

ONTARIO
CREATES
BUSINESS PLAN
2026-27



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LIST OF ACRONYMS USED

AAD: Agencies and Appointments Directive	LOD: Letter of Direction
ACP: Association of Canadian Publishers	LGIC: Lieutenant Governor-In-Council
AI: Artificial Intelligence	MCURES: Ministry of Colleges, Universities, Research Excellence and Security
AODA: Accessibility for Ontarians with Disabilities Act	MEDJCT: Ministry of Economic Development, Job Creation and Trade
AR: Augmented Reality	MOF: Ministry of Finance
B2B: Business-to-Business	MOI: Ministry of Infrastructure
BIP: Business Intelligence Program	MOU: Memorandum of Understanding
CAGR: Compound Annual Growth Rate	MPBSDP: Ministry of Public and Business Service Delivery and Procurement
CARAS: Canadian Academy of Recording Arts and Sciences	MTCG: Ministry of Tourism, Culture and Gaming
CEO: Chief Executive Officer	OAP: Online Application Portal
CIERA: Creative Industries Economic Results Assessment	OBPTC: Ontario Book Publishing Tax Credit
CLMA: Canadian Live Music Association	OCASE: Ontario Computer Animation and Special Effects Tax Credit
CMF: Canada Media Fund	OFFTC: Ontario Film and Television Tax Credit
CMPA: Canadian Media Producers Association	OGS: Ontario Green Screen
COP: Community of Practice	OIDMTC: Ontario Interactive Digital Media Tax Credit
CPI: Consumer Price Index	OPSTC: Ontario Production Services Tax Credit
CRA: Canada Revenue Agency	OMIF: Ontario Music Investment Fund
CRTC: Canadian Radio-television and Telecommunications Commission	OMO: Ontario Music Office
DGC: Directors Guild of Canada	OOAF: Ontario Onwards Acceleration Fund
DLL: Digital Locations Library	OPS: Ontario Public Service
ESAC: Entertainment Software Association of Canada	ORL: Online Research Library
FAM: Familiarization	OTT: Over-The-Top Television
FTE: Full-Time Equivalent	ROI: Return on Investment
GDP: Gross Domestic Product	SAS: Serial Attached SCSI
GTA: Greater Toronto Area	TIFF: Toronto International Film Festival
HOMAD: Heads of Media, Arts and Design	TPAD: Transfer Payment Accountability Directive
HR: Human resources	VR: Virtual reality
IDM: Interactive digital media	WCAG AA: Web Content Accessibility Guidelines
IFF: International Financing Forum	XR: Extended Reality
IIA: Industry Investment and Attraction	YOY: Year-Over-Year
KPI: Key performance indicator	

I. EXECUTIVE SUMMARY

In our 2023-2027 Strategic Plan, *Powering Ontario's Creative Economy*, Ontario Creates identified a path forward to help drive new business growth, investment and global interest in Ontario's world-class screen, publishing and music industries. In 2026-27, the agency is focused on concluding the strategic tactics and actions included as part of that plan as we look forward to developing our next multi-year strategic plan.

Ontario's creative industries operate in a constantly changing environment, from shifting market dynamics with the United States to the rise of generative artificial intelligence to continually changing audience consumption patterns. As a result, Ontario's screen, publishing and music sectors are nimble, resilient and adaptable to changing business models, platforms and economic environments. We are proud of the role that Ontario Creates' programs and services have played in helping these companies continue to adapt, grow and succeed in an increasingly competitive global content environment.

Ontario's creative industries are economic success stories, and produce critically acclaimed content enjoyed in Canada and around the world:

- Ontario's film and television industry rebounded from 2023's downturn by almost 40%, with the industry contributing \$2.6 billion to the Province's economy in 2024 and creating over 34,000 high-value full-time equivalent direct and spin-off jobs for Ontarians.
- Thirteen Ontario Creates-supported features screened at the 2025 edition of the Toronto International Film Festival (TIFF): *Aki*, *Blood Lines*, *Honey Bunch*, *Little Lorraine*, *Meadowlarks*, *Mile End Kicks*, *Modern Whore*, *Nika & Madison*, *Nirvana the Band the Show the Movie*, *Out Standing*, *Sk+te'kmujue'katik (At the Place of Ghosts)*, *Steal Away* and *Youngblood*.
- Ontario Creates showcased eight supported IDM games during XP Game Summit in June 2025 in Toronto: *Raze Vol.1*, *The Light Within*, *Deep Dish Dungeon*, *Sky of Tides*, *Scaravan 66*, *Longstory 2*, *Robots at Midnight*, and *Elsewhere Electric*.
- The 2025 National Magazine and B2B Magazine Awards finalists and winners featured several Ontario Creates-supported titles, including *The Walrus*, *Literary Review of Canada*, *Watershed*, *Broadview*, and *Cottage Life*.
- The Ontario Creates-supported film *Any Other Way: The Jackie Shane Story* received the Rogers Best Canadian Documentary at the Toronto Film Critics' Awards in February 2025.
- The 2025 Trillium Book Awards / Prix Trillium, celebrating the 16 nominees and 4 award winners, were presented in June 2025. This initiative raises the profile of Ontario authors, and this year's results included 46 media stories with over 55 million earned media impressions, 4.8 million news release impressions, and 2.3 million social media impressions.
- 50% of the 2025 JUNO Awards nominees were from Ontario, and 15% of those Ontario nominees received support from the Ontario Music Investment Fund (OMIF). These include The Beaches (Group of the Year), Aqyila (Contemporary R&B Recording of the Year), and Mustafa (Music Video of the Year, Songwriter of the Year).

This Business Plan addresses how Ontario Creates will use its existing resources to support the expectations set out in the Minister of Tourism, Culture and Gaming (MTCG)'s 2026-27 Letter of Direction (LOD), and the commitments in our strategic plan. The suite of activities and tactics proposed in this Business Plan reflect our commitment to meeting government priorities around Protecting Ontario, including our work to expand both domestic and international business development opportunities for Ontario's creative industry companies to improve their resilience to a challenging economic relationship with the U.S., as well as general economic uncertainty. Through a variety of ongoing and new actions, we remain committed to delivering better services to and for Ontarians, and in 2026-27, will build a multi-year action plan that operationalizes the feedback collected through our Customer Satisfaction Survey, which identified opportunities to improve our digital offerings, drive innovation and enhance our efficiency. On an ongoing basis, we also strive to drive innovation and value for money and ensure that we deliver on our priorities using public resources efficiently while meeting all OPS requirements and directives relating to workforce management and financial controls.

The 2026-27 LOD also outlines some key goals specific to Ontario Creates that are key themes across this Business Plan, including:

- Continuing to improve efficiency in the administration of the cultural media tax credits by ensuring a 12-week service delivery timeline by the end of and no later than fiscal year 2026-27 Q2.
- Continuing to enhance the economic growth and competitiveness of Ontario's creative industries by working closely with government partners.
- Continuing to implement the final year of the agency's existing strategic plan, with a key focus on performance measurement and delivering return on investment to the Province.

The Business Plan presents a status quo balanced budget with no request for increases to the agency's financial or human resources. 2026-27 expenditures are projected to be \$41.2 million before time-limited initiatives. Revenue for 2026-27 is expected to be \$42.5 million (\$36.2 million in Ministry of Tourism, Culture and Gaming (MTCG) operational funding and \$6.2 million in self-generated revenue, including tax credit administration fees, interest, and other income).

Our most recent financial information is projecting uncommitted cash reserves of \$5.1M in 2026-27, providing the capacity to respond to emerging opportunities and industry development needs which cannot be addressed within the parameters of core funds. The agency has committed to a balanced budget each year, and has consistently performed better than planned, allowing an annual contribution to cash reserves.

In 2026-27, Ontario Creates will activate a series of time-limited initiatives totaling \$990,000 that will leverage and extend existing programs, as well as support activation of our strategic plan commitments without creating unsustainable stakeholder expectations and with limited additional strain on human resources. These important initiatives will include the development of a new multi-year strategic plan, a series of initiatives intended to address the findings from our most recent Customer Satisfaction Survey, and a continued focus on targeted workforce development initiatives.

In 2026-27, Ontario Creates is committed to continuing to deliver on the government priorities identified in the LOD, as well as the initiatives from our 2023-2027 strategic plan. By prioritizing activities that Protect Ontario, Deliver Better Services, and Drive Innovation and Value for Money, Ontario Creates will continue to deliver on its mandate and deliver value to Ontario businesses and taxpayers.

In light of the ongoing trade tensions with the United States, Ontario Creates will continue to monitor the impact of tariffs and other trade initiatives and will work with MTCG on strategies to mitigate the impact for Ontario's creative industries. In 2026-27, Ontario Creates will continue to focus on advancing the agency's international efforts and presence in other markets, as well as supporting creative industry companies to diversify their revenue models and international market presence.

Ontario Creates' core programs and services continue to deliver strong results for the Province and for the creative industries in Ontario. As the Business Plan will demonstrate, the agency's programs and services have been focused on a series of priorities that are critical to ensuring a prosperous creative economy in Ontario. Specific agency priorities for the year ahead are aligned with our strategic plan:

- Building Capacity
- Fueling Growth
- Driving Investment
- Developing Global Markets
- Delivering Exceptional Customer Experiences
- Empowering High-Performing Teams

These themes are carried through both the core program and time-limited initiatives Ontario Creates proposes to undertake in 2026-27.

Ontario Creates is committed to providing flexible, efficient, customer-focused support to the Province's creative industries. We are proud of the impact our programs and services have had on supporting the growth and

development of strong, successful companies and industry sectors, and on making Ontario an attractive business jurisdiction for domestic and foreign investment.

Supported by the initiatives outlined in this Business Plan, and the roadmap provided by our 2023-2027 strategic plan, we are confident that Ontario's creative industries are poised to bring job opportunities and economic prosperity to the Province; building on the strong fundamentals of first-rate infrastructure, skilled workforce, a dynamic and competitive business environment, and supportive government policies.

II. MANDATE

Ontario Creates is an operational service agency of the Ontario Government. Ontario Creates was originally established as the Ontario Media Development Corporation on December 19, 2000 by Regulation 672/00 under subsection 32(5) of the *Development Corporations Act*. Regulation 672/00 amended and replaced Regulation 270 which established the Ontario Film Development Corporation in 1986. Ontario Creates operated under the legal name Ontario Media Development Corporation until June 6, 2024. With the passing of an amendment to Ontario Regulation 672/00 made under the *Development Corporations Act* (O. Reg. 232/24), effective June 7, 2024, the name has been legally changed to Ontario Creates.

CORPORATE OBJECTS

As described in the Regulation, the objects of Ontario Creates are to stimulate employment and investment in Ontario:

- a) by contributing to the continued expansion of a business environment in Ontario that is advantageous to the growth of the cultural media industry and to the growth of new employment, investment and production opportunities in Ontario;
- b) by facilitating and supporting innovation, invention and excellence in Ontario's cultural media industry by stimulating creative production, format innovation and new models of collaboration among sectors of the cultural media industry;
- c) by fostering and facilitating co-operation among entities within the cultural media industry and between the public and private sectors to stimulate synergies in product development and the creation of products with original Canadian content;
- d) by assisting in the promotion and marketing of Ontario's cultural media industry as a world-class leader;
- e) by administering provincial tax credit programs and such other programs and initiatives as may be required by legislation or a Minister of the Government of Ontario; and
- f) by acting as a catalyst for information, research and technological development in the cultural media industry provincially, nationally and internationally.

GOVERNANCE AND MINISTRY RELATIONSHIPS

Ontario Creates is accountable to MTCG for the fulfillment of its mandate. The agency's mandate directly aligns with MTCG's vision to create a strong and stable culture sector and prosperous creative economy by helping Ontario's content producers to develop globally competitive media content that creates jobs in Ontario's knowledge economy. As the key delivery mechanism for providing programs and activities to the province's creative media industries, Ontario Creates supports the expansion of Ontario's creative industries, stimulating job creation, economic growth, and innovation.

Initiatives in the Business Plan are outlined against our LOD. Details of how the agency's activities align with the mandate are provided in Section XV - Response to the Expectations Set Out in the Agency Letter of Direction.

Ontario Creates also maintains working relationships with the Ministry of Finance (MOF) and the Ministry of Economic Development, Job Creation and Trade (MEDJCT) in the delivery of programs and maintenance of stakeholder relationships. The agency is actively engaged in strengthening partnerships with other ministries as appropriate to best leverage opportunities for stakeholders and access resources that assist in fulfilling its mandate.

BOARD OF DIRECTORS

Ontario Creates is governed by a Board of Directors, consisting of not more than 17 members appointed by the Lieutenant Governor-in-Council (LGIC). The Board Chair and Vice-Chair are designated by the LGIC from among the appointed members. The Board of Directors meets regularly, typically six times a year. The Board also has four Standing Committees (Governance, Audit, Strategic Planning, and Communications). Ontario Creates currently has 16 Board members:

Diana Arajs	Yura Monestime
Aaron Campbell (Chair)	Edith Myers
Michael Ceci	Roger Nair (Vice-Chair)
Tina Cole	Rekha Shah
Aldo Di Felice	Magali Simard
Philip Forte	Carolyn Stamegna
Vincent Georgie	Holly Thompson
Peter-Julian (PJ) Lee	Kenneth Whyte

PRESIDENT AND CHIEF EXECUTIVE OFFICER AND STAFF

The President and Chief Executive Officer (CEO) reports jointly to the Board of Directors and the Deputy Minister of Tourism, Culture and Gaming. The CEO is responsible for the management of the agency's programs and staff. Staff are hired under Ontario's *Public Service of Ontario Act, 2006*. The current full-time staff complement is 81. This includes 10 temporary Ontario Public Service Employees Union (OPSEU) FTEs (full-time equivalents) allocated to the agency in 2024-25 to assist with reducing the queue of tax credit applications.

ANNUAL REPORT, AUDIT, AND INVESTMENTS

Ontario Creates is required to deliver to the Minister an annual report on its affairs, including audited financial statements, and such other materials as the Minister may request. The audit is conducted annually by the Office of the Auditor General of Ontario.

Paragraph 8(3)(e) of the agency's enacting regulation restricts the investments available to Ontario Creates. Within these parameters, the agency's investment strategy is developed in consultation with the Audit Committee of the Board and is approved by the Board of Directors. Ontario Creates currently invests its funds in bankers' acceptances and bearer deposit notes of Schedule I or II banks at prevailing rates for periods as determined under the general direction of the Audit Committee.

ACCESSIBILITY AND DIVERSITY

Ontario Creates actively supports all Ontario accessibility legislation and directives, including Ontario Regulation 191/11 and Integrated Accessibility Standards under the *Accessibility for Ontarians with Disabilities Act (AODA)*. The legislation and directives, administered by the Accessibility Directorate of Ontario, ensure agency-wide compliance and that all staff are trained and aware of the obligations under the AODA.

The agency's policies and multi-year accessibility plan are posted on the corporate website. In late 2022, the agency launched its 2023-2027 Multi-Year Accessibility Plan, which both highlights the achievements from the last plan (2018-2022) and provides information about strategies and actions for the coming years in the priority areas of equitable customer service, digitally-inclusive communications, inclusive employment, barrier-free facilities, accessible procurement and industry leadership. This plan was developed with input from a variety of sources, including from an accessibility advisory group.

For 2026-27, the plan includes:

- Continuing to maintain a WCAG 2.0 Level AA compliant corporate website, to apply the principles of accessibility to our virtual events, and to ensure that accessibility continues to be a lens in any planning and redevelopment of communications products and service delivery platforms (e.g., Online Application Portal [OAP], Digital Locations Library [DLL], Online Research Library [ORL]). and
- Continuing to provide an accessibility offer associated with events, which will continue to be held in venues that are accessible to people with disabilities.
- Implementation of the findings from an equity and accessibility review of new and/or recently revised program guidelines to improve accessibility for groups that may experience barriers relating to the application process.
- The agency will also begin development of a new Multi-Year Accessibility Plan, which will include consultation with people with disabilities, people who are Deaf, and people who have barriers to accessing technology. While the new plan is being developed, the agency will continue to progress and implement initiatives to fulfill the commitments of the current plan.

As part of its Employee Engagement Committee activities, and in line with strategic plan commitments, the agency has developed a Diversity action plan and has struck a Diversity & Inclusion Task Force. Ontario Creates is committed to integrating diversity into all programs, policies, and services and to continuing to extend its services and programs to underrepresented groups. Proactive outreach to ensure that the agency's services are communicated and accessible to individuals and companies across Ontario will continue.

RESPECTFUL WORKPLACES

Ontario Creates is committed to fostering and sustaining a respectful workplace, described as follows:

- A respectful workplace is one that values diversity and inclusion, dignity, courteous conduct, fairness, positive communication and professional working relationships.
- A respectful workplace is inclusive, diverse, equitable, accessible and free from workplace harassment and discrimination including sexual harassment.

Since 2018, Ontario Creates has required that all program applicant organizations sign an affidavit to confirm that their organization has in place both guiding principles and a process for maintaining a respectful workplace. Ontario Creates expects that all funding recipients maintain the principles of a respectful workplace including taking every reasonable step to:

- Cultivate and sustain a respectful, positive, inclusive and supportive work culture;
- Provide a safe mechanism for staff to report incidents or allegations of inappropriate behaviour; and
- Take action to prevent, identify and eliminate workplace harassment and discrimination in a timely manner.

ACCOUNTABILITY

Ontario Creates' relationship and obligations to MTCG are laid out in a Memorandum of Understanding (MOU). In accordance with the Agencies and Appointments Directive (AAD), the MOU, business plans and annual reports are posted on the corporate website, as are the travel, meal and hospitality expenses of its Board of Directors (appointees), President and CEO, and staff at the Executive Group Level 3 and above. Expenses are posted on the corporate website on a quarterly basis following appropriate approvals and reimbursement. In compliance with Ontario's Open Data Directive, an inventory of the agency's datasets has been posted on the website, and the agency continues to proactively release datasets in a machine-readable format. Ontario Creates complies with the *Occupational Health and Safety Act*, including maintaining a Joint Health & Safety Committee with members from both staff and management.

Treasury Board/Management Board of Cabinet (TB/MBC) renewed Special Status for Ontario Creates under the Travel, Meal and Hospitality Expenses Directive for International Travel and the Service of Alcohol at Hospitality Events for another three-year term ending December 31, 2028. This status recognizes the critical importance of international travel and hospitality in Ontario Creates supporting the creative industries and achieving its objectives for inward investment, partnerships, and export. The agency is committed to using this privilege responsibly and reporting on the results achieved.

III. ENVIRONMENTAL SCAN

In 2023, Ontario Creates began the process of onboarding the Creative Industries Economic Results Assessment (CIERA™) system, which was originally developed by Creative BC in 2020. CIERA™ is a methodological tool that produces annual impact estimates of gross domestic product (GDP), jobs and output for the creative industries. These annual measures offer repeatable, comparable, and comprehensive measurement of economic impact for Ontario's creative industries. By adopting this system, Ontario's results are now directly comparable with British Columbia, Nunavut with other Canadian jurisdictions currently being onboarded.

A key advantage of the CIERA™ approach is that it allows for estimates that are better aligned to the specific industries that are served by Ontario Creates, while also allowing for reliable estimates to be developed for gap years in the available Statistics Canada public datasets.

The advantage of being onboarded onto CIERA™ includes:

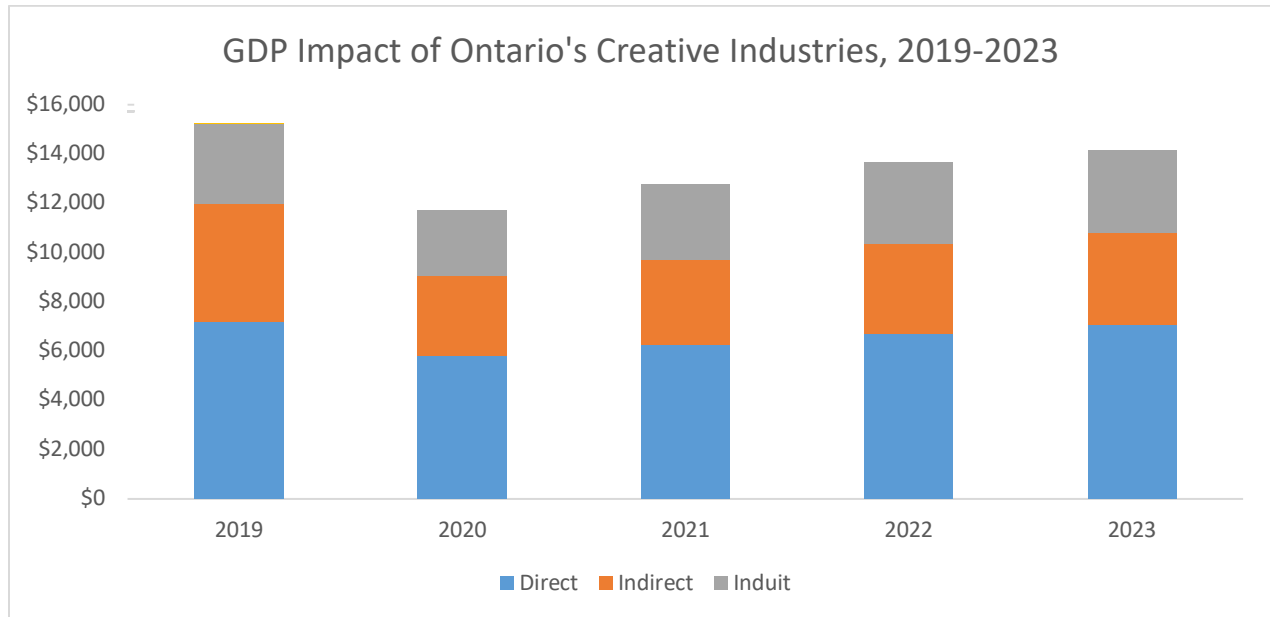
- Repeatability: these estimates are updated no less than annually.
- Reliability: the datasets used to build the estimates are generated from trusted sources.
- Comparability: these estimates can be directly compared to other comparable jurisdictions.
- Comprehensiveness: these estimates cover a full range of economic impact measures.
- Alignment: the data is better aligned to the industries served.

This new dataset for Ontario better reflects the economic impact of the Province's publishing, screen and music industries, and is being introduced publicly for the first time within the context of the agency's annual Business Plan. The estimates developed through CIERA™ allows for more accurate and timely data to support benchmarking and program design for Ontario Creates, and provides the contextual macroeconomic information required to accurately assess the economic environment of Ontario's creative industries.

Through CIERA™, Ontario Creates now has timely data for the core industries supported by the agency, including the Book Publishing, Magazine Publishing, Interactive and Digital Media, Film and Television, and Music industries. CIERA™ also allows for measurement of the wide variety of activities that are complementary to one or more creative industries (thus making them difficult to capture under traditional data modelling) – these are captured under 'Multi-Creative Industry Services'. This category includes a range of creative industry activities, including independent actors, comedians, performers, writers and authors, as well as support activities (including agents and managers), wholesalers and retailers, and more. These reflect important segments of the creative industries but are traditionally difficult to measure as they are not anchored to any one industry. In 2023, this segment accounted for \$4.4 billion in total GDP, and 45,262 jobs.

Collectively, the creative industries supported by Ontario Creates contributed \$12.7 billion in total GDP (exclusive of government investment) and generated 144,610 jobs in 2023. The chart included below reflects the GDP impacts of Ontario's creative industries over the period of 2019-2023, reflecting total GDP, as well as direct, indirect and induced impacts.

Figure 1:



PwC's *Media and Entertainment Outlook for 2025-2029* provides an overview of consumer and advertising spend data, which can be used to forecast future growth patterns and areas to monitor at the national and international level for each major segment of the creative industries. Generally, PwC provides compound annual growth rates (CAGR) over the forecast period for the Canadian market, as well as forecasted revenues per segment (in USD). Ontario Creates uses this data to take a longer-term view of trends in the consumer marketplace. The PwC data is also represented visually in Figure 2.

PwC's forecasts show relatively positive CAGR trends for most of the sectors supported by Ontario Creates over the period of 2025-29, except for a forecasted decline in the Canadian consumer magazines segment.

