To: All Statistical Plan Reporting Companies

Date: January 27, 2026

Bulletin No: GISA 2026-02

2025 Collection of Financial Information for insurers who write Automobile - PC1 – P&C Core Financial Statement Return, PC2 – P&C Supervisory Quarterly Return, PC3 – P&C Supervisory Annual Return, PC4 – P&C Capital Quarterly Return, PCPROV – P&C Provincial Return, Unallocated Loss Adjustment Expense (FI-ULAE), and Main (FI-Main)

GISA has implemented changes to the 2025 financial collection in order to improve the collection, analysis and reporting processes. All of these changes have been outlined below in the "New in the 2025 FI Collection" appendix.

It is mandatory for all writers currently reporting statistical data to GISA to report their PC1, PC2, PC3, PC4, PCPROV, FI-ULAE, and FI-Main filings. Outlined below are the Financial Information Collection due dates.

Financial Information Collection				
Submissions	Plan	Due Dates		
		ALL PROVINCES	Provincially Regulated Only	
	Automobile		New Brunswick or Nova Scotia	Yukon
PC1 – P&C Core Financial Statement Return	Mandated	March 2, 2025		
PC2 – P&C Supervisory Quarterly Return	Mandated	March 2, 2025		
PC3 – P&C Supervisory Annual Return	Mandated	March 2, 2025		
PC4 – P&C Capital Quarterly Return	Mandated	March 2, 2025		
PCPROV – P&C Provincial Return	Mandated	March 2, 2025	April 1, 2025	March 13, 2025
FI-ULAE	Mandated	March 6, 2025	April 1, 2025	March 13, 2025
FI-Main (including ABR)	Mandated	April 1, 2025	April 1, 2025	April 1, 2025

All required FI templates and documents are available for download on the GISA's website: https://www.gisa.ca/PublicationsandBulletins

Required FI templates and documents:

- Financial Information Reporting and Submission Requirements Manual (the French version is to follow at a future date)
- FI-ULAE Excel Template (2025 FI-ULAE Template.xlsm)
- FI-Main Excel Template (2025 FI-Main Template.xlsm)

Please note that all submissions for the 2025 FI Collection must be submitted via email to FinancialInformation@GISASSP.com. For further submission instructions, see the Financial Information Reporting Submission Requirements document.

General Insurance Statistical Agency

APPENDIX A

New in the 2025 FI Collection

The 2025 FI collection has implemented the following change(s) in order to improve the collection process, analysis and reporting processes. The changes are as follows:

- Addition of Direct Premiums Written (Third Party Liability/Other/Personal Accident) data elements within tab 2-ULAE of the FI-ULAE Template;
- Addition of Incurred Claims and Other Insurance Service Expenses (Direct/Assumed) data elements within tab 2-ULAE of the FI-ULAE Template;
- Addition of Adjustments to Liabilities for Incurred Claims (Direct/Assumed) data elements within tab 2-ULAE of the FI-ULAE Template;
- Addition of Provincial Health Levy data element within tab 2-ULAE of the FI-ULAE Template;

Best Practices

- If your FI Coordinator or FI Authorizing Contact has left the company or moved to a new role since the last FI collection, please notify the FI team at FinancialInformation@GISASSP.com and set up a new contact as a replacement;
- FI-ULAE and FI-Main templates must be generated before being submitted. The **Generate** button on the cover page must be clicked after the template is completed. This should produce an .xlxs file;
- Numerical values must be entered as integers without a thousand separator, decimal points, or any other special characters;
- Ensure that the correct OSFI ID is entered in the FI templates. If you are unsure as to what your company's OSFI ID is, please contact the FI team at FinanacialInformation@GISASSP.com. For insurers that are not federally regulated, please use your Provincial or Territorial Assigned number;
- All subsidiaries and company numbers must be included on the Cover (Tab-1) of the FI ULAE and FI Main templates

Failure to adhere to certain Best Practices may result in deficiency and/or late fees