

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

Interim Unaudited Financial Statements

For the Six-Month Period Ended September 30, 2023

These Interim Unaudited Financial Statements do not contain the Interim Management Report of Fund Performance (“MRFP”) of the ETF. You may obtain a copy of the Interim MRFP, at no cost, by calling the toll-free number 1-800-387-0614, by writing to us at Mackenzie Financial Corporation, 180 Queen Street West, Toronto, Ontario M5V 3K1, by visiting our website at www.mackenzieinvestments.com or by visiting the SEDAR+ website at www.sedarplus.ca. Copies of the Annual Financial Statements or Annual MRFP may also be obtained, at no cost, using any of the methods outlined above.

Unitholders may also contact us using one of these methods to request a copy of the ETF’s proxy voting policies and procedures, proxy voting disclosure record or quarterly portfolio disclosure.

NOTICE OF NO AUDITOR REVIEW OF THE INTERIM FINANCIAL STATEMENTS

Mackenzie Financial Corporation, the Manager of the Mackenzie Core Plus Canadian Fixed Income ETF (the “ETF”), appoints independent auditors to audit the ETF’s Annual Financial Statements. Under Canadian securities laws (National Instrument 81-106), if an auditor has not reviewed the Interim Financial Statements, this must be disclosed in an accompanying notice.

The ETF’s independent auditors have not performed a review of these Interim Financial Statements in accordance with standards established by the Chartered Professional Accountants of Canada.



MACKENZIE
Investments

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

STATEMENTS OF FINANCIAL POSITION

at (in \$ 000 except per unit amounts)

	Sep. 30 2023	Mar. 31 2023 (Audited)
	\$	\$
ASSETS		
Current assets		
Investments at fair value	493,104	507,082
Cash and cash equivalents	17,052	17,565
Accrued interest receivable	4,684	4,249
Dividends receivable	89	6
Accounts receivable for investments sold	2,769	381
Accounts receivable for units issued	–	–
Margin on derivatives	1,802	3,738
Derivative assets	1,340	438
Total assets	520,840	533,459
LIABILITIES		
Current liabilities		
Accounts payable for investments purchased	3,103	197
Accounts payable for units redeemed	–	–
Distribution payable	1,565	–
Due to manager	197	200
Derivative liabilities	1,073	1,128
Total liabilities	5,938	1,525
Net assets attributable to unitholders	514,902	531,934

STATEMENTS OF COMPREHENSIVE INCOME

for the periods ended September 30 (in \$ 000 except per unit amounts)

	2023 \$	2022 \$
Income		
Dividends	534	680
Interest income for distribution purposes	9,427	6,951
Other changes in fair value of investments and other net assets		
Net realized gain (loss)	(16,206)	(22,498)
Net unrealized gain (loss)	(15,402)	(16,020)
Securities lending income	22	15
Fee rebate income	31	86
Other	–	57
Total income (loss)	(21,594)	(30,729)
Expenses (note 6)		
Management fees	1,190	1,096
Management fee rebates	(329)	(309)
Interest charges	–	1
Commissions and other portfolio transaction costs	15	50
Independent Review Committee fees	1	1
Others	33	–
Expenses before amounts absorbed by Manager	910	839
Expenses absorbed by Manager	–	–
Net expenses	910	839
Increase (decrease) in net assets attributable to unitholders from operations before tax	(22,504)	(31,568)
Foreign withholding tax expense (recovery)	–	1
Foreign income tax expense (recovery)	–	–
Increase (decrease) in net assets attributable to unitholders from operations	(22,504)	(31,569)

Net assets attributable to unitholders (note 3)

	per unit		per series	
	Sep. 30 2023	Mar. 31 2023 (Audited)	Sep. 30 2023	Mar. 31 2023 (Audited)
CAD Units	17.85	18.96	514,902	531,934

Increase (decrease) in net assets attributable to unitholders from operations (note 3)

	per unit		per series	
	2023	2022	2023	2022
CAD Units	(0.78)	(1.21)	(22,504)	(31,569)

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

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

STATEMENTS OF CHANGES IN FINANCIAL POSITION

for the periods ended September 30 (in \$ 000 except per unit amounts)

	CAD Units	
	2023	2022
NET ASSETS ATTRIBUTABLE TO UNITHOLDERS		
Beginning of period	531,934	517,660
Increase (decrease) in net assets from operations	(22,504)	(31,569)
Distributions paid to unitholders:		
Investment income	(9,409)	(6,202)
Capital gains	–	–
Management fee rebates	(329)	(309)
Total distributions paid to unitholders	(9,738)	(6,511)
Unit transactions:		
Proceeds from units issued	36,520	26,612
Reinvested distributions	–	–
Payments on redemption of units	(21,310)	(39,626)
Total unit transactions	15,210	(13,014)
Increase (decrease) in net assets attributable to unitholders	(17,032)	(51,094)
End of period	514,902	466,566
Increase (decrease) in units (in thousands) (note 7):	Units	
Units outstanding – beginning of period	28,050	25,950
Issued	1,950	1,400
Reinvested distributions	–	–
Redeemed	(1,150)	(2,100)
Units outstanding – end of period	28,850	25,250

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MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

STATEMENTS OF CASH FLOWS

for the periods ended September 30 (in \$ 000)

	2023	2022
	\$	\$
Cash flows from operating activities		
Net increase (decrease) in net assets attributable to unitholders from operations	(22,504)	(31,569)
Adjustments for:		
Net realized loss (gain) on investments	14,315	23,970
Change in net unrealized loss (gain) on investments	15,402	16,020
Purchase of investments	(242,951)	(234,474)
Proceeds from sale and maturity of investments	214,412	226,635
(Increase) decrease in accounts receivable and other assets	1,418	(3,017)
Increase (decrease) in accounts payable and other liabilities	(3)	43
Net cash provided by (used in) operating activities	(19,911)	(2,392)
Cash flows from financing activities		
Proceeds from units issued	34,674	19,240
Payments on redemption of units	(7,004)	(37,794)
Distributions paid net of reinvestments	(8,173)	(6,511)
Net cash provided by (used in) financing activities	19,497	(25,065)
Net increase (decrease) in cash and cash equivalents	(414)	(27,457)
Cash and cash equivalents at beginning of period	17,565	34,355
Effect of exchange rate fluctuations on cash and cash equivalents	(99)	262
Cash and cash equivalents at end of period	17,052	7,160
Cash	17,052	7,160
Cash equivalents	–	–
Cash and cash equivalents at end of period	17,052	7,160
Supplementary disclosures on cash flow from operating activities:		
Dividends received	451	687
Foreign taxes paid	–	1
Interest received	8,992	6,356
Interest paid	–	1

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MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

SCHEDULE OF INVESTMENTS

as at September 30, 2023

	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
BONDS					
407 International Inc. 1.80% 05-22-2025 Callable 2025	Canada	Corporate - Non Convertible	178,000	177	168
407 International Inc. 4.22% 02-14-2028	Canada	Corporate - Non Convertible	450,000	450	429
407 International Inc. 3.14% 03-06-2030 Callable 2029	Canada	Corporate - Non Convertible	1,410,000	1,583	1,259
407 International Inc. 3.43% 06-01-2033 MTN	Canada	Corporate - Non Convertible	862,000	919	743
407 International Inc. 4.19% 04-25-2042 Callable	Canada	Corporate - Non Convertible	77,000	86	66
407 International Inc. 3.60% 05-21-2047 Callable	Canada	Corporate - Non Convertible	196,000	193	150
407 International Inc. 3.67% 03-08-2049 Callable 2048	Canada	Corporate - Non Convertible	866,000	763	669
407 International Inc. 4.86% 07-31-2053	Canada	Corporate - Non Convertible	420,000	419	392
AerCap Ireland Capital DAC 3.00% 10-29-2028	Ireland	Corporate - Non Convertible	USD 305,000	353	355
Aéroports de Montréal 6.55% 10-11-2033	Canada	Corporate - Non Convertible	59,000	70	64
Aéroports de Montréal 3.92% 06-12-2045 Callable 2044	Canada	Corporate - Non Convertible	67,000	61	55
Aéroports de Montréal 3.36% 04-24-2047 Callable 2046	Canada	Corporate - Non Convertible	520,000	428	387
Aéroports de Montréal 3.03% 04-21-2050 Callable 2049	Canada	Corporate - Non Convertible	120,000	93	82
AES Panama Generation Holdings SRL 4.38% 05-31-2030 Callable 2030	Panama	Corporate - Non Convertible	USD 743,285	923	861
AIMCo Realty Investors LP 2.20% 11-04-2026	Canada	Corporate - Non Convertible	436,000	433	394
AIMCo Realty Investors LP 2.71% 06-01-2029 Callable 2029	Canada	Corporate - Non Convertible	1,123,000	1,128	965
Albertsons Cos. Inc. 4.63% 01-15-2027 Callable 2023 144A	United States	Corporate - Non Convertible	USD 40,000	58	51
Alectra Inc. 3.24% 11-21-2024 Callable 2024	Canada	Corporate - Non Convertible	110,000	115	107
Alexandria Real Estate Equities Inc. 2.00% 05-18-2032	United States	Corporate - Non Convertible	USD 273,000	341	270
Algonquin Power & Utilities Corp. 4.09% 02-17-2027 Callable	Canada	Corporate - Non Convertible	1,054,000	1,130	994
Algonquin Power & Utilities Corp. 4.60% 01-29-2029 Callable 2028	Canada	Corporate - Non Convertible	107,000	102	101
Algonquin Power & Utilities Corp. 2.85% 07-15-2031	Canada	Corporate - Non Convertible	945,000	905	766
Algonquin Power & Utilities Corp. F/R 01-18-2082	Canada	Corporate - Non Convertible	460,000	456	367
Alimentation Couche-Tard Inc. 2.95% 01-25-2030 Callable 2029 144A	Canada	Corporate - Non Convertible	USD 190,000	250	215
Alimentation Couche-Tard Inc. 5.59% 09-25-2030	Canada	Corporate - Non Convertible	910,000	910	909
AltaGas Ltd. 4.64% 05-15-2026	Canada	Corporate - Non Convertible	230,000	230	224
AltaGas Ltd. 2.17% 03-16-2027	Canada	Corporate - Non Convertible	280,000	280	248
AltaGas Ltd. F/R 01-11-2082	Canada	Corporate - Non Convertible	280,000	280	222
AltaGas Ltd. F/R 08-17-2082	Canada	Corporate - Non Convertible	244,000	243	235
AltaLink LP 1.51% 09-11-2030	Canada	Corporate - Non Convertible	210,000	210	165
AltaLink LP 4.69% 11-28-2032	Canada	Corporate - Non Convertible	190,000	190	182
Amazon.com Inc. 4.70% 12-01-2032	United States	Corporate - Non Convertible	USD 690,000	937	897
Amazon.com Inc. 3.95% 04-13-2052	United States	Corporate - Non Convertible	USD 625,000	745	656
American Tower Corp. 1.88% 10-15-2030 Callable 2030	United States	Corporate - Non Convertible	USD 260,000	346	268
Anglian Water Services Financing PLC 4.53% 08-26-2032	United Kingdom	Corporate - Non Convertible	320,000	320	287
ARC Resources Ltd. 3.47% 03-10-2031	Canada	Corporate - Non Convertible	451,000	390	382
Ardagh Packaging Finance PLC 5.25% 08-15-2027 144A	United States	Corporate - Non Convertible	USD 45,000	51	51
Aroundtown SA 4.63% 09-18-2025 Callable 2025	Germany	Corporate - Non Convertible	80,000	80	76
Ascend Wellness Holdings Inc. Term Loan 1st Lien F/R 08-27-2025	United States	Term Loans	USD 240,000	301	278
Athabasca Indigenous Midstream LP 6.07% 02-05-2042	Canada	Corporate - Non Convertible	79,722	80	78
Athene Global Funding F/R 04-09-2024	United States	Corporate - Non Convertible	355,000	355	354
Athene Global Funding 3.13% 03-10-2025	United States	Corporate - Non Convertible	340,000	340	324
Athene Global Funding 2.10% 09-24-2025	United States	Corporate - Non Convertible	410,000	409	376
Athene Global Funding 2.47% 06-09-2028	United States	Corporate - Non Convertible	171,000	154	143
Bank of America Corp. F/R 09-15-2027 (Fixed-To Floating Rate)	United States	Corporate - Non Convertible	578,000	568	516
Bank of America Corp. F/R 03-16-2028	United States	Corporate - Non Convertible	846,000	837	784
Bank of America Corp. F/R 04-04-2029	United States	Corporate - Non Convertible	429,000	430	373
Bank of Montreal 2.70% 09-11-2024 DPNT	Canada	Corporate - Non Convertible	1,420,000	1,481	1,384
Bank of Montreal 4.31% 06-01-2027	Canada	Corporate - Non Convertible	1,547,000	1,535	1,472
Bank of Montreal 4.71% 12-07-2027	Canada	Corporate - Non Convertible	3,084,000	3,078	2,960
Bank of Montreal 3.19% 03-01-2028	Canada	Corporate - Non Convertible	1,702,000	1,632	1,558
Bank of Montreal F/R 10-27-2032	Canada	Corporate - Non Convertible	1,068,000	1,094	1,076
Bank of Montreal F/R 09-07-2033	Canada	Corporate - Non Convertible	1,100,000	1,100	1,085
Bank of Montreal F/R 11-26-2080	Canada	Corporate - Non Convertible	505,000	495	465
Bank of Montreal F/R 11-26-2082	Canada	Corporate - Non Convertible	1,370,000	1,371	1,328
The Bank of Nova Scotia 1.95% 01-10-2025	Canada	Corporate - Non Convertible	1,872,000	1,800	1,785
The Bank of Nova Scotia 2.16% 02-03-2025	Canada	Corporate - Non Convertible	429,000	409	409
The Bank of Nova Scotia 5.50% 12-29-2025	Canada	Corporate - Non Convertible	1,016,000	1,015	1,009
The Bank of Nova Scotia 5.50% 05-08-2026	Canada	Corporate - Non Convertible	857,000	857	851
The Bank of Nova Scotia 2.95% 03-08-2027	Canada	Corporate - Non Convertible	1,696,000	1,598	1,548
The Bank of Nova Scotia F/R 05-03-2032	Canada	Corporate - Non Convertible	419,000	419	387