According to these forecasts¹,

- Canada's music industry segment (which includes both live and recorded music) is expected to grow at a 1.9% CAGR over the forecast period. This is slower than the projected 4.0% CAGR in the 2024 *PwC Global Entertainment and Media Outlook*, which covered the period of 2024-28. This tempered growth appears to be tied to the instability around the implementation of C-11, and how that process might impact consumer pricing for streaming services.
 - Recorded music revenues, valued at just under \$1.1 billion USD in 2024, are forecasted to increase at a 2.6% CAGR over the period of 2025-29.
 - Digital streaming revenues totaled \$737 million in 2024 and are expected to grow at a 2.8% CAGR over the forecast period.
 - Live music revenues are projected to rise at a 1.4% CAGR over the forecast period, reaching over \$1.2 billion by 2029.
 - PwC estimates that there were 18 million music streaming subscribers in Canada in 2024, with expectations of a 2.9% CAGR in this figure over the forecast period.
- In terms of television and video:
 - Total traditional TV revenues are anticipated to grow at 0.4% CAGR over the forecast period, a significant downgrade compared to the 4.2% CAGR from the 2024 PwC report covering 2024-28.

¹ PwC, *Global Entertainment and Media Outlook: 2025-2029 Canada*, accessed on September 16, 2025

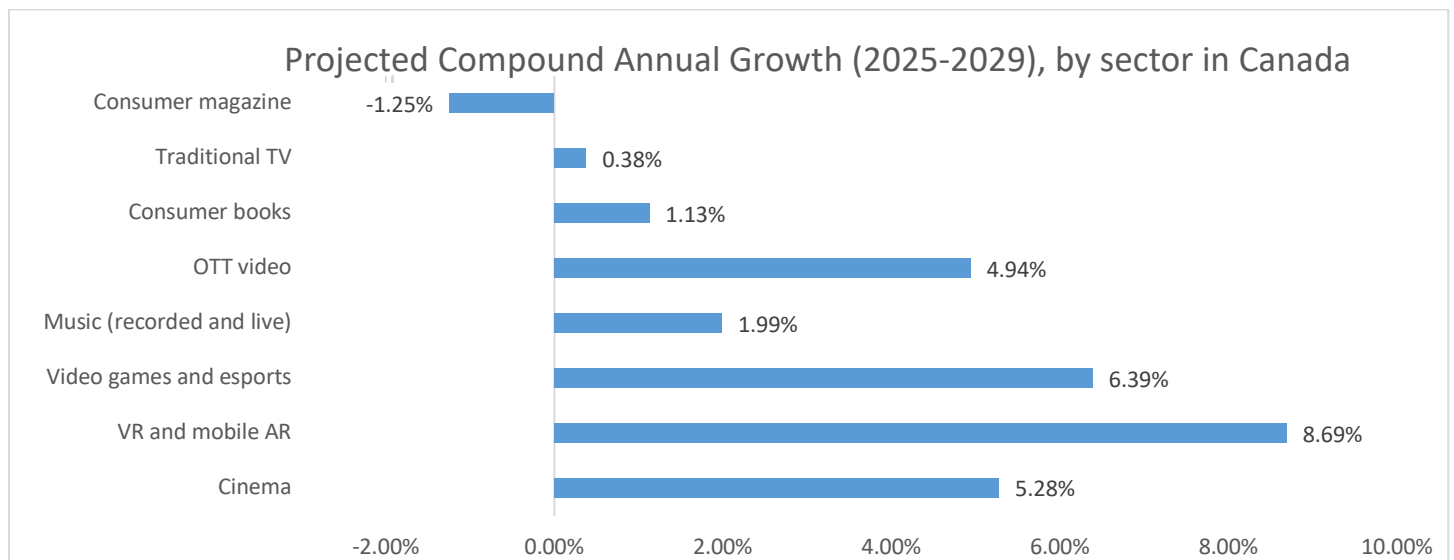
These tempered expectations are a result of the impacts of layoffs at broadcasters like CTV and Rogers (following the acquisition of Shaw), as well as cord-cutting of cable subscriptions (-4.3% CAGR) and broadcast TV ad revenue (-2.8% CAGR). However, PwC anticipates growth in the IPTV consumer market (3.5% CAGR) and relatively stable growth in TV subscription revenues (1% CAGR) that will offset some of the decline.

- PwC notes that Canada has a mature over-the-top (OTT) market, with market presence from most major streaming platforms, supported by a documented long-term shift towards on-demand content and subscription video on demand (SVOD) services. As such, PwC projects a 4.9% CAGR over the forecast period.
 - Subscription services will continue to represent the largest market share of the OTT market, expected to represent over 65% of total OTT revenues by 2029. However, PwC also anticipates stronger growth in the ad-supported video on demand (AVOD) market with a 14.5% CAGR over the forecast period. This is at least partially tied to major SVOD platforms incorporating advertising tiers, including Netflix, Disney+ and Amazon Prime Video.
 - PwC notes that Netflix remains the most popular streaming service for Canadian consumers. Moreover, PwC highlights that given increasingly strong competition from other major international streamers, there is an opportunity for aggregators to facilitate single-bill payments and discounts – citing Telus' Stream+ bundles that include Netflix, Disney+ and Amazon Prime Video. Crave remains the strongest domestic competitor, with Bell reporting 34% YOY growth in subscribers over the period of 2023-24.
 - Canada's cinema revenues were affected by the impacts of the 2023 Hollywood strikes, falling from \$684 million (2023) to \$661 million (2024) but PwC anticipates recovery in the sector over the forecast period, with an estimated CAGR of 5.3%. The market share of Canadian film continues to be small – representing 3.3% of the market in 2023.
- In terms of the publishing sectors,
 - The consumer books market is set to increase at a 1.1% CAGR over the forecast period, with growth primarily driven by e-books (2.8% CAGR). However, print books continue to dominate the consumer market, representing 64.6% of revenues in 2024 compared to 35.4% for digital books.
 - For English-language books, juvenile and young adult books represented 40% of all sales. Interestingly, 80% of the top 10 bestselling books of 2024 were backlist titles. Moreover, BookTok continues to influence sales, with the most impact seen in the fantasy-romance genre.
 - Canada's audiobook market also continues to experience growth, with Spotify launching a pay-per-book offering in 2024 and adding audiobook listening to its Premium subscription tier.
 - The consumer magazine market is expected to decline at a 1.2% CAGR over the forecast period, with total revenues dropping to \$606 million USD by 2029. The only sub-sector expected to grow over the forecast period is the digital ad revenue (1.2% CAGR) and digital circulation revenue (2.8%).
 - The B2B/trade segment of the magazine industry is also expected to decline over the forecast period at a rate of 1.28%. Like consumer magazines, the digital advertising segment (1.9% CAGR) and the digital circulation revenues (2.2%) are the only segments with forecasted growth over the period of 2025-29.
 - For the interactive sectors,
 - Canada's total video games market is expected to grow at a 6.4% CAGR over the forecast period, with social and casual gaming generating 64% of all revenues. Within this social and casual gaming segment, most growth will be driven by in-app games advertising (12.6% CAGR). PwC anticipates that social and casual gaming will overtake the revenue share associated with the traditional gaming sector by the end of the forecast period.
 - Traditional video games revenues are projected to rise at a 4.9% CAGR, with growth driven mostly by online/microtransaction console gaming (6.2% CAGR). Moreover, PwC expects sales of both digital and

physical console games to rise across the forecast period, although physical game sales will begin to experience negative YOY growth by 2027.

- Cloud and subscription gaming is also expected to grow at a rate of 7.4% CAGR over the forecast period.
- Canada is also being impacted by a slowdown in the virtual reality (VR) market, caused by several factors including diminishing investment interest from major tech companies in favour of artificial intelligence, and a saturation of headset ownership among the core demographic. The installed base of VR units contracted by 4.3% in 2024, and VR revenues are expected to decline at a rate of 2.2% CAGR over the forecast period.
- The augmented reality (AR) marketplace – which generates over 90% of its revenues from advertising – is forecast to grow at a rate of 9.4% CAGR over the forecast period. This is driven by spending on consumer apps like Snapchat, Instagram and TikTok.

Figure 2:



Source: PwC, *Global Entertainment and Media Outlook, 2025-2029: Canada*

BOOKS

- According to data from CIERA™ representing an estimate for the year 2023, Ontario’s book publishing sector contributed \$0.9 billion to Ontario’s GDP and accounted for 9,796 jobs in 2023.
- In 2022, Ontario’s book publishing sector accounted for \$1.043 billion in operating revenues, representing 63% of total national industry operating revenues.² The sector also accounted for 62% of national wages, salaries and benefits in 2022.³
- In 2023, Ontario exported over \$647 million worth of books internationally.⁴
- According to the latest data from Statistics Canada, total book sales in Ontario in 2022 represented \$663.8 million, a 4.8% increase from 2020. Ontario remains a print-dominant market, with the sales of print books (from wholesale, bookstores and general retailers) representing 66% of all sales, 19.9% from

² Statistics Canada. Table 21-10-0200-01 Book publishers, summary statistics, every 2 years (dollars unless otherwise noted), CANSIM (database). (accessed: February 21, 2024)

³ ibid

⁴ Statistics Canada. Table 12-10-0116-01 International and inter-provincial trade of culture and sport products, by domain and sub-domain, provinces and territories (x 1,000,000), released October 21, 2025.

the sales of e-books, while online sales of print books accounted for 14.4%.⁵ However, over the period of 2016-2022, there was a 192.7% increase in the sales of e-books in the market.

FILM AND TELEVISION

- Ontario remains a major hub for film and television production, both within Canada and internationally. In 2024, Ontario's film and TV industry contributed \$2.6 billion to Ontario's economy, and created just over 34,386 high-value, full-time equivalent direct and spin-off jobs.⁶ These figures represent a rebound from the downturn in 2023 by almost 40%, and while the rebound is expected to continue into 2025, shifting content strategies and budget cuts are redefining a 'new normal' for production levels moving forward.
- Ontario's production statistics highlight that domestic film and television production drove 35% of total spending in Ontario in 2024 (\$905 million), with foreign film and television production representing 65% of all spending (\$1.65 billion).
- Live action production accounted for 93% of all projects in the province in 2024.
- According to data collected by the Canadian Media Producers Association (CMPA), Ontario ranks first in Canada in terms of total volume of production, accounting for 34% of all production spending, just ahead of Quebec (30%). Ontario leads the country in domestic film and television production with 36%.⁷

INTERACTIVE DIGITAL MEDIA (IDM)

- According to data from CIERA™ representing an estimate for the year 2023, Ontario's IDM sector contributed \$1.1 billion to Ontario's GDP and accounted for 11,475 jobs in 2023.
- According to data collected by the Entertainment Software Association of Canada (ESAC), Ontario is home to the largest share (35%) of Canadian video game companies, an increase of 2% from 2021.⁸
- Total international exports of Ontario's interactive media were close to \$377 million in 2023.⁹

MAGAZINES

- According to data from CIERA™ representing an estimate for the year 2023, Ontario's magazine publishing sector contributed \$0.7 billion to Ontario's GDP and accounted 7,599 jobs in 2023.
- In 2023, Ontario represented 61% of Canada's national periodical publishing industry revenues.¹⁰
- Most magazines published in Canada (71%) and Ontario (68%) are consumer magazines, with business-to-business (B2B), trade and professional magazines representing 30% of the titles published in Canada and 32% of the titles published in Ontario. However, in Ontario in particular, the share of B2B magazines has increased from 12.4% in 2017 to 32% in 2021.¹¹

⁵ Statistics Canada, *Table 21-10-0042-01 – Book Publishers, net value of book sales by customer category (x 1,000,000)*, released February 2, 2022

⁶ Ontario Creates, 2024 Production Statistics, Data represents expenditures of all productions using Ontario Creates-administered incentives and services. Data does not include television commercials, corporate videos, music videos, or broadcaster in-house production.

⁷ Canadian Media Producers Association, *Profile 2024*, released on December 19, 2024

⁸ Entertainment Software Association of Canada, *Canada's Video Game Industry: Powering the Future of Play*, released January 27, 2025

⁹ Statistics Canada. *Table 12-10-0116-01 International and inter-provincial trade of culture and sport products, by domain and sub-domain, provinces and territories (x 1,000,000)*, released October 21, 2025.

¹⁰ Statistics Canada. *Table 21-10-0053-01- Periodical publishers, summary statistics, every 2 years (dollars unless otherwise noted)*, CANSIM (database), released January 22, 2025

¹¹ Communications MDR, *An Environmental Scan of the Canadian Magazine Industry, 2023*

- Ontario exported \$69.1 million in magazines in 2023.¹²

MUSIC

- According to data from CIERA™ representing an estimate for the year 2023, Ontario's music and sound recording sector contributed \$1.4 billion to Ontario's GDP and accounted for 18,723 jobs in 2023.
- Ontario's sound recording and music publishing sector exports totaled over \$670 million in 2023.¹³
- The Canadian Live Music Association (CLMA) recently undertook a major economic impact assessment of the sector's value in Canada, funded by Ontario Creates' Business Intelligence Program (BIP). In 2023, the economic impact of live music in Canada generated \$10.92 billion in GDP, and 101,640 FTEs.¹⁴

CREATIVE INDUSTRIES: CHALLENGES AND OPPORTUNITIES

The creative industries operate in a dynamic, vibrant and constantly challenging environment. This is true both globally, as well as within Canada and Ontario. Creative industry companies face several challenges and opportunities that could impact their future growth prospects.

- **Economic Relationship with the United States:** The uncertainty around Canada's economic and trade relationship with the U.S. remains a key point of concern for creative industry companies. The United States is the main trading partner for many of Ontario's creative industries, and subsequently, an increasingly challenging economic relationship between the two countries poses a risk to the creative industry companies who export physical goods across the border, import goods that support the production of culture product, or those who travel over the border for employment and/or business development opportunities. Retaliatory measures instituted (or not instituted) by the Canadian government can also present their own risks, as well as potentially have a long-term impact on how this relationship will impact the scheduled renegotiation of CUSMA.¹⁵ Beyond tariffs, this uncertain environment has been cited as a reason for artists and authors to suspend or alter touring schedules, while a series of comments made by the U.S. administration about adding 100% tariffs to films made outside of the U.S. has caused confusion and concern (albeit specific policy detail is currently unavailable).^{16 17} Ontario Creates is currently working to understand potential scenarios should a tariff (or other mechanisms) be implemented on the screen production industry, given the likelihood of significant consequences for service and domestic production in Ontario. This work includes mapping out potential scenarios and impacts should the cultural exemption that is currently protected by CUSMA be substantially weakened or removed in re-negotiations of that agreement. Considering this uncertainty, many creative industry companies have pivoted towards developing international business opportunities outside of the U.S., including international opportunities for co-production, content creation, rights and licensing sales, and sales of products.
- **Artificial Intelligence:** Rapid developments in artificial intelligence (AI) continue to pose both an opportunity and a challenge. There are many potential uses for AI tools, including both administrative/operational and creative uses. A recently published report from Work In Culture (supported by BIP) looks at the current use, concerns and considerations facing creative industry companies and

¹² Statistics Canada. *Table 12-10-0116-01 International and inter-provincial trade of culture and sport products, by domain and sub-domain, provinces and territories (x 1,000,000)*, released October 21, 2025..

¹³ Statistics Canada. *Table 12-10-0116-01 International and inter-provincial trade of culture and sport products, by domain and sub-domain, provinces and territories (x 1,000,000)*, released October 21,2025

¹⁴ Canadian Live Music Association, *Hear and Now: Understanding the economic power and potential of Canada's live music industry*, 2025, pp.1

¹⁵ Courtney Dickson, "Book industry fears Canada's proposed counter-tariffs against U.S. printed books will do more harm than good", *CBC News*, published on March 28, 2025

¹⁶ Natalie Stchyson, "A wave of artists are reconsidering tours over U.S. border detention fears", *CBC News*, published on April 3, 2025

¹⁷ Jeremy B. White and Melanie Mason, "Lights, camera, inaction? Trump's film tariff confuses Hollywood", *Politico*, published on May 5, 2025

professionals who are seeking out the use of AI tools for business operations and administrative tasks.¹⁸ Industry stakeholders have also expressed a desire for more training opportunities to help creative industry companies navigate some of their concerns and obstacles to ethical AI adoption, including training and learning opportunities in a cross-sectoral format. AI uses can also raise ethical considerations around the role of human creativity, impact of AI-led work on jobs, and questions about the ability of existing regulatory and legal frameworks to adequately protect the intellectual property rights of creators and content owners. These concerns have been raised by industry trade organizations like the Association of Canadian Publishers over the course of federal consultations on copyright policy.¹⁹ There is also a gap in terms of copyright-related policy in Canada when it comes to AI – the federal government has yet to issue a specific policy direction on the issue but has appointed a Minister of Artificial Intelligence and Digital Innovation (the Honourable Evan Solomon) to lead the federal charge on this file. Separately, the Standing Committee on Canadian Heritage recently studied the impact of AI on the creative industries, hearing from several key Ontario Creates stakeholders in the screen and music industries. A report is likely to be forthcoming once that process is concluded, which should provide some insights into a potential policy direction. Separately, the recent CRTC decision on the definition of Canadian program in the audio-visual sector reiterated that while AI uses are not prohibited as tools to support the creation of Canadian programs, the key creative and business roles should be filled by humans. There are also several major copyright legal challenges against AI companies, including a recently settled lawsuit between authors and Anthropic that will likely influence future jurisprudence. In this case, Anthropic was found to have used over 7 million books to train its AI large language model, Claude. While the use of copyrighted materials was deemed to be transformative enough to qualify as fair use under the U.S. model, Anthropic was ultimately found liable for admitting to pirating illegal copies of books to build this database. Anthropic and the plaintiffs came to a \$1.5 billion settlement (currently being negotiated) that at \$3,000 per book title pirated, will be the U.S.’ largest-ever copyright related settlement.²⁰ Finally, the agency’s recently Client Satisfaction Survey highlighted that 39% of respondents viewed emerging intellectual property legislation and regulations as important success drivers.

- **Workforce Development:** Attracting and retaining a skilled workforce remains a key priority for Ontario’s creative industries. In the agency’s recently concluded Client Satisfaction Survey, 43% of respondents indicated that acquiring and retaining top talent was a key growth driver for their sector. Through BIP, Ontario Creates has supported several workforce-related studies in recent years, including economic impact studies from the Canadian Live Music Association and the Ontario Book Publishers Organization highlighting the employment impact of those sectors, as well as reports like *Understanding the Barriers and Opportunities of the Latin Music Community in Canada* by Speaking Non-English and *Hyperlocal Ontario* from the Kingston Economic Development Corporation (KEDCO). The Speaking Non-English report highlights some of the challenges that are preventing the full economic representation of Latin-Canadian artists in the music industry, including lack of visibility in leadership roles, community isolation and networking challenges, which could be addressed via several workforce and infrastructure development initiatives. The report from KEDCO offers a case study of a successful hyperlocal film production that could be applicable for communities more than 150km away from Toronto that could help these communities grow their local film industry (and workforce). Ontario Creates continues to support several industry-led workforce development activities through its investment programs (including prioritizing these efforts via the Industry Development Program), as well as partnering with industry on a variety of initiatives through the Ontario Film Commission. Moreover, AI-related upskilling has been articulated as an area of interest for Ontario Creates’ stakeholders, as they begin to explore potential adoption of AI to streamline operational and business opportunities.
- **Evolving Policy Environment:** While the most recent federal budget includes some level of investment into the creative industries, these investments reflect maintaining funding levels at their current levels, and not new investments, which is unsurprising given the current political and economic climate. Moreover, core cultural policy issues like the implementation of the *Online Streaming Act* (and the former Digital

¹⁸ WorkInCulture, *AI for Administration in Ontario’s Creative Industries: A Snapshot of Current Use, Concerns and Considerations*, released on September 16, 2025

¹⁹ Association of Canadian Publishers, “Canadian writing and publishing organizations advocate for AI regulations in Ottawa”, posted on May 2, 2024

²⁰ The Authors Guild, “What Authors Need to Know About the \$1.5 Billion Anthropic Settlement”, posted on September 17, 2025

Sales Tax) have drawn criticism from the U.S. administration as unfair business practices targeting American companies, and the *Online Streaming Act* investments remain tied up in legal challenges. Moreover, there has been little-to-no action beyond consultation on core issues of copyright, and particularly around artificial intelligence. Despite several AI-related investments included in the most recent federal budget, there was no mention of the impacts of AI on the creative industries as part of those initiatives. The CRTC recently issued a major decision re-defining how Canadian programs are certified, moving towards a more flexible minimum threshold system and allowing for copyright ownership by foreign entities, which the agency is reviewing to understand potential downstream impacts. The agency will continue to work with colleagues at MTCG and MOF to understand the implications of this decision and determine next steps with regards to alignment.

- **Diversity, Equity, Inclusion and Belonging:** Ensuring that the creative industries are representative of the full scale of Ontario's diversity remains a core priority for the sector. The Business Intelligence Program continues to support several recent reports focused on this topic area, including the Black Screen Office's *Anti-Racism Policy Framework*, ADVANCE's *Industry Analysis and the Value of Black Music*, and an economic impact analysis of the Black and People of Colour-led screen industry from the Canadian Independent Screen Fund for Black and Racialized Creators. Ontario Creates values and supports diversity and gender parity at all levels and business roles within the creative industries and encourages applications from companies that are led by Black, Indigenous, People of Colour, 2SLGBTIQIA+, Francophone, and/or Deaf or disabled persons and all applicants that otherwise meet the provincial definition of diversity. At a staff level, the agency also continues to offer relevant training, including a recent Indigenous Cultural Competency Training that supports OPS-identified goals pertaining to staff performance and learning plans. The agency has embedded diversity, equity, inclusion and belonging factors into all evaluation criteria, and is transforming time-limited diversity initiatives, like the Diversity Enhancement and AcceleratiON, into permanent programs that focus on emerging and equity-deserving companies.
- **Access to Financing:** Access to capital and rising borrowing costs remains a pervasive issue for creative industry companies – particularly for companies waiting for their tax credit to be processed. For some, this means using financial services like interim financing, which adds additional costs. Moreover, traditional financial services aren't necessarily easy to access for all kinds of creative content owners, and particularly so if they are from equity-seeking communities. In 2024-25, Ontario Creates conducted some exploratory work to better understand potential support models and remains committed to identifying innovative solutions to address this issue. The agency's recently concluded Client Satisfaction Survey also indicated that 77% of respondents, which included current and potential stakeholders, identified access to capital as one of the most important growth drivers for their respective creative industry. In that same survey, increasing access to private equity and venture capital was also identified as important drivers of success for 44% of respondents.

FUNDING AND COMPETITIVE ENVIRONMENT

The 2025 Federal Budget was released in November under a backdrop of uncertainty caused by U.S. tariffs and economic measures and their impact on the Canadian and global economy. The Budget did contain several investments into the creative industries, including \$127.5 million over five-years into the Canada Media Fund, \$48 million over three years into the Canada Music Fund, \$150 million over three years to Telefilm Canada, and an investment of \$38.4 million into a segment of the Canada Periodical Fund. However, these investments were largely to maintain these funds at current levels and/or extend expiring funds. The Budget also did not contain any tariff-related support measures specific to the creative industries, nor did it recognition of the particular risk that the U.S. economic relationship may pose to these sectors. Beyond the announcement of the intention to create an artists' resale right, there was also no movement on introducing any copyright-related legislation or policy specific to creative content being used by generative AI systems, despite stakeholder advocacy on this issue.

Given the persistent global economic uncertainty underpinning projections about Canada's economy, the lack of new or enhanced investment at the federal level runs the risk of putting additional pressures on Ontario Creates' already oversubscribed funding programs.

The possibility of federal misalignment also remains. The findings of the recent Expenditure Review of the Department of Canadian Heritage were described in the Budget. The findings include the Canadian Periodical Fund shifting its focus to Canadian editorial content only (and making single copy and paid subscriptions ineligible for support). Ontario Creates is currently monitoring to understand the nature of the changes, and any potential impact on Ontario Creates' programs that provide support to the publishing sector. Moreover, the recent modernized definition of Canadian program released by the CRTC could eventually result in a shift in how CAVCO certifies Canadian content, which may create misalignment for Ontario's suite of tax credits which are harmonized with federal regulations.

With a slower-than-anticipated implementation of Bill C-11 due to several legal challenges, recipients have been unable to use these funds until the legal challenges have been concluded, which has impact on the funding available to the creative industries. In some cases, funds that were relying on this funding have suspended deadlines, including the Canadian Starmaker Fund that supports touring and promotional support to emerging Canadian musical artists. In other cases, streaming services have pulled back on some of the capacity-building investments, including mentorship programs and events, following concern about whether these pre-existing spending commitments would be recognized within the C-11 requirements.²¹ Finally, as traditional revenue contributions decline (from broadcasters in both audio-visual and radio), funds like the Canada Media Fund and FACTOR are facing significant budget shortfalls which reduce their investment abilities without substantial increases from the federal government. These funding gaps put additional pressure on demand for Ontario Creates' investment programs

The competitiveness of film incentives remains a key issue for the agency. In fiscal 2025-26, the agency conducted an exercise to understand Ontario's relative competitiveness when it comes to film and television production-related tax credits, in comparison to major Canadian competitor jurisdictions (British Columbia, Quebec, etc.)

