

0000171843-25-00082040-F Colliers International Group Inc. 2025021320250213164600164601164601 0 0001171843-25-000820 40-F 158 20241231 20250213 20250213 Colliers International Group Inc. 0000913353 6500 0000000000 A6 1231 40-F 34 001-36898 25621086 1140 BAY STREET SUITE 4000 TORONTO A6 M5S 2B4 (416) 960-9500 1140 BAY STREET SUITE 4000 TORONTO A6 M5S 2B4 13353SERVICE CORP 19931013 40-F 1 cigi20241231 40f.htm FORM 40-F cigi20241231c 40f.htm 0000913353 false FY 2024 0000913353dei:BusinessContactMember2024-01-012024-12-31 UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549 A FORM 40-F A a Registration Statement Pursuant to Section 12 of the Securities Exchange Act of 1934 or a Annual Report Pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 A For the fiscal year ended December 31, 2024 A Commission file number 001-36898 A Colliers International Group Inc. (Exact name of Registrant as specified in its charter) A N/A (Translation of Registrant's name into English (if applicable)) A Ontario, Canada (Province or other jurisdiction of incorporation or organization) A 6500 (Primary Standard Industrial Classification Code Number (if applicable)) A N/A (I.R.S. Employer Identification Number (if applicable)) A 1140 Bay Street, Suite 4000 Toronto, Ontario, Canada M5S 2B4 416-960-9500 (Address and telephone number of Registrant's principal executive offices) A Mr. Santino Ferrante, Ferrante & Associates 126 Prospect Street, Cambridge, MA 02139 617-868-5000 (Name, address (including zip code) and telephone number (including area code) of agent for service in the United States) A Securities registered or to be registered pursuant to Section 12(b) of the Act: A Title of each class Trading Symbol Name of each exchange on which registered Subordinate Voting Shares CIG NASDAQ Stock Market A Securities registered or to be registered pursuant to Section 12(g) of the Act: None A Securities for which there is a reporting obligation pursuant to Section 15(c) of the Act: None A A A For annual reports, indicate by check mark the information filed with this Form: A a Annual information form A A A A A A A A A A A A A A A A A A A A A Audited annual financial statements A Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the annual report: A 49,284,982 Subordinate Voting Shares and 1,325,694 Multiple Voting Shares as of December 31, 2024 A Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. A a Yes A A A A A A A A A A A A A A A A A A A A No A Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (A3232.405 of this chapter) during the preceding 12 months (or for such shorter period that the Registrant was required to submit such files). A a Yes A A A A A A A A A A A A A A A A A A A A No A Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 12b-2 of the Exchange Act. A Emerging growth company A a If an emerging growth company that prepares its financial statements in accordance with U.S. GAAP, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards a provided pursuant to Section 13(a) of the Exchange Act. A a The term a new or revised financial accounting standard a refers to any update issued by the Financial Accounting Standards Board to its Accounting Standards Codification after April 5, 2012. A Indicate by check mark whether the Registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. A If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. A Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to A5240.10D-1(b). A A A A PRINCIPAL DOCUMENTS A The following documents have been filed as part of this Annual Report on Form 40-F: A A Annual Information Form A For the Registrant's annual information form for the year ended December 31, 2024, see Exhibit 1 of this Annual Report on Form 40-F. A B. Audited Annual Financial Statements A For the Registrant's audited consolidated financial statements as at December 31, 2024 and 2023 and for the years ended December 31, 2024 and 2023 and the related notes, Management's Report on Internal Control over Financial Reporting and the Report of Independent Registered Public Accounting Firm (PCAOB ID 271), see Exhibit 2 of this Annual Report on Form 40-F. A C. Management's Discussion and Analysis A For the Registrant's management's discussion and analysis for the year ended December 31, 2024, see Exhibit 3 of this Annual Report on Form 40-F. A DISCLOSURE CONTROLS AND PROCEDURES A The Registrant's Chief Executive Officer and Chief Financial Officer have evaluated the effectiveness of the Registrant's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934, as amended (the "Exchange Act")) as of the end of the period covered by this annual report (the "Evaluation Date"). Based on that evaluation, the Chief Executive Officer and Chief Financial Officer have concluded that, as of the Evaluation Date, the Registrant's disclosure controls and procedures were effective to ensure that information required to be disclosed by the Registrant in reports that it files or submits under the Exchange Act is (i) recorded, processed, summarized and reported within the time periods specified in the rules and forms of the Securities and Exchange Commission (the "SEC") and (ii) accumulated and communicated to the Registrant's management, including its Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. A MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING A Management is responsible for establishing and maintaining adequate internal control over financial reporting for the Registrant. Internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Due to its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of its effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. A Management has excluded seven entities - Lanard & Axilbund, LLC, Phase Zero Design Corporation, Englobe Corporation, Pritchard Francis Consulting Pty Limited, Goodkey, Weedmark & Associates Limited, TTM Group Pty Limited, and MG2 Corporation - acquired by the Company during the last fiscal period from its assessment of internal control over financial reporting as at December 31, 2024. The total assets and total revenues of the seven majority-owned entities represent 3.8% and 4.5%, respectively of the related consolidated financial statement amounts as at December 31, 2024. A Management has assessed the effectiveness of the Registrant's internal control over financial reporting as at December 31, 2024, based on the criteria set forth in Internal Control a Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on this assessment, management has concluded that, as at December 31, 2024, the Registrant's internal control over financial reporting was effective. A A A The effectiveness of the Registrant's internal control over financial reporting as at December 31, 2024 has been audited by PricewaterhouseCoopers LLP, the Registrant's independent registered public accounting firm, as stated in their report filed in Exhibit 2 of this Annual Report on Form 40-F. A CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING A During the year ended December 31, 2024, there were no changes in the Registrant's internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, the Registrant's internal control over financial reporting. A NOTICES PURSUANT TO REGULATION BTR A There were no notices required by Rule 104 of Regulation BTR that the Registrant sent during the year ended December 31, 2024 concerning any equity security subject to a blackout period under Rule 101 of Regulation BTR. A AUDIT COMMITTEE FINANCIAL EXPERTS A The Registrant's board of directors (the "Board of Directors") has determined that it has one audit committee financial expert (as such term is defined in paragraph 8 of General Instruction B to Form 40-F) serving on its audit & risk committee (the "Audit Committee"). Mr. L. Frederick Sutherland has been determined by the Board of Directors to be an audit committee financial expert and is independent (as such term is defined by the corporate governance standards of the NASDAQ Stock Market (the "NASDAQ") applicable to the Registrant). A Mr. Sutherland was the Executive Vice President and Chief Financial Officer of Aramark Corporation, Philadelphia, PA, a leading global provider of food services, facilities management and uniform and career apparel, from 1997 to 2015. Prior to joining Aramark in 1980, Mr. Sutherland was Vice President, Corporate Banking, at Chase Manhattan Bank, New York, NY. Mr. Sutherland is a director of Consolidated Edison, Inc. and a former director of Sterling Check Corp. Mr. Sutherland is also a former director and Chair of the Board of WHY, Philadelphia's public broadcast affiliate and a trustee of Duke University, The National Constitution Center, Episcopal Community Services, an anti-poverty agency, and People's Light, a professional non-profit theater. Mr. Sutherland holds an MBA Degree in Finance from the Katz School of the University of Pittsburgh and a Bachelors in Physics and Mathematics from Duke University. A The SEC has indicated that the designation of Mr. Sutherland as an audit committee financial expert does not make him an a expert for any purpose, impose on him any duties, obligations or liability that are greater than the duties, obligations or liability imposed on him as a member of the Audit Committee and the Board of Directors in absence of such designation, or affect the duties, obligations or liability of any other member of the Audit Committee or Board of Directors. A CODE OF ETHICS A The Registrant has adopted a Code of Ethics and Conduct that applies to all directors, officers and employees of the Registrant and its subsidiaries. A copy of the Code of Ethics and Conduct can be obtained, free of charge, on the Registrant's website (www.colliers.com) or by contacting the Registrant at (416) 960-9500. Information contained or otherwise accessed through the Registrant's website or any other website, other than those documents filed as exhibits hereto or otherwise specifically referred to herein, does not form part of this Annual Report on Form 40-F, and any reference to the Registrant's website herein is as an inactive textual reference only. A A A PRINCIPAL ACCOUNTANT FEES AND SERVICES A The following table sets out the fees billed to the Registrant by PricewaterhouseCoopers LLP for professional services rendered in each of the years ended December 31, 2024 and 2023. During these years, PricewaterhouseCoopers LLP was the Registrant's only external auditor. A (in thousands of C\$) A Year ended December 31, 2024 A Year ended December 31, 2023 A Audit fees (note 1) A \$ 4,632 A A \$ 4,392 A Audit-related fees (note 2) A A \$ 349 A A \$ 308 A Tax fees (note 3) A A \$ 1,850 A A \$ 2,736 A All other fees (note 4) A A \$ 40 A A \$ 12 A A \$ 6,871 A A \$ 7,448 A Notes: A 1. Refers to the aggregate fees billed and expected to be billed by the Registrant's external auditor for audit services relating to the audit of the Registrant and statutory audits required by subsidiaries. A 2. Refers to the aggregate fees billed for assurance and related services by the Company's external auditor that are reasonably related to the performance of the audit or review of the Company's financial statements and are not reported under (1) above, including professional services rendered by the Company's external auditor for supplementary assurance assessments and engagements. A 3. Refers to the aggregate fees billed for professional services rendered by the Registrant's external auditor for tax compliance, tax advice and tax planning. The majority of tax fees in the table above relate to a non-recurring project. A 4. Refers to fees for consulting and subscriptions to accounting and tax research tools. A The Registrant's Audit Committee pre-approves all audit services and permitted non-audit services provided to the Registrant by PricewaterhouseCoopers LLP. The Audit Committee has delegated to the Chair of the Audit Committee, who is independent, the authority to act on behalf of the Audit Committee with respect to the pre-approval of all audit and permitted non-audit services provided by its external auditors from time to time. Any approvals by the Chair are reported to the full Audit Committee at its next meeting. None of the services provided by the Company's external auditors described in footnotes 2, 3 and 4 under a Principal Accountant Fees and Services a above were approved pursuant to a waiver of pre-approval provisions under SEC rules (paragraph (c)(7)(i)(C) of Rule 2-01 of Regulation S-X). A OFF-BALANCE SHEET ARRANGEMENTS A The Registrant does not have any off-balance sheet arrangements that have, or are reasonably likely to have, a current or future material effect on the Registrant's financial performance or financial condition except as provided under the heading a Liquidity and Capital Resources a on page 7A of the Management's Discussion and Analysis, which is filed as Exhibit 3 to this Annual Report on Form 40-F. A A A CONTRACTUAL OBLIGATIONS A The information provided in the table entitled a Contractual Obligations a under the section entitled a Liquidity and Capital Resources a on page 8A in the Management's Discussion and Analysis, which is filed as Exhibit 3 to this Annual Report on Form 40-F. A IDENTIFICATION OF THE AUDIT COMMITTEE A The Registrant has a separately designated standing Audit Committee established in accordance with section 3(a)(58)(A) of the Exchange Act. The members of the Audit Committee are L. Frederick Sutherland (Chair), John (Jack) P. Curtin, Jr. and Edward Waitzer. A CORPORATE GOVERNANCE A The Registrant is a a foreign private issuer a as defined in Rule 3b-4 under the Exchange Act and its Subordinate Voting Shares are listed on the Toronto Stock Exchange and the NASDAQ Global Select Market. NASDAQ Stock Market Rule 5615(a)(3) permits a foreign private issuer to follow its home country practices in lieu of certain requirements in the NASDAQ Listing Rules. A foreign private issuer that follows home country practices in lieu of certain corporate governance provisions of the NASDAQ Listing Rules must disclose each NASDAQ corporate governance requirement that it does not follow and include a brief statement of the home country practice the issuer follows in lieu of the NASDAQ corporate governance requirement(s), either on its website or in its annual filings with the SEC. A description of the significant ways in which the Registrant's corporate governance practices differ from those followed by domestic companies pursuant to the applicable NASDAQ Listing Rules is disclosed on the Registrant's website at https://corporate.colliers.com/en/Investor-Relations/Governance-Documents. A MINE SAFETY DISCLOSURE A Not applicable. A DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS A Not applicable. A RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION A Not applicable. A UNDERTAKING AND CONSENT TO SERVICE OF PROCESS A A A A A A A A A Undertaking A The Registrant undertakes to

without limitation, those listed in the **“Risk Factors”** section of this Annual Information Form. Should one or more of these risks or uncertainties materialize, or should assumptions underlying the forward-looking statements prove incorrect, actual results, performance or achievements could vary materially from those expressed or implied by the forward-looking statements contained in this Annual Information Form. These factors should be considered carefully and readers should not place undue reliance on the forward-looking statements. Although the forward-looking statements contained, or incorporated by reference into, this Annual Information Form are based upon what management currently believes to be reasonable assumptions, we cannot assure readers that actual results, performance or achievements will be consistent with these forward-looking statements. These forward-looking statements are made as of the date of this Annual Information Form and we do not intend, and do not assume any obligation, to update or revise these forward-looking statements, except as otherwise required by law. **“COLLIERS INTERNATIONAL GROUP INC. ANNUAL INFORMATION FORM February 13, 2025”** All amounts referred to in this Annual Information Form (the **“AIF”**) are in United States dollars unless otherwise indicated. All financial and statistical data in this AIF is presented as at December 31, 2024 unless otherwise indicated. A Corporate structure A Colliers International Group Inc. (the **“CIG”**, the **“Company”**, the **“Colliers”**, the **“Company”**) was formed under the Business Corporations Act (Ontario) by Articles of Arrangement dated June 1, 2015. The predecessor to the Company, FirstService Corporation (the **“FSV”**), was formed by Articles of Incorporation dated February 25, 1988. Old FSV amalgamated with Coloma Resources Limited pursuant to Articles of Amalgamation dated July 31, 1988, and the amalgamated corporation continued as Old FSV. A By Articles of Amendment dated April 2, 1990, Old FSV: (i) consolidated each of its Class A Subordinate Voting Shares on a 30 to 1 basis and changed the designation of that class of shares to the **“Multiple Voting Shares”**, each such share carrying one vote; and (ii) consolidated each of its Class B shares on a 30 to 1 basis and changed the designation of that class of shares to the **“Multiple Voting Shares”**, each such share carrying 20 votes. All of the Multiple Voting Shares have been controlled by Jay S. Hennick, our Chairman and Chief Executive Officer, from 1990 to present. A By Certificate of Amendment dated June 27, 2007, the first series of Preference Shares of Old FSV were created and designated as 7% cumulative preference shares, series 1 (the **“Preferred Shares”**), with each Preferred Share having a stated value of US\$25.00 and carrying a fixed cumulative annual dividend of US\$1.75. All outstanding Preferred Shares were eliminated on May 3, 2013 by way of a partial redemption for cash of \$39.2 million immediately followed by a mandatory conversion of all then remaining Preferred Shares into Subordinate Voting Shares, which resulted in the issuance of 2.9 million new Subordinate Voting Shares. A On June 1, 2015, Old FSV completed a plan of arrangement (the **“Spin-off”**) which separated Old FSV into two independent publicly traded companies **“Colliers”**, a global leader in diversified professional real estate services and new FirstService Corporation (the **“FirstService”**), the North American leader in residential property management and related services. The Spin-off was designed to enhance long-term value for shareholders by creating two independent and sustainable companies, each with the ability to pursue and achieve greater success by employing independent value creation strategies best suited to its core businesses and customers. Under the Spin-off, Old FSV shareholders received one Colliers share and one FirstService share of the same class as each Old FSV share previously held. Old FSV amalgamated with a wholly-owned subsidiary and changed its name to Colliers and FirstService adopted the name **“FirstService Corporation”**. A On April 16, 2021, after receiving approval from 95% of disinterested shareholders, the Company completed a transaction to settle the Management Services Agreement, including the Long Term Incentive Arrangement (the **“LTIA”**), between Colliers, Mr. Hennick and Jayset Management CIG Inc., a corporation controlled by Mr. Hennick. This transaction also established a timeline for the orderly elimination of our dual class voting structure by no later than September 1, 2028. A Our Subordinate Voting Shares are publicly traded on both the Toronto Stock Exchange (the **“TSX”**) (symbol: CIGI) and the NASDAQ Stock Market (the **“NASDAQ”**) (symbol: CIGI). Our head and registered office is located at 1140 Bay Street, Suite 4000, Toronto, Ontario, M5S 2B4. Our fiscal year-end is December 31. A -3- A Incorporate Relationships We have the following principal subsidiaries which have total assets or revenues which exceed 10% of our total consolidated assets or revenues as at and for the year ended December 31, 2024: A Name of Subsidiary Percentage of Voting Securities Owned Jurisdiction of Incorporation, Continuance, Formation or Organization Colliers International EMEA Holdings Ltd. 100% England & Wales Colliers International Holdings (USA), Inc. 100% Delaware Colliers International USA, LLC 100% Delaware Colliers Investment Management Holdings, Inc. 100% Delaware Colliers Macaulay Nicolls Inc. 100% Ontario Colliers Macaulay Nicolls (Cyprus) Ltd. 100% Cyprus Harrison Street Real Estate Capital, LLC 75% Delaware Colliers International Holdings Limited 100% British Virgin Islands CI Holdings (USA), LLC 100% Delaware Colliers International WA, LLC 100% Delaware Colliers Engineering & Design Inc. 65% New Jersey 16080782 Canada Inc. 100% Ontario Englobe Corporation 88% Quebec A The above table does not include all of the subsidiaries of Colliers. A General development of the business A Our origins date back to 1972 when Mr. Hennick started a Toronto commercial swimming pool and recreational facility management business, which became the foundation of Old FSV. In 1993, we completed our initial public offering on the TSX, raising C\$20 million. In 1995, our shares were listed on NASDAQ. In 1997, a second stock offering was completed in Canada and the United States raising US\$20 million. In December 2004, a stock dividend was declared effectively achieving a 2-for-1 stock split for all outstanding Subordinate Voting Shares and Multiple Voting Shares. In 2009, Old FSV issued \$77 million of convertible unsecured subordinate debentures, which were subsequently converted into 2.7 million Subordinate Voting Shares in 2014. In 2020, the Company issued \$230 million of Convertible Senior Subordinate Notes (the **“Convertible Notes”**), which were subsequently converted into 4.0 million Subordinate Voting Shares in 2023. In 2024, the Company completed a \$300 million public offering of equity, issuing 2.5 million Subordinate Voting Shares. A In 2004, we established a commercial real estate services division under the **“Colliers International”** brand with the acquisition of Colliers Macaulay Nicolls Inc. (the **“CMN”**). Since that time, we have strengthened this business across markets and acquired numerous businesses within existing and new markets, greatly expanding its geographic scope, services and talent. Today, Colliers is one of the world’s largest commercial real estate services providers offering a full range of commercial real estate services in the United States, Canada, Australia, the United Kingdom, Germany, New Zealand, China and several other countries in Asia, Europe and Latin America. A In 2015, we completed the Spin-off, creating two independent publicly traded companies: Colliers in commercial real estate services and FirstService in residential property management and related services. Commencing at such time, Colliers began a transformation with a focus on becoming a global, diversified professional services and investment management company. Since 2016, the Company has invested in two new high-value and resilient platforms **“Engineering and Investment Management”** both with significant growth potential. A -4- A Real Estate Services A At the time of the Spin-off, Colliers was one of the fastest growing global real estate services companies. The Company has since completed multiple acquisitions, including certain licensee affiliates, as well as entered new geographies and service lines. A In May 2020, we acquired a controlling interest in four subsidiaries of Dougherty Financial Group LLC **“Dougherty Mortgage LLC, Dougherty & Company LLC, Dougherty Funding LLC and Dougherty Insurance Agency LLC (together “Dougherty”).** Dougherty’s mortgage banking operations were rebranded as **“Colliers Mortgage”** which provides specialty debt financing through its relationships with US government agencies while all brokerage, investment banking, capital markets and public finance services are carried on through **“Colliers Securities”** which is licensed under the Securities and Exchange Commission and is a member of the Financial Industry Regulatory Authority (the **“FINRA”**). A With continued investments in talent and capabilities, strong operational leadership and strategic acquisitions, the Company continues to serve a wide range of clients across diverse asset classes worldwide. A Investment Management A Colliers established its Investment Management division in 2016 with the acquisition of ICAD Asset Management and ICAD Conseil (the **“ICAD”**), an asset management and investor advisory services platform in France with a ~2 billion of assets under management (the **“AUM”** - see **“Reconciliation of non-GAAP financial measures”**) in Europe. A In 2018, we acquired 75% of the ownership interests in Harrison Street Real Estate Capital, LLC (the **“Harrison Street”**), a real estate investment firm dedicated to demographic-themed direct private investing with \$15.6 billion in AUM as of June 30, 2018. The senior management team of Harrison Street holds the balance of the equity. Headquartered in Chicago, with offices in New York, San Francisco, Washington, D.C., Toronto, Tokyo and London. Harrison Street is a pioneer in demographic-themed real estate investing. A In April 2022, we completed the acquisition of controlling interests in Antirion SGR S.p.A. (the **“Antirion”**), a real estate investment management firm in Italy, and its commercial real estate services affiliate, Colliers Italy. Antirion was subsequently rebranded as Colliers Global Investors. A In June 2022, we acquired a 75% controlling interest in Basalt Infrastructure Partners LLP (the **“Basalt”**), a London-based transatlantic infrastructure investment management firm. Basalt is focused on private direct mid-market investments in the utility, transportation, energy/renewables and communications sectors. A In July 2022, we completed the acquisition of a 65% controlling interest in Rockwood Capital, LLC (the **“Rockwood”**), a US real estate investment management firm. Rockwood specializes in equity and credit investments across multifamily, office, mixed use, life science, hospitality, and retail asset classes in North America. A In October 2022, we acquired a 75% controlling interest in Versus Capital (the **“Versus”**), a US alternative real asset management firm with private wealth distribution capabilities and a series of perpetual funds targeted at this investor class. A As of December 31, 2024, the Company reached \$99 billion in AUM, driven by both internal growth and acquisitions. A Engineering A In 2020, we acquired a controlling interest in Maser Consulting P.A. (the **“Maser”**), a multi-disciplinary engineering design and consulting firm operating in the US Mid-Atlantic region, which was our entry into the rapidly growing engineering sector. The operation was rebranded as **“Colliers Engineering & Design”** in 2021. We followed this with several acquisitions in the US to enhance our technical service capabilities and expand geographically. A -5- A In August 2022, we acquired a controlling interest in PeakUrban Pty Limited (the **“PeakUrban”**), a civil engineering, infrastructure, planning and urban design company in Australia, thereby establishing an engineering service line in the country. The business has rebranded as Colliers Engineering & Design and integrated into Colliers’ existing Australian operations. A In July 2024, we added engineering capabilities in Canada with the acquisition of an 89% controlling interest in Englobe Corporation (the **“Englobe”**), a multi-discipline engineering, environmental and inspection services firm with 2,800 employees. A Effective in the third quarter of 2024, the Company combined its existing project management operations with engineering under a new reporting segment **“Colliers Engineering”** to better reflect the nature of the technical professional services, operating characteristics, clients and growth of this platform. A Narrative description of Colliers A History CMN traces its roots back to 1898 when Macaulay Nicolls was founded in Vancouver, Canada as a property management and insurance agency. Colliers originated in 1976 in Australia through the merger of three commercial property services firms. In 1984, Colliers joined forces with Macaulay Nicolls to form CMN. Over the years, CMN continued to grow as other commercial real estate service providers joined the group. In 2004, Old FSV acquired a controlling interest in CMN. At the time of the acquisition by Old FSV, CMN was the largest affiliate of Colliers International generating approximately \$250 million in annual revenue. A With the financial and strategic support of Old FSV, CMN accelerated its growth by expanding into complementary service areas and growing into other geographic regions. By 2010, Old FSV had unified all operations under the **“Colliers International”** brand name with one mission and standardized business practices delivered consistently globally. A Following the 2015 Spin-off, Colliers, as an independent public company, began to pursue a strategy of diversifying its business with a focus on adding complimentary high-value professional services. In 2016, we entered the Investment Management sector and in 2020 we entered the Engineering sector. A A summary of Colliers’ history and growth initiatives to date is as follows: A Year A Event 1898 A Macaulay Nicolls founded in Vancouver, Canada 1976 A Colliers International Property Consultants incorporated in Australia 1984 A Colliers International launches global expansion into Canada and the US as CMN 1986 A Colliers International merges operations in Australia and Asia establishing operations in 20 markets in Asia Pacific 1990 A Colliers International expands into emerging markets including Central Europe and Latin America 2004 A Old FSV acquires a controlling interest in CMN with a long-term strategy to consolidate operations, under one brand with consistent business practices applied globally 2006 A Between 2006 and 2010, CMN begins to strengthen and grow its global platform by acquiring additional Colliers International branded operations. In total, 29 acquisitions are completed in 15 countries around the world A -6- A Year A Event 2010 A The US operations of Colliers combine with CMN and re-brand under as **“Colliers International”** A In all markets Original network structure is disbanded and Colliers International, controlled by Old FSV, becomes one of the largest and most recognized brands in commercial real estate globally 2012 A Colliers acquires the Colliers International operations in the United Kingdom and Ireland 2013 A Colliers acquires the German Colliers International operations 2014 A Colliers expands to France and Belgium 2015 A Colliers International Group Inc. begins trading on the NASDAQ and TSX on June 2, 2015 2016 A Colliers establishes its Investment Management service line with the acquisition of French firm ICAD 2017 A A A A A A A A Colliers acquires two of largest remaining non-owned Colliers International branded operations in the United States. Colliers acquires the Colliers International operations in Denmark 2018 A Colliers acquires a controlling interest in Harrison Street, a real estate investment management firm dedicated to demographic-based investing 2019 A Colliers acquires a controlling interest in Synergy Property Development Services, a project management services firm in India 2020 A Colliers acquires a controlling interest in Dougherty and establishes a US debt finance and loan servicing platform Colliers acquires a controlling interest in Maser, a multi-discipline engineering design service firm in the US 2021 A Colliers releases first Global Impact Report, highlighting its commitment to embedding environmental, social and corporate governance (the **“ESG”**) best practices across the organization Settlement of Long-Term Incentive Arrangement with the Company’s Chairman and CEO as approved by 95% of the Company’s disinterested shareholders. As part of the settlement, the Company established a timeline for the orderly elimination of Colliers’ dual class voting structure by no later than September 1, 2028 2022 A Colliers deploys \$1 billion in acquisitions, including four Investment Management firms Colliers discontinues its operations in Russia and terminates its affiliate in Belarus 2023 A Colliers bolsters its engineering capabilities in Australia, New Zealand and the United States with three acquisitions 2024 A Colliers completes \$300 million public offering of 2.5 million Subordinate Voting Shares Colliers adds engineering capabilities in Canada with the acquisition of Englobe Colliers further expands its presence in Australia, Canada and United States within the Engineering segment with five acquisitions A -7- A Segment Description A In the third quarter of 2024, Colliers re-aligned its operating segments to better reflect the distinct attributes of its three complementary businesses **“Real Estate Services, Engineering and Investment Management. The Real Estate Services segment comprises the former Americas, EMEA and Asia Pacific regions, excluding engineering and project management, which are now reported within the new Engineering segment. The Investment Management segment remains unchanged. Prior period comparative data have been recast to reflect the new segments. A Global diversified professional services and investment management company A Real Estate Services A We are one of the top global providers of professional real estate services to owners, occupiers and investors. From essential transaction and debt finance services to outsourcing in Property Management, Valuation & Advisory and Loan Servicing, our services span the commercial real estate spectrum. Our 4,500 professional advisors in Capital Markets and Leasing, and 4,000 professionals in Outsourcing work with all asset classes, including office, industrial, data centers, retail, multi-family, hospitality, health care and mixed-use properties. In 2024, we completed 46,000 sale and lease transactions for a total transaction value of \$100 billion and managed 2 billion square feet. A Capital Markets A Our Capital Markets services include property sales brokerage for commercial clients as well as debt finance services related to the origination and sale/placement of mortgage loans. Our advisors assist buyers and sellers with the acquisition or disposition process and assist borrowers and lenders with the financing process. Our advisors typically perform their services for commissions calculated based on the value of a transaction. We execute transactions across a diverse client base, including corporations, financial institutions, pension funds, sovereign wealth funds, insurance companies, governments and individuals. A -8- A 2024 Revenues by Asset Class A We provide Capital Markets services in the following areas: A **“Property Sales: Colliers”** sales advisors work collaboratively to provide real estate expertise to our clients, acting in a consultancy capacity to help each client maximize investment returns, whether as a buyer, seller or borrower. Our advisors are organized into office, industrial, retail, multifamily, hospitality, healthcare, alternatives and special purpose teams in order to drive thought leadership for each major asset class. Many team members also represent subspecialties in areas such as affordable housing, data centers, land, self-storage and transit-oriented development. These investment teams are further organized in subsets to meet the needs of both our institutional and private capital clients, recognizing that these client groupings have different needs. These investment teams understand the intricacies of single asset and portfolio executions and, with the assistance of our advisors, are globally connected with active market participants. Integrally supporting these investment teams are national and/or regional groups of financing advisors that help both our institutional and private capital clients with senior and subordinated debt strategies and placements with a global network of capital providers. Many of our financing advisors have experience helping our clients with equity strategies and placements, including partnership capitalizations and recapitalizations. Our financing professionals are in the market continuously with these capital sources, providing our clients with significant market intelligence and leverage when evaluating their financing needs. Our teams work closely with each service line, including property management, leasing, and valuations to serve the broader business needs of each client. A **“Debt Finance Services: Through Colliers Mortgage, we provide specialty debt financing for multifamily housing, healthcare and senior housing real estate through US government sponsored agencies. This includes origination, underwriting and asset management for Fannie Mae, the Federal Housing Administration / US Department of Housing and Urban Development (FHA/HUD) and the US Department of Agriculture (USDA). Loan****

and placement lead to Loan Servicing (see [a3eLoan Servicinga3e](#) above). Colliers Mortgage also provides commercial property loan placement across most asset classes to institutional investors as well as loan syndication. In markets outside the US, we provide loan placement services across a variety of asset classes. In 2024, the Company originated a total volume of \$6.4 billion. [A -9- A A a3e Mortgage Investment Banking:](#) Colliers Securities provides brokerage, investment banking, capital markets services, public finance services and other real estate related activities in the US. [A Leasing A](#) We provide Lease brokerage services to owners and occupiers of commercial real estate across all major asset classes. We have long-standing relationships with both large and medium-sized occupiers and owners. Our services are engaged on a repeat basis for lease renewals and relocations. [A 2024 Revenues by Asset Class](#) [A We provide Leasing services as follows:](#) [A a3e Landlord Representation:](#) Agency advisors work on behalf of property owners to search for and obtain tenants by strategically positioning and promoting the property through various campaigns and marketing channels. Agency advisors work closely with our Property Management professionals to secure tenants for properties we manage. [A a3e Tenant Representation:](#) Our advisors work on behalf of tenants to lease the right space in the right location and secure the most favorable terms. Our advisors help to turn a lease, often the second-greatest expenditure for a business after payroll, from a cost center into a competitive advantage that can elevate a clienta3e's brand, streamline their operations, attract leading talent and make a meaningful impact to their business. [A Outsourcing A](#) Our Outsourcing services include Property Management, Valuation & Advisory and Loan Servicing. In addition, we consult with large occupiers in managing their overall real estate portfolios and transactions, providing corporate and workplace solutions to reduce costs, improve execution across multiple markets and increase operational efficiency. Professional staff combine proprietary technology with high level strategic planning, portfolio management, lease administration and facilities management to deliver bespoke solutions to our clients. Outsourcing services revenues are derived from fees which are typically contractual, both fixed and fee for service, and contract terms are often multi-year providing recurring or repeat revenues. [A -10- A A 2024 Revenues by Service A](#) Our Outsourcing services include: [A a3e Property Management:](#) We provide oversight and management of the daily operations of a single property or portfolio of properties and provide on-going strategic advice on ways in which clients can maximize the value of their properties. Services are provided under long-term contract and include building operations and maintenance, facilities management, lease administration, property accounting and financial reporting, contract management and construction management. We ensure that we implement the ownera3e's specific property value enhancement objectives through maximization of opportunities to help clients ensure excellent tenant relations while maximizing property level cash flows. [A a3e Valuation & Advisory:](#) We provide clients with an opinion of a propertya3e's value that complies with a clienta3e's requirements and applicable professional standards and regulations to offer a nuanced understanding of the property and broader market trends. Our advisors leverage technology to offer clients both speed and accuracy while maintaining a dedicated project leader and senior management oversight to ensure quality and accountability. Services include valuation and appraisal review and management, portfolio or single asset valuation, financial reporting advisory, arbitration consulting, research, highest and best use studies, property tax reviews as well as appeals and litigation support. [A a3e Occupier Services:](#) We work as an extension of a clienta3e's team to provide deep expertise and a comprehensive set of portfolio management, transaction management, project management, workplace strategy (including a3ereturn to officea3e), strategic consulting, property and asset management as well as other real estate services. Our Occupier Services clients are typically companies or public sector institutions with large, highly distributed real estate portfolios. We typically enter into long-term, contractual relationships with these clients to ensure that real estate strategies are developed to support their overall business needs. This service line offers clients a suite of services under the leadership and accountability of an account leader who is responsible for overall performance around the world. Many of our contracts contain fees that are tied to performance against client objectives (such as cost and footprint reduction, cycle-time improvement, and customer satisfaction) instead of fees based solely on transaction commissions. Our Occupier Services teams have a unified value proposition which is to deliver customized, accountable, and innovative real estate solutions that result in the best service experience and alignment with our clienta3e's core business strategy. We have developed technology through Colliers360 (which provides clients with user-friendly, fast and flexible dashboarding and analytics which allows us to measure performance and help our clients make efficient, well-informed decisions regarding their real estate portfolio. Colliers360 also includes business intelligence that populates data from various independent and client related sources. Our Workplace Expert tool recommends office environments and potential configurations tailored to their clienta3e's specific business needs. We also provide lease administration, transaction, project management and facilities management systems. Occupier Services revenues are recognized under the respective service lines that are offered in the contract. [A -11- A A a3e Loan Servicing:](#) We service all loans originated by our debt finance operations as well as certain loans originated by third parties. Our services are provided under long-term contracts and include managing the administrative aspects of the loan, collection of monthly payments, maintenance of records and management of escrow funds among others. Our loan servicing portfolio was \$16.4 billion as at December 31, 2024 and had an average remaining life of 14.2 years. [A Engineering A](#) We are a rapidly growing player in the engineering design and consulting, project management, architectural and environmental services sector, with more than 9,000 employees globally. Backed by strong infrastructure renewal, energy transition and urbanization tailwinds, the engineering sector is a large and highly fragmented market with opportunities to grow internally and consolidate through acquisitions. [A Since we first established Colliers Engineering & Design in 2020 with the acquisition of Maser, we have grown to become one of the top 50 global design firms based on Engineering News Recorda3e's annual ranking. Our vision is to lead the industry with proven expertise and innovative, sustainable solutions through exceptional work and client experience. Our client base is diversified with a balanced mix of both public and private sector clients. Our client centered approach enables us to foster long-term relationships which translate to repeat work from our clients. As a result of our focus on service and client diversification, our business is resilient, allowing us the ability to respond to changing market conditions quickly and effectively. A A -12- A A 2024 Revenues by Geography A](#) We offer a full range of consulting and engineering design services for infrastructure transportation, environmental services, property & buildings and water end-markets. Our professionals include licensed engineers, project managers, planners, surveyors, architects and environmental scientists. [A Infrastructure & Transportation:](#) Our professionals engage with public and private clients to plan, design and project manage their assets, including bridges & structure, highway and traffic engineering, construction engineering and inspection, water, traffic planning and rail. We have long-standing relationships with federal, state/provincial and municipal government agencies as well as large utility, telecom and rail firms. [A Environmental Services:](#) Our environmental experts offer a range of service to our public and private sector clients, including air quality assessments, brownfield redevelopment, environmental impact assessments, ground water resource development, site remediation, and noise studies, among others. We also have geotechnical capabilities, including geotechnical engineering, geo-structural design, construction observation and testing, as well as laboratory material testing services. [A Property & Buildings:](#) We offer land development and monitoring services, including for residential, commercial, industrial and renewable energy sectors. We are a full-service design business, providing expertise in commercial, industrial, government and education buildings. We work with owners throughout the building lifecycle, including conducting highest and best use studies, feasibility assessments, detailed design and construction management. [A Water:](#) We offer expertise in water, storm and wastewater management in all areas of feasibility, design and master planning. Our services span from capital improvements and system planning, to design of municipal and industrial treatment plants, sewer collection and water distributions systems, distribution system modeling, hydrogeologic investigations and environmental assessments. [A We provide Project Management services for a wide range of projects globally, typically acting as the ownera3e's representative. These services stretch from conception to the final commissioning of the asset. Services include bid document review, construction monitoring and delivery management, contract administration and integrated cost control, development management, facility and engineering functionality, milestone and performance monitoring, quality assurance, risk management and strategic project consulting. Our projects span across multiple industries, including infrastructure, education, healthcare, utilities, federal, state and municipal, as well as projects for occupiers and landlords. A -13- A A The majority of our contracts are medium to long-term in duration. Clients generally have a portfolio of assets which leads to opportunities for repeat business and the development of long-term relationships. Contracts are structured on a fixed price or cost-plus basis. A Investment Management A](#) Our Investment Management segment is a global alternative asset manager with long-standing, cycle tested expertise across high growth and defensive sectors within real assets. Our differentiated approach focuses on long-duration, demographic, needs-based and essential real assets; middle-market infrastructure like communications, transport, energy, and utilities; real asset private credit; and core and opportunistic real estate strategies. We invest capital for the long-term through our differentiated strategies that have strong tailwinds, are resilient through cycles, and are designed to deliver top-tier risk-adjusted returns. We serve more than 900 clients across the globe, including institutional investors, sovereign wealth funds, public and corporate pension funds, endowments, insurance companies, foundations and family offices. [A Since 2016, when we first established Investment Management operations in Europe, with the acquisition of ICADE, our platform has grown substantially, fueled by strong fundraising across all our products and investment vehicles. A During the same period, our AUM has grown to \\$99 billion fueled by both fundraising and acquisitions. We currently have approximately 575 employees. A In 2018, we acquired a 75% ownership interest in Harrison Street. Harrison Street has over 300 employees. In 2023, Harrison Street was ranked 25th in the PERE Top 100 Private Real Estate Managers and also received three PERE Awards, including a3e Alternatives Investor of the Yeara3e globally. In 2024, Harrison Street was named as the a3eBest Place to Work in Money Managementa3e by Penson & Investments for the tenth year. Members of the senior management team hold a 25% redeemable non-controlling equity interest in Harrison Street. As of December 31, 2024, Harrison Street had \\$58.9 billion in AUM. A In 2022, the Company made a concerted effort to significantly expand its investment management capabilities, acquiring majority ownership interests in four firms \(Antirion, Basalt, Rockwood and Versus\) across carefully curated product types, including infrastructure, alternatives, traditional real estate and credit in North America and Europe, with a specific focus on long-duration funds. Members of the management teams of the four firms hold redeemable non-controlling equity interests in their respective firms. A In total, as of December 31, 2024, the Company had \\$99 billion of AUM, with 86% in perpetual or long-dated investment strategies. We deploy capital across four main investments strategies, namely, alternative real estate, infrastructure, traditional real estate and credit, with more than 75% deployed in highly defensive alternative real estate and infrastructure asset classes. The Companya3e's fee-paying assets under management \(a3eFPAUMa3e\) \(See a3eReconciliation of non-GAAP financial measuresa3e\) were \\$50.0 billion as of December 31, 2024. A -14- A A Long Duration, Highly Differentiated AUM A A The Companya3e's investment products consist of \(i\) perpetual funds, \(ii\) long-dated funds and \(iii\) separately managed accounts. We generate contractual management fee revenue from each of the funds and separately managed accounts under our management and have an opportunity to generate performance fee revenues on long-dated funds under our management. A Perpetual \(open-end\) funds A In our perpetual funds, management fees are based on net asset value \(a3eNAVa3e\). NAV is calculated quarterly using data from third party valuation advisors to determine the current market value of the private real estate and real assets in the funds. A Investors in our perpetual funds may invest on a quarterly basis at the then-current NAV. Investors can also request to have their interests redeemed on a periodic basis, at the then-current NAV. There are typically restrictions around redemption requests, including lock-up periods and gating provisions that restrict the amount that can be redeemed in any quarterly period in order to preserve fund liquidity and to ensure the efficient operation of the fund for the benefit of all investors. We also have flexibility in the timing of funding redemptions given the underlying illiquid nature of the fundsa3e private real estate and real assets. A Long-dated \(closed-end\) funds A Our long-dated funds typically have a ten-year term with two one-year extensions, at the option of the manager. A We generate management fees based on committed capital or invested capital in these funds. Committed capital is used to calculate fees during the investment period, which typically comprises the first 3 years of a funda3e's life. Management fees commence on the date of a funda3e's a3efirst closea3e, which is the date that the initial investors legally commit to invest in the fund. Additional investors may commit to invest in the fund during the investment period, however they are required to pay management fees from the a3efirst closea3e date. This results in our recognition of a3ecatch-upa3e management fees when such investors make commitments after the first close date. After the end of the investment period, the management fee is calculated based on invested capital, which is typically 90-95% of the committed capital amount. A In addition to the contractual management fee, we are also entitled to earn performance fees \(sometimes referred to as carried interest\) on long-dated funds, provided that we meet or exceed certain contractually agreed preferred return targets. Carried interest revenue is recognized when it is highly probable that such return targets will be exceeded, typically when the fund is near the end of its life and the underlying fund assets have been sold or are in the process of being sold. Colliers is only entitled to receive carried interest on funds established on or after acquisition dates of its Investment Management firms. Historical carried interest on funds established prior to acquisition dates is structured as a pass-through to the prior owners with no impact on the Companya3e's earnings. A -15- A A Management fee revenue is expected to be relatively stable and recurring due to: \(i\) historically consistent fund financial performance at or exceeding industry benchmarks, which we anticipate will continue in the future; \(ii\) the generally defensive nature of the sectors being invested in by the funds; and \(iii\) management fees for long-dated funds based on committed capital or invested capital rather than marked-to-market NAV, providing for revenue stability throughout the life of the funds. A Separately managed accounts A The Company also has separately managed accounts \(a3eSMAa3e\) where we agree to provide investment management services to individual institutional investors to fulfill their specific long-term investment objectives, investing directly in private real estate and real assets. SMAs are subject to contractual management agreements, with management fees earned based on NAV and/or as a transaction fee in connection with the acquisition or disposition of assets. A Focus on recurring service lines Over the last ten years, Colliers has focused on growing its high-value recurring revenue streams a3e Outsourcing, Engineering and Investment Management. These services represent medium to long-term duration revenue streams that are contractual or repeatable in nature. Recurring services are not only more resilient, given the nature of the underlying contracts, but also provide visibility for operational planning and for identifying growth areas. As of December 31, 2024, Colliers generated more than 70% of its earnings from recurring revenue sources \(see a3eReconciliation of non-GAAP financial measuresa3e\). A Our growth strategy Our long-standing growth strategy, which we refer to as a3eThe Colliers Waya3e is the foundation of our success. The key principles of The Colliers Way are described below: A a3e Enterprising culture, achieved through a3e Partnership philosophy \(see a3eNon-controlling interestsa3e\) A a3e Decentralized business model A a3e Ownera3e's mindset for all employees A a3e Internal growth, achieved through a3e Participating in massive end markets for our services A a3e Continuous investment in top talent A a3e Performance-based compensation programs throughout the Company A a3e Acquisitions A a3e Participating in massive end markets conducive to consolidation A a3e Seeking out synergies and adjacencies with existing businesses A a3e Disciplined acquisition process, with a 15% ROIC hurdle and a focus on attracting enterprising management teams that will perpetuate our culture A ESG strategy In 2021, the Company announced its a3e Elevate the Built Environmenta3e strategic framework designed to embed ESG best practices across the organization. In addition, Colliers committed to setting a science-based target through the Science-Based Targets initiativea3e's \(SBTi\) Business Ambition for 1.5a3e C program as well as achieving Carbon Neutrality for the Companya3e's own operations by 2030. Goals for the remaining areas of the Companya3e's framework to address material topics across three core areas identified through strong stakeholder engagement are detailed below: A A -16- A A Governance structures and working groups have been established to execute on each of these objectives. The Company publishes an annual Global Impact Report outlining its commitments, performance, and progress. This report is released in June each year and can be found on the Companya3e's website. A In 2023, the Company signed the World Green Building Councila3e's \(WGBC\) Net Zero Carbon Buildings Commitment, which calls for emissions from buildings globally to be halved by 2030, and advocates for total decarbonization of buildings in operation no later than 2050. A Geographic locations We deliver services from 473 offices in 35 countries \(not including non-owned](#)

(1,370) Â Â N/A Â Total Â \$ 644,245 Â Â Â 13.4 % Â \$ 594,993 Â Â Â 13.7 % Â \$ 630,525 Â Â Â 14.1 % Â Â 1Â Adjusted EBITDA is a financial measure that is not calculated in accordance with GAAP. For a reconciliation of this and other non-GAAP financial measures, see Reconciliation of non-GAAP financial measures in this AIF. Â -18- Â Â Seasonality The Company historically generates peak revenues and earnings in the month of December followed by a low in January and February as a result of the seasonal timing of closings on Capital Markets transactions. Revenues and earnings during the balance of the year are relatively even. The Capital Markets operations comprised 16% of our 2024 annual consolidated revenues. Variations can also be caused by business acquisitions or dispositions which alter the consolidated service mix. Â Trademarks Our trademarks are important for the advertising and brand awareness of our businesses. We take precautions to defend the value of our trademarks by maintaining legal registrations and by litigating against alleged infringements, if necessary. Â In certain Real Estate Services markets where we do not have company-owned operations, independent affiliates operate using the Colliers International and Colliers brands and trademarks under license from us. To ensure brand unity and service quality, all affiliates are subject to brand and performance guidelines that are monitored and enforced by Colliers. We currently have affiliates in 35 countries around the world who together generated approximately \$429 million in revenue in 2024, which not included in the Company's consolidated results. In 2024, our affiliates completed 12,000 sale and lease transactions for a total transaction value of \$12 billion. Â Employees Â We currently have approximately 22,940 employees worldwide as follows: Â Segment Â Professional staff Â Executive, Management & Admin Â Total employees Â Real Estate Services Â 10,600 Â Â 2,680 Â Â 13,280 Â Engineering Â 8,360 Â Â 770 Â Â 9,130 Â Investment Management Â 340 Â Â 190 Â Â 530 Â Total operations Â 19,300 Â Â 3,640 Â Â 22,940 Â Non-controlling interests Creating strong employee engagement and alignment through our partnership philosophy (the ownership of equity in the business) is one of our key operating principles. Â In many cases, operating management teams of our majority-owned subsidiaries own minority equity stakes in the businesses they operate day-to-day. This structure was designed to maintain control at Colliers while providing significant risks and rewards of equity ownership to management at the operating businesses. In almost all cases, we have the right to all management's shares, usually payable at our option with any combination of Subordinate Voting Shares or cash. We may also be obligated to acquire certain of these non-controlling interests in the event of death, disability or cessation of employment or if the shares are put at by the holder, subject to annual limitations on these puts imposed by the relevant shareholder agreements. These arrangements provide significant flexibility to us in connection with management succession planning and shareholder liquidity matters. Â Dividends and dividend policy Â Dividend policy Following the 2015 Spin-off, our Board of Directors approved a dividend policy for the Company, which was a dividend of \$0.08 per Subordinate Voting Share and Multiple Voting Share per annum, payable semi-annually. On May 31, 2016, the Board of Directors increased the semi-annual dividend from \$0.04 to \$0.05 per Subordinate Voting Share and Multiple Voting Share (\$0.10 per annum). On December 7, 2021, the Board of Directors further increased the semi-annual dividend from \$0.05 to \$0.15 per Subordinate Voting Share and Multiple Voting Share (\$0.30 per annum). These dividends are paid in cash after the end of the second and fourth quarters. All dividend payments are subject to the discretion of our Board of Directors. For the purposes of the Income Tax Act (Canada) and any similar provincial legislation, all dividends on the Subordinate Voting Shares and Multiple Voting Shares will be eligible dividends unless indicated otherwise. Â -19- Â Â The terms of the dividend policy remain, among other things, at the discretion of our Board of Directors. Future dividends, if any, will depend on the results of Colliers' operations, cash requirements, financial condition, contractual restrictions, business opportunities, provisions of applicable law and other relevant factors. Under the terms of the Company's debt agreements, the Company is not permitted to pay dividends, whether in cash or in specie, in the circumstances of an event of default thereunder occurring and continuing or an event of default occurring as a consequence thereof. See Material contracts below. Â Dividend history The aggregate cash dividends declared per Subordinate Voting Share and Multiple Voting Share in respect of the years ended December 31, 2024, 2023 and 2022 were \$0.30, \$0.30 and \$0.30, respectively. Â Capital structure Â Share capital The authorized capital of the Company consists of an unlimited number of preference shares (the Preference Shares), issuable in series, an unlimited number of Subordinate Voting Shares and an unlimited number of Multiple Voting Shares. Â Colliers may purchase its Subordinate Voting Shares, from time to time, if it believes that the market price of its Subordinate Voting Shares is attractive and that the purchase would be an appropriate use of corporate funds and in the best interests of the Company. The Company did not repurchase any shares in 2024. As of February 13, 2025, there were 49,284,982 Subordinate Voting Shares and 1,325,694 Multiple Voting Shares issued and outstanding. Â Subordinate Voting Shares and Multiple Voting Shares The Subordinate Voting Shares and Multiple Voting Shares rank junior to the Preference Shares or series thereof ranking in priority with respect to the payment of dividends, return of capital and distribution of assets in the event of liquidation, dissolution or any distribution of the assets of Colliers for the purpose of winding-up its affairs. The holders of outstanding Subordinate Voting Shares and Multiple Voting Shares are entitled to receive dividends and other distributions on a share-for-share basis (or, in the discretion of the directors, in a greater amount per Subordinate Voting Share than per Multiple Voting Share) out of the assets legally available therefor at such times and in such amounts as our Board of Directors may determine, but without preference or distinction between the Multiple Voting Shares and the Subordinate Voting Shares. The Subordinate Voting Shares carry one vote per share and the Multiple Voting Shares carry 20 votes per share. The holders of Subordinate Voting Shares and the holders of Multiple Voting Shares are entitled to receive notice of any meeting of shareholders and to attend and vote thereat as a single class on all matters to be voted on by the shareholders, except at meetings where the holders of shares of one class or of a particular series of shares are entitled to vote separately. Â The rights, privileges, conditions and restrictions attaching to the Subordinate Voting Shares and the Multiple Voting Shares may be respectively modified if the amendment is authorized by at least two-thirds of the votes cast at a meeting of the holders of Subordinate Voting Shares and the holders of Multiple Voting Shares duly held for that purpose. However, if the holders of Subordinate Voting Shares, as a class, or the holders of Multiple Voting Shares, as a class, are to be affected in a manner different from the other classes of shares, such amendment must, in addition, be authorized by at least two-thirds of the votes cast at a meeting of the holders of the class of shares which is affected differently. Â -20- Â Â Each outstanding Multiple Voting Share is convertible at any time, at the option of the holder and without further consideration, into one Subordinate Voting Share. The Subordinate Voting Shares are not convertible into any other class of shares, except in certain circumstances relating to a take-over bid, as described in the section entitled Certain Rights of Holders of Subordinate Voting Shares contained in the most recent Management Information Circular filed on Colliers' SEDAR+ profile at www.sedarplus.ca. No subdivision, consolidation, reclassification or other change of the Multiple Voting Shares or the Subordinate Voting Shares may be made without, concurrently, having the Multiple Voting Shares or Subordinate Voting Shares, as the case may be, subdivided, consolidated, reclassified or other change made under the same conditions. The Subordinate Voting Shares and Multiple Voting Shares are not redeemable nor retractable but are able to be purchased for cancellation by Colliers in the open market, by private contract or otherwise. Upon the liquidation, dissolution or any distribution of the assets of Colliers for the purpose of winding-up its affairs, the holders of Subordinate Voting Shares and Multiple Voting Shares are entitled to participate equally, on a share-for-share basis, in the remaining property and assets of Colliers available for distribution to such holders. Â In accordance with the terms and conditions of a trust agreement entered into by Mr. Hennick and Henset Capital Inc. (the Multiple Voting Shareholder) on April 16, 2021 (the New Trust Agreement) (see Material contracts below), the Multiple Voting Shares will convert into Subordinate Voting Shares on a one-for-one basis and for no additional consideration or premium upon the earliest to occur of: (a) the date that the sum of the number of Multiple Voting Shares and Subordinate Voting Shares held by Mr. Hennick and the Multiple Voting Shareholder, together with their associates and affiliates, is less than 4,000,000 (subject to adjustment and including ownership of securities convertible into Subordinate Voting Shares); (b) 24 months after the termination of the New MSA (as defined below) as a result of Mr. Hennick's death, disability, voluntary resignation or the occurrence of certain other specific events set out in the New MSA; and (c) September 1, 2028. Additionally, the New Trust Agreement provides that Mr. Hennick and the Multiple Voting Shareholder will not sell any Multiple Voting Shares at a price greater than the market price of the Subordinate Voting Shares on the date of the agreement to sell such shares unless through the facilities of the NASDAQ or TSX, pursuant to a take-over bid, or similar transaction, where there is a concurrent offer made to, or acquisition from, the holders of all of the Subordinate Voting Shares on terms that are at least as favorable to the holders of Subordinate Voting Shares as those made to Mr. Hennick or the Multiple Voting Shareholder, pursuant to an issuer bid or pursuant to the granting of a permitted security interest. Â Preference Shares The Preference Shares are issuable, from time to time, in one or more series, as determined by our Board of Directors. Our Board of Directors will determine, before the issue of any series of Preference Shares, the designation, preferences, rights, restrictions, conditions, limitations, priorities as to payment of dividends and/or distribution on liquidation, dissolution or winding-up, or prohibitions attaching to such series. The Preference Shares, if issued, will rank prior to the Subordinate Voting Shares and Multiple Voting Shares with respect to the payment of dividends and in the distribution of assets in the event of liquidation, dissolution or winding-up of Colliers or any other distribution of assets of Colliers among its shareholders for the purpose of winding-up its affairs, and may also be given such other preferences over the Subordinate Voting Shares and Multiple Voting Shares as may be determined with respect to the respective series authorized and issued. Except as required by law, the Preference Shares will not carry voting rights. Â Certain rights of holders of Subordinate Voting Shares A summary of the rights attaching to the Subordinate Voting Shares in the event that a take-over bid is made for Multiple Voting Shares is set out in the section entitled Certain Rights of Holders of Subordinate Voting Shares contained in our most recent Management Information Circular, which is incorporated by reference herein and is available on SEDAR+ at www.sedarplus.ca. Reference should be made to our articles for the full text of these provisions. Â -21- Â Â Option Plan Colliers has a stock option plan (the Option Plan) pursuant to which options to acquire Subordinate Voting Shares may be granted to directors, officers and full-time employees of Colliers or its subsidiaries (other than Mr. Hennick). A summary of the terms of the Option Plan is set out in the section entitled Executive Compensation and Incentive Award Plans of Colliers. Â Stock Option Plan contained in the 2025 Circular, which is incorporated by reference herein and will be available on SEDAR+ at www.sedarplus.ca. The maximum number of Subordinate Voting Shares subject to grants of options under the Option Plan is limited to 10,600,000, which reflects the cumulative number of options approved by shareholders since the Option Plan's inception in 2004. Options exercisable for 3,313,050 Subordinate Voting Shares have been granted and are outstanding as at the date hereof; and options which were exercisable for 6,337,250 Subordinate Voting Shares have been exercised or expired as at the date hereof, leaving options yet to be granted which would be exercisable for 949,700 Subordinate Voting Shares. Â Market for securities Â The outstanding Subordinate Voting Shares are listed for trading on the TSX and NASDAQ under the symbol CIGI. The Multiple Voting Shares are not listed and do not trade on any public market or quotation system. Â The following table sets forth the reported high and low trading prices and the aggregate volume of trading of the Subordinate Voting Shares on NASDAQ (in United States dollars) and on the TSX (in Canadian dollars) for each month in 2024. Â Â Â NASDAQ Â TSX Â Â Â Month Â High Price (US\$) Â Low Price (US\$) Â Volume Traded Â High Price (C\$) Â Low Price (C\$) Â Volume Traded Â January 2024 Â 125.53 Â 103.02 Â 1,497,753 Â 167.53 Â 146.94 Â 866,866 Â February 2024 Â 131.05 Â 109.66 Â 1,369,647 Â 176.51 Â 146.14 Â 1,211,063 Â March 2024 Â 125.49 Â 116.03 Â 2,076,715 Â 169.56 Â 157.40 Â 832,520 Â April 2024 Â 122.76 Â 103.84 Â 2,331,325 Â 165.38 Â 142.93 Â 865,235 Â May 2024 Â 118.46 Â 101.01 Â 2,208,229 Â 160.91 Â 138.13 Â 1,131,260 Â June 2024 Â 114.90 Â 106.06 Â 2,087,771 Â 157.23 Â 145.75 Â 1,788,536 Â July 2024 Â 140.30 Â 107.12 Â 2,973,806 Â 194.25 Â 146.63 Â 1,398,209 Â August 2024 Â 147.53 Â 128.82 Â 2,759,515 Â 199.24 Â 180.33 Â 1,437,786 Â September 2024 Â 152.84 Â 137.64 Â 2,163,010 Â 205.95 Â 186.79 Â 1,226,117 Â October 2024 Â 156.30 Â 144.98 Â 2,059,010 Â 217.53 Â 197.01 Â 1,273,442 Â November 2024 Â 156.96 Â 140.13 Â 2,266,199 Â 216.63 Â 196.00 Â 1,057,549 Â December 2024 Â 155.70 Â 132.82 Â 2,032,398 Â 218.47 Â 191.48 Â 1,067,113 Â Escrowed securities and securities subject to contractual restriction on transfer Â To the knowledge of Colliers, as of the date hereof, no securities of any class of securities of Colliers are held in escrow or subject to contractual restrictions on transfer or are anticipated to be held in escrow or subject to contractual restrictions on transfer. Â Transfer agents and registrars Â The transfer agent and registrar for the Subordinate Voting Shares is TSX Trust Company, 100 Adelaide Street West, Suite 301, Toronto, Ontario, M5H 4H1. The transfer agent and registrar for the Multiple Voting Shares is the Company at 1140 Bay Street, Suite 4000, Toronto, Ontario, M5S 2B4. Â -22- Â Â Directors and executive officers Â Directors Our Board of Directors is currently comprised of ten members. The following information is provided with respect to the directors of the Company as at February 13, 2025: Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Jay S. Hennick Ontario, Canada 68 Chief Executive Officer & Director since May 30, 1988; Chairman since June 2015. Mr. Hennick is the global Chairman, CEO and controlling shareholder of Colliers International. Jay is also the Founder, Chairman and the largest individual shareholder of FirstService and was the former CEO from 1988 to 2015. He is also the Chairman of Hennick & Company, a private family investment firm. In 1998, Mr. Hennick was awarded Canada's Entrepreneur of the Year, and in 2001 he was named Canada's CEO of the Year by Canadian Business Magazine. In 2011, Jay received an Honorary Doctorate of Laws from York University and in 2014, an Honorary Doctorate from the University of Ottawa. In 2019, Mr. Hennick was appointed as a member of the Order of Canada and received the International Horatio Alger Award. Mr. Hennick also served as past Chairman of the Board of Directors of the Sinai Health System and Mount Sinai Hospital, in Toronto. Jay and his wife Barbara are also active philanthropists establishing the Hennick Family Foundation to support important causes in healthcare, education and the arts, the largest of which include: \$50 million donation to the Royal Ontario Museum in support of their revitalization and new vision plans; \$36 million donation to name Hennick Bridgepoint Hospital, the largest complex care and rehabilitation hospital in Canada; \$10 million donation to the World Holocaust Remembrance Centre (Yad Vashem) in Jerusalem, Israel; and smaller but significant benefactions include those to Osgoode Hall Law School and the Schulich School of Business at York University and to the University of Ottawa. Â -23- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years John (Jack) P. Curtin, Jr.1 Ontario, Canada 74 Lead Director since May 16, 2023; Director since February 10, 2015 Mr. Curtin is an Advisory Director in the Investment Banking Division of Goldman, Sachs & Co. in Toronto and New York. From July 2010 to December 2014, Mr. Curtin served as Chairman and Chief Executive of Goldman Sachs Canada Inc. From 2003 to July 2010, Mr. Curtin was Chairman of Goldman Sachs Canada Inc. From 1999 to 2003, Mr. Curtin was an Advisory Director of Goldman, Sachs & Co. in New York. From 1995 to 1999, Mr. Curtin was Chief Executive of Goldman Sachs Canada Inc. in Toronto. Prior to this assignment, Mr. Curtin was co-head of Global Money Markets and Chairman of Goldman Sachs Money Markets LP. Mr. Curtin moved to Money Markets in 1987 after serving as head of Fixed Income Syndicate/New Issues. Mr. Curtin joined the firm in 1976 in the Corporate Finance Department and was named partner in 1988 and managing director in 1996. Mr. Curtin was previously a member of the Board of Directors of the Art Gallery of Ontario Foundation and is a member of the Board of Directors of the Royal Conservatory of Music. He previously served as a Director of the Canada/United States Fulbright Foundation. Mr. Curtin is a former governor of the Toronto Stock Exchange, a former director of Brookfield Asset Management, Cadillac Fairview Corporation, Maxxcom Corporation and the Investment Dealers Association of Canada. Mr. Curtin served as a trustee of Lakefield College School as well as Royal St. George's College. Mr. Curtin received an MBA from Harvard in 1976 and his BA from Williams College in 1972. Â -24- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Christopher Galvin3 Illinois, USA 74 Director since September 23, 2018 Christopher Galvin is the Co-Founder of Harrison Street Real Estate Capital LLC. Additional roles include serving as either Chairman or Board Member of Three Ocean Partners, Inflection and Uncommon X. Mr. Galvin's current outside activities include: Trustee and member of the Executive Committee of Northwestern University's Board of Trustees; Executive Committee and member of Dean's Advisory Board of the Kellogg School of Management at Northwestern; American Enterprise Institute Board; Legion d'Honneur; Advisory Board of Tsinghua University School of Management and Economics (Beijing); the Advisory Committee on International Economic Policy of the US Department of State (ACIEP) and a member of the Center for Public Leadership at Harvard Kennedy School. Previously, Mr. Galvin has served in the following capacities: Chairman and CEO of Motorola Inc.; Chairman of NAVTEQ Inc.; Chairman of Cleversafe Inc.; Chairman of the USA's China Business Council; member of the Bechtel Corporation's Board of Counselors; member of Business Council (US); director of the Rand Corporation; member of the US Department of Defense Manufacturing Board; member of the US Department of Defense Science Board; advisor to the City of Tianjin, China; advisor to the CEO of Hong Kong; Chair of the Rhodes Scholars selection committee for Illinois/Michigan. Â -25- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years P. Jane Gavan2 Ontario, Canada 65 Director since April 8, 2020 Ms. P. Jane Gavan is the President, Asset Management of Dream Unlimited Corporation and has more than 30 years of experience in the real estate industry, having held increasingly senior positions since joining Dream. In her capacity as President, Asset Management, Ms. Gavan serves as Chief Executive Officer of Dream Residential REIT which completed an IPO in May 2022. Previously, Ms. Gavan served as Chief Executive Officer of Dream Global Real Estate Investment Trust (Dream Global), a TSX listed real

