulihaaqtillugu ukiunga	7,201	-	491,307	498,508
Qulangnaiyautit kaantulaat piqutit, atulihaaqtillugu ukiunga	(7,066)	-	-	(7,066)
Amiakktut Qulangnaiyautit kaantulaat akiligakhat, atulihaaqtillugu ukiunga	135	-	491,307	491,442
Qulangnaiyautit maniliurutit	(103,920)	-	-	(103,920)
Qulangnaiyautit kivgaqtuutit akiligakhat:				
Pihimajut utiqtitaujunut akiliqtakhat	-	-	66,203	66,203
Qulangnaiyautit titiqiqinikkut akiligakhat	-	-	32,144	32,144
Aallannguqtimniit akiliriaqqaqtainnut pidjauhimayunut utirutinun	-	-	12,194	12,194
Qulangnaiyautit kivgaqtuutit pidjutigiyaat	(103,920)	-	110,541	6,621
Qulangnaiyautit maniliqinikkut akiligakhat	-	-	18,097	18,097
Atauttimut aallanngurningit uumani uqaqtakhangit aulapkaininganit	(103,920)	-	128,638	24,718
Maniinait auladjutait				
Qulangnaiyautit tuniyaayut	102,779	-	-	102,779
Utiqtitaayumayut aallallu akiliqtakhat akiliqtavuktut	-	-	(99,439)	(99,439)
Atauttimut kiinauayaq aulapkaininga	102,779	-	(99,439)	3,340
Aallat ihuaqhaqtajut				
Qulangnaiyautiqanngittut qulangnaiyautit titiqiqinikkut ihuaqhaidjutit	-	-	1,113	1,113
Naunaiqhimaittut utirutit akiliuhiakhat**	-	-	1,322	1,322
Qulangnaiyautit kaantulaat akiligakhat, nunguvingani ukiunga	7,213	-	522,941	530,154
Qulangnaiyautit kaantulaat piqutit, nunguvingani ukiunga	(8,219)	-	-	(8,219)
Amiakktut Qulangnaiyautit kaantulaat akiligakhat, nunguvingani ukiunga	(1,006)	-	522,941	521,935

*Itqaijut piqanngittuq ahiuninganik ilangani 2024-mi aanniqtuq ukiuq (2023 – \$4,249).

**Katimayit naunaijaffaqtait naunaijaqhimannngittut utirutit akiligakhat imaa \$1,322 haffumunnga Qulangnaiyautikkut kaantulaakkut akiligakhat. Hapku qaffitaalauniit kinguani ihuaqhaqtauhimajut ataani Atukkat akiligakhat, angiklijuumiqtut uvvalu aallat akiligakhat.

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11. Qulangnaiyautit kaantulaat akiligakhat (iniqtirvinga)

	Akiliralgiit avaliiqtut akiliqtukhat		Akiliralgiit hapkununga akiliqtuqtauyunun utirutinun	
	Ilaunngittut tammaqpallianirmun ilauyut	Maniirutaunikut ilakhanut	Tadja akinga hivunirmi maniqutingit	2023 Atauttimut
Qulangnaiyautit kaantulaat akiligakhat, atulihaaqtillugu ukiunga	7,318	-	452,152	459,470
Qulangnaiyautit kaantulaat piqutit, atulihaaqtillugu ukiunga	(8,125)	-	-	(8,125)
Ilakungit qaffi taalanga uvani January 1-mi	(807)	-	452,152	451,345
Qulangnaiyautit maniliurutit	(97,327)	-	-	(97,327)
Qulangnaiyautit kivgaqtuutit akiligakhat:				
Pihimajut utiqtitaujunut akiliqtakhat**	-	-	61,606	61,606
Qulangnaiyautit titiqqiniikkut akiligakhat**	-	-	31,183	31,183
Maniirutigiyaat akhuraaluk kaantulaagmut*	-	4,249	-	4,249
Maniirutigiyaat utiqtitillaagtut akhuraaluk kaantulaagmut*	-	(4,249)	-	(4,249)
Aallannguqtiirniit akiliriaqaqtainnut pidjauhimagayunut utirutinun	-	-	2,125	2,125
Qulangnaiyautit kivgaqtuutit pidjutigiyaat	(97,327)	-	94,914	(2,413)
Qulangnaiyautit maniliqiniikkut akiligakhat	-	-	36,882	36,882
Atauttimut aallanngurningit uumani uqaqtakhangit aulapkaininganit	(97,327)	-	131,796	34,469
Maniinait auladjutait				
Qulangnaiyautit tuniyauyut	98,269	-	-	98,269
Utiqtitaumayut aallallu akiliqtakhat akiliqtavuktut	-	-	(89,268)	(89,268)
Atauttimut kiinauyaqaq aulapkaininga	98,269	-	(89,268)	9,001
Qulangnaiyautiqanngittut qulangnaiyautit titiqqiniikkut ihuaqhaidjutit	-	-	(3,373)	(3,373)
Qulangnaiyautit kaantulaat akiligakhat, nunguvingani ukiunga	7,201	-	491,307	498,508
Qulangnaiyautit kaantulaat piqutit, nunguvingani ukiunga	(7,066)	-	-	(7,066)
Amiakkut Qulangnaiyautit kaantulaat akiligakhat, nunguvingani ukiunga	135	-	491,307	491,442

*Ahikkuuqhimayut ilakhanut 2023-mi aanniqtuqaqqat ukiumi naunaiyaqtauhimayut taimaa \$4,249-mik himmauhiqtauplunilu aadjikkutaani ukiumi.

**Pihimajaangani ihuangningit qitqani haffuma naunaitkutit uvvalu atauhiq uvani Naunaitkutami 12-mi tamarnun atuqtaujut utirutit uvvalu aallat akiligakhat, imaalu nuutiqhimagut titiqqiniikkut uvvalu akiligakhat, Katimayit tunihiliimaqtut ilanganik titiqqiniikkut ilitturipkaidjutinik haffumunga naunaitkutit uqautiginiikkut. Aadjikutariingnikkut ilitturipkaidjutit ukununga 2023-mi ihuaqhaqtauffaaqtuq aajikkiingnirun uumani tadjamin ukiumi unnirluutimi, una pipkaidjutijuq ihuaqhaigiami uuminnga \$16,597 uumunnga aippaanganit uqaqtait naahautit uumani naunaitkutami tamarmik pinngittut tukhiutingit aallallu manit atuqtangit unalu tunjauhimagut titiqqiniq unalu tamainnut manit atuqtangit. Una ihuaqhaut aallannguqhimannngittuq hivunani unipkaaqtut tamaita qulangnaiyautit ikajuutit akiligakhat 2023-mi.

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11. Qulangnaiyautit kaantulaat akiligakhat (iniqtirvinga)

Hapkuat naunaitkutaq itqurnarutainni ihumagiyaayut qaffi taalaayut unalu qanuriliurutinga qakugu hivuniqui ikayuutit akiliuhiakhat pitjutinganut akiliqhimangittut pilaarutingit. Ihumagiyaayut qanuriliurutinga akiliuhiakhat pitjutinginnit atukkangit pilaarutingit pipkaiyut angiyunik nalunaqniqmik. Tahapkuat havaktakhat titiraqhimayut hamna ataani ilaliutihimaittut pitjutingit qakugumut hivuniqui titittiqinirmut akingit takunnaittuluuniit havakvikmi aaniarutingit.

Ihumagiyaayut qanuriliurutinga qakugu hivuniqui akiliuhiangit atukkangit pilaarutingit:

	2024 %	2023 %
Atauhiqmut ukiumut	8.47	8.10
Avatqumayut 1 ukiuq uumunngalu 5 ukiut	21.65	20.75
Avatqumayut 5 ukiut uumunngalu 10 ukiut	16.98	16.73
Avatqumayut 10 ukiut	52.90	54.42
Atauttimut	100.00	100.00

Naunaiyaiyuuyuk ihumagiyaait unalu pitjutingit

Avatqumayutall itqurnarutainni pitjutinganik piliurhimayuq naunaipkaigiami piliqtunik pipkaitjutingit pipkairhimaittumik uqumairutingit tatjakaffukmut angikliyuumiutiuyuk ikikliyuumiutingillu. Pipkaitjutaayut atuqtauyut uumani itqurnarutinga piliurhimayut nakuutqiamit itqurnarutait pitjutinginni piyumik Katimayiingit qangaraaluknitat pipkaitjutiuyut ihumagiyauniqmut nutaamutlu pipkaitjutingit talvani pipkaitjutiuyut. Ihumaliurutinga akhuuqpiqatmik pingilluni tatjakaffukmut angikliyuumiutiuyuk ikikliyuumiutingillu piqaqtukhaq naunairutimik tamna aatlangurninnga itqurnarutinga ihariagiyaayuq.

Qulangnaiyautit kaantulaangit akiliqtakhangit ilaayut akiliqtauyukhat tamangnik aanniarviliaqtunut ikayuutikhat imaalu akiliuhiakhat imaalu havaguiyautikhat. Ilanga pidjutiqaqtut aanniarimik ikayuutit uvvalu akiliuhiakhanun akiligakhat pidjutiqaqtut tadjamin akiit uvani December 31, 2024 niriuktauyut hivunngani ikayuutit akiliqtauyut aanniarvingmun uvvalu daaktit kivgaqtuqtut, naittumik akiliuhiakhat ikayuutikhat, tingmidjutikkut akiligakhat, mamittirnikkut ikayuutit uvvalu aallat piyaaqtunun munaqhinikkut kivgaqtuutit ataan Maligap. Akiligakhat hapkununga akilighanun kihiqtitaqhimayut atuqhugit tammaqpallianikkut pivallianikkut atugakhat ilihimayayut imaa "piyumangittut" upautidjutait. Uukunatitut aturninnganik, qangaraaluknitat akiliqtauyut pilaarutingit nampat ihivriutayut aaniqtunit ukiuq unalu akiliuhiangit ukiuq qun'ngiarimi havaqatigiikninngit ukunanit akiliuhiakhat qakunnguraikpat tamarmiknut aaniqtunit ukiuq. Qangaraaluknitat pipkaitjutaayut, tamainni pitillugu, piliurhimayut uumannga pitinnagu aaniqtunit ukiut iliaariyutlu aaniqtunit ukiut iniqhimangittut pigiami itqurnarutait Qakugu hivuniqui qanuriliurutinga unalu qaffi taalaayut ilakungit ikayuutit akiliuhiakhat.