Other jurisdictions continue to enhance their tax credits to attract more production activity. Most recently, in its 2025 Budget, British Columbia introduced several relevant tax credit changes:

- The basic Film Incentive BC tax credit was increased from 35% to 40% and the basic production services tax credit is increased from 28% to 36%. These new rates apply to productions with principal photography beginning on or after January 1, 2025.
- BC has introduced a Major Production Tax Credit available to production claimants with BC production costs greater than \$200 million. The major production tax credit is available for productions with principal photography starting on or after January 1, 2025, and is equal to 2% of a corporation's accredited qualified BC labour expenditures in respect of the major production. The credit will be available upon completion of the major production.
- BC made amendments for the regional and distant location tax credits to allow animation productions with a brick-and-mortar presence in a regional or distant location to claim the supplemental tax credit. This is applicable for animation productions under the Film Incentive BC or production services tax credit with PP starting on or after Jan 1, 2025. Labour expenditures claimed are for workers who are physically present and working in those offices at least 50% of the time.
- The Interactive Digital Media Tax Credit was increased to 25% for eligible salaries and wages paid in BC on or after September 1, 2025. The credit's sunset date has also been removed, as it's been made permanent.

GENERAL ECONOMIC ENVIRONMENT

- The 2025 Ontario Economic Outlook and Fiscal Review highlights that despite rising global uncertainty due to trade tensions with the U.S., Ontario's economic performance outlook remains relatively unchanged

²¹ Barry Hertz, "Netflix pulls sponsorship of development programs across Canadian arts institutions in wake of C-11 measures", *The Globe and Mail*, published on September 25, 2024.

from the projections included in the 2025 Budget. While Ontario's real GDP has been impacted by U.S. trade policy and tariffs, the projected decelerations for 2025 (0.5%) and 2026 (0.9%) are in line with the projections included in the 2025 Budget. Employment projections are also roughly in line with 2025 budget projections, with specific industries (manufacturing, transportation, and warehousing) being particularly impacted by the implementation of U.S. tariffs. In short, Ontario is entering a relatively challenging economic environment with significant uncertainty.

- Private sector expectations have remained unchanged since the 2025 Ontario Budget. This is primarily due to the economic uncertainty related to U.S. trade policy. Ontario has a significant trading relationship with the U.S., which presents an elevated risk with impact on both consumer spending and business/investor decision-making.
- Despite this climate of economic uncertainty, global economic growth is projected to rise by 3.0% in 2025, and 3.1% in 2026, which is slightly higher than the projected increases cited in the 2025 Budget.
- The consumer price index (CPI) rose 1.9% on a year-over-year basis in August, up from a 1.7% increase in July. Generally, consumer price inflation across advanced economies has fallen from recent highs.
- In July 2025, Ontario's unemployment rate increased to 7.9%, representing a 0.7% increase from June. Full-time employment increased by 0.3% in July, while part-time employment decreased by 1.6%.
- Over the past three months, the Canadian dollar has been trading at \$0.73.
- The Ministry of Finance has indicated that the provincial deficit is projected to be \$7.8 billion in 2026-27, before returning to a surplus of \$0.2 billion in 2027-28.
- In October 2025, the Bank of Canada cut its benchmark rate to 2.25%, marking the second consecutive rate cut. According to coverage in the *Globe and Mail*, the decision was largely driven by a weakening economic outlook for the country caused by the U.S. trade conflict, despite inflation being largely contained.²²

ONTARIO DEMOGRAPHICS²³

- Ontario is home to over 14.2 million individuals, accounting for 38.5% of Canada's population. Ontario's population has grown 5.8% since the last census (2016).
- The majority of Ontarians (93.5%) report English as their first official language spoken.
- Ontario's English-French bilingualism rate is 10.8%, with 3.4% of the population listing French as their first official language spoken. Furthermore, over 3.1 million Ontarians report more than one language spoken at home. In total, over 3.7 million Ontarians reported a non-official language as their mother tongue.
- Ontario's Indigenous population has grown by 10% since 2016, now totaling over 406,000 individuals. Over 14,000 Ontarians reported an Indigenous language being their mother tongue.
- While the majority of Ontarians (86.7%) live in population centres, 13.3% of Ontarians live in rural areas.
- Immigrants constitute 30% of Ontario's population, with recent immigrants (those that immigrated to Ontario between 2016 and 2021) representing over 4.2% of the immigrant population in Ontario.

²² Mark Rendell, "Bank of Canada cuts rate to 2.25% and signals easing cycle may be over", *The Globe & Mail*, published on October 29, 2025.

²³ [Statistics Canada](#), *2021 Census of Population key indicators by geography: Ontario*, accessed on December 15, 2023.

- In the 2025 Budget, the federal government has announced that it will implement a cap on the number of temporary foreign workers and international students to less than 5% of Canada's population by 2027. This involves
 - Stabilizing permanent resident admission targets at 380,000 per year for three years (down from 395,000 in 2025), while increasing the share of economic migrants to 69%.
 - Reducing temporary resident admissions from 673,650 in 2025 to 385,000 in 2026, and 370,000 in both 2027 and 2028.
 - The Budget also indicated a willingness to work with specific sectors and communities that are particularly impacted by tariffs and U.S. economic measures to understand community-specific challenges.

ONTARIO CREATES – INTERNAL

- The agency's office premises lease was renewed until April 30, 2028.
- In 2024-25, Ontario Creates was allocated an additional 10 FTEs for two-years for the Tax Credits and Financing Programs department. These additional FTEs are a measure to address the current backlog. Additionally, two new managers were hired into the department. To accommodate these new FTEs, the agency recently completed a small office reconfiguration to add new workspaces.
- Ontario Creates continues to work on various business process and technological enhancements to address the tax credit queue backlog. The comprehensive people, process and technology strategy includes streamlining business processes and documentation requirements, refining the risk scoring methodology and algorithm, digitizing assessment and approval packages, implementing an application completeness and error detection mechanism, establishing an automated time tracking tool, and developing both internal and external dashboards to provide at-a-glance status information for staff and stakeholders, as well as increasing staffing levels on a temporary basis. It is anticipated that, when completed, the new technology tools and streamlined business processes will offset the loss of temporary staff, allowing the agency to maintain an 84 day/12 week service standard on a go-forward basis. The agency has committed to achieving the new service standard by the end of Q2 2026-27. In 2024-25, average turn-around time across all tax credits was slower than expected at an average of 35.6 weeks against a target of 21.6 weeks. However, at 4.3 weeks, the time a file spent actively in analysis bested its target of 6.6-6.9 weeks in 2024-25, as well as improved on the analysis time in 2023-24 (4.7 weeks).
- In August 2025, the Ontario Public Service (OPS) announced a return to office plan. OPS employees will be expected to return to in-office work full-time starting January 5, 2026, with a transition to four days per week beginning on October 20, 2025.
- Demand on the agency continues to be high. In 2024-25, 1,337 companies received a grant and/or a tax credit. 52 companies received both. In total, the agency provided \$776 million in support through grants and tax credits in 2024-25.
- The agency is approaching the end of both its 2023-27 Strategic Plan, as well as its 2023-27 Multi-Year Accessibility Plan. In 2026-27, Ontario Creates will begin the process of developing a new strategic plan and new multi-year accessibility plan.

IV. STRATEGIC DIRECTIONS

INTRODUCTION AND APPROACH

Ontario Creates' current strategic plan, *Powering Ontario's Creative Economy*, covers the period of 2023-27. The Plan is available on the Ontario Creates corporate website, in both official languages, in a fully accessible PDF format.

More than 700 individuals shared their perspectives on Ontario Creates' reputation and impact, its recent successes, challenges, risks, and opportunities, noteworthy industry trends, and the current state of equity, diversity, and inclusion, both within the agency and across the creative industries. This input represented a broad array of perspectives, including stakeholders and industry experts from both urban and rural areas, Anglophones and Francophones, successful and unsuccessful program and tax credit applicants, as well as experts at the intersection of creative industries and equity-deserving communities. This process also involved consultation and engagement with MTCG. Alongside this robust consultation framework, the plan was developed by considering the agency's internal strengths and opportunities for improvement, as well as external factors such as the broader business environment, technological changes in the creative industries and best practices from other jurisdictions.

The following graphic illustrates the key elements of the current strategic plan.



MISSION AND VISION

The plan offers a vision statement for the agency that is firmly grounded in the needs of the agency's core stakeholders. The vision statement is aspirational, describing the future state the plan will help build.

VISION

Ontario's robust, sustainable, and inclusive creative industries deliver economic impact and globally successful content.

The mission statement speaks to how the agency will contribute to this future state. The mission statement also forms the basis for designing programs and processes (including decision-making criteria) that contribute to the growth, resilience and sustainability of creative companies.

MISSION

To help creative businesses prosper by increasing the growth, resilience, competitiveness, and global reach of Ontario's creative economy.

VALUES

The plan outlines the five core values underpinning all aspects of Ontario Creates' operations, programming and decision-making. These attitudes and behaviours are encouraged across the organization and are fundamental to relationships with stakeholders and the agency's internal culture. The Ontario Creates' team demonstrates its commitment to these core values through its decisions, daily activities and interactions with partners, stakeholders, and each other.

- **Accountable:** Deliver on our commitments with integrity, be open and transparent about our progress and hold ourselves responsible for our actions.
- **Collaborative:** Work with each other and our partners to achieve the best possible outcomes.
- **Inclusive:** Ensure diversity, equity and accessibility in our programs and our workplace.
- **Leading:** Be a best-in-class agency; advancing new ideas, innovation and change.
- **Service-Focused:** Responsive to our stakeholders and sector, delivering an excellent experience in all interactions.

STRATEGIC GOALS AND ENABLERS

As an agency, Ontario Creates delivers a suite of programs and services including investment programs, tax credits and supporting industry development. These activities remain vital to the growth and sustainability of the creative industries in Ontario. The agency has identified four key strategic goals, and the two operational enablers required to pursue these strategic goals successfully.

Strategic Goal #1: Build Capacity

To build capacity, Ontario Creates will work collaboratively to ensure Ontario's creative industries are diverse, sustainable and positioned for growth, with a strong, skilled workforce and supporting infrastructure. This will require working with partners to ensure that Ontario's creative industries have access to a highly-skilled talent base that reflects the diversity of Ontario's population. It will also involve working collectively to build the infrastructure base as demand grows, facilitating sustainability initiatives across the creative sectors, and enabling diverse companies and individuals across the Province to access services and programs to help strengthen the entire ecosystem.

With this strategic goal, Ontario Creates is anticipating delivering the following outcomes:

- More job opportunities.
- A skilled workforce that reflects the diversity of Ontario.
- Growth in infrastructure and capacity for all sectors.
- Sustainable business models to support future growth.

To meet this strategic goal, the agency will undertake several ongoing and new initiatives, including:

1. Continuing to support workforce development initiatives.
2. Continuing to provide targeted support for companies that demonstrate high-potential for economic and cultural growth, including diverse-led companies.
3. Building on Ontario Green Screen leadership and finding opportunities to work with industry partners to advance sustainability efforts across the creative industries.

Strategic Goal #2: Fuel Growth

To fuel growth, Ontario Creates will support the growth of Ontario's creative industry companies by investing in the creation and distribution of intellectual property, enabling business development, and facilitating collaboration within and across sectors, through modern, responsive and informed programs. This will involve supporting the growth and acceleration of both emerging and established companies and their innovative content across the province, providing critical business intelligence and information to assist with evidence-based decision-making, partnering with government on its commitment to modernizing tax credit eligibility requirements and ensuring our programs and services are responsive to continually evolving market conditions.

With this strategic goal, Ontario Creates is anticipating delivering the following outcomes:

- Increased company capitalization and revenue growth.
- Improved competitive advantage for Ontario companies.
- Increased engagement with early-stage companies.
- New partnership opportunities, within and across sectors, facilitated by the agency.

To meet this strategic goal, the agency will undertake a suite of ongoing and new initiatives, including:

1. Launch re-designed screen and publishing marketing and discoverability programs, as well as a new Cross-Sector Enterprise Fund and re-designed Ontario Music Investment Fund to keep pace with evolving business opportunities and focus investment on high-impact support.
2. Enhance communication and outreach to emerging companies and new entrants to the creative industries.
3. Partner with government to simplify tax credit eligibility requirements.
4. Explore strategies to support regional development priorities, including a suite of enhancements to the regional economic impact assessment tool for screen industry production.

Strategic Goal #3: Drive Investment

To drive investment, Ontario Creates will generate investment in Ontario's creative economy by ensuring a diverse, sustainable, innovative, competitive, and world-class business landscape. This means continuing to provide compelling reasons for investment in Ontario, and in its creative industries, as a first-class business jurisdiction, working with private and public sector partners to find new and innovative ways for companies to access capital, and ultimately, helping to create a business landscape that supports the growth of the creative economy.

With this strategic goal, Ontario Creates is anticipating delivering the following outcomes:

- Increased investment in Ontario's creative sector, both in terms of content and generally within sectors.
- Increased international investments, including sales and co-productions.
- Increased production volumes from both domestic and foreign creators.
- Increased number of deals facilitated by Ontario Creates.

To meet this strategic goal, the agency will undertake a suite of ongoing and new initiatives, including:

1. Enter into a partnership with the JUNO Awards in 2027 to profile Ontario's music sector (if the JUNOs are held in Ontario).
2. Grow the domestic and service screen production industry across all regions of Ontario through enhancing the presence and utility of the Film Commission's suite of services.
3. Partner with government to support the continued modernization of tax credits.

Strategic Goal #4: Develop Global Markets

To develop global markets, Ontario Creates will strategically promote Ontario's content, companies and services to the world to open new markets, reach new audiences and generate export opportunities, business partnerships, and inward investment. To do so, Ontario Creates will support Ontario's companies in key strategic markets, help Ontario companies develop and execute successful export marketing strategies and expand their global reach, and focus on attracting new production business to Ontario.

With this strategic goal, Ontario Creates is anticipating delivering the following outcomes:

- Increased international sales and co-productions.
- An enhanced impact from our export development funds.
- Increased recognition of Ontario Creates as an expert partner/collaborator.
- Increased number of export-ready creators.

To meet this strategic goal, the agency will undertake a suite of ongoing and new initiatives, including:

1. Continue to review of programming and strategic initiatives in international markets on an ongoing basis.
2. Launch a consolidated Music Export program as part of the re-designed OMIF.
3. Continue to build the value proposition of investing in Ontario.
4. Continue to optimize our approach to brand partnerships.

Enabler #1: Deliver Exceptional Customer Experiences

To deliver exceptional customer experiences, Ontario Creates must ensure that its programs and services are modern, accessible, inclusive, responsive, transparent and timely and are well aligned with evolving industry needs. Ontario Creates will regularly engage with stakeholders with the goal of ensuring that our actions respect and acknowledge their diverse perspectives, drive service excellence internally by enhancing our use of technology, and continually evaluate, measure and communicate the value of our programs and services.

With this strategic enabler, Ontario Creates is anticipating delivering the following outcomes:

- Trusted, sustainable relationships with stakeholders.
- Increased stakeholder satisfaction.
- Stakeholders who continue to grow with us.
- Enhanced digital program delivery.
- Enhanced internal processes and practices.

To meet this strategic goal, the agency will undertake a suite of ongoing and new initiatives, including:

1. Develop a new multi-year Strategic Plan.
2. Implement changes to investment program guidelines based on the findings of the accessibility and equity review.
3. Development of a multi-year action plan to address findings of the Customer Satisfaction Survey.
4. Enhance performance measurement capacity and tools on an ongoing basis by implementing enhancements to the KPI framework.

Enabler #2: Empower High Performing Teams

To empower high-performing teams, Ontario Creates will foster a work environment and corporate culture that prioritizes the development and well-being of staff and a sense of belonging. The agency will also leverage technology, policies and shared values to promote collaboration and optimize productivity and effectiveness. This will involve developing a hybrid work model that supports the agency's culture and leverages technology effectively and ensure the agency's internal practices and policies reflect an equitable, inclusive, accessible, anti-racist and diverse workplace.

With this strategic enabler, Ontario Creates is anticipating delivering the following outcomes:

- Increased ability to attract and retain skilled talent in an inclusive manner.
- A staff and culture that is more representative of Ontario's diverse culture, including diversity at all levels of the agency.
- Increased numbers of staff who feel a sense of purpose and belonging at work.

To meet this strategic goal, the agency will undertake a suite of ongoing and new initiatives, including:

1. Continue to promote an equitable inclusive, accessible, anti-racist and diverse workplace.
2. Build a flexible, inclusive and effective work model in line with OPS requirements.

As the agency enters the final year of the current plan, development of the next five-year plan is set to begin in 2026-27 with anticipated launch for 2027-28.

V. OVERVIEW OF THE AGENCY'S CURRENT AND FUTURE PROGRAMS

INTRODUCTION

Ontario Creates operates in a complex and dynamic environment impacted by global economic uncertainty, ongoing transformation of business models, technology and audience habits, as well as an evolving policy framework. Ontario Creates is committed to delivering its programs, services and initiatives as efficiently as possible, and in a way that is in the best interests of the people of Ontario, as well as our creative industry stakeholders. As part of this focus on finding innovative ways to deliver more value, the agency engages in partnerships with partners across the public and private sectors to leverage resources and services for the benefit of the sectors served by the agency.

Ontario Creates regularly conducts ongoing analysis and evaluation to inform the agency's programs, services and initiatives. Our track record clearly demonstrates the capacity to deliver meaningful, results-based initiatives to clients across all of Ontario's creative industries.

Broadly, current Ontario Creates programs and services support a range of different objectives that can be categorized as: content creation, business development, international market development, broad industry development, and marketing/promotion.

Ontario Creates offers its programs, services and activities through four departments:

In 2024-25, 762 export focused trips were made by Ontario film, television, interactive digital media and publishing companies supported through Ontario Creates' Global Market Development program.

1. **Industry Investment and Attraction (IIA):** Under this category of activities, the agency provides support for creative industry companies to create and market content, undertake strategic business development activities, and access new markets and grow their businesses. The three units of the Industry Investment and Attraction Group are Industry Development (investment funding, international support and strategic initiatives), the Ontario Music Office [OMO] (investment funding, international support and strategic initiatives), and the Ontario Film Commission (marketing, promotion, capacity-building and inward investment services). Collectively, they encourage and support collaboration across and within sectors contributing to the economic growth of Ontario's creative industry

businesses.

2. **Tax Credits and Financing Programs:** Co-administers five refundable tax credits²⁴ with the Canada Revenue Agency (CRA). The Group provides input to MTCG and collects and monitors statistics related to tax credit activity that inform policy advice to government on the status of creative media industries and the effectiveness of the tax credits.
3. **Business Affairs and Research:** Provides the corporate planning and operating support to enable Ontario Creates to achieve its objectives, including strategic and business planning, business intelligence and statistics, financial services, information technology, performance results reporting, risk analysis and corporate operations, as well as administering the Business Intelligence investment program, curating the Online Research Library, leading corporate research projects and leading delivery of research events. The group supports MTCG and the industry through the collection and dissemination of industry statistics and follows federal policy developments (e.g., CRTC decisions). Human resources (HR) support to the agency is provided

²⁴ The 2015 Ontario Budget announced that the Ontario Sound Recording Tax Credit would be phased out. A qualifying corporation may claim an OSRTC for eligible sound recordings that commenced before April 23, 2015. However, a tax credit can only be claimed on eligible expenditures incurred before May 1, 2016.

by the Ministry of Public and Business Service Delivery and Procurement (MPBSP) through its centralized HR Ontario service.

4. **CEO and Communications:** Encompasses the office of the President and CEO, Ontario Creates Board of Directors, and the Communications team, who are responsible for supporting the agency in all its communications activities as outlined in the Communications Plan in Section XIV.

In 2024-25, the agency gained over 4,000 new social media subscribers across its Facebook, Instagram, LinkedIn, YouTube and X channels.

KEY AGENCY PRIORITIES

In 2024-25, Ontario Creates' suite of tax credits generated \$25.65 in additional spending for every dollar invested.

Ontario Creates' Business Plan is aligned with the priority of protecting Ontario by assisting Ontario's creative industry companies with activating new revenue models as well as domestic and international business development opportunities, delivering better services by focusing on enhancing customer experiences, and driving innovation and value by using public resources

efficiently and effectively.

The Plan also responds to the priorities outlined in the agency's LOD, including the Ontario Creates-specific priorities around increasing the productivity and global competitiveness of Ontario's creative industries, continuing to implement our strategic plan with a focus on performance measurement and demonstrating the returns on government investment, and implementing the new 12-week/84 day service standard for tax credit processing.

Programs and services have been designed in alignment with these themes, and the agency ensures that it is operating in an accountable and transparent manner, in compliance with all relevant Directives, as part of its responsibility as a board-governed provincial agency.

In the third year of our strategic plan, Ontario Creates' activities in 2026-27 will focus on the development and implementation of tactics, activities and programs that support our core strategic plan pillars:

- Building Capacity
- Fueling Growth
- Driving Investment
- Developing Global Markets

The agency will also focus on developing and implementing tactics and initiatives to support our two internal enablers:

- Delivering Exceptional Customer Experiences
- Empowering High-Performing Teams

The agency continues to work to implement its commitments as determined by its 2023-27 strategic plan, while also being responsive to a changing environment. The work to be undertaken in 2026-27 marks the conclusion of that plan, and is described below:

Building Capacity:

- Continued support of workforce development initiatives across the agency's investment programs and initiatives. For example, we will continue to prioritize business skills and financial literacy training as part of the Industry Development Program and continue to offer support on-set mentorships and training.
- The Ontario Film Commission will continue to pursue industry and government partnerships that open new training opportunities for the screen industry and strengthen the existing workforce. These efforts include the continuation of the partnership with Pinewood Studios on the Pinewood Futures Initiative, as well as ongoing conversations with counterparts at the Ministry of Labour and Ministry of Colleges, Universities, Research Excellence and Security (MCURES).

- In 2026-27, AcceleratiON will be discontinued in favour of a Music Futures program that will lower barriers for companies with room for growth, including diverse-led companies.
- Launch of a new initiative to support diverse-led music companies by investing in capacity-building initiatives that assist former AcceleratiON clients improve their readiness to apply to OMIF.
- Launch of new program streams to support emerging and equity-deserving book and magazine publishers.
- Continued implementation of Ontario Green Screen initiatives, like the creation of sustainability case studies and marketing assets, and further exploration of potential of AI tools to assist with carbon calculation.

Fueling Growth:

- The launch of re-designed screen and publishing marketing and discoverability programs, as well as a new Cross-Sector Enterprise Fund to support innovative business development activities.
- The launch of a re-designed OMIF.
- The discontinuation, re-design of existing research activities, or launch of new ones, based on findings of review of research products.
- Continued work in partnership with the Province to simplify and drive efficiencies to ensure stable and effective tax credits.

Driving Investment:

- The agency will partner with the Canadian Academy of Recording Arts and Sciences (CARAS) on an event opportunity showcasing Ontario's music sector as part of the 2027 JUNO Awards (if held in Ontario).
- The agency will explore new partnerships to promote Ontario's creative and technical talent.
- Continuing to enhance the visibility and utility of the Ontario Film Commission through new digital tools, assets, marketing campaigns to promote Ontario as a production jurisdiction.

Developing Global Markets:

- The agency will consider mentorships and emerging company development as part of potential enhancements to its International Business Development strategy.
- The agency will continue to pursue new, high-potential international market opportunities for screen and publishing stakeholders.
- Launch of a consolidated Music Export program as part of the re-designed OMIF.

In terms of internal enablers:

Delivering Exceptional Customer Experiences:

- The agency will develop a new multi-year Strategic Plan.
- The agency will develop a multi-year action plan to address findings of the Customer Satisfaction Survey.
- The agency will fully implement and roll out a new service standard for tax credit processing.
- The agency will undertake a review of tax credit application schemas to identify other potential opportunities to streamline the application process.

Empowering High-Performing Teams:

- Develop a new Multi-Year Accessibility Plan.
- Continue to review and adapt internal policies in accordance with OPS direction, including the Return to Five Days in Office standard.

These major goals and enablers are supported through both core program and time-limited initiatives Ontario Creates proposes to undertake in 2026-27.

PROGRAMS, SERVICES AND ACTIVITIES

Ontario Creates offers programs, services and activities in support of its mandate, outlined in the previous section. The agency's programs and services provide Ontario companies with the tools and support to remain competitive nationally and internationally, and to attract and retain both business and talent across the province. Ontario

Creates programs and services are enabling Ontario’s creative industries to make important contributions to Ontario’s economy and its cultural vitality.