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

SCHEDULE OF INVESTMENTS (cont'd)

as at September 30, 2023

	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
BONDS (cont'd)					
The Bank of Nova Scotia F/R 08-02-2033	Canada	Corporate - Non Convertible	310,000	310	301
The Bank of Nova Scotia F/R 07-27-2082	Canada	Corporate - Non Convertible	2,346,000	2,338	2,246
BCE Inc. 2.20% 05-29-2028	Canada	Corporate - Non Convertible	1,003,000	969	864
BCE Inc. 3.00% 03-17-2031	Canada	Corporate - Non Convertible	437,000	387	363
BCE Inc. 5.85% 11-10-2032	Canada	Corporate - Non Convertible	258,000	258	257
BCI QuadReal Realty 2.55% 06-24-2026	Canada	Corporate - Non Convertible	838,000	833	773
bclMC Realty Corp. 1.06% 03-12-2024	Canada	Corporate - Non Convertible	260,000	260	255
bclMC Realty Corp. 2.84% 06-03-2025 Callable 2025	Canada	Corporate - Non Convertible	94,000	90	90
bclMC Realty Corp. 1.07% 02-04-2026	Canada	Corporate - Non Convertible	829,000	813	746
Becle SAB de CV 2.50% 10-14-2031	Mexico	Corporate - Non Convertible	USD 500,000	627	521
Bell Canada Inc. 4.45% 02-27-2047 Callable 2046	Canada	Corporate - Non Convertible	418,000	484	335
Bell Canada 5.15% 11-14-2028	Canada	Corporate - Non Convertible	380,000	380	372
BP Capital Markets PLC 3.47% 05-15-2025	United Kingdom	Corporate - Non Convertible	600,000	628	580
Broadcast Media Partners Holdings Inc. 4.50% 05-01-2029	United States	Corporate - Non Convertible	USD 103,000	125	114
Broadcom Inc. 4.11% 09-15-2028	United States	Corporate - Non Convertible	USD 125,000	156	157
Brookfield Infrastructure Finance ULC 5.62% 11-14-2027	Canada	Corporate - Non Convertible	570,000	570	563
Brookfield Infrastructure Finance ULC 4.20% 09-11-2028 Callable 2028	Canada	Corporate - Non Convertible	572,000	589	529
Brookfield Infrastructure Finance ULC 2.86% 09-01-2032 Callable 2032	Canada	Corporate - Non Convertible	66,000	66	51
Brookfield Renewable Energy Partners ULC 3.63% 01-15-2027 Callable 2026	Canada	Corporate - Non Convertible	3,195,000	3,262	2,988
Brookfield Renewable Partners ULC 4.25% 01-15-2029 Callable 2028	Canada	Corporate - Non Convertible	312,000	337	291
Brookfield Residential Properties Inc. 5.13% 06-15-2029	Canada	Corporate - Non Convertible	173,000	173	143
Bruce Power LP 4.70% 12-21-2027	Canada	Corporate - Non Convertible	120,000	120	116
Bruce Power LP 4.00% 06-21-2030 Callable 2030	Canada	Corporate - Non Convertible	1,311,000	1,263	1,191
Bruce Power LP 4.99% 12-21-2032	Canada	Corporate - Non Convertible	110,000	110	104
CAE Inc. 5.54% 06-12-2028	Canada	Corporate - Non Convertible	320,000	320	313
The Calgary Airport Authority 3.45% 10-07-2041	Canada	Corporate - Non Convertible	56,000	47	44
The Calgary Airport Authority 3.55% 10-07-2051	Canada	Corporate - Non Convertible	512,000	442	382
The Calgary Airport Authority 3.55% 10-07-2053	Canada	Corporate - Non Convertible	170,000	138	125
Canada Pension Plan Investment 2.25% 12-01-2031	Canada	Federal Government	2,060,000	2,040	1,714
Canadian Core Real Estate LP 3.30% 03-02-2027	Canada	Corporate - Non Convertible	370,000	370	333
Canadian Imperial Bank of Commerce 2.00% 04-17-2025	Canada	Corporate - Non Convertible	715,000	732	675
Canadian Imperial Bank of Commerce 5.94% 07-14-2026	Canada	Corporate - Non Convertible	520,000	520	519
Canadian Imperial Bank of Commerce 4.95% 06-29-2027	Canada	Corporate - Non Convertible	1,811,000	1,827	1,758
Canadian Imperial Bank of Commerce 5.05% 10-07-2027	Canada	Corporate - Non Convertible	306,000	305	298
Canadian Imperial Bank of Commerce F/R 04-21-2031	Canada	Corporate - Non Convertible	1,755,000	1,688	1,577
Canadian Imperial Bank of Commerce F/R 04-07-2032	Canada	Corporate - Non Convertible	856,000	822	798
Canadian Imperial Bank of Commerce F/R 01-20-2033	Canada	Corporate - Non Convertible	410,000	410	394
Canadian Imperial Bank of Commerce F/R 04-20-2033	Canada	Corporate - Non Convertible	360,000	360	346
Canadian Imperial Bank of Commerce 4.38% 10-28-2080	Canada	Corporate - Non Convertible	235,000	238	217
Canadian Imperial Bank of Commerce F/R 07-28-2082	Canada	Corporate - Non Convertible	825,000	834	794
Canadian National Railway Co. 3.00% 02-08-2029 Callable 2028	Canada	Corporate - Non Convertible	688,000	740	619
Canadian National Railway Co. 4.40% 05-10-2033	Canada	Corporate - Non Convertible	360,000	359	335
Canadian Pacific Railway Ltd. 2.54% 02-28-2028	Canada	Corporate - Non Convertible	1,249,000	1,208	1,109
Canadian Pacific Railway Ltd. 3.15% 03-13-2029 Callable 2028	Canada	Corporate - Non Convertible	582,000	568	520
Canadian Utilities Ltd. 4.85% 06-03-2052	Canada	Corporate - Non Convertible	415,000	412	375
Canadian Western Bank 2.60% 09-06-2024	Canada	Corporate - Non Convertible	422,000	400	409
Canadian Western Bank 2.61% 01-30-2025 Callable 2024	Canada	Corporate - Non Convertible	560,000	553	536
Canadian Western Bank 3.86% 04-21-2025	Canada	Corporate - Non Convertible	570,000	570	551
Canadian Western Bank 1.93% 04-16-2026	Canada	Corporate - Non Convertible	540,000	540	489
Canadian Western Bank 5.15% 09-02-2027	Canada	Corporate - Non Convertible	900,000	901	871
Canadian Western Bank F/R 12-22-2032	Canada	Corporate - Non Convertible	180,000	180	171
Canadian Western Bank F/R 07-31-2081	Canada	Corporate - Non Convertible	165,000	165	125
Capital Power Corp. 4.28% 09-18-2024 Callable 2024	Canada	Corporate - Non Convertible	1,045,000	1,105	1,029
Capital Power Corp. 4.99% 01-23-2026 Callable 2025	Canada	Corporate - Non Convertible	318,000	323	311
Capital Power Corp. 5.82% 09-15-2028	Canada	Corporate - Non Convertible	340,000	340	337
Capital Power Corp. 3.15% 10-01-2032	Canada	Corporate - Non Convertible	628,000	631	497
Cascades Inc. 5.13% 01-15-2025	Canada	Corporate - Non Convertible	30,000	30	29
Cascades Inc. 5.13% 01-15-2026 Callable 2023 144A	Canada	Corporate - Non Convertible	USD 60,000	80	78
CCL Industries Inc. 3.86% 04-13-2028 Callable 2028	Canada	Corporate - Non Convertible	60,000	60	55
CDP Financial Inc. 1.50% 10-19-2026	Canada	Provincial Governments	1,070,000	1,068	968

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SCHEDULE OF INVESTMENTS (cont'd)

as at September 30, 2023

	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
BONDS (cont'd)					
Cenovus Energy Inc. 3.60% 03-10-2027 Callable 2026	Canada	Corporate - Non Convertible	178,000	174	168
Cenovus Energy Inc. 3.50% 02-07-2028 Callable 2027	Canada	Corporate - Non Convertible	1,517,000	1,479	1,396
Charter Communications Operating LLC 5.05% 03-30-2029 Callable 2028	United States	Corporate - Non Convertible	USD 850,000	1,277	1,080
Charter Communications Operating LLC 2.80% 04-01-2031 Callable 2031	United States	Corporate - Non Convertible	USD 390,000	527	414
Charter Communications Operating LLC 2.30% 02-01-2032	United States	Corporate - Non Convertible	USD 590,000	709	585
Charter Communications Operating LLC 4.50% 05-01-2032	United States	Corporate - Non Convertible	USD 540,000	743	576
Charter Communications Operating LLC 3.50% 06-01-2041	United States	Corporate - Non Convertible	USD 220,000	278	189
Choice Properties Real Estate Investment Trust 2.46% 11-30-2026	Canada	Corporate - Non Convertible	1,466,000	1,357	1,324
Choice Properties Real Estate Investment Trust 2.85% 05-21-2027	Canada	Corporate - Non Convertible	3,000	3	3
Choice Properties Real Estate Investment Trust 3.53% 06-11-2029 Callable 2029	Canada	Corporate - Non Convertible	1,717,000	1,777	1,518
Choice Properties Real Estate Investment Trust 6.00% 06-24-2032	Canada	Corporate - Non Convertible	209,000	219	207
Choice Properties Real Estate Investment Trust 5.40% 03-01-2033	Canada	Corporate - Non Convertible	916,000	917	864
Choice Properties Real Estate Investment Trust 5.70% 02-28-2034	Canada	Corporate - Non Convertible	579,000	576	555
CIFI Holdings Group Co. Ltd. 6.00% 07-16-2025	China	Corporate - Non Convertible	USD 200,000	64	20
The Clorox Co. 1.80% 05-15-2030 Callable 2030	United States	Corporate - Non Convertible	USD 230,000	321	247
Coast Capital Savings Federal Credit Union F/R 05-02-2033	Canada	Corporate - Non Convertible	700,000	700	678
Coca-Cola Femsa SAB de CV 1.85% 09-01-2032 Callable 2032	Mexico	Corporate - Non Convertible	USD 400,000	524	405
Cogeco Communications Inc. 2.99% 09-22-2031	Canada	Corporate - Non Convertible	610,000	601	492
Cogeco Communications Inc. 5.30% 02-16-2033	Canada	Corporate - Non Convertible	160,000	160	150
Colbun SA 3.15% 01-19-2032	Chile	Corporate - Non Convertible	USD 410,000	507	450
Cologix Data Centers Issuer LLC 4.94% 01-25-2052	Canada	Mortgage Backed	56,000	56	50
Cologix Data Centers Issuer LLC 5.68% 01-25-2052	Canada	Mortgage Backed	45,000	45	40
Columbia Care Inc. 6.00% 06-29-2025 Conv.	Canada	Corporate - Convertible	USD 50,000	61	60
Columbia Care Inc. 9.50% 02-03-2026	Canada	Corporate - Non Convertible	USD 40,000	50	47
Comber Wind Financial Corp. 5.13% 11-15-2030	Canada	Corporate - Non Convertible	58,665	68	56
CommScope Inc. 4.75% 09-01-2029 144A	United States	Corporate - Non Convertible	USD 10,000	13	10
CommScope Technologies Finance LLC 8.25% 03-01-2027 144A	United States	Corporate - Non Convertible	USD 7,000	9	6
Connect Finco SARL 6.75% 10-01-2026	United Kingdom	Corporate - Non Convertible	USD 40,000	53	51
Cordelio Amalco GP I 4.09% 06-30-2034	Canada	Corporate - Non Convertible	66,942	67	61
Cordelio Amalco GP I 4.09% 09-30-2034	Canada	Corporate - Non Convertible	59,979	60	54
Corus Entertainment Inc. 5.00% 05-11-2028	Canada	Corporate - Non Convertible	166,000	166	112
Country Garden Holdings Co. Ltd. 2.70% 07-12-2026	China	Corporate - Non Convertible	USD 350,000	304	33
Country Garden Holdings Co. Ltd. 5.63% 01-14-2030	China	Corporate - Non Convertible	USD 253,000	73	25
CPPIB Capital Inc. 1.95% 09-30-2029	Canada	Federal Government	600,000	539	516
CPPIB Capital Inc. 3.95% 06-02-2032	Canada	Federal Government	40,000	40	38
Crombie Real Estate Investment Trust 3.92% 06-21-2027 Callable 2027	Canada	Corporate - Non Convertible	75,000	80	69
Crombie Real Estate Investment Trust 2.69% 03-31-2028 Callable 2028	Canada	Corporate - Non Convertible	580,000	542	499
Crombie Real Estate Investment Trust 3.21% 10-09-2030 Callable 2030	Canada	Corporate - Non Convertible	306,000	308	250
Crombie Real Estate Investment Trust 3.13% 08-12-2031	Canada	Corporate - Non Convertible	155,000	154	122
CU Inc. 4.09% 09-02-2044 Callable	Canada	Corporate - Non Convertible	865,000	869	723
CU Inc. 3.55% 11-22-2047 Callable 2047	Canada	Corporate - Non Convertible	86,000	74	65
CU Inc. 3.95% 11-23-2048 Callable 2048	Canada	Corporate - Non Convertible	85,000	78	68
CU Inc. 2.96% 09-07-2049	Canada	Corporate - Non Convertible	460,000	354	307
CU Inc. 4.77% 09-14-2052	Canada	Corporate - Non Convertible	375,000	375	344
CU Inc. 5.09% 09-20-2053	Canada	Corporate - Non Convertible	410,000	410	395
Curaleaf Holdings Inc. 8.00% 12-15-2026	United States	Corporate - Non Convertible	USD 430,000	551	482
DIRECTV Holdings LLC 5.88% 08-15-2027 144A	United States	Corporate - Non Convertible	USD 83,000	104	100
Dollarama Inc. 5.08% 10-27-2025	Canada	Corporate - Non Convertible	768,000	772	759
Dollarama Inc. 5.53% 09-26-2028	Canada	Corporate - Non Convertible	430,000	430	429
Domtar Corp. 6.75% 10-01-2028 144A	United States	Corporate - Non Convertible	USD 232,000	293	261
Dream Industrial Real Estate Investment Trust 1.66% 12-22-2025	Canada	Corporate - Non Convertible	460,000	460	418
Dream Industrial Real Estate Investment Trust 3.97% 04-13-2026	Canada	Corporate - Non Convertible	130,000	130	123
Dream Industrial Real Estate Investment Trust 2.54% 12-07-2026	Canada	Corporate - Non Convertible	299,000	299	267
Dream Industrial Real Estate Investment Trust 2.06% 06-17-2027	Canada	Corporate - Non Convertible	330,000	330	285

