

Maniliqiyutinun Naunaipkutain

NUNAVUT TUTQUMAVIK MANIKHAANIK

Ukium nuvuniganun December 31-mi 2014-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, aalaguqnginik amiakun piqutin maniinailu atuqngin ukium nuguniganun, itqaumayutilu, piqaqtunik naitumik uqauhiqnik atuqniqaqluaqtunik maniliqiyutinun pitquhiuyun ahiilu uqatiaqnginik hivuniquhiyutikhan.

Atanguyan havaagin maniliqiyutinik naunaipkutini

Atanguyan havaaqaqtun ihuaqhaknginik ihuaqtumiklu uqauhiriniginik ukua maniliqiyutinun naunaipkutin atuqhugin Hilaquyumi Maniliqiyutinun Uqaqnginik Atupaktun, ukunanilu timiuyumi munariyutinik atanguyan ihumamigun aturiaqaqnginik 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 naunaiqngin akitunigin qauyipkaiyutilun maniliqinikun naunaipkutini. Havauhiuyun piyutiqaqtun ihumagiyaptiknik, qanuraaluklu ihumaluknaqngin hunaniliqaa nalaumaginiginik maniliqiyutinun naunaipkutin, kukiktuqaqniqan ihuinaaqhimaniqataluniin. Ihumaluknaqngin ilituqhaqhugin, ihumagiyavun timiuyumi munariyutinun atuqniqaqtuq timiuyum upalugaiyaqnginik ihuaqtumiklu uqatiaqnginik maniliqiyutinun naunaipkutin ihuaqhaiyaaptikni qanuq ilituqhaiyutikhanik ihuaqtunik taimainiganun, kihiani piyutaugitunik uqariami ihumagiyaptiknik ihuaqnginik timiuyumi munariyutinun. Ilituqhainiklu ilaqaqtuq naunaiyariagani ihuaqnginik maniliqiyutinun pitquhiuyun naamainaqngilu maniliqiyutinun nalautaaqtain atanguyan, naunaiyaqnginiklu tamaita uqauhirinigin maniliqinikun naunaipkutin.

Ukpiruhtugun ilituqhainikun naunaiqtun pihimayavun naamainaqngin ihuaqhutiklu taimaituniganik ilituqhainikun ihumagiyaptiknik.

Ihumagiyauyuq

Ihumagiyaptikni, maniliqiyutinun naunaipkutun takupkaitiaqtun, tamaini hunaniliqaa, maniliqinikun qanuriniga Nunavut Tutkumavium Manikhaanik December 31-mi 2014-mi, maniliqiyutigiyailu maniinaqniklu atuqniginik ukium nugunigani atuqhugin Hilaqyuami Maniliqiyutinun Uqaqniginik Atuqpaktun.

Ilitariyauhimayun Ayuitun Maniliqiyutinik Ilituqhaiyin, Laisikaktun Kitunilikaa Maniliqiyutinik Ilituqhaiyin

May 25-mi 2015-mi

Ottawa, Kanata

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkun Maniliqiyutinik Qanuriniganik

December 31-mi 2014-mi, ukualu naunaiyautikhan hivunihiyutikhani 2013-mi

	2014-mi	2013-mi
Piqutin		
Maniinait maniinailu aajikutain	\$ 57,222,092	\$ 33,556,220
Manikhaqhiurutin piqutin (qauyijun 6):		
Manikhaqhiurutin	1,299,042,209	1,229,236,660
Manikhaqhiurutin atuqiutauyun (qauyijutin 6, 11-lu)	124,652,798	102,188,380
	1,480,917,099	1,364,981,260
Kiguvariaqhimayun avvaqhautinin manikhaan	875,138	1,048,274
	\$ 1,481,792,237	\$1,366,029,534

Maniiyautin Amiakulu Piqutin

Atukan akilriaqaqtun kiguvariaqhimayulu maniiyautin	\$ 1,804,075	\$ 1,666,998
Amiakun piqutin	1,479,988,162	1,364,362,536
Angiqhimayuyut (qauyijun 9)		
	\$ 1,481,792,237	\$1,366,029,534

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

Kivraqtuqhutin Tigumiaqtin:

_____ Tigumiaqti

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkun Tamatkiumayunik Manikhaanik

Ukium nunguninganun December 31-mi 2014-mi ukualu naunaiyautikhan hivunihiyutikhani 2013-mi

	2014-mi	2013-mi
Manikhaqhiurutinin Manikhaan:		
Avaqhautin	\$ 22,072,080	\$21,845,934
Akituriarutinin	8,187,751	8,898,826
Kikliqaqtut panariinit tuniuqqagan	7,301,270	2,500,394
Maniliurutauyut niuvrutauyunit	132,792,831	86,504,282
Aallanguqningin akituniginik maniliqiyutinun ihuarutin akituniginik maniliurutauniginin ahiuniginiluniin	(395,999)	157,612,987
Tuuqmiyan maniinik himirutinin maniliurutin	1,685,924	1,039,705
Aallat	74,213	392,839
	171,718,070	278,794,967
Manikhaqhiurutini havaani munariyutinun akiligakhan:		
Manikhaqhiurutini munariyutinun akiliutin	6,871,866	6,458,503
Tuuqmiyanun itkamtaksinun akiligauyun	1,948,535	1,379,824
Maniliqiyutin akitunigin	1,740,903	378,386
	10,561,304	8,216,713
Manikhaqhiurutinin manikhaan, amiakuq manikhaqhiurutinin havaan munarinigagun akiligakhan	161,156,766	270,578,254
Titiraqvikmi aulanigagun akiligakhan:		
Havaktut manikhaagin ikayuhiagilu	778,521	870,088
Ayuitunut akiliutin	451,287	473,681
Aulaarutinun hiniktaqviiu	287,604	301,022
Igluqpanut Akiliqtuut	126,600	136,673
Igluqpangmut hanatjutit	64,870	–
Tigumiaqtinun akiliutin	59,741	62,713
Titiraqvikmi titiqiyutinulu	47,643	61,049
Aadjiliuqhimayanginun	8,102	19,835
Numiktitiriyutinun	6,896	11,963
Akiiqpalianiginun	–	47,516
Ayuruiqpalianiginun pivalianikun	9,461	1,565
Tuhaumayutinun	14,518	23,182
	1,855,243	2,009,287
Anglivalianigit amiakun piqtin	\$ 159,301,523	\$268,568,967