WHAT WE FUND: KEY PRINCIPLES

Ontario Creates’ programs include two main categories of funding: selective investment programs and tax credits. Most investment programs are juried by a panel of external jurors with senior industry knowledge, experience and expertise. Ontario Creates ensures that program juries are diverse, free from conflict of interest, and are regularly refreshed.

Ontario Creates’ investments supported 1,337 companies in 2024-25, inclusive of both grants and tax credits.

Ontario Creates invests in new projects and activities, not ongoing business operations. The agency’s investment is limited to a percentage of the total project budget, with the company leveraging other public and private financing, and contributing its own resources to undertake the activity.

The decision criteria and weighting used to determine which applications receive support are reflected in each program’s guidelines, but generally include:

- Financial stability of company and its track record;
- Contribution the project will make to company growth and stability;
- Potential for revenue generation and success;
- Benefit to Ontario economy (based on labour spend; employment; leverage value);
- Innovation, quality and creativity of proposal; and
- Diversity of project and creative team.

In 2024-25, Ontario Creates supported 13 sector marketing events through its Industry Development team, including Cannes Marche du Film, Niche Media Conference, London Book Fair, and Gamescom.

The tables below list core programs as well as planned time-limited initiatives.

TABLE 1: SUMMARY OF CORE INVESTMENT PROGRAMS

Fund	Purpose	2026-27 Program Changes Details
IP Fund	Drive economic growth in Ontario’s screen sectors by investing in activities that support the production and exploitation of innovative, high-quality, consumer-focused content. Includes Production, Development and Emerging/Equity investments, as well as limited support for marketing and sales activities.	No substantial changes in 2026-27.

Publishing: Marketing and Discoverability	Drive economic growth in Ontario's publishing sectors by investing in marketing activities that elevate company revenues and job retention/growth, support emerging companies and DEI initiatives to drive overall industry growth.	Re-designed program launching in 2026-27.
Book Fund	Funding to Ontario-based, Canadian-owned publishers to increase financial viability and overall business growth through marketing activities or activities that create or improve companies' digital capacity.	Transitioning to Publishing: Marketing and Discoverability Program in 2026-27.
Magazine Fund	Funding to support new business development projects of Ontario-based, Canadian-owned magazine publishers, including projects that assist publishers in adapting and preparing to meet digital challenges in a fast-changing marketplace.	Transitioning to Publishing: Marketing and Discoverability Program in 2026-27.
Cross-Sector Enterprise Fund	Investment into innovative strategic business development activities that position the screen and publishing sectors to be globally competitive, integrate new technologies into business processes, and capitalize on success.	New program launching in 2026-27.
International Business Development	Strategic and financial support to create new international business opportunities provided through: Ontario Creates' Global Market Development Fund to offset costs of market attendance; collective market stand operations; and enhanced marketing and strategic presence to provide greater market access and visibility.	No substantial changes in 2026-27.
Industry Development Program	Targeted financial and strategic support to established trade and event organizations in the publishing and screen sectors for activities that provide new business growth and capacity building opportunities for Ontario's creative industry professionals.	No substantial changes in 2026-27; will prioritize applications related to increasing financial and accounting skills, AI training, and sustainability initiatives.
Ontario Music Investment Fund	The Ontario Music Investment Fund (OMIF) is aimed at strengthening and stimulating growth in Ontario's music companies and supporting this growing sector. Ontario Creates offers financial support to drive activity and investment and to support Ontario's music companies and organizations in expanding their economic and cultural footprints within Canada and around the world.	Ontario Creates will be launching program refinements to OMIF in 2026-27 focused on delivering high-impact investments while continuing to support a vibrant and diverse music ecosystem. These changes are described in detail later in this Plan.
Business Intelligence Program	Funding support to incorporated not-for-profit industry organizations undertaking business intelligence initiatives aimed at gathering, formulating and disseminating business intelligence relevant to the growth of one or more content creating sectors in Ontario.	No substantial changes in 2026-27.

TABLE 2: TAX CREDITS

Tax Credit	Purpose
Ontario Film and Television Tax Credit (OFTTC)	A refundable tax credit to eligible Ontario-based Canadian corporations of 35% of qualified Ontario labour expenditures for eligible film and television productions. An enhanced rate of 45% is available for productions that are eligible for the regional bonus, while a rate of 40% on the first \$240,000 of qualifying labour expenditure is available for eligible first-time producers.
Ontario Production Services Tax Credit (OPSTC)	A refundable tax credit to eligible Ontario-based Canadian and foreign-controlled corporations of 21.5% of qualified labour and non-labour Ontario expenditures for eligible film and television productions.
Ontario Computer Animation and Special Effects Tax Credit (OCASE)	A refundable tax credit to Ontario-based Canadian and foreign-controlled corporations of 18% of qualified Ontario labour expenditures for digital animation and digital visual effects created in Ontario for film and television productions.
Ontario Interactive Digital Media Tax Credit (OIDMTC)	A refundable tax credit to eligible Ontario-based Canadian and foreign-controlled corporations of 40% of eligible Ontario expenditures for interactive digital media products created in Ontario (35% for fee-for-service).
Ontario Book Publishing Tax Credit (OBPTC)	A refundable tax credit to eligible Ontario-based Canadian corporations of 30% of eligible expenditures for eligible literary works by Canadian authors.

TABLE 3: FILM COMMISSION SERVICES

Location Library	An online listing service that provides industry professionals with access to 9,000 film-friendly location portfolios from across the province, points of interest for productions (e.g., Electrical Grid Tie-In Points, etc.)
Production Consulting Service	The Film Commission provides consultation advice to producers considering Ontario as a destination for production investment, and on-the-ground trouble shooting support for productions filming across Ontario. Consultation includes locations advice, location site tours, and building connections between producers and local vendors, suppliers and labour.
Ontario Production Guide	A free online listing of 1600 production service providers, used by productions to seeking local services across Ontario.

AGENCY OPERATIONS

The agency's office premises lease at 175 Bloor St. East has been extended until April 30, 2028. The lease is held by Ministry of Infrastructure (MOI) on behalf of the Crown. The province's Centralized Real Estate Authority Directive took effect April 1, 2024. Under the Directive the control of real estate was transferred from the agency to MOI. In 2024-25, the agency was allocated an additional 10 FTEs for two years for the Tax Credits and Financing Programs department. These additional FTEs were a measure to address the current tax credit queue

backlog. To accommodate these new FTEs, the agency completed a small office reconfiguration to add new workspaces.

Ontario Creates regularly pursues several operational activities to oversee the strategic direction of the agency and make business process improvements aimed at increasing efficiency, effectiveness and providing better client services.

Operational activities in 2026-27 will include the following:

- **Transfer Payment Modernization:** As part of Ontario Creates' plan to modernize the transfer payments process, the agency will continue to transition to fully electronic business processes.
- **Annual data extraction:** In compliance with the Transfer Payment Consolidation Operational Directive, Ontario Creates annually provides the MPBSDP with detailed information extracted from its internal database related to grants awarded.
- **Open Data:** Continue to identify, prepare, and maintain datasets in compliance with Ontario's Open Data Directive.
- **Multi-Year Strategic Plan:** Ontario Creates will begin developing a new multi-year strategic plan.
- **Demographic data collection:** Ontario Creates will continue its roll out of individual level demographic data collection on key business and creative roles.
- **Customer Service Satisfaction Survey:** Ontario Creates will begin to develop a multi-year action plan to address the findings of the Customer Satisfaction Survey conducted in 2025-26.
- **Multi-Year Accessibility Plan:** In 2026-27, the agency will continue the implementation of its multi-year accessibility plan. Tasks will include including accessibility considerations in the client satisfaction survey and developing an action plan for improving customer service, which will incorporate questions around assessing the success of accessibility initiatives and the quality and accessibility of service more broadly. The agency will also begin the development of its next Multi-Year Accessibility Plan.
- **Ontario Creates' culture and employee value proposition:** Ontario Creates will continue to support staff learning and development goals, including by expanding the employee mentorship program to include industry opportunities, and through a focus on team building and effectiveness in a hybrid environment. In 2026-27, the agency will conduct a culture and employee value proposition as part of the development of the new multi-year strategic plan.
- **Promote an equitable, inclusive, accessible, anti-racist and diverse workplace:** Ontario Creates will create and/or review policies, practices and processes against best practices in equity, diversity, inclusion, belonging and accessibility (as it relates to procurement practices, event planning, hiring and recruitment) on an ongoing basis. In 2026-27, the agency will implement the findings of the equity and accessibility review of investment program guidelines.

INDUSTRY ENGAGEMENT ACTIVITIES

Ontario Creates' programs and activities are informed and enriched by regular stakeholder engagement that enhances the agency's ability to successfully fulfill its mandate. Formal stakeholder engagement takes place through Ontario Creates' five Industry Advisory Committees: Book, IDM, Magazine, Music, and Screen-based.

The Advisory Committees are made up of stakeholders from creative industry companies and trade organizations who serve a term of up to three years. Each Committee nominates an Industry Co-Chair and the Ontario Creates CEO serves as the agency's Co-Chair. The Co-Chairs alternate responsibility for chairing meetings.

The role of the Advisory Committees is threefold:

1. To provide high-level stakeholder input into Ontario Creates planning and program development and design;
2. To support two-way communication between the agency and its stakeholders, including the opportunity to make presentations to the Ontario Creates Board of Directors where appropriate. Committee members are expected to represent the views of their sectors and to consult with their sector colleagues in advance of meetings; and
3. To inform Ontario Creates of emerging stakeholder issues and priorities.

On occasion, subcommittees of the larger Advisory Committees are struck to provide input on specific Ontario Creates programs, documents, or objectives such as increasing diversity and inclusion. Ontario Creates ensures that organizations representing equity-seeking groups in the creative industries have representation on the Advisory Committees.

Ontario Creates also hosts cross-sector meetings of Industry Advisory Committee members with a specific thematic focus. The goal of this format is to cross-pollinate ideas and approaches to a common challenge, as well as offer an opportunity to network across different creative sectors. In 2025-26, the theme of the cross-sectoral Industry Advisory Committee was understanding how creative companies access capital to grow their businesses, and what challenges or successes they've experienced in this area.

Staff members from all departments are active participants in Ontario Creates' Industry Advisory Committees and staff conduct ongoing consultations with industry and stakeholders on issues, services and program offerings. Staff also engage in outreach activities to improve understanding of the requirements and application processes for all Ontario Creates programs and tax credits. These include information sessions and participation in industry panels.

ACT AS A CHAMPION FOR THE CREATIVE INDUSTRIES

Ontario Creates continues to work with industry stakeholders to identify relevant issues and assist them in communicating those issues to the appropriate levels of government.

- Ontario Creates is committed to ongoing monitoring and communications around issues of importance to the creative industries, including the implementation of *Online Streaming Act* as well as issues around the copyright implications of artificial intelligence.
- Through the Business Intelligence Bulletin, Ontario Creates can communicate with stakeholders about opportunities to contribute to policy consultations taking place at all levels of government.
- As highlighted elsewhere in this document, Ontario Creates is also proactively seeking opportunities to champion the creative industries regarding their access to other general workforce development supports made available by the Province.

INDUSTRY INVESTMENT AND ATTRACTION (IIA)

In 2026-27, the following initiatives will be undertaken across all Industry Investment and Attraction investment programs:

ACCESSIBILITY

- To assist companies and organizations in executing projects that are accessible and inclusive for people with disabilities, guidelines will continue to explicitly allow for incorporation of costs related to accessibility through a top-up or budget line item.
- Investment program guidelines will be updated with a view to ensuring funded activities, particularly events, are accessible to all attendees/users. These guidelines will be reviewed on an ongoing basis, incorporating new and emerging best practices as applicable.

- On an ongoing basis, consideration will also be given to ways to support greater accessibility in the application process, such as reviewing guidelines to ensure they are written in plain language and covering certain costs relating to service providers required to assist with completion of applications.

APPLICATION PROCESS IMPROVEMENTS

- On an ongoing basis, Ontario Creates will continue to assess opportunities to standardize and streamline application requirements where possible to improve client service, transparency and increase efficiencies.
- The agency will assess communications and outreach efforts to ensure we reach all stakeholders across the province; continue to offer information sessions virtually and seek opportunities to connect with stakeholders outside of the GTA to provide more equitable access to Ontario Creates staff and expertise.
- We will ensure that outreach and communications related to Ontario Creates' programs and services extends to emerging companies and new entrants (who may not yet be incorporated); partner with industry orgs to enhance outreach efforts.

INDUSTRY DEVELOPMENT

Over the course of the past two fiscal years, the agency's suite of Industry Development programs for the screen and publishing sectors have been re-designed to keep pace with evolving business models and focus investment on high-impact support. The program streams have been prioritized to fund activities related to investment into content (intellectual property), marketing supports, strategic business development and international business development.

IP FUND

- The core objective is to drive economic growth in Ontario's screen sectors by investing in activities that support the production and exploitation of innovative, high-quality, consumer-focused content. Eligible content types include feature Film (drama and documentary) for theatrical, digital, or extended reality (XR) release; digital series content; video games; and interactive XR content.
- As part of the IP Fund, Ontario Creates will launch an updated Screen: Marketing and Discoverability stream in 2026-27. This updated program is not a substantial change to the pre-existing marketing and discoverability supports offered through the discontinued Film and IDM Funds. The updated stream has been renamed to reflect the transition of these Funds to the IP Fund, and some administrative changes were enacted to improve program administration and simplify the application process. The core objective remains to increase audiences and revenues for content projects that receive production investments from the IP Fund. This stream is available to IP Fund: Production recipients upon completion of their project and is intended to provide contributions to marketing and discoverability activities. This could include PR, social media campaigns, special screenings, live ops, and porting video games to new platforms.
- In 2026-27, the IP Fund will also continue to offer a training and mentorship top-up, reflecting the agency's commitment to fulfilling its workforce development goals.

PUBLISHING: MARKETING AND DISCOVERABILITY

- In 2025-26, Ontario Creates completed a review of its business development and marketing programs, which resulted in the creation of a Publishing: Marketing and Discoverability stream, which will replace both the Book Fund and the Magazine Fund in 2026-27.
- This program will drive economic growth in Ontario's publishing sectors by investing in marketing activities that elevate company revenues and job retention/growth, support emerging companies and DEIB initiatives to drive overall industry growth.
- Eligible applicants will include both experienced publishing companies as well as emerging companies through a targeted stream. Eligible projects include marketing and discoverability activities, including social media campaigns, retail partnerships, author tours, and subscription incentives.

CROSS-SECTOR ENTERPRISE FUND

- As part of the review of business development and marketing programs, a new Cross-Sector Enterprise Fund was developed to allow investments into innovative strategic business development activities that position the screen and publishing sectors to be globally competitive, integrate new technologies into business processes, and capitalize on success. This fund will be launched in 2026-27.
- Eligible companies include individual or partnerships of for-profit companies who are successful recipients of support from Ontario Creates' programs. Eligible activities include innovative business development activities including research & development work on new brands, verticals or content offerings, strategic business planning activities to build efficiencies with new technologies, etc.

INTERNATIONAL BUSINESS DEVELOPMENT

- Ontario Creates provides support for Ontario book publishers, film and television content producers, and interactive digital media companies to sustain a slate of export and international business development activities over the course of a year, including market event attendance and targeted sales trips, through Global Market Development funding. Note: export activities for music continue to be supported through OMIF.
- Ontario Creates also undertakes strategic international business development activities in the form of industry missions, support for pavilions/stands at international markets, and targeted business-to-business networking opportunities.
- In 2026-27, Ontario Creates will consider mentorships and emerging company development as part of enhancements to the agency's International Business Development strategy.

INDUSTRY DEVELOPMENT PROGRAM

- Ontario Creates provides targeted financial and strategic support to Ontario's established trade and event organizations to offer initiatives, events and activities with long-term impacts on growth and sustainability in the book, magazine, film, television, and interactive digital media sectors. In 2026-27, Ontario Creates will continue to deliver on its workforce development strategy commitments in two ways:
 - by continuing the targeted workforce development initiative funding in this program, including supporting AI upskilling and reskilling efforts.
 - by prioritizing business skills and financial literacy training.

ONTARIO MUSIC INVESTMENT FUND

In 2024-25, Ontario Creates undertook a review of the Ontario Music Investment Fund (OMIF) as well as AcceleratiON, and analysis of those findings took place in 2025-26. These review activities are closely aligned to our Strategic Plan goal of fueling growth in Ontario's creative industries through ensuring that our programs are keeping pace with evolving business models and ensuring that the focus of our investment programs remains high-impact support.

In 2026-27, Ontario Creates will be launching a re-designed program that takes into consideration the stakeholder feedback collected as part of the OMIF review to address the recommendations and identified priorities within its existing funding envelope. To do so, a combination of re-alignment and consolidation has been employed to establish applicant eligibility and resource allocation, with a focus on ensuring that the agency delivers on its core mandate to generate economic impact for the Province. The revised OMIF framework will help ensure that Ontario Creates continues to deliver results-focused support and value; drive growth, company success and economic impact; and ensure that the pipeline of new talent continues to invigorate the industry at-large to strengthen Ontario's competitiveness. The changes are described below:

MUSIC COMPANY DEVELOPMENT

- For established music companies (record labels, publishers and artist managers with revenues over \$100,000), the focus will be shifted towards activity-based funding. This stream will allow for hybrid business models and a renewed focus on activities that support innovation, employee retention and capacity-building activities, while also continuing to support content creation and artist development activities.

LIVE MUSIC

- The Live Music stream will be maintained, but with an adjusted focus towards promoters/presenters with revenues between \$100,000 and \$1,000,000 producing major live music events.

MUSIC FUTURES

- This is a new program stream that will reduce barriers to access for high-performing companies with growth potential, including applicants that meet the existing provincial definition of diversity. Eligible applicants would include eligible applicants from the Music Company Development and Live Music streams whose revenues fall under \$100,000.

GLOBAL MARKET DEVELOPMENT

- In 2026-27, the existing Global Market Development program will be expanded in scope to welcome applications to record labels and publishers in addition to music managers. The stream's application and reporting process will be streamlined to better enable recipients to capitalize on emerging opportunities and expand export/showcasing activities for artists.

MUSIC INDUSTRY DEVELOPMENT

- In 2026-27, the cap for the Music Industry Development stream will be increased to 75%, aligning support for industry organizations and associations with other Ontario Creates' investment programs.

Moreover, across all streams, the re-designed OMIF will also:

- Restrict applicants to \$125,000 in funding per program cycle, and up to \$250,000 maximum over three years to better balance the needs of established and emerging companies.
- Remove the current diversity-based program exception that allows applications from BIPOC artist-entrepreneurs, bringing the program into better alignment with Ontario Creates' mandate to support creative industry companies.

FILM COMMISSION

The Film Commission serves as the primary promotional body selling Ontario's advantages to the global film industry, through strategic B2B initiatives and international advertising campaigns. The Film Commission also collects statistics on production activity in the province. In addition, the Film Commission actively develops and facilitates capacity building initiatives to ensure the sector is prepared for future industry growth, specifically with regards to environmental sustainability, regional equity and studio space expansion.

The Film Commission offers several relevant services for domestic and foreign producers.

LOS ANGELES OFFICE

In partnership with the City of Toronto, Ontario Creates maintains a full-time marketing presence in Los Angeles (L.A.), providing on-the-ground marketing to attract production to Ontario and support Ontario's screen-based content creators. Ontario Creates is the managing partner of the Office. The L.A. Office continues to make a significant contribution to Ontario's foreign production activity. The L.A. Office also collects client experience intelligence from foreign service productions, which is used to improve the province's offerings.

DIGITAL LOCATIONS LIBRARY AND DIGITAL TOOLS

The Film Commission maintains a recently updated Digital Locations Library, which is one of the most comprehensive film locations listings worldwide and includes more than 9,000 locations from regions across the province. The Film Commission's recently updated website also offers a comprehensive one-stop shop for information about productions currently happening in the province, available incentives, sustainability efforts as well as a comprehensive listing of professional development and learning resources available to professionals working or interested in working in the film and television industry in the province.

MARKETING FAMILIARIZATION TOURS

The Film Commission regularly organizes specialized marketing familiarization (FAM) tours, both on a per-project basis as part of their Production Consultation service, and for groups of international feature film and television

production executives, with the goal of promoting Ontario's locations, production and post-production assets for eventual investment in the province.

REGIONAL DEVELOPMENT

The Film Commission works closely with municipal, provincial and federal partners to create a fluid production experience across regional lines within Ontario. To support these efforts, the Film Commission hosts a bi-weekly town hall call with over 40 regions and municipalities, the Directors Guild of Canada (DGC), Ontario's Location Caucus Representative and the L.A. Office Business Officer, to discuss filming guidelines, best practices, investment leads business trends and policy updates. The Film Commission also presents a Regional Film Forum, in partnership with municipal film offices, that convenes over 60 municipal film officers and industry for a full day of professional development programming.

WORKFORCE DEVELOPMENT

With the help of Film Commission Services, and thanks to growing availability of studio space, Ontario is well-positioned for continued growth. As demand grows, ensuring the province's labour force can keep up with demand will continue to be strategically important. The Film Commission works closely with industry, government, and academic partners, to produce resources, events and networking opportunities will aid building pathways to industry employment and professional development, including partnerships with Cinespace Studio's CineCares program, ReelCanada's Reel Opportunities program, and film and television sector career fairs.

ONTARIO GREEN SCREEN

The Film Commission convenes 27 industry and government organizations that constitute the OGS which was launched in 2020 to develop strategies for sustainable production that will save both environmental and monetary costs for productions and provide a value add to choosing Ontario as a filming jurisdiction. In the short time since OGS was established, sustainability has become a key competitive factor driving where production will land worldwide.

Training Ontario's film workers for a more sustainable future continues to be a priority of OGS. As part of this, OGS offers two facilitated training courses focused on Carbon Calculation Fundamentals and Climate and Sustainable Production. In 2024, Ontario Green Screen released a self-directed version of Climate and Sustainable Production course online, making this training more accessible to film and television workers. These free courses are offered to film workers across the province. To date, OGS has tracked 900 course completions across the two courses.

OGS also hosts Green Table Meetings with influential line producers to promote OGS resources, tools and educational opportunities, and to discuss the implementation of sustainable best practices on-set. OGS continues to develop sustainability resources to reduce carbon emissions and reduce landfill deposits, including the Grid Tie-In Map and regionally specific waste sorting signage.

In 2026-27, Ontario Creates plans to continue its leadership role by facilitating meetings with industry partners around opportunities such as workforce development, studio development and sustainable production. The agency will also explore ways to expand our role as a centralized provider of production resources by offering enhanced listings and services. Taking a leadership role on both the workforce development and sustainable production fronts will further enhance Ontario's value proposition as a jurisdiction for filming.

In 2026-27, the Film Commission will prioritize:

- Continuing efforts relating to workforce development initiatives, including a partnership with Pinewood Studios on the Pinewood Futures Initiatives.
- Continuing to explore ongoing engagement with government partners, like the Ministry of Labour and the Ministry of Colleges, Universities, Research Excellence and Security on training and funding opportunities for the film and television industry.
- Continuing to make enhancements to the regional economic impact assessment tool, including factoring in current economic climate, segmenting regions into smaller municipalities, and inclusion of studio rental fees. The Film Commission will continue to promote adoption of the tool in different municipalities.

- Continue to build new digital tools and assets to enhance the visibility of the Film Commission's services, including new digital case studies profiling productions who have used the Film Commission's services effectively to support their production.
- Working to increase the number of touchpoints a production has with the Film Commission, including implementation of an exit survey earlier in the production's lifecycle to improve feedback generation.
- Continuing to find new opportunities to leverage limited marketing dollars by collaborating with regional partners to promote Ontario as a production jurisdiction, including through new opportunities like at the TIFF Stand, as well as through social media campaigns.
- Continuing to promote Ontario's production industry to a domestic and international audience through collaborations, partnerships and events, including the recently launched Ontario Film Commission Quarterly newsletter.
- The Film Commission will also continue to monitor and collect data about issues facing the sector, including potential tariff measures, soundstage availability and other issues as they emerge.
- Continuing to maintain existing Ontario Green Screen initiatives, as well as implementing new ones, including the creation of sustainability case studies and marketing assets, and the exploration of how AI tools could assist with carbon calculation.