Akilirialgiit akiliqtakhanut inutquaquiutitut ilaayut itqurniarutait hivunngani akituyut uvvalu angiqtauhimayut inutquaquiutit.

Qakugu hivuniqui Atuqtauyut akituyunut akilirialgiit naunaiqtitaa tatja akikhangit ihumagiyaayut qakugu hivuniqui Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqunut aittuutit angiqtitauhimangittut December 31-mi, 2024. Hapkuat qakugu hivuniqui Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqunut atuqtauyut akituyunut pitqutiquplugit tamaita pilaarutingit pipkaitjutaaliqtuq aaniqtuqarniqmit talvani piyut uumani pitinnaguqaak December 31-mi, 2024. Itqurnarutait nampangit unalu qanuriliurutinga hapkuat qakugu hivuniqui atuqtauyut akituyunut piliurumik piyut uumani qangaraaluknitat piyut atuqtauyut pilaarutingit pipkaitjutiuyut aaniqtunit ukiuq Katimayiinginnut. Unalu, ihumagiyaayut akinga tamainnut atuqtauyut pilaarutit piliurhimayuq pipkaihimapluni pilluaqhimayunit Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqunut aittuutit angiqtauyut pitinnagu December 31-mi, 2024.

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11. Qulangnaiyautit kaantulaat akiligakhat (iniqtirvinga)

Akiligakhat angiqtauhimayunun inutquaquiutinun pidjutiqaqtut tadjamin akiit uvani December 31, 2024 tamaita niriuktauyut hivunngani manikhanun aittuutit akiliqtauyut, ilaayut hivunngani akiitigut ihuaqhaidjutit, atauttinun kitut angiqtauhimayut inutquaquiutinun aittuutit uvani December 31, 2024. Una ilanga Qulangnaiyautit kaantulaanut akilirialgiit naunaiqtauhimayut kigligutaunmik atuqhugit akikhilaarutait maniit auladjutait. Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtnut ikayuutit ihuarhaqhimayut atauhiqmi ukiumi January 1-nguraangat, una atauhiqmi ukiumi ihuarhainiq akingit naunaiqhimayut llagiarutinik Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtnut Angikliyuumiqtuq (SPI) akingit.

Tamna SPI naunaiqtitauyut piplugu tatqirhiutinga aatlangurninnga niuvaiyit akinganik naunaitkutit (CPI) Kanata nutaatqianut July-mit June-mut. Huirutit akingit atuqtauuyut naunaiyariami Qakugu hivuniqmi inuuhingit ihumagiyaayut inuit piyut uuminnga Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtnut aittuut. Angutaukpat arnaukpatluuniit annivialu tamainnut Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtnut manikhaqtut atuqtauuyut uumani itqurnarutinga. Kavamatkunni ikayuuhiaqhat akiliqtukhat nutaqqanut ukiuqaliqqata 19-mit 25 luuniit sikuuqhimagumik. Ihumagilugit ilagiyaayup nutaraa, kinguvaangaluuniit akiliuhiarutikhait akiliqtuigiarumik ukiuqatunut 19-25 mut iliturihimaliqhimayainnit naunaitkutariqlugit. Itqurnautinga qakugu hivuniqmi Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtnut akiliuhiaqhat ihariagiyaq naunaittumik itqurnarutinga piluqtukhaq pitqutiquplugu akingit aittuutit angikliyuumiutinganut.

Ukua manikhaqhiurutit ihumagijaujut ilijauvaktut akittuuninginik aanniaqtunik ikajuutinik manikhaakhaniglu akiligakhanik: akikhigiarutinik akitturninganik – 4.81%-mik (2023-mi – 4.86%-mik), akiiqpallianiginik akitturninginik – i) hivunikhami akitujunik: 3.12%-mik 2025-mi 2.00%-miklu aipaani ukiumi talvanga (2023-mi 4.00%-mut 2024-mi, 3.50%-mik 2025-mi 2.00%-miklu talvanga), ii-lu) Manikhaakhainik: 2.0% (2023 – 2.00%) unalu Munarhiliqinirmut ikayuutikhamik: 4.00% (2023 – 4.50%). Aanniaqtunik ikajuuhiaqhanik akiliutaujuniklu akiligakhat uqattiaqtut hivuani uuma itqaijunmi.

Hapkua maniliurnikkut ihumagijaujut atuqtaujut akiitigut Angiqtauhimajut Havaguiqtut Akiligakhat: akighilaaqhimajut akiit – 4.81% (2023 – 4.86%), angikliyuumiutinganut akingit – 3.12% uvani 2025-mi, uvvalu 2.00% talvanga (2023 – 4.00% uvani 2024, 3.50% uvani 2025-mi uvvalu 2.00% talvanga). Ihumagijauninga pidjutiqaqtunik tuqutpallianiginik pidjutiqaqtut 2020-mit 2022-mut Naunaipkutit Kanatami Hunaqarninganik Inuuhirmi Tuqutpallianigani Naunaipkutini ilaqaqtumik 25%-mik akitturiarninganik (2023 mi: 2010-2012 Naunaipkutit Kanatami Hunaqarninganik Inuuhirmi Tuqutpallianigani Naunaipkutini 10%-mik amigaiqhimajut, atauttimut hivunikhami ihuaqhivaallirninginik tuquvallianiginik atuqaat CPM-mi Ihuaqhivaaligianik Naunairutaat B-mi (2023 – 2010-2012 Naunaipkutit Kanatami Hunaqarninganik Inuuhirmi Tuqutpallianigani Naunaipkutini 10%-mik amigaiqhimajut).

Havaatigut Aanniarutinun iluaniitut ilaayut taapkua pidjutiqaqtut ilangit tadjamin akiit niriuktauyut hivunngani akiit utirutit taapkua titiraqtaunngittut kihimi niriuktauyut inmi hivuniptingni pidjutaayut angigliyuumirlugit aktungningit pidjutaayut havaktinun havagvingmi (imaa hivituyumik havaktitauyut). Mikkauyut iluittuumayumit tutquumayauvaktut, aahiittauq aaniarutiqalirniq naunaiqpiqhimalirumi ublunganut iluittumik ihivriutauiaqtut aaniarutiqalidjitaayut. Havagviyuyumit aaniarutiqalirniq allauyut havagiuyumit aaniqhimaniq, aaniarutiit takunnainmata qilamik, hivituyumiglu ihivriutauhimagumik naunaiqpiqhimalirumik havaktut akiliqtauvallianialihaaqtut. Aahittauq naunaitkaluaqhuni aaniqhimaniq havagvingmit, aaniqhimayut naunaihalimaitpaktut havagvianit aaniqhimangaat uvaluuniit ahinit aaniarutiqaligita humit piyaakhaanik.

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11. Qulangnaiyautit kaantulaat akiligakhat (iniqtirvinga)

Qulangnairutikharnik qayangnautit

Katimayiingit tikiutinnahuarutilik munarigiami akiliuhiarutikhat qayangnautingit, talvuuna ikikliyuumiqttaa ihuitjutuutinga aulapkaitjutimut qanuritaakhaanik. Ilaliutihimaluni ihariagiyauyuq nalumayamiknik akiliuhiarutikhat qayangnautingit, una pipkaitjutiniaqtuq akhuurutaayumut ilihimangitamiknut uumani pipkaitjutiyut maniliuqtut maniirutaayutluuniit. Katimayiingit aulapkaitjutimut qanuritaakhaanik ayurhautigiyaayut niuviqniqmut pipkaitjutaayut, ukuatluat hulilukaarutit ukunani piqutiit akikhangit.

Akhuurutaulluaqtut pitjutingit havaarutiminit piliurhimayut ikikliyumiriami akiliuhiarutikhat qayangnautinut hapkuninnga ilaliutihimayut:

- Ihuarhaininnga aturninngalu ukunanik atan'nguyat naunaitkutit pitjutingit, talvani tuniyut nampat uumani qayangnautinut talvunga Katimayiingit naunaittut qakunguraikpat;
- Naunaiyaiyuyuq uuktuutit, atuqhutik naunaitkutit atan'nguyamit naunaitkutit pitjutingit, atuqtauyut munarigiami pilaarutingit uuktuutingit naunaiyainiqmullu akikhat. Havagiiqhimayukhaq kihititirutikharnik atuqtakharnik atuqtauvakhimayut ilagiyainik talvani hanaqidjutikharnik; unalu
- Aallatqiinguyut piqutin talvani Katimayiingit maniliurutingit naunaiqtauyuy pigiami akuniraalungmik naahautinga utiffaariami piqaqtuq manikhariami akilirialgiit uumunnga ilaliutihimayut tukhiutingit. Munarinig piqutinik unalu akilirialgiit qayagittiaqtumik munariyaat aatjikutariigiamiknik piqutit ihumagiyaayumut uuktuutingit pigiami akiliuhiakhat.