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BONDS (cont'd)					
Dream Industrial Real Estate Investment Trust 5.38% 03-22-2028	Canada	Corporate - Non Convertible	150,000	150	144
Emera Inc. 4.84% 05-02-2030	Canada	Corporate - Non Convertible	394,000	376	371
The Empire Life Insurance Co. 5.50% 01-13-2033	Canada	Corporate - Non Convertible	230,000	230	221
The Empire Life Insurance Co. 3.63% 04-17-2081	Canada	Corporate - Non Convertible	251,000	251	194
Enbridge Gas Inc. 2.37% 08-09-2029 Callable 2029	Canada	Corporate - Non Convertible	315,000	318	270
Enbridge Gas Inc. 2.35% 09-15-2031	Canada	Corporate - Non Convertible	964,000	808	779
Enbridge Gas Inc. 3.01% 08-09-2049 Callable 2049	Canada	Corporate - Non Convertible	90,000	90	60
Enbridge Gas Inc. 3.20% 09-15-2051	Canada	Corporate - Non Convertible	700,000	643	478
Enbridge Gas Inc. 4.55% 08-17-2052	Canada	Corporate - Non Convertible	857,000	812	749
Enbridge Inc. 4.90% 05-26-2028	Canada	Corporate - Non Convertible	458,000	458	442
Enbridge Inc. 3.10% 09-21-2033	Canada	Corporate - Non Convertible	798,000	793	626
Enbridge Inc. 5.37% 09-27-2077 Callable 2027	Canada	Corporate - Non Convertible	4,110,000	4,041	3,706
Enbridge Inc. F/R 04-12-2078 Callable 2028	Canada	Corporate - Non Convertible	1,329,000	1,434	1,251
Enbridge Pipelines Inc. 4.33% 02-22-2049 Callable 2048	Canada	Corporate - Non Convertible	185,000	194	143
Énergir inc. 2.10% 04-16-2027 Callable 2027	Canada	Corporate - Non Convertible	210,000	207	188
Énergir Inc. 4.67% 09-27-2032	Canada	Corporate - Non Convertible	290,000	290	276
EPCOR Utilities Inc. 3.55% 11-27-2047 Callable 2047	Canada	Corporate - Non Convertible	490,000	501	372
EPCOR Utilities Inc. 3.11% 07-08-2049 Callable 2049	Canada	Corporate - Non Convertible	748,000	782	517
EPCOR Utilities Inc. 4.73% 09-02-2052	Canada	Corporate - Non Convertible	400,000	400	366
EPCOR Utilities Inc. 5.33% 10-03-2053	Canada	Corporate - Non Convertible	455,000	456	457
Equitable Bank 1.88% 11-26-2025	Canada	Corporate - Non Convertible	63,000	56	57
Equitable Bank 3.36% 03-02-2026	Canada	Corporate - Non Convertible	297,000	297	276
Fairfax Financial Holdings Ltd. 4.23% 06-14-2029 Callable 2029	Canada	Corporate - Non Convertible	465,000	466	421
Fairfax Financial Holdings Ltd. 3.95% 03-03-2031	Canada	Corporate - Non Convertible	1,281,000	1,202	1,080
Fédération des Caisses Desjardins du Québec 5.20% 10-01-2025	Canada	Corporate - Non Convertible	470,000	470	464
Fédération des Caisses Desjardins du Québec 1.59% 09-10-2026	Canada	Corporate - Non Convertible	629,000	589	561
Fédération des Caisses Desjardins du Québec 4.41% 05-19-2027	Canada	Corporate - Non Convertible	987,000	988	943
Federation des Caisses Desjardins du Quebec 5.48% 08-16-2028	Canada	Corporate - Non Convertible	220,000	220	217
Fédération des Caisses Desjardins du Québec F/R 05-26-2030 Callable 2025	Canada	Corporate - Non Convertible	1,001,000	1,049	947
Fédération des Caisses Desjardins du Québec F/R 08-23-2032	Canada	Corporate - Non Convertible	840,000	840	801
Finning International Inc. 4.45% 05-16-2028	Canada	Corporate - Non Convertible	300,000	300	286
First Capital Real Estate Investment Trust 3.45% 03-01-2028	Canada	Corporate - Non Convertible	260,000	230	226
First West Credit Union 9.19% 08-09-2033	Canada	Corporate - Non Convertible	310,000	310	307
Ford Credit Canada Co. 7.00% 02-10-2026	United States	Corporate - Non Convertible	1,439,000	1,447	1,439
Ford Credit Canada Co. 7.38% 05-12-2026	United States	Corporate - Non Convertible	507,000	507	511
Ford Credit Canada Co. 2.96% 09-16-2026	United States	Corporate - Non Convertible	588,000	543	526
Ford Motor Credit Co. LLC 6.78% 09-15-2025	United States	Corporate - Non Convertible	860,000	861	860
Fortified Trust 1.96% 10-23-2026	Canada	Corporate - Non Convertible	920,000	920	822
Fortis Inc. 4.43% 05-31-2029	Canada	Corporate - Non Convertible	711,000	712	673
Frontera Generation Holdings LLC Term Loan 1st Lien F/R 07-28-2026	United States	Term Loans	USD 1,880	2	1
Frontera Generation Holdings LLC Term Loan 2nd Lien F/R 04-26-2028	United States	Term Loans	USD 1,825	1	–
FXI Holdings Inc. 7.88% 11-01-2024 144A	United States	Corporate - Non Convertible	USD 2,000	2	3
General Motors Financial of Canada Ltd. 5.20% 02-09-2028	United States	Corporate - Non Convertible	760,000	761	727
GFL Environmental Inc. 3.75% 08-01-2025 144A	Canada	Corporate - Non Convertible	USD 210,000	276	271
GFL Environmental Inc. 3.50% 09-01-2028 144A	Canada	Corporate - Non Convertible	USD 333,000	404	390
Gibson Energy Inc. 5.75% 07-12-2033	Canada	Corporate - Non Convertible	449,000	451	434
Gibson Energy Inc. F/R 12-22-2080	Canada	Corporate - Non Convertible	135,000	136	110
Gibson Energy Inc. F/R 07-12-2083	Canada	Corporate - Non Convertible	176,000	178	176
Glencore Funding LLC 5.40% 05-08-2028 144A	Australia	Corporate - Non Convertible	USD 80,000	109	106
Go Daddy Operating Co. LLC 3.50% 03-01-2029 144A	United States	Corporate - Non Convertible	USD 10,000	12	11
The Goldman Sachs Group Inc. F/R 11-30-2027	United States	Corporate - Non Convertible	900,000	900	812
The Goldman Sachs Group Inc. F/R 02-28-2029	United States	Corporate - Non Convertible	322,000	322	273
Government of Bahamas 8.95% 10-15-2032	Bahamas	Foreign Governments	USD 280,000	362	328
Government of Brazil 10.00% 01-01-2027	Brazil	Foreign Governments	BRL 5,000,000	1,279	1,354
Government of Canada 2.25% 12-01-2029	Canada	Federal Government	2,270,000	2,260	2,048
Government of Canada 2.50% 12-01-2032	Canada	Federal Government	1,125,000	1,097	993
Government of Canada 2.75% 06-01-2033	Canada	Federal Government	43,408,000	41,009	39,001
Government of Canada 0.50% 12-01-2050 Real Return	Canada	Federal Government	4,017,001	3,726	3,303
Government of Canada 1.75% 12-01-2053	Canada	Federal Government	4,978,000	3,457	3,146
Government of Canada 0.25% 12-01-2054 Inflation Indexed	Canada	Federal Government	1,198,001	768	659

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BONDS (cont'd)					
Granite Real Estate Investment Trust 3.06% 06-04-2027	Canada	Corporate - Non Convertible	588,000	546	530
Granite Real Estate Investment Trust 2.19% 08-30-2028	Canada	Corporate - Non Convertible	686,000	657	574
Granite Real Estate Investment Trust 2.38% 12-18-2030	Canada	Corporate - Non Convertible	94,000	78	73
Gray Escrow Inc. 7.00% 05-15-2027 144A	United States	Corporate - Non Convertible	USD 30,000	37	35
Gray Television Inc. 5.38% 11-15-2031 144A	United States	Corporate - Non Convertible	USD 350,000	434	312
Greater Toronto Airports Authority 1.54% 05-03-2028	Canada	Corporate - Non Convertible	655,000	578	562
Greater Toronto Airports Authority 7.05% 06-12-2030 Callable	Canada	Corporate - Non Convertible	365,000	417	398
Greater Toronto Airports Authority 7.10% 06-04-2031 Callable	Canada	Corporate - Non Convertible	365,000	423	403
Greater Toronto Airports Authority 6.47% 02-02-2034 Callable	Canada	Corporate - Non Convertible	141,000	163	153
Greater Toronto Airports Authority 2.75% 10-17-2039	Canada	Corporate - Non Convertible	1,614,000	1,293	1,178
Greater Toronto Airports Authority 3.15% 10-05-2051	Canada	Corporate - Non Convertible	610,000	488	428
H&R Real Estate Investment Trust 3.37% 01-30-2024 Callable 2023	Canada	Corporate - Non Convertible	662,000	662	657
H&R Real Estate Investment Trust 4.07% 06-16-2025 Callable 2025	Canada	Corporate - Non Convertible	313,000	316	300
HCA Healthcare Inc. 3.50% 09-01-2030 Callable 2030	United States	Corporate - Non Convertible	USD 93,000	123	107
Heathrow Funding Ltd. 3.25% 05-21-2025	United Kingdom	Corporate - Non Convertible	880,000	896	843
Heathrow Funding Ltd. 2.69% 10-13-2027	United Kingdom	Corporate - Non Convertible	333,000	333	296
Heathrow Funding Ltd. 3.40% 03-08-2028	United Kingdom	Corporate - Non Convertible	490,000	504	444
Heathrow Funding Ltd. 3.79% 09-04-2030 Callable 2030	United Kingdom	Corporate - Non Convertible	2,096,000	2,221	1,836
Heathrow Funding Ltd. 3.73% 04-13-2033	United Kingdom	Corporate - Non Convertible	530,000	542	438
Home Trust Co. 5.32% 06-13-2024	Canada	Corporate - Non Convertible	420,000	420	415
Honda Canada Finance Inc. 4.87% 09-23-2027	Canada	Corporate - Non Convertible	886,000	888	860
Honda Canada Finance Inc. 5.73% 09-28-2028	Canada	Corporate - Non Convertible	290,000	290	291
HSBC Bank Canada 3.40% 03-24-2025	Canada	Corporate - Non Convertible	730,000	729	706
Hydro One Inc. 4.91% 01-27-2028	Canada	Corporate - Non Convertible	553,000	553	546
Hydro One Inc. 7.35% 06-03-2030	Canada	Corporate - Non Convertible	730,000	837	804
Hydro One Inc. 2.23% 09-17-2031	Canada	Corporate - Non Convertible	545,000	485	440
Hydro One Inc. 6.93% 06-01-2032	Canada	Corporate - Non Convertible	738,000	863	808
Hydro One Inc. 4.16% 01-27-2033	Canada	Corporate - Non Convertible	335,000	335	308
Hydro One Inc. 4.89% 03-13-2037	Canada	Corporate - Non Convertible	652,000	635	621
Hydro One Inc. 4.59% 10-09-2043 Callable 2043	Canada	Corporate - Non Convertible	656,000	619	594
Hydro One Ltd. 1.41% 10-15-2027 Callable 2027	Canada	Corporate - Non Convertible	330,000	330	285
iA Financial Corp Inc. F/R 06-20-2033	Canada	Corporate - Non Convertible	250,000	250	245
The Independent Order Of Foresters F/R 10-15-2035 Callable 2030	Canada	Corporate - Non Convertible	260,000	260	204
Intact Financial Corp. 5.46% 09-22-2032 144A	Canada	Corporate - Non Convertible	USD 270,000	358	348
Intact Financial Corp. F/R 03-31-2081	Canada	Corporate - Non Convertible	120,000	120	102
Inter Pipeline Ltd. 3.48% 12-16-2026 Callable 2026	Canada	Corporate - Non Convertible	1,523,000	1,579	1,411
Inter Pipeline Ltd. 4.23% 06-01-2027	Canada	Corporate - Non Convertible	1,269,000	1,287	1,191
Inter Pipeline Ltd. 5.76% 02-17-2028	Canada	Corporate - Non Convertible	260,000	260	256
Inter Pipeline Ltd. 5.71% 05-29-2030	Canada	Corporate - Non Convertible	275,000	275	265
Inter Pipeline Ltd. 3.98% 11-25-2031	Canada	Corporate - Non Convertible	580,000	580	487
Inter Pipeline Ltd. F/R 03-26-2079 Callable 2029	Canada	Corporate - Non Convertible	760,000	752	702
Interconexion Electrica SA ESP 3.83% 11-26-2033	Colombia	Corporate - Non Convertible	USD 200,000	223	223
International Bank for Reconstruction and Development 0% 03-31-2027	Supra - National	n/a	USD 500,000	606	606
Ivanhoe Cambridge II Inc. 2.30% 12-12-2024 Callable 2024	Canada	Corporate - Non Convertible	166,000	168	159
Jadex Inc. Term Loan 1st Lien F/R 02-12-2028	United States	Term Loans	USD 143,824	183	185
Jazz Pharmaceuticals PLC 4.38% 01-15-2029	United States	Corporate - Non Convertible	USD 200,000	250	237
John Deere Financial Inc. 1.63% 04-09-2026	United States	Corporate - Non Convertible	150,000	150	137
JPMorgan Chase & Co. 1.90% 03-05-2028	United States	Corporate - Non Convertible	1,060,000	1,060	932
Kaisa Group Holdings Ltd. 9.38% 06-30-2024	China	Corporate - Non Convertible	USD 200,000	185	16
Kaisa Group Holdings 8.65% 10-27-2023	China	Corporate - Non Convertible	USD 200,000	91	16
Kaisa Group Holdings 10.50% 10-27-2023	China	Corporate - Non Convertible	USD 500,000	356	40
Keyera Corp. 3.96% 05-29-2030	Canada	Corporate - Non Convertible	750,000	798	665
Keyera Corp. F/R 06-13-2079 Callable 2029	Canada	Corporate - Non Convertible	930,000	952	863
Keyera Corp. F/R 03-10-2081	Canada	Corporate - Non Convertible	760,000	734	648
Kleopatra Fincos SARL 4.25% 03-01-2026	Luxembourg	Corporate - Non Convertible	EUR 100,000	121	121
Knight Health Holdings LLC Term Loan B 1st Lien F/R 12-17-2028	United States	Term Loans	USD 268,054	321	94
Kronos Acquisition Holdings Inc. 5.00% 12-31-2026 144A	United States	Corporate - Non Convertible	USD 10,000	12	12
Kruger Products LP 5.38% 04-09-2029	Canada	Corporate - Non Convertible	85,000	85	73
LABL Escrow Issuer LLC 6.75% 07-15-2026 144A	United States	Corporate - Non Convertible	USD 25,000	33	33
LABL Escrow Issuer LLC 10.50% 07-15-2027 144A	United States	Corporate - Non Convertible	USD 18,000	24	23
LABL Inc. 8.25% 11-01-2029 144A	United States	Corporate - Non Convertible	USD 14,000	16	16
Laurentian Bank of Canada 1.15% 06-03-2024	Canada	Corporate - Non Convertible	378,000	378	366
Laurentian Bank of Canada 4.60% 09-02-2025	Canada	Corporate - Non Convertible	1,030,000	1,020	1,000

