

Canada

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Also available online in PDF and HTML formats

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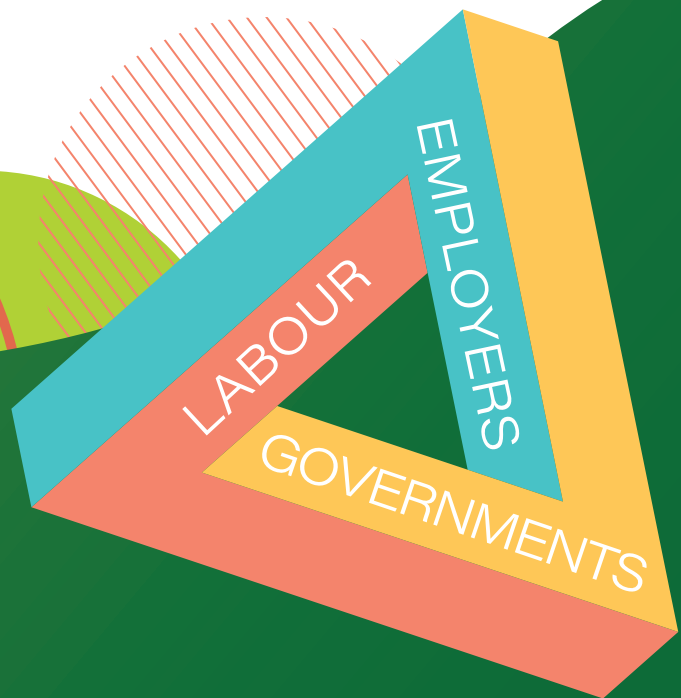
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Who We Are

The Canadian Centre for Occupational Health and Safety (CCOHS) was established in 1978 by the *Canadian Centre for Occupational Health and Safety Act*, which was passed by unanimous vote in the Canadian Parliament.

“ The purpose of the Act is to promote the fundamental right of Canadians to a healthy and safe working environment by creating a national institute concerned with the study, encouragement and cooperative advancement of occupational health and safety, in whose governing body the interests and concerns of workers, trade unions, employers, federal, provincial and territorial authorities, professional and scientific communities and the general public will be represented. ”



We are a federal department corporation, governed by a tripartite council - representing governments (federal, provincial and territorial), employers, and labour - to ensure a balanced approach to workplace health and safety issues.

Council of Governors

Chair

Brenda Baxter

Employer

Joseph Bajzath* – Air Canada

Shayne Daum – BC Maritime Employers Association

Dr. Ahmed Elmezughi – CN

Lori Kennedy* – Canadian Pacific Kansas City

Giselle Lue – Jazz Aviation LP

Amir Raza – FedEx Express Canada

Labour

Jenna Brookfield – Canadian Union of Public Employees (CUPE)

Julie Hébert – United Steelworkers

Andrea Peart – Public Service Alliance of Canada (PSAC)

Tara Peel – Canadian Labour Congress (CLC)

Provincial and Territorial

Kelly Arychuk – Northwest Territories

Kathleen Avery – Yukon

Gail Boland – Newfoundland and Labrador

Dan Campbell – Prince Edward Island

Rodney Cook – Ontario

Rick Hunt – Nunavut

Dave Kramer – Manitoba

Todd McDonald – British Columbia

Kevin Mooney – Saskatchewan

Myles Morris – Alberta

Tim Petersen – New Brunswick

Executive Board

Anne Tennier (Chair)

Rodney Cook

Julie Hébert

Giselle Lue

Tim Petersen

Amir Raza

Audit and Risk Committee

Tim Petersen (Chair)

Jenna Brookfield

Todd McDonald

Myles Morris

Amir Raza

Human Resources and Governance Committee

Rodney Cook (Chair)

Gail Boland

Jenna Brookfield

Dr. Ahmed Elmezughi

Dave Kramer

Giselle Lue

Tara Peel

**Term expired*

Mandate, Vision, and What We Believe



Mandate

Promote workplace health and safety and encourage attitudes and methods that will lead to improved worker physical and mental health, through a wide range of products and services.



Vision

Be the preferred trusted source of health and safety guidance, information, and research.



What We Believe

All Canadians have a fundamental right to a healthy and safe working environment.

Message from the Council Chair and President



Brenda Baxter
**Chair of the Council
of Governors**

We are pleased to share the 2025-2026 Annual Report of the Council, which showcases the work and achievements of CCOHS over the past year.

In Canada, workplaces continue to navigate evolving health and safety issues. Our mission drives us to support organizations in creating safer and healthier work environments for all. Guided by our strategic plan, we continued to build on the momentum from previous years by focusing our efforts on developing resources and tools for key sectors.

Raising awareness and promoting prevention practices is at the heart of what we do, but we can't do it alone. Thanks to our national partners, we delivered essential tools and resources that workplaces rely on to stay safe.



Anne Tennier
President and CEO

We promoted and led Safety and Health Week nationwide, developed apps and websites, and collaborated on resources for new, young and vulnerable workers to keep them safe.

To foster health and safety leadership and inspire positive changes in Canadian workplaces, we hosted our eighth national Forum on the changing world of work in Calgary, Alberta. This two-day event brought together leaders, changemakers, and health and safety professionals from labour, government and employer groups to explore current and emerging issues that impact the health, safety and well-being of workers, along with potential solutions. The event resonated with attendees: 97% were satisfied with what they had learned, and 89% said they would apply that knowledge in their workplace.

Our Council of Governors provides vital strategic direction, guidance, and support. On a personal note, as I step down from the role of Chair of the Council of Governors to pursue retirement, I am deeply grateful for the collaboration, contributions, and shared commitment of the Council members and the CCOHS executive as we advanced safer and healthier workplaces across Canada. This year, we welcomed new appointees: Shayne Daum (BC Maritime Employers Association), Dr. Ahmed Elmezughi (CN), Kelly Arychuk (Northwest Territories), and Kathleen Avery (Yukon). We also expressed our gratitude to outgoing members Joseph Bajzath (Air Canada) and Lori Kennedy (Canadian Pacific Kansas) for their contributions. We thank our Council of Governors for their time, commitment and ongoing support of the Centre.

Lastly, we want to express our appreciation to the entire team at CCOHS for their dedication and the high standard of support they give to workplaces in Canada. Their commitment supports organizations in their pursuit of fostering safe environments, and a culture where employee well-being and safety are truly prioritized.

Brenda Baxter

Chair of the Council of Governors

Anne Tennier, P.Eng., EP

President and CEO

2025-2026 Highlights

This year, we shared relevant and credible health and safety information with workplaces across Canada through our many products, services and knowledge exchange opportunities. Below are some key highlights that illustrate our reach and impact, along with a snapshot of our team and budget.

1 office
112
employees

Funding:

\$7.578 million

Revenue:

\$8.832 million

Canada's trusted
source for the
advancement of
workplace health
and safety



Our Reach and Impact



7 million
impressions across all
social media channels



78,108 followers



2,086 posts



6.7 million
website visits

3.8 million visits from Canada



1,172 media mentions

1.7 billion
media impressions



34 conferences
23 speaking engagements
18,000 people reached



39,437
newsletter
subscribers



6,990
health and safety
inquiries received

Shared Knowledge

755

fact sheets

3.4 million users



196

online courses

261,417 seats taken



36

publications



32

posters

57,489 views



258

podcasts

28,270 listens



42

infographics

37,469 views



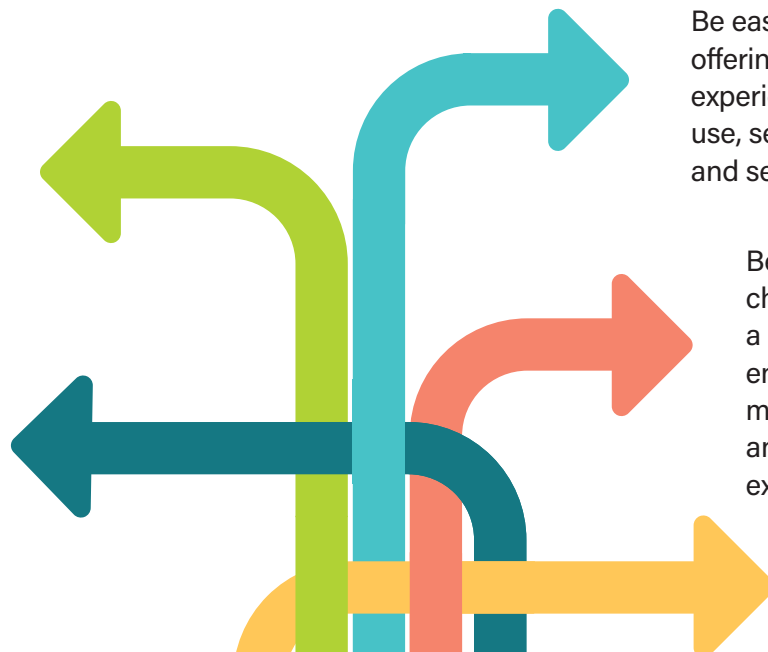
Strategic Plan 2023-2027

In 2023, after extensive consultations with stakeholders, users, and our staff to gain a clearer understanding of the role CCOHS could play and the services we could offer workplaces in Canada, we developed a new four-year strategic plan. As we wrap up the current plan, we look forward to engaging with our stakeholders and partners across the country to develop a new strategic plan that considers and addresses current and emerging workplace health and safety issues.

Vision

Meet the needs of the changing world of work with modernized and innovative products and services.

Be the preferred trusted source of health and safety guidance, information, and research.



Be easy to do business with, offering positive customer experiences and easy-to-use, seamless processes and services.

Be the employer of choice in the field with a highly satisfied and engaged workforce that models CCOHS values and health and safety excellence.

Be financially stable.

Priorities and Goals

National Leadership on Health and Safety Issues

Be the go-to experts for health and safety guidance.



Employee Experience

Consistently model CCOHS values and health and safety excellence.



Service Excellence

Simplify and streamline processes and enhance client service delivery.



Responsible Growth

Grow reach, impact and reinvestment.





Addressing Priority Sectors and Current Health and Safety Issues

Our focus remains on serving key sectors outlined in our strategic plan. We help workplaces in these sectors address important health and safety issues, including psychological health and safety, climate change impacts, chemical safety, musculoskeletal disorders, and safety for people who may be at higher risk of disease, injuries and fatalities because of their work.

Small and Medium-sized Businesses

Small and medium-sized businesses often face challenges from competing priorities, time constraints, financial pressures, and limited resources. We support these businesses in their pursuit of safer work environments, offering guidance through fact sheets, courses, podcasts, publications, web tools, and more.

Business Safety Portal

The Business Safety Portal is an accessible and cost-effective online solution for business owners to help meet their health and safety responsibilities and protect workers from injuries and illnesses. Users can access guidance tailored to their industry, along with templates and checklists to identify hazards, assess risks, and develop policies and programs to help protect their workers. The portal also includes online courses, manuals and guides, fact sheets, and a digital file cabinet to store, update and share important documents, such as health and safety plans, training certificates and inspection records.