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkutin Aalaguqniginik Amiakun Piqutin

Ukium nuguniganun December 31-mi 2014-mi ukualu naunaiyautikhan hivunihiyutikhani 2013-mi

	2014-mi	2013-mi
Amiakuq, aulaqtiriaqnigani ukium	\$ 1,364,362,536	\$1,139,620,727
Amigaiqpalianigit amiakun piqutin	159,301,523	268,568,967
Amiakun tuniuqhagauyun:		
Tuniuqhagauyun nutataaqatauhimayunun (qauyijun 10)	(87,125,902)	(68,222,403)
Aulaqtiriarunmin atugaq utiqtivaaqtaa nunataqatauhimayunin (qauyijun 10)	43,450,005	24,395,245
	(43,675,897)	(43,827,158)
Amiakuk, nugunigani ukium	\$ 1,479,988,162	\$1,364,362,536

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin

NUNAVUT TUTQUMAVIK MANIKHAANIK

Naunaipkutin Maniinain Atuqninginik

Ukium nuguniganun December 31-mi 2014-mi ukualu naunaiyautikhan hivunihiyutikhani 2013-mi

	2014-mi	2013-mi
Maniinait pihimayun ukunanga (atuqtun ukunani):		
Maniinait atuqningin aulanikun hulilugaarutini:		
Amigaiqpalianigit amiakun piqutin	\$ 159,301,523	\$268,568,967
Ihuaqhautin ukunani:		
Akihivalianigani	–	47,516
(Akikliningit) ankitturningit manngit akiit aturhugit	395,999	(157,612,987)
Maniliurutit niuvrutauyunit	(132,792,831)	(86,504,282)
Manikhaqhiurutaukhaagitunin amigairutin	–	1,826,116
Akituriarutinin manikhaan ilitariyaayun	(8,187,751)	(8,898,826)
Avaqhautinin manikhaan ilitariyaayun	(22,072,080)	(21,845,934)
Akituriagutinin pihimayun	8,297,579	9,715,043
Avakhautin pihimayun	20,518,953	22,018,835
Aalaguqningin kiguvariaqhimayun akituriagutin ilauyun akitunigata ihuaqhaqningani	(109,828)	(816,217)
Amigaiqpalianigin (ikiklivalianigin) kiguvariaqhimayunik maniiyautini	137,077	473,245
Amiakun aalaguqningin manikhaqhiurutaukhaagitun piyauginagialgin pigahun tatqiqhiutin aniguqata (ukualu atuqtitaayun)	–	1,146,344
Niuviqningin manikhaqhiurutikhan, hivigitumi manikhaqhiurutaugitun	(520,109,770)	(548,644,612)
Maniliurutin nirvrutauniginin manikhaqhiurutin, hivigitumi manikhaqhiurutaugitun	561,364,098	558,595,058
	66,742,969	38,068,266
Maniinait atuqningin manikhaqtityutini hulilugaarutini:		
Amiakut tuniuhagayun nunataqtauhimayunun	(43,675,897)	(43,827,158)
Agiglivalianigin (ikilivalianigin) maniinain, maniinailu adjikutain		
	23,067,072	(5,758,892)
Maniinain, maniinailu adjikutain, atuliriaqningani ukium		
	33,556,220	38,972,452
Tuqmiyan himauhiqninginun aktuqningin maniinain, maniinailu adjikutain		
	598,800	342,660
Maniinain, maniinailu adjikutain, nuguniganun ukium	\$ 57,222,092	\$ 33,556,220

Tutqumavium ihumagiayain maniinain, maniinailu adjikutain manikhautauginalaqtun manikhaqhiurutin.

Ilauyun qauyijutin ilagiluaqtain ukua maniliqiyutinun naunaipkutin.

NUNAVUT TUTQUMAVIK MANIKHAANIK

Qauyijutin Maniliqiyutinun Naunaipkutunik

Ukium nugunigani December 31-mi 2014-mi

1. Unipkaaqtuq timiuyuq:

Nunavut Tutqumavik ("Tutqumavik") iniaqqluaqtuq Kanatami hatqiqhimavlunilu April 21-mi 1990-mi tigumiaqtitaliramik manikhaanik. Turaaqtaqvia Tutqumavium titiqani titiraqvia 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 Hilaquyami Maniliqiyutinun Uqauhiqnik Atuqpaktunik (IFRSs).

Maniliqiyutinun naunaipkutin agiqtauhimayun tuniyauniginik Katimayinin Tigumiaqtinin May 25-mi 2015-mi.

(b) Naunaipkutauluaqtun:

Maniliqiyutinun naunaipkutin ihuaqhaqhimayun atuqhugimayun akituniginin ukuagugitun kihiani maniliqiyutinun ihuaqutin akituniginin maniliurutin ahiyuniiluniin 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 uqaqniginiklu akituniginik piqutin, maniyautin, manikhaan akiliqhimayulu. Qanurigin aalaganiarunaqhiyun ukunanga nalautaganin. Nalautagauluaqtun atuqtauluaqtun akituniginik iglugiyayun manikhaqhiurutin. Nalautagan ilainainilu ihumagiyayun ihivgiuqtauyun atuinaqnigini. Ihuaqhaqngin maniliqiyutinun nalautagan ilitariyauhimayun ukunani nalautagan ihuaqhaqtaunigini hivunikhamilu aktuqtaunigini.

