

Maniliqiyutinun Naunaipkutain

NUNAVUT TUTQUMAVIK MANIKHAANIK

Ukium nuvuniganun December 31-mi 2013-mi

ILIKUN MANILIQIYUTINIK ILITUQHAIYIN UNIPKAAGIN

Ukunuga Tigumiaqtinun Nunavut Tutqumavikmik Manikhaanik

Ilituqhaqhimayavun ilaayun maniliqiyutinun naunaipkutain Nunavut Tutqumavium Manikhaanik, ilaqaqtunik naunaipkutunik maniliqiyutinun qanuriniganik uvani December 31-mi 2013-mi, naunaipkutin iluingaumayunik manikhaanik, aalaguqniginik amiakun piqutin maniinailu atuqnigin ukium nuguniganun, itqaumayutilu, piqaqtunik naitumik uqauhiqnik atuqniqaqluaqtunik maniliqiyutinun pitquhiuyun ahiilu uqatiaqniginik hivuniqhiyutikhan.

Atanguyan havaagin maniliqiyutinik naunaipkutini

Atanguyan havaaqaqtun ihuaqhakniginik ihuaqtumiklu uqauhiriniginik ukua maniliqiyutinun naunaipkutin atuqhugin Hilaquyumi Maniliqiyutinun Uqaqniginik Atupaktun, ukunanilu timiuyumi munariyutinik atanguyan ihumamigun aturiaqaqniginik ihuaqhaqtautiariagani maniliqiyutinun naunaipkutin piqatitun hunaniliqaa nalaumaginiginik, kukiktuqaqnikan ihuinaaqhimaniqataluniin.

Ilituqhaiyin havaagin

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

Ilituqhainiq ilaqaqtuq havauhiqnik piyaagani ilituqhainikmin naunaiqnigin akitunigin qauyipkaiyutilun maniliqinikun naunaipkutini. Havauhiuyun piyutiqaqtun ihumagiyaptiknik, qanuraaluklu ihumaluknaqngin hunaliqaa nalaumaginiginik maniliqiyutinun naunaipkutin, kukiktuqaqniqan ihuinaaqhimaniqataluniin. Ihumaluknaqngin ilituqhaqhgugin, ihumagiyavun timiuyumi munariyun atuqniqaqtuq timiuyum upalugaiyaqniginik ihuaqtumiklu uqatiaqniginik maniliqiyutinun naunaipkutin ihuaqhaiyaaptikni qanuq ilituqhaiyutikhanik ihuaqtunik taimainiganun, kihiani piyutaugitunik uqariami ihumagiyaptiknik ihuaqniganik timiuyumi munariyutin. Ilituqhainiklu ilaqaqtuq naunaiyariagani ihuaqniganik maniliqiyutinun pitquhiuyun naamainaqngilu maniliqiyutinun nalautaaqtain atanguyan, naunaiyaqniginiklu tamaita uqauhirinigin maniliqinikun naunaipkutin.

Ukpiruhtugun ilituqhainikun naunaiqtun pihimayavun naamainaqtnun ihuaqhutiklu taimaitunigani ilituqhainikun ihumagiyaptiknik.

6/14/2013

Ihumagiyauyuq

Ihumagiyaptikni, maniliqiyutinun naunaipkutun takupkaitiaqtun, tamaini hunaniliqaa, maniliqinikun qanuriniga Nunavut Tutkumavium Manikhaanik December 31-mi 2013-mi, maniliqiyutigiyailu maniinaqniklu atuqniginik ukium nugunigani atuqhugin Hilaqyuami Maniliqiyutinun Uqaqniginik Atuqpaktun.

Ilitariyauhimayun Ayuitun Maniliqiyutinik Ilituqhaiyin, Laisikaktun Kitunilikaa Maniliqiyutinik Ilituqhaiyin

May 22-mi 2014-mi

Ottawa, Kanata

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkun Maniliqiyutinik Qanuriniganik

December 31-mi 2013-mi, ukualu naunaiyautikhan hivunihiyutikhani 2012-mi

	2013-mi	2012-mi
Piqutin		
Maniinait maniinailu aajikutain (qauyijun 5)	\$ 33,556,220	\$ 38,972,452
Manikhaqhiurutin piqutin (qauyijun 6):		
Manikhaqhiurutin	1,229,236,660	999,751,966
Manikhaqhiurutin atuqiutauyun (qauyijutin 6, 11-lu)	102,188,380	100,821,371
	1,364,981,260	1,139,545,789
Kiguviaqhimayun avvaqhautinin manikhaan	1,048,274	1,221,175
Iglugiyayun piqutivalulu	–	47,516
	\$ 1,366,029,534	\$ 1,140,814,480

Maniiyautin Amiakulu Piqutin

Atukan akilriaqaqtun kiguviaqhimayulu maniiyautin	\$ 1,666,998	\$ 1,193,753
Amiakun piqutin	1,364,362,536	1,139,620,727
Angiqhimayuyut (qauyijun 9)		
	\$ 1,366,029,534	\$ 1,140,814,480

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

Kivraqtuqhutin Tigumiaqtin:

_____ Tigumiaqti

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkun Tamatkiumayunik Manikhaanik

Ukium nuguniganun December 31-mi 2013-mi ukualu naunaiyautikhan hivuniquiyutikhani 2012-mi

	2013-mi	2012-mi
Manikhaqhiurutinin Manikhaan:		
Avaqhautin	\$ 21,845,934	\$ 25,399,417
Akituriarutinin	8,898,826	9,955,727
Kikliqaqnigin ikayuqtigiin atautimukhimayunilu manikhaanin tuniuqhagauyun	2,500,394	52,817
Amiakut ilituriyauyut maniliurutin (ahiuyun) niuvrutaukmata manikhaqhiurutin	86,504,282	(12,832,653)
Aalaguqnigin akituniginik maniliqiyutinun ihuarutin akituniginik maniliurutauniginin ahiuniginiluniin	157,612,987	85,081,180
Tuuqmiyan maniinik himirutinin maniliurutin (ahiuyun)	1,039,705	(181,231)
Aallat	392,839	10,614
	278,794,967	107,485,871
Manikhaqhiurutini havaani munariyutinun akiligakhan:		
Manikhaqhiurutini munariyutinun akiliutin	6,458,503	5,137,920
Tuuqmiyanun itkamtaksinun akiligaayun	1,379,824	1,786,650
Maniliqiyutin akitunigin	378,386	259,079
	8,216,713	7,183,649
Manikhaqhiurutinin manikhaan, amiakuq manikhaqhiurutinin havaan munarinigagun akiligakhan		
	270,578,254	100,302,222
Titiraqvikmi aulanigagun akiligakhan:		
Havaktut manikhaagin ikayuhiagilu	870,088	769,322
Ayuitunut akiliutin	473,681	341,282
Aulaarutinun hiniktaqviiu	301,022	285,846
Atukavuutinun	136,673	137,207
Tigumiaqtinun akiliutin	62,713	60,500
Titiraqvikmi titiqiyutinulu	61,049	26,946
Aadjiliuqhimayanginun	19,835	24,984
Numiktitiriyutinun	11,963	14,239
Akiiqpalianiginun	47,516	9,154
Ayuruiqpalianiginun pivalianikun	1,565	3,621
Tuhaumayutinun	23,182	4,576
	2,009,287	1,677,677
Anglivalianigit amiakun piqutin	\$ 268,568,967	\$ 98,624,545

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkutin Aalaguqniginik Amiakun Piqutin

Ukium nuguniganun December 31-mi 2013-mi ukualu naunaiyautikhan hivunihiyutikhani 2012-mi

