

TO: MEMBERS OF THE FACILITY ASSOCIATION

ATTENTION: FA RSP Project Managers, IFRS 17

DATE: May 30, 2022

SUBJECT: IFRS 17 RSP Operational Reports Available for Testing Purposes

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

Beginning June 8th, draft IFRS 17 RSP Operational reports (IFRS 17 RSP Report) will be available through the **FA Portal** to support Member testing.

PLEASE NOTE: These reports are provided for testing purposes, and are thus **unaudited** and have not been signed-off by FA's external auditors. Reports available June 8th, will be for November and December 2021, and January 2022. Additional reports (February 2022 – June 2022), will be available to members starting in July and August.

Below you will find a step-by-step guide to access the reports on the FA portal. In addition, we have also attached an **IFRS 17 RSP Operational Report User Guide**, to assist readers in understanding the IFRS 17 RSP Report layout. The Guide includes a detailed breakdown of the type of information provided in each section of the Report.

If your organization requires additional user access the FA Portal for testing, please ask your RSP Project Manager to complete the following form – https://www.facilityassociation.com/docs/FA_User_ID_Request_Form.pdf. Once the form has been submitted, users will be notified by email when the access is available.

Should you have any questions or feedback related to the **IFRS 17 RSP Report**, please contact FA Member Services at - ms@facilityassociation.com. A member of the FA team will respond. As we proceed through member testing, common questions and feedback will form the basis of further information and guidelines. We appreciate your support.

This information along with all current documents regarding IFRS 17, can be found on our website at <https://www.facilityassociation.com/Members/IFRS17Documents>

Sheetal Savani,
Vice President, Finance & Compliance
CFO

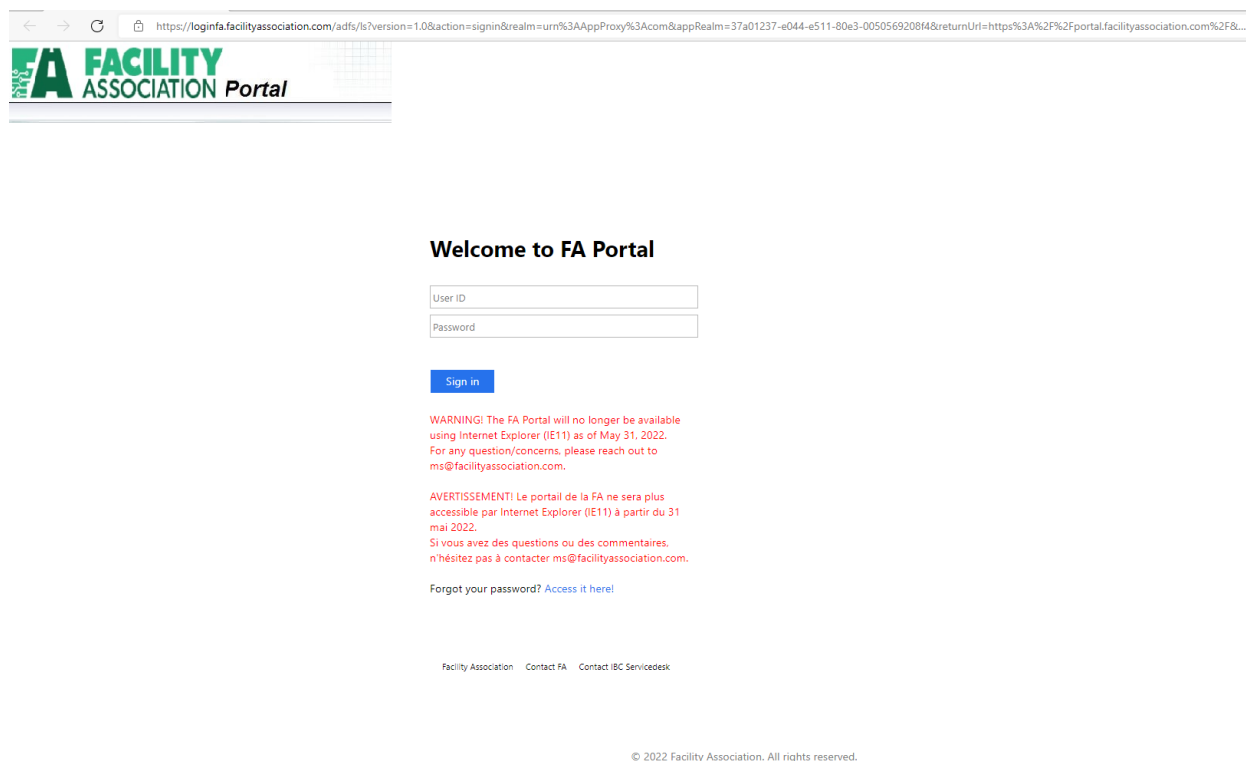
Aidan Chen,
Vice President, Data & Analytics

The following is a guide to log on to the FA portal to access the IFRS 17 RSP Operational reports.