Hivunihivaalirutikhan ihumagiyayun naunaiyaqnigini akituniginik ilaayun qauyijutini 6(b)-mi (c)-milu.

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Qauyijutin Maniliqiyutinun Naunaipkutini, makpiknigani 2

Ukium nugunigani December 31-mi 2014-mi

3. Aallannurningit maniliqiniup atuagainni:

Nutaanik maniliritjutinik tuhagakhaqanngittuq manngit ukiungani 2014-mi atuqtauyariaqaqtunik maniliqinirmi January 1, 2014-mi (milluuniit) turangayunik Tigumiaqtinut. Tigumiaqtit aturhimamaaqtut manilirinirmut atuaganik titigaqhimayunik Ilulirmi 4 tamainnut tatqiqhiutinut ukunani manngit titigainni.

4. Atuqniqaqluaqtun maniliqiyutini pitquhiuyun:

Maniliqiyutinun pitquhiuyun aaliuyuni atuqhimaliktun ayikiiktumik tamaini uqautauyuni ukunani maniliqiyutinun naunaipkutini:

(a) Maniliqiyutinun ihuaqutin:

Maniliqiyutini piqutin maniiyautilu hivuani ilitariyauvaktun akituniginik talvuna titiragayun atuqhugin qaniritunigini. Hivuani ilitariyaukman, tamaita maniliqiyutin piqutin ilitariyauhimayun qanuriniginik piyutauyuniklu maniliqiyutini ihuaqutimi, iliuragainiluniin Tutqumavium, ilaa (i) akituniga maniliurutin ahiuyuniluniin, (ii) tigumiyayun manikhautauginarianiktun manikhaqhiutin, (iii) atukiutin manikhaakhalu uvaluniin (iv) niuvigaulaaliqtun maniliqiyutini piqutin. Tamaita maniliqiyutini maniiyautin ilitariyauhimayun tikuagayuluniin (i) maniliqiyutini maniiyautin akituniginik maniliurutin ahiuyuniluniin uvalunii (ii) ahiinik maniliqiyutini maniiyautin.

Maniliqiyutini piqutin niuvigayun niuvrutauyulu, katraaguyumi piqun akyagayariaqaqniganik uqatiaqhimayumik pivikhaanik, ilitariyayun piyagiiqtaunigini upluani. Maniliqiyutin akitunigin maniliqiyutini piqutin ilitariyayun atukanik manikhaakhalu maniliqiyutinilu maniiyautin ilitariyayun ahiinik maniiyautin ihuaqutaunahuaqpaktun. Maniliqiyutinun akitunigin maniliqiyutini piqutini akitunigin maniliurutini ahiuyuniluniin ilitariyayun akiligakhanik maniliurutini ahiuyuniluniin atuqhimaliqtuni.

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

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

NUNAVUT TUTQUMAVIK MANIKHAANIK

Qauyijutin Maniliqiyutinun Naunaipkutin, makpiknigani 4

Ukium nugunigani December 31-mi 2014-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 ahiyuniluniin Tutqumavik munariyaqaqnikan taimaitunik manikhaqhiurutinik niuvigakhanik niuvrutikhaniklu ihumaliuqata atuqlugin akituniluagin atuqlugin Tutqumavium titigaqhimayaanik ihumaluknaqnikanik munariniganik manikhaqhiuruluniin atulirumayaan. Maniliqiyutini piqutin akitunigin maniliurutini ahiuniganiluniin naunaiyagauvaktun atikuniluagini aalaguqngilu talvuna, ihumagiyauvaktulu avaqhautin akiruiarutinuluniin 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 akituqhiagiyaniq ilauyutiniklu tigumiagainik munaqtin munariyauvlutiklu Tutqumavium aalatkiini manikhaqvikanik 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 ilauhimayun akituniginik manikhaakhanik.

NUNAVUT TUTQUMAVIK MANIKHAANIK

Qauyijutin Maniliqiyutinun Naunaipkutin, makpiknigani 5

Ukium nugunigani December 31-mi 2014-mi

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 akiliqhiginiaqaluniin atugaqaqtuq, ihuaqhakniganik akituniga utiqtuqhak Tutqumavikmun imaa ihumagilimagitagaluaganik, naunaiqnikan atugaqaqtuq tunihihimayuqluniin maniirami akiliqhiariaqaguiqnigiyaminik, piqaruiqnialuniin 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 naunaiyagauyun akituqpaliavlutik ilaina atukam atuqhugu akituriagutikhaa.

(b) Tuqmiyan maniiik atuqhutik maniliqiyutin:

Maniliqiyutin tuqmiyan maniiik atuqhutik nutigauyun Kanatami maniiik Tutqumavium uqauhigivain aulanigiyamigulu atuqhamiknik maniiin, atuqhugin himigakhan akitunigin piyutauyun upluani maniliqiyutim. Maniinain piqutin maniiyautilu tuqmian maniiik piyutiqtatun nutigauvaktun aulanikun atuqtuni maniiinik ihulinigani himigauniganin akituniginin. Tuqmiyan maniiik himautini akitutin ahiuyutiluniin iniqtiqniganin ukua maniliqiyutin, maniliqiyutinilu maniiinaqnik atuqhutik piqutinik maniiyautiniklu pihimagitun aulanigagun atuqtunik maniiinaqnik Tutqumavikmi ilitariyauhimagayun maniliurutini ahiuyuniluniin.