	2013-mi	2012-mi
Amiakuk, aalaqtiraaqigani ukium	\$ 1,139,620,727	\$ 1,078,804,601
Amigaiqpalianigit amiakun piqutin	268,568,967	98,624,545
Amiakun tuniuqhagauyun:		
Tuniuqhagauyun nutataaqatauhimayunun (qauyijun 10)	(68,222,403)	(26,720,330)
Aalaqtiriarunmin atugaq utiqtivaaqtaa nunataaqatauhimayunin (qauyijun 10)	24,395,245	(11,088,089)
	(43,827,158)	(37,808,419)
Amiakuk, nugunigani ukium	\$ 1,364,362,536	\$ 1,139,620,727

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkutin Maniinain Atuqniginik

Ukium nuguniganun December 31-mi 2013-mi ukualu naunaiyautikhan hivunihiyutikhani 2012-mi

	2013-mi	2012-mi
Maniinait pihimayun ukunanga (atuqtun ukunani):		
Maniinait atuqnigin aulanikun hulilugaarutini:		
Amigaiqpalianigit amiakun piqtun	\$ 268,568,967	\$ 98,624,545
Ihuaqhautin ukunani:		
Akihivalianigani	47,516	9,154
Amigaiqnigin manikhaqhiurutin niuviqvikni akituniginik	(157,612,987)	(85,081,180)
Amiakun ilitariyayun (agikligiaknigin) ahiuyulunen niuvgutaukmata manikhaqhiurutin, akitukpaliayulu tutkumakhaagitun	(86,504,282)	12,832,653
Manikhaqhiurutaukhaagitunin amigairutin	1,826,116	
Akituriarutinin manikhaan ilitariyayun	(8,898,826)	(9,955,727)
Avaqhautinin manikhaan ilitariyayun	(21,845,934)	25,399,417
Akituriagutinin pihimayun	9,715,043	10,091,200
Avakhautin pihimayun	22,018,835	25,766,344
Aalaguqnigin kiguvariaqhimayun akituriagutin ilayun akitunigata ihuaqhaqnigani	(816,217)	(135,473)
Amigaiqpalianigin akituniginik manikhaakhan	-	42,040
Amigaiqpalianigin (ikilivalianigin) kiguvariaqhimayunik maniiyautini	473,245	(945,069)
Amiakun aalaguqnigin manikhaqhiarutaukhaagitun piyauginagialgin pigahun tatqiqhiutin aniguqata (ukualu atuqtitayun)	1,146,344	640,567
Niuviqnigin manikhaqhiurutikhan, hivigitumi manikhaqhiurutaugitun	(548,644,612)	(520,816,330)
Maniliurutin nirvutauniginin manikhaqhiurutin, hivigitumi manikhaqhiurutaugitun	558,595,058	554,721,683
	38,068,266	60,394,990
Maniinait atuqnigin manikhaqtitiyutini hulilugaarutini:		
Amiakut tuniuqhagayun nunataqtauhimayunun	(43,827,158)	(37,808,419)
Agiglivalianigin (ikilivalianigin) maniinain, maniinailu adjikutain		
	(5,758,892)	22,586,571
Maniinain, maniinailu adjikutain, atuliriaqnigani ukium		
	38,972,452	16,307,057
Tuqmiyan himauhiqniginun aktuqnigin maniinain, maniinailu adjikutain		
	342,660	78,824
Maniinain, maniinailu adjikutain, nuguniganun ukium		
	\$ 33,556,220	\$ 38,972,452

Tutqumavium ihumagiayain maniinain, maniinailu adjikutain manikhautauginalaqtun manikhaqhiurutin.

Ilayun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

NUNAVUT TUTQUMAVIK MANIKHAANIK

Qauyijutin Maniliqiyutinun Naunaipkutinin

Ukium nugunigani December 31-mi 2013-mi

1. Unipkaaqtuq timiuyuq:

Nunavut Tutqumavik ("Tutqumavik") iniaqqluaqtuq Kanatami hatqihimavlunilu April 21-mi 1990-mi tigumiaqtitaliramik manikhaanik. Turaaqtaqvaa Tutqumavium titiqani titiraqvaa 50 O'Connor Street, Suite 1415, Ottawa, Ontario, Canada, K1P 6L2. Piyutauyuq Tutqumavik munariyaagani kivgaqtuqlugin nunataqatauhimayun, akituyun nuuniginik akiliutinik Inuinnaqnun Nunavumi atuqhugin Nunavumi Nunataaqnikun Agiqatigiigun ukunangalu Kavaman Kanatami.

2. Piyutin upalugaiyaqniginun:

(a) Takukhauniga maliruaqniganik:

Maniliqiyutinun naunaipkutin ihuaqhaqhimayun atuqhugin Hilaquyumi Maniliqiyutinun Uqauhiqnik Atupaktunik (IFRSs).

Maniliqiyutinun naunaipkutin agiqtauhimayun tuniyauniginik Katimayinin Tigumiaqtinin May 22-mi 2014-mi.

(b) Naunaipkutaaluaqtun:

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

(c) Aulanigani uqauhiriyauniginiklu mangit atuqtun:

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

(d) Atuqnigin nalautaarutin ihumaliurutilu:

Ihuaqhaqngin maniliqiyutinun naunaipkutin maliruaqhugin IFRSs-mi aturiaqaqtain atanguyan ihumaliuriamikni, nalautaqugin, taimainiaqniginiklu aktuqniqaqtumik atuqniginik maniliqiyutinik ilituqhainikun pitquhiqnik uqaqnginiklu akituniginik piqutin, maniyautin, manikhaan akiliqhimayulu. Qanurigin aalaganiarunaqhiyun ukunanga nalautaganin. Nalautagauluaqtun atuqtauluaqtun akituniginik iglugiyayun manikhaqhiurutin. Nalautagan ilainainilu ihumagiyayun ihivgiuqtauyun atuinaqngini. Ihuaqhaqngin maniliqiyutinun nalautagan ilitariyauhimayun ukunani nalautagan ihuaqhaqtauniginini hivunikhamilu aktuqtauniginini.

Hivunihivaalirutikhan ihumagiyayun naunaiyaqnginini akituniginik ilayun qauyijutini 6(b)-mi (c)-milu.

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Qauyijutin Maniliqiyutinun Naunaipkutin, makpiknigani 2

Ukium nugunigani December 31-mi 2013-mi

3. Aalaguqngin maniliqiyutini pitquhiyun:

Ukunaniugituq aalaguqngini aaliqni, Tutqumavik atuqhimaginaqtuq maniliqiyutini pitquhiyunik uqautauyunik Qauyijun 4-mi tamaini pihimanigini ukua atautimuqhimayun maniliqiyutinik naunaipkutin.

(a) Atuqngin IFRS 13-guyuq *“Akituniganik Ilituqhaqniga”*.

2013-mi Tutqumavik atuliqhimayuuq IFRS 13-mik upluani January 1, 2013-mi. IFRS 13 iniqhiyutaauyuq atautimik naunaiyautimik akituniginik uqatiaqnginiklu ukua aturiaqaliraagata pilaaliraagatalu aalani IFRS-ni. Atauhigutaauyuq tukitaarutaanik akituniganik piyauniaqnganik niuvrutaukpan piqun akiliutaauyuqluniin nutaagani maniiyaun ihuaqtumik ukunani niuvaavikni ilayun naunaiyaqngani upluani. Himautauyuq agikligiarutauvlunilu uqatiaqngani akituniganik naunaiyainiqmik ahiini IFRS-ni. Taimainman, Tutqumavik ilaqaqtitiyuq ilagiarutinik uqatiarutinik talvuna Qauyijun 6-mi.