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BONDS (cont'd)					
Laurentian Bank of Canada 0.88% 03-01-2026 (CAN 97519039)	Canada	Mortgage Backed	1,083,234	1,073	995
Laurentian Bank of Canada 1.60% 05-06-2026	Canada	Corporate - Non Convertible	130,000	130	118
Laurentian Bank of Canada F/R 06-15-2032	Canada	Corporate - Non Convertible	1,010,000	1,010	934
Liberty Utilities (Canada) LP 3.32% 02-14-2050 Callable 2049	Canada	Corporate - Non Convertible	120,000	120	81
Loblaw Companies Ltd. 2.28% 05-07-2030 Callable 2030	Canada	Corporate - Non Convertible	255,000	237	211
Loblaw Cos Ltd. 5.34% 09-13-2052	Canada	Corporate - Non Convertible	260,000	260	246
Logan Group Co. Ltd. 4.70% 07-06-2026	China	Corporate - Non Convertible	USD 540,000	428	42
Lower Mattagami Energy LP 3.42% 06-20-2024	Canada	Corporate - Non Convertible	342,000	361	337
Lower Mattagami Energy LP 2.43% 05-14-2031	Canada	Corporate - Non Convertible	420,000	420	347
Lower Mattagami Energy LP 4.85% 10-31-2033	Canada	Corporate - Non Convertible	230,000	230	222
LSF10 XL Bidco SCA Term Loan B 1st Lien F/R 03-30-2028	Luxembourg	Term Loans	EUR 213,368	314	265
Magna International Inc. 4.95% 01-31-2031	Canada	Corporate - Non Convertible	350,000	350	336
Manulife Bank of Canada 1.54% 09-14-2026	Canada	Corporate - Non Convertible	640,000	640	571
Manulife Bank of Canada 2.86% 02-16-2027	Canada	Corporate - Non Convertible	740,000	734	678
Manulife Financial Corp. F/R 08-20-2029 Callable 2024	Canada	Corporate - Non Convertible	847,000	859	825
Manulife Financial Corp. F/R 05-12-2030 Callable 2025	Canada	Corporate - Non Convertible	1,476,000	1,462	1,389
Manulife Financial Corp. F/R 03-10-2033	Canada	Corporate - Non Convertible	740,000	740	718
Manulife Financial Corp. F/R 06-19-2082	Canada	Corporate - Non Convertible	470,000	470	452
MARB BondCo. PLC 3.95% 01-29-2031	Brazil	Corporate - Non Convertible	USD 200,000	205	202
Mattamy Group Corp. 4.63% 03-01-2030 Callable 2025 144A	Canada	Corporate - Non Convertible	USD 116,000	125	134
Mauser Packaging Solutions Holding Co. 7.88% 08-15-2026 144A	United States	Corporate - Non Convertible	USD 7,000	9	9
Mauser Packaging Solutions Holding Co. 9.25% 04-15-2027 144A	United States	Corporate - Non Convertible	USD 13,000	17	15
MEG Energy Corp. 7.13% 02-01-2027 Callable 2023 144A	Canada	Corporate - Non Convertible	USD 45,000	59	62
MEG Energy Corp. 5.88% 02-01-2029 144A	Canada	Corporate - Non Convertible	USD 60,000	76	76
Merrill Lynch 0.99% 03-01-2026	Canada	Mortgage Backed	931,706	929	858
Metro Inc. 4.66% 02-07-2033	Canada	Corporate - Non Convertible	265,000	262	247
Micron Technology Inc. 5.38% 04-15-2028	United States	Corporate - Non Convertible	USD 935,000	1,257	1,228
Minerva Luxembourg SA 8.88% 09-13-2033	Brazil	Corporate - Non Convertible	USD 200,000	273	270
Mozart Debt Merger Sub Inc. 3.88% 04-01-2029 144A	United States	Corporate - Non Convertible	USD 292,000	370	336
Mozart Debt Merger Sub Inc. 5.25% 10-01-2029 144A	United States	Corporate - Non Convertible	USD 443,000	559	521
National Bank of Canada 2.58% 02-03-2025	Canada	Corporate - Non Convertible	2,197,000	2,211	2,107
National Bank of Canada 5.30% 11-03-2025	Canada	Corporate - Non Convertible	404,000	405	400
National Bank of Canada 1.53% 06-15-2026	Canada	Corporate - Non Convertible	358,000	345	322
National Bank of Canada F/R 08-18-2026 Callable 2025	Canada	Corporate - Non Convertible	380,000	382	351
National Bank of Canada 5.22% 06-14-2028	Canada	Corporate - Non Convertible	750,000	749	732
National Bank of Canada F/R 08-16-2032	Canada	Corporate - Non Convertible	840,000	840	812
National Bank of Canada F/R 08-15-2081	Canada	Corporate - Non Convertible	577,000	578	429
NAV Canada 2.06% 05-29-2030	Canada	Corporate - Non Convertible	170,000	170	141
Nestlé Holdings Inc. 2.19% 01-26-2029	United States	Corporate - Non Convertible	480,000	480	415
New Red Finance Inc. 4.00% 10-15-2030	Canada	Corporate - Non Convertible	USD 20,000	26	23
NextEra Energy Capital Holdings Inc. 1.90% 06-15-2028	United States	Corporate - Non Convertible	USD 290,000	349	334
NextEra Energy Capital Holdings Inc. 2.25% 06-01-2030 Callable 2030	United States	Corporate - Non Convertible	USD 550,000	763	599
North West Redwater Partnership Co. Ltd. 3.20% 04-24-2026	Canada	Corporate - Non Convertible	480,000	459	454
North West Redwater Partnership Co. Ltd. 2.80% 06-01-2027	Canada	Corporate - Non Convertible	2,211,000	2,140	2,016
North West Redwater Partnership Co. Ltd. 2.80% 06-01-2031	Canada	Corporate - Non Convertible	1,610,000	1,562	1,336
North West Redwater Partnership Co. Ltd. 3.70% 02-23-2043 Callable 2042	Canada	Corporate - Non Convertible	279,000	258	216
North West Redwater Partnership/NWR Financing Co. Ltd. 4.25% 06-01-2029 Callable Series F	Canada	Corporate - Non Convertible	285,000	284	269
North West Redwater Partnership 3.20% 07-22-2024 Callable 2024	Canada	Corporate - Non Convertible	315,000	315	309
North West Redwater Partnership 3.65% 06-01-2035 Callable 2034	Canada	Corporate - Non Convertible	479,000	412	400
Nouvelle Autoroute 30 Financement Inc. 4.11% 03-31-2042	Canada	Corporate - Non Convertible	69,794	70	57
NuVista Energy Ltd. 7.88% 07-23-2026	Canada	Corporate - Non Convertible	70,000	69	71
NXP BV 2.65% 02-15-2032	China	Corporate - Non Convertible	USD 170,000	212	179
OMERS Finance Trust 1.55% 04-21-2027	Canada	Provincial Governments	2,473,000	2,506	2,205
OMERS Finance Trust 2.60% 05-14-2029	Canada	Provincial Governments	1,108,000	1,193	989
Ontario Power Generation Inc. 2.89% 04-08-2025 Callable 2025	Canada	Corporate - Non Convertible	1,435,000	1,448	1,379
Ontario Power Generation Inc. 1.17% 04-22-2026 Callable 2026	Canada	Corporate - Non Convertible	332,000	296	299
Ontario Power Generation Inc. 2.98% 09-13-2029	Canada	Corporate - Non Convertible	795,000	835	703
Ontario Power Generation Inc. 3.22% 04-08-2030 Callable 2030	Canada	Corporate - Non Convertible	1,240,000	1,265	1,096
Ontario Power Generation Inc. 4.92% 07-19-2032	Canada	Corporate - Non Convertible	190,000	190	183
Ontario Teachers' Finance Trust 1.10% 10-19-2027	Canada	Provincial Governments	270,000	269	233
Ontario Teachers' Pension Plan 4.45% 06-02-2032	Canada	Provincial Governments	410,000	409	396

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SCHEDULE OF INVESTMENTS (cont'd)

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	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
BONDS (cont'd)					
OPB Finance Trust 2.98% 01-25-2027	Canada	Provincial Governments	349,000	373	327
Parkland Corp. of Canada 3.88% 06-16-2026	Canada	Corporate - Non Convertible	1,092,000	993	1,012
Parkland Corp. of Canada 4.38% 03-26-2029	Canada	Corporate - Non Convertible	320,000	292	279
Parkland Fuel Corp. 5.88% 07-15-2027 144A	Canada	Corporate - Non Convertible	USD 460,000	646	595
Parkland Fuel Corp. 6.00% 06-23-2028 Callable 2023	Canada	Corporate - Non Convertible	540,000	545	515
PayPal Holdings Inc. 2.40% 10-01-2024 Callable 2024	United States	Corporate - Non Convertible	USD 160,000	212	210
PayPal Holdings Inc. 2.65% 10-01-2026	United States	Corporate - Non Convertible	USD 170,000	225	213
PayPal Holdings Inc. 2.30% 06-01-2030 Callable 2030	United States	Corporate - Non Convertible	USD 480,000	695	534
Pembina Pipeline Corp. 5.72% 06-22-2026	Canada	Corporate - Non Convertible	354,000	354	351
Pembina Pipeline Corp. 4.02% 03-27-2028 Callable 2027	Canada	Corporate - Non Convertible	1,488,000	1,600	1,380
Pembina Pipeline Corp. 4.81% 03-25-2044	Canada	Corporate - Non Convertible	290,000	316	238
Pembina Pipeline Corp. 4.74% 01-21-2047 Callable 2046 MTN	Canada	Corporate - Non Convertible	105,000	115	84
Pembina Pipeline Corp. F/R 01-25-2081	Canada	Corporate - Non Convertible	720,000	711	581
Petroleos De Venezuela SA 6.00% 05-16-2024	Venezuela	Corporate - Non Convertible	USD 25,000	8	2
Petroleos Mexicanos 6.50% 03-13-2027	Mexico	Corporate - Non Convertible	USD 10,000	14	12
Pfizer Investment Enterprises Pte. Ltd. 4.65% 05-19-2030	United States	Corporate - Non Convertible	USD 1,560,000	2,099	2,032
Pfizer Investment Enterprises Pte. Ltd. 4.75% 05-19-2033	United States	Corporate - Non Convertible	USD 480,000	646	618
Prime Structured Mortgage Trust 1.86% 11-15-2024	Canada	Corporate - Non Convertible	484,000	484	463
Province of Alberta 4.15% 06-01-2033	Canada	Provincial Governments	470,000	459	448
Province of Alberta 3.05% 12-01-2048	Canada	Provincial Governments	1,170,000	1,211	858
Province of Alberta 3.10% 06-01-2050	Canada	Provincial Governments	13,053,000	13,282	9,651
Province of Alberta 2.95% 06-01-2052	Canada	Provincial Governments	5,970,000	5,366	4,254
Province of British Columbia 3.55% 06-18-2033	Canada	Provincial Governments	4,982,000	4,521	4,517
Province of British Columbia 2.95% 06-18-2050	Canada	Provincial Governments	3,378,000	3,792	2,433
Province of Manitoba 3.20% 03-05-2050	Canada	Provincial Governments	3,875,000	3,859	2,880
Province of Manitoba 2.05% 09-05-2052	Canada	Provincial Governments	3,915,000	3,047	2,194
Province of Manitoba 3.80% 09-05-2053	Canada	Provincial Governments	550,000	514	455
Province of Ontario 1.55% 11-01-2029	Canada	Provincial Governments	3,179,000	3,171	2,664
Province of Ontario 4.05% 02-02-2032	Canada	Provincial Governments	2,840,000	2,838	2,706
Province of Ontario 3.75% 06-02-2032	Canada	Provincial Governments	2,963,000	2,988	2,748
Province of Ontario 3.65% 06-02-2033	Canada	Provincial Governments	29,874,000	27,874	27,306
Province of Ontario 4.15% 12-02-2054	Canada	Provincial Governments	5,881,000	5,609	5,308
Province of Quebec 3.65% 05-20-2032	Canada	Provincial Governments	800,000	800	739
Province of Quebec 3.25% 09-01-2032	Canada	Provincial Governments	7,321,000	6,890	6,520
Province of Quebec 3.90% 11-22-2032	Canada	Provincial Governments	690,000	680	647
Province of Quebec 3.60% 09-01-2033	Canada	Provincial Governments	9,340,000	9,337	8,491
Province of Quebec 4.40% 12-01-2055	Canada	Provincial Governments	21,152,000	22,203	19,954
Province of Saskatchewan 3.10% 06-02-2050	Canada	Provincial Governments	760,000	807	562
Province of Saskatchewan 2.80% 12-02-2052	Canada	Provincial Governments	5,216,000	5,106	3,587
PSP Capital Inc. 0.90% 06-15-2026	Canada	Federal Government	337,000	314	303
PSP Capital Inc. 2.05% 01-15-2030	Canada	Federal Government	95,000	99	82
PSP Capital Inc. 2.60% 03-01-2032	Canada	Federal Government	1,580,000	1,575	1,343
Reliance LP 3.84% 03-15-2025 Callable 2025	Canada	Corporate - Non Convertible	222,000	216	215
Reliance LP 2.68% 12-01-2027	Canada	Corporate - Non Convertible	219,000	220	191
Reliance LP 2.67% 08-01-2028	Canada	Corporate - Non Convertible	430,000	430	367
Renasas Electronics Corp. 1.54% 11-26-2024	Japan	Corporate - Non Convertible	USD 360,000	454	461
Renasas Electronics Corp. 2.17% 11-25-2026	Japan	Corporate - Non Convertible	USD 420,000	529	504
RioCan Real Estate Investment Trust 5.61% 10-06-2027	Canada	Corporate - Non Convertible	210,000	210	203
RioCan Real Estate Investment Trust 2.83% 11-08-2028	Canada	Corporate - Non Convertible	790,000	712	665
RioCan Real Estate Investment Trust 4.63% 05-01-2029	Canada	Corporate - Non Convertible	120,000	120	110
RioCan Real Estate Investment Trust 5.96% 10-01-2029	Canada	Corporate - Non Convertible	440,000	440	427
Rogers Communications Inc. 3.10% 04-15-2025	Canada	Corporate - Non Convertible	2,144,000	2,051	2,055
Rogers Communications Inc. 5.70% 09-21-2028	Canada	Corporate - Non Convertible	820,000	819	811
Rogers Communications Inc. 3.75% 04-15-2029	Canada	Corporate - Non Convertible	1,128,000	1,121	1,013
Rogers Communications Inc. 2.90% 12-09-2030	Canada	Corporate - Non Convertible	376,000	390	307
Rogers Communications Inc. 6.75% 11-09-2039	Canada	Corporate - Non Convertible	131,000	183	135
Rogers Communications Inc. F/R 12-17-2081	Canada	Corporate - Non Convertible	6,189,000	5,737	5,606
Rogers Communications Inc. F/R 03-15-2082 144A	Canada	Corporate - Non Convertible	USD 208,000	264	251
Royal Bank of Canada 2.61% 11-01-2024	Canada	Corporate - Non Convertible	2,724,000	2,624	2,636
Royal Bank of Canada 3.37% 09-29-2025	Canada	Corporate - Non Convertible	1,808,000	1,751	1,725
Royal Bank of Canada 5.34% 06-23-2026	Canada	Corporate - Non Convertible	520,000	520	515
Royal Bank of Canada 5.24% 11-02-2026	Canada	Corporate - Non Convertible	806,000	809	795
Royal Bank of Canada 2.33% 01-28-2027	Canada	Corporate - Non Convertible	1,094,000	985	984
Royal Bank of Canada 4.61% 07-26-2027	Canada	Corporate - Non Convertible	1,699,000	1,681	1,633

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SCHEDULE OF INVESTMENTS (cont'd)

