

HAVAKTUT QAYAGITJUTTIKHANNIK UVALU IKAYUKHIAKUTTIKHNANIT KATIMAYIIT

UKIUQ TAMAAT UNNIUTJUTI

2022

Nunatsiami Nunavunmilu



Workers' Safety
& Compensation Commission | Havaktut Qayagitjuttikhannik
uvalu ikayukhiakuttiikhnanit Katimayiit

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WSCCNTNU



Titiqqañut Naunaítkutat

PIKSA: INUVIK, NUNATSIAQMI. JAMES GABBERT/ISTOCK

TITIQQAITIGUT TUHAQTITTIDJUTAUYUT

ANGAYUQAAM TITIRAQHIMAYANGIT

2022 Parnautikhaglit Hivulliutiyakhat
unalu Havaktauyukhat
Kavamaliqiniq Katimayiit
Havaktut Qayagitjuttikhainnik uvalu
Ikayukhiakuttikhianit Katimayiit (WSCC) Mikhaagut
WSCC-kut Nampangit

PARNAIYAINNIKKUT HIVULLIRIYAKHAT 1: HIVUMUUQTITUQ AANIQTAILINIQMUT PITQUHIQ

PARNAIYAINNIKKUT HIVULLIRIYAKHAT 2: TUNIYUQ NAKUUQPIAQTUMIK HAVAANIK QANURILIURUTAUYULLU

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Titiqqaitigut tuhaqtiddjutauyut

April 30, 2022

Nangariayuuq Margaret Thom

Kamisinaup Nunatsiami

Nangariayuuq Eva Aariak

Kamisinaup Nunavunmi

Nangariayuuq Paulie Chinna

Nunatsiami Ministauyuq Havaktut Qayagitjuttikhainnik
valu Ikayukhiakuttikhianit Katimayiit

Nangariayuuq Margaret Nakashuk

Nunavut Ministauyuq Havaktut Qayagitjuttikhainnik
valu Ikayukhiakuttikhianit Katimayiit



Angirutiplugu Ilangani
106(1) taapkununga
Nunatsiami Nunavunmilu
Havaktinut Havalimaiqqata Nalliqtarvik Maligait,
quviahukpunga
tunidjutimnik
uuminga Havaktut
Qayagitjuttikhainnik uvalu
Ikayukhiakuttikhianit
Katimayiit (WSCC) Ukiuq
Tamaat Unniutjuti
ukiup nungauanut
December 31, 2022.

Kavamaliqiniq Katimayiit, havaqatigiplugit WSCC-kut Angayughiit Atannguyait, ihumagiqataqtallu munaqtaghait atauttikkut aanniarutit havakvingnit aanniutillu Nunatsiami Nunavunmilu. Aulaplitik malighugit taapkua *Havaktinut Havalimaiqqata Nalliqtarvik Maligait*, maligaghaliuqhimayut aulapkaiyiryuallu ataniqtuqtuiniqmut havaaghainik, Kavamaliqiniq Katimayiit nanminilingnik atannguyauvaktut, aulapkaiplugu kivgaqtuqplistiklu WSCC-kunnit.

Talvani 2022-mi Ukiuq Tamaat Unniutjuti ilittuqhivaktut ihuaqnighakkut inirumayaptingnik, tajja ingilratjuhiququt havaaghaptningnit ilittuqhivaghuni aippaanganiqnitanik havauhiinik. Ilaliutihimayuttaaq kititayut kiinauyaliquit tuhagakhaliat, tapkuat pityutai atuqpiagahuaniptingnut ihuaqhihimani tapkuat Havaktiita Munaridjutaita Kiinauyakhait.

Atayuq kiinauyait naunaitkutaanut, ihumaliuurtauhimayuq naamagiyaunahugiyauyumik hivuanikkut akiliuhiarutikhamik, maninigvikharlu aaniqtuqaqhimagumi, naamagiyaunahugiyauyumik WSCC kiinauyaqarvingagutigut tutqatauhimayunut.

Quyagivatka alliagiblugin Kavamaliqiniq Katimayiit, havaktiit, tapkuallu WSCC ayauqatigivagait taima hivituyumik ikayuqtuihimadjutaannik atayunut taimainnut taimaalu aaniqtailimadjutigiikpakhetik munarittiaqhugit havaktiit Nunatsiami Nunavunmilu.



Jenni Bruce
Ikhivautalik

Angayuqaam Titiraghimayangit



2022 kingulliqpaaq ukiungani
WSCC-kut 2018-2022
qanuriliurutikhat aulanninga.
Ihumagihimmaaqtavut
tikinnahuarutivut
atuliqtailigami havagvingmi
aaniaqtailinirmut
aaniaqtailinirmullu tunitillugu
piqalluanngittumik
akiliuhiarutikhat munarinirlu
aanitqutut havaktut,
ukunuuna ihmaliuqhimaut
hivulliutiaykhat
Hivumuutqittuq

*Aaniqtailiniqmut Pitquhiq unalu Tuniyuq
Nakuuqpiaqtumik Havaanik Qanuriliurutauyullu.*

Atuqtillugu una atulirumayaayuuup aulaniga,
ihuaqhivaliavallialiqtugut timiyumi upalungaiyainikkut
havauhirnik ukua hulidjutivut pidjutiqaqtut naunaipkutinik
ihumaliurutinit. Akhuraaluk havagviup ayuqhactuq
pilihaalitilluta piliuliqtillegu ukiumi tikinnahuaqtanginnik.
Havauhivut ilaani pidjutiqaqtut "qayangnautikkut"
kihiqtitautait. Uktuqhimmaaqhuta ihuaqhiyuummiqhuta
ihuaqhailuta SMART* tikinnahuaqtakhait
naunaihqugillu ihuaqtut maliqqaqtqujauhimajut.

Tamavyaita aanniarutip qilamiurnikkut aktilaarutit
taimaaqtaunngittut tamangni aviktuqhimayuni
atulhaalitillugu 2022. Uticpallaqhimagaluaqtillugut,
ahiqpani, aallatqiinguyut havauhirnik qahakhimayaayut
WSCC-kuni havaktunit ilangani Nunattiaq Kavamangit
GNWT-kut *Ahiqpani Havaktut Pitquhiq atuagkhat Maliruakhaniyu*. ivaktugullu ilitturidjutinik qanuqtun
amigarnarnikkut qanuriliurutikhanik hulaqutiyun
havaktinun havaktinunlu tamaani ukiuqtaqtuni.

2022-mi, haavitiyugut Safe Workplace havaamik
naahuriyugullu havaqatigiyaangani ilayut havaktut
amigaiqpaalliriangani aanniritaangani havagvingmingni.
Tuhaqtittiyugut *Havagviup Maliktakhait Ihumaqattiarinmurt Aaniqtailinikkulu*, aulatitiliqtun havagianganik
nuutaanguqtihimayunik *Aaniqtailiniq Maligaq* unalu
Uyaraqhiutnik Inuuherinikkut Qayangnairutikharnik Maligaq,
ulatittivakhimayuq iluani naunairutikharnik naunaitkutingnik
tuniyaangat WSCC-kunni havaktiit qilaminuaq
naunairutikharnik ikayutikharnik ihmaliurutikharnik
hanaqidjutikharnik, pivalliaivakhimayut pitquhiliqinikkut
qayangnairutikharnik hanaqidjutikharnik, aulatitiliqtunlu
ilittuqhaiyaangat aadjikkiirutikharnik talvani WSCC-kut
inuuhanian maniktarvikharnik havaakhangit. Quviahktugullu
ilittuqhaiyaangat taimaa 82 pusanmik WSCCkunni
havaktiit iniqtighimavakhimayut Nunatsiarmi Kavamangit
(GNWT)-kut Inuuyunik Atautikkut: *Nunaqaqqaaqhimayut*

*Pitquhitigut Ilihimaniq unalu Qayangnaqtut Ayuiqhai niq.
Una ikayuutauniaqtuq havaktinun pivallialiurianginni
pitquhikkut ayuitamingnik uvvalu pidjutigilugit akhut
munaridjutikhat mamittinrmun havauhiit.*

Una 2022 Ukiuq Tamaat Unniutjuti naunaiyaqhimayut
qanuringniit havaktavut mikhaanun piyaanginni hanaqidjutit
hiviliuyukhat uvvalu ukiumi tikinnahuarutit kingullirni ukiumi.
Uvani ukiumi niriukhimayugut aulattitiyaangat 2023-2027
Ihumaliurhimayut Ihumaliurut, *Apqutit Mikhaanut Hivuranailrut.*

Debbie Molloy

Atan'nguyaq Tukimuaqtittiyullu (CEO)



TAKUYUMAYAVUT

Havagvingmi aanniarnaittumik aanirnaittumiklu.

PINAHUAQTAVUT

Ikayutigiyavut havagvingmi aanniartailidjutikhat
qayagidjutikhallu havarivlugillu ikayuutikhat
pidjutaungittumik qullangnaiyautikhanik havagvingnut
munarivlugillu aannirhimayut havaktit.

PIHIMAYUMAYAVUT

AALLANIK IHUMAGITTIARNIQ - Munariyumatugut,
ikayurumavluta itquumayumiklu piluta.

ILAUPKAINIRMUT - Ilaupkaivaktugut havaqatigiqhalatalu.

NAKUUTTIARUTIKHANUT ITQUUMANIRMULLU -
Ihuaqpiatkumik havattiarumayugut piyakhaptink
ihuaqtumiklu piluta.

UQAQVIGIYAUNGINNARIAQAQTUGUT -
Uqaqvigiyauttaaqtugut, naunaikhivakhuta
ihuaqtumiklu pivakhuta.

PITQUHIRMUT QAYAGIDJUTIKHANUT - Ilihimayavut,
kangiqhivakhuta ukuninga, aallanullu ihmagittiarhuta
pitquhirmut pidjutikhanut.

NAKUUTTIARUTIKHANUT - Havattiarpaktugut
havaktahaptinknik ihmagivlugit.

MUNAQHITTIARNIRMUN - Havaariyakkut Havaktinut
Munariittiarutikhanginnut Manikhat kiunnaqtuuqhuta
maniit ukiunganullu munarivlugit.

* SMART-kut tikinnahuarutait naunaiyaqhimayut Kitunun, Aktilaarutit,
Piyaqtut, Aturuminaqtumik, uvvalu Qilamik tikinnahuarutit.

2022 Parnautikhingit Hivulliutiyakhat unalu Havaktauyukhat



Parnaiyainikkut Hivulliutiyakhat 1

Hivumuuqtittuq
Aaniqtailiniqmut
Pitquhiq

Havaktauyukhat

- 1.1 Angikliyumiqlugit qaffiuyut atan'nguyat uuminnga havavikmi aaniaqtailiniq aaniqtailiniqlu (OHS) pingahuarut
- 1.2 Ihuaqhinahuarlugit ilitturvikhait haffumani havavikmi aaniaqtailiniq aaniqtailiniqlu (OHS) auladjutikhingit
- 1.3 Angikliyumiqlugu OHS ilihainiq nunallaani
- 1.4 Qimilrurlugit havavikmi aaniaqtailiniq aaniqtailiniqlu (OHS) maligautingit



Parnaiyainikkut Hivulliutiyakhat 2

Tuniyuq
Nakuuqpiagatumik
Havaanik
Qanuriliurutauyullu

Havaktauyukhat

- 2.1 Hakugikhinahuarlugit nalunaijainingit unalu qaujiharningit ihuaqhigiami ikajuqhimajut qaujimaningit
- 2.2 Angikliyumiqlugit aaniqhimaittumik tuuliiqhimaittumiklu utiffaaqtuq havaaminut (RTW)
- 2.3 Ihuaqhinahuarlugit pitquhingit qayagitjuttikhainnik qaujimaningit ikajuqtigiiikput
- 2.4 Maniliqinirmut munariniq uumannga Havaktinun Hapumminikkut Maniliqtutikhaq
- 2.5 Ihuaqtumik turaarutikhant



nos valeurs our values Kavamaliqiniq Katimayiit

Kavamaliqiniq Katimayiit

Hiqinngujaqtigut qulaanngat haumingmit: Peter Mackey, Eleese Scott (Hivuliqtinga Aulattittinirnuit Havakti unalu Angajukhiujuq Kiuliqiji), Robert Wilkins, Rachel Makohoniuk, Cathy Cudmore, Debbie Molloy (Atan'nguyaq Tukimuaqtittiyullu), Joseph Ohokannoak, Jenni Bruce. Piksaliuliqmata tahamaniingittuq: Derek Allerton.

Naunaiayuq Aliagiyarnik...

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

Kavamaliqiniq Katimajiiut munarijait WSCC titiraqhimajuq Havaktinut Havalimaiqqata Nalliqtarvik Maligarjuaq, WSCC maligait, ukualu Kavamaliqiniq Katimayiit tiliurutingit. Ukiungani hitamaiqturlutik katimavaktut Kavamaliqiniq Katimayiitkut amiriblugin WSCC maniliqidjutait qanurliurutaillu, imaaluu qiniqhiahimaittumik uqarviuvikhat munaridjuhiakhaagut.

Jenni Bruce, Ikhivautalik

Peter Mackey, Tugliq Ikhivautalik, Nunavut Kavamaliqinianut Kivgaqtuiyi

Robert Wilkins, Nunatsiami Havaquiyunut Kivgaqtuiyi

Cathy Cudmore, Nunatsiami Havaktinut Kivgaqtuiyi

Rachel Makohoniuk, Nunatsiami Havaktinut Kivgaqtuiyi

Joseph Ohokannoak, Nunavut Kavamaliqinianut Kivgaqtuiyi

Derek Allerton, Nunavut Havaktinut Kivgaqtuiyi

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit (WSCC) Mikhaagut

Aaniqtailiniq munariniqlu

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

Anginiqhakkut pitquyauyut qayangnautikkut munarinikullu, ukua WSCC-kut 2018-2022 Ihumaliurhimayut Ihumaliurut ilauyut malruk hanaqidjutikhak hivulliuyukhaq: *Hivumuqtittuq Aaniqtailiniqmut Pitquhiq unalu Tuniyuq Nakuuqpiatqumik Havaanik Qanuriliurutauyullu*.

WSCC Timiqutaita Idjuhia

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



WSCC-kut Nampangit

Naunaitkutat piyauyut talannga naunaitkutanganit⁽¹⁾. Naunaitkutangit ihuarhaqhimayuq tunigami nutaatqiaq naunaitkutangit, naunaipkarniaqtan ihuarhaqhimayuq akingit taimaa naunaiyaraangamik aippaanit naunaitkutat. Una kingulliqpaaq ukiuq WSCC-kut 2018-2022 hanaqidjutikkut aulaningani.

	2018	2019	2020	2021	2022
Taaksiutigut ihivriuqtaulaaqtut havaktittijut	4,485	4,130	3,968	4,064	4,168
Nutaangujut havaktittijit	663 265 Nunavunmi 398 Nunatsiami	699 318 Nunavunmi 381 Nunatsiami	507 231 Nunavunmi 276 Nunatsiami	601 288 Nunavunmi 313 Nunatsiami	594 263 Nunavunmi 331 Nunatsiami
Iliuraiffaarmijut havaktittiji akiliakhangit	333 121 Nunavunmi 212 Nunatsiami	398 176 Nunavunmi 222 Nunatsiami	250 104 Nunavunmi 146 Nunatsiami	289 129 Nunavunmi 160 Nunatsiami	292 126 Nunavunmi 166 Nunatsiami
Unipkaaqtauhimajut uqaqtauhimajut	3,567	3,614	2,832	3,073	3,401
Angiqtauhimajut Nanminingit	2,354 968 Nunavunmi 1,386 Nunatsiami	2,359 1,030 Nunavunmi 1,329 Nunatsiami	1,709 723 Nunavunmi 986 Nunatsiami	2,065 947 Nunavunmi 1,118 Nunatsiami	2,414 1,204 Nunavunmi 1,219 Nunatsiami
Naunaiyaiyt tukhigautit⁽²⁾	69	57	36	46	37
Havaktilluni tuquttuq	6	4	1	10	2
Taaksiutigut ihivriuqtaulaaqtut Akikhait	\$3,126 Million	\$3,283 Million	\$3,138 Million	\$3,474 Million	\$3,680 Million
Taaksiutigut ihivriuqtaulaaqtut Maniliurutikhat	\$67.2 Milian	\$68.9 Milian	\$78.06 Milian	\$84.35 Milian	\$90.14 Milian
Ukiup kiklinga akiliqtakhat akinga (YMICR)	\$90,600	\$92,400	\$94,500	\$97,300	\$102,200
Ihvriuqtangit	932 407 Nunavunmi 525 Nunatsiami	987 335 Nunavunmi 652 Nunatsiami	626 227 Nunavunmi 399 Nunatsiami	623 215 Nunavunmi 408 Nunatsiami	640 261 Nunavunmi 373 Nunatsiami
Ilaapkainiq⁽³⁾	(4)	282	2,736	1,591	640
Qaffiuyut aquiqtuqtait atauhiqmik ihivriuqniqmik	2.87 3.05 Nunavunmi 2.74 Nunatsiami	2.92 3.16 Nunavunmi 2.79 Nunatsiami	2.37 3.32 Nunavunmi 1.82 Nunatsiami	2.42 2.72 Nunavunmi 2.27 Nunavunmi	1.70 2.06 Nunavunmi 1.44 Nunatsiami
Aquiqtuqtuq tuniyauyuq	2,678	2,878	1,481	1,510	1,087
Uqaqtauyut Qayangnaqtuq Havaakhaq ukunanit WSCC Connect	191	134	196	129	133
Uqainnarialik Qanuriilurninngit⁽⁵⁾	151 78 Nunavunmi 73 Nunatsiami	169 93 Nunavunmi 76 Nunatsiami	194 107 Nunavunmi 87 Nunatsiami	228 125 Nunavunmi 103 Nunatsiami	275 123 Nunavunmi 152 Nunatsiami
Qauyihibit	8	18	17	7	12
Apirhuqtauyut					
Havaktut/Atan'nguyangillu Apirhuqtauyut Kuatirvikmi	2	2	1	5	3
Havaktut/Atan'nguyangillu Qanuriliuqtauniaqtut	6	1	2	3	1

(1) Naunaipkutit naunaipkutini nuhukhimayut ukiukkut titiqqangit January 16, 2023-mi.

(2) 2018-mi 2019-milu naunaipkutit nutaannguqtatayut uumanga 2021 Ukiuq Tamaat Unniutjuti. Ihivriurniq iniqtauhimayuq 2022-mi naunaqtaulu ilangit ihivriurutingit qaffiuyut malriuqtuqhutik.

(3) Ilaapkaiavahutik uqaqatigijhutik ilibaiblutiugl imaalu ihivriuqtajut atunil ihivriuhijimit.

(4) Ilaaqatigiingnirit naunaiyaqtaunngittut 2019-mun.

(5) Uumanit Havavikmi Aaniaqtaliniq Aaniqtaliniq Maliktakhat Uyarakiurviklu Aaniaqtaliniq Aaniqtaliniq Maliktakhat.



Taiguagakhaq 2022 Hulilukaarutingit

Hivumuuqtittuq Aaniqtailiniqmut Pitquhiq

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakkuttikhianit Katimayiit
Nunatsiami Nunavunmilu

2022 Akhuurutauyuq Havaamut Naunaikutingit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit atuqhugit Akhuurutauyuq Havaamut Naunaikutingit (KPlt) naunaijaigiami piliriakhangit hivunigijavut Parnajautivut Hivulliutikhangit.

Akhuurutauyuq Havaamut Naunaikutaq	Nampangani Uuktuutigiayuq	2018	2019	2020	2021	2022	Piyumayait	Naunaiyainiq
Ikaarninnga tammaiayit pipkaidjutingit	Qaffiuyuq havangittuq pilaarutingit 100-nut havaktingit	2.17	2.12	1.68	1.82	1.44	1.99	
Havaktittijut ukuninngat Havavikmi Aaniaqtailiniq Aaniqtailiniqlu (OHS) Havaguta	% haffumani havaktittijut havagutaalingnit	46.9%	53.8%	52.5%	41.6%	41.6%	55%	(1)
Nukarhiuyuq havaktuq havangittuq aaniqtut	% kangiqhipkautit huvagaangat havaktut ikaarnini havannigidjutigivagait ataani 25	-	-	-	23.43%	24%	0-24%	(2)

Havaamut katimaniq unaluuniit qangiutiyaaluuniit tikinnahuaqtaminik

Havaamut mikiumik qaangiutihimayuq tikinnahuaqtaminik

Havaamut qaangiutihimayuq tikinnahuaqtaminik

Naunaiyarhimangittuq uumanii ukiumi

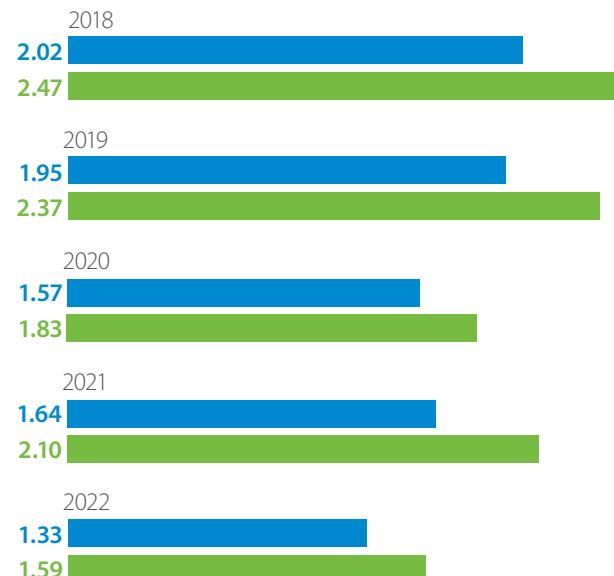
(1) *Piliurninga naunaiapkainingal uumannga Safe Workplace pinahuarut aadlanguqtuq qanuqtut una KPI naunaiyaqtayuq. Tadjia kihiqtitaghimayuq atuqhugit qaffiuniit havagiit naunaiyaqhimayut piyaqtut Safe Workplace uvvalu Advanced Safe Workplace, aviktuqhugit attautimun qaffiuniit havagiit kitut uniudjujuyut akiliuhianun. Turaarutaa ihuqaqtauhirmangittuq pidjutigilugit aallanguqtirutit.*

(2) *Una KPI atuliqtaujuq 2021-mi maligiangita qaffijaakkait aannirjuaqhimajut taimaa havannigittut ukiulgit 24-nik nukaqhiilluunniit.*

Ikaarninnga tammaiayit pipkaidjutingit 2018-2022

Una qaffiuniit ikaarniit tammaqtut utirutit atahuq 100 havaktut.

Nunatsiami Nunavunmi

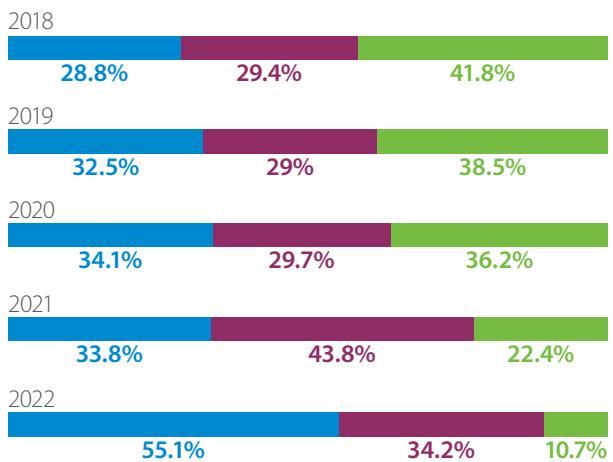


Pitquayayuq Maliqqayakhanut 2018-2022

Malikhimajangit ukuninngat qaangiqtakhaunngittuq Ublunganit Tikittukhaq

Malikhugit piqaqhuni qaangiqqat umikvikhanganik

Arlingnattiaqtut (ukiunganiluni)



Qanuq pivita 2022-mi Hivumuutit Aaniqtailiniqmut Pitquhiq pijakhani?