Atuliqata IFRS 13, akituniga maniliqiyutini piqutin ihuaqtumik uvuna maniliurunmi ahiuniganiluniin manik aalaguqhimakman uktuqtunin akituniginik unikniganun niuvaavikni akitunigin, hivuliq piyariaqaqtuq akituniganik piqun ilagani IAS 39 *“Maniliqiyutini Ihuaqtin: Ilitariyaunigin Naunaiyaqngilu”* (IAS 39). Atuqata nutiqtauniginun pivikhaqaqngin IFRS 13-mi, Tutqumavik atuqhimayuuq nutaamik akituniganik naunaiyautinun maliruagakhaq hivunikhami pihimagitulu naunaiyautikhanun hivuniquhiyutinik nutaanik uqatiarutinik.

Taimaitkaluaqtilugu kuliuyuni, aalaguqngiga aktuqniqaqpalaagituq naunaiyaqnginik Tutqumavium piqutain maniiyautailu.

(b) IAS 32 unalu IFRS 7 *“Ihuaqhivaaliqngin Maniliqiyutini Piqutin Maniiyautilu”*.

December-mi 2011-mi IASB-kun takupkaiyun Ihuaqhivaaliqngin Maniliqiyutini Piqutin Maniiyautilu tunihivlutik nutaanik uqatiarutikhanik IFRS 7-mi Maniliqiyutinun Ihuaqtinik: Uqatiaqngin. Atuliqnganik uplua nutaaguqtiqnganik IFRS 7-guyuuq aipaagutuaraagan atuliqnganik kiguaniluniin January 1, 2013-mi. Ukua nutaaguqtiriyutin atuliriaqaqtun kiguligiiqlugin. Nutaaguqtiqngin naunairutaayun una timiuyuuq maligatigun ihumaqhutiqaqngin himauhiqlugin ihumaqhutin naunairutauvlutiklu agiqatigiigutikhanun ihuaqtinik. Tutqumavik atuliqtain nutaaguqtiqngin IFRS 7-mi hivanilu atuliqhimayain nutaaguqtiqngin IAS 32 aalagurutaugitun maniliqiyutini naunaipkutini.

NUNAVUT TUTQUMAVIK MANIKHAANIK

Qauyijutin Maniliqiyutinun Naunaipkutini, makpiknigani 3

Ukium nugunigani December 31-mi 2013-mi

4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun:

Maniliqiyutinun pitquhiuyun aaliuyuni atuqhimaliktun ayikiiktumik tamaini uqautauyuni ukunani maniliqiyutinun naunaipkutini:

(a) Maniliqiyutinun ihuaqtin:

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

Maniliqiyutini piqutin niuvigauyun niuvrutauyulu, katraaguyumi piqun akyagauyariaqaqaniganik uqatiaqhimayumik pivikhaanik, ilitariyauyun piyagiiqtaunigini upluani. Maniliqiyutin akitunigin maniliqiyutini piqutin ilitariyauyun atukanik manikhaakhalu maniliqiyutinilu maniiyautin ilitariyauyun ahiinik maniiyautin ihuaqtaunahuaqpaktun. Maniliqiyutinun akitunigin maniliqiyutini piqutini akitunigini maniliurutini ahiyuniiluniin ilitariyauyun akiligakhanik maniliurutini ahiyuniiluniin atuqhimaliqtuni.

Maniliqiyutini piqutin ilitariyaufaaqpaktun katraktigun ihumaqutin maniiinain atuqiginik piqutimin ihulitpata, nuutpagiluniin ihumaqutin piyaagani katraktigun maniiinain aulanigin maniliqiyutini piqutin maniligiyunmi tamaita ihuumaluknaqigin aliagiyaunigilu nanminigiyauniganin maniliqiyutini piqun nuutkagata. Tutqumavik ilitrifaaqpagain maniliqinikun maniiyaun katraktigun aturiaqaqtain pihimaliqata, aturuiqata, ihulitpaluniin.

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

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Qauyijutin Maniliqiyutinun Naunaipkutin, makpiknigani 4

Ukium nugunigani December 31-mi 2013-mi

4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun (ilagiyain):

(a) Maniliqiyutini ihuaqutin (ilagiyain):

Tutqumavik piqaqtuq ukuniga maniliqiyutini ihuaqutinik:

(i) Maniliqiyutini piqaqtuq ukuniga maniliqiyutini ihuaqutinik:

Maniliqiyutini piqun ihumagiyauyuq akituniganik maniliurutini ahiuniginiluniin ilitagiyaukpan pihimaligiagani himigakhauyuni ihumagiyauliqaluniin taima hivuani qauyimayaunigani. Maniliqiyutini piqun ilitariyauhimagiyauq akituniganik maniliurutini ahiuyuniluniin Tutqumavik munariyaqanikan taimaitunik manikhaqhiurutinik niuvigakhanik niuvrutikhaniklu ihumaliuqata atuqlugin akituniluagin atuqlugin Tutqumavium titigaqhimayaanik ihumaluknaqnganik munariniganik manikhaqhiuruluniin atulirumayaan. Maniliqiyutini piqutin akitunigin maniliurutini ahiuniganiluniin naunaiyagauvaktun atikuniluagini aalaguqngilu talvuna, ihumagiyauvaktulu avaqhautin akiruiarutiniluniin manikhautin, ilitariyauvaktun maniliurutini ahiuniginiluniin.

Maniliqiyutini piqutin akitunigini maniliurutini ahiuniginiluniin piqaqtuq maniinakmik maniinailu aajikutainiq, manikhaqhiurutin manikhaqhiurutulu atugauyumin. Maniinaq maniinailu aadjikutain piqaqtun maniinain amiakuinik manikhaqhiurutin manikhautaulaaqtun pigahuni ikitqiyaniiluniin tatqiqhiutini. Manikhaqhiutin ilaqaqtun akituqhiagiyanik ilauyutiniklu tigumiagainik munaqtin munariyauvlutiklu Tutqumavium aalatkiini manikhaqvikhanik munariyin; manikhautaulaaqtun pigahun tatkihiutin avatqutpata; manikhaqhiurutin atautimukhimayuni manikhaqvikhani; manikhaqhiurutin ikitunik ikayuqtikaktunilu. Manikhaqhiurutin atugauyuni ukua akitukhiariyain, ilauyutin, hivigitumilu manikhaqhiurutin munaqtim atugaripkaqtain maniliurutikhanik qiniktinun akiliqtitugin atuqnginik (qauyijun 11).

(ii) Atukan manikhautikhalu:

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

Atukan manikhaakhalu ukua himigakhan ahiilu manikhaakhan ilauhimagiyauq akituniginik manikhaakhanik.

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4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun (ilagiyain):

(a) Maniliqiyutini ihuaqutin (ilagiyain):

(ii) Atukan manikhaakhalu (ilagiyain):

Atukan manikhaakhalu ilituqhagauvaktun atuni uqaqniginik upluani naunairiagani piqaqmagaa ihuitumik. Maniliqiyutini piqun ihuiqtuq naunaitiaqata ahiuniganik kiguani ilitariyauniganin piqun, ahiunigalu ihuliyutiniqan nalautagani hivunihami maniinain atuqngin piqutimi nalautigalaqtuni nakuyumik.

Naunairutauyuq maniliqiyutini piqutin ihuiliniginik malitiaginiganik akiliqhiginigaluniin atugaqaqtuq, ihuaqhakniganik akituniga utiqtuqhak Tutqumavikmun imaa ihumagilimagitagaluaganik, naunaiqnikan atugaqaqtuq tunihimayuuquniin maniiirami akiliqhariaqaguiqnigiyaminik, piqaruiqnigaluniin niuvaaviin himautikhagaluanik akiliutinik.