Log on to FA Portal

Click on <https://portal.facilityassociation.com/> to access the FA Portal.

You will see the following screen:

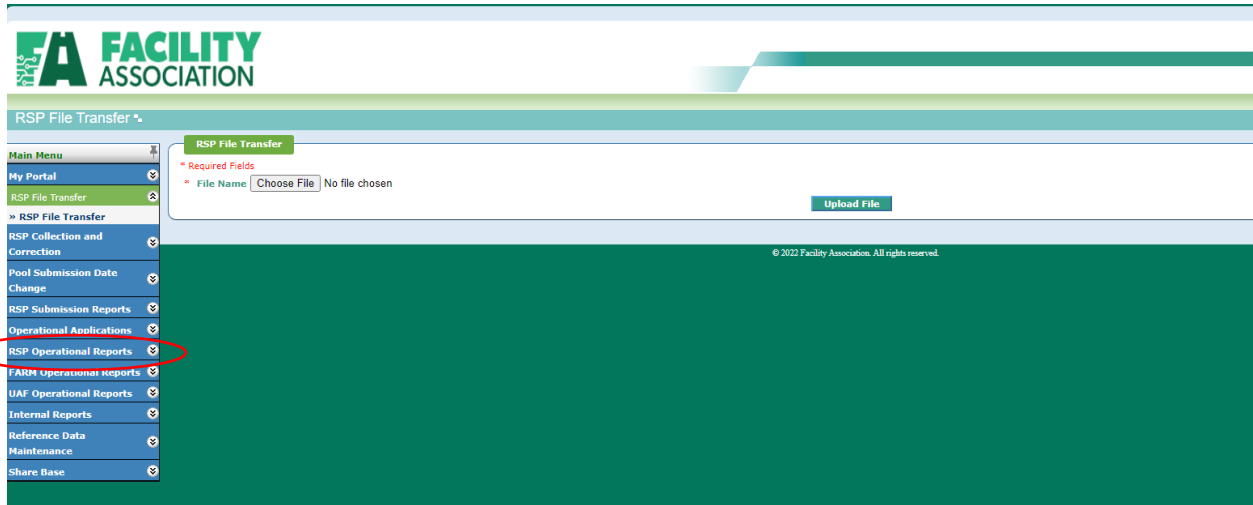


The screenshot shows the FA Portal login page. At the top, there is a browser address bar with the URL: <https://loginfa.facilityassociation.com/adfs/ls?version=1.0&action=signin&realm=urn%3AAAppProxy%3Acom&appRealm=37a01237-e044-e511-80e3-0050569208f4&returnUrl=https%3A%2F%2Fportal.facilityassociation.com%2F&...>. Below the address bar is the FA Facility Association Portal logo. The main heading is "Welcome to FA Portal". There are two input fields: "User ID" and "Password". Below these fields is a blue "Sign in" button. A warning message in red text states: "WARNING! The FA Portal will no longer be available using Internet Explorer (IE11) as of May 31, 2022. For any question/concerns, please reach out to ms@facilityassociation.com." Below this is a French version of the warning: "AVERTISSEMENT! Le portail de la FA ne sera plus accessible par Internet Explorer (IE11) à partir du 31 mai 2022. Si vous avez des questions ou des commentaires, n'hésitez pas à contacter ms@facilityassociation.com." At the bottom, there is a link: "Forgot your password? [Access it here!](#)". At the very bottom, there is a footer with links: "Facility Association", "Contact FA", and "Contact IBC ServiceDesk". At the bottom right, there is a copyright notice: "© 2022 Facility Association. All rights reserved."