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	Country	Sector	Par Value/ Number of Shares/Units	Average Cost (\$ 000)	Fair Value (\$ 000)
BONDS (cont'd)					
Royal Bank of Canada 4.64% 01-17-2028	Canada	Corporate - Non Convertible	880,000	880	843
Royal Bank of Canada 4.63% 05-01-2028	Canada	Corporate - Non Convertible	480,000	480	458
Royal Bank of Canada F/R 12-23-2029 Callable 2024	Canada	Corporate - Non Convertible	97,000	93	93
Royal Bank of Canada F/R 06-30-2030 Callable 2025	Canada	Corporate - Non Convertible	263,000	246	245
Royal Bank of Canada F/R 11-03-2031	Canada	Corporate - Non Convertible	1,157,000	1,102	1,024
Royal Bank of Canada F/R 02-01-2033	Canada	Corporate - Non Convertible	470,000	470	447
Royal Bank of Canada F/R 11-24-2080 Callable 2025	Canada	Corporate - Non Convertible	1,028,000	999	956
Russel Metals Inc. 6.00% 03-16-2026	Canada	Corporate - Non Convertible	140,000	142	139
S&P Global Inc. 1.25% 08-15-2030 Callable 2030	United States	Corporate - Non Convertible	USD 140,000	186	145
Sagen MI Canada Inc. 3.26% 03-05-2031	Canada	Corporate - Non Convertible	160,000	160	125
Sagen MI Canada Inc. F/R 03-24-2081	Canada	Corporate - Non Convertible	280,000	280	233
Scotia Capital Inc. 0.89% 09-01-2026	Canada	Mortgage Backed	676,726	659	613
Sea to Sky Highway Investment LP 2.63% 08-31-2030	Canada	Corporate - Non Convertible	258,526	267	226
Sienna Senior Living Inc. 3.11% 11-04-2024	Canada	Corporate - Non Convertible	80,000	80	77
Sienna Senior Living Inc. 3.45% 02-27-2026 Callable 2026	Canada	Corporate - Non Convertible	170,000	170	157
Sienna Senior Living Inc. 2.82% 03-31-2027	Canada	Corporate - Non Convertible	150,000	150	132
Signal Parent Inc. Term Loan B 1st Lien F/R 04-01-2028	United States	Term Loans	USD 80,693	101	93
Silgan Holdings Inc. 4.13% 02-01-2028	United States	Corporate - Non Convertible	USD 30,000	39	37
Sino-Ocean Group Holding Ltd. 2.70% 01-13-2025	China	Corporate - Non Convertible	USD 350,000	153	31
Sino-Ocean Group Holding Ltd. 4.75% 08-05-2029	China	Corporate - Non Convertible	USD 200,000	104	15
Source Energy Services Canada LP 10.50% 03-15-2025	Canada	Corporate - Non Convertible	28,295	10	25
South Coast British Columbia Transport Authority 1.60% 07-03-2030	Canada	Municipal Governments	360,000	360	296
Sprint Spectrum Co. LLC 4.74% 03-20-2025 144A	United States	Corporate - Non Convertible	USD 78,750	111	106
Spy Hill Power LP 4.14% 03-31-2036	Canada	Corporate - Non Convertible	3,029	3	3
Stitch Acquisition Corp. Term Loan B 1st Lien F/R 07-27-2028	United States	Term Loans	USD 250,180	292	266
Sun Life Financial Inc. F/R 08-13-2029 Callable 2024	Canada	Corporate - Non Convertible	2,099,000	2,085	2,035
Sun Life Financial Inc. F/R 05-10-2032 Callable 2027	Canada	Corporate - Non Convertible	1,440,000	1,486	1,280
Sun Life Financial Inc. F/R 11-21-2033	Canada	Corporate - Non Convertible	900,000	900	771
Sun Life Financial Inc. F/R 08-10-2034	Canada	Corporate - Non Convertible	630,000	628	591
Sun Life Financial Inc. F/R 07-04-2035	Canada	Corporate - Non Convertible	367,000	367	355
Sun Life Financial Inc. F/R 10-01-2035	Canada	Corporate - Non Convertible	460,000	460	355
Sunac China Holdings Ltd. 6.50% 01-10-2025	China	Corporate - Non Convertible	USD 237,000	75	52
Suncor Energy Inc. 3.95% 03-04-2051	Canada	Corporate - Non Convertible	440,000	432	319
Superior Plus LP 4.50% 03-15-2029 144A	Canada	Corporate - Non Convertible	USD 10,000	13	12
Suzano Austria GmbH 2.50% 09-15-2028	Brazil	Corporate - Non Convertible	USD 660,000	794	745
Sydney Airport Finance Co. Pty. Ltd. 3.63% 04-28-2026 Callable 2026 144A	Australia	Corporate - Non Convertible	USD 309,000	414	397
Sydney Airport Finance Co. Pty. Ltd. 3.63% 04-28-2026 Callable 2026	Australia	Corporate - Non Convertible	USD 180,000	226	231
Tamarack Valley Energy Ltd. 7.25% 05-10-2027	Canada	Corporate - Non Convertible	86,000	81	82
TELUS Corp. 3.30% 05-02-2029 Callable 2029	Canada	Corporate - Non Convertible	769,000	716	681
TELUS Corp. 3.15% 02-19-2030 Callable 2029	Canada	Corporate - Non Convertible	877,000	947	754
TELUS Corp. 2.05% 10-07-2030	Canada	Corporate - Non Convertible	132,000	131	103
TELUS Corp. 4.95% 03-28-2033	Canada	Corporate - Non Convertible	230,000	230	212
TELUS Corp. 4.70% 03-06-2048 Callable 2047	Canada	Corporate - Non Convertible	575,000	467	465
Tencent Holdings Ltd. 2.39% 06-03-2030 Callable 2030	China	Corporate - Non Convertible	USD 200,000	275	218
Tenet Healthcare Corp. 4.38% 01-15-2030	United States	Corporate - Non Convertible	USD 70,000	88	82
Teranet Holdings LP 3.72% 02-23-2029	Canada	Corporate - Non Convertible	860,000	860	759
T-Mobile US Inc. 3.50% 04-15-2025 Class B	United States	Corporate - Non Convertible	USD 170,000	241	223
T-Mobile US Inc. 3.75% 04-15-2027 Class B	United States	Corporate - Non Convertible	USD 1,227,000	1,717	1,558
T-Mobile US Inc. 2.55% 02-15-2031 Class B	United States	Corporate - Non Convertible	USD 330,000	448	357
T-Mobile US Inc. 2.25% 11-15-2031 Class B	United States	Corporate - Non Convertible	USD 140,000	185	145
T-Mobile US Inc. 5.20% 01-15-2033	United States	Corporate - Non Convertible	USD 570,000	744	731
T-Mobile USA Inc. 4.95% 03-15-2028	United States	Corporate - Non Convertible	USD 386,000	518	509
TMX Group Ltd. 2.30% 12-11-2024 Callable 2024	Canada	Corporate - Non Convertible	1,030,000	1,032	1,000
TMX Group Ltd. 3.78% 06-05-2028 Callable 2028	Canada	Corporate - Non Convertible	340,000	348	317
TMX Group Ltd 2.02% 02-12-2031	Canada	Corporate - Non Convertible	240,000	240	189
Toronto Hydro Corp. 4.61% 06-14-2033	Canada	Corporate - Non Convertible	520,000	519	495
The Toronto-Dominion Bank 2.67% 09-09-2025	Canada	Corporate - Non Convertible	2,945,000	2,798	2,776
The Toronto-Dominion Bank 4.34% 01-27-2026	Canada	Corporate - Non Convertible	1,319,000	1,301	1,279
The Toronto-Dominion Bank 5.42% 07-10-2026	Canada	Corporate - Non Convertible	480,000	480	476
The Toronto-Dominion Bank 2.26% 01-07-2027	Canada	Corporate - Non Convertible	359,000	358	323
The Toronto-Dominion Bank 4.21% 06-01-2027	Canada	Corporate - Non Convertible	1,737,000	1,707	1,648

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BONDS (cont'd)					
The Toronto-Dominion Bank 5.38% 10-21-2027	Canada	Corporate - Non Convertible	440,000	440	434
The Toronto-Dominion Bank 4.48% 01-18-2028	Canada	Corporate - Non Convertible	1,162,000	1,156	1,106
The Toronto-Dominion Bank 5.49% 09-08-2028	Canada	Corporate - Non Convertible	733,000	733	725
The Toronto-Dominion Bank 4.68% 01-08-2029	Canada	Corporate - Non Convertible	540,000	540	515
The Toronto-Dominion Bank F/R 07-25-2029 Callable 2024	Canada	Corporate - Non Convertible	24,000	23	23
The Toronto-Dominion Bank F/R 04-22-2030 Callable 2025	Canada	Corporate - Non Convertible	1,692,000	1,646	1,614
Tourmaline Oil Corp. 2.53% 02-12-2029	Canada	Corporate - Non Convertible	230,000	230	197
Toyota Credit Canada Inc. 4.45% 01-26-2026	Canada	Corporate - Non Convertible	405,000	401	395
Toyota Motor Corp. 1.34% 03-25-2026	Japan	Corporate - Non Convertible	USD 250,000	313	308
TransCanada PipeLines Ltd. 3.80% 04-05-2027 Callable 2027	Canada	Corporate - Non Convertible	1,341,000	1,421	1,257
TransCanada PipeLines Ltd. 5.28% 07-15-2030	Canada	Corporate - Non Convertible	760,000	760	732
TransCanada PipeLines Ltd. 4.20% 03-04-2081	Canada	Corporate - Non Convertible	864,000	864	657
TransCanada Trust F/R 05-18-2077 Callable 2027	Canada	Corporate - Non Convertible	4,346,000	4,062	3,803
Transcontinental Inc. 2.67% 02-03-2025	Canada	Corporate - Non Convertible	160,000	151	152
Transurban Finance Co. Pty. Ltd. 4.56% 11-14-2028 Callable 2028	Australia	Corporate - Non Convertible	827,000	904	772
Trillium Windpower LP 5.80% 02-15-2033	United States	Corporate - Non Convertible	2,541	3	2
Trulieve Cannabis Corp. 9.75% 06-18-2024	United States	Corporate - Non Convertible	USD 15,000	18	20
Trulieve Cannabis Corp. 8.00% 10-06-2026	United States	Corporate - Non Convertible	USD 27,000	34	30
United States Treasury 0.50% 04-15-2024 Inflation Indexed (USD)	United States	Foreign Governments	USD 8,564,001	11,268	13,892
United States Treasury 0.50% 04-15-2024 Inflation Indexed	United States	Foreign Governments	1	-	(43)
United States Treasury 0.13% 02-15-2051 Inflation Indexed (USD)	United States	Foreign Governments	USD 3,441,000	2,807	3,412
United States Treasury 0.13% 02-15-2051 Inflation Indexed	United States	Foreign Governments	1	-	(361)
United States Treasury 0.13% 02-15-2052 Inflation Indexed (USD)	United States	Foreign Governments	USD 4,864,001	5,498	4,271
United States Treasury 0.13% 02-15-2052 Inflation Indexed	United States	Foreign Governments	1	-	(292)
United States Treasury 1.50% 02-15-2053 Inflation Indexed (USD)	United States	Foreign Governments	USD 3,939,001	5,007	4,571
United States Treasury 1.50% 02-15-2053 Inflation Indexed	United States	Foreign Governments	1	-	(26)
Vancouver Airport Authority 1.76% 09-20-2030 Callable 2030	Canada	Corporate - Non Convertible	234,000	198	188
Vancouver Airport Authority 2.80% 09-21-2050 Callable 2050	Canada	Corporate - Non Convertible	345,000	258	226
Ventas Canada Finance Ltd. 5.40% 04-21-2028	United States	Corporate - Non Convertible	510,000	510	493
Ventas Realty LP 4.00% 03-01-2028 Callable 2027	United States	Corporate - Non Convertible	USD 380,000	516	474
Verizon Communications Inc. F/R 03-20-2026	United States	Corporate - Non Convertible	USD 168,000	210	229
Verizon Communications Inc. 2.38% 03-22-2028	United States	Corporate - Non Convertible	815,000	730	708
Vidéotron Ltée 5.63% 06-15-2025 Callable 2025	Canada	Corporate - Non Convertible	1,045,000	1,109	1,033
Vidéotron Ltée 3.63% 06-15-2028	Canada	Corporate - Non Convertible	1,713,000	1,664	1,496
Vidéotron Ltée 4.50% 01-15-2030 Callable 2024	Canada	Corporate - Non Convertible	1,270,000	1,316	1,108
The Walt Disney Co. 3.06% 03-30-2027	United States	Corporate - Non Convertible	561,000	594	517
Waste Management of Canada Corp. 2.60% 09-23-2026 Callable 2026	Canada	Corporate - Non Convertible	439,000	440	405
Wells Fargo & Co. 3.874% 05-21-2025 MTN	United States	Corporate - Non Convertible	90,000	87	87
Wells Fargo & Co. 2.57% 05-01-2026 Callable 2025	United States	Corporate - Non Convertible	1,001,000	985	947
Wells Fargo & Co. 2.49% 02-18-2027	United States	Corporate - Non Convertible	2,000	2	2
Welltower Inc. 2.95% 01-15-2027 Callable 2026	United States	Corporate - Non Convertible	253,000	230	227
Welltower Inc. 4.25% 04-15-2028 Callable 2028	United States	Corporate - Non Convertible	USD 417,000	601	528
Welltower Inc. 4.13% 03-15-2029 Callable 2028	United States	Corporate - Non Convertible	USD 110,000	145	137
WSP Global Inc. 2.41% 04-19-2028	Canada	Corporate - Non Convertible	971,000	967	844
Zoetis Inc. 2.00% 05-15-2030	United States	Corporate - Non Convertible	USD 560,000	617	610
Total bonds				485,256	444,066
EQUITIES					
BCE Inc. Pfd. Series AA	Canada	Communication Services	6,980	108	105
BCE Inc. Pfd. Series AI	Canada	Communication Services	1,259	20	18
BCE Inc. 4.54% Cum. Red. First Pfd. Series R Callable	Canada	Communication Services	438	8	6
Brookfield Asset Management Inc. Pfd. Series 46	Canada	Real Estate	4,127	105	73
Brookfield Asset Management Inc. Pfd. Series 48	Canada	Real Estate	617	15	11
Brookfield Renewable Partners LP Pfd. Series 13	Canada	Utilities	3,036	75	56
Emera Inc. Pfd. Series J	Canada	Utilities	420	11	7
Emera Inc. Pfd. Series L	Canada	Utilities	4,575	114	75
Loblaw Companies Ltd. 5.30% Cum. Red. 2nd Pfd. Series B	Canada	Consumer Staples	1,704	44	35
Source Energy Services Ltd.	Canada	Energy	1,461	2	8
TransAlta Corp. Perp. Pfd. Series C	Canada	Utilities	1,320	25	22
TransAlta Corp. Pfd. Series A	Canada	Utilities	4,364	55	51
Total equities				582	467

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OPTIONS					
Options purchased (see schedule of options purchased)				76	20
Total options				76	20
EXCHANGE-TRADED FUNDS/NOTES					
¹ Mackenzie Canadian Aggregate Bond Index ETF	Canada	Exchange-Traded Funds/Notes	136,000	12,411	11,785
¹ Mackenzie Emerging Markets Local Currency Bond Index ETF	Canada	Exchange-Traded Funds/Notes	83,026	7,539	6,353
¹ Mackenzie Global Sustainable Bond ETF	Canada	Exchange-Traded Funds/Notes	211,500	4,238	3,528
Total exchange-traded funds/notes				24,188	21,666
SHORT-TERM NOTES					
Government of Canada 0% 02-29-2024	Canada	Federal Government	27,470,000	26,929	26,885
Total short-term notes				26,929	26,885
Transaction costs				(6)	–
Total investments				537,025	493,104
Derivative instruments (see schedule of derivative instruments)					267
Cash and cash equivalents					17,052
Other assets less liabilities					4,479
Net assets attributable to unitholders					514,902

¹ This exchange-traded fund is managed by Mackenzie.