Katimayiit atuqtaillu qayangnautikkut havagvigyuunin ilangit havagvigyuat akitutqiyat utirutit atuqhimayait akiit aallanin havagvigyuunin. Una mikhiyuumiqtuq angitqiyamik ihivriugutinik akiliqtitaayut havagvigyuunin naunaiyaqhimayut akituryuuminikkut atuqhimayait akiit.

Qanuriliurutingit qanuritaakhaangillu ilaliutihimayut Maligamut pipkaitjutigiya aatlanguqtiriyaa pitjutinga ukuat akiliuhiarutikhat qayangnautingit angiqtauyut ukunanit Katimayiingit. Tamaita akiliuhiarutikhat pitjutingit ilaiuraimayut talvunga aatjikkutarmiittuq atuqtauninnganit piniaqtut amihumik aatjikutaanik Qanuriliurutingit qanuritaakhaangillu titiraqhimayumi Maligamit.

Anginiqhaq ihumagiyaayuy ihumaliugutini hapkua qulangnaiyautikkut kaantulaakkut akiligakhat akikhilaaqhimayut akiit. Tamna ilakuit ikikliyuumiutinga akingit ihumagiyaayuy ikikliyuumiutinga akingit ilakunga ihumagiyaayuy angikliyuumiutinganut akingit. Ikikliyuumiqtuq uumani ihumagiyaayuy ilakumi ikikliyuumiutinga nampanga pipkaidjutiniaqtuq uuminnga angikliyuumiqtuq uumani havaktinga tuniyuq akinga ukununnga ikayuutit akilirialgiit mikhilaaqtuqlu iluittumut manikharninngit. Katimayiingit naunaittut qayangnautinginnut maniliariyaayut akingit hulilukaarutit akhuraaluk ayurhautiniaqtaa akikhangit tahapkuat ikayuutit akilirialgiit. Maniliqininnga ayurhautiniaqtaa aatlanguqtunut maniliariyaayut akingit tahapkuat ikayuutit akilirialgiit ihumagiyaayuy ihuaqtuq akuniraalukmut aatjikutaanut himmautinginnut pilaarutinginni angikliyuumiutinganut.

Aanniarnikkut ikayuutikhat pidjutiqaqtut imaatut aktilaangat 20.9% (2023 – 19.9%) qulangnaiyautit kaantulaaqaqtut akiliakhat. Angikliyuumiqtuq uumani ihumagiyaayuy ilakungit aaniaqtailiniqmut angikliyuumiqtuq nampanga (qaangani ihumagiyaayuy angikliyuumiutinganit nampanga) pipkaidjutiniaqtuq angikliyuumiqtuq uumani ikayuutit akilirialgiit uumunnga aaniaqtailiniqmut ikayuutit ikikliyuumiqtuqlu iluittumut manikharninngit.

Angiqhimayutlu Kavamatkunnit manikhaqniq inutquaqtuut, aippaiqtunut, angayuqqaangiqunut akilirialgiit piyangit Qakugu hivuniqmi aturninnga tamainnik Kavamatkunnit manikhaqniq inutquaqtuut, aippaiqtunut, angayuqqaangiqunut, aippanga nutaqqangitluuniit qaffinik ukiuliknik arnaukpat angutaukpatluuniit. Ihuarhaqhimayuy uumani ihumagiyaayuy tuqtauniqmut pipkaidjutaayut angikliyuumiutiniaqtuq inuuhimmaarutininnaganik uuminnga ikayuutit pipkaidjutaayut, talvuuna angikliyuumiqtuq havaktinga tuniyuq akinga ukununnga akilirialgiit uumunnga angiqtauhimayut Manikharvikhangit aittuutingit ikayuutit ikikliyuumiqtuq iluittumut manikharninngit.

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11. Qulangnaiyautit kaantulaat akiligakhat (iniqtirvinga)

2024	+ 1%	- 1%
+/- % aatlangurninnga ihumagiyauyuq akiingit	\$	\$
Ilakuit ikikliyuumiutinga akingit	(42,010)	51,084
Ilakunga Aaniarviliarniqmut angikliyuumiutinganut akingit	10,057	(8,623)
2023	+ 1%	- 1%
+/- % aatlangurninnga ihumagiyauyuq akiingit	\$	\$
Ilakuit ikikliyuumiutinga akingit	(40,689)	49,560
Ilakunga Aaniarviliarniqmut angikliyuumiutinganut akingit	10,793	(9,020)
2024	+ 10%	- 10%
+/- % aatlangurninnga huiqniqmut akingit	\$	\$
Huiqniqmut akingit	(7,167)	7,941
2023	+ 10%	- 10%
+/- % aatlangurninnga huiqniqmut akingit	\$	\$
Huiqniqmut akingit	(7,005)	7,775

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11. Qulangnaiyautit kaantulaat akiligakhat (iniqtirvinga)

Pilaarutingit angikliyuumiutinga

Tahapkuat titiqat takukhautitai pivaliatitni utiqtukhat akituni mikhautni tapkununga qullit atuharniqhat aaniaqnit ukiungi:

	2015 \$	2016 \$	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$	2023 \$	2024 \$	Atauttimut \$
Itqurnarutait angikliyuumiutinganik pilaarutit akingit:											
Nunaguvingani aaniqtunit ukiuq	39,130	43,611	51,245	53,044	61,637	52,426	68,172	67,185	63,203	81,868	-
Ukiuq nungumat talvanngaani	40,675	50,823	55,576	63,383	56,417	51,102	64,236	70,281	70,539		-
Malruuk ukiut talvanngaani	39,862	50,979	57,815	60,736	53,660	52,086	69,618	74,843			-
Pingahut ukiut talvanngaani	41,039	50,780	53,429	58,534	53,058	51,796	70,816				-
Hitamat ukiut talvanngaani	42,829	48,206	50,907	58,660	54,033	52,971					-
Tallimanik ukiut talvanngaani	41,325	47,116	54,573	60,012	56,698						-
Arvinilik ukiut talvanngaani	41,844	46,656	61,130	60,137							-
Saivanik ukiut talvanngaani	42,802	48,715	60,652								-
Ilinik ukiut talvanngaani	43,918	47,761									-
Nain ukiut talvanngaani	43,800										-
Tadja itqurnarutait uuminnga kingulliqaanga nanminiutiqarniit akingit	43,800	47,761	60,652	60,137	56,698	52,971	70,816	74,843	70,539	81,868	620,085
Angikliyuumiutinga akiliuhiakhat	28,496	31,911	36,711	38,695	32,089	29,585	32,859	25,485	18,077	7,931	281,839
Itqurnarutauyuq uuminnga hivuniqui akingit	15,304	15,850	23,941	21,442	24,609	23,386	37,957	49,358	52,462	73,937	338,246
2014 kinguanilu tukhiqtaujut nalauttaaughugit hivunikhani akiliutikhat											335,746
Titiiqqiqinirmut maniit atuqtangit											79,949
Hulaqutit havaatigut aanniarutinun munaridjutit											47,966
											801,907
Pipkaitjutinga ikikliyuumiutinmaniliuqtutg											(278,966)
Ilakuit itqurhimayut manikhaqtautingit											(1,006)
Atauttimut ilitariyauyuq Naunaitkutingani Maniliqiniqmut											521,935

Aatlattuqarniaruknaqhiyuq itqurnarutainni Katimayingit piyakhanginnit avatqumayutimini. Qulaani naunaitkutit tautungnaqtut Katimayit itqungniarutait atauttimun uviqhimayut uvvalu atauttimut uvigaqtut tamainnun ataani titiraqhimayumi ukiumi nakuunikkut ukiup nunguniani.

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12. Qulangnaiyautit kivgaqtuutit akiligakhat uvvalu qulangnaiyautinun maniliqinikkut akiligakhat

Avikturningit qulangnaiyautinun kivgaqtuutit akiligakhat uvvalu qulangnaiyautinun maniliqinikkut akiligakhat tuniyaayut ataani:

	2024	2023
	\$	\$
Qulangnaiyautit kivgaqtuutit akiligakhat		
Pihimajut utiqtitaujunut uvvalu aallat akiliqtakhat	66,203	61,606
Titiiqidjutiliqinikkut – Qulangnairutikharnik akikhangit	32,144	31,183
Maniirutigiyaait akhuraaluk kaantulaangmut	-	4,249
Maniirutigiyaait utiqtitillaagtut akhuraaluk kaantulaangmut	-	(4,249)
Aallannguqtirningit akiliqtakhanun Pidjahimajut Utirutit (LIC)	12,194	2,125
Atauttimut	110,541	94,914

	2024	2023
	\$	\$
Qulangnaiyautit maniit (akiliqtaghat)/maniliurutit qulangnaiyautikkut kaantulaat tunijaujut		
Ihumagiyaayut Atugaq Tammaiyut	21	149
Ilaliutihimayut ilitaridjutiqaqtut qulangnaiyautinun kaantulaatigut	(22,330)	(22,190)
Aallannguqtirniq maniliurnikkut uvvalu aallat maniliqinikkut	4,212	(14,841)
Atauttimut	(18,097)	(36,882)

13. Uumajulirijit Angunahuaqtit – Kaantulaanut akiliralgit ukualu Kinguvaqtauhimayut Maniliugait

Malikhugu Kangiqhiumanirmut Angirutiqagtut Uumajulirijit Angunahuaqtiinut (April 2015 Nunattiaminut unalu April 2009-mi Nunavunmi), Katimayiingit munariniaqtaat tukhiutit akiliqtitailugit Kavamatkut titiqqiqidjuhiagut akianik, taamna ilaujuq maniliugainni Naunaitkutami Iluittumut Maniliurutinga.