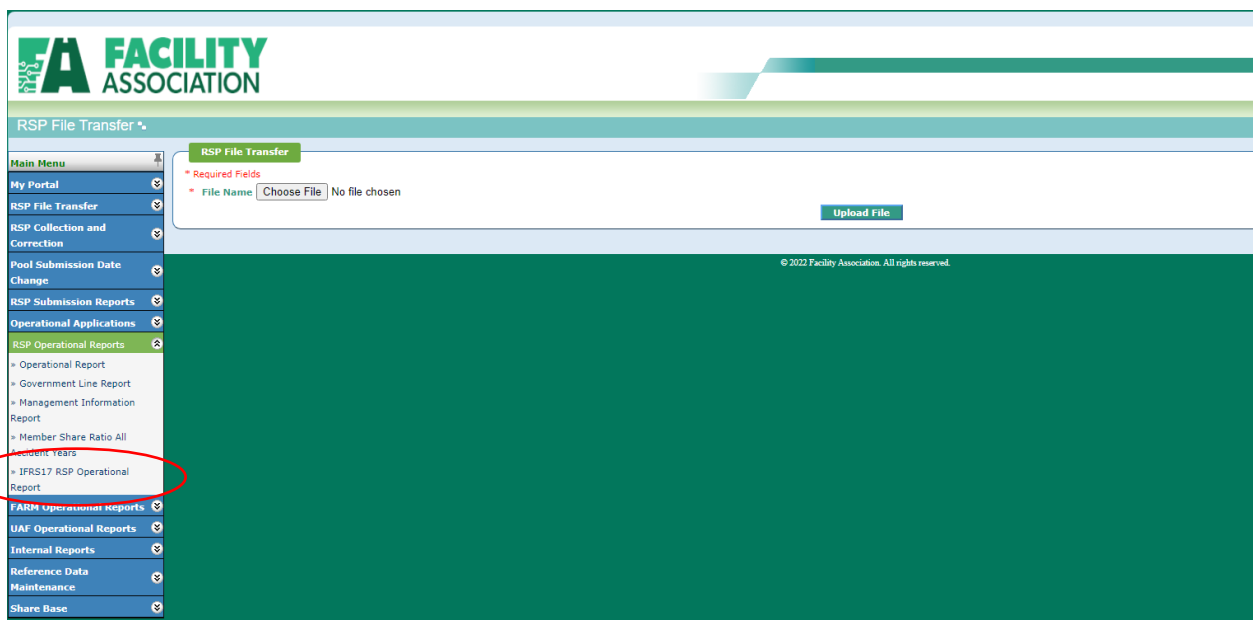
To access the portal, enter your User ID and Password and click the Sign in button.

Access RSP Operational Reports

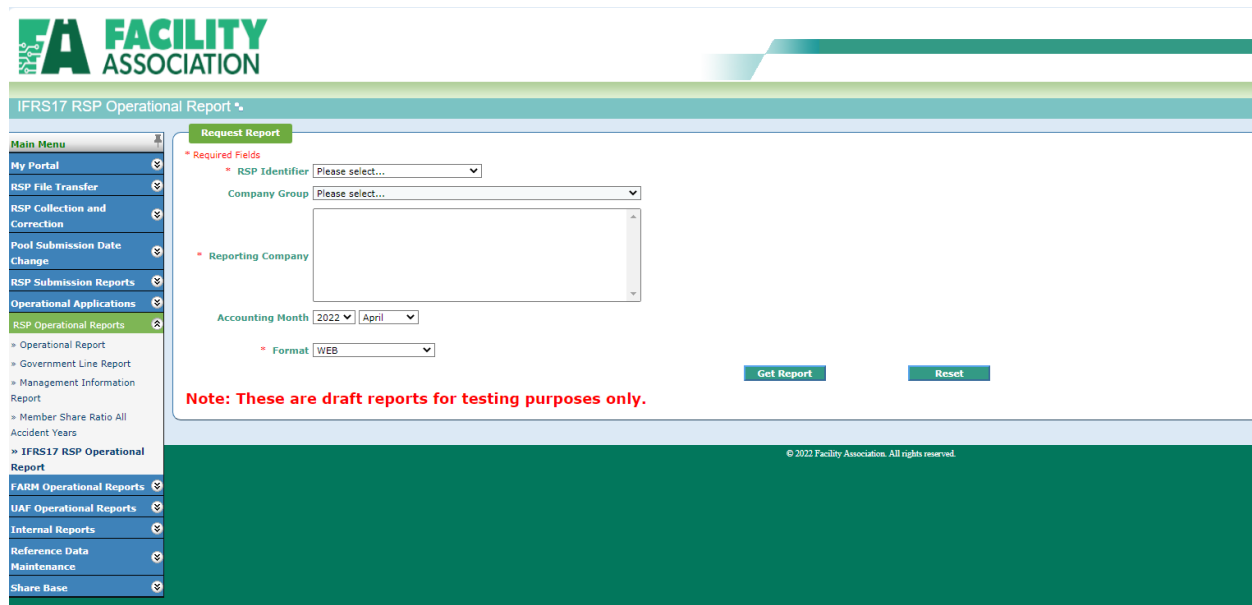
After logging in, the following screen will display. The Main Menu options are determined by the access rights assigned to your User ID so you might not see all of the options listed here. To access RSP Operational reports, click on **RSP Operational Reports**.



After you click on **RSP Operational Reports**, the following screen will display. To access the IFRS 17 reports, click on **IFRS17 RSP Operational Report**.