estate investment income trust (REIT) from its 2011 IPO until its acquisition in December 2019, and previously served as Chief Executive Officer of Dream Office REIT. Prior to joining Dream, Ms. Gavan served as legal counsel for numerous companies including Oxford Properties Corp. and Denison Mines Corp., and began her career in private law practice with Blake, Cassels & Graydon, LLP, specializing in real estate and corporate finance. Ms. Gavan earned an Honours Bachelor of Commerce degree from Carleton University and a Bachelor of Laws degree from Osgoode Hall, York University. Ms. Gavan has served on the board of directors of the Womenâ€™s College Hospital Foundation and is on the Patronâ€™s Council for Community Living Toronto. Â -26- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Stephen J. Harper3 Alberta, Canada 65 Director since September 15, 2016 Mr. Harper was elected the twenty-second Prime Minister of Canada in 2006 and served in that role until 2015, making him the longest serving Conservative Prime Minister since Sir John A. Macdonald, Canada's first Prime Minister. Mr. Harper is Chairman of Harper & Associates Consulting, which is affiliated with Dentons, a leading global law firm, and acts as a strategic consultant to clients around the world, providing advice on matters relating to market access, the management of global geopolitical and economic risk, and the maximization of value in global markets. Mr. Harper is a founding partner and Chairman of Vision One Management, a fundamental value-oriented equity fund that applies a private equity investment approach to public markets. Mr. Harper serves as Chair of the Alberta Investment Management Corporation (AIMCo), the provinceâ€™s pension and sovereign wealth manager. Mr. Harper is a Director of Alimentation Couche-Tard. Mr. Harper also serves as the Chair of the International Democracy Union, the global alliance of centre-right political parties. Mr. Harper has bachelorâ€™s and masterâ€™s degree in economics from the University of Calgary, an honorary Doctor of Philosophy from Tel Aviv University, and an honorary degree from the Jerusalem College of Technology. In recognition of his government service, Mr. Harper has been awarded the Ukrainian Order of Liberty, the Woodrow Wilson Award for Public Service, the B'nai B'rith International Presidential Gold Medallion for Humanitarianism and was named as the World Statesman of the Year in 2012 by the Appeal of Conscience Foundation. He is a Companion of the Order of Canada and a member of the Alberta Order of Excellence. Â -27- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Katherine M. Lee2 Ontario, Canada 61 Director since June 17, 2015 Ms. Lee is a seasoned executive in financial services and served as President & CEO of GE Capital Canada, a leading global provider of financial and fleet management solutions to mid-market companies operating in a broad range of economic sectors. Prior to this role, Ms. Lee served as CEO of GE Capital Real Estate in Canada from 2002 to 2010 building it to a full debt and equity operating company. Ms. Lee joined GE in 1994 where she held a number of positions including Director, Mergers & Acquisitions for GE Capitalâ€™s Pension Fund Advisory Services based in San Francisco, and Managing Director of GE Capital Real Estate Korea based in Seoul and Tokyo. Ms. Lee earned a Bachelor of Commerce from the University of Toronto. She is a Chartered Professional Accountant and Chartered Accountant. She is active in the community championing womenâ€™s networks and Asian-Pacific Forums. Ms. Lee is also a member of the Board of Directors of BCE Inc. and PSP Investments. Â Â -28- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Poonam Puri3 Ontario, Canada 52 Director since February 9, 2022 Ms. Puri is a tenured Professor of Law and Chair in Governance at Osgoode Hall Law School in Toronto, Ontario, and a corporate lawyer and Affiliated Scholar at Davies, Ward, Phillips & Vineberg, LLP, a leading Canadian law firm. Ms. Puri holds a Bachelor of Laws from the University of Toronto, a Master of Laws from Harvard University and has earned the Institute of Corporate Directors, Institute-Certified Director Designation (ICD.D). Ms. Puri has extensive experience as an expert in governance and as a director of organizations in the engineering, transportation, infrastructure and healthcare sectors, including as a past director or trustee of Canadian Apartment Properties Real Estate Investment Trust, Solaris Resources, Arizona Mining, Cole Engineering, the Canada Infrastructure Bank, the Greater Toronto Airports Authority, and Holland Bloorview Kids Rehabilitation Hospital (with the latter as chair of the board) and she previously served as a commissioner and director of the Ontario Securities Commission. Ms. Puri presently serves on the board of directors or trustees of Propel Holdings and DRI Healthcare Trust. Ms. Puri has been recognized as one of the top 25 most influential lawyers in Canada by Canadian Lawyer Magazine in 2017 and 2015 and is a former recipient of Canadaâ€™s Top 40 under 40 award and Canadaâ€™s Most Powerful Women: Top 100 Award. In 2021, Ms. Puri was awarded the Royal Society of Canadaâ€™s Yvan Allaire Medal for exemplary contributions to the governance of public and private institutions in Canada, in addition to the Law Society Medal and the David Walter Mundell Medal. In 2022, Ms. Puri was awarded the Peter Dey Governance Achievement Award by the Governance Professionals of Canada. In 2024, Ms. Puri was recognized with the Institute of Corporate Directors Fellowship Award and appointed to the Order of Ontario. Benjamin F. Stein2 New York, USA 39 Director since September 14, 2017 Mr. Stein is a co-founder of The Spruce House Partnership, a New York-based investment partnership. Spruce House was founded in 2005 and has investments in public companies globally and seeks to invest alongside management teams that are focused on growing the value of their companies over the long term. Mr. Stein received his Bachelor of Arts in International Relations from the University of Pennsylvania in 2008. Mr. Stein also serves on the board of The Africa Center, a New York-based institution focused on African business, culture and policy. Â -29- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years John Sullivan Ontario, Canada 64 Director since December 3, 2024 Mr. Sullivan is the former President and CEO of The Cadillac Fairview Corporation Limited and has more than 30 years of real estate experience in acquisitions, dispositions, asset management and development. Prior to becoming CEO, Mr. Sullivan held the position of Executive Vice President, Development at Cadillac Fairview. Before joining Cadillac Fairview, Mr. Sullivan held senior positions with a number of high-profile companies including Marathon Realty Company Limited and Brookfield Properties Corporation. Mr. Sullivan holds a Bachelor of Civil Engineering degree from Concordia University, a Master of Business Administration degree from McGill University and has completed the Advanced Management Program at Harvard Business School. He currently sits on the boards of MAF Properties (Dubai), Forum Asset Management (Toronto) and the Hospital for Sick Children (Toronto). L. Frederick Sutherland1 Pennsylvania, USA 73 Director since June 1, 2015 Mr. Sutherland was the Executive Vice President and Chief Financial Officer of Aramark Corporation, Philadelphia, PA, a leading global provider of food services, facilities management and uniform and career apparel, from 1997 to 2015. Prior to joining Aramark in 1980, Mr. Sutherland was Vice President, Corporate Banking, at Chase Manhattan Bank, New York, NY. Mr. Sutherland is a director of Consolidated Edison, Inc. and a former director of Sterling Check Corp. Mr. Sutherland is also a former director and Chair of the Board of WHY?, Philadelphiaâ€™s public broadcast affiliate and a trustee of Duke University, The National Constitution Center, Episcopal Community Services, an anti-poverty agency, and People's Light, a professional non-profit theater. Mr. Sutherland holds an MBA Degree in Finance from the Katz School of the University of Pittsburgh and a Bachelors in Physics and Mathematics from Duke University. Edward Waitzer1,3 Ontario, Canada 71 Director since May 16, 2023 Mr. Waitzer was a long-time partner of Stikeman Elliott LLP until his retirement in 2021, including serving as Chair of the firm from 1999 to 2006. Mr. Waitzer was also a professor and the Jarislowsky Dimma Mooney Chair in Corporate Governance at Osgoode Hall Law School and the Schulich School of Business at York University. Mr. Waitzer has considerable regulatory and governance experience, including serving as the Chairman of the Ontario Securities Commission from 1993 to 1996. Â Notes: 1. Member of Audit & Risk Committee 2. Member of Executive Compensation Committee 3. Member of Nominating and Corporate Governance Committee Â Each director remains in office until the following annual shareholdersâ€™ meeting of the Company or until the election or appointment of their successor, unless they resign, their office becomes vacant or they become disqualified to act as a director. All directors stand for election or re-election annually. Â Further background information regarding the directors of the Company will be set out in the 2024 Circular, the relevant sections of which are incorporated by reference herein and which will be available on SEDAR+ at www.sedarplus.ca. Â -30- Â Â Executive officers The following information is provided with respect to the executive officers of the Company as at February 13, 2025: Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Jay S. HennickÂ Ontario, Canada 68 Chairman since June 1, 2015 and Chief Executive Officer since 1988 See description above under â€œDirectorsâ€. Christopher R. McLernon Ontario, Canada 59 Chief Executive Officer, Real Estate Services since 2022Â Mr. McLernon is the Chief Executive Officer, Real Estate Services | Global. He oversees Colliersâ€™ Â Capital Markets, Leasing and Outsourcing & Advisory businesses globally, with emphasis on accelerating growth, enhancing global collaboration, and strengthening our unique culture and way of doing business. Previously the Chief Executive Officer for Europe, Middle East and Africa (EMEA), Mr. McLernon provided strategic direction for the region, ensuring a seamless service experience for clients across our complete range of services, and grew its revenues 20-fold. He oversaw more than 30 acquisitions including Colliers UK, Colliers Germany, Colliers Italy, Antirion, IREA, Sadoline & AlbÂk, Ovenia and The AOS Group from France. Earlier, he built and led Colliersâ€™ Â Latin America business and was one of the top producers in Canada when he joined Colliers in 1987 as an office leasing advisor in Toronto. Christian Mayer Ontario, Canada 52 Chief Financial Officer since 2020 Mr. Mayer served as Senior Vice President Finance & Treasurer of Colliers from 2015 to January 2020. Prior to the Spin-off, Mr. Mayer served as Vice President, Finance for Old FSV. Mr. Mayer joined Old FSV in 1999. Mr. Mayer is a Chartered Professional Accountant and began his career with the accounting firms Grant Thornton and PwC, both in Toronto. Â -31- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Elias Mulamoottil Ontario, Canada 55 Co-Chief Investment Officer since 2021 Prior to the Spin-off, Mr. Mulamoottil served as Senior Vice President Strategy & Corporate Development for Old FSV since March 2011. Mr. Mulamoottil joined Old FSV in June 2007 as Vice President Strategy & Corporate Development. Prior to joining Old FSV, Mr. Mulamoottil was a partner at a Toronto based financial advisory and asset management firm, where he was responsible for the sourcing and executing of merger, acquisition, divestiture and financing transactions. Previously, Mr. Mulamoottil worked with one of Europeâ€™s leading private equity firms, Terra Firma Capital Partners, in London, England executing and managing private equity investments. Mr. Mulamoottil is a Chartered Professional Accountant and began his career at the accounting firm Deloitte. Prior to being appointed as Co-Chief Investment Officer, Mr. Mulamoottil served as the Head, Strategic Investments of the Company. Zachary Michaud Ontario, Canada 42 Co-Chief Investment Officer since 2021 Mr. Michaud joined Colliers in 2015. Prior to joining Colliers, Mr. Michaud was a senior investment professional at one of Canadaâ€™s leading private equity firms specializing in credit investing, distressed debt, operational turnarounds and activist investing. Previously, Mr. Michaud was an investment banker in Los Angeles and worked on the trading floor at two large bank owned investment dealers. Prior to being appointed as Co-Chief Investment Officer, Mr. Michaud served as the Vice President, Strategic Investments of the Company. Rebecca Finley Ontario, Canada 49 Chief Brand and People Officer, since 2020 Ms. Finley is the Chief Brand & People Officer. In this role, Ms. Finley has responsibility for leading and providing global oversight for the Colliers marketing, brand, communication, and people strategies. She joined Colliers in 2018 as Senior Vice President, Brand & People. Ms. Finley has extensive leadership experience in branding, culture and business operations. Prior to Colliers, Ms. Finley served as Business Lead and Head of Technology, Telecommunications & Media at Facebook, led the Office of the CEO at Maple Leaf Foods, was a Management Consultant with the Boston Consulting Group, and worked as an Investment Banker with TD Securities.Â Â Ms. Finley holds an ICD.D from the Institute of Corporate Directors, an MBA from the Rotman School of Management and a Bachelor of Mathematics and Education from Queenâ€™s University. Â -32- Â Â Name and municipality of residence Age Present position and tenure Principal occupation during last five years Robert D. Hemming British Columbia, Canada 57 Senior Vice President and Chief Accounting Officer since 2008 Prior to the Spin-off, Mr. Hemming served as Chief Financial Officer-Global for Colliers where he was responsible for Collierâ€™s financial accounting, reporting, analysis and compliance functions. Prior to joining Colliers in August 2006, Mr. Hemming was the Corporate Controllerâ€Western Canada for Bell Canada. Mr. Hemming is a Chartered Professional Accountant and a Certified General Accountant and outside of real estate, has spent his career working in the mining, forestry and telecom industries. Matthew Hawkins Ontario, Canada 42 Senior Vice President, Legal and Corporate Secretary since 2016 Mr. Hawkins joined Colliers in 2016. Prior to joining, Mr. Hawkins previously worked as the Vice President of Legal Affairs at a TSX-listed pharmaceuticals company, and previously worked in the corporate and securities group of a leading Canadian law firm. A Ownership As of February 13, 2025, the directors and executive officers of the Company, as a group, owned, or controlled or directed, directly or indirectly, 5,821,674 Subordinate Voting Shares and 1,325,694 Multiple Voting Shares, which represent 11.8% of the total Subordinate Voting Shares and 100.0% of the total Multiple Voting Shares, in each case, outstanding on such date. The directors and executive officers, as a group, controlled 42.7% of the total voting rights as of such date when all Multiple Voting Shares and Subordinate Voting Shares are considered. Mr. Hennick controls all of the Multiple Voting Shares. Â Legal proceedings and regulatory actions Â There are no legal proceedings to which Colliers is a party to, or in respect of which, any of the property of Colliers is the subject of, which is or was material to Colliers during 2024, and Colliers is not aware of any such legal proceedings that are contemplated. In the normal course of operations, Colliers is subject to routine immaterial claims and litigation incidental to its business. Litigation currently pending or threatened against Colliers includes disputes with former employees and commercial liability claims related to services provided by Colliers. Colliers believes resolution of such proceedings, combined with amounts set aside, will not have a material impact on the Companyâ€™s financial condition or the results of operations. Â During 2024, there have not been any penalties or sanctions imposed against Colliers by a court relating to provincial and territorial securities legislation or by a securities regulatory authority, nor have there been any other penalties or sanctions imposed by a court or regulatory body against Colliers, and Colliers has not entered into any settlement agreements before a court relating to provincial and territorial securities legislation or with a securities regulatory authority. Â -33- Â Â Properties Â The following chart provides a summary of the properties occupied by the Company and its subsidiaries as at December 31, 2024: Â (square feet) Â Leased Â Â Owned Â Â Total Â Real Estate Services and Engineering Â Â 3,520,000 Â Â - Â - Â Â 3,520,000 Â Investment Management Â Â 130,000 Â - Â - Â Â 130,000 Â Corporate Â - Â - Â Â 20,000 Â Â 20,000 Â Total operations Â Â 3,650,000 Â Â 20,000 Â Â 3,670,000 Â Reconciliation of non-GAAP financial measures Â In this AIF, we make reference to certain financial measures that are not calculated in accordance with GAAP. Â Adjusted EBITDA is defined as net earnings, adjusted to exclude: (i) income tax; (ii) other income; (iii) interest expense; (iv) loss on disposal of operations; (v) depreciation and amortization, including amortization of mortgage servicing rights (â€œMSRsâ€); (vi) gains attributable to MSRs; (vii) acquisition-related items (including contingent acquisition consideration fair value adjustments, contingent acquisition consideration-related compensation expense and transaction costs); (viii) restructuring costs and (ix) stock-based compensation expense, including related to the CEOâ€™s LTIP. We use Adjusted EBITDA to evaluate our own operating performance and our ability to service debt, as well as an integral part of our planning and reporting systems. Additionally, we use this measure in conjunction with discounted cash flow models to determine the Companyâ€™s overall enterprise valuation and to evaluate acquisition targets. We present Adjusted EBITDA as a supplemental measure because we believe such measure is useful to investors as a reasonable indicator of operating performance because of the low capital intensity of the Companyâ€™s service operations. We believe this measure is a financial metric used by many investors to compare companies, especially in the services industry. This measure is not a recognized measure of financial performance of the consolidated Company under GAAP in the United States, and should not be considered as a substitute for operating earnings, net earnings or cash flow from operating activities, as determined in accordance with GAAP. Our method of calculating Adjusted EBITDA may differ from other issuers and accordingly, this measure may not be comparable to measures used by other issuers. A reconciliation of net earnings to Adjusted EBITDA appears below Â -34- Â Â Â Year ended Â (in thousands of US\$) Â December 31 Â Â 2024 Â Â 2023 Â Â Â Â Â Net earnings Â \$ 236,936 Â \$ 144,691 Â Income tax Â \$ 74,177 Â \$ 68,086 Â Other income, including equity earnings from non-consolidated investments Â (7,680) Â (5,919) Â Interest expense, net Â \$ 85,779 Â \$ 94,077 Â Operating earnings Â \$ 389,212 Â \$ 300,935 Â Loss on disposal of operations Â - Â - Â 2,282 Â Depreciation and amortization Â \$ 221,602 Â \$ 202,536 Â Gains attributable to MSRs Â \$ (15,363) Â \$ (17,722) Â Equity earnings from non-consolidated investments Â \$ 7,270 Â \$ 5,078 Â Acquisition-related items Â \$ (27,802) Â \$ 47,096 Â Restructuring costs Â \$ 23,285 Â \$ 27,701 Â Stock-based compensation expense Â \$ 46,041 Â \$ 27,087 Â Adjusted EBITDA Â \$ 644,245 Â \$ 594,993 Â Adjusted EPS is defined as diluted net earnings per share adjusted for the effect, after income tax, of: (i) the non-controlling interest redemption increment; (ii) loss on disposal of operations; (iii) amortization expense related to intangible assets recognized in connection with acquisitions and MSRs; (iv) gains attributable to MSRs; (v) acquisition-related items; (vi) restructuring costs and (vii) stock-based compensation expense, including related to the CEOâ€™s LTIP. We believe this measure is useful to investors because it provides a supplemental way to understand the underlying operating performance of the Company and enhances the comparability of operating results from period to period. Adjusted EPS is not a recognized measure of financial performance under GAAP, and should not be considered as a substitute for diluted net earnings per share from continuing operations, as determined in accordance with GAAP. Our method of calculating this non-GAAP measure may differ from other issuers and, accordingly, this measure may not be comparable to measures used by other issuers. A reconciliation of net earnings to adjusted net earnings and of diluted net earnings per share to adjusted EPS appears below Â Similar to GAAP diluted EPS, Adjusted EPS is calculated using the â€œif-convertedâ€ method of calculating earnings per share in relation to the Convertible Notes, which were fully converted or redeemed by June 1, 2023. As such, the interest (net of tax) on the Convertible Notes is added to the numerator and the additional shares issuable on conversion of the Convertible Notes are added to the denominator of the earnings per share calculation to determine if an assumed conversion is more dilutive than

no assumption of conversion. The ~~adjusted~~ method is used if the impact of the assumed conversion is dilutive. The ~~adjusted~~ method is dilutive for the Adjusted EPS calculation for all periods where the Convertible Notes were outstanding. A -35- A A A Year ended A (in US\$) A December 31 A A A 2024 A 2023 A A A A A A A A Diluted net earnings (loss) per Subordinate Voting Share and Multiple Voting Share (1) A \$ 3.22 A A \$ 1.38 A Interest on Convertible Notes, net of tax A A - A A A 0.04 A Non-controlling interest redemption increment A A 0.42 A A 0.47 A Loss on disposal of operations A A - A A 0.05 A Amortization of intangible assets, net of tax A A 1.98 A A 1.92 A Gains attributable to MSRs net of tax A A (0.17) A A (0.21) A Acquisition-related items A A (0.75) A A 0.83 A Restructuring costs, net of tax A A 0.35 A A 0.43 A Stock-based compensation expense, net of tax A A 0.70 A A 0.44 A Adjusted EPS A \$ 5.75 A A \$ 5.35 A (1) Amounts shown reflect the ~~adjusted~~ method's dilutive impact on the adjusted EPS calculation. We believe that the presentation of adjusted EBITDA and adjusted earnings per share, which are non-GAAP financial measures, provides important supplemental information to management and investors regarding financial and business trends relating to the Company's financial condition and results of operations. We use these non-GAAP financial measures when evaluating operating performance because we believe that the inclusion or exclusion of the items described above, for which the amounts are non-cash or non-recurring in nature, provides a supplemental measure of our operating results that facilitates comparability of our operating performance from period to period, against our business model objectives, and against other companies in our industry. We have chosen to provide this information to investors so they can analyze our operating results in the same way that management does and use this information in their assessment of our core business and the valuation of the Company. Adjusted EBITDA and adjusted earnings per share are not calculated in accordance with GAAP, and should be considered supplemental to, and not as a substitute for, or superior to, financial measures calculated in accordance with GAAP. Non-GAAP financial measures have limitations in that they do not reflect all of the costs or benefits associated with the operations of our business as determined in accordance with GAAP. As a result, investors should not consider these measures in isolation or as a substitute for analysis of our results as reported under GAAP. A Adjusted EBITDA from recurring revenue percentage is computed on a trailing twelve-month basis and represents the proportion of Adjusted EBITDA that is derived from Engineering, Outsourcing and Investment Management service lines. All these service lines represent medium to long-term duration revenue streams that are either contractual or repeatable in nature. Adjusted EBITDA for this purpose is calculated in the same manner as for our debt agreement covenant calculation purposes, incorporating the expected full year impact of business acquisitions and dispositions. A Free cash flow is defined as net cash flow from operating activities plus contingent acquisition consideration paid, less purchases of fixed assets, plus cash collections on AR Facility deferred purchase price less distributions to non-controlling interests. We use free cash flow as a measure to evaluate and monitor operating performance as well as our ability to service debt, fund acquisitions and pay dividends to shareholders. We present free cash flow as a supplemental measure because we believe this measure is a financial metric used by many investors to compare valuation and liquidity measures across companies, especially in the services industry. This measure is not a recognized measure of financial performance under GAAP in the United States, and should not be considered as a substitute for operating earnings, net earnings or cash flow from operating activities, as determined in accordance with GAAP. Our method of calculating free cash flow may differ from other issuers and accordingly, this measure may not be comparable to measures used by other issuers. A reconciliation of net cash flow from operating activities to free cash flow appears below. A -36- A A A Year ended A (in thousands of US\$) A December 31 A A A 2024 A A A 2023 A A A A A A A Net cash provided by operating activities A \$ 326,009 A A \$ 165,661 A Contingent acquisition consideration paid A A 3,357 A A 39,115 A Purchase of fixed assets A A (65,085) A A (84,524) A Cash collections on AR Facility deferred purchase price A A 137,581 A A 124,313 A Distributions paid to non-controlling interests A A (71,618) A A (77,400) A Free cash flow A \$ 330,244 A A \$ 167,165 A We use the term assets under management (~~adjusted~~) as a measure of the scale of our Investment Management operations. AUM is defined as the gross market value of operating assets and the projected gross cost of development assets of the funds, partnerships and accounts to which we provide management and advisory services, including capital that such funds, partnerships and accounts have the right to call from investors pursuant to capital commitments. Our definition of AUM may differ from those used by other issuers and as such may not be directly comparable to similar measures used by other issuers. A We use the term fee paying assets under management (~~adjusted~~) to represent only the AUM on which the Company is entitled to receive management fees. We believe this measure is useful in providing additional insight into the capital base upon which the Company earns management fees. Our definition of FPAUM may differ from those used by other issuers and as such may not be directly comparable to similar measures used by other issuers. A Risk factors A Readers should carefully consider the following risks, as well as the other information contained in this AIF and our management's discussion and analysis for the year ended December 31, 2024. If any of the following risks actually occurs, our business could be materially harmed. The risks and uncertainties described below are not the only ones we face. Additional risks and uncertainties, including those of which we are currently unaware or we currently deem immaterial, may also adversely affect our business. A Risks relating to our business A Economic conditions, especially as they relate to interest rates, credit conditions and business spending During periods of rising interest rates, economic, fiscal or political uncertainty, market volatility, disruption to global capital or credit markets our operations may be negatively affected. Tighter credit conditions impact commercial real estate transaction volumes, which may materially reduce demand for our Capital Markets services. Continued uncertainty in the market can also impact Leasing volumes, with occupiers opting either for smaller than optimal space or shorter lease terms. Moreover, lower business spending directly impacts our Outsourcing & Advisory revenues, with some services potentially being conducted in-house. These factors could also lead to payment delays or defaults from customers, which negatively impacts our operating revenues, profitability and cash flow. A Commercial real estate property values, vacancy rates and general conditions of financial liquidity for real estate transactions Property values have a direct impact on the commissions earned on sales transactions. Vacancy rates affect market lease rates and the duration of lease commitments, which are the basis of leasing commissions earned. Both property values and vacancy rates influence the number of sales and leasing transactions that occur, which may materially impact our revenues, financial condition, results of operations and cash flows. A -37- A Economic deterioration impacting our ability to recover goodwill and other intangible assets Expectations of future earnings drive the recoverability of goodwill and other intangible assets, which are tested, at least, on an annual basis. A future deterioration of operating performance may necessitate non-cash impairment charges. A As a result of the changes in the current economic environment, geopolitical uncertainty, inflation and rising interest rates, management has performed asset impairment testing across our reporting units. Management has concluded that no impairment loss is required to be recognized as of December 31, 2024. The testing considered a range of scenarios, but is subject to significant estimation uncertainty given the factors noted above. If there are future adverse developments, impairment losses may be required to be recognized. A The effects of changes in foreign exchange rates in relation to the US dollar on our Euro, Canadian dollar, Australian dollar and UK pound sterling denominated revenues and expenses We generate approximately 47% of our revenues outside the United States. Consequently, our consolidated results are impacted by fluctuations in the relative strength of the US dollar against foreign currencies, including the Euro, Canadian dollar, Australian dollar and UK pound sterling. A Any imposed tariffs can materially impact foreign exchange rates, which are closely tied to international trade flows. Moreover, political events, including elections and referenda, among other things, could also impact foreign exchange rates in relation to the US dollar. In addition, we expect to acquire additional international operations in the future. As a consequence, foreign currency exchange rate fluctuations may be material in the future. A Competition, economic conditions, and reputational risks may hamper our ability to fundraise in Investment Management Our ability to raise capital is dependent on multiple factors, including fund performance, macroeconomic environment, and fundraising by our competitors. In certain cases, investors may decrease allocations to the asset classes we invest in, either to maintain portfolio allocations; to make a macro shift away from the asset class; or to invest in our competitors' funds. Continued competition in the industry may also impact our ability to generate management fees and carried interest at historical levels. A Moreover, in our Investment Management operations, our reputation could be negatively impacted by various factors including poor performance; actual, potential or perceived conflicts of interest; misconduct by employees; rumors; or underperformance in our investments or strategies relative to benchmark, which may have significant impact on our fundraising initiatives. A Failure to meet threshold returns in our long-dated funds There is no certainty that we will be able to meet contractually defined threshold returns, which are highly dependent on macroeconomic conditions and a fund's ability to identify suitable investment opportunities. Failure to generate threshold returns could lead to lower, or the absence of, carried interest revenues, related profitability and also adversely impact our future fundraising efforts. A Seeding new funds require temporary investments which may impact liquidity We periodically enter into arrangements to temporarily own assets on behalf of a new fund with the expectation that the assets will be subsequently transferred to the fund. However, in certain cases, we may be unable to transfer the assets to the fund and may be required to keep ownership of the assets for longer than expected. This could impact our available liquidity and potential to fund other internal or acquisition growth initiatives. A general lack of liquidity on our balance sheet could inhibit us from seeding new funds and thus limit growth in our Investment Management operations. A -38- A A decline in our ability to fundraise, or an increase in redemptions from our perpetual funds and separately managed accounts could adversely impact our Investment Management operations The success of our Investment Management operations is dependent on our ability to fundraise. Failure to do so could severely constrain growth in our assets under management, and consequently profitability. Higher than expected redemption requests could also adversely impact management fees in our perpetual funds and separately managed accounts and may also create reputational risks which could impact subsequent fundraising efforts. A A decline in performance in our Investment Management operations The revenue, net earnings and cash flow generated by our Investment Management operations may fluctuate, primarily due to the changes in management fees as a result of market movements from one period to another in our perpetual funds. In the event that any of the funds that we manage were to perform poorly, our revenue, net earnings and cash flow could be materially impacted. Investors and potential investors in our funds continually assess our performance, and our ability to raise capital for existing and future funds and maintaining our current fee structure will depend on our continued satisfactory performance. A Risks associated with Colliers Mortgage operations Our Colliers Mortgage operations have certain key risk factors unique to the services provided, including: A a change in or loss of our relationship with US government agencies could significantly impact our ability to originate mortgage loans; A defaults by borrowers on loans originated under the Fannie Mae Delegated Underwriting and Servicing Program could materially affect our profitability as we are subject to sharing up to one-third of incurred losses; A a decline in origination volumes or termination of our current servicing agreements could significantly impact profitability; and A termination or changes to our warehouse credit facilities could lead to unfavourable replacement terms and may significantly impact our ability to originate new loans. A Rising inflation could materially impact our profitability In our Outsourcing & Advisory and Investment Management operations, we provide contractual services to clients, typically for multi-year durations. The contracts typically include price escalation for inflation. However, should inflation rise more than anticipated, it could severely impact our ability to recover certain cost from our clients. Moreover, compensation represents our largest expense. Rising wage costs could impact not only our profitability but also our ability to recruit and retain talent. A A decline in our ability to generate cash from our businesses to fund future acquisitions and meet our debt obligations We rely on our businesses to generate the necessary cash to service our financial obligations. As at December 31, 2024, we have \$1.50 billion of debt outstanding \$1.32 billion net of cash that will be required to be refinanced or repaid over the next eight years. To date, we have met all of our debt obligations. However, a decline in business performance may impact our ability to service outstanding debt, and/or raise capital at favourable terms. A Competition in the markets served by the Company We operate in highly competitive markets. Changes in the source and intensity of competition in the markets served by us impact the demand for our services and may result in additional pricing pressures. The relatively low capital cost of entry to certain of our businesses has led to strong competitive markets, including regional and local owner-operated companies. Regional and local competitors operating in a limited geographic area may have lower labour, benefits and overhead costs. The principal methods of competition in our businesses include name recognition, quality and speed of service, pricing, customer satisfaction and reputation. No assurance can be given that we will be able to compete successfully against current or future competitors and that the competitive pressures that we face will not result in reduced market share or negatively impact our financial performance. A -39- A A decline in our ability to attract, recruit and retain talent Our ability to attract and recruit talent is an important determinant of revenue growth. While the Company makes significant efforts in attracting, recruiting and mobilizing talent, it is possible that we are unable to hire sufficiently skilled investment professional, engineers, property managers, and real estate sales/leasing advisors, which can impact our ability to sustain or increase our internal revenue growth. A Labour shortages or increases in wage and benefit costs As a services company, our primary asset is the human capital that comprises our workforce to generate revenues. A shortage, or increase in wage and benefit costs, of this human capital could reduce our revenues and profitability. A Reliance on subcontractors For certain of our services, we rely on external subcontractors for timely delivery and execution. Failure to manage subcontractor performance may result in higher costs and potential loss of clients. A The effects of changes in interest rates on our cost of borrowing The Company uses its Revolving Credit Facility and Accounts Receivable Facility, which are at variable interest rates (except for borrowings swapped to fixed), as primary sources of funding for its operations, acquisitions and other general proceeds. As a result, changes in base rates, such as SOFR, affect our interest expense as these base rates fluctuate. A A decline in our performance impacting our continued compliance with the financial covenants under our debt agreements, or our ability to negotiate a waiver of certain covenants with our lenders A decline in our earnings performance may cause our financial leverage to increase, which results in a higher applicable margin on our Revolving Credit Facility, thereby increasing our interest costs. A decline in earnings performance may also cause us to be non-compliant with certain financial covenants, leading to a potential default on our debt obligations. A Unexpected increases in operating costs, such as insurance, workers' compensation, and health care As a services company, the costs of providing services to our customers can fluctuate. Certain operating costs, such as insurance, workers' compensation and health care are based on market rates which we cannot control and, absent an offsetting price increase in our services, have a direct impact on our operating margins. A Changes in the frequency or severity of insurance incidents relative to our historical experience Adverse changes in claims experience could increase our insurance costs and/or increase the risk of being unable to renew insurance coverage at our operations. In each of our operating segments, we effectively self-insure certain risks, with a layer of third-party insurance for catastrophic claims. An increase in the frequency or severity of claims in these areas could materially affect our financial position and results of operations. There can be no assurance that we will be able to obtain insurance coverage on favourable economic terms in the future. A A decline in the availability of suitable acquisition targets Although the diversified professional services market remains highly fragmented, ongoing consolidation activity may limit our ability to find suitable acquisition targets. It is possible that irrational buyer behavior in the market could drive valuations higher than before, which can significantly impact our ability to close transactions on mutually favorable terms. A A decline in our ability to successfully integrate acquired operations Failure to successfully integrate acquisitions into our existing operations can be disruptive to our business and may have a material adverse impact on our operating results. Challenges in integrating operations and information technology systems acquired from other companies may also limit our ability to achieve anticipated synergies. We may experience difficulties in the assimilation of different cultures and practices, integration of systems, including accounting systems, as well as in maintaining controls, including internal control over financial reporting required by applicable securities laws and related procedures and policies. It is possible that the integration process could result in a loss of key management personnel and clients, which can severely impact profitability. In addition, we may also expose ourselves to unforeseen liabilities which may have not been identified during the due diligence process. A -40- A A Changes in laws, regulations and government policies at the federal, state/provincial or local level that may adversely impact our businesses As a multinational company, changes in laws and regulation at the different jurisdictional levels can have a direct effect on our operations. It is difficult to predict the future impact of a change in legislative and regulatory requirements affecting our businesses. The laws and regulations applicable to our businesses will likely change in the future and affect our operations and financial performance. In addition, if we were to fail to comply with any applicable law or regulation, we could be subject to substantial fines or damages, be involved in litigation, suffer losses to our reputation and suffer the loss of licenses or penalties that may affect how our business is operated, which, in turn, would have a material adverse effect on our business, financial condition and results of operations. A Risks arising from any regulatory review and litigation The commencement of any formal regulatory reviews or investigations could result in the diversion of significant management attention and resources and, if securities or other regulators determine that a violation of securities or other laws may have occurred, or has occurred, the Company or its officers and directors may receive notices regarding potential enforcement action or prosecution and could be subject to civil or criminal penalties or other remedies. For example, the Company or its officers could be required to pay substantial damages, fines or other penalties, the regulators could seek an injunction against the Company or seek to ban an officer or director of the Company from acting as such, any of which actions would have a material adverse effect on the Company. A Risks associated with intellectual property and other proprietary rights that are material to our business Our ability to compete effectively depends in part on our rights to service marks, trademarks, trade names

and other intellectual property rights we own or license (including Colliers®). We have not sought to register every one of our marks in every country in which they are used. Furthermore, because of the differences in foreign trademark, patent and other intellectual property or proprietary rights laws, we may not receive the same protection in other countries as we would in Canada or the United States. If we are unable to protect our proprietary information and brand names, we could suffer a material adverse effect on our business, financial condition or results of operations. Litigation may be necessary to enforce our intellectual property rights and protect our proprietary information, or to defend against claims by third parties that our products or services infringe their intellectual property rights. Any litigation or claims brought by or against us could result in substantial costs and diversion of our resources. A successful claim of trademark, patent or other intellectual property infringement against us, or any other successful challenge to the use of our intellectual property, could subject us to damages or prevent us from providing certain services under our recognized brand names, which could have a material adverse effect on our business, financial condition or results of operations. A Reputational risk The Company operates in multiple global jurisdictions and is subject to various local laws and regulations. We train employees to comply with anti-bribery and workplace violence and harassment laws along with clear company-wide guidelines, internal controls and policies in place to prohibit any non-compliant behaviours. However, despite our best efforts, it is possible that violations may occur, either through our own employees or through our external partners/subcontractors, which may expose the Company to potential litigation and lawsuits and significantly harm our reputation. Reputational losses may also arise from any negative publicity, failure to meet client expectations and negative market perception. A Disruptions or security failures in our information technology systems Our information technology systems facilitate our ability to monitor, operate and control our operations. While we have disaster recovery plans in place, any disruption in these plans or the failure of our information technology systems to operate as expected could, depending on the magnitude of the problem, adversely affect our operating results by limiting, among other things, our capacity to monitor, operate and control our operations effectively. In addition, because our systems contain information about individuals and businesses, our failure to maintain the security of the data we hold, whether the result of our own error or the malfeasance or errors of others, could harm our reputation or give rise to legal liabilities relating to violations of privacy laws or otherwise, which may lead to lower revenues, increased costs and other material adverse effects on our results of operations. A -41- A Cybersecurity risks Cybersecurity incidents, in the form of malware, computer viruses, cyber threats, malfeasance and other types of data breaches, continue to rise. With our employees relying heavily on our information systems, some managed by third parties, we make significant efforts to maintain the security of our information systems as well as to monitor for cybersecurity threats. However, there can be no assurance that we will be able to prevent all cybersecurity incidents, which could have a material adverse impact on our operations. This could be in the form of lost revenues, unauthorized access to client and employee data, damage to our reputation, significant corrective costs and as well as material legal liabilities. A Exposure to global tax laws Given our global footprint, we are subject to income tax laws in various jurisdictions. While we continuously manage and provision for income tax, any changes in effective tax rates within local jurisdictions can have a material impact on our net earnings. A Political conditions or events, including escalation of hostilities, outbreak of war, elections, referenda, changes to international trade and immigration policies, terrorism, disruption of supply chains (particularly energy) and the impact thereof on our business Political events, uncertainties and situations can have an effect on our Company because of our global operations. Events could occur that may hamper our ability to manage operations, repatriate cash and implement Colliers® policies in certain regions, particularly in developing countries that have had a recent history of political and economic instability. A Risks relating to our shares A Volatility of market price of the Subordinate Voting Shares The market price of the Subordinate Voting Shares may be volatile and subject to wide fluctuations in response to numerous factors, many of which are beyond our control, including the following: A Actual or anticipated fluctuations in our annual or quarterly results of operations; A Changes in estimates of future results of operations by us or by equity research analysts; A Changes in the economic performance or market valuations of other companies that investors deem comparable to us; A The addition or departure of our executive officers or other key personnel; A Litigation or regulatory action against us; A Issuances or expected issuances of additional Subordinate Voting Shares or other forms of our securities; A Changes in applicable laws and regulations, including tax laws, or changes in the manner in which those laws are applied; A Significant acquisitions or business combinations, strategic partnerships, joint ventures or capital commitments by or involving us or our competitors; and A News reports relating to the conditions in the economy in general and/or trends, concerns or competitive developments, regulatory changes and other related issues in our industry. A The volatility may affect the ability of holders of Subordinate Voting Shares to sell the Subordinate Voting Shares at an advantageous price. A -42- A Financial markets have, at times, experienced significant price and volume fluctuations that have particularly affected the market prices of securities of companies and that have, in many cases, been unrelated to the operating performance, underlying asset values or prospects of such companies. Accordingly, the market price of the Subordinate Voting Shares may decline even if our operating results, underlying asset values or prospects have not changed. Additionally, these factors, as well as other related factors, may cause decreases in asset values that are deemed to be other than temporary, which may result in impairment losses. As well, certain institutional investors may base their investment decisions on consideration of our environmental, governance and social practices and performance against such institutions' respective investment guidelines and criteria, and failure to meet such criteria may result in a limited or no investment in the Subordinate Voting Shares by those institutions, which could adversely affect the trading price of the Subordinate Voting Shares. There can be no assurance that fluctuations in price and volume will not occur. If such increased levels of volatility and market turmoil occur, our operations could be adversely impacted and the trading price of the Subordinate Voting Shares may be adversely affected. A The impact of our dual class share structure As agreed in the New Trust Agreement, the Multiple Voting Shares shall convert on a one-for-one basis into Subordinate Voting Shares upon the occurrence of certain specified events and in any event by not later than September 1, 2028. However, the Multiple Voting Shares shall remain issued and outstanding until any such conversion event. Our Multiple Voting Shares have twenty votes per share and our Subordinate Voting Shares have one vote per share. As at February 13, 2025, Mr. Hennick beneficially owns and controls all of the Multiple Voting Shares, and holds approximately 41.9% of the voting power of all of our issued and outstanding Subordinate Voting Shares and Multiple Voting Shares and therefore has significant influence over our management and affairs and over all matters requiring shareholder approval, including the election of directors and significant corporate transactions. As a result, the holder of Multiple Voting Shares has the ability to influence many matters affecting us and actions may be taken that the holders of the Subordinate Voting Shares may not view as beneficial. The market price of the Subordinate Voting Shares could be adversely affected due to the significant influence and voting power of the holder of Multiple Voting Shares. Additionally, the significant voting interest of the holder of Multiple Voting Shares may discourage transactions involving a change of control, including transactions in which an investor, as a holder of the Subordinate Voting Shares, might otherwise receive a premium for the Subordinate Voting Shares over the then-current market price, or discourage competing proposals if a going private transaction is proposed by the holder of Multiple Voting Shares. A A decline in our performance impacting our ability to pay dividends on our shares Although we intend to make cash dividends to shareholders in accordance with our existing dividend policy, these dividends are not assured. Future dividends on the Subordinate Voting Shares and Multiple Voting Shares will depend on our results of operations, financial condition, capital requirements, general business conditions and other factors that our board of directors may deem relevant. Additionally, under the Company's debt agreements, the Company is not permitted to pay dividends, whether in cash or in specie, in the circumstances of an event of default thereunder occurring and continuing or an event of default occurring as a consequence thereof. The market value of the Subordinate Voting Shares and Multiple Voting Shares may deteriorate if we are unable to pay dividends pursuant to our existing dividend policy in the future. A Potential future dilution to the holders of the Subordinate Voting Shares We are authorized to issue an unlimited number of Subordinate Voting Shares for consideration and terms and conditions as established by our board of directors, in many cases, without any requirement for explicit shareholder approval, and shareholders have no pre-emptive rights in connection with such further issuances. We may issue additional Subordinate Voting Shares in share offerings (including through the sale of securities convertible into or exchangeable for Subordinate Voting Shares) and pursuant to the exercise of options under our Option Plan. We cannot predict the size of future issuances of Subordinate Voting Shares or the effect that future issuances and sales of Subordinate Voting Shares will have on the market price of the Subordinate Voting Shares. Issuances of a substantial number of additional Subordinate Voting Shares, or the perception that such issuances could occur, may adversely affect prevailing market prices for the Subordinate Voting Shares. With any additional issuance of Subordinate Voting Shares, holders of Subordinate Voting Shares will suffer dilution and we may experience dilution in our earnings per share. A -43- A The existence of our right to issue blank cheque preference shares The Company has the right to issue so-called blank cheque preference shares which may affect the voting and liquidation rights of holders of Subordinate Voting Shares and Multiple Voting Shares. The Company's Board of Directors is authorized, without any further shareholder approval, to issue one or more additional series of preference shares in an unlimited number and to set the rights, privileges, restrictions and conditions attached thereto. A Risks related to our qualification as a foreign private issuer We are a foreign private issuer, as such term is defined in Rule 405 under the United States Securities Act of 1933, as amended, and are permitted, under a multijurisdictional disclosure system adopted by the United States and Canada, to prepare our disclosure documents filed under the United States Securities Exchange Act of 1934, as amended (US Exchange Act), in accordance with Canadian disclosure requirements. Under the US Exchange Act, we are subject to reporting obligations that, in certain respects, are less detailed and less frequent than those of US domestic reporting companies. As a result, we do not file the same reports that a US domestic issuer would file with the Securities and Exchange Commission (SEC), although we are required to file or furnish to the SEC the continuous disclosure documents that we are required to file in Canada under Canadian securities laws. In addition, our officers, directors, and principal shareholders are exempt from the reporting and short swing profit liability provisions of Section 16 of the US Exchange Act. Therefore, our shareholders may not know on a timely basis when our officers, directors and principal shareholders purchase or sell shares, as the reporting deadlines under the corresponding Canadian insider reporting requirements are generally longer. A As a foreign private issuer, we are exempt from the rules and regulations under the US Exchange Act related to the furnishing and content of proxy statements. We are also exempt from Regulation FD, which prohibits issuers from making selective disclosures of material non-public information. While we will comply with the corresponding requirements relating to proxy statements and disclosure of material non-public information under Canadian securities laws, these requirements differ from those under the US Exchange Act and Regulation FD, and shareholders should not expect to receive the same information at the same time as such information is provided by US domestic companies. A In addition, as a foreign private issuer, we have the option to follow certain Canadian corporate governance practices, except to the extent that such laws would be contrary to US securities laws, and provided that we disclose the requirements we are not following and describe the Canadian practices we follow instead. We currently rely on this exemption with respect to requirements regarding the quorum for any meeting of our shareholders, the requirement to obtain shareholder approval prior to an issuance of securities in certain circumstances and certain responsibilities of the Executive Compensation Committee of our board of directors. We may in the future elect to follow home country practices in Canada with regard to other matters. As a result, our shareholders may not have the same protections afforded to shareholders of US domestic companies that are subject to all corporate governance requirements. A -44- A Risks relating to ESG A Risks related to global climate change As global climate change policy continues to evolve and attract considerable public, scientific and regulatory attention, it could have both tangible and intangible impact on our operations, employees and clients. Moreover, we may be subject to litigation on certain properties, projects or assets that we manage that have a direct impact on the environment from governments, shareholders and environmental activists. A loss of management fee revenues as well as any litigation could materially impact our profitability, reputation as well as financial condition. A Changes in client preferences and requirements for low-carbon and climate-resilient properties As climate policy continues to evolve and demand for low-carbon and climate-resilient properties increases, it may impact our operations with respect to deal sourcing as well as product availability. Should the company be unable to meet client needs, it may also lead to deterioration of relationship with the client and a loss of revenue. A Reputational risk should our efforts to mitigate climate change not keep pace with peers and societal expectations We are making dedicated efforts towards reducing our carbon footprint, promoting social initiatives and implementing strong governance policies. However, there can be no assurance that we will be able to achieve all of our targets. In the unlikely event of the Company failing to meet its target or falling short of societal expectations, there could be a material adverse impact on our operations. This could be in the form of lost revenues, damage to our reputation, decreased attractiveness to investors, as well as significant operating costs. A Risks related to measurement and compliance We need to invest in various technologies to accurately manage and comply with the environmental regulatory policies of the local and global jurisdictions. In addition, in certain cases, we may purchase carbon offsets or could be exposed to carbon tax on our owned operations. Compliance costs, in some regions, could also force us to discontinue managing certain properties or exit the business altogether. This could lead to a significant deterioration in profitability. A Physical and transition risks related to climate-related changes Rapid changes in client preferences and requirements for low-carbon and climate-resilient properties, ahead of our ability to deliver related solutions, could lead to customer attrition and consequently lower revenues and profitability. Our operating costs could also increase marginally with increasing carbon pricing, should we fail to transition our operations to lower-carbon energy sources in time. Lastly, our invested assets in our Investment Management business and the properties we manage are susceptible to physical damages due to climate-related changes. A -45- A Interest of management and others in material transactions A Except as described below or elsewhere in this AIF, no director of Colliers, executive officer of Colliers, or person or company that beneficially owns, or controls or directs more than 10% of any class or series of voting securities of Colliers, or any associate or affiliate of any of the foregoing persons, has or has had any material interest in any transaction within the last three years, or during the current year, that has materially affected or is reasonably expected to materially affect Colliers or any of its subsidiaries. A On April 16, 2021, the Company completed a transaction with Mr. Hennick and certain related entities pursuant to which: (a) the LTIA that had been previously granted to Mr. Hennick was terminated, for effective consideration of \$96.2 million and the issuance of 3,572,858 Subordinate Voting Shares (such consideration having been determined with reference to the formula set out in the previously issued LTIA); (b) Mr. Hennick and certain related entities entered into the New MSA with respect to the provision of Mr. Hennick's services as Chief Executive Officer and/or Executive Chairman of the Company, as his option; and (c) the New Trust Agreement was entered into, resulting in a clear timeline for the orderly elimination of the Subordinate Voting Shares and the Company's dual class share structure, without payment of any premium. Full details regarding this transaction are set out in the Management Information Circular of the Company dated March 9, 2021, which is available on SEDAR+ at www.sedarplus.ca. A Material contracts A The only contracts that can reasonably be regarded as material to us, other than contracts entered into in the ordinary course of business, are as follows: (a) Revolving Credit Facility: On November 29, 2024, the Company extended the Revolving Credit Facility for a five-year term maturing in November 2029 (previously May 2027) with an expanded capacity of \$2.25 billion (previously \$1.75 billion). The Revolving Credit Facility is sustainability-linked and includes pricing adjustments tied to achievements of performance targets over time aligned with Colliers' Elevate the Built Environment framework. The Revolving Credit Facility bears interest at 1.125% to 2.50% over floating reference rates, depending on certain leverage ratios, and requires that we pay a commitment fee of 0.11% to 0.35% of the unused portion of the Revolving Credit Facility, depending on certain leverage ratios. The credit agreement relating to the Revolving Credit Facility (together with all applicable amendments) is available on SEDAR+ at www.sedarplus.ca. A The Company uses certain financial instruments from time to time in order to hedge against increases in market interest rates and its impact on interest expense, as described in the Risks Factors section. Company currently has interest rate swaps to convert floating reference rates on \$600 million of US dollar borrowings under the Revolving Credit Facility to fixed interest rates. Each of these swaps has a maturity date of May 27, 2027. A (b) Senior Notes due 2028: We issued ~210 million of senior unsecured notes (the Senior Notes due 2028) pursuant to a note purchase agreement dated May 17, 2018 (the 2028 Note Agreement), with a ten-year term ending May 30, 2028 and a fixed interest rate of 2.23%, which Senior Notes were placed privately and rank equally with the Revolving Credit Facility in terms of seniority. The proceeds of this issuance were drawn on May 30, 2018, and we used the net proceeds to reduce outstanding borrowings under the Revolving Credit Facility and for general corporate purposes. We may prepay the Senior Notes due 2028 at any time in an amount not less than 5% of the aggregate principal amount of the notes then outstanding, subject to payment of an applicable make-whole amount and other amounts. The financial covenants contained in the 2028 Note Agreement require that we maintain a net debt to consolidated EBITDA ratio of not more than 3.5, an interest coverage ratio of greater than 2.0 and to ensure that our priority debt does not at any time exceed 7.5% of our consolidated total assets. To date, we have complied with the foregoing covenants. All outstanding amounts under the Senior Notes must be repaid by the earlier of May 30, 2028 and the occurrence of an event of default under the Note Agreement. We are prohibited under the Note Agreement from undertaking certain acquisitions and dispositions, and incurring certain indebtedness and encumbrances, without prior approval of the holders of the Senior Notes. Since entering into the 2028 Note Agreement, certain amendments and/or waivers have been entered into in order to address points similar to those addressed by way of

amendments to the Revolving Credit Facility as noted above. The Note Agreement is available on SEDAR+ at www.sedarplus.ca. Â -46- Â Â (c) Senior Notes due 2031: On July 28, 2021 the Company entered into a note purchase agreement to issue US dollar and Euro fixed rate senior unsecured notes (the "Senior Notes due 2031"), consisting of US\$150 million of 3.02% Notes due 2031 and \$125 million of 1.52% Notes due 2031. The Senior Notes due 2031 were placed privately and rank equally with the Revolving Credit Facility and Senior Notes due 2028. The proceeds of the Senior Notes due 2031 were drawn on October 7, 2021. The Company used the proceeds for general corporate purposes and to repay all outstanding borrowings under its Revolving Credit Facility. We may prepay the Senior Notes at any time in an amount not less than 5% of the aggregate principal amount of the notes then outstanding, subject to payment of an applicable make-whole amount and other amounts. The financial covenants contained require that we maintain a net debt to consolidated EBITDA ratio of not more than 3.5, an interest coverage ratio of greater than 2.0 and to ensure that our priority debt does not at any time exceed 7.5% of our consolidated total assets. The Note Agreement is available on SEDAR+ at www.sedarplus.ca. Â (d) AR Facility: On April 12, 2019, the Company established a structured accounts receivable facility (the "AR Facility"). On September 28, 2023, the Company expanded the AR Facility to \$200 million, a cumulative increase of \$75 million relative to its initial \$125 million size in 2019. On June 26, 2024, the Company extended the maturity date to December 29, 2025. Under the AR Facility, certain of the Company's subsidiaries continuously sell trade accounts receivable and contract assets (the "Receivables") to wholly owned special purpose entities at fair market value. The special purpose entities then sell 100% of the Receivables to a third-party financial institution. Although the special purpose entities are wholly owned subsidiaries of the Company, they are separate legal entities with their own separate creditors who will be entitled, upon their liquidation, to be satisfied out of their assets prior to any assets or value in such special purpose entities becoming available to their equity holders and their assets are not available to pay other creditors of the Company. The agreements relating to the AR Facility are available on SEDAR+ at www.sedarplus.ca. Â (e) Agreements Relating to Settlement of Long Term Incentive Arrangement with CEO: On April 16, 2021, after receiving approval from 95% of disinterested shareholders, the Company completed the previously announced transaction (the "Transaction") to settle previously issued LTIA granted to an entity related to Mr. Hennick. The Transaction also established a timeline for the orderly elimination of Colliers' dual class voting structure by no later than September 1, 2028. As described under "Interest of management and others in material transactions" above, the transaction resulted in the payment of \$96.2 million to certain entities related to Mr. Hennick, along with the issuance of 3,572,858 Subordinate Voting Shares. Additionally, the Company entered into a new management services agreement (the "New MSA") with Mr. Hennick and an entity related thereto with respect to the continued provision of Mr. Hennick's services as Chief Executive Officer and/or Executive Chairman of the Company, at his option. The particulars of the New MSA are set out in the section entitled "Executive Compensation" Management Contract contained in the 2024 Circular, which section is incorporated herein by reference. The definitive documentation relating to this transaction, including a new trust agreement relating to the Multiple Voting Shares, registration rights agreement and transaction agreement are available on SEDAR+ at www.sedarplus.ca. Â -47- Â Â Cease trade orders, bankruptcies, penalties or sanctions: To the best of the knowledge of the Company: Â (1) none of the directors or executive officers of the Company is, as at the date of this AIF, or was within 10 years before the date of this AIF, a director, chief executive officer or chief financial officer of any company (including the Company) that: (i) was subject to a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation, in each case, that was in effect for a period of more than 30 consecutive days (collectively, an "Order") that was issued while the director or executive officer was acting in the capacity as director, chief executive officer or chief financial officer; or (ii) was subject to an Order that was issued after the director or executive officer ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer; and Â (2) none of the directors or executive officers of the Company, or a shareholder holding a sufficient number of securities of the Company to affect materially the control of the Company: (a) is, as at the date of this AIF, or has been, within 10 years before the date of this AIF, a director or executive officer of any company (including the Company) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or (b) has, within the 10 years before the date of this AIF, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the director, executive officer or shareholder, Â except for Benjamin Stein, who served as a director of GTT Communications, Inc. (a "GTT") from May 2019 until December 2021. GTT commenced Chapter 11 bankruptcy proceedings in the United States in October 2021 which were subsequently completed in December 2022. Â Conflicts of interest Â Certain directors and officers of the Company are engaged in and will continue to engage in activities outside the Company, and as a result, certain directors and officers of the Company may become subject to conflicts of interest. The Business Corporations Act (Ontario) provides that in the event that a director or officer has an interest in a contract or proposed contract or agreement, the director or officer shall disclose his or her interest in such contract or agreement and, in the case of directors, shall refrain from voting on any matter in respect of such contract or agreement unless otherwise provided under the Business Corporations Act (Ontario). To the extent that conflicts of interest arise, such conflicts will be resolved in accordance with the provisions of the Business Corporations Act (Ontario). Â As at the date hereof, the Company is not aware of any existing or potential material conflicts of interest between the Company and a director or officer of the Company. Â Independent registered public accounting firm Â The Company's independent registered public accounting firm is PricewaterhouseCoopers LLP, Chartered Professional Accountants, who has issued a Report of Independent Registered Public Accounting Firm dated February 13, 2025 on the Company's consolidated financial statements as of December 31, 2024 and 2023 and for each of the years in the two-year period ended December 31, 2024 and on the effectiveness of the Company's internal control over financial reporting as at December 31, 2024. PricewaterhouseCoopers LLP has advised that they are independent with respect to the Company within the meaning of the Chartered Professional Accountants of Ontario CPA Code of Professional Conduct and the rules and regulations of the SEC and the Public Company Accounting Oversight Board (a "PCAOB"). Â -48- Â Â Audit & Risk Committee Â The Audit & Risk Committee (the "ARC") is comprised of three members who are each "independent" and "financially literate" as required by Multilateral Instrument 52-110 Audit Committees (the "Audit Committee Rule"). The ARC has the resources and the authority to discharge its responsibilities, including the authority to engage, at the expense of Colliers, outside consultants, independent legal counsel and other advisors as it determines necessary to carry out its duties, without seeking approval of our Board of Directors or management. The ARC also has the authority to conduct any investigation necessary and appropriate to fulfilling its responsibilities and has direct access and authority to communicate directly with the external auditors, legal counsel and officers and employees of Colliers. The ARC meets six times annually, or more frequently as circumstances dictate. Â The ARC reviews the annual and interim financial statements intended for circulation among shareholders and reports upon these to the Board prior to their approval by our Board of Directors. The ARC is also responsible for reviewing the integrity of Colliers' financial reporting process, both internal and external, and any major issues as to the adequacy of the internal controls and any special audit procedures adopted in light of any material control deficiencies. The ARC communicates directly with Colliers' external auditors in order to discuss audit and related matters whenever appropriate. In addition, our Board of Directors may refer to the ARC such matters and questions relating to the financial position and operations of Colliers and its subsidiaries. All reports made to Colliers' ethics hotline are reviewed by the Chair of the ARC and then by the entire ARC at its next meeting. Our Board of Directors has adopted an ARC mandate, a copy of which is annexed as Exhibit A to this AIF. Â The education and related experience of each of the members of the ARC that is relevant to the performance by such members of their responsibilities on such committee is described below. Â L. Frederick Sutherland (Chair) Â Mr. Sutherland was the Executive Vice President and Chief Financial Officer of Aramark Corporation, Philadelphia, PA, a leading global provider of food services, facilities management and uniform and career apparel, from 1997 to 2015. Prior to joining Aramark in 1980, Mr. Sutherland was Vice President, Corporate Banking, at Chase Manhattan Bank, New York, NY. Mr. Sutherland is a director of Consolidated Edison, Inc. and a former director of Sterling Check Corp. Mr. Sutherland is also a former director and Chair of the Board of WHY?, Philadelphia's public broadcast affiliate and a trustee of Duke University, The National Constitution Center, Episcopal Community Services, an anti-poverty agency, and People's Light, a professional non-profit theater. Mr. Sutherland holds an MBA Degree in Finance from the Katz School of the University of Pittsburgh and a Bachelors in Physics and Mathematics from Duke University. Â John (Jack) P. Curtin, Jr. Â Mr. Curtin is an Advisory Director in the Investment Banking Division of Goldman, Sachs & Co. in Toronto and New York. From July 2010 to December 2014, Mr. Curtin served as Chairman and Chief Executive of Goldman Sachs Canada Inc. From 2003 to July 2010, Mr. Curtin was Chairman of Goldman Sachs Canada Inc. From 1999 to 2003, Mr. Curtin was an Advisory Director of Goldman, Sachs & Co. in New York. From 1995 to 1999, Mr. Curtin was Chief Executive of Goldman Sachs Canada Inc. in Toronto. Prior to this assignment, Mr. Curtin was co-head of Global Money Markets and Chairman of Goldman Sachs Money Markets LP. Mr. Curtin moved to Money Markets in 1987 after serving as head of Fixed Income Syndicate/New Issues. Mr. Curtin joined the firm in 1976 in the Corporate Finance Department and was named partner in 1988 and managing director in 1996. Mr. Curtin was previously a member of the Board of Directors of the Art Gallery of Ontario Foundation and is a member of the Board of Directors of the Royal Conservatory of Music. He previously served as a Director of the Canada/United States Fulbright Foundation. Mr. Curtin is a former governor of the Toronto Stock Exchange, a former director of Brookfield Asset Management, Cadillac Fairview Corporation, Maxxco Corporation and the Investment Dealers Association of Canada. Mr. Curtin served as a trustee of Lakefield College School as well as Royal St. George's College. Mr. Curtin received an MBA from Harvard in 1976 and his BA from Williams College in 1972. Â -49- Â Â Edward Waitzer - Mr. Waitzer was a long-time partner of Stikeman Elliott LLP until his retirement in 2021, including serving as Chair of the firm from 1999 to 2006. Mr. Waitzer was also a professor and the Jarislowsky Dimma Mooney Chair in Corporate Governance at Osgoode Hall Law School and the Schulich School of Business at York University. Mr. Waitzer has considerable regulatory and governance experience, including serving as the Chairman of the Ontario Securities Commission from 1993 to 1996. Â The Audit Committee Rule requires the Company to disclose whether its ARC has adopted specific policies and procedures for the engagement of non-audit services and to prepare a summary of these policies and procedures. The mandate of the ARC provides that it is such committee's responsibility to: (a) approve the appointment and, when circumstances warrant, discharge of the external auditor and monitor its qualifications, performance and independence; (b) approve and oversee the disclosure of all audit services provided by the external auditor to the Company or any of its subsidiaries, determining which non-audit services the external auditor are prohibited from providing and, exceptionally, pre-approve and oversee the disclosure of permitted non-audit services to be performed by the external auditor, in accordance with applicable laws and regulations; and (c) approve the basis and amount of the external auditor's fees and other significant compensation. The ARC has adopted a pre-approval policy pursuant to which the Company may not engage the Company's external auditor to carry out certain non-audit services that are deemed inconsistent with the independence of auditors under US and Canadian applicable laws. The ARC must pre-approve all audit services as well as permitted non-audit services. The ARC has delegated to the Chair of the Audit Committee, who is independent, the authority to act on behalf of the ARC with respect to the pre-approval of all audit and permitted non-audit services provided by its external auditors from time to time. Any approvals by the Chair are reported to the full ARC at its next meeting. Â In addition to performing the integrated audit of the Company's annual consolidated financial statements and effectiveness of internal control over financial reporting, PricewaterhouseCoopers LLP provided other permitted services to the Company and they billed the Company the following fees for each of the Company's two most recently completed years: Â (in thousands of C\$) Â Year ended December 31, 2024 Â Year ended December 31, 2023 Â Audit fees (note 1) Â \$ 4,632 Â \$ 4,392 Â Audit-related fees (note 2) Â \$ 349 Â \$ 308 Â Tax fees (note 3) Â \$ 1,850 Â \$ 2,736 Â All other fees (note 4) Â \$ 40 Â \$ 12 Â \$ 6,871 Â \$ 7,448 Â Notes: 1. Refers to the aggregate fees billed and expected to be billed by the Company's external auditor for audit services relating to the audit of the Company and statutory audits required by subsidiaries. 2. Refers to the aggregate fees billed for assurance and related services by the Company's external auditor that are reasonably related to the performance of the audit or review of the Company's financial statements and are not reported under (1) above, including professional services rendered by the Company's external auditor for supplementary assurance assessments and engagements. 3. Refers to the aggregate fees billed for professional services rendered by the Company's external auditor for tax compliance, tax advice and tax planning. The majority of the tax fees in the table above relate to a non-recurring project. 4. Refers to fees for consulting and subscriptions to accounting and tax research tools. Â -50- Â Â Additional information Â Additional information, including the directors' and officers' remuneration and indebtedness, principal holders of the Company's securities and options to purchase securities, where applicable, is contained in the 2024 Circular. Â Copies of publicly filed documents of the Company, including those incorporated herein by reference, can be found on SEDAR+ at www.sedarplus.ca and also on EDGAR at www.sec.gov. Additional financial information is provided in the Company's consolidated financial statements and management's discussion and analysis for the year ended December 31, 2024. Â -51- Â Â EXHIBIT A - AUDIT & RISK COMMITTEE MANDATE Â Purpose Â The Audit & Risk Committee (the "Committee") is appointed by and shall assist the Board of Directors (the "Board") of Colliers International Group Inc. (the "Company") in fulfilling its oversight responsibilities in the following principal areas: (i) accounting policies and practices, (ii) the financial reporting process, (iii) financial statements provided by the Company to the public, (iv) risk identification, management and processes, including systems of internal accounting and financial controls, internal systems reviews and remediation, information technology and cyber-security risks and controls, (v) reviewing the Company's insurance policies and consideration of the extent of any uninsured exposure and the adequacy of coverage, (vi) appointing, overseeing and evaluating the work and independence of the external auditors and overseeing and evaluating the work of the Company's internal audit personnel (including by way of regular interaction and review at all Committee meetings and periodic meetings with the Company's Director of Internal Audit at in camera sessions), (vii) compliance with applicable legal and regulatory requirements (including the Sarbanes-Oxley Act of 2002 and all applicable laws relating to environmental, social and governance matters), (viii) review of contractual arrangements involving related parties, conflicts of interest or material risks (other than employment related contracts), and (ix) overseeing and evaluating compliance with the Company's Code of Ethics and Conduct, Ethics Hotline Policy and other Company policies involving ethics and/or conflicts of interest. In addition to the responsibilities specifically enumerated in this Mandate, the Board may refer to the Committee such matters and questions relating to the financial position and operations of the Company and its subsidiaries as the Board may from time to time see fit. Â Membership Â The Committee shall consist of at least three directors appointed annually by the Board and shall be selected based upon the following, in accordance with applicable laws, rules and regulations: Â Independence. Each member shall be independent in accordance with applicable legal and regulatory requirements, including, without limitation, the independence requirements set forth in Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the "Act") (subject to the exemptions provided in Rule 10A-3(c) under the Act) and National Instrument 52-110 "Audit Committees of the Canadian Securities Administrators, and shall have no direct or indirect material relationship with the Company which could, in the view of the Board, reasonably interfere with the exercise of a member's independent judgment. Â Financially Literate. Each member shall be financially literate or must become financially literate within a reasonable period of time after his or her appointment to the Committee. For these purposes, an individual is financially literate if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements. Â Commitment. In addition to being a member of the Committee, if a member is also on the audit committee or board of directors of other public companies or organizations, the Board shall determine that such simultaneous service does not impair the ability of such member to serve effectively on the Committee. Â Chair and Secretary Â The Chair of the Committee shall be selected by the Board. If the Chair is not present, the members of the Committee may designate a Chair for the meeting by majority vote of the members present. The Secretary of the Company shall be the Secretary of the Committee, provided that if the Secretary is not present, the Chair of the meeting may appoint a secretary for the meeting with the consent of the other Committee members who are present. Â Â Meetings Â The times and locations of meetings of the Committee and the calling of and procedures at such meetings, shall be determined from time to time by the Chair of the Committee, in consultation with management when necessary, provided that there shall be a minimum of four meetings per year. The Committee shall have sufficient notice in order to prepare for each meeting. Notice of each meeting shall also be given to the external auditors of the Company, and meetings shall be convened whenever requested by the external auditors or any member of the Committee in accordance with applicable law. Â Meeting Agendas Â Agendas for meetings of the Committee shall be developed by the Chair of the Committee in consultation with management and the corporate secretary, and shall be circulated to the Committee members prior to any meetings. Â Resources and Authority Â The Committee shall have the resources and the authority to discharge its responsibilities, including

the authority to engage, at the expense of the Company, outside consultants, independent legal counsel and other advisors as it determines necessary to carry out its duties, without seeking approval of the Board or management. The Committee shall determine the appropriate funding required to compensate any advisor employed by the Committee and to pay ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. Â The Committee shall have the authority to conduct any investigation necessary and appropriate to fulfilling its responsibilities, and has direct access and authority to communicate directly with the external auditors, legal counsel and officers and employees of the Company (including, for the avoidance of doubt, internal audit personnel of the Company). Â The members of the Committee have the right, for the purpose of performing their duties, to inspect the books and records of the Company and to discuss such accounts and records and any matters relating to the financial position, risk management and internal controls of the Company with the officers and external auditors of the Company. Â Responsibilities Â The Company's management is responsible for preparing the Company's financial statements while the external auditors are responsible for auditing those financial statements. The Committee is responsible for overseeing the conduct of those activities by the Company's management and external auditors, and overseeing the activities of any internal audit personnel and initiatives. The Company's external auditors are accountable to the Committee as representatives of the Company's shareholders. Â It is recognized that members of the Committee are not full-time employees of the Company and do not represent themselves to be accountants or auditors by profession or experts in the fields of accounting or auditing or the preparation of financial statements. It is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures. Each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from whom it receives information, and (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary. Â -A2- Â The specific responsibilities of the Committee are as follows: Â - Â - In consultation with the external auditors and management, review the integrity of the Company's financial reporting process, both internal and external, and any major issues as to the adequacy of the internal controls and any special audit procedures adopted in light of any material control deficiencies; Review all material transactions and contracts entered into by the Company with any insider or related party of the Company, other than director, officer or employee compensation which is approved by the Company's Compensation Committee; Â - Review with management and the external auditors the Company's annual audited consolidated financial statements and discuss with the external auditors all matters required to be discussed by generally accepted auditing standards (GAAS) in Canada and the United States. This would include reviewing an annual audit & risk committee report prepared by the external auditors describing: (i) all critical accounting policies used by the Company, (ii) any material alternative accounting treatments within generally accepted accounting principles (GAAP) that have been discussed with management of the Company, including the ramifications of the use of such alternative treatments and disclosures, and (iii) any other material written communications between the external auditors and management; Â - Following completion of the annual audit, review with management and the external auditors any significant issues, concerns or difficulties encountered and resolve any disagreements between management and the external auditors regarding financial reporting; Â - Review and approve the interim quarterly financial statements and press releases, and review and recommend to the Board for approval the annual financial statements and press releases, in each case prior to the release of earnings information, including any non-GAAP measures and earnings guidance; Review and be satisfied that adequate procedures are in place for the review of the public disclosure of financial information by the Company extracted or derived from the Company's financial statements, and periodically assess the adequacy of those procedures; and Â - Meet separately with management and with the external auditors, including at the time of the annual audit plan review with management and the external auditors. Â External Auditors Â The Committee shall: Â - Require the external auditor to report directly to it and is responsible for the appointment, nomination, compensation, retention, termination and oversight of the work of the external auditors engaged for the purpose of issuing an auditor's report or performing other audit, review or attest services for the Company, and in such regard recommend to the Board the external auditors to be nominated for approval by the shareholders; Â - Pre-approve all audit engagements and the provision by the external auditors of all non-audit services, including fees and terms for all audit and non-audit engagements, and in such regard the Committee may establish the types of non-audit services the external auditors shall be prohibited from providing and shall establish the types of audit, audit related and non-audit services for which the Committee will retain the external auditors. The Committee may delegate the responsibility to pre-approve non-audit services to one of its members and any such delegated pre-approvals shall be presented to the Committee at its next scheduled meeting; Â - Review and approve the Company's policies for the hiring of partners and employees and former partners and employees of the external auditing firm; Â - Consider, assess and report to the Board with regard to the independence and performance of the external auditors; Â - Request and review annually a report by the external auditors regarding the auditing firm's internal quality-control procedures, any material issues raised by the most recent internal quality-control review of the auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the past five years; and Â - request and review annually a formal written statement by the external auditor delineating all relationships between the external auditor and the Company, actively engaging in a dialogue with the external auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditor and for taking, or recommending that the full Board take, appropriate action to oversee the independence of the external auditor. Â -A3- Â Internal Controls and Risk Management Â The Committee shall: Â - Oversee management's design, implementation and evaluation of the Company's internal controls over financial reporting, including compliance with the requirements of the Sarbanes-Oxley Act of 2002; Â - Receive and review reports from management and the external auditors with regard to the reliability and effective operation of the Company's accounting systems and internal controls; Discuss with management the Company's approach to risk assessment and management, controls over fraud and assessment of the need for internal auditing (including assessing and managing the risks related to personal and sensitive data that is collected, transmitted or stored by the Company and the control environment in place to protect the privacy of such data); Â - Communicate directly with internal audit personnel as the Committee determines appropriate with respect to any matters relating to internal controls over financial reporting and oversee the review thereof by internal audit personnel; Â - Establish policies and procedures for the confidential, anonymous submission of any concerns regarding questionable accounting or other acts and for the receipt, retention and treatment of complaints received regarding accounting, internal accounting controls or auditing matters; Â - Review of the principal risks of the Company's business and operations, and any other circumstances and events that could have a significant impact on the Company's assets and stakeholders; Â - Discuss with management potential risks to the Company's business and operations, their likelihood and magnitude and the interrelationships and potential compounding effects of such risks; Â - Assess the steps management has taken to minimize such risks in light of the Company's risk tolerance; Â - Assess the Company's risk tolerance, the overall process for identifying the Company's principal business and operational risks and the implementation of appropriate measures to manage and disclose such risks; Â - Review the controls and security governing the Company's information technology systems, including information technology infrastructure (e.g., disaster recovery) and business controls (e.g., data integrity, authorized access and process compliance); Â - Review with senior management annually, the Company's insurance policies and considering the extent of any uninsured exposure and the adequacy of coverage; and Â - Review disclosure respecting the oversight of management of the Company's principal business and operational risks. Â Legal and Regulatory Requirements Â Receive and review timely analysis by management of significant issues relating to public disclosure and reporting, including, prior to finalization, the Management's Discussion & Analysis and Annual Information Form; Prepare the report of the Committee required to be included with the Company's periodic filings; and Assist the Board in the oversight of compliance with legal and regulatory matters. Â -A4- Â Additional Responsibilities Â Report regularly to the Board, including on matters such as the quality and integrity of the Company's financial statements, compliance with legal and regulatory requirements, the results of any internal audit initiatives and the status of the internal audit function and personnel of the Company, including evaluation of internal controls over financial reporting for purposes of compliance with the Sarbanes-Oxley Act of 2002, and the performance and independence of the external auditors; and review and reassess annually the adequacy of the Committee's Mandate and prepare and review with the Board an annual performance evaluation of the Committee. 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MANAGEMENTA S RESPONSIBILITY FOR FINANCIAL STATEMENTS The accompanying consolidated financial statements and management discussion and analysis (A MD&A) of Colliers International Group Inc. (A ColliersA or the A CompanyA) and all information in this annual report are the responsibility of management and have been approved by the Board of Directors. A The consolidated financial statements have been prepared by management in accordance with accounting principles generally accepted in the United States of America using the best estimates and judgments of management, where appropriate. The most significant of these accounting principles are set out in Note 2 to the consolidated financial statements. Management has prepared the financial information presented elsewhere in this annual report and has ensured that it is consistent with the consolidated financial statements. A The MD&A has been prepared in accordance with National Instrument 51-102 of the Canadian Securities Administrators, taking into consideration other relevant guidance, including Regulation S-K of the US Securities and Exchange Commission. A The Board of Directors of the Company has an Audit & Risk Committee consisting of four independent directors. The Audit & Risk Committee meets regularly to review with management and the independent auditors any significant accounting, internal control, auditing and financial reporting matters. A These consolidated financial statements have been audited by PricewaterhouseCoopers LLP, which have been appointed as the independent registered public accounting firm of the Company by the shareholders. Their report outlines the scope of their examination. As auditors, PricewaterhouseCoopers LLP have full and independent access to the Audit & Risk Committee to discuss their findings. A MANAGEMENTA S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING Management is responsible for establishing and maintaining adequate internal control over financial reporting for the Company. Internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Due to its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of its effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. A Management has excluded seven entities acquired by the Company during the last fiscal period from its assessment of internal control over financial reporting as at December 31, 2024. The total assets and total revenues of the seven majority-owned entities represent 3.8% and 4.5%, respectively of the related consolidated financial statement amounts as of and for the year ended December 31, 2024. A Management has assessed the effectiveness of the CompanyA S internal control over financial reporting as at December 31, 2024, based on the criteria set forth in Internal Control A Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on this assessment, management has concluded that, as at December 31, 2024, the CompanyA S internal control over financial reporting was effective. A The effectiveness of the CompanyA S internal control over financial reporting as at December 31, 2024, has been audited by PricewaterhouseCoopers LLP, the CompanyA S independent registered public accounting firm as stated in their report which appears herein. A A /s/ Jay S. Hennick Chairman and Chief Executive Officer /s/ Christian Mayer Chief Financial Officer February 13, 2025 A Page 2 of 49 A A REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM A To the Shareholders and Board of Directors of Colliers International Group Inc. A Opinions on the Financial Statements and Internal Control over Financial Reporting WeA have audited the accompanying consolidated balance sheets of Colliers International Group Inc. and its subsidiaries (the Company) as of December 31, 2024 and 2023, and the related consolidated statements of earnings and comprehensive earnings, of shareholdersA S equity and of cash flows for the years then ended, including the related notes (collectively referred to as the consolidated financial statements). We also have audited the CompanyA S internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control A Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). A InA our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Also in our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2024, based on criteria established in Internal Control A Integrated Framework (2013) issued by the COSO. A Basis for Opinions The CompanyA S management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying ManagementA S Report on Internal Control over Financial Reporting. Our responsibility is to express opinions on the CompanyA S consolidated financial statements and on the CompanyA S internal control over financial reporting based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. A We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud, and whether effective internal control over financial reporting was maintained in all material respects. A Our audits of the consolidated financial statements included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions. A As described in ManagementA S Report on Internal Control over Financial Reporting, management has excluded seven entities from its assessment of internal control over financial reporting as of December 31, 2024 because they were acquired by the Company in purchase business combinations during 2024. We have also excluded these seven entities from our audit of internal control over financial reporting. These entities comprised, in the aggregate, total assets and total revenues excluded from managementA S assessment and our audit of internal control over financial reporting of approximately 3.8% and 4.5% of consolidated total assets and consolidated total revenues, respectively, as of and for the year ended December 31, 2024. A Page 3 of 49 A A Definition and Limitations of Internal Control over Financial Reporting A CompanyA S internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A companyA S internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the companyA S assets that could have a material effect on the financial statements. A Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. A Critical Audit Matters TheA critical audit matters communicated below are matters arising from the current period audit of the consolidated financial statements that were communicated or required to be communicated to the audit committee and that (i) relate to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate. A Revenue Recognition A Sales Brokerage and Leasing Services Revenue AsA described in notes 2 and 25 to the consolidated financial statements, the Company recognized revenue from real estate sales brokerage services, which makes up a significant portion of capital markets revenue of \$765.3 million and leasing services revenue of \$1,157.5 million for the year ended December 31, 2024. Revenue is recognized upon transfer of control of promised services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those services. Management has determined that control of sales brokerage services rendered transfers to a customer when a sale and purchase agreement becomes unconditional and leasing services rendered transfers to a customer when a lease between the landlord and the tenant is executed. At these points in time, the customer has received substantially all of the benefit of the services provided by the Company. Sales brokerage and leasing service revenue contracts may include terms that result in variability to the transaction price and ultimate revenues earned beyond the underlying value of the transaction, which may include contingencies. Sales brokerage and leasing services revenue is constrained when it is probable that the Company may not be entitled to

[illegible]