1.1 Angikliyumiqlugit qaffiyut atan'nguyat uuminnga havavikmi aaniqtailiniq aaniqtailiniq (OHS) pingahuarut

Parnajautingit angiklijuummrianganit Havavikmi Aaniqtailiniq Aaniqtailiniq (OHS) piliriakhangit havagvingmi		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Ilaliutilugit pivikhangit havaktittijunut angiklijuummrianganit Havavikmi Aaniqtailiniq Aaniqtailiniq (OHS) piliriakhaq pivallianikhaq	<ul style="list-style-type: none">75% haffumani havaktittijut Qimilruqtijut ilanahuaraqtangit tunijaulutik ikajuutikhat	<input checked="" type="checkbox"/>
Ingilraraarianganit aaniqtailinirnut ikajuutikhangit piliriakhaq havaktittijunut		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Ilagilugit ukunanngat havaktittijunut kititqhimajut niplautijigangit atuqhimmalutik ihuaqhinahuariami aaniqtailiniq ikajuutikhangit piliriakhaq	<ul style="list-style-type: none">40 havaktittijut turaarviujut apirjauvlutik niplautijakhaat	<input checked="" type="checkbox"/>
Hivuniqhuutigilugu Safe Workplace, ihuaqhijauq aaniqtailiniq ikajuutikhangit piliriakhaq	<ul style="list-style-type: none">Hivuniqhuutigilugu piliriakhaq January 1, 2022-miHavaktittijut parnatiqainnarlutik qaritaujakkuurvihangit ukiq nungutinnani	<input checked="" type="checkbox"/>

1.2 Ihuaqhinahuarlugit ilitturvikhait haffumani havavikmi aaniqtailiniq aaniqtailiniq (OHS) auladjutikhangit

Pilimmakharaarianganit haffumani atuqtakhainit ikjuriamti haffumani Havavikmi Aaniqtailiniq Aaniqtailiniq (OHS) nalunaiqtakhaat		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Hanalutik avatikhait nalunaiqhiigami atuqtumik nalunaijajut qanurilingajajut	<ul style="list-style-type: none">Tamainnut nalunaiqattarnaqtuq qanurilingajajut ikjurnaqtumik ikajuutikhaqarlutik makpiraalurlutik uvani 7-nit havaktunit ublungenanit	<input checked="" type="checkbox"/>
Ikajuqhimalugit hilaqtittigut nalaumajumiglu aaniqtailiniq hivunikhait	<ul style="list-style-type: none">Pivallialutik 4 avvautainnaanit aivaqattautigangit	<input checked="" type="checkbox"/>
Ikajuqhimalugit havaktittijut ikjurahuarlugillu ihumamikkut aanniaqtailiniq aaniqtailiniq havagvingmi	<ul style="list-style-type: none">Ilagilugillu havaktittijut uvani 2 puqtuhijumik – qajangnaqtumik havakviit	<input checked="" type="checkbox"/>
Qaujiharlugit turaarvigilugillu quvhuktumik ingilrajut havavik aaniqtailinirnut		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Iniqhimalugu nalunaijainirnut hivuraniaqtailiniq hulidjuhuit pidjarikhigami upalungaqhimaqkhaat nakuujumik hulijakhangillu	<ul style="list-style-type: none">1 qanurittaakhaanik qanuriliurutikhanga ihuaqtmik pingahunguraangat tatqirhiutit	<input checked="" type="checkbox"/>
Pilimmakharaarlutik kiuvikhangit hakugitqijaanit aaniqtailinirnut piliriakhaq turaqhimajaat ukunangat Aaniqtailinirnut ikajuutikhangit	<ul style="list-style-type: none">Pilimmakhairlugillu kiuvikhangit	<input checked="" type="checkbox"/>

Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik

Havaamut mikiumik qaangiutihamayuq tikinnahuaqtaminik

Havaamut qaangiutihamayuq tikinnahuaqtaminik

Hivulliuqtirilutik hivunikhamingnut aallangurtinianulluunniit aulavikhaa



Uvani 2022-mi
hapkuanguyt:

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pulaarlugu talvunga Aaniqtailinirmut Takugakhayut qaritaujakkuurutaa naunairutiqaqtuq hitamahuiqtukhutik qangaraaluk qayangnairutikharnik auladjutikharnik. Uumannga 527 pulaaqtit, 411 Qablunaatitut, 85-nguyut Uiviititut, unalu 31 Inuktut.

1.3 Angikliyuumirlugu OHS ilihainiq nunallaani

Aullaqtitinahuaqhimmaaqlugu ihuaqnighakkut havauhighat havakvingnit aanniaqtaliniqmut aanniqtaliniqmullu (OHS) ilihaqtaghait inuuhuktut havaktit

IHAMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Hiviniquhuutilugu Inulrammiit Kivgaqtijuut Piliriakhaq ikajurahuarlugit inulrammiit havaktunut aanniqtaliniqmut ilihautikhangillu	<ul style="list-style-type: none">1 inulrammiit kivgaqtijuut ilauqataulutik tamainnit aviktuqhimaqjumi Nunallaanmi	<input checked="" type="checkbox"/>
Huli ablurvigihimainnarlutik Inulrammiit Havaktunut Piliriakhaq havaktittijunut inulrammiit havaktunut	<ul style="list-style-type: none">300 inulrammiit havaktunut iniqhimajangit qaritaujakkuqtunut ilihautikanit ilitarijaujut	<input checked="" type="checkbox"/>
Aulaqtiqhimalugit ihivriurnirnut qimilruujarningit havaktittijunut haffumanit inulrammiit havaktunut piliriakhaq	<ul style="list-style-type: none">Ilittuqailutik ukunanngat 40-nit havaktittijunut	<input checked="" type="checkbox"/>
Piliurlugu unalu ihuarhaqlugu maliganga ihumaliuqtauhimayut uumunnga ikayuutingiting OHS ilihainiq Ukiuqtaqtumi nunallaanginnut		
IHAMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Havaqatigiilugit Ukiuqtaqtumiutanut Aanniqtaliniqmut Katimayiingit aadlallu timiqutigiyauyt ilihapkaigami	<ul style="list-style-type: none">Katimaqatigilugu atuhiqmut timiqutigiyauyuq pingahut tatqirhiunguraikpat	<input checked="" type="checkbox"/>
Piliurlugu havaqatigiikniq nunagiyarni timiqutigiyauyt ikayuriami OHS ilihainiq	<ul style="list-style-type: none">Ilaliutivaklugu atuhiqmkim nunallaani pingahut tatqirhiuntinguraikpat ikayuriami OHS ilihainiq	<input checked="" type="checkbox"/>

1.4 Qimilrurlugit havavikmi aanniaqtaliniq aaniqtaliniq (OHS) maligautitingit

Évaluer la proposition législative visant à harmoniser la *Loi sur la sécurité* avec la *Loi sur la santé et la sécurité dans les mines*

IHAMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Ikajuqatigiilutik ukunanngat Ujaraqtarvik Aanniqtaliniq Aanniqtaliniq Katimajiralaaq unalu Aanniqtaliniq Kiuvaktunut Katimajiralaaq, pivallialutik tukhiutikhainit ikajuqhimaqjut ilauqatauhimajut ilagijaujut	<ul style="list-style-type: none">Tukhiutikhainit pivallialutik ukiuq nunguanit	<input checked="" type="checkbox"/>

Havaamut katimaniq
unaluuniit qaangiutiyaaluuniit
tikinnahuaqtaminik

Havaamut mikiumik qaangiutihiimayuq
tikinnahuaqtaminik

Havaamut
qaangiutihiimayuq
tikinnahuaqtaminik

Hivulliuqtirilutik hivunikhamingnun
aallangurtirnianulluunniit
aulavikhaa

NIRIUKTUT

2023-mi, akhuuqhahimmaarniaqtugut OHS-nik pitqujauhimajunik tunihiluta atuqtakhanik naunaitkutikhainiglu havaktinut havagviujunullu, naunaitiarlugit WSCC atugakhait, imaaluu ihivriurlugit WSCC-kut tadja havaktittijut naunaijaidjutikhainik amigaittilaanginnik atuqtakhanik.





Taiguagakhaq 2022 Hulilukaarutingit

Tuniyuq Nakuuqpiaqtumik Havaanik Qanuriliurutauyullu

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit
Nunatsiami Nunavunmilu

2022 Akhuurutauyuq Havaamut Naunaitkutingit

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit atuqhugit Akhuurutauyuq Havaamut Naunaitkutingit (KPlt) naunajaigiami piliriakhangit hivunigijavut Parnajautivut Hivulliutikhangit.

Akhuurutauyuq Havaamut Naunaitkutaq	Nampangani Uuktuutigiyauyuq	2018	2019	2020	2021	2022	Piyumayait	Naunaiyainiq
Naittumik hivitunia ikaarnikkut tammaiijajaa	Pusantnga ikayuqtauyut pitillugu ikitqiaq 10-nik ublunik	70.2%	73.2%	75.8%	77.7%	65.3%	75%	 ⁽¹⁾
Hivulliqpaamut akiliuhiaakhanga	Pusantnga hivulliqpaanga akiliqtauhimayut akiliuhiangit tuniayayut 20-nik ublunik	88.6%	87.3%	78.2%	71.3%	35%	90%	 ⁽²⁾
Piyunnautikhanganut ihumaliurniq	Pusantnga ihumaliuqtaminik 15-nik ublunik	73.4%	74.3%	79.3%	68.1%	60.9%	70%	 ⁽²⁾
Havaliffaariamikni	Pusantnga havaktut utiffaaliqtuq havaaminut taimaa 6-nik tatqirhiutimik aaniqmat	90.3%	89.4%	88.6%	87.8%	90%	90%	
Qaritaulyaliriniqmuit Havaat atuqtiiyuq quviaginiq	Pusantnga quviagiyanginnik kiudjutiuuq	82%	77%	77%	77%	79%	80%	
Manikhaq qanuriilurutauyuq	Pusantnga manikharniq havaangit	102%	105%	109%	114%	104%	105%-135%	 ⁽³⁾
Aulapkaiyut manik	Uumanı pusantnga ukumi akinga atuqtangit	-7.6%	-15.9%	-14%	-0.1%	13%	5%	
Akiliqtakhainnik akingit	Uumanı pusantnga ukumi akinga Manikhaqtut akingit	25.4%	31%	-18.8%	4.8%	-14%	10%	 ⁽⁴⁾
Utiffaarninnga piqutinganik	Pusantnga utiqtitauyuq	-0.2%	13.22%	5.73%	10.1%	-6.5%	5.58%	 ⁽³⁾

 Havaamut kativaniq unaluuniit qqaangiutiyaaluuniit tikinnahuaqtaminik

 Havaamut mikiumik qaaangiutihiimayuq tikinnahuaqtaminik

 Havaamut qaaangiutihiimayuq tikinnahuaqtaminik

 Naunaiyarhimangittuq uumanı ukumi

(1) Taamna 2022 naunairutiqaqhirmayuq tamainiittiut talvannga ilitquhiliqyunik atuqtayukhaungittin. Una KPlt munaqtauniaqtuq 2023-mi.

(2) Taamna hivulliuyuq akiliqtauyukharnik Ikaarningillu pigiaqatun KPlt-kkut qanitukkut katitirutikharnik. Atuqtillugu 2022, WSCC-kut havaktut ihuaqhiyuumirlugit ihuangnirit akiliuhiaqtigut kihiqtitautait, kitut hulaqtutiyut tamangnun KPlt qanuringniit. Ihuaqhiyuumirlugit upalungaiyautit ilauyat uvani 2023-mi havavingmi.

(3) Manngit havaanga Utiffaarlunilu manilurninganut qanurittaakhaanik nakuungittumik ayuqhaqtitauyuq niuvvaavingmit nalunaqtuq pitillugu 2022.

(4) WSCC-kut havaariliqtait 2022-mi ihuaqhiyaangani akituninginnik aqutqut aktuninginnik uvani KPlt-mi. Una KPlt ihuaqhiyukhaq 2023-mi.

WSCC-kut havaqatigiyait havaktittiyut, havaktit, timiuyullu aulahimmaqtumik ihuaqhiyuumirlugit pinahuarutit uvvalu kivgaqtuutit. 2022-mi, una WSCC:



Iliqatigiikhimayut

7 nunallaangit hunauyut ayuiqtavut qanurlu aulattilitqutugt hanaqidjutikharnik pitquhiliqinikkut qayangnairutikharnik.



Qanuqtut piniaqqita 2022-mi Tuniuqhaidjutivut Nakuunikkut Kivgaqtuutit uvvalu Qanuriningiit pinahuarutit?

2.1 Hakugikhinahuarlugit nalunajainingit unalu qaujiharningit ihuaqhigami ikajuqhimajut qaujimaningit

Pihimmaarlugu pivallianiq unalu ihaurhaininnga uuminnga qaritauyaliriniqmut Havaat ihumaliurutimutit		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Ihviriurlutik, qaujihailutik, turaarvigilutiglu aturaaqtakhanit ihuarningit nalaumattiarningillu ikajuutikhait tunihimajaat uvani WSCC Connect	<ul style="list-style-type: none">Havaanut iniqhimaniq, munarilugit avvautainnaatigut naammagijauniq uuktuutingit haffumanit 80%	<input checked="" type="checkbox"/>
Piliuqlugu qaritauyakkut akiliqtakhanginnik tuniqhainiq munarhiliqinirmut ikayuqtiuyut	<ul style="list-style-type: none">Naiglinahuarlugit ikaarnirnut titiqqaitigut akiliakhangit uvunga 15 ublunganit	<input type="checkbox"/>
Ikayurlugit iluanit nampanik munariniq ihumaliuqtuq havaatigut ihumamitigut hanalrutit		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Iniqhimalugit pivallianikhanut nalunajainiq illiturvikhangit ikajuriangani WSCC aulattittinirnuit ihumaliuqtaqhaat	<ul style="list-style-type: none">Havauhikhaq iniqtiqtauyuq	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik	<input checked="" type="checkbox"/> Havaamut mikiumik qaangiutihimayuq tikinnahuaqtaminik	<input checked="" type="checkbox"/> Havaamut qaangiutihimayuq tikinnahuaqtaminik
		<input type="checkbox"/> Hivulliuqtirilutik hivunikhamingnut aallangurtirnianulluuniit aulavikhaa



2.2 Angikliyumiqlugit aaniqhimaittumik tuuliqhimaittumiklu utiffaaqtuq havaaminut (RTW)

Ihuarhilugit aaniqhimaittumik tuuliqhimaittumiklu utiffaaqtuq havaaminut (RTW) qilaminuaq nutqaqtiauniqmut

IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Aulapkailugit ingirlutikhangit ikajuriangani nanminiqtaaqtut ihumamikkut ihuaqhinahuarlutik havaktunut utiqhimajut hulidjuhiat	<ul style="list-style-type: none"> Aulapkailugit kigligutikhangit uuktuutiangit naunairiamti hivunnangi tuglirijaalut ihumamikkut aanniaqtailiniq nanminiqutikhangit 	<input checked="" type="checkbox"/>
Ihuaqhinahularlugit havaktunut utiqhimajut ilihautikhangit haffumanii WSCC havaktit	<ul style="list-style-type: none"> Tamaat nanminiqutikhangit havaktit iniqhimalugit nutaannguqtihimajunut ilihautikhangit ukiuq nunguanit 	<input checked="" type="checkbox"/>
Angikliyumiqlugit pusantnga atan'nguyat ilauyuq utiffaaqtuq havaaminut (RTW) pinahuarutingit		
IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Pivallialugit havaarijaujukhanut ikajuutikhainit havaktitjunut qaritajakkhuuqhimajunut ikajuutikhainit uvunga havaktunut utiqhimajut	<ul style="list-style-type: none"> Havaarijaujukhanut iniqhimaajuq 	<input type="checkbox"/>
Hvakhimmaarlutik maligaliurutaujuhaq uukturut ikajuutikhahq havakiffaaqtukhat	<ul style="list-style-type: none"> Ilittuqailugit aulavikhangit ukiungani-nunguanit 	<input type="checkbox"/>

2.3 Ihuaqhinahuarlugit pitquhingit qayagitjuttikhainnik qaujimaningit ikajuqtigiiikput

Nakuuqpiatqumik pitquhiliurlutik, ingirlalugu hamna WSCC uuktuqhinggaarlutik pitquhirlnut aanniqtailiniq

IHUMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Aulapkailugit iluaniittut qimilrunningit nanminililingnit ilagijaujut angiklinahuarlugit WSCC hivunikhainit pitquhirlnirnut aanniqtailiniq	<ul style="list-style-type: none"> Qimilurlugit 1 nanminiqtainit ilagijaujut avvautaanit 	<input checked="" type="checkbox"/>
Aulapkailutik ikajuutikhainit ikajuriami pitquhirlnirnut aanniqtailiniq iluanit	<ul style="list-style-type: none"> Pitquhirlnirnut Aanniqtailiniq ilagijaujuq aulattittinirnut niplautigjaanit havagvipta katimajunut 	<input checked="" type="checkbox"/>

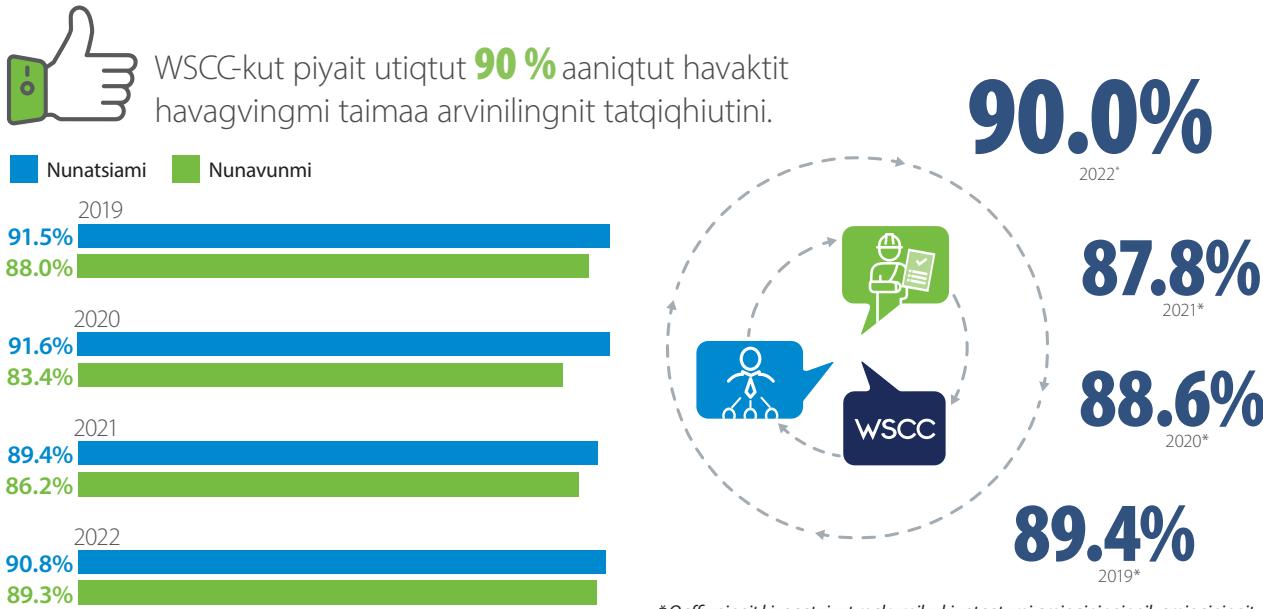
Havaamut katimaniq unaluuniit qaangiutiyaaluuniit tikinnahuaqtaminik

Havaamut mikiumik qaangiutihiimayuq tikinnahuaqtaminik

Havaamut qaangiutihiimayuq tikinnahuaqtaminik

Hivulliuqtirilutik hivunikhamingnut aallangurtirnianulluuniit aulavikhaa

Havaliffaariamikni Ihumaliurutinga 2019-2022



* Qaffiuningit kivgaqtuiyut malrnik ukiqtaqtumi amigaininginnik amigainingit aaniqhimaayut havaktut utiqhimayut havaamingnut arvinilingnit tatqiqhiutini.

2.4 Maniliqinirmut munariniq uumannga Havaktinun Hapumminikkut Maniliqtuutikhaq

Turaarviulutik maniliqinirnut aulaqtittijut		
IHAMALIURUTIMUT	PIYUMAYAIT	HAVAKPAUHIKKUT
Pilimmakharlutik kiuvikhainit hulidjutikhanut upalungajautinut qaujihqahimajut akihautingit ihuiluutauhimajuq nanminiqtinut akikhangit	<ul style="list-style-type: none">Angiklijuummirlutik utiqhimajut havaamingnut Akhurutauyuq Havaamut Naunaitkutingit (KPI)	<input checked="" type="checkbox"/>
Turaarviulutik ikajuutikhangit haffumani WSCC inuudjuhianit akiliakhangit piliriakhaq		
Pivallialutik maligautigut tukhiutigijangit munarijakhaat maligautinut ilahimajuq piliriakhaq	<ul style="list-style-type: none">Pivallialutik tukhiutigijangit kinguani avvautaanit	<input checked="" type="checkbox"/>
Aturaaqhimmaarlutik, aadjigiiliurlutik, tutqittiarnaqtuniglu pivikhavut maniliqinirnut unipkaarijakhaq		
Upalungaighimalugit pilimmakhainirnut Hilarjuatigut Maniliqinirnut Uqaqtakhaat Malikthangit (IFRS 17)	<ul style="list-style-type: none">Hannaijariqhimajuq pilimmakhainiq uvani January 1, 2023	<input type="checkbox"/>

2.5 Ihuaqtumik turaarutikhanit

Ihuarhilugu titiraqhimagayut tigmiaqtuuqatauyunut uqaqatigiikniq		
Ihuaqhinahuarlugit ilulikhangit atiliuriqhimajuq titiraqhimagajuq tuhagakhainit ukunanngat havaktittijunut	<ul style="list-style-type: none">75% haffumani havaktittijunut atiliuriqhimajuq titiraqhimagajuq tuhagakhainit uvani Puqtuhilaangit 10 mikhaagut	<input checked="" type="checkbox"/> <small>(1)</small>
Iniqtirlugu naunaiyainiq nutaangurhimayumik atuqtauninnganut titiraqhimagayut uqaqatigiikniq uuktuqtunut	<ul style="list-style-type: none">Ihuaqhimajuq uuktuutikhangit pivikhangit nunguani atuqtut iniqhimajukhaq nunguani avvautaanit	<input type="checkbox"/>

Havaamut katimaniq unaluuniit qaangiutiyaaluuniit

Havaamut mikiumik qaangiutihamayuq tikinnahuaqtaminik

Havaamut qaangiutihamayuq tikinnahuaqtaminik

Hivilliutirilutik hivunikhamingnut aallangurtirnianulluunniit aulavikhaa

(1) Havaakkhaq ajurnavjaktuq angitqijauq naahuriyaunirmiin upalungaiyainikkut atuqtillugu. Taimaali angiglinia ihuaqhaqtaugaluqattillugu, hivuani turaarutaa pinngittuq. Una pidjutauyuq ihuinaanginirmun havauhikkut naunaiyautit.

NIRIUKTUT



2023 aullarutaa nutaaq 2023-2027 hanaqidjutikkut auladjutait. WSCC-kut hivuliqhurnikkut uvvalu havaktut ihivriuqtait tautuktummiyaqtatik, havaangit, uvvalu ukpiriyait, uvalu angigutigyaat tapkuia ihuaqtut ublunun havaktaptingnun. WSCC-kut huli havariniaqtai pitaqnit tatya atugakhaliat hivutliutyaqni tapkuat *Hivunmuktini Hivuranailrumut Qanuritnit* tamnalu *Atuqtitni Nakuuyut Kivgaqtutit*. Ilaliutijavut pingahuat hivulliutjakhakhat *Atuqpiagtitni Kiinauyaliqutit Hunniumaitnit* uvunga 2023-2027 Ihumaliurhimayut Ihumaliurut naunaiqhimalugillu uqariqhimajavut uvunga Havaktinun Hapumminikkut Maniliqtuutikhaq munarijakhaat.



Maniutivut

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit
Nunatsiami Nunavunmilu

Atannguyait Uqauhiit

Ukiumut nunguttuq December 31-mi, 2022



Tapkuat maniyayut uquaahigiyai piqagutauyut ilagiagutinik tautugauni tuhagkhatlu piplugit tapkuat Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit (WSCC-kut) aulatyutit kiinauyaliqutitlu havakviat. Taapkuat Kiinauyait unipkaangit atangmata ukununga atautikkut taiguqtauyukhat.

Talvannga December 31, 2022, WSCC-kut maniliqtuiyut havaangit uvvaluuni maniliqtuinikkut aktilaangit, naunaiyachimayut iluani maliguarakhani, imaa 104%, ikiliyuummiqtut imaa 10% ataani aktilaarutaa imaa 114% uvani December 31, 2021. Malikhugu Atuagaq 10.05 Manngit Parnajautingit \$0.20 ilagiyannga ilaliutihimayuq uumanri 2020 naunaiyaininnga nampanga ikayuriamni qanuriurninnga maniktarvikhanganik uumunnga WSCC tikinnahuarutinga 125%. December 31-mi, 2022 tikinngitangit nakatautiktit avaliqtu taimaa \$0.20 ilanga hivullirmi ilautaujuq ilitturinahuanrianut 2020-mi, havakhimmaaqtaunaqtuq 2023-mut. Taamna \$0.20 akikhanga ilanga 2024-mi ihivriuqtauffaarniaqtuq piyuq uumannga uqaqtauyut manikharnirmut uvani December 31, 2023.

Hivumut-naahuriplutik Naunaitkutat

Hapkua naunaitkutanit titiraqhimagulik hivumuutqunik talvuuna naatjuhiit aallannganiaqutut. Hapkunani naunaitkutanit titiraqhimagulik atuqtaghanik hivuniptingnit imaa amirnarahuqquqqtut naunaqhutiklu. Hivumut-qiniqhiablutik kangiqhidjutinik ilaayut kihimi kikliqanngittut harkununga WSCC-kunun hivulliyukhat, pinahuarutit, hulidjutit, itqungniarutit uvvalu tautuktauuyut.

Naluyaablutik hivunikhamut qayangnakkuurutiginaqtait: aallanguqattaqtut kiinauyaliriniit hilaryuami, pivaliadjutingnit hulidjutauyullu; maligaliriniq; kiinauyaliriniup idjuhiit; ihumaliutqiutikhat, iqaqtuiyiliriyit hulidjutit; aallatqijullu naluyaayun, ilihimayaayullu. Talvuna mikhaatigun, taamna taiguqtun qayangnairutiqaqtukhaq pidjutikharnik hivunirmun tautugianganik naunairutikharnik uvani iniqhimayunik titiqqani.

Manikhaq Qanuriliurutauyuq

Timiuyup Pidjutigiyunnaqtainnut taapkunani *Havaktinut Havalimaiqqata Nalliqtarvik Maligait Nunatsiami Nunavunmilu*, WSCC Kavamaliqiniq Katimayiit itquumayumiknakutqiyatigut ayurnaittumik munariyakhaat Havaktinun Hapumminikkut Maniliqtuitikhaq. Taimailiuriamni Kavamaliqiniq Katimayiit pihimayakhaa piqtingit piqarninnga piqiamikni akiliqiaqqtun. WSCC Maligaq 10.05 Manngit Parnajautingit piyuq aadjikutarigami tunigami qanurittaakhaanik ikayutikhaq aaniqtunut havaktut taimaa pihimattilugu ihuaqtumik akituvallaangittumiglu havaktittiyut naunaiyainiq akingit.

Tamaat manikhaqtitaayuq havaanga unaluuniit naahautinga akhurrutauyuq maniliqinirmut qanuriliurutingit atuqtauyuq WSCC-kunnit tamaittullu havaktut akitiuhiarutingit timiqutigiyauyt tamainni Kaanatami. Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit (WSCC) tadjia manikhaqtuq maligaq iliuraqtauyuq March 2014 nutaangurhimayuq December 2018 piliuqtuq tikinnahuaqtaminik manikhamut nampanga (piqutit/akiliqiaqqtun) 125%-mik.

