
Financial statements of Ontario Health atHome

March 31, 2026

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June 22, 2026

Management's Responsibility for Financial Information

Management of Ontario Health atHome is responsible for the integrity, consistency, objectivity and reliability of the financial statements. These financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 series for government not-for-profit organizations and, where appropriate, include amounts based on management's best estimates and judgements. Estimates and assumptions are based on historical experience, current conditions and various other assumptions believed to be reasonable in the circumstances.

Management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the financial records are relevant, reliable and accurate, and that assets are properly accounted for and safeguarded. The system includes formal policies and procedures and an organizational structure that provides for appropriate delegation of authority and segregation of responsibilities.

Ontario Health atHome's Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls. The Board of Directors reviews and approves the financial statements and meets with management regularly.

The Office of the Auditor General, appointed by our legislation has audited the financial statements in accordance with Canadian generally accepted auditing standards, as stated in their Independent Auditor's Report. The Office of the Auditor General has full and unrestricted access to the Board of Directors to discuss their audit and related findings

On behalf of Ontario Health atHome Management,



Anna Greenberg

Chief Executive Officer



Elham Roushani

Interim Chief Financial Officer

INDEPENDENT AUDITOR'S REPORT

To Ontario Health atHome

Opinion

I have audited the financial statements of Ontario Health atHome, which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in accumulated deficit and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ontario Health atHome as at March 31, 2026, and the results of its operations, changes in its accumulated deficit and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of Ontario Health atHome in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

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

Those charged with governance are responsible for overseeing Ontario Health atHome's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ontario Health atHome's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Ontario Health atHome's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Ontario Health atHome to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Shelley Spence, FCPA, FCA, LPA
Auditor General

Toronto, Ontario
June 22, 2026

Ontario Health atHome
Statement of Financial Position

As at March 31, 2026
(in thousands of dollars)

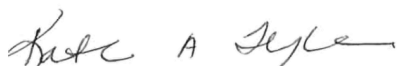
	Notes	2026 \$	2025 \$
(restated Note 14)			
Assets			
Current assets			
Cash		321,572	375,531
Due from Ontario Health and the Ministry of Health		2,472	399
Accounts receivable		7,599	25,846
Prepaid expenses		20,496	11,973
Total current assets		352,139	413,749
Capital assets	3	3,259	1,874
Total assets		355,398	415,623
Liabilities and accumulated deficit			
Current liabilities			
Accounts payable and accrued liabilities	12	341,923	314,298
Due to Ontario Health and the Ministry of Health	4	10,010	100,497
Total current liabilities		351,933	414,795
Deferred capital contributions	5	3,259	1,874
Employee future benefits	6	12,100	14,835
Total liabilities		367,292	431,504
Accumulated deficit			
Unrestricted surplus (deficit)		204	(1,048)
Internally restricted related to care fund surplus		2	2
Internally restricted related to employee future benefits deficit		(12,100)	(14,835)
Total accumulated deficit		(11,894)	(15,881)
Total liabilities and accumulated deficit		355,398	415,623

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

Approved by the Board



Carol Annett, Board Chair



Kate Fyfe, Vice Chair

Ontario Health atHome
Statement of Operations

For the year ended March 31, 2026
(in thousands of dollars)

		June 28, 2024 - March 31	
		2026	2025
	Notes	\$	\$
Revenue			
Ontario Health funding - operations and initiatives		4,814,651	3,389,718
Ontario Health funding - Ontario Renal Network		5,087	4,648
Ministry of Health funding - translation and nurse practitioner		914	676
Amortization of deferred capital contributions	5	1,237	762
Other income	7	18,783	1,534
Total revenue		4,840,672	3,397,338
Expenses			
Contracted health care services			
In-home/clinic services		3,493,547	2,415,020
Hospice services		91,267	62,738
School services		21,702	12,242
Salaries and benefits	6,12	937,493	676,269
Medical supplies		184,988	141,308
Supplies and sundry	12	44,125	41,626
Medical equipment rental		37,496	27,383
Buildings and grounds	12	27,565	21,053
Amortization	3	1,237	762
Total expenses		4,839,420	3,398,401
Excess (deficiency) of revenue over expenses before the undernoted		1,252	(1,063)
Net liabilities transferred to Ontario Health atHome		—	(14,895)
Employee future benefits recovery	6	2,735	96
Expense from care fund		—	(19)
Excess (deficiency) of revenue over expenses		3,987	(15,881)