The evaluation of whether the Company exerts control or significant influence over the financial and operational policies of the investees requires significant judgement based on the facts and circumstances surrounding each individual investment. Factors considered in these evaluations may include the type of investment, the legal structure of the investee, any influence the Company may have on the governing board of the investee. A Page 12 of 49 A The Company's equity accounted investees that are investment companies record their underlying investments at fair value. Therefore, under the equity method of accounting, the Company's share of the investee's underlying net income predominantly represents fair value adjustments in the investments held by the equity method investees. A The Company's share of the investee's underlying net income or loss is based upon the most currently available information, which may precede the date of the consolidated statement of financial condition and is realized in equity earnings from non-consolidated investments on the consolidated statements of earnings. Distributions received reduce the Company's carrying value of the investee. A Investments in debt and equity securities The Company invests in debt and equity securities primarily in relation to its wholly owned captive insurance company and Colliers Securities, a broker-dealer licensed under the Securities and Exchange Commission and a member of the Financial Industry Regulatory Authority (FINRA). These investments are accounted for at fair value with changes recorded in net earnings (loss). A Financial instruments and derivatives Certain loan commitments and forward sales commitments related to the Company's warehouse receivables meet the definition of a derivative and are recorded at fair value in the consolidated balance sheets upon the execution of the commitment to originate a loan with a borrower and to sell the loan to an investor, with a corresponding amount recognized as revenue in the consolidated statements of earnings. The estimated fair value of loan commitments includes the value of loan origination fees and premiums on anticipated sale of the loan, net of related costs and broker fees, a loss sharing reserve, the fair value of the expected net cash flows associated with servicing of the loan, and the effects of interest rate movements. The estimated fair value of the forward sales commitments includes the effects of interest rate movements. Adjustments to the fair value related to loan commitments and forward sale commitments are included within Capital Markets revenue in the Real Estate Services segment. (See note 25) A From time to time, the Company uses interest rate swaps to hedge a portion of its interest rate exposure on long-term debt. When hedge accounting is applied, the swaps are carried at fair value on the consolidated balance sheets, with gains or losses recognized in interest expense. The carrying value of the hedged item is adjusted for changes in fair value attributable to the hedged interest rate risk; the associated gain or loss is recognized currently in earnings and the unrealized gain or loss is recognized in other comprehensive income. If swaps are terminated and the underlying item is not or when hedge accounting is discontinued, the resulting gain or loss is deferred and recognized over the remaining life of the underlying item using the effective interest method. In addition, the Company may enter into short-term foreign exchange contracts to lower its cost of borrowing. A Derivative financial instruments are recorded on the consolidated balance sheets as other assets or other liabilities and carried at fair value. See note 22 for additional information on derivative financial instruments. A Fair value The Company uses the fair value measurement framework for financial assets and liabilities and for non-financial assets and liabilities that are recognized or disclosed at fair value on a non-recurring basis. The framework defines fair value, gives guidance for measurement and disclosure, and establishes a three-level hierarchy for observable and unobservable inputs used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows: A Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities Level 2 Observable market-based inputs other than quoted prices in active markets for identical assets or liabilities Level 3 Unobservable inputs for which there is little or no market data, which requires the Company to develop its own assumptions A Convertible Notes Convertible Notes are accounted for entirely as debt as no portion of the proceeds is required to be accounted for as attributable to the conversion feature. Interest on the Convertible Notes is recorded as interest expense. Financing fees are amortized over the life of the Convertible Notes as additional non-cash interest expense utilizing the effective interest method. A Page 13 of 49 A The earnings per share impact of the Convertible Notes is calculated using the if-converted method, if dilutive, where coupon interest expense, net of tax, is added to the numerator and the number of potentially issuable subordinate voting shares is added to the denominator. Convertible Notes were fully settled in June 2023. A Financing fees Financing fees related to the Revolving Credit Facility are recorded as an asset and amortized to interest expense using the effective interest method. Financing fees related to the Senior Notes and Convertible Notes are recorded as a reduction of the debt amount and are amortized to interest expense using the effective interest method. A Financial guarantees and allowance for loss sharing obligations For certain loans originated and sold under the Fannie Mae Delegated Underwriting and Servicing (DUS) Program the Company undertakes an obligation to partially guarantee performance of the loan typically up to one-third of any losses on loans originated. A When the Company commits to making a loan to a borrower, it recognizes an expense equal to the estimated fair value of this loss sharing obligation (the Loss Reserve), which reduces the gain on sale of the loan reported in Capital Markets revenue. A In accordance with ASC 326, the Company estimates the credit losses expected over the life of the credit exposure related to this loss sharing obligation and performs a quarterly analysis of the Loss Reserve. The Company evaluates the Loss Reserve on an individual loan basis and the evaluation models consider the specific details of the underlying property used as collateral, such as occupancy and financial performance. The models also analyze historical losses, current and expected economic conditions, and reasonable and supportable forecasts. Changes to the Loss Reserve are recognized in selling, general and administrative expenses on the consolidated statements of earnings. See note 23 for further information on the DUS Program and the loss-sharing obligation. A Warehouse receivables The Company originates held for sale mortgage loans with commitments to sell to third party investors. These loans are referred to as warehouse receivables and are funded directly to borrowers by the warehouse credit facilities. The facilities are generally repaid within 45 days when the loans are transferred while the Company retains the servicing rights. The Company elects the fair value option for warehouse receivables. A Warehouse fund assets From time to time, the Company's Investment Management segment purchases investments for placement, or seeding, of assets into a fund which it manages. The purchased investments are recorded at fair value as warehouse fund assets and corresponding liabilities related to warehouse fund assets prior to the ultimate divestiture to the identified fund. These assets and associated liabilities may be purchased by the entity and held for sale to the fund or may be held in a structure that is consolidated by the Company as a VIE and which will be deconsolidated when its controlling financial interest is redeemed commensurate with a sale of interests to the ultimate investors in the fund. When assets are purchased by the Company and held for sale the warehouse fund assets are presented as current on the consolidated balance sheets as they are expected to be held for a period not to exceed twelve months. A The transactions are not intended as an alternative source of operating earnings and the arrangements are generally structured not to generate any gain or loss. See note 5 for additional details on warehouse fund assets. A Mortgage servicing rights (MSRs) MSRs, or the rights to service mortgage loans for others, result from the sale or securitization of loans originated by the Company and are recognized as intangible assets on the consolidated balance sheets. The Company initially recognizes MSRs based on the fair value of these rights on the date the loans are sold. Subsequent to initial recognition, MSRs are amortized and carried at the lower of amortized cost or fair value. They are amortized in proportion to and over the estimated period that net servicing income is expected to be received based on projections and timing of estimated future net cash flows. A In connection with the origination and sale of mortgage loans for which the Company retains servicing rights, an asset or liability is recognized based upon the fair value of the MSR on the date that the loans are sold. Upon origination of a mortgage loan held for sale, the fair value of the retained MSR is included in the forecasted proceeds from the anticipated loan sale and results in a net gain (which is reflected in Capital Markets revenue). A Page 14 of 49 A MSRs do not actively trade in an open market with readily observable prices; therefore, fair value is determined based on certain assumptions and judgments. The valuation model incorporates assumptions including contractual servicing fee income, interest on escrow deposits, discount rates, the cost of servicing, prepayment rates, delinquencies, the estimated life of servicing cash flows and ancillary income and late fees. The assumptions used are subject to change based upon changes to estimates of future cash flows and interest rates, among other things. The key assumptions used during the years ended December 31, 2024 and December 31, 2023, in measuring fair value were as follows: A As at December 31, 2024 A 2023 A A A A A A A A Discount rate A 12.1% A 11.7% Conditional prepayment rate A 3.7% A 3.1% A As at December 31, 2024, the estimated fair value of MSRs was \$180,936 (2023 \$179,858). See note 10 for the current carrying value of the MSR assets. The MSRs are evaluated quarterly for impairment through a comparison of the carrying amount and fair value of the MSRs, and recognized with the establishment of a valuation allowance or an impairment if determined to be other than temporary. Other than write-offs due to prepayments of sold warehouse receivables where servicing rights have been retained, there have been no instances of impairment since acquiring Colliers Mortgage. A Goodwill and intangible assets Goodwill represents the excess of purchase price over the fair value of assets acquired and liabilities assumed in a business combination and is not subject to amortization. A Intangible assets are recorded at fair value on the date they are acquired. Indefinite life intangible assets are not subject to amortization. Where lives are finite, they are amortized over their estimated useful lives as follows: A Customer lists and relationships A straight-line over 4 to 20 years Investment management contracts A straight-line over 5 to 15 years Trademarks and trade names A straight-line over 2 to 10 years Franchise rights A straight-line over 2 to 15 years Management contracts and other A straight-line over life of contract ranging from 2 to 10 years Backlog underlying backlog transactions are completed A The Company reviews the carrying value of finite life intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset group may not be recoverable from the estimated future cash flows expected to result from their use and eventual disposition. If the sum of the undiscounted expected future cash flows is less than the carrying amount of the asset group, an impairment loss is recognized. Measurement of the impairment loss is based on the excess of the carrying amount of the asset group over the fair value calculated using discounted expected future cash flows. A Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units. A Goodwill and indefinite life intangible assets are tested for impairment annually, on August 1, or more frequently if events or changes in circumstances indicate the asset might be impaired, in which case the carrying amount of the asset is written down to fair value. Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units. The change in reporting units is considered a triggering event requiring testing of goodwill for impairment. Colliers conducted two impairment tests, one under the previous reporting segment structure and one under the new structure. A Page 15 of 49 A Impairment of goodwill is tested at the reporting unit level. Impairment is tested by first assessing qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount. Where it is determined to be more likely than not that its fair value is greater than its carrying amount, then no further testing is required. Where the qualitative analysis is not sufficient to support that the fair value exceeds the carrying amount then a quantitative goodwill impairment test is performed. The quantitative test compares the reporting unit's carrying amount, including goodwill with the estimated fair value of the reporting unit. The fair values of the reporting units are estimated using a discounted cash flow approach. The fair value measurement is classified within Level 3 of the fair value hierarchy. If the carrying amount of the reporting unit exceeds its fair value, the difference is reported as an impairment loss. Certain assumptions are used to determine the fair value of the reporting units, the most sensitive of which are estimated future cash flows and the discount rate applied to future cash flows. Changes in these assumptions could result in a materially different fair value. A Impairment of indefinite life intangible assets is tested by comparing the carrying amount to the estimated fair value on an individual intangible asset basis. A Redeemable non-controlling interests Redeemable non-controlling interests (RNCI) are recorded at the greater of (i) the redemption amount or (ii) the amount initially recorded as RNCI at the date of inception of the minority equity position. This amount is recorded in the accumulated other comprehensive income section of the balance sheet, outside of shareholders' equity. Changes in the RNCI amount are recognized immediately as they occur. A Revenue The Company generates revenue through its provision of commercial real estate services and investment management. These services consist of Leasing, Capital Markets, Outsourcing, Engineering and Investment Management services. A (a) Leasing Leasing includes landlord and tenant representation services. Landlord representation provides real estate owners with services to strategically position properties and to secure appropriate tenants. Tenant representation focuses on assisting businesses to assess their occupancy requirements and evaluating and negotiating leases and lease renewals. A (b) Capital Markets Capital Markets revenue is generated through sales brokerage and other capital markets transactions. These services include real estate sales, debt origination and placement, equity capital raising, market value opinions, acquisition advisory and transaction management. The Company's debt finance operations relate to the origination and sale of multifamily and commercial mortgage loans. A (c) Outsourcing Outsourcing services consist of valuation services, property management, loan servicing and other revenues. In addition to loan servicing, other revenues also include amounts earned on services that are complementary to real estate services that previously formed part of Engineering. A Property management provides real estate service solutions to real estate owners. In addition to providing on-site management and staffing, the Company provides support through centralized resources such as accounting, marketing and human resources. Consistent with industry standards, management contract terms typically range from one to three years, although most contracts are terminable at any time following a notice period, usually 30 to 120 days. A Valuation services consist of helping customers determine market values for various types of real estate properties. Such services may involve appraisals of single properties or portfolios of properties. These appraisals may be utilized for a variety of customer needs including acquisitions, dispositions, financing or for tax purposes. A Loan servicing fees consist of revenues earned in accordance with the contractual arrangements associated with the Company's debt finance operations and represent fees earned for servicing loans originated by the Company. Loan servicing revenues are included in the Other revenue line (see note 25). A Leasing, Capital Markets and Outsourcing are grouped under the Real Estate Services segment. A Page 16 of 49 A (d) Engineering Engineering comprises of project management and engineering & design (E&D) services. Project management services include design and construction management, move management and workplace solutions consulting. Engineering & design services consist of multidisciplinary planning, consulting and design engineering services to multiple end-markets. Project management and engineering & design engagements range from single project contracts with a duration of less than one year to multi-year contracts with multiple discrete projects. A (e) Investment Management Investment Management revenues include consideration for services in the form of asset management advisory and administration fees, transaction fees and incentive fees (carried interest). The performance obligation is to manage client's invested capital for a specified period of time and is delivered over time. A Revenue recognition and unearned revenues Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. The Company enters into contracts that can include various combinations of services, which are capable of being distinct and accounted for as separate performance obligations. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities. A (a) Nature of services The Company has determined that control of real estate sales brokerage services rendered transfer to a customer when a sale and purchase agreement becomes unconditional. Leasing services rendered transfer to a customer when a lease between the landlord and the tenant is executed. At these points in time the customer has received substantially all of the benefit of the services provided by the Company. The transaction price is typically associated with the underlying asset involved in the transaction, most commonly a percentage of the sales price or the aggregate rental payments over the term of the lease which are generally known when revenue is recognized. A Other Capital Market revenues are recorded when the Company's performance obligation is satisfied. Although the performance obligation varies based upon the contractual terms of the transaction or service, the performance obligation is generally recognized at the point in time when a defined outcome is satisfied, including completion of financing or closing of a transaction. At this time, the Company has transferred control of the promised service and the customer obtains control. A Revenues from the Company's debt finance operations, included in Capital Markets revenue, are excluded from the scope of ASC Topic 606, Revenue from Contracts with Customers (ASC 606). Revenue is recognized and a derivative asset is recorded upon the commitment to originate a loan with a borrower and corresponding sale to an investor. The derivative asset is recognized at fair value and includes the fair value of the contractual loan origination, related fees and sale premium, and the estimated fair value of the expected net cash flows associated with the servicing of the loan. Debt finance revenue also includes changes to the fair value of loan commitments, forward sale commitments and loans held for sale that occur during their respective holding periods. Upon sale of the loans, no gains or losses are recognized as such loans are recorded at fair value during the holding periods. MSRs and loss sharing obligations are recognized as assets and liabilities, respectively, upon the sale of the loans. A Outsourcing services in relation to property management as well as project management and engineering & design pertaining to Engineering transfer to the customer over time as the services are performed and revenue from providing these services is recognized in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognized based upon the actual labor hours spent relative to the total expected labor hours or the project costs incurred relative to the total project costs. For some projects certain obligations that are representative of the work completed may be used as an alternative to recognize revenue. The use of labor hours or overall project costs is dependent upon the input that best represents the progress of the work

completed in relation to the specific contract. For cost-reimbursable and hourly-fee contracts, revenue is recognized in the amount to which the Company has a right to invoice. For other advisory services, including valuation and appraisal review, the customer is unable to benefit from the services until the work is substantially complete, revenue is recognized upon delivery of deliverables to the customer because this faithfully represents when the service has been rendered. For most fixed fee consulting assignments, revenue is recognized based upon the actual service provided to the end of the reporting period as a proportion of the total services to be provided. For Loan servicing revenues are recognized over the contractual service period. Loan servicing fees related to retained MSRs are governed by ASC 820 and ASC 860 and excluded from the scope of ASC 606. Loan servicing fees earned from servicing contracts which the Company does not hold mortgage servicing rights are in scope of ASC 606. For Investment Management advisory fees are recognized as the services are performed over time and are primarily based on agreed-upon percentages of a calculated fee base which may include committed capital, assets under management, invested capital, gross asset value or net asset value depending upon the terms of the fund and/or the stage in a fund's life. Revenue recognition for transactional performance obligations are recognized at a point in time when the performance obligation has been met. The Company receives investment management advisory incentive fees (carried interest) from certain investment funds. These incentive fees are dependent upon exceeding specified performance thresholds on a relative or absolute basis, depending on the product and structure of the business. Incentive fees are recognized when it is determined that significant reversal is considered no longer probable (such as upon the sale of a fund's investment or when the amount of assets under management becomes known as of the end of the specified measurement period). Incentive fee-related compensation represents carried interest allocations awarded to employees which are tied to the fund's performance. Incentive fee-related compensation expenses are recognized as services are being rendered by the employees and when it is probable that payment will be made in accordance with the applicable governing agreements. When acquisitions included clauses for incentive fees related to assets that were invested prior to the acquisition dates are allocated to certain stakeholders including employees and former owners; as such the full amount of these incentive fees is passed through and recognized as cost of revenues in the consolidated statement of earnings. For Significant judgments The Company's contracts with customers may include promises to transfer multiple products and services. Determining whether products and services are considered distinct performance obligations that should be accounted for separately versus together may require significant judgment. Where a contract contains multiple performance obligations, judgment is used to assess whether they are distinct and accounted for separately or not distinct and are accounted for and recognized together. For Brokerage commission arrangements may include terms that result in variability to the transaction price and ultimate revenues earned beyond the underlying value of the transaction, these may include rebates and/or contingencies. The Company estimates variable consideration and performs a constraint analysis for these contracts on the basis of historical information to estimate the amount the Company will ultimately be entitled to. Revenue is constrained when it is probable that the Company may not be entitled to the total amount of the revenue as associated with the occurrence or non-occurrence of an event that is outside of the Company's control or where the facts and circumstances of the arrangement limit the Company's ability to predict whether this event will occur. When revenue is constrained, this revenue is not recognized until the uncertainty has been resolved. For Outsourcing and Engineering arrangements may include incentives tied to achieving certain performance targets. The Company estimates variable consideration or performs a constraint analysis for these contracts on the basis of circumstances specific to the project and historical information in order to estimate the amount the Company will ultimately be entitled to. Estimates of revenue, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management. For project management, engineering and design within Engineering or property management services forming part of Outsourcing, the Company may engage subcontractors to provide on-site staffing or to provide specialized technical services, materials and/or installation services. These arrangements are assessed and require judgment to determine whether the Company is a principal or an agent of the customer. When the Company acts as a principal, because it is primarily responsible for the delivery of the completed project and controls the services provided by the subcontractors, these amounts are accounted for as revenue on a gross basis. However, when the Company acts as an agent, because it does not control the services prior to delivery to the customer, these costs are accounted for on a net basis. For In some cases, the Company may facilitate collection from the customer and payments to subcontractors or may facilitate collection from tenants for payment to the landlord. In these instances, balances are recorded as accounts receivable and accounts payable until settled. For Investment Management fee arrangements are unique to each contract and evaluated on an individual basis to determine the timing of revenue recognition as well as evaluation of incentive-fee related compensation expense and significant judgment is involved in making such determinations. At each reporting period, the Company considers various factors in estimating revenue to be recognized and incentive fee related-compensation expense to be accrued. Incentive fees have a broad range of possible amounts and the determination of these amounts is based upon the market value for managed assets which is highly susceptible to factors outside of the Company's influence. As a result, incentive fee revenue is generally constrained until significant reversal is considered no longer probable. For Certain constrained Capital Markets and Leasing fees, Outsourcing fees, Engineering fees and Investment Management fees may arise from services that began in a prior reporting period. Consequently, a portion of the fees the Company recognizes in the current period may be partially related to the services performed in prior periods. In particular, substantially all investment management incentive fees recognized in the period were previously constrained. For Contract balances Timing of revenue recognition may differ from the timing of invoicing to customers. The Company invoices the customer and records a receivable when it has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. Contract liabilities consist of payments received in advance of recognizing revenue. These liabilities consist primarily of payments received for outsourcing and advisory engagements where a component of the revenue may be paid by the customer prior to the benefits of the services transferring to the customer. As a practical expedient, the Company does not adjust the promised amount of consideration for the effect of a significant financing component when it is expected, at contract inception, that the period between transfer of the service and when the customer pays for that service will be one year or less. The Company does not typically include extended payment terms in its contracts with customers. For The Company generally does not incur upfront costs to obtain or fulfill contracts that are capitalizable to contract assets and if capitalizable they would be amortized to expense within one year or less of incurring the expense; consequently, the Company applies the practical expedient to recognize these incremental costs as an expense when incurred. Any costs to obtain or fulfill contracts that exceed one year are capitalized to contract assets and amortized over the term of the contract on a method consistent with the transfer of services to the customer and the contract's revenue recognition. For Payment terms and conditions vary by contract type, although terms generally include a requirement of payment within 30 to 90 days. With the exceptions of sales brokerage and lease brokerage, the Company does not expect to have any contracts where the period between the transfer of services to the customer and the payment by the customer exceeds one year. With regard to sales brokerage and lease brokerage, arrangements may exist where the service is transferred but payment is not received for a period greater than one year. However, arrangements of this nature do not contain a significant financing component because the amount and timing varies on the basis of the occurrence or non-occurrence of an event that is outside the control of the Company or the customer. As a consequence, the Company does not adjust the transaction prices for the time value of money. For Contract liabilities represent advance payments associated with the Company's performance obligations that have not yet been satisfied. The majority of the balances are expected to be recognized to revenue or disbursed on behalf of the client within a year. For Remaining performance obligations Remaining performance obligations represent the aggregate transaction prices for contracts where the Company's performance obligations have not yet been satisfied. The Company applies the practical expedient related to remaining performance obligations that are part of a contract that has an original expected duration of one year or less and the practical expedient related to variable consideration from remaining performance obligations. For Stock based compensation For equity classified awards, compensation cost is measured at the grant date based on the estimated fair value of the award adjusted for expected forfeitures. For Page 19 of 49 For liability classified awards, costs are measured at the grant date based on the estimated fair value of the award. The liability is remeasured at the end of each reporting period. The liability is recorded in accrued compensation or non-current liabilities. For The related stock-based compensation expenses are allocated using the graded attribution method and reported as selling, general & administrative expenses. For Long-term incentive plans Under these plans, certain subsidiary employees are compensated if the earnings before interest, income tax and amortization of the subsidiary increases. In some instances, subsidiary employees may be compensated through participation in a stock-based plan associated with the value of a subsidiary's shares. Awards under these plans have a term of up to ten years, a vesting period of five to ten years. All long-term incentive plans are settled in cash, with the exception of certain stock-based plans which are predominantly settled in cash, but which may have the option to settle in a subsidiary's shares. As at December 31, 2024, all significant stock-based plans are to be settled in cash. If an award is subject to a vesting condition, then the graded attribution method is applied to the fair value or intrinsic value of the award. For In relation to the stock-based plans, the Company incurred a total compensation expense recovery of \$796 during the year ended December 31, 2024 (2023 - \$2,656). As at December 31, 2024, there was \$13,411 of unrecognized compensation costs related to non-vested stock-based plans which is expected to be recognized over the next six years. During the year-ended December 31, 2024, the fair value of options vested under stock-based plans was \$6,604. For Foreign currency translation and transactions Assets, liabilities and operations of foreign subsidiaries are recorded based on the functional currency of each entity. For certain foreign operations, the functional currency is the local currency, in which case the assets, liabilities and operations are translated at current exchange rates from the local currency to the reporting currency, the US dollar. The resulting unrealized gains or losses are reported as a component of accumulated other comprehensive earnings. Realized and unrealized foreign currency gains or losses related to any foreign dollar denominated monetary assets and liabilities are included in net earnings. For Income tax Income tax has been provided using the asset and liability method whereby deferred tax assets and liabilities are recognized for the expected future income tax consequences of events that have been recognized in the consolidated financial statements or income tax returns. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to reverse, be recovered or settled. The effect on deferred tax assets and liabilities of a change in income tax rates is recognized in earnings in the period in which the change occurs. A valuation allowance is recorded unless it is more likely than not that realization of a deferred tax asset will occur based on available evidence. For The Company recognizes uncertainty in tax positions taken or expected to be taken utilizing a two-step approach. The first step is to determine whether it is more likely than not that the tax position will be sustained upon examination by tax authorities on the basis of technical merits of the position. The second step is to recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. For The Company classifies interest and penalties associated with income tax positions in income tax expense. For Leases The Company recognizes an operating lease right-of-use (ROU) asset and a lease liability on the consolidated balance sheet at the lease commencement date. Operating lease ROU assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term adjusted for lease pre-payments and lease incentives. After the commencement date any modifications to the leasing arrangement are assessed and the ROU asset and lease liability are remeasured to recognize modifications to the lease term or fixed payments. As most of the Company's leases do not provide an implicit rate, the incremental borrowing rate based on the information available at commencement date is used to determine the present value of lease payments. The Company uses the implicit rate when readily determinable. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Operating leases ROU assets are amortized to selling, general and administrative expenses (SG&A) straight-line over the lease term. For Page 20 of 49 Finance leases are included in fixed assets and long-term debt on the consolidated balance sheet. Finance lease assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of lease term. For Variable lease payments and variable payments related to non-lease components are recorded to SG&A as incurred. Variable lease payments include amounts related to changes in payments associated with changes in an index or rate but which are not also associated with a remeasurement of the lease liability. For The Company has operating lease agreements with lease and non-lease components, and the Company has elected to apply the practical expedient to not separate lease and nonlease components and therefore the ROU assets and lease liabilities include payments related to services included in the lease agreement. Additionally, for certain leases the Company has elected to group leases that commence at the same time and where accounting does not materially differ from accounting for the leases individually as a portfolio of leases. For The Company has elected not to recognize ROU assets and lease liabilities for leases that have a term of twelve months or less. Similarly, the Company will be applying the practical expedient to not recognize assets or liabilities related to a business combination when the acquired lease has a remaining term of twelve months or less at the acquisition date. The payments associated with these leases are recorded to SG&A on a straight-line basis over the remaining lease term. For Business combinations All business combinations are accounted for using the acquisition method of accounting. Transaction costs are expensed as incurred. For The fair value of the contingent consideration is classified as a financial liability and is recorded on the balance sheet at the acquisition date and is re-measured at fair value at the end of each period until the end of the contingency period, with fair value adjustments recognized in earnings. However, if the contingent consideration includes an element of compensation to the vendors (i.e. it is tied to continuing employment or it is not linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period. For 3.A Not linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period. For 3.A Not linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period. For Impact of recently issued accounting standards A Recently adopted accounting guidance A Reference Rate Reform The FASB has issued three ASUs related to reference rate reform. In March 2020, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and in January 2021 the FASB issued ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope. With reference rates like the various tenors of the London Interbank Offered Rates (LIBOR) being discontinued between December 31, 2021 and June 30, 2023, a significant volume of contracts and other arrangements will be impacted by the transition required to alternative reference rates. The ASUs provides optional expedients and exceptions to reduce the costs and complexity of applying existing GAAP to contract modifications and hedge accounting if certain criteria are met. The standard is effective for a limited time for all entities through December 31, 2022. In December 2022, FASB issued ASU No. 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848, with immediate effect, to defer the sunset date from December 31, 2022 to December 31, 2024, after which the entities will no longer be permitted to apply the relief in Topic 848. The Company has certain debt arrangements which may qualify for use of the practical expedients permitted under the guidance. The Company has evaluated arrangements subject to rate reform and the options under the ASUs to facilitate an orderly transition to alternative reference rates and their potential impacts on its consolidated financial statements and disclosures. There was no impact on the Company's financial statements. For Page 21 of 49 Improvements to Reportable Segment Disclosures In November 2023, FASB issued ASU No. 2023-07 Improvements to Reportable Segment Disclosures. The amendments in this update improve financial reporting by requiring disclosure of incremental segment information on an interim and annual basis, primarily through enhanced disclosures about significant segment expenses. For The Company adopted ASU 2023-07 for the year ended December 31, 2024. The financial statement disclosures related to reported operating segments have been enhanced to provide additional details related to the expenses used in evaluating the performance of the segments. In conjunction with the adoption of ASU 2023-07 and the change to the Company's reportable operating segments in the third quarter (see Note 2), the Company has changed its previously reported segment profit measure from segment operating earnings to segment Adjusted EBITDA. The change resulted from a reassessment in the fourth quarter of the primary profit measure used by the Company's Chief Operating Decision Maker when evaluating the performance of the new reportable segments and when making decisions on the allocation of resources. Comparative data in note 26 has been recast to report segment Adjusted EBITDA as the segment profit measure. For Recently issued accounting guidance, not yet adopted Improvements to Income Tax Disclosures In December 2023, FASB issued ASU No. 2023-09 Improvements to Income Tax Disclosures. The amendments in this update encourage transparency in income tax disclosures by requiring consistent categories and greater disaggregation of information in the rate reconciliation and income taxes paid disclosures. The amendments are effective for annual periods beginning after December 15, 2024 with early adoption permitted and should be applied on a prospective basis, however, retrospective application is permitted. The Company is currently assessing the impacts of this ASU on its disclosures. For Reporting Comprehensive Income Expense Disaggregation Disclosures In November 2024, FASB issued ASU No. 2024-03 Expense Disaggregation Disclosures. The amendments in this Update aims to improve disclosures for commonly presented expense captions (such as cost of sales, selling, general and administrative expenses and research and development). The amendments are effective for annual periods beginning after December 15, 2026 with early adoption permitted that must be

according to a prospective basis, however, retrospective application is allowed. The Company is currently assessing the impacts of this ASU on its disclosures.

À 4.4.A À 4.4.A À 4.4.A À Acquisitions Á 2024 acquisitions: During the year ended December 31, 2024, the Company acquired controlling interests in seven businesses, one in Real Estate Services and six in Engineering. Á Real Estate Services In April 2024, the Company acquired Lanard & Axilbund, LLC, a commercial real estate services firm in the United States. Á Engineering In July 2024, the Company acquired Phase Zero Design Corporation, an engineering and design firm in the United States. Á In July 2024, the Company acquired an 89% interest in Englobe Corp., an engineering, environmental and inspection services firm with approximately 2,800 professionals operating in 71 locations and nine provinces across Canada. Á In September 2024, the Company acquired Pritchard Francis Consulting Pty Limited, a multi-discipline engineering consulting firm in Australia. Á In October 2024, the Company acquired two businesses, TTM Group Pty Limited, a transportation engineering consultancy firm in Australia and Goodkey, Weedmark & Associates Limited, a building engineering consulting firm in Canada. Á In December 2024, the Company acquired MG2 Corporation, an architecture, strategic planning, design, and program management firm in the United States. Á Page 22 of 49 Á As of December 31, 2024, the Company has not completed its analysis to assign fair values to all identifiable tangible and intangible assets related to TTM Group Pty Limited, Goodkey, Weedmark & Associates Limited and MG2 Corporation and, therefore, the purchase price allocations for these acquired businesses are provisional and subject to change within the respective measurement period which will not extend beyond one year from the acquisition date. The acquisition date fair values of consideration transferred and the preliminary purchase price allocations are summarized as follows:

Á Á Á Englobe Á Other Á Aggregate Acquisitions Á Á Á Á Á Á Á Á Accounts receivable Á \$71,128Á Á \$30,253Á Á \$101,381Á Contract assets Á Á 35,621Á Á Á 5,931Á Á Á 41,552Á Other current assets Á Á 3,677Á Á Á 5,363Á Á Á 9,040Á Current assets, excluding cash Á Á 110,426Á Á Á 41,547Á Á Á 151,973Á Fixed assets Á Á 22,248Á Á Á 2,008Á Á Á 24,256Á Operating lease right-of-use assets Á Á 22,156Á Á Á 14,258Á Á Á 36,414Á Other non-current assets Á Á 11,073Á Á Á 4,019Á Á Á 15,092Á Non-current assets Á Á 55,477Á Á Á 20,285Á Á Á 75,762Á Accounts payable and accrued expenses Á Á 28,957Á Á Á 8,640Á Á Á 37,597Á Accrued compensation Á Á 23,311Á Á Á 11,131Á Á Á 34,442Á Contract liabilities Á Á 14,617Á Á Á 3,364Á Á Á 17,981Á Operating lease liabilities Á Á 4,581Á Á Á 3,467Á Á Á 8,048Á Other current liabilities Á Á 4,515Á Á Á 1,768Á Á Á 6,283Á Current liabilities Á Á 75,981Á Á Á 28,370Á Á Á 104,351Á Operating lease liabilities Á Á 17,575Á Á Á 12,516Á Á Á 30,091Á Deferred income tax, net Á Á 48,935Á Á Á 4,994Á Á Á 53,929Á Other non-current liabilities Á Á 500Á Á Á 2,625Á Á Á 3,125Á Non-current liabilities Á Á 67,010Á Á Á 20,135Á Á Á 87,145Á Á Á \$22,912Á Á Á \$13,327Á Á Á \$36,239Á Á Á Á Á Á Á Cash consideration, net of cash acquired of \$33,294

Á \$450,175Á Á \$67,001Á Á \$517,176Á Subsidiary equity consideration Á - Á Á 24,078Á Á 24,078Á Acquisition date fair value of contingent consideration Á - Á Á 4,753Á Á Á 4,753Á Total purchase consideration Á \$450,175Á Á \$95,832Á Á \$546,007Á Á Á Á Á Á Á Acquired intangible assets (note 10) Á Á Á Á Á Á Á Á Finite life Á \$216,994Á Á \$40,940Á Á \$257,934Á Goodwill Á \$267,749Á Á \$41,565Á Á \$309,314Á Redeemable non-controlling interest (note 16) Á \$57,480Á Á \$-Á Á \$57,480Á Á Subsidiary equity consideration are the shares in subsidiaries exchanged as partial consideration in a transaction. The new shareholders are subject to a shareholders’ agreement and are considered redeemable non-controlling interest of the Company. (See note 16)

Redeemable non-controlling interest is initially recognized at the proportionate fair value of the acquired business. Á During the year ended December 31, 2024, the Company made no significant adjustments to its purchase consideration for acquisitions completed in 2023. Á 2023 acquisitions: During the year ended December 31, 2023, the Company acquired controlling interests in three businesses including two in Asia Pacific, Greenstone Group Ltd., a project management firm in New Zealand and Craig & Rhodes Pty Limited, an engineering and design firm in Australia, and one in the Americas HILGARTWILSON, LLC, an engineering and design firm in the United States. Á Page 23 of 49 Á Á The acquisition date fair value of consideration transferred and the purchase price allocations are summarized as follows:

Á Á Á Aggregate Á Á Á Acquisitions Á Á Á Á Current assets, excluding cash Á \$15,372Á Non-current assets Á Á 9,286Á Current liabilities Á Á 6,653Á Long-term liabilities Á Á 8,445Á Á Á \$9,560Á Á Á Á Cash consideration, net of cash acquired of \$7,278 Á \$60,343Á Acquisition date fair value of contingent consideration Á Á 3,962Á Total purchase consideration Á \$64,305Á Á Á Á Á Acquired intangible assets (note 10) Á Á Á Á Finite life Á \$44,567Á Goodwill (note 11) Á \$34,369Á Redeemable non-controlling interest (note 16) Á \$24,191Á Á Acquired goodwill and intangible assets The purchase price allocations of acquisitions resulted in the recognition of goodwill. The primary factors contributing to goodwill acquired in the years ended December 31, 2024 and December 31, 2023 are assembled workforces, synergies with existing operations and future growth prospects. Specifically, the synergies in the Company’s acquisitions primarily relate to diversifying the Company’s client base and service offerings, cross-sell opportunities, increasing market share, and geographic expansion. Future growth prospects in the acquired businesses are consistent with long-term growth trends in the commercial real estate services and engineering services industries. For acquisitions completed during the year ended December 31, 2024, goodwill in the amount of \$37,266 is deductible for income tax purposes (2023 - \$22,168). Á In determining the fair value of intangible assets acquired in business combinations, management makes estimates and assumptions which require significant judgment. In particular, the Company acquired \$222,681 of customer lists and relationships. Valuation of these intangible assets is based upon a discounted cash flow methodology where the most significant estimates relate to discount rates, forecasted revenues and forecasted margin. Á In all years presented, the fair values of non-controlling interests were determined using an income approach with reference to a discounted cash flow model using the same assumptions implied in determining the purchase consideration. Á Contingent acquisition consideration The Company typically structures its business acquisitions to include contingent consideration. Certain vendors, at the time of acquisition, are entitled to receive a contingent consideration payment if the acquired businesses achieve specified earnings levels during the one- to five-year periods following the dates of acquisition. The ultimate amount of payment is determined based on a formula, the key inputs to which are (i) a contractually agreed maximum payment; (ii) a contractually specified earnings level and (iii) the actual earnings for the contingency period. If the acquired business does not achieve the specified earnings level, the maximum payment is reduced for any shortfall, potentially to nil. Á Unless it contains an element of compensation, contingent consideration is recorded at fair value each reporting period. The fair value recorded on the consolidated balance sheet as at December 31, 2024, was \$36,695 (December 31, 2023 - \$44,712). See note 22 for discussion on the fair value of contingent consideration. Contingent consideration where the seller is required to remain employed to be entitled to payment is considered to have a compensatory element and is revalued at each reporting period and recognized on a straight-line basis over the term of the contingent consideration arrangement. The liability recorded on the balance sheet for the compensatory element of contingent consideration arrangements as at December 31, 2024, was \$44,280 (December 31, 2023 - \$90,480). The estimated range of outcomes (undiscounted) for all contingent consideration arrangements, including those with an element of compensation is determined based on the likelihood of achieving specified earnings levels over the contingency period, and ranges from \$249,099 to a maximum of \$345,340. These contingencies will expire during the period extending to March 2029. Á Page 24 of 49 Á Á The consideration for the acquisitions during the year ended December 31, 2024, was financed from borrowings on the Revolving Credit Facility and cash on hand. During the year ended December 31, 2024, \$3,468 was paid with reference to contingent consideration (2023 - \$56,530). Á Unaudited supplemental proforma The amounts of revenues and earnings contributed from the dates of acquisition and included in the Company’s consolidated results for the year ended December 31, 2024, and the supplemental pro forma revenues and earnings of the combined entity had the acquisition dates been January 1, 2023, are as follows:

Á Á Á Revenues Á Net earnings Á Á Á Á Á Á Actual from acquired entities for 2024 Á \$215,654Á Á \$2,766Á Supplemental pro forma for 2024 (unaudited) Á \$5,134,012Á Á \$23,462Á Supplemental pro forma for 2023 (unaudited) Á \$4,842,597Á Á \$115,960Á Á 5.Á Á Á Warehouse fund assets Á During the year ended December 31, 2024, the Company sold three assets which were held at December 31, 2023. Á During the year ended December 31, 2024, the Company acquired one land asset in the US, three direct lending credit investments, a stake in an infrastructure income interval fund and a stake in an energy solutions business in relation to seeding new funds. The fund also continues to hold two assets acquired during the year ended December 31, 2023. Á There was no significant impact on net earnings related to warehouse fund assets in the years ended December 31, 2024, or 2023. Á The following table summarizes the warehouse fund assets:

Á Á Á As at December 31, Á Á 2024 Á 2023 Á Warehouse fund assets Á Á Á Á Warehouse fund assets Á \$110,779Á Á \$44,492Á Warehouse fund assets - non-current Á \$94,344Á Á \$47,536Á Total warehouse fund assets Á \$205,113Á Á \$92,028Á Liabilities related to warehouse fund assets Á Á Á Á Liabilities related to warehouse fund assets Á \$86,344Á Á \$-Á Liabilities related to warehouse fund assets - non-current Á \$14,103Á Á \$47,536Á Total liabilities related to warehouse fund assets Á \$100,447Á Á \$47,536Á Net warehouse fund assets Á \$104,666Á Á \$44,492Á Á 6.Á Á Á Á Acquisition-related items Á Á Year ended December 31, Á Á 2024 Á 2023 Á Transaction costs Á \$25,937Á Á \$14,148Á Contingent consideration fair value adjustments (note 22) Á \$10,977Á Á \$17,698Á Contingent consideration compensation expense / (recovery) (note 4) Á \$42,762Á Á \$50,466Á Á \$27,802Á Á \$47,096Á Á Contingent consideration compensation expense and contingent consideration fair value adjustments relate to acquisitions made in the current year as well as the preceding five years. 1,072 of the (\$42,762) of contingent consideration compensation expense recognized during the year ended December 31, 2024 was associated with 2024 acquisitions. Á Page 25 of 49 Á Á Á Á Prepaid expenses and other assets Á Á Á As at December 31, Á Á 2024 Á 2023 Á Á Á Á Á Prepaid expenses Á \$90,519Á Á \$73,592Á Advisor loans receivable Á \$37,607Á Á \$35,893Á Investments in equity securities Á \$12,008Á Á \$3,956Á Investments in debt securities Á \$36,565Á Á \$19,565Á Deferred Purchase Price (notes 14 and 22) Á \$126,082Á Á \$107,743Á Mortgage derivative asset (note 22) Á \$5,264Á Á \$14,224Á Other Á \$1,917Á Á \$3,752Á Prepaid and other assets (Current Assets) Á \$309,962Á Á \$258,725Á Á Á Á As at December 31, Á Á 2024 Á 2023 Á Á Á Á Á Advisor loans receivable Á \$105,448Á Á \$94,508Á Equity accounted investments (note 15) Á \$4,302Á Á \$3,851Á Investments in equity securities Á \$7,857Á Á \$8,440Á Investments in debt securities Á - Á \$5,934Á Financing fees, net of accumulated amortization of \$11,083 (December 31, 2023 - \$9,865) Á \$5,794Á Á \$3,109Á Interest rate swap asset (note 22) Á \$7,455Á Á \$4,275Á Other Á \$5,441Á Á \$7,080Á Other assets (Non-Current Assets) Á \$186,297Á Á \$157,197Á Á Captive insurance investments Investments in equity securities in the amount of \$11,994 (2023 - \$3,945) consist of investments recorded at fair value (see note 22). Investments in debt securities include available-for-sale investments current \$14,166 (2023 current - \$389 and non-current - \$5,934), which is recorded at fair value. The Company’s wholly owned captive insurance company engages in reinsurance activities which are secured by \$15,192 of the investments. Á Colliers Securities investments Investments in equity and debt securities in the amount of \$17,751 (2023 æ” \$19,188) consist of investments recorded at fair value in relation to Colliers Securities (see note 22). All securities owned are pledged to a clearing firm on terms that permit it to sell or re-pledge the securities to others, subject to certain limitations. Á Other investments in equity securities Investments in equity securities non-current in the amount of \$6,768 (2023 - \$7,335) are recorded at fair value following the net asset value practical expedient or recorded at cost less impairment adjusted for observable prices. During the year ended December 31, 2

strategic exceeds its estimated fair value. There are no impairment recorded for the twelve-month period ended December 31, 2024, or 2023. A The following table summarizes activity related to the Company's servicing rights for the year ended December 31, 2024: A A A A 2024 A A 2023 A Balance, January 1 A \$104,431A A \$104,442A Additions, following the sale of loan A A 19,500A A 18,276A Amortization A A (14,562)A A (14,833) Prepayments and write-offs A A (2,941)A A (3,454) Balance, December 31 A \$106,428A A \$104,431A A During the year ended December 31, 2024, the Company acquired the following intangible assets: A A A A A Estimated A A A A A weighted A A A A A average A A A A A amortization A A A Amount A A period (years) A Finite life intangible assets: A A A A A Customer lists and relationships A \$219,999A A 10.0A Trademarks and trade names - finite life A A 5,191A A 2.0A Customer backlog A A 28,890A A 0.8A Other A A 3,854A A 3.1A A A \$257,934A A 8.7A The table above includes \$2,798 related to assets acquired that do not constitute a business under GAAP. A Page 30 of 49 A A The following is the estimated future expense for amortization of the finite life intangible assets for each of the next five years and thereafter: A For the year ended December 31, A MSRs A A Other Intangibles A A Total A 2025 A \$13,553A A \$141,256A A \$154,809A 2026 A 12,463A A 122,487A A 134,950A 2027 A 11,569A A 115,037A A 126,606A 2028 A 10,631A A 108,473A A 119,104A 2029 A 9,542A A 104,098A A 113,640A Thereafter A 48,670A A 433,467A A 482,137A A A \$106,428A A \$1,024,818A A \$1,131,246A A 11.1A A A A Goodwill A A Real Estate A A A Investment A A A Services A A Engineering A A Management A A Consolidated A December 31, 2022 A \$696,734A A 181,787A A 1,110,018A A 1,988,539A Goodwill acquired during the year A A A A 34,369A A A A 34,369A Goodwill disposed during the year A A (629)A A -A A A (629) Other items A A (827)A A -A A A (827) Foreign exchange A A 13,784A A 1,493A A 1,511A A 16,788A December 31, 2023 A A 709,062A A 217,649A A 1,111,529A A 2,038,240A Goodwill acquired during the year A A 6,431A A 302,875A A A A 309,306A Other items A A (115)A A 282A A A A 167A Foreign exchange A A (29,433)A A (17,412)A A (2,930)A A (49,775) December 31, 2024 A 685,945A A 503,394A A 1,108,599A A 2,297,938A Goodwill A A 715,528A A 503,394A A 1,108,599A A 2,327,521A Accumulated impairment loss A A (29,583)A A -A A A (29,583) A A \$685,945A A \$503,394A A \$1,108,599A A \$2,297,938A A A test for goodwill impairment is required to be completed annually, in the Company's case as of August 1, or more frequently if events or changes in circumstances indicate the asset might be impaired. No goodwill impairments were recorded in 2024 or 2023. The accumulated impairment loss reflects a goodwill impairment incurred in 2009. A 12.A A A A Long-term debt A A As at December 31, A A 2024 A A 2023 A Revolving Credit Facility A \$995,520A A \$977,110A Senior Notes A 495,519A A 518,982A Finance leases maturing at various dates through 2029 A 12,232A A 5,710A Other long-term debt maturing at various dates through 2030 A 5,204A A 837A A A 1,508,475A A 1,502,639A A A A A Less: current portion A 6,061A A 1,796A Long-term debt - non-current A \$1,502,414A A \$1,500,843A A On November 29, 2024 the Company amended and extended the multi-currency, sustainability-linked senior unsecured revolving credit facility (the "Revolving Credit Facility"). The Company increased the Revolving Credit Facility from \$1,750,000 to \$2,250,000 and extended for a 5-year term maturing November 29, 2029. The Revolving Credit Facility bears interest at an applicable margin of 1.125% to 2.5% over floating reference rates, depending on financial leverage ratios. The applicable margin may be adjusted, annually, plus or minus 0.05% subject to achieving certain sustainability metrics. The weighted average interest rate on borrowings under the Revolving Credit Facility was 6.7% (2023 " 6.6%). The Revolving Credit Facility had \$1,235,898 of available undrawn credit as at December 31, 2024 (\$759,358 as at December 31, 2023). As at December 31, 2024, letters of credit in the amount of \$18,582 were outstanding against the Revolving Credit Facility (\$13,532 as at December 31, 2023). The Revolving Credit Facility requires a commitment fee of 0.11% to 0.35% of the unused portion, depending on financial leverage ratios. A Page 31 of 49 A A The Company has outstanding senior unsecured notes with a carrying value of \$495,519. A summary of the unsecured senior notes is provided in the table below: A A Maturity A A Interest A A Term Date A Carrying Value A Rate A Senior Notes due 2028 - A 210,000 10-year May 30, 2028 A \$216,950A A 2.23% Senior Notes due 2031 - A 125,000 10-year October 7, 2031 A 129,114A A 1.52% Senior Notes due 2031 - A 150,000 10-year October 7, 2031 A 149,455A A 3.02% A A \$495,519A A A A The Senior Notes due 2028 and the Senior Notes due 2031 are each held by a group of institutional investors. A The Revolving Credit Facility, Senior Notes due 2028, and Senior Notes due 2031 rank equally in terms of seniority and have similar financial covenants, including leverage and interest coverage. The Company was in compliance with all covenants as of December 31, 2024. The Company is limited from undertaking certain mergers, acquisitions and dispositions without prior approval. The estimated aggregate principal repayments on long-term debt required in each of the next five years and thereafter to meet the retirement provisions are as follows: A For the year ended December 31, A A 2025 A \$6,061A 2026 A 6,634A 2027 A 2,757A 2028 A 218,517A 2029 and thereafter A 1,274,506A A \$1,508,475A A 13.A A A A Mortgage warehouse credit facilities A The following table summarizes the Company's mortgage warehouse credit facilities: A A December 31, 2024 A December 31, 2023 A A Current A Maximum A Carrying A Maximum A Carrying A Maturity A Capacity A Value A Capacity A Value A Facility A SOFR plus 1.40% October 16, 2025 A \$275,000A A \$72,642A A \$275,000A A \$168,780A Facility B - SOFR plus 1.45% (1) On demand A 125,000A A -A A 125,000A A -A A A \$400,000A A \$72,642A A \$400,000A A \$168,780A (1) SOFR in Facility B has a floor of 0.25% A A A A A A A A Colliers Mortgage LLC (the "Colliers Mortgage") has warehouse credit facilities which are used exclusively for the purpose of funding warehouse mortgages receivable. The mortgage warehouse credit facilities are recourse only to Colliers Mortgage, are revolving and are secured by warehouse mortgages financed on the facilities. A On October 17, 2024, the Company amended the financing agreement for Facility A to extend the maturity date to October 16, 2025. A Page 32 of 49 A A 14.A A A A A AR Facility A In 2019, the Company entered into a structured accounts receivable facility (the "AR Facility"). Under the AR Facility, certain of the Company's subsidiaries continuously sell trade accounts receivable and contract assets (the "Receivables") to wholly owned special purpose entities at fair market value. The special purpose entities in turn sell the Receivables to a third-party financial institution (the "Purchaser"). A On June 26, 2024, the Company renewed its AR Facility with two third-party financial institutions, with a term extending to December 29, 2025 and a capacity of \$200,000. As of December 31, 2024, the Company's draw under the AR Facility was \$199,984. A All transactions under the AR Facility are accounted for as a true sale in accordance with ASC 860, Transfers and Servicing (the "ASC 860"). Following the sale of the Receivables to the Purchaser, the Receivables are legally isolated from the Company and its wholly owned special purpose entities. The AR Facility is recorded as a sale of accounts receivable, and accordingly sold receivables are derecognized from the consolidated balance sheet. The Company continues to service, administer and collect the Receivables on behalf of the Purchaser, and recognizes a servicing liability in accordance with ASC 860. The Company has elected the amortization method for subsequent measurement of the servicing liability, which is assessed for changes in the obligation at each reporting date. As of December 31, 2024, the servicing liability was nil. A Under the AR Facility, the Company receives a cash payment and a deferred purchase price (the "Deferred Purchase Price" or the "DPP") for sold Receivables. The DPP is paid to the Company in cash on behalf of the Purchaser as the Receivables are collected; however, due to the revolving nature of the AR Facility, cash collected from the Company's customers is reinvested by the Purchaser monthly in new Receivable purchases under the AR Facility. As at December 31, 2024, the DPP was \$126,082 (December 31, 2023 - \$107,743) and was included in Prepaid expenses and other current assets on the Consolidated Balance Sheets. For the year ended December 31, 2024, Receivables sold under the AR Facility were \$1,688,578 and cash collections from customers on Receivables sold were \$1,683,275. As of December 31, 2024, the outstanding principal on trade accounts receivable, net of allowance for credit losses, sold under the AR Facility was \$223,543; and the outstanding principal on contract assets, current and non-current, sold under the AR Facility was \$132,212. See note 22 for fair value information on the DPP. A For the year ended December 31, 2024, the Company recognized a gain related to Receivables sold of \$146 (2023 - \$129 gain) that was recorded in other expense in the consolidated statement of earnings. Based on the Company's collection history, the fair value of the Receivables sold subsequent to the initial sale approximates carrying value. A The non-cash investing activities associated with the DPP for the year ended December 31, 2024, were \$157,922 (2023 - \$139,065). A 15.A A A A A Variable interest entities A The Company holds variable interests in certain Variable Interest Entities (the "VIEs") in its Investment Management segment which are not consolidated as it was determined that the Company is not the primary beneficiary. The Company's involvement with these entities is in the form of advisory fee arrangements and equity co-investments (typically 1%-2%). Equity co-investments are included in Other non-current assets on the consolidated balance sheets. A The following table provides the maximum exposure to loss related to these non-consolidated VIEs: A A As at December 31, A A 2024 A A 2023 A Non-consolidated investments A \$47,881A A \$29,631A Co-investment commitments A 31,893A A 42,395A Maximum exposure to loss A \$79,774A A \$72,026A A Page 33 of 49 A A 16.A A A A A Redeemable non-controlling interests A The minority equity positions in the Company's subsidiaries are referred to as redeemable non-controlling interests (the "RNCIs"). The RNCI are considered to be redeemable securities. Accordingly, the RNCI is recorded at the greater of (i) the redemption amount or (ii) the amount initially recorded as RNCI at the date of inception of the minority equity position. This amount is recorded in the "Noncontrolling interests" section of the balance sheet, outside of shareholders' equity. Changes in the RNCI amount are recognized immediately as they occur. The following table provides a reconciliation of the beginning and ending RNCI amounts: A A 2024 A A 2023 A Balance, January 1 A \$1,072,066A A \$1,079,306A RNCI share of earnings A 53,958A A 53,621A RNCI redemption increment A 21,243A A 22,588A Distributions paid to RNCI A (71,700)A A (74,268) Purchase of interests from RNCI A (17,189)A A (36,922) Sale of interests to RNCI A 12,664A A 3,550A RNCI recognized on business acquisitions A 82,199A A 24,911A RNCI recognized on warehouse fund assets (note 5) A 48,877A A -A RNCI derecognized on warehouse fund assets (note 5) A (49,500)A A -A Balance, December 31 A \$1,152,618A A \$1,072,

consolidated balance sheets. The fair value of the PSUs is calculated using the Monte Carlo simulation method considering the assumptions presented in the following table:

	As at December 31, 2024	As at December 31, 2023
Risk-free rate	4.3%	4.3%
Discount rate	5.8%	5.8%
Expected volatility	32.5%	32.5%
Expected life in years	4.0	4.0
Dividend yield	0.2%	0.2%

The risk-free interest rate is based on the implied yield of a zero-coupon US Treasury Constant Maturities yield curve with a term equal to the expected life of the PSUs. The discount rate is based upon a corporate yield curves below the secured credit rating of the Company. The expected volatility is based on the historical prices of the Company's shares over the expected life. The expected life represents the estimated period of time until exercise.

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20. A A A A A A A A A A Income tax expense differs from the amounts that would be obtained by applying the combined statutory corporate income tax rate of Ontario, Canada to the respective year's earnings before income tax. Differences result from the following items:

	As at December 31, 2024	As at December 31, 2023
Income tax expense using a combined statutory rate of 26.5% (2023 - 26.5%)	\$82,445A	\$56,386A
Loss on disposal of operations	133A	361A
Permanent differences	5,172A	5,515A
Tax effect of flow through entities	(11,631)A	(12,264)
Adjustments to tax liabilities for prior periods	(262)A	(407)
Changes in liability for unrecognized tax benefits	A (1,842)A	(1,980)
Stock-based compensation	A 833A	A 1,730A
Foreign, state, and provincial tax rate differential	A (149)A	A 1,266A
Change in valuation allowance	A 4,678A	A 3,349A
Acquisition-related items	A (10,402)A	A 8,864A
Withholding taxes and other	A 5,202A	A 5,266A
Income tax expense	\$74,177A	\$68,086A

(1) Our Canadian corporate tax rate is comprised of a basic Part I federal tax rate of 38%, net 15% after federal tax abatement and general tax reduction, plus the additional provincial tax of 11.5%. Earnings (loss) before income tax by jurisdiction comprise the following:

	As at Year ended December 31, 2024	As at Year ended December 31, 2023
Canada	\$34,547A	\$33,907
United States	186,787A	200,035A
Foreign	158,873A	46,649A
Total	\$311,113A	\$212,777A

Income tax expense (recovery) comprises the following:

	As at Year ended December 31, 2024	As at Year ended December 31, 2023
Current	\$5,043A	\$3,125A
Deferred	53,72A	28,268A
Foreign	46,107A	46,617A
USA	104,722A	78,010A
Canada	4A	(12,794)A
United States	(11,319)A	16,753A
Foreign	(6,432)A	(16,317)
USA	(30,545)A	(9,924)
Total	\$74,177A	\$68,086A

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The significant components of deferred tax assets and liabilities are as follows:

	As at December 31, 2024	As at December 31, 2023
Loss carryforwards and other credits	\$34,366A	\$29,876A
Expenses not currently deductible	82,659A	67,950A
Revenue not currently taxable	(850)A	(1,108)
Stock-based compensation	16,260A	9,940A
Investments	(14,648)A	(7,818)
Provision for doubtful accounts	11,963A	11,375A
Financing fees	(149)A	(71)
Net unrealized foreign exchange losses	1,252A	443A
Depreciation and amortization	(120,563)A	(88,012)
Operating leases	14,685A	14,698A
Less: valuation allowance	(24,176)A	(20,546)
Net deferred tax assets	\$799A	\$16,277A

At December 31, 2024, the Company believes that it is more likely than not that its net deferred tax assets of \$79,258 will be realized based upon future income, consideration of net operating loss (NOL) limitations, earnings trends, and tax planning strategies. The amount of deferred tax assets considered realizable, however, could be reduced in the near term if estimates of future income are reduced. The Company has pre-tax NOL carryforward balances as follows:

	Pre-tax losses <th>Pre-tax losses<th>Pre-tax losses<th>Pre-tax losses</th></th></th>	Pre-tax losses <th>Pre-tax losses<th>Pre-tax losses</th></th>	Pre-tax losses <th>Pre-tax losses</th>	Pre-tax losses
As at December 31, 2024	2023	2024	2023	2024
Canada	\$14,550A	\$19,400A	\$168A	\$14,382A
United States	17,151A	8,120A	932A	16,583A
Foreign	93,654A	90,164A	66,777A	59,734A
Other	26,878A	30,430A	-	-

The Company has pre-tax capital loss carryforwards as follows:

	Pre-tax losses <th>Pre-tax losses<th>Pre-tax losses<th>Pre-tax losses</th></th></th>	Pre-tax losses <th>Pre-tax losses<th>Pre-tax losses</th></th>	Pre-tax losses <th>Pre-tax losses</th>	Pre-tax losses
As at December 31, 2024	2023	2024	2023	2024
Canada	\$1,620A	\$2,397A	\$1,620A	\$2,397A
Foreign	5,516A	6,089A	5,516A	6,089A
Other	-	-	-	-

These amounts above are available to reduce future, federal, state, and provincial income taxes in their respective jurisdictions. NOL carryforward balances attributable to Canada begin to expire in 2036. NOL carryforward balances attributable to the United States begin to expire in 2028. Foreign NOL carryforward balances begin to expire in 2025. The utilization of NOLs may be subject to certain limitations under federal, provincial, state or foreign tax laws. Cumulative unremitted foreign earnings of US subsidiaries are nil (2023 - nil). Cumulative unremitted foreign earnings of international subsidiaries (other than the US) approximated \$177,448 as at December 31, 2024 (2023 - \$139,541). The Company has not provided a deferred tax liability on the unremitted foreign earnings as it is management's intent to permanently reinvest such earnings outside of Canada. In addition, any repatriation of such earnings would not be subject to significant Canadian or foreign taxes. Page 39 of 49

A reconciliation of the beginning and ending amounts of the liability for unrecognized tax benefits is as follows:

	As at December 31, 2024	As at December 31, 2023
Balance, January 1	\$3,523A	\$5,467A
Gross increases for tax positions of current period	331A	-
Gross decreases for tax positions of prior periods	(144)A	(310A)
Reduction for settlements with taxing authorities	(950)A	(2,281)
Reduction for lapses in applicable statutes of limitations	(1,337)A	-
Foreign currency translation	(73)A	27A
Balance, December 31	\$1,608A	\$3,523A

Of the \$1,608 (2023 - \$3,523) in gross unrecognized tax benefits, \$1,608 (2023 - \$3,523) would affect the Company's effective tax rate if recognized. For the year-ended December 31, 2024, additional interest and penalties of \$11 related to uncertain tax positions was accrued (2023 - \$310). The Company reversed \$726 of accrued interest and penalties related to positions lapsed in applicable statute of limitations or positions settled with taxing authorities in 2024 (2023 - \$60). As of December 31, 2024, the Company had accrued \$139 (2023 - \$854) for potential income tax related interest and penalties. Within the next twelve months, the Company expects \$508 of unrecognized tax benefits associated with uncertain tax positions to be reduced due to lapses in statutes of limitations. The Company files tax returns in Canada and multiple foreign jurisdictions. The number of years with open tax audits varies depending on the tax jurisdiction. Generally, income tax returns filed with the Canada Revenue Agency and related provinces are open for four to seven years and income tax returns filed with the United States Internal Revenue Service and related states are open for three to five years. Tax returns for significant other jurisdictions in which the Company conducts business are generally open for four years. The Company does not currently expect any other material impact on earnings to result from the resolution of matters related to open taxation years, other than noted above. Actual settlements may differ from the amounts accrued. The Company has, as part of its analysis, made its current estimates based on facts and circumstances known to date and cannot predict changes in facts and circumstances that may affect its current estimates.

21. A A A A A A A A Other supplemental information

Year ended December 31, 2024

2023

Cash payments made during the year

Income tax, net of refunds

\$70,345A

\$118,175A

Interest

\$89,926A

\$96,203A

Non-cash financing activities

Dividends declared but not paid

\$7,592A

\$7,132A

Financial instruments

Concentration of credit risk

The Company is subject to credit risk with respect to its cash and cash equivalents, accounts receivable, contract assets, other receivables and advisor loans receivable. Concentrations of credit risk with respect to cash and cash equivalents are limited by the use of multiple large and reputable banks. Concentrations of credit risk with respect to receivables are limited due to the large number of entities comprising the Company's customer base and other counterparties, and their dispersion across different service lines in various countries. Foreign currency risk

Foreign currency risk is related to the portion of the Company's business transactions denominated in currencies other than US dollars. A significant portion of revenue is generated by the Company's Canadian, Australian, UK and Euro currency operations. The Company's head office expenses are incurred primarily in Canadian dollars which are hedged by Canadian dollar denominated revenue. Fluctuations in foreign currencies impact the amount of total assets and liabilities that are reported for foreign subsidiaries upon the translation of

[illegible]

[illegible]

which revenues are reported, or in the amounts of revenue and cost of revenue reported. Á Á 2. Goodwill.Á Goodwill impairment testing involves assessing whether events have occurred that would indicate potential impairment and making estimates concerning the fair values of reporting units and then comparing the fair value to the carrying amount of each unit. The determination of what constitutes a reporting unit requires significant management judgment. We have three reporting units, consistent with our three operating segments. Goodwill is attributed to the reporting units at the time of acquisition. Estimates of fair value can be impacted by changes in the business environment, prolonged economic downturns or declines in the market value of the Company's own shares and therefore require significant management judgment in their determination. When events have occurred that would suggest a potential decrease in fair value, the determination of fair value is calculated with reference to a discounted cash flow model which requires management to make certain estimates. The most sensitive estimates are estimated future cash flows and the discount rate applied to future cash flows. Changes in these assumptions could result in a materially different fair value (see note 2 in our consolidated financial statements). Á Á Page 10 of 17 Á Á 3. Business combinations.Á The determination of fair values of assets acquired and liabilities assumed in business combinations requires the use of estimates and management judgment, particularly in determining fair values of intangible assets acquired. For example, if different assumptions were used regarding the profitability and expected attrition rates of acquired customer relationships or forecasted committed capital and assets under management related to asset management contracts, different amounts of intangible assets and related amortization could be reported. Á Á 4. Contingent acquisition consideration.Á Contingent consideration is required to be measured at fair value at the acquisition date and at each balance sheet date until the contingency expires or is settled. The fair value at the acquisition date is a component of the purchase price; subsequent changes in fair value are reflected in earnings. Most acquisitions made by us have a contingent consideration feature, which is usually based on the acquired entity's profitability (measured in terms of Adjusted EBITDA) during a one to five year period after the acquisition date. Significant estimates are required to measure the fair value of contingent consideration, including forecasting profits for the contingency period and the selection of an appropriate discount rate. Á Á 5. Mortgage servicing rights (the "MSRs"), or the rights to service mortgage loans for others, result from the sale or securitization of loans originated by the Company and are recognized as intangible assets on the consolidated balance sheet. The Company initially recognizes MSRs based on the fair value of these rights on the date the loans are sold. Subsequent to initial recognition, MSRs are amortized and carried at the lower of amortized cost or fair value. They are amortized in proportion to and over the estimated period that net servicing income is expected to be received based on projections and timing of estimated future net cash flows. Á Á 6. Allowance for credit loss reserves.Á Colliers Mortgage is obligated to share in losses, if any, related to mortgages originated under the Fannie Mae Delegated Underwriting and Servicing (the "DUS") Program. These obligations expose the Company to credit risk on mortgage loans for which the Company is providing underwriting, servicing, or other services under the DUS Program. Net losses on defaulted loans are shared with Fannie Mae based upon established loss-sharing ratios, and typically, the Company is subject to sharing up to one-third of incurred losses on loans originated under the DUS Program. As of December 31, 2024, the Company has funded and sold loans subject to such loss sharing obligations with an aggregate unpaid principal balance of approximately \$5.6 billion. As at December 31, 2024, the loss reserve was \$13.6 million (December 31, 2023 - \$12.8 million) and was included within Other liabilities on the consolidated balance sheet. Á Á Á Á Á Á Á Page 11Á of 17 Á Reconciliation of non-GAAP financial measures In this MD&A, we make reference to certain financial measures that are not calculated in accordance with GAAP. Á Adjusted EBITDA is defined as net earnings, adjusted to exclude: (i) income tax; (ii) other income; (iii) interest expense; (iv) loss on disposal of operations; (v) depreciation and amortization, including amortization of mortgage servicing rights (the "MSRs"); (vi) gains attributable to MSRs; (vii) acquisition-related items (including contingent acquisition consideration fair value adjustments, contingent acquisition consideration-related compensation expense and transaction costs); (viii) restructuring costs and (ix) stock-based compensation expense, including related to the CEO's performance-based long-term incentive plan (the "LTIP"). We use Adjusted EBITDA to evaluate our own operating performance and our ability to service debt, as well as an integral part of our planning and reporting systems. Additionally, we use this measure in conjunction with discounted cash flow models to determine the Company's overall enterprise valuation and to evaluate acquisition targets. We present Adjusted EBITDA as a supplemental measure because we believe such measure is useful to investors as a reasonable indicator of operating performance because of the low capital intensity of the Company's service operations. We believe this measure is a financial metric used by many investors to compare companies, especially in the services industry. This measure is not a recognized measure of financial performance of the consolidated Company under GAAP in the United States, and should not be considered as a substitute for operating earnings, net earnings or cash flow from operating activities, as determined in accordance with GAAP. Our method of calculating Adjusted EBITDA may differ from other issuers and accordingly, this measure may not be comparable to measures used by other issuers. A reconciliation of net earnings to Adjusted EBITDA appears below. Á Á Á Three months ended Á Á Twelve months ended Á Á December 31 Á Á December 31 Á (in thousands of US\$) Á 2024 Á Á 2023 Á Á 2024 Á Á 2023 Á Á Á Á Á Á Á Á Á Á Á Net earnings Á \$ 81,496 Á Á \$ 81,221 Á Á \$ 236,936 Á Á \$ 144,691 Á Income tax Á 18,699 Á Á 29,974 Á Á 74,177 Á Á 74,177 Á Á 68,086 Á Á Other income, including equity earnings from non-consolidated investments Á (1,976) Á Á (912) Á Á (7,680) Á Á (5,919) Á Interest expense, net Á 23,181 Á Á 22,347 Á Á 85,779 Á Á 94,077 Á Operating earnings Á 121,400 Á Á 132,630 Á Á 389,212 Á Á 300,935 Á Loss on disposal of operations Á - Á Á - Á Á - Á Á - Á Depreciation and amortization Á 65,176 Á Á 51,087 Á Á 221,602 Á Á 202,536 Á Gains attributable to MSRs Á (4,185) Á Á (5,436) Á Á (15,363) Á Á (17,722) Á Equity earnings from non-consolidated investments Á 2,030 Á Á 707 Á Á 7,270 Á Á 5,078 Á Acquisition-related items Á 6,410 Á Á 6,406 Á Á (27,802) Á Á 47,096 Á Restructuring costs Á 9,365 Á Á 15,435 Á Á 23,285 Á Á 27,701 Á Stock-based compensation expense Á 25,094 Á Á 10,361 Á Á 46,041 Á Á 27,087 Á Adjusted EBITDA Á \$ 225,290 Á Á \$ 198,378 Á Á \$ 644,245 Á Á \$ 594,993 Á Á Adjusted EPS is defined as diluted net earnings per share adjusted for the effect, after income tax, of: (i) the non-controlling interest redemption increment; (ii) loss on disposal of operations; (iii) amortization expense related to intangible assets recognized in connection with acquisitions and MSRs; (iv) gains attributable to MSRs; (v) acquisition-related items; (vi) restructuring costs and (vii) stock-based compensation expense, including related to the CEO's LTIP. We believe this measure is useful to investors because it provides a supplemental way to understand the underlying operating performance of the Company and enhances the comparability of operating results from period to period. Adjusted EPS is not a recognized measure of financial performance under GAAP, and should not be considered as a substitute for diluted net earnings per share from continuing operations, as determined in accordance with GAAP. Our method of calculating this non-GAAP measure may differ from other issuers and, accordingly, this measure may not be comparable to measures used by other issuers. A reconciliation of net earnings to adjusted net earnings and of diluted net earnings per share to adjusted EPS appears below. Á Similar to GAAP diluted EPS, Adjusted EPS is calculated using the "if-converted" method of calculating earnings per share in relation to the Convertible Notes, which were fully converted or redeemed by June 1, 2023. As such, the interest (net of tax) on the Convertible Notes is added to the numerator and the additional shares issuable on conversion of the Convertible Notes are added to the denominator of the earnings per share calculation to determine if an assumed conversion is more dilutive than no assumption of conversion. The "if-converted" method is used if the impact of the assumed conversion is dilutive. The "if-converted" method is dilutive for the Adjusted EPS calculation for all periods where the Convertible Notes were outstanding. Á Á Á Page 12Á of 17 Á Á Á Three months ended Á Á Twelve months ended Á Á December 31 Á Á December 31 Á (in thousands of US\$) Á 2024 Á Á 2023 Á Á 2024 Á Á 2023 Á Á Á Á Á Á Á Net earnings Á \$ 81,496 Á Á \$ 81,221 Á Á \$ 236,936 Á Á \$ 144,691 Á Non-controlling interest share of earnings Á (18,894) Á Á (17,593) Á Á (53,968) Á Á (56,560) Á Interest on Convertible Notes Á - Á Á - Á Á - Á Á 2,861 Á Loss on disposal of operations Á - Á Á - Á Á - Á Á 2,282 Á Amortization of intangible assets Á 47,666 Á Á 36,269 Á Á 155,363 Á Á 147,928 Á Gains attributable to MSRs Á (4,185) Á Á (5,436) Á Á (15,363) Á Á (17,722) Á Acquisition-related items Á 6,410 Á Á (6,406) Á Á (27,802) Á Á 47,096 Á Restructuring costs Á 9,365 Á Á 15,435 Á Á 23,285 Á Á 27,701 Á Stock-based compensation expense Á 25,094 Á Á 10,361 Á Á 46,041 Á Á 27,087 Á Income tax on adjustments Á (24,287) Á Á (13,313) Á Á (50,403) Á Á (48,359) Á Non-controlling interest on adjustments Á (7,409) Á Á (5,534) Á Á (25,740) Á Á (22,667) Á Adjusted net earnings Á \$ 115,256 Á Á \$ 95,004 Á Á \$ 288,349 Á Á \$ 254,338 Á Á Á Á Á Á Á Á Á Á Á Three months ended Á Á Twelve months ended Á Á December 31 Á Á December 31 Á (in US\$) Á 2024 Á Á 2023 Á Á 2024 Á Á 2023 Á Á Á Á Á Á Á Diluted net earnings per common share(1) Á \$ 1.47 Á Á \$ 1.42 Á Á \$ 3.22 Á Á \$ 1.38 Á Interest on Convertible Notes, net of tax Á - Á Á - Á Á - Á Á - Á Á 0.04 Á Non-controlling interest redemption increment Á (0.25) Á Á (0.08) Á Á 0.42 Á Á 0.47 Á Loss on disposal of operations Á - Á Á - Á Á - Á Á 0.05 Á Amortization expense, net of tax Á 0.50 Á Á 0.47 Á Á 1.98 Á Á 1.92 Á Gains attributable to MSRs, net of tax Á (0.05) Á Á (0.07) Á Á (0.17) Á Á (0.21) Á Acquisition-related items Á 0.08 Á Á (0.14) Á Á (0.75) Á Á 0.83 Á Restructuring costs, net of tax Á 0.14 Á Á 0.24 Á Á 0.35 Á Á 0.43 Á Stock-based compensation expense, net of tax Á 0.37 Á Á 0.16 Á Á 0.70 Á Á 0.44 Á Adjusted EPS Á \$ 2.26 Á Á \$ 2.00 Á Á \$ 5.75 Á Á \$ 5.35 Á Á Á Á Á Á Á Á Á Á Á Diluted weighted average shares for Adjusted EPS (thousands) (1) Á 51,036 Á Á 47,582 Á Á 50,182 Á Á 47,504 Á (1) Amount shown for the year ended December 31, 2023, reflects the "if-converted" method's dilutive impact on the adjusted EPS calculation. Á Á We believe that the presentation of Adjusted EBITDA and adjusted earnings per share, which are non-GAAP financial measures, provides important supplemental information to management and investors regarding financial and business trends relating to the Company's financial condition and results of operations. We use these non-GAAP financial measures when evaluating operating performance because we believe that the inclusion or exclusion of the items described above, for which the amounts are non-cash or non-recurring in nature, provides a supplemental measure of our operating results that facilitates comparability of our operating performance from period to period, against our business model objectives, and against other companies in our industry. We have chosen to provide this information to investors so they can analyze our operating results in the same way that management does and use this information in their assessment of our core business and the valuation of the Company. Á Adjusted EBITDA and adjusted earnings per share are not calculated in accordance with GAAP, and should be considered supplemental to, and not as a substitute for, or superior to, financial measures calculated in accordance with GAAP. Non-GAAP financial measures have limitations in that they do not reflect all of the costs or benefits associated with the operations of our business as determined in accordance with GAAP. As a result, investors should not consider these measures in isolation or as a substitute for analysis of our results as reported under GAAP. Á Percentage revenue and Adjusted EBITDA variances presented on a local currency basis are calculated by translating the current period results of our non-US dollar denominated operations to US dollars using the foreign currency exchange rates from the periods against which the current period results are being compared. Percentage revenue variances presented on an internal growth basis are calculated assuming no impact from acquired entities in the current and prior periods. Revenue from acquired entities, including any foreign exchange impacts, are treated as acquisition growth until the respective anniversaries of the acquisitions. We believe that these revenue growth rate methodologies provide a framework for assessing the Company's performance and operations excluding the effects of foreign currency exchange rate fluctuations and acquisitions. Since these revenue growth rate measures are not calculated under GAAP, they may not be comparable to similar measures used by other issuers. Á Á Page 13Á of 17 Á Adjusted EBITDA from recurring revenue percentage is computed on a trailing twelve-month basis and represents the proportion of adjusted EBITDA that is derived from Engineering, Outsourcing and Investment Management service lines. Both these service lines represent medium to long-term duration revenue streams that are either contractual or repeatable in nature. Adjusted EBITDA for this purpose is calculated in the same manner as for our debt agreement covenant calculation purposes, incorporating the expected full year impact of business acquisitions and dispositions. Á Free cash flow is defined as net cash flow from operating activities plus contingent acquisition consideration paid, less purchases of fixed assets, plus cash collections on AR Facility deferred purchase price less distributions to non-controlling interests. We use free cash flow as a measure to evaluate and monitor operating performance as well as our ability to service debt, fund acquisitions and pay dividends to shareholders. We present free cash flow as a supplemental measure because we believe this measure is a financial metric used by many investors to compare valuation and liquidity measures across companies, especially in the services industry. This measure is not a recognized measure of financial performance under GAAP in the United States, and should not be considered as a substitute for operating earnings, net earnings or cash flow from operating activities, as determined in accordance with GAAP. Our method of calculating free cash flow may differ from other issuers and accordingly, this measure may not be comparable to measures used by other issuers. A reconciliation of net cash flow from operating activities to free cash flow appears below. Á Á Á Three months ended Á Á Twelve months ended Á Á December 31 Á Á December 31 Á (in thousands of US\$) Á 2024 Á Á 2023 Á Á 2024 Á Á 2023 Á Á Á Á Á Á Á Net cash provided by operating activities Á \$ 215,307 Á Á \$ 157,103 Á Á \$ 326,009 Á Á \$ 165,661 Á Contingent acquisition consideration paid Á 250 Á Á 469 Á Á 3,357 Á Á 39,115 Á Purchase of fixed assets Á (19,574) Á Á (24,113) Á Á (65,085) Á Á (84,524) Á Cash collections on AR Facility deferred purchase price Á 35,776 Á Á 33,106 Á Á 137,581 Á Á 124,313 Á Distributions paid to non-controlling interests Á (5,316) Á Á (9,578) Á Á (71,618) Á Á (77,400) Á Free cash flow Á \$ 226,443 Á Á \$ 156,987 Á Á \$ 330,244 Á Á \$ 167,165 Á Á We use the term assets under management (the "AUM") as a measure of the scale of our Investment Management operations. AUM is defined as the gross market value of operating assets and the projected gross cost of development assets of the funds, partnerships and accounts to which we provide management and advisory services, including capital that such funds, partnerships and accounts have the right to call from investors pursuant to capital commitments. Our definition of AUM may differ from those used by other issuers and as such may not be directly comparable to similar measures used by other issuers. Á Recently adopted accounting guidance Á Reference Rate Reform The FASB has issued three ASUs related to reference rate reform. In March 2020, the FASB issued ASU No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting and in January 2021 the FASB issued ASU No. 2021-01, Reference Rate Reform (Topic 848): Scope. With reference rates like the various tenors of the London Interbank Offered Rates (the "LIBOR") being discontinued between December 31, 2021 and June 30, 2023, a significant volume of contracts and other arrangements will be impacted by the transition required to alternative reference rates. The ASUs provides optional expedients and exceptions to reduce the costs and complexity of applying existing GAAP to contract modifications and hedge accounting if certain criteria are met. The standard is effective for a limited time for all entities through December 31, 2022. In December 2022, FASB issued ASU No. 2022-06 Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848, with immediate effect, to defer the sunset date from December 31, 2022 to December 31, 2024, after which the entities will no longer be permitted to apply the relief in Topic 848. The Company has certain debt arrangements which may qualify for use of the practical expedients permitted under the guidance. The Company has evaluated arrangements subject to rate reform and the options under the ASUs to facilitate an orderly transition to alternative reference rates and their potential impacts on its consolidated financial statements and disclosures. There was no impact on the Company's financial statements. Á Á Page 14Á of 17 Á Improvements to Reportable Segment Disclosures In November 2023, FASB issued ASU No. 2023-07 Improvements to Reportable Segment Disclosures. The amendments in this update improve financial reporting by requiring disclosure of incremental segment information on an interim and annual basis, primarily through enhanced disclosures about significant segment expenses. Á The Company adopted ASU 2023-07 for the year ended December 31, 2024. The financial statement disclosures related to reported operating segments have been enhanced to provide additional details related to the expenses used in evaluating the performance of the segments. In conjunction with the adoption of ASU 2023-07 and the change to the Company's reportable operating segments in the third quarter (see note 2 in our consolidated financial statements), the Company has changed its previously reported segment profit measure from segment operating earnings to segment Adjusted EBITDA. The change resulted from a reassessment in the fourth quarter of the primary profit measure used by the Company's Chief Operating Decision Maker when evaluating the performance of the new reportable segments and when making decisions on the allocation of resources. Comparative data in note 26 in our consolidated financial statements has been recast to report segment Adjusted EBITDA as the segment profit measure. Á Recently issued accounting guidance, not yet adopted Á Improvements to Income Tax Disclosures In December 2023, FASB issued ASU No. 2023-09 Improvements to Income Tax Disclosures. The amendments in this update encourage transparency in income tax disclosures by requiring consistent categories and greater disaggregation of information in the rate reconciliation and income taxes paid disclosures. The amendments are effective for annual periods beginning after December 15, 2024 with early adoption permitted and should be applied on a prospective basis, however, retrospective application is permitted. The Company is currently assessing the impacts of this ASU on its disclosures. Á Reporting Comprehensive Income Á Expense Disaggregation Disclosures In November 2024, FASB issued ASU No. 2024-03 Expense Disaggregation Disclosures. The amendments in this Update aims to improve disclosures for commonly presented expense captions (such as cost of sales, selling, general and administrative expenses and research and development). The amendments are effective for annual periods beginning after December 15, 2026 with early adoption permitted that must be applied on a prospective basis, however, retrospective application is allowed. The Company is currently assessing