Since the portal launched nationally in November 2024, we have partnered with Ontario's Workplace Safety and Insurance Board (WSIB) to provide WSIB-registered businesses with free access to the portal. The portal is continuously updated with new courses and resources, and we offer customization options for jurisdictions and organizations interested in adopting the portal or purchasing bulk subscriptions.

Infographics on Health and Safety Essentials

When workplaces want to share health and safety guidance with workers, they can turn to our infographics. The collection addresses foundational issues essential for small business owners including hazard control, effective health and safety committees, and musculoskeletal disorders. The infographics are free to download, can be shared online and printed for distribution.



Federally Regulated Organizations and Employers

To support federally regulated employers, we host a collection of resources to help them understand their health and safety responsibilities and duties.

Online Courses: Harassment and Violence Prevention

Employers are responsible for ensuring the health and safety of all workers and maintaining a workplace that is free from harassment and violence. To support federally regulated employers, we offer three online courses: Harassment and Violence Prevention for Designated Recipients and Employers, Harassment and Violence Prevention for Managers and Committees/Representatives, and Harassment and Violence Prevention for Employees. Updated with interactive activities and videos, plus case studies, the courses are accessible, innovative, and user friendly.

Transport Canada: Online Courses

In partnership with Transport Canada Marine Safety and Security, we developed a custom online course to support the health and safety of seafarers working in Canadian waters. The Small Fishing Vessel Stability course provides guidance on how to assess and maintain vessel stability to ensure the safe navigation and operation of small fishing vessels. This course is available for free to registered Canadian seafarers. We also worked with Transport Canada to develop a custom online course to support medical practitioners who are tasked with certifying seafarers as medically fit for duty.



Psychological Health and Safety

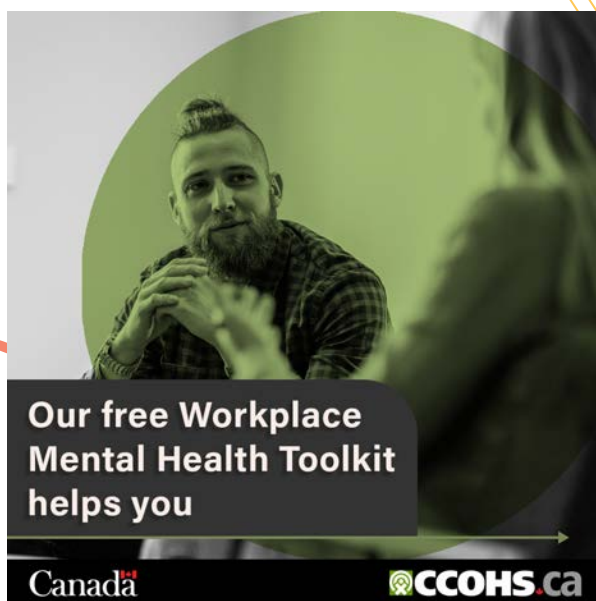
A healthy workplace considers both the physical and mental well-being of its workers. We are committed to developing resources to help organizations protect and promote mental health. This year, we added resources to our mental health toolkit, released podcasts, and launched new web tools in support of psychological health.

Workplace Mental Health Toolkit

The free Workplace Mental Health Toolkit (www.ccohs.ca/workplace-mental-health-toolkit) helps organizations build a culture where employees feel safe, respected, and valued. The toolkit includes videos, checklists, infographics, posters, and podcasts to develop a strong mental health program, address hazards and risks, hold meaningful conversations about mental health, and understand the connection to human rights issues. This year, the toolkit had 13,561 page views, bringing the total number to 21,530 since launching in January 2025.

Podcast: Psychological Health and Safety in Action

To help employers understand how to bridge the gap between workplace health and safety and psychological safety, we interviewed Troy Winters, National Health and Safety Coordinator for CUPE, for a podcast episode.



Workplace Strategies for Mental Health, Compliments of Canada Life: Psychologically Safe Team Assessment

The Psychologically Safe Team Assessment tool (<https://psychologicallysafeteam.com>) was created in partnership with Workplace Strategies for Mental Health, compliments of Canada Life, and researchers from Queen's University. The free online resource allows team leaders to assess and improve team cohesion, inclusion, and resilience. In September 2025, the tool was updated to include reporting elements and enhanced guidance on next steps users should take. These improvements make it easier for leaders to share results so that leaders and team members can take meaningful action.

Workplace Strategies for Mental Health, Compliments of Canada Life: Supporting Employee Success

Supporting Employee Success (<https://supportingemployeesuccess.com>) launched in May 2025 for employers who want to take a psychologically safe approach to supporting returning-to-work employees or those who need accommodation. The free online tool was developed in partnership with Workplace Strategies for Mental Health, compliments of Canada Life. We enhanced the user experience in February 2026 with improved navigation and additional features.



New and improved

 **Supporting Employee Success**

Take a psychologically safe approach to support employees returning to work or those who need accommodation

Free online tool



canada **life** Workplace Strategies for Mental Health **CCOHS** Canadian Centre for Occupational Health and Safety

New and Young Workers

New and young workers may be at a higher risk of injury or illness because they are not always aware of their rights. This year, we developed a range of materials to help them better understand their rights at work, including the Safety Starts at Home resource, created in collaboration with provincial and territorial partners.

Scholarships

Our Council of Governors established two scholarship awards to honour the memory of past governors and health and safety advocates Dick Martin and Chad Bradley. Both scholarships are open to students pursuing careers in the field of occupational health and safety.

The Dick Martin Scholarship Award is offered annually to two post-secondary students enrolled in a degree or diploma-granting occupational health and safety-related program at an accredited college or university in Canada. Winners receive \$3,000 each, and \$500 is granted to each winner's institution. This year, the winning students were David Ginter (University of New Brunswick) and Jacky Law (British Columbia Institute of Technology).

The \$3,000 Chad Bradley Scholarship Award is offered annually to a woman enrolled either full-time or part-time in an occupational health and safety-related course or program leading to an occupational health and safety certificate, diploma or degree at an accredited college or university in Canada. This year, the winning student was Thalia D'Gyves-Carpino (Western University).

Podcast: A Safe and Welcoming Workplace for Newcomers

Immigrants contribute significantly to Canada's economy but often face challenges that could impact their health and safety at work. This episode featured a conversation with Bill Chen of Workplace Safety and Prevention Services on how workplaces can foster safer and more welcoming environments for newcomers.



Safety Starts at Home

Every year in Canada, more than 30,000 young people get injured at work within their first six months. To help them start their jobs safely, we created resources for parents and guardians to kick off conversations about workplace safety at home. The Safety Starts at Home resource on our Young Workers Zone (www.ccohs.ca/youngworkers) website provides tips, resource links, an infographic, and a video to support parents, guardians, and other adults in discussions about health and safety with the young people in their lives. This resource was developed in partnership with the Canadian Association of Administrators of Labour Legislation Occupational Safety and Health (CAALL-OSH) Young Workers Subcommittee comprised of representatives from provincial and territorial departments of labour and occupational safety and health agencies.

Plain Language Toolkit

The Spell It Out Plain Language Toolkit (www.ccohs.ca/spell-it-out) is a free resource that helps workplaces use plain language to provide a safer and more inclusive environment. Acronyms, jargon, and complex words can create barriers and make it hard to understand health and safety guidance, including people who are new to the workforce or speak a different first language. These misunderstandings can lead to confusion, errors, isolation, and injuries. The toolkit includes practical tips, videos, infographics, posters, and shareable social media images on how to use plain language. This year, the toolkit was updated with new videos and has had 10,859 page views, bringing the total to 14,084 since launching in February 2025.



Safety Starts at Home

More than 30,000 young workers in Canada are injured at work each year. Parents and guardians have a responsibility to prepare them for work even before they get their first job. Staying involved is key to ensuring their health and safety at work.

Did you know?

- Young workers are often at greater risk for workplace incidents because they do not have the same level of experience as other workers.
- Occupational health and safety laws across Canada require employers to provide health and safety training to all workers.
- Parents and guardians play an important role in making sure young workers come home safely at the end of each workday.

Before starting work

- **Discuss workplace health and safety.** Talk to young workers about the importance of health and safety and their rights as workers. Not familiar with health and safety? These resources can help you understand the basics so you can support them: <https://www.ccohs.ca/youngworkers/safety-starts-at-home/in-page-resources>
- **Ask about training requirements.** Make sure they complete the necessary training to perform their job safely.
- **Encourage questions.** Help them prepare questions to ask their employer.
 - » What health and safety training and orientation will I receive?
 - » What are the workplace rules around health and safety?
 - » What personal protective equipment will I need?

Once work starts

- **Confirm safety measures are in place.**
 - » Their supervisor provides regular health and safety feedback.
 - » They have been trained to safely perform their tasks.
 - » They know how to handle potential workplace hazards like working near machinery or lifting heavy objects.
 - » They have been educated and trained in WHMIS and know how to use safety data sheets and read product labels.
- **Monitor work-life balance.** Make sure young workers get enough rest to prevent fatigue, maintain focus and, if needed, take other steps that support positive mental health and wellness.



Be a role model

- **Demonstrate safe practices.**
 - » Use personal protective equipment (PPE) at home, for example, gloves, goggles and hearing protection.
 - » Follow proper procedures for tasks like mowing the lawn or handling chemicals.

Encourage confidence

- **Build communication skills.** Practise scenarios to make sure young workers know how to:
 - » report a hazard, including psychological hazards such as harassment and bullying
 - » ask for more training
 - » speak up about health and safety concerns without fear

Remember to regularly touch base with your young worker!

Key messages

Safety is a shared responsibility. Workplace health and safety involves everyone.

All workers have rights, including:

- ✓ the right to refuse tasks they believe are dangerous without fear of reprisal
- ✓ the right to know about workplace hazards and to receive proper training
- ✓ the right to participate in health and safety discussions and activities related to their job

Speak up about concerns. Reassure young workers it's okay to bring up health and safety issues and they are protected from reprisals.

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Canadian Centre for Occupational Health and Safety

Climate Change

Understanding the potential health and safety impacts of climate change is essential to fostering resilient workplaces. The effects of climate change have the potential to disrupt organizational operations, cause illnesses or injuries, and increase stress. Our resources help organizations take a proactive approach to this evolving issue by anticipating and planning for how climate change may affect workplaces, workers, and the work they do.

Podcast: Climate Change Impacts on Workplace Health and Safety

From heat domes to polar vortexes and atmospheric rivers, extreme weather events driven by climate change are happening across Canada with increasing frequency. This episode featured research led by Dr. Sarah Henderson, Scientific Director of Environmental Health Services at the BC Centre for Disease Control, about climate change and its impacts on workplaces including emergency planning, health and safety programs and policies, and worker mental health.