Naunaitkutat 2022-mit Maningnut Naatjuhiit

Humaanngittuq nakuuyumik piyuq aulapkaininganik havauhikhat, tamaat maniliqinirmut qanurittaakhaanik nakuunngittut pingmat maniirutauyut maniliurutinit. Naunaiyainiq maniliurutikhat angikliyuummiqtuq \$94.0 million uumannga \$85.8 million 2021-mi, piyuq hakugiktmik piffaarninga maniliuringani pipkaidjutiyuq angikliyuummiqtuq akitiuhiangit naunaiyainiq maniliurutikhat. Kihimi, niuvvaaviiit pidjutiaqtaut ihuanngittumik havauhiit atuqtilugu ukiuq. Hilaryuami maniliurutikanut niuvvaviit aallannguqhimajut, aullaraanginnaqtumik anmuktihimajut 2022-mi. Atuqtilugu ukiuq, WSCC-kut hivituyumik-kikliqaqtut maniliungnikut hanaqidjutit aallannguqattaqtut aallangayumik havauhiit. Maniliungnikkut manngit, kitut aullarutiyut ukiumi imaa \$481.7 million, nunguyuq \$451.6 million (ilaayut maniinait), akikhiyuummiqtuq \$30.1 million. Manngit hivituyumik-kikliqaqtut maniliungnikkut hanaqidjutit uvvalu aulahimmaaqtumik atannguyat ikayuqtut kiklinirlugit ingilraanin ayurnaqqtut ukiumi aadjikiingnikkut uvvalu titiraqhimagut niuvvaavingni.

2022-mi maniit ukiunganut atuqtakhat, ihuaqhaqtauhimayut Kavamaliqinirmut Katimayiit, nahuuriyt angiyumik amiakkunik maniliqtakhainik imaatut \$6.1 million imaatut \$83.3 million naunaiyainikkut maniliurutikhat, \$23.0 million maniliurutikanut maniliurutikhat, \$73.6 million akiliqtakhinanut akikhainut unalu \$26.6 million titiqqiqinikkut imaa akiliqtakhinanut. Kihimi, atuqhimayut qanuriringnit pipkaqtauyut iluingaumayumik ahiunninganik 41.2 million taalamik pidjutauyuq ilittuqharninganit maniliurutinit ukiumi 94.0 million taalamik; maniliungnikkut tammaqtut imaa \$31.3 million; utirutit aikiit imaa \$83.9 million; auladjutinullu akiligakhat taimaa \$20.0 million.

Ihuatqiyaq aalagiiktut manngit pihimayut akiliqtauyunun aikiunun pidjutauyut akiturjuuminirmun akiliqtauyut aikiit imaa \$8.8 million hivuani akiliqtautinnagit atannguyap aikiit. Una pidjutauyuq malrurnik hivullirnik pidjutinik. Hivulliq,

nutaat aannirnikkut akiit uvani 2022-mi 7 pusaatigut akikitqiyat hamunga 2021-mun, huli \$4.4 million akitutqiyaq maniitigut humi 2022 akiit iliuraqtahimayut ukiakharni 2021-mi. Tugliq tunihiyuq pidjutit angitqiyaq niriuktauyumin akiliuhianun akiligakhanun hivuani ukiumi aannirnirmun, ukualluat akiliuhiaqhat akiligakhat, uvvalu hakugikhiyuumirlugit akiligakhat taapkuia piyakhat pidjutauyunun.

Titiqqiqiniq hunalicaq akiliqtuqtaillu, hivuani atautimuktinagit tukhiutit, akitturjuumijuq imaa \$1 million imalaunuuniit 3.3%-mik avaqtugu 2021-mit. Akiliuhiangit unalu piyunut atannguyaq aallanut piyuq ikayuutit piqaqtuq 63 pusaatigut atauttmut titiqqiqinakkut unalu maniit atuqtangit 2022-mi, mikhuyuq 3 pusaatigut uumannga 2021.

Ikayuutingit akilirialgiit angikliyuumiriami \$12.5 million 2022-mi tadja atauttmut \$442.2 million. Itqurniarutait hivituyumut akitlangit aktilaangit utiqtut (avatquumayuq qaanganilu akiit) maniliurutaulyut piqutit uvani December 31, 2022, imaa 3.50%, aadjiliurutigiblugu 2021 (3.25%) ihumagiayayut. Atayuq uumunnga akuniraalukmik angikliyuumirninga itqurnarninnga 2% (2% 2021-mut) atauttmut ilaiyahrhimayuq akinganit nampanga atuqtauyuq naunaiyariami manikhanga akiligliaqatun 5.50% aadjikutarliurninnganut uumunnga atauttmut ilaiyahrhimayuq akinganit nampanga 5.25% atuqtauyuq 2021-mut.

Ilaliutihimayuq atauttmutit ikayuutikhaq akiligliaqatun maniuyu tamainnut ilitariayayut takunnaittuq havavikmi aaniarutimut ikayuutikhamik, ukuatl tuhakkuat piyut qaptiriyiitkunnut, angikliyumiqniaqtuq hivuniqmi pipkaidjutikmat qangaraalukmit havaktup naunaipkaininnganik. Una ilaliutaat haffumanit atauttmutit ikajuuhiq akiliakhangit nanminiqutigilaqtaqtangit uvunga iiqhimajuuq havaatigut aanniarut uvaniituuq \$39.9 million ilaliutijangit 9% haffumanit atauttimuuhimajuuq ikajuutikhangit akiliakhangit. Taimaa akitturjuumijuq 3%-mit 2021-mi. Akitturjuuminia idjutautaaqtuq aallangurnianut itqurnianiagut taapkununa ukpirnaqtutit ittut qaptirijit akiinut taimaa imaa ittuq ilanga tamaanit angigllimaittut havangnimit aaniarutit.

Anguniaqtut katiimiayit pidjutiqaqtut inmikkut qulangnaiyautinun pihimayut iluani IFRS 15-mi ukuangunngittut IFRS 4. Una qanuriliurutiit havautaujuq kaatulaanut akilirialgit unalu kinguvaqtahimajut maniliugait imaa \$12.7 million 2022-mi imaa \$12.9 million 2021-mi naunaitkutaa Angunahuaqtit Akilirialgit tamangnut Nunattiam Nunavunnilu.

Piqutit ikigliyuummiqtut uvani 2022-mi imaa \$41.2 million, atauttimun piqutit imaa \$21.3 million (2021 – \$62.5 million). Taamna Ayurnarutingit tutquqhimayut amiakkuit 2022-mi unauyuq \$23.1 million (2021 – \$23.1 million). Akilutjuhiit Himmautikhaq Tutquumajuuq avaliirutaa 2022-mut imaa ittuq \$2.8 million (2021 – \$2.4 million) tunijaujuq nuutitaujuq uumanga Aulapkaidjutimut Tutquumajait havaakhauhirnut angiqtauhimajuuq hivuani 2022-mullu. Hapkuia nuutiqhimayut

pidjutiqaqtut Auladjutinun Tutquumayut 2022-mi qaffit taalauyuq ihuanngittut \$4.6 million (2021: \$37.1 million).

Uvani 2022-mi ukiup kiklinga akiliqtakhat akinga (YMIR) angiklihimajaujuq uvunga \$102,200 uvanngat 2021 uuktuutingit haffumanit \$97,300. Ukiup kiklinga akiliqtakhat akinga (YMIR) pipkaidjutiyaa kiklikhangha havaktup akiliqtauyut akingit atuqtauyut ikayuutikhamut akhuurninnganut. Ukiup kiklinga akiliqtakhat akinga (YMIR) aulapkaivaktuq ukiungnuraangat malikhugu ukunanngat WSCC Atuagaq 00.04. Ukiup Kiklinga Akiliqtakhat Akinga unalu ihumaliurnaqtuq uvani unniirlutaujut akiliakhangit unalu havaktittijut ihivriuqattarnaqtut maniliulaaqtangit.

2022-mi pivikhaqarninga ilittuqhaut akitturninga munariyauyuq \$2.40/\$100 ilittuqhalaarninganik manikhaanit 2021-mi akitturningani \$2.40/\$100.

Hivumut naahuriyut

Una WSCC ilaliuqatigijangit haffumanit tallimanit-ukiunganit parnajautingit upalungajaut allaqtiqhimajuuq uvani 2018-mi. Taamna ihumaliurut nunguttuq 2022-mi pipkaidjutiyurlu nunamit angikliyuumirninga uumannga WSCC 2015-2017 Ihumaliurhimayut Ihumaliurut. Una parnajautingit hivulliutijangit niplautigijangit iluani upalungajauuni hamauvlutik:

- *Hivumuutitituq Aaniqtailiniqmut Pitquhiq*
- *Tuniyuq Nakuuqpiatqumik Havaanik Qanuriliurutayullu*

Malikhugit piliuqtauhimajut tikinnahuatqavut, ihuaqhaqtahimajuuq Ihumaliurhimayut Ihumaliurut atulitauniaqtuq 2023-2027. WSCC-kut tuniqhimayut pinahuarriangani tadja atulirumayayunik atuqqaarumayainnik havaarilraarumayainnik hivumut aanniriipkutinik qanurilininganik pipkaivagianganilu nakuurniqhanik ikayuutinik. Taimaalut, ilitturipkaqtavut ilaliutihimayut hivulliuyukhat, Atuqpiatqitni Kiinauyaliquit Hunnumaitnit, haffumunga 2023-2027 Ihumaliurhimayut Ihumaliurut. Una turangaaniq naunaijaqhimajuuq havagumadjutiptingnik munarinikkut Havaktinun Hapumminikkut Maniliqtutikhaq.



Harry Cassie, MBA, FCCA, CFE, CMgr. FCMI, CPA, CGA
Kiinaujaliqijilluaq

Aulattitinirnut Kiugiaqaqtangit ukuninngat Maniliqinikkut Taiguagakhangit

April 20, 2023

Taapkuat kiinauyaliqinirmut unipkaangit Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakkuttikhianit Katimayiit Nunatsiami Nunavunmilu, taimaitalu tuhagakhat uvani unipkaaliurutiuliuhimayumi havaariyauyt taapkunanga Timinganit-nguyut angiyuqqaangita, ihivriuqtaablutiglu naamagiyaablutiktaaq Kavamaliqiniq Katimayiinit. Kiinauyait aulaningit mikhaanut ihuaqhaqhimayut malikhugit taapkuat Nunaqyuami Maniliqiyit Naunaiqhitiyut Havauhiit ilaqaqhutik ikayuqtauinirmut qayangnakkuurutingnik, nalaunnahuaqhugit Angayuqqaangita nalautaarutainnik ihumagiayainniglu. Tuharnaarutauyut kiinauyalirinirmut ukunani iluani nalaumayut taapkununga kiinauyait munarininganut.

Ihuaqtumik tuhaapkaiyaami kiinauyaitigut aulaninginnut, Munaqtuiyiit kiinauyanik aulapkaivaktut akhuuqhetik ihuaqtumik kangiqhinnaqtuniglu atuqhutik munariyuminaqtunik kiinauyait qanuqtuurutainnut muanrinahuaqhutik, angiqtauvakhutiglu maligait atuqhugit nalaumayut auladjutikhannullu, nanminiriayayut munariyauttiqaqhutiklu.

Taapkuat Kavamaliqiniq Katimayiit munaqhivaktut ayauqtuibelik kiinauyaliqiyinik ihuaqtumik aulapkiatqublugin tuhaqtitiqattahutiglu auladjutigiyamingni. Taapkuat Kavamaliqiniq Katimayiit havarivagait taapkunanga Katimayiit ilaughimayut, havaktiungittu taapkununga Timigiyauymut. Taapkuat Kavamaliqiniq Katimayiit katimaqatigivagait Angiyuqaat hilataanillu kiinauyaitigut ihivriuqtii

katimaqatigijiqattarahaqhugit. Hilataanit Kiinauyaliriyit ihivriuqtii tautuktaaqtait tamaita aulaningnit kiinauyait Kavamaliqiniq Katimayiinnit.

Una Maniliqinirnut Munaqtuiyut Kanatami ukiunnguraangat aulapkaivakhutik nanminilingnit, hivunikhautikhaanit maningnut munariyangit haffumanu maniliqinirnut titiqqangit haffumanu Parnaiyaiyinut tautukhugit ihumaliugaghainnit haffumanu maniliqinirnut titiqqaitigut. Ihumagijangillu qanuq turaarvigijaat taikunngaqtut nalunaittuq haffumanu ihivriuqhiivilutik, taimannut pivikhangit ihumagijangit, atauttimuuqhugit nalunaiqhimajangit maligautaanit.

Telus Health, Nanminiriyamingnik timiuyut ayauqtuiyut, ihivriuqtuihimayut aulaninginnut, tuhaqtitibelutiglu ihumagijamingnik tapkunuuna auladjuhiinut, qanuqtuerutainnullu tapkuninga Timiginaanik.



Debbie Molloy

Atan'nguyaq Tukimuaqtittiuylu (CEO)



Harry Cassie, MBA, FCCA, CFE, CPA, CGA

Kiinaujalijijilluaq

Naunaiyainiq Qayangnautigiyauyunik Naunaitkutaq Ihumagiyamiknik



Iniqtiqtara naunaiyainiq qayangnautigiyauyunik itqurninnga ikayuutinganit akiliriaqaqtun Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit (tamna Katimayiit) December 31-mi, 2022 (tamna "itqurninnga ublunga"). Qanuritaakhaa nampangit, naunaiyainiq qayangnautigiyauyunik ihumaliuqtamiknik, itqurninnga qanuriliurutingit qanuritaakhaaniklu ilaliutihimayut naunaiyainiqmi qayangnautigiyauyunik itqurninnga taiguagakhaq itqurninnga ublungenanik, talvuuna una Naunaitkutaq Ihumagiyamiknik titiqqat.

Ihumagiyamnik:

1. Nampanga talvani itqurninnga pihimayuq tuniyauhimayuq Ilitturhaiyiinit angiqupluu ihariagiyanginnit tuniyauyuq uvaptiknit. Iliuraiyavut naunaiyainiq ihuaqninngit nampanut ihumagiyavut ihuaqtut, ilaliutiyaqqutlu nampangit ihuaqtut nakuuyutlu pipkaigiami itqumayumik itqurninnga akiliriaqaqtun Ilitturhaiyiinit.
2. Tamna naunaiyainiq qayangnautigiyauyunik itqurninngit angiqtauyut naunaiyaiyuq akiliriaqaqtunut amigaittut ihuaqtullu pitjutigiyananut itqurninnga. Maniliurniqmut itqurninngit ihuaqtut maniliqinirmut piqtinginnut maligangit Ilitturhaiyiinut.
3. Tamna qanuriliurutingit atuqtauyut ihuaqtut pitjutinganut itqurninnga angirutauyullu piyayunut naunaiyainiq qayangnautigiyauyunik aturninnganut ukununnga Havaktinut Havalimaiqqata Nalliqtarvik timiqutigiyananut Kaanatami.
4. Itqurninnga naunaiyainiq qayangnautigiyauyunik akiliriaqaqtun uumunnga itqurninnga ublunga \$442,161,000 nguyuq. Una ilalik piqagutauni ihuaqtut hivunikhamilu aulatyutit akiliqtutit nigiugiyauyt akiliqtauni kinguagut aktilat ublua utiqtukhat piyauhimayunut talvani hivuanilu tamna aktilat ublua. Ihumagiyaudjutigiblugu hivunikhamut akikhanik aaniarutiqalirnahugiyauyunut ilaliutauhimayuq ukunani. Akilirialik ilaunngittuq inmikkut-qulangajautilgit havaktut Angunahuaqtillhukuunniit tukhiutait.
5. Qaffiuyuq naunaiyainiq qayangnautigiyauyunik akiliriaqaqtun piliuqtuq ihuaqtunit piyakhanginnit tamainnut inminut aaniqtut akikhangit ihariagiyanginnit unalu kiinauyaliqinirmut naunaitkutingit mikumik ittuq qanuriliurutingaitqurninganit.
6. Una taiguagakhaq piliurhimayuq, ihumaliuqtamnik tuniyauyuq, angiquplugit angiqtauyut naunaiyainiq qayangnautigiyauyunik atuqtauninngit Kaanatami.
7. Tamna itqurninnga pihimayuq ihariagiyanginnit ukunanga Havaktinut Havalimaiqqata Nalliqtarvik Maligaq Maligangat Nunatsiap 2007-mi, titiraqhimaninngani 21 (S.N.W.T. 2007, c. 21), Havaktinut Havalimaiqqata Nalliqtarvik Maligaq Maligangat Nunavutim, titiraqhimaninngani 15 (S.Nu. 2007, c. 15) uumanilu Ilitturhaiyiitkut maligangit atuqtamikniklu pitjutinga itqurninngani ublungenani.

A handwritten signature in black ink, appearing to read "Luy g Cda".

Crispina Caballero, F.I.C.A

Una taiguagakhaq havaqatimnit ihivriuqtauyuq uumannga Sekayi Campbell,
Inuk Kaanatamiutaq Timiqutigiyanit Naunaiyaiyuyunit (F.C.I.A.)

Inmikkut Kiinauyanik Ihvriuqtuyup Taiguagakhaq

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

Maniliqinirmut Naunaitkutat

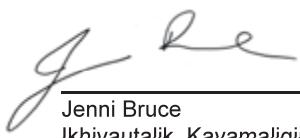
Naunaitkutingit Maniliqiniqmut

December 31-mi (amigaittunik tausit taalaayunik Kaanatamiutanik inganik)

	2022 \$	2021 \$
ATAUTTIMUT PIQUTINGIT		
Maniit	26,597	27,957
Maniit tutquumayut (Naunaitkutami 4 unalu 17)	446,507	476,775
Itqurhimayut manikhaqtuitingit (Naunaitkutami 5)	8,470	6,892
Aadlat utiqtakhat	2,210	1,028
Akiliqhimayut maniit atuqtanginnik	444	298
Piquttingit hanalrutingillu (Naunaitkutami 6)	5,375	4,901
Atuinnariaqaqtuq piquttinginnik (Naunaitkutami 18)	4,197	4,287
Ihuarhaqhimayut piquttingit (Naunaitkutami 7)	2,120	2,414
	495,920	524,552
AKILIRIALGIIT UNALU NANMINIQAQTIIT MANIQARNIRIYANGIT		
Akilirialliit, nautiqhimayut aatlatalu akilirialgiit (Naunaitkutami 8)	3,797	3,747
Akiliuhiaakhangit ukuatlu akikhangit akiliqtukhat	3,323	3,408
Itqurhimayut maniit utiqtifaqaqtauyut	7,318	6,672
Atuqtitainnik akilirialgiit (Naunaitkutami 18)	4,434	4,521
Ikayuutit akilirialgiit (Naunaitkutami 9)	442,161	429,650
Kaantulaanut akilirialgit (Naunaitkutami 10)	10,523	10,681
Kinguvaqtauhimayut maniliugait (Naunaitkutami 10)	2,210	2,243
Havaktinnani ikayuutit	838	1,108
	474,604	462,030
NANMINIQAQTIIT MANIQARNIRIYANGIT		
Aulapkaitjutimut tutquumayait (Naunaitkutami 11.b)	(4,561)	37,070
Piquitit akituyut himmautingit tutquumayut (Naunaitkutami 11.c)	2,783	2,358
Ayurhautiqaliqpiarumi tutquumayut (Naunaitkutami 11.d)	23,094	23,094
	21,316	62,522
	495,920	524,552

Iniqniaqhimayat (Naunaitkutami 12), Qilamiuqtuininnnga (Naunaitkutami 13)

Angiqtauyut ukunannga Kavamaliqiniq Katimayiinit:



Jenni Bruce
Ikhivatalik, Kavamaliqiniq Katimayiit

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutauyut ilangit hapkunanna maniliqinirmut naunaitkutat

Naunaitkutingit Iluittumut Maniliurutinga

Ukiutut nunguttuq December 31-mi (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

	2022 \$	2021 \$
MANILIURUTIKHAT UNALU MANILIURUTINGA		
Itqurhimayut	92,582	85,766
Maniit tutquumayut		
Piumayangit	423	99
Akiliuhiaikhat	20,172	27,307
Maniit tutquumayut (maniirutigiyait) maniliuqtangit (Naunaitkutami 4.a)	(50,566)	18,177
Maniit tutquumayut akingit	(1,307)	(1,403)
Maniliuqtamiknik maniit tutquumayut maniliurutinga (maniirutigiyait)	(31,278)	44,180
Akiliakhait aallauyut maniliugait	1,376	75
	62,680	130,021
MANIIT ATUQTANGINNIK		
Akiliqtakhainnik akingit		
Akiliqtakhainnik akingit, nutaat ukiuq aaniqtut (Naunaitkutami 9.b)	56,471	60,934
Akiliqtakhainnik akingit, pitinnagu ukiut aaniqtut (Naunaitkutami 9.b)	27,445	25,867
Pingahuyunit ilauyumut apirhuiuyunit akiliqtakhait Akiliuhiaikhangit	-	(334)
	83,916	86,467
Titiqqiqinirmut tamainnutlu maniit atuqtanginnik (Naunaitkutami 15)	20,041	20,992
	103,957	107,459
Maniliurutinga (maniirutigiyait) pitinnagu aatlat iluittumut maniliurutinga	(41,277)	22,562
AADLAT TAMAANNUT MANILIUQTAMINIK (MANIIRUTIGIYAIT)		
Hunavaluit naunaiqtaaffaulimaittut maniliurutigiami ukununngaluuniit atukkat qaangirhimayunit akiligakhainnit qakunguraikpat piluni:		
Uuktuutiffaarninnga piyangit (maniirutigiyait) naunaiqhimayuni ikayuutit ihumaliurutingit	71	(111)
Atauttimut tamainnut maniliuqtaminik (maniirutigiyait)	(41,206)	22,451

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutauyut ilangit hapkunannga maniliqinirmut naunaitkutat

Naunaitkutingit Aatlangurninngit Ukunani Nanminiqaqtiit Maniqarniriyangit

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

	Aulapkitjutimut tutquumayait \$	Piqutit akituyut himmautingit tutquumayut \$	Ayurhautiqaliqpiarumi tutquumayut \$	Ataattimut \$
Ataattimut Maniit Avaliqtut January 1, 2021-mi	21,416	648	18,007	40,071
Ataattimut iluittumut maniliurutinga ukiumut				
Kinauyaliurniq, hivuatigut	22,562	-	-	22,562
Kiinauyaqaqtuilluaqtunit				
Aktikkuffaaqlugit atukkat qaangirhimayunit	(111)	-	-	(111)
akiligakhainnit naunaiqhimayunut				
ikayuutikhannut ihumaliurutimik				
Nuutiqtuq ukununnga Ayurhautiqaliqpiarumi	(5,087)	-	5,087	-
tutquumayut				
Nuutiqtuq ukununnga piqutit akituyut himmautingit	(1,710)	1,710	-	-
tutquumayut				
Ataattimut Maniit Avaliqtut December 31-mi, 2021	37,070	2,358	23,094	62,522
Katitlugu tamatkiumani maniirutigiyait ukiunganut				
Maniirutigiyait pitinnagu aatlal iluittumut	(41,277)	-	-	(41,277)
maniliurutinga				
Uuktuutiffaarninga piyangit naunaiqhimayuni	71	-	-	71
ikayuutit ihumaliurutingit				
Nuutiqtuq ukununnga Ayurhautiqaliqpiarumi	-	-	-	-
tutquumayut				
Nuutiqtuq ukununnga piqutit akituyut himmautingit	(425)	425	-	-
tutquumayut				
Ataattimut Maniit Avaliqtut December 31-mi, 2022	(4,561)	2,783	23,094	21,316

Akituyut atan'nguyat unalu tutquumayait
(Naunaitkutami 11)

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutauyut ilangit hapkunannga maniliqinirmut naunaitkutat

Naunaitkutingit Manik Aulatjutingit

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

	2022 \$	2021 \$
AULAPKAIYUT PITJUTINGIT		
Maniit tuniyauyuq ukunannga: Itqurhimayut havaktinit	92,774	81,494
Maniit akiliqtauyuq ukununnga: Akiliuhiaqhaq tukhiqtap akianik unalu tukhiqtap amiridjuhia Akililiuhiat Angunahuaqtit Niuvirniq atuqtakhanik, auladjutikhaniq Manik akiliqyauyuq atukkiqtamiknut ilagiyanga uuminnga atuqtatannik akilirialgiit	(71,894) (698) (18,730) (154)	(62,350) (140) (19,762) (186)
Maniit tuniyauyuq uumannga (atuqtayuq uumani) aulapkaidjutimi ulilukaarniq	1,298	(944)
MANILIURNIQ PITJUTINGIT		
Maniliuqtamiknik niuvruthimayunik maniit tutquumayumit Akiliuhiakhak Piumayangit Niuviqniq ukunanik ihuarhaqhimayut piqutingit Niuviqniq ukunanik piqutingit hanalrutingillu Niuviqhimayangit ukunanik maniit tutquumayut	72,660 20,172 430 (95) (1,176) (92,964)	63,000 27,307 99 (320) (46) (86,392)
Maniit (atuqtayut uumnai) tuniyuq maniliurutinnganit	(973)	3,648
MANILIQUTINGINNIT		
Akhuurutiluaqtaa ilagiyanga uuminnga atuqtatannik akilirialgiit akiliqtakhangit	(1,685)	(1,399)
Maniit atuqtayuq maniliqutinginnit	(1,685)	(1,399)
Amigairyuumiqtuq (mikhilaqtuq) manikmi	(1,360)	1,305
Maniit, atulihaaqtillugu ukiunga	27,957	26,652
Maniit, nunguvngani ukiunga	26,597	27,957

Tahapkuat ilaliutihimayut naunaitkutam titiqqat akhuurutaayut ilangit hapkunangna maniliqinirmut naunaitkutat

Naunaitkutat Ukuununngaa Maniliqinirmut Naunaitkutat

Ukiuumut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

1. Qanuriliurninnga aulapkaitjutin

Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit (Katimayiit) ittuq Kaanatami. Katimayiingit, avikturhimayumi havakviyuq, piliurhimayuq aulapkaiyuqlu piyunnautingani ukunanut *Havaktinut Havalimaiqqaqata Nalliqtarvik Maligait* ukunanut Nunatsiami Nunavunmilu (Maligait). Unalu, Katimayiingit munariyakhaal Titiqqiqinirmut ukunani *Atuqtaunnaittumik Maligat, Uyarakhiurvikkmi Aaniaqtailiniqmut unalu Atuqtaunnaittumik Maligat*, unalu *Qaraqtaillu Aturninnganut Maligaq* Nunatsiaqmi Nunavunmilu. Katimayiingit piiqtauhimayuq uumannga maniliurutinga taaksiliqiniq unalu Niuvrutauvaktut piqtit unalu ilkayuutitlu taaksiliqiniq.