Ihumagijaujut kaantulaaktut akiligakhat ilaujut haffumunga Uumajulirijit Angunahuaqtit ilaunngittut uvani Katimayit qulangnaiyautikkut kaantulaakkut akiligakhat atukkat. Taimaatun hapkuat akiligakhat pijauniaqtun kavamatkunnin akiliqtauqpata akiliqtauhimajunun hivuniani ukiuni, hulaqutingittun Katimayit maniliqtuutikkut qanurinningani.

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13. Uumajulirijit Angunahuaqtit – Kaantulaanut akilirialgit ukualu Kinguvaqtauhimayut Maniliugait (iniqtirvinga)

	December 31-mi, 2024 \$	December 31-mi, 2023 \$
Maniqautiqariqtut kaantulaanut akilirialgit Angunahuaqtitun aanniarnikkut, akiliuhiaqhaat utiqtukhaq unalu angijunut utiqittukhat tukhiutit	1,092	1,280
Maniqautiqariqtut kaantulaanut akilirialgit Angunahuaqtitun angiqtaujuq utiqittukhat	8,618	9,409
Kaantulaanut akilirialgit	9,710	10,689
Kinguvaqtauhimayut maniliugait	2,039	1,833

Katimayiingit ilitarijaat maniqautit pijangit Kavamatkunnit Angunahuaqtit tukhiutainut imaatut Kaantulaanut akilirialgit, unalu maniqautit pijangit Kavamatkunnit titiqiqidjuhiagut akianik imaatut Kinguvaqtauhimayut Maniliugait. Kaantulaanut akilirialgit naammagijaujuq uumunga maniqautiqariqtut Angunahuaqtit tukhiutait akiliqtauqata. Kinguvaqtauhimayut Maniliugait ilihimajaujuq maniliugait qakugunguraaluk Katimayiingit naammagikpadjuq havauhiit pijakhait ataani angirutita.

14. Akituyut atan'nguyat unalu tutquumayait

Angirutiplugu llangani 83 tamainnik Maligangit, tamna Kavamaliqiniq Katimayiit munariyakhaa angiqlugit aulapkaitjutimut akituyutlu maniit Katimayiingit, angiqlugit ihivriuhimayut akiingit atan'nguyamut ikayuutingitlu havaktinut, naunairiami ihuatqiaq munarininnga Havaktiita Munaridjutaita Kiinauyakhait. Tikiutinnahuarutaa Kavamaliqiniq Katimayiingit naunairiami maniliqininnga ikayuutingit Katimayiingit, pihimatilluni ihuarninnga ihivriuhimayut akiingit unalu ikayuutit aaniqtauqunut havaktunut.

Katimayiingit pihimayait pingahuuyut tutquumavingit iluani Havaktiita Munaridjutaita Kiinauyakhait. Tamaita hapkuat tutquumayait piliurhimayut ukunangga Kavamaliqiniq Katimayiingit, piittutlu hilataaniit kikiqarhimangittut.

Havaktiita Munaridjutaita Kiinauyakhait hapkuninnga ilaliutihimayut tamaita Ihivriuhnait atan'nguyamit qaffi taalaayut akiliqtukhat aaniqtunut havaktunut, unalu akingit munarigiami Maligangit, tamna Kavamaliqiniq Katimayiingit ihumagiyait akituyut hapkuninnga ilaliutihimayut tamaita tutquumayait Katimayiinginnut.

Katimayiingit ihumagiyait manikharvikhaqtuq ittuq Atauttimut piqutit avvakhimayut Atauttimut akilirialgiit. Kihimi, akiit qulangnaiyautit kaantulaatigut akiligakhat ilauyut uvani ihumaliurutini pihimayut angiqtauhimayut akilluangit atuqtauqut aulahimaaqtumik ihumaaluutikkut akiit, kitut pidjutiqaqtut akikhilaarnikkut akiit pihimayut manngit uvvalu maniliungnikkut maliguagakhat iliraqtauhimayut Katimayiinin.

Ihumaalungnikkut akiit pihimayut ihumagiyaayunun taapkua auladjutit auladjutauniaqtut hivituyumun, taimaali Qulangnaiyautikkut kaantulaatigut akiligakhat kihiqtitaukpata hulidjutinun ihumaaluutikkut akiit, kihiqtitauqtauqut ataani uuma ihumagiyaayup, kitut aallannangiaqtut tahapkununga piyakhanin ataani IFRS. Taamna akikhanga utiqtitinikkut naunairutiqaqtuq ihuatqiyayumik nalautiqhimayut hivituningaalungmik naunaitkutingnik utiqittiyukharnik taimaa ihumagiyauniaqtun aturlutik naunaitkutikharnik piutigiyainik nuutiqtukharnik atuqtauqyukharnik talvannga Katimayiinin. Una naunairutauyut amigainingit utiqtitidjutauninganik ihumagiyaayut 5.5%-mik.

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14. Akituyut atan'nguyat unalu tutquumayait (iniqtirvinga)

Tamna Kavamaliqiniq Katimayiingit munariyait akituyut munaripugit tamaita maniliurutikhat akingitlu maniliqinikkut unalu maniliqinirmut naunaipkaitjutikkut, piliurhugulu ihivriuqhimayut akiingit unalu piqutiit maligangit pihimayait manikharvikhaqtuq qanuritaakhaanik Katimayiingit naunairiamilu pittaarninnga munarigiami aaniqtunut havaktiit.

a) Aulapkaitjutimut tutquumayait

Tamna aulapkaitjutimut tutquumayait piliurhimayuq hapumminga Katimayiingit amaniliuqtutst nakuungittut angikliyuumiutiyuq ikikliyuumiutingillu pilaarutinginni akingit piqutingitlu qanuritaakhaanik.

b) Piqutit akituyut himmautingit tutquumayut

Una tutquumayait pipkaitjutigiya amihuni-ukiuq ihumaliurutning atuqtauyuq tutquumagiami manikharvikhat niuviriami Nanminiriyait hanalrutingitlu unalu nalunaqtut piqutit. Kiinauyait hannaqhimayut ukiuq tamaat tuniyauvaktut Kavamaliqiniq Katimayiinnit atauhiahugu akiliqtuutinga.

c) Ayurhautiqaliqpiarumi tutquumayut

Hulaqutikkut maniliqtuiniq havaktauhimajuq munarijaangani Katimayiit ahikuungnikkut hulidjutit pidjatauqpat angijumik akiturjuuminirmun Katimayiinun pijakhainun. Katimayiingit piliurhimayut ihuaqtut pitjutingit ihumaliuriami aaniqtunit qanuriliurutingitluuniit piyaa qanurittaakhaanik qayangnaqtunik pilaarutit.

2024-mi, qanurilijut atuqhimajut ajunngittut ajurnaqpiaqtumik manikhaamik. Malikhugit Katimayiit akitujut atan'ngujat maliruagakhait, ilaujut pijakhat nuutiqtajut hapkunanga Ajuqhautikkut maniliqtuijut auladjutinun tutquqhimajut.

15. Iniqniaqhimayat

Hivunighami mikiniqhait kaantulaaktittinirmut akiliqtaghat December 31-mi kaantulaaktunut ingilrutinik ikayuutiniklu hammauyut:

	\$
2025	5,098
2026	2,050
2027	1,500
2028	726
2029	675
Kinguanilu	-
Atauttimut	10,049

Aktilaanga \$550 2025-mi pihimajuq nanminiinnut tamajanullu, ilangillu kaantulaangit piqaqtut atuqtaunginaqtunik ikajuutinik ihuaqhainirlu angirutingit.

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16. Qilamiuqtuininnga

Ilaani qanuriliurutinginni, ataani tamarmik tamna *Havaktinut Havalimaiqqata Nalliqtarvik Maligaq* ukununnga Nunatsiami Nunavunmilu, Katimaiingit ihumagiyauyut ilauyut qanuriliurutigiyauyut pitqutigiquplugu uuktuqtuq ayurhautipkaidjutingalu. Maninngit talvani akiliuhiangit quuliriyaa akinga ukununnga qanuriliurutingit, ukuatlu titiqqiqininnganut qakugulu ikayuutit pilaarutingit, akiliqtauyut havaktumut nutaqqanginnulluuniit. Piniarungnaqhijut piqutin nuipkaittaqtuq aulapkaitillugit, kingulliqaangalu qanuriliurutinga nalunaqtuq. WSCC-kkut tujuqhugit utirutit hilataani ilaujut, kitut nakuuhivallianikkut niriutaujut atuqtaulutik. Talvannga December 31, 2024, itqungniaqhimaqut utirutit utirutait imaa \$300 (\$0 uvani 2023). Maniit piyangit pingahunit ilauyunit naunaiyaqhimayut ukiungani pitillugu akiliuhianga pitillugu. Piqanngittun malikhautikharnik havaktaunngittun talvani qulangnajautikharnik kaantulaangit akiliqtaujukharnik hivunirmi utiqtitaujukharnik talvannga pingahuujunik ilaujunik taimaa nalunaqtunik hanaqidjutikharnik.

Kamissin aulatjuhiit ahiinmata, aallattauq apiqhuyikkuuqtughat huli. Uqauhiigut atannguyait, hapkua iniqtaghat ikpingnalaittut Kamissinkut maniktuqtainik aulapkainiqmut.

