

TO: MEMBERS OF THE FACILITY ASSOCIATION

ATTENTION: FA Project Managers, IFRS 17

BULLETIN NO: IFRS17 2024 – 01

DATE: August 30, 2024

SUBJECT: IFRS 17 Reporting – Government Line Report

Please forward a copy of this message to your IFRS 17 FARM Participation Reporting Team and your IFRS 17 RSP Operational Reporting team.

The allocation of the government lines (AccBen, TPL and OTH) has been corrected for several accounts in the FARM and RSP government line reports. Please note the **total amounts for the actual reporting period did not change**, only the allocation of the total into the three government lines changed. In addition, the member allocation has been revised for the projections of several accounts in the FARM government line report. This change only impacts member allocations when there is a share ratio update (which occurs annually in April for FARM).

Corrected allocations in the **FARM** Government Line Report:

- Insurance Acquisition Cash Flows Paid, page 10
- Paid Claims Expenses, page 8
- Paid Admin Expenses, page 17
- Premiums Received, page 4
- Net Premium Receivables, page 26 and 27
- Current Payable, page 25

Corrected allocations in the **RSP** Government Line Report:

- Premiums Received, page 5 and 24
- Expense Allowance Received, page 6
- Earned Expense Allowance, page 8
- Net Premium Receivables, page 24

If you require additional information or have any questions about these reports, please send your inquiry to ifrs17@facilityassociation.com. A member of the FA team will respond. We appreciate your support.

Aidan Chen,
Vice President, Data & Analytics