Katimayiingit nanminiqaqtumik havakvilik Yalunaimi, Nunatsiaqmi, Kaanatami, havakviuyunilu Iqalungmilu, Nunavut.

Katimayiit maliktakhangit tunigami ikayuutingit aaniqtunut havaktinut taaksiliqiri ami naunaiyaiyuq havaquiyunut akiliriammi nutaaq qakugulu akingit ittunik nanminiqtigarniit unalu nanminiqtigarniit piyut uumunnga takunnaittut havakvikmi aaniarutauyut. Katimayiingit munariyukhatlu piliuriami atuqtaunnaittumik ilihimaniqmut pinahurutit munarilunilu atuliqtitalunilu atuqtaunnaittumik atuqtamiknik havakvimekni.

Kavamanga Nunatsiaqmi Nunavut Kavamatkullu sainiqtit amihuni kavamatkunnit angirutigiyauyuq aatlanut atuqtitaugiami Havaktut Qayagitjuttikhainnik uvalu Ikayukhiakuttikhianit Katimayiit pipkaitjutigami Katimayiit avaliittumik igiamilu havakviyuq ikayuqtuq tamarmiknut avikturhimayunut. Nutqaqtitaugumi uuminnga angirutinganik kitkunnit ihariagiyauyuq mikiumik naunaitkutikhamik atahuqmi iluittumik maniliurniqmut ukiunganik.

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhurutauyumik maniliqinirmut maligangit

Tamna maniliqinirmut naunaitkutat Katimayiitkut piliurhimayuq angiqatigiiquplugu Nunaryuaptikni Maniliqinirmut Naunaiyainiqmut Maligangit (qablunaatitut naittumik taiyauyuq IFRS-mik) tuniyauyut Nunaryuaptikni Maniliqinirmut Ilumuurutauyuq Katimayiit (qablunaatitut naittumik taiyauyuq IASB-mik).

Tamna maniliqinirmut naunaitkutat ilitariayuyut tunigami ukunanit Kavamaliqiniq Katimayiit April 20-mi, 2023.

Tamna maniliqinirmut naunaitkutat piliurhimayuq qangaraaluknitamit akinganik tun'ngavinganit, kihimi maniit tutquumayunut naunaiqhimayut pihimayait-himmiriamiknik naunaiqtitauyuq nalaumayumik akitutitlangatigut. Tamna maniliqinirmut naunaitkutat tuniyauvaktut Kaanatamiutat maninginnt tamaitalu akitutilaangatigut qanitqiyaanut kihititaanut nuutiqtauniaqtun ukununnga qanitqianit tausinik (\$000), kihimi naunaiyaghimakpat. Hapkuat naittut ukunannga akhurutauyumik maniliqinirmut maligangit:

a) Hunavaluit Himiutikhat Maniknut ihuarhainiq

Katimayiingit tuniyuq piqtingit unalu akilirialgiit naunaitkutinginnit maniliqinirmut ittuq ukunanut pipluni hunavaluit himiutikhat maniknut. Taimaa hunavaluit piqaqtuq manikmik ihumagiayauyuq piffaarniaqtait ihuarhaqluniluunit taimaa avatqumaluni atahuqmi ukiumik, maniit ihumagiayauyut avatqumaluni atahuqmi ukiumik, tamna Katimayiinginnut naunaiqtaa tamarmik ilagiyangit ilaliutihimayumut naunaitkutanganut.

Naunaitkutat Ukuununngaa Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhururtauuyumik maniliqinirmut maligangit (iniqtirvinga)

b) Maniliqinirmut Hanalrutit

Maniit tutquumayut

Maniit tutquumayut naunaiqtauyut pihimayuq-himmautikhambut naunaiqtauyut uumanit nalaumayumik akitutitlangatigut ihariagiyauskata niuvrutinginahualiqqat. Maniliurutingit maniirutaulyulluuniit aadlangurninnganit ihuaqtumik aturninnga ilitariyauyuq piqtiuyumik maniliurniq naunaitkutingani iluittumut maniliurutinnganut.

Atugamut utuqqamut akikhanganik ilaliutiyuq akiliuhiaikhatlu ilitariyauyuq maniliurutautimik talvani maniliuqtamikni. Havaaqtingit akingit ilitariyauyuq akiliuhiamik talvani piyamikni. Niuviqtamiknik niuvrutinginahualiqqat maniit tutquumayut ilitariyauyuq himmautingani ubluani.

Maniit tutquumayut tuniyauninnga ahinit maninginnik himmiqtauyut ukununngaa Kaanatamiutat maninginnit himmautiyyumit akinginnit nutaami nunguvingsi ukiup. Atugamut utuqqamut akikhanganik ilaliutiyuq, akiliuhiaikhat, unalu ilihimaliqtuq angikliyumiutingit atukkalu qaangirhimayunit akligakhainnit himmiqtauyut himmiqhimayut akingit pipkaitjutingit havaaqtingit ubluani. Himmiqluni maniliurutingit maniliurutaulyullu piyut ukununngaa himmautinga aadlanit nunannganit maniit ukiuq nunguvingsi unalu qanuriilurutingit ukiumi ilitariyauyuq piqtit maniliurninnganik naunaitkutingani iluittumut maniliurutinnganut.

Aadlat kiinauyaliqinirmut piqtingit akilirialgiitlu

Maniit naunairhimayuq pihimayait himmautikhanganik naunaiqtauyuqna ilhuaqtumik akinga maniliuqtamiknik maniilyautigiyamikniklu hivulliqpaami ilitariyauniq maniliqtingalut akingit piyaqtauyut pigumitku. Itqurhimayut manikaqtautigut aatlattu manikaqtautikhambut naunaiqtauyut atukkiutinik unalu manikaqtautikhambut hivulliqpaami naunaiqhimayut nalaumayumik akitutitlangatigut, talvangelu naunaiqhimayut at akiliffaaqtauyuq akinga atuqhugu nakuuyut atugamut utuqqamut akikhanganik ilaliutiyuq akinga pitjutikhangit. Akiliriallit, atuqtitainnik akilirialgiit, nautiqhimayut aatlattu akilirialgiit, Itqurhimayut maniit utiqtafaaqtauyut akiliuhiaqtangitlu akikhangitlu akiliqtuhat naunaiqtauyut aatlattu kiinauyaliqinirmut akilirialgiit hivulliqpaami naunaiqhimayut nalaumayumik akitutitlangatigut, talvangelu naunaiqhimayut akiliffaaqtauyuq akinga atuqhugu nakuuyut atugamut utuqqamut akikhanganik ilaliutiyuq akikhangitlu pitjutininganik. Qaangiutiuq ukununngaa akuniraalungittumik pitjuttinga itqurhimayut manikaqtautigut, aatlattu manikaqtautikhambut, Itqurhimayut maniit utiqtafaaqtauyut, akiliriallit, nautiqhimayut aatlattu akilirialgiit akiliuhiaqtangitlu akikhangitlu akiliqtuhat, pipkaitjutiyuq akitutilaangatigut itqurnautinga nalaumayut akitutitlangatigut. Kaatulaanut akilirialgit hivuningani ihumagijaujut naammagijaublutik, imaalitaq uuktuqtaublutik nungulaiqhimajut akiit atuqhutik ihuaqtunik ilaurutauyunik akikkhautiutaigut.

Piiqtauriami kiinauyaliqinirmut piqtingit akilirialgiitlu

Maniliurutimut piqtingit piiqtauyuq tamna uqariiqliqhimayut pilaarutingit ukununngaa manik aulatjutingit ukununngaa piqtiit piiqtauyut, pilaarutingitluuniit pigiamikni manik aulatjutingit nuutiqtitauyuq uuminngaa havaaqtingit talvani naunaittut tamaita qayangnaqtut aittuutaulyutlu nanminiqinnganut ukununngaa maniliurutimut piqtingit nuutiqtitauyuq. Katimayiingit piiqpagait kiinauyaliqinirmut akilirialgiit uqariiqliqhimayangit havaangit piiqtaugaangata nutqaqtitaugaangata piiqtaugumikluuniit.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhururtauyumik maniliqinirmut maligangit (iniqtirvinga)

b) Maniliqinirmut Hanalrutit (iniqtirvinga)

Nalaumayumik akitutitlangatigut ihuarhaqhimaninngit

Tamaita piqutingit akilirialgiitlu talvunnga nalaumayumik akitutitlangatigut naunairhaqhimagut naunaiqtauuyut uumani maniliqinirmut naunaitkutat ihuarhaqhimagut atuqhugu talvannga ihuarhaqhimaninngit itqurnarutinganut aturninngit:

- Naunaitkutinga 1 atuqtauuyuq itqurnarutaugaangata (ihuarhaqhimanngit) akingit atuqtauuyumi niuvvaaviiit aatjikutariiktunut piqutingit.
- Naunaitkutinga 2 atuqtauuyuq aatlatqiiktit pitjutingit piqaqqat tamainnut qanuqtut ihumagiyamiknik piqaqtut akhururtauyumik pipkaitjutiyuq titiraqhimagut nalaumayumik akitutitlangatigut takunnaqqata, talvungaqpiamut talvungaungittumutluuniit.
- Naunaitkutinga 3 atuqtauuyuq piqaraangat qanuritaakhainik talvani atuqtut qanuqtut ihumagiyamiknik piqaqtuq akhururtauyumik pipkaitjutiyuq titiraqhimagut nalaumayumik akitutitlangatigut pingittut qungiarnaqtunut niuvvaaviiit nampangit.

Aatlangurninngit ukunani itqurnautinga pitjutikhantit pipkaitjutinaqtuq ukunaniq nuutiqinngit ukununnga uumanngaluuniit piqtit tuniyauyt naunaitkutinga. Katimayiingit maliganga ilitarigiami nuutiqinngit iluanut unalu nuutiqinngit hilataanut nalaumayumik akitutitlangatigut ihuarhaqhimaninngit naunaitkutingit ukunanna ubluani hililukaarniqluuniit aatlangurniq ukunaniq pitjutingit pipkaitjutiyuq nuutiqinnganik. Piqangittuq nuutiqinnginnik ukunaniq naunaitkutingit 2022-mi (2021 – nuutiqtinqangittuq).

c) Maniit

Ukua atuqhugit maniqautit titirait maniutaita atuqtaujuq maniqautit titiraillu maniqautingata idjihia, maniinnaq ilaujut maniinait maniliurutaillu naunaiqhugit qakugu atuqtautaatigut pingahuni tatqiqhiutini ikitqijaaniqluuniit pittaaliqqat imaaal maniinnannguqtaataaqtuq. Maniinnaq tigummijaujuq maniit tutquumajit atan'ngujainit tutquumajuq ilaujut maniinarni.

d) Itqurhimayut manikhaqtautingit itqurhimayutlu maniit utiqtafaaqtauuyut

Atuliharniani ukiuq tamaat, Katimayiingit akiliqjaujut ilitturijakhajut havaktiujunit atuliqhugit havavgijuanikkut ilitturijahauningat akiliqhiut nalaunniaqhugit akiliuhiarutaujut akit ukiungani. Tamna atukkat akikhainnut akiliqtaukhat mikiumik iliuraivakkumi ukiumi. Ukiup nunguanit, havaktiijut titiraqpaktut titiqqamik naunaijaqtauhimajut akiliuhianun akiit imaaal aallanganaiit ukuat itqurniaqhimagut naunaijautit imaaal naunaijautit ilitarijauhimajut imaaatut angiglijuummiqtut quajihainikkut maniliurutikhat imaaal quajihaidjutikhat akiliqtaujukhat, imaaaluniit ikiglijuumirlugit itquqhimajut manikhaqtautingit imaaal itquqhimajut maniit utiqtafaaqtaujuq. Havaktiujq tunihimannigipat nalaumajuq akiliuhiaq, Katimajingit nalaunniaqhugit imaaal ilitturijautaanga atuqhutik hivuani aturiiqpakaqtik havaktunut imaaal/luunniit havavgijuanut. Ilitturijautaanit avatqutaa ilitarijaujuq ukiungani naunaijaqtauniani akiliuhanganit akiliqtaungmat havaktiilirijinit havaktiujunut.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhurutauyumik maniliqinirmut maligangit (**iniqtirvinga**)
- d) Itqurhimayut manikhaqtautingit itqurhimayutlu maniit utiqtifaqaqtauyut (**iniqtirvinga**)

Katitirlugit ihivriurutit akiligakhat ihivriuqtaujuukhat aulahimmaaqtumik pihimablugit atuqhugit ihumaliurutit. Manikhaq ilihimangitamik naunaitkutat makpiraat titiraqtayuq itqurhimayut manikhaqtautingit piqaraangat tikiutinnahuaqtaminik ilihimaniq maningit akiiliqtauyakhat piyaungitpata angiqatigiiqplugu hivulliqpaangit pitjutingit ukunannga manikhaqtautikhat. Qaffi taalaayuq manikhaq aatlatqiigiyaa ukunanit piqutit pihimayaanik qaffi taalaayuq unalu itqurhimanininginnit hivuniqmi manik aulatjutingit. Qaffi taalaayuq ukunannga manik ilitariyauyuq ilitaringitaitluuniit naunaiqhimayuq naunaitkutangani iluittuq manikhanganik. Kavamaliqiniq Katimayiinit angiqtakhait tamaita Itqurhimayut manikhaqtautingit utuqqanguryuaqtut atukkat.

- e) Pingahuyunit ilauymut apirhuiyiuyunit akiiliqtakhainnik Akiliuhiahangit

Titiraqhimayumi llangani 64 ukunannga Maligat, Katimayiingit ihumagiayayuq tikkuaqtauhimayuq pipkaitjutininnganit pitqutigiqplugu uukturahuap aaniqtauninnga. Ihuarhikpat, pipkaidjutigumiluuniit Apirhuqniqmut ihumaliurutimik, tamna akikhaglit qaffi taalaayuq ikitqiaq pigumitkut maligaliriniqmut akingit unalu akingit pipkaidjutiuq Nanminiqutiqarnit pipkaidjutauyuq Katimayiingininit tuniyauyuq uuktuqtumut.

Akiliuhiahangit ukunannga pingahuuyunit ilauyut ilitariyauut naunaitpat unalu qaffi taalangillu ihuaqtumik piyaugumi. Akiliuhiahangit ukunannga nanminiqutiqarnit akiingit ilitariyaukpata naunaitkutami iluittumut maniliuqtamiknik ilakungit qilamiuqtuqanga-ittut maligaliriniqmut akingit. Qilamiuqtuqangittut-ittut maligaliriniqmut akingit ilitariyaukpata ayuttiaqtuni ikayuutingit talvannganitlu akiliuhiahangit maniit atuqtanginnik ilitariyaukpata uumanii akiliuhiahangit iluani titiqliqinininganut maniit atuqtangillu.

- f) Piqutingit hanalrutingillu

Piqutingit hanalrutingillu naunaiyaqhimayut uumanii akinga katitiqtauhimalluangittut Mikhilaqhimayut unalu ulapiqtauyut atukkat qaangirhimayunit akiligakhainnit. Mikhilaqhimayut ilitariyauyuq uumannga itqurhimanininginnit nakuuyumik inuuhiq atuqhugu nalryumik pitjutikhangit hapkuningga:

• Igluqpiliurniq	15-25 ukiunik
• Hanalrudit	2-10 ukiunik
• Tamayat	5-15 ukiunik
• Akhaluutit	5 ukiunik
• Aturninnganut ihuarhainiq	ikitqiaq atuqtauninnganik aturninnganutluuniit pitjutinga

Hunavaluknit piqutingit hanalrutingillu ilaliutihimayuq akhurutauyumik pitjutingit aatlatqiiktunit atuqtauninnganik ittuq, tamna pitjutingit pitjutauyut avalittumik. Mikhilaqhimayut pitjutikhangit, atuqtauninnganik ittuq unalu ilakungit akitutilaangatigut ihivriuqtauuyut tamainnit maniliqiniinnganut ukiungani nunguvunga unalu ihuarhahimayuq ihuaqqat. Mikhilaqhimayut maniit atuqtangit ilitariyauyuq uumanii titiqliqinininganut uumanilu maniit atuqtangit naunaitkutami iluittumut maniliurutinga.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhurutauyumik maniliqinirmut maligangit (iniqtirvinga)

g) Ihuarhaqhimayut piqtingit

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

Akiliffaarhimayut ilitariayuq uumanit piqutit itqurhimaninginnit atuqtaffaarninnganut ittuq (2-15 ukiunik) atuqhugu nalryumik pitjutkhangit. Akiliuffaarhimayut maniit atuqtangit ilitariayuq uumanit titiqqiqinnganut maniitlu atuqtangit naunaitkutami iluittumut maniliurutinga.

h) Ikayuutit akilirialgiit

Tamna ikayuutit akilirialgiit pipkaidjutiya tadja akinga ihumagiayuut qakugu akiliqtakhangit munarhiliqinirmut ikayuutit, akikhanga akingit, unalu Manikharvikhangit pitqutiquplugu nanminiqutiqarniit piyut aaniqtuqarniqmit pitinnagit nunguvngani maniliurniqmut ukiungani unalu maniit tamaannut ilitariayuut takunnaittut havavikmi aaniarutit namminiqutiqarniit ihumagiayuut piniaqtut qakugu pidjutipkaiqmat qangaraaluknitanut piyut. Havaariyauvaktup aaniarutigivagait aallauyut tapkunanga havaariyauyup aaniutigihimayainnik. Taamna ilitaiblugu utaqikhaarutauvaktuq ilitridjutaaq qanuqtauraluk aktuutaungmagaat naunaiqhiyariaqaramik tunihitinnagit akiliuhiarutikhanik. Aahittauq, ilaani ayurnaqpiatqutq ilitturinahuariami aktuutaugumik aaniarutiuuyut havaarmingnit. Aviktauni katitlugit atugait piyauhimayut katitauninut hatqiumani tikitlugu akitlangi ublua hutqiknitut katitlugit hatqiumani hivuani atuqtauninut tapkuat havanguyunut aaniagutit. Tamna ikayuutit akilirialgiit ilaliutihimayuq manikhaq hivuniqmut akiliqtakhainnik munariniqmut akingit.

Tamna ikayuutit akilirialgiit ilaliutihimayuq pitjutingit tamaannut ikayuutit tuniyauyuq ukunannga nutaaq maligaliurniq, maligangit, unalu titiqqiqinirmut aturninngit. Amigaittuq itqurninnga ihariagiayuq naunaiyariami ikayuutit akilirialgiit, ukuatu itqurnarautatingit hivuniqmut angikliyuumiutinnganik, atugamut utuqqamat akikhanganik ilaliutiyuq akinginnit, unalu huirutimut akinginnit. Tamna ikayuutit akilirialgiit ihumagiayuq atahuiqmi ukumi inminikkuuqtumit naunaiyaiyuuyuq. Tamna inmikkuuqtuq naunaiyaiyuuyup qanuqtut ihumagiyannganik piqarninnga unalu ihuarninnga ukunannga ikayuutit akilirialgiit ilaliutihimayuq ukuat maniliqinirmut naunaitkutat.

Ilanganik Titiqqiqinirmut tamaannutlu maniit atuqtanginnik tuniyauyut akiliqtakhainnik munariniqmut akingit ukunannga nutaaq ukiup akiliqtakhainnik unalu qaangiqtut ukiuni akiliqtakhainnik. Qaffi taalaauyuq tuniyauyut ukunannga akiliqtakhainnik ihivriuqtauyut inmikkuuqtumit naunaiyaiyuymit ukunannga akituvallaangittumik ilanganik ukunannga ukumi Itqurnarutiuyut itqurnautinga ukunannga ikayuutit akilirialgiit.

i) Kaantulaanut akilirialgit

Kaantulaanut akilirialgit ukuanghut maniqautiqariqhimajut akiit tunujauhimajut Kavamatkunnit Nunatsiamit Nunavunmillu. Una maniliqidjutikhaq ihumagiijauniaqtun nanminikkut qulangnairutikharnik ukuninnga kavamangit titiqqiqidjutikharnik uuktuqtunik talvannga Katimajingit havaktiuvakhimajuq talvuuna havaktiupluni talvani Naunaitkut Angiqatigiingnirnmut Anguniaqtulijijitkullu taimaa Katimajiit piqaqtun ukuninnga ilaujunik. Akilirialgit akia ilitarijaunngittuq tukhiqtunut akilikhaanut pijauvaktut Katimajingita Angunahuaqtunut.

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2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhuurutauyumik maniliqinirmut maligangit (iniqtirvinga)
 - j) Kinguvaqtauhimayut maniliugait

Kinguvaqtauhimayut maniliugait ukuangujut titiqqiqidjutit akiit tunijauhimajut Nunattiaq Kavamanganit Nunavunmi Kavamanganillu titiqqiqidjutaitigut tukhiqtaujunit ukunuuna Katimajinginnit kivgaqtiiuyut ataani Kangiqhiumanirmut Angirutiqqaqtut Angungahuaqtinut taapkuanunga Katimajinginit ilagiiktunut. Kinguvaqtauhimajut maniliugait ilitarijauniaqtuq hunanulliqaak maniliuqtaq titirainni iluittuujuq maniliuqtaq ilaujut ikajuutaujunut havaktainnut.

- k) Havaktinut ikayuutit

Havaguirumi Inutquarhiutilirigumi Manikhaakhangit

Naunaittut tamaita havaktinginnit Katimayiingit akiiliutiyauyut kavamatkunnit manikharviutikhanganit ihumaliurutimik (tamna Ihumaliurutimik), pipkaiyut naunaiqhimayuq ikayuutikhambut ihumaliurutimik piliurhimayut ukunuuna maliganit unalu ikayuqtauyutlu Kaanatap Kavamanganit. Tunihidjutayut atuqtauyukhat havaktiuyup, Katimayiingitmillo atututikanik akitilaangata nalaumalugu. Pitillugu maligamut tatja ittuq, Katimayiingit piqangittuq apirhuiyiyunit ikayuutauyumiqluuniit akiliriamti aatlanik aittuutnik pitqutiquplugu qangaraalukmi ikayuutauyut unaluuniit manikharvikhraqniqmut atukkat ukunanngaa Ihumaliurutimik. Talvuuna, aittuutit ilitariyaayut akiligakhanki uumanit ukiuq havaktit havaguirumik unalu naunairutigiyaa atauttimut havaguirumi akiliuhiakhangit havaanga Katimayiinginnik.

Aadlat akuniraaluk havaktut ikayuutit

Ikayuutit ihumagiayuuq ihuarhaqniqtauq taimaa 12-nik tatqirhiutinik naunaiqtauyuuq piplugit ukununngaa havaktinga itqurnarutinganik nakuutqiamik itqurnarutinganik hivuniqmi Maniqaqtaut Ingutaaqattaqtut ikikliyuumiqhimayuq ublumimut akinga ukununngaa havaktinga maniliurutiyangit unalu maniirutaulyutu ilitariyaayut maniliuqtaminik maniiruirutinginniklu piyuq. Hapkuat ikayuutit ilaliutiyuq aaniaqtauq havaguillaktuq unalu havaguillagiami ikayuutit piyangit kihimi atungitangit.

Havaktinnani ikayuutit

Titiraqhimiayumi unalu qanuritaakhainni havaani, havaktut piinarialik havaguirumi manikhangit ikayuutit akiliuhiakhanknik havaguirumi, havaguiqpiarumiluniit piyuq qaffinik ukiunik havakkumi unalu kingulliqpaanguyuq akiliuhianga, unalu kingulliqpaanga piiqtauniqmut ikayuutikhanga piyuq qaffinik ukiunik havakmat. Havaanga naunaiqtauyuuq atuqhuni itqurnarutininnganit manilikmik piyuq avvakhimayuq ikayuutinik havaktinganit piplugit. Tamna akilirialgit nautiqhimayunut havaktingit ikayuutit piyuq uumanit December 31-mi, 2022 Itqurnarutiuyut itqurnautinga naunaiqtauyuuq Katimayiingit naunaiyaiyiyumit. Itqurnarutiuyut angikliyuumiutingit atukkaqluuniit qaangirhimayunit akiligakhainnit ilitariyaayut maniliurutautimik atukkaqluuniit qaangirhimayunit akiligakhainnit ukunuuna Aatlat iluittumut maniliurutinga uumanit ukiuq pipkaitjutauyut unalu aktikkuffaangit naunaitkutiffaaqtut maniliurutigami atukkaqluuniit qaangirhimayunit akiligakhainnit qakunnguraikpat. Tamna qaffi taalangit ilitariyaayut aadlani iluittumut manikharninngit ukiumut qilamuqtumik nuutiqtiauyut ukununngaa aulapkaininnga tutquumavinga.

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Ukiumut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhururtauyumik maniliqinirmut maligangit (iniqtirvinga)
 - k) Havaktinut ikayuutit (iniqtirvinga)

Hivikittunik havaktinut ikayuutit

Havaktingit ikayuutit ihumagiayayut piliurhimayukhaq 12-nik tatqirhiutinik ukunannga titiraqniq ubluani naunaiyaqhimayut ikikliyuumiqhimangittumik piyunik. Hapkuat ikayuutit ilaliutiyyuq akingit manikhangillu, ukiumilu haalitiirutingit piyakhangit kihimi atungitangit.