17. Maningnut amirnaqtunik munaqtut

Kavamaliqiniq Katimayit munaqtiyut ihivriuhiniqmik angiqhiniqmiklu Katimayitkut manighaliurutainut maligaghainit parnaiyaqtainullu. Manighiurnikkut maligaghaliuqtat parnaiyaqtaillu naunaitkutauyut aallatqiingnik manighiurvighanik Kamissin-kut niuvirumanaqtait qanuqlu kamissin taapkua iniqniaqhimaqut munaqniaqtaillu manighiutit. Kamissin taapkua munaqhivaktut amirnaqniaqtunik manighiurutainik aulapkaittiaqhugit havauhiit aallatqiingnik havaaqaqhutik havaqatigiplugit atannguyait aallanik havauhilingnik uqauhilingniklu. Taimaa, manighiurutighat tigummiyauvaktut niuviqtittiniqmik nakuuhivalliagaangat manighiurniqmut. Katimayingit taapkua qakugunnguraangat ihivriuhivaktut qanurininganiit manighiutait manighiurahuat ahiit hannaviit naunaitkutiqariqhimaqlutik.

Katimayingit taapkua amirnaqtut manighiutitut taapkua ilihimayaghait aturaangamik maniit:

- Niuviqtittinirmut amirnaqtut
- Atukkiqtaghanut amirnaqtut
- Niuviqtittinirmut amirnaqtut
 - *Tutquumaniqmut aklittiqtanut amirnaqtut*
 - *Aallat akiit qajangnautait – nanminiit nunait qajangnautait*
 - *Maniit qayarnaminnga*
 - *Aallat akiit qajangnautait – angikliyuumiutinganut qajangnautait*

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17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

Katimayiingit taapkua amirnaqhivalliavaktut manighiurutinit, imaalu ahinik maniutainut akiliqtaghainullu. Hapkua kinguani titiqqat naunaitkutauyut Katimayiingit amiriyaghainik tamangnut titiraqhimayunut amiriyaghait inirumayainullu Kamissinngup, maligaghaliugainut havauhiinullu ilittuqhitiyaami munaqhiyaamilu amirnautainik.

a) Niuvigtittinirmut amirnaqtut

Niuvigtittinirmut amirnaqtut amiriyaghait Katimayiingit taapkua ayuqhautiginiaqtait iniqniaqhimayainut maniqarniqmullu. Niuvigtittinirmut amirnaqtut amirnaqpallaanngittut. Kamissin taapkua aulapkaivaktut iliuraqtauuyut hivikkittuniklu manighiutighanik manighiugainit akiliqhivaghutik. December 31-mi, 2024, maniit maniitlu ayyikkutai tapkuanguyut \$19,906 avikhimaniluniit tamna 1.15 hivikkittumik maligait atugait (2023 – \$25,490 tamnaluniit 1.21).

	December 31-mi 2024	December 31-mi 2023
	Atauhiq ukiuq naahimaitkumilu \$	Atauhiq ukiuq naahimaitkumilu \$
Akilirialiit, nautiqhimayut aatlatlu akilirialgiit	2,318	4,612
Akiliuhiakhangit ukuatlu akikhangit akiliqtukhat	3,242	3,966
Kaantulaanut akilirialgit	9,710	10,689
Atuqtitainnik akilirialgiit	2,063	1,777
Atauttimut	17,333	21,044

Atuqtitainnik akilirialgiit

Taamna angiklijuumirninga ihivriurniq atuqtitaujuq akilirialgiit (Naunaitkutami 9c) naunaiqtaa naunaijaqhimangittut kaanulaaktut atuqtaujuq akiliuhiangit uumunnga ilakuungat atuqtaujuq.

Kaantulaanut akilirialgit

Taimaa kaantulaak akilirialgiit akilirialik pijumajaujumut, utuqqat nampangit ihumagijaujuq amigaittut kaantulaangmut akilirialgiit himmautiginiaqtaa taimaa 12-nik tatqiqhiutinik uumannga Naunaitkutingit Maniliqiniqmut ublunga.

b) Atukkiqtaghanut amirnaqtut

Atukkiqtaghanut amirnaqtut manighiutinut nuivalliavaktut taamna niuvigtuq ahiilluuniit niuviqti piniaqhimayainik iniqhiyuitkaangamik.

Katimayiit nanminiriyait iglut manngit kitut maniliurutiaqqtut ihuaqhaqhimayut maniliurutit piquitit. Talvuuna, taamna Katimayiingit akhuuqtaungittun atukiutikharnik ayungnautiaqqtunik talvuuna iglungit tigummidjutiaqqtunik

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

b) Atukkiqtaghanut amirnaqtut (iniqtirvinga)

Munarigiami una qayangnautinga, Katimayiingit maniliurninga maliktakhat ihariagiyaq, ukununga ihuaqhaqhimayut manikhaqtut maniit talvani Katimayiingit maniliurningit, 90%-mik amihunigluuniit niuvvaavingit akinga naittumik-kikliqaqtuq maniliurutikhat piqaqtuq mikitqiyaq manikhat naunaitkutangit R-1 (mikitqiyaq) aadjikutariyaanigluuniit unalu 90%-gunmik amihunigluuniit aallat ihuaqhaqhimayunik maniliurutikhat piqaqtut mikitqiyaq atukkirinirmut naunaitkutinga A-mik aadjikutaanigluuniit. Unalu maliganganut, ihumagiquplugu maniliuqtamiknik amihunit maniktautigiyaannik, Katimayiingit maniliuqtumi maliganga pipkaijjugitiyaa hunavaluit uumannga maniliuqtumi atan'nguyangit pitquyainnik munariyait amihunit maniktautigiyaannik piniaqtuq uumannga maniliuqtumi maligaq. Tamna maniliuqtumi atan'nguyangit pitquyauyuq uumannga ihuarhaqhimayut manikhaq amihunit maniktautigiyaannik naunaiqtaa maninganik akinganik uuminnga A-mit aadjikutariyaanigluuniit. Ilikkuuqtuq havauhiqattariaghait uuktuqtit ihumaliuqpaktut hapkua mighaagut. Katimayiingit munaqhivaktuq atukkiutinut qayangnaqtunik kiinauyait atuqhugit, kiinauyailu adjigiyaannut qanuqtuurutigiblugit ayungittunut, qulvahiktumiglu ilitarnaqtut kiinauyaliqiyiit.

Taamna Katimayiingit atukkiutingit qajangnautingit pijut utiqtakhat unalu akiliuhiarutikhat kaantulaangit piqutin, pijut uumannga havaktittijug unaluuniit akinga utiqtitfaarninnga atuqtunut pilimaitait akiliuhianganut uqarijaqtaamingnik Katimayiinginnut. Anginiqhaq amirnaqtut atukkilaarutinut \$10,606 taalaayuq (2023 – \$9,950). Ihumagiyaayut maniirnikkut ikayuutit tuniyaayut inuuhirmun niriuktauyut maniirrutinun, ihumagiblugit hivunngani maniirrutinun. Qaffi taalaayut naunaiqhimayut uumani uqaqtakhangit maniliqinirmut qanurittaakhaanik hapkuat ihumagiyaayut atukkirniq maniirutaayut. Aallait manighautit qaittiyaghat qauyihaqtanullu manighait ihumagivagait ihuinaarutiqaqnarahugiplugit tamaita atauttikkut iniqhugit kinguvaraangamik ilittuqhitiqarumiklu niuviqti ihuinaaqhimagumi. Tapkuat Kamisan ihumagiqahiutini tapkuat kivgaqtugut akiliqtuqni atuqpakhimani, tapkuat atugait pilaqni tatyalu maniliugutit avatigiyaai tapkuat kivgaqtugut aulani naunaiyaqni pihimaitnit. Taamna Katimayiingit ilitariyait ihuaqtuq ihumagiyaayut maniirutaayut taimaa atan'nguyat ihumagigumiuk ihumagiyaayut piffaarninga mikitqiyaayut uumannga pilluaqtaamingnit manik utiqtakhat. Tamaita nakungittut atugangit akiliqtitaayut titiqqidjutinut unalu tamainnut maniit atuqtangit uumunnga qulangnaiyautit piyut utiqtakhat, unaluuniit akiliuhiarutikhat maniliqinirmut akingit uumunnga akiliuhiarutikhat piyut utiqtakhat.

Katimayiit ukpiruhuktut taapkua atukkirnikkut qayangnautit akiligakhat mikhiyuumiqtauyut hapkunangga:

- Havakviit hiमितितauvaktut qaffinut hannavingnut, kavamatkunnillu amigaivyaghutik.
- December 31-mi, 2024, amigaitqiyait manighat qaittiyaghat qauyihaqtanullu qaittiyaghat naahimaitpata pingahut tatqiqhiutit (< 90 ublunik). Taapkua Katimayiingit qutangnaitjutighanik hivuanit piyumayuitut ahinikluuniit havakvingnit niuviqtiillu utiqtitaghainik.
- Katimayiingit hapkua hakugingnilgit ihuaqhaitjutillu akiliqhiquitjutinik.

Ahiit Katimayiingit manighautait qauyihaqtanullu manighautit ihivriqtauvaghutik ilittuqhitiqarumik qiniqhutik ihuinaariaghainik ukiuq tamaat.