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SUMMARY OF INVESTMENT PORTFOLIO

SEPTEMBER 30, 2023

PORTFOLIO ALLOCATION	% OF NAV
Bonds	92.8
<i>Bonds</i>	86.2
<i>Long bond futures</i>	6.4
<i>Short bond futures</i>	0.2
Exchange-traded funds/notes	4.2
Short-term investments	2.0
Other assets (liabilities)	0.9
Equities	0.1
Purchased swap options	–
Swaps	–

REGIONAL ALLOCATION	% OF NAV
Canada	85.3
United States	10.3
United Kingdom	1.0
Other assets (liabilities)	0.9
Singapore	0.5
Brazil	0.4
Japan	0.3
Australia	0.3
Mexico	0.2
Panama	0.2
Luxembourg	0.2
Ireland	0.1
China	0.1
Chile	0.1
Bahamas	0.1

SECTOR ALLOCATION	% OF NAV
Corporate bonds	47.7
Provincial bonds	22.1
Federal bonds	16.6
Foreign government bonds	5.7
Exchange-traded funds/notes	4.2
Federal short-term discount notes	2.0
Other assets (liabilities)	0.9
Mortgage backed	0.5
Term loans	0.2
Other	0.1

MARCH 31, 2023

PORTFOLIO ALLOCATION	% OF NAV
Bonds	90.8
<i>Bonds</i>	90.9
<i>Short bond futures</i>	(0.1)
Exchange-traded funds/notes	4.3
Cash and short-term investments	3.3
Other assets (liabilities)	1.5
Equities	0.1

REGIONAL ALLOCATION	% OF NAV
Canada	85.9
United States	6.7
Cash and short-term investments	3.3
Other assets (liabilities)	1.5
United Kingdom	0.9
Australia	0.3
Mexico	0.3
Japan	0.2
China	0.2
Panama	0.2
Brazil	0.1
Luxembourg	0.1
Chile	0.1
Netherlands	0.1
Bahamas	0.1

SECTOR ALLOCATION	% OF NAV
Corporate bonds	45.0
Federal bonds	23.1
Provincial bonds	21.1
Exchange-traded funds/notes	4.3
Cash and short-term investments	3.3
Other assets (liabilities)	1.5
Mortgage backed	0.6
Foreign government bonds	0.5
Term loans	0.5
Municipal bonds	0.1

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

SCHEDULE OF OPTIONS PURCHASED

as at September 30, 2023

Underlying Interest	Number of Contracts	Option Type	Expiration Date	Strike Price \$	Premium Paid (\$ 000)	Fair Value (\$ 000)
Markit North American Investment Grade CDX Index	23,178,000	Put	Dec. 21, 2023	100 USD	76	20
Total options					76	20

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

SCHEDULE OF DERIVATIVE INSTRUMENTS

as at September 30, 2023

Schedule of Swap Contracts

Counterparty Credit Rating	Number of Contracts	Maturity	Fund Pays Return on	Fund Receives Return on	Notional Value (\$ 000)	Unrealized Gains (\$ 000)	Unrealized Losses (\$ 000)
A	12,000,000	Dec. 20, 2028	MARKIT CDX North American Investment Grade 40	Mackenzie Bluewater Canadian Growth Balanced Fund	12,000,000	–	(195)
Total swap contracts					12,000,000	–	(195)

Schedule of Futures Contracts

Type of Contract	Number of Contracts	Expiration Date	Average Rate of Contracts (\$)	Notional Value* (\$ 000)	Unrealized Gains (\$ 000)	Unrealized Losses (\$ 000)	
10 Year Japanese Government Bond Futures December 2023	(23)	Dec. 13, 2023	144.96 JPY	(30,303)	277	–	
5 Year Canadian Government Bond Futures December 2023	310	Dec. 18, 2023	107.98 CAD	33,474	–	(595)	
Ultra United States Treasury Bond Futures December 2023	(102)	Dec. 19, 2023	118.69 USD	(16,443)	912	–	
Total futures contracts					(13,272)	1,189	(595)

* Notional value represents the exposure to the underlying instruments as at September 30, 2023

Schedule of Forward Currency Contracts

Counterparty Credit Rating	Currency to be Received (\$ 000)	Currency to be Delivered (\$ 000)	Settlement Date	Contract Cost (\$ 000)	Current Fair Value (\$ 000)	Unrealized Gains (\$ 000)	Unrealized Losses (\$ 000)
A	2,166 CAD	(1,640) USD	Oct. 6, 2023	(2,166)	(2,227)	–	(61)
A	183 CAD	(140) USD	Oct. 20, 2023	(183)	(189)	–	(6)
A	21,005 CAD	(15,442) USD	Oct. 20, 2023	(21,005)	(20,968)	37	–
AA	400 CAD	(271) EUR	Oct. 20, 2023	(400)	(389)	11	–
AA	8 EUR	(11) CAD	Oct. 20, 2023	11	11	–	–
A	1,500 USD	(2,022) CAD	Oct. 20, 2023	2,022	2,037	15	–
AA	1,014 CAD	(756) USD	Oct. 27, 2023	(1,014)	(1,026)	–	(12)
A	3,342 CAD	(2,480) USD	Oct. 27, 2023	(3,342)	(3,367)	–	(25)
AA	291 CAD	(221) USD	Nov. 3, 2023	(291)	(300)	–	(9)
AA	9,732 CAD	(7,232) USD	Nov. 3, 2023	(9,732)	(9,819)	–	(87)
A	4,951 CAD	(3,641) USD	Nov. 3, 2023	(4,951)	(4,943)	8	–
A	3,000 USD	(4,043) CAD	Nov. 3, 2023	4,043	4,073	30	–
AA	1,500 USD	(2,023) CAD	Nov. 3, 2023	2,023	2,036	13	–
AA	8,022 CAD	(5,923) USD	Nov. 9, 2023	(8,022)	(8,040)	–	(18)
AA	1,500 USD	(2,021) CAD	Nov. 9, 2023	2,021	2,036	15	–
AA	1,500 USD	(2,022) CAD	Nov. 9, 2023	2,022	2,036	14	–
AA	2,230 CAD	(1,640) USD	Jan. 12, 2024	(2,230)	(2,224)	6	–
A	2,481 CAD	(1,828) USD	Jan. 12, 2024	(2,481)	(2,479)	2	–
AA	1,185 CAD	(880) USD	Jan. 19, 2024	(1,185)	(1,193)	–	(8)
AA	1,185 CAD	(880) USD	Jan. 19, 2024	(1,185)	(1,193)	–	(8)
AA	2,940 CAD	(2,180) USD	Jan. 25, 2024	(2,940)	(2,955)	–	(15)
A	6,604 CAD	(4,897) USD	Feb. 9, 2024	(6,604)	(6,638)	–	(34)
Total forward currency contracts						151	(283)

Total Derivative assets	1,340
Total Derivative liabilities	(1,073)

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

NOTES TO FINANCIAL STATEMENTS

1. Fiscal Periods and General Information

The information provided in these financial statements and notes thereto is for the six-month periods ended or as at September 30, 2023 and 2022, except for the comparative information presented in the Statements of Financial Position and notes thereto, which is as at March 31, 2023, as applicable. In the year an exchange-traded fund (“the ETF”) is established, ‘period’ represents the period from inception to the period end of that fiscal year. Refer to Note 11 for the formation date of the ETF.

The ETF is organized as an open-ended mutual fund trust established under the laws of the Province of Ontario pursuant to a Declaration of Trust as amended and restated from time to time. The address of the ETF’s registered office is 180 Queen Street West, Toronto, Ontario, Canada. The ETF is authorized to issue an unlimited number of units for sale under a Prospectus. The units of the ETF are listed on the Toronto Stock Exchange/NEO Exchange (“the Exchange”).

Mackenzie Financial Corporation (“Mackenzie”) is the manager of the ETF and is wholly owned by IGM Financial Inc., a subsidiary of Power Corporation of Canada. Canada Life Investment Management Ltd. (“CLIML”) is wholly owned by The Canada Life Assurance Company (“Canada Life”), a subsidiary of Power Corporation of Canada. Investments in companies within the Power Group of companies held by the ETF are identified in the Schedule of Investments.

2. Basis of Preparation and Presentation

These unaudited interim financial statements (“financial statements”) have been prepared in accordance with International Financial Reporting Standards (“IFRS”), including international Accounting Standard (“IAS”) 34, *Interim Financial Reporting*, as issued by the International Accounting Standards Board (“IASB”). These financial statements were prepared using the same accounting policies, critical accounting judgements and estimates as applied in the ETF’s most recent audited annual financial statements for the year ended March 31, 2023. A summary of the ETF’s significant accounting policies under IFRS is presented in Note 3.

These financial statements are presented in Canadian dollars, which is the ETF’s functional and presentation currency, and rounded to the nearest thousand unless otherwise indicated. These financial statements are prepared on a going concern basis using the historical cost basis, except for financial instruments that have been measured at fair value.

These financial statements were authorized for issue by the Board of Directors of Mackenzie Financial Corporation on November 13, 2023.

3. Significant Accounting Policies

(a) Financial instruments

Financial instruments include financial assets and liabilities such as debt and equity securities, exchange-traded funds and derivatives. The ETF classifies and measures financial instruments in accordance with IFRS 9, *Financial Instruments* (“IFRS 9”). Upon initial recognition, financial instruments are classified as fair value through profit or loss (“FVTPL”). All financial instruments are recognized in the Statement of Financial Position when the ETF becomes a party to the contractual requirements of the instrument. Financial assets are derecognized when the right to receive cash flows from the instrument has expired or the ETF has transferred substantially all risks and rewards of ownership. Financial liabilities are derecognized when the obligation is discharged, cancelled or expires. Investment purchase and sale transactions are recorded as of the trade date.

Financial instruments are subsequently measured at FVTPL with changes in fair value recognized in the Statement of Comprehensive Income – Other changes in fair value of investments and other net assets – Net unrealized gain (loss).

The cost of investments is determined on a weighted average cost basis.

Realized and unrealized gains and losses on investments are calculated based on the weighted average cost of investments and exclude commissions and other portfolio transaction costs, which are separately reported in the Statement of Comprehensive Income – Commissions and other portfolio transaction costs.

Gains and losses arising from changes in the fair value of the investments are included in the Statement of Comprehensive Income for the period in which they arise.

The ETF accounts for its holdings in unlisted open-ended investment funds, private funds (“Underlying Funds”) and Exchange-Traded Funds (“ETFs”), if any, at FVTPL. For private funds, the Manager will rely on the valuations provided by the managers of the private funds, which represents the ETF’s proportionate share of the net assets of these private funds. The ETF’s investment in Underlying Funds and ETFs, if any, is presented in the Schedule of Investments at fair value which represents the ETF’s maximum exposure on these investments.

The ETF’s redeemable units are held by different types of unitholders that are entitled to different redemption rights. Unitholders may redeem units of the ETF at a redemption price per unit equal to 95% of the closing price of the units on the Exchange on the effective day of the redemption, subject to a maximum redemption price of the applicable NAV per unit. These different redemption features create equally subordinate but not identical units of the ETF which therefore meet the criteria for classification as financial liabilities under IAS 32, *Financial Instruments: Presentation*. The ETF’s obligation for net assets attributable to unitholders is presented at the redemption amount. Refer to Note 7 for details of subscriptions and redemptions of the ETF’s units.

IAS 7, *Statement of Cash Flows*, requires disclosures related to changes in liabilities and assets, such as the units of the ETF, arising from financing activities. Changes in units of the ETF, including both changes from cash flows and non-cash changes, are included in the Statement of Changes in Financial Position. Any changes in the units not settled in cash as at the end of the period are presented as either Accounts receivable for units issued or Accounts payable for units redeemed in the Statement of Financial Position. These accounts receivable and accounts payable amounts typically settle shortly after period-end.

(b) Fair value measurement

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

NOTES TO FINANCIAL STATEMENTS

3. Significant Accounting Policies (cont'd)

(b) Fair value measurement (cont'd)

Investments listed on a public securities exchange or traded on an over-the-counter market are valued on the basis of the last traded market price or close price recorded by the security exchange on which the security is principally traded, where this price falls within the quoted bid-ask spread for the investment. In circumstances where this price is not within the bid-ask spread, Mackenzie determines the point within the bid-ask spread that is most representative of fair value based on the specific facts and circumstances. Mutual fund securities of an underlying fund are valued on a business day at the price calculated by the manager of such underlying fund in accordance with the constituting documents of such underlying fund. Unlisted or non-exchange traded investments, or investments where a last sale or close price is unavailable or investments for which market quotations are, in Mackenzie's opinion, inaccurate, unreliable, or not reflective of all available material information, are valued at their fair value as determined by Mackenzie using appropriate and accepted industry valuation techniques including valuation models. The fair value determined using valuation models requires the use of inputs and assumptions based on observable market data including volatility and other applicable rates or prices. In limited circumstances, the fair value may be determined using valuation techniques that are not supported by observable market data.

Cash and cash equivalents which includes cash on deposit with financial institutions and short-term investments that are readily convertible to cash, are subject to an insignificant risk of changes in value, and are used by the ETF in the management of short-term commitments. Cash and cash equivalents are reported at fair value which closely approximates their amortized cost due to their nature of being highly liquid and having short terms to maturity. Bank overdraft positions are presented under current liabilities as bank indebtedness in the Statement of Financial Position.

The ETF may use derivatives (such as written options, futures, forward contracts, swaps or customized derivatives) to hedge against losses caused by changes in securities prices, interest rates or exchange rates. The ETF may also use derivatives for non-hedging purposes for non-hedging purposes in order to invest indirectly in securities or financial markets, to gain exposure to other currencies, to seek to generate additional income, and/or for any other purpose considered appropriate by the ETF's portfolio manager(s), provided that the use of the derivative is consistent with the ETF's investment objectives. Any use of derivatives will comply with Canadian mutual fund laws, subject to the regulatory exemptions granted to the ETF, as applicable.

Valuations of derivative instruments are carried out daily, using normal exchange reporting sources for exchange-traded derivatives and specific broker enquiry for over-the-counter derivatives.

The value of forward contracts is the gain or loss that would be realized if, on the valuation date, the positions were to be closed out. The change in value of forward contracts is included in the Statement of Comprehensive Income – Other changes in fair value of investments and other net assets – Net unrealized gain (loss).

The value of futures contracts or swaps fluctuates daily, and cash settlements made daily, where applicable, by the ETF are equal to the change in unrealized gains or losses that are best determined at the settlement price. These unrealized gains or losses are recorded and reported as such until the ETF closes out the contract or the contract expires. Margin paid or deposited in respect of futures contracts or swaps is reflected as a receivable in the Statement of Financial Position – Margin on derivatives. Any change in the variation margin requirement is settled daily.

Premiums paid for purchasing an option are recorded in the Statement of Financial Position – Investments at fair value.

Premiums received from writing options are included in the Statement of Financial Position as a liability and subsequently adjusted daily to fair value. If a written option expires unexercised, the premium received is recognized as a realized gain. If a written call option is exercised, the difference between the proceeds of the sale plus the value of the premium, and the cost of the security is recognized as a realized gain or loss. If a written put option is exercised, the cost of the security acquired is the exercise price of the option less the premium received.