OSH Answers: Climate Change: Impact on Mental Health in the Workplace

This fact sheet explains how the increase in extreme weather events and long-term environmental changes can result in workers feeling uncertain about the environment, or eco-anxiety. To support workers' mental health, employers can proactively take a variety of suggested approaches.



Musculoskeletal Injuries

Musculoskeletal injuries are painful disorders of muscles, tendons, and nerves that develop over time from tasks that repeatedly cause stress and injury to tissues. To raise awareness about these injuries and work towards prevention, we developed infographics, manuals, and podcasts on the topic.

Podcast: Sit, Stand, Stretch: Preventing Repetitive Strain Injuries at Work

Whether work involves prolonged sitting or standing, reducing repetitive strain injuries starts with identifying the hazards and risk factors, and improving job design. This episode shares what workplaces can do to prevent repetitive strain injuries.

Manual: Preventing Musculoskeletal Disorders

Musculoskeletal disorders account for a significant proportion of lost time injuries in Canada. These disorders are often painful and in severe cases, can result in permanent disability. Preventing these injuries is critical to protecting workers from harm. This manual provides guidance to develop a prevention program and implement strategies to eliminate and control risk factors.

Infographic: Musculoskeletal Disorders

This infographic was updated with new guidance and tips employers can use to raise awareness about common causes, as well as actions they can take to address musculoskeletal disorders.

Infographic: Sitting at Work

Workers who spend long periods in a seated position may be at risk of injury and a variety of adverse health effects, from muscle strains, aches, back pain, and numbness, to type 2 diabetes and heart problems. This infographic featured updated guidance to protect workers from the harmful effects of prolonged sitting.

Chemical Safety

Chemicals are found in nearly every workplace, and exposure can lead to health issues, fires, or explosions. It's important to be aware of the risks and follow the Workplace Hazardous Materials Information System (WHMIS) guidelines. To keep everyone informed about working safely with chemicals, we maintain a collection of helpful resources, databases, and tools.

CANManage

To meet regulated WHMIS compliance obligations, organizations must keep their safety data sheets up to date, organized, and accessible for workers. CANManage is an online service that small and medium-sized workplaces can use to manage and maintain their safety data sheets. This year, we released a mobile app that provides users with flexible access to their collections anywhere, even without internet access.

The basic version of CANManage launched in December 2025 to help organizations with less than 50 hazardous products stay organized and compliant. The service offers unlimited updates and the ability to search, view and print safety data sheet records, reports, and hazardous information. Users can also tap into the convenient mobile app, even without internet access.

Manual: Controlling Exposures to Hazardous Chemicals

Protecting workers from harmful exposures to hazardous chemicals is essential to a healthy and safe workplace. Released in October 2025, this manual helps identify, assess and control hazards during the storage, handling and use of hazardous chemicals.

Online Course: WHMIS for Workers

This course was updated to help ensure employers meet their legal requirements to offer education and training that reflected the latest amendments to WHMIS that came into force December 2025.



New

CANMANAGE
SAFETY DATA SHEET MANAGEMENT

Basic

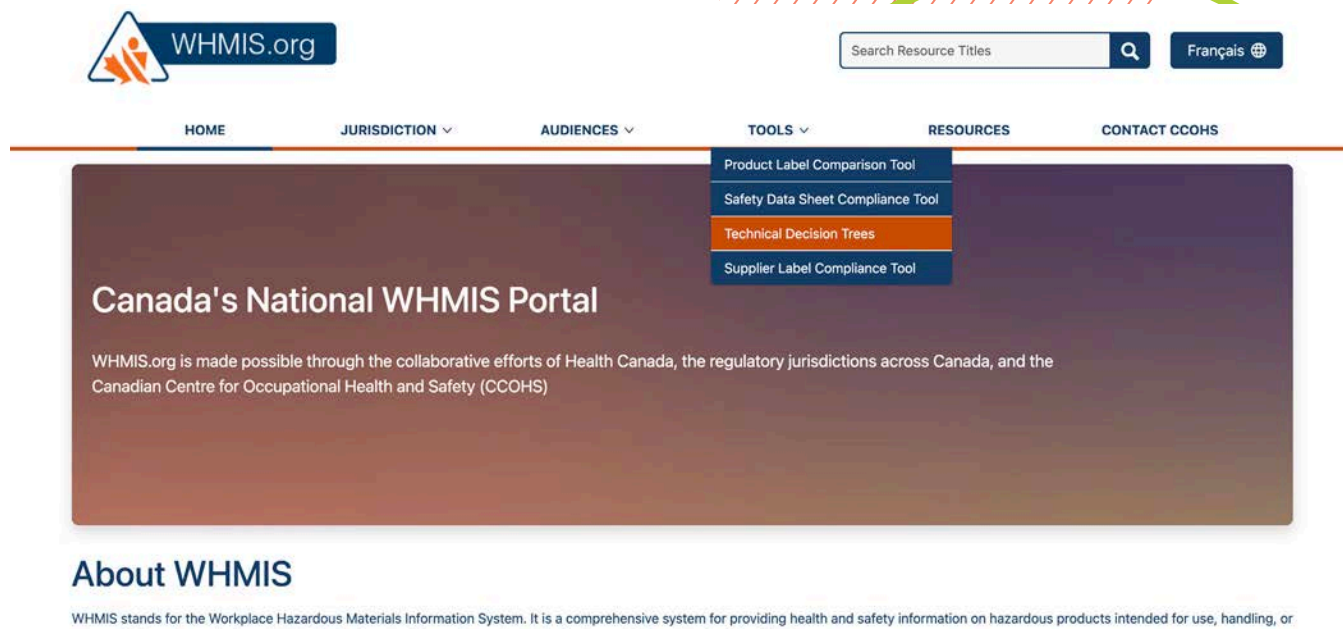
For up to 50 products

WHMIS.org: Canada's National WHMIS Portal

WHMIS.org is an online information and resource hub for suppliers, trainers, supervisors and workers in Canada. The website is a collaboration between CCOHS and the Workplace Hazardous Products Program of Health Canada, as well as each federal, provincial, and territorial occupational health and safety regulatory jurisdiction across Canada. Featuring courses, links to legislation, acts and regulations, compliance tools, posters, fact sheets and other jurisdictional resources, the website was refreshed with a new and accessible design, plus updated content and tools to reflect the amendments to the *Hazardous Products Regulations*. Overall, the website had 357,705 visits this year. The top three provinces with visitors to the English site were Ontario (56%), Alberta (12%) and British Columbia (12%), while the top three provinces to visit the French site were Quebec (68%), Ontario (24%) and New Brunswick (2%).

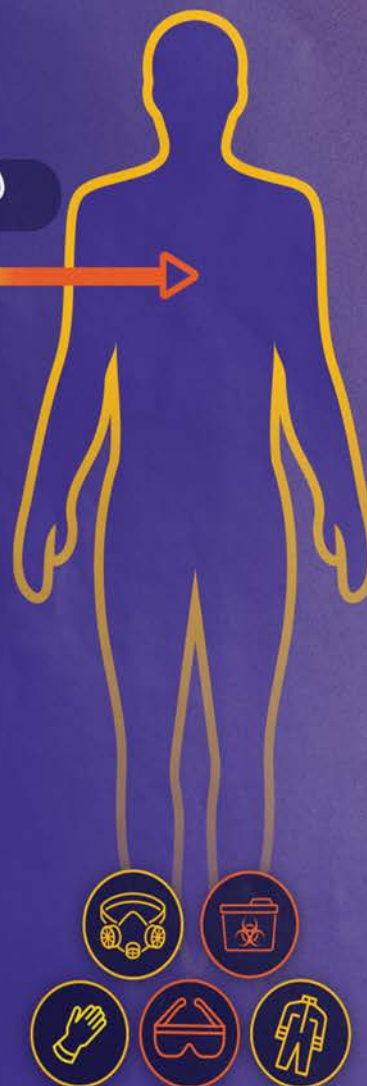
Health Canada: WHMIS Committees

For many years, we have participated on Health Canada WHMIS committees. Currently, we are observers on the Intergovernmental WHMIS Co-ordinating Committee (IWCC), a forum for regulators from federal, provincial and territorial governments along with Health Canada to exchange information and ideas related to the implementation of the *Hazardous Products Act and Regulations*. CCOHS is also an observer on the Canadian WHMIS Coordinators Committee (CWC), a forum for regulators from federal, provincial, and territorial governments to exchange information and ideas on the implementation of WHMIS in their individual jurisdictions.



How Chemicals

Enter the Body



Inhalation

Chemicals in the air can be breathed in and can cause harm to the body.



Skin contact

Some chemicals injure the skin directly, or can be absorbed into the body through skin.



Eye contact

Contact with some chemicals can cause injury to the eyes.



Ingestion

Chemicals can enter the body by eating or drinking contaminated food, or by touching a chemical or contaminated object and then touching your mouth, nose, or eyes with unwashed hands.



Injection

Sharp objects can puncture the skin and inject chemicals or pathogens into the body.

Chemicals may be harmful to your health.

Understand the hazards and take precautions to protect yourself.

Canada

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Canadian Centre for Occupational Health and Safety



The Changing World of Work

We strive to remain at the forefront of emerging health and safety issues as the world of work continues to evolve. Delivering on our mandate to serve as a trusted source of health and safety guidance and information, we support workplaces in addressing critical issues facing workers today and in the future.

Forum 2025: The Changing World of Work

On May 27 and 28, 2025, in Calgary, Alberta, we hosted our eighth national Forum on the changing world of work. The Forum is held approximately every two years, with the location rotated throughout Canada.

Forum 2025 brought together leaders, changemakers, and health and safety professionals from labour, government and employer groups to discuss and learn more about emerging topics that affect the health, safety and well-being of workers. The event was designed to inspire attendees to make positive changes in their workplace, provide opportunities for engagement, participation and relationship building, and foster connection within the health and safety community.

The program featured sessions on culturally inclusive and carer-friendly workplaces, ergonomics, climate change, mental health, heat illness prevention, artificial intelligence, and perspectives on health and safety in the European Union. Additionally, the event included a showcase of innovative tools and resources, along with networking opportunities.

Sponsorship of the event was strong with UNIFOR returning as a platinum-level sponsor, plus support from: Ministry of Jobs, Economy, Trade, and Immigration, Government of Alberta, STP ComplianceEHS, the Alberta Municipal Health and Safety Association (AMHSA), Workplace Strategies for Mental Health, compliments of Canada Life, United Food and Commercial Workers Union (UFCW), VIDPro Inc, Health and Safety Professionals Canada (HSPC), Workplace Safety and Insurance Board (WSIB), and Energy Safety Canada.

The event sold out more than two months in advance, with 218 delegates registered, every province and territory represented, and tripartite representation from employers (42%), labour (36%), and government (22%).

According to the post event survey, 97% of the attendees were satisfied with the knowledge and enrichment gained from the Forum, 89% said they would apply what they learned to their workplace, and 94% would attend a future Forum event.