impacts of this ASU on its disclosures. A Financial instruments We use financial instruments as part of our strategy to manage the risk associated with interest rates and currency exchange rates. We do not use financial instruments for trading or speculative purposes. A In July and December 2022, the Company entered into interest rate swap agreements (the "IRS") to convert SOFR floating interest rates to fixed rates to hedge \$150.0 million and \$250.0 million of US dollar borrowings under the Revolving Credit Facility at fixed interest rates of 2.8020% and 3.5920%, respectively. In April 2023 and December 2023, the Company entered into a similar swap agreement (the "IRS") to hedge an additional \$100.0 million and \$100.0 million of US dollar borrowings under the Revolving Credit Facility at a fixed interest rate of 3.7250% and 4.000%, respectively. The 2022 IRS and 2023 IRS have a maturity of May 27, 2027. The swaps are measured at fair value on the consolidated balance sheet. Gains or losses on the 2022 IRS and 2023 IRS, which are determined to be effective as hedges, are reported in other comprehensive income. A Financial instruments involve risks, such as the risk that counterparties may fail to honor their obligations under these arrangements. If we have financial instruments outstanding and such events occur, our results of operations and financial position may be adversely affected. A Transactions with related parties As at December 31, 2024, the Company had \$2.1 million of loans receivable from shareholders of subsidiaries (December 31, 2023 - \$2.8 million). The majority of the loans receivable represent amounts to finance the sale of non-controlling interests in subsidiaries to senior managers. The loans are of varying principal amounts and interest rates which range from nil to 6.0%. These loans are due on demand or mature on various dates up to 2030 but are open for repayment without penalty at any time. A A Page 15A of 17 A Outstanding share data The authorized capital of the Company consists of an unlimited number of preference shares, issuable in series, an unlimited number of Subordinate Voting Shares and an unlimited number of Multiple Voting Shares. The holders of Subordinate Voting Shares are entitled to one vote in respect of each Subordinate Voting Share held at all meetings of the shareholders of the Company. The holders of Multiple Voting Shares are entitled to twenty votes in respect of each Multiple Voting Share held at all meetings of the shareholders of the Company. Each Multiple Voting Share is convertible into one Subordinate Voting Share at any time at the election of the holders thereof. A As of the date hereof, the Company has outstanding 49,284,982 Subordinate Voting Shares and 1,325,694 Multiple Voting Shares. In addition, as at the date hereof 3,313,050 Subordinate Voting Shares are issuable upon exercise of options granted under the Company's stock option plan. A Canadian tax treatment of common share dividends For the purposes of the enhanced dividend tax credit rules contained in the Income Tax Act (Canada) and any corresponding provincial and territorial tax legislation, all dividends (and deemed dividends) paid by us to Canadian residents on our Subordinate Voting Shares and Multiple Voting Shares are designated as "eligible dividends". Unless stated otherwise, all dividends (and deemed dividends) paid by us hereafter are designated as "eligible dividends" for the purposes of such rules. A Disclosure controls and procedures Disclosure controls and procedures are designed to provide reasonable assurance that information required to be disclosed in reports filed or submitted by us under U.S. and Canadian securities legislation is recorded, processed, summarized and reported within the time periods specified in those rules, and include controls and procedures designed to ensure that information required to be disclosed in reports filed or submitted by us under U.S. and Canadian securities legislation is accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer, as appropriate, to permit timely decisions regarding required disclosure. The Chief Executive Officer and Chief Financial Officer have evaluated the effectiveness of the design and operation of our disclosure controls and procedures, as defined in the rules of the U.S. Securities and Exchange Commission and the Canadian Securities Administrators, as at December 31, 2024. Based on this evaluation, the Chief Executive Officer and Chief Financial Officer have concluded that our disclosure controls and procedures were effective as at December 31, 2024. A Changes in internal control over financial reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting. Any system of internal control over financial reporting, no matter how well-designed, has inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Management has used the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2013 framework to evaluate the effectiveness of our internal control over financial reporting. Based on this assessment, management has concluded that as at December 31, 2024, our internal control over financial reporting was effective. A During the year ended December 31, 2024, there were no changes in our internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting. A Management has excluded seven entities - Lanard & Axilbund, LLC, Phase Zero Design Corporation, Englobe Corporation, Pritchard Francis Consulting Pty Limited, Goodkey, Weedmark & Associates Limited, TTM Group Pty Limited, and MG2 Corporation - acquired by the Company during the last fiscal period from its assessment of internal control over financial reporting as at December 31, 2024. The total assets and total revenues of the seven majority-owned entities represent 3.8% and 4.5%, respectively, of the related consolidated financial statement amounts as at and for the year ended December 31, 2024. A Legal proceedings There are no legal proceedings to which Colliers is a party to, or in respect of which, any of the property of Colliers is the subject of, which is or was material to Colliers during 2024, and Colliers is not aware of any such legal proceedings that are contemplated. In the normal course of operations, Colliers is subject to routine immaterial claims and litigation incidental to its business. Litigation currently pending or threatened against Colliers includes disputes with former employees and commercial liability claims related to services provided by Colliers. Colliers believes resolution of such proceedings, combined with amounts set aside, will not have a material impact on the Company's financial condition or the results of operations. A A Page 16A of 17 A Forward-looking statements and risks This MD&A contains forward-looking statements with respect to expected financial performance, strategy and business conditions. The words "expect," "anticipate," "estimate," "plan," "forecast," "project," "intend," "may," "will," "would," and similar expressions are intended to identify forward-looking statements, although not all forward-looking statements contain these identifying words. These statements reflect management's current beliefs with respect to future events and are based on information currently available to management. Forward-looking statements involve significant known and unknown risk and uncertainties. Many factors could cause our actual results, performance or achievements to be materially different from any future results, performance or achievements that may be expressed or implied by such forward-looking statements. Factors which may cause such differences include, but are not limited to those set out below and those set out in detail in the "Risk Factors" section of the Company's Annual Information Form:

A A - Economic conditions, especially as they relate to rising interest rates, commercial and consumer credit conditions and business spending, particularly in regions where our operations may be concentrated.

A A - Rising inflation and its impact on compensation costs, hiring and retention of talent, and the Company's ability to recover costs from our clients.

A A - Political conditions, including political instability, any outbreak or escalation of hostilities, elections, referenda, trade policy changes, immigration policy changes and terrorism and the impact thereof on our business.

A A - Commercial real estate and real asset values, vacancy rates and general conditions of financial liquidity for transactions.

A A - The effect of significant movements in average capitalization rates across different property types.

A A - A change in or loss of our relationship with US government agencies.

A A - Defaults by borrowers on loans originated under the Fannie Mae DUS Program.

A A - A reduction by clients in their reliance on outsourcing for their commercial real estate needs.

A A - Competition in the markets served by the Company.

A A - The impact of changes in the market value of assets under management on the performance of our Investment Management business.

A A - A decline in our ability to fundraise in our Investment Management operations, or an increase in redemptions from our perpetual funds and separately managed accounts.

A A - A decline in our ability to attract, recruit and retain talent.

A A - A decline in our performance impacting our continued compliance with the financial covenants under our debt agreements, or our ability to negotiate a waiver of certain covenants with our lenders.

A A - The effect of increases in interest rates on our cost of borrowing.

A A - Unexpected increases in operating costs, such as insurance, workers' compensation and health care.

A A - Changes in the frequency or severity of insurance incidents relative to our historical experience.

A A - The effects of changes in foreign exchange rates in relation to the US dollar on the Company's Canadian dollar, Euro, Australian dollar and UK pound sterling denominated revenues and expenses.

A A - A decline in our ability to identify and make acquisitions at reasonable prices and successfully integrate acquired operations.

A A - Disruptions, cyber attacks or security failures in our information technology systems, and our ability to recover from such incidents.

A A - The ability to comply with laws and regulations related to our global operations, including real estate and mortgage banking licensure, labour and employment laws and regulations, as well as the anti-corruption laws and trade sanctions.

A A - Changes in climate and environment-related policies that directly impact our businesses.

A A - Changes in government laws and policies at the federal, state/provincial or local level that directly impact our businesses.

A A Page 17A of 17 A We caution that the foregoing list is not exhaustive of all possible factors, as other factors could adversely affect our results, performance or achievements. The reader is cautioned against undue reliance on these forward-looking statements. Although we believe that the assumptions underlying our forward-looking statements are reasonable, any of the assumptions could prove inaccurate and, therefore, there can be no assurance that the results contemplated in such forward-looking statements will be realized. The inclusion of such forward-looking statements should not be regarded as a representation by the Company or any other person that the future events, plans or expectations contemplated by the Company will be achieved. We note that past performance in operations and share price are not necessarily predictive of future performance. We disclaim any intention and assume no obligation to update or revise any forward-looking statement even if new information becomes available, as a result of future events or for any other reason. A Additional information Additional information about Colliers, including our Annual Information Form for the year ended December 31, 2024, is available on SEDAR+ at www.sedarplus.ca and on EDGAR at www.sec.gov. Further information about us can also be obtained at www.colliers.com. A A A A A EX-23 ex 777377.htm EXHIBIT 23 ex 777377.htm EXHIBIT 23 A CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM A We hereby consent to the incorporation by reference in this Annual Report on Form 40-F for the year ended December 31, 2024 of Colliers International Group Inc. of our report dated February 13, 2025, relating to the consolidated financial statements and the effectiveness of internal control over financial reporting, which appears in Exhibit 2 incorporated by reference in this Annual Report on Form 40-F. A We also consent to the incorporation by reference in the Registration Statements on Forms F-10 (No. 333-27184) and S-8 (No. 333-279587) of Colliers International Group Inc. of our report dated February 13, 2025 referred to above. We also consent to reference to us under the heading "Independent registered public accounting firm" in the Annual Information Form, filed as Exhibit 1 to this Annual Report on Form 40-F. A /s/ PricewaterhouseCoopers LLP Chartered Professional Accountants, Licensed Public Accountants A Toronto, Canada February 13, 2025 A A A A A EX-31 ex 777378.htm EXHIBIT 31 ex 777378.htm EXHIBIT 31 A CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Jay S. Hennick, certify that: A A 1. I have reviewed this annual report on Form 40-F of Colliers International Group Inc.; A A 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; A A 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report; A A 4. The issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have: A (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; A (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; A (c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and A (d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and A A 5. The issuer's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions): A (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the issuer's ability to record, process, summarize and report financial information; and A (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal control over financial reporting. A A February 13, 2025 A A /s/ Jay S. Hennick Jay S. Hennick Chairman and Chief Executive Officer A A CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Christian Mayer, certify that: A A 1. I have reviewed this annual report on Form 40-F of Colliers International Group Inc.; A A 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; A A 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this report; A A 4. The issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the issuer and have: A (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; A (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; A (c) Evaluated the effectiveness of the issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and A (d) Disclosed in this report any change in the issuer's internal control over financial reporting that occurred during the period covered by the annual report that has materially affected, or is reasonably likely to materially affect, the issuer's internal control over financial reporting; and A A 5. The issuer's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the issuer's auditors and the audit committee of the issuer's board of directors (or persons performing the equivalent functions): A (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably

Policy A to A Effective as of September 19, 2023 A to A A to A A to A A to A Scope A This Clawback Policy (this "Policy") applies to any individual who is or was an Executive Officer (as defined below) of Colliers International Group Inc. ("Colliers") at the relevant time. Should Colliers be required to prepare an Accounting Restatement (as defined below), Colliers will have the right to claw back Incentive-Based Compensation (as defined below) from its Executive Officers, on and subject to the terms provided for in this Policy. A Definitions A For the purposes of this Policy, the following terms will have the meanings set forth below: A Accounting Restatement A means any accounting restatement of Colliers' financial statements due to material noncompliance with any financial reporting requirement under United States federal securities laws, including any required accounting restatement to correct a material error in Colliers' previously-issued financial statements, or to avoid a material misstatement if the error were corrected in the current period or left uncorrected in the current period. A Erroneously Awarded Compensation A means the amount of Incentive-Based Compensation received that exceeds the amount of Incentive-Based Compensation that otherwise would have been received had it been determined based on the restated amounts in connection with an Accounting Restatement and must be computed without regard to any taxes paid and otherwise in accordance with the U.S. Clawback Rules. A Exchange Act A means the United States Securities Exchange Act of 1934, as amended. A Executive Officer A A A A A A A A A A Means: (a) any individual listed as, or holding the position designated as being, an executive officer in Colliers' most recently filed annual information form; (b) any other person that would be considered an executive officer of Colliers within the meaning of the U.S. Clawback Rules; and (c) any individual identified and designated as being subject to this policy by Colliers or any subsidiary thereof. For clarity, in applying a Restatement Clawback, Executive Officer A will include any person who served as an Executive Officer at any time during the performance period for the Incentive-Based Compensation subject to such Restatement Clawback. A Financial Reporting Measures A means measures that are determined and presented in accordance with the accounting principles used in preparing Colliers' financial statements, and any measures that are derived wholly or in part from such measures, including stock price and total shareholder return. A Incentive-Based Compensation A means any compensation to any Executive Officer that is granted, earned, or vested based wholly or in part upon the attainment of a Financial Reporting Measure. A Restatement Clawback A means recovery and repayment of Erroneously Awarded Compensation from an Executive Officer when Colliers is required to prepare an Accounting Restatement. A Restatement Date A means the date on which Colliers is required to prepare an Accounting Restatement (such date as determined by the U.S. Clawback Rules). A U.S. Clawback Rules A means Section 10D of the Exchange Act, Rule 10D-1 issued thereunder, and the listing standards of the national securities exchange on which the Colliers securities are listed to implement Rule 10D-1 under the Exchange Act. A Accounting Restatements A In the event Colliers is required to prepare an Accounting Restatement, the board of directors of Colliers (the "Board") or, at the Board's election, the Executive Compensation Committee of the Board will review all Incentive-Based Compensation received by Executive Officers during the three completed fiscal years immediately preceding the applicable Restatement Date (as well as during any transition period specified in the U.S. Clawback Rules), other than any such compensation that was received prior to such Executive Officer's service as an Executive Officer or prior to the U.S. Clawback Rules becoming effective. Incentive-Based Compensation is deemed to be received in the fiscal period during which the Financial Reporting Measure specified in the Incentive-Based Compensation is attained, even if the payment or grant of Incentive-Based Compensation occurs after the end of that period. If the Board determines that an Executive Officer received any Erroneously Awarded Compensation in connection with such Accounting Restatement, the Board shall, reasonably promptly after the Restatement Date, seek recoupment from such Executive Officer of all such Erroneously Awarded Compensation, subject to the exceptions set forth below under Recoupment Exceptions. The Board will determine, in its sole discretion, the method for recouping Erroneously Awarded Compensation hereunder. A Calculation of Erroneously Awarded Compensation A The amount of Erroneously Awarded Compensation shall be calculated in accordance with the U.S. Clawback Rules. For Incentive-Based Compensation based on Colliers' stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in an Accounting Restatement: (i) the amount of Erroneously Awarded Compensation must be based on a reasonable estimate of the effect of the Accounting Restatement on Colliers' stock price or total shareholder return upon which the Incentive-Based Compensation was received; and (ii) Colliers must maintain documentation of the determination of that reasonable estimate and provide such documentation to the applicable U.S. stock exchange. A Clawback Policy A Last Updated: September 2023 A Recoupment Exceptions A Colliers must recover any Erroneously Awarded Compensation unless the Executive Compensation Committee (or, in its absence, the majority of the independent directors serving on the Board) determines that any of the impracticability exceptions set forth in the U.S. Clawback Rules are available. A Recoupment of Erroneously Awarded Compensation due to an Accounting Restatement will be made on a faultless basis, without regard to whether any misconduct occurred or whether any Executive Officer is responsible for the noncompliance that resulted in the Accounting Restatement. A Further Reference to Applicable SEC and U.S. Stock Exchange Rules A This Policy shall be qualified in all respects by reference to the U.S. Clawback Rules. To the extent there is a conflict between this Policy and the U.S. Clawback Rules, or any interpretive question arises hereunder, the U.S. Clawback Rules shall control. Colliers shall comply with all disclosure obligations associated with the implementation and enforcement of this Policy under the U.S. Clawback Rules and any other applicable law. A Applicability A Each award agreement or other document setting forth the terms and conditions of any Incentive-Based Compensation granted or paid to an Executive Officer will include (or will be deemed to include) a provision incorporating this Policy or the requirements of this Policy. The remedies specified in this Policy shall not be exclusive and shall be in addition to every other right or remedy at law or in equity that may be available to Colliers. A Interpretation A The Board shall have full and final authority to make all determinations under this Policy including, without limitation, whether this Policy applies and if so, the amount of compensation to be repaid or forfeited by an Executive Officer. All determinations and decisions made by the Board pursuant to the provisions of this Policy shall be final, conclusive and binding on all parties. A This Policy supersedes and replaces any previous clawback or clawback-related policies. A Clawback Policy A Last Updated: September 2023 A EX-101.SCH 9 cigi-20241231.xsd XBRL TAXONOMY EXTENSION SCHEMA 000 - Document - Document And Entity Information link:calculationLink link:definitionLink link:presentationLink 001 - Statement - Consolidated Statements of Earnings link:calculationLink link:definitionLink link:presentationLink 002 - Statement - Consolidated Statements of Comprehensive Earnings link:calculationLink link:definitionLink link:presentationLink 003 - Statement - Consolidated Balance Sheets link:calculationLink link:definitionLink link:presentationLink 004 - Statement - Consolidated Balance Sheets (Parentheticals) link:calculationLink link:definitionLink link:presentationLink 005 - Statement - Consolidated Statements of Shareholders' Equity link:calculationLink link:definitionLink link:presentationLink 006 - Statement - Consolidated Statements of Cash Flows link:calculationLink link:definitionLink link:presentationLink 007 - Disclosure - Note 1 - Description of the Business link:calculationLink link:definitionLink link:presentationLink 008 - Disclosure - Note 2 - Summary of Presentation link:calculationLink link:definitionLink link:presentationLink 009 - Disclosure - Note 3 - Impact of Recently Issued Accounting Standards link:calculationLink link:definitionLink link:presentationLink 010 - Disclosure - Note 4 - Acquisitions link:calculationLink link:definitionLink link:presentationLink 011 - Disclosure - Note 5 - Warehouse Fund Assets link:calculationLink link:definitionLink link:presentationLink 012 - Disclosure - Note 6 - Acquisition-related Items link:calculationLink link:definitionLink link:presentationLink 013 - Disclosure - Note 7 - Prepaid Expenses and Other Assets link:calculationLink link:definitionLink link:presentationLink 014 - Disclosure - Note 8 - Leases link:calculationLink link:definitionLink link:presentationLink 015 - Disclosure - Note 9 - Fixed Assets link:calculationLink link:definitionLink link:presentationLink 016 - Disclosure - Note 10 - Intangible Assets link:calculationLink link:definitionLink link:presentationLink 017 - Disclosure - Note 11 - Goodwill link:calculationLink link:definitionLink link:presentationLink 018 - Disclosure - Note 12 - Long-term Debt link:calculationLink link:definitionLink link:presentationLink 019 - Disclosure - Note 13 - Mortgage Warehouse Credit Facilities link:calculationLink link:definitionLink link:presentationLink 020 - Disclosure - Note 14 - AR Facility link:calculationLink link:definitionLink link:presentationLink 021 - Disclosure - Note 15 - Variable Interest Entities link:calculationLink link:definitionLink link:presentationLink 022 - Disclosure - Note 16 - Redeemable Non-controlling Interests link:calculationLink link:definitionLink link:presentationLink 023 - Disclosure - Note 17 - Capital Stock link:calculationLink link:definitionLink link:presentationLink 024 - Disclosure - Note 18 - Net Earnings Per Common Share link:calculationLink link:definitionLink link:presentationLink 025 - Disclosure - Note 19 - Stock-based Compensation link:calculationLink link:definitionLink link:presentationLink 026 - Disclosure - Note 20 - Income Tax link:calculationLink link:definitionLink link:presentationLink 027 - Disclosure - Note 21 - Other Supplemental Information link:calculationLink link:definitionLink link:presentationLink 028 - Disclosure - Note 22 - Financial Instruments link:calculationLink link:definitionLink link:presentationLink 029 - Disclosure - Note 23 - Commitments and Contingencies link:calculationLink link:definitionLink link:presentationLink 030 - Disclosure - Note 24 - Related Party Transactions link:calculationLink link:definitionLink link:presentationLink 031 - Disclosure - Note 25 - Revenue link:calculationLink link:definitionLink link:presentationLink 032 - Disclosure - Note 26 - Segmented Information link:calculationLink link:definitionLink link:presentationLink 033 - Disclosure - Significant Accounting Policies (Policies) link:calculationLink link:definitionLink link:presentationLink 034 - Disclosure - Note 2 - Summary of Presentation (Tables) link:calculationLink link:definitionLink link:presentationLink 035 - Disclosure - Note 4 - Acquisitions (Tables) link:calculationLink link:definitionLink link:presentationLink 036 - Disclosure - Note 5 - Warehouse Fund Assets (Tables) link:calculationLink link:definitionLink link:presentationLink 037 - Disclosure - Note 6 - Acquisition-related Items (Tables) link:calculationLink link:definitionLink link:presentationLink 038 - Disclosure - Note 7 - Prepaid Expenses and Other Assets (Tables) link:calculationLink link:definitionLink link:presentationLink 039 - Disclosure - Note 8 - Leases (Tables) link:calculationLink link:definitionLink link:presentationLink 040 - Disclosure - Note 9 - Fixed Assets (Tables) link:calculationLink link:definitionLink link:presentationLink 041 - Disclosure - Note 10 - Intangible Assets (Tables) link:calculationLink link:definitionLink link:presentationLink 042 - Disclosure - Note 11 - Goodwill (Tables) link:calculationLink link:definitionLink link:presentationLink 043 - Disclosure - Note 12 - Long-term Debt (Tables) link:calculationLink link:definitionLink link:presentationLink 044 - Disclosure - Note 13 - Mortgage Warehouse Credit Facilities (Tables) link:calculationLink link:definitionLink link:presentationLink 045 - Disclosure - Note 15 - Variable Interest Entities (Tables) link:calculationLink link:definitionLink link:presentationLink 046 - Disclosure - Note 16 - Redeemable Non-controlling Interests (Tables) link:calculationLink link:definitionLink link:presentationLink 047 - Disclosure - Note 17 - Capital Stock (Tables) link:calculationLink link:definitionLink link:presentationLink 048 - Disclosure - Note 18 - Net Earnings Per Common Share (Tables) link:calculationLink link:definitionLink link:presentationLink 049 - Disclosure - Note 19 - Stock-based Compensation (Tables) link:calculationLink link:definitionLink link:presentationLink 050 - Disclosure - Note 20 - Income Tax (Tables) link:calculationLink link:definitionLink link:presentationLink 051 - Disclosure - Note 21 - Other Supplemental Information (Tables) link:calculationLink link:definitionLink link:presentationLink 052 - Disclosure - Note 22 - Financial Instruments (Tables) link:calculationLink link:definitionLink link:presentationLink 053 - Disclosure - Note 23 - Commitments and Contingencies (Tables) link:calculationLink link:definitionLink link:presentationLink 054 - Disclosure - Note 25 - Revenue (Tables) link:calculationLink link:definitionLink link:presentationLink 055 - Disclosure - Note 26 - Segmented Information (Tables) link:calculationLink link:definitionLink link:presentationLink 056 - Disclosure - Note 1 - Description of the Business (Details Textual) link:calculationLink link:definitionLink link:presentationLink 057 - Disclosure - Note 2 - Summary of Presentation (Details Textual) link:calculationLink link:definitionLink link:presentationLink 058 - Disclosure - Note 2 - Summary of Presentation - Assumptions Used in Measuring Fair Value of MSRs (Details) link:calculationLink link:definitionLink link:presentationLink 059 - Disclosure - Note 4 - Acquisitions (Details Textual) link:calculationLink link:definitionLink link:presentationLink 060 - Disclosure - Note 4 - Acquisitions - Acquisitions Details (Details) link:calculationLink link:definitionLink link:presentationLink 061 - Disclosure - Note 4 - Acquisitions - Acquisitions Details (Details) (Parentheticals) link:calculationLink link:definitionLink link:presentationLink 062 - Disclosure - Note 5 - Warehouse Fund Assets (Details Textual) link:calculationLink link:definitionLink link:presentationLink 063 - Disclosure - Note 5 - Warehouse Fund Assets - Warehouse Fund Assets and Liabilities (Details) link:calculationLink link:definitionLink link:presentationLink 064 - Disclosure - Note 6 - Acquisition-related Items (Details Textual) link:calculationLink link:definitionLink link:presentationLink 065 - Disclosure - Note 6 - Acquisition-related Items - Composition of Acquisition-related Expense (Income) (Details) link:calculationLink link:definitionLink link:presentationLink 066 - Disclosure - Note 7 - Prepaid Expenses and Other Assets (Details Textual) link:calculationLink link:definitionLink link:presentationLink 067 - Disclosure - Note 7 - Prepaid Expenses and Other Assets - Components of Other Assets (Details) link:calculationLink link:definitionLink link:presentationLink 068 - Disclosure - Note 7 - Prepaid Expenses and Other Assets - Components of Other Assets (Details) (Parentheticals) link:calculationLink link:definitionLink link:presentationLink 069 - Disclosure - Note 8 - Leases (Details Textual) link:calculationLink link:definitionLink link:presentationLink 070 - Disclosure - Note 8 - Leases - Lease Information (Details) link:calculationLink link:definitionLink link:presentationLink 071 - Disclosure - Note 8 - Leases - Balance Sheet Information (Details) link:calculationLink link:definitionLink link:presentationLink 072 - Disclosure - Note 8 - Leases - Maturities of Lease Liabilities (Details) link:calculationLink link:definitionLink link:presentationLink 073 - Disclosure - Note 9 - Fixed Assets - Components of Fixed Assets (Details) link:calculationLink link:definitionLink link:presentationLink 074 - Disclosure - Note 10 - Intangible Assets (Details Textual) link:calculationLink link:definitionLink link:presentationLink 075 - Disclosure - Note 10 - Intangible Assets - Components of Intangible Assets (Details) link:calculationLink link:definitionLink link:presentationLink 076 - Disclosure - Note 10 - Intangible Assets - MSRs (Details) link:calculationLink link:definitionLink link:presentationLink 077 - Disclosure - Note 10 - Intangible Assets - Acquired Intangible Assets (Details) link:calculationLink link:definitionLink link:presentationLink 078 - Disclosure - Note 10 - Intangible Assets - Estimated Annual Amortization Expense for Recorded Intangible Assets (Details) link:calculationLink link:definitionLink link:presentationLink 079 - Disclosure - Note 11 - Goodwill (Details Textual) link:calculationLink link:definitionLink link:presentationLink 080 - Disclosure - Note 11 - Goodwill - Components of Goodwill (Details) link:calculationLink link:definitionLink link:presentationLink 081 - Disclosure - Note 12 - Long-term Debt (Details Textual) link:calculationLink link:definition

of Other Supplemental Information (Details) link:calculationLink link:definitionLink link:presentationLink 110 - Disclosure - Note 22 - Financial Instruments (Details Textual) link:calculationLink link:definitionLink link:presentationLink 111 - Disclosure - Note 22 - Financial Instruments - Financial Assets and Liabilities Carried at Fair Value (Details) link:calculationLink link:definitionLink link:presentationLink 112 - Disclosure - Note 22 - Financial Instruments - Changes in Fair Value of the Net Mortgage Derivative Assets and Liabilities (Details) link:calculationLink link:definitionLink link:presentationLink 113 - Disclosure - Note 22 - Financial Instruments - Changes in Fair Value of DPP (Details) link:calculationLink link:definitionLink link:presentationLink 114 - Disclosure - Note 22 - Financial Instruments - Details of Interest Rate Swaps In Place (Details) link:calculationLink link:definitionLink link:presentationLink 115 - Disclosure - Note 22 - Financial Instruments - Change in Fair Value of Contingent Consideration Liability (Details) link:calculationLink link:definitionLink link:presentationLink 116 - 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Disclosure - Note 26 - Segmented Information - Operating Segments (Details) link:calculationLink link:definitionLink link:presentationLink 124 - Disclosure - Note 26 - Segmented Information - Revenues and Long-lived Assets by Geographic Location (Details) link:calculationLink link:definitionLink link:presentationLink EX-101.CAL 10 cigi-20241231_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE EX-101.DEF 11 cigi-20241231_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE EX-101.LAB 12 cigi-20241231_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE Document And Entity Information Dividend yield Note To Financial Statement Details Textual Significant Accounting Policies Note 2 - Summary of Presentation Note 4 - Acquisitions Risk free rate Note 5 - Warehouse Fund Assets Note 6 - Acquisition-related Items Note 7 - Prepaid Expenses and Other Assets Note 8 - Leases Note 9 - Fixed Assets Note 10 - Intangible Assets Note 11 - Goodwill Note 12 - Long-term Debt Unrealized gain on available for sale securities Note 13 - Mortgage Warehouse Credit Facilities Note 15 - Variable Interest Entities Contingent acquisition consideration - current (note 22) Less: current portion Expected volatility Note 16 - Redeemable Non-controlling Interests us-gaap LiabilitiesCurrent Total current liabilities Note 17 - Capital Stock Note 18 - Net Earnings Per Common Share Note 19 - Stock-based Compensation Note 20 - Income Tax Expected life in years (Year) Note 21 - Other Supplemental Information Note 22 - Financial Instruments us-gaap OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentNetOfTax Pension liability adjustments Note 23 - Commitments and Contingencies Note 25 - Revenue Note 26 - Segmented Information Note 2 - Summary of Presentation - Assumptions Used in Measuring Fair Value of MSRs (Details) us-gaap SharebasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Outstanding Note 4 - Acquisitions - Acquisitions Details (Details) Note 4 - Acquisitions - Acquisitions Details (Details) Note 4 - Acquisitions - Acquisitions Details (Details) Note 5 - Warehouse Fund Assets - Warehouse Fund Assets and Liabilities (Details) Note 6 - Acquisition-related Items - Composition of Acquisition-related Expense (Income) (Details) Note 7 - Prepaid Expenses and Other Assets - Components of Other Assets (Details) Note 7 - Prepaid Expenses and Other Assets - Components of Other Assets (Details) (Parentheticals) Note 8 - Leases - Lease Information (Details) Note 8 - Leases - Balance Sheet Information (Details) Note 8 - Leases - Maturities of Lease Liabilities (Details) Note 9 - Fixed Assets - Components of Fixed Assets (Details) Note 10 - Intangible Assets - Components of Intangible Assets (Details) Change in foreign currency translation Note 10 - Intangible Assets - MSRs (Details) us-gaap OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationReclassificationAdjustmentFromAOCIRealizedUponSaleOrLiquidationNetOfTax Reclassification of accumulated foreign currency translation on disposal of operations Note 10 - Intangible Assets - Acquired Intangible Assets (Details) Note 10 - Intangible Assets - Estimated Annual Amortization Expense for Recorded Intangible Assets (Details) Schedule of Derivative Instruments [Table Text Block] Note 11 - Goodwill - Components of Goodwill (Details) Less: current portion Long-term debt - current (note 12) Note 12 - Long-term Debt - Long-term Debt and Convertible Debentures (Details) us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period (in shares) Note 12 - Long-term Debt - Senior Unsecured Notes (Details) us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period (in shares) Note 12 - Long-term Debt - Senior Unsecured Notes (Details) (Parentheticals) Note 12 - Long-term Debt - Principal Repayments on Long-term Debt (Details) Note 13 - Mortgage Warehouse Credit Facilities - Mortgage Warehouse Credit Facilities (Details) Note 13 - Mortgage Warehouse Credit Facilities - Mortgage Warehouse Credit Facilities (Details) (Parentheticals) Note 15 - Variable Interest Entities - Maximum Exposure Loss (Details) Note 16 - Redeemable Non-controlling Interests - Reconciliation of the Beginning and Ending NCI amounts (Details) Note 17 - Capital Stock - Capital Stock Issued and Outstanding (Details) cigi OperatingLossCarryforwardsUnrecognized Gross net operating loss not recognized The unrecognized amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. Note 18 - Net Earnings Per Common Share - Reconciliation of the Denominator Used to Calculate Earnings Per Common Share (Details) us-gaap OtherComprehensiveIncomeLossNetOfTax Total other comprehensive gain (loss), net of tax cigi OperatingLossCarryforwardsGross Gross net operating loss carry forward The gross amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. Note 19 - Stock-based Compensation - Option Activity (Details) Note 19 - Stock-based Compensation - Options Exercised (Details) cigi TaxCreditCarryforwardsUnrecognized Gross capital loss not recognized The unrecognized amount of the tax credit carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. Options exercisable, weighted average exercise price (in dollars per share) Note 19 - Stock-based Compensation - Assumptions Used (Details) Options exercisable, weighted average remaining contractual life (Year) Note 20 - Income Tax - Effective Income Tax Rate Reconciliation (Details) Options exercisable, aggregate intrinsic value Mortgage warehouse receivables (note 22) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value us-gaap SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedInPeriodFairValue1 Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value Note 20 - Income Tax - Effective Income Tax Rate Reconciliation (Details) (Parentheticals) cigi TaxCreditCarryforwardsGross Gross capital loss carry forward The gross amount of the tax credit carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. Note 20 - Income Tax - Earnings Before Income Tax by Jurisdiction (Details) Intrinsic value Note 22 - Income Tax - Provision for (Recovery of) Income Tax (Details) Note 20 - Income Tax - Deferred Income Tax Components (Details) Note 20 - Income Tax - Gross Operating Loss Carryforwards (Details) Options exercisable, number of options (in shares) us-gaap StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Total shareholders' equity Balance Balance Note 20 - Income Tax - Unrecognized Tax Benefits (Details) Carrying value Note 21 - Other Supplemental Information - Summary of Other Supplemental Information (Details) Shares issuable under options, weighted average remaining contractual life (Year) Note 22 - Financial Instruments - Financial Assets and Liabilities Carried at Fair Value (Details) Shares issuable under options, aggregate intrinsic value Note 22 - Financial Instruments - Changes in Fair Value of the Net Mortgage Derivative Assets and Liabilities (Details) Weighted average fair value per option granted (in dollars per share) Note 22 - Financial Instruments - Changes in Fair Value of DPP (Details) Note 22 - Financial Instruments - Details of Interest Rate Swaps In Place (Details) Note 22 - Financial Instruments - Change in Fair Value of Contingent Consideration Liability (Details) Note 22 - Financial Instruments - Estimated of Fair Values for Other Financial Instruments (Details) Note 23 - Commitments and Contingencies - Minimum Contractual Purchase Commitments Obligation Payments (Details) Note 25 - Revenue - Disaggregated Revenue (Details) Note 26 - Segmented Information - Operating Segments (Details) Note 26 - Segmented Information - Revenues and Long-lived Assets by Geographic Location (Details) Financial Instruments [Domain] Notes To Financial Statements Notes To Financial Statements [Abstract] us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price (in dollars per share) Shares issuable under options, weighted average exercise price (in dollars per share) Shares issuable under options, weighted average exercise price (in dollars per share) Forfeited, weighted average exercise price (in dollars per share) Accounts payable and accrued expenses Contract liabilities (note 25) Contract with Customer, Liability, Current Financial Instrument [Axis] Granted, weighted average exercise price (in dollars per share) Exercised, weighted average exercise price (in dollars per share) Accrued compensation Income tax payable us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Shares issuable under options (in shares) Shares issuable under options (in shares) us-gaap PolicyTextBlockAbstract Accounting Policies us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in shares) us-gaap SharebasedCompensationArrangementBySharebasedPaymentAwardExpirationPeriod Share-based Compensation Arrangement by Share-based Payment Award, Expiration Period (Year) Additional Financial Information Disclosure [Text Block] us-gaap ShareBasedCompensationArrangementByShareBasedPaymentAwardVestingPeriod1 Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period (Year) Goodwill Disclosure [Text Block] us-gaap LossContingencyAccrualAtCarryingValue Loss Contingency Accrual Financial Instruments Disclosure [Text Block] Current liabilities us-gaap AssetsHeldForSaleNotPartOfDisposalGroup Total warehouse fund assets us-gaap Assets Total assets Acquisition-related items (note 6) Business Combination Acquisition Related Costs Including Changes in Contingent Consideration Acquisition related costs This element represents acquisition-related costs incurred to effect a business combination which costs have been expensed during the period. Such costs include finder's fees; advisory, legal, accounting, valuation, and other professional or consulting fees; general administrative costs and fair value adjustments for contingent consideration. Plan Name [Axis] Plan Name [Domain] us-gaap EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedShareBasedAwardsOtherThanOptions Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount us-gaap EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount Other Assets Disclosure [Text Block] us-gaap EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition (Year) Tax benefit recognized Deferred tax assets, net (note 20) Share-Based Payment Arrangement [Text Block] us-gaap ContractWithCustomerAssetNet Contract with Customer, Asset, after Allowance for Credit Loss Business Description and Basis of Presentation [Text Block] Award Type [Domain] us-gaap MinorityInterestDecreaseFromDistributionsToNoncontrollingInterestHolders Distributions to NCI Award Type [Axis] us-gaap OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToNoncontrollingInterest Other comprehensive earnings attributable to NCI us-gaap FiniteLivedIntangibleAssetsAccumulatedAmortization Accumulated amortization us-gaap FiniteLivedIntangibleAssetsNet Finite-Lived Intangible Assets, Net Finite life intangible assets, net intangible assets (note 10) Intangible assets, net Finite life intangible assets, gross RNCI share of earnings us-gaap NetIncomeLossAttributableToRedeemableNoncontrollingInterest NCI share of earnings Loss Contingency, Nature [Domain] Loss Contingency Nature [Axis] us-gaap IndefiniteLivedIntangibleAssetsExcludingGoodwill Indefinite life intangible assets Less: Comprehensive earnings attributable to non-controlling interests Commitments and Contingencies Disclosure [Text Block] Maximum exposure to loss Fixed assets (note 9) Sale of interests to RNCI Goodwill (note 11) Goodwill Balance Balance us-gaap NoncontrollingInterestIncreaseFromBusinessCombination Acquisitions of businesses, net Derivative assets us-gaap DerivativeAssetsNet earnings Consolidated net earnings Net earnings us-gaap ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest Comprehensive earnings us-gaap TransferOfFinancialAssetsAccountedForAsSalesAmountDerecognized Transfer of Financial Assets Accounted for as Sales, Amount Derecognized us-gaap TransferOfFinancialAssetsAccountedForAsSalesCashProceedsReceivedForAssetsDerecognizedAmount Transfer of Financial Assets Accounted for as Sales, Cash Proceeds Received for Assets Derecognized, Amount Derivative Instrument [Axis] Derivative Contract [Domain] cigi DisposalGroupNotIncludingDiscontinuedOperationLiabilitiesNoncurrent Liabilities related to warehouse fund assets (note 5) Amount classified as liabilities not attributable to disposal group held for sale or disposed of, expected to be disposed of beyond one year or the normal operating cycle, if longer. Liabilities related to warehouse fund assets (note 5) Amount classified as liabilities not attributable to disposal group held for sale or disposed of, expected to be disposed of within one year or the normal operating cycle, if longer. us-gaap DiscontinuedOperationGainLossOnDisposalOfDiscontinuedOperationNetOfTax Loss on disposal of operations Loss on disposal of business Equity securities us-gaap EquitySecuritiesFVN1 Equity Securities, FV-NI, Current Warehouse fund assets - non-current Warehouse fund assets (note 5) Amount of assets held-for-sale that are not part of a disposal group, expected to be sold after a year or the normal operating cycle. Collections of AR facility deferred purchase price (note 14) The amount of cash collections of facility deferred purchase price. Sales to AR Facility, net (note 14) The amount of sale proceeds from facility, net of repurchases. us-gaap IncomeLossFromEquityMethodInvestments Equity earnings from non-consolidated investments Equity earnings from non-consolidated investments Equity earnings from non-consolidated investments Additions, following the sale of loan Letter of Credit [Member] us-gaap ServicingAssetAtAmortizedValueDisposals Prepayments and write-offs us-gaap ServicingAssetAtAmortizedValueAmortization1 Amortization Non-consolidated investments Equity accounted investments (note 15) Servicing Asset at Amortized Cost [Table Text Block] Other Geographic Locations [Member] Represents the other geographical locations. Income tax expense (note 20) Income tax expense Income tax expense Variable Interest Entity, Not Primary Beneficiary [Member] cigi FairValueInputsWeightedAverageDiscountRateIncrease Fair Value Inputs, Weighted Average Discount Rate Increase Increase in the weighted average interest rate used to find the present value of an amount to be paid or received in the future as an input to measure fair value. For example, but not limited to, weighted average cost of capital (WACC), cost of capital, cost of equity and cost of debt. cigi ReductionInFairValueOfContingentConsiderationLiability Reduction in Fair Value of Contingent Consideration Liability Amount of contingent consideration liability reduced by increase in the weighted average discount rate. us-gaap RealEstateHeldforsale Net warehouse fund assets Amounts recognized on acquisitions The amount recognized on acquisitions. cigi BusinessCombinationContingentConsiderationArrangementsOther Other Represents the business combination contingent consideration arrangements classified as other. Variable Interest Entity Disclosure [Text Block] cigi BusinessCombinationResolvedAndSettledInCash Resolved and settled in cash Represents the business combinations resolved and settled in cash. Schedule of Variable Interest Entities [Table Text Block] Schedule of Other Supplement Information [Table Text Block] The tabular disclosure of the schedule of other supplement information. cigi ProceedsFromPaymentsForOtherFinancingActivitiesContingentConsideration Contingent acquisition consideration paid The net cash outflow from the payment of contingent consideration. Restricted cash cigi IncomeTaxReturnExaminationPeriod Income Tax Return Examination Period (Year) Represents the income tax return examination period. cigi RecoveryOfIncomeTaxInterestsAndPenalties Recovery of Income Tax Interest and Penalties Represents the recovery of income tax interest and penalties. Cash and cash equivalents Real Estate Portfolio [Member] Related to a real estate portfolio. cigi LimitedPartnerEquityInterestInRealEstatePortfolio Limited Partner Equity Interest in Real Estate Portfolio The limited partner equity interest in real estate portfolio percent. Other Foreign Tax Authorities [Member] Represents the foreign tax authorities other than the United States. Colliers and its Affiliates and Franchisees [Member] Represents Colliers and its Affiliates and Franchisees. Lessee, Leases [Text Block] Disclosure for leases of lessee. cigi FairValueAdjustmentOfDeferredPurchasePrice Fair Value Adjustment of Deferred Purchase Price The amount of fair value adjustment of deferred purchase price. Equipment Leases [Member] Related to equipment leases. Premise Leases [Member] Related to premise leases. cigi LeaseCostBeforeSubleaseRevenues Total lease expense Amount of lease cost recognized by lessee for lease contract, before sublease revenues. cigi LesseeOperatingLeaseNotYetCommenced Lessee, Operating Lease, Lease Not yet Commenced The amount of operating lease for lessee, lease not yet commenced. Lessee, Leases Balance Sheet Information [Table Text Block] Tabular disclosure of leases for lessee balance sheet information. Amendment Flag cigi AccountsReceivableFacilityMaximumBorrowingCapacity Accounts Receivable Facility, Maximum Borrowing Capacity Maximum borrowing capacity under the accounts receivable facility without consideration of any current restrictions on the amount

that could be borrowed or the amounts currently outstanding under the facility. Lessee, Lease, Liability, Maturity [Table Text Block] Tabular disclosure of undiscounted cash flows of lessee's lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to lease liability recognized in statement of financial position. cigi AccountsReceivableFacilityOutstanding Accounts Receivable Facility, Outstanding The amount of the accounts receivable facility that is outstanding. Management Contracts and Other [Member] Management contracts and other. Customer Lists and Relationships [Member] Represents customer lists and relationships. cigi AccountsReceivableFacilityOutstandingPrincipalOnContractAssets Accounts Receivable Facility, Outstanding Principal on Contract Assets The outstanding principal on contract assets under the accounts receivable facility.

cigi AccountsReceivableFacilityPrincipalOnTradeAccountsReceivable Accounts Receivable Facility, Principal on Trade Accounts Receivable, Net of Allowance The amount of principal on trade accounts receivable under the accounts receivable facility, net of allowance for doubtful accounts. Financing fees Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from financing fees. Current Fiscal Year End Date Consolidation, Subsidiaries or Other Investments, Consolidated Entities, Policy [Policy Text Block] Operating leases cigi_DeferredTaxAssetsOperatingLeases Amount, before allocation of valuation allowance, of deferred tax asset attributable to operating leases. Co-investment commitments Carrying amount of the co-investment commitments in the reporting entity's statement of financial position that relate to the reporting entity's variable interest in the Variable Interest Entity (VIE), where the reporting entity is not the VIE's primary beneficiary. cigi NoncashInvestingActivitiesDeferredPurchasePrice Non-cash Investing Activities, Deferred Purchase Price The amount of non-cash investing activities for a deferred purchase price. Document Fiscal Period Focus Document Fiscal Year Focus Consolidation, Policy [Policy Text Block] us-gaap_EquitySecuritiesFVNIRealizedGainLoss Equity Securities, FV-NI, Realized Gain (Loss) cigi ContingentConsiderationPaid Contingent Consideration Paid The contingent consideration paid. us-gaap_NumberOfCountriesInWhichEntityOperates Number of Countries in which Entity Operates Document Information [Line Items] Document Information [Table] us-gaap_RestructuringCharges Restructuring costs Transaction costs us-gaap_GoodwillImpairmentLoss Goodwill, Impairment Loss Deferred Purchase Price on AR Facility [Member] Related to the deferred purchase price on the AR facility. us-gaap_ServicingAssetAtFairValueAmount Servicing Asset at Fair Value, Amount us-gaap_ServicingAssetAtAmortizedValue Balance, January 1 Balance, December 31 Statement of Comprehensive Income [Abstract] Entity Central Index Key Incentive Fees [Member] Related to incentive fees. Entity Registrant Name Senior Notes, fair value The fair value of senior notes. Deferred Purchase Price on AR Facility cigi_ARFacilityFairValue The fair value of the AR facility. Entity [Domain] Legal Entity [Axis] cigi LonglivedAssetsExcludingOperatingLeaseRightofUseAssets Total long-lived assets The amount of long-lived assets, excluding operating lease right-of-use assets. Amortization of intangible assets cigi_PaymentsToAcquireHeldforsaleRealEstateAssets Purchases of warehouse fund assets The cash outflow to acquire held-for-sale real estate assets.

cigi_ProceedsFromIssuanceOfLongTermDebtExcludingSeniorNotes Increase in long-term debt The amount of cash inflow from issuance of long term debt, excluding senior notes. cigi LesseeLeaseTermOfContract Lessee, Lease, Term of Contract (Year) The term of contract for leases held by the lessee. Investment Management Contracts [Member] Related to investment management contracts. Senior Unsecured Notes [Member] Related to senior unsecured notes. Investment Management [Member] Related to investment management. Property Management [Member] Related to property management. Lease Brokerage [Member] Related to lease brokerage. Other Revenue [Member] Related to other revenue. Valuation and Advisory [Member] Related to valuation and advisory. us-gaap_TableTextBlock Notes Tables Business Combination Disclosure Acquisition Related Items [Text Block] The disclosure for costs of business combination(s) (or series of individually immaterial business combinations) costs including contingent consideration fair value adjustments, transaction costs or other purchase accounting adjustments that are charged to income. cigi_DeferredTaxLiabilitiesUnrealizedCurrencyTransactionGainsLosses Net unrealized foreign exchange losses Amount of deferred tax liability attributable to taxable temporary differences from unrealized gains (losses) on foreign currency transactions. Purchase of interests from RNCI The cash outflow (inflow) during the period for redemption (purchase) of redeemable noncontrolling interests. Contingent Consideration Liability [Member] Represents the information for contingent consideration liability. Contingent consideration fair value adjustments (note 22) Represents information about the contingent consideration fair value adjustments. Schedule of Acquisition Related Expenses [Table Text Block] The tabular disclosure of the schedule of acquisition-related expenses. Real Estate Held for Development and Sale, Policy [Policy Text Block] Contingent consideration compensation expense / (recovery) (note 4) Contingent Consideration Compensation Expense Represents information about the contingent consideration compensation expense. Selling, general and administrative expenses Related Party Transaction [Axis] Related Party Transaction [Domain] us-gaap_AssetsNoncurrent Total noncurrent assets us-gaap_DisclosureTextBlockAbstract Notes to Financial Statements us-gaap_IntangibleAssetsGrossExcludingGoodwill Intangible assets, gross Thereafter us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive Fair Value Measurement, Policy [Policy Text Block] 2026 us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo 2027 us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree 2028 us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour 2029 us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] 2025 us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Schedule of Acquired Finite-Lived Intangible Assets by Major Class [Table Text Block] us-gaap_DerivativeAssetsNoncurrent Interest rate swap asset (note 22) us-gaap_ContractWithCustomerAssetNetNoncurrent Contract assets (note 25) Foreign Currency Transactions and Translations Policy [Policy Text Block] Other assets (note 7) Other assets (Non-Current Assets) Lessee, Leases [Policy Text Block] Business Combinations Policy [Policy Text Block] us-gaap_FiniteLivedIntangibleAssetUsefulLife Finite-Lived Intangible Asset, Useful Life (Year) Subordinate Voting Shares [Member] Represents the subordinate voting shares. Stock Options Exercised [Table Text Block] Represents the tabular disclosure of the schedule of stock options exercised. Brokerage Backlog [Member] Represents the brokerage backlog. cigi_NumberOfVotesForSubordinateVotingShares Number of Votes for Subordinate Voting Shares Represents the number of votes for the subordinate voting shares. us-gaap_NotesAndLoansReceivableNetNoncurrent Advisor loans receivable cigi_NumberOfVotesForMultipleVotingShares Number of Votes for Multiple Voting Shares Represents the number of votes for multiple voting shares. Other receivables Income Tax, Policy [Policy Text Block] Schedule of Finite-Lived Intangible Assets [Table Text Block] us-gaap_LesseeOperatingLeaseTermOfContract Lessee, Operating Lease, Term of Contract (Year) Multiple Voting Shares [Member] Represents the multiple voting shares. us-gaap_HeldToMaturitySecuritiesNoncurrent Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss, Noncurrent us-gaap_DebtSecuritiesNoncurrent Investments in debt securities us-gaap_MarketableSecuritiesNoncurrent Investments in equity securities Intangible Assets Disclosure [Text Block] Capital Shares, Number (in shares) Capital Shares, Amount Represents the value of the capital stock issued and outstanding. us-gaap_DeferredCompensationSharebasedArrangementsLiabilityClassifiedNoncurrent Deferred Compensation Share-Based Arrangements, Liability, Classified, Noncurrent us-gaap_AssetsCurrent Total current assets Share-Based Payment Arrangement [Policy Text Block] Equity [Text Block] Income tax recoverable us-gaap_ImpairmentOfIntangibleAssetsExcludingGoodwill Impairment of Intangible Assets (Excluding Goodwill) RNCI recognized on business acquisitions This element represents the fair value of the noncontrolling interest recognized in the acquiree during the fiscal period. us-gaap_InterestIncomeExpenseNonoperatingNet Interest expense, net Interest Warehouse fund assets (note 5) Warehouse fund assets us-gaap_DerivativeAssetsCurrent Derivative asset us-gaap_DeferredTaxAssetsValuationAllowance Less: valuation allowance Guarantees, Indemnifications and Warranties Policies [Policy Text Block] us-gaap_OtherAssetsCurrent Other Deferred Charges, Policy [Policy Text Block] Contract assets (note 25) Contract with Customer, Asset, after Allowance for Credit Loss, Current us-gaap_NumberOfReportingUnits Number of Reporting Units us-gaap_DeferredTaxAssetsLiabilitiesNet Net deferred tax assets us-gaap_PrepaidExpenseCurrent Prepaid expenses us-gaap_NoncurrentAssets Total long-lived assets us-gaap_DeferredTaxAssetsGross Deferred Tax Assets, Gross Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block] EMEA [Member] us-gaap_MortgageServicingRightsMSRImpairmentRecovery Mortgage Servicing Rights (MSR) Impairment (Recovery) Expenses not currently deductible us-gaap_PropertyPlantAndEquipmentUsefulLife Property, Plant and Equipment, Useful Life (Year) cigi_DeferredPurchasePriceCurrent Deferred Purchase Price (notes 14 and 22) The amount of asset for deferred purchase price, classified as current. cigi_IncomeRealEstateAssetsHeldForSale Income, Real Estate Assets Held for Sale The amount of income from real estate assets held for sale. Schedule of Segment Reporting Information, by Segment [Table Text Block] us-gaap_DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsAllowanceForDoubtfulAccounts Provision for doubtful accounts us-gaap_NotesAndLoansReceivableNetCurrent Advisor loans receivable Accounts receivable, allowance cigi_LiabilitiesHeldforsaleNotPartOfDisposalGroup Total liabilities related to warehouse fund assets The amount of liabilities held-for-sale, not part of disposal group. us-gaap_NumberOfOperatingSegments Number of Operating Segments Furniture and Fixtures [Member] Liabilities related to warehouse fund assets - non-current The amount of liabilities held-for-sale, not part of disposal group, classified as noncurrent. Accounts receivable, net of allowance of \$34,865 (December 31, 2023 - \$36,382) Liabilities related to warehouse fund assets The amount of liabilities held-for-sale, not part of disposal group, classified as current. Stock-based compensation Building [Member] us-gaap_HeldToMaturitySecuritiesCurrent Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss, Current us-gaap_DebtSecuritiesCurrent Investments in debt securities us-gaap_MarketableSecuritiesCurrent Marketable Securities, Current us-gaap_ShortTermInvestments Short-Term Investments Leasehold Improvements [Member] Property, Plant and Equipment, Policy [Policy Text Block] us-gaap_OtherNonoperatingIncomeExpense Other income Other income Long-Lived Tangible Asset [Axis] Long-Lived Tangible Asset [Domain] Segment Reporting Disclosure [Text Block] Loss carryforwards and other credits Current assets us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Cash, cash equivalents and restricted cash, beginning of year Cash, cash equivalents and restricted cash, end of year Contractual Obligation, Fiscal Year Maturity [Table Text Block] us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Effect of exchange rate changes on cash, cash equivalents and restricted cash us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Net change in cash, cash equivalents and restricted cash Transfers and Servicing of Financial Assets, Servicing of Financial Assets, Policy [Policy Text Block] us-gaap_NetCashProvidedByUsedInFinancingActivities Net cash provided by (used in) financing activities us-gaap_OperatingIncomeLoss Consolidated operating earnings Operating earnings us-gaap_NetCashProvidedByUsedInOperatingActivities Net cash provided by operating activities us-gaap_NetCashProvidedByUsedInInvestingActivities Net cash used in investing activities Derivatives, Policy [Policy Text Block] 2029 and thereafter cigi_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFiveAndThereafter Represents the long term debt maturities repayments of principal in year five. us-gaap_DeferredTaxLiabilitiesTaxDeferredIncome Revenue not currently taxable cigi_SubordinateNoncontrollingInterestShares Subordinate Non-controlling Interest Shares (in shares) Represents the subordinate shares applied to non controlling interest. Other financing activities Redemption Amount [Member] Represents the redemption amount. us-gaap_DeferredTaxLiabilitiesInvestments Investments Investment, Policy [Policy Text Block] us-gaap_DeferredTaxLiabilitiesPropertyPlantAndEquipment Depreciation and amortization us-gaap_PaymentsOfDividendsMinorityInterest Distributions paid to RNCI Distributions paid to non-controlling interests Non-controlling Interest Share of Earnings [Member] Represents the non controlling interest share of earnings. us-gaap_PaymentsOfDividendsCommonStock Dividends paid to common shareholders Non-controlling Interest Redemption Increment [Member] Represents the non controlling interest redemption increment. Non-controlling Interest Distributions Paid to NCI [Member] Represents the noncontrolling interest distributions paid the non controlling interest. Non-controlling Interest Recognized on Business Acquisitions [Member] Represents the non controlling interest recognized on business acquisitions. us-gaap_UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense Revenues Revenues (note 25) Revenue from Contract with Customer, Excluding Assessed Tax us-gaap_ProceedsFromStockOptionsExercised Proceeds received on exercise of stock options Issuance of subordinate voting shares (note 18) us-gaap_ProceedsFromIssuanceOfCommonStock Proceeds from Issuance of Common Stock Amount of cash received Current, United States and Other Foreign Deferred, United States and Other Foreign Current, Canada Trademark and Trade Names [Member] Rights acquired through registration of a trademark to gain or protect exclusive use of a business name, symbol or other device or style, or rights. Deferred, Canda Current us-gaap_PaymentsToMinorityShareholders Purchases of non-controlling interests' subsidiary shares, net Accounts and Nontrade Receivable [Text Block] Earnings Before Income Tax by Jurisdiction Consolidated earnings before income tax Earnings before income tax State and Local Jurisdiction [Member] The 3.02 % 2031 Notes [Member] Related to debt. Income Tax Authority, Name [Axis] The 1.52% 2031 Notes [Member] Related to debt. Income Tax Authority, Name [Domain] Internal Revenue Service (IRS) [Member] Income Tax Jurisdiction [Axis] Income Tax Jurisdiction [Domain] Disaggregation of Revenue [Table Text Block] Domestic Tax Jurisdiction [Member] Foreign Tax Jurisdiction [Member] us-gaap_RepaymentsOfLongTermDebt Repayment of long-term debt Financing Receivable, Held-for-Sale [Policy Text Block] Acquisition-related items Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations, attributable to contingent acquisition consideration. Revenue from Contract with Customer [Text Block] Withholding taxes and other Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations, attributable to withholding taxes and other. us-gaap_SignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleAmountOfUnrecordedBenefit Significant Change in Unrecognized Tax Benefits is Reasonably Possible, Amount of Unrecorded Benefit Cash and Cash Equivalents, Policy [Policy Text Block] cigi_FinanceLeasePrincipalPaymentsProceeds Financing cash flows from finance leases Amount of cash outflow (inflow) for principal payment on finance lease. Cash and Cash Equivalents, Restricted Cash and Cash Equivalents, Policy [Policy Text Block] Receivable [Policy Text Block] us-gaap_UnrecognizedTaxBenefits Unrecognized Tax Benefits Balance Balance us-gaap_UnrecognizedTaxBenefitsThatWouldImpactEffectiveTaxRate Unrecognized Tax Benefits that Would Impact Effective Tax Rate Accounting Policies [Abstract] Significant Accounting Policies [Text Block] Basis of Accounting, Policy [Policy Text Block] us-gaap_UnrecognizedTaxBenefitsReductionsResultingFromLapseOfApplicableStatuteOfLimitations Reduction for lapses in applicable statutes of limitations us-gaap_CommonStockDividendsPerShare Declared Common Stock, Dividends, Per Share, Declared (in dollars per share) us-gaap_UnrecognizedTaxBenefitsDecreasesResultingFromSettlementsWithTaxingAuthorities Reduction for settlements with taxing authorities Gross increases for tax positions of prior periods Gross increases for tax positions of current period Loans Receivable [Member] Receivable Type [Axis] Receivable [Domain] us-gaap ContingentConsiderationClassifiedAsEquityFairValueDisclosure Acquisition date fair value of contingent consideration Non-controlling interest share of earnings Amount of net income (loss) attributable to noncontrolling interest, excluding redemption increment. us-gaap_TaxCreditCarryforwardAmount Net capital loss carry forward Pledging Purpose [Domain] us-gaap_FinanceLeaseRightOfUseAssetAccumulatedAmortization Accumulated depreciation Tax Credit Carryforward [Axis] Pledging Purpose [Axis] Fixed assets, cost Tax Credit Carryforward, Name [Domain] us-gaap_OperatingLossCarryforwards Net operating loss carry forward E&D and Project Management [Member] Represents E&D and Project management. Asset Class [Axis] Summary of Operating Loss Carryforwards [Table Text Block] Asset Class [Domain] Statement of Financial Position [Abstract] Diluted (in dollars per share) Assumed exercise of stock options acquired under the Treasury Stock Method (in shares) Cost of revenues (exclusive of depreciation and amortization shown below) Cost of revenue Mortgage-related Derivatives [Member] Represents mortgage-related derivatives. Reclass to net earnings on disposal of operations The amount of reclassification to net earnings from the disposal of operations. Business Acquisition [Axis] Basic (in dollars per share) Business Acquisition, Acquiree [Domain] Interest Rate Swap, 2022 IRS B [Member] Represents Interest Rate Swap, 2022 IRS B. Net earnings per common share (note 18) Statement of Cash Flows [Abstract] us-gaap_BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesValueHigh Business Combination, Contingent Consideration Arrangements, Range of Outcomes, Value, High Lease Contractual Term [Domain] Statement of Stockholders' Equity [Abstract] us-gaap_BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesValueLow Business Combination, Contingent Consideration Arrangements, Range of Outcomes, Value, Low Lease Contractual Term [Axis] Interest Rate Swap, 2022 IRS A [Member] Represents Interest Rate Swap, 2022 IRS A. Extended Credit Facility [Member] Related to extended credit facility. Interest on lease liabilities Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block] us-gaap_FinanceLeaseLiabilityPaymentsDue Finance leases Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block] Amortization of right-of-use assets Finance leases, five years Schedule of Components of Income Tax Expense (Benefit) [Table Text Block] Finance leases, thereafter Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Difference between undiscounted cash flows and discounted cash flows, finance lease Finance leases, one year Finance leases, two years Finance leases, three years Finance leases, four years Contingent