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

Ontario Health atHome**Statement of Changes in Accumulated Deficit**

For the year ended March 31, 2026

(in thousands of dollars)

	Unrestricted	Internally restricted care fund	Internally restricted employee future benefits	2026 Total	June 28, 2024 - March 31 2025 Total
	\$	\$	\$	\$	\$
Accumulated deficit, beginning of year	(1,048)	2	(14,835)	(15,881)	-
Excess (deficiency) of revenue over expenses	3,987	-	-	3,987	(15,881)
Transfer to employee benefits	(2,735)	-	2,735	-	-
Accumulated deficit, end of year	204	2	(12,100)	(11,894)	(15,881)

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

Ontario Health atHome
Statement of Cash Flows

For the year ended March 31, 2026
(in thousands of dollars)

		June 28, 2024 - March 31
	2026	2025
Notes	\$	\$
Cash flows from operating activities		
Excess (deficiency) of revenue over expenses	3,987	(15,881)
Adjustments for non-cash items:		
Amortization of capital assets	1,237	762
Amortization of deferred capital contributions	(1,237)	(762)
Changes in non-cash working capital items	9	391,412
Net cash flows from operating activities	(53,959)	375,531
Cash flows from capital activities		
Purchase of capital assets	(2,623)	(93)
Cash flows from financing activities		
Receipt of contributions for capital assets	2,623	93
Net increase (decrease) in cash	(53,959)	375,531
Cash, beginning of period	375,531	—
Cash, end of period	321,572	375,531

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

Ontario Health atHome

Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

1. Purpose of the Organization

Ontario Health atHome is a Crown agency established on June 28, 2024 pursuant to the *Convenient Care at Home Act, 2023 (Act)*.

The purpose of the Act is to streamline and enhance home and community care services across the province. The Act provided for the amalgamation of the 14 local health integration networks, each operating as Home and Community Care Support Services organizations and their related assets, liabilities, rights, obligations and employees to be transferred to form Ontario Health atHome a single new service organization.

The objective of the Ontario Health atHome, which is set out in the *Connecting Care Act, 2019*, is the provision of home and community care services to its patients.

These services include the provision of shared services, as well as operational supports to client providers including care co-ordination services, placement management services and the provision of information to the public about, and making referrals to, health and social services.

Ontario Health atHome is a subsidiary of Ontario Health (OH) with its own board of directors and chief executive officer. It is directly accountable to OH and, indirectly accountable to the Minister of Health through OH.

The financial results of Ontario Health atHome are not included in the OH financial statements as Ontario Health atHome is controlled by the Province of Ontario and is included in the consolidated financial statements of the Province.

Ontario Health atHome has entered into a Service Accountability Agreement (SAA) with OH, effective June 28, 2024 which sets out the terms and conditions on which OH will provide funding to Ontario Health atHome to fulfill its statutory obligations. Ontario Health atHome is also party to a tripartite Memorandum of Understanding (MOU) with the Minister of Health and OH, which provides the framework for the accountabilities, roles and responsibilities with respect to the *Connecting Care Act, 2019*.

As a crown agency, Ontario Health atHome is exempt from payment of federal and provincial income taxes under section 149 of the *Income Tax Act (Canada)*.