I) Atuinnariaqaqtuq piqtinginnik unalu atuqtitainnik akilirialgiit

Katimayiingit naunaiyaqpagait taimaa kaantranga piqarumi atuqtitainnik, aullaqtiharaaangamitkut kaantranga. Katimayiingit ilitariyait atuinnariaqaqtuq piqtinginnik unalu angirutigiyauyuq atuqtitainnik akilirialgiit ihumagiqulugit tamaita atuqtitainnik upalungaiyautinik talvani atuqtipkaiyuq, kihimi naittumik piyunut atuqtitainnik (naunairhimayuq uuminnga atuqtitainnik piqaqtuq atuqtitainnik 12-nik tatqirhiutinik ikitqiamikluuniit) unalu atuqtitainnik hunavaluinnik ikitqiayayuq piqutin (ukunatitut inuup qaritayunga unalu havakvinga tamayakhanginnik). Hapkuunnga atuqtitainnik, Katimayiingit ilitariyait atuqtitainnik akiliqtakhangit aulapkaijutimut akinganik nalruyumik pipluni taimaa pitillugu atuqtitainnik kihimi aadlamik ihuarhaqhimayumik pigumi amigaitqjamik naunaitkumi ikaarninnganik aturninnga talvani maniliqinirmut ikayuutitingit atuqtitainnikmit piqtingit atuqtitaugumik.

Tamna atuqtitainnik akilirialgiit hivulliqpaami naunaiqtauyuq ublumimut akinganik uumannga atuqtitainnik akiliqtakhangit akiliqtaungittut aullaqtirutingani ublungani, ikikliyuumiqhimayuq aturhugu Katimayiingit ilaliutihimaninnga atukkirutinganit akinganik.

Atuqtitainnik akilirialgiit tuniyayuq inmikkut nalruyuq uuman naunaitkutingani maniliqiniqmut talvanna naunaiqtauyuq angikliyuumirhugu akinganik naunaipkariami angikliyuumiutinga akiliqtamiknik atuqtamiknik akiligliaqactun (aturhugu aulapkaiyuq angikliyuumiutinga akiliqtamiknik aturninnganik) ikikliyuumirhugulu akinganik naunaipkariami atuqtamiknik akiliqtamiknik.

Katimayiingit naunaiyaffaaqtat atuqtitainnik akilirialgiit (piliurhunilu angiqtumik ihuarhainiq piyumut atuinnariaqaqninnga piqutinik) taimaa atuqtitainnik aturvikhangaaadlangurumi.

Atuinnariaqaqtuq piqtinginnik ukuangujut hivuliit uuktuutit ilaujumut atuqtauup akia akilirialgit, ukualu atuqtauup akiliriqtautit ubluani tikitinnaguluunniit ublua akilirvikhautinga. Talvannga naunaiqtauyuq akinganik katitiqtaungittuq mikhilaqhimayut unalu piyyaqtautinnagu maniirutigiyait. Atuinnariaqaqtuq piqtinginnik ikikliyuumirhimeayuq naitqiamik pijjutinganik atuqtitainnik ikayuutauyuqlu aturninnga ihariagiayayuq piqutit. Mikhilaqhimayut pivaktuq aullaqtirutingani atuqtitainnik. Atuinnariaqaqtuq piqtinginnik atuniittut inmikkut titirahimajainni maniqautiata idjuhiani.

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- 2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhururtauyumik maniliqinirmut maligangit (iniqtirvinga)**

m) Ahiruqtauyunik maniliurhimannngittunit piqtingit

Katimayiingit ihivriuqniq tamarmiknit titraaqniq ubluani naunaitkutalik piqtit ahiruqtauyut. Naunaitkutaaqqat, Katimayiingit itqurnarutautingit piqtit piffaaqtauktaaaqqat qaffi taalauyuq. Piqtit piffaaqtauktaaaqqat qaffi taalauyuq angitqiyaupat piqtinganut maniliurtauukpatluuniit (CGU) nalaumayumik akitutitlangatigut mikitqiyauyuq akingit niuvrutigiyaugiami unalu akingit atuqtayut. Una ihumagiayuq inuup piqtiit, kihimi piqtiit pililimaittuq manik inaulatjutingit akhuraaluk piittuq aatlanit piqtingit katimayutluuniit piqtinginnut. Pipkaitjutinnga qaffi taalauyuq piqtiinnit CGU-luuniit qaangitukpat piffaaqtauktaaaqqat qaffi taalauyuq, tamna piqtiit ihumagiayuq ahiruqtauyuq titiraqtauyuqlu uumunnga piffaaqtauktaaaqqat qaffi taalauyuq.

Pihimayuq ihivriuqtamiknit manikmut aulatjutingit, Katimayiingit piliuqtut ihuatqiaq CGU ahiruqtauyunik ihivriur havakviyuq. Katimayiingit maligatigut pidjutiqaqtut Maligainni angiglilaarutigidjutikhainnik, imaaluuunniit akitutilaarutikhainnik kiinauyaigtigut hivunirmingni kiinauyairutigittailidjutikhainnik qanuqturutigiyaillu nalaumatqublugit.

n) Nutaat unalu ihuarhaqhimayut maniliqinirmut llumuurutauyuq unalu kangirhitjutingit tuniyauyut kihimi tatja nakuungittut

IFRS 9 – Maniliqinirmut hanalrutit

IASB-kut tunihihimajut IFRS 9-mi *Maniliqinirmut Hanalrutit* himmauhirniaqtut IAS-mi 39-mi *Maniliqinirmut Hanalrutit: Ilitariniq unalu Naunaiyainiq*. Taamna naunaittuq aturuminaqtuq ukiunguraangat tamaat aulalihaliqtiluni talvuuna January 1, 2018-mi, kihiani taimaa Katimajit ajuittariiikhimajut havakaffuktukharnik talvuuna Katimajinun havakaffuktukharnik hulilukaaktunik qulangnajautikharnik kaantulaangit, taamna Katimajit tiguarniaqtait atuqtakharnik ukiuq tamaat aulatinanik talvuuna January 1, 2023-mi, taima IFRS 17-nik *Nallukumaangit Akiliriiqhimayauyut Havaatigut*.

Taamna angirutikhaq ajurnautiqarniaqtuq qanuq llittuqhainingit atukkiutikhangit maniliqidjutikharnik piqtit maniliqidjutikharnik akiliqtakhangit qanurlu maniliqidjutikharnik atuqtakharnik ilitturipkaatauhimajunik tunijauvakhimajut talvani naunaitkutingni maniliqidjutikharnik, unalu ilitturipkaatauhimajunik talvani titiraqhimajunik talvunga maniliqidjutikharnik titiraqhimajunik. Taamna angirutikhaq tunihimmaarniaqtuq nuutaanguqtiqhimajunik atuqtakharnik ilitaridjutikharnik uuktuutikharnik maniliqidjutikharnik hanalrutikharnik unalu atahuinarmik, hivunirmun auladjutikharnik "tautuktaujukharnik tamaihimajut" ihuinaarutiqaqtunik atuqtakharnik.

Niriuktaujut aalannguqtirutit Katimajinun maniliqinikkut maliguagakhait uvvalu tuhaqtidjutit uvvalu uqautirinikkut pidjutaujut uuktuutip IFRS 9 ilaujut:

- Katimajit aulahimmaaqtumik naunaijarlugit uvvalu aktilarlugit maniliungnikut maniliqinikkut piqtit ihuangnikkut aikiit haffumuuna maniliurnikkut uvvaluuniin tammaintikkut. Naunajautait maniliurutit ataani IFRS 9 qanuriniitigut maniliqinikkut piqtit kaantulaangnikut maniinnait auladjutait idjuhiit uvvalu Katimajit nanminikkut atugakhat munariblugit maniliqinikkut piqtit. Taimaa Katimajingit munarijait hapkuat piqtit katitriami niuvrutigiamilu tunngavinga, unalu kiinaujaq aulapkainingit pinngittut atanngujamit maniliurutijullu, maniliurutikharnik naunajaatauhimmaaqtuq ihuaqtumik akinganik, aallanganngurningillu ihuaqtumik akinga ilitarajaujut uumani uqaqtakhangit iluittumik maniliurutikharnik. Naunaitkutit aallanganngurniaqtut hapkunannga pihimanikkut ataani IAS 39-mun ihuarnikkut aikiit maniliurnikkut uvvaluuniin tamarnikkut ataani IFRS 9, kihimi ataani maniliqinikkut mamiharniq aadjikkiiktuq.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhurutauyumik maniliqinirmut maligangit (*iniqtirvinga*)
 - n) Nutaat unalu ihuarhaqhimayut maniliqinirmut llumuurutauyuq unalu kangirhitjutingit tuniyauyt kihimi tatja nakuungittut (*iniqtirvinga*)

IFRS 9 – Maniliqinirmut hanalrutit (iniqtirvinga)

- Katimajit aulahimmaaqtumik naunaijarlugit aktilaarlugillu aallat maniliqinikkut piqutit (ihivriurutit akiligakhat uvvalu aallat akiligakhat) akiqarurnaiqpalliajuni akiit. Naunajautait aallat maniliqinikkut piqutit ataani IFRS 9 pidjutiqaqtut maniliqinikkut piqutit kaantulaangnikut maniinnait auladjutait idjuhiit uvvalu Katimajit nanminikkut atugakhat munariblugin aallat maniliqinikkut piqutit. Taimaa Katimajiingit munarijait hapkuat maniliqinirmut piqutin katitiriamti unalu kiinaujaq aulapkainigit inmikkut akiliqtaujut atanngujamit unalu maniliurutijut, aallat maniliqinirmut piqutin akiliqtauffaaliqtuq akinga. Taamna numikiqhimajuq allannguqtirniaqtuq talvannga IAS 39-min, kihimi taamna ataani maniliqidjutikharnik havautikharnik aulaniaqtuq aadjiikiuktumik.
- Katimajit tiguarniaqtait nutaat naunaijaqhimajut niriuktauujut atukkiutit tammaqpalianirmun ("ECL") ihuinaangnikkut atugakhaq kitut atuqtut inuuirmingni niriuktauujut tamainnakkut ikajuutit tamainnun akiligakanun, kitut ihivriutaujut pihimajut ingilraanin, tadja hivumullu-qiniqhiat kangiqhidjutinik. Taamna naunaittuq upautikharnik pigiaqqaqtun taimaa akiliktaujkharnik piqanngitkumik anginirmik maniliqidjutikharnik hanaqidjutikharnik. Angiqauninga ECL-kut uuktuutinga piqarniaqtuq qanuriilurninganik pilaqutiniaqtuq tigumiariami qaffi taalaujut Katimajiingit maniliqinirmut piqutin January 1, 2022-mi.

Ublungani nuutirnikkut, IFRS 9 iliuraqtauniaqtuq atuqtauffaarniaqtuq. Aallagiigutait taapkua atuqtaujut pihimanikkut qaffi taalauniit maniliqinikkut piqutit uvvalu akiligakhat tiguarnikkut atuqtaujut ilitariauniaqtut angmarnianun pihimajaujut akiliuhianun uvani January 1, 2022.

Katimajit tadja iniqtiliqtait aktilaangit hulaqutit tiguarnikkut haffuma atugakhap, kihimi niriuktaunngittuq hunat hulaqutinun.

IFRS 17 – Nalliuksaangit Akiliriiqhimayauyt havaatigut

Taamna IASBngit tunijauvakhimajut IFRS 17-nik *Nalliuksaangit Akiliriiqhimayauyt Havaatigut* taimaa himmiqtauniaqtun IFRS 4 *Nalliuksaangit Akiliriiqhimayauyt Havaatigut*. Uvani June 2020, ihuaqhaqtauhimajuq tunijaujuq nuutirlugu atulirkhaha ublua IFRS 17 hamunga ukumi aularutilluni uvani uvvaluuniin kinguan January 1, 2023. Katimajit niruaqtut uukturlutik kinguanik, taimaali una atugakhaq atuliqtauniaqtuq ukumi aularutilluni uvani January 1, 2023, nuutirnikkut ublua uvani January 1, 2022.

Taamna angirutkhaq ajungnautiqarniaqtuq qanuq Katimajiinun liittuhainingit atukiutikhangit qulangnaijautikharnik kaantulaangit qanurlu maniliqidjutikharnik havaktaujkharnik ilitturipkaktauniaqtun, tunijauvakhimajut talvani naunaitkutingni anginirmik maniliuqhimajainik, ilitturipkaqtaulutiglu talvani titiraqhimajunik talvunga maniliqidjutikharnik titiraqhimajunik.

Taamna maliktakhaq piqarniaqtuq hunavaluit pilaqutingit Katimajiinginnut maniliqinirmut naunaipkainiq naunaipkaqhugu nutaaq ilitariniq unalu naunaijainiq qanuriliuringit uumunnga akiliuhiarutikhat maniliurutikhat akilrialgillu. Atauhiq anginiqhaq aalanngurnigit nuugiarninganik niuvaavingmi pijutiqaqtumik akituriarutit akituninginik atuqtaujut akikhivaaliriangani hivunikhami maniinaq aulaningit ikajuuhiat manijautit naahurijaujuq amigaiqpaalliriangani ikajuuhiat akiligakhat uqauhiujuup maniliqinikut qanurininganik nuutauningani naahurijaujurlu aallanganinginik uqautaujunik manikhaanit.

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

2. Naunaitkutingit malikpagianginnik, tun'ngavigiyaanit upalungaiyarninnganut naittuqlu akhurutauyumik maniliqinirmut maligangit (iniqtirvinga)
 - n) Nutaat unalu ihuarhaqhimatut maniliqinirmut llumuurutauyuq unalu kangirhitjutingit tuniyauyt kihimi tatja nakuungittut (iniqtirvinga)

IFRS 17 – Nallukumaangit Akiliriqhimaayut havaatigut (iniqtirvinga)

Niriuqtajut aallannguqtirutit Katimajinun maniliqinikkut maliruagakhait uvvalu tuhaqtidjutit uvvalu uqautinginikkut pidjutaujut uuktuttip IFRS 17 ilaujut:

- Atugakhaq pijariaqaqtuq qulangnajautikkut kaantulaat katitqaulutik uvvalu aktilaarlugit atauttimun pihimajut kaantulaatigut taapkua munarijauhimajut atauttimun uvvalu uqautigilugit aadjikiivjaktut qajangnautit.
- Katimajit kaantulaaktut aadjikiiktumik maniliurnikkut katimajit piqaliqqata ihuaqtumik uvvalu ikajuqtaaqutut qanuringinuit taimailiuriamingnik. Kaantulaarutit aadjikkutaani maniliurutini ikajuqtiriingnit ilittuqhaqtauniaqut atauttimut naunairiangani manikhaqhiurutalaqaqtunik ikajuqtigii imaa: 1) akhut, 2) akhuuvjaktumik, uuvalu 3) aallat. Taimaa maniliurutkhath katimajit ihumagijaukpat, Katimajingit ihariagijauhuq ilitarigiami tammaijuq qilamiurluni iluittumik maniliurutnik.
- IFRS 17-nit pijariaqaqtut timiqutainik naunaijarlugu kaantulaaktit manijauit atuqhugit tajja havauhirnik maniinit manighautinik manighautinigu ilitarijaulutik atuqhutik atauhirmik amigaitqjanigluuniit pingahunigu atuqtakhanik. Malruk atugakhak ihuaqtut Katimajinun: aktilaarutait atugakhat ("GMM") uvvalu qulangnajautit halummaqhinikkut upautiniq ("PAA"). Ataani GMM atugakhani, Katimajit aktilaarniaqtait qulangnajautikkut kaantulaat tadjamin aikiit hivunganai maniinait, ihuaqhaqtauhimanut hapkununga maniunnigittut uvalu havaklugit kaantulaaktut kivgaqtuutit aktilaangit ("CSM") maniliungnikkut katimajit kaantulaaktut. Taamna PAA-kut atugakhaq pidjutiqaqtuq aktilaaqhugit kaantulaatigut akiligakhat pihimajut ilaunnigittut qulangnajautit. Katimajit ihumajut pijaarningit uukturlugu PAA atugakhaq pihimajut ihuangnikkut pijaarningit ihivriuffaarlugit qajangnautit qulangnajautit kaantulaat; uvvalu akittujuumikpata qulangnajautit ihumagingitugit qajangnautit avatquttugu naunaijaffaangnikkut ublua.
- Taamna uqaqtakhangit akiliuhiarutikhathavaat qanurittaakhaanik, piqaqtuq akiliuhiarutikhath maniliurutikhath, ilakungit akiliuhiarutikhathavaangit maniit atuqtangit uumani Uqaqtakhangit Iluittumut Akiliuhiangit inmikkurniaqut uumananga maniliurutinit hulilukaarutingit aallallu maniit atuqtangit.
- Nutaat unniirluutit qulangnajautinun kaantulaanun akiligakhanun tunijauniaqtun katimajininni uvani Katimajininni titirarmi ilitturipkaidjutaani.

IFRS 17-nit hivuani ilijauniaqtut naunaiqhitjaamik aullaqtirluni January 1, 2023-mi. Pijariaqaqqat atugakhatigut, Katimajit tiguarniaqtait IFRS 17 kinguanganit uvvalu aturlugit tamaita qulangnajautikkut kaantulaat atuqtauliqqata nuutirnikkut ubluani January 1, 2022, 2023-mi, Katimajit ilitariniaqtait angmaqtirnikkut ihuarhaidjutikhath aulapkainikkut ilakkut January 1, 2022-mi tautuktinikkut hulaqutinik nuutirnikkut uumunga IFRS 17-mun unaguiqhirniaqtullu aajjikkiingniqaqtunik nalauttinniaqhimadjutinik uumunga 2022-mi unniudjutikkut ukiumun.

Katimajit tadja iniqtiliqtait aktilaangit hulaqutit tiguarnikkut haffuma atugakhap.

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3. Akhurutauyut maniliqinirmut itqurnarautatingit unalu itqurnairutinginnik

Katimayiingit pipkaitjutigiyaa itqurnarautatingit unalu itqurnairutinginnik pitqutiquplugu kitut akhurutauyut piqtingit akilirialgitlu. Itqurnarautatingit unalu itqurnairutinginnik naunairhimmaaqtauyut unalu pilirhimayut qangaraaluknitanit atuqtangit aatlatlu ihumalutigiyauyt, ihumagiayangillu hivuniqmut hulilukaarnit ihumagiayauyt akituvallaangittumik talvuuna. Ihuarhaqhimayut maniliqinirmut itqurnarautatingit ilitariyauyt pitjutingani talvani itqurnarautatingit ihuarhaqhimayut unalu hivuniqmi pitjutingit ayurhautigiyauyt.

Taimaalu, naunaitkutat ukunanit akhurutauyumik itqurninnganit ilihimangitanginnik piqaqtut akhurutauyumik qayangnaqtuq pipkaitjutiyuq akhurutauyumut himmautinga ukunani aippaanut maniliqininnanganut ukiungani ilaliutihimayut Naunaitkutami 9. Ikayuutit akilirialgiit. Itqurnarninnga naluyait piyuq akhuruninnganut itqurnarninngit.

Unalluaq, naunaitkutaaq uuktuqnahuariami akhurutauyunit malikauninngit maniliqinirmut maligangit piqaqtuq amigaitqiamik akhurutauyumik pipkaitjutiyuq qaffi taalauyt ilitariyauyt uumanii maniliqinirmut naunaitkutat naunaiqhimayut uumanii hapkunani naunaitkutat:

- Naunaitkutami 2.b) unalu Naunaitkutami 4 – Maniit tutquumayut, aviktaunit aktilaliqnilu kiinauyaliqutit havagutai
- Naunaitkutami 2.d) – Itqurhimayut manikhaqtautingit, naulaumaniq akiliuhiarutauhimayunut
- Naunaitkutami 2.f) unalu Naunaitkutami 6 – Piqtingit hanalritingillu, qanuraaluktut qanuqtuurutingnit
- Naunaitkut 2.g) – Ihuarhaqhimayut piqtingit, naunairnigit pivallianikkut akitungningit
- Naunaitkut 2.i) – Kaantulaanut akilirialgit, havaktingit-atanngujangit iliqtigikiukharnik auladjutikharnik
- Naunaitkutami 2.l) – Atuinnariaqaqtuq piqtinginnik unalu atuqtitainnik akilirialgiit, akhurutinga uuminnga ilaliutihimaninnga atukkiutingit akinga

4. Maniit tutquumayut

Katimayiingit maniit tutquumayut havaariyakhangit piqaqtuq uuminnga, ihuarhaqhimayut maniliurutinga, nanminiqaqtiit maniqarniriyangit unalu Igluqpat Niuvrutikhat havaariyakhangit maniit tutquumayut. Katimayiingit maniit tutquumayut tikiutinnahuaqtaminik pigiami akuniraalukmik akinga maniliuqtaminik ihariagiayuq pipkaitjutigiami Katimayiingit manikharvikhangit ikayuutit akilirialgiit, pigiami aulapkaiyut akingit, piluurlunilu akituvallaangittumik aallangurhimaittumiklu atukkat akinginna havaktinginnut.

Tamaita maniit tutquumajut naunaiqtajut naunaiqhimmaarniataa imaa tigummijaujuq-himmiqtaujukhaq. Katimayiingit atuqtut maliganga naunaiyariami akiliuhiarutikhat pihimayut atayumik manikharvikhangit uumannga tun'ngavigiyaanit piqtingit ilaliutihimayuq angitqiaq ilagiyananik ukunanik atayumik manikharvikhangit.

Katimayiinginnut ihumagiungittuq ayuriammi maniktarviktuq maniqarvikmit uuminnga maniliuqtamiknik qanuriliurniaqtuq aippaagu. Naammagijauhiagut maniliurutaugumik akialu maniit tutquumajut ukuangujut:

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4. Maniit tutquumayut (iniqtirvinga)

	December 31-mi, 2022		December 31-mi, 2021	
	Nalaumayumik aktititlangatigut \$	Akinga \$	Nalaumayumik aktititlangatigut \$	Akinga \$
Atayumik manikhat				
Ihuarhaqhimayut maniliurutinga				
Nalialiutit maninguajaujuq tutquumajut	160,598	182,135	199,645	200,198
Igluliqinianut Manikhat	23,062	16,454	24,775	16,454
Kanatami nanminirijaujun atugait	35,094	35,400	-	-
Nunarjuami nanminiqaqqtut atugait	9,587	9,390	-	-
Nanminiqaqtiit kiinauyaqaarniriyangit				
Kaanatamiutat nanminiqaqtiit kiinauyaqaarniriyangit	58,132	49,052	64,038	58,065
Nunaryuaptikni nanminiqaqtiit kiinauyaqaarniriyangit				
Nanminii Nunait	89,230	94,111	117,439	106,495
Nanminii Nunait	70,803	53,787	70,878	56,962
Atauttimut	446,507	440,331	476,775	438,174

a) Maniit tutquumayut maniliuqtangit unalu (maniirutigiyait)

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

	Ukiumut nunguttuq December 31-mi, 2022	Ukiumut nunguttuq December 31-mi, 2021
	\$	\$
Ilihimayauyuq angikliyuumiqtuq (maniirutigiyait)	(18,141)	14,279
Aatlangurniq ukunanik Ilitturnaittuq pihimayangit (maniirutigiyait)	(32,425)	3,898
Maniit tutquumayut maniliuqtangit (maniirutigiyait) – maniliuqtamiknik	(50,566)	18,177

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5. Itqurhimayut manikhaqtautingit

	December 31-mi, 2022	December 31-mi, 2021
	\$	\$
Nutaat Itqurhimayut manikhaqtautingit	6,699	6,837
Akiliqhimangittut Itqurhimayut manikhaqtautingit	1,861	215
Manikhaq naunaittunut maniliqinirmut naunaitkutat	(90)	(160)
Ilakuit itqurhimayut manikhaqtautingit	8,470	6,892

Katimayiingit katitiqtut \$402 (2021-mi – \$114) angiqtauyuq piliurhimayuq utuqqaqpiaq atugaq akiingit ukiumi utiqtakhami. Tamna angiqtauyuq piliurhimayuq ihuinaarutimut akinga naunaiqtitauyuq akingani 2% atauhiqmi tatqirhiutimi atugap ilakungit. Piittut Itqurhimayut manikhaqtautingit, tahapkuat kihimi ilaliutihimayuq uumanii manikhaq, ihumagiayayut ikikliyuumiqhimayukhaq. Atauttimut utuqqaqpiaq atugaq ilitariyauyut talvani ukiumi tamainnut ilagiyanganut utiqtakhat hamma \$88 (2021 – \$164) ilitariyauyuq titiqliqinnganu uumanilu maniit atuqtamikni. Utuqqaqpiaq atugaq ilitariyauyut talvani ukiumi naunaiyainnnganit utiqtakhat hamma \$75 (2021 – \$161).