consideration (note 6) Represents the cash flow statement impact of noncash contingent consideration. Asset Acquisition [Axis] Finance leases us-
gaap_FinanceLeaseWeightedAverageDiscountRatePercent us-gaap_BusinessCombinationStepAcquisitionEquityInterestInAcquireeFairValue1 Subsidiary equity consideration us-
gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Percent us-
gaap_BusinessCombinationAcquisitionOfLessThan100PercentNoncontrollingInterestFairValue Redeemable non-controlling interest (note 16) Finance leases (in years) (Year) us-
gaap_FinanceLeaseWeightedAverageRemainingLeaseTerm1 us-gaap_PaymentsForProceedsFromOtherInvestingActivities Other investing activities Financing activities Schedule of Fair Value,
Assets and Liabilities Measured on Recurring Basis [Table Text Block] Statutory rate Asset Acquisition [Domain] Adjustments to tax liabilities for prior periods Change in valuation allowance
Dividends declared but not paid Loss on disposal of operations us-gaap_IncomeTaxReconciliationMinorityInterestIncomeExpense Tax effect of flow through entities Segment Reporting,
Reconciling Item, Corporate Nonsegment [Member] Changes in liability for unrecognized tax benefits us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet Net identifiable assets acquired Pledged Status [Domain] Pledged Status [Axis] us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilitiesOther Other non-current liabilities us-
gaap_PaymentsToAcquireBusinessesNetOfCashAcquired Cash consideration, net of cash acquired Acquisitions of businesses, net of cash acquired (note 4) Net us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilities Non-current liabilities Accumulated depreciation Permanent differences us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilities Current liabilities Class of Stock [Axis] Class of Stock [Domain] us-
gaap_CashAcquiredFromAcquisition Cash consideration, cash acquired us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedDeferredTaxLiabilities
Deferred income tax, net Cost us-gaap_IncomeTaxReconciliationNondeductibleExpenseShareBasedCompensationCost Stock-based compensation Schedule of Earnings Per Share, Basic and
Diluted [Table Text Block] us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesOther Other current liabilities us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable Accounts payable and accrued expenses us-
gaap_PaymentsToAcquireLoansReceivable Advisor loans issued us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentAssets Non-current assets
Foreign, state, and provincial tax rate differential us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment Fixed assets us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedOtherNoncurrentAssets Other non-current assets us-
gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibles Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed,
Finite-Lived Intangibles Derivative, Notional Amount Income tax expense using a combined statutory rate of 26.5% (2023 - 26.5%) 1 Hedging Relationship [Domain] Cash Flow Hedging
[Member] us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables Accounts receivable Income Tax Disclosure [Text Block]
Hedging Relationship [Axis] us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsOther Other current assets Hedging Designation [Axis]
Hedging Designation [Domain] Designated as Hedging Instrument [Member] Schedule of Maturities of Long-Term Debt [Table Text Block] Schedule of Debt [Table Text Block] Schedule of
Other Assets [Table Text Block] us-gaap_BusinessCombinationConsiderationTransferredPriorToCombination1 Total purchase consideration us-
gaap_BusinessCombinationConsiderationTransferredIncludingEquityInterestInAcquireeHeldPriorToCombination1 Total purchase consideration Finite life intangible assets, acquired Finite-
Lived Intangible Assets Acquired Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block] Estimated weighted average amortization period (Year)
Share-Based Payment Arrangement, Option, Activity [Table Text Block] us-gaap_NumberOfBusinessesAcquired Number of Businesses Acquired us-
gaap_BusinessAcquisitionPercentageOfVotingInterestsAcquired Business Acquisition, Percentage of Voting Interests Acquired Supplemental pro forma net earnings (unaudited), Net earnings
from continuing operations Actual from acquired entities, Revenues Actual from acquired entities, Net earnings from continuing operations us-
gaap_BusinessAcquisitionPurchasePriceAllocationGoodwillExpectedTaxDeductibleAmount Business Acquisition, Goodwill, Expected Tax Deductible Amount Supplemental pro forma revenues
(unaudited), Revenues us-gaap_EquitySecuritiesFVNINoncurrent Equity Securities, FV-NI, Noncurrent us-gaap_BusinessCombinationContingentConsiderationLiabilityMeasurementInput
Business Combination, Contingent Consideration, Liability, Measurement Input us-gaap_GoodwillGross Goodwill us-gaap_GoodwillImpairedAccumulatedImpairmentLoss Accumulated
impairment loss Schedule of Goodwill [Table Text Block] Revolving Credit Facility [Member] Credit Facility [Axis] Credit Facility [Domain] Trademarks and Trade Names [Member] Franchise
Rights [Member] Licensing Agreements [Member] Other Intangible Assets [Member] Indefinite-Lived Intangible Assets [Axis] Indefinite-Lived Intangible Assets, Major Class Name [Domain]
Servicing Contracts [Member] us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Purchases of fixed assets Conversion of Convertible Notes (in shares)
cigi_PaymentsForEquityCoinvestmentContributionsNet Equity co-investment contributions, net (note 15) Amount of cash outflow for equity co-investment contributions, net. Income tax, net of
refunds cigi_AdjustedEBITDA Adjusted EBITDA Represents adjusted earnings before interest, tax, depreciation and amortization (EBITDA). Engineering [Member] Components of an entity that
engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity. Real Estate Services [Member]
Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity. us-
gaap_SubleaseIncome Sublease revenues Net earnings attributable to Company us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Net earnings attributable to Company Englobe
Corp. [Member] Represents Englobe Corp. cigi_BusinessAcquisitionNumberOfLocations Business Acquisition, Number of Locations The number of locations as of the acquisition date.
cigi_BusinessAcquisitionNumberOfProfessionals Business Acquisition, Number of Professionals The number of professionals as of the acquisition date.
cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilitiesOperatingLeaseLiabilities Operating lease liabilities Amount of operating lease
liabilities due after one year or the normal operating cycle, if longer, assumed at the acquisition date. us-gaap_InterestOnConvertibleDebtNetOfTax After-tax interest on Convertible Notes
cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesContractLiabilities Contract liabilities Amount of contract liabilities assumed at the
acquisition date. Finite-Lived Intangible Assets by Major Class [Axis] cigi_BusinessAcquisitionNumberOfProvinces Business Acquisition, Number of Provinces The number of provinces as of the
acquisition date. Finite-Lived Intangible Assets, Major Class Name [Domain]
cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesOperatingLeaseLiabilities Operating lease liabilities Amount of operating lease liabilities
due within one year or within the normal operating cycle, if longer, assumed at the acquisition date.
cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedOperatingLeaseRightOfUseAssets Operating lease right-of-use assets The amount of operating lease right
of use assets recognized as of the acquisition date. RNCI redemption increment Non-controlling interest redemption increment (note 16) NCI redemption increment (note 16) Contingent
Consideration by Type [Axis] Contingent Consideration Type [Domain] cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsContractAssets
Contract assets Amount of contract assets expected to be realized or consumed before one year or the normal operating cycle, if longer, acquired at the acquisition date. Equity Interest Type
[Axis] cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccruedCompensation Accrued compensation Amount of liabilities incurred for
compensation assumed at the acquisition date. Equity Interest Issued or Issuable, Type [Domain] Schedule of Business Acquisitions by Acquisition, Contingent Consideration [Table Text Block]
Loans Insured or Guaranteed by Government Authorities [Axis] Loans Insured or Guaranteed by Government Authorities [Domain] Long-term Incentive Plans [Member] Represents information
pertaining to long-term incentive plans, which essentially consist of such items as bonuses or performance-based compensation. Performance Shares [Member] Share-Based Payment
Arrangement, Option [Member] Foreign exchange Goodwill acquired during the year Goodwill Other items us-gaap_GoodwillWrittenOffRelatedToSaleOfBusinessUnit Goodwill disposed during
the year cigi_NumberOfAssetsSold Number of Assets Sold The number of assets sold. cigi_NumberOfAssetsAcquired Number of Assets Acquired The number of assets acquired.
cigi_NumberOfAssetsHeldForSaleAcquiredPreviousYear Number of Assets Held for Sale, Acquired Previous Year The number of assets held for sale that were acquired the previous year.
Business Combination Disclosure [Text Block] Schedule of Business Acquisitions, by Acquisition [Table Text Block] (1) SOFR in Facility B has a floor of 0.25% Percentage of SOFR floor.
Schedule of Senior Unsecured Notes [Table Text Block] Tabular disclosure of senior unsecured notes. The 2024 Acquisitions [Member] Represents the 2024 acquisitions. Direct Lending Credit
Investments [Member] Represents direct lending credit investments. Assets Acquired, Not a Business [Member] Represents assets acquired that do not constitute a business under GAAP.
Canada Revenue Agency [Member] Adjusted numerator under the "If-Converted" Method us-gaap_NetIncomeLossAttributableToParentDiluted Long-Term Debt, Type [Axis] Long-Term Debt,
Type [Domain] cigi_NoncontrollingInterestDerecognizedOnWarehouseFundAssets RNCI derecognized on warehouse fund assets (note 5) Amount of decrease in noncontrolling interest from
derecognition of warehouse fund assets. RNCI recognized on warehouse fund assets (note 5) Amount of increase in noncontrolling interest from recognition of warehouse fund assets. The
2.23% 2028 Notes [Member] Represents the 2.23% 2028 notes. Discount rate The discount rate assumption that is used in valuing an option on its own shares. All Acquisitions [Member]
Represents all acquisitions. Land Asset [Member] Represents land assets. Chairman and Chief Executive Officer [Member] Represents Chairman and Chief Executive Officer. AUSTRALIA
Investing activities cigi_IndirectOperatingCosts Indirect operating costs Amount of indirect operating costs. Earnings Per Share [Text Block] us-gaap_RelatedPartyTransactionRate Related Party
Transaction, Rate Increase in accounts payable, accrued expenses and other liabilities us-gaap_RelatedPartyTransactionAmountsOfTransaction Related Party Transaction, Amounts of
Transaction CANADA Increase (decrease) in accrued compensation Related Party Transactions Disclosure [Text Block] CHINA Term (Year) us-gaap_DebtInstrumentTerm Debt Instrument, Term
(Year) us-gaap_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetGainLossIncludedInOtherComprehensiveIncomeLoss Foreign exchange and other UNITED
KINGDOM us-gaap_AllocatedShareBasedCompensationExpense Share-Based Payment Arrangement, Expense us-
gaap_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetGainLossIncludedInEarnings1 Fair value adjustment us-gaap_ComprehensiveIncomeNetOfTax
Comprehensive earnings attributable to Company Maturity date us-gaap_DebtInstrumentMaturityDate INDIA us-gaap_SharesOutstanding Balance (in shares) Balance (in shares) us-
gaap_DebtWeightedAverageInterestRate Debt, Weighted Average Interest Rate Purchases of fixed assets Segment, Expenditure, Addition to Fixed Assets Amount of expenditure for addition to
fixed assets included in determination of segment assets by chief operating decision maker (CODM) or otherwise regularly provided to CODM. Basis spread Debt Instrument, Basis Spread on
Variable Rate Interest rate us-gaap_DebtInstrumentInterestRateStatedPercentage Debt Instrument, Interest Rate, Stated Percentage Variable lease cost us-gaap_LeaseCost Total lease cost, net
of sublease revenues us-gaap_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisWithUnobservableInputs Balance Balance Operating leases us-
gaap_OperatingLeaseWeightedAverageDiscountRatePercent Capital Loss Carryforward [Member] Operating lease cost Short term lease cost Lease, Cost [Table Text Block]
cigi_TransfersOfFinancialAssetsAccountedForAsSaleDeferredPurchasePrice Transfers of Financial Assets Accounted for as Sale, Deferred Purchase Price Represents the deferred purchase
price recorded for transfer of financial assets in a securitization, asset-backed financing arrangement, or a similar transfer which transaction is recognized as a sale of the transferred financial
assets. Right-of-use assets obtained in exchange for new finance lease obligations Right-of-use assets obtained in exchange for new operating lease obligations us-
gaap_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationSettlements Settlements Operating leases (in years) (Year) us-
gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 us-
gaap_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationGainLossIncludedInEarnings Realized gains recorded in earnings Real Estate
Disclosure [Text Block] Face value us-gaap_DebtInstrumentFaceAmount Debt Instrument, Face Amount us-
gaap_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationGainLossIncludedInOtherComprehensiveIncomeLoss Unrealized gains recorded in
earnings Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] Increase (decrease) in mortgage warehouse credit
facilities Amount of increase (decrease) in warehouse credit facilities. Debt Instrument [Axis] cigi_GainLossFromChangeInFairValueOfMortgagePremiumsAndOriginationFees Gains attributable
to the fair value of mortgage premiums and origination fees The amount of gain (loss) from change in fair value of mortgage premiums and origination fees. Debt Instrument, Name [Domain]
Proceeds from disposal of warehouse fund assets The amount of cash inflow from sale of real estate assets held for sale. us-gaap_DividendsCommonStock Dividends Fannie Mae Delegated
Underwriting and Servicing (â€œDUSâ€) [Member] Represents Fannie Mae Delegated Underwriting and Servicing (â€œDUSâ€). Subsidiariesâ€™ equity transactions
cigi_FinancingReceivableOriginatedGuaranteePerformancePercentage Financing Receivable, Originated, Guarantee Performance Percentage The percentage of originated finance receivable
that is performance is guaranteed. Stock option expense us-gaap_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetValue Balance Balance
cigi_EffectiveIncomeTaxRateReconciliationBasicPartIFederalTaxNetOfTaxAbatementRatePercent Effective Income Tax Rate Reconciliation, Basic Part I Federal Tax Net of Tax Abatement Rate,
Percent Percentage of domestic basic part I federal statutory tax net of tax abatement rate applicable to pretax income (loss).
cigi_EffectiveIncomeTaxRateReconciliationAtBasicPartIFederalStatutoryIncomeTaxRatePercent Effective Income Tax Rate Reconciliation, at Basic Part I Federal Statutory Income Tax Rate,
Percent Percentage of domestic federal statutory tax rate at basic part I applicable to pretax income (loss). Additions to DPP Several Canadian Provinces [Member] Represents several Canadian
provinces. us-gaap_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetSettlements Collections on DPP Redemption of Convertible Notes Redemption of
Convertible Notes (in shares) Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] POLAND Long-Term Debt [Text Block] us-
gaap_RevenueNotFromContractWithCustomer Revenue Not from Contract with Customer us-gaap_LineOfCreditFacilityRemainingBorrowingCapacity Line of Credit Facility, Remaining
Borrowing Capacity Stock options exercised (in shares) Number of options exercised (in shares) Exercised, number of options (in shares) Maximum Capacity Line of Credit Facility, Maximum
Borrowing Capacity Stock options exercised Aggregate fair value us-gaap_PaymentsForOriginationOfMortgageLoansHeldForSale Principal funded on originated mortgage loans us-
gaap_LineOfCreditFacilityUnusedCapacityCommitmentFeePercentage Line of Credit Facility, Unused Capacity, Commitment Fee Percentage Related and Nonrelated Parties [Axis] Related and
Nonrelated Parties [Domain] Proceeds received on sale of mortgage loans MSRs, assumption Servicing Asset, Measurement Input Granted, number of options (in shares) us-
gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Forfeited, number of options (in shares) us-
gaap_IncreaseDecreaseInAccountsReceivableAndOtherOperatingAssets Increase in accounts receivable, prepaid expenses and other assets Line of Credit Facility, Lender [Domain] Issuance of
Subordinate Voting Shares (note 18) (in shares) Stock Issued During Period, Shares, New Issues (in shares) Schedule of Line of Credit Facilities [Table Text Block] Lender Name [Axis] Facility A
[Member] Represents the facility A. us-gaap_LiabilitiesAndStockholdersEquity Total liabilities and shareholders' equity Facility B [Member] Represents the facility B. UNITED STATES Issuance
of Subordinate Voting Shares (note 18) Asset Pledged as Collateral [Member] Convertible Senior Subordinated Notes [Member] Represents the convertible senior subordinated notes.
Warehouse Credit Facilities [Member] Represents the warehouse credit facilities. Deficit Accumulated other comprehensive loss Loss Sharing Obligations [Member] Represents loss sharing
obligations. cigi_UnpaidPrincipalBalanceOfFundedAndSoldLoansSubjectToLossSharingObligations Unpaid Principal Balance of Funded and Sold Loans Subject to Loss Sharing Obligations The
amount of unpaid principal balance of funded and sold loans subject to loss sharing obligations. Capital Markets [Member] Represents capital markets. Measurement Input, Prepayment Rate
[Member] Mortgage Servicing Rights ("MSRs") [Member] Represents Mortgage servicing rights ("MSRs"). Measurement Input, Discount Rate [Member] Debt Disclosure [Text Block]
Amortization of advisor loans The expense charged against earnings for the periodic recognition of advisor loans. us-gaap_OtherNoncashIncomeExpense Other
cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsExcludingCashAndEquivalents Current assets, excluding cash Amount of assets, excluding
cash and equivalents, that are expected to be realized or consumed within one year or the normal operating cycle, if longer, acquired at the acquisition date. Operating lease liabilities (note 8)

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

516L\$UJ54BT9KJ\$7C20)<@YLYXCXF5.UG1+7GJNNJ:J2B12:V\@M222\$DB\U M77KF5X~9*&4. H\I\Z 4L\I. Q-ZJ3MT2D2T9=517UF8.32Z,MS".O8B OY
MMP J12#60\I0D33&C=5:1>~<@MEXXV-. K4Y-9T6Z5H+7--AOK~5H\+<QDO M(SFGE07CB9C9PSLV@5:1VR0QSHGA=I&OBR76V.FOM=5TF5 QO:7J17L-0N
M\,A\J=K\W4J.MLPK43\&S-&13H\I. SHBY O*21) KZ5&KMAI7B\QMI12M M\J\I\Z\T\HRR&04\2GMSFHZ\YING23SFUA MCNIR\JGG.1.061UNX\<Q5(L1\RV
U\@RB#1.0Y?UYI1=823IRUB MM~<@TJ:4W5\>I>01 89 AA>W=A+Q*DOZOVI3B3R\@R0W&IWN5WYH.Z\51# MIGGW1Z.>D 6\I2\F3 F33 .Y%:VY2IMK>6Q@NE<O-%
(Y9G4) M\XPT<@* M)3T\9.9W&KX*0\21 1LIES:SID001L\I\@R9-BJWX (XJS MG0\J17 +> P 1&5&4WP*1%78J\I?>W\G<U2\R+FCV\I7=0HT:24 2 MWULZ*H<7L,2
K'BC&X(4D<~<?%B\I\UCSYIMCN9~*DU#3MIU>?2.6EO*EL+H\I M=N=0:T. P19~1<9#(H8%8YB1B10BC8J\G\G\T15FEM/EI\HVT&FR:7%
M6K*#:302:3J\K2\F1A\YB9Y618QOQ<@\$\$\$N^H SIYYUP7.K+I=0+>-OYA MC-WI4DMM:70IZ7W<1-J9&62W.O\I.>JWJ?T\JMYS\I9HK7S)HS7EKHVK^Y
MT7R6E=SS:UK1=41X\GE0BYB+Q+OEA=&*BE@JX3R6\I\?R\YRNKIYUTL M+&NPNH:ZPYDI1\I\W:WSE+>5I>+10SEB&9E17D:KMBJG<+H E,Z-H EGS MG1WUQ>.
H9N~1(E?RKJY\VT(H00C2Q0B0&A.ROL<533W\3.USA33:3-SZ M3H6FVYU\?E9F26?HEZZA\I:622X3\LBZE-9222<8H\I25K73RUD\MR5?3\LBKOR6@<X\JBXKSWYML0>.G6%U=V55%
M\WYAM\W6M.V96J13\K<K>V1<*1\12TG84\&A038*H^T<M\@HFEW^T D6 MS\ST>G0Z\I49\DCMO>VMQ+~>I>H6C\I(LA=6/F6~R\I).59G\Y\W^>. #+Y MAO=.
UBOTW\K=+TG2IK5I&K=C/3=&I.W&S.9\2S<@D&L.H:E=JE5@&D+8IM M~*E/S. C2~U4-9UK4I2S+Y=N:OZW\I^C>2I>:X2V 9H\JB0P\I. @I# EAB MJ+LOSEU.VN=1Q-
82PD\K2\I)EWK>K\I&K?3=MKB2TE.W5W?P%>DO(K87U\>R\I=1T^A&K3V^>::LBM= O\L ME6J 1%UOAFKB\I.NOS.UN=6=458= "H66M7^C@>O.PD 2<C-G8O=K^N\W.M\TF*
M.KPVC(2F3MBJ>2. 6.NA\I-YJDTN\I)+FF>98\JQSD.M=>B42PR&9WY>.O LMB3X:@I^8J\CL2?S=S7Z>=<9O:4\I>Y@D1^8(ZJNGP6W<=&E)PRIG
MG(BV\PW1:8 &QZ?95Z&8?>J~>IYU\B\I.D\BW+1ZEJ5M\I^&4Q36IC:GERI M:PB8TE.TGTF^R.\$Y. 90Q5 EKYEDU\I09J0U(K?Z\I=DL+<X^NC^HGN:K=I
MUB:4C9<93W:E>V~I< GGS:ZOYBTUJ5TT&YQO~>J\DGXN\I66&K~>M\PD M\I~96I2.S\I@<Q^UVO5.QYWS:A~7VF~9M^L\I)3GO^MMO<+>I\WGEAEN\I.6
M6#U~8C^QOQF125.S&C=3+L-D7D\T=M=:=>D7O>K^T?2IRI0\I+JVUF^5YU.M@D?FVJ>G>S^M&BK1<@<F~1X=2E?R7=2ZMI<@&HVPB:9B~+K;Z\&53R&S\A\I.6YU+?>
>7I>ZT1M8DGQ?R&K87Z&6\K\I @G MJDAI>DO10ZD@-T^I^U^UO.O>IY.VIV&V&G^5=AQ^Q^7+XW~N\I5%<G<M^7\NF>2~S^B\I44C<JG>4\I.6YU67SGY5TFVU&Y@LY-
N\KJZMK:6SH\I:Z7 M-L@E+I\I:BK5\I. F 7%4+>~82GCU:32XRM="NTEU\$S:IFA:8J3F=WT\GCR2\ M3XF2G^UO^HKL5\I(C\&ANU4-G4):~I\W:~%7FA3M5N\I\I\>~%I9&PB>
M~X~L593\I2Q\&45H=:" MRR&1C\K\I.JH4A~5W\WKB\I?YE~<=>DU>5:C~U1?F US2UM4~X~XN>~L3 M213CG&%(Y@&C&H>V@Y\X3B\IJKWQ\PMI1E@>516TGRN2\I#&8:
D2\<K>-.M\O6VMKNG6\I^4HY<?=>Z8J7FWD3QJFO:QYEWK&K:28:3\H^A7=CI^H8 3 MN+19%E3XN>J\J5\I7K05KU50FEM>~.YV<~MGT32+VY2J\TVCYQ\TVV34 TL-D MEW:ZA\I-
%&T9=V^KK\I)8 <Q50T0I2>PQOM:R7FDZ\IGHSM\I:CU&N+Z8R M&EL2\T65\32-K:D6\@QOIM4\I^E\I5\I3M^TVXGLK\I&S\I4TR\I5F5C4V~T.MOY\UWJWM&I.3SG:W=V^T&
(21V\T:C3+BMX? M4BN\I4NTE\I7I664HK^F.H.X.+7=6~I7\I&R+CM2+GN80+6HST^R\IEMDU MW^9:BV2K7+FS\$5\I1^OWB^M\I5?2^5A>:8M512I\I3HM.@UFST.YT^G~>Z
M\I\TYREP^K^F624%4(OZ\I\U5)M .G\PM2DNIU=I\TN.SN8K^*6 1X9>+>WNO M(Y9+B):070*=X BTK\I6^B1O-MPO:++>+>2XDG>8&V9?4-988A14=C7%7>??
S^F\I:08V&G26\I?E^G2J\I830 M\A\MM20DLHC\I.T=+>I\B\Y&4: @QJQFZ .S71MA\I&K^3=3:6E\I@Y@ 1%<C\I ME?W\IWKZ^<+>2L\I19#SE\I?Q\I956T571Z L@T 4M-8
M\K:VY3189U~.R3>DP=N\I BN ^6&+W7YE>+>1\$N+34=7T\I\I.T\I^WM\IIB:BEI M^6=74\I8VYUR>D^4 OB8\I0K0\I30Z\I7G7^UO. EWLRI>K+1Z7%KFDI>:C<6 MK&+Z\I\I5K\I
D\I\W\C\I(M\>S)<O.P8?9JH\I47\I?FGS~W2FBRA\I\Q\3S:>2. @M135F=I.M.E6VBMV^8.7HK^2-H-I4T\I6>Z^YSUBUTSS=>YIN\I0-Y4T316K MZ=>+>
(PCN1261<4&CRA&I9V@>U\I.HN^L\I. ?1SP7-U>+>3 .V175YXN>+>=7? M2Y:E-1%8M&X\I(TXN?Q(OK1>2&S&)<@I&F/HM2J0&A\I\Q^7914NIM?NIRO. *Z
MYO=>~\UV\H5C>W>L.R.VCRR^B^6)3:#. ?1KBK\I\I7G>+>#S^Y=>~7M +&FW.F M:UK4TL<5I\Z.D^Z:4HV.XD8-W%56^I?78C%4\I F&+S)HD^KYIMK^ZQJF M1I-
+K&LDEIPB\I(NZ=>)"D1 ~1%<Q\RB>2^8JMN EYHNUTLOK\ITBT7RI M^7.4K35SERVOVOT3. P18:013&B\I2RMS%:D^?66 EWMYMT>+>Z N=1C1%L^
M.U3T0\I926* \$T&K&B&B3@<8D7V^O6<5=BKL5=BKL5=@5Y8OVKC M^N^N^3K9>J+>P\I. GO P\I X\I TMC&=>=<8L.U\I^YAN7.&JOW\I6KV\IUE\I(+& M\I\I#
BEW7\Y(MI:GCM>I<X>D>@>9\I2OR@>O IW2+I&S^4E\I P\I>U717AM& YR(F MUR 9+>#&@>AGF9139\I\NK=N^KF+T 3*2(2250\I2HS:Q\I S D^*YXIN/HX^I M0/G730<+>:@(U/G?
G\I:SV&K^KOYX M=>9^MST 7=0@<K^?7.27Z\I ES^G\I3IE MYO320.HYL-V K0 5I&F&DSRC@PQ@2I622=25L\IUR^Z1^UYEY.T\I0M^* #^C% M17K^3+>7YO-
GER27S^Z8.H2F>YBG\$MT:RNLD=(\$9B.(Z 9DY.LIZG41\I) M\I=NE\I50:HPX<<.@QJIEK E7RU?>DD6L/\$#=-6\I\VDM MLL+6TU.<C\I/O QD?
%OUPXMI+I\QXBIK^7.K=I25@<8AK^R15N +>D>B\I:~I.MY.60EK1&11+A\I9-FN\I4X@>:ZB73\I6+>A\I.T\I3J\IY\I^FNYS^CGE+&F.MS=2C5^>=ME "4-W^0\I8\I7H\IY\I?E-
Y^CU6FV7VZ\I\IWE2\I0\I@>P\I.MD\I6V>#>V1.4^

6'P E-YA6IC3313;7B*FEFUS.T-M\$A;A+MHK6.02%"F1794H"0IT & *LLOI.M1-U/I.TZIO(5N-).9!"3DR!<*C0M(I). @&S1.10BK&S;S!M *FYIN(I)YK=J)M
MK*UJ1MIF:~>V33VYU.44BM567U+J+J0248HJIVWY=>4K331\$=MM,5C-9Q6 M\$D/KS.3!<=272#E5EB275F=BO-3773M53R^K6=>1"50K<=75R.M6.UO;J.ZOK6!5<_5UN72K<
002:CPQ65E1KMB86E.U47T10>S3:J! HWBE MT'SF8&R6I8I/S1Y1W. 1 XC&S;LAC + R\$5&Q350EK.3ANLZVC'LS25 MHNK>=QK>XCM^7I2B26-BKMOWZHG K'<
*K2HMI1RZEK;/J\$FMZOJ6H6UK< M?76T2.A ML7./TQ. @R=H4 F*P!&UO!YJR:;IW92<=,MG. QOSRQOW< MG P!>WNN5U<IXU<<@KXWKFJ2!>5FBVYMSK- K42
Z6N=5U6+6+H6133-1QZM.M*YDXYL-ZR-SPIV4;ITZG@:LETSR7H F2:5.LEI!%SHDEO!5WJ-!>=RPBYC M6&1%>5V7H Z=>J!P!ED7Y8>3H!>Z>1 ITDMM<!
<6L<ES.P@N+E+MHX#R.MK&F5C5TXH(I)!>@H7R7HJ;UZZ:~>A:KJELIAHF6VQ=0N)XIF1.5GCG.25W(FE.ML15%A34PQ5DVF=;Z590VY!TS90L!<=>
)K<!.L*AK WNTK.E.R.4V6%7IV5&Z MN0!>3!>YFDDU!(1#5:44M&BJ0:3!BQXIRW5C/RIVTWQ5 IY^RZ3^7-4D MWROYAMN.U->G1M<=>IZ^~>?>98ECD5HW*45P3Q/O.5 Q50?<
RNXUNX133T/M2/I^T TRWT/S1IUC.S-;&S'N'FA-DITC.DK)IT M5%KSIR&ZJ(7R^9^3^> M.L=135+H<>O! F.X(Q?4IEYK"W6:MM.1Q.8U2^>FKOH6E/7-7L^LCIG: MUYI0-<
I-BW^>#Y:7^C4@HBX.MJ1NNTWU?2-MKS=M+ZVLV=L:R6TKZ&22N'NM2.QO3!((@8BK4)>O^F*JF MG2P^K6F.4+&6(SUO)=O-5N>=MXBK.
[MH.VXBN]:^VY3.LL3^F5=;CF&KSH.M6 Q5=H^Y-1!^!UK# %!%I%:E!>S!>T!>T!>Q!>M31B.V.M^HOY4RINK6G/26=74^MTM+AK.O^TMINK
J\$8:9=,T6OU^S!H%:D3J=>OGCN^J3)OEL.Q^M\$^!MVQ4OJHGYC2F.K\$ ME.PVU!K^G>E!J5.J.Q.VEJT<^F!L+Q6^\$QO(I+?>D6.13M^MR^2L^KR72%4>?>E+K5
M.7^D7F&R.0L=MJUIH<(L.V.W5K#Z=>KIC)QI01WQ5D^L>1J9.MO.2V124-4LHM^I^Z<25X.BW=I^>M87-I&J.BNJM&5XED<,\$\$A+>95^=;+M6.R.O!2M?@M(IQ?<
MU01DCF2^Y@L.KUX3<-RO2.42^H2^H25JCHJ@R.MDU6MUW/73+37.654H0+P2^U2!MX94GUEI1ELWMB8>0^J8&6.N^1!O!P!>XJF MFL>0KFTU74KB^79X<
^N:Z.L2J.TG3^LA9J.G7F^KHIOAIBJ?2F516K6= MAK<EWMJ6A>PL84!SS6JW:SWSPR<UN^X!QI02V4^5(7H.M.7=ZP&^O^4!>MBJ(CO+^>5UG(E=B&IWDI.9V(I%>=151EAY<
U!>CISZVW!MEI.KA8EPK\$>=3!>F&F.XDF3@P!R M9?ITGJAV>39S^P.2X&L^I=J!V6VC.3JNLW.VD>6<1J.B.R8XA=4N2.F>XMIJWNI(I^L+VH.M.9V(I%<
<75Q.VD8Z^T0^>I7515CTRTMM^ML^72=N.J!L.371J!6.2J!2?T%K.CD2^C!&J/B0+9%MYTU8ZLYS0I!@L^!VZ% MJMK^&=XMY8JUT>Z>5Y B\$667@5<4KIDD&N\$2L(^AO!<
WMLTOUW08S!&M.-&A1X7!U.OJA?245U/047Q.9+3+>3W6Z<9>I7EK6=I.TMVR2RU&6&L!6A!<+BT&HW^VL\$A18FCXLOK! 6+730+Z25O^D2J><6H.A^*ZAO^GT:=!<
I>YQSIUES&4EIM^8NJ.MOIH\$SHMHU.U=U>P3>NZ.15W9Z.G7=TL2!>#6C%:~>X4.O2C\$S2M.AU@&(FR
M.2.OIM^TVUT.ZW+>964V71T^WY^C22TPWQOY!>T!A4CTZ7.76F^C7PE+2>M/VLI<3VNH06!O?+?>RU(Y)FBBNK276120A!^24>+52!&?>?@! OXJT^*~\$M0/E!&QKGZY:TBZ!<
JUX+3312.18PN@>BE62421+~>#N^3!>6=CS>1KB.MIGDLL25E>H>J!U74K<=00V!B.7KS.&SZPMT^H>U/91B0JA^9FH0!/JG6/OX(30K61M74D19RWR5^E7C6.MR6!61<
5DE6A5D^Y8.3<L29!>K66K17!M9TGE^ZUL^I26V!U@R0!G5.M?7.FEILLW.LIUY60Y^P!>M+^Z3IE2S+2P2.63!S0=>N!+T^!M74S0E2XM:0>7Y.M)U-
(H@>GHJ)P&@>2@H.O.D!161(CBWMORMV\$^X^E3R7>WEKH7Y.06MYU.O.M.E^Z.F.VUK&5&1D2X^H.1.8101=2@13M4.YN-1.2EFL^!>~>O!C:A!GM^SD? MTI-VWVJT^?<
IYXIS^6!^X^G!^?M!8>I^YBDIT.4/18=NQ^83-Z9C.4D^M MDJ2K2<<88?>2V<I/@X!+Z)O!KAWD:YB7W(E+&B(I^Z%Y4B!>^>P!EIP:<
MQKHTI0+K38 +>D:=JEUBP?>+&9^S!MBTIV!F M!>=K+50S^M!7U<=>9<3!P^3TS.TS6I1V6>=O!&E:CHZRD^O!OH%\$>B-S^>2<=>
MOQ.9L0&^TDILOQ^9SNMIVRA^9.AS^T!^I&D\$5M!>3^DYM.84.Q5^N!O M5^N^Q5V^M^/R^LYT^H.CB.5^O.1&856!&E3YAGRIJFHC^=K.K&GR MROV+ZE^D3Q32.8I<
J7N2P.NPJ<I^M^>=1^O^OG16UIYJ@LUND@NXY MWLN^L^1F622!>#D4!>7!9!OCBK^%>.%5%F!EIR!>D(2=>+2>NTOI!&M!>M.W%:VEV5CC9C^P\$P6CT8!^<
IG51^9LEU^929.LM4+^F^TZ^O8M6NECMT^D.MN45(I^MI89^45&5H!1LOJFGE/SW>+>8+>U.M-PTB71.4.OAK2UE5XFN+! MZO4I0W-Z1\$B-5&.PIQIUEH!&^!>+!>JWL^<
+T^HZHFIV>G65M.74\$LSXU^*~>M6WG^L!(&XP-R!IM3EBK^?>50<=>2H-ZV?U-Y^!TF^N(K=A=QSM;/9B60 MD2(P4K7D.@WIBK =. ^ZN^TFJ^5-\$N6N^TR+4-109.2.6G^<
L:U0.A&2 MT44HO@Y(=2^BK+&S1X&BM+>(>Z9J)UXM4B?T9#875=3ATYA^8!J9YQ?<M/V?B8JN@-Z^W? 5+^TVHKJXT72^%:YA2ZFN/W\$S.FJ!>J!0L7K3\$%: MUIBJN!<
2O22>+2ULG^>2.GU/S!&S:PLCI!F6TNXZ^SLDZ.PLO\$Y9=^P=O.MQ32YM.^5&Y!TWGDF6D!>3!JVGZ9JZND!>DEO6MA+>^!>#1.19^K&+80X@<
M^44ADYDRVNE.W=HICKH5^VC6U7M^M=J=L.T=SZ^#E!O+Q^H^%O!>N^H-MOS^CE3^P+J+EJ=ESJ6CE.M9>+>C-KB\$V-921P31AEO:H@>U^XABJA^G5915<
ME!&4e:=>Q:G=H=9TL.LDU@KTZ>PC8&7^196G^>4!>VPTINM\$S:6ET+5&Z M!U!P33!RBH:TWOU+!UY2WP.O^=&^ND.^S&L955N:B-N.2!UK MSH+QJD-Q%:2E!<0.3<
MW@NX^6H2K9K>RR2?P!L5H)XGXD@E\$85!H>HO5A5=BJ3>82^J.OI.S#2?JPCFK^H?IIM^P^8.MZ+J3985>G94KYQI^>S!>SYWM-^N!6NK2&SIR>5WT/RY\$>YBDNKQYA&<
C7=12J65U.OQ@QB6^5O.GF+REY>+>24-YP@C!&F&L4=C%L!OJ^!B.M00Y^!N^>196IG^A>Y^X2F1K^C9^OYBMX+C6=9JTBUR6UM(270M^DNLS+&RUE!OM/N+><
MJSN19L=TTW.MBVK13+IY8KN^EYV>J^C &15^!>@1402^FR^K!69.^LDI?4&5!>M9.^M+>M6Q!&B^>B2N610.9M.3+T4!>OJ!O.FJTNVIG6+7VJWJNLS^FZ7>6.M^I<
&CWEG\$SIR^!>U.O1^C^X&^>88!BP.U.P-VY74X-TI^F625-YEU.MM^C^

[The content of this block is extremely dense and appears to be a corrupted or heavily obfuscated version of a document. It contains numerous non-printable characters, symbols, and fragments of text that are difficult to decipher. The text is repeated across multiple lines, suggesting a copy-paste error or a severe encoding issue.]

[illegible]

[illegible]

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RG|JB|LURI:8H4444< "BBB| HHHH *** B MB|B| HHHH *** BBBB| HHHH *** BBBB| HHHH *** BBBB| HHHH *** BBBB| HHHH *** BBBB| HHHH ***
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[ANU#7%GAYM~W MV~OZSX9FT>6WG00JL~Z"~.0%65U*"]~.#G-6 \$SAWAGL~B2X@|<%- M/M&E^E(+>TCU3217(F0B3&Y4INCW_BG MQ? 9? (8WC"0VUAHPL(XSG#~ BJ/N&VNMHQ'SM~TXN M"BQN_#T=VJKA K&431YR06 >D**23BHY6S:6LH/::HWGKJDC5R9A(%CYSD7YF.X 9=1,PB7XEN/%^N MZ#~ J6N>+M#71G1UPLT02SXBTFBNVMS::UL~Z"~.0%KJ531@%VZTUO_#_#G? MX+L~7HEFM722XZNIK~Q0I@SEG-S,7-PTJS:724R/NC@/ITQMV@CH #A7OZ M NI+X196>Q1W~ N8(8~1180PPDYRS~SMSC&X#~4~4W~E 7X/K24U/K M70B)~#1+OC_ JYIA@:AX?S^GZ78Z:~JY@S+~1D3SOQ(P#~\$V(N_~W M~C=67C3J7C7X~?#0~%KIM*2>~KRWASGEIR~ 80Q20+IMKJRY18Y(1~Q2F9>E> MH_#P7 PKGX=>1/7"VWS"/TL/L+17Y7E>=YA=VS=WE2~&ZNT9 SDTLOV&D6LR~B(9::UM*% SKTYT8DDG(LR=7HYD M,2AWI>H>)2%P P 0+GQ3:66FSW~UL~5:VT~R~N_+@D 4~RX=FSD(0S+~ M#~U2O~)&GZQ=R7~G>+T72IKBWAA 5I0RP(<~@8)IQS+X5^~ C& MSW6/BSQO:~+?#QM/M&L6T~ ++XAMS@?6#G.U\$S14KQMH&X~1=&X M#27X2PM2P~B'616F@4IM7PY/13GD_0(CWP3W3~S5 M00L~Q'DO'SL=WF?V39>+>1JODINO\$4~LYVC+@+P W7 XYJW6-X+1*YV @7P MCHOAS3YFDE1=1LXK~KAITA2D_ JEC@9.IV T*V:YWN:11112 **** "BBB M~K?M2LM8-16>JZK=7 T5 MS=Q=7 D6.69G4.] G&PPS@D9IFOU3@P~1~E'F&KSQEI03BDK~@JQGN&K8FG614 M8WLSXQKJO: 3 AW~20~@XY5 1 NY 12D 1NNSO~S: Y15~155/EYIVZ7 MY+?DS+<@+6PWMT?1M>WZGC 16CS1 G67MXEFN@O~>~.OL5V~UW~ 6P< GO M@X~Z'P2PCXB~(JPD+B+P5H~AZ848M6>67B~KVQ,IP+~K'D'UW>@AJ?XP?Z M:XH 3 4 #EJOI?Z'Z'MO~>Q:2~%C&~>.89CWINL~>O#K57PRK:~(NGZW/L/MK CC1M92MOWEY=GX:~TDM_ M#+X2 P#~N2#5W1W P#M#S12OM0IR~?+~B2:9C)3.FW1<&4&+VH2.S:IP~P2 +Y08YX~)Q MDV3JD2 1VIX1~?~?CMJ3? P 1R>=>%E@TB FL:1K~&L(6LRCN)S~:LJ&S&I~)91 MNR~@DE&P17_@175?FE \$+X~WDGA.SLH=%2.5/IMB1B~ /J3R)+4R.#D M&TO@2#~L.F06I@AO01 B1X14 VCCO~OM(N=**R~1 KO.>IO.WIOEOY'W~K. MJL_@A+XX&VMEHNA \$180~MD4CMK6 T~+F~AMUQ MB5?7JF VAFB8=23S0I0Z_U~ 69RGK>+~1VWQ24U7P>K>:(1~1Z7HMG:2S M76A~)SMBN&KJXF5GV.PMYHXD1 G17>U@Z596AFBP1U1)=C&+K1BN_>H~X~Q4J1LWC~X6>#2\$ M~%~>OQO:~UUG+G3U0K212=V~Y~OC82~&#(XJXJ~IA~>?~NM~L~/MGHOB60 MFH:G#JIJIC24IBP1D07.W~78C=GG12YH671@13LW6~ISGCR31~ M_ P#+1%WVXFUW5; 17)MED.FVT\$~0~>2~1QS11~Y.KD9D9W&ALU1U4T6Y M~(2Q~C'Q'CTNU~N~S:~02%&~9&7RU+EOH~R7S@~)7 M1WQ1_1+@16FE_/_J~SZG8ZCYO~<N~SW"3::EQNV:"?/_ M A B~OGJGV 17 PD>IKJ/E>3L~SXMXH=F=OW ZK=G 1~C&3~DK>+? PPL MYXZWOBI8Q_1+K4K~O&OBI~1~(WQ)? 0PJ+IH?M@A~45BH416~0.XX~C1~1 M#1V)O@EOI>@/A14B@JGBS01+TFUO1@>9?S14S2J8IVAMU8MA#D4\$X/MC1ZW14 _K'S~1~1P:G.RWQZ P 6W%KEV1?DV4~M~M~J>@>9)E5ECK8~ADW MD949K7~%NM:OX ~JMEJL LFFWNGSOF8 1.G0Y1&1D7=1/9)VPR:PM~Q ME&X~T=NSM5ZS1UW?*****34**** "BBB@ K1~' NOD' AV~1+@/ X P P# MRU_1~J~HR/_&* J1L_06MKP~9*YN.H3KJOZFN 1/I/O>~> AK -C~IOI MZ51U~WE2+~@/ EG31_1B1O_5\$CKZBJ6ITB~+~X~N19HYVD6B10X%N5) M49P0=<Q7U/66=8ZCCJD)4=DBL 1G1BU1U>2? M1L'DL_&@I(13A:UA:MH M>J~/OYB0M>@S~*~>IKPU>1~NFT_2+1I4R30+=J\$>~>87Y0+~FELN)XK MU:Q1X&L/BX?L? 41KB~V~U6UWOM657WP3)~RRD8+1@~CH3C~6DL? MAL C.MS50~L&2BSX:T+O+K>JZCX(U6S3U1)RID>ZFCB?Z>RED1W3HPU W9WC M<"NPN TGO:~(WPVTPWY1U Z.NGCO=JLEE~&9(639:VTAOC~N1N4I\$0\$ M&O3J1~V'AWO1XGUZVEN+OO#~1=1S IC0Q0K~H0100~)@G)>G2L#X4? M P_?1R:7J=1~V:0&K~>1D MUKOK14?~1+>+>2~Q~JTB?~(GNVT>ZT+S+2+4+)>1~?9FNT3C:H)=~1/3~CH~O~U1 VFWFO~+4R5.DCK\$Z230 ~"M=18 M)V~DL\$~>?~SCU+4+GP_OU_ %70ZU"U=1JZTW0(8~5YG).DBK~+~(8BQ)1L MH~3GKS6UXD~&3UKEU:36/CGQ5>~%JMHT>FW~N23~1~<7S.OISGEQ@GC~>~CJ=177%RL7U>Z>X>1::1S9M~J3>~(M9T? Q\$UHE~1~7~%RX%O~%O_~1~C+~C M4WSUPRGJ0>H8~H~1A/PN:P&X T P 3:1IOA~7P1J.WIOZG.ISY2L 1AN:P+H AFTNM6T1L?2TV19:M9W1~WOWA9V>= M1~1VKZ1UVKZ11QIR7~T1:AGC=WD M~J1~X.2~@0H SP>RYUT>Z=CRK79XOU+O11O_1&C_P&#OAB7PUX~DLKJIO15 MYHK1S~691+O6\$T614)52W19W~L+CG(BEXLT2XG3H=3U75=7OI+X0@U~ MHU&2W6Z90X:4K&9S\$10_1N(8)UJ\$Z~1A 3 # (V13>+>~Z24\$~VJW4 M?~MEBN)9? MW1&~%~%~ "D2_~#DT>TC?27R X(N5GG~PIL?&N@ \$10%TO1B1:~^+J>+7IX MWUBUOXITCWO3K1U~1717C8RKA21P.9J1+?A JW05J(Z~J~M~)~!~!<1Z1 MUKIPTO6)3::1F5.A~1~(X\$190H50 <~L>~# A9<~%~=BB0ICXWNM11# M&T~5FEK~W T~V~D100LYZ~R030UYK8~1~(1~X22)~3:7ITUS~SWMU2LUTRLX MDNNJG~JH&T Y XSC&Z>MDU.VXU\$~9~'~E+18%/P2UC0%JVM2VEJGA:47NY M1 UBZL~1D3VR~8HADP1EDL~P&XSG>~>P2M VZVOP~P&B4NZ1ZOHZ RNSL0~0 MORMSSSECIDY~3K~SEHEGX&J~216N~C~\$O2~L5?EP+4B7B>~>H@4W7 M1:1JV A~O=>~OA?~&D?2 VVA>~M&U>WM\$F@40)~@TVSBC~M8L2~H48.21P M15U~1A AIO60BH?Q NQO1.AC~M1D~ HRB&E~1~(X&GW90)4X&L(W1R.5= M2~M2~1~V~ZUL~+~R.OO_+&9(XDC:~D ~3!&PR31P1~>+>~>X< MK&K#5~6&~ \$3X>'3::XDV5GJV1?3KZX9:K~6MI&UM~C~Y+<~14H~616 M_@10#?AGPCJ?O_~)7O4M179>)1J31+=UN~WL~TC5L(ODV5N1MYD9#1< MMQO&~ ER5:)~(ZVU 9LJ5A 7~916~*2\$~IZ?~="YL)=0~(L7MFXRACBA1 M&~Y+<~Y~KV~@IGX7~V'A~60\$SVYDUV~X~@OEU~Z69E1~(18X0\$ 4\$+MBA1 MDG)1~B4UTW_~"B~>~\$?~_90P9U0336G7)1J1U170A:QU33U0Z>O LE MPRO~F~M~F8H~1~L2PEB1R:K?W5M71~2+0M#@~/_&E2+1JVDWLL1KXUT6)41+~M~T&R7_~9GC~&~E3.X2+D>~B~A~S_X>O1 P12:51NU:UDGVUQ)J1~K.9~81~>0~O6GV~U~POJ=WS?/ MC~(P&S:11&F~1N05Y=BVIC~YH2~869~ P1WJ4WC~PW#~%~X31CX3OX\$~UAN M~NG>~NT.4(O~LD1M(9 (K~6WS>< C~R3SWZ736~812\$5~ "D5EX1U~P1 MX9L+~_V1Z0?~20~C9~E>6ZBFY01J~(X&S~2~K5:DBH787~@1JX ~D>~>~LZC21T M1Q(C~OX~1728H1:100#MRD:2)ROAD61) (Y\$5F:64D9_~)UD1KU)6KX> M MB82A H6LZCK AIKGOELA P_@O?2Z KNMWF@:E)JD~Y15S)+~1.D163\$84~%D:"H\$ COG8 M:P11?2\$A&1FNO15321 AW+~W74F21L=V1&lt

AA X5JX1-0-0^M&K=7CVRJ, ^6Z.202 >=Jl6>1%-M, Jd6?83%2,710 M?17>H-# , (MAI,0 WAU/US?C&L8Q<1#&SGA-H0..6>/VO/CI/X^ M(NG>^M)&^&6M0>+>+93%(7C^X2 S<8R%>AE:61CPS MILOB.VM:3764A4W?FY>+>X0GBDMBNXB2P1EBZV5^V770E-0, QOITLIGQB0196J=>BU6Y4Z3S M&O^E7M,AA5:8J1CW471S: 4^ XDCIE?PESA****? CX4**** 7?1PK19/V11 MA M71GWPE/GVEY@, P^*6<17Y-5^H2^1^4WFZL2Y, Y*7EYO D9C 60RQ?01 MJ64TY1YU61E3^HX=E:3%2CWC^1/HV.BBBOY/T4****? ODSIIUJ^FSA+&SKE MW9E+& #N^KZSKSP P^*^W&:7PK-X->UMYXKRIAECEDD6.ND68?+ /19251?P MM..L^*32? EA&F13 MZ4L-R^1 BQ<=5= V&P4Q:00^OY(K,^1^+M1T^S01%J50>W# IKBEM^W2N>Y, M..J151Z1TWAQQ9X&@-+RXS@UA7MU92ZK0T65MN1WJX3%#M^3 M<=>P1Y/6MCOA0^9PVU^U M&M^21%: Y>3S1^1Y,^ "AOYE^:V X%A1ERN'S^O P6SG610+<^H.PV.#1FOK?1B+5+27M>U21MRRC1+L-^QAD.?R#1BOE: M8?1F M1^=>5(=M,9K5Y(D+E6)SNC(^?1?1 *S0^*=DEC:\$7Z2W, <<@PVW>H&1V MKP, ^1^ I-QS7Y P O^&4RU0>+126UQ1+P^#N2BBB0U,4 HHHH ^, @JA M P A#P- URG JB08 1/I, P:721 U1 ^1FWN(G12,9M5FNH72M72?M1 MLGQ M^W6A52>V(T+^SSD0^MH, W\$W1WUQC>+VQ -1> M9H70B6U^&P6S: M1AP, P<=5ZS:D29QCSV, %S=KC?^1W (D O3^T^C P1%+7H0Q7TZVL V M^6MH8S21^#MN5QCP#A3GZYIKYOVC0VET^1^1^M\$E1I^H JAL6 P, R^*<9B M8U3D:QCIN>IZUUBWCX,KXE^1, #ZULUNK:=1^1:4A^Y0:OV9JXZ9K)5(1 MDM? 9CY1^1 80VO0D>G>+0V0?D, D=829=7%RMQJ>S&8 P1A M7I/QF^1, OC^KZL1+>?1^1B3J0Q1^1,0Q6WQ0@.M1J0:Z>QTV.M, JB<^6U>S#L1QTKIAHOEDWHWH1D2:GU+<Q1^SC=2L1^1 M^WU1BO>1GU=M6213:M9B1(1Y1^<=V1YQ7Z^1LYRY=3=V1+WK6Z\$5XRL8-Q X M^76.5Q\$LT1:1^1YUAD9\$^D? K6 ^,3XUV^1WVC?^&1^1^1^4U3M1D2/4O MVEH/VB PD1QO<1S1 PE 8P0>D83:YF OC/W N M1P1KQ M^1+H8D11-HOTSS M^:43^9N P^1KC%\$1:1^1OHD^*^5H^? V,1^1 D1OPIN(O, 9T<4<S1,1^8 M1M^YK^>75?^K1F+Q312A:HM1Y1WQ\$U^70M0L\$3F11,100KM ^,KQQA>5QCM7 MU^XF^#0A P=#&#P1XMD M/31L^#S1N&10HD4 P+? XUQ2(1SV 1-Q^4M^H2O(UC2=)1D8D6?PD23G&5D4^ OFF^KDY:VMY7IO=IV^U:IG^O%<3R15-1^ MT^Q^1XD1>1^S2&^F\$12+2P3VSUD>U>6219 1 Q130AS>2? ^2BYK^A^6U0\$Q^Q MH^G3,H7V^444^WL8SC^&ON:X1172/A1,0^S0AN+C6:4R-2Z2>00G:31^1M2TKY 1671.130Y0\$S1V1, ^&J>+?C(YFW:PH951R3A2^0<1^1YQ3C6511; MW>1>@>7HTC?1 @:1^Q^GPA<S,^+KQW-XAUF2WF^167PHSLHD\$<12.2>100K^X M^239^M P421A^MHIEF=0U^:95W?7,^QZBQJ 1G7IENT^ MYJ612>=113 M.O-21+1>Z7GR11J2A1U1K3.PMQ(+1J:W\$6W>H&-NXJ,^>M91G^47K(1\$1H1E?71JT0?40^1AV<1FS^E5M,8 CUC11T^+130%>:W7 M T\$1&^#M0KMIS?1 -VNAUH>TE^*^C1B^S^5(1+&1 R1-W^1A21:V1Z1X^OH1 M,2>T3KHLZ+&E& M1OIME^+&1J&#1051X+&1)20/2B18G1L71+4215Y8>^1, #2< @0?0?M^2176ZV112\$B6 %BYU:5FO+&1YKJF671@>^WS&R, MCN,5K^:1^>V&L1W? 0 4FBN: &^1^7V444^P#&X>U+4T>H75C^+1&G^&GBNDKR MGH1^4%&G(K1J1HK, 1^+GX1 P^U2Z, 8^OY2: ^NSNOC=XWEC.Y8U>Y Y MPY7\$A1^ 90\$? ^<Q JB P^20H2?<2?P? K-CAY11171GP4444^210^P^+ M^ 6W 7, ^*Y7D5^G01EUE1U/G2A1/6^N^C0^EEZWB, P^UA^7&, M^Y21\$-1^/P^A271311170G2070\$% 175\$^V5:0 9?&=POW09D? KL<M^<E.L, ^XTJ3,^#NTNL9:152P961P^&EJ>RS6@WWM1Z:1\$S\$B^@*1K M,^1Y<1V1329(Z445 19^1@6+&3FC)HHH Q7H<51%<^RO1ZV^X1P(QXN:&6^ MZGY21Y5X179 1W6ET^X^<1ROXC6256YOPWR P1:K->M16IK=Q?Y^:G MLL53F^C7YGZ^T445 A^T1110 4444 %%%&XU1+&10 ^-1H^B^OCU21 M1Q-DL GZ\$1^1451^1 ^N7P3YTMX15VFFZ27:38;Q1@11C9D SKZRH M2-2<1-LEQ3W1/ A^1^1?01P?1251Z^4EHP VBIJ>?>?1YSSCV %%%&445%: MD1L^VP4444AA1110 4444 %%%&1110 4444 ? P 62V^1 GQ415^Q+YV1 M^&M^D=:=>+&1FE&G^1,^XQ5^P^PA1.O1 B^1621DU/Q2J131XY=>N1^ M^8^04 1L>=>1^C^FUM1AM:Y+&1&1H8U554^1C 51)>+E.HHK(H^*** (KJ M3R:69 1J^005^2BYX1U+>V&FN7N^+>V3:10=C7Z1 Q1O PB/P014:OG:1 M3Y1 22.0Y1<4C6G)AU^1&^:ABLO^0^1V TA^1^FM^FMZL11171FE M1110 HZBQUH 8T1MM^, 9X1,1N&59, ^>W+2UKJ4R^M^, DFOV, ^<FD2V^ M(^1@5YMU1=NK21V^P9YU1>1E:ER^A1 FGD12 1SZWAR^ZYIE^: X1VM^M^%3F5F 4444 %%%>?>M Z-9^>0.M+&1HMPH ZE2/Z&5+5^7K1=1T2 LV7> MDX^CP2=2^1,6>Q-0.L0LM1F<1^1VH5IIT?1F>1^LZE:8A1HVX75M^21O49^Y1K6K031E/Q6NM^?#UM=P91,F9 N>=C? M.#1.2(PKV1NOYBS+^018KAW1EIOXN131ZQZ,1A57521,%%&%%&=1=4444 M^%&%%&=1110 4444 %%%&1110 4444 %%%&1110 4444 M44 7.G1=WC)?#P-NK19=EUKS261+>0>2, Z8,^OSSKZY X^>+>1J8<6^& MH@&E60FRH1V^0V14Y21,^OD:OZMXM^P/U+>Q\$S%1+>P^7VM8O M^Y :GWO=&E+1E5^KZNWMD^1 A1117XN^811110 4444 M^21^10GA?&A&B21R(ERWKNY^Q1IQQ,^1J1VKZG, ^1^<6-D1^<(HRR)29 MF^8S7YXDU15 1W^<^NY,21-Z1G21M^?>D&X^ZMCD^C=U10HHHKZ1 MD^*** 70V8, &01>32&UFUDV6N1K1F2/3= 2S G7HV7YF6MP11<1S1LD4C8 M.K^1K^1^#D&OTS %>C9/W4D=3=5R/M^Y)=PHAD7AL<1LO<D,1=1/WZ1P1 M^<X^Q2: ^6%ENM5Z=3KZ^***+C18^*** BBBB HHHH ^*** BBBB HHHH ^*** BBBB HHHH ^*** M^YVWA00M0D<1VUE1L<< M^*^25H152M2R^? \$RZM^1G1, #1,M P(^S^# RVULA=O?>J-F1TW-C1^1C:O MGFF1X2.TG1^T51WD; MYNH7.%71% X\$S=:=WXQ^?1CSX?Z.V1^O^D^EV^NL2RS1L590N@1K^AGW%3 M>#V? B^1-1.36/GA:ZU72Y^:F.2-54^>2,6^P2V&43QF H&H: X5H^DK1 M3YER2+17D:1NA^32HU1U&G1N3U1V=>1^HKJ0 WPM15, ^VXM(1%>BS+>+JSP MD, 9J,1&TFK6921GQOX9,1> (M31,751HLB^XN^C^O11TH^82^>N^AB8^R MC^21Q:G1+NO>1>=2D9 QJAM+3TW1V3BZ^V1+1(ZSK6GB1K^E82327184WT M^D, X4X5D1D^>YK151^1^07N3<9-QB1M^<774S<6K<^<V2^1,^Q@11-05>1 M98LQOOQV4\$E.C^+>1AG6ONRQ/VAO4ZAS1U1M)A^Q27L2^Y1VD

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[illegible]

O=W=1 VJ;WYF/ /IE3X) P1 J | 2* (Z'= 5'U>#X@G'W'4KKNM N/UTHKY'~/I9?@ XL6~FWS?'(JX@ MD~46MTXJ90^/E:~JH\$87?~D9'(KJ.Q~780+*SH8RFX2J T~S7H2;4.12Q. M>E*Z*HHHKXBP'BBB@ HHHH *** BBB@ HHHH *** BBB@ HHHH *** M'BBB@ HHHH ***1F'J23@#DDUJ>= M7PM2M1%6LKPQXIGBN=37.=SjZ. D12%8 M'S./UO'UKVLIR?YUB(A)&IZOHEW. *CCO6&E.H.GI2J V>O?KJISPO M#;H.B1=310R+F2X&+X9Z-(? X5 4IL -IXM23Q09I9=66/IU4/U#9AL(B M5@A'8*OKCN>XG5M6Q=U'Z'WEO+N9BIDTSEF8GN2IU 3G'W'W'="R&+FES MUNLG P'VKHOQ/S?YI6OSMM#M GW'BBBOMSO@HHHH *** BBB@ HHHH ** M** BBB@ HHHH *** BBB@ HHHH 'X=9J.ZC%I%C) \$A^9# =9>JGV=-%7XJ2?/XT>?>J?@S MXXBCU30;PK&21<61 MT345>~?OA1110 4444 %%%% 11110 4444 %%%% 11110 4444 %%%% 1455 MPGVPVIP?N?P@/7UKZ/(AHEK?7*? S1+J>?CL3P+VVDJ M^BIEGJIUJL \$'WGA+P+=.IJ2.SYJT9YOV~I'LGLO^UU/M7QOINW -G=GO7N'I. M PITP512.0%JLD AVYNX1+3I&89&IWKD8I0I=0%ROZ=WM2?B=2.VYRK P MCI)J>@.GEDMK BB~W%W% 29Z~5. 2&75.LR15.AH/EIOOHQ^P~7?@. QJXZ M7P/PRV/VGA'ZNAIBRG. V A&I8LHEZELX32A9OX=V PEUKXPM7BVFOWG M@Z%8I/@U" (20.96~61T/WB%Q>?>LXKE33C7HN.DQ5T^E=.JIM7I7OIR8X?Q/HWB+Q5>?2YI(LF&E'@I'CL5A5AIB6 M~L~< Q.OQR2379A.RCXY1A'#09N7I7SVY;NVTJ>2>.IN')=.3?73STO^500. M*HHHKV#D'BBNY^?P3I9 %*Z6+PIH5S>ODX-T5V0?>O %/SK'M7I8:#JUYJ M.5U;LOO+A^527+I7?D<-2@S!FOM3P+ \$X;X\N:Q9XDCLT903;X4?~J3F~*3JO^ MZM/O=OPN>IOR+&549 17G P#ILK2/L@Q.OYDUPW3&498 I763J3'N'N8R'C MX3U6X5XC+VU2OTI5~N^A^= #J. Q^7I&D6.FTVVMNL2 (5KU19B/SZJ>V'PJ MM>E? I&E^9I%AN/ &RKR/R&M9 J7C +\$78>?>M49QAU'GRUB X9^~+I 0F M7 YJ CZ7S25T X3 R YP I.F S.C 55\$ SR # (N^ 92~~GAS.XU1780 M5DAW#J?Y36OAGXK?3JA 4.10VMTJ L#1<5<S1~9%9DJRAIE+I713213 ML9% O<~%C: S.Y<-TOLU&ON M? ?A)RPN4DC9&56~2LMX@/# (I1M4JSJOA2Z.UW&#)):OJ P 127BGC.I@X=C^ITFD27WAR&3+ KY MP1UT7U6#1296X=Q\$~TKYNUPWJIGAF>RU.PN.NT~I=I&X BOT M7+VPS&IYL64 12K6Z^X^? KX6OAG:MIK^NYG6445ZORAI110 4444 %:WA M7Q5JW@K7+76-%OIM/U'V;="V"/B^HJC6314SA&I%PFKJIC3<7=;GZH?LO M M.;|<-#2ROFBLO%EJG^DVN<" <# E1I7I>H5JM7XF^&OsNI>=\$=;M~7BTBID M=OM9J1@.~SV'TJL@U. 9M^C^I.GA'SZL:C03&4'BGMSPI@/6J^TITV^K^N M.N\$?JDI>=@E^YDj5 *)M^F7HF4YLL2E0K/W^_?I X^ DTT12471111 M0 4444 %%%% 11110 4444 %%%% 11110 4453X(UA^TJ)136UCX^K^+3 3 MJHL/A J5Z&508=AOUZ& P-2.L3#>?>Y2=O^J).LPKUHB>FZM1V2?2VY M/VJ+=Z^~ A2VJ3-FJWTF+HUG=W M^1ISW3A=37~O^TTJSEY))#EF8G@/J34 88R* KOJ MDH9+@5@/I LVLNKEW R1^4XO&3OE?VM3;HO~L?27BKXO&O+XJ1V6^A>/O!MG M(XI.SOIJ=D#4^92 P+NP P97.2TKA/NEK75 @W^TJ-XZTGOJ|<I=J.F:UM M) T J2 Y=2. PXO7SEHNH.L.16J437%K.LR+E2RG(SI5TB3XZ7L (L MTC34+&Q? 4IIEJ6U6_9W8?PE<I5@?2\$3XV6FC 'CXCWL6FP^(O#&M28WNGW\$A07 M'(NX..5(G%8FI?M0>)9-INI^T+1M\&Q78*W%QH5H8IY%52I\$d ^V^B MAEIXCE91-L<.5DY#X.<-Z@/IZUP?2OE6G6KT^6I+R?3W30S-ZI^YID:XRAFT P.#.9H=(LM)BBMJAT9 M7R~2^L1M -WKFE'P.#7XH>I C%;ZJQV@BUW4~.Y\$'Q&S <I^6"IR^I2& 9AASNK>X.D X'DE=E7YJ?J X87WZPWJ3P:ELSO&A+BWSO?F6?2TKYJ M/ZJ9^JM M3M-3D1I-748D1A2/L2>OYZXBRIY3Y7Y?2^6WEY2Y>I^I9I6F2QV! MEG<I= /S- "BBBOD3P7PHHHH *** BBB@ HHHH *** BBB@ #|<^<A^ MSJ3I0:I'(K^QAK GDGECV1&1#;D.^44>@ KY B.OQI8-O^Y6E4GUD A7J -^7J=^& R&=5^1 MB?>7:K P#YR^X? I' @CP#B#>=(8QXJU;)^TKBW0^BIWP>?Y ^OHVOT^TVVW2 MWM+>V@086. J@2058HK)S#; FE3VYNJN\IEZ+9?^VH8:CAHMS^044 M45Y1U110 4444 %%%% 11110 55GC+X<^&OB18M9^=(=LJ4A;_JIO L#Z M@J0:Z.BM:=6IIFJE^3C)=5HR91C~?J/P^OMZX+V3?> MANG1). T:UKXYI6>#=#I"ZO-I>O:9<:7?1^0W^8/UIZ\$>XKIK^XOXG?I_P MM17=??3 _I'D=UP1+=|UJ14J2PJKI9RQ/O?<S<=9+VD/YOM+I2I?7S/MEL:D^JG#^I^+MT X~M^~M020YI7J B3X~^JM@>PMSPNNXND >O I^H?H MNPX^E?W2OW 9AASNK>X.D X'DE=E7YJ?J X87WZPWJ3P:ELSO&A+BWSO?F6?2TKYJ M/ZJ9^JM M3M-3D1I-748D1A2/L2>OYZXBRIY3Y7Y?2^6WEY2Y>I^I9I6F2QV! MEG<I= /S- "BBBOD3P7PHHHH *** BBB@ HHHH *** BBB@ #|<^<A^ MSJ3I0:I'(K^QAK GDGECV1&1#;D.^44>@ KY B.OQI8-O^Y6E4GUD A7J -^7J=^& R&=5^1 MB?>7:K P#YR^X? I' @CP#B#>=(8QXJU;)^TKBW0^BIWP>?Y ^OHVOT^TVVW2 MWM+>V@086. J@2058HK)S#; FE3VYNJN\IEZ+9?^VH8:CAHMS^044 M45Y1U110 4444 %%%% 11110 55GC+X<^&OB18M9^=(=LJ4A;_JIO L#Z M@J0:Z.BM:=6IIFJE^3C)=5HR91C~?J/P^OMZX+V3?> MANG1). T:UKXYI6>#=#I"ZO-I>O:9<:7?1^0W^8/UIZ\$>XKIK^XOXG?I_P MM17=??3 _I'D=UP1+=|UJ14J2PJKI9RQ/O?<S<=9+VD/YOM+I2I?7S/MEL:D^JG#^I^+MT X~M^~M020YI7J B3X~^JM@>PMSPNNXND >O I^H?H MNPX^E?W2OW 9AASNK>X.D X'DE=E7YJ?J X87WZPWJ3P:ELSO&A+BWSO?F6?2TKYJ M/ZJ9^JM M3M-3D1I-748D1A2/L2>OYZXBRIY3Y7Y?2^6WEY2Y>I^I9I6F2QV! 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J@2058HK)S#; FE3VYNJN\IEZ+9?^VH8:CAHMS^044 M45Y1U110 4444 %%%% 11110 55GC+X<^&OB18M9^=(=LJ4A;_JIO L#Z M@J0:Z.BM:=6IIFJE^3C)=5HR91C~?J/P^OMZX+V3?> MANG1). T:UKXYI6>#=#I"ZO-I>O:9<:7?1^0W^8/UIZ\$>XKIK^XOXG?I_P MM17=??3 _I'D=UP1+=|UJ14J2PJKI9RQ/O?<S<=9+VD/YOM+I2I?7S/MEL:D^JG#^I^+MT X~M^~M020YI7J B3X~^JM@>PMSPNNXND >O I^H?H MNPX^E?W2OW 9AASNK>X.D X'DE=E7YJ?J X87WZPWJ3P:ELSO&A+BWSO?F6?2TKYJ M/ZJ9^JM M3M-3D1I-748D1A2/L2>OYZXBRIY3Y7Y?2^6WEY2Y>I^I9I6F2QV! MEG<I= /S- "BBBOD3P7PHHHH *** BBB@ HHHH *** BBB@ #|<^<A^ MSJ3I0:I'(K^QAK GDGECV1&1#;D.^44>@ KY B.OQI8-O^Y6E4GUD A7J -^7J=^& R&=5^1 MB?>7:K P#YR^X? I' @CP#B#>=(8QXJU;)^TKBW0^BIWP>?Y ^OHVOT^TVVW2 MWM+>V@086. J@2058HK)S#; FE3VYNJN\IEZ+9?^VH8:CAHMS^044 M45Y1U110 4444 %%%% 11110 55GC+X<^&OB18M9^=(=LJ4A;_JIO L#Z M@J0:Z.BM:=6IIFJE^3C)=5HR91C~?J/P^OMZX+V3?> MANG1). 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MEG<I= /S- "BBBOD3P7PHHHH *** BBB@ HHHH *** BBB@ #|<^<A^ MSJ3I0:I'(K^QAK GDGECV1&1#;D.^44>@ KY B.OQI8-O^Y6E4GUD A7J -^7J=^& R&=5^1 MB?>7:K P#YR^X? I' @CP#B#>=(8QXJU;)^TKBW0^BIWP>?Y ^OHVOT^TVVW2 MWM+>V@086. J@2058HK)S#; FE3VYNJN\IEZ+9?^VH8:CAHMS^044 M45Y1U110 4444 %%%% 11110 55GC+X<^&OB18M9^=(=LJ4A;_JIO L#Z M@J0:Z.BM:=6IIFJE^3C)=5HR91C~?J/P^OMZX+V3?> MANG1). T:UKXYI6>#=#I"ZO-I>O:9<:7?1^0W^8/UIZ\$>XKIK^XOXG?I_P MM17=??3 _I'D=UP1+=|UJ14J2PJKI9RQ/O?<S<=9+VD/YOM+I2I?7S/MEL:D^JG#^I^+MT X~M^~M020YI7J B3X~^JM@>PMSPNNXND >O I^H?H MNPX^E?W2OW 9AASNK>X.D X'DE=E7YJ?J X87WZPWJ3P:ELSO&A+BWSO?F6?2TKYJ M/ZJ9^JM M3M-3D1I-748D1A2/L2>OYZXBRIY3Y7Y?2^6WEY2Y>I^I9I6F2QV! MEG<I= /S- "BBBOD3P7PHHHH *** BBB@ HHHH *** BBB@ #|<^<A^ MSJ3I0:I'(K^QAK GDGECV1&1#;D.^44>@ KY B.OQI8-O^Y6E4GUD A7J -^7J=^& R&=5^1 MB?>7:K P#YR^X? I' @CP#B#>=(8QXJU;)^TKBW0^BIWP>?Y ^OHVOT^TVVW2 MWM+>V@086. 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Document Information [Line Items]	
Entity Common Stock, Shares Outstanding	1,325,694
Subordinate Voting Shares [Member]	
Document Information [Line Items]	
Entity Common Stock, Shares Outstanding	49,284,982
"	

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Consolidated Statements of Earnings - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Revenues (note 25)	\$ 4,822,024	\$ 4,335,141
Cost of revenues (exclusive of depreciation and amortization shown below)	2,899,949	2,596,823
Selling, general and administrative expenses	1,339,063	1,185,469
Depreciation	66,239	54,608
Amortization of intangible assets	155,363	147,928
Acquisition-related items (note 6)	(27,802)	47,096
Loss on disposal of operations	0	2,282
Operating earnings	389,212	300,935
Interest expense, net	85,779	94,077
Equity earnings from non-consolidated investments	(7,270)	(5,078)
Other income	(410)	(841)
Earnings before income tax	311,113	212,777
Income tax expense (note 20)	74,177	68,086
Net earnings	236,936	144,691
Non-controlling interest share of earnings	53,968	56,560
Non-controlling interest redemption increment (note 16)	21,243	22,588
Net earnings attributable to Company	\$ 161,725	\$ 65,543
Net earnings per common share (note 18)		
Basic (in dollars per share)	\$ 3.24	\$ 1.43
Diluted (in dollars per share)	\$ 3.22	\$ 1.41

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Consolidated Statements of Comprehensive Earnings - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Net earnings	\$ 236,936	\$ 144,691
Change in foreign currency translation	(20,684)	3,492
Reclassification of accumulated foreign currency translation on disposal of operations	0	541
Unrealized gain (loss) on financial derivatives	5,910	(2,433)
Unrealized gain on available for sale securities	99	0
Pension liability adjustments	509	(660)
Total other comprehensive gain (loss), net of tax	(14,166)	940
Comprehensive earnings	222,770	145,631
Less: Comprehensive earnings attributable to non-controlling interests	93,007	73,371
Comprehensive earnings attributable to Company	\$ 129,763	\$ 72,260

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Consolidated Balance Sheets - USD (\$) \$ in Thousands	Dec. 31, 2024		Dec. 31, 2023	
Current assets				
Cash and cash equivalents	\$ 176,257		\$ 181,134	
Restricted cash	41,724		37,941	
Accounts receivable, net of allowance of \$34,865 (December 31, 2023 - \$36,382)	735,546		643,375	
Contract assets (note 25)	134,402		83,389	
Mortgage warehouse receivables (note 22)	77,559		177,104	
Income tax recoverable	13,155		48,104	
Prepaid expenses and other current assets (note 7)	309,962		258,725	
Warehouse fund assets (note 5)	110,779		44,492	
Total current assets	1,599,384		1,474,264	
Other receivables	11,602		11,857	
Contract assets (note 25)	22,400		19,691	
Other assets (note 7)	186,297		157,197	
Warehouse fund assets (note 5)	94,334		47,536	
Fixed assets (note 9)	227,311		202,837	
Operating lease right-of-use assets (note 2)	398,507		390,565	
Deferred tax assets, net (note 20)	79,258		59,468	
Intangible assets (note 10)	1,183,586		1,080,471	
Goodwill (note 11)	2,297,938		2,038,240	
Total noncurrent assets	4,501,233		4,007,862	
Total assets	6,100,617		5,482,126	
Current liabilities				
Accounts payable and accrued expenses	494,601		535,769	
Accrued compensation	646,004		569,166	
Income tax payable	15,297		16,527	
Contract liabilities (note 25)	63,459		45,293	
Long-term debt - current (note 12)	6,061		1,796	
Contingent acquisition consideration - current (note 22)	30,683		13,944	
Mortgage warehouse credit facilities (note 13)	72,642		168,780	
Operating lease liabilities (note 8)	92,950		89,938	
Liabilities related to warehouse fund assets (note 5)	86,344		0	
Total current liabilities	1,508,041		1,441,213	
Long-term debt (note 12)	1,502,414		1,500,843	
Contingent acquisition consideration (note 22)	6,012		30,768	
Operating lease liabilities (note 8)	383,921		375,454	
Other liabilities	129,467		120,565	
Deferred tax liabilities, net (note 20)	78,459		43,191	
Liabilities related to warehouse fund assets (note 5)	14,103		47,536	
Total noncurrent liabilities	2,114,376		2,118,357	
Redeemable non-controlling interests (note 16)	1,152,618		1,072,066	
Shareholders' equity				
Common shares (note 17)	1,472,218		1,127,034	
Contributed surplus	140,451		123,394	
Deficit	(186,273)		(332,866)	
Accumulated other comprehensive loss	(101,533)		(69,571)	
Total Company shareholders' equity	1,324,863		847,991	
Non-controlling interests	719		2,499	
Total shareholders' equity	1,325,582		850,490	

Total liabilities and shareholders' equity

6,100,617

5,482,126

Commitments and contingencies (note 23)

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Consolidated Balance

Sheets

(Parentheticals) -

USD (\$)

\$ in Thousands

Dec. 31, 2024

Dec. 31, 2023

Accounts receivable, allowance

\$ 34,865

\$ 36,382

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Consolidated Statements of Shareholders' Equity - USD (\$) \$ in Thousands	Common Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	AOCI Attributable to Parent [Member]	Noncontrolling Interest [Member]	Total
Balance (in shares) at Dec. 31, 2022	42,933,156					
Balance at Dec. 31, 2022	\$ 845,680	\$ 104,504	\$ (384,199)	\$ (76,288)	\$ 3,677	\$ 493,374
Net earnings	0	0	144,691	0	0	144,691
Pension liability adjustments	0	0	0	(660)	0	(660)
Change in foreign currency translation	0	0	0	3,492	0	3,492
Unrealized gain (loss) on financial derivatives	0	0	0	(2,433)	0	(2,433)
Other comprehensive earnings attributable to NCI	\$ 0	0	0	5,777	349	6,126
NCI share of earnings	0	0	(56,560)	0	2,939	(53,621)
NCI redemption increment (note 16)	0	0	(22,588)	0	0	(22,588)
Distributions to NCI	0	0	0	0	(3,212)	(3,212)
Acquisitions of businesses, net	0	0	0	0	(44)	(44)
Reclass to net earnings on disposal of operations	0	0	0	541	(1,210)	(669)
Subsidiaries' equity transactions	3,998	0	0	0	0	3,998
Redemption of Convertible Notes (in shares)	4,015,720					
Redemption of Convertible Notes	\$ 227,101	0	0	0	0	227,101
Stock option expense	27,087	0	0	0	0	\$ 27,087
Stock options exercised (in shares)	600,500					600,500
Stock options exercised	\$ 54,253	(12,195)	0	0	0	\$ 42,058
Dividends	0	0	(14,210)	0	0	(14,210)
Unrealized gain on available for sale securities						0
Balance (in shares) at Dec. 31, 2023	47,549,376					
Balance at Dec. 31, 2023	\$ 1,127,034	123,394	(332,866)	(69,571)	2,499	850,490
Net earnings	0	0	236,936	0	0	236,936
Pension liability adjustments	0	0	0	509	0	509
Change in foreign currency translation	0	0	0	(20,684)	0	(20,684)
Unrealized gain (loss) on financial derivatives	0	0	0	5,910	0	5,910
Other comprehensive earnings attributable to NCI	0	0	0	(17,796)	23	(17,773)
NCI share of earnings	0	0	(53,968)	0	10	(53,958)
NCI redemption increment (note 16)	0	0	(21,243)	0	0	(21,243)
Distributions to NCI	0	0	0	0	(90)	(90)
Subsidiaries' equity transactions	(2,375)	0	0	0	(1,723)	(4,098)
Stock option expense	32,603	0	0	0	0	\$ 32,603
Stock options exercised (in shares)	581,800					581,800
Stock options exercised	\$ 58,260	(13,171)	0	0	0	\$ 45,089
Dividends	0	0	(15,132)	0	0	(15,132)
Unrealized gain on available for sale securities	0	0	0	99	0	99
Issuance of Subordinate Voting Shares (note 18) (in shares)	2,479,500					
Issuance of Subordinate Voting Shares (note 18)	\$ 286,924	0	0	0	0	286,924
Balance (in shares) at Dec. 31, 2024	50,610,676					
Balance at Dec. 31, 2024	\$ 1,472,218	\$ 140,451	\$ (186,273)	\$ (101,533)	\$ 719	\$ 1,325,582

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Consolidated Statements of Cash Flows - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Operating activities		
Net earnings	\$ 236,936	\$ 144,691
Depreciation and amortization	221,602	202,536
Loss on disposal of operations	0	2,282
Gains attributable to mortgage servicing rights	(15,363)	(17,722)
Gains attributable to the fair value of mortgage premiums and origination fees	(13,000)	(16,335)
Deferred tax	(30,538)	(9,924)
Equity earnings from non-consolidated investments	(7,270)	(5,078)
Stock option expense (note 19)	46,041	27,087
Amortization of advisor loans	41,163	33,844
Contingent consideration (note 6)	(53,739)	32,948
Other	18,386	23,649
Increase in accounts receivable, prepaid expenses and other assets	(209,951)	(203,727)
Increase in accounts payable, accrued expenses and other liabilities	16,054	9,036
Increase (decrease) in accrued compensation	63,173	(70,395)
Contingent acquisition consideration paid	(3,357)	(39,115)
Proceeds received on sale of mortgage loans	1,011,173	1,138,535
Principal funded on originated mortgage loans	(900,174)	(1,262,361)
Increase (decrease) in mortgage warehouse credit facilities	(96,138)	144,493
Sales to AR Facility, net (note 14)	1,011	31,217
Net cash provided by operating activities	326,009	165,661
Investing activities		
Acquisitions of businesses, net of cash acquired (note 4)	(517,176)	(60,343)
Purchases of fixed assets	(65,085)	(84,524)
Advisor loans issued	(58,377)	(75,243)
Purchases of warehouse fund assets	(319,250)	(122,604)
Proceeds from disposal of warehouse fund assets	76,438	74,627
Equity co-investment contributions, net (note 15)	(20,549)	(4,535)
Collections of AR facility deferred purchase price (note 14)	137,581	124,313
Other investing activities	(16,684)	14,326
Net cash used in investing activities	(783,102)	(133,983)
Financing activities		

Increase in long-term debt	1,938,806	924,980
Repayment of long-term debt	(1,717,233)	(832,934)
Issuance of subordinate voting shares (note 18)	286,924	0
Purchases of non-controlling interests' subsidiary shares, net	(11,068)	(32,661)
Contingent acquisition consideration paid	(111)	(17,415)
Proceeds received on exercise of stock options	45,089	42,058
Dividends paid to common shareholders	(14,674)	(13,517)
Distributions paid to non-controlling interests	(71,618)	(77,400)
Other financing activities	(3,903)	(917)
Net cash provided by (used in) financing activities	452,212	(7,806)
Effect of exchange rate changes on cash, cash equivalents and restricted cash	3,787	(3,839)
Net change in cash, cash equivalents and restricted cash	(1,094)	20,033
Cash, cash equivalents and restricted cash, beginning of year	219,075	199,042
Cash, cash equivalents and restricted cash, end of year	\$ 217,981	\$ 219,075

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Note 1 - Description of the Business

**12 Months Ended
Dec. 31, 2024**

[Notes to Financial Statements](#)

[Business Description and Basis of Presentation](#) [Text Block]

1.	Description of the business
	Colliers International Group Inc. (“Colliers” or the “Company”) provides commercial real estate professional services and investment management to corporate and institutional clients in 35 countries around the world (70 countries including affiliates and franchisees). Colliers’ primary service lines are Outsourcing, Engineering, Investment Management (“TM”), Leasing and Capital Markets. Operationally, Colliers is organized into three distinct segments: Real Estate Services, Engineering and Investment Management. Refer to Note 2, Summary of presentation for additional information on a change in the Company’s reporting segments.