2. Significant accounting policies

Basis of presentation

The financial statements of Ontario Health atHome are prepared in accordance with Canadian public sector accounting standards including the 4200 series for government not-for-profit organizations, as issued by the Public Sector Accounting Board. Significant accounting policies adopted by Ontario Health atHome are:

Economic dependence

Ontario Health atHome is funded by the Province of Ontario in accordance with the SAA, which sets out budgetary arrangements established by OH and the Ministry of Health (MOH). These financial statements include operating funds included in the SAA and amended by OH and MOH funding letters. Due to the nature of the SAA, Ontario Health atHome is economically dependent on OH and the MOH.

Ontario Health atHome

Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

2. Significant accounting policies (continued)

Revenue recognition

Ontario Health atHome follows the deferral method of accounting for contributions, which includes funding received from OH and the MOH. Contributions from OH and the MOH represent externally restricted contributions which must be spent within the fiscal year provided. Unspent contributions from OH and the MOH are recorded as repayable at the end of the fiscal year. Unrestricted contributions are recorded as revenue when received or receivable if the amount to be received can be reasonably estimated, and collection is reasonably assured.

Contributions externally restricted for the acquisition or development of capital assets are recorded as deferred capital contributions and are amortized to operations on the same basis as the related asset is depreciated.

Interest income earned by Ontario Health atHome is recorded as a liability payable to OH in the year it is earned. In subsequent years, interest income that is not requested to be paid to OH as part of the annual settlement process is recorded as other income.

Other income and recoveries are recognized as revenue when earned and when the terms for their use are met.

Internally restricted accumulated deficit

Included in the Statement of Accumulated Deficit is internally restricted accumulated deficit related to employee future benefits. These liabilities are presented as internally restricted because they are funded as benefit payments fall due. The future obligations are unfunded.

Included in the Statement of Accumulated Deficit is internally restricted accumulated deficit related to the Care Fund. Charitable donations received by the former North Simcoe Muskoka CCAC are used to support Care Fund activities such as caregiver respite, medical equipment, staff education and organizational development activities.

Capital assets

Capital assets are recorded at cost, less accumulated amortization and write-downs, if any. The historical cost of capital assets includes the cost directly related to the acquisition, design, construction, development, improvement or betterment. Repairs and maintenance costs are charged to expense.

Amortization begins when capital assets are available for use (i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management). For capital assets acquired or brought into use, during the year, amortization is provided for one half of a year.

Capital assets are amortized on a straight-line basis based on their estimated useful life as follows:

Computer equipment and software	3 years
Furniture and equipment	3-10 years
Medical equipment	5 years
Leasehold improvements	2-15 years

Financial instruments

Financial assets and financial liabilities are recognized on the statement of financial position when Ontario Health atHome becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are measured at amortized cost and include cash, due from Ontario Health and the Ministry of Health, accounts receivable, accounts payable and due to Ontario Health and the Ministry of Health. Financial instruments measured at amortized cost are initially recognized at acquisition cost, including transaction costs that are directly attributable to the acquisition or issuance.

Ontario Health atHome Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

2. Significant accounting policies (continued)

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of operations and changes in net assets.

Employee future benefits

(i) Non-pension and defined benefit pension plans:

Ontario Health atHome provides sick leave, post-employment benefits and a defined benefit pension plan sponsored by Ontario Health atHome to certain employees and accrues obligations as the employees render the service necessary to earn the benefits.

The actuarial determination of the accrued benefit obligation uses the projected benefit method prorated on service (which incorporates management's best estimate of future salary levels, retirement ages of employees and other actuarial factors). Under this method, the benefit costs are recognized over the expected average service life of the employee group.

Actuarial gains and losses on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Any gains or losses are amortized over the estimated average remaining service life of the employees. The most recent actuarial valuations of the plans are as of March 31, 2025 and November 30, 2023.

For the purposes of calculating expected return on plan assets related to the defined benefit pension plan, these assets are valued at fair value.