"I really enjoyed the variety of topics and the impactful speakers who challenged us to think differently. I came away with the reinforcement of the importance of the person and the value of listening."

"I love the fact that the Forum was centered on the people, not policies, procedures, etc. It feels to me that we are going back to the root. Additionally, the cultural part was exciting to see."



The **Changing**
World *of* **Work**

Register Now

May 27-28, 2025 • Calgary, Alberta

Join the national conversation **#CCOHSForum**

Canada **CCOHS** Forum 2025



"Well done, CCOHS team! I really enjoyed attending - lots of thought-provoking talks and opportunities to connect with stakeholders."

OSH Answers: Artificial Intelligence

Artificial intelligence (AI) is increasingly influencing health and safety in the workplace. AI-powered robotics can take on high-risk tasks, while real-time AI monitoring can facilitate early intervention when potential hazards arise. Additionally, AI training simulations can improve safety skills without real-world risk, and generative AI can assist in drafting safety policies. To help employers understand the risks and challenges of AI, we published a fact sheet that outlines what AI is, the legislation on its use, the potential health and safety benefits and impacts, strategies to address concerns, and key considerations for implementing AI systems.

Handbook: Workplace Strategies: Managing Impairment

Working while impaired can have serious consequences. Addressing potential impairment is part of the process of identifying hazards and assessing risks in the workplace. Released in January 2026, this handbook outlines the effects of impairment, employer and worker obligations, and how to develop policies and programs to address and prevent impairment.

Podcast: The Future of Work

The world around us is changing rapidly and alongside changes in technology, the environment and geopolitics, the workplace and what motivates workers is changing too. This episode featured a conversation with work and leadership strategist Tyler Wayne about how these changes are shaping the future of work and what employers can do to build thriving workplaces of the future.

Report: Personal Protective Equipment Virtual Stakeholder Summit

In December 2025, we published a report summarizing the key outcomes from a virtual meeting held with stakeholders from across Canada to discuss strategies to improve personal protective equipment (PPE) to fit workers of all ages, sizes, and genders. The session included presentations from industry experts, breakout discussions, and insights from Sandra Hassan, the Deputy Minister of Labour and Associate Deputy Minister of Employment and Social Development Canada. Participants completed a survey to rank the key findings which were captured in the summary report, along with important insights and recommendations to raise awareness about PPE concerns.



Increasing Awareness Across the Country

Each year, we lead national efforts to raise awareness of key health and safety issues and observances, supporting workplaces from coast to coast to coast.

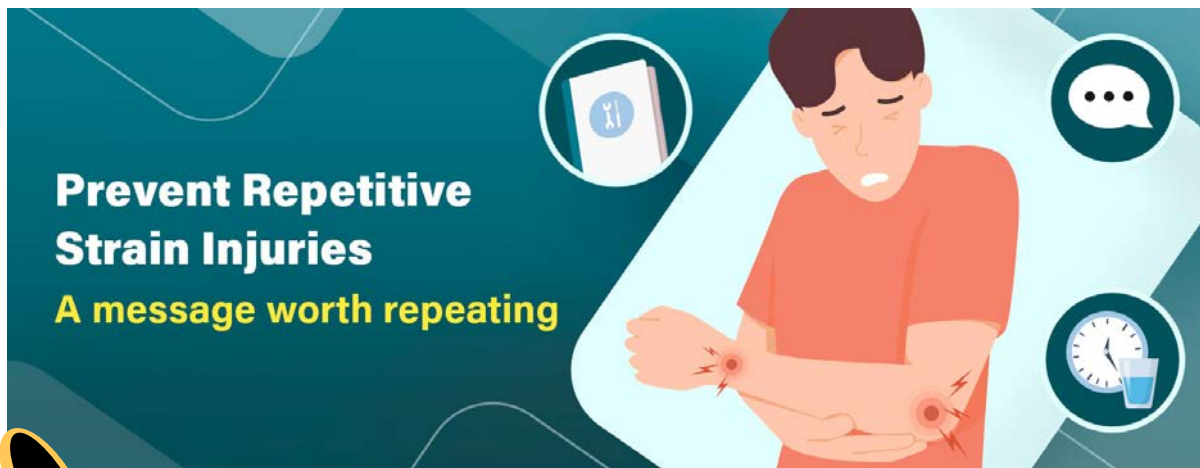
International Repetitive Strain Injury (RSI) Awareness Day

International Repetitive Strain Injury (RSI) Awareness Day (February 29 or February 28 in non-leap years) is devoted to raising awareness of these injuries, also known as musculoskeletal disorders.

To support workplaces, we host a dedicated RSI Awareness Day web page (www.ccohs.ca/events/rsi) that includes information about these injuries and tips for prevention. Workplaces can also access free

fact sheets, podcasts, posters, infographics and social media postcards and messages. This year, the page was refreshed with a new poster, social media assets, and statistics.

To inspire workplaces to celebrate RSI Awareness Day, we ran an organic social media campaign highlighting our free resources, resulting in 8,497 impressions and 7,762 page views.



Did you know?

Repetitive strain injuries, also known as musculoskeletal disorders, include a range of painful conditions affecting tendons, muscles, nerves and joints in the neck, upper and lower back, chest, shoulders, arms, hands and other parts of the body. Workers who perform repetitive tasks can develop these injuries gradually over time.



Day of Mourning

Held annually on April 28, the National Day of Mourning is a day to honour workers who were injured or lost their lives due to a workplace tragedy. It's also a time to renew our commitment to prevent further injuries, illnesses, and deaths.

Our Day of Mourning web page (www.ccohs.ca/events/mourning) features information about how to support workers, commemorate the day, and raise awareness. Workplaces can access a commemorative video, fact sheets, podcasts, posters, infographics and social media postcards and messages. This year, we updated our video, designed new social media assets, and a new poster to share the importance of the day.

We also released a new podcast episode about the importance of health and safety. Tracey Csordas shared how her life changed forever the day her brother Bryn died in a preventable workplace tragedy. The moving episode has had nearly 600 listens since its release in April 2025.

Our organic social media and marketing campaigns encouraging workplaces to take action resulted in 58,594 impressions. As part of these efforts, we engaged with media outlets across Canada. This year, we recorded 98 media mentions resulting in more than 68 million impressions in news outlets such as CBC News, Global News, CHCH News, The Canadian Press, Montreal Gazette, Canadian Occupational Safety magazine, OHS Canada, MSN.com and HR News Canada.

The Day of Mourning web page had more than 39,000 page views.



Did you know?

In 2023, Canada recorded 1,057 workplace fatalities. Among these deaths, 29 involved young workers aged 15 to 24. Additionally, there were 274,022 accepted claims for lost time due to work-related injuries or diseases, which included 32,861 workers aged 15 to 24.

Source: Association of Workers' Compensation Boards of Canada (AWCBC)

Safety and Health Week: May 5-10, 2025

Held annually during the first week of May, Safety and Health Week is a time for employers, workers, partners and the public to focus on preventing injury and illness in the workplace, at home, and in the community.

Together with our national partners, Health and Safety Professionals Canada (HSPC) and Threads of Life, we hosted a national launch event that featured greetings from our partners, a moving story from a Threads of Life family speaker, and the announcement of the 2025 National Focus on Safety Youth Video Contest winners.

We continued the week with free webinars on mental health and managing hazards and risks. 97% of attendees were from Canada, spanning all provinces and territories, with Ontario, Alberta, and British Columbia having the highest attendance. Many industries were also represented, with the highest proportion of attendees coming from federal and provincial governments, manufacturing and healthcare.

Overall, 2,378 users registered, with positive feedback received from attendees. According to survey results, 90.7% of respondents found the sessions valuable, 73.9% reported they would make changes in their workplace based on the learnings, and 97% said they would attend a future event hosted by CCOHS.

We also host and maintain the national Safety and Health Week website with resources to raise awareness, increase engagement, and plan and promote events and activities. The website was updated this year with new social media images and posters.



"I will continue to identify hazards in my workplace and advocate for change."

- National Launch attendee

"This session was really well done! I hope you will run it again, so more people get to see it. I also hope that you will incorporate the content into your pages on psychological health and safety, if you haven't already done so. Like I said, this made the lightbulb go off for me on the connection between 'traditional OHS' and psychological safety."

- Safety and Health Week webinar attendee



Youth Video Contest

Each year, we invite young people across Canada to take part in the Focus on Safety Youth Video Contest by making a video about why workplace safety is important. Winners and their academic institutions receive public recognition at the provincial/territorial, and national levels, as well as cash prizes.

The judges for the national contest included representatives from Indspire Canada, Canadian Commission for UNESCO, PSAC Ontario Regional Council and Youth Mental Health Canada. In total, the national contest featured 10 entries, with the winners announced during the Safety and Health Week national launch event. All videos are available to watch on the Young Workers Zone website (www.ccohs.ca/youngworkers/video_contest.html).



1

Maintaining Effective Communication in the Workplace

Producer: Micah Griffin

*Olds Koinonia Christian School,
Alberta*

Video: <https://bit.ly/42Dhnw9>

2

Stay Safe Stay Informed

Producer: Zoe Sharpley

*Charlottetown Rural High School,
Prince Edward Island*

Video: <https://bit.ly/4d85BzX>

3

Your Well-being Matters at Work

Producer: Myka Sophia Del Mundo

*London South Collegiate Institute,
Ontario*

Video: <https://bit.ly/3P19AoV>



See a hazard?

Report it. It's part of the job!

Reporting hazards and near-misses today
helps prevent an injury tomorrow

Canada 

 **CCOHS.ca**
Canadian Centre for Occupational Health and Safety



Working Towards Prevention: How We Help

Our prevention-focused services and resources support both employers and workers in their shared responsibility for health and safety. From our confidential inquiries service to our fact sheets, courses and mobile app, we offer easy access to guidance and information to protect the health, safety, and well-being of everyone in the workplace.

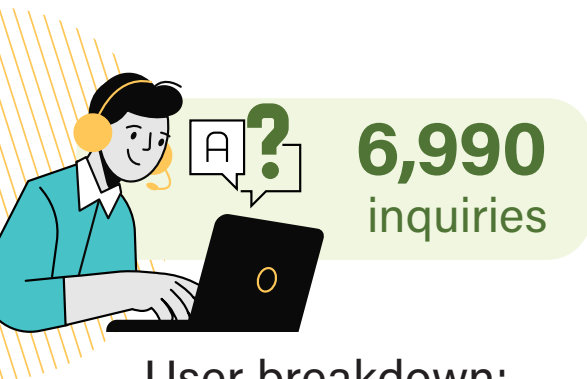
Answering Questions

Safety InfoLine

Our bilingual Safety InfoLine service connects individuals in Canada directly to our health and safety specialists. The service is free and confidential, providing credible information on health and safety questions and concerns. This year, Safety InfoLine received 6,990 inquiries. Similar to previous years, the top areas of concern were administration, policies, and programs, as well as statistics, legislation, WHMIS, safety data sheets, and working safely with specific chemicals.