Katimayiit pihimajait Man'ngit qaffitaalauniit imaa \$17,278 (2023: \$25,490) Maniillu aadjikiigutait atauttimun \$2,628 (2023: -). Qajangnautit atukkiutit ilaujut hapkununga qaffitaalauniit pidjutiaqtut mikiniqhakkut taimaali Man'ngit pihimajait maligaqaqtut Kanatami maniliqiviit uvvalu Man'ngit aadjikiigutait ilaujut naittumik kikliqaqtut tutquqhimajut (ikitqijit pingahut tatqiqhiutit) anginiqhakkut qanuriniit atukkat atuqtaujut.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

b) Atukkiqtaghanut amirnaqtut (iniqtirvinga)

Taamna Katimayiingit piyuq uumunnga manikhat qayangnarninga ukunuuna maniliurninganut iglungit maniit maniliurniq hivulliqaami ihuaqhaqhimayumi maniliugait maniliurutikhat. Hapkua naunaitkutit naunaiyaqhimayut Katimayiit ilangit uqautigiyaait ihuaqhaqhimayut maniliurutit malikhugit aktilaarutait:

2024	AAA \$	AA \$	A \$	BBB ikitqiangalu \$	Naunairhimangittuq \$
Atayumik manikhat – nalialiutit maningujaujuq tutquumajut uvvalu nanminiqaqtut atukkat	47,163	61,048	44,710	82,347	30,525
Atayumik manikhat – igluliqinianut manikhat	1,168	1,219	-	-	185
Atauttimut	48,331	62,267	44,710	82,347	30,710
Qanuraaluunia tamaat Ihuaqtat akiliuhiakhat atayumik manikhat	18%	23%	17%	31%	11%

2023	AAA \$	AA \$	A \$	BBB ikitqiangalu \$	Naunairhimangittuq \$
Atayumik manikhat – nalialiutit maningujaujuq tutquumajut	39,237	25,198	60,764	67,794	19,823
Atayumik manikhat – igluliqinianut manikhat	828	865	-	-	131
Atauttimut	40,065	26,063	60,764	67,794	19,954
Qanuraaluunia tamaat Ihuaqtat akiliuhiakhat atayumik manikhat	19%	12%	28%	32%	9%

Katimayiit pidjutiqaqtut atukkinnikkut qayangnautinik nanminiqaqnikkut uvvalu niuvvaanikkut angirutit haffumuuna iglunik nanminiriyaayut Nanminiqaqnikkut Iglunik manikhainik. December 31-mi, 2024 Katimayiit ilanganik maniliurutit imaa \$970 (2023 – \$1,658) qulangnaiyautiqaqtut nanminiqaqnikkut iglunik uvvalu niuvvaanikkut angirutit unalu \$12,141 (2023 – \$20,756) nanminiqaqnikkut iglunik. Tuniyauyuq qayarnarninnga hapkuat maniliuqtamiknik akhuurutaungittut 2024-mi (2023 – akhuurutaungittuq).

c) Niuviqittinirmut amirnaqtut

Niuvvaanikkut qajangnautit pidjutiqaqtut ihuangnikkut akiit uvvaluuniin hivun'ngani maniinait auladjutait Katimayiit maniliqinikkut atuqtaujut aallatqiingniaqtut hivun'ngani pidjutaajut akiit aallannguqtirnikkut pidjutaajut aallannguqataaqtut niuvvaanikkut pidjutit, imaatun inungnun aadjikiingnikkut akiit uvvalu akiit nanminiqaqtut aadjikiigutait, nanminiit nunait, uvvalu igluqpanikkut. Hapkua aallatqiirutait pidjutiqaqtut maniliurnikkut pidjutit uvvalu aallat aallanngurniit nunarjuami akitujut niuvvaanikkut.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

Katimayiit atuqtait niuvaanikkut qajangnautinik maniliurnikkut iglunun nanminikkut man'ngit turaaqhimajut maniliurutinun, nanminiqaqtut nanminikkut, nanminiit nunait, uvvalu igluqpanikkut.

Niuvaanikkut qayangnautit munariyauyut maniliurnikkut manngit aallatqiingniitigut qitqani aallagiit piqutit uvvalu nunatigut aallannguqattaqtut uvvalu kigliqaghugit iluaniittut quyaginnaq atauhiq havagvik imaa 5% uvvaluuniin ikitqiyaq ihuarnikkut akiit maniliurnikkut manngit. Taamna atauhiq piinnarialiutigivagait 5%-mik ikitqiyaanikluuniit manighiutinut Nanminiqaqtunut Nunanik tutquumavianit, Bentall Kennedy-kut Nunattiavait Kanatami Nanminiinut Tutquumaviat, 6.89%-ngupluni (2023 – 11.58%) naallugit tutquumavingnit. Una manik aalangayuq hapkunanga nunatigut nayugait uvalu maniliungnikkut qanuginiit. 2024-mi kiinauyait atadjutiqaqtut hitamanut avikturviinut Kanadaup iluani: 48% Ontario-mi, 28% British Columbia-mi, 13% Québec-mi unalu 11% Alberta-mi. Qanurittut piqutin pihimayauyut manngit naunaiyaqhimayut havagviguat (35%), amigaittut igluqaqtut (26%), havagviit (19%), niuvaaviit (14%), nuna (3%) aallallu (3%). Kavamaliqiniq Katimayiit ilihimayut hapkuninnga manighiurutinut maligaghaliuqhimayainut.

Katimayiingit manighiutighat piyumayait nanminiutaillu avugiighutik akighaitigut upluani December 31-mi, 2024 hammauvut:

	Anginiqhat %	Piyumayait	
		Mikiniqhat %	Pihimayait %
Ihuarhaqhimayut maniliurutinga akiliuhiarutikhat unalu nalialiutit maninguajaujuq tutquumajut	61.00	38.00	47.57
Hilarjuami nanminirijaujut	29.00	9.00	23.56
Kanatamiutat nanminiqaqtiit kiinauyaqaqarniriyangit	17.00	7.00	12.01
Nanminiit Nunait	10.00	5.00	8.80
Aulapkaidjutikhanik maniliqtuutikhanik	15.00	-	4.58
Igluhitikhanut	10.00	-	2.81
Maniit manikhatlu aatjikutariyangit	7.00	-	0.67

Himmiinnarialgit nanminighat qayangnaqtut niuviqtittinirmut manighiuqtunit. Taimaali aadjikiigutait titiraqtauhimayut imaa FVTPL, aallannguqtirutit inmi ihuarnikkut akiit ingutaarutinin niuvvaavingni angiyumik hulaqutiyut tamatkiumayut maniliurutit uvvalu tutquqhimayut akiit. Hapkua naunaitkutat mihigiyainik qauyihautauyut iittuqhitigiplugit aktuqtaugaangat aallannguqtaqtut, nanminialu qanurittaaghaigut, akighalluangigullu tamangnik nanminiit, naallugu aajikkutaat ahiakkuurniq nanminiup ihumagiplugit niuviqtaqtit manighiurutait.

	Makpiraqnut naunaitkutat	Ilittuqhitit December 31-mi, 2024 \$	Aallannguqtiqtut atauhirmik ahiakkuurutinik %	Aallannguqtiqlugu aulattiaqtunik manighautit 2024 %
Kanatamiutat nanminiqaqtiit kiinauyaqaqarniriyangit	TSX 300	67,105	13.62	9,140
Hilarjuami nanminirijaujut	MSCI HILARYUAQ	131,637	11.19	14,730

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

	Makpiraqnut naunaitkutat	Ilittuqhitit December 31-mi, 2023 \$	Aallannguqtiqtut atauhirmik ahiakkuurutinik %	Aallannguqtiqlugu aulattiaqtunik manighautit 2023 \$
Kanatamiutat nanminiqaqtiit kiinauyaqaarniriyangit	TSX 300	80,206	13.10	10,507
Hilarjuami nanminirijaujut	MSCI HILARYUAQ	112,269	11.90	13,360

d) Tutquumaniqmut aklittiqtanut amirnaqtut

Manighait tutquumayanit amirnautit akighaigut maningniklu hangutjutaukpat manighiurutinit aallannguqtaqniaq aallannguqtaqqat maniliukkat tutquumayainit. Aallannguqtaqtut manighiuqtanit tutquumayanit mihingnaqhivaktut akighainik iniriqhimayut manighiutainik, ahikkuuqtittilugit manighiuqtit piyumalluaqtait nanminiitigut. Manik akiliquyauyuq atukkiqtamiknut akinga qayangnautinga ikikliyuumirhimayuq akhuraaluk munariplugu pitillugu una ihuarhaqhimayuq manikhaq maniliuqtamnik.

Katimayit pidjutiqaqtut ilaliutinikkut akiinun qayangnautinik haffumuuna maniliurnikkut igluni manngit maniliurutinun hivuani ihuaqhaqhimayut maniliugait maniliurutit.

Hapkua naunaitkutit ilittuqhitit qayangnautinik qauyihautainit mihingnautinit 1.00%-nik aallanngurumik tutquumayainit manighautainit December 31-ngutillugu aallannguqtaqqat pinarahugiyainit tunngavianit tamaat ahiillu aallannguqtaqtut aulayuitut.

	Ingilratjuhiit manighaqtanit akighainut %	Aallannguqtiqlugu aulattiaqtunik manighautit 2024-mi \$
Aallannguqtaqtut manighautit tutquumavingnit akighait	+1.00	6,973

	Ingilratjuhiit manighaqtanit akighainut %	Aallannguqtiqlugu aulattiaqtunik manighautit 2023-mi \$
Aallannguqtaqtut manighautit tutquumavingnit akighait	+1.00	5,422

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

e) Aallat akiit qajangnautait – nanminiit nunait qajangnautait

Nanminirnik nunanut amirnaqtut aallannguraangat nanminiit akighait ihumagivagait nunallaap niuviqpauhiit inuinngaaqtullu. Nanminirnut nunanut amirnaqtut munaqtauvaktut hangutitaqhugit aallatqiingnut nanminirnik nunaniklu. Mihingnarluaqtut niuviqtittinirmut nunallaaplu iniagut mighivaalliqaqtut nanminiit hangutitaqhugit aimavilingnut, niuviqvilingnut, hannavilingnut, hanayauhimmamaqtullu niuviqviit.

Katimayit pidjutaqtut maniitigut qayangnautinik haffumuuna maniliurnikkut igluni manngit maniliurutinun hivuani piquitinun maniliurutinun.