(ii) Multi-employer, defined pension plan:

Substantially all of the employees of Ontario Health atHome are eligible to be members of the Health Care of Ontario Pension Plan (HOOPP), which is a multi-employer, defined benefit, final average earnings and contributory pension plan. Defined contribution plan accounting is applied to HOOPP as Ontario Health atHome does not have sufficient information to apply defined benefit accounting. As a result, Ontario Health atHome recognizes an expense equal to the required contributions provided for employees' services rendered during the period. Any outstanding contributions are included in accounts payable and accrued liabilities in the Statement of Financial Position.

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of estimates include employee future benefits.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. By their nature, estimates are subject to measurement uncertainty. Therefore, actual results may differ materially from the estimates.

Employee future benefits liability is subject to measurement uncertainty because actual results may differ significantly from Ontario Health atHome's best long-term estimate of expected results. For example, the difference between actual results and actuarial assumptions regarding discount rates and health care cost trend rates for retiree benefits may be significant.

Ontario Health atHome
Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

3. Capital assets

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
	\$	\$	\$	\$
Computer equipment and software	40,730	(38,681)	2,049	195
Furniture and equipment	35,427	(35,126)	301	482
Medical equipment	2,448	(2,387)	61	92
Leasehold improvements	41,732	(40,884)	848	1,105
	120,337	(117,078)	3,259	1,874

4. Due to Ontario Health and the Ministry of Health

The changes in the amounts due to OH and MOH are as follows:

	2026 \$	2025 \$
Due to OH and MOH, beginning of year	100,497	—
Transfers to Ontario Health atHome	—	160,149
Funding repaid to OH and MOH	(83,650)	(96,196)
Prior year settlement adjustments	(16,737)	—
Funding repayable to OH related to current year activities	1,034	26,847
Funding repayable to MOH related to current year activities	73	—
Interest income earned in current year	8,793	9,697
Due to OH and MOH, end of year	10,010	100,497

5. Deferred capital contributions

The changes in the deferred capital contributions balance are as follows:

	2026 \$	2025 \$
Deferred capital contributions, beginning of year	1,874	—
Transfers to Ontario Health atHome	—	2,543
Amounts received from OH	2,622	93
Amortization of deferred capital contributions	(1,237)	(762)
Deferred capital contributions, end of year	3,259	1,874

6. Employee future benefits

Ontario Health atHome provides the following employee future benefits to certain employees:

- (i) Post-employment benefit programs are provided to certain employees. Reimbursement of medical and some life insurance expenses is available providing specific conditions are met.
- (ii) A vested sick leave plan is provided to certain employees. Accumulated sick leave not taken is paid upon departure, provided certain conditions are met.
- (iii) Non-vested sick leave plans are provided to certain employees. Sick leave not taken in the year, can be accumulated and used in future years of employment for illness or injury.

Ontario Health atHome
Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

6. Employee future benefits (continued)

- (iv) A defined benefit pension plan, sponsored by Ontario Health atHome and managed by The Manufacturers Life Insurance Company is provided to certain employees.
- (v) Ontario Health atHome contributes to HOOPP which is a multiemployer plan. The amount contributed to HOOPP for fiscal March 31, 2026 was \$64,680 (June 1, 2024 – March 31, 2025 was \$49,126) for current service costs and is included as an expense in the Statement of Operations. The last actuarial valuation was completed for the plan as of December 31, 2025 which disclosed net assets available for benefits of \$131,936,000 (December 31, 2024 - \$123,017,000) with pension obligations of \$120,833,000 (December 31, 2024 - \$112,579,000).

An actuarial valuation of the future liabilities associated with these employee future benefits has been determined and forms the basis for the liability reported in these financial statements.