Refer to the Schedule of Derivative Instruments and Schedule of Options Purchased/Written, as applicable, included in the Schedule of Investments for a listing of derivative and options positions as at September 30, 2023.

The ETF categorizes the fair value of its assets and liabilities into three categories, which are differentiated based on the observable nature of the inputs and extent of estimation required.

Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly. Examples of Level 2 valuations include quoted prices for similar securities, quoted prices on inactive markets and from recognized investment dealers, and the application of factors derived from observable data to non-North American quoted prices in order to estimate the impact of differences in market closing times.

Financial instruments classified as Level 2 investments are valued based on the prices provided by an independent reputable pricing services company who prices the securities based on recent transactions and quotes received from market participants and through incorporating observable market data and using standard market convention practices. Short-term investments classified as Level 2 investments are valued based on amortized cost plus accrued interest which closely approximates fair value.

The estimated fair values for these securities may be different from the values that would have been used had a ready market for the investment existed; and

Level 3 – Inputs that are not based on observable market data.

The inputs are considered observable if they are developed using market data, such as publicly available information about actual events or transactions, and that reflect the assumption that market participants would use when pricing the asset or liability.

See Note 11 for the fair value classifications of the ETF.

(c) Income recognition

Interest income for distribution purposes represents the coupon interest received by the ETF which is accounted for on an accrual basis. The ETF does not amortize premiums paid or discounts received on the purchase of fixed income securities except for zero coupon bonds, which are amortized on a straight-line basis. Dividends are accrued as of the ex-dividend date. Unrealized gains or losses on investments, realized gains or losses on the sale of investments, including foreign exchange gains or losses on such investments, are calculated on an average cost basis. Distributions received from an underlying fund are included in interest income, dividend income or realized gains (losses) on sale of investments, as appropriate, on the ex-dividend or distribution date.

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

NOTES TO FINANCIAL STATEMENTS

3. Significant Accounting Policies (cont'd)

(d) Commissions and other portfolio transaction costs

Commissions and other portfolio transaction costs are costs incurred to acquire, issue or dispose of financial assets or liabilities. They include fees and commissions paid to agents, exchanges, brokers, dealers and other intermediaries. The total brokerage commissions incurred by the ETF in connection with portfolio transactions for the periods, together with other transaction charges, is disclosed in the Statements of Comprehensive Income. Brokerage business is allocated to brokers based on the best net result for the ETF. Subject to this criteria, commissions may be paid to brokerage firms which provide (or pay for) certain services, other than order execution, which may include investment research, analysis and reports, and databases or software in support of these services. Where applicable and ascertainable, the value of these services generated during the periods is disclosed in Note 11. The value of certain proprietary services provided by brokers cannot be reasonably estimated.

Mackenzie may reimburse the ETF for certain commissions and other portfolio transaction costs. Mackenzie may make these reimbursements at its discretion and stop these reimbursements at any time without notice. Any such reimbursements are included in the Statement of Comprehensive Income – expenses absorbed by Manager.

(e) Securities lending, repurchase and reverse repurchase transactions

The ETF is permitted to enter into securities lending, repurchase and reverse repurchase transactions as set out in the ETF's Prospectus. These transactions involve the temporary exchange of securities for collateral with a commitment to redeliver the same securities on a future date. Income is earned from these transactions in the form of fees paid by the counterparty and, in certain circumstances, interest paid on cash or securities held as collateral. Income earned from these transactions is included in the Statement of Comprehensive Income and recognized when earned. Securities lending transactions are administered by The Bank of New York Mellon (the "Securities Lending Agent"). The value of cash or securities held as collateral must be at least 102% of the fair value of the securities loaned, sold or purchased.

Note 11 summarizes the details of securities loaned and collateral received as at the end of period, as well as a reconciliation of securities lending income during the period, if applicable. Collateral received is comprised of debt obligations of the Government of Canada and other countries, Canadian provincial and municipal governments, and financial institutions.

(f) Offsetting

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position only when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously. In the normal course of business, the ETF enters into various master netting agreements or similar agreements that do not meet the criteria for offsetting in the Statement of Financial Position but still allow for the related amounts to be set off in certain circumstances, such as bankruptcy or termination of the contracts. Note 11 summarizes the details of such offsetting, if applicable, subject to master netting arrangements or other similar agreements and the net impact to the Statements of Financial Position if all such rights were exercised.

Income and expenses are not offset in the Statement of Comprehensive Income unless required or permitted to by an accounting standard, as specifically disclosed in the IFRS policies of the ETF.

(g) Currency

The functional and presentation currency of the ETF is Canadian dollars. Foreign currency purchases and sales of investments and foreign currency dividend and interest income and expenses are translated to Canadian dollars at the rate of exchange prevailing at the time of the transactions.

Foreign exchange gains (losses) on purchases and sales of foreign currencies are included in the Statement of Comprehensive Income – Other changes in fair value of investments and other net assets – Net realized gain (loss).

The fair value of investments and other assets and liabilities, denominated in foreign currencies, are translated to Canadian dollars at the rate of exchange prevailing on each business day.

(h) Net assets attributable to unitholders per unit

Net assets attributable to unitholders per unit is computed by dividing the net assets attributable to unitholders on a business day by the total number of units outstanding on that day.

(i) Net asset value per unit

The daily Net Asset Value ("NAV") of an investment fund may be calculated without reference to IFRS as per the Canadian Securities Administrators' ("CSA") regulations. The difference between NAV and Net assets attributable to unitholders (as reported in the financial statements), if any, is mainly due to differences in fair value of investments and other financial assets and liabilities and is disclosed in Note 11.

(j) Increase (decrease) in net assets attributable to unitholders from operations per unit

Increase (decrease) in net assets attributable to unitholders from operations per unit in the Statement of Comprehensive Income represents the increase (decrease) in net assets attributable to unitholders from operations for the period, divided by the weighted average number of units outstanding during the period.

(k) Future accounting changes

The ETF has determined there are no material implications to the ETF's financial statements arising from IFRS issued but not yet effective.

4. Critical Accounting Estimates and Judgments

The preparation of these financial statements requires management to make estimates and assumptions that primarily affect the valuation of investments. Estimates and assumptions are reviewed on an ongoing basis. Actual results may differ from these estimates.

The following discusses the most significant accounting judgments and estimates made in preparing the financial statements:

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

NOTES TO FINANCIAL STATEMENTS

4. Critical Accounting Estimates and Judgments (cont'd)

Use of Estimates

Fair value of securities not quoted in an active market

The ETF may hold financial instruments that are not quoted in active markets and are valued using valuation techniques that make use of observable data, to the extent practicable. Various valuation techniques are utilized, depending on a number of factors, including comparison with similar instruments for which observable market prices exist and recent arm's length market transactions. Key inputs and assumptions used are company specific and may include estimated discount rates and expected price volatilities. Changes in key inputs, could affect the reported fair value of these financial instruments held by the ETF.

Use of Judgments

Classification and measurement of investments

In classifying and measuring financial instruments held by the ETF, Mackenzie is required to make significant judgments in order to determine the most appropriate classification in accordance with IFRS 9. Mackenzie has assessed the ETF's business model, the manner in which all financial instruments are managed and performance evaluated as a group on a fair value basis, and concluded that FVTPL in accordance with IFRS 9 provides the most appropriate measurement and presentation of the ETF's financial instruments.

Functional currency

The ETF's functional and presentation currency is the Canadian dollar, which is the currency considered to best represent the economic effects of the ETF's underlying transactions, events and conditions taking into consideration the manner in which units are issued and redeemed and how returns and performance by the ETF are measured.

Interest in unconsolidated structured entities

In determining whether an Underlying Fund or an ETF in which the ETF invests, but that it does not consolidate, meets the definition of a structured entity, Mackenzie is required to make significant judgments about whether these underlying funds have the typical characteristics of a structured entity. These Underlying Funds do meet the definition of a structured entity because:

- I. The voting rights in the Underlying Funds are not dominant factors in deciding who controls them;
- II. the activities of the Underlying Funds are restricted by their offering documents; and
- III. the Underlying Funds have narrow and well-defined investment objectives to provide investment opportunities for investors while passing on the associated risks and rewards.

As a result, such investments are accounted for at FVTPL. Note 11 summarizes the details of the ETFs' interest in these Underlying Funds, if applicable.

5. Income Taxes

The ETF qualifies as a mutual fund trust under the provisions of the Income Tax Act (Canada) and, accordingly, is subject to tax on its income including net realized capital gains in the taxation year, which is not paid or payable to its unitholders as at the end of the taxation year. The ETF maintains a December year-end for tax purposes. The ETF may be subject to withholding taxes on foreign income. In general, the ETF treats withholding tax as a charge against income for tax purposes. The ETF will distribute sufficient amounts from net income for tax purposes, as required, so that the ETF will not pay income taxes other than refundable tax on capital gains, if applicable.

Losses of the ETF cannot be allocated to investors and are retained in the ETF for use in future years. Non-capital losses may be carried forward up to 20 years to reduce taxable income and realized capital gains of future years. Capital losses may be carried forward indefinitely to reduce future realized capital gains. Refer to Note 11 for the ETF's loss carryforwards.

6. Management Fees and Operating Expenses

Mackenzie is paid a management fee for managing the investment portfolio, providing investment analysis and recommendations, making investment decisions and making brokerage arrangements relating to the purchase and sale of the investment portfolio. The management fee is calculated as a fixed annual percentage of the daily net asset value of the units of the ETF.

In addition to the applicable management fee, the operating expenses payable by the ETF include interest and borrowing costs, brokerage expenses and related transaction fees, fees and expenses relating to the operation of the Mackenzie ETFs' Independent Review Committee (IRC), fees under any derivative instrument used by the ETF, cost of complying with the regulatory requirement to produce summary documents, ETF facts or other similar disclosure documents, the costs of complying with governmental or regulatory requirements introduced after the date of the most recently filed prospectus, including, without limitation, any new fees or increases in fees, the fees related to external services that are not commonly charged in the Canadian exchange-traded fund industry after the date of the most recently filed prospectus, fees paid to external service providers associated with tax reclaims, refunds or the preparation of foreign tax reports on behalf of the ETFs, fees paid to external legal counsel and/or others in connection with corporate or other actions affecting the portfolio holdings of the ETF, and any applicable taxes, including income, withholding or other taxes and also including G.S.T. or H.S.T. on expenses.

Mackenzie may waive or absorb management fees and operating expenses at its discretion and stop waiving or absorbing such fees at any time without notice. Mackenzie may charge a reduced management fee rate with respect to investments in the ETF by large investors, including other funds managed by Mackenzie or affiliates of Mackenzie. An amount equal to the difference between the fee otherwise chargeable and the reduced fee will be distributed in cash to those unitholders by the ETF as a management fee distribution. Refer to Note 11 for the management fee rates charged to units of the ETF.

MACKENZIE CORE PLUS CANADIAN FIXED INCOME ETF

INTERIM UNAUDITED FINANCIAL STATEMENTS | September 30, 2023

NOTES TO FINANCIAL STATEMENTS

7. Units and Unit Transactions

Mackenzie, on behalf of the ETF, has entered into a designated broker agreement with one or more designated brokers pursuant to which the designated broker has agreed to perform certain duties relating to the ETF including, without limitation: (i) to subscribe for a sufficient number of units to satisfy the Exchange's original listing requirements; (ii) to subscribe for units on an ongoing basis in connection with any rebalancing event, as applicable, and when cash redemptions of units occur; and (iii) to post a liquid two-way market for the trading of units on the Exchange. In accordance with the designated broker agreement, Mackenzie may from time to time require the designated broker to subscribe for units of the ETF for cash.

The number of units issued/redeemed for subscription/redemption orders (the "Prescribed Number of Units") is determined by Mackenzie. On any trading day, a designated broker may place a subscription or redemption order for any multiple of the Prescribed Number of Units of the ETF based on the NAV per unit determined on the applicable trading day. A trading day is each day on which the Exchange is opened for business.

Generally, all orders to purchase units directly from an ETF must be placed by a designated broker or a dealer. The ETF reserves the absolute right to reject any subscription order placed by a designated broker or a dealer. No fees will be payable by the ETF to a designated broker or a dealer in connection with the issuance of units. On the issuance of units, an amount may be charged to a designated broker or a dealer to offset the expenses incurred in issuing the units.

For each Prescribed Number of Units issued, a dealer must deliver payment consisting of: (i) a basket of securities and cash equal to the aggregate NAV per unit of the Prescribed Number of Units next determined following the receipt of the subscription order; (ii) cash in an amount equal to the aggregate NAV per unit of the Prescribed Number of Units next determined following the receipt of the subscription order; or (iii) a combination of securities and cash, as determined by Mackenzie, in an amount sufficient so that the value of the securities and cash received is equal to the aggregate NAV per unit of the Prescribed Number of Units next determined following the receipt of the subscription order.

8. ETF's Capital

The capital of the ETF is comprised of the net assets attributable to unitholders. The units outstanding for the ETF as at September 30, 2023 and 2022 and units issued, reinvested and redeemed for the periods are presented in the Statement of Changes in Financial Position. Mackenzie manages the capital of the ETF in accordance with the investment objectives as discussed in Note 11.

9. Financial Instruments Risk

i. Risk exposure and management

The ETF's investment activities expose it to a variety of financial risks, as defined in IFRS 7, *Financial Instruments: Disclosures* ("IFRS 7"). The ETF's exposure to financial risks is concentrated in its investments, which are presented in the Schedule of Investments, as at September 30, 2023, grouped by asset type, with geographic and sector information.

Mackenzie seeks to minimize potential adverse effects of financial risks on the ETF's performance by employing professional, experienced portfolio advisors, by monitoring the ETF's positions and market events daily, by diversifying the investment portfolio within the constraints of the ETF's investment objectives, and where applicable, by using derivatives to hedge certain risk exposures. To assist in managing risks, Mackenzie also maintains a governance structure that oversees the ETF's investment activities and monitors compliance with the ETF's stated investment strategy, internal guidelines, and securities regulations.

ii. Liquidity risk

Liquidity risk arises when the ETF encounters difficulty in meeting its financial obligations as they become due. The ETF is exposed to liquidity risk due to potential daily cash redemptions of redeemable units. In accordance with securities regulations, the ETF must maintain at least 85% of its assets in liquid investments (i.e., investments that can be readily sold). The ETF also has the ability to borrow up to 5% of its net assets for the purposes of funding redemptions and an additional 5% of its net assets for the purpose of funding distributions paid to its investors.

iii. Currency risk

Currency risk is the risk that financial instruments which are denominated or exchanged in a currency other than the Canadian dollar, which is the ETF's functional currency, will fluctuate due to changes in exchange rates. Generally, foreign denominated investments increase in value when the value of the Canadian dollar (relative to foreign currencies) falls. Conversely, when the value of the Canadian dollar rises relative to foreign currencies, the values of foreign denominated investments fall.

Note 11 indicates the foreign currencies, if applicable, to which the ETF had significant exposure, including both monetary and non-monetary financial instruments, and illustrates the potential impact, in Canadian dollar terms, to the ETF's net assets had the Canadian dollar strengthened or weakened by 5% relative to all foreign currencies, all other variables held constant. In practice, the actual trading results may differ and the difference could be material.