(iii) Aalat maniliqiyutini maniiyautin:

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

(b) Tuqmiyan maniiinik atuqhutik maniliqiyutin:

Maniliqiyutin tuqmiyan maniiinik atuqhutik nutigayun Kanatami maniiinik Tutqumavium uqauhigivain aulanigiyamigulu atuqhamiknik maniiin, atuqhugin himigakhan akitunigin piyutayun upluani maniliqiyutinim. Maniinain piqutin maniiyautin tuqmian maniiinik piyutiqtatun nutigauvaktun aulanikun atuqtuni maniiinik ihulinigani himigauniganin akituniginin. Tuqmiyan maniiinik himautini akitutin ahiuyutuniluniin iniqtiqniganin ukua maniliqiyutin, maniliqiyutinilu maniiinaqnik atuqhutik piqutinik maniiyautiniklu pihimagitun aulanigagan atuqtunik maniiinaqnik Tutqumavikmi ilitariyauhimagayun maniiirutini ahiuyuniluniin.

(c) Pivikhaqaqngin:

Pivikhaqaqngin ilitariyauvaktuq, kiguliqmi piyutayumin, Tutqumavik taya maligatigun havauhikmiguluniin aturiaqaqtamiknik nalautagautialaqtuq, imainiarunaqhivuqlu amigainigin manikhaqhiurutinin ikayutiqhan piyariaqaqniaqtuq iniriagani aturiaqaqtuk havaaq. Pivikhaqaqngin naunaiyagaavaktun ihumagigilugu nahugiyauyuq hivunikhami maniiinain atuqngin akiliqhiginigin itkamtsinik ayikutainik taja niuvaavikni ilituqhaqnginik akituniluaganik maniiinain ihumaluknknigalu atulaaqtuq maniiinaunmi. Atuginiga akikhigiarutin ilitariyauvaktuq maniliqinikun akituniganik.

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4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun (ilagiyain):

(d) Manikhaan:

Manikhaan ukualuan manikhaqhiurutinin maniliurutin, uqautauvaktun kiguvariaqhimavlutik. Manikhaqhiurutini manikhaan ukua akituriarutin, avaqhautin, amiakun akituriagutin ahiuyuluniin niavurutinin manikhaqhiurutinin, tuqmiyan maniinik himautini akituriagutin ahiuyuluniin, aalaguqngin akitunigin niuvaavikni manikhaqhiurutinik, tuniuqhaganilu atautimukhimayunin manikhaanik manikhaqhiurutikhanik. Akituriarutinun manikhaan piyauvaktun kiguvariaqngani maniliugan ahiuyuluniin. Avaqhautin manikhaan piyauvaktun maniliurutini ahiuniginiluniin upluani Tutqumavium piyariaqaqngani akiliutinik naunaiqan, uqaqhimayuni akiliuitikhani, avaqhautikham upluani. Amiakuq maniliurun ahiyuuqluniin niuvrutinin manikhaqhiurutinin ilaqaqtuq amiakuanin manikhaan manikhahurutin niuvrutauniginin manikhaqhiurutivlu niuvigauniganin akituniganin. Tuqmiyan maniinik himautin maniliurutin piyutin maniliurutin pihimayuyunik hilaquyami havaan aktuqnginin himautikhan akituniginin avaqhautin akituriarutilu piyautilugin. Tuniuqhautin atautimukhimayunin manikhaanik manikhaqhiurutikhan ilaqaqtun Tutqumavium ilaayutaanin ilauniganin akituriarutini, avaqhautini manikhautauyulu.

(e) Atukavutinun akiligakhan:

Akiligakhan ilagani aulanikun atukavutinun piyauvaktun maniliurutini ahiuniginiluniin ajikiiktumik akituniqaqtunik atuqngani atukavuktauyum. Atukavutinun pivaalirutin pihimayun ilitariyauvaktun ilagitiaqngani tamaita atukavutinun akiligakhan, atuknigani atukavutim.

(f) Nutaan atuliktun tukitaarutilu atuliqhimagitun huli:

Ukua nutaan atuqtukhan nutaaguqtiknigilu tuniyauhimagun Hilaquyami Maniliqiyutinun Atuqtunik Katimayin ilituqhaqhimayun aktuqniqalaaqnganik Tutqumavium maniliqinikun naunaipkutainik hivunikhami. Tutqumavik taja naunaiyayun aktuqnginik ukua atuqtun nutaaguqtikniginilu maniliqinikun naunaipkutinik. Tutqumavik atuliriaqlutin ukuniga atuliqtnik piyumagitun.

(i) IFRS 9 “Maniliqiyutini Ihuaqtin”:

IFRS 9 havitiyun nutaanik aturiaqatunik qanuriniganik naunaiyaqnganiklu maniliqiyutimi piqtin. Ilagani IFRS 9, maniliqiyutini piqtin iliyauhimagun naunaiyagauvlutiklo maniliurutim qanurinigagun pihimayaunigini qanurinigagulu katraktigun maniinain atuqngin. IFRS 9 ilituqhiblutik aalanguqtihimagut ilagiyangit maniliqinikut maniyautin.

IASB taja piqaqtuq havaaguinaqtumik pivagiagani ilaginin nutaaguqtirutinik qanurinigagun naunaiyaqngagulu piyariaqaqtunik IFRS 9-mi ilagiaqlugilu nutaan piyariaqaqngin ihuaqhautinik ihuiniginik maniliqinikun piqtin aalaguqpaliaginaktuni akitunigin hunaliqaa maniliqiyutini. Atuqtuq ihumaluknaitqiyak piyariaqaqnganik uqafaariagani naunaiyautin maniliqinikun naunaipkutin ilaa atuqniqaqngan IFRS 9. Nutaaguqtiknigin IFRS 9 November-mi 2013-mi ahivaiyutauyuq atuliriaqaqnganik; kihiani, atuliqnariqlugu pilaqtuq.

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5. Maniinaq maniinailu ayikutain:

	2013-mi	2012-mi
Maniinait	\$ 33,556,220	\$ 30,204,012
Maniryuangat pivallianingillu 3 tatqiqhiutigut hivuani	–	8,768,440
Maniit maniillu qaliriiqhimayut	\$ 33,556,220	\$ 38,972,452

5. Manikhaqhiurutikhan piqutin:

(a) Maniliurutikhan:

Maniliurutikhan ukuaguyun:

	2013-mi	2012-mi
Manikhaqhiurutin manikhautaulaan 3 tatqiqhiutin avataani \$	–	\$ 1,146,344
Ilauyutin	780,224,790	764,277,341
Manikhautikhan	99,816,768	188,038,334
Atautimukhimayun manikhaan	266,053,989	–
Ikitunik ikayuqtigiini	83,141,113	46,289,947
Manikhaqhiurutin	\$ 1,229,236,660	\$ 999,751,966

Manikhaqhiurutin atugaaqaqtunin ukuaguyun:

	2013-mi	2012-mi
Ilauyutini	\$ 92,448,061	\$ 66,312,397
Manikhautikhani	9,740,319	34,508,974
Manikhaqhiurutikhan atugaaqaqtunin	\$ 102,188,380	\$ 100,821,371

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6. Manikhaqhiurutikhan piqutin (ilagiyain):

Tutqumavikmi manikhaqhaurutinun pitquhiuyun, iniqhimayain Tigumiaqtin, pinahuarutauyuq ihumaluknaitaagani aalatkiiliklugin manikhaqhiurutin malrukni piyutikhakni. Maniliurahuarnikkut hiamiyauhmayut maniliugainimut ilanganit avvautihimablutik maniliugainit avguqtauyut aallanut, ilagiyaunngittut maniliurahuarnikkut amiqhaiyut atuqpagangit maniliurahuarnikkut aadjikkutaanit. Una amihuuyut amiqhaiyut uukturautait pitquivagaat hamna Aulapkaiyup maniliurahuagtunut hivituyumik aallatqit maniliurahuarnikkut ingilrayuittut atauttimut tamainnut maniliurahuagtunut atauttikkut.