Once you click on click on IFRS17 RSP Operational Report, the following screen will display:



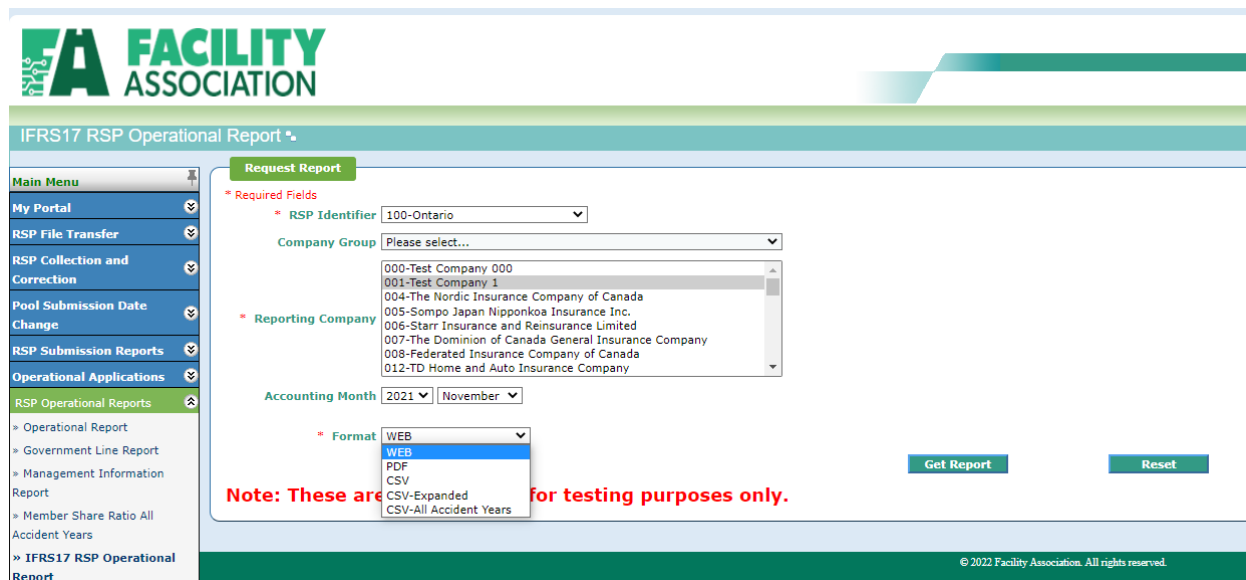
The IFRS 17 version of the RSP Request Report screen includes the following changes that are described below:

Company Group dropdown list added;
Reporting Company list automatically populated for the Company Group selected;
When a Company Group is selected, the new “To group total” check box will display. If selected, report data will be aggregated for the Company Group.

Complete a Report Request

Begin the report request by entering the RSP Identifier of the jurisdiction. Valid options are:

100-Ontario
200-Alberta Grid
250-Alberta Non-Grid
300-New Brunswick
400-Nova Scotia
500-Newfoundland and Labrador



The screenshot shows the 'Request Report' form in the IFRS17 RSP Operational Report application. The form includes the following fields and options:

- * Required Fields**
 - * RSP Identifier:** A dropdown menu with '100-Ontario' selected.
 - Company Group:** A dropdown menu with 'Please select...' displayed.
 - * Reporting Company:** A list box showing several insurance companies, including '000-Test Company 000', '001-Test Company 1', '004-The Nordic Insurance Company of Canada', '005-Sompo Japan Nipponkoa Insurance Inc.', '006-Starr Insurance and Reinsurance Limited', '007-The Dominion of Canada General Insurance Company', '008-Federated Insurance Company of Canada', and '012-TD Home and Auto Insurance Company'.
 - Accounting Month:** Two dropdown menus with '2021' and 'November' selected.
 - * Format:** A dropdown menu with 'WEB' selected. Other options include PDF, CSV, CSV-Expanded, and CSV-All Accident Years.

At the bottom of the form, there is a red note: "Note: These are for testing purposes only." and two buttons: "Get Report" and "Reset".

After you provide the RSP Identifier, provide the remaining information to select the reports you want to request:

Select your company number

Select the Accounting Period (yyyy mmmm)


Select which format you want to download the report

Click on Get Report.

NOTE: What happens next is determined by the format you choose for the reports. If you choose WEB format, a version of the report will display in your browser. If you choose PDF or a CSV format, the reports will be generated and you will be prompted to download the files. Examples follow.

WEB Format

If you chose WEB format, you will see a version of the reports displayed on your screen, as in this example:



IFRS17 RSP Operational Report

View Report

1 of 13

Find | Next

FA FACILITY ASSOCIATION

IFRS 17 - RSP Operational Report

Note: These are draft reports for testing purposes only.