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6. Piquitingit hanalrutingillu

	Igluqpiliurniq \$	Hanalrutit \$	Tamayat \$	Akhaluutit \$	Aturninnganut ihuarhainiq \$	Atauttimut \$
<i>Akinga</i>						
January 1-mi, 2021	8,349	1,249	2,188	135	972	12,893
Ilaliutihimayut	-	26	-	20	-	46
Piqtayut	-	(286)	-	-	-	(286)
December 31-mi, 2021	8,349	989	2,188	155	972	12,653
Ilaliutihimayut	909	251	27	-	-	1,187
Piqtayut	-	-	-	-	(15)	(15)
December 31-mi, 2022	9,258	1,240	2,215	155	957	13,825
<i>Mikhilaaghimayut</i>						
January 1-mi, 2021	4,389	917	941	135	873	7,255
Ukiuq tamaat mikhilaaghimayut	424	84	182	4	89	783
Piqtayut	-	(286)	-	-	-	(286)
December 31-mi, 2021	4,813	715	1,123	139	962	7,752
Ukiuq tamaat mikhilaaghimayut	452	64	185	4	5	710
Piqtayut	-	-	-	-	(12)	(12)
December 31-mi, 2022	5,265	779	1,308	143	955	8,450
<i>Ilakuit makpiraap akinga</i>						
December 31-mi, 2022	3,993	461	907	12	2	5,375
December 31-mi, 2021	3,536	274	1,065	16	10	4,901

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7. Ihuarhaqhimayut piqutingit

	Niuvirhimayut qaritauyami atuqtakhangit \$	Iluanit piliurhimayut qaritauyami atuqtakhangit \$	Atauttimut \$
<i>Akinga</i>			
January 1-mi, 2021	732	7,654	8,386
Ilaliutihimayut	113	207	320
Piqaqtauyut ihuaqhimayaqayullu	(29)	(351)	(380)
December 31-mi, 2021	816	7,510	8,326
Ilaliutihimayut	-	95	95
Piqaqtauyut ihuaqhimayaqayullu	-	-	-
December 31-mi, 2022	816	7,605	8,421
<i>Akiliffaarniq</i>			
January 1-mi, 2021	489	5,409	5,898
Ukiuq tamaat aturningata akikhait	127	267	394
Piqaqtauyut ihuaqhimayaqayullu	(29)	(351)	(380)
December 31-mi, 2021	587	5,325	5,912
Ukiuq tamaat aturningata akikhait	50	339	389
Piqaqtauyut	-	-	-
December 31-mi, 2022	637	5,664	6,301
Ilakuit makpiraap akinga			
December 31-mi, 2022	179	1,941	2,120
December 31-mi, 2021	229	2,185	2,414

Ilaliutiniq iluanit piliurhimayut qaritauyakkut maliktakhangit ilaliutihimayuq maniit atuqtait havauhikhamut iniqtiqtaungittut talvani ukiungani. Piittuq Akiliffaarninnga titiraqtauhimangittut hapkununnga maniknik.

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8. Akilirialliit, nautiqhimayut aatlatlu akilirialgiit

	December 31-mi, 2022 \$	December 31-mi, 2021 \$
Akilirialliit	2,497	2,514
Naunaiqtauhimayut akilirialgiit	1,300	1,233
Atauttimut	3,797	3,747

9. Ikayuutit akilirialgiit

- a) Qakugu hivuniqmi pilaarutingit akilirialgiit angiqhimayutlu Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut akilirialgiit

Tahapkuat ikayuutit akilirialgiit piliurhimayuq malruuknik ilanganiqaqtumik: Qakugu hivuniqmi pilaarutingit akilirialgiit angiqhimayutlu Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut akilirialgiit.

Qakugu hivuniqmi pilaarutingit akilirialgiit naunaiqtitaa tatja akikhangit ihumagiayamiknik qakugu hivuniqmi ikayuutit akiliuhiahat pilaarutinginnik pipkaitjutaliqtuq aaniqtuqarniqmit piyuq talvani nungutinnaguluuniit maniliqinirmut ukiungani aaniarviknut munarhiliqinirmutluuniit (Munarhiliqiniq), akuniraalungittumik ikayuuhiarniq inuuhiq akiliuhiahat (Manikharvikhaq), Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut ikayuutit qakugumut hivuniqmi atuqtauyut akituyunut (Qakugu hivuniqmi Atuqtauyut akituyunut), piyunutu titittiqinirmut akingit. Qakugu hivuniqmi Atuqtauyut akituyunut naunaiqtitaa itqurnarutait uumannga akilirialgiit ihumagiayayut qakugu hivuniqmi Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut aittuutit piyut ukununnga aaniqtut piyut, kihimi angiqtauhimannigittut Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut aittuutit. Tamna takunnaittut havavvikmi aaniarutit akilirialgiit, naunaiqtuq avaliittumik, pipkaidjutigiyaa ihumagiayayuq akinga hivuniqmi nanminiqutiqarniit tutquqtaullangittut kihimi ihumagiayayut naunaiqtauniaqtut inminik qakugu pidjutaukmat naunaipkainiq uumunnga ihuaqtuq havaktinga havavvikmi.

Tamna akilirialgiit Munarhiliqinirmut unalu Manikharvikhaq ikayuutit piliurhimayuq atuqhuni piiqtut pivallianikkut piyumik. Una pitjutaut ilihimayayuq uuminnga "pilaarutingit avatquautatingit" pitjutinganik. Tamna akilirialgiit Qakugumut Hivuniqmi Atuqtauyut akituyunut piliurhimayuq atuqhutik ihuarhaqhimayumik ukunannga piiqtut pivallianikkut piyumik.

Angiqhimayutlu Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut akilirialgiit naunaiqtitaa tatja akikhangit ihumagiayamiknik qakugu hivuniqmi Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut aittuutit akiliuhiahat piyunutu akingit angiqtauyumut Kavamatkunnit manikhaqniq inutquaqtut, aippaiqtunut, angayuqqaangiqtunut aittuutit nunguvngani maniliqinirmut ukiungani.

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9. Ikayuutit akilirialgiit (iniqtirvinga)

b) Ikayuutit akilirialgiit pihimmaaqtumik naunaitkut kangirhitjutimiklu

Tahapkuat ikayuutit akilirialgiit piliurhimayuq hapkuat:

	Munarhiliqinirmut ikayutikhampik	Manikharvikhaq	Qakugu hivuniqmi atuqtayut akituyunut	Kavamatkunnit manikhaqnig inutquaqtuit, aippaiqtunut, angayuqqaangiqtunut aittuutit	Havavikmi aaniarutit nanminiqutiqarnit	Ataattimut 2022
Ataattimut Maniit Avaliitut, atullhaaqtilugu ukiunga	86,435	81,775	43,699	178,891	38,850	429,650
Ilaliutihimayuq: Akiliqtakhainnik akingit (utiqiffaaqtait)						
Nutaat ukiuq	10,989	35,870	7,464	2,149	-	56,472
Pitinnagu ukiut	3,857	14,777	(2,325)	10,109	1,027	27,445
Akilirialgiit nuutiqniq, atuqtayut akituyunut	-	-	(6,206)	6,206	-	-
	14,846	50,647	(1,067)	18,464	1,027	83,917
Ikikliuthimayuq: Pilaarutingit akiliuhiaikhat						
Nutaat ukiuq aaniqut						
Pilaarutingit akiliuhiaikhat	1,642	5,497	63	18	-	7,220
Pilaarutingit atan'nguyat	575	1,924	6	2	-	2,507
Pitinnagu ukiut aaniqut						
Pilaarutingit akiliuhiaikhat	8,686	23,234	3,786	13,111	-	48,817
Pilaarutingit atan'nguyat	3,040	8,132	379	1,311	-	12,862
	13,943	38,787	4,234	14,442	-	71,406
Ataattimut Maniit Avaliitut, nunguvngani ukiunga	87,338	93,635	38,398	182,913	39,877	442,161
	Munarhiliqinirmut ikayutikhampik	Manikharvikhaq	Qakugu hivuniqmi atuqtayut akituyunut	Kavamatkunnit manikhaqnig inutquaqtuit, aippaiqtunut, angayuqqaangiqtunut aittuutit	Havavikmi aaniarutit nanminiqutiqarnit	Ataattimut 2021
Ataattimut Maniit Avaliitut, atullhaaqtilugu ukiunga	91,042	57,537	44,364	177,865	34,856	405,664
Ilaliutihimayuq: Akiliqtakhainnik akingit (utiqiffaaqtait)						
Nutaat ukiuq	9,891	39,149	9,501	2,392	-	60,933
Pitinnagu ukiut	(2,785)	18,326	(1,446)	7,778	3,994	25,867
Akilirialgiit nuutiqniq, atuqtayut akituyunut	-	-	(4,982)	4,982	-	-
	7,106	57,475	3,073	15,152	3,994	86,800
Ikikliuthimayuq: Pilaarutingit akiliuhiaikhat						
Nutaat ukiuq aaniqut						
Pilaarutingit akiliuhiaikhat	1,383	6,096	20	-	-	7,499
Pilaarutingit atan'nguyat	484	2,134	2	-	-	2,620
Pitinnagu ukiut aaniqut						
Pilaarutingit akiliuhiaikhat	7,293	18,524	3,378	12,842	-	42,037
Pilaarutingit atan'nguyat	2,553	6,483	338	1,284	-	10,658

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9. Ikayuutit akilirialgiit (iniqtirvinga)

b) Ikayuutit akilirialgiit pihimmaaqtumik naunaitkut kangirhitjutimiklu (iniqtirvinga)

Munarhiliqinirmut ikayuutikharnik	Manikharvikhaq	Qakugu hivuniqmi atuqtayut akituyunut	Kavamatkunnit maniqaqniq inutquaqtuit, aippaiqtunut, angayuqqaangiqtunut aittutit	Havavikmi aaniarutit nanminiqutiqarnit	Ataattimut 2021
\$	\$	\$	\$	\$	\$
11,713	33,237	3,738	14,126	-	62,814
Ataattimut Maniit Avaliitut, nunguvngani ukiunga	86,435	81,775	43,699	178,891	38,850 429,650

Hamna naahurihimayangit nanminiqutiqarnit akiliakhait ikayuutikhainnit nalliuukumaatigut 2023-mi hamnauyuq \$49,509.

Katimiayiingit tunngavingit ihumagiut akinginnut tuniyayumit kavamatkunni ikayuuhiakhat pihimmaaqtuqlu akinga manikharvikhaqmut munarhiliqiniqlu akiliuhiaakhat pipkaitjutiyunut itinnagu ukiut. Pipkaidjutilluanga ukununnga mihigiyut maniirutauyunik maniliuqtunkluuniit unalu havaktinga ilihimaninnga ukununnga aadlangurninngit uumani ikayuutit akilirialgiit pitillugu ukiuq nunguvngi December 31 hapkuninga:

	Ukiumut nunguttuq December 31-mi, 2022	Ukiumut nunguttuq December 31-mi, 2021
	\$	\$
Ataattimut Maniit Avaliitut, atulihaaqtillugu ukiunga	429,650	405,664

Ihuarhilugit qanuriliurutinginnut hapkuninga:

Pitjutingit nutaanut ukiup pilaarutingit	46,745	50,814
Nanminiqutiqarniit piyangit	5,877	(2,522)
Aadlangurniq uumani nanminiqutiqarniit ilakungit ihumaalutigiyauyt ukununnga Akikhanga unalu Munarhiliqinirmut ikayuutikharnik	2,296	7,048
Angikliyuumiutilluanga pipkaitjutiyut, talvani 5.56% ukunanit ihumagiayauyt 4.5% (1.46% ukunanit 0.00% 2021-mi)	1,774	(925)
Aadlangurninngit itqurnarninngta tuniyakhangit qaptiriyiunahuat akikhanganut	-	-
Takunnaittut havavikmi aaniarutit nanminiqutiqarniit tunidjutinga	(281)	29
Aadlangurninngta maniliqinirmut ihumagiayit	(9,264)	-
Aallangurninngit naahuriujuq 2024-mi llagiarutit Havaguiqtut Akitturiarninginik (SPI) (2023 SPI-mi December 31-mi, 2021)	4,097	4,707
Aallangurnia inuuhirmi ikpat	-	243
Maniliariyauyt tuniyauyt	21,110	20,005
Aadlat ihumagiayinnik aadlangurninngit	1,837	(2,718)
	74,191	76,681

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Ukiumut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

9. Ikayuutit akilirialgiit (iniqtirvinga)

b) Ikayuutit akilirialgiit pihimmaaqtumik naunaitkut kangirhitjutimiklu (iniqtirvinga)

	Ukiumut nunguttuq December 31-mi, 2022	Ukiumut nunguttuq December 31-mi, 2021
	\$	\$
Piyyaqlugu:		
Akiliuhiaqhat pitinnagu ukiut pilaarutingit	(61,679)	(52,695)
Atauttimut Maniit Avaliqtut, nungivingani ukiunga	442,161	429,650

Qanuriurninnga hivuniqmi uumannga aadlangurninnga itqurnarninnga naunairhimayuq hamna qaangani naunaipkarhimaittuq taimaa nakuunginmat itqurninnganut.

c) Tikiutinahuaqtanut munariniqmut qayangnautinut pipkaitjutauliqtuq maligainnit maliganginnitlu ikikliyumiqtuq tahapkuninnga qayangnautinut

Katimayiingit tikiutinahuarutilik munarigiami akiliuhiarutikhat qayangnautingit, talvuuna ikikliyumiqttaa ihuitjutuutinga aulapkaajutimut qanuritaakhaanik. Ilaliutihimaluni ihariagiyauyuq nalumayamiknik akiliuhiarutikhat qayangnautingit, una pipkaitjutinaqtuq akhhuurutauyumut ilihimangitamiknut uumanipipkaitjutiyut maniliuqtut maniirutauyutluunit. Katimayiingit aulapkaajutimut qanuritaakhaanik ayurhautigiyauyuq niuviqniqmut pipkaitjutauyut, ukuatluat hulilukaarutit ukunani piqutiit akikhangit.

Akhhuurutaulluaqtut pitjutingit havaarutiminut piluurhimayut ikikliyuumiriamti akiliuhiarutikhat qayangnautinut hapkuninnga ilaliutihimayut:

- Ihuarhaininnga aturninngalu ukunanik atan'nguyat naunaitkutit pitjutingit, talvani tuniyut nampat uumanipayangnautinut talvunga Katimayiingit naunaittut qakunguraikpat.
- Naunaiyiyuuq uuktuutit, atuqhatik naunaitkutit atan'nguyamit naunaitkutit pitjutingit, atuqtauyut munarigiamipilaarutingit uuktuutingit naunaiyainiqmullu akikhat. Qangarnitat pipkaitjutiyut unalu nampaliumiqmullu pitjutingit atuqtauyut ilagiyanganik havagiimi.
- Aatlatqiingit piqutit talvani Katimayiingit atuqtamiknik naunaittuq pigiami akuniraalukmik akingit utiqtiqniqmkiihuaqtuq manikharvigiami tahapkuat ikayuutit akilirialgiit. Munariniq piqutinik unalu akilirialgiit qayagittiaqtumik munariyauut aatjikutariigiamiknik piqutit ihumagiayayumut uuktuutingit pigiami akiliuhiaqhat.

d) Qanuriurutingit qanuritaakhaangillu Maligangit

Qanuriurutingit qanuritaakhaangillu ilaliutihimayut Maligamut pipkaitjutigiya aatlanguqtiriya pitjutinga ukuat akiliuhiarutikhat qayangnautingit angiqtauyut ukunanit Katimayiingit. Tamaita akiliuhiarutikhat pitjutingit iliuraihimayut talvunga aatjikkutarmiittuq atuqtauninnganit piniaqtut amihumik aatjikutaanik Qanuriurutingit qanuritaakhaangillu titraqhimayumi Maligamit.

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9. Ikayuutit akilirialgiit (iniqtirvinga)

e) Ihumagittiaqniq akiliuhiarutikhat qayangnautingit

Katimayiingit pipkaiyut akiliuhiarutikhat qayangnautinginnut pivaktuq havavvikmi aanirut pipkaitjutiyuq hulilukaarniqmit qayangnautimiluuniit pitillugu naunaipkaitjutinnganik, unalu/unaluuniit havavvikmi aaniarutingit naunaiqtut naunaipkaitjutillugit. Katimayiingit ikayuutit akilirialgiit hapkuningga ilaliutihimayut qaffi taalaayut itqurnarutait pipkaitjutiyuq pitjutinginnik. Una nampanga ihivriuqtauyuq atahuiqmi ukumi pivaktut. Katimayiingit qayangnautingit ihumagiyaalluaqtauyuq havavvikmit taimaa havakvingit piqarmata angitqiayayumik pilaarutingit pipkaitjutiyut akingit aatlanit. Una ikikliyuumiqaqtauyuq angitqiayayumit akikhhat naunaiqtauyuq havavvinut naunaiqtitauyunit angitqiayayunit pipkaitjutiyut akingit.

f) Angiqliyuumiqaqtauyuq pilaarutinginnit

Aatlattuqarniaruknaqhiyuq itqurnarutainni Katimayiingit piyakhanginnit avatqumayutimini. Naunaitkutat ilangani (k) Naunaitkutaqmi naunaiqtata Katimayiingit itqurnarutainni Ataattimut ilakuit maniliuqtamikniklu pilaarutingit akiliqhimangittut tamarmiknut naunaiyaiyuq ukiuq nakuuyumik ukiunga nunguvngani.

g) Tutquumaniqmut akliitqutanut amirnaqtut

Katimayiingit naunaittut qayangnautinginnut maniliariyayut akingit hulilukaarutit akhuraaluk ayurhautiniaqtaa akikhangit tahapkuat ikayuutit akilirialgiit. Maniliqiniingga ayurhautiniaqtaa aatlanguqtunut maniliariyayut akiingit tahapkuat ikayuutit akilirialgiit ihumagiyaayuq ihuaqtuq akuniraalukmut aatjikutaanut himmautinginnut pilaarutinginni angikliyuumiutinganut.

Ikkikliyuumiutinga akiingit iliurayut qakugu hivuniqmi pilaarutingit akiliuhiaakhat ihumaliuriami itqurnarutinga tahapkuat ikayuutit akilirialgiit naunairhimayut ilangani (i) uuma naunaitkutaqmi.

Naunairutinga maniliariyayunut akingit qayangnautingit ilanganut maniliqinirmut piqutit piliurhimayuq Naunaitkutami 14.d).

h) Niuviqtittinirmut amirnaqtut

Hamna Katimayiitkut tautungnaqtut maningit qayangnarningit turaaqhimayayuq uvani Naunaitkutami 14.a)-mi.

Hapkuat naunaitkutaq itqurnarutainni ihumagiyaayut qaffi taalaayut unalu qanuriliurutinga qakugu hivuniqmi ikayuutit akiliuhiaakhat pitjutinganut akiliqhimangittut pilaarutingit. Ihumagiyaayut qanuriliurutinga akiliuhiaakhat pitjutinginnit atukkangit pilaarutingit pipkaiyut angiyunik nalunaqniqmik. Tahapkuat havaktakhat titiraqhimaayut hamna ataani ilaliutihimaittut pitjutingit qakugumut hivuniqmi titittiqinirmut akingit takunnaittluuniit havavvikmi aaniarutingit.

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9. Ikayuutit akilirialgiit (iniqtirvinga)

h) Niuviqtittinirmut amirnaqtut (iniqtirvinga)

Ihumagiayut qanuriliurutinga qakugu hivuniqmi akiliuhiangit atukkangit pilaarutingit:

	2022	2021
	%	%
Atauhiqmut ukiutut	7.82	7.27
Avatqumayut 1 ukiuq uumunngalu 5 ukiut	19.47	18.81
Avatqumayut 5 ukiut uumunngalu 10 ukiut	15.96	15.96
Avatqumayut 10 ukiut	56.75	57.96
Atauttimut	100.00	100.00

i) Naunaiyaiyuq ihumagiayit unalu pitjutingit

Avatqumayutall itqurnarutainni pitjutinganik piliurhimayuq naunaipkaigiami piliq tunik pipkaitjutingit pipkairhimaittumik uqumairutingit tatjakaffukmut angikliyuumiutiyuq ikikliyuumiutingillu. Pipkaitjutauyut atuqtauyut uumanit itqurnarutinga piliurhimayut nakuutqiamit itqurnarutait pitjutinginni piyumik Katimayiingit qangaraaluknitat pipkaitjutiyut ihumagiyauniqmut nutaamutlu pipkaitjutingit talvani pipkaitjutiyut. Ihumaliurutinga akhuuqiaqtumik pingilluni tatjakaffukmut angikliyuumiutiyuq ikikliyuumiutingillu piqaqtukhaq naunairutimik tamna aatlangurninnga itqurnarutinga ihariagiyayut.

Munarhiliqiniq unalu Manikharvikhaq akilirialgiit naunaiqtitaat tatja akikhangit December 31, 2022-mi ihumagiayut qakugu hivuniqmi ikayuutit akiliuhiahhat aaniarviknut taaktiliqinirlu, akuniraalungittumik manikhangit manikharvikhaq akiliuhiahhat, tingmitjutingit akingit, ikayuutautikhangit ikayuutit aatlatlu pittaqaqtaik Aaniarviliarniqmut ikayuutikhat titiraqhimiayumi Maliganginni. Munarhiliqiniq unalu Manikharvikhaq akilirialgiit naunaiyaqtauyuq atuqhugu piiqtut pivallianikkut piyumik ilihimayayuq uuminnga "pilaarutingit avatquautatingit" pitjutinganik. Uukunatitut aturninanganik, qangaraaluknitat akiliqtauyut pilaarutingit nampat ihivriuqtauyut aaniqtunit ukiuq unalu akiliuhiangit ukiuq qun'ngiarami havaqatigiiknnigut ukunanit akiliuhiahhat qakunguraikpat tamarmiknut aaniqtunit ukiuq. Qangaraaluknitat pipkaitjutauyut, tamainni pitillugu, piliurhimayut uumannga pitinnagu aaniqtunit ukiut iliuraiyutlu aaniqtunit ukiut iniqhimangittut pigiami itqurnarutait Qakugu hivuniqmi qanuriliurutinga unalu qaffi taalauyut ilakungit ikayuutit akiliuhiahkhat.

Qakugu hivuniqmi Atuqtauyut akituyunut akilirialgiit naunaiqtitaat tatja akikhangit ihumagiayut qakugu hivuniqmi Kavamatkunnit manikhaqniiq inutquaqtuut, aippaiqtunut, angayuqqaangiqtunut aittuutit angiqtitauhimangittut December 31-mi, 2022. Hapkuat qakugu hivuniqmi Kavamatkunnit manikhaqniiq inutquaqtuut, aippaiqtunut, angayuqqaangiqtunut atuqtauyut akituyunut pitqutiqplugit tamaita pilaarutingit pipkaitjutaqliqtuq aaniqtuqarniqmit talvani piyut uumanit pitinnaguqaak December 31-mi, 2022. Itqurnarutait nampangit unalu qanuriliurutinga hapkuat qakugu hivuniqmi atuqtauyut akituyunut piliurumik piyut uumanit qangaraaluknitat piyut atuqtauyut pilaarutingit pipkaitjutiyut aaniqtunit ukiuq Katimayiinginnut. Unalu, ihumagiayut akinga tamainnut atuqtauyut pilaarutit piliurhimayuq pipkaihimapluni pilluaqhimayunit Kavamatkunnit manikhaqniiq inutquaqtuut, aippaiqtunut, angayuqqaangiqtunut aittuutit angiqtauyut pitinnagu December 31-mi, 2022.

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9. Ikayuutit akilirialgit (iniqtirvinga)

i) Naunaiyaiyuq ihumagiyyait unalu pitjutingit (iniqtirvinga)

Angiqtauhimajuq Havaguijarnikkut akilirialgit (akiliuhianun aittuutit) pidjutiqaqtut tadjamin akiit uvani December 31, 2022 tamainnun nriuktauyut hivungani manikhanun aituutit akiqtauyut, ilaayut hivunngani akiitit ihuaqhaidjutit, ataattinun kitut angiqtauhimajut uvani December 31, 2022. Angiqhimayut Kavamatkunnit manikhaqnig inutquaqtut, aippaiqtunut, angayuqqaangiqtunut akilirialgiit naunaiyaqtauyuq umani seriatim pitjutinginni atuqhutik ikikliyuumiutihimayut maniit aulatjutingit pipluni. Kavamatkunnit manikhaqnig inutquaqtut, aippaiqtunut, angayuqqaangiqtunut ikayuutit ihuarhaqhimayut atauhiqmi ukiumi January 1-nguraangat, una atauhiqmi ukiumi ihuarhainiq akingit naunaiqhimayuq Ilagiarutinik Kavamatkunnit manikhaqnig inutquaqtut, aippaiqtunut, angayuqqaangiqtunut Angikliyuumiqtuq (SPI) akingit. Tamna SPI naunaiqtauyuq piplugu tatqirhiuttinga aatlangurninnga niuvaiyit akinganik naunaitkutinik (CPI) Kaanata nutaatqanuit July-mit June-mut. Huirutit akiingit atuqtauyut naunaiyariami Qakugu hivuniqmi inuuuhingit ihumagiyyayut inuit piyut uuminnga Kavamatkunnit manikhaqnig inutquaqtut, aippaiqtunut, angayuqqaangiqtunut aittuut. Angutaukpait arnaukpatluuniit annivialu tamainnun Kavamatkunnit manikhaqnig inutquaqtut, aippaiqtunut, angayuqqaangiqtunut manikhaqtut atuqtauyut uumanit itqurnarutinga. Kavamatkunni ikayuuhiakhat akiiliqtukhat nutaaqsanut ukiuqaliqqata 19-mit 25 luuniit sikuuhqhimagumik. Ihumagilugit ilagiyauyup nutaraa, kinguvaangaluuniit akiliuhiarutikhait akiiliqtuigiaqrumik ukiuqaaqtunut 19-25 mut iliturihimaliqhimayainnit naunaitkutariblugu. Itqurnautinga qakugu hivuniqmi Kavamatkunnit manikhaqnig inutquaqtut, aippaiqtunut, angayuqqaangiqtunut akiliuhiarukhat ihariagiyuq naunaittumik itqurnarutinga piliuqtukhaq pitqutigiquplugu akingit aittuutit angikliyuumiutinganut.

Hapkuat maniliqinirmut ihumagiyyait atuqtauyut uumanit itqurnarutinga Qakugu hivuniqmi Pilaarutingit Akilirialgiit: ikikliyuumiutinga akingit – 5.50% (2021 – 5.25%), angikliyuumiutinganut akingit – i) Qakugu hivuniqmi atuqtauyut akituyunut: 5.56%-mik 2023-mi 2.00%-miklu aipaagutuaraangata (2021-mi 1.46%-mut 2022-mi, 4.50%-mik 2023-mi 2.00%-miklu aipaani ukiumi talvanga), ii-lu) Manikhaakhainik: 2.00% (2021 – 2.00%) unalu Munarhiliqinirmut ikayuutikhamik: 4.50% (2021 – 4.50%).