Una maniliurahuarnikkut atuagait amiqhaivagait attarnaqtuqarniqqat utiqpakhugillu maniliurahuarnikkut tamainnut aturaarnahuagtangit angiriqhugit nailihimayumik aturniarumik pittiaqhimaittut uvani maniliurahuarnikkut himmauhiat.

(b) Ihumaliuqtangit haffuminngat naammagiyauyut akikhangit:

(i) Maniliurahuarnikkut naammagiyamingnit ihuaqutait:

Hamna naammagiyamingnit akikhangit haffuminngat maniliqinikkut amiakkungit naammagiyamingnit akikhait maniliuqhimayangit maniliunngittunuluunniit ihumaliuqtauvaktut qanurilinganingit tikkuaqtauhimayut nutqarutaata akikhamut uuktuqhimagaluaqtangit ubluanit.

(ii) Maniliurahuarnikkut iluani avvautihimayut manngit:

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

(iii) Maniliurahuarnikkut iniqhimaittut parnautilingnit:

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

Una naunaipkutarmi ataani ihivriuqhihimayauyut maniliqinikkut ihuaqutait turaaqtauhimayut naammagiyamingnit akikhamut, uukturautitigut malikhugit.

Una aallatqit uukturautait ihuaqhaqhimayauyut uvani:

- Atautimi 1: tikkuaqtauhimayut akikhait (ihuaqhiyaunngittut) iluani hulivaktut maniliurahuagtunut aadjikkutaanit maniliugait uuminngaluunniit akiliqtitauyukhanut.

- Atautimi 2: ihumagiyangit aahiit tikkuaqtauhimayunit akikhangit ilaliutauyut iluani Atautimi 1 ihivriurnaqtut maniliugait akiliqtitauyukhat, qilamiuqtumik (haffuminngat akikhait) qilamiunngittumi (haffuminngat aadjiliuqhimayut hamanngat akikhainit).
- Atautimi 3: ihivriurnaqtut maniliugait uuminngaluunniit akiliqtitauyukhat ihivriuhimaittumik maniliurahuarnikkut naunairutaanit (ihivriurnaittut ihivriurningit).

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6. Manikhaqhiurutikhan piqutin (ilagiyain):

(c) Akituniganik humiiniga (ilagiyain):

	Atautimi 1	Atautimi 2	Atautimi 3	Tamaini
December 31-mi 2013-mi:				
Maniinait ayikutailu	\$ 33,556,220	\$ –	\$ –	\$ 33,556,220
Ilauyutin naunaitulu manikhaan	880,041,558	–	–	880,041,558
Manikhakhiurutun atugaqaqtunin	102,188,380	–	–	102,188,380
Ilauyutin (atautimiyun manikhakviin)	–	132,093,817	–	132,093,817
Naunaitun manikhaan(atautimiyun manikhakviin)	–	133,960,172	–	133,960,172
Iglukpain (ikitun ikayuqtigiin)	–	–	46,754,862	46,754,862
Hanayakhan (ikitun ikayuqtigiin)	–	–	36,386,251	36,386,251
	\$1,015,786,158	\$ 266,053,989	\$ 83,141,113	\$1,364,981,260

	Atautimi 1	Atautimi 2	Atautimi 3	Tamaini
December 31-mi 2013-mi:				
Manit maniillu avvautingit	\$ 38,972,452	\$ –	\$ –	\$ 38,972,452
Avvautingit ukpiriyangillu	1,146,344	–	–	1,146,344
Maniliuqhimayut atukkiqhugit	952,315,675	–	–	952,315,675
Avvautingit manngit	100,821,371	–	–	100,821,371
Iglunut akikhat (iniqhimaittut parnautingit)	–	–	20,789,739	20,789,739
Igluliurahuarnikkut (iniqhimaittut parnautingit)	–	–	25,500,208	25,500,208
	\$1,093,255,842	\$ –	\$ 46,289,947	\$1,139,545,789

Nutuqagituq ukunani Atautimi 1, Atautimi 2-milu ukiuni 2012-mi 2013-milu aulanigini ukiuni.

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6. Manikhaqhiurutikhan piqutin (ilagiyain):

(c) Akituniganik humiiniga (ilagiyain):

Manikhakhiurutikhan iglut hanayakhalu iniqhimaittut parnautingit himmautaunngittut atuqpakhugillu akikhautikkut qauyihainirnit kiugialik ihumagiyangit tamainnut ihivriuqtaunngittut ihumagiyauyullu, unalu, taimaattaq, tikkuuqtauhimayut uvani Atautimi 3 mi naamagiyamingnit akikhangit mayurautinut. Una ihumagiyauyulluqta ihumagiyangit atuqhimayut uvani Atautimi 3 mi maniliurahuarnikkut ilaliutilik: ikayuutikhat uukturautingit, maniliuqhimayangit angiglikimayut, taryup akiani himmautait uukturautingit, himmautauhimayut akikhait, hiniktarviit akikhangit, inungnut amihuuningit angigliyauyut hiamahimayut, hannaviit hulidjuhiat ingilrayut hulidjuhiallu. Una tigumiaqhimayangit qaffiuningit haffuminngat iglunut akikhaat iglulurahuuqtaunullu iniqhimaittut parnautilik 2013-mi \$46,754,862 and \$36,386,251 taimaituyaqtun (2012 - \$20,789,739 and \$25,500,208).

Una naunaipkutaq ataani ilagihimayangit haffuminngat Aulapakiyup kangiqhiinnaqhimayangit uuminngat atautimi 3 naammagiyamingnit akikhait maniliurahuarnikkut uvani January 1-min 2012-mi December 31-mun 2013-mi.

	Niuvaavikni akituniga
Akmariaqngani akituniga January 1-mi 2013-mi	\$ 46,289,947
Ikayutin	26,505,081
Akituriagutin ilaayun aalagukniginin akituniginik maniliqiyutinun ihuaqtini akituniganik maniliurutinin ahiuniganulunii:	
Aalaguqngana nalautagauyup ilitariyauhimagituni akituriagutini	10,346,085
<hr/>	
Umikgiqngani akituniga December 31-mi 2013-mi	<hr/> \$ 83,141,113

7. Maniliqiyutini ihuaqtin:

(a) Qanuritunigin:

Tutqumavik manimiinaktuq ukunuga ihumaluknaqnginun maniliqinikun ihuaqtinin:

- Manilik attaqqhimayut
- Maniit attaqqhimayut
- Maniliurahuarnikkut attaqqhimayut
- Aallat akikhait attaqqhimayut

Hamna naunaipkutait takunnaqhuni naunaiyaiyut haffuminngat Aulapakiyup hivuniquhutait tamainnut qulaaniittut attaqqhimayut unalu Aulapakiyup piyumayangit, atuagait pivallianingit uuktuqhimayuyut amiriyauyullu attaqqhimayut. Amihuuningit takunnaqtut uvani titiraqtaaqhimayullu.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(b) Ihumaluknaqniga munariyaagani qanuriniikkaa:

Una Katimayiit Aulapkaiyup tamainnut kiugiaqattaqhutik haffuminngat pilihaaqhimayangit tamainnut haffuminngat Aulapkaiyup ataqhimayut amiqhainirnut havaariyakhat. Hamna Katimayiit pilihaaqhimayut hilataanit Maniliurahuarnikkut Kiuvikhanut Katimayiit, amiriyakhalik haffuminngat

- Kiuvikhat atuagat;
- Ihivriughilugit hulidjuhiat haffuminngat Aulapkaiyup maniliurahuarningit;
- Naunaiyaiyut ihivriughiyullu ataqhimayut amirigialik Aulapkaiyunit; unalu
- Takugigiaqahutik ilagihimalugit pilihaaqhimayunit atuagait.