[XML 34 R9.htm IDEA: XBRL DOCUMENT](#)

Note 2 - Summary of Presentation

**12 Months Ended
Dec. 31, 2024**

[Notes to Financial Statements](#)

[Significant Accounting Policies](#) [Text Block]

2.	Summary of presentation										
	The preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The most significant estimates are related to the judgments used to determine the timing and amount of revenue recognition, recoverability of goodwill and intangible assets, determination of fair values of assets acquired and liabilities assumed in business combinations, estimated fair value of contingent consideration related to acquisitions, determination of the fair value of capitalized mortgage servicing rights and derivative financial instruments, and current expected credit losses on financial assets including collectability of accounts receivable and allowance for loss sharing obligations. Actual results could be materially different from these estimates. In the third quarter of 2024, Colliers re-aligned its operating segments to better reflect the distinct attributes of its three complementary businesses - Real Estate Services, Engineering and Investment Management. The Real Estate Services segment comprises the former Americas, EMEA and Asia Pacific regions, excluding engineering and project management, which are now reported within the new Engineering segment. The Investment Management segment remains unchanged. Prior period comparative data have been recast to reflect the new segments. Significant accounting policies are summarized as follows: Principles of consolidation The accompanying consolidated financial statements include the accounts of the Company, its majority-owned subsidiaries and those variable interest entities where the Company is the primary beneficiary. Where the Company does not have a controlling interest but has the ability to exert significant influence, the equity method of accounting is used. Inter-company transactions and accounts are eliminated on consolidation. When applying the principles of consolidation, the Company begins by determining whether an investee is a variable interest entity (“VIE”) or a voting interest entity (“VOE”). Assessing whether an entity is a VIE or a VOE involves judgment and analysis. Factors considered in this assessment include the entity’s legal organization, the entity’s capital structure and equity ownership, and any related party or de facto agent implications of the Company’s involvement with the entity. VOEs are embodied by common and traditional corporate and certain partnership structures. For VOEs, the interest holder with control through majority ownership and majority voting rights consolidates the entity. For VIEs, identification of the primary beneficiary determines the accounting treatment. In evaluating whether the Company is the primary beneficiary, it evaluates its direct and indirect economic interests in the entity. A reporting entity is determined to be the primary beneficiary if it holds a controlling financial interest in the VIE. Determining which reporting entity, if any, has a controlling financial interest in a VIE is primarily a qualitative approach focused on identifying which reporting entity has both (1) the power to direct the activities of a VIE that most significantly impact such entity’s economic performance and (2) the obligation to absorb losses or the right to receive benefits from such entity that could potentially be significant to such entity. The primary beneficiary analysis is performed at the inception of the Company’s investment and upon the occurrence of a reconsideration event. When the Company determines it is the primary beneficiary of a VIE, it consolidates the VIE; when it is determined that the Company is not the primary beneficiary of the VIE, the investment in the VIE is accounted for at fair value or under the equity method, based upon an election made at the time of investment. Cash and cash equivalents The Company maintains custodial escrow accounts, agency and fiduciary funds relating to its debt finance operations and as an agent for its property management operations. These amounts are not included in the accompanying consolidated balance sheets as they are not assets of the Company. Restricted cash Restricted cash consists primarily of cash and cash equivalent amounts set aside to satisfy legal or contractual requirements arising in the normal course of business, primarily at Colliers Mortgage. Receivables and allowance for credit losses Accounts receivables are recorded when the Company has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. From the point of initial recognition, the carrying value of such receivables and contract assets, net of allowance for credit losses, represents their estimated net realizable value after deducting for potential credit losses. The Company’s expected loss allowance methodology uses historical collection experience, the current status of customers’ accounts receivable and considers both current and expected future economic and market conditions. Due to the short-term nature of such receivables, the estimate of accounts receivable that may be collected is based on the aging of the receivable balances and the financial condition of customers. Additionally, specific allowance amounts are established to record the appropriate provision for customers that have a higher probability of default. The allowances are then reviewed on a quarterly basis to ensure that they are appropriate. After all collection efforts have been exhausted by management, the outstanding balance considered not collectible is written off against the allowance. In some cases, the Company may record a receivable or a contract asset which corresponds with payables which the Company is only obligated to pay upon collection of the receivable (“Reimbursable Receivables”). These Reimbursable Receivables correspond with commissions payable, payables to facilitate collection from the customer and make payments to subcontractors or relate to collection from tenants for payment to the landlord. These corresponding payables are typically satisfied on a pay-when-paid basis. In relation to Reimbursable Receivables, an allowance is only recorded to the extent that the Company has estimated credit losses. Fixed assets Fixed assets are carried at cost less accumulated depreciation. The costs of additions and improvements are capitalized, while maintenance and repairs are expensed as incurred. Fixed assets are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset group may not be recoverable. An impairment loss is recorded to the extent the carrying amount exceeds the estimated fair value of an asset group. Fixed assets are depreciated over their estimated useful lives as follows: <table><tr><td>Buildings</td><td>20 to 40 years straight-line</td></tr><tr><td>Vehicles</td><td>3 to 5 years straight-line</td></tr><tr><td>Furniture and equipment</td><td>3 to 10 years straight-line</td></tr><tr><td>Computer equipment and software</td><td>3 to 7 years straight-line</td></tr><tr><td>Leasehold improvements</td><td>1 to 10 years straight-line (based upon term of the lease)</td></tr></table> Investments <i>Equity accounted investments</i> For equity investments where it does not control the investee, and where it is not the primary beneficiary of a VIE but can exert significant influence over the financial and operating policies of the investee the Company utilizes the equity method of accounting. The evaluation of whether the Company exerts control or significant influence over the financial and operational policies of the investees requires significant judgement based on the facts and circumstances surrounding each individual investment. Factors considered in these evaluations may include the type of investment, the legal structure of the investee, any influence the Company may have on the governing board of the investee. The Company’s equity accounted investees that are investment companies record their underlying investments at fair value. Therefore, under the equity method of accounting, the Company’s share of the investee’s underlying net income predominantly represents fair value adjustments in the investments held by the equity method investees. The Company’s share of the investee’s underlying net income or loss is based upon the most currently available information, which may precede the date of the consolidated statement of financial condition and is realized in equity earnings from non-consolidated investments on the consolidated statements of earnings. Distributions received reduce the Company’s carrying value of the investee. <i>Investments in debt and equity securities</i> The Company invests in debt and equity securities primarily in relation to its wholly owned captive insurance company and Colliers Securities, a broker-dealer licensed under the Securities and Exchange Commission and a member of the Financial Industry Regulatory Authority (“FINRA”). These investments are accounted for at fair value with changes recorded in net earnings (loss). Financial instruments and derivatives Certain loan commitments and forward sales commitments related to the Company’s warehouse receivables meet the definition of a derivative and are recorded at fair value in the consolidated balance sheets upon the execution of the commitment to originate a loan with a borrower and to sell the loan to an investor, with a corresponding amount recognized as revenue in the consolidated statements of earnings. The estimated fair value of loan commitments includes the value of loan origination fees and premiums on anticipated sale of the loan, net of related costs and broker fees, a loss sharing reserve, the fair value of the expected net cash flows associated with servicing of the loan, and the effects of interest rate movements. The estimated fair value of the forward sales commitments includes the effects of interest rate movements. Adjustments to the fair value related to loan commitments and forward sale commitments are included within Capital Markets revenue in the Real Estate Services segment. (See note 25) From time to time, the Company uses interest rate swaps to hedge a portion of its interest rate exposure on long-term debt. When hedge accounting is applied, the swaps are carried at fair value on the consolidated balance sheets, with gains or losses recognized in interest expense. The carrying value of the hedged item is adjusted for changes in fair value attributable to the hedged interest rate	Buildings	20 to 40 years straight-line	Vehicles	3 to 5 years straight-line	Furniture and equipment	3 to 10 years straight-line	Computer equipment and software	3 to 7 years straight-line	Leasehold improvements	1 to 10 years straight-line (based upon term of the lease)
Buildings	20 to 40 years straight-line										
Vehicles	3 to 5 years straight-line										
Furniture and equipment	3 to 10 years straight-line										
Computer equipment and software	3 to 7 years straight-line										
Leasehold improvements	1 to 10 years straight-line (based upon term of the lease)										

risk; the associated gain or loss is recognized currently in earnings and the unrealized gain or loss is recognized in other comprehensive income. If swaps are terminated and the underlying item is not or when hedge accounting is discontinued, the resulting gain or loss is deferred and recognized over the remaining life of the underlying item using the effective interest method. In addition, the Company may enter into short-term foreign exchange contracts to lower its cost of borrowing.

Derivative financial instruments are recorded on the consolidated balance sheets as other assets or other liabilities and carried at fair value. See note 22 for additional information on derivative financial instruments.

Fair value

The Company uses the fair value measurement framework for financial assets and liabilities and for non-financial assets and liabilities that are recognized or disclosed at fair value on a non-recurring basis. The framework defines fair value, gives guidance for measurement and disclosure, and establishes a three-level hierarchy for observable and unobservable inputs used to measure fair value. An asset or liability’s classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - Observable market-based inputs other than quoted prices in active markets for identical assets or liabilities
- Level 3 - Unobservable inputs for which there is little or no market data, which requires the Company to develop its own assumptions

Convertible notes

Convertible Notes are accounted for entirely as debt as no portion of the proceeds is required to be accounted for as attributable to the conversion feature. Interest on the Convertible Notes is recorded as interest expense. Financing fees are amortized over the life of the Convertible Notes as additional non-cash interest expense utilizing the effective interest method.

The earnings per share impact of the Convertible Notes is calculated using the “if-converted” method, if dilutive, where coupon interest expense, net of tax, is added to the numerator and the number of potentially issuable subordinate voting shares is added to the denominator. Convertible Notes were fully settled in June 2023.

Financing fees

Financing fees related to the Revolving Credit Facility are recorded as an asset and amortized to interest expense using the effective interest method. Financing fees related to the Senior Notes and Convertible Notes are recorded as a reduction of the debt amount and are amortized to interest expense using the effective interest method.

Financial guarantees and allowance for loss sharing obligations

For certain loans originated and sold under the Fannie Mae Delegated Underwriting and Servicing (“DUS”) Program the Company undertakes an obligation to partially guarantee performance of the loan typically up to one-third of any losses on loans originated.

When the Company commits to making a loan to a borrower, it recognizes an expense equal to the estimated fair value of this loss sharing obligation (the “Loss Reserve”), which reduces the gain on sale of the loan reported in Capital Markets revenue.

In accordance with ASC 326, the Company estimates the credit losses expected over the life of the credit exposure related to this loss sharing obligation and performs a quarterly analysis of the Loss Reserve. The Company evaluates the Loss Reserve on an individual loan basis and the evaluation models consider the specific details of the underlying property used as collateral, such as occupancy and financial performance. The models also analyze historical losses, current and expected economic conditions, and reasonable and supportable forecasts. Changes to the Loss Reserve are recognized in selling, general and administrative expenses on the consolidated statements of earnings. See note 23 for further information on the DUS Program and the loss-sharing obligation.

Warehouse receivables

The Company originates held for sale mortgage loans with commitments to sell to third party investors. These loans are referred to as warehouse receivables and are funded directly to borrowers by the warehouse credit facilities. The facilities are generally repaid within 45 days when the loans are transferred while the Company retains the servicing rights. The Company elects the fair value option for warehouse receivables.

Warehouse fund assets

From time to time, the Company’s Investment Management segment purchases investments for placement, or “seeding”, of assets into a fund which it manages. The purchased investments are recorded at fair value as warehouse fund assets and corresponding liabilities related to warehouse fund assets prior to the ultimate divestiture to the identified fund. These assets and associated liabilities may be purchased by the entity and held for sale to the fund or may be held in a structure that is consolidated by the Company as a VIE and which will be deconsolidated when its controlling financial interest is redeemed commensurate with a sale of interests to the ultimate investors in the fund. When assets are purchased by the Company and held for sale the warehouse fund assets are presented as current on the consolidated balance sheets as they are expected to be held for a period not to exceed twelve months.

The transactions are not intended as an alternative source of operating earnings and the arrangements are generally structured not to generate any gain or loss. See note 5 for additional details on warehouse fund assets.

Mortgage servicing rights (“MSRs”)

MSRs, or the rights to service mortgage loans for others, result from the sale or securitization of loans originated by the Company and are recognized as intangible assets on the consolidated balance sheets. The Company initially recognizes MSRs based on the fair value of these rights on the date the loans are sold. Subsequent to initial recognition, MSRs are amortized and carried at the lower of amortized cost or fair value. They are amortized in proportion to and over the estimated period that net servicing income is expected to be received based on projections and timing of estimated future net cash flows.

In connection with the origination and sale of mortgage loans for which the Company retains servicing rights, an asset or liability is recognized based upon the fair value of the MSR on the date that the loans are sold. Upon origination of a mortgage loan held for sale, the fair value of the retained MSR is included in the forecasted proceeds from the anticipated loan sale and results in a net gain (which is reflected in Capital Markets revenue).

MSRs do not actively trade in an open market with readily observable prices; therefore, fair value is determined based on certain assumptions and judgments. The valuation model incorporates assumptions including contractual servicing fee income, interest on escrow deposits, discount rates, the cost of servicing, prepayment rates, delinquencies, the estimated life of servicing cash flows and ancillary income and late fees. The assumptions used are subject to change based upon changes to estimates of future cash flows and interest rates, among other things. The key assumptions used during the years ended December 31, 2024 and December 31, 2023, in measuring fair value were as follows:

	As at December 31,	
	2024	2023
Discount rate	12.1%	11.7%
Conditional prepayment rate	3.7%	3.1%

As at December 31, 2024, the estimated fair value of MSRs was \$180,936 (2023 - \$179,858). See note 10 for the current carrying value of the MSR assets. The MSRs are evaluated quarterly for impairment through a comparison of the carrying amount and fair value of the MSRs, and recognized with the establishment of a valuation allowance or an impairment if determined to be other than temporary. Other than write-offs due to prepayments of sold warehouse receivables where servicing rights have been retained, there have been no instances of impairment since acquiring Colliers Mortgage.

Goodwill and intangible assets

Goodwill represents the excess of purchase price over the fair value of assets acquired and liabilities assumed in a business combination and is not subject to amortization.

Intangible assets are recorded at fair value on the date they are acquired. Indefinite life intangible assets are not subject to amortization. Where lives are finite, they are amortized over their estimated useful lives as follows:

Customer lists and relationships	straight-line over 4 to 20 years
Investment management contracts	straight-line over 5 to 15 years
Trademarks and trade names	straight-line over 2 to 10 years
Franchise rights	straight-line over 2 to 15 years
Management contracts and other	straight-line over life of contract ranging from 2 to 10 years
Backlog	as underlying backlog transactions are completed

The Company reviews the carrying value of finite life intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset group may not be recoverable from the estimated future cash flows expected to result from their use and eventual disposition. If the sum of the undiscounted expected future cash flows is less than the carrying amount of the asset group, an impairment loss is recognized. Measurement of the impairment loss is based on the excess of the carrying amount of the asset group over the fair value calculated using discounted expected future cash flows.

Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units.

Goodwill and indefinite life intangible assets are tested for impairment annually, on August 1, or more frequently if events or changes in circumstances indicate the asset might be impaired, in which case the carrying amount of the asset is written down to fair value. Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units. The change in reporting units is considered a triggering event requiring testing of goodwill for impairment. Colliers conducted two impairment tests, one under the previous reporting segment structure and one under the new structure.

Impairment of goodwill is tested at the reporting unit level. Impairment is tested by first assessing qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount. Where it is determined to be more likely than not that its fair value is greater than its carrying amount, then no further testing is required. Where the qualitative analysis is not sufficient to support that the fair value exceeds the carrying amount then a quantitative goodwill impairment test is performed. The quantitative test compares the reporting unit’s carrying amount, including goodwill with the estimated fair value of the reporting unit. The fair values of the reporting units are estimated using a discounted cash flow approach. The fair value measurement is classified within Level 3 of the fair value hierarchy. If the carrying amount of the reporting unit exceeds its fair value, the difference is reported as an impairment loss. Certain assumptions are used to determine the fair value of the reporting units, the most sensitive of which are estimated future cash flows and the discount rate applied to future cash flows. Changes in these assumptions could result in a materially different fair value.

Impairment of indefinite life intangible assets is tested by comparing the carrying amount to the estimated fair value on an individual intangible asset basis.

Redeemable non-controlling interests

Redeemable non-controlling interests (“RNCI”) are recorded at the greater of (i) the redemption amount or (ii) the amount initially recorded as RNCI at the date of inception of the minority equity position. This amount is recorded in the “mezzanine” section of the balance sheet, outside of shareholders’ equity. Changes in the RNCI amount are recognized immediately as they occur.

Revenue

The Company generates revenue through its provision of commercial real estate services and investment management. These services consist of Leasing, Capital Markets, Outsourcing, Engineering and Investment Management services.

(a) Leasing

Leasing includes landlord and tenant representation services. Landlord representation provides real estate owners with services to strategically position properties and to secure appropriate tenants. Tenant representation focuses on assisting businesses to assess their occupancy requirements and evaluating and negotiating leases and lease renewals.

(b) Capital Markets

Capital Markets revenue is generated through sales brokerage and other capital markets transactions. These services include real estate sales, debt origination and placement, equity capital raising, market value opinions, acquisition advisory and transaction management. The Company’s debt finance operations relate to the origination and sale of multifamily and commercial mortgage loans.

(c) Outsourcing

Outsourcing services consist of valuation services, property management, loan servicing and other revenues. In addition to loan servicing, other revenues also include amounts earned on services that are complementary to real estate services that previously formed part of Engineering.

Property management provides real estate service solutions to real estate owners. In addition to providing on-site management and staffing, the Company provides support through centralized resources such as accounting, marketing and human resources. Consistent with industry standards, management contract terms typically range from one to three years, although most contracts are terminable at any time following a notice period, usually 30 to 120 days.

Valuation services consist of helping customers determine market values for various types of real estate properties. Such services may involve appraisals of single properties or portfolios of properties. These appraisals may be utilized for a variety of customer needs including acquisitions, dispositions, financing or for tax purposes.

Loan servicing fees consist of revenues earned in accordance with the contractual arrangements associated with the Company's debt finance operations and represent fees earned for servicing loans originated by the Company. Loan servicing revenues are included in the Other revenue line (see note 25).

Leasing, Capital Markets and Outsourcing are grouped under the Real Estate Services segment.

(d) Engineering

Engineering comprises of project management and engineering & design ("E&D") services. Project management services include design and construction management, move management and workplace solutions consulting. Engineering & design services consist of multidisciplinary planning, consulting and design engineering services to multiple end-markets. Project management and engineering & design engagements range from single project contracts with a duration of less than one year to multi-year contracts with multiple discrete projects.

(e) Investment Management

Investment Management revenues include consideration for services in the form of asset management advisory and administration fees, transaction fees and incentive fees (carried interest). The performance obligation is to manage client's invested capital for a specified period of time and is delivered over time.

Revenue recognition and unearned revenues

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. The Company enters into contracts that can include various combinations of services, which are capable of being distinct and accounted for as separate performance obligations. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities.

(a) Nature of services

The Company has determined that control of real estate sales brokerage services rendered transfer to a customer when a sale and purchase agreement becomes unconditional. Leasing services rendered transfer to a customer when a lease between the landlord and the tenant is executed. At these points in time the customer has received substantially all of the benefit of the services provided by the Company. The transaction price is typically associated with the underlying asset involved in the transaction, most commonly a percentage of the sales price or the aggregate rental payments over the term of the lease which are generally known when revenue is recognized.

Other Capital Market revenues are recorded when the Company's performance obligation is satisfied. Although the performance obligation varies based upon the contractual terms of the transaction or service, the performance obligation is generally recognized at the point in time when a defined outcome is satisfied, including completion of financing or closing of a transaction. At this time, the Company has transferred control of the promised service and the customer obtains control.

Revenues from the Company's debt finance operations, included in Capital Markets revenue, are excluded from the scope of ASC Topic 606, *Revenue from Contracts with Customers* ("ASC 606"). Revenue is recognized and a derivative asset is recorded upon the commitment to originate a loan with a borrower and corresponding sale to an investor. The derivative asset is recognized at fair value and includes the fair value of the contractual loan origination, related fees and sale premium, and the estimated fair value of the expected net cash flows associated with the servicing of the loan. Debt finance revenue also includes changes to the fair value of loan commitments, forward sale commitments and loans held for sale that occur during their respective holding periods. Upon sale of the loans, no gains or losses are recognized as such loans are recorded at fair value during the holding periods. MSRs and loss sharing obligations are recognized as assets and liabilities, respectively, upon the sale of the loans.

Outsourcing services in relation to property management as well as project management and engineering & design pertaining to Engineering transfer to the customer over time as the services are performed and revenue from providing these services is recognized in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognized based upon the actual labor hours spent relative to the total expected labor hours or the project costs incurred relative to the total project costs. For some projects certain obligations that are representative of the work completed may be used as an alternative to recognize revenue. The use of labor hours or overall project costs is dependent upon the input that best represents the progress of the work completed in relation to the specific contract. For cost-reimbursable and hourly-fee contracts, revenue is recognized in the amount to which the Company has a right to invoice.

For other advisory services, including valuation and appraisal review, the customer is unable to benefit from the services until the work is substantially complete, revenue is recognized upon delivery of deliverables to the customer because this faithfully represents when the service has been rendered. For most fixed fee consulting assignments, revenue is recognized based upon the actual service provided to the end of the reporting period as a proportion of the total services to be provided.

Loan servicing revenues are recognized over the contractual service period. Loan servicing fees related to retained MSRs are governed by ASC 820 and ASC 860 and excluded from the scope of ASC 606. Loan servicing fees earned from servicing contracts which the Company does not hold mortgage servicing rights are in scope of ASC 606.

Investment Management advisory fees are recognized as the services are performed over time and are primarily based on agreed-upon percentages of a calculated fee base which may include committed capital, assets under management, invested capital, gross asset value or net asset value depending upon the terms of the fund and/or the stage in a fund's life. Revenue recognition for transactional performance obligations are recognized at a point in time when the performance obligation has been met. The Company receives investment management advisory incentive fees (carried interest) from certain investment funds. These incentive fees are dependent upon exceeding specified performance thresholds on a relative or absolute basis, depending on the product and structure of the business. Incentive fees are recognized when it is determined that significant reversal is considered no longer probable (such as upon the sale of a fund's investment or when the amount of assets under management becomes known as of the end of the specified measurement period). Incentive fee-related compensation represents carried interest allocations awarded to employees which are tied to the funds' performance. Incentive fee-related compensation expenses are recognized as services are being rendered by the employees and when it is probable that payment will be made in accordance with the applicable governing agreements. When acquisitions included clauses for incentive fees related to assets that were invested prior to the acquisition dates are allocated to certain stakeholders including employees and former owners; as such the full amount of these incentive fees is passed through and recognized as cost of revenues in the consolidated statement of earnings.

(b) Significant judgments

The Company's contracts with customers may include promises to transfer multiple products and services. Determining whether products and services are considered distinct performance obligations that should be accounted for separately versus together may require significant judgment. Where a contract contains multiple performance obligations, judgment is used to assess whether they are distinct and accounted for separately or not distinct and are accounted for and recognized together.

Brokerage commission arrangements may include terms that result in variability to the transaction price and ultimate revenues earned beyond the underlying value of the transaction, these may include rebates and/or contingencies. The Company estimates variable consideration and performs a constraint analysis for these contracts on the basis of historical information to estimate the amount the Company will ultimately be entitled to. Revenue is constrained when it is probable that the Company may not be entitled to the total amount of the revenue as associated with the occurrence or non-occurrence of an event that is outside of the Company's control or where the facts and circumstances of the arrangement limit the Company's ability to predict whether this event will occur. When revenue is constrained, this revenue is not recognized until the uncertainty has been resolved.

Outsourcing and Engineering arrangements may include incentives tied to achieving certain performance targets. The Company estimates variable consideration or performs a constraint analysis for these contracts on the basis of circumstances specific to the project and historical information in order to estimate the amount the Company will ultimately be entitled to. Estimates of revenue, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management.

For project management, engineering and design within Engineering or property management services forming part of Outsourcing, the Company may engage subcontractors to provide on-site staffing or to provide specialized technical services, materials and/or installation services. These arrangements are assessed and require judgment to determine whether the Company is a principal or an agent of the customer. When the Company acts as a principal, because it is primarily responsible for the delivery of the completed project and controls the services provided by the subcontractors, these amounts are accounted for as revenue on a gross basis. However, when the Company acts as an agent, because it does not control the services prior to delivery to the customer, these costs are accounted for on a net basis.

In some cases, the Company may facilitate collection from the customer and payments to subcontractors or may facilitate collection from tenants for payment to the landlord. In these instances, balances are recorded as accounts receivable and accounts payable until settled.

Investment Management fee arrangements are unique to each contract and evaluated on an individual basis to determine the timing of revenue recognition as well as evaluation of incentive-fee related compensation expense and significant judgment is involved in making such determinations. At each reporting period, the Company considers various factors in estimating revenue to be recognized and incentive fee related-compensation expense to be accrued. Incentive fees have a broad range of possible amounts and the determination of these amounts is based upon the market value for managed assets which is highly susceptible to factors outside of the Company's influence. As a result, incentive fee revenue is generally constrained until significant reversal is considered no longer probable.

Certain constrained Capital Markets and Leasing fees, Outsourcing fees, Engineering fees and Investment Management fees may arise from services that began in a prior reporting period. Consequently, a portion of the fees the Company recognizes in the current period may be partially related to the services performed in prior periods. In particular, substantially all investment management incentive fees recognized in the period were previously constrained.

Contract balances

Timing of revenue recognition may differ from the timing of invoicing to customers. The Company invoices the customer and records a receivable when it has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. Contract liabilities consist of payments received in advance of recognizing revenue. These liabilities consist primarily of payments received for outsourcing and advisory engagements where a component of the revenue may be paid by the customer prior to the benefits of the services transferring to the customer. As a practical expedient, the Company does not adjust the promised amount of consideration for the effect of a significant financing component when it is expected, at contract inception, that the period between transfer of the service and when the customer pays for that service will be one year or less. The Company does not typically include extended payment terms in its contracts with customers.

The Company generally does not incur upfront costs to obtain or fulfill contracts that are capitalizable to contract assets and if capitalizable they would be amortized to expense within one year or less of incurring the expense; consequently, the Company applies the practical expedient to recognize these incremental costs as an expense when incurred. Any costs to obtain or fulfill contracts that exceed one year are capitalized to contract assets and amortized over the term of the contract on a method consistent with the transfer of services to the customer and the contract's revenue recognition.

Payment terms and conditions vary by contract type, although terms generally include a requirement of payment within 30 to 90 days. With the exceptions of sales brokerage and lease brokerage, the Company does not expect to have any contracts where the period between the transfer of services to the customer and the payment by the customer exceeds one year. With regard to sales brokerage and lease brokerage, arrangements may exist where the service is transferred but payment is not received for a period greater than one year. However, arrangements of this nature do not contain a significant financing component because the amount and timing varies on the basis of the occurrence or non-occurrence of an event that is outside the control of the Company or the customer. As a consequence, the Company does not adjust the transaction prices for the time value of money.

Contract liabilities represent advance payments associated with the Company's performance obligations that have not yet been satisfied. The majority of the balances are expected to be recognized to revenue or disbursed on behalf of the client within a year.

Remaining performance obligations

Remaining performance obligations represent the aggregate transaction prices for contracts where the Company's performance obligations have not yet been satisfied. The Company applies the practical expedient related to remaining performance obligations that are part of a contract that has an original expected duration of one year or less and the practical expedient related to variable consideration from remaining performance obligations.

Stock based compensation

For equity classified awards, compensation cost is measured at the grant date based on the estimated fair value of the award adjusted for expected forfeitures.

For liability classified awards, costs are measured at the grant date based on the estimated fair value of the award. The liability is remeasured at the end of each reporting period. The liability is

recorded in accrued compensation or non-current liabilities.

The related stock-based compensation expenses are allocated using the graded attribution method and reported as selling, general & administrative expenses.

Long-term incentive plans

Under these plans, certain subsidiary employees are compensated if the earnings before interest, income tax and amortization of the subsidiary increases. In some instances, subsidiary employees may be compensated through participation in a stock-based plan associated with the value of a subsidiary’s shares. Awards under these plans have a term of up to ten years, a vesting period of five to ten years. All long-term incentive plans are settled in cash, with the exception of certain stock-based plans which are predominantly settled in cash, but which may have the option to settle in a subsidiary’s shares. As at December 31, 2024, all significant stock-based plans are to be settled in cash. If an award is subject to a vesting condition, then the graded attribution method is applied to the fair value or intrinsic value of the award.

In relation to the stock-based plans, the Company incurred a total compensation expense recovery of \$796 during the year ended December 31, 2024 (2023 - \$2,656). As at December 31, 2024, there was \$13,411 of unrecognized compensation costs related to non-vested stock-based plans which is expected to be recognized over the next six years. During the year-ended December 31, 2024, the fair value of options vested under stock-based plans was \$6,604.

Foreign currency translation and transactions

Assets, liabilities and operations of foreign subsidiaries are recorded based on the functional currency of each entity. For certain foreign operations, the functional currency is the local currency, in which case the assets, liabilities and operations are translated at current exchange rates from the local currency to the reporting currency, the US dollar. The resulting unrealized gains or losses are reported as a component of accumulated other comprehensive earnings. Realized and unrealized foreign currency gains or losses related to any foreign dollar denominated monetary assets and liabilities are included in net earnings.

Income tax

Income tax has been provided using the asset and liability method whereby deferred tax assets and liabilities are recognized for the expected future income tax consequences of events that have been recognized in the consolidated financial statements or income tax returns. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to reverse, be recovered or settled. The effect on deferred tax assets and liabilities of a change in income tax rates is recognized in earnings in the period in which the change occurs. A valuation allowance is recorded unless it is more likely than not that realization of a deferred tax asset will occur based on available evidence.

The Company recognizes uncertainty in tax positions taken or expected to be taken utilizing a two-step approach. The first step is to determine whether it is more likely than not that the tax position will be sustained upon examination by tax authorities on the basis technical merits of the position. The second step is to recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority.

The Company classifies interest and penalties associated with income tax positions in income tax expense.

Leases

The Company recognizes an operating lease right-of-use (“ROU”) asset and a lease liability on the consolidated balance sheet at the lease commencement date. Operating lease ROU assets represent the Company’s right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term adjusted for lease pre-payments and lease incentives. After the commencement date any modifications to the leasing arrangement are assessed and the ROU asset and lease liability are remeasured to recognize modifications to the lease term or fixed payments. As most of the Company’s leases do not provide an implicit rate, the incremental borrowing rate based on the information available at commencement date is used to determine the present value of lease payments. The Company uses the implicit rate when readily determinable. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Operating leases ROU assets are amortized to selling, general and administrative expenses (“SG&A”) straight-line over the lease term.

Finance leases are included in fixed assets and long-term debt on the consolidated balance sheet. Finance lease assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of lease term.

Variable lease payments and variable payments related to non-lease components are recorded to SG&A as incurred. Variable lease payments include amounts related to changes in payments associated with changes in an index or rate but which are not also associated with a remeasurement of the lease liability.

The Company has operating lease agreements with lease and non-lease components, and the Company has elected to apply the practical expedient to not separate lease and nonlease components and therefore the ROU assets and lease liabilities include payments related to services included in the lease agreement. Additionally, for certain leases the Company has elected to group leases that commence at the same time and where accounting does not materially differ from accounting for the leases individually as a portfolio of leases.

The Company has elected not to recognize ROU assets and lease liabilities for leases that have a term of twelve months or less. Similarly, the Company will be applying the practical expedient to not recognize assets or liabilities related to a business combination when the acquired lease has a remaining term of twelve months or less at the acquisition date. The payments associated with these leases are recorded to SG&A on a straight-line basis over the remaining lease term.

Business combinations

All business combinations are accounted for using the acquisition method of accounting. Transaction costs are expensed as incurred.

The fair value of the contingent consideration is classified as a financial liability and is recorded on the balance sheet at the acquisition date and is re-measured at fair value at the end of each period until the end of the contingency period, with fair value adjustments recognized in earnings. However, if the contingent consideration includes an element of compensation to the vendors (i.e. it is tied to continuing employment or it is not linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period.

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Note 3 - Impact of Recently Issued Accounting Standards
Notes to Financial Statements
[Accounting Standards Update and Change in Accounting Principle](#) [Text Block]

3. **Impact of recently issued accounting standards**

Recently adopted accounting guidance

Reference Rate Reform

The FASB has issued three ASUs related to reference rate reform. In March 2020, the FASB issued ASU No. 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting* and in January 2021 the FASB issued ASU No. 2021-01, *Reference Rate Reform (Topic 848): Scope*. With reference rates like the various tenors of the London Interbank Offered Rates (“LIBOR”) being discontinued between December 31, 2021 and June 30, 2023, a significant volume of contracts and other arrangements will be impacted by the transition required to alternative reference rates. The ASUs provides optional expedients and exceptions to reduce the costs and complexity of applying existing GAAP to contract modifications and hedge accounting if certain criteria are met. The standard is effective for a limited time for all entities through December 31, 2022. In December 2022, FASB issued ASU No. 2022-06 *Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848*, with immediate effect, to defer the sunset date from December 31, 2022 to December 31, 2024, after which the entities will no longer be permitted to apply the relief in Topic 848. The Company has certain debt arrangements which may qualify for use of the practical expedients permitted under the guidance. The Company has evaluated arrangements subject to rate reform and the options under the ASUs to facilitate an orderly transition to alternative reference rates and their potential impacts on its consolidated financial statements and disclosures. There was no impact on the Company’s financial statements.

Improvements to Reportable Segment Disclosures

In November 2023, FASB issued ASU No. 2023-07 *Improvements to Reportable Segment Disclosures*. The amendments in this update improve financial reporting by requiring disclosure of incremental segment information on an interim and annual basis, primarily through enhanced disclosures about significant segment expenses.

The Company adopted ASU 2023-07 for the year ended December 31, 2024. The financial statement disclosures related to reported operating segments have been enhanced to provide additional details related to the expenses used in evaluating the performance of the segments. In conjunction with the adoption of ASU 2023-07 and the change to the Company’s reportable operating segments in the third quarter (see Note 2), the Company has changed its previously reported segment profit measure from segment operating earnings to segment Adjusted EBITDA. The change resulted from a reassessment in the fourth quarter of the primary profit measure used by the Company’s Chief Operating Decision Maker when evaluating the performance of the new reportable segments and when making decisions on the allocation of resources. Comparative data in note 26 has been recast to report segment Adjusted EBITDA as the segment profit measure.

Recently issued accounting guidance, not yet adopted

Improvements to Income Tax Disclosures

In December 2023, FASB issued ASU No. 2023-09 *Improvements to Income Tax Disclosures*. The amendments in this update encourage transparency in income tax disclosures by requiring consistent categories and greater disaggregation of information in the rate reconciliation and income taxes paid disclosures. The amendments are effective for annual periods beginning after December 15, 2024 with early adoption permitted and should be applied on a prospective basis, however, retrospective application is permitted. The Company is currently assessing the impacts of this ASU on its disclosures.

Reporting Comprehensive Income - Expense Disaggregation Disclosures

In November 2024, FASB issued ASU No. 2024-03 *Expense Disaggregation Disclosures*. The amendments in this Update aims to improve disclosures for commonly presented expense captions (such as cost of sales, selling, general and administrative expenses and research and development). The amendments are effective for annual periods beginning after December 15, 2026 with early adoption permitted that must be applied on a prospective basis, however, retrospective application is allowed. The Company is currently assessing the impacts of this ASU on its disclosures.

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Note 4 - Acquisitions

Notes to Financial Statements
[Business Combination Disclosure](#) [Text Block]

4. **Acquisitions**

2024 acquisitions:

During the year ended December 31, 2024, the Company acquired controlling interests in seven businesses, one in Real Estate Services and six in Engineering.

Real Estate Services

In April 2024, the Company acquired Lanard & Axilbund, LLC, a commercial real estate services firm in the United States.

Engineering

In July 2024, the Company acquired Phase Zero Design Corporation, an engineering and design firm in the United States.

In July 2024, the Company acquired an 89% interest in Englobe Corp., an engineering, environmental and inspection services firm with approximately 2,800 professionals operating in 71 locations and nine provinces across Canada.

In September 2024, the Company acquired Pritchard Francis Consulting Pty Limited, a multi-discipline engineering consulting firm in Australia.

In October 2024, the Company acquired two businesses, TTM Group Pty Limited, a transportation engineering consultancy firm in Australia and Goodkey, Weedmark & Associates Limited, a building engineering consulting firm in Canada.

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12 Months Ended

Dec. 31, 2024

In December 2024, the Company acquired MG2 Corporation, an architecture, strategic planning, design, and program management firm in the United States.

As of December 31, 2024, the Company has not completed its analysis to assign fair values to all identifiable tangible and intangible assets related to TTM Group Pty Limited, Goodkey, Weedmark & Associates Limited and MG2 Corporation and, therefore, the purchase price allocations for these acquired businesses are provisional and subject to change within the respective measurement period which will not extend beyond one year from the acquisition date. The acquisition date fair values of consideration transferred and the preliminary purchase price allocations are summarized as follows:

	Englobe		Other		Aggregate Acquisitions
Accounts receivable	\$	71,128	\$	30,253	\$ 101,381
Contract assets		35,621		5,931	41,552
Other current assets		3,677		5,363	9,040
Current assets, excluding cash		110,426		41,547	151,973
Fixed assets		22,248		2,008	24,256
Operating lease right-of-use assets		22,156		14,258	36,414
Other non-current assets		11,073		4,019	15,092
Non-current assets		55,477		20,285	75,762
Accounts payable and accrued expenses		28,957		8,640	37,597
Accrued compensation		23,311		11,131	34,442
Contract liabilities		14,617		3,364	17,981
Operating lease liabilities		4,581		3,467	8,048
Other current liabilities		4,515		1,768	6,283
Current liabilities		75,981		28,370	104,351
Operating lease liabilities		17,575		12,516	30,091
Deferred income tax, net		48,935		4,994	53,929
Other non-current liabilities		500		2,625	3,125
Non-current liabilities		67,010		20,135	87,145
	\$	22,912	\$	13,327	\$ 36,239
Cash consideration, net of cash acquired of \$33,294	\$	450,175	\$	67,001	\$ 517,176
Subsidiary equity consideration		-		24,078	24,078
Acquisition date fair value of contingent consideration		-		4,753	4,753
Total purchase consideration	\$	450,175	\$	95,832	\$ 546,007
Acquired intangible assets (note 10)					
Finite life	\$	216,994	\$	40,940	\$ 257,934
Goodwill	\$	267,749	\$	41,565	\$ 309,314
Redeemable non-controlling interest (note 16)	\$	57,480	\$	-	\$ 57,480

Subsidiary equity consideration are the shares in subsidiaries exchanged as partial consideration in a transaction. The new shareholders are subject to a shareholders’ agreement and are considered redeemable non-controlling interest of the Company. (See note 16) Redeemable non-controlling interest is initially recognized at the proportionate fair value of the acquired business.

During the year ended December 31, 2024, the Company made no significant adjustments to its purchase consideration for acquisitions completed in 2023.

2023 acquisitions:

During the year ended December 31, 2023, the Company acquired controlling interests in three businesses including two in Asia Pacific, Greenstone Group Ltd., a project management firm in New Zealand and Craig & Rhodes Pty Limited, an engineering and design firm in Australia, and one in the Americas HILGARTWILSON, LLC, an engineering and design firm in the United States.

The acquisition date fair value of consideration transferred and the purchase price allocations are summarized as follows:

	Aggregate Acquisitions	
Current assets, excluding cash	\$	15,372
Non-current assets		9,286
Current liabilities		6,653
Long-term liabilities		8,445
	\$	9,560
Cash consideration, net of cash acquired of \$7,278	\$	60,343
Acquisition date fair value of contingent consideration		3,962
Total purchase consideration	\$	64,305
Acquired intangible assets (note 10)		
Finite life	\$	44,567
Goodwill (note 11)	\$	34,369
Redeemable non-controlling interest (note 16)	\$	24,191

Acquired goodwill and intangible assets

The purchase price allocations of acquisitions resulted in the recognition of goodwill. The primary factors contributing to goodwill acquired in the years ended December 31, 2024 and December 31, 2023 are assembled workforces, synergies with existing operations and future growth prospects. Specifically, the synergies in the Company’s acquisitions primarily relate to diversifying the Company’s client base and service offerings, cross-sell opportunities, increasing market share, and geographic expansion. Future growth prospects in the acquired businesses are consistent with long-term growth trends in the commercial real estate services and engineering services industries. For acquisitions completed during the year ended December 31, 2024, goodwill in the amount of \$37,266 is deductible for income tax purposes (2023 - \$22,168).

In determining the fair value of intangible assets acquired in business combinations, management makes estimates and assumptions which require significant judgment. In particular, the Company acquired \$222,681 of customer lists and relationships. Valuation of these intangible assets is based upon a discounted cash flow methodology where the most significant estimates relate to discount rates, forecasted revenues and forecasted margin.

In all years presented, the fair values of non-controlling interests were determined using an income approach with reference to a discounted cash flow model using the same assumptions implied in determining the purchase consideration.

Contingent acquisition consideration

The Company typically structures its business acquisitions to include contingent consideration. Certain vendors, at the time of acquisition, are entitled to receive a contingent consideration payment if the acquired businesses achieve specified earnings levels during the one- to five-year periods following the dates of acquisition. The ultimate amount of payment is determined based on a formula, the key inputs to which are (i) a contractually agreed maximum payment; (ii) a contractually specified earnings level and (iii) the actual earnings for the contingency period. If the acquired business does not achieve the specified earnings level, the maximum payment is reduced for any shortfall, potentially to nil.

Unless it contains an element of compensation, contingent consideration is recorded at fair value each reporting period. The fair value recorded on the consolidated balance sheet as at December 31, 2024, was \$36,695 (December 31, 2023 - \$44,712). See note 22 for discussion on the fair value of contingent consideration. Contingent consideration where the seller is required to remain employed to be entitled to payment is considered to have a compensatory element and is revalued at each reporting period and recognized on a straight-line basis over the term of the contingent consideration arrangement. The liability recorded on the balance sheet for the compensatory element of contingent consideration arrangements as at December 31, 2024, was \$44,280 (December 31, 2023 - \$90,480). The estimated range of outcomes (undiscounted) for all contingent consideration arrangements, including those with an element of compensation is determined based on the likelihood of achieving specified earnings levels over the contingency period, and ranges from \$249,099 to a maximum of \$345,340. These contingencies will expire during the period extending to March 2029.

The consideration for the acquisitions during the year ended December 31, 2024, was financed from borrowings on the Revolving Credit Facility and cash on hand. During the year ended December 31, 2024, \$3,468 was paid with reference to contingent consideration (2023 - \$56,530).

Unaudited supplemental proforma

The amounts of revenues and earnings contributed from the dates of acquisition and included in the Company’s consolidated results for the year ended December 31, 2024, and the supplemental pro forma revenues and earnings of the combined entity had the acquisition dates been January 1, 2023, are as follows:

	Revenues		Net earnings	
Actual from acquired entities for 2024	\$	215,654	\$	2,766
Supplemental pro forma for 2024 (unaudited)		5,134,012		232,462
Supplemental pro forma for 2023 (unaudited)		4,842,597		115,960

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Note 5 - Warehouse Fund Assets

Notes to Financial Statements

Real Estate Disclosure

[Text Block]

5.

Warehouse fund assets

During the year ended December 31, 2024, the Company sold three assets which were held at December 31, 2023.

During the year ended December 31, 2024, the Company acquired one land asset in the US, three direct lending credit investments, a stake in an infrastructure income interval fund and a stake in an energy solutions business in relation to seeding new funds. The fund also continues to hold two assets acquired during the year ended December 31, 2023.

There was no significant impact on net earnings related to warehouse fund assets in the years ended December 31, 2024, or 2023.

The following table summarizes the warehouse fund assets:

	As at December 31,	
	2024	2023
Warehouse fund assets		
Warehouse fund assets	\$	110,779
Warehouse fund assets - non-current	\$	94,334
Total warehouse fund assets		\$ 47,536

	\$	205,113	\$	92,028
Liabilities related to warehouse fund assets				
Liabilities related to warehouse fund assets	\$	86,344	\$	-
Liabilities related to warehouse fund assets - non-current	\$	14,103	\$	47,536
Total liabilities related to warehouse fund assets	\$	100,447	\$	47,536
Net warehouse fund assets	\$	104,666	\$	44,492

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Note 6 - Acquisition-related Items

**12 Months Ended
Dec. 31, 2024**

[Notes to Financial Statements](#)
[Business Combination Disclosure](#)
[Acquisition Related Items \[Text Block\]](#)

6. Acquisition-related items

		Year ended December 31,	
		2024	2023
Transaction costs	\$	25,937	\$ 14,148
Contingent consideration fair value adjustments (note 22)		(10,977)	(17,698)
Contingent consideration compensation expense / (recovery) (note 4)		(42,762)	50,646
	\$	(27,802)	\$ 47,096

Contingent consideration compensation expense and contingent consideration fair value adjustments relate to acquisitions made in the current year as well as the preceding five years. \$1,072 of the (\$42,762) of contingent consideration compensation expense recognized during the year ended December 31, 2024 was associated with 2024 acquisitions.

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Note 7 - Prepaid Expenses and Other Assets

**12 Months Ended
Dec. 31, 2024**

[Notes to Financial Statements](#)

[Other Assets Disclosure](#)
[\[Text Block\]](#)

7. Prepaid expenses and other assets

		As at December 31,	
		2024	2023
Prepaid expenses	\$	90,519	\$ 73,592
Advisor loans receivable		37,607	35,893
Investments in equity securities		12,008	3,956
Investments in debt securities		36,565	19,565
Deferred Purchase Price (notes 14 and 22)		126,082	107,743
Mortgage derivative asset (note 22)		5,264	14,224
Other		1,917	3,752
Prepaid and other assets (Current Assets)	\$	309,962	\$ 258,725

		As at December 31,	
		2024	2023
Advisor loans receivable	\$	105,448	\$ 94,508
Equity accounted investments (note 15)		54,302	33,851
Investments in equity securities		7,857	8,440
Investments in debt securities		-	5,934
Financing fees, net of accumulated amortization of \$11,083 (December 31, 2023 - \$9,865)		5,794	3,109
Interest rate swap asset (note 22)		7,455	4,275
Other		5,441	7,080
Other assets (Non-Current Assets)	\$	186,297	\$ 157,197

Captive insurance investments

Investments in equity securities in the amount of \$11,994 (2023 - \$3,945) consist of investments recorded at fair value (see note 22). Investments in debt securities include available-for-sale investments current \$14,166 (2023 current - \$389 and non-current - \$5,934), which is recorded at fair value. The Company's wholly owned captive insurance company engages in reinsurance activities which are secured by \$15,192 of the investments.

Colliers Securities investments

Investments in equity and debt securities in the amount of \$17,751 (2023 - \$19,188) consist of investments recorded at fair value in relation to Colliers Securities (see note 22). All securities owned are pledged to a clearing firm on terms that permit it to sell or re-pledge the securities to others, subject to certain limitations.

Other investments in equity securities

Investments in equity securities non-current in the amount of \$6,768 (2023 - \$7,335) are recorded at fair value following the net asset value practical expedient or recorded at cost less impairment adjusted for observable prices. During the year ended December 31, 2024, the Company recognized a net gain of \$540 (2023 - \$101 net gain) related to these investments which was included in Other income in the Company's consolidated statements of earnings.

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Note 8 - Leases

**12 Months Ended
Dec. 31, 2024**

[Notes to Financial Statements](#)

[Lessee, Leases \[Text Block\]](#)

8. Leases

The Company enters into premise leases and equipment leases as a lessee.

(a) Premise leases

The Company leases office space where the remaining lease term ranges from less than one year to fifteen years. Leases generally include an initial contract term, but some leases include an option to renew the lease for an additional period at the end of this initial term. These renewal periods range in length up to a period equivalent to the initial term of the lease. All the Company's premise leases are classified as operating leases.

(b) Equipment leases

The Company leases certain equipment in its operations, including furniture and equipment, computer equipment and vehicles. Equipment leases may consist of operating leases or finance leases based upon the assessment of the facts at the commencement date of the lease. The remaining lease terms for equipment leases range from one year to five years. Certain leases may have the option to extend the leases for a short period or to purchase the asset at the end of the lease term.

The components of lease expense were as follows:

		Year ended December 31,	
		2024	2023
Operating lease cost	\$	117,267	\$ 107,323
Finance lease cost			
Amortization of right-of-use assets		3,249	1,169
Interest on lease liabilities		719	173
Variable lease cost		28,339	26,520
Short term lease cost		4,739	4,580
Total lease expense	\$	154,313	\$ 139,765
Sublease revenues		(6,490)	(6,856)
Total lease cost, net of sublease revenues	\$	147,823	\$ 132,909

Supplemental information related to leases was as follows:

		Year ended December 31,	
		2024	2023
Right-of-use assets obtained in exchange for new operating lease obligations	\$	112,737	\$ 134,442
Right-of-use assets obtained in exchange for new finance lease obligations		4,321	4,965
Cash paid for amounts included in the measurement of lease liabilities:			
Operating cash flows from operating leases	\$	(112,104)	\$ (104,570)
Operating cash flows from finance leases		(719)	(173)
Financing cash flows from finance leases		(2,119)	(1,077)

Supplemental balance sheet information related to leases was as follows:

		As at December 31,	
		2024	2023
Operating leases			
Operating lease right-of-use assets	\$	398,507	\$ 390,565
Operating lease liabilities - current	\$	(92,950)	\$ (89,938)

Operating lease liabilities - non-current		(383,921)		(375,454)
Total operating lease liabilities	\$	(476,871)	\$	(465,392)
Finance leases				
Fixed assets, cost	\$	16,651	\$	8,244
Accumulated depreciation		(4,826)		(2,566)
Fixed assets, net	\$	11,825	\$	5,678
Long-term debt - current	\$	(3,686)	\$	(1,415)
Long-term debt - non-current		(8,546)		(4,295)
Total finance lease liabilities	\$	(12,232)	\$	(5,710)

Maturities of lease liabilities were as follows:

	1 year	2 years	3 years	4 years	5 years	Thereafter	Total
Operating leases	\$ 113,386	\$ 92,976	\$ 76,454	\$ 66,546	\$ 55,089	\$ 148,663	\$ 553,114
Present value of operating lease liabilities							476,871
Difference between undiscounted cash flows and discounted cash flows							\$ 76,243
Finance leases	\$ 4,573	\$ 3,969	\$ 3,094	\$ 1,984	\$ 515	\$ 210	\$ 14,345
Present value of finance lease liabilities							12,232
Difference between undiscounted cash flows and discounted cash flows							\$ 2,113
						As at December 31, 2024	
Weighted average remaining lease term							
Operating leases (in years)							6.7
Finance leases (in years)							3.6
Weighted average discount rate							
Operating leases							4.3%
Finance leases							8.4%

As of December 31, 2024, the Company has additional operating leases, primarily for premises, that have not yet commenced of \$140,798. These operating leases will commence within the next two years and have lease terms ranging from eighteen months to fifteen years.

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Note 9 - Fixed Assets

12 Months Ended
Dec. 31, 2024

Notes to Financial Statements

[Property, Plant and Equipment Disclosure \[Text Block\]](#) 9.

Fixed assets			
December 31, 2024			
	Cost	Accumulated depreciation	Net
Buildings	\$ 2,696	\$ 1,917	\$ 779
Vehicles	20,445	11,677	8,768
Furniture and equipment	125,879	83,631	42,248
Computer equipment and software	244,035	165,151	78,884
Leasehold improvements	189,069	92,437	96,632
	\$ 582,124	\$ 354,813	\$ 227,311
December 31, 2023			
	Cost	Accumulated depreciation	Net
Buildings	\$ 2,564	\$ 1,765	\$ 799
Vehicles	19,147	9,714	9,433
Furniture and equipment	107,708	68,744	38,964
Computer equipment and software	220,136	157,514	62,622
Leasehold improvements	182,331	91,312	91,019
	\$ 531,886	\$ 329,049	\$ 202,837

Fixed assets include ROU assets - Finance leases (see note 8).

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Note 10 - Intangible Assets

12 Months Ended
Dec. 31, 2024

Notes to Financial Statements

[Intangible Assets](#)

[Disclosure \[Text Block\]](#)

10. Intangible assets

The following table summarizes the gross value, accumulated amortization and net carrying value of the Company’s indefinite life and finite life intangible assets:

December 31, 2024	Gross carrying amount	Accumulated amortization	Net
Indefinite life intangible assets:			
Licenses	\$ 29,200	\$ -	\$ 29,200
Trademarks and trade names	23,140	-	23,140
	\$ 52,340	\$ -	\$ 52,340
Finite life intangible assets:			
Customer lists and relationships	\$ 882,336	\$ 255,651	\$ 626,685
Investment management contracts	525,661	167,806	357,855
Mortgage servicing rights ("MSRs")	207,990	101,562	106,428
Trademarks and trade names	28,947	8,898	20,049
Management contracts and other	15,210	9,201	6,009
Backlog	26,665	12,445	14,220
	\$ 1,686,809	\$ 555,563	\$ 1,131,246
	\$ 1,739,149	\$ 555,563	\$ 1,183,586
December 31, 2023	Gross carrying amount	Accumulated amortization	Net
Indefinite life intangible assets:			
Licenses	\$ 29,200	\$ -	\$ 29,200
Trademarks and trade names	23,408	-	23,408
	\$ 52,608	\$ -	\$ 52,608
Finite life intangible assets:			
Customer lists and relationships	\$ 707,355	\$ 218,435	\$ 488,920
Investment management contracts	591,826	181,653	410,173
Mortgage servicing rights ("MSRs")	188,489	84,058	104,431
Trademarks and trade names	27,563	7,486	20,077
Management contracts and other	13,893	10,547	3,346
Backlog	6,349	5,433	916
	\$ 1,535,475	\$ 507,612	\$ 1,027,863
	\$ 1,588,083	\$ 507,612	\$ 1,080,471

The MSR assets are evaluated quarterly for impairment by stratifying the servicing portfolio according to predominant risk characteristics, primarily investor type and interest rate. An impairment is recorded if the carrying value of an individual stratum exceeds its estimated fair value. There was no impairment recorded for the twelve-month period ended December 31, 2024, or 2023.

The following table summarizes activity related to the Company’s mortgage servicing rights for the year ended December 31, 2024:

	2024	2023
Balance, January 1	\$ 104,431	\$ 104,442
Additions, following the sale of loan	19,500	18,276
Amortization	(14,562)	(14,833)
Prepayments and write-offs	(2,941)	(3,454)
Balance, December 31	\$ 106,428	\$ 104,431

During the year ended December 31, 2024, the Company acquired the following intangible assets:

Estimated weighted

	Amount	average amortization period (years)
Finite life intangible assets:		
Customer lists and relationships	\$ 219,999	10.0
Trademarks and trade names - finite life	5,191	2.0
Customer backlog	28,890	0.8
Other	3,854	3.1
	\$ 257,934	8.7

The table above includes \$2,798 related to assets acquired that do not constitute a business under GAAP.

The following is the estimated future expense for amortization of the finite life intangible assets for each of the next five years and thereafter:

For the year ended December 31,	MSRs	Other Intangibles	Total
2025	\$ 13,553	\$ 141,256	\$ 154,809
2026	12,463	122,487	134,950
2027	11,569	115,037	126,606
2028	10,631	108,473	119,104
2029	9,542	104,098	113,640
Thereafter	48,670	433,467	482,137
	\$ 106,428	\$ 1,024,818	\$ 1,131,246

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Note 11 - Goodwill

12 Months Ended Dec. 31, 2024

[Notes to Financial Statements](#)

[Goodwill Disclosure](#)
[\[Text Block\]](#)

11. Goodwill

	Real Estate Services	Engineering	Investment Management	Consolidated
December 31, 2022	\$ 696,734	181,787	1,110,018	\$ 1,988,539
Goodwill acquired during the year	-	34,369	-	34,369
Goodwill disposed during the year	(629)	-	-	(629)
Other items	(827)	-	-	(827)
Foreign exchange	13,784	1,493	1,511	16,788
December 31, 2023	709,062	217,649	1,111,529	2,038,240
Goodwill acquired during the year	6,431	302,875	-	309,306
Other items	(115)	282	-	167
Foreign exchange	(29,433)	(17,412)	(2,930)	(49,775)
December 31, 2024	685,945	503,394	1,108,599	2,297,938
Goodwill	715,528	503,394	1,108,599	2,327,521
Accumulated impairment loss	(29,583)	-	-	(29,583)
	\$ 685,945	\$ 503,394	\$ 1,108,599	\$ 2,297,938

A test for goodwill impairment is required to be completed annually, in the Company's case as of August 1, or more frequently if events or changes in circumstances indicate the asset might be impaired. No goodwill impairments were recorded in 2024 or 2023. The accumulated impairment loss reflects a goodwill impairment incurred in 2009.

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Note 12 - Long-term Debt

12 Months Ended Dec. 31, 2024

[Notes to Financial Statements](#)

[Long-Term Debt \[Text Block\]](#)

12. Long-term debt

	2024	As at December 31, 2023
Revolving Credit Facility	\$ 995,520	\$ 977,110
Senior Notes	495,519	518,982
Finance leases maturing at various dates through 2029	12,232	5,710
Other long-term debt maturing at various dates through 2030	5,204	837
	1,508,475	1,502,639
Less: current portion	6,061	1,796
Long-term debt - non-current	\$ 1,502,414	\$ 1,500,843

On November 29, 2024 the Company amended and extended the multi-currency, sustainability-linked senior unsecured revolving credit facility (the "Revolving Credit Facility"). The Company increased the Revolving Credit Facility from \$1,750,000 to \$2,250,000 and extended for a 5-year term maturing November 29, 2029. The Revolving Credit Facility bears interest at an applicable margin of 1.125% to 2.5% over floating reference rates, depending on financial leverage ratios. The applicable margin may be adjusted, annually, plus or minus 0.05% subject to achieving certain sustainability metrics. The weighted average interest rate on borrowings under the Revolving Credit Facility was 6.7% (2023 - 6.6%). The Revolving Credit Facility had \$1,235,898 of available undrawn credit as at December 31, 2024 (\$759,358 as at December 31, 2023). As at December 31, 2024, letters of credit in the amount of \$18,582 were outstanding against the Revolving Credit Facility (\$13,532 as at December 31, 2023). The Revolving Credit Facility requires a commitment fee of 0.11% to 0.35% of the unused portion, depending on financial leverage ratios.

The Company has outstanding senior unsecured notes with a carrying value of \$495,519. A summary of the unsecured senior notes is provided in the table below:

	Term	Maturity Date	Carrying Value	Interest Rate
Senior Notes due 2028 - €210,000	10-year	May 30, 2028	\$ 216,950	2.23%
Senior Notes due 2031 - €125,000	10-year	October 7, 2031	129,114	1.52%
Senior Notes due 2031 - \$150,000	10-year	October 7, 2031	149,455	3.02%
			\$ 495,519	

The Senior Notes due 2028 and the Senior Notes due 2031 are each held by a group of institutional investors.

The Revolving Credit Facility, Senior Notes due 2028, and Senior Notes due 2031 rank equally in terms of seniority and have similar financial covenants, including leverage and interest coverage. The Company was in compliance with all covenants as of December 31, 2024. The Company is limited from undertaking certain mergers, acquisitions and dispositions without prior approval. The estimated aggregate principal repayments on long-term debt required in each of the next five years and thereafter to meet the retirement provisions are as follows:

For the year ended December 31,	
2025	\$ 6,061
2026	6,634
2027	2,757
2028	218,517
2029 and thereafter	1,274,506
	\$ 1,508,475

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Note 13 - Mortgage Warehouse Credit Facilities

[Warehouse Credit Facilities \[Member\]](#)

[Notes to Financial Statements](#)

[Debt Disclosure \[Text Block\]](#)

13. Mortgage warehouse credit facilities

The following table summarizes the Company's mortgage warehouse credit facilities:

	Current Maturity	December 31, 2024		December 31, 2023	
		Maximum Capacity	Carrying Value	Maximum Capacity	Carrying Value
Facility A - SOFR plus 1.40%	October 16, 2025	\$ 275,000	\$ 72,642	\$ 275,000	\$ 168,780
Facility B - SOFR plus 1.45% ⁽¹⁾	On demand	125,000	-	125,000	-
		\$ 400,000	\$ 72,642	\$ 400,000	\$ 168,780

⁽¹⁾ SOFR in Facility B has a floor of 0.25%

Colliers Mortgage LLC ("Colliers Mortgage") has warehouse credit facilities which are used exclusively for the purpose of funding warehouse mortgages receivable. The mortgage warehouse credit facilities are recourse only to Colliers Mortgage, are revolving and are secured by warehouse mortgages financed on the facilities.

On October 17, 2024, the Company amended the financing agreement for Facility A to extend the maturity date to October 16, 2025.

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Note 14 - AR Facility

12 Months Ended Dec. 31, 2024

[Notes to Financial](#)

14. **AR Facility**

In 2019, the Company entered into a structured accounts receivable facility (the “AR Facility”). Under the AR Facility, certain of the Company’s subsidiaries continuously sell trade accounts receivable and contract assets (the “Receivables”) to wholly owned special purpose entities at fair market value. The special purpose entities in turn sell the Receivables to a third-party financial institution (the “Purchaser”).

On June 26, 2024, the Company renewed its AR Facility with two third-party financial institutions, with a term extending to December 29, 2025 and a capacity of \$200,000. As of December 31, 2024, the Company’s draw under the AR Facility was \$199,984.

All transactions under the AR Facility are accounted for as a true sale in accordance with ASC 860, *Transfers and Servicing* (“ASC 860”). Following the sale of the Receivables to the Purchaser, the Receivables are legally isolated from the Company and its wholly owned special purpose entities. The AR Facility is recorded as a sale of accounts receivable, and accordingly sold receivables are derecognized from the consolidated balance sheet. The Company continues to service, administer and collect the Receivables on behalf of the Purchaser, and recognizes a servicing liability in accordance with ASC 860. The Company has elected the amortization method for subsequent measurement of the servicing liability, which is assessed for changes in the obligation at each reporting date. As of December 31, 2024, the servicing liability was nil.

Under the AR Facility, the Company receives a cash payment and a deferred purchase price (“Deferred Purchase Price” or “DPP”) for sold Receivables. The DPP is paid to the Company in cash on behalf of the Purchaser as the Receivables are collected; however, due to the revolving nature of the AR Facility, cash collected from the Company’s customers is reinvested by the Purchaser monthly in new Receivable purchases under the AR Facility. As at December 31, 2024, the DPP was \$126,082 (December 31, 2023 - \$107,743) and was included in Prepaid expenses and other current assets on the Consolidated Balance Sheets. For the year ended December 31, 2024, Receivables sold under the AR Facility were \$1,688,578 and cash collections from customers on Receivables sold were \$1,683,275. As of December 31, 2024, the outstanding principal on trade accounts receivable, net of allowance for credit losses, sold under the AR Facility was \$223,543; and the outstanding principal on contract assets, current and non-current, sold under the AR Facility was \$132,212. See note 22 for fair value information on the DPP.

For the year ended December 31, 2024, the Company recognized a gain related to Receivables sold of \$146 (2023 - \$129 gain) that was recorded in other expense in the consolidated statement of earnings. Based on the Company’s collection history, the fair value of the Receivables sold subsequent to the initial sale approximates carrying value.

The non-cash investing activities associated with the DPP for the year ended December 31, 2024, were \$157,922 (2023 - \$139,065).

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Note 15 - Variable Interest Entities

15. **Variable interest entities**

The Company holds variable interests in certain Variable Interest Entities (“VIE”) in its Investment Management segment which are not consolidated as it was determined that the Company is not the primary beneficiary. The Company’s involvement with these entities is in the form of advisory fee arrangements and equity co-investments (typically 1%-2%). Equity co-investments are included in Other non-current assets on the consolidated balance sheets.