(c) Pivikhaqaqngin:

Pivikhaqaqngiga ilitariyauvaktuq, kiguliqmi piyutauyumin, Tutqumavik taya maligatigun havauhikmiguluniin aturiaqaqtamiknik nalautagautialaqtuq, imainiarunaqhivuqlu amigainigin manikhaqhiurutinin ikayutiqhan piyariaqaqniaqtuq iniriagani aturiaqaqtuk havaaq. Pivikhaqaqngin naunaiyagauvaktun ihumagigilugu nahugiyauyuq hivunikhami maniinain atuqngin akiliqhitanigin itkamtaksinik ayikutainik taja niuvaavikni ilituqhaqngiginik akituniluaganik maniiinain ihumaluknknigalu atulaaqtuq maniiinaunmi. Atuginiga akikhigiarutim 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. Akitiriarutinun manikhaan piyauvaktun kiguvariaqngani maniliugan ahiuyuluniin. Avaqhautin manikhaan piyauvaktun maniliurutini ahiuniginiluniin upluani Tutqumavium piyariaqngani akiliutinik naunaigan, 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 manikhautayulu.

(e) Atukavutinun akiligakhan:

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

5. Nutaan pitquhin tukiliurutillu huli atuqtaulinngittut:

Ukua nutaan atuqtukhan nutaaguqtikngilu tuniyauhmayun Hilaquyami Maniliqiyutinun Atuqtunik Katimayin ilituqhaqhimayun aktuqniqalaaqnganik Tutqumavium maniliqinikun naunaipkutainik hivunikhami. Tutqumavik taja naunaiyaiyun aktuqnginik ukua atuqtun nutaaguqtiknginilu maniliqinikun naunaipkutinik. Tutqumavik atuliriaqlutin ukuniga atuliqtunik piyumagitun.

(i) IFRS 9 “Maniliqiyutini Ihuaqutin”:

IASB haqqitittiuyut kingulirmik IFRS 9-mik, kattitugit naunaiqkutit ukturautillu, maniliurutit akiit akilluanganit akikitqiyauliqtut, maniliqutillu nanminiriyayunut atauhiyutut iligiyayut. Himmautayuyuk IAS 39 “Maniliqutit: Iltarhimatjutit Ukturautillu” (IAS 39). IFRS 9 atuqtauyuhak ukiunut aularutiyunut kinguaniluuniit January 1, 2018. Atulirnariinnarialik.

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6. Manikhaqhiurutikhan piqutin:

(a) Maniliurutikhan:

Maniliurutikhan ukuaguyun:

	2014-mi	2013-mi
Ilauyutin	724,359,057	780,224,790
Manikhautikhan	92,509,186	99,816,768
Atautimukhimayun manikhaan	277,336,516	266,053,989
Ikitunik ikayuqtigiini	204,837,450	83,141,113
Manikhaqhiurutin	\$ 1,299,042,209	\$1,229,236,660

Manikhaqhiurutin atugaaqaqtunin ukuaguyun:

	2014-mi	2013-mi
Ilauyutini	\$ 107,099,051	\$ 92,448,061
Manikhautikhani	17,553,747	9,740,319
Manikhaqhiurutikhan atugaaqaqtunin	\$ 124,652,798	\$102,188,380

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6. **Manikhaqhiurutikhan piqutin (ilagiyain):**

Tutqumavikmi manikhaqhaurutinun pitquhiuyun, iniqhimayain Tigumiaqtin, pinahuarutauyuq ihumaluknaitaagani aalatkiiliklugin manikhaqhiurutin malrukni piyutikhakni. Maniliurahuarnikkut hiamiyauhimayut maniliugainimut ilanganit avvautihimablutik maniliugainit avguqtauyut aallanut, ilagiyauunngittut 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 angiriiqhugit nailihimayumik aturniarumik pittiaqhimaittut uvani maniliurahuarnikkut himmauhiat.

(b) Ihumaliuqtangit haffuminngat naammagiyauyut akikhangit:

(i) Maniliurahuarnikkut naammagiyamingnit ihuaqquait:

Hamna naammagiyamingnit akikhangit haffuminngat maniliqinikkut amiakkungit naammagiyamingnit akikhait maniliuqhimayangit maniliuunngittunuluunniit 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, kiuqaqtut 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 ihuaqquait 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 ihivriuqhimaittumik 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, 2014-mi:				
Maniinait atjikutailu	\$ 57,222,092	\$ –	\$ –	\$57,222,092
Niuvrutit qutjaumayullu maniliurutit	816,868,243	–	–	816,868,243
Manikhakhiurutin atugaqaqtunin	124,652,798	–	–	124,652,798
Ilauyutin (atautimiuyun manikhakviin)	–	141,668,010	–	141,668,010
Naunaitun manikhaan(atautimiuyun manikhakviin)	–	135,668,506	–	135,668,506
Iglukpain (ikitun ikayuqtigiin)	–	–	69,113,331	69,113,331
Hanayakhan (ikitun ikayuqtigiin)	–	–	68,248,379	68,248,379
Private debt (ikitun ikayuqtigiin)	–	–	67,475,740	67,475,740
	\$ 998,743,133	\$ 277,336,516	\$ 204,837,450	\$1,480,917,099

	Atautimi 1	Atautimi 2	Atautimi 3	Tamaini
December 31, 2013-mi:				
Maniinait ayikutailu	\$ 33,556,220	\$ –	\$ –	\$33,556,220
Niuvrutit qutjaumayullu maniliurutit	880,041,558	–	–	880,041,558
Manikhakhiurutin atugaqaqtunin	102,188,380	–	–	102,188,380
Ilauyutin (atautimiuyun manikhakviin)	–	132,093,817	–	132,093,817
Naunaitun manikhaan(atautimiuyun 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