Risk Sharing Pool: 100-Ontario

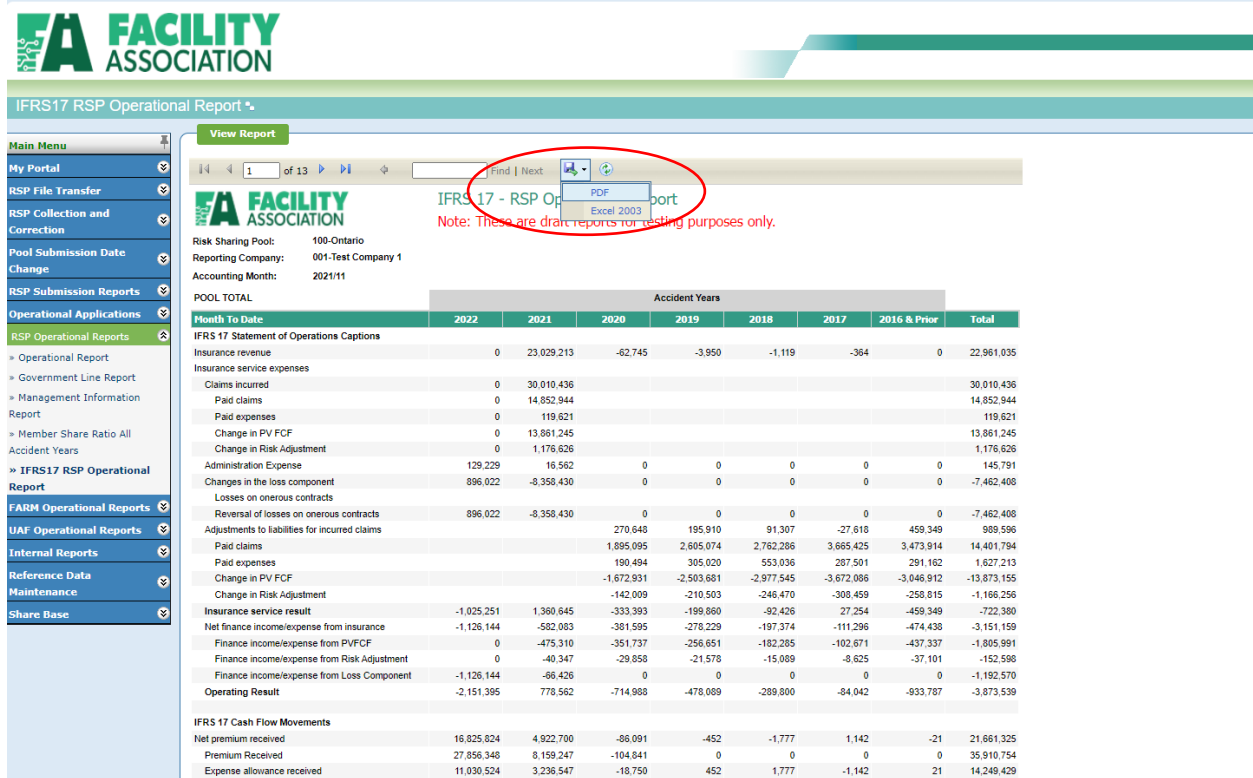
Reporting Company: 001-Test Company 1

Accounting Month: 2021/11

POOL TOTAL

Month To Date	2022	2021	2020	2019	2018	2017	2016 & Prior	Total
IFRS 17 Statement of Operations Captions								
Insurance revenue	0	23,029,213	-62,745	-3,950	-1,119	-364	0	22,961,035
Insurance service expenses								
Claims incurred	0	30,010,436						30,010,436
Paid claims	0	14,852,944						14,852,944
Paid expenses	0	119,621						119,621
Change in PV FCF	0	13,861,245						13,861,245
Change in Risk Adjustment	0	1,176,626						1,176,626
Administration Expense	129,229	16,562	0	0	0	0	0	145,791
Changes in the loss component	896,022	-8,358,430	0	0	0	0	0	-7,462,408
Losses on onerous contracts								
Reversal of losses on onerous contracts	896,022	-8,358,430	0	0	0	0	0	-7,462,408
Adjustments to liabilities for incurred claims			270,648	195,910	91,307	-27,618	459,349	989,596
Paid claims			1,895,095	2,605,074	2,762,286	3,665,425	3,473,914	14,401,794
Paid expenses			190,494	305,020	553,036	287,501	291,162	1,627,213
Change in PV FCF			-1,672,931	-2,503,681	-2,977,545	-3,672,086	-3,046,912	-13,873,155
Change in Risk Adjustment			-142,009	-210,503	-246,470	-308,459	-258,815	-1,166,256
Insurance service result	-1,025,251	1,360,645	-333,393	-199,860	-92,426	27,254	-459,349	-722,380
Net finance income/expense from insurance	-1,126,144	-582,083	-381,595	-278,229	-197,374	-111,296	-474,438	-3,151,159
Finance income/expense from PVFCF	0	-475,310	-351,737	-256,651	-182,285	-102,671	-437,337	-1,805,991
Finance income/expense from Risk Adjustment	0	-40,347	-29,858	-21,578	-15,089	-8,825	-37,101	-152,598
Finance income/expense from Loss Component	-1,126,144	-66,426	0	0	0	0	0	-1,192,570
Operating Result	-2,151,395	776,562	-714,968	-478,089	-289,800	-84,042	-833,787	-3,873,539
IFRS 17 Cash Flow Movements								
Net premium received	16,825,824	4,922,700	-86,091	-452	-1,777	1,142	-21	21,661,325
Premium Received	27,856,348	8,159,247	-104,841	0	0	0	0	35,910,754
Expense allowance received	11,030,524	3,236,547	-18,750	452	1,777	-1,142	21	14,249,429