The significant assumptions used in the actuarial valuation are as follows:

	Vested and Non-Vested Sick Leave	Post employment benefit obligations	Defined benefit plan
Discount rate			
-Beginning of Period	3.9%	3.9%	3.9%
-End of Period	3.9%	3.9%	3.9%
Rate of compensation increases	1.5% - 3.8%	1.5% - 3.0%	1.5%
Health care cost trend	n/a	5.3% - 5.4%	n/a
Expected long-term rate of return on plan assets	n/a	n/a	5.0%
Employee average remaining service life (years)	3.8 -10.5	6.2 - 12.3	2.0

Employee future benefits – sick leave and post-employment benefits:

	Vested and Non-Vested Sick Leave	Post employment benefit obligations	2026	June 28, 2024 - March 31, 2025
	\$	\$	\$	\$
Accrued benefit obligation	7,330	6,667	13,997	16,458
Unamortized net actuarial losses (gains)	(2,147)	250	(1,897)	(1,623)
Employee future benefits liability	5,183	6,917	12,100	14,835
Employee future benefits expense (recovery)	(702)	(45)	(747)	1,397
Employer contributions	(1,474)	(514)	(1,988)	(1,337)
Underfunded (overfunded) portion of expense	(2,176)	(559)	(2,735)	60

Ontario Health atHome
Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

6. Employee future benefits (continued)

Employee future benefits – defined benefit pension plan:

	2026	2025
	\$	\$
Accrued benefit obligation	(345)	(332)
Pension fund assets	658	587
Funded status - plan surplus	313	255
Unamortized actuarial losses (gains)	(49)	(27)
Valuation allowance	(264)	(228)
Pension liability	-	-
Amortization of actuarial gains	20	13
Change in valuation allowance during year	(36)	(24)
Interest income during year	16	11
Total pension related expenses	-	-

A valuation allowance was required to reduce the accrued benefit asset at March 31, 2026 and March 31, 2025 was determined by comparing the accrued benefit asset adjusted for unamortized amounts with the value of the expected future benefit.

7. Other income

	June 28, 2024 - March 31	
	2026	2025
	\$	\$
Interest income	15,452	-
Expense recoveries	3,331	1,534
	18,783	1,534

8. Commitments

Ontario Health atHome has commitments under various operating leases extending to 2029 as follows:

	\$
2027	10,079
2028	6,924
2029	1,842
	18,845

Effective April 1, 2026 all property leases have transferred to the Ministry of Infrastructure under the Centralization of Broader Real Estate Authority initiative. Ontario Health atHome will be responsible for the payment of a monthly charge for accommodation to Infrastructure Ontario (IO) relating to the underlying transferred lease agreements.

Ontario Health atHome Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

9. Contingencies

Ontario Health atHome has been named as a defendant in various claims due to the nature of its operations as well as grievances filed by its various unions. Management has recorded its best estimate of the outcome of these claims in these financial statements.

Ontario Health atHome is a member of the Healthcare Insurance Reciprocal of Canada (HIROC), which is a pooling of the liability insurance risks of its members. Members of the pool pay annual premiums that are actuarially determined. HIROC members are subject to reassessment for losses, if any, experienced by the pool for the years in which they are members, and these losses could be material. \$Nil (2025 - \$Nil) reassessments have been made to March 31, 2026.

Should these result in additional revenues or costs, the difference will be recorded in the year of settlement.

10. Change in non-cash working capital items

	June 28, 2024 - March 31	
	2026	2025
	\$	\$
Due from OH and MOH	(2,073)	(399)
Accounts receivable	18,247	(25,846)
Prepaid expenses	(8,523)	(11,973)
Accounts payable and accrued liabilities	27,625	314,298
Due to OH and MOH	(90,487)	100,497
Employee future benefits	(2,735)	14,835
Total change in non-cash working capital items	<u>(57,946)</u>	<u>391,412</u>

11. Financial risk management

Ontario Health atHome through its exposure to financial assets and liabilities has exposure to credit risk and liquidity risk as follows:

- (i) Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Ontario Health atHome's maximum exposure to credit risk is the carrying value reported on the Statement of Financial Position of cash, due from Ontario Health and the Ministry of Health, and accounts receivable. Credit risk is low associated with cash since it is held with a major financial institution with a high credit rating. Credit risk associated with accounts receivable is low because they are either related to other provincial government organizations or risk is mitigated through collection practices.
- (ii) Liquidity risk is the risk that Ontario Health atHome will encounter difficulty in meeting obligations associated with financial liabilities that are to be settled by delivering cash or another financial asset. Ontario Health atHome mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and cash flow analysis.