Nutuqagituq ukunani Atautimi 1, Atautimi 2-milu ukiuni 2013-mi 2014-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, taimaattaauq, tikkuqaqtauhimayut uvani Atautimi 3 mi naamagiyamingnit akikhangit mayurautinut. Una ihumagiyaullaqtut 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. Tigumiaqtauyut igluqpanut, igluliurninut atugauyunut nanminiuyunit kikliqaqtunit panariinit 2014-mi \$69,113,331-nguyuuq, \$68,248,379-nguyuuq, uvvalu \$67,475,740-nguyuuq atuni malikhugit (2013-mi - \$46,754,862-nguyuuq, \$36,386,251-nguyuuq, \$00).

Una naunaipkutaq ataani ilagihimayangit haffuminngat Aulapakiyup kangiqhiinnaqhimayangit uuminngat atautimi 3 naammagiyamingnit akikhait maniliurahuarnikkut uvani January 1-min 2014-mi December 31-mun 2014-mi.

	Niuvvaavikni akituniga
Akmariaqngani akituniga January 1-mi 2014-mi	\$83,141,113
Ikayutin	144,588,337
Utiqtitauyut akituyuutit	(27,624,954)
Akituriagutin ilaayun aalagukniginin akituniginik maniliqiyutinun ihuaqtutini akituniganik maniliurutinin ahiuniganulunii:	
Aalaguqniga nalautagauyun ilitariyauhimagituni akituriagutini	(1,099,747)
Maniliurutit niuvrutauyunit	17,457,584
Akiit niuvrutauyunit	(11,624,883)
Umikgignigani akituniga December 31-mi 2014-mi	\$204,837,450

7. Maniliqiyutini ihuaqtin:

(a) Qanuritunigin:

Tutqumavik manimiinaktuq ukunuga ihumaluknaqnginun maniliqinikun ihuaqtin:

- Manilik attaahimayut
- Maniit attaahimayut
- Maniliurahuarnikkut attaahimayut
- Aallat akikhait attaahimayut

Hamna naunaipkutait takunnaqhuni naunaiyaiyut haffuminngat Aulapakiyup hivuniqhuutait tamainnut qulaaniittut attaahimayut unalu Aulapakiyup piyumayangit, atuagait pivallianingit uuktuhimayauyut amiriyauyullu attaahimayut. Amihuuningit takunnaqtut uvani titiraqtaahimayullu.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(b) Ihumaluknaqniga munariyaagani qanuriniikkaa:

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

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

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

(c) Atukilaiqnahuquqnaqnik:

Atukilaiqnahuquqnaqnik ihumaluknaqniq maniliqiyutini ahiuniga 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 inmikkuat manilik ataqhimayut. Maniliurahuarnikkut titiraqtaaqhimayut naamagiyamingnit akikhait. Turaaqhimayangit qaffiuningit haffuminngat maniliqinikkut maniliugait kiuhimayuyut puqtuhimayuyut manilik hivuniquhutait. Una Aulapkaiyup naahurihimaittut ilagiyayunut aktuumanahuaqhimayangit qanurilinganingit naunaittut manilik uukturautainit.

(d) Manikhautaulimainiqnigin:

Manikhautaulimainiqnigin hamna Aulapkaiyup ayuqhautiqalaaqhuni aktuumanahuarluniuk kiuvikhait ilagiyayut 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 pinahuarianganigani piyumayainnit manngit.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(d) Manikhautaulimainiqnigin (ilagiyain)

Ukua katraktigun aturiaqaqtain Tutqumavikmi maniliqiyutini maniiyautain.

December 31-mi 2014-mi	Tigumiaqniqagun akituniga	Katraktigun mangit atuqtun	6 tatqiqhiutin ikinikhaluniin
Atukan akiligakhan unalu kiguvariaqhimayulu maniiyautin	\$ 1,804,075	\$ (1,804,075)	\$ (1,804,075)

December 31-mi 2014-mi	Tigumiaqniqagun akituniga	Katraktigun mangit atuqtun	6 tatqiqhiutin ikinikhaluniin
Atukan akiligakhan unalu kiguvariaqhimayulu maniiyautin	\$ 1,666,998	\$ (1,666,998)	\$ (1,666,998)

(e) Niuvaavikni ihumaluknaqngin:

Niuvaavikni ihumaluknaqngin aalaguinaktuq niuvaavikni akitunigini, imaituni taryup akiani himmautauyut akitunigin, ikayuutikhat uukturautait unalu naammagiyamingnit akikhait aktuumalaaqtangit Aulapkaiyup maningit akikhaillu tigummihimayangit haffuminngat maniliqinikkut ihuaqqutait. Hamna ilanganit haffuminngat maniliurahuarnikkut ataqhimayut amiriyauyut aulahimayangillu maniliugainit ataqhimayut hivuniquhuutigiyangit iluani angiriqhimayunit kiglinganit, huli angiglivalliabluniuk himmauhianit.

(f) Mangit qanuritun atuqnginik ihumaluknaqngiga:

Tutqumavik manimiyuq mangit qanuritun atuqnginik ihumaluknaqnginik niuvrutini, niuviqhimayangit atukkiqhimayangillu attiqhimayangit uvani maniiit ahikkut atuqhimayangit maniiit haffuminngat Aulapkaiyup, Kaniitian maniiutainit.