COLLABORATIVE INITIATIVES

Ontario Creates works with industry stakeholders to deliver a variety of targeted cross-sector collaborative activities. These events encourage partnerships within and across the creative media industries that will lead to innovation, productivity, and growth in the sectors. They also help to break down the barriers between sectors and allow them to focus on common business opportunities. Examples of these initiatives include:

- Ontario Creates delivers an IP Market Day as part of the suite of activities delivered at TIFF. By being held during TIFF, the event is able to convene international and domestic producers to hear pitches on compelling Ontario books and games available to be adapted for the screen, as well as participate in B2B meetings. The 2025-26 edition of the IP Market Day brought together 29 Ontario book publishers and game developers for B2B meetings, including 16 on-stage pitches and curated 1:1 business meetings with over 40 screen producers looking to acquire original IP to adapt to screen. Ontario Creates will continue to run IP Market Day at appropriate international markets in 2026-27, and partner with TIFF's Story Market to highlight Ontario book and game content available for screen option.
- To date, over 170 films have been successfully financed through Ontario Creates' International Financing Forum (iff) at TIFF including: *Sharp Corner*, *Alice*, *Darling*, *Night Raiders*, *Castle in the Ground*, *Maudie*, *Tokyo Story*, *Book of Negroes*, *Citizen Gangster*, *Midnight's Children*, *The Husband*, *The Whistleblower*, *Coriolanus*, *Born to Be Blue*, *Wadjda* and the Oscar-nominated *Incendies*. In 2025, IFF gathered 40 Ontario, Canadian and international producer teams alongside nearly 45 high-profile execs including reps from Amazon, NEON, Visit and Hanway. Ontario Creates plans to expand iff's presence at TIFF: The Market in 2026-27.
- Ontario Creates will once again host an in-person Celebrate Ontario reception during TIFF 2026. More than 950 Ontario and international guests from across the creative industries attended the 2025 edition.
- The agency held two cross-sector Industry Advisory Committee meetings in March 2025. Committee members were joined by Julian Whike, Partner at Deetken Insight, who provided a preliminary overview of the CIERA™ data for Ontario. Committee members also participated in roundtable sessions facilitated by Ontario Creates' staff to discuss challenges and opportunities related to access to capital.

TRILLIUM BOOK AWARD

Industry Development delivers the Trillium Book Award/Prix Trillium to recognize Ontario's literary excellence and foster the promotion of Ontario-authored books. A jury of peers is coordinated and managed by Ontario Creates to select the short-listed titles and winners of four separate prizes.

Trillium Book Award winners in English-language and French-language receive \$20,000 each. Publishers of the winning books each receive \$2,500 towards book promotions. The winners of the Trillium Book Award for Poetry

(English-language) and the Trillium Book Award for Poetry (French-language) receive \$10,000 each; their publishers receive \$2,000 each. The awards for Children's Literature (French-language) and Poetry (French-language) are awarded in alternate years.

Over 200 attendees celebrated the 16 Trillium nominees and four award winners at the 2025 Trillium Awards, held in June 2025. This event generates profile and media attention for the nominees and winners (as well as the agency), including 46 media stories with over 55 million earned media impressions, 4.8 million news release impressions, and 2.3 million social media impressions.

FUNDING TO THE TORONTO INTERNATIONAL FILM FESTIVAL

In 2025-26, Ontario Creates provided \$300,000 in operating support to TIFF. In addition to these operational funds, Ontario Creates provided \$815,000 in support for the care and maintenance of the Province's film collection at the Film Reference Library. In 2025-26, the agency also provided \$120,000 to the TIFF Industry Office, which supports international sales opportunities for producers during the Festival and where Ontario Creates has a shared marketing stand with Telefilm Canada. The stand is used to promote Ontario as a leading production jurisdiction to international decision-makers and to provide a hub where Ontario stakeholders can schedule meetings with international delegates. The agency provided \$30,000 via the Industry Development Program to TIFF's Film Circuit, as well as an additional \$112,500 to support the delivery of the International Financing Forum (iff) and the IP Market Day.

Ontario Creates also delivers various industry development initiatives during TIFF to leverage the presence of industry executives and producers from around the world converging in Ontario. These include:

- Celebrate Ontario, the signature Ontario Creates international industry networking event and celebration of Ontario films and filmmakers.
- Ontario Creates' collaboration events including the iff and IP Market Day
- An Ontario Sales Booth, located in the TIFF Industry Centre during the Festival.
- Several networking opportunities, including an Ontario Creates-Telefilm Welcome Breakfast, Northern Ontario Networking Breakfast, Ontario x Australia Networking Lunch, Ontario x Ireland Day, a Film Attraction Panel with the City of Ottawa, and a German (Nordmedia) B2B event with Ontario producers.

In 2026-27, TIFF will launch The Market, a new industry-focused multi-day program with a focus on professional development and facilitating new business connections. Ontario Creates will continue to partner with TIFF on collaboration events as they are incorporated into the wider market, as well as facilitate our own key networking opportunities for Ontario producers with international partners during the festival.

TAX CREDITS AND FINANCING PROGRAMS

Ontario's creative media tax credits are a major incentive for doing business in Ontario. Tax credits provide Ontario's content creators with predictable and stable support which helps companies finance innovative new products, explore new business models, develop new revenue streams, and expand sales and distribution in the international marketplace.

Ontario Creates currently co-administers five refundable tax credits with the CRA based on eligible expenditures for the film, television, interactive digital media, and book publishing industries. Tax credit legislation falls under the responsibility of the MOF. Ontario Creates works collaboratively with MOF and MTCG on issues related to tax credits.

Ontario Film and Television Tax Credit (OFTTC): a refundable tax credit to eligible Ontario-based Canadian corporations of 35% of qualified Ontario labour expenditures for eligible film and television productions. An enhanced rate of 45% is available for productions that are eligible for the regional bonus, while a rate of 40% on the first \$240,000 of qualifying labour expenditure is available for eligible first-time producers.

Ontario Production Services Tax Credit (OPSTC): a refundable tax credit to eligible Ontario-based Canadian and foreign-controlled corporations of 21.5% of qualified labour and non-labour Ontario expenditures for eligible film and television productions.

Ontario Computer Animation and Special Effects Tax Credit (OCASE): a refundable tax credit to Ontario-based Canadian and foreign-controlled corporations of 18% of qualified Ontario labour expenditures for digital animation and digital visual effects created in Ontario for film and television productions. In 2024-25, the Province made legislative changes to OCASE that untethered the credit from the other film and television tax credits.

Ontario Interactive Digital Media Tax Credit (OIDMTC): a refundable tax credit to eligible Ontario-based Canadian and foreign-controlled corporations of 40% of eligible Ontario expenditures for interactive digital media products created in Ontario (35% for fee-for-service).

Ontario Book Publishing Tax Credit (OBPTC): a refundable tax credit to eligible Ontario-based Canadian corporations of 30% of eligible expenditures for eligible literary works by Canadian authors.

PRODUCTIVITY AND CUSTOMER SERVICE IMPROVEMENTS

Focusing on productivity and processing time improvements continues to be a priority for the agency as Ontario Creates recognizes that high turnaround times for tax credit processing increases financing costs for producers, delays access to capital that would otherwise be reinvested in the creation of new intellectual property, threatens company sustainability, and erodes the value of the Province's investment to cover interim financing costs. This is further impacted by fluctuations in interest rates, which increases the cost of borrowing for companies. Shorter processing times better leverage Ontario Creates' investment and significantly improve access to capital for Ontario content companies. Ontario Creates will continue to build on its strategy to address tax credit processing times through a three-pronged approach focused on people, technology and processes.

As part of the agency's ongoing modernization of its performance measures, the agency will be moving towards implementing a service standard to better track its efficacy at processing tax credits. This service standard will determine the percentage of processed applications that successfully meet this stated service standard. The complete implementation of this new standard service KPI will be completed in 2026-27.

In 2026-27, Ontario Creates will:

- Fully implement and roll out the new service standard of 84 calendar days (12 weeks). In addition to the agency's comprehensive people, process and technology strategy, this activity will involve developing a robust communications plan to communicate the new standard, and how it will be tracked, to stakeholders.
- Consider the long-term staffing strategy required to maintain the 84 calendar day (12 week) service standard.
- Develop plans for a tax credit-specific follow-up survey to the Customer Satisfaction Survey findings to understand the impact that the new service standard has had on customer satisfaction rates.
- Continue to explore technological improvements and enhancements to support process improvements, including the potential use of new tools like optical character recognition (OCR). This could also include exploring how AI tools could enhance or support administrative tasks for program officers.
- Conduct a review of the tax credit application schemas to identify other potential opportunities to streamline how data is collected from applicants and reduce the number of standalone documents clients are required to upload. Based on any findings from this review, there could be potential updates to be made to the risk scoring algorithm.

BUSINESS AFFAIRS AND RESEARCH (BAR)

BUSINESS INTELLIGENCE PROGRAM

Ontario Creates offers financial support to incorporated not-for-profit industry organizations undertaking business intelligence initiatives relevant to the growth of one or more content-creating sectors in Ontario. Completed

business intelligence projects are made publicly available on the agency's corporate website as well as on the Online Research Library.

In 2026-27, Ontario Creates will:

- Continue to deliver the Business Intelligence Program.
- Identify opportunities for addressing the feedback about the Business Intelligence Program included in the Customer Satisfaction Survey. Notably, the findings highlighted that most respondents were unfamiliar with the agency's research and information services.
- Based on the findings of both the Customer Satisfaction Survey as well as the review of research products undertaken in 2025-26, the Research and Strategic Planning team will develop and lead a new event showcasing the agency's research activities in 2026-27.

INTERNAL AND COMMISSIONED RESEARCH

Where the agency identifies a particular knowledge gap or strategic growth opportunity which is not being addressed through the BIP, the agency will directly commission studies or conduct research internally. These Ontario Creates-led projects allow for the development of forward-thinking, 'big picture' intelligence on emerging issues facing the sectors, and support the agency's programming, strategic planning and business planning activities.

The agency's current strategic plan, *Powering Ontario's Creative Economy: Strategic Plan 2023-2027*, is coming to its conclusion, with 2026-27 being a year focused on finalizing and completing the associated action plan. In 2026-27, the agency will also begin the development of a new multi-year strategic plan as a core activity.

INDUSTRY PROFILES

On an ongoing basis, Ontario Creates publishes Industry Profiles to provide information on the size and economic impact of each of the cultural media industries. The profiles also provide information on trends and issues facing the sectors. Ontario Creates uses publicly available research and statistical reports to compile the profiles, which are fully updated once per year and receive an interim update approximately six months later. For 2026-27, the agency will continue to publish Industry Profiles, as well as implement any relevant findings from its internal research and data gathering exercise.

PARTNERSHIPS

Ontario Creates undertakes targeted research initiatives with third parties, allowing the agency to extend its in-house research capacity to generate high value business intelligence for stakeholders. In 2026-27, the agency will continue to seek out partnerships that allow us to extend our research capacity further, while also raising the agency's profile as a thought-leader.

ONLINE RESEARCH LIBRARY

The ORL is a resource created and maintained by Ontario Creates which contains domestic and international studies specific to the creative industries and serves as a valuable repository of research for industry stakeholders, academics and the agency's own planning needs. The ORL is used by researchers, research institutions, and industry stakeholders who have indicated that this "one-stop shop" information source is an exceptionally valuable resource.

BUSINESS INTELLIGENCE BULLETIN

Ontario Creates issues a quarterly business intelligence bulletin. The Bulletin offers a platform to inform interested industry stakeholders about Ontario Creates-funded research, industry profiles, events and third-party data releases and industry consultations.

In 2026-27, the agency will implement any relevant findings about the future of its Online Research Library, Business Intelligence Bulletin and Industry Profiles as developed by its internal review of research products.

PERFORMANCE MEASUREMENT FRAMEWORK UPDATE

As part of the 2023-27 strategic plan, Ontario Creates committed to overhauling its existing performance measurement framework. The goal was to develop a performance measurement framework that includes a broader range of output and outcome measures, and in a format that is more intuitive and visual.

In 2024-25, Ontario Creates procured the services of Deetken Insight to lead the development of a custom macroeconomic dataset to provide more accurate and timely data about the economic impact of Ontario's creative industries, lead the technological implementation process to realize the agency's new KPIs through a business analytics platform, and deliver a dashboard with the potential to create visualizations of the agency's new KPIs. The full implementation of this modernized framework is in progress, and on track to be completed by the end of fiscal year 2025-26.

In 2026-27, the agency will be focused on monitoring the use of the new dashboards and implementing possible enhancements that may come to light as the products get deployed across the agency. Moreover, several updates to the KPI framework need to be made to ensure it reflects new programs and services.

WORKFORCE DEVELOPMENT STRATEGY

Ontario Creates continues to implement tactics and activities associated with bringing to life its workforce development strategy, originally developed in 2025-26.

The core pillars of the workforce development strategy include:

- Supporting Training and Mentorship Programs.
- Championing the Creative Industries.
- Data Collection and Knowledge Sharing.
- Engagement with Academic Institutions.

In 2026-27, the agency will:

- Continue to support training, mentorship programs and other workforce development activities through investment programs. This will include the continuation of the Training and Mentorship Activity Top-Up, as well as the additional funding provided to the Industry Development Program for workforce development activities. Priority areas will include financial literacy and business skills training, as well as support industry-specific and cross-sector professional development activities targeting AI upskilling.
- Continue to engage with other government bodies, including the Ministry of Labour and Ministry of Colleges, Universities, Research Excellence and Security to identify opportunities for training opportunities targeted at the screen industry.
- Continue to promote the CIERA™ dataset which will offer timely information about the economic impact of Ontario's creative industries.
- Continue to identify and engage with potential academic partners, like the ongoing Ontario Green Screen engagement with Ontario's Heads of Arts, Media and Design (HOMAD) committee to encourage adoption of the Sustainable Film Production Fundamentals course within film and television curricula.

CUSTOMER SATISFACTION SURVEY

In 2025-26, the agency deployed a Customer Satisfaction Survey targeting both existing and potential users of its investment programs, tax credits and services. The survey link was sent directly to over 3,800 individuals, while also being posted on social media to reach the broadest audience possible. In total, 502 responses were received, with 87% of respondents completing the full survey. The survey, conducted by Shore Consulting, used branching logic that presented specific sets of questions based on respondent inputs to account for the different ways that customers and potential customers could be engaging with the agency.

Generally, the survey found that client satisfaction with the agency continues to be relatively high, particularly when it comes to general customer service, which was rated as exceptional when it came to courtesy, knowledge and respect. Importantly, the 2025 edition of the survey highlighted that in many areas identified as action items in the 2017 survey demonstrated increases in customer satisfaction in the 2025 survey.

The survey did highlight several potential opportunities for improvement, including:

- Overall awareness and effectiveness of the agency's offerings as they relate to accessibility services
- Dissatisfaction with elements of the agency's Online Application Portal, particularly with its reliability, efficiency, ability to find information and availability of technical support.

- Improving awareness and stakeholder engagement with the agency’s research and information services and special events
- Improve leveraging of social media platforms, including content and tone.

The report also offers specific feedback about investment programs, and tax credit and other agency services, as well as feedback from respondents who identified as not being current applicants or stakeholders (but who could be in the future).

In 2026-27, the agency will be reviewing these findings in detail and developing a multi-year action plan to address the areas identified for improvement.

TIME-LIMITED INITIATIVES

As a result of careful fiscal management, Ontario Creates has accumulated a small amount of uncommitted cash reserves, providing the capacity to respond to emerging opportunities and industry development needs which cannot be addressed within the parameters of core funds. The agency has committed to a balanced budget (effective deficit of zero) each year, and has consistently performed better than planned, allowing a small annual contribution to cash reserves.

Time-limited initiatives leverage a portion of the agency’s cash reserves to support timely opportunities that further enhance the impact of programs, to develop skills and partnerships, and to advance the strategic priorities of diversity, workforce development, partnership, discoverability, marketing and export, while ensuring a balanced budget for core program delivery.

In 2026-27, Ontario Creates will activate a series of time-limited initiatives totaling \$990,000 that will leverage and extend existing programs, as well as support activation of our strategic plan commitments without creating unsustainable stakeholder expectations and with limited additional strain on human resources.

The proposed time-limited initiatives in 2026-27 are:

- **Development of a new multi-year Strategic Plan:** The agency’s current strategic plan will be expiring in 2027, and as a result, the agency will begin the development of a new multi-year plan in 2026-27.
- **Workforce Development Strategy activations:** This investment reflects the continuation of a top-up to eligible projects in the IP Fund that include a mentorship and/or training activity, as well as additional funding to the Industry Development Program for workforce development-related projects.
- **Support for Capacity-Building and Readiness of AcceleratiON Stakeholders to transition into OMIF:** Given the end of AcceleratiON in 2025-26, the agency will invest \$75,000 in a suite of activities to support capacity-building and readiness to apply to OMIF for new and emerging Black-and Indigenous-owned music businesses.
- **Activation at JUNO Awards (if held in Ontario):** If the JUNO Awards are held in Ontario in 2027, the OMO will partner with CARAS on sponsorship of an initiative to profile Ontario Creates’ and the Province’s investment into the music sector.
- **Review of Tax Credit Schemas to Identify Additional Streamlining Opportunities:** As part of the agency’s commitment to its tax credits productivity strategy, the agency will engage in a review of tax credit application schemas to identify opportunities to streamline how information is collected from applicants.
- **Client Satisfaction Survey Action Plan Activation:** The agency will invest in a suite of multi-year activities and initiatives to address findings from the Customer Satisfaction Survey conducted in 2025-26.
- **Enhancements to KPI Framework:** This activity includes any possible updates to the KPI framework to integrate the agency’s re-designed OMIF and Industry Development programs in 2026-27, as well as any other opportunities that develop as the dashboard and visualizations are rolled out across the agency.

VI. RESOURCES NEEDED TO MEET GOALS AND OBJECTIVES

- The programs and activities identified in this plan are based on status quo financial and human resources.
- Key financial resources include operating funds from MTCG of \$36.8 million per year in 2025-26, \$36.2 million in 2026-27, \$36.2 million in 2027-28 and \$36.2 million in 2028-29. The Plan also requires estimated self-generated revenues of \$6.6 million in 2025-26, \$6.2 million in 2026-27, \$5.1 million in 2027-28 and \$5.0 million in 2028-29. Total operating costs before time-limited strategic initiatives are estimated to be \$41.5 million in 2025-26, \$41.2 million in 2026-27, \$40.5 million in 2027-28, and \$40.7 million in 2028-29.
- The agency's budget strategy has always been to mitigate the direct industry impact of reductions through timing adjustments, cost containment, program modifications, revenue increases, and program reductions while ensuring the long-term financial and strategic sustainability of the agency's strategic and business planning. The budget for core programs and services is balanced and cash reserves are used to support time-limited initiatives which do not create long-term stakeholder expectations.
- This approach is consistent with the priority of Driving Innovation and Value for Money identified in the 2026-27 LOD. By taking this approach, Ontario Creates is optimizing our organizational capacity and ensuring that resources are directed to priority areas.

VII. MITIGATING RISK: RISK IDENTIFICATION, ASSESSMENT AND MITIGATION STRATEGIES

Ontario Creates updates and submits a risk matrix and risk register to MTCG on a quarterly basis. The risk register evaluates current and future activities of the agency and environment with respect to related risk factors and their impacts. The risk matrix provides a visualization of risks, colour coded by risk level.

As part of its quarterly risk register review process, Ontario Creates has established comprehensive mitigation strategies for all risks identified and as risks evolve or new risks emerge, Ontario Creates will endeavor to inform MTCG and act judiciously to minimize any negative consequences. Moreover, the agency's ability to mitigate risk downwards is included as a corporate performance measure within its results framework.

The full risk register as of Q2 2025-26 is shown in Appendix A.

VIII. HUMAN RESOURCES AND STAFFING

Staff at Ontario Creates are highly skilled in their respective service areas and have the highest levels of commitment both to public service and to the stakeholders they serve. Ontario Creates meets or exceeds all required controls and accountabilities as a public service agency and administrator of public funds. Ontario Creates places a great deal of emphasis on ensuring that all obligations under the AAD, Transfer Payment Accountability Directive (TPAD) and operating MOUs with MTCG are met. This includes compliance with the hiring freeze on public agencies announced in September 2025.

All Ontario Creates employees are members of the OPS and are classified and compensated under the OPS structure, including applicable collective agreements. As such, Ontario Creates employees are subject to returning to the five days per week in-office standard on January 5, 2026. This will be a phased transition approach, with a return to 4 days per week in-office as of October 20, 2025.

In the 2024 OPS Employee Experience Survey, Ontario Creates staff had a strong participation rate of 91% (as compared to 65% across the OPS) and a strong engagement index of 74.9% (as compared to 68.4% across the OPS). Ontario Creates' Employee Engagement Index, Inclusion Index and Leadership Index all showed improvement from 2022. However, only 49% of Ontario Creates staff believe that action will be taken following

the survey - which was 6% lower than in 2022. The scores associated with mental health insights have seen improvement in 2022 for Ontario Creates, with improvement made around the question of stress levels. Moreover, Ontario Creates experienced a 0.6% increase in responses around Discrimination and Harassment. The agency-specific results highlight that areas for future improvement include communications, making space for diverse perspectives, and providing meaningful recognition for staff.

An Employee Engagement Committee was established in 2018 which has developed a detailed action plan for engaging staff. The Committee’s recent accomplishments include organizing an all-staff Indigenous Cultural Competency training opportunity that aligned with OPS-identified performance and learning plan goals around championing reconciliation and understanding the ongoing impacts of colonization. This Committee will continue to work closely with Management to address priorities stemming from the most recent Employee Engagement Survey as well as in support of strategic plan directions and actions.

Ontario Creates is continuously working to be a better organization and workplace. The new strategic plan includes two internal enabling commitments: to deliver exceptional customer experiences, and to empower high-performing teams. This means that the agency will continue to ensure programs are responsive to stakeholder needs, will enhance use of technology, and will prioritize the growth, development and well-being of staff. Ontario Creates is committed to working with staff in the year ahead to improve the workplace, including several initiatives aligned with strategic plan commitments.

Below is the staff complement broken down by bargaining unit classification, and an FTE forecast. Beginning in 2024-25, Ontario Creates was given permission to temporarily add 10 additional FTEs (OPSEU) as tax credit business officers for a two-year period to address the tax credits backlog. As an agency, Ontario Creates is subject to the recently announced hiring freeze, which includes a freeze on the use of consultants.

FTE CAP 2025-26

As of February 12, 2026

SMG/ITX	MCP	Excluded	OPSEU	AMAPCEO	TOTAL
3	8	0	65*	5	81*

*Includes four temporary OPSEU FTEs on loan

FTE FORECAST

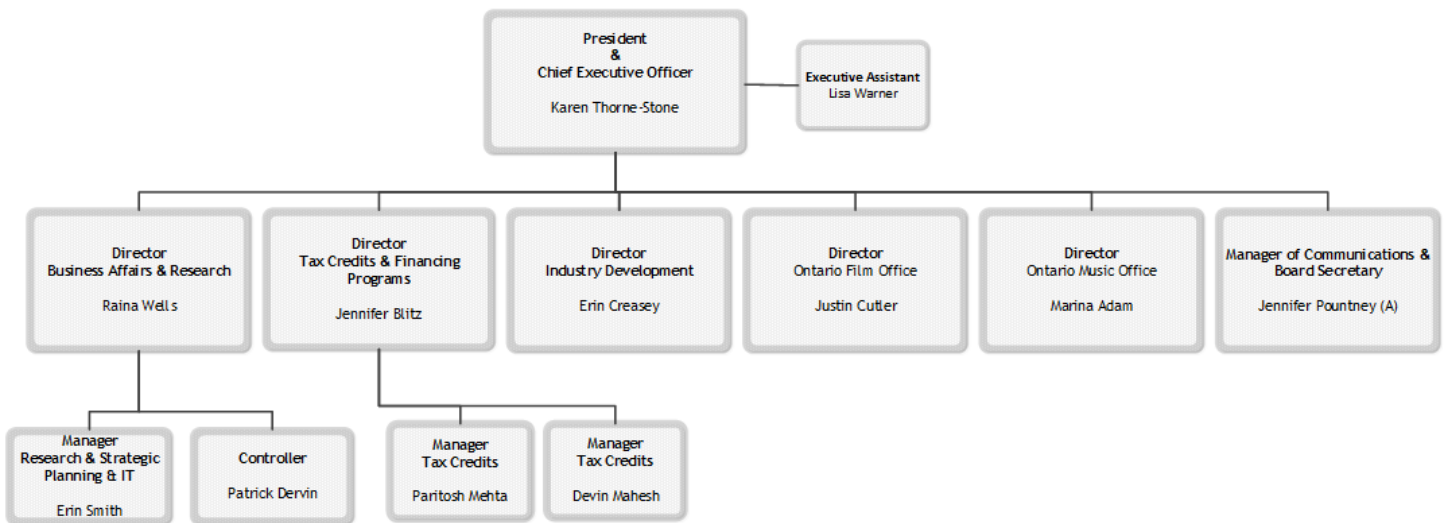
2026-27	2027-28	2028-29
79*	77	77

*Includes two temporary FTEs on loan

ORGANIZATIONAL CHART

As of October 22, 2025

Ministry of Tourism, Culture And Gaming
Ontario Creates



IX. PERFORMANCE MEASURES

Performance measures for Ontario Creates provide regular feedback on whether agency programs and activities are meeting their objectives and provide some insight into the overall health of Ontario's creative industries. The agency's outcome and output-based performance measures are designed to align with MTCG's strategic objectives as well as the Ontario Creates' strategic plan.