Una Katimayiit unipkaaqpaktut qautamaat Katimayiit Aulapkaiyuyunut hulidjuhianit ihivriughilugillu nutaannguqtiqhimayainit maniliurahuarnikkut qanurilinganingit qanurlu aktuqtaungmangaat hamna Aulapkaiyup maniliurahuarnikkut hulidjuhiat.

(c) Atukilaiqnahuquqnaqnik:

Atukilaiqnahuquqnaqnik ihumaluknaqniq maniliqiyutini ahioniga Tutqumavikmin kivgaktugaq ilagiyayuqluniin maniliqiyutini ihuaqutimi atuginiqagu katraktigun aturiaqaqtaminik, unalu hivuniginngitkumiuk hamna Aulapkaiyup tuniyauhimayut himmautauningit ilagiyangit akiliqtakhanut ataqhimaningit. Manilik ataqhimayut nailiyayut pivagaangat atukkirumayunut ukuninngat maniliurahuarnikkut puqtunia atarningit haffuminngat BBB uvani qulaani amiqhaivakhugit inmikkut manilik ataqhimayut. Maniliurahuarnikkut titiraqtaaqhimayut naamagiyamingnit akikhait. Turaaqhimayangit qaffiuningit haffuminngat maniliqinikkut maniliugait kiuhimayuyut puqtuhimayuyut manilik hivuniquhutaat. Una Aulapkaiyup naahurihimaittut ilagiyayuqunut aktuumanahuaqhimayangit qanurilinganingit naunaittut manilik uukturautainit.

(d) Manikhautaulimaiqnigin:

Manikhautaulimaginigin hamna Aulapkaiyup ayuqhautiqalaaqhuni aktuumanahuarluniuk kiuvikhait ilagiyayuyut ukuninngat maniliqinikkut akiliqtitauyukhanut turaaqhimayuyut maniit uuminngaluunniit aallat maniliqinikkut maniliugainit. Una Aulapkaiyup inikhaat amirinahuaqtangit maniit pidjarikhinahuarlugit, piyaukpat, naamagiyamingnit maniit aktuumahimayangit akiliqtitauyukhat pigiakpat, tamainnut naammaktumik ayurnaqtumik qanurilinganingit, qinngihimayunit ayuqhautait uuminngaluunniit ataqhimayut ayuqhautait ukuninngat Aulapkaiyup ilitquhiata.

Hamna Aulapkaiyup pilihaaqhimayangit maniit naunaipkutait unalu maningit itiqpaktut anivaktullu havaktauhimayut pinahuariangani piyumayainnit manngit.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(d) Manikhautaulimaiqnigin (ilagiyain)

Ukua katraktigun aturiaqaqtain Tutqumavikmi maniliqiyutini maniiyautain.

December 31-mi 2012-mi	Tigumiaqniqagun akituniga	Katraktigun mangit atuqtun	6 tatqiqhiutin ikinikhaluniin
Atukan akiligakhan unalu kiguvariaqhimayulu maniiyautin	\$ 1,666,998	\$ (1,666,998)	\$ (1,666,998)

December 31-mi 2012-mi	Tigumiaqniqagun akituniga	Katraktigun mangit atuqtun	6 tatqiqhiutin ikinikhaluniin
Atukan akiligakhan unalu kiguvariaqhimayulu maniiyautin	\$ 1,193,753	\$ (1,193,753)	\$ (1,193,753)

(e) Niuvaavikni ihumaluknaqnigin:

Niuvaavikni ihumaluknaqnigin aalaguinaktuq niuvaavikni akitunigini, imaituni taryup akiani himmautauyut akitunigin, ikayuutikhat uukturautait unalu naammagiyamingnit akikhait aktuumalaaqtangit Aulapkaiyiup maningit akikhaillu tigummihimayangit haffuminngat maniliqinikkut ihuaqqtait. Hamna ilanganit haffuminngat maniliurahuarnikkut ataqhimayut amiriyauyut aulahimayangillu maniliugainit ataqhimayut hivuniqhuutigiyangit iluani angiriiqhimayunit kiglinganit, huli angiglivalliabluniuk himmauhianit.

(f) Mangit qanuritan atuqniqinik ihumaluknaqniga:

Tutqumavik manimiyuq mangit qanuritan atuqniqinik ihumaluknaqniganik niuvrutini, niuviqhimayangit atukkiqhimayangillu attiqhimayangit uvani maniit ahikkut atuqhimayangit maniit haffuminngat Aulapkaiyiup, Kaniitian maniutainit.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(f) Mangit qanuritung atugniqinik ihumaluknaqniqa (ilagiyain):

Hamna Aulapkaiyup hivunihitigihimayangit ukuninngat taryup akianit manitit ataqhimayangit manilingnit, avvautingit, ukpiruhuutait, iniqhimaittut parnautilingnit turaaqhimayaayut taryup akiani maningit. Hamna titiraqhimayut naunaipkutait maningit talvangaanit Aulapkaiyup hivuniryuaqhimayangit:

	2013-mi	2012-mi
Australian Taalangit (AUD)	\$ 8,210,952	\$ 11,441,871
Danish Krone (DKK)	7,987,494	7,232,427
Euro (EUR)	21,780,024	25,898,331
Hong Kong Taalangit (HKD)	20,153,355	14,951,334
Japanese Yen (JPY)	28,995,846	30,606,451
Norwegian Krone (NOK)	1,973,849	1,815,960
Aalat (CAD-mi)	196,677,817	–
Pound Sterling (GBP)	55,057,149	41,152,772
Singapore Taalangit (SGD)	4,835,432	3,995,205
South Korea Won (KRW)	3,440,608	–
Swedish Krona (SEK)	5,414,704	3,795,182
Swiss Franc (CHF)	24,212,884	21,091,144
AmialiganTaalangit (USD)	582,861,061	418,047,504

Kangiqhinnaqtumik ihivriuqhimayangit:

Hamna hakugikhimahimayaayut haffuminngat Kaniitian taalangat, haninganit taryup akianga maningit naunaittuq qulaani, uvani December 31-mi 2013-mi angiglivallialluni (ikilivallialluni) naammagiyayunut maniliuqhimayut maniliunngittut haffuminngat \$48,080,059 (2012-mi - \$29,001,409). Una qauyimattiaqhimayut ihumagibluniuk taryup akiani maningit himmautayut aallatqiinguyut haffuminngat 5% hamna Aulapkaiyup ihumagiyangit naammagiyayuyuk uvani kinguani haffuminngat unipkaaliuqhimayangit. Hamna ihivriuqtauningit kangiqhihimayangit tamainnut aahiit aallannguqtiqtavuktut, haffuminngat ikayuutikhait uukturautait, aulahimaittut. Una ihivriurningit naunaiqhimayaayut aadjikkutaanit ihumagiyangit haffuminngat 2012-mi. Hakugiiqhimayumi haffuminngat Kaniitian taalangat tamainnut manitit uvani December 31-mi 2013-mi taimaa aadjikkutaanit akuttumayauhimanngittut manitit qulaanit qaffiuyunit takunnaqtuq qulaani, ihumagibluniuk tamainnut aallat aallatqiinguyut huli aulanngittut.

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7. Manikhaqhiurutikhan piqutin (ilagiyan):

(g) Alagiarutikhan akitunigin ihumaluqnaqknigin:

Hamna Aulapkaiyuiup hivuniqhuutigiyangit ikayuutikhanut ataqhimayunit ihuaqhiyariiqhimayut manit maniliugait pihimayait. Una ataqhimayut angiglivakhutik haffuminngat aallannguqattaqtut ikayuuhianit uukturautait unalu inia haffuminngat aallannguqtiqaktut haffuminngat uukturautainit.