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7. Manikhaqhiurutikhan piqutin (ilagiain):

(f) Mangit qanuritan atuqiginik ihumaluknaqniga (ilagiain):

Hamna Aulapkaiyup hivuniqhitigihimayangit ukuninngat taryup akianit maniit attaqhimayangit manilingnit, avvautingit, ukpiruhuutait, iniqhimaittut parnautilingnit turaaqhimayayut taryup akiani maningit. Hamna titiraqhimayut naunaipkutait maningit talvangaanit Aulapkaiyup hivuniryuaqhimayangit:

	2013-mi	2012-mi
Australian Taalangit (AUD)	\$ 7,443,094	\$8,210,952
Danish Krone (DKK)	10,535,367	7,987,494
Euro (EUR)	88,740,179	21,780,024
Hong Kong Taalangit (HKD)	18,756,744	20,153,355
Japanese Yen (JPY)	25,362,650	28,995,846
Norwegian Krone (NOK)	1,858,683	1,973,849
Aalat (CAD-mi)	201,174,557	196,677,817
Pound Sterling (GBP)	62,985,081	55,057,149
Singapore Taalangit (SGD)	4,483,895	4,835,432
South Korea Won (KRW)	8,695,172	3,440,608
Swedish Krona (SEK)	4,311,674	5,414,704
Swiss Franc (CHF)	33,004,522	24,212,884
AmialiganTaalangit (USD)	691,366,851	582,861,061

Kangiqhinnaqtumik ihivriuqhimayangit:

Hamna hakugikhimahimayayut haffuminngat Kaniitian taalangat, haninganit taryup akianga maningit naunaittuq qulaani, uvani December 31-mi 2014-mi angiglivalliavluni (ikilivalliabluni) naammagiyayunut maniliuqhimayut maniliunngittut haffuminngat \$57,935,923 (2013-mi - \$48,080,059). 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 ukturautait, aulahimaittut. Una ihivriurningit naunaiqhimayayut aadjikkutaanit ihumagiyangit haffuminngat 2013-mi. Hakugiiqhimayumi haffuminngat Kaniitian taalangat tamainnut maniit uvani December 31-mi 2014-mi taimaa aadjikkutaanit akuttumayauhimanngittut maniit qulaanit qaffiuyunit takunnaqtuq qulaani, ihumagibluniuk tamainnut aallatqiinguyut huli aulanngittut.

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7. Manikhaqhiurutikhan piqutin (ilagiyain):

(g) Alagiarutikhan akitunigin ihumaluqnknigin:

Hamna Aulapkaiyiup hivuniqhuutigiyangit ikayuutikhanut attaqhimayunit ihuaqhiyariiqhimayut manit maniliugait pihimayait. Una attaqhimayut angiglivakhutik haffuminngat aallannguqattaqtut ikayuuhianit uukturautait unalu inia haffuminngat aallannguqtiqaktut haffuminngat uukturautainit.

Hamna akingit haffuminngat ukpiruhuutait aallannguqtiqtaaqhutik uvani maniliugainit ikayuutait uukturautainit. Uvani December 31-mi 2014 mi, manikhautikhamik havaaq manihautaulaaqtuk ulun akungani 2015-min 2028-lu (2013-mi akungani 2014-min 2028-lu) turaaqtauhimayut atuqhimayakhait maniliuqhimayut 6.40% (2013 – 5.43%). Uvani unipkaaqqhimayangit ublunganit, una Aulapkaiyiup tigummihimayut ikayuutainit amirinnaqtumik maniliqinikkut ihuaqutait haffuminngat \$244,679,829 (2013 - \$242,355,821)

Kangiqhinnaqtumik ihivriuqhimayangit:

Hamna himmauhiat haffuminngat 100 tikkuaqtauhimayut ikayuutikhanut uukturautainit angigliktiqhimayut uuminngaluunniit ikivalliahimayayut naammagiyayut uvani maniliuqhimayumi maniliunngittut haffuminngat ukiukhamut \$244,679,829 (2013 - \$242,355,821).

Mihiknaqiniginun ilituqhainiq:

Aalaguknigin 1-hanat ilagiarutinun akitunigin agikligiarutaulagaluaqman mikhigiaqluniluniin aulagutiriarun talvani maniliurutini ahiuniginiluniin ima \$9,731,289 (2013 - \$9,411,549).

(h) Ahiin niuvaavikni akituniginik ihumaluknaqniga:

Naammagiyayut akikhait attaqhimayayut hamna naammagiyamingnit akikhait maniliuqhimayainnit ingutaalaaqhuni aallannguqtiqtaugumik iluani maniliurahuarnikkut akikhaita. Amirihimayayut haffuminngat Aulapkaiyiup amiqhaiyangit hamna akuhimayut akiliqtakhait unalu naammagiyamingnit attarningait iluani maniliuqhimayangit naunaipkutait amirihimayayut inmikkut manngit amiriyaayunut.

Una Aulapkaiyiup naamagiyamingnit maniliurnahuaqtut titirariiqhimayut nambaitigut aalatqiit avvautihimayut himmauhivaktut. Haffuminngatut, hamna akikhait haffuminngat avvautihimayait maniliurahuarnikkut aallannguqtiqtaqhimayut. Haffuminngatut maniliurahuarnikkut, tukiqaqhutik naamagiyamingnit akikhait maniliuqhimayainnit maniliunngittunut, uuminngat tallimanik pusaatigut avvautinga himmauhianit uvani unipkaaqtahimayut ublunganit angiglihmayayuyq naamagiyamingnit haffuminngat \$48,656,306 taaksiit ahivaqtinnagit (2013-mi agiklihmayuyq \$50,238,333); unalu avvautihimayut aallannguqhimayuyq aulavikhaunngittunut nailihimayayuyq ukuninngat \$48,656,306 taaksiit ahivaqtinnagit (2013-mi – akikhigiaqhimayuyq \$50,238,333).