In 2023-24, the Business Affairs and Research Team committed to reviewing and modernizing the agency's KPI framework with the goal of moving towards a more outcome-based performance measurement framework in alignment with our 2023-2027 strategic plan. In 2024-25, the agency procured Deetken Insight to lead the implementation phase of the key performance indicator framework, which includes the creation of a custom macroeconomic dataset that better reflects the economic contributions of Ontario's creative industries, the procurement of business analytics software to improve data management and reporting, and ultimately create more compelling visualizations to better describe the impact and outcomes of Ontario Creates programs and services. This work is in progress and is expected to be completed in late 2025-26.

This commitment to ensuring that the agency's performance measures are outcome-focused and effectively monitor and measure our performance, is directly in line with the LOD commitment to performance measurement and demonstrating return on investment.

The following table provides interim results as of September 30, 2025 (Q2) for key performance indicators in this new KPI framework, as well as KPI targets for 2026-27.

Note regarding targets relating to the use of CIERA data:

For Metrics 1 and 2, that reflect the GDP and employment impact of Ontario's creative industries, as measured by CIERA, the 2026-27 targets are significantly higher than they have been using previous Statistics Canada datasets. This is a direct result of the transition to CIERA, which offers a more accurate and robust measurement of economic impact, as described earlier in Section III – Environmental Scan. Specifically, CIERA includes the Multi-Creative Industry Services category, which captures data related to a number of industry activities, including independent actors, comedians, performers, writers and authors, as well as support activities (including agents and managers), wholesalers and retailers, and more. These reflect important segments of the creative industries but are traditionally difficult to measure as they are not anchored to any one industry and thus typically excluded from traditional measurement frameworks. As such, the data reported through CIERA is likely to be higher, requiring higher targets.

Ontario Creates
2025-26 Q2
Performance
Measures (and
2026-27 Targets)
as September 30,
2025

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2025-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual	Targets	Actual	Actual	Actual		
Strategic Goal #1: BUILD CAPACITY										
1. Ontario Creative Industry GDP Impact (reference year 2022) (\$ billions)	Annual result		\$3.66		\$12.88-\$13.00	\$3.62 (2022)	\$3.43 (2021)	\$3.06 (2020)	Note 1	2026-27 results will reflect the use of the new CIERA dataset.
1.b Ontario Creative Industry GDP Growth Rate (YOY%)	Annual result		N/A	N/A	1-2%					Given economic uncertainty, maintaining or slight growth would be reflective of success.
2. Ontario Creative Industry Job Impact (reference year 2022)	Annual result		44,936		83,887-84,304	44,403 (2022)	41,503 (2021)	38,030 (2020)	Note 1	2026-27 results will reflect the use of the new CIERA dataset.
2.b. Ontario Creative Industry Employment Growth Rate (YOY%)	Annual result				0.5-1%					Given economic uncertainty, maintaining or slight growth would be reflective of success.
3. Leverage Value (additional amount of financing generated for each dollar invested by Ontario Creates)										
a) Investment through all Tax Credits	\$28.28	\$12.20	\$15.00		\$15.00-\$17.00	\$25.65	\$17.27	\$15.29		Given economic uncertainty, the 2026-27 goal is to maintain or slightly increase our leverage value.
b) Investment through All investment programs	\$1.81	\$3.84	\$15.25-\$15.85		\$15.25-\$15.85	\$14.00	New measure as of 2024-25		Note 2	Given economic uncertainty, the 2026-27 goal is to maintain or slightly increase our leverage value.
4. Ontario's Market Share (of National, all industries)	Annual result		38.5-40%		33-35%	TBD	37.40%	37.80%	Note 3	Given economic uncertainty,

									the 2026-27 goal is to maintain or slightly increase our market share.
5. Ontario's Market Share (of National, Film and Television Only)	Annual result	35-40%		33-35%	34%	36%	33%	Note 3	Given economic uncertainty, the 2026-27 goal is to maintain or slightly increase our market share.
6. Ontario's Share of total Canadian content film production (F&TV)	Annual result	48-53%		33-36%	36%	41%	42%	Note 3	Given economic uncertainty, the 2026-27 goal is to maintain or slightly increase our existing market share.
7. Ontario's Share of total Canadian service production (F&TV)	Annual result	27-32%		27-28%	27%	29%	25%	Note 3	Given economic uncertainty, the 2026-27 goal is to maintain or slightly increase our existing market share.
8. Creative Industry Provincial Demographics (compared to general Ontario demographics)		TBD		5%	New measure as of 2024-25			Note 4	Based on analysis of existing CIERA dataset.
9. Growth in Greenhouse Gas Emissions Generated by the Creative Industries in Ontario (YOY%)		TBD	N/A	0%	New measure as of 2024-25			Note 4	Rationale reflects aspirational long-term goal of creative industries that are carbon neutral.
10. Ontario Proportion of Global Film and TV Spend		N/A	N/A	TBD					No data set available yet, target to be confirmed when available.

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2025-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual	Target	Actual	Actual	Actual		
Strategic Goal #2: FUEL GROWTH										

11. Growth in Company Revenues			3-5%		3-5%	New measure as of 2024-25	Note 4	Given economic uncertainty, the 2026-27 goal is to maintain the current level of revenue growth.
12. Percentage of First-Time Applicant Companies			TBD		15-20%	New measure as of 2024-25	Note 4	Based on analysis of past data, plus nature of changes being made to OMIF.
13. Percentage of First-Time Applicant Companies that are Majority-Led or Owned by individuals from Equity-Deserving Groups			TBD		3-5%	New measure as of 2024-25	Note 4	Given economic uncertainty, the 2026-27 goal is to maintain the current level of new, diverse applicants.
14. Percentage of Successful Applicants from Outside of the GTA			TBD		3-5%	New measure as of 2024-25	Note 4	Given economic uncertainty, the 2026-27 goal is to maintain the current level of regional impact.

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2026-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual	Target	Actual	Actual	Actual		
Strategic Goal #3: DRIVE INVESTMENT										
15. Number of domestic and service film and television productions that shoot in Ontario:	31	52	175		145	141	129	207		Recalibration of goal downward to reflect industry realities.
a) Domestic	13	26	130		80	74	83	108		Downwards recalibration of target based on industry trends (domestic).
b) Service	18	26	45		65	67	46	99		Upwards recalibration of the service target towards a maintenance level given industry trend

										for this segment.
16. Value of domestic and service film and television productions that shoot in Ontario (\$ millions)	\$569	\$696	\$1,500 - \$1,900		\$2,000 - \$2,250	\$1,817	\$1,356	\$1,979		Increase in target based on growth in the value of service productions seen in market.
a) Domestic (\$ millions)	\$74	\$131	\$750 - \$950		\$500-\$750	\$450	\$489	\$554		Downwards recalibration of target based on recent trend in value of domestic productions.
b) Service (\$ millions)	\$495	\$565	\$750-\$950		\$1,500	\$1,366	\$867	\$1,425		Upwards recalibration of target based on recent trend in value of service productions.
17. Growth in Ontario's film and television foreign location services sector (%)	Annual result		10-20%		5%	New measure as of 2024-25				Target reflects cautious growth expectations for 2026-27,
18. Growth in Ontario's film and television domestic sector (%)	Annual result		5-10%		5-10%	New measure as of 2024-25				Maintain existing target based on recent trend in growth of domestic productions.
19. Return on Investment for the Global Market Development Program (per dollar invested by OC)	-	-	\$418-\$426		\$350-\$400	New measure as of 2024-25			Note 5	Downwards recalibration of target based on global economic uncertainty.
20. Number of Business Leads Generated at OC events	880	0	36,743		37,845	2,916	35,170	23,225		Reflects expected growth rate below.
21. Year-Over-Year Growth in Business Leads (%)	Annual result		3%		3%	New measure as of 2024-25				Maintain existing target.

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2025-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual		Target	Actual	Actual		

Strategic Goal #4: DEVELOP GLOBAL MARKETS										
22. Value of Ontario Cultural Product Exports from Creative Industries (\$ billions, reference year 2022)	Annual result		\$2.94	\$2.86	\$3.18	\$2.94 (2021)	\$2.74 (2020)	\$2.70 (2019)	Note 6	Lagging indicator – reflects our expectations re: the 2023 figures.
23. International Sales for Ontario Creates-supported Companies (\$ millions)	-	-	\$570-\$572		\$500-\$550	New measure as of 2024-25			Note 5	Downwards recalibration of target based on recent trends in this datapoint.
24. Year-Over-Year Growth in International Sales for OC-supported Companies	Annual result		3-5%		TBD	New measure as of 2024-25			Note 5	
25. Percentage of First-Time Recipients to Global Market Development Programs	-	-	3%		10-15%	New measure as of 2024-25			Note 4	Upwards recalibration of target based on recent program changes + successful outreach.

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2025-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual						
Strategic Enabler #1: DELIVER EXCEPTIONAL CUSTOMER SERVICE EXPERIENCES										
26. Program Delivery										
a) Average turnaround time across all tax credits (weeks)	31.7	33.2	26.8		N/A	35.6	26.8	22.0		KPI to be replaced in 2026-27
b) Average time tax credit files spend in analysis (weeks)	2.9	3.9	4.7		N/A	4.3	7.3	5.7		KPI to be replaced in 2026-27
c) Service Standard (Tax Credits)					90% of applications meeting 84-day service standard	New measure as of 2026-27				
d) Tax Credit Queue (products added)	124	-398	0-200		N/A	New measure as of 2024-25				KPI to be replaced in 2026-27
e) Queue Time (Average number of weeks a file has waited in queue)					10 weeks	New measure as of 2025-26				New KPI – based on trends with queue time as

										well as impact of people, process, technology strategy.
f) Application Review Time (% of investment programs for which decisions are made within an established timeline)	100%	100%	80%		100%	New measure as of 2025-26				Target set following analysis of existing trends and measurement.
g) Customer Experience Index Score (index out of 5)	2.4	2.4	TBD		3	New measure as of 2025-26				New measure in 2025-26 – target set relative to initial inputs received.
27. Service										
a) Number of service calls and emails	1,266	1,134	4,000		4,500	4,679	4,237	4,524		Target recalibrated upwards due to planned launch of new programs and services (which generally leads to more service calls)..
b) Number of Ministry inquiries	21	17	100		100	89	126	146		Existing target to be maintained
28. Risk-Related Performance Measures										
a) % of risks managed down since last quarter	6.3%		10%		10%	11%	-10%	8%		Existing target to be maintained
b) % of risks with Medium or Low Risk Rating (10 or below)	60%		80%		60%	58%	67%	89%		Target recalibrated downwards to reflect recent high-risk additions to the risk register.

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2025-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual	Target	Actual	Actual	Actual		
29. OPS Employee Survey (Raw score and positive/negative variance between OC and OPS results on survey, when issued)										Targets for all OPS Employee Survey results have been adjusted based on

										expected lower uptake/scores based on morale issues with RTO policy.
a) Engagement Index	Annual measure	77.1-78.6%		75%	74.9%					
b) Engagement Index (compared to OPS)	Annual measure	7.1		+5	+6.9	4.7	N/A			
c) Inclusion Index	Annual measure	79.4-80.9%		80%	77.1%					
d) Inclusion Index (compared to OPS)	Annual measure	4.2		+5	4.1	0.8	N/A			
e) Learning and Development	Annual measure	N/A		N/A	N/A			Note 7		
f) Learning and Development (compared to OPS)	Annual measure	N/A		N/A	N/A	n/a	N/A	Note 7		
g) Leadership Practices	Annual measure	66.8-68.1%		65%	64.90%					
h) Leadership Practices (compared to OPS)	Annual measure	4.3		+5	4.2	2.9	N/A			
i) Survey Response Rate	Annual measure	91%		90%	91%					
J) Survey Response Rate (compared to OPS)	Annual measure	24		+20	24	32	N/A			

Key Performance Indicator	2025-26 Quarterly Results								Notes	2026-27 Target Rationale
	Q1	Q2	2025-26	2025-26	2026-27	2024-25	2023-24	2022-23		
			Target	Actual	Target	Actual	Actual	Actual		
30. Government Operational Priorities										
Percentage of Tax Credit Business Officers Cross-Trained on other Credits (%)	Annual measure		N/A		75%		New measure for 2025-26			
Budget Variance (Actual Spend vs. Budget)	Annual measure				5%		New measure for 2025-26			
Growth in FTEs over Prior Period (%)	Annual measure				0%		New measure for 2025-26			
Corporate Overhead (%)	Annual measure				0-10%		New measure for 2025-26			
Number of Cybersecurity Incidents Reported	Annual measure				0		New measure for 2025-26			
Percentage of Senior Management Team That Identifies as Belonging to 1 or more Equity-Deserving Groups	Annual measure				TBD		New measure for 2025-26			New measure – no baseline data before Q4 25-26.
Completion Rate of Accessibility Training (Staff)	Annual measure				100%		New measure for 2025-26			
Percentage of staff that have identified or completed 1 or more learning opportunity related to DEIB on their performance plan	Annual measure				100%		New measure for 2025-26			

NOTES:

Return on Investment (ROI) represents the amount generated in sales for every dollar invested by Ontario Creates.

Leverage value indicates the additional amount in financing generated for each dollar invested by Ontario Creates.

(1) This data is based on Statistics Canada data, which lags by two years. The GDP target reflects Statistics Canada data for 2021 (\$4.0 billion) plus Ontario's real GDP growth rate for 2022 (3.7%). The jobs target reflects Statistics Canada data for 2021 (56,145 jobs) plus Ontario's real GDP growth rate for 2022 (3.7%). The actual 2024-25 number reflects the creative industries' actual economic performance for 2022, as per Statistics Canada.

(2) Leverage value for Investment Programs includes Film Fund (Production), IDM Fund (Production), Magazine Fund, Book Fund, Ontario Music Investment Fund and Business Intelligence Program.

(3) These data points are sourced from either CMPA's annual Profile, or Statistics Canada.

(4) Results are not yet available because data is not yet being collected - these new metrics are part of our in-progress modernization project.

(5) Results will be available later due to data coming from applicant final reports. These can lag for up to 18-24 months.

(6) This data is from Statistics Canada, available on a two-year lag. Reference year 2022 was used.

(7) This data is dependent on the OPS Employee Engagement Survey. The survey questions are regularly revised and/or discontinued, and as a result, measures are generally not directly comparable to previous years. Entries marked N/A for 2023-24 reflect questions that have been discontinued.

HIGHLIGHTS OF 2024-25 RESULTS

In 2024-25, Ontario Creates achieved the following results:

- A key measure of the economic impact of support provided through Ontario Creates is quantified through leverage value. Leverage value refers to the additional amount of spending generated for each dollar invested by Ontario Creates. In 2024-25, each dollar invested by Ontario Creates through its suite of creative industry tax credits leveraged an additional \$25.65 in spending (against a target of \$15.00), while the leverage value for investment programs was \$14.00 (no target set for 2024-25).
- The Ontario Film Commission collects data about production levels in the Province which are included as part of performance results. This data is a snapshot of current production activity on a quarterly basis in the Province, as dataset mostly reflects live action, unionized production activity. As such, it should be understood as broadly reflective of broader trends in the sector, as opposed to being a comprehensive or definitive dataset (like the agency's Production Statistics). The ongoing stabilization of film and television production in the aftermath of the 2023 labour action is evident in the 2024-25 statistics relating to the number and value of productions electing to shoot in the Province. In 2024-25, 141 productions shot in Ontario (compared to a target of 228), with 74 domestic (target: 188) and 67 service (target: 40) productions in the Province. In terms of value, there was a significant growth in the value of the foreign location services sector (57.56%) with a decline of 7.98% in the value of the domestic sector. However, there was a 33.33% YOY increase in scouting volume, which is a strong indicator for interest in Ontario in short-to-medium term, which is positive given the general geopolitical uncertainty around trade and economic relationships with the U.S.

- The agency experienced a 10.4% YOY increase in service calls and emails received in 2024-25, with 4,679 received against a target of 4,000. The increase in service calls can likely be linked to the launch of new programs and services. The agency continues to revise and launch updated core investment programs, updated digital services (like the Digital Locations Library).
- Ontario Creates collects several metrics quantifying tax credit processing times, including average turnaround time (weeks) and analysis time (weeks). Turnaround time encompasses the total time from an application arrives in queue through to certification, while analysis time refers to the number of weeks when a Business Officer picks up an application and the application is certified. These statistics have been aggregated to provide a comparison of Ontario Creates' overall year-over-year processing times and does not reflect accurate processing times for any individual tax credit. In 2024-25, average turn-around time across all tax credits was slower than expected at an average of 35.6 weeks against a target of 21.6 weeks. However, at 4.3 weeks, the time a file spent actively in analysis bested its target of 6.6-6.9 weeks in 2024-25, as well as improved on the analysis time in 2023-24 (4.7 weeks), only 69 products were added to the queue in 2024-25, against a target of 0-200. As the agency continues to implement its people, processes and technology strategy, we anticipate continued improvement moving forward.
- Ontario's market share of the national film and television industry (34%) and total foreign service production (27%) were within the range of acceptable targets set. However, Ontario's share of total Canadian content production (36%) both declined from 2023-24 figures and did not meet our stated targets. The 2023-24 figures are reflective of an increase in domestic production during the 2023 strikes (and particularly, a wave of productions returning quickly after the strikes), so the 2024-25 decline is understood to be a market stabilization into a 'new normal' after high-water marks in 2022.

X. FINANCIAL BUDGET

This Business Plan represents a status quo budget with no increases for additional financial or human resources. Specifically:

- Ontario Creates' 2026-27 core expenditures for accounting purposes are projected to be \$41.2 million before time-limited strategic initiatives. If sufficient capacity is not available in the base budget, these initiatives will be funded by cash reserves.

- Ontario Creates' revenue for 2026-27 is expected to be \$42.5 million which includes operating funding from MTCG of \$36.2 million and \$6.2 million in self-generated revenue (tax credit administration fees, interest, and other income).
- Uncommitted cash reserves at the end of 2026-27 are projected to be \$5.1 million. Ontario Creates' fiduciary practice is to ensure that the reserve fund is sufficient to cover lease, legislated and severance obligations before considering allocations for strategic initiatives.

AGENCY:					
ONTARIO CREATES	2025-26	2025-26	2026-27	2027-28	2028-29
(\$ Thousands)	<i>OC Budget</i>	<i>OC Q2 Reforecast</i>	<i>FORECAST</i>		
REVENUE					
MTCG Funding	35,939.6	36,845.2	36,216.2	36,216.2	36,160.2
Self-generated (Notes 1, 2)	6,729.5	6,579.5	6,247.5	5,095.8	4,997.5
TOTAL REVENUE	42,669.1	43,424.7	42,463.7	41,312.0	41,157.7
EXPENDITURES					
Salaries & Benefits	9,921.0	9,896.0	9,831.6	9,744.5	9,863.8
Operations (Notes 3, 4)	2,625.0	2,616.6	2,473.4	2,527.4	2,583.1
Grants	27,041.5	27,117.8	27,041.5	27,041.5	27,041.5
Program Delivery (Note 5)	1,557.3	1,488.0	1,423.4	1,431.1	1,383.0
TIFF	1,115.0	1,115.0	1,115.0	1,115.0	1,115.0
Provision for Rescinded Grants	-700.0	-700.0	-700.0	-700.0	-700.0
TOTAL EXPENDITURES	41,559.7	41,533.4	41,184.9	41,159.5	41,286.3
Net Surplus before Other Items	1,109.4	1,891.3	1,278.7	152.5	-128.7
Other Items:					
- Time-limited Initiatives (Note 6)	1,490.0	1,465.0	990.0	990.0	990.0
Net Surplus/(Deficit)	-380.6	426.3	288.7	-837.5	-1,118.7
Cash Reserves - beginning of year	4,348.7	4,348.7	4,775.0	5,063.7	4,226.2
Cash Reserves - end of year	3,968.1	4,775.0	5,063.7	4,226.2	3,107.5

Notes:

- (1) Includes tax credit administration fees, interest, and other income. Tax credit fee revenue is recognized when either a certificate of eligibility is issued, a letter of ineligibility is issued, or a file is withdrawn by the applicant.
- (2) Decrease in self-generated revenues in FY28 is due to the recognition of substantially all of the backlog in unearned tax credit revenue by the end of FY27.

- (3) Includes occupancy, administration, marketing and communications costs, and annual 3% inflation on operations and information services
- (4) Current premises lease expires on April 30, 2028.
- (5) Program delivery includes costs to deliver OC Funds, Trillium Awards, and Ontario Film Office.
- (6) Time-limited initiatives will be funded from cash reserves as required.

XI. IT AND ELECTRONIC SERVICE DELIVERY PLAN

Ontario Creates provides and supports its own information technology services, including maintenance of its internal network and servers, email service, an internal database for operational purposes and three outward-facing databases that provide access to industry research, filming locations, and the agency's funding programs and tax credit applications. The agency is responsible for all procurement and security related to this infrastructure.

Staff are responsible for infrastructure maintenance and operations as well as internal and external customer service support. They are also responsible for system monitoring and enhancements as well as answering all support inquiries from agency staff and external users of Ontario Creates' Online Application Portal (OAP). The in-house model offers the agency much-needed flexibility to provide a high level of customization and responsiveness to client needs in a timely fashion.

Ontario Creates' IT services include:

CLIENT SERVICES AND ELECTRONIC SERVICE DELIVERY

- Ontario Creates is proud to be advanced in its efforts to provide electronic service delivery to clients, which supports the broader government's digital service plans.
- The agency's corporate website is its primary client interface. Ontario Creates clients access the OAP, the DLL, and the ORL through the corporate website. It is also the agency's communications portal to provide information about its programs and services and to share news for and about stakeholders.
- Ontario Creates provides Electronic Service Delivery to clients through the OAP. It is mandatory for all applicants to submit their applications through the portal. All written communication regarding applications is done through the OAP. The OAP sends reminders regarding milestones and deliverables and allows clients to track the status of their applications. Maintenance and technical support of the system are carried out by IT staff. Enhancements are approved by management according to the business needs of the agency and funds available.
- The agency's internal corporate database allows staff to interact with the OAP for the administration of programs and to manage the agency's contacts and mailings. An event module allows invitations to be sent to OAP contacts and registrations to easily be processed at events using QR codes. Demographic data is also collected on a voluntary basis through the OAP. As with the other systems, maintenance and technical support of the system are carried out by internal staff and enhancements implemented through the process described above.
- The ORL and DLL provide services to the agency's clients. The content of both libraries is kept up to date by staff. There is a maintenance agreement in place for these databases that provides technical support for fixing issues and provides a guaranteed rate for enhancements to the systems. Enhancement requests are developed by staff who work with the external vendor to implement them. Enhancements are implemented through the process described above.

CYBER SECURITY AND SYSTEM MONITORING

- The agency has robust security protocols in place. To ensure the ongoing operation of the agency IT infrastructure and the personal and confidential information it contains, agency staff conduct 24-hour system monitoring. This is carried out on a rotational basis by members of the IT team, who have undertaken security training and participate in the OPS-wide cybersecurity community of practice (COP).
- Ontario Creates engages in an annual security audit carried out by the Ministry of Public and Business Service Delivery and Procurement (MPBSP) to ensure that there are no major flaws in the system and that personal and confidential data is secure, and all cybersecurity best practices are followed. The agency has a strong track record of promptly addressing any security vulnerabilities identified in annual audits, and there have been no major security breaches to date. Spam and phishing attempts are identified and shared broadly with staff to ensure there is awareness at all levels of the organization around cybersecurity risks and how to mitigate them.

2026-27 INFORMATION TECHNOLOGY PLAN

- Continuing to focus on cyber security through conducting regular bi-annual penetration testing and accessing ongoing training for IT and wider agency staff as required.
- Conduct a migration of the OAP/CRM into a serial attached SCSI (SAS) point-to-point serial protocol that is an enterprise-level storage solution offering high performance and reliability.
- Conduct a requirements-gathering exercise to understand user needs for an OAP client-side refresh.
- Conduct a requirements-gathering exercise for a visual refresh of the corporate website.
- Continue to support the roll out of any outstanding OOAF projects.
- Continue to support the development and implementation of the modernized KPI framework.