The following table provides the maximum exposure to loss related to these non-consolidated VIEs:

		As at December 31,	
		2024	2023
Non-consolidated investments	\$	47,881	\$ 29,631
Co-investment commitments		31,893	42,395
Maximum exposure to loss	\$	79,774	\$ 72,026

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Note 16 - Redeemable Non-controlling Interests

16. **Redeemable non-controlling interests**

The minority equity positions in the Company’s subsidiaries are referred to as redeemable non-controlling interests (“RNCI”). The RNCI are considered to be redeemable securities. Accordingly, the RNCI is recorded at the greater of (i) the redemption amount or (ii) the amount initially recorded as RNCI at the date of inception of the minority equity position. This amount is recorded in the “mezzanine” section of the balance sheet, outside of shareholders’ equity. Changes in the RNCI amount are recognized immediately as they occur. The following table provides a reconciliation of the beginning and ending RNCI amounts:

		2024		2023
Balance, January 1	\$	1,072,066	\$	1,079,306
RNCI share of earnings		53,958		53,621
RNCI redemption increment		21,243		22,588
Distributions paid to RNCI		(71,700)		(74,268)
Purchase of interests from RNCI		(17,189)		(36,922)
Sale of interests to RNCI		12,664		3,550
RNCI recognized on business acquisitions		82,199		24,191
RNCI recognized on warehouse fund assets (note 5)		48,877		-
RNCI derecognized on warehouse fund assets (note 5)		(49,500)		-
Balance, December 31	\$	1,152,618	\$	1,072,066

The Company has shareholders’ agreements in place at each of its non-wholly owned subsidiaries. These agreements allow the Company to “call” the RNCI at a price determined with the use of a formula price, which is usually equal to a fixed multiple of average annual net earnings before income taxes, interest, depreciation, and amortization. The agreements also have redemption features which allow the owners of the RNCI to “put” their equity to the Company at the same price subject to certain limitations. The formula price is referred to as the redemption amount and may be paid in cash or in Subordinate Voting Shares. The redemption amount as of December 31, 2024, was \$958,558 (December 31, 2023 - \$943,235). The redemption amount is lower than that recorded on the balance sheet as the formula price of certain RNCI are lower than the amount initially recorded at the inception of the minority equity position. If all put or call options were settled with Subordinate Voting Shares as at December 31, 2024, approximately 6,640,000 such shares would be issued.

Increases or decreases to the formula price of the underlying shares are recognized in the statement of earnings as the NCI redemption increment.

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Note 17 - Capital Stock

17. **Capital stock**

The authorized capital stock of the Company is as follows:

- An unlimited number of Preferred Shares, issuable in series;
- An unlimited number of Subordinate Voting Shares having one vote per share; and
- An unlimited number of Multiple Voting Shares having 20 votes per share, convertible at any time into Subordinate Voting Shares at a rate of one Subordinate Voting Share for each Multiple Voting Share outstanding.

The following table provides a summary of total capital stock issued and outstanding:

	Subordinate Voting Shares		Multiple Voting Shares		Total Common Shares	
	Number	Amount	Number	Amount	Number	Amount
Balances as at:						
December 31, 2023	46,223,682	1,126,661	1,325,694	373	47,549,376	1,127,034
December 31, 2024	49,284,982	1,471,845	1,325,694	373	50,610,676	1,472,218

During the year ended December 31, 2024, the Company declared dividends on its Common Shares of \$0.30 per share (2023 - \$0.30).

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Note 18 - Net Earnings Per Common Share

18. **Net earnings per common share**

Stock options were dilutive for the years ended December 31, 2024 and December 31, 2023.

Diluted EPS is calculated using the “if-converted” method of calculating earnings per share in relation to the Company’s 4.0% Convertible Senior Subordinated Notes due 2025 (the “Convertible Notes”) which were fully converted or redeemed by June 1, 2023. The “if-converted” method is used if the impact of the assumed conversion is dilutive. When dilutive, the interest charges (net of income tax) recorded in relation to the Convertible Notes prior to conversion or redemption is adjusted from the numerator and the additional shares issuable on conversion of the Convertible Notes for the portion of the period while they were outstanding are added to the denominator of the earnings per share calculation. The “if-converted” method was dilutive for the year ended December 31, 2023.

The following table reconciles the basic and diluted common shares outstanding:

	Year ended December 31,			
	2024		2023	
Net earnings attributable to Company	\$	161,725	\$	65,543

After-tax interest on Convertible Notes	-	(119)
Adjusted numerator under the "If-Converted" Method	\$ 161,725	\$ 65,424
Weighted average number of shares used in computing basic earnings per share	49,896,930	45,679,676
Assumed exercise of stock options acquired under the Treasury Stock Method	284,583	307,987
Conversion of Convertible Notes	-	285,911
Number of shares used in computing diluted earnings per share	50,181,513	46,273,574

On February 28, 2024, the Company issued 2,479,500 Subordinate Voting Shares for gross proceeds of \$300,019. The total proceeds, net of commissions and fees, were recorded in common shares. The net proceeds were used to repay balances outstanding on the Revolving Credit Facility.

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Note 19 - Stock-based Compensation

**12 Months Ended
Dec. 31, 2024**

[Notes to Financial Statements](#)

[Share-Based Payment Arrangement](#) [Text Block](#)

19. Stock-based compensation

Stock Option Plan

The Company has a stock option plan for certain officers, key full-time employees and directors of the Company and its subsidiaries. Options are granted at the market price for the underlying shares on the day immediately prior to the date of grant. Each option vests over a four-year term, expires five years from the date granted and allows for the purchase of one Subordinate Voting Share. All Subordinate Voting Shares issued are new shares. As at December 31, 2024, there were 950,950 options available for future grants.

Grants under the Company's stock option plan are equity-classified awards.

Stock option activity for the years ended December 31, 2024, and 2023 was as follows:

	Number of options	Weighted average exercise price	Weighted average remaining contractual life (years)	Aggregate intrinsic value
Shares issuable under options -				
December 31, 2022	3,053,000	\$ 94.30		
Granted	815,000	106.75		
Exercised	(600,500)	70.04		
Forfeited	(25,250)	119.82		
Shares issuable under options -				
December 31, 2023	3,242,250	\$ 101.73		
Granted	698,600	151.34		
Exercised	(581,800)	77.50		
Forfeited	(47,250)	107.03		
Shares issuable under options -				
December 31, 2024	3,311,800	\$ 116.37	3.1	\$ 77,229
Options exercisable - December 31, 2024	989,086	\$ 93.63	2.2	\$ 41,879

The Company incurred stock-based compensation expense related to these awards of \$32,603 during the year ended December 31, 2024 (2023 - \$27,087). As at December 31, 2024, the range of option exercise prices was \$47.41 to \$151.62 per share.

The following table summarizes information about option exercises:

	Year ended December 31, 2024	2023
Number of options exercised	581,800	600,500
Aggregate fair value	\$ 77,847	\$ 68,629
Intrinsic value	32,758	26,571
Amount of cash received	45,089	42,058
Tax benefit recognized	\$ 1,051	\$ 131

As at December 31, 2024, there was \$60,959 of unrecognized compensation cost related to non-vested awards which is expected to be recognized over the next four years. During the year ended December 31, 2024, the fair value of options vested was \$28,067 (2023 - \$22,971).

The fair value of each option grant is estimated on the date of grant using the Black-Scholes option pricing model, utilizing the following weighted average assumptions:

	As at December 31, 2024	2023
Risk free rate	4.1%	4.9%
Expected life in years	4.75	4.75
Expected volatility	43.1%	42.3%
Dividend yield	0.2%	0.3%
Weighted average fair value per option granted	\$ 63.19	\$ 44.78

The risk-free interest rate is based on the implied yield of a zero-coupon US Treasury bond with a term equal to the option's expected term. The expected life in years represents the estimated period of time until exercise and is based on historical experience. The expected volatility is based on the historical prices of the Company's shares over a period that is equal to the option's expected life.

Performance Stock Units ("PSUs")

On October 1, 2024, Colliers extended the existing management service agreement with its Chairman and Chief Executive Officer, Jay S. Hennick, to January 1, 2029. In connection with this extension, Colliers has created a new performance-based long term incentive plan. Under this arrangement, Mr. Hennick has been granted a total of 428,174 cash-settled PSUs that are subject to the satisfaction of certain performance-based vesting conditions during the period ending January 1, 2029. To the extent incentives are earned, Colliers will be obligated to make a one-time cash payment equal to the number of vested PSUs multiplied by the twenty-day volume-weighted average trading price of the Subordinate Voting Shares at such time. The performance units cannot be share settled and do not give Mr. Hennick any rights as a shareholder.

The Company incurred stock-based compensation expense related to the PSUs of \$13,438 during the year ended December 31, 2024. As at December 31, 2024, the estimated fair value of the PSUs is \$39,950 and there is approximately \$26,512 of total estimated unrecognized compensation expense related to the arrangement which are expected to be expensed over the next four years. As at December 31, 2024, the performance vesting criteria related to 107,043 PSUs has been satisfied. The PSU plan is a liability classified stock-based compensation plan and as at December 31, 2024, \$13,438 is reported in Other liabilities on the Company's consolidated balance sheets.

The fair value of the PSUs is calculated using the Monte Carlo simulation method considering the assumptions presented in the following table:

	As at December 31, 2024
Risk free rate	4.3%
Discount rate	5.8%
Expected volatility	32.5%
Expected life in years	4.00
Dividend yield	0.2%

The risk-free interest rate is based on the implied yield of a zero-coupon US Treasury Constant Maturities yield curve with a term equal to the expected life of the PSUs. The discount rate is based upon a corporate yield curves below the secured credit rating of the Company. The expected volatility is based on the historical prices of the Company's shares over the expected life. The expected life represents the estimated period of time until exercise.

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Note 20 - Income Tax

**12 Months Ended
Dec. 31, 2024**

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[Income Tax Disclosure](#) [Text Block](#)

20. Income tax

Income tax differs from the amounts that would be obtained by applying the combined statutory corporate income tax rate of Ontario, Canada to the respective year's earnings before income tax. Differences result from the following items:

	Year ended December 31, 2024	2023
Income tax expense using a combined statutory rate of 26.5% (2023 - 26.5%) ¹	\$ 82,445	\$ 56,386
Loss on disposal of operations	133	361
Permanent differences	5,172	5,515
Tax effect of flow through entities	(11,631)	(12,264)
Adjustments to tax liabilities for prior periods	(262)	(407)
Changes in liability for unrecognized tax benefits	(1,842)	(1,980)
Stock-based compensation	833	1,730
Foreign, state, and provincial tax rate differential	(149)	1,266

Change in valuation allowance		4,678		3,349
Acquisition-related items		(10,402)		8,864
Withholding taxes and other		5,202		5,266
Income tax expense	\$	74,177	\$	68,086

(1) Our Canadian corporate tax rate is comprised of a basic Part I federal tax rate of 38%, net 15% after federal tax abatement and general tax reduction, plus the additional provincial tax of 11.5%.

Earnings (loss) before income tax by jurisdiction comprise the following:

	Year ended December 31,		2023	
	2024			
Canada	\$	(34,547)	\$	(33,907)
United States		186,787		200,035
Foreign		158,873		46,649
Total	\$	311,113	\$	212,777

Income tax expense (recovery) comprises the following:

	Year ended December 31,		2023	
	2024			
Current				
Canada	\$	5,043	\$	3,125
United States		53,572		28,268
Foreign		46,107		46,617
		104,722		78,010
Deferred				
Canada		(12,794)		(10,360)
United States		(11,319)		16,753
Foreign		(6,432)		(16,317)
		(30,545)		(9,924)
Total	\$	74,177	\$	68,086

The significant components of deferred tax assets and liabilities are as follows:

	As at December 31,		2023	
	2024			
Loss carryforwards and other credits	\$	34,366	\$	29,876
Expenses not currently deductible		82,659		67,950
Revenue not currently taxable		(850)		(1,108)
Stock-based compensation		16,260		9,490
Investments		(14,648)		(7,818)
Provision for doubtful accounts		11,963		11,375
Financing fees		(149)		(71)
Net unrealized foreign exchange losses		1,252		443
Depreciation and amortization		(120,563)		(88,012)
Operating leases		14,685		14,698
Less: valuation allowance		(24,176)		(20,546)
Net deferred tax assets	\$	799	\$	16,277

As at December 31, 2024, the Company believes that it is more likely than not that its net deferred tax assets of \$79,258 will be realized based upon future income, consideration of net operating loss ("NOL") limitations, earnings trends, and tax planning strategies. The amount of deferred tax assets considered realizable, however, could be reduced in the near term if estimates of future income are reduced.

The Company has pre-tax NOL carryforward balances as follows:

	2024		Pre-tax losses carryforward 2023		2024		Pre-tax losses not recognized 2023		2024		Pre-tax losses recognized 2023	
Canada	\$	14,550	\$	19,400	\$	168	\$	169	\$	14,382	\$	19,231
United States		17,515		8,120		932		931		16,583		7,189
Foreign		93,654		90,164		66,777		59,734		26,877		30,430

The Company has pre-tax capital loss carryforwards as follows:

	2024		Pre-tax losses carryforward 2023		2024		Pre-tax losses not recognized 2023		2024		Pre-tax losses recognized 2023	
Canada	\$	1,620	\$	2,397	\$	1,620	\$	2,397	\$	-	\$	-
Foreign		5,516		6,089		5,516		6,089		-		-

These amounts above are available to reduce future, federal, state, and provincial income taxes in their respective jurisdictions. NOL carryforward balances attributable to Canada begin to expire in 2036. NOL carryforward balances attributable to the United States begin to expire in 2028. Foreign NOL carryforward balances begin to expire in 2025. The utilization of NOLs may be subject to certain limitations under federal, provincial, state or foreign tax laws.

Cumulative unremitted foreign earnings of US subsidiaries are nil (2023 - nil). Cumulative unremitted foreign earnings of international subsidiaries (other than the US) approximated \$177,448 as at December 31, 2024 (2023 - \$139,541). The Company has not provided a deferred tax liability on the unremitted foreign earnings as it is management's intent to permanently reinvest such earnings outside of Canada. In addition, any repatriation of such earnings would not be subject to significant Canadian or foreign taxes.

A reconciliation of the beginning and ending amounts of the liability for unrecognized tax benefits is as follows:

	2024		2023	
Balance, January 1	\$	3,523	\$	5,467
Gross increases for tax positions of current period		331		-
Gross increases for tax positions of prior periods		14		310
Reduction for settlements with taxing authorities		(950)		(2,281)
Reduction for lapses in applicable statutes of limitations		(1,237)		-
Foreign currency translation		(73)		27
Balance, December 31	\$	1,608	\$	3,523

Of the \$1,608 (2023 - \$3,523) in gross unrecognized tax benefits, \$1,608 (2023 - \$3,523) would affect the Company's effective tax rate if recognized. For the year-ended December 31, 2024, additional interest and penalties of \$11 related to uncertain tax positions was accrued (2023 - \$310). The Company reversed \$726 of accrued interest and penalties related to positions lapsed in applicable statute of limitations or positions settled with taxing authorities in 2024 (2023 - \$60). As of December 31, 2024, the Company had accrued \$139 (2023 - \$854) for potential income tax related interest and penalties.

Within the next twelve months, the Company expects \$508 of unrecognized tax benefits associated with uncertain tax positions to be reduced due to lapses in statutes of limitations.

The Company files tax returns in Canada and multiple foreign jurisdictions. The number of years with open tax audits varies depending on the tax jurisdiction. Generally, income tax returns filed with the Canada Revenue Agency and related provinces are open for four to seven years and income tax returns filed with the United States Internal Revenue Service and related states are open for three to five years. Tax returns for significant other jurisdictions in which the Company conducts business are generally open for four years.

The Company does not currently expect any other material impact on earnings to result from the resolution of matters related to open taxation years, other than noted above. Actual settlements may differ from the amounts accrued. The Company has, as part of its analysis, made its current estimates based on facts and circumstances known to date and cannot predict changes in facts and circumstances that may affect its current estimates.

[XML 53 R28.htm IDEA: XBRL DOCUMENT](#)

Note 21 - Other Supplemental Information

Notes to Financial Statements

[Additional Financial Information Disclosure \[Text Block\]](#) 21.

12 Months Ended

Dec. 31, 2024

Other supplemental information

	Year ended December 31,	
	2024	2023
Cash payments made during the year		
Income tax, net of refunds	\$ 70,345	\$ 118,175
Interest	89,926	96,203
Non-cash financing activities		
Dividends declared but not paid	7,592	7,132

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22. Financial instruments

Concentration of credit risk

The Company is subject to credit risk with respect to its cash and cash equivalents, accounts receivable, contract assets, other receivables and advisor loans receivable. Concentrations of credit risk with respect to cash and cash equivalents are limited by the use of multiple large and reputable banks. Concentrations of credit risk with respect to receivables are limited due to the large number of entities comprising the Company’s customer base and other counterparties, and their dispersion across different service lines in various countries.

Foreign currency risk

Foreign currency risk is related to the portion of the Company’s business transactions denominated in currencies other than US dollars. A significant portion of revenue is generated by the Company’s Canadian, Australian, UK and Euro currency operations. The Company’s head office expenses are incurred primarily in Canadian dollars which are hedged by Canadian dollar denominated revenue.

Fluctuations in foreign currencies impact the amount of total assets and liabilities that are reported for foreign subsidiaries upon the translation of these amounts into US dollars. In particular, the amount of cash, working capital, goodwill and intangibles held by these subsidiaries is subject to translation variance caused by changes in foreign currency exchange rates as of the end of each respective reporting period (the offset to which is recorded to accumulated other comprehensive income on the consolidated balance sheets).

Interest rate risk

The Company utilizes an interest rate risk management strategy that may use interest rate hedging contracts from time to time. The Company’s specific goals are to: (i) manage interest rate sensitivity by modifying the characteristics of its debt and (ii) lower the long-term cost of its borrowed funds.

Fair values of financial instruments

The following table provides the financial assets and liabilities carried at fair value measured on a recurring basis as of December 31, 2024:

		Level 1		Level 2		Level 3
Assets						
Equity securities	\$	13,088	\$	9	\$	-
Debt securities		14,166		22,399		-
Mortgage derivative assets		-		-		5,264
Mortgage warehouse receivables		-		77,559		-
Interest rate swap assets		-		7,870		-
Deferred Purchase Price on AR Facility		-		-		126,082
Total assets	\$	27,254	\$	107,837	\$	131,346
Liabilities						
Mortgage derivative liabilities	\$	-	\$	-	\$	1,935
Interest rate swap liabilities		-		268		-
Contingent consideration liabilities		-		-		36,695
Total liabilities	\$	-	\$	268	\$	38,630

Equity securities, debt securities, mortgage derivative assets, interest rate swap assets and the deferred purchase price on the AR Facility were included in prepaid expenses and other current assets on the consolidated balance sheets. Other than the assets and liabilities acquired in relation to business combinations (see note 4), there were no significant non-recurring fair value measurements recorded during the year ended December 31, 2024.

Debt and equity securities

The Company records debt and equity securities at fair value on the consolidated balance sheets. These financial instruments are valued based on observable market data that may include quoted market prices, dealer quotes, market spreads, cash flows, the US Treasury yield curve, trading levels, market consensus prepayment speeds, credit information and the instruments’ terms and conditions and are classified as Level 2 of the fair value hierarchy.

Certain investments in equity securities where quoted prices are readily available are classified as Level 1 in the fair value hierarchy. The Company increases or decreases its investment each reporting period by the change in the fair value of the investment reported in net earnings on the consolidated statements of earnings.

Mortgage-related derivatives

Interest rate lock commitments and forward sale commitments are derivative instruments which use a discounted cash flow model and consider observable market data in determining their fair values, particularly changes in interest rates. In the case of interest rate lock commitments, the fair value measurement also considers the expected net cash flows associated with the servicing of the loans. The Company also considers the impact of unobservable inputs related to counterparty non-performance risk when measuring the fair value of these derivatives. Therefore, these mortgage-related derivatives are categorized as Level 3. The mortgage-related derivative assets and liabilities are included in Prepaid expenses and other current assets and Accounts payable and accrued expenses, respectively, on the consolidated balance sheets.

Given the credit quality of the Company’s counterparties, the short duration of interest rate lock commitments and forward sale commitments and the Company’s historical experience, management does not believe the risk of non-performance is significant. An increase in counterparty non-performance risk assumptions would result in a lower fair value measurement.

Changes in the fair value of the net mortgage derivative assets and liabilities comprise the following:

	2024		2023	
Balance, January 1	\$	3,677	\$	6,949
Settlements		(17,989)		(31,919)
Realized gains recorded in earnings		14,312		24,970
Unrealized gains recorded in earnings		3,329		3,677
Balance, December 31	\$	3,329	\$	3,677

Mortgage warehouse receivables

Mortgage warehouse receivables represent mortgage loans originated by the Company with commitments to sell to third party investors. Principal funded on mortgage loans plus gains attributable to the fair value of mortgage premiums and origination fees increase mortgage warehouse receivables and proceeds received from the sale of mortgage loans to third party investors reduce mortgage warehouse receivables. As at December 31, 2024, all warehouse facility liabilities are supported by mortgage warehouse receivables which are under commitment to be purchased by a qualifying investor. These assets are classified as Level 2 in the fair value hierarchy as a substantial majority of the inputs are readily observable.

AR Facility deferred purchase price (“DPP”)

The Company recorded a DPP under its AR Facility. The DPP represents the difference between the fair value of the Receivables sold and the cash purchase price and is recognized at fair value as part of the sale transaction. The DPP is remeasured each reporting period in order to account for activity during the period, including the seller’s interest in any newly transferred Receivables, collections on previously transferred Receivables attributable to the DPP and changes in estimates for credit losses. Changes in the DPP attributed to changes in estimates for credit losses are expected to be immaterial, as the underlying Receivables are short-term and of high credit quality. The DPP is valued using Level 3 inputs, primarily discounted cash flows, with the significant inputs being discount rates ranging from 5.0% to 7.0% depending upon the aging of the Receivables. See note 14 for information on the AR Facility.

Changes in the fair value of the DPP comprises the following:

	2024		2023	
Balance, January 1	\$	107,743	\$	92,278
Additions to DPP		157,922		139,065
Collections on DPP		(137,581)		(124,313)
Fair value adjustment		(146)		129
Foreign exchange and other		(1,856)		584
Balance, December 31	\$	126,082	\$	107,743

Financial derivatives

The Company has entered into interest rate swap agreements (“IRS”) to convert floating interest on US dollar denominated debt to fixed interest rates. The interest rate swaps are measured at fair value and are included in Other assets on the consolidated balance sheets. The table below summarizes the details of the interest rate swaps in place as at December 31, 2024.

	Effective Date	Maturity Date	Notional Amount of US dollar debt	Interest rates	
				Floating	Fixed
2022 IRS A	July 15, 2022	May 27, 2027	\$ 150,000	SOFR	2.8020%
2022 IRS B	December 21, 2022	May 27, 2027	\$ 250,000	SOFR	3.5920%
2023 IRS A	April 28, 2023	May 27, 2027	\$ 100,000	SOFR	3.7250%
2023 IRS B	December 5, 2023	May 27, 2027	\$ 100,000	SOFR	4.0000%

2022 IRS A, 2022 IRS B, 2023 IRS A and 2023 IRS B (collectively the “Designated IRSs”) are being accounted for as cash flow hedges and are measured at fair value on the consolidated balance sheets. Gains or losses on the Designated IRSs, which are determined to be effective as hedges, are reported in accumulated other comprehensive income (“AOCI”). As at December 31, 2024, unrealized gain of \$7,455 (December 31, 2023 - \$2,805) on the Designated IRSs were included in AOCI.

Contingent acquisition consideration

The inputs to the measurement of the fair value of contingent consideration related to acquisitions are Level 3 inputs. The fair value measurements were made using a discounted cash flow model; significant model inputs were expected future operating cash flows (determined with reference to each specific acquired business) and discount rates (which range from 3.5% to 10.3%, with a weighted average of 7.3%). The wide range of discount rates is attributable to the level of risk related to economic growth factors combined with the length of the contingent payment periods; and the dispersion was driven by unique characteristics of the businesses acquired and the respective terms for these contingent payments. A 2% increase in the weighted average discount rate would reduce the fair value of contingent consideration by \$600. See note 4 for discussion on contingent acquisition consideration.

Changes in the fair value of the contingent consideration liability comprises the following:

	2024		2023	
Balance, January 1	\$	44,712	\$	91,229
Amounts recognized on acquisitions		4,753		3,962
Fair value adjustments (note 6)		(10,977)		(17,698)
Resolved and settled in cash		(111)		(34,475)
Other		(1,682)		1,694
Balance, December 31	\$	36,695	\$	44,712
Less: current portion	\$	30,683	\$	13,944
Non-current portion	\$	6,012	\$	30,768

The carrying amounts for cash, restricted cash, accounts receivable, accounts payable, advisor loans, other receivables and accrued liabilities approximate their estimated fair values due to the short-term nature of these instruments, unless otherwise indicated. The carrying value of the Company's Revolving Credit Facility and other short-term borrowings approximate their estimated fair value due to their short-term nature and variable interest rate terms.

The carrying amount and the estimated fair value of Senior Notes is presented in the table below. Interest rate yield curves, interest rate indices and market prices (Level 2 inputs within the fair value hierarchy) are used in determining the fair value of the Senior Notes.

	December 31, 2024			December 31, 2023		
	Carrying amount		Fair value	Carrying amount		Fair value
Senior Notes	\$ 495,519	\$	437,774	\$ 518,982	\$	458,377

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**Note 23 -
Commitments and
Contingencies**

**Notes to Financial
Statements**

**Commitments and
Contingencies
Disclosure [Text Block]**

23. Commitments and Contingencies

Purchase commitments

Minimum contractual purchase commitments for the years ended December 31 are as follows:

Year ended December 31,

2025	\$	27,290
2026		15,047
2027		3,264
2028		1,576
2029		1,655
Thereafter		7,491
	\$	56,323

Claims and Litigation

In the normal course of operations, the Company is subject to routine claims and litigation incidental to its business. Litigation currently pending or threatened against the Company includes disputes with former employees and commercial liability claims related to services provided by the Company. The Company believes resolution of such proceedings, combined with amounts accrued, will not have a material impact on the Company's financial condition or the results of operations.

Contingencies associated with US government sponsored enterprises

Colliers Mortgage is a lender in the Fannie Mae DUS Program. Commitments for the origination and subsequent sale and delivery of loans to Fannie Mae represent those mortgage loan transactions where the borrower has locked an interest rate and scheduled closing and the Company has entered into a mandatory delivery commitment to sell the loan to Fannie Mae. As discussed in note 22, the Company accounts for these commitments as derivatives recorded at fair value.

Colliers Mortgage is obligated to share in losses, if any, related to mortgages originated under the DUS Program. These obligations expose the Company to credit risk on mortgage loans for which the Company is providing underwriting, servicing, or other services under the DUS Program. Net losses on defaulted loans are shared with Fannie Mae based upon established loss-sharing ratios, and typically, the Company is subject to sharing up to one-third of incurred losses on loans originated under the DUS Program. As of December 31, 2024, the Company has funded and sold loans subject to such loss sharing obligations with an aggregate unpaid principal balance of approximately \$5,584,000. As at December 31, 2024, the loss reserve was \$13,556 (December 31, 2023 - \$12,837) and was included within Other liabilities on the consolidated balance sheets.

Pursuant to its licenses with Fannie Mae, Ginnie Mae and the Department of Housing and Urban Development, Colliers Mortgage is required to maintain certain standards for capital adequacy which include minimum net worth and liquidity requirements. If it is determined at any time that Colliers Mortgage fails to maintain appropriate capital adequacy, the licensor reserves the right to terminate the Company's servicing authority for all or some of the portfolio. As at December 31, 2024, Colliers Mortgage was in compliance with all such requirements.

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**Note 24 - Related
Party Transactions**

**Notes to Financial
Statements**

**Related Party
Transactions Disclosure
[Text Block]**

24. Related party transactions

As at December 31, 2024, the Company had \$2,106 of loans receivable from non-controlling shareholders (2023 - \$2,778). The majority of the loans receivable represent amounts assumed in connection with acquisitions and amounts issued to non-controlling interests to finance the sale of non-controlling interests in subsidiaries to senior managers. The loans are of varying principal amounts and interest rates which range from nil to 6.0%. These loans are due on demand or mature on various dates up to 2030 but are open for repayment without penalty at any time.

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Note 25 - Revenue

**Notes to Financial
Statements**

**Revenue from Contract
with Customer [Text
Block]**

25. Revenue

Disaggregated revenue

Colliers has disaggregated its revenue from contract with customers by type of service and reporting segment as presented in the following table. See Note 2, Summary of presentation for additional information on a change in the Company's reporting segments.

	Real Estate Services	Engineering	Investment Management	Corporate	Consolidated
Year ended December 31, 2024					
Leasing	\$ 1,157,484	\$ -	\$ -	\$ -	\$ 1,157,484
Capital Markets	765,297	-	-	-	765,297
Property management	537,626	-	-	-	537,626
Valuation and advisory	465,475	-	-	-	465,475
E&D and project management	-	1,237,384	-	-	1,237,384
IM - Advisory and other	-	-	488,979	-	488,979
IM - Incentive Fees	-	-	23,614	-	23,614
Other	145,728	-	-	437	146,165
Total Revenue	\$ 3,071,610	\$ 1,237,384	\$ 512,593	\$ 437	\$ 4,822,024
2023					
Leasing	\$ 1,063,355	\$ -	\$ -	\$ -	\$ 1,063,355
Capital Markets	702,472	-	-	-	702,472
Property management	527,621	-	-	-	527,621
Valuation and advisory	423,999	-	-	-	423,999
E&D and project management	-	990,477	-	-	990,477
IM - Advisory and other	-	-	480,674	-	480,674
IM - Incentive Fees	-	-	6,783	-	6,783
Other	139,291	-	-	469	139,760
Total Revenue	\$ 2,856,738	\$ 990,477	\$ 487,457	\$ 469	\$ 4,335,141

Revenue associated with the Company's debt finance and loan servicing operations are outside the scope of ASC 606, *Revenue from Contracts with Customers* ("ASC 606"). During the year ended December 31, 2024 - \$32,345 of Capital Markets revenue (2023 - \$42,304) and \$48,007 of Other Revenue (2023 - \$44,549) respectively, was excluded from the scope of ASC 606. Substantially all of these revenues were included within the Real Estate Services segment.

Contract balances

As at December 31, 2024, the Company had contract assets totaling \$156,802 of which \$134,402 was current (\$103,080 as at December 31, 2023 - of which \$83,389 was current). During the year ended December 31, 2024, approximately 93% of the current contract assets were moved to accounts receivable or sold under the AR Facility (see note 14).

As at December 31, 2024, the Company had contract liabilities (all current) totaling \$63,459 (\$45,293 as at December 31, 2023). \$43,865 of the contract liability balance at the beginning of the year was recognized to revenue in the year ended December 31, 2024 (2023 - \$23,446).

Certain constrained revenues may arise from services that began in a prior reporting period. Consequently, a portion of the revenues the Company recognizes in the current period may be partially related to the services performed in prior periods. Typically, less than 5% of Leasing and Capital Markets revenue recognized in a prior period had previously been constrained and substantially all investment management incentive fees recognized in the year were previously constrained.

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**Note 26 - Segmented
Information**

**Notes to Financial
Statements**

**Segment Reporting
Disclosure [Text Block]**

26. Segmented information

REPORTING SEGMENTS

Colliers has identified three reportable operating segments comprising of Real Estate Services, Engineering and Investment Management. Corporate represents unallocated costs of global administrative functions and the corporate head office. The groupings are based on the manner in which the segments are managed.

The Chief Operating Decision Maker (“CODM”) of the Company assesses each segment’s performance and makes decisions about the allocation of resources based on their Adjusted EBITDA. As of December 31, 2024, the Chief Executive Officer is determined to be the Company’s CODM.

Adjusted EBITDA is defined as net earnings, adjusted to exclude: (i) income tax; (ii) other income; (iii) interest expense; (iv) loss on disposal of operations; (v) depreciation and amortization, including amortization of mortgage servicing rights (“MSRs”); (vi) gains attributable to MSRs; (vii) acquisition-related items (including contingent acquisition consideration fair value adjustments, contingent acquisition consideration-related compensation expense and transaction costs); (viii) restructuring costs and (ix) stock-based compensation expense.

Indirect operating costs includes the non-direct selling, general and administration expenses of the Company excluding stock-based compensation and restructuring costs. It also includes an adjustment to remove the impact of gains attributable to MSRs.

The CODM is not provided with total asset information by segment and does not consider total assets in determining the performance of the segments nor in determining resource allocation. Therefore, total asset by segment is not disclosed.

		Real Estate Services		Engineering		Investment Management		Total
Year ended December 31, 2024								
Revenues	\$	3,071,610	\$	1,237,384	\$	512,593	\$	4,821,587
Cost of revenue		2,004,086		709,142		186,684		2,899,912
Indirect operating costs		736,673		418,313		116,955		1,271,941
Equity earnings from non-consolidated investments		2,549		-		4,721		7,270
Adjusted EBITDA		333,400		109,929		213,675		657,004
Corporate								
Revenue								437
Cost of revenue								37
Indirect operating costs								13,159
Unallocated Adjusted EBITDA								(12,759)
Deduct:								
Depreciation and amortization								221,602
Acquisition related costs								(27,802)
Stock based compensation								46,041
Restructuring costs								23,285
Equity earnings from non-consolidated investments								7,270
Gains attributable to MSRs								(15,363)
Consolidated operating earnings						\$		389,212
Interest								85,779
Equity earnings from non-consolidated investments								(7,270)
Other income								(410)
Consolidated earnings before income tax						\$		311,113
Income tax expense								74,177
Consolidated net earnings						\$		236,936
Purchases of fixed assets		45,173		13,313		3,369		61,855

Consolidated revenue reconciliation:

Total segmentation revenue of \$4,821,587 plus unallocated revenue of \$437 equals consolidated revenue of \$4,822,024.

Reconciliation of purchases of fixed assets:

Total purchases of fixed assets of \$61,855 plus unallocated purchases of \$3,229 equals \$65,085.

		Real Estate Services		Engineering		Investment Management		Total
Year ended December 31, 2023								
Revenues	\$	2,856,738	\$	990,477	\$	487,457	\$	4,334,672
Cost of revenue		1,863,214		564,335		168,872		2,596,421
Indirect operating costs		704,007		329,339		107,545		1,140,890
Equity earnings from non-consolidated investments		2,193		-		2,885		5,078
Adjusted EBITDA		291,710		96,803		213,925		602,438
Corporate								
Revenue								469
Cost of revenue								402
Indirect operating costs								7,513
Unallocated Adjusted EBITDA								(7,445)
Deduct:								
Depreciation and amortization								202,536
Acquisition related costs								47,096
Stock based compensation								27,087
Restructuring costs								27,701
Loss on disposal of business								2,282
Equity earnings from non-consolidated investments								5,078
Gains attributable to MSRs								(17,722)
Consolidated operating earnings						\$		300,935
Interest								94,077
Equity earnings from non-consolidated investments								(5,078)
Other income								(841)
Consolidated earnings before income tax						\$		212,777
Income tax expense								68,086
Consolidated net earnings						\$		144,691
Purchases of fixed assets		63,004		12,689		6,260		81,953

Consolidated revenue reconciliation:

Total segmentation revenue of \$4,334,672 plus unallocated revenue of \$469 equals consolidated revenue of \$4,335,141.

Reconciliation of purchases of fixed assets:

Total purchases of fixed assets of \$81,953 plus unallocated purchases of \$2,571 equals \$84,524.

GEOGRAPHIC INFORMATION

Revenues in each geographic region are reported by customer locations except for IM where revenues are reported by the location of the fund management.

	2024	2023
United States		
Revenues	\$ 2,575,616	\$ 2,362,420
Total long-lived assets	2,266,500	2,293,362
Canada		
Revenues	\$ 632,290	\$ 432,176
Total long-lived assets	606,803	110,195
Euro currency countries		
Revenues	\$ 411,664	\$ 404,158
Total long-lived assets	340,178	368,198
Australia		
Revenues	\$ 304,394	\$ 284,471
Total long-lived assets	124,401	114,754
United Kingdom		
Revenues	\$ 311,882	\$ 266,487
Total long-lived assets	497,591	526,669
Poland		
Revenues	\$ 100,470	\$ 91,410
Total long-lived assets	3,198	3,355
China		
Revenues	\$ 84,560	\$ 87,509
Total long-lived assets	10,362	8,073
India		
Revenues	\$ 75,569	\$ 61,013
Total long-lived assets	45,471	48,658
Other		
Revenues	\$ 325,579	\$ 345,497
Total long-lived assets	212,838	238,849
Consolidated		
Revenues	\$ 4,822,024	\$ 4,335,141
Total long-lived assets	4,107,342	3,712,113

Accounting Policies (Policies)

Accounting Policies

[Abstract]

[Basis of Accounting, Policy](#) [\[Policy Text Block\]](#)

The preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The most significant estimates are related to the judgments used to determine the timing and amount of revenue recognition, recoverability of goodwill and intangible assets, determination of fair values of assets acquired and liabilities assumed in business combinations, estimated fair value of contingent consideration related to acquisitions, determination of the fair value of capitalized mortgage servicing rights and derivative financial instruments, and current expected credit losses on financial assets including collectability of accounts receivable and allowance for loss sharing obligations. Actual results could be materially different from these estimates.

In the third quarter of 2024, Colliers re-aligned its operating segments to better reflect the distinct attributes of its three complementary businesses – Real Estate Services, Engineering and Investment Management. The Real Estate Services segment comprises the former Americas, EMEA and Asia Pacific regions, excluding engineering and project management, which are now reported within the new Engineering segment. The Investment Management segment remains unchanged. Prior period comparative data have been recast to reflect the new segments.

Significant accounting policies are summarized as follows:

Principles of consolidation

The accompanying consolidated financial statements include the accounts of the Company, its majority-owned subsidiaries and those variable interest entities where the Company is the primary beneficiary. Where the Company does not have a controlling interest but has the ability to exert significant influence, the equity method of accounting is used. Inter-company transactions and accounts are eliminated on consolidation.

When applying the principles of consolidation, the Company begins by determining whether an investee is a variable interest entity (“VIE”) or a voting interest entity (“VOE”). Assessing whether an entity is a VIE or a VOE involves judgment and analysis. Factors considered in this assessment include the entity’s legal organization, the entity’s capital structure and equity ownership, and any related party or de facto agent implications of the Company’s involvement with the entity.

VOEs are embodied by common and traditional corporate and certain partnership structures. For VOEs, the interest holder with control through majority ownership and majority voting rights consolidates the entity.

For VIEs, identification of the primary beneficiary determines the accounting treatment. In evaluating whether the Company is the primary beneficiary, it evaluates its direct and indirect economic interests in the entity. A reporting entity is determined to be the primary beneficiary if it holds a controlling financial interest in the VIE. Determining which reporting entity, if any, has a controlling financial interest in a VIE is primarily a qualitative approach focused on identifying which reporting entity has both (1) the power to direct the activities of a VIE that most significantly impact such entity’s economic performance and (2) the obligation to absorb losses or the right to receive benefits from such entity that could potentially be significant to such entity.

The primary beneficiary analysis is performed at the inception of the Company’s investment and upon the occurrence of a reconsideration event. When the Company determines it is the primary beneficiary of a VIE, it consolidates the VIE; when it is determined that the Company is not the primary beneficiary of the VIE, the investment in the VIE is accounted for at fair value or under the equity method, based upon an election made at the time of investment.

Cash and cash equivalents

The Company maintains custodial escrow accounts, agency and fiduciary funds relating to its debt finance operations and as an agent for its property management operations. These amounts are not included in the accompanying consolidated balance sheets as they are not assets of the Company.

Restricted cash

Restricted cash consists primarily of cash and cash equivalent amounts set aside to satisfy legal or contractual requirements arising in the normal course of business, primarily at Colliers Mortgage.

Receivables and allowance for credit losses

Accounts receivables are recorded when the Company has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. From the point of initial recognition, the carrying value of such receivables and contract assets, net of allowance for credit losses, represents their estimated net realizable value after deducting for potential credit losses. The Company’s expected loss allowance methodology uses historical collection experience, the current status of customers’ accounts receivable and considers both current and expected future economic and market conditions. Due to the short-term nature of such receivables, the estimate of accounts receivable that may be collected is based on the aging of the receivable balances and the financial condition of customers. Additionally, specific allowance amounts are established to record the appropriate provision for customers that have a higher probability of default. The allowances are then reviewed on a quarterly basis to ensure that they are appropriate. After all collection efforts have been exhausted by management, the outstanding balance considered not collectible is written off against the allowance.

In some cases, the Company may record a receivable or a contract asset which corresponds with payables which the Company is only obligated to pay upon collection of the receivable (“Reimbursable Receivables”). These Reimbursable Receivables correspond with commissions payable, payables to facilitate collection from the customer and make payments to subcontractors or relate to collection from tenants for payment to the landlord. These corresponding payables are typically satisfied on a pay-when-paid basis. In relation to Reimbursable Receivables, an allowance is only recorded to the extent that the Company has estimated credit losses.

Fixed assets

Fixed assets are carried at cost less accumulated depreciation. The costs of additions and improvements are capitalized, while maintenance and repairs are expensed as incurred. Fixed assets are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset group may not be recoverable. An impairment loss is recorded to the extent the carrying amount exceeds the estimated fair value of an asset group. Fixed assets are depreciated over their estimated useful lives as follows:

Buildings	20 to 40 years straight-line
Vehicles	3 to 5 years straight-line
Furniture and equipment	3 to 10 years straight-line
Computer equipment and software	3 to 7 years straight-line
Leasehold improvements	1 to 10 years straight-line (based upon term of the lease)

Investments

Equity accounted investments

For equity investments where it does not control the investee, and where it is not the primary beneficiary of a VIE but can exert significant influence over the financial and operating policies of the investee the Company utilizes the equity method of accounting. The evaluation of whether the Company exerts control or significant influence over the financial and operational policies of the investees requires significant judgement based on the facts and circumstances surrounding each individual investment. Factors considered in these evaluations may include the type of investment, the legal structure of the investee, any influence the Company may have on the governing board of the investee.

The Company’s equity accounted investees that are investment companies record their underlying investments at fair value. Therefore, under the equity method of accounting, the Company’s share of the investee’s underlying net income predominantly represents fair value adjustments in the investments held by the equity method investees.

The Company’s share of the investee’s underlying net income or loss is based upon the most currently available information, which may precede the date of the consolidated statement of financial condition and is realized in equity earnings from non-consolidated investments on the consolidated statements of earnings. Distributions received reduce the Company’s carrying value of the investee.

Investments in debt and equity securities

The Company invests in debt and equity securities primarily in relation to its wholly owned captive insurance company and Colliers Securities, a broker-dealer licensed under the Securities and Exchange Commission and a member of the Financial Industry Regulatory Authority (“FINRA”). These investments are accounted for at fair value with changes recorded in net earnings (loss).

Financial instruments and derivatives

Certain loan commitments and forward sales commitments related to the Company’s warehouse receivables meet the definition of a derivative and are recorded at fair value in the consolidated balance sheets upon the execution of the commitment to originate a loan with a borrower and to sell the loan to an investor, with a corresponding amount recognized as revenue in the consolidated statements of earnings. The estimated fair value of loan commitments includes the value of loan origination fees and premiums on anticipated sale of the loan, net of related costs and broker fees, a loss sharing reserve, the fair value of the expected net cash flows associated with servicing of the loan, and the effects of interest rate movements. The estimated fair value of the forward sales commitments includes the effects of interest rate movements. Adjustments to the fair value related to loan commitments and forward sale commitments are included within Capital Markets revenue in the Real Estate Services segment. (See note 25)

From time to time, the Company uses interest rate swaps to hedge a portion of its interest rate exposure on long-term debt. When hedge accounting is applied, the swaps are carried at fair value on the consolidated balance sheets, with gains or losses recognized in interest expense. The carrying value of the hedged item is adjusted for changes in fair value attributable to the hedged interest rate risk; the associated gain or loss is recognized currently in earnings and the unrealized gain or loss is recognized in other comprehensive income. If swaps are terminated and the underlying item is not or when hedge accounting is discontinued, the resulting gain or loss is deferred and recognized over the remaining life of the underlying item using the effective interest method. In addition, the Company may enter into short-term foreign exchange contracts to lower its cost of borrowing.

Derivative financial instruments are recorded on the consolidated balance sheets as other assets or other liabilities and carried at fair value. See note 22 for additional information on derivative financial instruments.

Fair value

The Company uses the fair value measurement framework for financial assets and liabilities and for non-financial assets and liabilities that are recognized or disclosed at fair value on a non-recurring basis. The framework defines fair value, gives guidance for measurement and disclosure, and establishes a three-level hierarchy for observable and unobservable inputs used to measure fair value. An asset or liability’s classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - Observable market-based inputs other than quoted prices in active markets for identical assets or liabilities
- Level 3 - Unobservable inputs for which there is little or no market data, which requires the Company to develop its own assumptions

Convertible notes

Convertible Notes are accounted for entirely as debt as no portion of the proceeds is required to be accounted for as attributable to the conversion feature. Interest on the Convertible Notes is recorded as interest expense. Financing fees are amortized over the life of the Convertible Notes as additional non-cash interest expense utilizing the effective interest method.

The earnings per share impact of the Convertible Notes is calculated using the “if-converted” method, if dilutive, where coupon interest expense, net of tax, is added to the numerator and the number of potentially issuable subordinate voting shares is added to the denominator. Convertible Notes were fully settled in June 2023.

Financing fees

Financing fees related to the Revolving Credit Facility are recorded as an asset and amortized to interest expense using the effective interest method. Financing fees related to the Senior Notes and Convertible Notes are recorded as a reduction of the debt amount and are amortized to interest expense using the effective interest method.

Financial guarantees and allowance for loss sharing obligations

For certain loans originated and sold under the Fannie Mae Delegated Underwriting and Servicing (“DUS”) Program the Company undertakes an obligation to partially guarantee performance of the loan typically up to one-third of any losses on loans originated.

When the Company commits to making a loan to a borrower, it recognizes an expense equal to the estimated fair value of this loss sharing obligation (the “Loss Reserve”), which reduces the gain on sale of the loan reported in Capital Markets revenue.

In accordance with ASC 326, the Company estimates the credit losses expected over the life of the credit exposure related to this loss sharing obligation and performs a quarterly analysis of the Loss Reserve. The Company evaluates the Loss Reserve on an individual loan basis and the evaluation models consider the specific details of the underlying property used as collateral, such as occupancy and financial performance. The models also analyze historical losses, current and expected economic conditions, and reasonable and supportable forecasts. Changes to the Loss Reserve are recognized in selling, general and administrative expenses on the consolidated statements of earnings. See note 23 for further information on the DUS Program and the loss-sharing obligation.

Warehouse receivables

[Cash and Cash Equivalents, Policy](#) [\[Policy Text Block\]](#)
[Cash and Cash Equivalents, Restricted](#)
[Cash and Cash Equivalents, Policy](#) [\[Policy Text Block\]](#)
[Receivable](#) [\[Policy Text Block\]](#)

[Property, Plant and Equipment, Policy](#) [\[Policy Text Block\]](#)

[Investment, Policy](#) [\[Policy Text Block\]](#)

[Derivatives, Policy](#) [\[Policy Text Block\]](#)

[Fair Value Measurement, Policy](#) [\[Policy Text Block\]](#)

[Convertible Notes](#) [\[Policy Text Block\]](#)

[Deferred Charges, Policy](#) [\[Policy Text Block\]](#)

[Guarantees, Indemnifications and Warranties Policies](#) [\[Policy Text Block\]](#)

[Financing Receivable,](#)

Dec. 31, 2024

[Held-for-Sale \[Policy Text Block\]](#)

The Company originates held for sale mortgage loans with commitments to sell to third party investors. These loans are referred to as warehouse receivables and are funded directly to borrowers by the warehouse credit facilities. The facilities are generally repaid within 45 days when the loans are transferred while the Company retains the servicing rights. The Company elects the fair value option for warehouse receivables.

[Real Estate Held for Development and Sale, Policy \[Policy Text Block\]](#)

[Transfers and Servicing of Financial Assets, Servicing of Financial Assets, Policy \[Policy Text Block\]](#)

The Company originates held for sale mortgage loans with commitments to sell to third party investors. These loans are referred to as warehouse receivables and are funded directly to borrowers by the warehouse credit facilities. The facilities are generally repaid within 45 days when the loans are transferred while the Company retains the servicing rights. The Company elects the fair value option for warehouse receivables.

Warehouse fund assets

From time to time, the Company’s Investment Management segment purchases investments for placement, or “seeding”, of assets into a fund which it manages. The purchased investments are recorded at fair value as warehouse fund assets and corresponding liabilities related to warehouse fund assets prior to the ultimate divestiture to the identified fund. These assets and associated liabilities may be purchased by the entity and held for sale to the fund or may be held in a structure that is consolidated by the Company as a VIE and which will be deconsolidated when its controlling financial interest is redeemed commensurate with a sale of interests to the ultimate investors in the fund. When assets are purchased by the Company and held for sale the warehouse fund assets are presented as current on the consolidated balance sheets as they are expected to be held for a period not to exceed twelve months.

The transactions are not intended as an alternative source of operating earnings and the arrangements are generally structured not to generate any gain or loss. See note 5 for additional details on warehouse fund assets.

Mortgage servicing rights (“MSRs”)

MSRs, or the rights to service mortgage loans for others, result from the sale or securitization of loans originated by the Company and are recognized as intangible assets on the consolidated balance sheets. The Company initially recognizes MSRs based on the fair value of these rights on the date the loans are sold. Subsequent to initial recognition, MSRs are amortized and carried at the lower of amortized cost or fair value. They are amortized in proportion to and over the estimated period that net servicing income is expected to be received based on projections and timing of estimated future net cash flows.

In connection with the origination and sale of mortgage loans for which the Company retains servicing rights, an asset or liability is recognized based upon the fair value of the MSR on the date that the loans are sold. Upon origination of a mortgage loan held for sale, the fair value of the retained MSR is included in the forecasted proceeds from the anticipated loan sale and results in a net gain (which is reflected in Capital Markets revenue).

MSRs do not actively trade in an open market with readily observable prices; therefore, fair value is determined based on certain assumptions and judgments. The valuation model incorporates assumptions including contractual servicing fee income, interest on escrow deposits, discount rates, the cost of servicing, prepayment rates, delinquencies, the estimated life of servicing cash flows and ancillary income and late fees. The assumptions used are subject to change based upon changes to estimates of future cash flows and interest rates, among other things. The key assumptions used during the years ended December 31, 2024 and December 31, 2023, in measuring fair value were as follows:

	As at December 31, 2024	2023
Discount rate	12.1%	11.7%
Conditional prepayment rate	3.7%	3.1%

As at December 31, 2024, the estimated fair value of MSRs was \$180,936 (2023 - \$179,858). See note 10 for the current carrying value of the MSR assets. The MSRs are evaluated quarterly for impairment through a comparison of the carrying amount and fair value of the MSRs, and recognized with the establishment of a valuation allowance or an impairment if determined to be other than temporary. Other than write-offs due to prepayments of sold warehouse receivables where servicing rights have been retained, there have been no instances of impairment since acquiring Colliers Mortgage.

[Goodwill and Intangible Assets, Goodwill, Policy \[Policy Text Block\]](#)

Goodwill and intangible assets

Goodwill represents the excess of purchase price over the fair value of assets acquired and liabilities assumed in a business combination and is not subject to amortization.

Intangible assets are recorded at fair value on the date they are acquired. Indefinite life intangible assets are not subject to amortization. Where lives are finite, they are amortized over their estimated useful lives as follows:

Customer lists and relationships	straight-line over 4 to 20 years
Investment management contracts	straight-line over 5 to 15 years
Trademarks and trade names	straight-line over 2 to 10 years
Franchise rights	straight-line over 2 to 15 years
Management contracts and other	straight-line over life of contract ranging from 2 to 10 years
Backlog	as underlying backlog transactions are completed

The Company reviews the carrying value of finite life intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset group may not be recoverable from the estimated future cash flows expected to result from their use and eventual disposition. If the sum of the undiscounted expected future cash flows is less than the carrying amount of the asset group, an impairment loss is recognized. Measurement of the impairment loss is based on the excess of the carrying amount of the asset group over the fair value calculated using discounted expected future cash flows.

Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units.

Goodwill and indefinite life intangible assets are tested for impairment annually, on August 1, or more frequently if events or changes in circumstances indicate the asset might be impaired, in which case the carrying amount of the asset is written down to fair value. Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units. The change in reporting units is considered a triggering event requiring testing of goodwill for impairment. Colliers conducted two impairment tests, one under the previous reporting segment structure and one under the new structure.

Impairment of goodwill is tested at the reporting unit level. Impairment is tested by first assessing qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount. Where it is determined to be more likely than not that its fair value is greater than its carrying amount, then no further testing is required. Where the qualitative analysis is not sufficient to support that the fair value exceeds the carrying amount then a quantitative goodwill impairment test is performed. The quantitative test compares the reporting unit’s carrying amount, including goodwill with the estimated fair value of the reporting unit. The fair values of the reporting units are estimated using a discounted cash flow approach. The fair value measurement is classified within Level 3 of the fair value hierarchy. If the carrying amount of the reporting unit exceeds its fair value, the difference is reported as an impairment loss. Certain assumptions are used to determine the fair value of the reporting units, the most sensitive of which are estimated future cash flows and the discount rate applied to future cash flows. Changes in these assumptions could result in a materially different fair value.

Impairment of indefinite life intangible assets is tested by comparing the carrying amount to the estimated fair value on an individual intangible asset basis.

[Consolidation, Subsidiaries or Other Investments, Consolidated Entities, Policy \[Policy Text Block\]](#)

[Revenue \[Policy Text Block\]](#)

Redeemable non-controlling interests

Redeemable non-controlling interests (“RNCI”) are recorded at the greater of (i) the redemption amount or (ii) the amount initially recorded as RNCI at the date of inception of the minority equity position. This amount is recorded in the “mezzanine” section of the balance sheet, outside of shareholders’ equity. Changes in the RNCI amount are recognized immediately as they occur.

Revenue

The Company generates revenue through its provision of commercial real estate services and investment management. These services consist of Leasing, Capital Markets, Outsourcing, Engineering and Investment Management services.

(a) Leasing

Leasing includes landlord and tenant representation services. Landlord representation provides real estate owners with services to strategically position properties and to secure appropriate tenants. Tenant representation focuses on assisting businesses to assess their occupancy requirements and evaluating and negotiating leases and lease renewals.

(b) Capital Markets

Capital Markets revenue is generated through sales brokerage and other capital markets transactions. These services include real estate sales, debt origination and placement, equity capital raising, market value opinions, acquisition advisory and transaction management. The Company’s debt finance operations relate to the origination and sale of multifamily and commercial mortgage loans.

(c) Outsourcing

Outsourcing services consist of valuation services, property management, loan servicing and other revenues. In addition to loan servicing, other revenues also include amounts earned on services that are complementary to real estate services that previously formed part of Engineering.

Property management provides real estate service solutions to real estate owners. In addition to providing on-site management and staffing, the Company provides support through centralized resources such as accounting, marketing and human resources. Consistent with industry standards, management contract terms typically range from one to three years, although most contracts are terminable at any time following a notice period, usually 30 to 120 days.

Valuation services consist of helping customers determine market values for various types of real estate properties. Such services may involve appraisals of single properties or portfolios of properties. These appraisals may be utilized for a variety of customer needs including acquisitions, dispositions, financing or for tax purposes.

Loan servicing fees consist of revenues earned in accordance with the contractual arrangements associated with the Company’s debt finance operations and represent fees earned for servicing loans originated by the Company. Loan servicing revenues are included in the Other revenue line (see note 25).

Leasing, Capital Markets and Outsourcing are grouped under the Real Estate Services segment.

(d) Engineering

Engineering comprises of project management and engineering & design (“E&D”) services. Project management services include design and construction management, move management and workplace solutions consulting. Engineering & design services consist of multidisciplinary planning, consulting and design engineering services to multiple end-markets. Project management and engineering & design engagements range from single project contracts with a duration of less than one year to multi-year contracts with multiple discrete projects.

(e) Investment Management

Investment Management revenues include consideration for services in the form of asset management advisory and administration fees, transaction fees and incentive fees (carried interest). The performance obligation is to manage client’s invested capital for a specified period of time and is delivered over time.

Revenue recognition and unearned revenues

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. The Company enters into contracts that can include various combinations of services, which are capable of being distinct and accounted for as separate performance obligations. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities.

(a) Nature of services

The Company has determined that control of real estate sales brokerage services rendered transfer to a customer when a sale and purchase agreement becomes unconditional. Leasing services rendered transfer to a customer when a lease between the landlord and the tenant is executed. At these points in time the customer has received substantially all of the benefit of the services provided by the Company. The transaction price is typically associated with the underlying asset involved in the transaction, most commonly a percentage of the sales price or the aggregate rental payments over the term of the lease which are generally known when revenue is recognized.

Other Capital Market revenues are recorded when the Company’s performance obligation is satisfied. Although the performance obligation varies based upon the contractual terms of the transaction or service, the performance obligation is generally recognized at the point in time when a defined outcome is satisfied, including completion of financing or closing of a transaction. At this time, the Company has transferred control of the promised service and the customer obtains control.

Revenues from the Company’s debt finance operations, included in Capital Markets revenue, are excluded from the scope of ASC Topic 606, *Revenue from Contracts with Customers* (“ASC 606”). Revenue is recognized and a derivative asset is recorded upon the commitment to originate a loan with a borrower and corresponding sale to an investor. The derivative asset is recognized at fair value and includes the fair value of the contractual loan origination, related fees and sale premium, and the estimated fair value of the expected net cash flows associated with the servicing of the

loan. Debt finance revenue also includes changes to the fair value of loan commitments, forward sale commitments and loans held for sale that occur during their respective holding periods. Upon sale of the loans, no gains or losses are recognized as such loans are recorded at fair value during the holding periods. MSRs and loss sharing obligations are recognized as assets and liabilities, respectively, upon the sale of the loans.

Outsourcing services in relation to property management as well as project management and engineering & design pertaining to Engineering transfer to the customer over time as the services are performed and revenue from providing these services is recognized in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognized based upon the actual labor hours spent relative to the total expected labor hours or the project costs incurred relative to the total project costs. For some projects certain obligations that are representative of the work completed may be used as an alternative to recognize revenue. The use of labor hours or overall project costs is dependent upon the input that best represents the progress of the work completed in relation to the specific contract. For cost-reimbursable and hourly-fee contracts, revenue is recognized in the amount to which the Company has a right to invoice.

For other advisory services, including valuation and appraisal review, the customer is unable to benefit from the services until the work is substantially complete, revenue is recognized upon delivery of deliverables to the customer because this faithfully represents when the service has been rendered. For most fixed fee consulting assignments, revenue is recognized based upon the actual service provided to the end of the reporting period as a proportion of the total services to be provided.

Loan servicing revenues are recognized over the contractual service period. Loan servicing fees related to retained MSRs are governed by ASC 820 and ASC 860 and excluded from the scope of ASC 606. Loan servicing fees earned from servicing contracts which the Company does not hold mortgage servicing rights are in scope of ASC 606.

Investment Management advisory fees are recognized as the services are performed over time and are primarily based on agreed-upon percentages of a calculated fee base which may include committed capital, assets under management, invested capital, gross asset value or net asset value depending upon the terms of the fund and/or the stage in a fund's life. Revenue recognition for transactional performance obligations are recognized at a point in time when the performance obligation has been met. The Company receives investment management advisory incentive fees (carried interest) from certain investment funds. These incentive fees are dependent upon exceeding specified performance thresholds on a relative or absolute basis, depending on the product and structure of the business. Incentive fees are recognized when it is determined that significant reversal is considered no longer probable (such as upon the sale of a fund's investment or when the amount of assets under management becomes known as of the end of the specified measurement period). Incentive fee-related compensation represents carried interest allocations awarded to employees which are tied to the funds' performance. Incentive fee-related compensation expenses are recognized as services are being rendered by the employees and when it is probable that payment will be made in accordance with the applicable governing agreements. When acquisitions included clauses for incentive fees related to assets that were invested prior to the acquisition dates are allocated to certain stakeholders including employees and former owners; as such the full amount of these incentive fees is passed through and recognized as cost of revenues in the consolidated statement of earnings.

(b) Significant judgments

The Company's contracts with customers may include promises to transfer multiple products and services. Determining whether products and services are considered distinct performance obligations that should be accounted for separately versus together may require significant judgment. Where a contract contains multiple performance obligations, judgment is used to assess whether they are distinct and accounted for separately or not distinct and are accounted for and recognized together.

Brokerage commission arrangements may include terms that result in variability to the transaction price and ultimate revenues earned beyond the underlying value of the transaction, these may include rebates and/or contingencies. The Company estimates variable consideration and performs a constraint analysis for these contracts on the basis of historical information to estimate the amount the Company will ultimately be entitled to. Revenue is constrained when it is probable that the Company may not be entitled to the total amount of the revenue as associated with the occurrence or non-occurrence of an event that is outside of the Company's control or where the facts and circumstances of the arrangement limit the Company's ability to predict whether this event will occur. When revenue is constrained, this revenue is not recognized until the uncertainty has been resolved.

Outsourcing and Engineering arrangements may include incentives tied to achieving certain performance targets. The Company estimates variable consideration or performs a constraint analysis for these contracts on the basis of circumstances specific to the project and historical information in order to estimate the amount the Company will ultimately be entitled to. Estimates of revenue, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management.

For project management, engineering and design within Engineering or property management services forming part of Outsourcing, the Company may engage subcontractors to provide on-site staffing or to provide specialized technical services, materials and/or installation services. These arrangements are assessed and require judgment to determine whether the Company is a principal or an agent of the customer. When the Company acts as a principal, because it is primarily responsible for the delivery of the completed project and controls the services provided by the subcontractors, these amounts are accounted for as revenue on a gross basis. However, when the Company acts as an agent, because it does not control the services prior to delivery to the customer, these costs are accounted for on a net basis.

In some cases, the Company may facilitate collection from the customer and payments to subcontractors or may facilitate collection from tenants for payment to the landlord. In these instances, balances are recorded as accounts receivable and accounts payable until settled.

Investment Management fee arrangements are unique to each contract and evaluated on an individual basis to determine the timing of revenue recognition as well as evaluation of incentive-fee related compensation expense and significant judgment is involved in making such determinations. At each reporting period, the Company considers various factors in estimating revenue to be recognized and incentive fee related-compensation expense to be accrued. Incentive fees have a broad range of possible amounts and the determination of these amounts is based upon the market value for managed assets which is highly susceptible to factors outside of the Company's influence. As a result, incentive fee revenue is generally constrained until significant reversal is considered no longer probable.

Certain constrained Capital Markets and Leasing fees, Outsourcing fees, Engineering fees and Investment Management fees may arise from services that began in a prior reporting period. Consequently, a portion of the fees the Company recognizes in the current period may be partially related to the services performed in prior periods. In particular, substantially all investment management incentive fees recognized in the period were previously constrained.

Contract balances

Timing of revenue recognition may differ from the timing of invoicing to customers. The Company invoices the customer and records a receivable when it has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. Contract liabilities consist of payments received in advance of recognizing revenue. These liabilities consist primarily of payments received for outsourcing and advisory engagements where a component of the revenue may be paid by the customer prior to the benefits of the services transferring to the customer. As a practical expedient, the Company does not adjust the promised amount of consideration for the effect of a significant financing component when it is expected, at contract inception, that the period between transfer of the service and when the customer pays for that service will be one year or less. The Company does not typically include extended payment terms in its contracts with customers.

The Company generally does not incur upfront costs to obtain or fulfill contracts that are capitalizable to contract assets and if capitalizable they would be amortized to expense within one year or less of incurring the expense; consequently, the Company applies the practical expedient to recognize these incremental costs as an expense when incurred. Any costs to obtain or fulfill contracts that exceed one year are capitalized to contract assets and amortized over the term of the contract on a method consistent with the transfer of services to the customer and the contract's revenue recognition.

Payment terms and conditions vary by contract type, although terms generally include a requirement of payment within 30 to 90 days. With the exceptions of sales brokerage and lease brokerage, the Company does not expect to have any contracts where the period between the transfer of services to the customer and the payment by the customer exceeds one year. With regard to sales brokerage and lease brokerage, arrangements may exist where the service is transferred but payment is not received for a period greater than one year. However, arrangements of this nature do not contain a significant financing component because the amount and timing varies on the basis of the occurrence or non-occurrence of an event that is outside the control of the Company or the customer. As a consequence, the Company does not adjust the transaction prices for the time value of money.

Contract liabilities represent advance payments associated with the Company's performance obligations that have not yet been satisfied. The majority of the balances are expected to be recognized to revenue or disbursed on behalf of the client within a year.

Remaining performance obligations

Remaining performance obligations represent the aggregate transaction prices for contracts where the Company's performance obligations have not yet been satisfied. The Company applies the practical expedient related to remaining performance obligations that are part of a contract that has an original expected duration of one year or less and the practical expedient related to variable consideration from remaining performance obligations.

Stock based compensation

For equity classified awards, compensation cost is measured at the grant date based on the estimated fair value of the award adjusted for expected forfeitures.

For liability classified awards, costs are measured at the grant date based on the estimated fair value of the award. The liability is remeasured at the end of each reporting period. The liability is recorded in accrued compensation or non-current liabilities.

The related stock-based compensation expenses are allocated using the graded attribution method and reported as selling, general & administrative expenses.

Long-term incentive plans

Under these plans, certain subsidiary employees are compensated if the earnings before interest, income tax and amortization of the subsidiary increases. In some instances, subsidiary employees may be compensated through participation in a stock-based plan associated with the value of a subsidiary's shares. Awards under these plans have a term of up to ten years, a vesting period of five to ten years. All long-term incentive plans are settled in cash, with the exception of certain stock-based plans which are predominantly settled in cash, but which may have the option to settle in a subsidiary's shares. As at December 31, 2024, all significant stock-based plans are to be settled in cash. If an award is subject to a vesting condition, then the graded attribution method is applied to the fair value or intrinsic value of the award.

In relation to the stock-based plans, the Company incurred a total compensation expense recovery of \$796 during the year ended December 31, 2024 (2023 - \$2,656). As at December 31, 2024, there was \$13,411 of unrecognized compensation costs related to non-vested stock-based plans which is expected to be recognized over the next six years. During the year-ended December 31, 2024, the fair value of options vested under stock-based plans was \$6,604.

Foreign currency translation and transactions

Assets, liabilities and operations of foreign subsidiaries are recorded based on the functional currency of each entity. For certain foreign operations, the functional currency is the local currency, in which case the assets, liabilities and operations are translated at current exchange rates from the local currency to the reporting currency, the US dollar. The resulting unrealized gains or losses are reported as a component of accumulated other comprehensive earnings. Realized and unrealized foreign currency gains or losses related to any foreign dollar denominated monetary assets and liabilities are included in net earnings.

Income tax

Income tax has been provided using the asset and liability method whereby deferred tax assets and liabilities are recognized for the expected future income tax consequences of events that have been recognized in the consolidated financial statements or income tax returns. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to reverse, be recovered or settled. The effect on deferred tax assets and liabilities of a change in income tax rates is recognized in earnings in the period in which the change occurs. A valuation allowance is recorded unless it is more likely than not that realization of a deferred tax asset will occur based on available evidence.

The Company recognizes uncertainty in tax positions taken or expected to be taken utilizing a two-step approach. The first step is to determine whether it is more likely than not that the tax position will be sustained upon examination by tax authorities on the basis technical merits of the position. The second step is to recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority.

The Company classifies interest and penalties associated with income tax positions in income tax expense.

Leases

The Company recognizes an operating lease right-of-use ("ROU") asset and a lease liability on the consolidated balance sheet at the lease commencement date. Operating lease ROU assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term adjusted for lease pre-payments and lease incentives. After the commencement date any modifications to the leasing arrangement are assessed and the ROU asset and lease liability are remeasured to recognize modifications to the lease term or fixed payments. As most of the Company's leases do not provide an implicit rate, the incremental borrowing rate based on the information available at commencement date is used to determine the present value of lease payments. The Company uses the implicit rate when readily determinable. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Operating leases ROU assets are amortized to selling, general and administrative expenses ("SG&A") straight-line over the lease term.

[Share-Based Payment Arrangement \[Policy Text Block\]](#)

[Foreign Currency Transactions and Translations Policy \[Policy Text Block\]](#)

[Income Tax Policy \[Policy Text Block\]](#)

[Lessee, Leases \[Policy Text Block\]](#)

Finance leases are included in fixed assets and long-term debt on the consolidated balance sheet. Finance lease assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of lease term.

Variable lease payments and variable payments related to non-lease components are recorded to SG&A as incurred. Variable lease payments include amounts related to changes in payments associated with changes in an index or rate but which are not also associated with a remeasurement of the lease liability.

The Company has operating lease agreements with lease and non-lease components, and the Company has elected to apply the practical expedient to not separate lease and nonlease components and therefore the ROU assets and lease liabilities include payments related to services included in the lease agreement. Additionally, for certain leases the Company has elected to group leases that commence at the same time and where accounting does not materially differ from accounting for the leases individually as a portfolio of leases.

The Company has elected not to recognize ROU assets and lease liabilities for leases that have a term of twelve months or less. Similarly, the Company will be applying the practical expedient to not recognize assets or liabilities related to a business combination when the acquired lease has a remaining term of twelve months or less at the acquisition date. The payments associated with these leases are recorded to SG&A on a straight-line basis over the remaining lease term.

Business combinations

All business combinations are accounted for using the acquisition method of accounting. Transaction costs are expensed as incurred.

The fair value of the contingent consideration is classified as a financial liability and is recorded on the balance sheet at the acquisition date and is re-measured at fair value at the end of each period until the end of the contingency period, with fair value adjustments recognized in earnings. However, if the contingent consideration includes an element of compensation to the vendors (i.e. it is tied to continuing employment or it is not linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period.