8. Akituyun munarinigin:

Una Aulapkaiyiup atuagangit amiqhaigiaqtaqtut amiriyaulluaqhimalugit angiglivaktut allanngulaaqhimayut amirinahuarlugit pinahuariangat akiliqtuiyaangat manngit

nunataaqhimayunut timiuyunut unalu manngit aulapkaihimayut akikhait. Una Aulapkaiyuq hivunikhait pinahuariangat tunihigiangat nunataaqhimayunut timiuyut nakuuqpiagtumik maniktautikhait haffuminngat taaksiit ihumagiyakhait tamainnut ukiunganit. Hamna Aulapkaiyuq ihumagiyangit akiliqtuilutik haffuminngat 4% haffuminngat tallimanit ukiunganit ingilrahimayut haffuminngat maniliugait akikhait haffuminngat Aulapkaiyuq maniliugainit. Nunataarutait timiuyut atukkiqaktut haffuminngat Aulapkaiyuq maningit tuniyaugaangat nailihimayangit uuminngat 4% akiliffaaqhugit atukkiutingit maniit tuniyaugaangat angitqiyaugaangat hamanngat 4%.

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8. Akituyun munarinigin (ilagiyain):

Hamna Aulapkaiyuq atuqhimavaktut hamanngat maniliugainit maliktakhait, maniliugait avguininganit, ihumamingnit piyumakpat maniliugainit aktuumayangit amiqhaiyuqtaangit ihumagiyangit angiglivalliyut Aulapkaiyuq maniliugait aallannguqtiqtauvaktut tunihimayangit tamainnut taaksiqhilaagtut manikhait nunataaqhimayunut. Hiltaanit aktuumaqanngittut kiuvikhaqaryuarnirmit qanuq amiqhaivagait uvani ukiunganit atuqtaaqhimayainnit. Una Aulapkaiyuq ihumagiyangit maniliurahuarnikkut ihuaqutikhait avvautihimayut aallatqit maniktautait amirihimayangit Aulapkaiyuq manigautainit. Pigianganit hamna Aulapkaiyuq manigautait angiklikirnahuarianganit aallannguqattaqtut, hamna maniliugait ikayuutaulaittit akikhautikhamaaqhugulu, kihimi pigiaqaqhutik amiakkungit maniliugait akikhait maniliugait maniliuqhimayangit iluani.

- (a) Hamna Aulapkaiyuq ukpiruhuutiqaqhutik ilaginahuarlugit manngit ukuninngat Nunavunmi Inirnikhait Ikayuutikhait Aulapkaiyuq aulattitiyakhait haffuminngat Nunavunmi Inirnikhat Ikayuutikhat Parnautait.
- (b) Hamna Aulapkaiyuq maniliurahuarnikkut atuagait aturaaqtakhait hivunikhait avguinirnut haffuminngat 10% pusaanit ahikkut maniliurahuarnikkut. December 31, 2014-kut, Tigumiaqtit turaqtittit \$57,500,000 CAD, \$125,000,000 US, £30,000,000 GBP, uvungalu €88,719,000 EUR kikliqaqtunut panariinut. Hapkuat ukpiktangit nibliriyauvaktangit kiugiaqaqhutik iniqhimaittit parnautingit niuvirianganit maniliugait ilagiyayut iniqhimaittit parnautingit angirutainit.

9. Akituyun piyaagani uqariiqhimayun:

(b) ilagiyaa

Hamna nailiyauhimayut ilainnaa ilaliutauyuq ataani:

Ikitun Ikayuktigiin	Tamaita Uqariiyagan	Taiyaugitun December 31-mi 2014-mi
LaSalle Canadian Income Angigliyut Manngit III	\$ 27,500,000 CAD	\$ –
LaSalle Canadian Income Angigliyut Manngit IV	\$ 30,000,000 CAD	\$ 23,402,976 CAD
Brookfield Americas Igluliurahuagtut Manngit	25,000,000 USD	1,917,008 USD
Brookfield Igluliurahuagtut Manngit II	50,000,000 USD	28,775,839 USD
Infrared Infrastructure Manngit III (HIF-III)	25,000,000 USD	16,354,870 USD
Infrared Active Real Estate Fund III (HIF-III)	30,000,000 GBP	19,471,028 GBP
Tishman Speyer Real Estate Venture VIII, L.P.	25,000,000 USD	7,444,081 USD
HayFin Direct Lending (Feeder) LP	88,719,000 EUR	41,211,402 EUR

Hamna hivunikhautinut katakhimayuyut haffuminngat ukpiruhuutingit naunaiyaqhimaittut ublumi.

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10. Ilagiyangit ilauqatauhimayut:

(a) Tunihimayauyut nunaqatauhimayunut:

Malikhimayangit ukuninngat iniqhimayauyuq 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 atukiutihimayuq utiriaqaqtunik nunataqatauhimayunun ukuniga:

	2014-mi	2013-mi
Akiliqtakhait haffuminngat Nunavut Tunngavik Timiqutait \$	32,196,818	\$ 56,186,369
Akiliqtakhait haffuminngat Nunavut Inirnikhat Ikayuutikhait Aulapkaiyit	–	19,460,455
	\$ 32,196,818	\$ 75,646,824

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

Tuniuqhaiyutin nunataqatauhimayunun piyutiqaqtun naahaqniginik itkamtaksinik ahivaivikhatun akituriarutautitunik amiakunik piqutunik. Aalaganigin tuniuqhagauyunin itkamtaksiniklu akilikhivigiyauyukhak iliyauvaktun akituyuni atugauyunik nunataqatauhimayunun.