XII. LEVERAGING PARTNERSHIPS: INITIATIVES INVOLVING THIRD PARTIES

On an ongoing basis, Ontario Creates works closely with a range of partners on targeted initiatives. Extending existing partnerships and developing new ones is a key strategic priority for the agency, as collaboration with both internal and external entities allow the agency to greatly extend its impact, often without the need to tap into additional resources. In line with expectations identified in the 2026-27 LOD to use public resources efficiently, Ontario Creates continually seeks out appropriate partnerships with local, regional, federal and international private, non-profit and public entities that assist in furthering the agency's mandate and strategic goals.

Ontario Creates does not have any ongoing partnerships with consulting services.

The following initiatives demonstrate ways Ontario Creates maximizes the impact of Ontario's investments through collaboration with third parties:

TORONTO/ONTARIO FILM OFFICE IN L.A.

- The Toronto/Ontario Film Office in L.A. is a partnership between Ontario Creates and the City of Toronto Film, Television and Digital Media Office that maintains a full-time marketing presence in Los Angeles, providing on-the-ground marketing to attract production to Ontario and support to Ontario's screen-based content creators. Ontario Creates is the managing partner of the Office.

ONTARIO GREEN SCREEN PROGRAM

- Ontario Creates is a partner with 27 stakeholder groups, including unions, industry trade organizations, associations, production service companies, producers, studios and municipal government partners, to fund and deliver the Ontario Green Screen program. Partners offer financial, strategic and tactical support to deliver program initiatives.

TORONTO INTERNATIONAL FILM FESTIVAL, INC (TIFF)

- Ontario Creates is the mechanism by which MTCG provides annual funds for the care and maintenance of the Province's film collection at the Film Reference Library (formerly Cinémathèque Ontario) and TIFF Cinémathèque screening programs. In 2025-26, \$815,000 funding was provided for this purpose. In 2025-26, the agency also provided \$300,000 in operating support to TIFF for the annual film festival, \$120,000 to the TIFF Industry Conference, \$112,500 to support the delivery of the International Financing Forum (iff), and \$30,000 to the 2025 TIFF Film Circuit.

INTERNATIONAL PARTNERSHIPS

- Ontario Creates partners with Telefilm Canada and other provinces on branded Canada “stands” in key international markets for the film and television sectors providing Ontario producers with access to business support, meeting space, presence on panels, and invitations to networking events. In cases that do not involve a stand presence, these partnerships provide a coordinated Canadian presence, and an opportunity for producers to do business.
- Ontario Creates is a major contributing partner to the Canadian presence at the following markets: Cannes Marche du Film, MIP-TV, MIPCOM, Sunnyside of the Doc, TIFF, and the European Film Market (Berlin). Ontario Creates also maintains a partner presence at international markets such as Series Mania, Reeperbahn Festival and Conference, The Great Escape, and Kidscreen.
- The agency occasionally leads delegations to key strategic markets, including past activities at the MaMa Festival and Convention in Paris, France that targeted the French and European music markets, as well as a recent delegation of 10 Ontario producers to the Asian Contents and Film Market in South Korea.
- Ontario Creates partners with Screen Australia, New Zealand Film Commission, British Film Institute, Irish Film Board, and Creative Scotland to deliver CoCreate, a co-production business development initiative in the feature film industry. Ontario Creates initiated and led this initiative to raise the profile and create opportunities for Ontario producers, and to raise the international profile of the agency, the industry, and the Province.

CANADA REVENUE AGENCY (CRA)

- Ontario Creates currently co-administers five refundable tax credits with the CRA based on eligible expenditures for the film, television, interactive digital media, and book publishing industries.

XIII. 2026-27 IMPLEMENTATION PLAN

The financial forecast summary and program and service descriptions included in this Business Plan are based on status quo financial and human resources.

Ontario Creates' current strategic plan covers the period of 2023-2027; the tactics outlined in the chart below are consistent with the goals and enablers included in that plan, as well as the agency's LOD. The agency will be developing a new multi-year strategic plan in 2026-27.

#	OBJECTIVE	2026-27 TACTICS
STRATEGIC GOAL #1: BUILDING CAPACITY		
1	Establish and implement a workforce development strategy	<ul style="list-style-type: none"> a. Continue to implement and monitor the workforce development strategy. b. Continue to offer Training and Mentorship activity Top Up, as well as additional funding to the Industry Development Program to support workforce development initiatives. c. Prioritize training initiatives through the Industry Development program that target business and accounting skills, as well as AI reskilling and upskilling. d. The Film Commission will launch several film and television-specific workforce development initiatives, including: <ul style="list-style-type: none"> o Partnerships, including with Pinewood Studios on the Pinewood Futures Initiative o Ongoing engagement with government partners at the Ministry of Labour and Ministry of Colleges, Universities, Research Excellence and Security on funding and training programs for the screen production industry.
2	Provide targeted support to diverse-led projects and businesses that demonstrate high potential for economic and cultural growth	<ul style="list-style-type: none"> a. Discontinue AcceleratiON in favour of a new Music Futures program that will lower barriers for companies with room for growth, including diverse-led companies. b. Launch a one-year targeted initiative to support diverse-led music companies by investing in capacity-building efforts to improve readiness to apply to OMIF.
3	Build on Ontario Green Screen leadership and expand sustainability strategy across the creative industries	<ul style="list-style-type: none"> a. Continue to implement the OGS strategic plan commitments, including: <ul style="list-style-type: none"> o Continue to offer existing Green Table meetings and in-person carbon calculator workshops. o Re-design of communications and marketing material, including sustainability case studies. o Explore the use of AI tools to facilitate carbon calculation.
STRATEGIC GOAL #2: FUELING GROWTH		
1	Revise core investment programs to keep pace with evolving business opportunities	<ul style="list-style-type: none"> a. Launch re-designed screen and publishing marketing and discoverability programs, as well as the Cross-Sector Enterprise Fund.

#	OBJECTIVE	2026-27 TACTICS
	and focus investment on high-impact support	<ul style="list-style-type: none"> b. Launch the updated Ontario Music Investment Fund. c. Continue, discontinue and/or launch new research activities based on findings of internal research product review.
2	Enhance communication and outreach to emerging companies and new entrants to the creative industries	<ul style="list-style-type: none"> a. Continue to monitor relevant KPIs measuring new entrant companies to track agency's performance.
3	Partner with government to simplify tax credit eligibility requirements	<ul style="list-style-type: none"> a. Continue to work with government and industry partners to identify additional changes to tax credit legislation and regulations to ensure efficiency, value and impact on achieving government priorities. b. Implement any new or refined tax credit modernization initiatives.
4	Establish a regional development plan	<ul style="list-style-type: none"> a. Continue to work with MTCG (and other partners) to refine regional development objectives. b. Implement, measure and enhance plan, as needed. c. Continue to make enhancements to the regional economic impact assessment tool, including factoring in current economic climate, segmenting regions into smaller municipalities, inclusion of studio rental fees and more. Moreover, the Film Commission will continue to pursue adoption of the tool across different municipalities.
STRATEGIC GOAL #3: DRIVING INVESTMENT		
1	Seek out new private sector partnership/sponsorship opportunities to increase capacity in Ontario Creates' priority program areas	<ul style="list-style-type: none"> a. Measuring effectiveness of existing public and private partnerships. b. The Ontario Music Office will work on a sponsorship activity with CARAS to support recognition for the Province and Ontario nominees at the 2027 JUNO Awards (if held in Ontario).
2	Explore innovative financing models that reinvest in Ontario's creative industries	<ul style="list-style-type: none"> a. Continue to explore other potential financing models, including early partial payment, as well as opportunities to increase financial capacity and literacy through support for professional development.
3	Grow the domestic and service screen production industry across all regions of Ontario	<ul style="list-style-type: none"> a. Continue to build new tools and assets to enhance the visibility of the Film Commission's services, including new case studies of productions who have successfully leverage these services and tools. b. Increase the number of touchpoints a production has with the Film Commission, including the deployment of an exit survey earlier in the production's lifecycle to improve timeliness of feedback received. c. Continue to find collaborative opportunities to work with regional partners on delivering marketing efforts about Ontario as a production jurisdiction at in-person events (TIFF Stand) and online (social media). d. Continue to promote Ontario's production industry to both a domestic and international audience through collaborations, partnerships and events, including a recently launched newsletter.

#	OBJECTIVE	2026-27 TACTICS
		e. The Film Commission will continue to monitor and collect data about priority issues facing the sector, including pricing of studio space, impact of U.S. tariffs or other measures.
4	Partner with government to support the continued modernization of tax credits.	a. Continue to work with government to support the modernization of tax credits.
STRATEGIC GOAL #4: DEVELOPING GLOBAL MARKETS		
1	Review and enhance programming and strategic initiatives in international markets	a. Continued enhancement of the International Business Development Strategy, including identifying key markets and activities for 2026-27. b. Consider mentorships and emerging company development as part of enhancements to the International Business Development Strategy.
2	Simplify access to funds that support international development and growth of companies	a. Continued implementation and monitoring of Global Market Development programs. b. Launch a consolidated Music Export program as part of a revised OMIF.
3	Build the value proposition of the Ontario brand	a. Continue to evaluate and capitalize on opportunities to build the value proposition of investing in Ontario.
4	Optimize brand partnerships	a. Continue to evaluate sponsorship opportunities on an ongoing basis.
STRATEGIC ENABLER #1: DELIVERING EXCEPTIONAL CUSTOMER EXPERIENCES		
1	Review and improve accessibility of investment and tax credit programs	a. Implement findings from accessibility and equity review of investment program guidelines.
2	Implement an information technology roadmap to improve efficiency and stakeholder experience	a. Develop a multi-year action plan to address findings of the Customer Satisfaction Survey. b. Continue to focus on cyber security initiatives, including regular bi-annual penetration testing and cyber security training for IT and agency staff. c. Conduct an OAP/CRM migration into SAS. d. Requirements gathering for an OAP client-side refresh. e. Requirements gathering for a visual refresh of the corporate website.
3	Continue to address tax credit processing times through a people, process and technology strategy	a. Fully implement and roll out the new service standard. b. Plan to conduct a follow-up survey to understand impact of new service standard on Customer Satisfaction Survey findings. c. Conduct a review of tax credit application schemas to identify opportunities to streamline, as well as any potential resulting changes to the risk scoring algorithm that might be required. d. Continue to explore technological enhancements, including optical character recognition, to support process improvements.
4	Enhance performance measurement capacity and tools	a. Update KPI framework to accommodate new program launches. b. Continue to use and monitor dashboards and identify opportunities for enhancements.
5	Develop new Strategic Plan	a. Develop a new multi-year Strategic Plan.

#	OBJECTIVE	2026-27 TACTICS
STRATEGIC ENABLER #2: EMPOWERING HIGH PERFORMING TEAMS		
1	Define Ontario Creates' culture and employee value proposition	a. Conduct a value proposition analysis as part of new multi-year Strategic Plan development.
2	Promote an equitable, inclusive, accessible, anti-racist and diverse workplace	a. Develop new Multi-Year Accessibility Plan. b. Continue to review and adapt existing practices.
3	Build a flexible, inclusive, and effective hybrid work model that aligns with OPS requirements	a. Continue to review and adapt internal policies to OPS requirements.

XIV. COMMUNICATIONS PLAN

Ontario's creative industries are entering a period of renewed stability and growth, producing globally acclaimed and award-winning content. Ontario Creates is proud of the role we play both as an agency of the Government of Ontario and as a leader to the industries we support in screen, music, publishing and interactive sectors.

Building on this positive momentum, the Ontario Creates Communications Plan will reinforce the strengths outlined in the 2026–2027 Business Plan by demonstrating that Ontario is an international hub for these creative industries while supporting the strategic goals of productivity, competitiveness and inclusive growth.

This will be accomplished through showcasing key initiatives such as the IP Fund, the Film Commission's enhanced Locations Library and the Ontario Green Screen program to solidify Ontario's position as a world-class destination for content creation and investment.

COMMUNICATIONS OBJECTIVES

Elevate Ontario as a globally competitive hub for film, television, music, publishing and interactive digital media by:

- **Building awareness** of Ontario's creative industries among potential audiences and investors both locally and around the world
- **Expanding outreach** to underrepresented businesses to broaden the pool of applicants benefiting from government investment and contributing to Ontario's creative and financial ecosystem
- **Showcasing programs and resources** to highlight Ontario Creates' innovative programs, services and resources
- **Promoting careers in the creative industries** by engaging students, new Ontarians and job seekers
- **Spotlighting key initiatives** such as the IP Fund, the Film Commission's expanded Locations Library and Ontario Green Screen to illustrate Ontario's leadership in sustainability and industry growth

TARGET AUDIENCES

- **External:** Creative industry professionals, distributors, investors, content creators, educators & students and global production partners
- **Internal:** Agency personnel, Ministry stakeholders, Ontario Creates Board and Industry Advisory Committee
- **Media & Influencers:** Trade and consumer media, digital creators and key influential industry influencers

TACTICS AND TOOLS

- **Earned & Paid Media:** Launch an earned media campaign to promote programs and initiatives for Trillium Book Awards, JUNO Ontario artist nominees, the relaunch of the Location Library and the ongoing efforts for sustainable filming in the province through our Ontario Green Screen (OGS) channels
- **Events:** Build on the success of previous initiatives such as Celebrate Ontario. Explore new opportunities to engage with influencers including activations at the Trillium Book Award and the JUNO Awards

- **Digital & Social Media:** Leverage dynamic storytelling to amplify the visibility of Ontario's creators and their global impact
- **Partnerships & Publications:** Collaborate with educational institutions to highlight and strengthen career pathways, continue to collaborate with other industry leaders to create valuable networking and learning initiatives

APPROACH

Build Capacity

- **Activate new partnerships** with community organizations, post-secondary institutions and regional networks to extend Ontario Creates' reach into emerging creative hubs
- **Design inclusive engagement campaigns** that spotlight diverse creators and amplify underrepresented voices across all sectors
- **Celebrate innovation and resilience** by curating stories of Ontario creators who are breaking new ground with a focus on regional diversity and cross-sector collaboration
- **Leverage data-driven outreach** to identify and support high-potential talent and businesses in underserved regions and communities

Fuel Growth

- **Showcase funding initiatives** that catalyze sustainable growth and global competitiveness for Ontario-based creators
- **Forge strategic alliances** with domestic and international partners to amplify Ontario's creative output and brand presence
- **Launch spotlight campaigns** for emerging talent including first-time nominees and creators from underrepresented backgrounds through curated events and digital showcases
- **Create immersive experiences** (e.g. playlists, pop-ups, influencer collabs) that celebrate Ontario-made content and connect audiences with creators in fresh, engaging ways

Drive Investment

- **Promote Ontario Creates' leadership** in innovation, sustainability and equity through targeted storytelling and thought leadership
- **Amplify regional success stories** by collaborating with local governments, media outlets and industry clusters to highlight high-value productions across the province
- **Position Ontario as a top-tier investment destination** by communicating its unique blend of cultural richness, business readiness and global connectivity

Develop Global Markets

- **Pursue high-impact media opportunities** that elevate Ontario's reputation in key international markets and sectors
- **Deploy premium branded assets** at global conferences and trade shows to reinforce Ontario's identity as a creative powerhouse
- **Amplify Ontario-based content** through coordinated social media campaigns tied to awards, premieres and international spotlight opportunities

Deliver Exceptional Customer Experiences

- **Expand engagement formats** to include interactive webinars, regional and hybrid events that bring Ontario Creates' expertise to communities across the province
- **Use demographic and behavioral insights** to tailor outreach and improve accessibility for equity-deserving groups

- **Introduce new digital touchpoints** such as interactive guides, creator toolkits and multilingual resources to enhance stakeholder experience and program navigation

XV. RESPONSE TO THE EXPECTATIONS SET OUT IN THE AGENCY LETTER OF DIRECTION

This Business Plan details the goals, objectives, strategic direction, specific programs, activities, and initiatives that will enable Ontario Creates to achieve its mandate in the year ahead. The agency's new strategic plan focuses resources on building foundational industry capacity, empowering growth, driving investment in Ontario, and promoting Ontario content while striving to be responsive, collaborative, accountable, and showing leadership and excellence. This plan strongly aligns with, and supports, the government's priorities and the expectations set out in the 2026-27 LOD from MTCG,

Ontario Creates will support government priorities to promote economic development, investment and jobs in Ontario's vibrant creative media industry, specifically by:

- Promoting, enhancing and leveraging investment, jobs and content creation in Ontario's book publishing, film and television, interactive digital media, magazine publishing and music industries;
- Working with industry partners to boost the economy, create jobs for Ontarians, and demonstrate that Ontario is a place where companies from around the world can grow; and
- Supporting companies in becoming more diverse, resilient and sustainable, an especially critical priority in the face of growing economic uncertainty.

Below are key priorities referenced in Ontario Creates' mandate letter and supporting information on how we are helping the government to achieve these goals.

Key government-wide priorities include:

1. Protect Ontario
2. Deliver Better Services
3. Drive Innovation & Value for Money

Ontario Creates-specific priorities, as outlined in the letter of direction, include:

4. Continue to improve efficiency in the administration of the cultural media tax credits by ensuring a 12-week service delivery timeline by the end of and no later than fiscal year 2026-27 Q2.
5. Continue to increase economic activity and global competitiveness of Ontario's creative industries by working closely with government partners.
6. Continue with the implementation of the Ontario Creates 2023-27 Strategic Plan with an ongoing focus on performance measurement and demonstrating the return on government investment.

Each priority, and the actions that Ontario Creates will take to address those priorities in 2026-27, is outlined below.

1. Protect Ontario

Expand domestic partnerships within Canada, promote the development of supply chains and economic opportunities across Canada and support economic resilience, particularly in light of ongoing U.S. tariff threats and economic uncertainty

Procure from Ontario and Canadian businesses whenever feasible

Provide economic relief for Ontario families, consumers, and businesses by freezing government fees and fares, unless approved by oversight Minister

- Ontario Creates will continue to assist creative industry companies with developing and accessing high-impact business development opportunities both within Canada and internationally in new markets outside of the U.S, with a specific focus on expanding international opportunities for co-production, content creation, rights and licensing sales, and sales of products.
- Through the Film Commission's work, the agency will continue to develop new tools and assets to enhance the visibility and attractiveness of Ontario as a production jurisdiction to both a domestic and international audience.
- Ontario Creates adheres to all relevant procurement directives and is committed to sourcing from Ontario and/or Canadian businesses for most procurements.

2. Deliver Better Services

Focus on a user-centered client/customer experience by simplifying interactions, improving satisfaction, and expanding and optimizing digital service offerings.

Identify opportunities to enhance efficiency, improve services, drive innovation, and achieve cost savings for the people of Ontario, including through the use of AI and other advanced technologies.

Eliminate unnecessary bureaucracy and red tape by applying lean methodologies or other modalities to achieve operational efficiency.

- Ontario Creates is proud to be advanced in our efforts to provide high-quality electronic service delivery to our clients through our corporate website, Online Application Portal, Digital Locations Library and Online Research Library. We are committed to continually refreshing and updating these service delivery platforms as needs emerge.
- In 2026-27, Ontario Creates will be developing a multi-year action plan to address the feedback from its recently completed Customer Satisfaction Survey. This survey highlighted several possible opportunities to enhance customer experience, enhance efficiencies, and improve the services we offer to and from Ontarians.
- In 2026-27, Ontario Creates will be conducting an equity and accessibility review of our investment program guidelines to identify opportunities to simplify interactions and improve overall accessibility to our investment programs, as well as a review of tax credit application schemas to see how data collection could be streamlined.
- To specifically improve the speed and reliability of our Online Application Portal, we will be conducting a migration into a point-to-point serial protocol that is an enterprise-level storage solution offering high performance and reliability.

3. Drive Innovation & Value for Money

Find innovative solutions to use public resources efficiently and to effectively deliver on the agency's mandate while operating within the agency's financial allocation, supported by accurate financial reporting, effective internal controls, and proactive fraud management practices.

Manage agency workforce with careful responsibility to stabilize expenditures and preserve long-term financial viability

- All Ontario Creates employees are members of the OPS and are classified and compensated under the OPS structure, including applicable collective agreements. As such, Ontario Creates adheres to all relevant workplace-related policies, including the Return to Office policy.
- The agency's budget strategy has always been to mitigate the direct industry impact of reductions through timing adjustments, cost containment, program modifications, revenue increases, and program reductions while ensuring the long-term financial and strategic sustainability of the agency's strategic and business planning. The budget for core programs and services is balanced and cash reserves are used to support time-limited initiatives which do not create long-term stakeholder expectations.

4. Continue to improve efficiency in the administration of the cultural media tax credits by ensuring a 12-week service delivery timeline by the end of and no later than fiscal year 2026-27 Q2.

- The agency continues to implement its people, processes and technology strategy to improve tax credit productivity, with the goal to meet a 12-week/84-day service standard in 2026-27. As part of that work,

the agency will work with Communications and Ministry partners to develop a robust communications plan to communicate the new standard, and how it will be counted, to stakeholders, as well as a long-term staffing strategy required to maintain the service standard once the temporary FTEs expire.

- In 2026-27, the agency will also continue to explore technological improvements and enhancements to support process improvements, including the potential use of new tools like optical character recognition (OCR), as well as other AI tools that could offer improvements.

5. *Continue to increase economic activity and global competitiveness of Ontario's creative industries by working closely with government partners.*

- Ontario Creates continually revises and updates its core investment programs to ensure that they remain responsive to ever-changing industry conditions, and in 2026-27, we will be launching re-designed screen and publishing marketing and discoverability programs, as well as a new Cross-Sector Enterprise Fund to help creative industry companies capitalize on innovative business development opportunities. Also in 2026-27, an updated Ontario Music Investment Fund will be launched, with the goal of ensuring that the program keeps pace with evolving music industry business models and offering high-impact support.
- In 2026-27, the agency will consider mentorships and emerging company development as part of potential enhancements to its International Business Development strategy.
- The agency will also continue to implement its workforce development strategy, including the continuation of the Training and Mentorship Activity Top Up, and additional funding to the Industry Development Program to support workforce development initiatives. Moreover, this also includes continuing engagement with the Ministry of Labour and the Ministry of Colleges, Universities, Research Excellence and Security on identifying training and other opportunities for the film and television industry.
- The agency will also continue to work in partnership with the government on efforts to simplify Ontario's tax credit eligibility requirements, as well as identify opportunities for modernization.
- Finally, the agency will also continue to seek out third-party partnerships with federal government bodies, like Telefilm Canada and other provinces on branded Canada "stands" in key international markets for the film and television sectors. These partnerships provide Ontario producers with access to business support, meeting space, presence on panels, and invitations to networking events. In cases that do not involve a stand presence, these partnerships provide a coordinated Canadian presence, and an opportunity for producers to do business.

6. *Continue with the implementation of the Ontario Creates 2023-27 Strategic Plan with an ongoing focus on performance measurement and demonstrating the return on government investment.*

- In 2026-27, the agency will continue to deploy its updated key performance indicator framework and will also update the framework following a series of new program launches and identify other opportunities for enhancement.
- Finally, also in 2026-27, the agency will begin the work of developing a new multi-year strategic plan to ensure that its programs, services and activities continue to enhance economic activity and the global competitiveness of the creative industries in Ontario.

The plans and projects detailed in this Business Plan and in our strategic plan demonstrate our commitment to ensuring Ontario Creates' programs and activities are customer-focused and tailored to the needs of the sectors we support.

We are committed to delivering on each of these priorities in 2026-27 and are exploring ways to effectively measure progress on delivering these priorities.

Ontario's screen, publishing, and music industries are a global success story. Collectively, these industries generate billions of dollars in economic activity and create tens of thousands of jobs, while supporting local economies. We are confident that with ongoing support from MTCG, Ontario Creates will be able to make strategic and timely investments that will position Ontario as a leader and an attractive jurisdiction for domestic and foreign creative industry business activity.

XVI. ARTIFICIAL INTELLIGENCE USE CASE INVENTORY

Ontario Creates does not have any artificial intelligence (AI) use cases to report in its current internal activities and operations.

Throughout 2024-25, the agency also collected data from program applicants' AI use via a disclosure indicating if AI was used in completing the application form, and if AI would be used in the proposed project. In 2025-26, Ontario Creates' Program Policies will reference the Ontario Government's Trustworthy AI Framework, and evaluate the feasibility of projects using AI with a view to transparency, ethics, and human-centric design, alongside continuing to collect the AI Disclosure, as a means to measure AI use and evaluate project budgets fairly for job creation and budget allocations for technical activities. This data collection is ongoing.

