

<u>CHANGE CONTROL LOG</u>			
Amendment Number	Effective Reporting Date	Page Number	Description
1	Q1 1999	18, 19	<u>Delete:</u> <ul style="list-style-type: none"> ◆ Federal Government Enterprises which have been privatized: <ul style="list-style-type: none"> - Canadian Commercial Corporation - Canadian National Railway Company and subsidiaries - Canarctic Shipping Company Ltd. - Petro-Canada and subsidiaries
2	Q1 2000	1	<u>Add:</u> <ul style="list-style-type: none"> ◆ Section 600 of the Bank Act (applies to Foreign Bank Branches) <u>Change:</u> <ul style="list-style-type: none"> ◆ Section 523 of the Bank Act is now Section 628 ◆ The Bank of Canada Review is now called: Bank of Canada Banking and Financial Statistics
3	Q1 2005	4, 14	<u>Delete:</u> <ul style="list-style-type: none"> ◆ Country Risk Allowances
4	Q1 2007	6	<u>Change:</u> <ul style="list-style-type: none"> ◆ Alberta Treasury Branches to ATB Financial <u>Delete:</u> <ul style="list-style-type: none"> ◆ Province of Ontario Savings Office
		7, 10, 16	<u>Change:</u> <ul style="list-style-type: none"> ◆ Export Development Corporation to Export Development Canada ◆ Farm Credit Corporation to Farm Credit Canada ◆ Alberta Treasury Branches to ATB Financial <u>Delete:</u> <ul style="list-style-type: none"> ◆ Province of Ontario Savings Office
		16	<u>Change:</u> <ul style="list-style-type: none"> ◆ Alberta Municipal Financial Corporation to Alberta Capital Finance Authority
5	Q1 2008	17	<u>Add:</u> <ul style="list-style-type: none"> ◆ Government Business Enterprises <u>Change:</u> <ul style="list-style-type: none"> ◆ Instructions under Public Non-Financial Enterprises
		18-29	<u>Delete:</u> <ul style="list-style-type: none"> ◆ List of Federal and Provincial Government Enterprises
6	Q1 2009	2, 3, 4, 5	<u>Delete:</u> <ul style="list-style-type: none"> ◆ The return template copy has been deleted from these instructions and has been posted as a separate item on OSFI's website
		2, 4, 5, 10	<u>Change:</u> <ul style="list-style-type: none"> ◆ References to Balance Sheet items

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Amendment Number	Effective Reporting Date	Page Number	Description
7	Q3 2014	5	<u>Add:</u> ◆ Instructions under 5. To individuals for non-business purposes (c) Credit cards
		12	<u>Add:</u> ◆ 4. Top 5 Non-Governmental Counterparty Exposures
		13	<u>Add:</u> ◆ Auto Loan and Credit Card Origination Summary (Canada) by Credit Bureau Score ◆ 5. Private passenger vehicles outstandings
		14	<u>Add:</u> ◆ 6. Credit Card balances ◆ 7. Credit Card Rollover Rate (Avg Loans Accruing Int / Avg Total Loans in Quarter)
		15, 16	<u>Add:</u> ◆ Definitions
8	Q1 2015	Instructions:	
		3	<u>Add:</u> ◆ Instructions under 1(d)(i) and 1(d)(ii)
		15	<u>Delete:</u> ◆ Definition for Loan Term
		Return Template:	
		1	<u>Add:</u> ◆ Line 1(d)(i) ◆ Line 1(d)(ii)
9	Q1 2017	Instructions:	
		10	<u>Add:</u> ◆ Instructions for Accounting Adjustments for Balance Sheet purposes
		Return Template:	
		3	<u>Add:</u> ◆ Lines 12 (a) and (b)
10	Q1 2018	Instructions:	
		2, 4, 5, 10, 14	<u>Change:</u> ◆ Allowance for impairment to Allowance for expected credit losses
		10	<u>Change:</u> ◆ 10. Allowance for Impairment Related to Group Allowances to 10. Allowance for Expected Credit Losses Related to Collective Allowances
		Return Template:	
		1-5	<u>Change:</u> ◆ Column heading "Allowance for Impairment" to "Allowance to Expected Credit Losses" ◆ Column heading "Gross Impaired Loans" to "Credit Impaired Loans"
3	<u>Change:</u> ◆ Wording change to Line 10		