Overall, users continue to value the service. According to survey results, 86% of

respondents were very satisfied with the information they received, 90% were satisfied with the timeliness of their response, and 65% indicated the information received would lead to current or future changes to their workplace. Employers remained the largest user group, accounting for 48% of inquiries. To help raise awareness of Safety InfoLine, we offer digital widgets workplaces can add to their website or intranet sites to access answers to their health and safety questions. The service is also highlighted regularly in our newsletter and social media posts across all our platforms.



User breakdown:

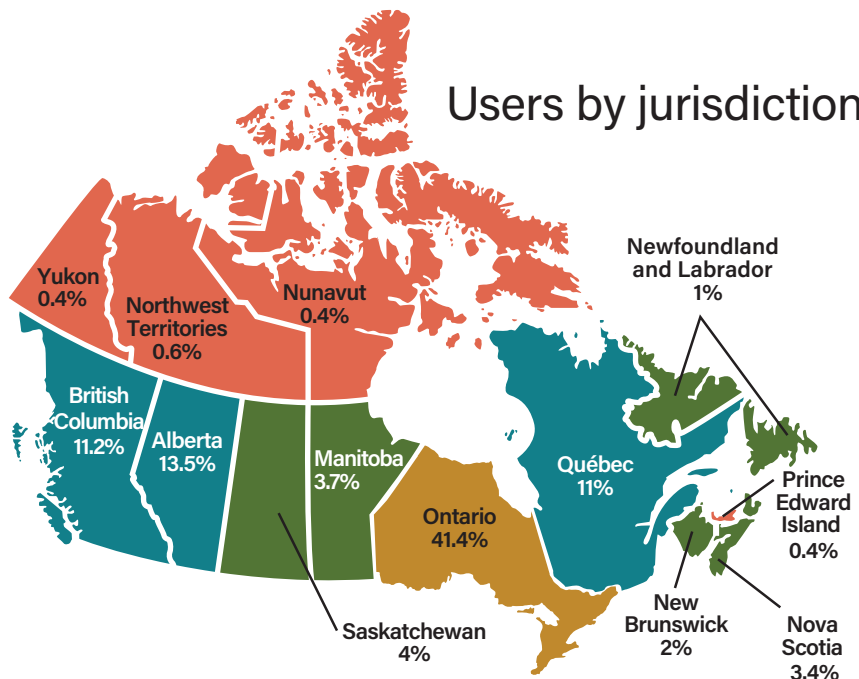
48% Employer

31% Labour

17.2% Other

3.8% Government

Users by jurisdiction:



USA/Canada 2%**

** callers from the USA with questions for their locations in Canada

Outside of Canada 5%



"I have never accessed this service before, and I was very impressed with the speed and completeness of the response. I will be exploring CCOHS more to see what other help it can provide. Excellent service."

OSH Answers Fact Sheets

Our collection of 755 OSH Answers fact sheets features credible information in an easy-to-read format. Written by our team of health and safety specialists, the fact sheets cover a wide range of topics including biological hazards, health and safety programs, prevention and control of hazards, and occupational health and safety legislation. Our fact sheets are free, and can be accessed from our website anytime, from anywhere.

This year, we published 32 new fact sheets on cytotoxic drugs, working safely around heavy equipment, chronic pain at work, and hazards for athletes, waste collection workers, phlebotomists and wildland firefighters. Our focus on core health and safety principles continued with new fact sheets on safety talks, WHMIS, health and safety legislation, asbestos abatement,

hazards and risks for non-routine tasks, and contamination and decontamination of personal protective equipment. In addition, we covered emerging health and safety issues such as artificial intelligence, climate change and mental health, wildland fires, long COVID, and high-voltage batteries in electric, hybrid and plug-in vehicles.

We promote and share our fact sheets in social media posts, articles and email campaigns, and they are frequently referenced in news articles. This year, over 450 news articles cited information from our fact sheets on topics such as chemicals and materials, hazard control, fatigue, job safety analysis, harassment and violence, first aid programs, mental health, impairment at work policies, Legionnaires' disease, occupational exposure limits, shiftwork, ergonomics, and travel safety.

Most Popular

Fact Sheets

ENGLISH

- 1 WHMIS Pictograms
- 2 WHMIS Safety Data Sheets
- 3 WHMIS Hazard Classes and Categories

FRENCH

- 1 SIMDUT - Pictogrammes
- 2 SIMDUT - Fiches de données de sécurité
- 3 SIMDUT - Classes et catégories de dangers



755
fact sheets

(www.ccohs.ca/oshanswers)



4.9 million **website visits**
to the fact sheets



2.8 million
visits from Canada

CCOHS Safe Work App

Our Safe Work App provides access to all of our OSH Answers fact sheets. The app also features guidance on respiratory infectious diseases, travel health and safety, and zoonotic diseases, developed in partnership with the Public Health Agency of Canada. This year, we added resources for firefighters, developed in partnership with Health Canada, to raise awareness of exposures linked to occupational cancer. The free app is available on iOS and Android devices, and was downloaded 10,096 times this year, bringing the total number of downloads to 39,741.



Providing Access to Information

Online Courses

Employers in Canada have a duty to ensure all workers are trained on potential hazards. To support organizations in fostering a positive safety culture and promoting prevention practices, we offer a comprehensive lineup of online courses and publications.

Accessible on desktops, tablets and mobile phones, our 196 courses provide safety education for workers when they need it. This year, we released 14 new courses on falls from slips and trips, musculoskeletal disorder prevention, harassment and violence,

lockout/tagout, and workplace bullying. To ensure content is unbiased and credible, courses are developed by our subject specialists and reviewed by representatives from labour, employers and governments.

Overall, our courses were taken 261,417 times. From course feedback surveys, 89% of learners said they would recommend the course to others. Additionally, 93% said the information they learned would be used to improve health and safety in their workplace.



"This course was clear, practical, and useful. The examples helped connect the theory to real-life work situations. I will apply what I learned to reduce risks and promote safety in my workplace."

Most Popular

Free Courses

- 1** Violence in the Workplace: Awareness
- 2** Being a Mindful Employee: An Orientation to Psychological Health and Safety in the Workplace
- 3** Musculoskeletal Disorders (MSDs): Awareness



261,417
course seats
accessed

196 courses
14 new



93%

will use course learning to make changes in their workplace



89%

would recommend our courses to others

Most Popular

Publications

- 1** Implementing an Occupational Health and Safety Program
- 2** WHMIS Instructor's Toolkit
- 3** Risk Assessment: Foundations and Practical Applications

Publications

For more in-depth health and safety information and guidance, we develop publications for various jobs and industries, on a range of topics. This year, we released two new titles, *Workplace Strategies: Managing Impairment*, and *Controlling Exposures to Hazardous Chemicals*.

Our publications are available in both print and PDF formats in English and French. Each publication is reviewed by representatives from government, employers, and labour organizations for technical accuracy and readability.

Conferences

To connect with employers and workers about emerging health and safety issues, we participated in 34 events, conferences, and tradeshow across Canada. We also presented 23 times on a variety of topics, including physical, biological and chemical hazard prevention, climate change, artificial intelligence, plain language, and mental health. In total, we reached more than 18,000 people (up 63% from last year).

We collaborated with diverse audiences at the regional and national levels through events led by employers, unions, government and Indigenous communities, including the Saskatchewan Safety Seminar, Indigenous Public Safety Conference, Canadian Safety Summit, Canadian Construction Association Hill Day Event, and the American Association of Occupational Health Nurses.



Where we visited:

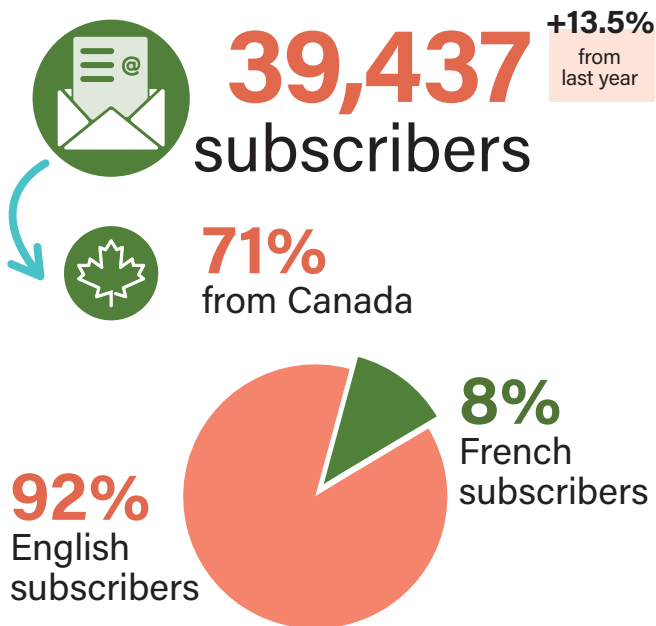
National
events
14



Health and Safety Report

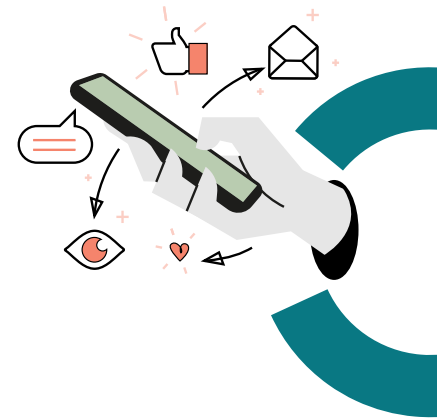
The monthly Health and Safety Report newsletter delivers news, tips, and guidance to its 39,437 subscribers, providing them with timely information to promote a safe and healthy work environment. This year, the newsletter covered diversity, equity and inclusion (DEI) in the workplace, the impact of artificial intelligence on health and safety, post-COVID-19 conditions, health and safety for newcomers to Canada, the use of plain language, indoor air quality, and chemical exposure safety. Of the 81 articles written this year, the most popular included Nailed It! How to Deliver an Effective Safety Talk, Breathing Room: Understanding Indoor Air Quality at Work, and How Workplaces Can Take Action on Radon.

From the readership survey, 99% were satisfied with the content and format of the newsletter, and 67% said they would use information from the newsletter to help with changes that might improve health and safety.



99%
satisfied with the
newsletter quality

67%
use the information
to make changes
in their workplace



"The report is a fantastic resource of our team. The topics are consistently relevant to our daily operations, and the layout makes it easy to pull key highlights to share in our weekly staff huddles."

"It's a great resource for information you can trust."

"I like receiving the report - it helps me stay on top of health and safety by highlighting topics to follow up on and alerting me to changes in legislation."

Safe and Sound with CCOHS Podcast

Now in its 16th year, the podcast program was refreshed with a new name, new look and a new platform. Safe and Sound with CCOHS saw the release of 13 new episodes. Our team interviewed experts on chronic pain, silica exposure, psychological safety, workplace safety for newcomers to Canada, inclusive workplaces for two-spirit, trans and non-binary individuals, and the future of work.