Hamna akingit haffuminngat ukpiruhuutait aallannguqtiqtaaqhutik uvani maniliugainit ikayuutait uukturautainit. Uvani December 31-mi 2013 mi, manikhautikhamik havaaq manihautaulaaqtuk ulun akungani 2014-min 2028-lu (2012-mi akungani 2013-min 2052-lu) turaaqtauhimayut atuqhimayakhait maniliuqhimayut 5.43% (2012 - 4.00%). Uvani unipkaaqqhimayangit ublunganit, una Aulapkaiyuiup tigummihimayut ikayuutainit amirinnaqtumik maniliqinikkut ihuaqutait haffuminngat \$242,355,821 (2012 - \$220,569,652)

Kangiqhinnaqtumik ihivriuqhimayangit:

Hamna himmauhiat haffuminngat 100 tikkuqaqtauhimayut ikayuutikhanut uukturautainit angigliktiqhimayut uuminngaluunniit ikivalliahimayuyut naammagiyaayut uvani maniliuqhimayumi maniliunngittut haffuminngat ukiukhamut \$242,355,821 (2012-mi - \$220,569,652).

Mihiknaqkniginun ilituqhainiq:

Aalaguknigin 1-hanat ilagiarutinun akitunigin agikligiarutaulagaluaqman mikhigiaqluniluniin aulagtiarun talvani maniliurutini ahiniginiluniin ima \$9,411,549 (2012 - \$10,602,958).

(h) Ahiin niuvaavikni akituniginik ihumaluknaqknigin:

Naammagiyaayut akikhait ataqhimayuyut hamna naammagiyamingnit akikhait maniliuqhimayainnit ingutaalaaqhuni aallannguqtiqtaugumik iluani maniliurahuarnikkut akikhaita. Amirihimayuyut haffuminngat Aulapkaiyuiup amiqhaiyangit hamna akuhimayut akiliqtakhait unalu naammagiyamingnit attarningait iluani maniliuqhimayangit naunaipkutait amirihimayuyut inmikkut manngit amiriyayunun.

Una Aulapkaiyuiup naammagiyamingnit maniliurnahuaqtut titirariiqhimayut nambaitigut aalatqiit avvautihimayut himmauhivaktut. Haffuminngat, hamna akikhait haffuminngat avvautihimayait maniliurahuarnikkut aallannguqtiqtaqhimayut. Haffuminngat maniliurahuarnikkut, tukiqaqhutik naammagiyamingnit akikhait maniliuqhimayainnit maniliunngittunut, uuminngat tallimanik pusaatigut avvautinga himmauhianit uvani unipkaaqtahimayut ublunganit angiglihmayayuyut naammagiyamingnit haffuminngat \$50,238,333 taaksiit ahivaqtinnagit (2012-mi agiklihmayuyut \$41,529,487); unalu avvautihimayut aallannguqhimayuyut aulavikhaunngittunut nailihimayuyuyut ukuninngat \$50,238,333 taaksiit ahivaqtinnagit (2012-mi – akikhigiaqhimayuyut \$41,529,487).

8. Akituyun munarinigin:

Una Aulapkaiyup atuagangit amiqhaigiaqaqtut amiriyauullaqhimalugit angiglivaktut allanngulaaqhimayut amirinahuarlugit pinahuariangat akiliqtuiyaangat manngit nunataaqhimayunut timiuyunut unalu manngit aulapkaihimayut akikhait. Una Aulapkaiyup hivunikhait pinahuariangat tunihigiangat nunataaqhimayunut timiuyut nakuuqpiagtumik maniktautikhait haffuminngat taaksiit ihumagiyakhait tamainnut ukiunganit. Hamna Aulapkaiyup ihumagiyangit akiliqtuilutik haffuminngat 4% haffuminngat tallimanit ukiunganit ingilrahimayut haffuminngat maniliugait akikhait haffuminngat Aulapkaiyup maniliugainit. Nunataarutait timiuyut atukkiqaktut haffuminngat Aulapkaiyunut maningit tuniyaugaangat nailihimayangit uuminngat 4% akiliffaaqhugit atukkiutingit maniit tuniyaugaangat angitqiyaugaangat hamannat 4%.

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8. Akituyun munarinigin (ilagiyain):

Hamna Aulapkaiyup atuqhimavaktut hamannat maniliugainit maliktakhait, maniliugait avguininganit, ihumamingnit piyumakpat maniliugainit aktuumayangit amiqhaiyuaqtangit ihumagiyangit angiglivalliyut Aulapkaiyup maniliugait aallannguqtiqtauvaktut tunihimayangit tamainnut taaksiqhilaagtut manikhait nunataaqhimayunut. Hiltaanit aktuumaqanngittut kiuvikhaqaryuarnirmit qanuq amiqhaivagait uvani ukiunganit atuqtaaqhimayainnit. Una Aulapkaiyup ihumagiyangit maniliurahuarnikkut ihuaqutikhait avvautihimayut aallatqit maniktautait amirihimayangit Aulapkaiyup manigautainit. Pigianganit hamna Aulapkaiyup manigautait angiklirtirnahuarianganit aallannguqattaqtut, hamna maniliugait ikayuutaulaittut akikhautikhamaaqhugulu, kihimi pigiaqahutik amiakkungit maniliugait akikhait maniliugait maniliuqhimayangit iluani.

- (a) Hamna Aulapkaiyup ukpiruhuutiqaqhutik ilaginahuarlugit manngit ukuninngat Nunavunmi Inirnikhait Ikayuutikhait Aulapkaiyut aulattitiyakhait haffuminngat Nunavunmi Inirnikhat Ikayuutikhat Parnautait.
- (b) Hamna Aulapkaiyup maniliurahuarnikkut atuagait aturaaqtakhait hivunikhait avguinirnut haffuminngat 10% pusaanit ahikkut maniliurahuarnikkut. Uvani December 31-mi 2013-mi, hamna Aulapkaiyup ukpiqhimayangit \$27,500,000 Kaniitian maniini unalu \$125,000,000 Amialigan maniini iniqhimaittut parnautingit ilagiyangit haffuminngat avguinirnut. Hapkuat ukpiktangit nibliriyauvaktangit kiugiaqahutik iniqhimaittut parnautingit niuvirianganit maniliugait ilagiyauyut iniqhimaittut parnautingit angirutainit.

9. Akituyun piyaagani uqariiqhimayun:

- (b) ilagiyaa

Hamna nailiyauhimayut ilainnaa ilaliutauyuq ataaniit:

Ikitun Ikayuktigiin	Tamaita Uqariiyagan	Taiyaugitun December 31-mi 2013-mi
LaSalle Canadian Income Angigliyut Manngit III	\$ 27,500,000 CAD	\$ -
Brookfield Americas Igluliurahaqtut Manngit	25,000,000 USD	2,036,312
Brookfield Igluliurahaqtut Manngit II	50,000,000 USD	46,189,303
Infrared Infrastructure Manngit III (HIF-III)	25,000,000 USD	20,970,396
Tishman Speyer Real Estate Venture VIII, L.P.	25,000,000 USD	14,029,651

Hamna hivunikhautinut katakximayuyut haffuminngat ukpiruhuutingit naunaiyaqhimaittut ublumi.

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10. Ilagiyangit ilauqatauhimayut:

(a) Tunihimayayut nunaqatauhimayunut:

Malikhimayangit ukuninngat iniqhimayayuyq aulapkainirnut, amiakkungit maniliugait taaksiup mikhaagut haffuminngat Aulapkaiyiup tukiqaqhuni haffuminngat angirutaanit tuniyaugialik nunaqatauhimayunut aulapkaihimangitkumi Aulapkaiyiup Katimayiita. Una nunataqatauhimayunut hammauyut Nunavut Tunngavik Timiqutait, Nunavut Maniliurahuarnikkut Inuuhirinikkullu Pivallianingit Aulapkaiyit Timiqutait unalu Nunavut Inirnikhat Ikayuutikhait Aulapkaiyit.