Hapkua naunaitkutat illittuqhautauyut mihingnautainit aallannguqtaqtup aallatqiighutik manighiutait nanminirmit nunanit ukiuq nunngutaanit December 31-mi. Hapkua aallannguutit maniliugainut iliqahiutihimayut aallannguutait akighainik 3.68%-mik (2023 – 4.32%), talvanngat, 10-nik ukiunik aularaaqhutik, atahiuqaluaq aallatqiingnia aallannguqtaqtumit.

Naunaitkutat	Ilittuqhitit	Aallannguqtiqtut	Aallannguqtiqlugu
	December 31-mi, 2024		aulattiaqtunik
	\$	%	manighautit 2024-mi
	\$	%	\$
Kanatami Nanminiit Nunait	49,610	+3.68%	1,826
Naunaitkutat			
	Ilittuqhitit	Aallannguqtiqtut	Aallannguqtiqlugu
	December 31-mi, 2023		aulattiaqtunik
	\$	%	manighautit 2023-mi
	\$	%	\$
Kanatami Nanminiit Nunait	56,920	+4.32	2,457

f) Maniit qayarnarninnga

Maniit qayangnautait taapkua ihuarnikkut akiit maniliqinikkut piquitit uvvalu maniliqinikkut akiligakhat piiqtauyut tariup akianin maniiun aallannguqattarniaqtut aallannguqtiirnikkut inmi himmiqtaunikkut akiit ilauyut hapkununga Kanatami taalamun. Katimayit nanminiriyait Kanatami pidjutaqtut iglunik katitiqhimayut manngit. Hapkua ilauyut manngit pihimayut tariup akianin manngit piiqtauyut maniliqinikkut piquitit. Maniliurnikkut atannguyat mikhiyuumiqtait ilangit manngit qayangnautit ilauyut hapkununga tariup akianun manngit unguvaqhugit maniliqinikkut piquitit imaa hivumuutlugit tariup akianin himmauqhugit kaantulaat. Talvuuna, taamna Katimayingit akkuqtaunngittun maniktavikharfik ayungnautiaqtunik talvuuna iglungit auladjutikharfik.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

f) Maniit qayarnarninnga (iniqtirvinga)

Taamna naunaitkutaq nuqhaqhimayuq titiraqhimayuq Katimayiingit pinngittut maningit qayangnautingit ukunuuna iglumut pihimayuq maniliurutimut kiinauyat:

	Atauttimut piqutingit nalaumayumik akitutitlangatigut 2024-mi	Atauttimut piqutingit nalaumayumik akitutitlangatigut 2023-mi
Ahiniqmiut nunautaat	\$	\$
Amialikami	170,267	137,689
Europe-mi	19,207	11,290
Australia-mi	12,144	1,287
United Kingdom-mi	6,547	8,010
Japan-mi	5,848	5,633
Switzerland-mi	3,069	3,556
Singapore-mi	1,074	742
Israel-mi	930	195
Cayman Islands-mi	790	-
Hong Kong-mi	735	1,444
Bermuda-mi	417	-
Korea-mi	410	435
Denmark-mi	349	881
India-mi	285	367
Taiwan-mi	285	-
Norway-mi	156	443
Saudi Arabia-mi	141	-
New Zealand-mi	-	73
Sweden-mi	-	567
Hivuraani Africa-mi	-	45
Brazil-mi	-	45
Atauttimut	222,654	172,702

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

17. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

f) Maniit qayarnarninnga (iniqtirvinga)

Tahapkuat titiqat piqaqtitni qanugililat qauyihaqni tapkuat takukhautitni tapkuat aktuanit tamna 10% naamagini tapkunani Kanatamiut maniqutat tugangani tapkununga tallimat anginiqpat maniqutai tapkuat Katimayiingit hatqiumayut taphumunga ukiunga nungutnia December 31. Qauyihaqtaigut ilihimaliqitut taimaa aallannguqtaqtut aulavaktut.

	Ilittuqhitit December 31-mi, 2024 \$	Aallannguqtiqtut %	Aallannguqtiqlugu aulattiaqtunik manighautit 2024-mi \$
Amialikami	170,267	+10.00	(15,497)
Europe-mi	19,207	+10.00	(1,746)
Australia-mi	12,144	+10.00	(1,104)
United Kingdom-mi	6,547	+10.00	(595)
Japan-mi	5,848	+10.00	(532)

	Ilittuqhitit December 31-mi, 2023 \$	Aallannguqtiqtut %	Aallannguqtiqlugu aulattiaqtunik manighautit 2023-mi \$
Amialikami	137,689	+10.00	(12,517)
Europe-mi	11,290	+10.00	(1,026)
Japan-mi	5,633	+10.00	(512)
United Kingdom-mi	8,010	+10.00	(728)
Switzerland-mi	3,556	+10.00	(323)

g) Aallat akiit qajangnautait – angikliyuumiutinganut qajangnautait

Pidjatauvtut niuvrutikhanut pauwaliurutikhanut Katimayiit piqutainut, pidjatauvtut pijaanginnit hivuniptingni akiliqtakhanut akiligakhanut. Ikiklijuumirutikharnik uuminnga ajurnautikharnik, taamna Katimajiit ihuaqtumik nuutiqhimaqut maniliurutikharnik piutigijainik ilihairutikharnik taimaa aituihimaqtun akikilaarutikharnik munaridjutikharnik aulahimajut talvuuna iglupakharnik unalu nanminiit nunait.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

18. Titiqiqinirmut tamainnutlu maniit atuqtanginnik

	Ukiumut nunguttuq December 31-mi, 2024 \$	Ukiumut nunguttuq December 31-mi, 2023 \$
Akiliuhiangit, havaktiit akiliuhiangit, manikhaq unalu ikajuutit	25,309	23,531
Ayuittiaqtut ikayuutininik	4,364	5,351
Mikhilaaqhimayut uumunnga Atuinnaiaqatut piqutinginnik	2,070	1,881
Maligarnun kivgaqtuutit uvvalu ilagiingnikkut	1,746	1,712
Havakvingnik ahuiqqayaqtut aulapkaillu	1,528	1,024
Akiliffaarniq unalu mikhilaaqhimayut	1,083	1,045
Uqaqatigiikniq	805	765
Havakvingnik ikayuqtit ingilrutillu	788	771
Tingmiyuq	765	554
Havakvingnik ighivaviit ingilrutillu (angiyuunngittut)	738	559
Utiqitauniq, aanniarviliaqtunut tingmidjutikhait aallallu	582	454
Ihuittuq atugaq	542	(1)
Ilihainiq hanavallianiq	241	304
Ilittuqhitiiniq naunaiqhitiiniqlu inungnik	212	195
Havakvingnik atuqniqmut akiliqtaghat	129	104
Manik akiliquyauyuq atukkiqtamiknut akiliutiit uumunnga atuqtitainnik akilirialgiit	119	277
Aittuutit tunijaujuq kihimi piqutingit taaksinik	85	82
Havaktighaqhiurniq	53	113
Akiliqtaghat aulapkaiahuarutillu – katimajiingit ilaunngittut	11	9
Kavamaliqangittut niuvrutigijauunit piqutin	(1)	(23)
Utiqtiffaaqtait	(176)	(32)
	40,993	38,675
Ikikliutihimayut: Nuutirningit qulangnaiyautinut ikayuutit akiligakhat (Naunaitkutami 12)	(32,144)	(31,183)
Atauttimut	8,849	7,492

Ukiuq tamaat, Katimayit aallannguqtiqtait atugakhat kitut naunaijaqhimajut kitut titiqiqinikkut uvvalu tamainnun akiligakhat pijaangani tautuktuumijaaqtatik havauhiit taapkua ihuatqijat tadjamin auladjutinun, havagvigjuat atugakhait, iluanilu munaridjutikkut unniudjutit uvvalu ihumaliurutit.

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

18. Titiqqiqinirmut tamainnutlu maniit atuqtanginnik (iniqtirvinga)

Atauttimut akitturninga utiqti faarninginik atuni nalrujunik hunaliqaa Munaridjutinik hunanikliqaa akiligakhaniklu aktuqtauvaktut imaa:

	Aippaangani, December 31-mi, 2023 \$	Naunairaffaangnikkut \$	Nutaat ukiuq, December 31-mi, 2023 \$
Akighainut havaktit, manighaillu	19,735	(19,735)	-
Havakviit avvaat ikayuutitut	4,322	(4,322)	-
Akiliuhiangit, havaktiit akiliuhiangit, manikhaq unalu ikajuutit	-	23,531	23,531
Ayuittiaqtut ikayuutinik	5,428	(77)	5,351
Utiqtitauniq, aanniarviliaqtunut tingmidjutikhait aallallu	-	454	454
Manighait ahinut katimaqatigiingnut	1,448	(1,448)	-
Maligarnun kivgaqtuutit uvvalu ilagiingnikkut	-	1,712	1,712
Tingmiyuq	610	(56)	554
Ilihainiq hanavallianiqlu	314	(10)	304
Akiliqtaghat aulapkainahuarutillu	58	(49)	9

Naunaittuq tamaita havaktut Katimayiinginnut akiliqtauyut pipkaidjutiyumik naunaittumik ikayuutikhamut ihumaliurut piliurhimayuq maligatigut ikayuqtauyut Kanatap Kavamanganit. Ikayuutikhat ihariagiyauyuq tamarmiknit havaktinginnit unalu Katimayiingit. Atan'nguyaq Kiinauyaliqutingit Katimayit Kanatami piliuqtaa ihariagiyauyuq atan'nguyaq aittuutit piyuq amigaittunit havaktut ihariagiyauyut aittuut. Atauttimut aittuutingit uuminnga \$2,148 (2023 – \$1,782) ilitariyauyut maniit atuqtamik nutaami ukiumi.

