

Via Email: David_Ross@wsib.on.ca

December 17, 2025

Mr. David Ross, Chief Financial Officer
Workplace Safety & Insurance Board
200 Front Street West
Toronto ON M5V 3J1

Dear Mr. Ross:

Re: WSIB 2025 Q2 & Q3 Financial Statements

On October 28, 2025 Jennifer Miller of my office requested the WSIB 2025 Q2 Sufficiency Report and Financial Statement via the WSIBCOMM@wsib.on.ca email address posted on the Board's Corporate reports [webpage](#). We received the 2025 Q2 reports on October 29, 2025. We subsequently requested the 2025 Q3 reports and received them on December 16, 2025.

I note that the 2025 Q2 & Q3 Financial Statements are only five (5) pages long. Past WSIB quarterly financial statements have been 17-29 pages in length. The 2025 Q1 Financial Statement was 17 pages in length. We compared the 2025 Q1 Financial Statement to the 2025 Q2 Financial Statement side by side, see **Attachment #1**.

The 2025 Q2 & Q3 Financial Statements are missing critical information. This includes the full section of the statement entitled "*Notes to Condensed Interim Consolidated Financial Statements*" which typically includes 17 sections with comment under each heading (and some charts). These sections include: Nature of Operations; Statement of compliance; Material accounting policy information, estimates and assumptions; Cash and cash equivalents, Receivables and other assets; Fair value measurement and disclosures, and Payables and other liabilities etc. I am reaching out to inquire:

1. Can you please advise why the Q2 & Q3 Financial Statements were changed and no longer include the detailed information that has been provided in prior quarterly statements?
2. Is the information that is no longer in the Q2 & Q3 Financial Statement reported internally, in a format other than the quarterly report? If so, I am requesting a copy of the information/report, whatever form it may take with this information.

Thank you for your consideration and I look forward to your response. You can reach me directly at 416-986-1166 or lal@laliversidge.com

Yours truly,



L.A. Liversidge