Hapkuat maniliurnikkut ihumagiyyajut atuqtaujut akiitit Angiqtauhimajut Havaguiqtut Akiligakhat: akighilaahqhimajut akiit – 5.50% (2021 – 5.25%), angikliyuumiutinganut akingit – 4.56% uvani 2023-mi uvvalu 2.00% talvannga (2021 – 1.46% uvani 2022, 4.50% uvani 2023-mi uvvalu 2.00% ukiumi talvannga). Tuquyut ihumagiyyayut naunaiyaqtauyuq uumanit 2010-2012 Naunaiyainiq Kaanata Inuudjuttinga Tuquyut Naunaitkutinga uuminnga 10% iliurainiq (2021 – 2010-2012 Naunaiyainiq Kaanata Inuudjuttinga Tuquyut Naunaitkutinga 10% iliurainiq).

Tamna Aaniarutiqarniq Havagviyumit ilaliutauhimayuq ublumimut, hivuani akikhainnik akiiliqtuigiaqrumik aanialiqtumut. Ublumi akiiliqtuivitugut kihimi hivuani pidjutaugumi hannahimadjatauniaqtuq havagviuvaktuni aaniqpalliayuqarumi. (hivityumik naaruhugiktiannik pivallayunik). Mikkayuq iluittuumayumit tutquumayauvaktuq, aahiitauq aaniarutiqalirniq naunaiqpiaghimalirumi ublungenanit iluittumik ihivriuqtauniaqtuq aaniarutiqalidjutayuq. Havagviyumit aaniarutiqalirniq allauyuq havagiyyumit aaniqhimaniq, aaniarutiit takunnainmata qilamik, hivityumiglu ihivriuqtauhimagumik naunaiqpiaghimalirumik havaktuq akiiliqtauvallianialihaaqtuq. Aahittauq naunaitkaluaqhuni aaniqhimaniq havagvyingmit, aanialiqliqhimayuq naunaihalimaitpaktuq havagvianit aanialirmangaat uvaluuniit ahinit aaniarutigiliqa humit piyakhaanik.

j) Akilirialgit kangirhitjutiuyut

Akhuurutaulluaqhimayut itqurnarutinga pipkaitjutininnganut tahapkuat ikayuutit akilirialgit ilakuit ikikliyuumiutinga akingit. Tamna ilakuit ikikliyuumiutinga akingit ihumagiyyayuq ikikliyuumiutinga akingit ilakunga ihumagiyyayuq angikliyuumiutinganut akingit. Ikikliyuumiqtuq uumanit ihumagiyyayuq ilakumi ikikliyuumiutinga nampanga pipkaidjutinliaqtuq uuminnga angikliyuumiqtuq uumanit havaktinga tuniyuq akinga ukununnga ikayuutit akilirialgiit mikhilaqtaqlu iluittumut manikharninngit.

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9. Ikayuutit akilirialgiit (iniqtirvinga)

j) Akilirialgiit kangirhitjutiuyut (iniqtirvinga)

Aaniarviliarniqmut ikayuutit naunaiqtitaa 20% (2021 – 20%) tahapkuat ikayuutit akilirialgiit. Angikliyuumiqtuq uumaniihumagiayuuq ilakungit aaniaqtailiniqmut angikliyuumiqtuq nampanga (qaangani ihumagiayuuq angikliyuumiutinganit nampanga) pipkaidjutinaqtaq angikliyuumiqtuq uumaniiikayuutit akilirialgiit uumununga aaniaqtailiniqmut ikayuutit ikikliyuumiqtuqlu iluittumut manikharninngit.

Angiqhimayutu Kavamatkunnit manikhaqniq inutquaqtuut, aippaiqtunut, angayuqqaangiqtunut akilirialgiit piyangit Qakugu hivuniqmi aturninnga tamainnik Kavamatkunnit manikhaqniq inutquaqtuut, aippaiqtunut, angayuqqaangiqtunut, aippanga nutaqqangitluuniit qaffinik ukiuliknik arnaukpat angutaupatluuniit. Ihuarraqhimayuuq uumanii humagiayuuq tuqtauniqmut pipkaidjutauyut angikliyuumiutinliaqtaq inuuhimmaarutininnganik uuminnga ikayuutit pipkaidjutauyut, talvuuna angikliyuumiqtuq havaktinga tuniyuq akinga ukununnga akilirialgiit uumununga angiatauhimayut Manikharvikhangit aittuutingit ikayuutit ikikliyuumiqtuq iluittumut manikharninngit.

2022	+ 1%	- 1%
+\$/- % aatlangurninnga ihumagiayuuq akiingit	\$	\$
Ilakuit ikikliyuumiutinga akingit	(35,874)	43,599
Ilakunga Aaniarviliarniqmut angikliyuumiutinganut akingit	10,449	(8,663)
2021	+ 1%	- 1%
+\$/- % aatlangurninnga ihumagiayuuq akiingit	\$	\$
Ilakuit ikikliyuumiutinga akingit	(36,465)	44,448
Ilakunga Aaniarviliarniqmut angikliyuumiutinganut akingit	12,901	(10,572)

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9. Ikayuutit akilirialgit (iniqtirvinga)

j) Akilirialgiit kangirhitjutiuyut (iniqtirvinga)

2022	+ 10%	- 10%
+/- %aatlangurninnga huiqniqmut akingit	\$	\$
Huiqniqmut akingit	(5,950)	6,583
2021	+ 10%	- 10%
+/- %aatlangurninnga huiqniqmut akingit	\$	\$
Huiqniqmut akingit	(5,958)	6,596

k) Pilaarutingit angikliyuumiutinga

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Attauttimut
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Itqurnarutait angikliyuumiutinganik pilaarutit akingit:											
Nunagivingani aaniqtunut ukiuq	41,977	35,923	39,130	43,611	51,245	53,044	61,637	52,426	68,172	67,143	
Ukiuq nungumat talvanngaanit	38,252	35,719	40,675	50,823	55,576	63,383	56,417	51,102	64,203		
Malruuk ukiut talvanngaanit	36,866	34,764	39,862	50,979	57,815	60,736	53,660	52,058			
Pingahut ukiut talvanngaanit	40,264	33,925	41,039	50,780	53,429	58,534	53,035				
Hitamat ukiut talvanngaanit	39,922	34,784	42,829	48,206	50,907	58,642					
Tallimanik ukiut talvanngaanit	39,296	36,201	41,325	47,116	54,561						
Arvinilik ukiut talvanngaanit	43,231	33,435	41,844	46,647							
Saivanik ukiut talvanngaanit	43,494	32,476	42,794								
linik ukiut talvanngaanit	42,808	35,738									
Nain ukiut talvanngaanit	42,694										
Tadja itqumarutinga uumingga kingilliqaanga nanminiqtiqarniit akiingit	42,694	35,738	42,794	46,647	54,561	58,642	53,035	52,058	64,203	67,143	517,515
Angikliyuumiutinga akilirialkhakhat	24,247	19,263	25,324	29,404	31,307	31,800	23,687	19,853	17,649	7,121	229,656
Itqurnarutauyuq uumingga hivuniqmi akingit	18,447	16,475	17,470	17,243	23,254	26,842	29,348	32,205	46,554	60,022	287,861
2012 kinguanilu tukhiqtaujut nalautaaqhugit hivunikhami akilirialkhakhat											345,208
Titiqqiqinirmut akiliqtakhat											67,038
Atuqtuangitit huli aaniarutilirinirmut pivikhaat											39,878
Naalugit											739,984
Pipkaitjutinga ikikliyuumiutinmaniliuqtut											(297,823)
Attauttimut ilitariyauyuq Naunaitkutngani Maniliqiniqmut											442,161

10. Uumajulirijit Angunahuaqtit – Kaantulaanut akilirialgit ukualu Kinguvaqtauhimayut Maniliugait

Malikhugu Kangiqhiumanirmut Angirutiqaqut Uumajulirijit Angunahuaqtinut (April 2015 Nunattiamiunut unalu April 2009-mi Nunavunmi), Katimayiingit munariniaqtaat tukhiutit akiliqtitalugit Kavamatkut titiqqiqidjuhiagut akianik, taamna ilaujuq maniliugainni Naunaitkutami Iluittumut Maniliuritinga.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

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

Ikajuutut akilirialgit ilaujunut ukununga Uumajulirijit Angunahuaqtit ilaunngittut Katimayiingita ikajuutainni akilirialgit maniqarviani. Uuma akilirialgit nauniaqtuq kavamatkunnit akiliqtaugumi qakugu ukiuni, aktutaunngittut Katimayiingita maniqautinginmut.

	December 31-mi, 2022	December 31-mi, 2021
	\$	\$
Maniqautiqariqut kaantulaanut akilirialgit Angunahuaqtinut aanniarnikkut, akiliuhiaqhaat utiqtukhaq unalu angijunut utiqittukhat tukhiutit	1,322	1,374
Maniqautiqariqut kaantulaanut akilirialgit Angunahuaqtinut angiqtaujuq utiqittukhat	9,201	9,307
Kaantulaanut akilirialgit	10,523	10,681
Kinguvaqtauhimayut maniliugait	2,210	2,243
Tamaat Angnahaqtit ilaujut akilirialgit	12,733	12,924

Katimayiingit ilitarjaat maniqautit pijangit Kavamatkunnit Angunahuaqtit tukhiutainut imaatut Kaantulaanut akilirialgit, unalu maniqautit pijangit Kavamatkunnit titiqiqidjuhiagut akiunik imaatut Kinguvaqtauhimayut Maniliugait. Kaantulaanut akilirialgit naammagijaujuq uumunga maniqautiqariqut Angunahuaqtit tukhiutait akiliqtaupata. Kinguvaqtauhimayut Maniliugait ilihimajaujuq maniliugait qakugunguraaluk Katimayiingit naammagikpadjuq havauhiit pijakhait ataani angirutita.

Amigaitqijat tamainnit Angunahuaqtit ilaujut akilirialgit angirutauniaqtuq avatqimajuni 12 tatqiqhiutit Naunaitkutingit Maniliqiniqmut ubluani.

11. Akituyut atan'nguyat unalu tutquumayait

a) Akituyut atan'nguyat unalu tutquumayait

Angirutiplugu Ilangani 83 tamainnik Maligangit, tamna Kavamaliqiniq Katimayiit munariyakhaa angiqlugit aulapkaitsutimut akituyutlu manit Katimayiingit, angiqlugit ihivriuqhimayut akiingit atan'nguyamut ikayuutingitlu havaktinut, naunairiamti ihuatqiaq munariningga Havaktiita Munaridjutaita Kiinauyakhait. Tikiutinnahuarutaa Kavamaliqiniq Katimayiingit naunairiamti maniliqiniingga ikayuutingit Katimayiingit, pihimatilluni ihuarningga ihivriuqhimayut akiingit unalu ikayuutit aaniqtauyunut havaktunut.

Katimayiingit pihimayait pingahuuyut tutquumavingit iluani Havaktiita Munaridjutaita Kiinauyakhait. Tamaita hapkuat tutquumayait piliruhimayut ukunannga Kavamaliqiniq Katimayiingit, piittutlu hilataanit kikliqarhimannngittut.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

11. Akituyut atan'nguyat unalu tutquumayait (iniqtirvinga)

a) Akituyut atan'nguyat unalu tutquumayait (iniqtirvinga)

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

Katimayiingit ihumagiayit manikharvikhaqtuq ittuq Ataattimut piqutit avvakhimayuq Ataattimut akilirialgiit. Una Manikharvikhaqtuq Pitjutinga (unaluuniit ilakuit piqutit) naunaiqtitaa nutaat manikharvikhaq qanuritaakhaanik Havaktiita Munaridjutaita Kiinauyakhait. Taapkuat Kavamaliqiniq Katimayiita hivituyumik piyumatut kiinauyaqaqtitaunginarlutik tuniyuavaktunut nalaumayumik 125% nguyumik, ilaliutaulunilu tutquumayut kiinauyaqarviuyut.

December 31, 2022-mi, Manikharvikhaqtuq Pitjutinga 104% (2021 – 114%). Ihariagiayauyuq amigairyuumiqtuq ihuarhigami maniktarninnga qanurittaakhaanik qanuriilurninnga pilihaaliquaq 2020-mi naunairhimayuq (b) hamna ataani pihimayuq manikvikhanganik qanurittaakhaanik mikhimahimmaaqtuq tikinnahuaqtamiknut akinganut.

Tamna Kavamaliqiniq Katimayiingit munariyait akituyut munariplugit tamaita maniliurutikhat akingitlu maniliqinikkut unalu maniliqinirmut naunaipkaitjutikkut, piliurhugulu ihivriuqhmayut akiingit unalu piqutit maligangit pihimayait manikharvikhaqtuq qanurittaakhaanik Katimayiingit naunairiamilu pittaarninnga munarigiami aaniqtunut havaktiit.

b) Aulapkaitjutimut tutquumayait

Tamna aulapkaitjutimut tutquumayait piliurhimayuq hapumminga Katimayiingit amaniliuqtutst nakuungittut angikliyuumiutiuyuq ikikliyuumiutingillu pilaarutinginni akingit piqtingitlu qanuritaakhaanik.

Nalaumanahaqpagaat auladjutinga 20%-mik, atauttimut 2022-mi \$94,921 (2021 – \$92,406). Ikiglilaataugumi taapkuat Katimayiingit akikhait naunairiiqhimayut matuyaugumik 5%-mit:

- 105% ataaniulirumi atauhirmik akikhaanik naunaiqhiniaqtut 15 nik ukiunut angiglilaarutigiyakhaanik ihuaqhiniaqtut auladjutikhamingnut.
- 95% ataaniulirumi atauhirmik akikhaanik naunaiqhiniaqtut 10 nik ukiunut angiglilaarutigiyakhaanik ihuaqhiniaqtut auladjutikhamingnut.

Ihumaliurutigyauniaqtuq atauhirmik akikhaatigut Timiuyup akingit ikiglilaarumik 95% ataanut tapkunani 15-ni ukiuni, taamna hannaqhimiayuqtut 105% nalaumayuq atuqtauniaqtuq 10-nik ukiunut akiliqtufaaruitigiyakhaanik.

Ikiglilaataugumi taapkuat Timingata akikhait naunairiiqhimayut matuyaugumik 5%mit aniguutigumik 135% mik malrungnut ukiunut ihuaqidjutikhaanik atahiutqurlugu atuqtauniaqtuq Kavamaliqiniq Katimayiinnt utiffaaqublugu 135% mut. Una ihuaqidjutikhaa kigliqaqtuq 100% mik taffumanga ukiup nainaiqhimiayaannut kiinauyaqarvigiayainnut tuglianut ukiup aulainnarninganut.

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

11. Akituyut atan'nguyat unalu tutquumayait (iniqtirvinga)

c) Piqutit akituyut himmautingit tutquumayut

Una tutquumayait pipkaitjutigiya amihuni-ukiq ihumaliurutning atuqtauyuq tutquumagiami manikhavikhat niuviriamii Nanminiriyait hanalrutingitlu unalu nalunaqtut piqutit. Kiinauyait hannaqhimiayut ukiuq tamaat tuniyauvaktut Kavamaliqiniq Katimayiinnit atauhiaqhugu akiliqtuutinga.

d) Ayurhautiqaliqpiarumi tutquumayut

Ayurhautiqaliqpiarumi tutquumayut auladjutikhait piliuqhimayuq Katimayiinginnut ikayuutikhaanik qayangnakkuurutiyuqarumi. Katimayiingit piliurhimayut ihuaqtut pitjuttingit ihumaliuriami aaniqtunit qanuriliurutingitluuniit piyaa qanurittaakhaanik qayangnaqtunik pilaarutit. Nalaunnahuarutaata qayangnakutup kiinauyakhait auladjutikhait ihuaqhihimayuq 5% tamainnut 2022-mi – \$23,730 (2021 – \$23,094). Kiinauyait nuuttautaaqtut auladjutauyumit taapkununga aviktuqhimayamingnut ihariagiyaugumik qayangnakkuurutauyumik aulatillugit ikiglilaacqpallaahimangitkumik 5% tamainnit. Qayangnaqtuq kiinauyakhait aviktuqhimayut atpaqpallaarumi 4% mit tamainnit akiliqtuqtukhanik, ilitariayayumik akikhaanik atauhirmik angiglilaarutikhaanik ukiunut 15-nut illirinyauniaqtuq.

12. Iniqniaqhimayat

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

	\$
2023	6,307
2024	3,812
2025	1,345
2026	798
2027	581
Kinguanilu	-
Atauttimut	12,843

Tamaita kanturaktauuyut atuqtauvaknighanut nutaanit piyauni hanguvalliani ayyikkutaqpianguniqhat atuqtauvaknighat kivgaqtutit ihuaqhihimani angigutaunit.

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

13. Qilamiuqtuininnga

Ilaani qanuriliurutinginni, ataani tamarmik tamna *Havaktinut Havalimaiqqata Nalliqtarvik Maligaq* ukuununnga Nunatsiami Nunavunmilu, Katimaiingit ihumagiyaayut ilauyt qanuriliurutigiyauyuq pitqutiqiquplugu uuktuqtuq ayurhautipkaidjuttingal. Maninngit talvani akiliuhiangit quiliriyaa akinga ukuununnga qanuriliurutingit, ukuatu titiqqiqinngananut qakugulu ikayuutit pilaarutingit, akiliqtauyuq havaktumut nutaqqanginnulluuniit. Maniit piyangit pingahunit ilauyunit naunaiyaqhimayut ukungani pitillugu akiliuhiangi pitillugu. Tunidjuttinga piliuqhimangittut uumanit ikayuutit akilirialgiit hivuniqmi pingahuuyut ilauyt piyangit pikmat ilauyunut qanuriliurutinganik.

Katimayiingit aulatjuhiit ahiinmata, aallattauq apiqhuiyikkuuqtughat huli. Uqauhiigut atannguyait, hapkua iniqtaghat ikpingnalaittut Kamissinkut maniktuqtainik aulapkainiqmut.

14. Maningnut amirnaqtunik munaqtut

Kavamaliqiniq Katimayiit munaqtuyut ihivriuqhiniqmiq angiqhiniqmiq Katimayiitkut manighaliurutainut maligaghainit parnaiyaqtainullu. Manighiurnikkut maligaghaliuqtat parnaiyaqtaillu naunaitkutauayut aallatqijingnik manighiurvighanik Kamissin-kut niuvirumaniaqtait qanuqlu kamissin taapkua iniqniaqhimayait munaqniaqtaillu manighiutit. Kamissin taapkua munaqhivaktut amirnaqniatunik manighiurutainik aulapkaittiqhugit havauhiit aallatqijingnik havaaqaqhutik havaqatigiplugit atannguyait aallanik havauhilingnik uqauhilingniklu. Taimaa, manighiurutighat tigummiyauvaktut niuviqtittiniqmiq nakuuhivalliagaangat manighiurniqmut. Katimayiingit taapkua qakugunnguraangat ihivriuqhivaktut qanurininganiit manighiutait manighiurahuat ahiihannavait naunaitkutiqariiqhimaplutik.

Katimayiingit taapkua amirnaqtut manighiutinut taapkua ilihimayaghait aturaangamik maniit:

- Niuviqtittinirmut amirnaqtut
- Atukkiqtaghanut amirnaqtut
- Niuviqtittinirmut amirnaqtut
- Tutquumaniqmut aklittiqtanut amirnaqtut
- Nanminirnik nunanut amirnaqtut
- Ahinirmiutat maniinut amirnaqtut

Katimayiingit taapkua amirnaqhivalliavaktut manighiurutinit, imaalu ahinik maniutainut akiliqtaghainullu. Hapkua kinguani titiqqat naunaitkutauayut Katimayiingit amiriyaghainik tamangnut titiraghimayunut amiriyaghait inirumayaninullu Kamissinngup, maligaghaliugainut havauhiinullu ilittuqhituyaami munaqhiyaamilu amirnautainik.

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtut munaqtut (iniqtirvinga)

a) Niuviqtittinirmut amirnaqtut

Niuviqtittinirmut amirnaqtut amiriaghait Katimayiingit taapkua ayuqhautiginiaqtait iniqniqhimayainut maniqarniqmullu. Niuviqtittinirmut amirnaqtut amirnaqpallaannngittut. Kamissin taapkua aulapkaivaktut iliuraqtauyut hivikkittuniklu manighiutghanik manighiugainit akiliqhivaghutik. December 31, 2022-mi, maniit \$26,597 ilagiyangaluuniit 1.76 naittumik piluni akiliriaqaqtun (2021 – \$27,957 unaluuniit 1.95).

	December 31-mi, 2022	December 31-mi, 2021
	Atauhq ukiuq naahimaikumilu	Atauhq ukiuq naahimaikumilu
	\$	\$
Akilirialliit, nautiqhimayutaatlatlu akilirialgiit	3,797	3,747
Akiliuhiahangit ukuatlu akikhangit akiliqtukhat	3,323	3,408
Itqurhimayut maniit utiqtafaatauyut	7,318	6,508
Kaantulaanut akilirialgit	690	663
Atauttimut	15,128	14,326

b) Atukkiqtaghanut amirnaqtut

Atukkiqtaghanut amirnaqtut manighiutinut nuivalliavaktut taamna niuviqtuq ahilluuniit niuviqtipiniaqhimayainik iniqhiyuitkaangamik. Tamna kiklinga naunaipkainiq naunaipkaigiami Qayangnairutingit naunaiqtauyuq qaffi taalauyunit ukununnga kiinauyanik piqutit tuniayuq naunaitkutingani maniliqiniqmut.

Munarigiami una qayangnautinga, Katimayiingit maniliuqtumi maliktakhangit ihariagiyuq 90% amihunikluuniit niuvrutinginnut akinganik naittumik piyuq maniliuqtamiknik piqaqtuq mikitqiamik manikmut naunaiyainiq uuminnga R-1 (mikitqiayuq) aadjikutariyaaluuniit 90% amihumikluuniit aadlanik ihuarqhimayuq manikhaq maniliuqtamiknik piqaqtuq mikitqiayuymik manikmut naunaiyainiq uuminnga A- aadjikutariyaanikluuniit. Unalu maliganganut, ihumagiuplugu maniliuqtamiknik amihunit maniktautigiyainnik, Katimayiingit maniliuqtumi maliganga pipkajjutigiya hunavaluit uumannga maniliuqtumi atan'nguyangit pitquyainnik munariyait amihunit maniktautigiyainnik piniaqtuq uumannga maniliuqtumi maligaq. Tamna maniliuqtumi atan'nguyangit pitquyayuq uumannga ihuarqhimayuq manikhaq amihunit maniktautigiyainnik naunaiqtaa maningenik akinganik uuminnga A-mit aadjikutariyaanikluuniit. Illikuuqtuq havauhiqattiaraghait uuktuqtit ihumaliuqpaktut hapkua mighaagut. Katimayiingit munaqhvaktuq atukkiutinut qayangnaqtunik kiinauyait atuqhugit kiinauyaillu adjigiyainnut qanuqtuurutigibluit ayungittunut qulvahiktumiglu ilitarnaqtut kiinauyaliqiyiit.

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

b) Atukkiqtaghanut amirnaqtut (iniqtirvinga)

Katimayiingit taamna amiriyughat atukkilaarutinik ihuinaarutinik aallanut manighaqtahait qauyihaqtanullu manighaqtahait amiriyaavaktut havaktinit akiliqtaghallu utiqtitauyughat niuviqti akiliqhilaitkumi Kamissinmut. Anginiqhaq amirnaqtut atukkilaarutinut \$10,680 taalauyuq (2021 – \$6,865). Aulapkaiaami amirnaqtunik atukanik qutangnaitjutilgit kinguinnirumik naunaiqhitivianit uplanit. Naallugit ilittuqhitiyayut titiqqanit naunaitkutanit ihuaqhaqtuaaqtut qutangnaitjutilgit inirriqhimaplugit. Aallait manighautit qaittiyaghah qauyihaqtanullu manighait ihumagivagait ihuinaarutiqaqniarahugiplugit tamaita atautikkut iniqhugit kinguvaraangamik ilittuqhitiqarumiklu niuviqti ihuinaaqhimagumi. Tapkuat Kamisan ihumagiqaqhiutini tapkuat kivgaqtugat akiliqtuqni atuqpakhiman, tapkuat atugait pilaqni tatalyu maniliugutit avatigiayi tapkuat kivgaqtugat aulani naunaiqaqni pihimaitsit. Katimayiingit taapkua ilitturiyut qutangnaitjutinik naunaqtunut atukkilaactunut munaqtuyut ihumagumik taimaa naatkutigiingnia ikitqiayugumik maningnit qaittiyaghah huli. Tamangnik nakuunngittut atukkat akiliqtagharivagait titraliqiyit hunanullu akiliqtaghanut.

Katimayiingit taapkua ukpirihukput amirnaqtunik ahinit manighautainit qauyihaqtanullu manighautait akihaqtuqtaugumi hapkunanngat:

- Havakviit hiamititauvaktut qaffinut hannavingnut, kavamatkunnillu amigaivyaghutik.
- December 31-mi, 2022, amigaitqiyait manighat qaittiyaghah qauyihaqtanullu qaittiyaghah naahimaitpata pingahut tatqiqhiutit (< 90 ublunik). Taapkua Katimayiingit qutangnaitjutighanik hivuanit piyumayuittut ahinkluunit havakvingnit niuviqtiillu utiqtitaghainik.
- Katimayiingit hapkua hakugingnilgit ihuaqhaitjutilgillu akiliqhiquitjutinik.

Ahiit Katimayiingit manighautait qauyihaqtanullu manighautit ihivriuqtauvaghutik ilittuqhitinik qiniqhetik ihuinaariaghainik ukuuq tamaat.