In addition to iTunes, Google Play and Spotify, listeners can access episodes on our YouTube channel, starting with the release of our video podcast on The Future of Work in August 2025. Video versions of our podcasts will continue to be published, helping us to serve our users with information in formats that meet their needs.

Overall, our podcasts had 28,270 listens (up 3.7% from last year).



Safe and Sound
a CCOHS podcast



Most Popular



Audio Episodes

- 1** Temps Up, Heads Up: Working Safely Outdoors
- 2** Day of Mourning: Tracey Csordas' Story
- 3** Preventing Respiratory Infectious Diseases in the Workplace

YouTube Episodes

- 1** Preventing Respiratory Infectious Diseases in the Workplace
- 2** Reducing Silica Exposure in the Workplace
- 3** Top Health and Safety Questions of 2025



Partnering for Impact

Indigenous Centre for Occupational Health and Public Safety

In October 2025, we signed a memorandum of understanding with the Indigenous Centre for Occupational Health and Public Safety (ICOHPS) to advance workplace health and safety in Indigenous communities in Canada. The collaboration will allow us to develop safety programs, build relationships and partnerships with government and industry leaders, and hold ongoing discussions about occupational health and safety practices for these communities.



Institut de recherche Robert-Sauvé en santé et en sécurité du travail

Our partnership with the Institut de recherche Robert-Sauvé en santé et en sécurité du travail (IRSST) spans a five-year collaboration aimed at combining our expertise to improve worker well-being, health and safety in Québec and throughout Canada. This partnership will include annual meetings to guide joint projects, targeted initiatives, and collaborative activities such as training sessions and knowledge exchanges. The agreement reinforces the shared commitment between our organizations to create safer and healthier environments for all workers in Canada. The partnership agreement was signed in October 2025.



Social Service of Industry Brazil

As part of our strategy to increase international engagement, we signed a memorandum of understanding with Social Service of Industry (SESI), a non-profit organization in Brazil that supports industrial workplaces and workers in the areas of health, education and workplace health and safety. In September 2025, CCOHS met with the organization's leadership, toured their facilities and spoke at their international conference. We look forward to building on this relationship by collaborating on key projects that will benefit both Canadian and Brazilian workers over the coming years.

Health Canada: Firefighters Resource

Firefighters are at greater risk of exposure to flame retardants, diesel engine exhaust, polycyclic aromatic hydrocarbons, and other carcinogens that may cause occupational cancer. We partnered with Health Canada's Health of Firefighters team to develop resources to raise awareness about the unique hazards firefighters face, and how to reduce the risk of exposure to carcinogens. The tools include tip sheets, infographics, checklists, fact sheets and a video, available on our website and Safe Work app.

Web Tools and Mobile Apps

We have an established history of collaborating with provincial and territorial health and safety agencies to develop web tools and mobile apps to help workers access health and safety legislation, and resources to address specific hazards. This year, we continued to host, maintain and update tools for the Nova Scotia Department of Labour, Skills and Immigration and WorkSafeNB.

Personal Protective Equipment in the Fire Service

Personal protective equipment (PPE), while generally the last line of defence against hazards, plays a critical role in protecting firefighters from occupational cancer by reducing exposures to carcinogens.

Layering PPE to reduce exposures to carcinogens

Personal protective equipment acts as a barrier between the worker and harmful chemicals and substances.

- ▶ Helmets and flash hoods shield the head and scalp from falling soot and other substances
- ▶ Eye protection blocks airborne contaminants, particles, ash and soot
- ▶ Bunker gear provides a barrier to bare skin
- ▶ Respiratory protection reduces the risk of breathing in harmful chemicals
- ▶ Gloves protect hands and wrists when touching contaminated surfaces and objects
- ▶ Footwear protects the feet and ankles

! PPE must be appropriate for the task and properly fitted for your body type and gender.

Handling contaminated equipment

- Handle contaminated equipment in a well-ventilated area
- Properly bag and seal contaminated equipment when transporting it, and store it in an unoccupied part of the fire vehicle
- Follow gross decontamination procedures, including the use of an N95 respirator and nitrile gloves
- Decontaminate the inside of the fire vehicle after every incident response

Cleaning and storage

- Check with your supervisor for advanced cleaning requirements
- Clean contaminated PPE in a designated, well-ventilated space
- Wear safety glasses, an apron, gloves, and long-sleeves, plus a respirator if there is potential for exposure to airborne contaminants
- Store equipment in a dedicated, well-ventilated area away from ultraviolet radiation, fluorescent light, and direct sunlight
- Clean, maintain and inspect PPE according to manufacturers' instructions and National Fire Protection Association (NFPA) standards



Do not bring contaminated equipment into the fire station's living quarters, your home, or personal vehicle

CCOHS.ca
Canadian Centre for Occupational Health and Safety

For more information:
ccohs.ca/cancer-awareness-firefighting



Basics Rights of Workers in Canada



Know

You have the right to know what hazards are present in your workplace

Participate

You have the right to participate in keeping your workplace healthy and safe



Refuse

You have the right to refuse work that you believe to be dangerous to yourself and others

Canada

 **CCOHS.ca**
Canadian Centre for Occupational Health and Safety



Financial Report

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2026, and all information contained in these financial statements rests with the management of the Canadian Centre for Occupational Health and Safety (CCOHS). These financial statements have been prepared by management in accordance with the Government's accounting policies, which follow Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in its financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of CCOHS' financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in CCOHS' Annual Report and Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable statutory requirements, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training, and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout CCOHS, and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

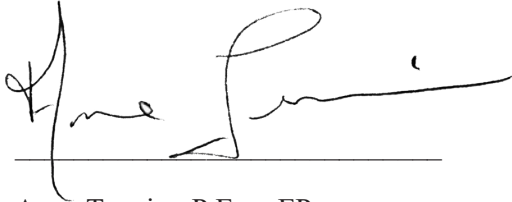
The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Canadian Centre for Occupational Health and Safety is subject to periodic Core Control Audits performed by the Office of the Comptroller General. Self-assessments are also completed each year based on a schedule put forth by the Office of the Comptroller General for Small Departments and Agencies. The results of such self-assessments are used to make any necessary improvements to ensure compliance with the Treasury Board *Policy on Financial Management*.

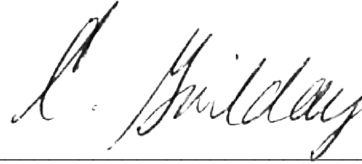
KPMG LLP, the independent auditors for CCOHS, have expressed an opinion on the fair presentation of the financial statements of CCOHS which does not include an audit opinion on the annual assessment of the effectiveness of CCOHS' internal controls over financial reporting.

An Audit and Risk Committee appointed by the CCOHS Council of Governors has reviewed these financial statements with management and the auditors and has reported to the Council of Governors. The Council of Governors has approved the financial statements.

Approved by:

A handwritten signature in black ink, appearing to read 'Anne Tennier', written over a horizontal line.

Anne Tennier, P.Eng. EP
President and Chief Executive
Officer

A handwritten signature in black ink, appearing to read 'Chandra Guilday', written over a horizontal line.

Chandra Guilday, CPA
Vice President, Finance and Chief Financial
Officer

Hamilton, Canada

June 25, 2026



KPMG LLP
Commerce Place
21 King Street West, Suite 700
Hamilton, ON L8P 4W7
Canada
Tel 905 523 8200
Fax 905 523 2222

INDEPENDENT AUDITOR'S REPORT

To the Administrators of Canadian Centre for Occupational Health and Safety

Opinion

We have audited the financial statements of Canadian Centre for Occupational Health and Safety (the Entity), which comprise:

- the statement of financial position as at March 31, 2026
- the statement of operations and net financial position for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2026, its results of operations, its remeasurement of gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

June 25, 2026

STATEMENT OF FINANCIAL POSITION

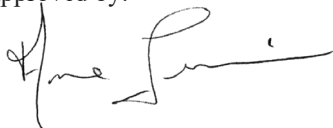
As at March 31, 2026, with comparative information for 2025
(in dollars)

	2026	2025
	\$	\$
Liabilities		
Accounts payable and accrued liabilities (note 4)	1,904,592	1,777,292
Deferred revenues - web based subscriptions	2,508,217	2,805,906
Vacation pay and compensated leave	607,060	573,437
Employee severance benefits (note 5b)	93,812	130,219
Deferred revenues - donations (note 6)	15,855	18,000
Total liabilities	5,129,536	5,304,854
Financial assets		
Due from the Consolidated Revenue Fund, without interest	1,912,983	1,795,292
Accounts receivable (note 7)	247,121	281,447
Total financial assets	2,160,104	2,076,739
Net debt (note 8)	(2,969,432)	(3,228,115)
Non-financial assets		
Prepaid expenses	208,632	248,605
Tangible capital assets (note 9)	184,906	267,903
Total non-financial assets	393,538	516,508
Accumulated deficit	(2,575,894)	(2,711,607)

Contractual obligations (note 11)

The accompanying notes form an integral part of these financial statements.

Approved by:



Anne Tennier, P. Eng. EP
President and Chief Executive Officer



Chandra Guilday, CPA
Vice President, Finance and Chief Financial Officer

STATEMENT OF OPERATIONS AND NET FINANCIAL POSITION

For the year ended March 31, 2026, with comparative information for 2025

(In dollars)

Expenses	2026 \$ Planned Results (Note 2a)	2026 \$	2025 \$
Operations			
Salaries and employee benefits	13,168,239	12,569,177	11,782,902
Professional and special services	1,281,406	826,892	736,577
Transportation and communications	561,939	353,238	384,684
Purchased repair and upkeep	22,000	11,234	17,740
Utilities, materials and supplies	55,448	49,486	117,310
Information	83,240	64,479	59,180
Rentals	910,593	768,061	764,893
Total	16,082,865	14,642,567	13,863,286
Administration			
Salaries and employee benefits	732,060	714,244	702,286
Governors and committees	39,650	11,357	15,061
Professional and special services	60,600	3,051	59,607
Travel	32,500	24,597	19,408
Utilities, materials and supplies	400	-	548
Total	865,210	753,249	796,910
Other Non-Operating Expense			
Scholarships from special purpose fund (note 6)	-	3,000	3,000
Total	-	3,000	3,000
Other expenses – non-cash			
Employer’s contribution to health and dental insurance plans (note 12a)	-	1,118,831	922,465
Accommodation (note 12a)	-	762,618	762,618
Amortization of tangible capital assets	115,677	104,002	105,880
Total	115,677	1,985,451	1,790,963
Total expenses	17,063,752	17,384,267	16,454,159
Revenues (note 10)			
Sales	5,049,795	4,871,629	4,897,621
Projects and collaborative agreements	3,579,027	3,960,164	2,982,246
Total revenues	8,628,822	8,831,793	7,879,867
Net cost of operations before government funding	(8,434,930)	(8,552,474)	(8,574,291)
Government funding			
Net cash provided by government	7,466,797	6,689,046	5,368,526
Change in due from the Consolidated Revenue Fund	-	117,692	(575,943)
Services provided without charge from other government departments (note 12)	-	1,881,449	1,685,083
Total government funding	7,466,797	8,688,187	6,477,666
Net revenue (cost) of operations after government funding	(968,133)	135,713	(2,096,625)
Accumulated deficit at beginning of year	(2,711,607)	(2,711,607)	(614,982)
Net revenue (cost) of operations after government funding	(968,133)	135,713	(2,096,625)
Accumulated deficit at end of year	(3,679,740)	(2,575,894)	(2,711,607)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CHANGE IN NET DEBT