19. Hunanullu maningnik atuqtut

Katimayiingit havaqatigivagait tamangnik havakviit taapkualu aviktuqhimayumi inungnik ikayuqtiit Kavamanit Nunatsiami Nunavunmilu. Katimayiingit taapkua maniktuutigivagait hapkua havakviit havauhiqaqhutik.

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyunik Kaanatamiutanik maninganik)

19. Hunanullu maningnik atuqtut (iniqtirvinga)

Naunaitkutat hapkua naunaitkutauyut Katimayiitkut maniktuutainik:

Amiakkuut tuniyauyughat ilaayunit qauyihaqtauhimayullu qaittiyaghat ahiillu qaittiyaghat:

	December 31-mi, 2024	December 31-mi, 2023
	\$	\$
Kavamatkut Nunatsiami	826	580
Nunavut Kavamanga	117	314
Aviktuqhimayumi inungnik ikayuqtit	120	133
Atauttimut	1,063	1,027

Amiakkuut akiliqtaghat ilaayunut akiliqtaghanut iliqahiutihimayut, aklittiqhimayullu ahiilu akiliqtaghat qauyihaqtaghanullu utiqtitaulaat:

	December 31-mi, 2024	December 31-mi, 2023
	\$	\$
Kavamatkut Nunatsiami	246	781
Nunavut Kavamanga	3	14
Aviktuqhimayumi inungnik ikayuqtit	440	1,001
Atauttimut	689	1,796

Qulangnaiyautit maniliurutit, akiit ihumaliurutauyut atuqhugit aadjikiit atugakhat aallanun, ilaayunin ukiuni nungunianun December 31:

	December 31-mi, 2024	December 31-mi, 2023
	\$	\$
Kavamatkut Nunatsiami	11,741	11,136
Nunavut Kavamanga	9,106	9,117
Aviktuqhimayumi inungnik ikayuqtit	4,017	3,572
Atauttimut	24,864	23,825

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Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaayunik Kaanatamiutanik maninganik)

19. Hunanullu maningnik atuqtut (iniqtirvinga)

Akiliqtaghat ilaayunit ukiumut nunnutaanit December 31:

	2024	2023
	\$	\$
Kavamatkut Nunatsiami	2,571	3,267
Nunavut Kavamanga	304	331
Aviktuqhimayumi inungnik ikayuqtit	664	1,274
Atauttimut	3,539	4,872

Katimayiingit titirayuitut akighait ikayuutinit aulatillutik akiitkumik Kavamanit Nunatsiami Nunavunmilu hapkunani maningnut naunaitkutanit. Ikayuutit akiittut mikiyut kihimi titiraqhimayulik taimaa Katimayiingit malikpagait titiraliqiniqmut maligaghaliuqtainik havaktittinirmullu kaantulaanik. Ikayuutillu ilangi taapkua ilihainirmut ikayuutit, titiraliqiniq, havaktiniklu ikayuqtuiniq.

Atuqtilugu ukiuq, Katimayiit ilauliqtut malrungnik akiliqtuinnikkut kaantulaanik nanminiaqtut humi atan'ngujat havaktut nanminiaqtut atan'ngujalluat havaktut Katimayiinin. Pidjutait kaantulaakkut aadjikiiktut tahapkununga taapkua hakugingniqatut talip hivituniit maniliqidjutit. Atauttimut kaantulaangmut akinga \$102 akiliqtaujut hiamittirninga tatqiqhiutimi taimaa kaantulaamik. Talvannga December 31, 2024, piqanngittuq akiliqhimannngittunik akiligakhanik.

Ikayuqtuiniq atannguyanik havaktilluanik

	Ukiumut nunguttuq December 31-mi, 2024 \$	Ukiumut nunguttuq December 31-mi, 2023 \$
Manikharvikhaq	1,758	1,465
Havaktinnani ikayuutit – Ilagialnia (mikhigiaqnia) atugaitni	38	(23)
Atan'nguyap maniktakhaviliqtakhanganik havaguiqpiarumi ihumaliurut aittuutingit	327	240
Naallugit ikayuutit akiliqtauhimayut atannguyanut havaktilluanut	2,123	1,682

Maningit naunairhimayuq naunaitkutangani maninguyut ilitariyauyuq manik atuqtamiknik naunaipkaininngani piyuq atan'nguyalluamut havaktinga, piqaqtuq ilaayut Kavamaliqiniq Katimayiingit, Atan'nguyanga, Atan'nguyap tuglia Tukimuaqtiuyullu.

Naunaitkutat Ukununga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

20. Nalaumayumik akitutitlangatigut naunaiyainiq

Katimayiit maniliurutait, katitiqhimajut pidjutigiblugit ihuangnikkut akiit angitqijatigut naunaijaqhimajut uvani Naunaitkutami 2-mi, hamma:

	Naunaitkutinga 1	Naunaitkutinga 2	Naunaitkutinga 3	December 31-mi, 2024
	\$	\$	\$	\$
Maniliqutit kititauyut ihuaqtukkut akighaigut:				
Nanminiqaqtiit kiinauyaqaqarniriyangit	197,515	1,199	28	198,742
Nalialiutit maningujaquq tutquumajut	122	196,928	-	197,050
Nanminiujut atugait	1,341	39,747	30,228	71,316
Nanminiit Nunait	5	49,605	-	49,610
Igluhitkhanut	-	13,112	-	13,112
Aulapkaidjutikhanik maniliqtuutikhanik	-	-	25,588	25,588
Atauttimut	198,983	300,591	55,844	555,418

Naunaiqtauhimayuq talvannga Naunaitkutinga 3-mit Naunaitkutinga 2 pidjutitqaqtunik Kaniitian Nanminiqaqtut atugait maniliurutait. Taamna naunaiyariiqhimayuq aulattittivakhimayuq aulalihaaliqtilluni ukiungani taimaa aallanguqtigimayuq talvuuna maniliurutikharnik maniktavikharvik.

	2024	2023
Naunaitkutinga 3	\$	\$
Nalaumayumik akitutitlangatigut, atulihaaqtillugu ukiunga	19,261	16,059
Naunaiqtauhimayuq talvannga Naunaitkutinga 3 uvunga Naunaitkutinga 2	-	(6,453)
Niuviqhimajut	33,690	10,305
Nunagiyayut	(12)	(1,392)
Ilitturnaittuq pihimayangit (maniirutigiyait)	2,905	742
	55,844	19,261

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2024 (amigaittunik tausit taalaunyuk Kaanatamiutanik maninganik)

20. Nalaumayumik akitutitlangatigut naunaiyainiq (iniqtirvinga)

	Naunaitkutinga 1	Naunaitkutinga 2	Naunaitkutinga 3	December 31-mi, 2023
	\$	\$	\$	\$
Maniliqutit kititauyut ihuaqtukkut akighaigut:				
Nanminiqaqtiit kiinauayaqarniriyangit	190,529	1,913	32	192,474
Nalialiutit maningujaujuq tutquumajut	337	154,651	-	154,988
Nanminiujut atugait	1,040	37,559	19,229	57,828
Nanminiit Nunait	6	56,914	-	56,920
Igluhitikhanut	-	24,240	-	24,240
Atauttimut	191,912	275,277	19,261	486,450

Iglutagutitut atuqtuagutit aktilat pihimayut ilauqninut hulingitninut kihimik unnittiaqni niuvgutauni ayyikkutapyainut piqutit. Iliitturnaqtuq akikhimayut uuktuutingit hiamihimayullu takunnaqhuni haffumani nanminiqutingit iglunut akikhangit ikayuutingit naammagiyarningit.

Atautimut katitiqhimayut kiinauyait aktilaangit naunaiqpagaigut ukiup nunguani, havaariyaublutik kiinauyaliqiyiit Angiyuqqaanganit, taafumangaluuniit titiqiyiyuyumit. Kiinauyait nalaumayut akiinnut, atugaanulluunniit, tapkuallu ihuaqhihimayut aviktuutauyut ilitariyauyut Timiuyup ilakhainnut, nanminiriyauyunit nalaumayunut ilaridjutiqaqhutik hilaryuap atuqtainnut akiinnut ukup nunguagut, aahiitauq nutaatqiyarnut uuktuutauyunut akikhainnut hailiyauhimayunut qanuqtuurtulirigattaqtunut. Akiliutauyunik ilitaridjutiqaqpaktut PCBonds-ni TMX Timiup akiliqtuutikhainnut. Igluqpautiqarniq akingnit ilitariyauyutiqaqtut tautukhugit atuqtuayariqhimayunit qanuqtuurtuuhimayunut atiliuqhimayunillu hailiyauhimayunit, aahiitauq akikhilaarutigiblugit ihivriutuihimaahugit.

21. Talvannga qanuriliurutingit

Katimayit maniliqinikkut qanurinningit uvvalu maniliqinikkut havauhiit qaijuni ukiumi angijumik hulaqutiginaqtaat tadjamin nunatigut hilap pidjutiqaqtut taaksitigut uvvalu niuvaanikkut. Hulaqutait hapkua piliurnirmun angijumik aallannguqtiirnirmik maniliqinikkut niuvaavingni, kitut hulaqutiniaqtut maniliungnikkut akiit uvvalu ilaliutihimanikkut akiit.

Tadja, itqungnialimaitavut maniliqinikkut hulaqutit.

Ukiuq Tamaat Unniutjuti 2024

HAVAKTUT QAYAGITJUTTIKHAINNIK UVALU IKAYUKHIAKUTTIKHIANIT KATIMAYIIT
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