(b) Atukiutihimayun nunataqatauhimayunun:

Tutqumavik akituyunik atukiutihimayuyq utiriaqaqtunik nunataqatauhimayunun ukuniga:

	2013-mi	2012-mi
Akiliqtakhait haffuminngat Nunavut Tunngavik Timiqutait \$	56,186,369	\$ 62,861,384
Akiliqtakhait haffuminngat Nunavut Inirnikhat Ikayuutikhait Aulapkaiyit	19,460,455	37,180,685
	\$ 75,646,824	\$ 100,042,069

Hamna atukkiuviryuangat naammagiyaukpat ukpiriyauhimayunit naunaipkutaat unalu akiliqtakhait pingahut qulinit ublunganit akiliqtautarumik pigiaqaqqat. Ikayuuhiat uvani akikhanut hammauyuyq atauhirmik pusaatigut ukiunguraangat qulaanit uukturautainit haffuminngat Aulapkaiyum maniqarviata akiliqtaulaaqhuni nutqarutaata uvaniittuq pingahut qulianit pigiaqaqqat. Ukua atukan titiraqhimayun mikhigiarutunik amiakuni piqutini.

Tuniuqhaiyutin nunataqatauhimayunun piyutiqaqtun naahaqniginik itkamtaksinik ahivaivikhatun akituriarutautitunik amiakunik piqutunik. Aalaganigin tuniuqhagayunun itkamtaksiniklu akilikhivigiyayukhak iliyauvaktun akituyuni atugayunik nunataqatauhimayunun.

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10. Ilagiyangit ilauqatauhimayut (ilagiyain)

(b) Akituyun Atukiutihimayun nunataqatauhimayunun (ilagiyain):

Naunaiyatiaqnigin tuniuqhaganik nunataqatauhimayunun:

	2013-mi	2012-mi
Amigainigin amiakuni piqutini	\$ 268,568,967	\$ 98,624,545
Ahivaqlugu aalaguqniga akituniganik maniliqiyutinun ihuaqutim akitunigani maniliurutin ahioniginiluniin	(157,612,987)	(85,081,180)
Net realized loss (gains) on sales of investments	(43,252,141)	12,832,653
Ilaliutivaaqlugu aalat ahivaivigilimagitun akiligakhan	518,564	344,312
Atautimun itkamtaksinik akiliqhiviulaqtun manikhaan	68,222,403	26,720,330
Tuniuqhagauyun nunataqatauhimayunun	68,222,403	26,720,330
Akituriaqniga (akikhiriaqniga) akituyuni atukami	(24,395,245)	11,088,089
Amiakuuq tuniyauhimayuq nunataqatauhimayunun	\$ 43,827,158	\$ 37,808,419

(c) Akitunigin akiliriaqaqtun utiqtukhalu ilauyunin ikayuktigiinin:

Akitunigin akiliriaqaqtun utiqtukhalu ilauyunin ikayuqtigiinin piqagituq talvani ukiumi (2012-mi piqagituq).

(d) Amiqhainirnut havaktiit akiliakhait:

Hamna amiqhainirnut havaktiit, kiugiaqaqhutik upalungaiyarnirnut, aulapkainirnut amiqhainirnullu hulyakhautingit haffuminngat Aulapkainirnit, ilaliutauyut Hivulliqpaap Aulapkaaiyup Piliriyinga unalu ilagiyauyut haffuminngat Katimayiita Aulapkainirnit. Ilagiyauyut akiliakhait, hamna Aulapkaaiyup ilaliutigiyangillu ikayuutikhait Auapkaaiyup havaktingit.

Ukiunganit nutqarutaata December 31-mi 2013-mi, amiqhaiblutik havaktiita ikayuutikhait ilaliutauhimayut maniit akiliakhait, naittumik ikayuutikhait, aulapkaaiyup akikhangillu \$ 823,503 (2012-mi - \$672,834).

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11. Attaqhimanikkut atukkiutinut aturvikhait:

Hamna Aulapkaiyiup ilauqatauhimayangit attaqhimanikkut atukkiutinut piliriakhaq halummayut, talvangaanit maniliurahuarnikkut nanmiriyangit ukuninngat Aulapkaiyiup atukkiutauhimayut ukpiriyauyunit himmauhimayut/niuviqtittiyut unalu maniliqiarvingit himmautauyut akilingnit avvautihimayayut haffuminngat Aulapkaiyiup halummaqhaiyngalu. Attaqhimayayut atukkiqhimayayut maniliugait unipkaaqtahimayuy ilanganit ikayuutikhait maniliugait uuminngat \$173,275 (2012-mi - \$279,976). Uvani December 31-mi 2012-mi, attaqhimayangit haffuminngat atukkiuhimayainit akiqaqtumik haffuminngat \$102,188,380 (2012-mi - \$100,821,371). Una piliriakhaq naunaittuq haffuminngat Aulapkaiyiup attaqhimaluni taamna atukkiqhimayuy himmauhinngitkumiuk atukkiurnirnut attaqhimayainnit. Nailihimagiangani attaqhimayangit, hamna atukkiqhimayuy kiugiaqaqhuni ilaliutigiluniuk maniunngittunut attaqhimaningit, himmauhirlugit attaqhimaningit, ukuninngat tamatkiqhimalugit maniliugait akikhait nailihimayumik pusaatigut kititihimayangit maniliugait attaqhimayangit angitqiyayut haffuminngat (a) nailihimayayut pusaatigut kiugialik atuhimayainnit maligautainit uuminngaluunniit maliktakhait aulattihimayut aulahimayangit tamainnut Aulapkaiyiup; (b) hivunigiyangit maniliurahuarnikkut uukturautain; uuminngaluunniit (c) 105%.

Hamna attaqhimayangit tuniyauhimayut maniunngittut ilitquhingit ilagihimayangillu ukpiruhuutait titiraqhimayayut haffuminngat Kanatam Kavamaita, Kavamangit Kanatam Kivgaqtiita, una Amialikaup Kavamangillu, kavamangit aallat OECD nunaryuangit, una kavamangit qauyimayangit Kaniitian nunanganit haffuminngat aulattitiyunit titraqtaaqhimayut ukpiruhuutait numilaaqhimayunik aulattihimayut titiraqhimayut ukpiruhuutait. Hamna attaqhimanniqat piyaugumik atukkiqhimayunit attaqhimaningit mikitqiyaugumi qaffiuyungnaqhiyangit maniliugait akikhangit atukkirviuyangit attaqhimayut, una halummaqhaiyi tamatkiugiaqaqhuni una Aulapkaiyiup qaffinik avvautingit aallanngugumik uuminngat maniliurahuarnikkut akikhangit himmauhiqtauuyuyq attaqhimaningit maniliurahuarnikkut akikhangillu attaqhimanniqqat atukkiutingit.

Una attaqhimayangit uvani titiraqhimayut December 31-mi 2012-mi akilingnit \$107,960,897 (2012-mi - \$106,760,270). Ilagihimayangit kivgaqtingit, hamna halummaqhaiyi amiqhaigiaqaqhuni kititiraqaqhuni hamna tamatkiumayangit maniliurahuarnikkut akikhangit atukkiqhimayumik attaqhimayainit unalu kititihimayayut ubluq tamaat ukuninngat atukkiqhimayut qilamiuqtumik nutaanguqtihimayangit kititihimayangit attaqhimayait akikhautait kititirningit katangniqqat akikhautait attaqhimayangit atukkiuvigiyangit. Attaqhimaningit atukkiuhimayayut niblirautaulaaqhuni quyaginnaq angiriiqhimagumik ukuninngat halummaqhaiyuyq nutqalaaqhuni atauhiq ublunganit naunaiyairumik.