To download these reports, select the **download format** you want and follow your browser's prompts to complete the download process.



IFRS17 RSP Operational Report

View Report

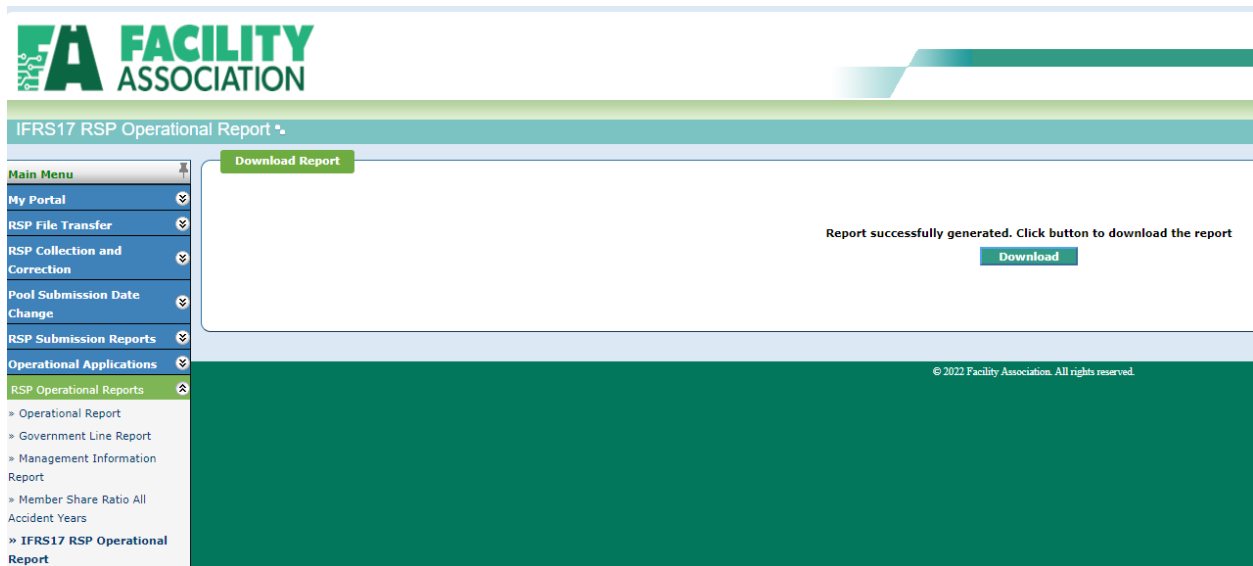
Find | Next | PDF | Excel 2003

Note: These are draft reports for testing purposes only.

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PDF or CSV Format

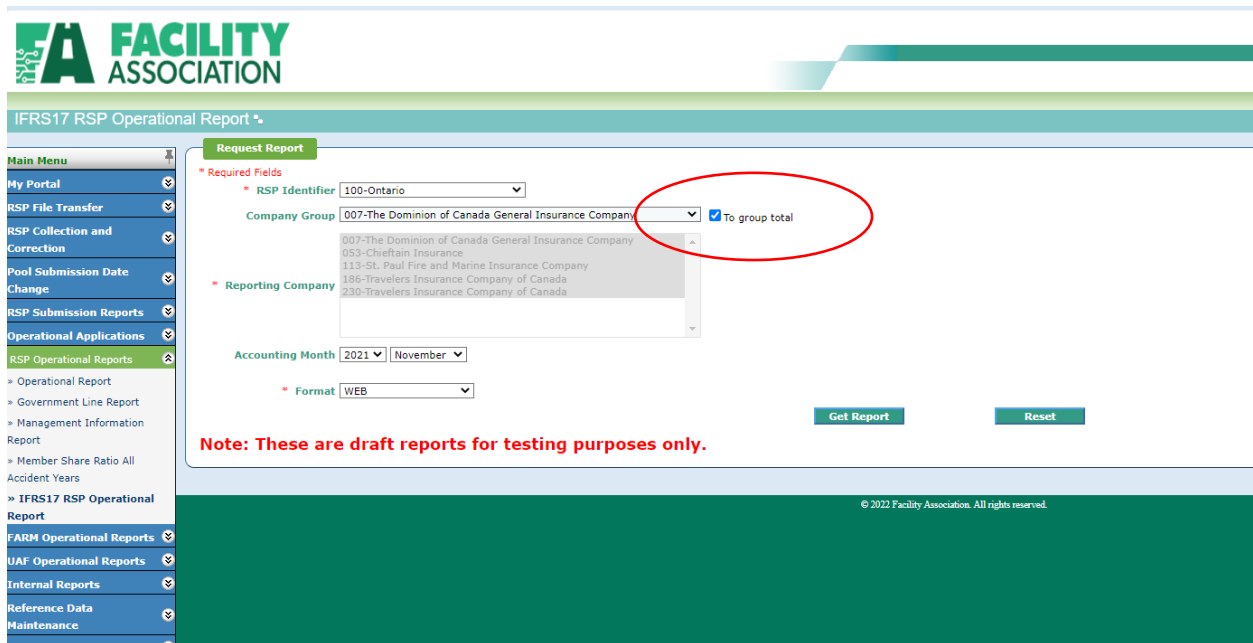
If you select PDF or CSV format for the reports, they are generated and the following screen displays:



To download the report, click the Download button and follow your browser's prompts to complete the download process.

Aggregated Totals for Company Group

To download reports which aggregate totals for a Company Group, click the **To group total** box and complete the report request as described above.



IFRS17 RSP Operational Report

Request Report

* Required Fields

* RSP Identifier: 100-Ontario

Company Group: 007-The Dominion of Canada General Insurance Company ☒ To group total

Reporting Company: 007-The Dominion of Canada General Insurance Company, 053-Chieftain Insurance, 113-St. Paul Fire and Marine Insurance Company, 186-Travelers Insurance Company of Canada, 230-Travelers Insurance Company of Canada

Accounting Month: 2021 | November

* Format: WEB

Note: These are draft reports for testing purposes only.

Get Report Reset

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View Report

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IFRS 17 - RSP Operational Report

Note: These are draft reports for testing purposes only.

Risk Sharing Pool: 100-Ontario

Company Group: 007-The Dominion of Canada General Insurance Company(007,053,113,186,230)

Accounting Month: 2021/11

POOL TOTAL

Month To Date	2022	2021	2020	2019	2018	2017	2016 & Prior	Total

This shows that all of the individual company number reports have been combined into a single report.

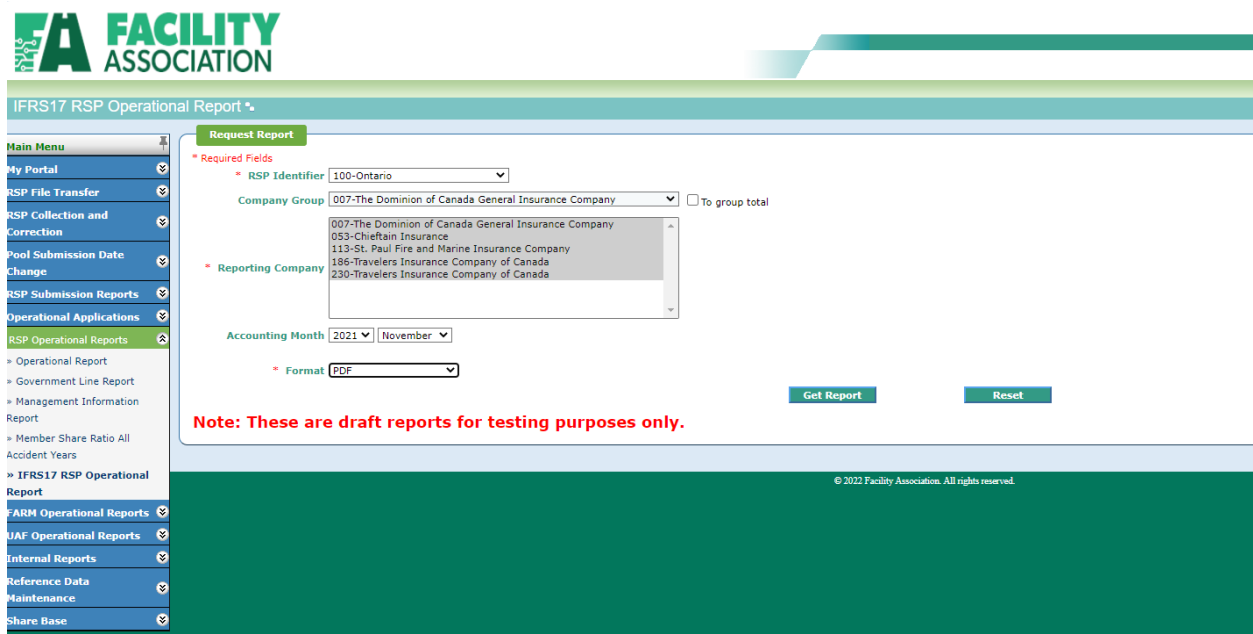
To download individual company reports using the Company Group option, select any one of your company numbers.