In 2025-26, the agency explored whether the application of artificial intelligence could be used to improve tax credit processing times through the creation and use of new tools, including a chatbot. Ultimately, it was decided to not proceed with an AI-led tool due to concerns over the accuracy of the information being provided. The agency continues to be open to initial exploration of potential AI tools to support administrative functions and is committed to including detailed risk assessment as part of any implementation processes. In 2026-27, the agency will consider AI use to support carbon calculations, as well as potential AI tool use for business process improvements within tax credit processing.

APPENDIX A – RISK REGISTER

As of September 30, 2025

#	Objective	Risk Statement	Risk Category	Existing Controls	Risk Assessment (Residual)	Risk Rating	Mitigation / Action Plan
1	Supporting the growth of Ontario's creative industries.	Due to increased demand for Ontario Creates' programs and services, without corresponding additional resources, there are an increasing number of companies that are unable to be supported by Ontario Creates or may be required to wait a long time for service (in the case of tax credit certification). This may lead to lost opportunities for economic growth; it may lead to these companies leaving Ontario for other jurisdictions and ultimately it may make Ontario less competitive relative to other jurisdictions that are increasing their support to these sectors (e.g., Quebec, BC, Nova Scotia, California).	Delivery / Operational and Public Perception / Stakeholder	The agency engages in ongoing people, technology and business process improvements in order to gain efficiencies.	<p>Risk Likelihood: Almost Certain (5) – Demand for services increases every year.</p> <p>Risk Impact: Moderate (3) – Dedicated staff continue to go above and beyond to meet service standards and implement business improvement processes.</p>	15	Ontario Creates will continue to consider and implement business process improvements. A suite of technological and process changes to improve tax credit processing efficiency are underway and will continue to roll out in 2025/26. Staff will continue to work hard to deliver a high standard of customer service, and the 10 new FTEs have been fully onboarded. The agency continues to work toward the implementation of the 12-week service standard for tax credit processing.
2	Ensuring programs and services are effective and responsive to the current business environment for the creative industries.	The creative industries are rapidly evolving because of new technologies including AI, regulatory changes and inflationary pressures which have exacerbated some long-term trends and accelerated the pace of change. Exacerbated by a volatile economic environment, the creative industries are experiencing new and different risks than in the past, including labour force and infrastructure	Delivery / Operational and Public Perception / Stakeholder	The agency supports business intelligence work and has regular dialogue with its Industry Advisory Committees to remain informed about the evolving industry. Program parameters are regularly reviewed and updated and the agency works with partners at MTCG and MoF to discuss changes that would modernize tax credit legislation and regulation.	<p>Risk Likelihood: Likely (4) – The creative industries are dynamic businesses that are continuously evolving.</p> <p>Risk Impact: Moderate (3) – Ontario Creates' programs and services are designed to be</p>	12	Ontario Creates will continue to monitor and evolve programs as the environment changes and will continue to work with partners around implementing changes to the tax credits to better align them with the current technological and regulatory environment. The agency continues to support the provincial

		<p>related challenges, supply chain disruptions and additional expenses associated with financing their work. To be most effective Ontario Creates' programs and services should align with changes in the environment. If not, there is a risk that programs may not adequately support industry needs, supported activities may not produce the greatest economic impact for the Province's investment, and projects may move to other jurisdictions.</p>		<p>Regular surveys and feedback mechanisms are used to collect client input on programming. The agency regularly conducts formal reviews of its investment programs and services to ensure alignment with industry needs and the environment.</p>	<p>flexible and responsive to a changing industry, however, modernizing tax credit legislation is not within the agency's control.</p>	<p>government in the implementation of tax credit changes as they become law. Ontario Creates periodically conducts reviews of its programs and services and adjusts program offerings accordingly to ensure responsiveness to the business environment of the creative industries (and specific sectors). Most recently, legacy programs like the Film Fund and IDM Fund have been replaced by a more forward-looking IP Fund to support content investment, while revised business and marketing programs to better support the screen and publishing sectors will be rolled out in 2026-27. Also in 2026-27, a revised Ontario Music Investment Fund will be launched, integrating the findings from a comprehensive program review of OMIF and AcceleratiON. Work is underway on the development of a new Cross-Sector Enterprise Fund to support innovative business development activities within and across creative industry sectors, with a launch planned in 2026-27. The Ontario Film Commission is continually updating its website, Ontario Production Guide, and Locations Library to</p>
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							<p>align with industry standards, making our services – including environmental resources made available via the Ontario Green Screen Program – more accessible and easier to use on the web and via mobile devices.</p> <p>The Research and Strategic Planning team is currently undertaking a review of research products to ensure they remain effective tools to disseminate business intelligence information.</p> <p>Ontario Creates is also working to build a multi-year action plan from the findings of its recent Customer Satisfaction Survey which will improve the agency's effectiveness.</p>
3	<p>Ontario Creates' 2023-2027 Strategic Plan identifies being Inclusive (ensuring diversity, equity and accessibility in our programs and our workplace) as a core value that embodies the attitudes and behaviours we promote and encourage across our organization and that are fundamental to our relationship with our stakeholders and our internal culture.</p>	<p>Current events demonstrating the systemic roots of oppression have created a call for greater equity across all parts of society, and especially within the creative industries. As current diversity funding initiatives are non-permanent, there is a risk that Ontario Creates may be perceived as not doing enough to address these issues and may be perceived as insufficiently equitable in its distribution of funding particularly if the agency is unable to continue these programs. In addition, with several other agencies, funding bodies and industry organizations launching dedicated programs and creating dedicated positions to address diversity and equity,</p>	<p>Public Perception</p>	<p>Diversity of projects is embedded in program evaluation. Dedicated diversity programs, while temporary, have increased available funding in film, industry development and music more recently. In addition, a project to capture enhanced demographic data will provide additional information about the makeup of applicants and successful funding recipients. Ontario Creates has increased the diversity of its workforce in recent years. While Ontario Creates' workforce is diverse, its management and board are less so,</p>	<p>Risk Likelihood: Likely (4) For fiscal 2026-27, the agency will be discontinuing AcceleratiON. The Diversity Enhancement streams were discontinued in 2025-26. Ontario Creates continues to support diverse-led projects through its core programs, but without a dedicated funding stream.</p> <p>Risk Impact: Moderate (3) – Initiatives underway such as Demographic data collection, and incorporation of</p>	12	<p>Ontario Creates is working on data collection to better understand demographics of successful funding recipients. Aggregate information will be shared back with the creative community at large. The demographic data questionnaire will be distributed to key creative and business personnel in Q3 2025-26. The desire for increased diversity in board composition has been flagged to MTCG. Ontario Creates' DEIB Task Force continues to meet regularly to discuss DEIB-related</p>

		there is a risk of the agency being perceived as insufficiently committed to diversity or insufficiently diverse in the composition of its workforce and decision-makers.		which could make the agency vulnerable to the claim of being insufficiently diverse.	diversity in core evaluation criteria, as well as ongoing stakeholder engagement, should help to minimize impact of the risk.		objectives and tactics and is completing an updated action plan with a focus on education and training and policies and processes in line with Ontario Creates strategic plan. Internally, the agency completed an Indigenous Cultural Competency Training session for staff. A land acknowledgement and diversity statement were added to the agency's website.
4	Ontario Creates strives to offer service and operational excellence to its stakeholders, which includes fair and transparent decision-making on distribution of limited grant funding. Strategic Plan values include being collaborative, accountable and inclusive.	As grant funding is limited and demand exceeds available funds, an evaluation process is required to distribute funding. There is a risk that unsuccessful applicants or other stakeholders may take issue with decision criteria, processes or perceive that favoritism or bias affects funding decisions, which could impact confidence in the agency's trustworthiness and impartiality as a funder, and overall reputation.	Public Perception	Industry juries are the primary mechanism for funding decision-making in the sector-specific investment programs. Calls for jurors are widely circulated and committees are regularly refreshed. In the programs that do not use external juries, evaluation criteria, scoring and weighting are clearly outlined in program guidelines (as they are in sector fund guidelines). Scoring for each project and decision rationale are documented internally and a list of all successful funding recipients is published on the Ontario Creates website in a timely fashion. Unsuccessful applicants are offered a meeting to review the results of their application's evaluation. Staff have had mandatory anti-bias training.	<p>Risk Likelihood: Unlikely (2) – Peer jury model used in sector investment funding decisions is in place for most programs and is considered best practice in reducing chance of bias/favoritism influencing decisions.</p> <p>Risk Impact: Moderate (3) – When similar agencies have contended with a charge of bias or favoritism, there have been moderate impacts to their reputation, and a requirement to have processes investigated by a third party.</p>	6	Ontario Creates will continue to support staff anti-bias training and continue to rely primarily on a peer jury model to support a fair and transparent decision-making system. The Business Intelligence Program released a Research Standards Guide to accompany its 2025-26 Program Guidelines, which will provide applicants with more detailed information about the types of elements their project application must include, which should improve the transparency of decision-making within this program. Moreover, to ensure consistency and transparency of administrative processes across the agency, the agency makes its Program Policies document available on its corporate website.

5	Good governance of the agency	The IDM (video games) industry is currently underrepresented in the primary areas of expertise among Board members. This presents a risk that the Board may not have some of the specific skillsets and knowledge needed to provide effective governance and strategic direction to the Agency.	Governance/Accountability	Ontario Creates has provided MTCG with a Board skills matrix identifying gaps and needs. New Board members receive an extensive briefing by senior staff.	Risk Likelihood: Possible (3) Risk Impact: Minor (2)	6	<p>One Board position is now open. This represents an opportunity to close the knowledge gap.</p> <p>The Board skills matrix is a tool to keep the government informed of gaps in Board areas of expertise.</p>
6	Maintaining Ontario's competitiveness as a jurisdiction for the creative industries.	Changing federal telecommunications and culture policy, particularly stemming from the implementation of Bill C-11, as well as any possible AI-related legislative updates, could create a disconnect between federal and provincial policies which may make Ontario a less desirable jurisdiction for content creating companies. Major services like Netflix and TikTok have ended support for industry initiatives that were previously supported through sponsorship, which has resulted in the downsizing or cancellation of these activities (some of which Ontario Creates may also participate in funding). Moreover, as C-11 financial contributions have been slow to roll out, other funding bodies like the Radio Starmaker Fund have alerted stakeholders to a pause on their funding supports to music stakeholders. These gaps put pressure on Ontario Creates' programs by increasing demand. Emerging international issues, like the risk of tariffs from the U.S., also may work to undermine Ontario's competitive position. Within Canada, enhancements to incentives offered to film and television production, like the increase in B.C.'s tax credit	Policy	Ontario Creates regularly scans the environment and monitors policy discussions across Canada in order to assess any impacts that could reduce Ontario's competitiveness.	Risk Likelihood: Likely (4) Risk Impact: Moderate (3)	12	<p>The agency will continue to monitor and will communicate any potential policy misalignments that could jeopardize Ontario's competitive position with MTCG. The agency will also continue to participate in consultation processes at the CRTC and federal level, as deemed appropriate. The agency is also actively monitoring ongoing legal proceedings against the CRTC, and other political developments (including international trade), that may potentially challenge or interrupt the Bill C-11 implementation process or otherwise pose a risk to Ontario. The agency also continues to monitor the creation of new or enhanced incentives that are present in other competitive jurisdictions that may impact Ontario's competitiveness.</p>

		rates, also pose a challenge in terms of maintaining Ontario's competitive position.					
7	Ensuring that Ontario Creates is a workplace free from workplace violence, discrimination and harassment.	There have been instances where unhappy stakeholders who have been turned down for funding have been abusive to Ontario Creates' staff. There is a risk that this behaviour could escalate to discrimination or harassment, including physical threats. When processing times increase, or more client projects are turned down due to program oversubscription, there is a greater likelihood this could occur. Some of the agency's spaces, including washrooms, have been accessed by members of the public, and these encounters have caused staff to occasionally feel unsafe while at work.	Delivery/Operational (Human Resources)	Ontario Creates' workplace and discrimination policy is reviewed at least annually, and updated when required. Staff are reminded that any form of harassment should be reported immediately to management who will handle such occurrences according to OPS policies and guidelines. All visitors to the office are required to sign in and an emergency button is located at reception in case of a threat. Staff are required to complete mandatory training about workplace discrimination and harassment, and anti-bias training has been provided. Staff have also been provided with instructions and guidance on what to do should they have unsafe encounters and wish to report them to the Operations team and/or building security.	Risk Likelihood: Unlikely (2) Risk Impact: Moderate (3)	6	Ontario Creates will continue to review and update policies and procedures around workplace discrimination and harassment regularly. A new toolkit of policy resources for staff is currently being finalized. Several staff members that deal regularly with clients have also received specialized customer de-escalation training via CAMH. Ontario Creates' Senior Management Team will continue to investigate, maintain, and improve the safety of office spaces.
8	Ensuring Ontario Creates has measures in place to support recruitment, retention and engagement of highly qualified staff members.	Due to a high volume of job opportunities elsewhere in the OPS and industry, workforce demographics and other factors, Ontario Creates faces an HR risk related to recruitment and retention. Career development opportunities abound for staff, however retirements and departures of trained team members can present a challenge to Ontario Creates productivity and succession planning. Moreover, broader considerations about how existing vacancies are managed, staff reductions, and	Delivery/Operational (Human Resources)	Ontario Creates offers competitive salaries, access to professional development opportunities, and a positive work environment consistent with OPS policies and standards.. An Employee Engagement Committee is working on an action plan to support continuous improvement in staff engagement, following the results from the most recent Employee Experience survey. Ontario Creates has also recently expanded and diversified	Risk Likelihood: Possible (3) Risk Impact: Likely (4)	12	Ontario Creates and its Employee Engagement Committee will continue work on the Action Plan for existing staff and continue to employ diversified strategies for recruitment to build awareness of the agency and associated job opportunities. Ontario Creates will utilize FORTE to plan for learning and development opportunities as well as for succession planning. Ontario Creates also

		<p>the return to work policies at the OPS level have an impact on Ontario Creates' ability to recruit, retain and ensure high morale. The recent announcement of return to 5 days of in-office work as of January 2026 is likely to have a significant impact on employee morale. Moreover, the recently announced hiring freeze for provincial agencies could also impact recruitment and retention efforts for the agency.</p>		<p>its job posting strategy in order to help attract a wider pool of qualified candidates to open postings.</p>			<p>continues to support and nominate staff for OPS-wide career growth and training opportunities, including the Leadership Development Program and the Advancing Into Management program.</p>
9	<p>Maintaining the highest levels of information and network security.</p>	<p>Due to the significant amount of data and information held by Ontario Creates, incomplete, out-of-date, inaccurate or confidential information could be disclosed to the public including statistics or other personal or proprietary business information that could be harmful to individual companies, or the industries themselves and how they are perceived in the Province. Email scams and phishing attempts run the risk of causing financial harm to individual staff members and/or the organization if messages are not recognized as fraudulent. Due to the flexible work model in place, with staff working from home on a regular basis, there is potential for security issues (as employees will be connected through their own internet service providers; they are also transporting equipment (laptops) to and from home on a frequent basis). Additionally, certain processes, like connecting to network drives through VPN, may slow staff down.</p>	<p>Delivery/Operational (Information / Privacy)</p>	<p>Ontario Creates IT policies ensure the highest levels of network security. This includes annual security audits and regular updates to security infrastructure. Ontario Creates' Online Application Portal (OAP) is a state-of-the-art online program delivery system. The agency has in place clearly defined processes and protocols with regard to results tracking and reporting. Management approval is required prior to the release of statistical information. In addition, Ontario Creates has its own dedicated IT Team with someone on call at all times who can respond immediately to any breach of data or security. Spam alerts are regularly shared with staff via email, leading to increased awareness of potential threats and improved ability to recognize suspicious messages. OPS-level cybersecurity training opportunities are offered to staff where available. IT staff have undertaken security training, and are</p>	<p>Risk Likelihood: Unlikely (2)</p> <p>Risk Impact: Moderate (3)</p>	6	<p>Ontario Creates will continue to maintain the highest security standards for IT and network security. The release of statistical information will continue to require approval at the management level. IT staff will implement best practices from the OPS-wide cybersecurity CoP. Frequent spam alerts and cybersecurity training opportunities will continue to be shared with staff. Ontario Creates staff also recently completed the mandatory LearnOn courses on Cyber Security Basics: Information Classification, and Cyber Security Basics: Combatting Cyber Threats. The agency will continue to enhance security protocols and monitor network security. The agency carried out a cybersecurity tabletop exercise and a Red</p>

				<p>participating in the OPS-wide cybersecurity community of practice (CoP). Staff working from home are using Ontario Creates' devices with the enhanced security software installed. Network drive connection is through VPN or SharePoint in the cloud to ensure additional security. The agency's IT Team closely monitors the network and ensures the latest security protocols are being followed. An Emergency Management and Business Continuity Plan, including an Information Technology Continuity of Operations Plan is in place and reviewed annually. The agency is now covered by cyber insurance (Coalition Insurance).</p>			<p>Teaming exercise in 2025-26, and will implement the findings from those activities moving forward. A recommendation to procure cyber insurance has been implemented.</p>
10	Maintaining IT infrastructure and information systems	Due to the vulnerability of the physical structures that house Ontario Creates' servers and other physical IT infrastructure such as servers, there is a risk that physical building integrity failures (such as flood or fire) could compromise Ontario Creates' IT infrastructure. As the building ages, this risk intensifies.	Delivery/Operational (Information / Privacy)	All agency data is backed up and can be restored, with limited service interruption. The agency has moved most applications offsite including the Online Application Portal, Online Research Library and Digital Location Library. Network drives have been moved to the cloud.	<p>Risk Likelihood: Rare (1) Risk Impact: Moderate (3)</p>	4	<p>The agency process to move our final applications to the cloud is nearly completed. This will completely mitigate any risks related to the physical integrity of the office. This project is anticipated to conclude in 2025-26. The agency recently completed a scheduled device refresh for staff.</p>

11	Workforce Development	As the creative industries continue to grow in Ontario, there is a need to ensure that a skilled workforce exists in order to service this growth. There is a strong need for skilled labour across the creative sectors, and if this demand is unmet, it can negatively impact Ontario's competitive advantage, lead to a reduction of Ontario-made content, and may cause Ontario Creates to miss its own KPIs relating to job creation. Moreover, emerging technologies like AI have created new skills needs and deficits for the creative industries to be able to enhance their competitiveness.	Delivery	Ontario Creates regularly engages with stakeholders through our Industry Advisory Committees, events like the Workforce Symposium and our Business Intelligence program to understand issues and needs related to workforce development. While the WGA and SAG-AFTRA work stoppages have concluded, risks remain related to the number of workers who may have exited the industry as a result, which may have long-term impacts as production resumes in the Province.	Risk Likelihood: Possibly (3) Risk Impact: Moderate (3)	9	The agency continues to monitor workforce development issues across the creative industries and works to implement initiatives from its Workforce Development Strategy. These include several initiatives from the Ontario Film Commission with partners like Cinespace, CASO, Reel Canada and Pinewood Studios, as well as a research partnership on the creative industry workforce with WorkInCulture. The agency also continues to monitor key issues relating to the health of the creative industry workforce, including provincial consultations like the MLITSD Talent Agencies consultation. The agency is also seeking to identify opportunities to support or facilitate AI skills training opportunities across and within creative industry sectors.
12	Global Instability in the Film and Television Production Sector	While the 2023 Hollywood strikes have concluded, the global film and television industry remains in a precarious position. The industry has been experiencing global content spending cutbacks from major commissioners of content, as well as layoffs at the company level. Similar trends are apparent in the domestic production sector, according to CMPA's most recent Profile. In Ontario, while a production	Delivery	Ontario Creates is in regular communication with partners (including City of Toronto, Film Ontario, MTCG) and stakeholders to understand trends.	Risk Likelihood: Possibly (3) Risk Impact: High (4)	12	Ontario Creates will continue to monitor and assess the situation, as well as its impact on production spend and job creation. Ontario Creates continues to offer location scouting and production supports through the Ontario Film Commission, as well as offering a wide variety of investment programs and tax credits for the industry.

		rebound is expected to continue into 2025, shifting content strategies and budgets cuts are defining a new normal, which could impact the agency's targets relating to production spend and jobs.					
13	Artificial Intelligence	As artificial intelligence tools like ChatGPT and other applications see increased adoption in the creative sectors (and among audiences), there is the potential for far-reaching practical and ethical impacts across business models, intellectual property, labour in addition to ethical considerations. Ontario Creates' investment programs and tax incentives are likely to see applications from Ontario companies utilizing AI tools and without policy or legislative clarity, will have to make decisions on eligibility for Ontario Creates' support.	Delivery / Operational and Public Perception / Stakeholder	Ontario Creates is currently monitoring the developments around artificial intelligence policy, and evaluates applications for potential legal and ethical ramifications.	Risk Likelihood: Likely (4) Risk Impact: Moderate (3)	12	Ontario Creates will continue to liaise on an ongoing basis with MTCG, MOF, and legal counsel as well as partner funding agencies in order to understand the risks, implications and opportunities of AI. The agency is considering the question of eligibility of AI-created or supported content for its investment programs, has updated the 2025-26 Program Policies document with a values-statement for applicants to consider. The agency has implemented an AI disclosure for applicants, and has released an interim policy to ensure that internal agency operations are in line with the current OPS guidance for the use of AI, as well as reporting requirements around use cases for AI within the agency An AI symposium with industry was held in Q1 2024-25, which contributed to the development of an agency-wide policy in line with other funding bodies and with the agency's mandate for innovation and job

							creation. There are no current organizational uses of AI to report. We are committed to following all directives relating to AI risk management as directed within the AAD. The agency also continues to monitor relevant national and international developments in AI policy and law. This includes reviewing stakeholder testimony at the Standing Committee for Canadian Heritage's hearing on AI and creative industries, as well as monitoring relevant jurisprudence from the United States relating to the use of copyrighted materials in large language models (Anthropic).
14	Financial Stability of Large Organizations supported in part by Ontario Creates	As exemplified by the recent financial and operational difficulties at major creative industry organizations, there are increased financial and reputational risks for both the agency as well as the Province when large organizations that typically receive support from Ontario Creates face high-profile challenges. These could include increased demand on the agency for financial support, as well as reputational risks to the Province depending on the type of difficulties the organization may be facing.	Public Perception Delivery/Operational	Ontario Creates is actively engaged in communicating with organizations receiving funding, and requests financial and operationally-relevant information as part of its application and final reporting processes.	Risk Likelihood: Possibly (3) Risk Impact: Minor (2)	5	Ontario Creates will continue to actively monitor and assess situations impacting its funding recipients that have impact on the agency, or on the Province's reputation.
15	Canada – U.S. Economic Relationship	The United States is a key trading partner for Ontario's creative industries. A changing Canada-U.S. economic relationship can pose a significant risk to the creative industries, companies	Policy	Ontario Creates is actively monitoring the ongoing trade situation with the U.S., and working to understand the scale and scope of potential actions and Canadian responses.	Risk Likelihood: Almost Certain (5) Risk Impact: High (4)	20	Ontario Creates will continue to monitor this developing situation, as well as monitoring any subsequent retaliatory measures and/or other initiatives the federal

		<p>importing goods for use in the culture industries, and subsequently, to the companies receiving support from the agency (particularly those who export physical goods to the U.S., as well as those who travel over the border for employment opportunities). On several occasions, President Trump signaled that a 100% tariff on films made outside of the United States would be implemented, though implementation details are not available yet. This measure is likely to have a significant impact on Ontario's production industry.</p> <p>Broadly, the impact of tariffs and retaliatory trade measures are significant to Ontario's creative industries. Initial estimates shared by the Association of Canadian Publishing (ACP) indicate that tariffs could be potentially catastrophic for segments like children's publishing, where the U.S. market accounts for more than 50% of revenues. Across the board, U.S. sales account for approximately \$45 million annually for the Canadian-owned book publishing sectors. Beyond tariffs, there are other efforts underway intended to keep more creative business within the United States, like the 'Stay in LA' campaign intended to keep more production activity in Los Angeles.</p>		<p>Ontario Creates is actively engaging with creative industry trade associations to develop an understanding of sector-specific implications.</p>		<p>government may roll out in response to this situation. The agency will also continue to monitor how this situation evolves politically with respect to the renewal of CUSMA in 2026, and the status of the current cultural exemption. Ontario Creates will also continue to discuss immediate and projected impacts with trade organizations to understand sector-specific nuances and will continue to communicate with MTCG to understand provincial policy and communications responses. At an agency level, Ontario Creates will also immediately increase our focus on supporting and developing opportunities for Ontario companies to increase their business internationally beyond the rest of North America. These efforts would include focusing on expanding international opportunities for co-production, content creation, rights and licensing sales, and sales of products.</p>
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