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10. Ilagiyangit ilauqatauhimayut (ilagiyain)

(b) Akituyun Atukiutihimayun nunataqatauhimayunun (ilagiyain):

Naunaiyatiagnig tuniuqhaganik nunataqatauhimayunun:

	2014-mi	2013-mi
Amigainigin amiakuni piqutini	\$ 159,301,523	\$268,568,967
Ahivaqlugu aalaguqniga akituniganik maniliqiyutinun ihuaqutim akitunigani maniliurutinini ahiuniginiluniin	395,999	(157,612,987)
Atjiginnginniit Kikliqaqtunut Panariinut taaksiyautinut	(6,667,474)	–
Net realized loss (gains) on sales of investments	(66,523,920)	(43,252,141)
Ilaliutivaaqlugu aalat ahivaivigilimagitun akiligakhan	619,774	518,564
Atautimun itkamtaksinik akiliqhiviulaqtun manikhaan	87,125,902	68,222,403
Tuniuqhagauyun nunataqatauhimayunun	87,125,902	68,222,403
Akituriaqniga (akikhiriaqniga) akituyuni atukami	(43,450,005)	(24,395,245)
Amiakuuq tuniyauhimayuq nunataqatauhimayunun	\$ 43,675,897	\$ 43,827,158

(c) Akitunigin akiliriaqaqtun utiqtukhalu ilauyunin ikayuktigiinin:

Akitunigin akiliriaqaqtun utiqtukhalu ilauyunin ikayuqtigiinin piqagituq talvani ukiumi (2013-mi piqagituq).

(d) Amiqhainirnut havaktiit akiliakhait:

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

Ukiunganit nutqarutaata December 31-mi 2014-mi, amiqhaiblulik havaktiita ikayuutikhait ilaliutauhimayut maniiit akiliakhait, naittumik ikayuutikhait, aulapkaaiyup akikhangillu \$ 681,724 (2013-mi - \$823,503).

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11. Attaqhimanikkut atukkiutinut aturvikhait:

Hamna Aulapkaiyup ilauqatauhimayangit attaqhimanikkut atukkiutinut piliriakhaq halummayut, talvangaanit maniliurahuarnikkut nanmiriyangit ukuninngat Aulapkaiyup atukkiutauhimayut ukpiriyauyunit himmauhimayut/niuviqtittiyut unalu maniliqiarvingit himmautauyut akilingnit avvautihimayauyut haffuminngat Aulapkaiyup halummaqhaiyungalu. Attaqhimayauyut atukkiqhimayauyut maniliugait unipkaaqtahimayauq ilanganit ikayuutikhait maniliugait uuminngat \$146,589 (2012-mi - \$173,275). Uvani December 31-mi 2013-mi, attaqhimayangit haffuminngat atukkiuhimayainit akiqaqtumik haffuminngat \$124,652,798 (2012-mi - \$102,188,380). Una piliriakhaq naunaittuq haffuminngat Aulapkaiyup attaqhimaluni taamna atukkiqhimayauq himmauhinngitkumiuk atukkiurnirnut attaqhimayainnit. Nailihimagiangani attaqhimayangit, hamna atukkiqhimayauq kiugiaqaqhuni ilaliutigiluniuk maniunngittunut attaqhimaningit, himmauhirlugit attaqhimaningit, ukuninngat tamatkiqhimalugit maniliugait akikhait nailihimayumik pusaatigut kititihimayangit maniliugait attaqhimayangit angitqiyauyut haffuminngat (a) nailihimayauyut pusaatigut kiugialik atuqhimayainnit maligautainit uuminngaluunniit maliktakhait aulattitihimayut aulahimayangit tamainnut Aulapkaiyup; (b) hivunigiyangit maniliurahuarnikkut uukturautain; uuminngaluunniit (c) 105%.

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

Una attaqhimayangit uvani titiraqhimayut December 31-mi 2014-mi akilingnit \$130,885,544 (2013-mi - \$107,960,897). Ilagihimayangit kivgaqtingit, hamna halummaqhaiyi amiqhaigiaqaqhuni kititiriaqaqhuni hamna tamatkiumayangit maniliurahuarnikkut akikhangit atukkiqhimayumik attaqhimayainit unalu kititihimayauyut ubluq tamaat ukuninngat atukkiqhimayut qilamiuqtumik nutaanguqtihimayangit kititihimayangit attaqhimayait akikhautait kititirningit katangniqqat akikhautait attaqhimayangit atukkiuvigiyangit. Attaqhimaningit atukkiuhimayauyut niblirautaulaaqhuni quyaginnaq angiriqhimagumik ukuninngat halummaqhaiyauq nutqalaaqhuni atauhiq ublunganit naunaiyairumik.

12. Aulayut atuqtauyut akiliqtuutauplutik:

Tigumiaqtit akiliqtuuplutik afisiqaqtut. Afisimik akiliqtuupluni aturnia nutaanguqtitauyuq ukiuq kulinut ukiunut September 1, 2015-mit August 31, 2015-mut nutaannguqtiinarialik nunngungmikpat.

Taimaqtaulimaittut hivunikhami kiklingit akiligakhat igluqpangmut hamma:

	2014	2013
Ukiuq naanngillugu	\$ 54,477	\$ 60,350
Atauhimit talimanut ukiunut	170,928	40,233
Avatqullugit talimat ukiut	265,888	–
	\$ 491,293	\$ 100,583

Ukiumi nunnguniaqtumi December 31, 2014 manngit \$60,350 ilautihimayut Igluqpamut Akiliqyuutikhanut maniliurutinut tammaqtauyunulluuniit aulayuni atuqtauyunu (2013 - \$60,350).