For the year ended March 31, 2026, with comparative information for 2025
(in dollars)

	2026 \$ Planned Results (Note 2a)	2026 \$	2025 \$
Net revenue of operations after government funding	(968,133)	135,713	(2,096,625)
Changes in tangible capital assets			
Acquisitions of tangible capital assets (note 9)	(40,000)	(21,005)	(26,297)
Amortization of tangible capital assets (note 9)	115,677	104,002	105,880
Total change in tangible capital assets	75,677	82,997	79,583
Increase in prepaid expenses	(31,916)	39,973	(19,027)
Net Change in net debt	(924,372)	258,683	(2,036,069)
Net debt at beginning of year	(3,228,115)	(3,228,115)	(1,192,046)
Net debt at end of year (notes 8 and 14)	(4,152,487)	(2,969,432)	(3,228,115)

The accompanying notes form an integral part of these financial statements.

STATEMENT OF CASH FLOW

For the year ended March 31, 2026, with comparative information for 2025
(in dollars)

	2026	2025
	\$	\$
Operating activities:		
Net cost of operations before government funding	8,552,474	8,574,291
Non-cash items:		
Amortization of tangible capital assets (note 9)	(104,002)	(105,880)
Services received without charge from other government departments (note 12)	(1,881,449)	(1,685,083)
Changes in Statement of Financial Position:		
Decrease (increase) in accounts payable & accrued liabilities	(127,301)	489,957
Decrease (increase) in deferred revenue	297,689	(1,933,512)
Decrease (increase) in vacation pay and compensatory leave	(33,624)	32,272
Decrease in employee severance benefits	36,408	60,265
Decrease in deferred revenues - donations	2,145	85,986
Decrease in accounts receivable	(34,326)	(195,094)
Increase (decrease) in prepaid expenses	(39,973)	19,027
Cash provided by operating activities	6,668,041	5,342,229
Capital investing activities		
Acquisition of tangible capital assets	21,005	26,297
Net cash provided by Government of Canada	6,689,046	5,368,526

The accompanying notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

1. Authority and objectives

The Canadian Centre for Occupational Health and Safety (CCOHS) was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of CCOHS are to promote the right of workers in Canada to a healthy and safe working environment and to enhance the physical and mental health of workers. CCOHS' operating expenditures are funded in part by its operating revenue, budgetary appropriations and authorities available for use from previous years.

CCOHS has one program activity for reporting purposes, in addition to internal services. The activity is occupational health and safety information and services.

The goal of this program is to provide easy access to credible information on occupational health and safety to support workers in Canada in their efforts to improve workplace safety and health. Workers are provided with information through a free and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively, they can independently access a broad range of electronic and print resources developed to support safety and health information needs of workers in Canada. This may include cost recovery products and services and is supported financially by contributions from various stakeholders.

Through health and safety information development, CCOHS collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all workers in Canada. This information is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance, and for personal use. CCOHS charges a fee when its products or services are provided to specific external recipients who receive benefits beyond those available to the general public.

CCOHS promotes and facilitates consultation and cooperation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by partners and stakeholders and result in advancement of the health and safety initiatives.

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups include the following: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 1 Authority and objectives (continued)

Acquisition Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

2. Significant accounting policies

These financial statements have been prepared using CCOHS' accounting policies stated below, which are based on Canadian public sector accounting standards. The representation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

a) Parliamentary authorities and revenue spending authority

CCOHS is financed in part by the Government of Canada through Parliamentary authorities. Included in the authorities provided and used is a revenue spending authority, which allows CCOHS to spend program revenue. Financial reporting of authorities provided to CCOHS does not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Financial Position and in the Statement of Operations and Net Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting.

The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Net Financial Position are the amounts reported in CCOHS' operating budget approved on February 27, 2025, at CCOHS' 144th Meeting of the CCOHS Council of Governors, held virtually. Planned results pursuant to the spending of Parliamentary authorities are reported in the 2025-26 Departmental Plan and may not represent the full costs of CCOHS, as additional costs are budgeted to be covered by additional cash revenues pursuant to section 6(1)(g) of the CCOHS Act.

In the fiscal year ending March 31, 2016, CCOHS was given authority pursuant to section 6(1)(g) of the CCOHS Act to spend revenue from fees it charges for products and services in the fiscal year in which the revenue was received or in subsequent fiscal years. Government transfers are recognized as revenue when authorized and when the organization has satisfied any eligibility criteria. CCOHS had updated the Departmental Results Framework and Departmental Plans to reflect the newly approved authorities given to CCOHS pursuant to section 6(1)(g) of the CCOHS Act.

b) Net cash provided by the Government of Canada

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. The net cash provided by

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 2 Significant accounting policies (continued)

government is the difference between all cash receipts and all cash disbursements, including transactions between government departments.

c) Amounts due from or to the CRF

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represents the net amount of cash that CCOHS is entitled to draw from the CRF, without further authorities, in order to discharge its liabilities. This amount is not considered a financial instrument.

d) Revenues

Revenues are recognized in the period in which the underlying transaction or event that gave rise to the revenue takes place. Revenues for subscription-based products are recognized over the term of the subscription.

Subscriptions are based upon the right to use the information for a specified period. Information may be updated during the subscription period.

Funds received from external parties for specified purposes but not earned is recorded as deferred revenue. The deferred revenue represents cash received in advance of initial and ongoing product delivery, services or granting of access to the website. Revenues are then recognized in the period in which the related expenses are incurred.

e) Expenses

Expenses are recorded on the accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

Services provided without charge by other government departments for accommodation and the employer's contribution to the health and dental insurance plans are recorded as operating expenses at their estimated cost. A corresponding amount is reported as government funding.

f) Employee future benefits

Pension benefits: All eligible employees participate in the Public Service Pension Plan (the Plan), a multi-employer plan administered by the Government of Canada. CCOHS' contributions are currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. CCOHS' contributions to the Plan are charged to expenses in the year in which the services are rendered and represent its

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 2 Significant accounting policies (continued)

total obligation to the Plan. Current legislation does not require CCOHS to make contributions for any actuarial deficiencies of the Plan.

Severance benefits: Employees are entitled to severance benefits under labour contracts or conditions of employment. These benefits were accrued as employees rendered the services necessary to earn them and were estimated based on employees' salaries and duration of service. This arrangement was closed to new entrants effective April 1, 2011, and the benefits accruing to participants are only adjusted for annual salary and wage increases. The remaining balance is paid upon departure from the public service.

Accumulated sick leave: Employees are eligible to accumulate sick leave benefits until the end of employment, according to their labour contract and conditions of employment. Sick leave benefits are earned based on employee services rendered and are paid upon an illness or injury related absence. However, sick leave entitlements do not vest and may only be used in the event of illness or injury related absence. Unused sick leave upon employee termination is not payable to the employee. No amount has been accrued in these financial statements and payments of sick leave benefits are included in current operations as incurred.

g) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made for receivables from external parties where recovery is considered uncertain.

h) Contingent liabilities

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

i) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange in effect at year end. Gains and losses resulting from foreign currency transactions are included in the statement of operations and net financial position according to the activities to which they relate.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 2 Significant accounting policies (continued)

j) Inventories

Inventories are valued at the lower of cost and net realizable value.

k) Tangible capital assets

All tangible capital assets having an initial cost of \$5,000 or more are recorded at the acquisition cost. Tangible capital assets are amortized over their estimated useful life on a straight-line basis, as follows:

Asset Class	Amortization Period
Computer equipment	5 - 10 years
Furniture and equipment	5 - 10 years
Software	1 - 5 years
Leasehold improvements	Lesser of the remaining term of the lease or useful life of the improvement

Tangible capital assets are written down when conditions indicate that they no longer contribute to CCOHS' ability to provide goods and services or when the value of the future economic benefits associated with the tangible capital assets are less than the net book value.

l) Prepaid Expenses

Prepaid expenses are accounted for as non-financial assets as they can be used to provide services in the future.

m) Measurement uncertainty

The preparation of these financial statements is in accordance with Canadian public sector accounting standards and requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements.

At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The liability for employee future benefits and the estimated useful life of tangible capital assets are the most significant items where estimates are used. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 2 Significant accounting policies (continued)

n) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount. Inter-entity transactions are transactions between commonly controlled entities.

Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- i) Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ii) Certain services received on a without charge basis are recorded for financial statement purposes at the carrying amount. Other related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

3. Parliamentary authorities

CCOHS receives its funding through annual Parliamentary authorities and external revenues. Items recognized in the Statement of Financial Position as well as the Statement of Operations and Net Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, CCOHS has different net results of operations for the year on a government funding basis than on an accrual accounting basis. Current year authorities used, accounted below in Note 3a, are on a cash basis based on government funding as received. These differences are reconciled as follows:

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 3 Parliamentary authorities (continued)

- a) Reconciliation of net cost of operations to current year authorities used:

	2026	2025
	\$	\$
Net cost of operations before government funding	8,552,474	8,574,291
Adjustments for items affecting net cost of operations but not affecting authorities:		
Revenue collected under 6(1)(g) of the CCOHS Act	8,831,793	7,879,867
Amortization of tangible capital assets (note 9)	(104,002)	(105,880)
Services provided without charge from other government departments (note 12)	(1,881,449)	(1,685,083)
Expenses recovered from prior years	8,433	90,098
Other amounts to be charged in a later year	-	-
Unpaid accruals reversed for prior year expenses	-	18
Decrease in employee severance benefits	36,408	60,265
Decrease (increase) in vacation pay and compensatory leave	(33,623)	32,272
Donation revenue for Special Purpose Account (note 6)	(3,000)	(12,000)
Total items affecting net cost of operations but not affecting authorities	6,854,560	6,259,557
Adjustments for items not affecting net cost of operations but affecting authorities:		
Add (deduct) change in:		
Increase (decrease) in prepaid expenses	(39,973)	19,027
Acquisition of tangible capital assets	21,005	26,297
Total items not affecting net cost of operations but affecting authorities	(18,968)	45,324
Current year authorities used	15,388,066	14,879,172

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 3 Parliamentary authorities (continued)

b) Authorities provided and used:

	2026	2025
	\$	\$
Vote 1 – Program expenditures	6,320,572	6,320,572
Vote 30 – Paylist Requirements	226,613	455,358
Statutory – Employee Benefits Plan	1,728,364	1,632,720
Authorities available for use in subsequent years from prior year	9,064,597	7,036,426
Statutory revenues collected in current year (pursuant to section 6(1)(g) of the CCOHS Act)	8,828,401	10,059,244
Adjustments *	(1,090,183)	(863,411)
Total current year authorities provided	25,078,364	24,640,909
Less:		
Lapsed authorities reallocated to 2025-26 – operating	(697,140)	(697,140)
Respendable / reinvestment authorities available for use in subsequent years (note 14)	(8,993,158)	(9,064,597)
Current year authorities used	15,388,066	14,879,172

* Fiscal 2026 includes a \$243,940 reduction in parliamentary authorities related to 2020–21 Employee Benefit Plan surcharges, resulting in the full payment of this obligation with no balance remaining. Fiscal 2026 also includes a reduction of parliamentary authorities in the amount of \$846,243 related to 2025-26 Employee Benefit Plan surcharges (2024-25 -\$619,471).