Ontario Health atHome Notes to the Financial Statements

March 31, 2026

(in thousands of dollars)

12. Related party transactions and balances

Related parties of Ontario Health atHome include the Government of Ontario ministries, agencies, and all other entities subject to common control of the province. The Agency enters into transactions with these entities in the normal course of business. Related party transactions are measured at the exchange amount.

Related party transactions during the period consisted of the following:

- (i) Ontario Health atHome incurred expenses of \$4,147 (June 28, 2024 – March 31, 2025 - \$3,603) to OH for software licensing and three employees on secondment. As at March 31, 2026, accounts payable and accrued liabilities included \$3,601 (March 31, 2025 – Nil) due to OH.
- (ii) Ontario Health atHome incurred expenses of \$14,795 (June 28, 2024 – March 31, 2025 - \$11,308) to the Ministry of Finance related to EHT, legal services, supplies and printing. As at March 31, 2026, accounts payable and accrued liabilities included \$1,808 (March 31, 2025 - \$1,296) due to the Ministry of Finance.
- (iii) Ontario Health atHome incurred expenses of \$1,137 (June 28, 2024 – March 31, 2025 - \$373) to Infrastructure Ontario related to realty services and lease payments. As at March 31, 2026, accounts payable and accrued liabilities included \$129 (March 31, 2025 - Nil) due to Infrastructure Ontario.

13. Comparative figures

The figures for the comparative period represent nine months of operations as Ontario Health atHome was established effective June 28, 2024.

Certain figures for the comparative period have been restated to conform with the presentation adopted for the current year. On the Statement of Operations, medical equipment rental has increased by \$2,625 and supplies and sundries have decreased by \$2,625 relating to a change in presentation of certain medical equipment rental expenses.

14. Prior period adjustment

During the current year, management identified an error in the accounting treatment of certain expenses. Certain expenses totaling \$5,244 were reported on the Statement of Financial Position as accrued liabilities at March 31, 2025. The accrued expenses should be applied to the associated prepayments and not reported as liabilities.

The comparative figures have been restated to correct this error. The impact of the restatement is as follows:

	Previously reported March 31, 2025	Adjustment	Restated March 31, 2025
	\$	\$	\$
Statement of Financial Position			
Prepaid expenses	17,217	(5,244)	11,973
Accounts payable and accrued liabilities	319,542	(5,244)	314,298

Ontario Health atHome
Schedule 1: Ontario Health and Ministry of Health Funding Reconciliation

March 31, 2026

(in thousands of dollars)

	Due from MOH beginning of year	Due from OH beginning of year	Payable to MOH beginning of year	Payable to OH beginning of year	Funding Received (Recovered) during year	Amounts Recognized as Revenue during year	Due from MOH end of year	Due from OH end of year	Payable to MOH end of year	Payable to OH end of year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Years	(19)	(381)	7,150	83,651	(89,691)	(1,054)		(453)	110	
Current Year										
Direct Services - base and one-time										
Base					4,650,692	(4,650,626)				66
One-time										
Hospice					3,606	(3,606)				
Home care Service Volumes					0	(2,000)		(2,000)		
Medical Service Equipment					(2,000)	2,000				
Health Care Connect Waitlist Verification					973	(973)				
Integrated Administration/ Governance - base and one-time										
Base					154,843	(154,843)				
One-time										
Time Limited Transition Support					6,000	(6,000)				
Other										
Ontario Renal Network					6,228	(5,259)				968
Nurse Practitioner - MOH direct funding					837	(826)			12	
Translation - MOH direct funding					131	(88)	(19)		62	
Total	(19)	(381)	7,150	83,651	4,731,620	(4,823,276)	(19)	(2,453)	183	1,034