The ETF's sensitivity to currency risk illustrated in Note 11 includes potential indirect impacts from underlying ETFs in which the ETF invests, and/or derivative contracts including forward currency contracts. Other financial assets and liabilities (including dividends and interest receivable, and receivables/payables for investments sold/purchased) that are denominated in foreign currencies do not expose the ETF to significant currency risk.

iv. Interest rate risk

Interest rate risk arises on interest-bearing financial instruments. The ETF is exposed to the risk that the value of interest-bearing financial instruments will fluctuate due to changes in the prevailing levels of market interest rates. Generally, these securities increase in value when interest rates fall and decrease in value when interest rates rise.

If significant, Note 11 summarizes the ETF's interest-bearing financial instruments by remaining term to maturity and illustrates the potential impact to the ETF's net assets had prevailing interest rates increased or decreased by 1%, assuming a parallel shift in the yield curve, all other variables held constant. The ETF's sensitivity to interest rate changes was estimated using weighted average duration. In practice, the actual trading results may differ and the difference could be material.

The ETF's sensitivity to interest rate risk illustrated in Note 11 includes potential indirect impacts from underlying ETFs in which the ETF invests, and/or derivative contracts. Cash and cash equivalents and other money market instruments are short term in nature and are not generally subject to significant amounts of interest rate risk.

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NOTES TO FINANCIAL STATEMENTS

9. Financial Instruments Risk (cont'd)

v. Other price risk

Other price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factors specific to an individual investment, its issuer, or all factors affecting all instruments traded in a market or market segment. All investments present a risk of loss of capital. This risk is managed through a careful selection of investments and other financial instruments within the parameters of the investment strategies. Except for certain derivative contracts, the maximum risk resulting from financial instruments is equivalent to their fair value. The maximum risk of loss on certain derivative contracts such as forwards, swaps, and futures contracts is equal to their notional values. In the case of written call (put) options and short futures contracts, the loss to the ETF continues to increase, theoretically without limit, as the fair value of the underlying interest increases (decreases). However, these instruments are generally used within the overall investment management process to manage the risk from the underlying investments and do not typically increase the overall risk of loss to the ETF. This risk is mitigated by ensuring that the ETF holds a combination of the underlying interest, cash cover and/or margin that is equal to or greater than the value of the derivative contract.

Other price risk typically arises from exposure to equity and commodity securities. If significant, Note 11 illustrates the potential increase or decrease in the ETF's net assets, had the prices on the respective exchanges for these securities increased or decreased by 10%, all other variables held constant. In practice, the actual trading results may differ and the difference could be material.

The ETF's sensitivity to other price risk illustrated in Note 11 includes potential indirect impacts from underlying ETFs in which the ETF invests, and/or derivative contracts.

vi. Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment that it has entered into with the ETF. Note 11 summarizes the ETF's exposure, if applicable and significant, to credit risk.

If presented, credit ratings and rating categories are based on ratings issued by a designated rating organization. Indirect exposure to credit risk may arise from fixed-income securities, such as bonds, held by underlying ETFs, if any. The fair value of debt securities includes consideration of the creditworthiness of the debt issuer.

To minimize the possibility of settlement default, securities are exchanged for payment simultaneously, where market practices permit, through the facilities of a central depository and/or clearing agency where customary.

The carrying amount of investments and other assets represents the maximum credit risk exposure as at the date of the Statement of Financial Position. The ETF may enter into securities lending transactions with counterparties and it may also be exposed to credit risk from the counterparties to the derivative instruments it may use. Credit risk associated with these transactions is considered minimal as all counterparties have a rating equivalent to a designated rating organization's credit rating of not less than A-1 (low) on their short-term debt and of A on their long-term debt, as applicable.

vii. Underlying ETFs

The ETF may invest in underlying ETFs and may be indirectly exposed to currency risk, interest rate risk, other price risk and credit risk from fluctuations in the value of financial instruments held by the underlying ETFs. Note 11 summarizes the ETF's exposure, if applicable and significant, to these risks from underlying ETF.

10. Other Information

Abbreviations

Foreign currencies, if any, are presented in these financial statements using the following abbreviated currency codes:

Currency Code	Description	Currency Code	Description	Currency Code	Description
AUD	Australian dollars	HUF	Hungarian forint	PLN	Polish zloty
AED	United Arab Emirates Dirham	IDR	Indonesian rupiah	QAR	Qatar Rial
BRL	Brazilian real	ILS	Israeli shekel	RON	Romanian leu
CAD	Canadian dollars	INR	Indian rupee	RUB	Russian ruble
CHF	Swiss franc	JPY	Japanese yen	SAR	Saudi riyal
CKZ	Czech koruna	KOR	South Korean won	SEK	Swedish krona
CLP	Chilean peso	MXN	Mexican peso	SGD	Singapore dollars
CNY	Chinese yuan	MYR	Malaysian ringgit	THB	Thailand baht
COP	Colombian peso	NGN	Nigerian naira	TRL	Turkish lira
DKK	Danish krone	NOK	Norwegian krona	USD	United States dollars
EGP	Egyptian pound	NTD	New Taiwan dollar	VND	Vietnamese dong
EUR	Euro	NZD	New Zealand dollars	ZAR	South African rand
GBP	United Kingdom pounds	PEN	Peruvian nuevo sol	ZMW	Zambian kwacha
GHS	Ghana Cedi	PHP	Philippine peso		
HKD	Hong Kong dollars	PKR	Pakistani rupee		

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NOTES TO FINANCIAL STATEMENTS

11. ETF Specific Information (in '000, except for (a))

(a) ETF Formation and Series Information

Date of Formation: April 1, 2016

The ETF may issue an unlimited number of units. The number of issued and outstanding units is disclosed in the Statements of Changes in Financial Position.

CAD Units were listed on the TSX under the symbol MKB on April 19, 2016. The closing market price, or the midpoint of the bid and ask prices in the absence of a closing market price, at September 30, 2023 was \$17.83 (March 31, 2023 – \$18.97).

The management fee rate for CAD Units is 0.40%.

As at September 30, 2023, the ETF's NAV per unit was \$17.85 (March 31, 2023 – \$18.96) and its Net Assets per unit calculated in accordance with IFRS was \$17.85 (March 31, 2023 – \$18.96).

(b) Tax Loss Carryforwards

Total Capital Loss \$	Total Non-Capital Loss \$	Expiration Date of Non-Capital Losses													
		2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
43,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(c) Securities Lending

	September 30, 2023		March 31, 2023	
	(\$)	(%)	(\$)	(%)
Value of securities loaned	39,260		35,373	
Value of collateral received	41,223		37,197	
	September 30, 2023		September 30, 2022	
	(\$)	(%)	(\$)	(%)
Gross securities lending income	27	100.0	18	100.0
Tax withheld	-	-	-	-
	27	100.0	18	100.0
Payments to Securities Lending Agent	(5)	(18.5)	(3)	(16.7)
Securities lending income	22	81.5	15	83.3

(d) Commissions

	(\$)
September 30, 2023	-
September 30, 2022	-

(e) Risks Associated with Financial Instruments

i. Risk exposure and management

The ETF seeks a steady flow of income with an emphasis on capital preservation by investing primarily in investment grade Canadian government or corporate fixed income and/or asset-backed securities, in each case with maturities of more than one year, and may hold up to 30% of its assets in foreign investments.

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NOTES TO FINANCIAL STATEMENTS

11. ETF Specific Information (in '000, except for (a)) (cont'd)

(e) Risks Associated with Financial Instruments (cont'd)

ii. Currency risk

The tables below summarize the ETF's exposure to currency risk.

September 30, 2023								
Currency	Investments (\$)	Cash and Short-Term Investments (\$)	Derivative Instruments (\$)	Net Exposure* (\$)	Impact on net assets			
					Strengthened by 5%		Weakened by 5%	
					(\$)	%	(\$)	%
USD	56,226	411	(54,431)	2,206				
BRL	1,354	–	–	1,354				
JPY	–	(166)	277	111				
EUR	386	(62)	(378)	(54)				
Total	57,966	183	(54,532)	3,617				
% of Net Assets	11.3	–	(10.6)	0.7				
Total currency rate sensitivity					(181)	–	181	–

March 31, 2023								
Currency	Investments (\$)	Cash and Short-Term Investments (\$)	Derivative Instruments (\$)	Net Exposure* (\$)	Impact on net assets			
					Strengthened by 5%		Weakened by 5%	
					(\$)	%	(\$)	%
USD	34,873	11,826	(44,348)	2,351				
EUR	394	220	(320)	294				
JPY	–	999	(834)	165				
Total	35,267	13,045	(45,502)	2,810				
% of Net Assets	6.6	2.5	(8.6)	0.5				
Total currency rate sensitivity					(141)	–	141	–

* Includes both monetary and non-monetary financial instruments

iii. Interest rate risk

The tables below summarize the ETF's exposure to interest rate risks from its investments in bonds and derivative instruments by term to maturity.

September 30, 2023	Bonds (\$)	Derivative Instruments (\$)	Impact on net assets			
			Increase by 1%		Decrease by 1%	
			(\$)	(%)	(\$)	(%)
Less than 1 year	29,641	(13,272)				
1-5 years	140,544	–				
5-10 years	170,502	–				
Greater than 10 years	103,379	–				
Total	444,066	(13,272)				
Total sensitivity to interest rate changes			(29,733)	(5.8)	29,733	5.8

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NOTES TO FINANCIAL STATEMENTS

11. ETF Specific Information (in '000, except for (a)) (cont'd)

(e) Risks Associated with Financial Instruments (cont'd)

iii. Interest rate risk (cont'd)

March 31, 2023	Bonds (\$)	Derivative Instruments (\$)	Impact on net assets			
			Increase by 1%		Decrease by 1%	
			(\$)	(%)	(\$)	(%)
Less than 1 year	25,439	(100,127)				
1-5 years	144,519	–				
5-10 years	195,756	–				
Greater than 10 years	106,468	–				
Total	472,182	(100,127)				
Total sensitivity to interest rate changes			(30,169)	(5.7)	30,169	5.7

iv. Other price risk

As at September 30, 2023 and March 31, 2023, the ETF did not have a significant exposure to other price risk.

v. Credit risk

The ETF's greatest concentration of credit risk is in debt securities, such as bonds. The fair value of debt securities includes consideration of the creditworthiness of the debt issuer. The maximum exposure to any one debt issuer as at September 30, 2023, was 10.3% of the net assets of the ETF (March 31, 2023 – 23.1%).

As at September 30, 2023 and March 31, 2023, debt securities by credit rating are as follows:

Bond Rating*	September 30, 2023	March 31, 2023
	% of Net Assets	% of Net Assets
AAA	11.1	23.9
AA	15.4	10.0
A	25.7	25.2
BBB	20.3	20.0
Less than BBB	5.3	4.6
Unrated	8.4	7.2
Total	86.2	90.9

* Credit ratings and rating categories are based on ratings issued by a designated rating organization

(f) Fair Value Classification

The table below summarizes the fair value of the ETF's financial instruments using the fair value hierarchy described in note 3.

	September 30, 2023				March 31, 2023			
	Level 1 (\$)	Level 2 (\$)	Level 3 (\$)	Total (\$)	Level 1 (\$)	Level 2 (\$)	Level 3 (\$)	Total (\$)
Bonds	–	444,066	–	444,066	–	472,114	68	472,182
Equities	467	–	–	467	553	–	2	555
Options	–	20	–	20	–	–	–	–
Exchange-traded funds/notes	21,666	–	–	21,666	22,954	–	–	22,954
Derivative assets	1,189	151	–	1,340	268	170	–	438
Derivative liabilities	(595)	(478)	–	(1,073)	(834)	(294)	–	(1,128)
Short-term investments	–	26,885	–	26,885	–	11,391	–	11,391
Total	22,727	470,644	–	493,371	22,941	483,381	70	506,392

The ETF's policy is to recognize transfers into and transfers out of fair value hierarchy levels as of the date of the event or change in circumstances that caused the transfer.

During the periods, there were no transfers between Level 1 and Level 2.

The table below presents a reconciliation of financial instruments measured at fair value using unobservable inputs (Level 3) for the periods ended September 30, 2023 and March 31, 2023:

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11. ETF Specific Information (in '000, except for (a)) (cont'd)

(f) Fair Value Classification (cont'd)

	September 30, 2023			March 31, 2023		
	Bonds (\$)	Equities (\$)	Total (\$)	Bonds (\$)	Equities (\$)	Total (\$)
Balance – beginning of period	68	2	70	34	–	34
Purchases	–	–	–	–	–	–
Sales	–	–	–	–	–	–
Net transfers in (out)	(60)	–	(60)	29	2	31
Gains (losses) during the period:						
Realized	–	1	1	–	–	–
Unrealized	(8)	(3)	(11)	5	–	5
Balance – end of period	–	–	–	68	2	70
Change in unrealized gains (losses) during the period attributable to securities held at end of period	–	–	–	7	1	8

Changing one or more of the inputs to reasonably possible alternative assumptions for valuing Level 3 financial instruments would not significantly affect the fair value of those instruments.

(g) Investments by the Manager and Affiliates

The investments held by the Manager, other funds managed by the Manager, and funds managed by affiliates of the Manager were as follows:

	September 30, 2023	March 31, 2023
	(\$)	(\$)
The Manager	–	–
Other funds managed by the Manager	136,581	134,400
Funds managed by affiliates of the Manager	9,393	7,688

(h) Offsetting of Financial Assets and Liabilities

The tables below present financial assets and financial liabilities that are subject to master netting arrangements or other similar agreements and the net impact on the ETF's Statements of Financial Position if all set-off rights were exercised as part of future events such as bankruptcy or termination of contracts. No amounts were offset in the financial statements.

	September 30, 2023			
	Gross amount of assets/liabilities (\$)	Amount available for offset (\$)	Margin (\$)	Net amount (\$)
Unrealized gains on derivative contracts	1,303	(671)	–	632
Unrealized losses on derivative contracts	(835)	671	1,802	1,638
Liability for options written	–	–	–	–
Total	468	–	1,802	2,270

	March 31, 2023			
	Gross amount of assets/liabilities (\$)	Amount available for offset (\$)	Margin (\$)	Net amount (\$)
Unrealized gains on derivative contracts	380	(309)	–	71
Unrealized losses on derivative contracts	(1,081)	309	3,738	2,966
Liability for options written	–	–	–	–
Total	(701)	–	3,738	3,037

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NOTES TO FINANCIAL STATEMENTS

11. ETF Specific Information (in '000, except for (a)) (cont'd)

(i) Interest in Unconsolidated Structured Entities

The ETF's investment details in the Underlying Funds as at September 30, 2023 and March 31, 2023 are as follows:

September 30, 2023	% of Underlying ETF's Net Assets	Fair Value of ETF's Investment (\$)
Mackenzie Canadian Aggregate Bond Index ETF	1.4	11,785
Mackenzie Emerging Markets Local Currency Bond Index ETF	1.4	6,353
Mackenzie Global Sustainable Bond ETF	2.0	3,528

March 31, 2023	% of Underlying ETF's Net Assets	Fair Value of ETF's Investment (\$)
Mackenzie Canadian Aggregate Bond Index ETF	1.4	12,528
Mackenzie Emerging Markets Local Currency Bond Index ETF	1.5	6,735
Mackenzie Global Sustainable Bond ETF	2.0	3,691