4. Accounts payable and accrued liabilities

The following table presents details of CCOHS' accounts payable and accrued liabilities:

	2026	2025
	\$	\$
External parties	256,193	321,393
Payroll	772,685	592,565
Other government departments and agencies	875,714	863,334
Total accounts payable & accrued liabilities	1,904,592	1,777,292

5. Employee future benefits

a) Pension benefits

CCOHS employees participate in the Public Service Pension Plan (Plan), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and CCOHS contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 5 Employee future benefits (continued)

existing plan members as of December 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2025-26 expense amounts to \$1,095,782 (\$1,047,226 in 2024-25). For Group 1 members, the expense represents approximately 1.01 times (1.02 times in 2024-25) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2024-25) the employee contributions.

CCOHS' responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

b) Severance benefits

Severance benefits provided to CCOHS employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2026, all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

	2026	2025
	\$	\$
Accrued benefit obligation - opening balance	130,219	190,484
Expense for the year	103,343	260,736
Benefits paid during the year	(139,750)	(321,001)
Accrued benefit obligation at end of year	93,812	130,219

6. Deferred revenues – donations

CCOHS, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any.

Donations consist of restricted donations that are designated for a special purpose fund.

Special Purpose Fund

Public sector accounting standards allow for the deferral of revenue for donations subject to externally imposed restrictions. Restricted donations related to the Chad Bradley Scholarship, are recognized as revenue in the period in which the related expenditures are incurred.

For the year ended March 31, 2026, revenue of \$3,000 was recognized. The related scholarship expense of \$3,000 has been presented on the Statement of Operations as **Other Non-Operating**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Expense – Scholarships from special purpose fund. Comparative figures have been reclassified, and the \$3,000 scholarship expense recognized in the prior year has been re-presented as Other Non-Operating Expense – Scholarships from special purpose fund. This reclassification had no impact on the annual surplus or deficit.

During the year, additional restricted donations of \$855 were received from a collection of contributions made by CCOHS employees to honour the retirement of an esteemed colleague. These funds have been included in total restricted donations.

The balance in deferred revenues – donations on the Statement of Financial Position is \$15,855, representing total restricted donations received of \$30,855 less cumulative scholarships paid of \$15,000.

7. Accounts receivable

The following table presents details of CCOHS' accounts receivable:

	2026	2025
	\$	\$
External parties	246,222	296,447
Other federal government departments and agencies	7,464	-
	253,686	296,447
Accounts receivable - other	8,435	-
Allowance for doubtful accounts on receivables from external parties	(15,000)	(15,000)
Total accounts receivable	247,121	281,447

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

8. Net debt

The net debt is calculated as the difference between liabilities and financial assets. Deferred revenue represents the most significant component of net debt for 2026. Employee severance benefits, as detailed in note 5 b), and vacation pay obligations represent other significant components of net debt as future Government of Canada Parliamentary authorities will be required in order to discharge those obligations.

	2026	2025
	\$	\$
Net debt at end of year	(2,969,432)	(3,228,115)
Net debt to be funded by future Government of Canada		
Parliamentary authorities		
Allowance for vacation pay	607,059	573,437
Allowance for employee severance benefits (note 5 b)	93,812	130,219
Allowance for funded payroll	394,070	284,431
Total net debt to be funded by future Government of Canada		
Parliamentary authorities	1,094,941	988,087
Net debt funded by CCOHS' spendable / reinvestment authorities*	(1,874,491)	(2,240,028)

**Balance of net debt funded by CCOHS consists of unfunded payroll costs and operating payables outstanding at end of year.*

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

9. Tangible capital assets

The following table presents details of the tangible capital assets held by CCOHS during the fiscal year:

Tangible capital assets	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	\$	\$	\$	\$
Computer equipment	526,526	21,005	-	547,531
Furniture and equipment	191,057	-	-	191,057
Software	274,330	-	-	274,330
Leasehold improvements	207,863	-	-	207,863
	<u>1,199,776</u>	<u>21,005</u>	<u>-</u>	<u>1,220,781</u>

Accumulated amortization	Opening balance	Amortization	Disposals and write-offs	Closing balance
	\$	\$	\$	\$
Computer equipment	288,950	93,778	-	382,728
Furniture and equipment	190,249	808	-	191,057
Software	274,330	-	-	274,330
Leasehold improvements	178,344	9,416	-	187,760
	<u>931,873</u>	<u>104,002</u>	<u>-</u>	<u>1,035,875</u>

Net book value	2026	2025
	\$	\$
Computer equipment	164,803	237,577
Furniture and equipment	-	807
Software	-	-
Leasehold improvements	20,103	29,519
	<u>184,906</u>	<u>267,903</u>

Amortization expense for the year ended March 31, 2026, was \$104,002. (2025 - \$105,880)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

10. Revenues

	2026	2025
	\$	\$
Education Services	3,315,084	3,414,682
Business Safety Portal	2,347,994	1,502,750
Chemical Services	1,011,024	1,005,965
Inquiries	754,000	608,167
Legislative Services	408,545	456,463
Public Health Agency of Canada partnership	-	149,999
Business Development	505,556	312,548
Communications	342,040	307,161
Publications	141,765	112,003
Other income	5,785	10,129
Total revenue	8,831,793	7,879,867

11. Contractual obligations

The nature of CCOHS' activities can result in multi-year contracts and obligations whereby CCOHS will be obligated to make future payments when the goods and services are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2027	2028	2029	2030	2031	Total
	\$	\$	\$	\$	\$	\$
Operating leases	762,618	762,618	762,618	762,618	762,618	3,813,090

As of August 1, 2023, CCOHS has a multi-year lease contract with related parties for \$762,618 (2025 - \$762,618) annually that expires during fiscal year 2029. Costs for operating leases during 2029, 2030 and 2031 have been estimated as noted above. As per note 12, this accommodation is provided without charge by the Government of Canada.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

12. Related party transactions

CCOHS is related as a result of common ownership to all government departments, agencies, and Crown corporations. CCOHS enters into transactions with these entities in the normal course of business and on normal trade terms. The transactions are measured at the exchange amount agreed to by the related parties. During the year, CCOHS received common services, which were obtained without charge from other government departments as disclosed below.

a) Services provided without charge by other government departments

During the year, CCOHS received services without charge from other government departments, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded in the Statement of Operations and Net Financial Position as follows:

	2026	2025
	\$	\$
Employer's contribution to health & dental insurance plans	1,118,831	922,465
Accommodation	762,618	762,618
Total	1,881,449	1,685,083

The Government has centralized some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in CCOHS' Statement of Operations and Net Financial Position.

b) Other transactions with related parties

	2026	2025
	\$	\$
Accounts receivable from other government departments (note 7)	7,464	-
Accounts payable to other government departments and agencies (note 4)	875,714	863,334
Expenses - Other government departments and agencies	257,679	433,211
Revenue - Other government departments and agencies	1,357,833	762,352

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

13. Segmented information

Presentation by segment is based on CCOHS' program activity architecture. The presentation by segment is based on the same accounting policies as described in summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main program activities, by major object of expense and by major type of revenues. The segment results for the year are as follows:

	Internal Services	Health and Safety	2026	2025
	\$	\$	\$	\$
Salaries and employee benefits	4,659,523	9,742,728	14,402,251	13,407,653
Professional and special services (incl. Council and committees)	291,248	553,052	844,300	814,266
Accommodation	518,580	244,038	762,618	762,618
Transport and communications	57,316	320,519	377,835	407,629
Information	215	64,264	64,479	59,180
Purchased repair and upkeep	11,234	0	11,234	17,740
Utilities, materials and supplies	25,752	23,734	49,486	117,837
Rental	25,061	743,000	768,061	761,356
Other expenditures	-	104,003	104,003	105,880
Total expenses	5,588,930	11,795,338	17,384,267	16,454,159
Revenues	-	-	8,831,793	7,879,867
Cost from continuing operations			8,552,474	8,574,292

14. CCOHS Responsible / Reinvestment Authorities:

In 2015-16, the Treasury Board Secretariat facilitated a change in the funding structure for CCOHS. As a result, CCOHS was given unrestricted authority (pursuant to section 6(1)(g) of the CCOHS Act) to spend revenue from fees charged for its products and services within the fiscal year in which the revenue was received or in subsequent fiscal years.

The purpose of CCOHS' responsible / reinvestment authorities are to provide CCOHS with funding to facilitate one-time expenditures, reinvestment in capital equipment or program development in accordance with CCOHS' strategic plan.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2026

(in dollars)

Note 14 CCOHS Respendable / Reinvestment Authorities (continued)

	2026
	\$
Balance at beginning of year	9,064,597
Annual operating surplus (cost)	135,714
Tangible capital assets purchased with internal funds	(21,005)
Amortization of internally funded tangible capital assets	104,002
Internal revenue carried forward to subsequent year pursuant to section 6(1)(g) of the CCOHS Act	(290,150)
Balance at end of year	8,993,158
Allocated respendable / reinvestment authorities	
Deferred revenues – donations (note 6)	(15,855)
Net debt funded by CCOHS (note 8)	(1,874,491)
Planned operational and capital investments - 2027 to 2031	(2,559,438)
Total allocated respendable / reinvestment authorities	(4,449,784)
Unallocated respendable / reinvestment authorities	4,543,374

15. Financial instruments and risk management

a) Liquidity risk:

Liquidity risk is the risk that CCOHS will encounter difficulty in meeting its obligations associated with financial liabilities. The entity's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board. As described in note 8, government sources of liquidity are required to fund the net debt position.

The entity's risk exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

b) Credit risk:

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. CCOHS is not exposed to significant credit risk. CCOHS provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivables are due on demand. The maximum exposure the entity has to credit is risk equal to the carrying value of its accounts receivables.

Also available online
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