Highlight all of the companies by clicking on the first company and then hold down the Shift button and click on the last company number.

Select the Accounting Period (yyyy mmmm)

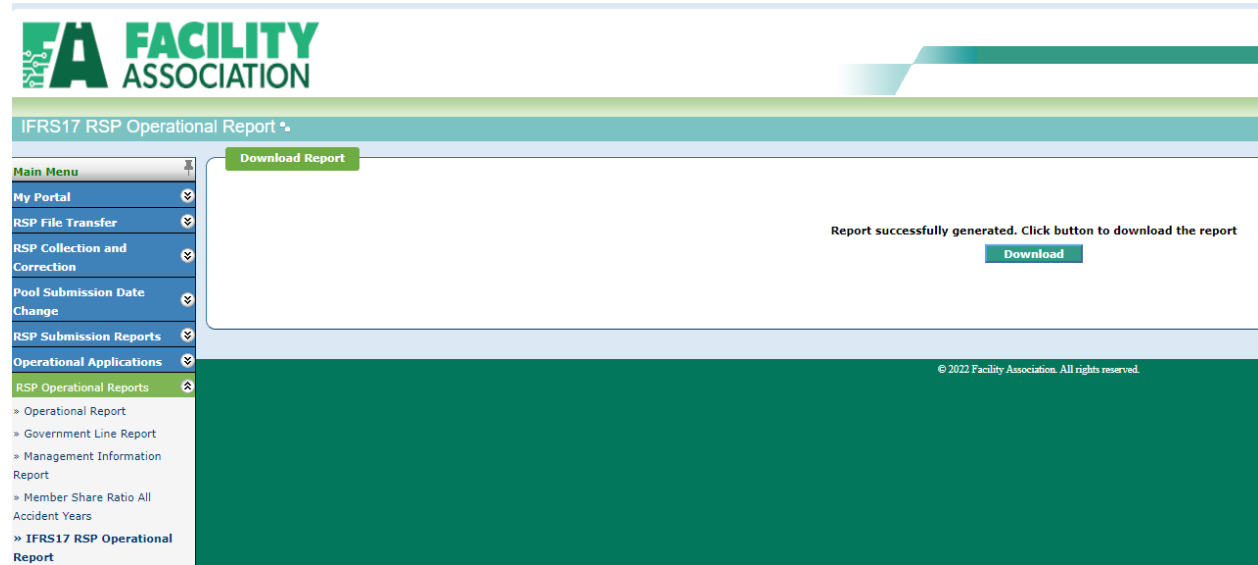
Change the format to PDF

Click on Get Report



The screenshot shows the 'IFRS17 RSP Operational Report' web application. The top header features the 'FA FACILITY ASSOCIATION' logo. Below the header is a navigation menu on the left with options like 'Main Menu', 'My Portal', 'RSP File Transfer', 'RSP Collection and Correction', 'Pool Submission Date Change', 'RSP Submission Reports', 'Operational Applications', 'RSP Operational Reports', 'Operational Report', 'Government Line Report', 'Management Information Report', 'Member Share Ratio All Accident Years', 'IFRS17 RSP Operational Report', 'FARM Operational Reports', 'UAF Operational Reports', 'Internal Reports', 'Reference Data', 'Maintenance', and 'Share Base'. The main content area is titled 'Request Report' and contains several required fields: 'RSP Identifier' (set to '100-Ontario'), 'Company Group' (set to '007-The Dominion of Canada General Insurance Company'), 'Reporting Company' (a list box showing '007-The Dominion of Canada General Insurance Company', '053-Chieftrain Insurance', '113-St. Paul Fire and Marine Insurance Company', '186-Travelers Insurance Company of Canada', and '230-Travelers Insurance Company of Canada'), 'Accounting Month' (set to '2021' and 'November'), and 'Format' (set to 'PDF'). There are 'Get Report' and 'Reset' buttons. A red note states: 'Note: These are draft reports for testing purposes only.' The footer shows '© 2022 Facility Association. All rights reserved.'

Click on Download and follow your browser's prompts



The screenshot shows the Facility Association's web portal. At the top is the logo and a navigation bar with the title "IFRS17 RSP Operational Report". A left-hand menu lists various options, with "RSP Operational Reports" expanded to show sub-items like "Operational Report" and "IFRS17 RSP Operational Report". The main content area features a "Download Report" button at the top left and a message stating "Report successfully generated. Click button to download the report" with a corresponding "Download" button. A copyright notice "© 2022 Facility Association. All rights reserved." is visible in the bottom right corner of the main area.