# Guidance

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| **Title** | Required Filings for Real Estate, Resource and Investment Corporations |
| **Publication type** | Guidance |
| **Topics** | Investment of pension funds |
| **Plans** | Defined benefit plans<br>Defined contribution plans |
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Sections 12, 13 and 14 of Schedule III to the Pension Benefits Standards Regulations, 1985 provide that an administrator of a pension plan shall not directly or indirectly invest the moneys of the plan in the securities of a real estate, resource or investment corporation to which are attached more than 30 percent of the votes that may be cast to elect the directors of the corporation, unless the administrator first obtains and deposits with the Superintendent an undertaking by the corporation that, while those securities are held, the corporation will file with the Superintendent specific financial and corporate documents at such intervals or times as the Superintendent directs.

Once an undertaking has been filed with the Superintendent, there is no requirement to submit the specified financial and corporate documents on an annual basis unless a plan administrator has been directed to do so by the Superintendent.

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