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

b) Atukkiqtaghanut amirnaqtut (iniqtirvinga)

Takuniaqtat ikpat naunaiqhautit Katimayiingit atajumik manikhat maniit tutquumajut malikhugit naunaijautingit:

2022	AAA \$	AA \$	A \$	BBB ikitqiangalu \$	Naunairhimangittuq \$
Atayumik manikhat – nalialiutit maningujaujuq tutquumajut uvvalu nanminiqaqtut atukkat	35,002	27,322	62,245	70,769	9,941
Atayumik manikhat – <u>igluliqinianut manikhat</u>	333	976	-	153	452
<u>Atauttimut</u>	<u>35,335</u>	<u>28,298</u>	<u>62,245</u>	<u>70,922</u>	<u>10,393</u>
Qanuraaluunia tamaat Ihuaqtat akiliuhiaikhat atayumik manikhat	17%	14%	30%	34%	5%

2021	AAA \$	AA \$	A \$	BBB ikitqiangalu \$	Naunairhimangittuq \$
Atayumik manikhat – nalialiutit maningujaujuq tutquumajut	51,242	32,114	55,899	60,086	304
Atayumik manikhat – <u>igluliqinianut manikhat</u>	332	972	-	152	450
<u>Atauttimut</u>	<u>51,574</u>	<u>33,086</u>	<u>55,899</u>	<u>60,238</u>	<u>754</u>
Qanuraaluunia tamaat Ihuaqtat akiliuhiaikhat atayumik manikhat	26%	15%	28%	30%	1%

Katimayiingit piyuq manikmut qayangnautinga iglup akikhanganut niuvrutingillu angirutauyut nanminiqaqtut Igup Akikhanganit. December 31-mi, 2022 Katimayiingit piqaqtut \$2,044 (2021 – \$2,211) munariayumik iglup akikhanganik niuvrutingillu angirutauyut unalu \$19,104 (2021 – \$20,659) munariyaungittuni iglup akikhanginnik. Tuniyauyuq qayarnarninnga hapkuat maniliuqtamiknik akhuurutaungittut 2022-mi (2021 – akhuurutaungittuq).

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Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

c) Niuviqtittinirmut amirnaqtut

Maniliurahuarutikhait qayangningit qayaguyauyuq naammagiyamingnit akiliakhait uuminngaluuniit hivunkhanut maningit atuqhimagyangit haffumanit Katimayiitkut maniliqinirnut Ingilrutingit aallannguqtilaaqtut hivunngani akiliakhait aallannguqtipakkamik. Kamissin taapkua manighiuqpaktut niuviqtittiyit iniriiqhimayainut manighautinut nanminiinillu manighiurutinik nunaptingnit ahinullu niuviqtaqtunit nanminiqaqtunillu manighiurutin. Niuviqtittinirmut amirnaqtut munaqtavuktut aallatqiinqiniit nanminiit aallatqiikkamik nunalu aallaugami nutqautiqaqhutik atauttimit namminirmut 5%-mut mikitiyaaluuniit akighaigut manighiutainit. Taamna atauhiq piinnarialiutigivagait 5%-mik ikitqiyaanikluuniit manighiutinut Nanminiqaqtunut Nunanik tutquumavianit, Bentall Kennedy-kut Nunattiaravait Kanatami Nanminiuut Tutquumaviat, 15.68%-ngupluni (2021 – 14.71%) naallugit tutquumavingnit. Una manik aalangayuq hapkunanga nunatigut nayugait uvalu maniliungiikkut qanuginiit. 2022-mi kiinayait atadjutiqtaqtut hitamanut avikturviinut Kanadaup iluani: 49% Ontario-mi, 26% British Columbia-mi, 13% Alberta-mi, 12% tauq Quebec-mi. Qanurittut tamayangit pipkaidjutihimayuq manikmit naunaiyaqtaaqtut niuvrutigiyakhamik (15%), havakvinga (21%), tuniqhainiq hirluangalu (39%), amihut ilangit iglunigut (20%)aadlatlu (5%). Kavamaliqiniq Katimayiit lihimayut hapkuningga manighiurutinut maligaghaliuqhimayainut.

Katimayiingit manighiutighat piyumayait nanminiutaillu avugiighutik akighaitigut upluani December 31-mi, 2022 hammauvut:

	Piyumayait		
	Anginiqhat	Mikiniqhat	Pihimayait
	%	%	%
Ihuarhaqhimayut maniliurutinga akiliuhiarutikhait unalu nalialiutit maninguajuq tutquumajut	62.00	27.00	39.16
Kaanatamiutat nanminiqaqtiit kiinauyaqarniriyangit	17.00	7.00	12.87
Nanminiuut Nunait	20.00	10.00	15.68
Amialikami nanminiqaqtiit kiinauyaqarniriyangit	9.00	-	6.29
Nunaryuaptikni nanminiqaqtiit kiinauyaqarniriyangit	27.00	17.00	19.76
Igluhitikhanut	10.00	-	5.11
Maniit manikhatalu aatjikutariyangit	5.00	-	1.13

Himmiinnarialgit nanminighat qayangnaqtut niuviqtittinirmut manighiutin. Himmiinnarialgit nanminiuut titiraqhimagamik niuviqtittiyaghatut, aallannguqtaqtut akighaigut niuviqtaqtunit mihingnautiqaqtut maniliugainit nanmiita akighalluangagut. Hapkuu naunaitkutat mihiyainik qauyihauteayut iittuqhitigiplugit aktuqtaugaangat aallannguqtaqtut, nanminiuut qanurittaaghaiut, akighalluangigullu tamangnik nanminiuut, naallugu aajjikkutaat ahiakkuurniq nanminiuup ihumagliugit niuviqtaqtit manighiurutait.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtut munaqtut (iniqtirvinga)

c) Niuviqtittinirmut amirnaqtut (iniqtirvinga)

Naunaitkutat	Makpiraqnut naunaitkutat	Ilittuqhitit December 31-mi, 2022	Aallannguqtiqtitut atauhirmik ahiakkurutinik %	Aallannguqtiquqlugu aulattiaqtunik manighautit 2022-mi \$
Kaanatamiutat nanminiqaqtuit kiinauyaqarniriyangit	TSX 300	58,132	12.84	7,464
Hilarjuami nanminirijaujut	MSCI EAFE	89,230	11.50	10,261

d) Tutquumaniqmut akliittiqtanut amirnaqtut

Manighait tutquumayanit amirnauitt akighaigut maningniklu hangutjutaukpat manighiurutinit aallannguqtaqniaq aallannguqtaqqat maniliukkat tutquumayainit. Katimayiingit taapkuia amirnaqtunut amiqhiyughat manighiurnikkut manighiutailluanit iniriiqhimayunit manighiurutainit. Aallannguqtatut manighiuqtanit tutquumayanit mihinggaqhvaktut akighainik iniriiqhimayut manighiutainik, ahikkuuqttilugit manighiuqtit piyumallaqtait nanminitigut. Manik akiliqyauyuq atukkiqtamiknut akinga qayangnautinga ikikliyuumirhimayuq akhuraaluk munariplugu pitillugu una ihuarhaqhimayuq manikhaq maniliuqtamiknik.

Hapkua naunaitkutit ilittuqhitit qayangnautinik qauyhautainit mihingnautinit 1.00%-nik aallanngurumik tutquumayainit manighautainit December 31-nutillugu aallannguqtaqqat piniarahugiyainit tunngavianit tamaat ahiillu aallannguqtatut aulayuittut.

Aallannguqtatut manighautit tutquumavingnit akighait	Ingilratjuhiit manighaqtanit akighainut %	Aallannguqtiquqlugu aulattiaqtunik manighautit 2022-mi \$
	+1.00	7,188
Aallannguqtatut manighautit tutquumavingnit akighait	Ingilratjuhiit manighaqtanit akighainut %	Aallannguqtiquqlugu aulattiaqtunik manighautit 2021-mi \$

Aallannguqtatut manighautit tutquumavingnit akighait +1.00 14,870

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtut munaqtut (iniqtirvinga)

e) Nanminirnik nunanut amirnaqtut

Nanminirnik nunanut amirnaqtut aallannguraangat nanminiit akighait ihumagivagait nunallaap niuvipaauhit inuinngaaqtullu. Nanminirnik nunanut amirnaqtut munaqtavuktut hangutitaqhugit aallatqiingnut nanminirnik nunaniklu. Mihingnarluaqutut niuviqtiitnirmut nunallaaplu iniagut mighivaalliqpaktut nanminiit hangutitaqhugit aimavilingnut, niuviqvilingnut, hannahalingnut, hanayauhimmaaqtullu niuviqviit.

Hapkua naunaitkutat ilittuqhautauuyut mihingnautainit aallannguqtaqtup aallatqijhutik manighiutait nanminirnit nunanit ukiuq nunngutaanit December 31-mi. Hapkua aallannguutit maniliugainut iliqahtutihimayut aallannguutait akighainik 9.33%-mik (2021 – 9.40%), talvanngat, 10-nik ukiunik aularaaqhutik, atauhiugaluaq aallatqiingga aallannguqtaqtumit.

	Ilittuqhikit December 31-mi, 2022	Aallannguqtigtut \$	Aallannguqtiglugu aulattiaqtunik manighautit 2022-mi \$
Naunaitkutat			
Nanminiit Nunait	70,803	+9.33%	6,606
	Ilittuqhikit December 31-mi, 2021	Aallannguqtigtut \$	Aallannguqtiglugu aulattiaqtunik manighautit 2021-mi \$
Naunaitkutat			
Nanminiit Nunait	70,878	+9.40	6,663

f) Maniit qayarnarninnga

Maniit qayarnarninnga ittuq qayarnarninnga akinga maniliqinirmut piqutin unalu maniit akiliriaqaqtun tikkuaqtauhimayut nunat ungahiktunit maningit aadlangurniaqtuqaadlangurninanganit nanminiriyanginnik himmautingit akinga ihuaqtumit Kaantaup maninnganit. Katimayiingit hapkua manighiutighalgit ahiniqmiutat manighautaitut talvuuna amiqhiyughat ihunaarutinik. Ihivriuqhiyaami amirnautainik, manighiuqtunut atannguyait piinnariaqaqtut aallanngayunut kaantulaanik, himmiqhiniaqturiyut malrungnik aallanik maniutinik kinguanit uplumit iniriiqhimayumit angiqhimayaigut akighaigut kaantulaaktigamik, talvuuna maningnik atuinnarialgit maniutaigut nunap. Piqaqtuq \$6,209 hivumut ahinit nunanit himmautinga kaantrangit atugaqaqtut December 31, 2022-mi (2021 – \$5,260). Hapkut kaantrangit aadjikutariyait ahinit nunanit himmautinga naunaittuq uuminnga ihuarhaqhimayuq manikhaq maniliuqtamiknik.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

f) Maniit qayarnarninnga (iniqtirvinga)

Atauttimut maingit maniliuqtamiknik, ihuaqtumik akinga, takunnarutigiyuq uumunnga maniit qayarnarninnga hamma:

Ahiniqmiut nunautaat	Atauttimut maniliuqtamiknik Nalaumayumik aktitutitlangatigut 2022	Atauttimut maniliuqtamiknik Nalaumayumik aktitutitlangatigut 2021
	\$	\$
Amialikami	109,341	103,081
Europe-mi	9,299	10,807
Japan-mi	4,502	5,613
United Kingdom-mi	6,711	4,910
Switzerland-mi	2,832	4,226
Hong Kong-mi	1,155	1,509
Denmark-mi	700	1,640
Sweden-mi	488	1,215
Australia-mi	1,075	697
Korea-mi	341	466
Singapore-mi	597	489
Norway-mi	426	104
Israel-mi	157	225
New Zealand-mi	22	55
Sweden-mi	-	37
Brazil-mi	35	-
India-mi	288	343
Atauttimut	137,969	135,417

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

14. Maningnut amirnaqtunik munaqtut (iniqtirvinga)

f) Maniit qayarnarninnga (iniqtirvinga)

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

	Ilittuqhitit December 31-mi, 2022 \$	Aallannguqtigtut %	Aallannguqtiglugu aulattiaqtunik manighautit 2022-mi \$
Amialikami	109,341	+10.00	(10,934)
Europe-mi	9,299	+10.00	(930)
Japan-mi	4,502	+10.00	(450)
United Kingdom-mi	6,711	+10.00	(671)
Switzerland-mi	2,832	+10.00	(283)

	Ilittuqhitit December 31-mi, 2021 \$	Aallannguqtigtut %	Aallannguqtiglugu aulattiaqtunik manighautit 2021-mi \$
Amialikami	103,081	+10.00	(10,308)
Europe-mi	10,807	+10.00	(1,081)
Japan-mi	5,613	+10.00	(561)
United Kingdom-mi	4,910	+10.00	(491)
Switzerland-mi	4,226	+10.00	(423)

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

15. Titiqqiqinirmut tamainnutlu maniit atuqtanginnik

	Ukiumut nunguttuq December 31-mi, 2022	Ukiumut nunguttuq December 31-mi, 2021
	\$	\$
Akighainut havaktit, manighaillu	17,831	18,942
Ayuittiaqtut ikayuutinik	5,255	4,819
Havakviit avvaat ikayuutinut	4,335	3,843
Mikhilaahimayut uumunnga Atuinnariaqaqtuq piqtinginnik	1,627	1,430
Akiliffaarniq unalu mikhilaahimayut	1,100	1,174
Havakvingnik ahuiqqayaqtut aulapkaiyillu	939	889
Manighait ahinut katimaqatigiingnut	1,577	775
Uqaqatigiikniq	739	756
Havakvingnik ikayuqtit ingilrutillu	747	641
Havakvingnik ighivaviit ingilrutillu (angiyuunngittut)	481	506
Ilittuqhitiniq naunaiqhitiniqlu inungnik	282	314
Tingmiyuq	654	236
Kinnguiyut nanminirnik tuniqhaiyunit	3	-
Manik akiliqyauyuq atukkiqtamiknut akiliutiit uumunnga atuqtatannik akilirialgiit	154	186
Atukkat ihuittut akiliqtaghat	(88)	(169)
Ilihainiq hanavallianiqlu	188	165
Aittuutit	85	81
Havakvingnik atuqniquut akiliqtaghat	105	84
Akiliqtaghat aulapkainahuarutillu	70	71
Havaktighaqhiurniq	61	91
Utqittifaaqtait	(735)	(564)
	35,410	34,270
Ikikliutihimayuq: Tunihiniq tukhiutauyunut munaqhiyiit – ukiq atuqtauyumut aaniqhimayunut (Naunaitkutami 9.b)	(2,507)	(2,620)
Ikikliutihimayuq: Tunihiniq tukhiutauyunut munaqhiyiit – ukiut hivuani aaniqhimayunut (Naunaitkutami 9.b)	(12,862)	(10,658)
Atauttimut	<u>20,041</u>	<u>20,992</u>

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

15. Titiqqiqinirmut tamainnutlu maniit atuqtanginnik (iniqtirvinga)

Naunaittuq tamaita havaktut Katimayiinginnut akiliqtauyut pipkaidjutiyumik naunaittumik ikayuutikhambut ihumaliurut piliurhimayuq maligatigut ikayuqtauyuq Kaanatap Kavamanganit. Ikayuutikhambut ihariagiyauyuq tamarmiknit havaktinginnit unalu Katimayiingit. Atan'nguyaq Kiinauyaliqutingit Katimayiit Kaanatami piluqtaa ihariagiyauyuq atan'nguyaq aittuutit piyuq amigaittunit havaktut ihariagiyauyut aittuut. Atauttimut aittuutingit uuminnga \$1,811 (2021 – \$1,795) ilitariyauyut maniit atuqtamiknik nutaami ukiumi.

WSCC tunijuq manikharniq ukunuuna Havaktut Akiliuhiarutikhanginnut Maligaq aallallu angirutingit hamma:

	2022 \$
Havaktit Unniqtuiyat	355
Havaktut Naalaktut	284
Ikayuqtigiiit	938
Atauttimut	1,577

16. Hunanullu maningnik atuqtut

Katimayiingit havaqatigivagait tamangnik havakviit taapkualu aviktuqhimayumi inungnik ikayuqtit Kavamanit Nunatsiami Nunavunmilu. Katimayiingit taapkua maniktuitgivagait hapkua havakviit havauhiqaqhutik. Naunaitkutat hapkua naunaitkutauyut Katimayiitkut maniktuitainik:

Amiakkuit tuniayuyughat ilauyunit qauyihaqtauhimayullu qaittiyaghah ahiillu qaittiyaghah:

	December 31-mi, 2022 \$	December 31-mi, 2021 \$
Nunavut Kavamanga	531	230
Aviktuqhimayumi inungnik ikayuqtit	160	97
Kavamatkut Nunatsiami	1,338	848
Atauttimut	2,029	1,175

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiumut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

16. Hunanullu maningnik atuqtut (iniqtirvinga)

Amiakkuit akiliqtaghat ilauyunut akiliqtaghanut iliqahtihimayut, aklittiqhimayullu ahiilu akiliqtaghat qauyihaqtaghanullu utiqtitaulaat:

	December 31-mi, 2022	December 31-mi, 2021
	\$	\$
Kavamatkut Nunatsiami	638	186
Aviktuqhimayumi inungnik ikayuqtit	112	748
Nunavut Kavamanga	336	189
Atauttimut	1,086	1,123

Itqurhimayut manighat, akighait illituriyauvaktut havauhiit atuqhugit ahinut havaanut, ilauyunit ukiumut nunnutaanit December 31-mi:

	December 31-mi, 2022	December 31-mi, 2021
	\$	\$
Kavamatkut Nunatsiami	10,295	9,924
Aviktuqhimayumi inungnik ikayuqtit	3,345	2,891
Nunavut Kavamanga	8,505	8,259
Atauttimut	22,145	21,074

Akiliqtaghat ilauyunit ukiumut nunnutaanit December 31:

	Ukiumut nunguttuq December 31-mi, 2022	Ukiumut nunguttuq December 31-mi, 2021
	\$	\$
Aviktuqhimayumi inungnik ikayuqtit	422	954
Kavamatkut Nunatsiami	2,576	2,678
Nunavut Kavamanga	522	480
Atauttimut	3,520	4,112

Naunaitkutat Ukuununngaa Maniliqinirmut Naunaitkutat

Ukiumut nunguttuaq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

16. Hunanullu maningnik atuqtut (iniqtirvinga)

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

Ikayuqtuiniq atannguyanik havaktilluanik

	Ukiumut nunguttuaq December 31-mi, 2022	Ukiumut nunguttuaq December 31-mi, 2021
	\$	\$
Manikharvikhaq	1,439	1,794
Havaktinnani ikayuutit – mikhilaqtuq akiliriaqaqtangani	(117)	(213)
Atan'nguyap maniktakhaviliqtakhanganik havaguiqpiarumi ihumaliurut aittuutingit	253	214
Naallugit ikayuutit akiliqtauhimayut atannguyanut havaktilluanut	1,575	1,795

Maningit naunairhimayuq naunaitkutangani maninguyut ilitariyayuq manik atuqtamiknik naunaipkaininngani piyuq atan'nguyalluamut havaktinga, piqaqtuq ilauyt Kavamaliqiniq Katimayiingit, Atan'nguyanga, Atan'nguyap tuglia Tukimuaqtuyullu.

17. Nalaumayumik akitutitlangatigut naunaiyainiq

Una Katimayiitkut maniliqinirnut ingilrutikhaat ilittuuvluni malikhugu naammagiyaanit manikhaat puqtuhimayuq tukiqaqhuni uvani Naunaitkutami 2.b) malikhimayangit:

	Naunaitkutinga 1	Naunaitkutinga 2	Naunaitkutinga 3	December 31-mi, 2022
	\$	\$	\$	\$
Maniliqtit kititauyut ihuaqtukkut akighaigtut:				
Nanminiqaqtiiit kiinayaqarniriyangit	145,858	1,485	19	147,362
Nalialutit maninguajaujuq tutquumajut	1,449	159,149	-	160,598
Nanminiuut atugait	653	27,988	16,040	44,681
Nanminiit Nunait	-	70,804	-	70,804
Igluhitikhanut	-	23,062	-	23,062
Atauttimut	147,960	282,488	16,059	446,507

Naunaitkutat Ukuununngaa Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

17. Nalaumayumik akitutitlangatigut naunaiyainiq (iniqtirvinga)

Naunaitkutinga 1 uvvalu Naunaitkutinga 2 Ihuaqhaqhimajut Manikhaat uvvalu Adjikiungnikkut manngit piqutit niuvaadjutajutuvani 2022mi maniliqinirmun niuvingnirmun Nanminikkut atukkarnun manngit kitut Naunaitkutinga 3 piqutit, uvvalu hapkua piqaqtut angijumik akiliqhinikkut.

Naunaitkutinga 3	2022 \$
Nalaumayumik akitutitlangatigut, atulihaaqtaillugu ukiunga	87
Naunaiyaffaaqtauffaaqtut	-
Niuviqhimajut	15,837
Akiliffaaqtait	(4)
<u>Ilitturnaittuq pihimayangit (maniirutigiyait)</u>	<u>139</u>
	16,059

	Naunaitkutinga 1 \$	Naunaitkutinga 2 \$	Naunaitkutinga 3 \$	December 31-mi, 2021 \$
Maniliqutit kititauuyut ihuaqtukkut akighaigut:				
Nanminiqaqtiiit kiinauyaqarniriyangit	180,037	1,375	65	181,477
Nalialutit maninguajaujuq tutquumajut	(40)	199,663	22	199,645
Nanminiit Nunait	-	70,878	-	70,878
Igluhitikhanut	-	24,775	-	24,775
Atauttimut	179,997	296,691	87	476,775

Iglutagutinut atuqtuagutit aktusat pihimayut ilauqninut hulingtininut kihimik unniitqiyani niuvgutauni ayyikkutapayainut piqutit. Ilitturnaqtuq akikhimayuq uuktuitingit hiamihimayullu takunnaqhuni haffumanit nanminiqtingit iglunut akikhangit ikayuutingit naammagiyyarningit.

Atauttimut katiqhimayut kiinauyaqta aktilaangit naunaiqpagait ukiup nunguani, havaariyaublutik kiinauyaliqiyiit Angiyuqqaanganit, taafumangaluuniit titiqiqiyiyumit. Kiinauyaqta aktiinnut, atugaanulluunniit, tapkuallu ihuaqhimayut aviktuutauyut ilitairiyauyut Timiyup ilakhainnut, nanminiriyauyunit nalaumayunut ilataridjutiqaqhutik hilaryuap atuqtainnut akiinnut ukup nunguagut, aahiiitauq nutaatqiyarnut uuktuitauyunut akikhainnut hailyauhimayunut qanuqtuurutiliriqattaqtunut. Akiliutauyunik ilitaridjutiqaqpaktut PCBonds ni TMX Timiyup akiliqtuitkhainnut. Igluqpautiqarniq akingnit ilitariyaudjutiqaqtut tautukhugit atuqtuayariiqhimayunit qanuqtuurutauhimayunut atiliuqhimayunillu hailyauhimayunit, aahiiitauq akikhilaarutigibluit ihivriuqtuihmaaqhugit.

Naunaitkutat Ukuununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

18. Atuinnariaqaqtuq piqutinginnik unalu atuqtitainnik akilirialgiit

Katimayiingit atuqtitainnik qaffiuyut piqutingit unalu iglukhamikniklu. Ilangit atuqtitainnik piqaqtuq aadlamik piumayanganik piinrialik Katimayiinginnit. Katimayiingit piqaqtuq ilaliutihimayuq aadlamik piumayanganik uumanii atuqtitainnik naunaiyariami atuqtitainnik akilirialgiit talvani ihuaqtumik naunaiqhimayut aturiamii tamna piumayanganik. Niuviqtililaitut, ilainnaanik akiliqtaghanik akittuqtilattuniklu titiraqhimayuitut titiqqanit.

Maningit atuqtat talvunganut ihuarhainiq iglup atuqtakhamikniklu, ilaliutihimangittuq naunaiyainnngani uumannga atuqtitainnik akilirialgiit, 2022-mi ittuq \$820 (2021 – \$900).

	\$
Piquttingit atauttimut maniit avaliqtut January 1-mi, 2022	4,287
Ilaliutihimayut	1,587
Mikhilaaqhimayut	(1,677)
Piquttingit atauttimut maniit avaliqtut December 31-mi, 2022	4,197

	\$
Piquttingit atauttimut maniit avaliqtut January 1-mi, 2021	5,488
Ilaliutihimayut	229
Mikhilaaqhimayut	(1,430)
Piquttingit atauttimut maniit avaliqtut December 31-mi, 2021	4,287

	\$
Atuqtitainnik akilirialgiit maninnga January 1, 2022-mi	4,521
Ilaliutihimayut	1,598
Akhuurutaullaqtuq akiliqtaghangit	(1,685)
Atuqtitainnik akilirialgiit maninnga December 31-mi, 2022	4,434

	\$
Atuqtitainnik akilirialgiit maninnga January 1, 2021-mi	5,692
Ilaliutihimayut	229
Akhuurutaullaqtuq akiliqtaghangit	(1,400)
Atuqtitainnik akilirialgiit maninnga December 31-mi, 2021	4,521

Naunaitkutat Ukununnga Maniliqinirmut Naunaitkutat

Ukiutut nunguttuq December 31-mi, 2022 (amigaittunik tausit taalauyunik Kaanatamiutanik maninganik)

18. Atuinnariaqaqtuq piqutinginnik unalu atuqtitainnik akilirialgiit (iniqtirvinga)

Atuqtitainnik akilirialgiit pivallaniqmut naunaiyainiq

Kaatulaaqaqtut akilihaarutaunngitut maniinnat:

	December 31-mi, 2022 \$	December 31-mi, 2021 \$
Ukiuq 1	1,868	1,545
Ukiuq 2	1,351	1,238
Ukiuq 3	897	955
Ukiuq 4	814	512
Ukiuq 5	314	476
Kinguanilu	-	116
Naallugit	5,244	4,842
Ikikliutihimayuq: Ilitariyauyut piumayangit	(810)	(321)
Atuqtitainnik akilirialgiit	4,434	4,521

Ukiuq Tamaat Unniutjuti 2022

HAVAKTUT QAYAGITJUTTIKHAINNIK UVALU IKAYUKHIAKUTTIKHIANIT KATIMAYIIT
NUNATSAMI NUNAVUNMILU



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