[Business Combinations Policy \[Policy Text Block\]](#)

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Note 2 - Summary of Presentation (Tables)

[Mortgage Servicing Rights \("MSRs"\) \[Member\]](#)

[Notes Tables](#)

[Fair Value Measurement Inputs and Valuation Techniques \[Table Text Block\]](#)

**12 Months Ended
Dec. 31, 2024**

As at December 31,		
	2024	2023
Discount rate	12.1%	11.7%
Conditional prepayment rate	3.7%	3.1%

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Note 4 - Acquisitions (Tables)

[Notes Tables](#)

[Schedule of Business Acquisitions, by Acquisition \[Table Text Block\]](#)

**12 Months Ended
Dec. 31, 2024**

	Englobe	Other	Aggregate Acquisitions
Accounts receivable	\$ 71,128	\$ 30,253	\$ 101,381
Contract assets	35,621	5,931	41,552
Other current assets	3,677	5,363	9,040
Current assets, excluding cash	110,426	41,547	151,973
Fixed assets	22,248	2,008	24,256
Operating lease right-of-use assets	22,156	14,258	36,414
Other non-current assets	11,073	4,019	15,092
Non-current assets	55,477	20,285	75,762
Accounts payable and accrued expenses	28,957	8,640	37,597
Accrued compensation	23,311	11,131	34,442
Contract liabilities	14,617	3,364	17,981
Operating lease liabilities	4,581	3,467	8,048
Other current liabilities	4,515	1,768	6,283
Current liabilities	75,981	28,370	104,351
Operating lease liabilities	17,575	12,516	30,091
Deferred income tax, net	48,935	4,994	53,929
Other non-current liabilities	500	2,625	3,125
Non-current liabilities	67,010	20,135	87,145
	\$ 22,912	\$ 13,327	\$ 36,239

Cash consideration, net of cash acquired of \$33,294	\$ 450,175	\$ 67,001	\$ 517,176
Subsidiary equity consideration	-	24,078	24,078
Acquisition date fair value of contingent consideration	-	4,753	4,753
Total purchase consideration	\$ 450,175	\$ 95,832	\$ 546,007

Acquired intangible assets (note 10)			
Finite life	\$ 216,994	\$ 40,940	\$ 257,934
Goodwill	\$ 267,749	\$ 41,565	\$ 309,314
Redeemable non-controlling interest (note 16)	\$ 57,480	\$ -	\$ 57,480

	Aggregate Acquisitions
Current assets, excluding cash	\$ 15,372
Non-current assets	9,286
Current liabilities	6,653
Long-term liabilities	8,445
	\$ 9,560

Cash consideration, net of cash acquired of \$7,278	\$ 60,343
Acquisition date fair value of contingent consideration	3,962
Total purchase consideration	\$ 64,305

Acquired intangible assets (note 10)		
Finite life	\$ 44,567	
Goodwill (note 11)	\$ 34,369	
Redeemable non-controlling interest (note 16)	\$ 24,191	

	Revenues	earnings
Actual from acquired entities for 2024	\$ 215,654	\$ 2,766
Supplemental pro forma for 2024 (unaudited)	5,134,012	232,462
Supplemental pro forma for 2023 (unaudited)	4,842,597	115,960

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Note 5 - Warehouse Fund Assets (Tables)

[Notes Tables](#)

[Disclosure of Long-Lived Assets Held-for-Sale \[Table Text Block\]](#)

**12 Months Ended
Dec. 31, 2024**

	As at December 31, 2024	2023
Warehouse fund assets		
Warehouse fund assets	\$ 110,779	\$ 44,492
Warehouse fund assets - non-current	\$ 94,334	\$ 47,536
Total warehouse fund assets	\$ 205,113	\$ 92,028
Liabilities related to warehouse fund assets		
Liabilities related to warehouse fund assets	\$ 86,344	\$ -
Liabilities related to warehouse fund assets - non-current	\$ 14,103	\$ 47,536
Total liabilities related to warehouse fund assets	\$ 100,447	\$ 47,536
Net warehouse fund assets	\$ 104,666	\$ 44,492

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Note 6 - Acquisition-related Items (Tables)

[Notes Tables](#)

[Schedule of Acquisition Related Expenses \[Table Text Block\]](#)

**12 Months Ended
Dec. 31, 2024**

	Year ended December 31, 2024	2023
Transaction costs	\$ 25,937	\$ 14,148
Contingent consideration fair value adjustments (note 22)	(10,977)	(17,698)
Contingent consideration compensation expense / (recovery) (note 4)	(42,762)	50,646
	\$ (27,802)	\$ 47,096

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Note 7 - Prepaid Expenses and Other

12 Months Ended

Notes Tables
Schedule of Other Assets [Table Text Block]

	As at December 31,	
	2024	2023
Prepaid expenses	\$ 90,519	\$ 73,592
Advisor loans receivable	37,607	35,893
Investments in equity securities	12,008	3,956
Investments in debt securities	36,565	19,565
Deferred Purchase Price (notes 14 and 22)	126,082	107,743
Mortgage derivative asset (note 22)	5,264	14,224
Other	1,917	3,752
Prepaid and other assets (Current Assets)	\$ 309,962	\$ 258,725
	As at December 31,	
	2024	2023
Advisor loans receivable	\$ 105,448	\$ 94,508
Equity accounted investments (note 15)	54,302	33,851
Investments in equity securities	7,857	8,440
Investments in debt securities	-	5,934
Financing fees, net of accumulated amortization of \$11,083 (December 31, 2023 - \$9,865)	5,794	3,109
Interest rate swap asset (note 22)	7,455	4,275
Other	5,441	7,080
Other assets (Non-Current Assets)	\$ 186,297	\$ 157,197

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Note 8 - Leases
(Tables)

Notes Tables
Lease_Cost [Table Text Block]

12 Months Ended
Dec. 31, 2024

	Year ended December 31,	
	2024	2023
Operating lease cost	\$ 117,267	\$ 107,323
Finance lease cost		
Amortization of right-of-use assets	3,249	1,169
Interest on lease liabilities	719	173
Variable lease cost	28,339	26,520
Short term lease cost	4,739	4,580
Total lease expense	\$ 154,313	\$ 139,765
Sublease revenues	(6,490)	(6,856)
Total lease cost, net of sublease revenues	\$ 147,823	\$ 132,909
	Year ended December 31,	
	2024	2023
Right-of-use assets obtained in exchange for new operating lease obligations	\$ 112,737	\$ 134,442
Right-of-use assets obtained in exchange for new finance lease obligations	4,321	4,965
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ (112,104)	\$ (104,570)
Operating cash flows from finance leases	(719)	(173)
Financing cash flows from finance leases	(2,119)	(1,077)
		As at December 31, 2024
Weighted average remaining lease term		
Operating leases (in years)		6.7
Finance leases (in years)		3.6
Weighted average discount rate		
Operating leases		4.3%
Finance leases		8.4%

Lessee, Leases Balance Sheet Infomration [Table Text Block]

	As at December 31,						
	2024					2023	
Operating leases							
Operating lease right-of-use assets					\$	398,507	\$ 390,565
Operating lease liabilities - current					\$	(92,950)	\$ (89,938)
Operating lease liabilities - non-current						(383,921)	(375,454)
Total operating lease liabilities					\$	(476,871)	\$ (465,392)
Finance leases							
Fixed assets, cost					\$	16,651	\$ 8,244
Accumulated depreciation						(4,826)	(2,566)
Fixed assets, net					\$	11,825	\$ 5,678
Long-term debt - current					\$	(3,686)	\$ (1,415)
Long-term debt - non-current						(8,546)	(4,295)
Total finance lease liabilities					\$	(12,232)	\$ (5,710)
	1 year	2 years	3 years	4 years	5 years	Thereafter	Total
Operating leases	\$113,386	\$92,976	\$76,454	\$66,546	\$55,089	\$ 148,663	\$553,114
Present value of operating lease liabilities							476,871
Difference between undiscounted cash flows and discounted cash flows							\$ 76,243
Finance leases	\$ 4,573	\$ 3,969	\$ 3,094	\$ 1,984	\$ 515	\$ 210	\$ 14,345
Present value of finance lease liabilities							12,232
Difference between undiscounted cash flows and discounted cash flows							\$ 2,113

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Note 9 - Fixed Assets
(Tables)

Notes Tables
Property, Plant and Equipment [Table Text Block]

12 Months Ended
Dec. 31, 2024

December 31, 2024	Accumulated		Net
	Cost	depreciation	
Buildings	\$ 2,696	\$ 1,917	\$ 779
Vehicles	20,445	11,677	8,768
Furniture and equipment	125,879	83,631	42,248
Computer equipment and software	244,035	165,151	78,884
Leasehold improvements	189,069	92,437	96,632
	\$ 582,124	\$ 354,813	\$ 227,311
December 31, 2023	Accumulated		Net
	Cost	depreciation	
Buildings	\$ 2,564	\$ 1,765	\$ 799
Vehicles	19,147	9,714	9,433
Furniture and equipment	107,708	68,744	38,964
Computer equipment and software	220,136	157,514	62,622
Leasehold improvements	182,331	91,312	91,019
	\$ 531,886	\$ 329,049	\$ 202,837

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Note 10 - Intangible
Assets (Tables)

Notes Tables
Schedule of Finite-Lived Intangible Assets [Table Text Block]

12 Months Ended
Dec. 31, 2024

Gross

	December 31, 2024	carrying amount	Accumulated amortization	Net
Indefinite life intangible assets:				
Licenses	\$	29,200	\$ -	\$ 29,200
Trademarks and trade names		23,140	-	23,140
	\$	52,340	\$ -	\$ 52,340
Finite life intangible assets:				
Customer lists and relationships	\$	882,336	\$ 255,651	\$ 626,685
Investment management contracts		525,661	167,806	357,855
Mortgage servicing rights ("MSRs")		207,990	101,562	106,428
Trademarks and trade names		28,947	8,898	20,049
Management contracts and other		15,210	9,201	6,009
Backlog		26,665	12,445	14,220
	\$	1,686,809	\$ 555,563	\$ 1,131,246
	\$	1,739,149	\$ 555,563	\$ 1,183,586

	December 31, 2023	carrying amount	Accumulated amortization	Net
Indefinite life intangible assets:				
Licenses	\$	29,200	\$ -	\$ 29,200
Trademarks and trade names		23,408	-	23,408
	\$	52,608	\$ -	\$ 52,608
Finite life intangible assets:				
Customer lists and relationships	\$	707,355	\$ 218,435	\$ 488,920
Investment management contracts		591,826	181,653	410,173
Mortgage servicing rights ("MSRs")		188,489	84,058	104,431
Trademarks and trade names		27,563	7,486	20,077
Management contracts and other		13,893	10,547	3,346
Backlog		6,349	5,433	916
	\$	1,535,475	\$ 507,612	\$ 1,027,863
	\$	1,588,083	\$ 507,612	\$ 1,080,471

	2024	2023
Balance, January 1	\$ 104,431	\$ 104,442
Additions, following the sale of loan	19,500	18,276
Amortization	(14,562)	(14,833)
Prepayments and write-offs	(2,941)	(3,454)
Balance, December 31	\$ 106,428	\$ 104,431

	Amount	Estimated weighted average amortization period (years)
Finite life intangible assets:		
Customer lists and relationships	\$ 219,999	10.0
Trademarks and trade names - finite life	5,191	2.0
Customer backlog	28,890	0.8
Other	3,854	3.1
	\$ 257,934	8.7

	MSRs	Other Intangibles	Total
For the year ended December 31,			
2025	\$ 13,553	\$ 141,256	\$ 154,809
2026	12,463	122,487	134,950
2027	11,569	115,037	126,606
2028	10,631	108,473	119,104
2029	9,542	104,098	113,640
Thereafter	48,670	433,467	482,137
	\$ 106,428	\$ 1,024,818	\$ 1,131,246

[Servicing Asset at Amortized Cost \[Table Text Block\]](#)

[Schedule of Acquired Finite-Lived Intangible Assets by Major Class \[Table Text Block\]](#)

[Schedule of Finite-Lived Intangible Assets, Future Amortization Expense \[Table Text Block\]](#)

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Note 11 - Goodwill
(Tables)

12 Months Ended
Dec. 31, 2024

[Notes Tables](#)

[Schedule of Goodwill \[Table Text Block\]](#)

	Real Estate Services	Engineering	Investment Management	Consolidated
December 31, 2022	\$ 696,734	181,787	1,110,018	\$ 1,988,539
Goodwill acquired during the year	-	34,369	-	34,369
Goodwill disposed during the year	(629)	-	-	(629)
Other items	(827)	-	-	(827)
Foreign exchange	13,784	1,493	1,511	16,788
December 31, 2023	709,062	217,649	1,111,529	2,038,240
Goodwill acquired during the year	6,431	302,875	-	309,306
Other items	(115)	282	-	167
Foreign exchange	(29,433)	(17,412)	(2,930)	(49,775)
December 31, 2024	685,945	503,394	1,108,599	2,297,938
Goodwill	715,528	503,394	1,108,599	2,327,521
Accumulated impairment loss	(29,583)	-	-	(29,583)
	\$ 685,945	\$ 503,394	\$ 1,108,599	\$ 2,297,938

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Note 12 - Long-term
Debt (Tables)

12 Months Ended
Dec. 31, 2024

[Notes Tables](#)

[Schedule of Debt \[Table Text Block\]](#)

	As at December 31,	
	2024	2023
Revolving Credit Facility	\$ 995,520	\$ 977,110
Senior Notes	495,519	518,982
Finance leases maturing at various dates through 2029	12,232	5,710
Other long-term debt maturing at various dates through 2030	5,204	837
	1,508,475	1,502,639
Less: current portion	6,061	1,796
Long-term debt - non-current	\$ 1,502,414	\$ 1,500,843

	Term	Maturity Date	Carrying Value	Interest Rate
Senior Notes due 2028 - €210,000	10-year	May 30, 2028	\$ 216,950	2.23%
Senior Notes due 2031 - €125,000	10-year	October 7, 2031	129,114	1.52%
Senior Notes due 2031 - \$150,000	10-year	October 7, 2031	149,455	3.02%
			\$ 495,519	

[Schedule of Maturities of Long-Term Debt \[Table Text Block\]](#)

For the year ended December 31,	
2025	\$ 6,061
2026	6,634
2027	2,757
2028	218,517
2029 and thereafter	1,274,506
	\$ 1,508,475

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Note 13 - Mortgage
Warehouse Credit
Facilities (Tables)

12 Months Ended
Dec. 31, 2024

[Notes Tables](#)

[Schedule of Line of Credit Facilities \[Table Text Block\]](#)

	Current Maturity	December 31, 2024 Maximum Capacity	Carrying Value	December 31, 2023 Maximum Capacity	Carrying Value
	October 16, 2025	\$ 275,000	\$ 72,642	\$ 275,000	\$ 168,780
Facility A - SOFR plus 1.40%	2025	\$ 275,000	\$ 72,642	\$ 275,000	\$ 168,780
Facility B - SOFR plus 1.45% ⁽¹⁾	On demand	125,000	-	125,000	-
		\$ 400,000	\$ 72,642	\$ 400,000	\$ 168,780

(1) SOFR in Facility B has a floor of 0.25%

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Note 15 - Variable Interest Entities (Tables)

Notes Tables

Schedule of Variable Interest Entities [Table Text Block]

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Note 16 - Redeemable Non-controlling Interests (Tables)

Notes Tables

Redeemable Noncontrolling Interest [Table Text Block]

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Note 17 - Capital Stock (Tables)

Notes Tables

Schedule of Stock by Class [Table Text Block]

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Note 18 - Net Earnings Per Common Share (Tables)

Notes Tables

Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]

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Note 19 - Stock-based Compensation (Tables)

Notes Tables

Share-Based Payment Arrangement, Option, Activity [Table Text Block]

Stock Options Exercised [Table Text Block]

Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]

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Note 20 - Income Tax (Tables)

Notes Tables

Schedule of Effective Income Tax Rate Reconciliation [Table Text Block]

12 Months Ended

Dec. 31, 2024

	As at December 31,	
	2024	2023
Non-consolidated investments	\$47,881	\$ 29,631
Co-investment commitments	31,893	42,395
Maximum exposure to loss	\$79,774	\$ 72,026

12 Months Ended

Dec. 31, 2024

	2024	2023
Balance, January 1	\$1,072,066	\$ 1,079,306
RNCI share of earnings	53,958	53,621
RNCI redemption increment	21,243	22,588
Distributions paid to RNCI	(71,700)	(74,268)
Purchase of interests from RNCI	(17,189)	(36,922)
Sale of interests to RNCI	12,664	3,550
RNCI recognized on business acquisitions	82,199	24,191
RNCI recognized on warehouse fund assets (note 5)	48,877	-
RNCI derecognized on warehouse fund assets (note 5)	(49,500)	-
Balance, December 31	\$1,152,618	\$ 1,072,066

12 Months Ended

Dec. 31, 2024

	Subordinate Voting Shares		Multiple Voting Shares		Total Common Shares	
	Number	Amount	Number	Amount	Number	Amount
Balances as at:						
December 31, 2023	46,223,682	1,126,661	1,325,694	373	47,549,376	1,127,034
December 31, 2024	49,284,982	1,471,845	1,325,694	373	50,610,676	1,472,218

12 Months Ended

Dec. 31, 2024

	Year ended December 31,	
	2024	2023
Net earnings attributable to Company	\$ 161,725	\$ 65,543
After-tax interest on Convertible Notes	-	(119)
Adjusted numerator under the "If-Converted" Method	\$ 161,725	\$ 65,424
Weighted average number of shares used in computing basic earnings per share	49,896,930	45,679,676
Assumed exercise of stock options acquired under the Treasury Stock Method	284,583	307,987
Conversion of Convertible Notes	-	285,911
Number of shares used in computing diluted earnings per share	50,181,513	46,273,574

12 Months Ended

Dec. 31, 2024

	Number of options	Weighted average exercise price	Weighted average remaining contractual life (years)	Aggregate intrinsic value
Shares issuable under options -				
December 31, 2022	3,053,000	\$ 94.30		
Granted	815,000	106.75		
Exercised	(600,500)	70.04		
Forfeited	(25,250)	119.82		
Shares issuable under options -				
December 31, 2023	3,242,250	\$ 101.73		
Granted	698,600	151.34		
Exercised	(581,800)	77.50		
Forfeited	(47,250)	107.03		
Shares issuable under options -				
December 31, 2024	3,311,800	\$ 116.37	3.1	\$ 77,229
Options exercisable - December 31, 2024	989,086	\$ 93.63	2.2	\$ 41,879

	Year ended December 31,	
	2024	2023
Number of options exercised	581,800	600,500
Aggregate fair value	\$ 77,847	\$ 68,629
Intrinsic value	32,758	26,571
Amount of cash received	45,089	42,058

Tax benefit recognized	\$ 1,051	\$ 131

	As at December 31,	
	2024	2023
Risk free rate	4.1%	4.9%
Expected life in years	4.75	4.75
Expected volatility	43.1%	42.3%
Dividend yield	0.2%	0.3%
Weighted average fair value per option granted	\$ 63.19	\$ 44.78

Risk free rate	4.3%
Discount rate	5.8%
Expected volatility	32.5%
Expected life in years	4.00
Dividend yield	0.2%

12 Months Ended

Dec. 31, 2024

	Year ended December 31,	
	2024	2023
Income tax expense using a combined statutory rate of 26.5% (2023 - 26.5%) ¹	\$ 82,445	\$ 56,386
Loss on disposal of operations	133	361

Permanent differences	5,172	5,515
Tax effect of flow through entities	(11,631)	(12,264)
Adjustments to tax liabilities for prior periods	(262)	(407)
Changes in liability for unrecognized tax benefits	(1,842)	(1,980)
Stock-based compensation	833	1,730
Foreign, state, and provincial tax rate differential	(149)	1,266
Change in valuation allowance	4,678	3,349
Acquisition-related items	(10,402)	8,864
Withholding taxes and other	5,202	5,266
Income tax expense	\$ 74,177	\$ 68,086

Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block]

	Year ended December 31,	
	2024	2023
Canada	\$ (34,547)	\$ (33,907)
United States	186,787	200,035
Foreign	158,873	46,649
Total	\$ 311,113	\$ 212,777

Schedule of Components of Income Tax Expense (Benefit) [Table Text Block]

	Year ended December 31,	
	2024	2023
Current		
Canada	\$ 5,043	\$ 3,125
United States	53,572	28,268
Foreign	46,107	46,617
	104,722	78,010
Deferred		
Canada	(12,794)	(10,360)
United States	(11,319)	16,753
Foreign	(6,432)	(16,317)
	(30,545)	(9,924)

Schedule of Deferred Tax Assets and Liabilities [Table Text Block]

	As at December 31,	
	2024	2023
Loss carryforwards and other credits	\$ 34,366	\$ 29,876
Expenses not currently deductible	82,639	67,950
Revenue not currently taxable	(850)	(1,108)
Stock-based compensation	16,260	9,490
Investments	(14,648)	(7,818)
Provision for doubtful accounts	11,963	11,375
Financing fees	(149)	(71)
Net unrealized foreign exchange losses	1,252	443
Depreciation and amortization	(120,563)	(88,012)
Operating leases	14,685	14,698
Less: valuation allowance	(24,176)	(20,546)
Net deferred tax assets	\$ 799	\$ 16,277

Summary of Operating Loss Carryforwards [Table Text Block]

	Pre-tax losses carryforward		Pre-tax losses not recognized		Pre-tax losses recognized	
	2024	2023	2024	2023	2024	2023
Canada	\$ 14,550	\$ 19,400	\$ 168	\$ 169	\$ 14,382	\$ 19,231
United States	17,515	8,120	932	931	16,583	7,189
Foreign	93,654	90,164	66,777	59,734	26,877	30,430
	Pre-tax losses carryforward		Pre-tax losses not recognized		Pre-tax losses recognized	
	2024	2023	2024	2023	2024	2023
Canada	\$ 1,620	\$ 2,397	\$ 1,620	\$ 2,397	\$ -	\$ -
Foreign	5,516	6,089	5,516	6,089	-	-

Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block]

	2024	2023
Balance, January 1	\$ 3,523	\$ 5,467
Gross increases for tax positions of current period	331	-
Gross increases for tax positions of prior periods	14	310
Reduction for settlements with taxing authorities	(950)	(2,281)
Reduction for lapses in applicable statutes of limitations	(1,237)	-
Foreign currency translation	(73)	27
Balance, December 31	\$ 1,608	\$ 3,523

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Note 21 - Other
Supplemental
Information (Tables)

Notes Tables

Schedule of Other Supplement Information [Table Text Block]

12 Months Ended

Dec. 31, 2024

	Year ended December 31,	
	2024	2023
Cash payments made during the year		
Income tax, net of refunds	\$ 70,345	\$ 118,175
Interest	89,926	96,203
Non-cash financing activities		
Dividends declared but not paid	7,592	7,132

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Note 22 - Financial
Instruments (Tables)

Notes Tables

Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block]

12 Months Ended

Dec. 31, 2024

	Level 1	Level 2	Level 3
Assets			
Equity securities	\$ 13,088	\$ 9	\$ -
Debt securities	14,166	22,399	-
Mortgage derivative assets	-	-	5,264
Mortgage warehouse receivables	-	77,559	-
Interest rate swap assets	-	7,870	-
Deferred Purchase Price on AR Facility	-	-	126,082
Total assets	\$ 27,254	\$ 107,837	\$ 131,346
Liabilities			
Mortgage derivative liabilities	\$ -	\$ -	\$ 1,935
Interest rate swap liabilities	-	268	-
Contingent consideration liabilities	-	-	36,695
Total liabilities	\$ -	\$ 268	\$ 38,630
Balance, January 1	\$ 3,677	\$ 6,949	2023
Settlements	(17,989)	(31,919)	
Realized gains recorded in earnings	14,312	24,970	
Unrealized gains recorded in earnings	3,329	3,677	
Balance, December 31	\$ 3,329	\$ 3,677	
	2024	2023	
Balance, January 1	\$ 107,743	\$ 92,278	
Additions to DPP	157,922	139,065	
Collections on DPP	(137,581)	(124,313)	
Fair value adjustment	(146)	129	
Foreign exchange and other	(1,856)	584	
Balance, December 31	\$ 126,082	\$ 107,743	

Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block]

Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block]

Schedule of Derivative Instruments [Table Text Block]

	Effective	Maturity	Notional Amount of US dollar debt	Interest rates	
	Date	Date		Floating	Fixed
2022 IRS A	July 15, 2022	May 27, 2027	\$ 150,000	SOFR	2.8020%
	December 21,				
2022 IRS B	2022	May 27, 2027	\$ 250,000	SOFR	3.5920%
	April 28,				
2023 IRS A	2023	May 27, 2027	\$ 100,000	SOFR	3.7250%
	December 5,				

[Schedule of Business Acquisitions by Acquisition, Contingent Consideration \[Table Text Block\]](#)

[Fair Value, by Balance Sheet Grouping \[Table Text Block\]](#)

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Note 23 -
 Commitments and
 Contingencies
 (Tables)

[Notes Tables](#)

[Contractual Obligation, Fiscal Year Maturity \[Table Text Block\]](#)

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Note 25 - Revenue
 (Tables)

[Notes Tables](#)

[Disaggregation of Revenue \[Table Text Block\]](#)

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Note 26 - Segmented
 Information (Tables)

[Notes Tables](#)

[Schedule of Segment Reporting Information, by Segment \[Table Text Block\]](#)

2023					
2023 IRS B	May 27, 2027	\$	100,000	SOFR	4.0000%
				2024	2023
Balance, January 1		\$	44,712	\$	91,229
Amounts recognized on acquisitions			4,753		3,962
Fair value adjustments (note 6)			(10,977)		(17,698)
Resolved and settled in cash			(111)		(34,475)
Other			(1,682)		1,694
Balance, December 31		\$	36,695	\$	44,712
Less: current portion		\$	30,683	\$	13,944
Non-current portion		\$	6,012	\$	30,768
				December 31,	
				2023	
				December 31, 2024	
				Carrying amount	Fair value
				Carrying amount	Fair value
Senior Notes		\$	495,519	\$	437,774
		\$	518,982	\$	458,377

12 Months Ended

Dec. 31, 2024

Year ended December 31,	
2025	\$27,290
2026	15,047
2027	3,264
2028	1,576
2029	1,655
Thereafter	7,491
	\$56,323

12 Months Ended

Dec. 31, 2024

	Real Estate Services	Engineering	Investment Management	Corporate	Consolidated
Year ended December 31, 2024					
Leasing	\$1,157,484	\$ -	\$ -	\$ -	\$ 1,157,484
Capital Markets	763,297	-	-	-	763,297
Property management	537,626	-	-	-	537,626
Valuation and advisory	463,475	-	-	-	463,475
E&D and project management	-	1,237,384	-	-	1,237,384
IM - Advisory and other	-	-	488,979	-	488,979
IM - Incentive Fees	-	-	23,614	-	23,614
Other	143,728	-	-	437	146,165
Total Revenue	\$3,071,610	\$ 1,237,384	\$ 512,593	\$ 437	\$ 4,822,024
2023					
Leasing	\$ 1,063,355	\$ -	\$ -	\$ -	\$ 1,063,355
Capital Markets	702,472	-	-	-	702,472
Property management	527,621	-	-	-	527,621
Valuation and advisory	423,999	-	-	-	423,999
E&D and project management	-	990,477	-	-	990,477
IM - Advisory and other	-	-	480,674	-	480,674
IM - Incentive Fees	-	-	6,783	-	6,783
Other	139,291	-	-	469	139,760
Total Revenue	\$ 2,856,738	\$ 990,477	\$ 487,457	\$ 469	\$ 4,335,141

12 Months Ended

Dec. 31, 2024

	Real Estate Services	Engineering	Investment Management	Total
Year ended December 31, 2024				
Revenues	\$3,071,610	\$ 1,237,384	\$ 512,593	\$4,821,587
Cost of revenue	2,004,086	709,142	186,684	2,899,912
Indirect operating costs	736,673	418,313	116,955	1,271,941
Equity earnings from non-consolidated investments	2,549	-	4,721	7,270
Adjusted EBITDA	333,400	109,929	213,675	\$ 657,004
Corporate				
Revenue				437
Cost of revenue				37
Indirect operating costs				13,159
Unallocated Adjusted EBITDA				(12,759)
Deduct:				
Depreciation and amortization				221,602
Acquisition related costs				(27,802)
Stock based compensation				46,041
Restructuring costs				23,285
Equity earnings from non-consolidated investments				7,270
Gains attributable to MSRs				(15,363)
Consolidated operating earnings				\$ 389,212
Interest				85,779
Equity earnings from non-consolidated investments				(7,270)
Other income				(410)
Consolidated earnings before income tax				\$ 311,113
Income tax expense				74,177
Consolidated net earnings				\$ 236,936
Purchases of fixed assets	45,173	13,313	3,369	61,855
Year ended December 31, 2023				
Revenues	\$2,856,738	\$ 990,477	\$ 487,457	\$4,334,672
Cost of revenue	1,863,214	564,335	168,872	2,596,421
Indirect operating costs	704,007	329,339	107,545	1,140,890
Equity earnings from non-consolidated investments	2,193	-	2,885	5,078
Adjusted EBITDA	291,710	96,803	213,925	\$ 602,438
Corporate				
Revenue				469
Cost of revenue				402
Indirect operating costs				7,513
Unallocated Adjusted EBITDA				(7,445)
Deduct:				
Depreciation and amortization				202,536
Acquisition related costs				47,096
Stock based compensation				27,087
Restructuring costs				27,701
Loss on disposal of business				2,282
Equity earnings from non-consolidated investments				5,078
Gains attributable to MSRs				(17,722)
Consolidated operating earnings				\$ 300,935

Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block]

Interest			94,077
Equity earnings from non-consolidated investments			(5,078)
Other income			(841)
Consolidated earnings before income tax			\$ 212,777
Income tax expense			68,086
Consolidated net earnings			\$ 144,691
Purchases of fixed assets	63,004	12,689	6,260 81,953
United States		2024	2023
Revenues		\$ 2,575,616	\$ 2,362,420
Total long-lived assets		2,266,500	2,293,362
Canada			
Revenues		\$ 632,290	\$ 432,176
Total long-lived assets		606,803	110,195
Euro currency countries			
Revenues		\$ 411,664	\$ 404,158
Total long-lived assets		340,178	368,198
Australia			
Revenues		\$ 304,394	\$ 284,471
Total long-lived assets		124,401	114,754
United Kingdom			
Revenues		\$ 311,882	\$ 266,487
Total long-lived assets		497,591	526,669
Poland			
Revenues		\$ 100,470	\$ 91,410
Total long-lived assets		3,198	3,355
China			
Revenues		\$ 84,560	\$ 87,509
Total long-lived assets		10,362	8,073
India			
Revenues		\$ 75,569	\$ 61,013
Total long-lived assets		45,471	48,658
Other			
Revenues		\$ 325,579	\$ 345,497
Total long-lived assets		212,838	238,849
Consolidated			
Revenues		\$ 4,822,024	\$ 4,335,141
Total long-lived assets		4,107,342	3,712,113

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Note 1 - Description of the Business (Details Textual)	Dec. 31, 2024
Number of Countries in which Entity Operates	35
Number of Geographic Regions in which Entity Operates	3
Colliers and Its Affiliates and Franchisees [Member]	
Number of Countries in which Entity Operates	70

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Note 2 - Summary of Presentation (Details Textual)	
\$ in Thousands	
Number of Operating Segments	
Number of Reporting Units	
Share-Based Payment Arrangement, Expense	
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value	
Long-term Incentive Plans [Member]	
Share-based Compensation Arrangement by Share-based Payment Award, Expiration Period (Year)	
Share-Based Payment Arrangement, Expense	
Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount	
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value	
Mortgage Servicing Rights ("MSRs") [Member]	
Servicing Asset at Fair Value, Amount	
Mortgage Servicing Rights (MSR) Impairment (Recovery)	
Fannie Mae Delegated Underwriting and Servicing ("DUS") [Member]	
Financing Receivable, Originated, Guarantee Performance Percentage	
Minimum [Member] Long-term Incentive Plans [Member]	
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period (Year)	
Minimum [Member] Customer Lists and Relationships [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Minimum [Member] Investment Management Contracts [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Minimum [Member] Trademarks and Trade Names [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Minimum [Member] Franchise Rights [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Minimum [Member] Management Contracts and Other [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Maximum [Member] Long-term Incentive Plans [Member]	
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period (Year)	
Maximum [Member] Customer Lists and Relationships [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Maximum [Member] Investment Management Contracts [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Maximum [Member] Trademarks and Trade Names [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Maximum [Member] Franchise Rights [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Maximum [Member] Management Contracts and Other [Member]	
Finite-Lived Intangible Asset, Useful Life (Year)	
Building [Member] Minimum [Member]	
Property, Plant and Equipment, Useful Life (Year)	
Building [Member] Maximum [Member]	
Property, Plant and Equipment, Useful Life (Year)	
Vehicles [Member] Minimum [Member]	
Property, Plant and Equipment, Useful Life (Year)	
Vehicles [Member] Maximum [Member]	
Property, Plant and Equipment, Useful Life (Year)	
Furniture and Fixtures [Member] Minimum [Member]	
Property, Plant and Equipment, Useful Life (Year)	
Furniture and Fixtures [Member] Maximum [Member]	

3 Months Ended	12 Months Ended	
Sep. 30, 2024	Dec. 31, 2024	Dec. 31, 2023
	USD (\$)	USD (\$)
3	3	
	3	
	\$ 46,041	\$ 27,087
	\$ 28,067	22,971
	10 years	
	\$ 796	2,656
	13,411	
	6,604	
	180,936	\$ 179,858
	\$ 0	
	33.33%	
	5 years	
	4 years	
	5 years	
	2 years	
	2 years	
	2 years	
	10 years	
	20 years	
	15 years	
	10 years	
	15 years	
	10 years	
	20 years	
	40 years	
	3 years	
	5 years	
	3 years	

Property, Plant and Equipment, Useful Life (Year)	10 years
Computer Equipment [Member] Minimum [Member]	
Property, Plant and Equipment, Useful Life (Year)	3 years
Computer Equipment [Member] Maximum [Member]	
Property, Plant and Equipment, Useful Life (Year)	7 years
Leasehold Improvements [Member] Minimum [Member]	
Property, Plant and Equipment, Useful Life (Year)	1 year
Leasehold Improvements [Member] Maximum [Member]	
Property, Plant and Equipment, Useful Life (Year)	10 years

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Note 2 - Summary of Presentation - Assumptions Used in Measuring Fair Value of MSRs (Details)	Dec. 31, 2024	Dec. 31, 2023

Measurement Input, Discount Rate [Member]		
MSRs, assumption	0.121	0.117
Measurement Input, Prepayment Rate [Member]		
MSRs, assumption	0.037	0.031

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Note 4 - Acquisitions (Details Textual) \$ in Thousands	1 Months Ended	12 Months Ended		Aug. 31, 2024
	Oct. 31, 2024	Dec. 31, 2024	Dec. 31, 2023	
		USD (\$)	USD (\$)	
Number of Businesses Acquired	2	7	3	
Business Acquisition, Goodwill, Expected Tax Deductible Amount		\$ 37,266	\$ 22,168	
Customer Lists and Relationships [Member]				
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles		222,681		
Asia Pacific [Member]				
Number of Businesses Acquired			2	
Americas [Member]				
Number of Businesses Acquired			1	
Englobe Corp. [Member]				
Business Acquisition, Percentage of Voting Interests Acquired				89.00%
Business Acquisition, Number of Professionals				2,800
Business Acquisition, Number of Locations				71
Business Acquisition, Number of Provinces				9
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles		216,994		
All Acquisitions [Member]				
Business Combination, Contingent Consideration, Liability		36,695	\$ 44,712	
Business Combination, Contingent Consideration Arrangements, Range of Outcomes, Value, Low		249,099		
Business Combination, Contingent Consideration Arrangements, Range of Outcomes, Value, High		345,340		
Contingent Consideration Paid		3,468	56,530	
All Acquisitions [Member] Contingent Consideration, Compensation Element [Member]				
Business Combination, Contingent Consideration, Liability		\$ 44,280	\$ 90,480	
Real Estate Services [Member]				
Number of Businesses Acquired		1		
Engineering [Member]				
Number of Businesses Acquired		6		

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Note 4 - Acquisitions - Acquisitions Details (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Cash consideration, net of cash acquired	\$ 517,176	\$ 60,343
Actual from acquired entities, Revenues	215,654	
Actual from acquired entities, Net earnings from continuing operations	2,766	
Supplemental pro forma revenues (unaudited), Revenues	5,134,012	4,842,597
Supplemental pro forma net earnings (unaudited), Net earnings from continuing operations	232,462	115,960
Englobe Corp. [Member]		
Accounts receivable	71,128	
Contract assets	35,621	
Other current assets	3,677	
Current assets, excluding cash	110,426	
Fixed assets	22,248	
Operating lease right-of-use assets	22,156	
Other non-current assets	11,073	
Non-current assets	55,477	
Accounts payable and accrued expenses	28,957	
Accrued compensation	23,311	
Contract liabilities	14,617	
Operating lease liabilities	4,581	
Other current liabilities	4,515	
Current liabilities	75,981	
Operating lease liabilities	17,575	
Deferred income tax, net	48,935	
Other non-current liabilities	500	
Non-current liabilities	67,010	
Net identifiable assets acquired	22,912	
Cash consideration, net of cash acquired	450,175	
Subsidiary equity consideration	0	
Acquisition date fair value of contingent consideration	0	
Total purchase consideration	450,175	
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles	216,994	
Goodwill	267,749	
Redeemable non-controlling interest (note 16)	57,480	
Other Acquisitions [Member]		
Accounts receivable	30,253	
Contract assets	5,931	
Other current assets	5,363	
Current assets, excluding cash	41,547	
Fixed assets	2,008	
Operating lease right-of-use assets	14,258	
Other non-current assets	4,019	
Non-current assets	20,285	
Accounts payable and accrued expenses	8,640	
Accrued compensation	11,131	
Contract liabilities	3,364	
Operating lease liabilities	3,467	
Other current liabilities	1,768	
Current liabilities	28,370	

Operating lease liabilities	12,516
Deferred income tax, net	4,994
Other non-current liabilities	2,625
Non-current liabilities	20,135
Net identifiable assets acquired	13,327
Cash consideration, net of cash acquired	67,001
Subsidiary equity consideration	24,078
Acquisition date fair value of contingent consideration	4,753
Total purchase consideration	95,832
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles	40,940
Goodwill	41,565
Redeemable non-controlling interest (note 16)	0
The 2024 Acquisitions [Member]	
Accounts receivable	101,381
Contract assets	41,552
Other current assets	9,040
Current assets, excluding cash	151,973
Fixed assets	24,256
Operating lease right-of-use assets	36,414
Other non-current assets	15,092
Non-current assets	75,762
Accounts payable and accrued expenses	37,597
Accrued compensation	34,442
Contract liabilities	17,981
Operating lease liabilities	8,048
Other current liabilities	6,283
Current liabilities	104,351
Operating lease liabilities	30,091
Deferred income tax, net	53,929
Other non-current liabilities	3,125
Non-current liabilities	87,145
Net identifiable assets acquired	36,239
Cash consideration, net of cash acquired	517,176
Subsidiary equity consideration	24,078
Acquisition date fair value of contingent consideration	4,753
Total purchase consideration	546,007
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles	257,934
Goodwill	309,314
Redeemable non-controlling interest (note 16)	\$ 57,480
The 2023 Acquisitions [Member]	
Current assets, excluding cash	15,372
Non-current assets	9,286
Current liabilities	6,653
Non-current liabilities	8,445
Net identifiable assets acquired	9,560
Cash consideration, net of cash acquired	60,343
Acquisition date fair value of contingent consideration	3,962
Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Finite-Lived Intangibles	44,567
Goodwill	34,369
Redeemable non-controlling interest (note 16)	24,191
Total purchase consideration	\$ 64,305

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Note 4 - Acquisitions	12 Months Ended
- Acquisitions Details	
(Details)	
(Parentheticals) -	Dec. 31, 2024 Dec. 31, 2023
USD (\$)	
\$ in Thousands	

The 2023 Acquisitions [Member]	
Cash consideration, cash acquired	\$ 7,278
The 2024 Acquisitions [Member]	
Cash consideration, cash acquired	\$ 33,294

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Note 5 - Warehouse	12 Months Ended
Fund Assets (Details	
Textual)	Dec. 31, 2024 Dec. 31, 2023
\$ in Thousands	USD (\$) USD (\$)
Number of Assets Sold	3
Number of Assets Held for Sale, Acquired Previous Year	2
Real Estate Portfolio [Member]	
Income, Real Estate Assets Held for Sale	\$ 0 \$ 0
Land Asset [Member]	
Number of Assets Acquired	1
Direct Lending Credit Investments [Member]	
Number of Assets Acquired	3

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Note 5 - Warehouse	12 Months Ended
Fund Assets -	
Warehouse Fund	Dec. 31, 2024 Dec. 31, 2023
Assets and Liabilities	
(Details) - USD (\$)	
\$ in Thousands	
Warehouse fund assets	\$ 110,779 \$ 44,492
Warehouse fund assets - non-current	94,334 47,536
Total warehouse fund assets	205,113 92,028
Liabilities related to warehouse fund assets	86,344 0
Liabilities related to warehouse fund assets - non-current	14,103 47,536
Total liabilities related to warehouse fund assets	100,447 47,536
Net warehouse fund assets	\$ 104,666 \$ 44,492

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Note 6 - Acquisition-	12 Months Ended
related Items (Details	
Textual) - USD (\$)	Dec. 31, 2024 Dec. 31, 2023
\$ in Thousands	
Contingent Consideration Compensation Expense	\$ (42,762) \$ 50,646
The 2024 Acquisitions [Member]	
Contingent Consideration Compensation Expense	\$ 1,072

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Note 6 - Acquisition-	12 Months Ended
related Items -	
Composition of	

Acquisition-related Expense (Income) (Details) - USD (\$) \$ in Thousands	Dec. 31, 2024Dec. 31, 2023	
Transaction costs	\$ 25,937	\$ 14,148
Contingent consideration fair value adjustments (note 22)	(10,977)	(17,698)
Contingent consideration compensation expense / (recovery) (note 4)	(42,762)	50,646
Business Combination Acquisition Related Costs Including Changes in Contingent Consideration	\$ (27,802)	\$ 47,096

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Note 7 - Prepaid Expenses and Other Assets (Details Textual) - USD (\$) \$ in Thousands	12 Months Ended Dec. 31, 2024Dec. 31, 2023	
Equity Securities, FV-NI, Current	\$ 11,994	\$ 3,945
Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss, Current	14,166	389
Debt Securities, Held-to-Maturity, Amortized Cost, before Allowance for Credit Loss, Noncurrent		5,934
Marketable Securities, Current	17,751	19,188
Equity Securities, FV-NI, Noncurrent	6,768	7,335
Other Income [Member]		
Equity Securities, FV-NI, Realized Gain (Loss)	540	\$ 101
Asset Pledged as Collateral [Member] Letter of Credit [Member]		
Short-Term Investments	\$ 15,192	

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Note 7 - Prepaid Expenses and Other Assets - Components of Other Assets (Details) - USD (\$) \$ in Thousands	Dec. 31, 2024Dec. 31, 2023	
Prepaid expenses	\$ 90,519	\$ 73,592
Advisor loans receivable	37,607	35,893
Investments in equity securities	12,008	3,956
Investments in debt securities	36,565	19,565
Deferred Purchase Price (notes 14 and 22)	126,082	107,743
Other	1,917	3,752
Prepaid and other assets (Current Assets)	309,962	258,725
Advisor loans receivable	105,448	94,508
Equity accounted investments (note 15)	54,302	33,851
Investments in equity securities	7,857	8,440
Investments in debt securities	0	5,934
Financing fees, net of accumulated amortization of \$11.083 (December 31, 2023 - \$9,865)	5,794	3,109
Other	5,441	7,080
Other assets (Non-Current Assets)	186,297	157,197
Mortgage-related Derivatives [Member]		
Derivative asset	5,264	14,224
Interest Rate Swap [Member]		
Interest rate swap asset (note 22)	\$ 7,455	\$ 4,275

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Note 7 - Prepaid Expenses and Other Assets - Components of Other Assets (Details) (Parentheticals) - USD (\$) \$ in Thousands	Dec. 31, 2024Dec. 31, 2023	
Financing fees, accumulated amortization	\$ 11,083	\$ 9,865

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Note 8 - Leases (Details Textual) \$ in Thousands	12 Months Ended Dec. 31, 2024 USD (\$)	
Lessee, Operating Lease, Lease Not yet Commenced	\$ 140,798	
Minimum [Member]		
Lessee, Operating Lease, Lease Not yet Commenced, Term of Contract (Month)	18 months	
Minimum [Member] Premise Leases [Member]		
Lessee, Operating Lease, Term of Contract (Year)	1 year	
Minimum [Member] Equipment Leases [Member]		
Lessee, Lease, Term of Contract (Year)	1 year	
Maximum [Member]		
Lessee, Operating Lease, Lease Not yet Commenced, Term of Contract (Month)	15 years	
Maximum [Member] Premise Leases [Member]		
Lessee, Operating Lease, Term of Contract (Year)	15 years	
Maximum [Member] Equipment Leases [Member]		
Lessee, Lease, Term of Contract (Year)	5 years	

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Note 8 - Leases - Lease Information (Details) - USD (\$) \$ in Thousands	12 Months Ended Dec. 31, 2024Dec. 31, 2023	
Operating lease cost	\$ 117,267	\$ 107,323
Amortization of right-of-use assets	3,249	1,169
Interest on lease liabilities	719	173
Variable lease cost	28,339	26,520
Short term lease cost	4,739	4,580
Total lease expense	154,313	139,765
Sublease revenues	(6,490)	(6,856)
Total lease cost, net of sublease revenues	147,823	132,909
Right-of-use assets obtained in exchange for new operating lease obligations	112,737	134,442
Right-of-use assets obtained in exchange for new finance lease obligations	4,321	4,965
Operating cash flows from operating leases	(112,104)	(104,570)
Operating cash flows from finance leases	(719)	(173)
Financing cash flows from finance leases	\$ (2,119)	\$ (1,077)
Operating leases (in years) (Year)	6 years 8 months 12 days	
Finance leases (in years) (Year)	3 years 7 months 6 days	
Operating leases	4.30%	
Finance leases	8.40%	

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Note 8 - Leases - Balance Sheet Information (Details) - USD (\$)	Dec. 31, 2024Dec. 31, 2023	

\$ in Thousands		
Operating lease right-of-use assets	\$ 398,507	\$ 390,565
Operating lease liabilities - current	(92,950)	(89,938)
Operating lease liabilities - non-current	(383,921)	(375,454)
Total operating lease liabilities	(476,871)	(465,392)
Fixed assets, cost	16,651	8,244
Accumulated depreciation	(4,826)	(2,566)
Fixed assets, net	11,825	5,678
Long-term debt - current	(3,686)	(1,415)
Long-term debt - non-current	(8,546)	(4,295)
Total finance lease liabilities	\$ (12,232)	\$ (5,710)

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Note 8 - Leases - Maturities of Lease Liabilities (Details) - USD (\$)			Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands				
Operating leases, one year			\$ 113,386	
Operating leases, two years			92,976	
Operating leases, three years			76,454	
Operating leases, four years			66,546	
Operating leases, five years			55,089	
Operating leases, thereafter			148,663	
Operating leases			553,114	
Present value of operating lease liabilities			476,871	\$ 465,392
Difference between undiscounted cash flows and discounted cash flows, operating lease			76,243	
Finance leases, one year			4,573	
Finance leases, two years			3,969	
Finance leases, three years			3,094	
Finance leases, four years			1,984	
Finance leases, five years			515	
Finance leases, thereafter			210	
Finance leases			14,345	
Present value of finance lease liabilities			12,232	\$ 5,710
Difference between undiscounted cash flows and discounted cash flows, finance lease			\$ 2,113	

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Note 9 - Fixed Assets - Components of Fixed Assets (Details) - USD (\$)			Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands				
Cost			\$ 582,124	
Accumulated depreciation			354,813	
Net			227,311	
Building [Member]				
Cost			2,696	\$ 2,564
Accumulated depreciation			1,917	1,765
Net			779	799
Vehicles [Member]				
Cost			20,445	19,147
Accumulated depreciation			11,677	9,714
Net			8,768	9,433
Furniture and Fixtures [Member]				
Cost			125,879	107,708
Accumulated depreciation			83,631	68,744
Net			42,248	38,964
Computer Equipment [Member]				
Cost			244,035	220,136
Accumulated depreciation			165,151	157,514
Net			78,884	62,622
Leasehold Improvements [Member]				
Cost			189,069	182,331
Accumulated depreciation			92,437	91,312
Net			\$ 96,632	\$ 91,019

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Note 10 - Intangible Assets (Details Textual) - USD (\$)			12 Months Ended	
\$ in Thousands			Dec. 31, 2024	Dec. 31, 2023
Impairment of Intangible Assets (Excluding Goodwill)		\$ 0		\$ 0
Finite-Lived Intangible Assets Acquired			257,934	
Assets Acquired, Not a Business [Member]				
Finite-Lived Intangible Assets Acquired		\$ 2,798		

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Note 10 - Intangible Assets - Components of Intangible Assets (Details) - USD (\$)			Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands				
Indefinite life intangible assets		\$ 52,340		\$ 52,608
Finite life intangible assets, gross		1,686,809		1,535,475
Accumulated amortization		555,563		507,612
Finite life intangible assets, net		1,131,246		1,027,863
Intangible assets, gross		1,739,149		1,588,083
Intangible assets, net		1,183,586		1,080,471
Customer Lists and Relationships [Member]				
Finite life intangible assets, gross		882,336		707,355
Accumulated amortization		255,651		218,435
Finite life intangible assets, net		626,685		488,920
Investment Management Contracts [Member]				
Finite life intangible assets, gross		525,661		591,826
Accumulated amortization		167,806		181,653
Finite life intangible assets, net		357,855		410,173
Mortgage Servicing Rights ("MSRs") [Member]				
Finite life intangible assets, gross		207,990		188,489
Accumulated amortization		101,562		84,058
Finite life intangible assets, net		106,428		104,431
Trademarks and Trade Names [Member]				
Finite life intangible assets, gross		28,947		27,563
Accumulated amortization		8,898		7,486
Finite life intangible assets, net		20,049		20,077

Management Contracts and Other [Member]		
Finite life intangible assets, gross	15,210	13,893
Accumulated amortization	9,201	10,547
Finite life intangible assets, net	6,009	3,346
Brokerage Backlog [Member]		
Finite life intangible assets, gross	26,665	6,349
Accumulated amortization	12,445	5,433
Finite life intangible assets, net	14,220	916
Licensing Agreements [Member]		
Indefinite life intangible assets	29,200	29,200
Trademark and Trade Names [Member]		
Indefinite life intangible assets	\$ 23,140	\$ 23,408

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Note 10 - Intangible Assets - MSRs (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Balance, January 1	\$ 104,431	\$ 104,442
Additions, following the sale of loan	19,500	18,276
Amortization	(14,562)	(14,833)
Prepayments and write-offs	(2,941)	(3,454)
Balance, December 31	\$ 106,428	\$ 104,431

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Note 10 - Intangible Assets - Acquired (Details) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Finite life intangible assets, acquired	\$ 257,934	
Estimated weighted average amortization period (Year)	8 years 8 months 12 days	
Customer Lists and Relationships [Member]		
Finite life intangible assets, acquired	\$ 219,999	
Estimated weighted average amortization period (Year)	10 years	
Trademarks and Trade Names [Member]		
Finite life intangible assets, acquired	\$ 5,191	
Estimated weighted average amortization period (Year)	2 years	
Brokerage Backlog [Member]		
Finite life intangible assets, acquired	\$ 28,890	
Estimated weighted average amortization period (Year)	9 months 18 days	
Other Intangible Assets [Member]		
Finite life intangible assets, acquired	\$ 3,854	
Estimated weighted average amortization period (Year)	3 years 1 month 6 days	

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Note 10 - Intangible Assets - Estimated Annual Amortization Expense for Recorded Intangible Assets (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
2025	\$ 154,809	
2026	134,950	
2027	126,606	
2028	119,104	
2029	113,640	
Thereafter	482,137	
Finite-Lived Intangible Assets, Net	1,131,246	\$ 1,027,863
Servicing Contracts [Member]		
2025	13,553	
2026	12,463	
2027	11,569	
2028	10,631	
2029	9,542	
Thereafter	48,670	
Finite-Lived Intangible Assets, Net	106,428	
Other Intangible Assets [Member]		
2025	141,256	
2026	122,487	
2027	115,037	
2028	108,473	
2029	104,098	
Thereafter	433,467	
Finite-Lived Intangible Assets, Net	\$ 1,024,818	

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Note 11 - Goodwill (Details Textual) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Goodwill, Impairment Loss	\$ 0	\$ 0

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Note 11 - Goodwill - Components of Goodwill (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Balance	\$ 2,038,240	
Balance	2,297,938	\$ 2,038,240
Goodwill	2,297,938	2,038,240
Investment Management [Member]		
Balance	2,038,240	1,988,539
Goodwill acquired during the year	309,306	34,369
Goodwill disposed during the year		(629)
Other items	167	(827)
Foreign exchange	(49,775)	16,788
Balance	2,297,938	2,038,240
Goodwill	2,327,521	
Accumulated impairment loss	(29,583)	
Goodwill	2,297,938	2,038,240
Americas [Member]		
Balance	709,062	696,734
Goodwill acquired during the year	6,431	0
Goodwill disposed during the year		(629)

Other items	(115)	(827)
Foreign exchange	(29,433)	13,784
Balance	685,945	709,062
Goodwill	715,528	
Accumulated impairment loss	(29,583)	
Goodwill	685,945	709,062
EMEA [Member]		
Balance	217,649	181,787
Goodwill acquired during the year	302,875	34,369
Goodwill disposed during the year		0
Other items	282	0
Foreign exchange	(17,412)	1,493
Balance	503,394	217,649
Goodwill	503,394	
Accumulated impairment loss	0	
Goodwill	503,394	217,649
Asia Pacific [Member]		
Balance	1,111,529	1,110,018
Goodwill acquired during the year	0	0
Goodwill disposed during the year		0
Other items	0	0
Foreign exchange	(2,930)	1,511
Balance	1,108,599	1,111,529
Goodwill	1,108,599	
Accumulated impairment loss	0	
Goodwill	\$ 1,108,599	\$ 1,111,529

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Note 12 - Long-term Debt (Details Textual) - USD (\$) \$ in Thousands	12 Months Ended			
	Nov. 29, 2024	Dec. 31, 2024	Dec. 31, 2023	Apr. 28, 2023
Line of Credit Facility, Remaining Borrowing Capacity		\$ 1,235,898	\$ 759,358	
Letters of Credit Outstanding, Amount		18,582	\$ 13,532	
Senior Unsecured Notes [Member]				
Debt Instrument, Face Amount		\$ 495,519		
Revolving Credit Facility [Member] Extended Credit Facility [Member]				
Line of Credit Facility, Maximum Borrowing Capacity	\$ 2,250,000			\$ 1,750,000
Debt Instrument, Term (Year)	5 years			
Debt, Weighted Average Interest Rate		6.70%	6.60%	
Revolving Credit Facility [Member] Extended Credit Facility [Member] Minimum [Member]				
Debt Instrument, Basis Spread on Variable Rate	1.125%			
Line of Credit Facility, Unused Capacity, Commitment Fee Percentage		0.11%		
Revolving Credit Facility [Member] Extended Credit Facility [Member] Maximum [Member]				
Debt Instrument, Basis Spread on Variable Rate	2.50%			
Line of Credit Facility, Unused Capacity, Commitment Fee Percentage		0.35%		

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Note 12 - Long-term Debt - Long-term Debt and Convertible Debentures (Details) - USD (\$) \$ in Thousands		Dec. 31, 2024	Dec. 31, 2023
Revolving Credit Facility		\$ 995,520	\$ 977,110
Senior Notes		495,519	518,982
Present value of finance lease liabilities		12,232	5,710
Other long-term debt maturing at various dates through 2030		5,204	837
Long-term debt		1,508,475	1,502,639
Less: current portion		6,061	1,796
Long-term debt - non-current		\$ 1,502,414	\$ 1,500,843

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Note 12 - Long-term Debt - Senior Unsecured Notes (Details) \$ in Thousands		Dec. 31, 2024 USD (\$)
Senior Unsecured Notes [Member]		
Carrying value	\$ 495,519	
The 2.23% 2028 Notes [Member]		
Term (Year)	10 years	
Maturity date	May 30, 2028	
Carrying value	\$ 216,950	
Interest rate	2.23%	
The 1.52% 2031 Notes [Member]		
Term (Year)	10 years	
Maturity date	Oct. 07, 2031	
Carrying value	\$ 129,114	
Interest rate	1.52%	
The 3.02 % 2031 Notes [Member]		
Term (Year)	10 years	
Maturity date	Oct. 07, 2031	
Carrying value	\$ 149,455	
Interest rate	3.02%	

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Note 12 - Long-term Debt - Senior Unsecured Notes (Details) (Parentheticals) - Dec. 31, 2024 € in Millions, \$ in Millions		USD (\$)	EUR (€)
The 2.23% 2028 Notes [Member]			
Face value	€ 210		
The 1.52% 2031 Notes [Member]			
Face value	€ 125		
The 3.02 % 2031 Notes [Member]			
Face value \$	\$ 150		

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Note 12 - Long-term Debt - Principal Repayments on Long- term Debt (Details)		Dec. 31, 2024 USD (\$)

\$ in Thousands	
2025	\$ 6,061
2026	6,634
2027	2,757
2028	218,517
2029 and thereafter	1,274,506
Long-Term Debt	\$ 1,508,475
<i>XML 112 R87.htm IDEA: XBRL DOCUMENT</i>	

Note 13 - Mortgage Warehouse Credit Facilities - Mortgage Warehouse Credit Facilities (Details) - Warehouse Credit Facilities [Member] - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		

Facility A [Member]		
Maximum Capacity	\$ 275,000	\$ 275,000
Carrying value	72,642	168,780
Facility B [Member]		
Maximum Capacity	[1] 125,000	125,000
Carrying value	[1] \$ 0	\$ 0

[1] SOFR in Facility B has a floor of 0.25%

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Note 13 - Mortgage Warehouse Credit Facilities - Mortgage Warehouse Credit Facilities (Details) - (Parentheticals) - Warehouse Credit Facilities [Member]	Dec. 31, 2024

Facility A [Member]	
Basis spread	1.40%
Facility B [Member]	
Basis spread	1.45%

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Note 14 - AR Facility (Details Textual) - USD (\$)	12 Months Ended		
\$ in Thousands	Dec. 31, 2024	Dec. 31, 2023	Sep. 28, 2023
Accounts Receivable Facility, Maximum Borrowing Capacity			\$ 200,000
Accounts Receivable Facility, Outstanding	\$ 199,984		
Servicing Liability at Amortized Cost, Balance, Ending Balance	0		
Transfers of Financial Assets Accounted for as Sale, Deferred Purchase Price	126,082		
Transfers of Financial Assets Accounted for as Sale, Initial Fair Value of Assets Obtained as Proceeds		\$ 107,743	
Transfer of Financial Assets Accounted for as Sales, Amount Derecognized	1,688,578		
Transfer of Financial Assets Accounted for as Sales, Cash Proceeds Received for Assets Derecognized, Amount	1,683,275		
Accounts Receivable Facility, Principal on Trade Accounts Receivable, Net of Allowance	223,543		
Accounts Receivable Facility, Outstanding Principal on Contract Assets	132,212		
Fair Value Adjustment of Deferred Purchase Price	146	129	
Non-cash Investing Activities, Deferred Purchase Price	\$ 157,922	\$ 139,065	

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Note 15 - Variable Interest Entities (Details Textual)	Dec. 31, 2024
Minimum [Member]	
Limited Partner Equity Interest in Real Estate Portfolio	1.00%
Maximum [Member]	
Limited Partner Equity Interest in Real Estate Portfolio	2.00%

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Note 15 - Variable Interest Entities - Maximum Exposure Loss (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		
Non-consolidated investments	\$ 54,302	\$ 33,851
Co-investment commitments	31,893	42,395
Maximum exposure to loss	79,774	72,026
Variable Interest Entity, Not Primary Beneficiary [Member]		
Non-consolidated investments	\$ 47,881	\$ 29,631

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Note 16 - Redeemable Non-controlling Interests (Details Textual) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		
Redeemable Noncontrolling Interest, Equity, Carrying Amount	\$ 1,152,618	\$ 1,072,066
Subordinate Non-controlling Interest Shares (in shares)	6,640,000	
Redemption Amount [Member]		
Redeemable Noncontrolling Interest, Equity, Carrying Amount	\$ 958,558	\$ 943,235

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Note 16 - Redeemable Non-controlling Interests - Reconciliation of the Beginning and Ending NCI Amounts (Details) - USD (\$)	12 Months Ended	
\$ in Thousands	Dec. 31, 2024	Dec. 31, 2023
Balance	\$ 1,072,066	\$ 1,079,306
RNCI redemption increment	21,243	22,588
Distributions paid to RNCI	(71,618)	(77,400)
Purchase of interests from RNCI	(17,189)	(36,922)
Sale of interests to RNCI	12,664	3,550
RNCI recognized on warehouse fund assets (note 5)	48,877	0
RNCI derecognized on warehouse fund assets (note 5)	(49,500)	0
Balance	1,152,618	1,072,066
Non-controlling Interest Share of Earnings [Member]		
RNCI share of earnings	53,958	53,621
Non-controlling Interest Redemption Increment [Member]		

RNCI redemption increment	21,243	22,588
Non-controlling Interest Distributions Paid to NCI [Member]		
Distributions paid to RNCI	(71,700)	(74,268)
Non-controlling Interest Recognized on Business Acquisitions [Member]		
RNCI recognized on business acquisitions	\$ 82,199	\$ 24,191

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Note 17 - Capital Stock (Details Textual)	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
	\$ / shares	\$ / shares
Common Stock, Dividends, Per Share, Declared (in dollars per share)	\$ 0.3	\$ 0.3

Subordinate Voting Shares [Member]	
Number of Votes for Subordinate Voting Shares	1
Multiple Voting Shares [Member]	
Number of Votes for Multiple Voting Shares	20

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Note 17 - Capital Stock - Capital Stock Issued and Outstanding (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Capital Shares, Number (in shares)	50,610,676	47,549,376
Capital Shares, Amount	\$ 1,472,218	\$ 1,127,034
Subordinate Voting Shares [Member]		
Capital Shares, Number (in shares)	49,284,982	46,223,682
Capital Shares, Amount	\$ 1,471,845	\$ 1,126,661
Multiple Voting Shares [Member]		
Capital Shares, Number (in shares)	1,325,694	1,325,694
Capital Shares, Amount	\$ 373	\$ 373

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Note 18 - Net Earnings Per Common Share (Details Textual) - USD (\$) \$ in Thousands	12 Months Ended	
	Feb. 28, 2024	Dec. 31, 2024
	Dec. 31, 2023	Dec. 31, 2023

Proceeds from Issuance of Common Stock	\$ 286,924	\$ 0
Subordinate Voting Shares [Member]		
Stock Issued During Period, Shares, New Issues (in shares)	2,479,500	
Proceeds from Issuance of Common Stock	\$ 300,019	
Convertible Senior Subordinated Notes [Member]		
Debt Instrument, Interest Rate, Stated Percentage		4.00%

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Note 18 - Net Earnings Per Common Share - Reconciliation of the Denominator Used to Calculate Earnings Per Common Share (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023

Net earnings attributable to Company	\$ 161,725	\$ 65,543
After-tax interest on Convertible Notes	0	(119)
Adjusted numerator under the "If-Converted" Method	\$ 161,725	\$ 65,424
Assumed exercise of stock options acquired under the Treasury Stock Method (in shares)	284,583	307,987
Conversion of Convertible Notes (in shares)	0	285,911

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Note 19 - Stock-based Compensation (Details Textual) - USD (\$)	12 Months Ended			
	Oct. 01, 2024	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in shares)		950,950		
Share-Based Payment Arrangement, Expense		\$ 46,041,000	\$ 27,087,000	
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price (in dollars per share)		\$ 116.37	\$ 101.73	\$ 94.3
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value		\$ 28,067,000	\$ 22,971,000	
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested in Period, Fair Value		\$ 28,067,000	22,971,000	
Minimum [Member]				
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price (in dollars per share)		\$ 47.41		
Maximum [Member]				
Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price (in dollars per share)		\$ 151.62		
Share-Based Payment Arrangement, Option [Member]				
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period (Year)		4 years		
Share-based Compensation Arrangement by Share-based Payment Award, Expiration Period (Year)		5 years		
Share-Based Payment Arrangement, Expense		\$ 32,603,000	\$ 27,087,000	
Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount		\$ 60,959		
Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition (Year)		4 years		
Performance Shares [Member]				
Share-Based Payment Arrangement, Expense		\$ 13,438,000		
Share-based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition (Year)		4 years		
Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Outstanding		\$ 39,950,000		
Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount		\$ 26,512,000		
Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period (in shares)		107,043		
Deferred Compensation Share-Based Arrangements, Liability, Classified, Noncurrent		\$ 13,438,000		
Performance Shares [Member] Chairman and Chief Executive Officer [Member]				
Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period (in shares)	428,174			

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Note 19 - Stock-based Compensation - Option Activity (Details) - USD (\$) \$ / shares in Units, \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Shares issuable under options (in shares)	3,242,250	3,053,000
Shares issuable under options, weighted average exercise price (in dollars per share)	\$ 101.73	\$ 94.3
Granted, number of options (in shares)	698,600	815,000
Granted, weighted average exercise price (in dollars per share)	\$ 151.34	\$ 106.75

Exercised, number of options (in shares)	(581,800)	(600,500)
Exercised, weighted average exercise price (in dollars per share)	\$ 77.5	\$ 70.04
Forfeited, number of options (in shares)	(47,250)	(25,250)
Forfeited, weighted average exercise price (in dollars per share)	\$ 107.03	\$ 119.82
Shares issuable under options (in shares)	3,311,800	3,242,250
Shares issuable under options, weighted average exercise price (in dollars per share)	\$ 116.37	\$ 101.73
Shares issuable under options, weighted average remaining contractual life (Year)	3 years 1 month 6 days	
Shares issuable under options, aggregate intrinsic value	\$ 77,229	
Options exercisable, number of options (in shares)	989,086	
Options exercisable, weighted average exercise price (in dollars per share)	\$ 93.63	
Options exercisable, weighted average remaining contractual life (Year)	2 years 2 months 12 days	
Options exercisable, aggregate intrinsic value	\$ 41,879	

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Note 19 - Stock-based Compensation - Options Exercised (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023

Number of options exercised (in shares)	581,800	600,500
Aggregate fair value	\$ 45,089	\$ 42,058
Share-Based Payment Arrangement, Option [Member]		
Number of options exercised (in shares)	581,800	600,500
Aggregate fair value	\$ 77,847	\$ 68,629
Intrinsic value	32,758	26,571
Amount of cash received	45,089	42,058
Tax benefit recognized	\$ 1,051	\$ 131

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Note 19 - Stock-based Compensation - Assumptions Used (Details) - \$ / shares	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023

Share-Based Payment Arrangement, Option [Member]		
Risk free rate	4.10%	4.90%
Expected life in years (Year)	4 years 9 months	4 years 9 months
Expected volatility	43.10%	42.30%
Dividend yield	0.20%	0.30%
Weighted average fair value per option granted (in dollars per share)	\$ 63.19	\$ 44.78
Performance Shares [Member]		
Risk free rate	4.30%	
Expected life in years (Year)	4 years	
Expected volatility	32.50%	
Dividend yield	0.20%	
Discount rate	5.80%	

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Note 20 - Income Tax (Details Textual) - USD (\$) \$ in Thousands	12 Months Ended		
	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022

Deferred Tax Assets, Gross	\$ 79,258		
Undistributed Earnings of Foreign Subsidiaries	177,448	\$ 139,541	
Unrecognized Tax Benefits	1,608	3,523	\$ 5,467
Unrecognized Tax Benefits that Would Impact Effective Tax Rate	1,608	3,523	
Unrecognized Tax Benefits, Income Tax Penalties and Interest Expense	11	310	
Recovery of Income Tax Interest and Penalties	726	60	
Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued	139	854	
Significant Change in Unrecognized Tax Benefits is Reasonably Possible, Amount of Unrecorded Benefit	508		
UNITED STATES			
Undistributed Earnings of Foreign Subsidiaries	\$ 0	\$ 0	
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member]			
Effective Income Tax Rate Reconciliation, at Basic Part I Federal Statutory Income Tax Rate, Percent	38.00%	38.00%	
Effective Income Tax Rate Reconciliation, Basic Part I Federal Tax Net of Tax Abatement Rate, Percent	15.00%	15.00%	
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member] Minimum [Member]			
Income Tax Return Examination Period (Year)	4 years		
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member] Maximum [Member]			
Income Tax Return Examination Period (Year)	7 years		
Domestic Tax Jurisdiction [Member] Internal Revenue Service (IRS) [Member] Minimum [Member]			
Income Tax Return Examination Period (Year)	3 years		
Domestic Tax Jurisdiction [Member] Internal Revenue Service (IRS) [Member] Maximum [Member]			
Income Tax Return Examination Period (Year)	5 years		
State and Local Jurisdiction [Member] Several Canadian Provinces [Member]			
Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Percent	11.50%	11.50%	
Foreign Tax Jurisdiction [Member] Other Foreign Tax Authorities [Member]			
Income Tax Return Examination Period (Year)	4 years		

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Note 20 - Income Tax - Effective Income Tax Rate Reconciliation (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023

Income tax expense using a combined statutory rate of 26.5% (2023 - 26.5%) 1	\$ 82,445	\$ 56,386
Loss on disposal of operations	133	361
Permanent differences	5,172	5,515
Tax effect of flow through entities	(11,631)	(12,264)
Adjustments to tax liabilities for prior periods	(262)	(407)
Changes in liability for unrecognized tax benefits	(1,842)	(1,980)
Stock-based compensation	833	1,730
Foreign, state, and provincial tax rate differential	(149)	1,266
Change in valuation allowance	4,678	3,349
Acquisition-related items	(10,402)	8,864
Withholding taxes and other	5,202	5,266
Income tax expense	\$ 74,177	\$ 68,086

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Note 20 - Income Tax - Effective Income Tax Rate Reconciliation (Details) (Parentheticals)	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023

Statutory rate	26.50%	26.50%

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Note 20 - Income Tax		12 Months Ended	
- Earnings Before			
Income Tax by			
Jurisdiction (Details)		Dec. 31, 2024	Dec. 31, 2023
- USD (\$)			
\$ in Thousands			
Earnings Before Income Tax by Jurisdiction		\$ 311,113	\$ 212,777
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member]			
Earnings Before Income Tax by Jurisdiction		(34,547)	(33,907)
Foreign Tax Jurisdiction [Member] Internal Revenue Service (IRS) [Member]			
Earnings Before Income Tax by Jurisdiction		186,787	200,035
Foreign Tax Jurisdiction [Member] Other Foreign Tax Authorities [Member]			
Earnings Before Income Tax by Jurisdiction		\$ 158,873	\$ 46,649

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Note 22 - Income Tax		12 Months Ended	
- Provision for			
(Recovery of) Income			
Tax (Details) - USD		Dec. 31, 2024	Dec. 31, 2023
(\$)			
\$ in Thousands			
Current		\$ 104,722	\$ 78,010
Deferred		(30,545)	(9,924)
Income tax expense		74,177	68,086
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member]			
Current, Canada		5,043	3,125
Deferred, Canda		(12,794)	(10,360)
Foreign Tax Jurisdiction [Member] Internal Revenue Service (IRS) [Member]			
Current, United States and Other Foreign		53,572	28,268
Deferred, United States and Other Foreign		(11,319)	16,753
Foreign Tax Jurisdiction [Member] Other Foreign Tax Authorities [Member]			
Current, United States and Other Foreign		46,107	46,617
Deferred, United States and Other Foreign		\$ (6,432)	\$ (16,317)

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Note 20 - Income Tax			
- Deferred Income			
Tax Components		Dec. 31, 2024	Dec. 31, 2023
(Details) - USD (\$)			
\$ in Thousands			
Loss carryforwards and other credits	\$ 34,366	\$ 29,876	
Expenses not currently deductible	82,659	67,950	
Revenue not currently taxable	(850)	(1,108)	
Stock-based compensation	16,260	9,490	
Investments	(14,648)	(7,818)	
Provision for doubtful accounts	11,963	11,375	
Financing fees	(149)	(71)	
Net unrealized foreign exchange losses	1,252	443	
Depreciation and amortization	(120,563)	(88,012)	
Operating leases	14,685	14,698	
Less: valuation allowance	(24,176)	(20,546)	
Net deferred tax assets	\$ 799	\$ 16,277	

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Note 20 - Income Tax			
- Gross Operating			
Loss Carryforwards		Dec. 31, 2024	Dec. 31, 2023
(Details) - USD (\$)			
\$ in Thousands			
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member]			
Gross net operating loss carry forward		\$ 14,550	\$ 19,400
Gross net operating loss not recognized		168	169
Net operating loss carry foward		14,382	19,231
Domestic Tax Jurisdiction [Member] Canada Revenue Agency [Member] Capital Loss Carryforward [Member]			
Gross capital loss carry forward		1,620	2,397
Gross capital loss not recognized		1,620	2,397
Net capital loss carry forward		0	0
Foreign Tax Jurisdiction [Member] Internal Revenue Service (IRS) [Member]			
Gross net operating loss carry forward		17,515	8,120
Gross net operating loss not recognized		932	931
Net operating loss carry foward		16,583	7,189
Foreign Tax Jurisdiction [Member] Other Foreign Tax Authorities [Member]			
Gross net operating loss carry forward		93,654	90,164
Gross net operating loss not recognized		66,777	59,734
Net operating loss carry foward		26,877	30,430
Foreign Tax Jurisdiction [Member] Other Foreign Tax Authorities [Member] Capital Loss Carryforward [Member]			
Gross capital loss carry forward		5,516	6,089
Gross capital loss not recognized		5,516	6,089
Net capital loss carry forward		\$ 0	\$ 0

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Note 20 - Income Tax		12 Months Ended	
- Unrecognized Tax			
Benefits (Details) -		Dec. 31, 2024	Dec. 31, 2023
USD (\$)			
\$ in Thousands			
Balance		\$ 3,523	\$ 5,467
Gross increases for tax positions of current period		331	0
Gross increases for tax positions of prior periods		14	310
Reduction for settlements with taxing authorities		(950)	(2,281)
Reduction for lapses in applicable statutes of limitations		(1,237)	0
Foreign currency translation		(73)	27
Balance		\$ 1,608	\$ 3,523

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Note 21 - Other		12 Months Ended	
Supplemental			
Information -			
Summary of Other			
Supplemental		Dec. 31, 2024	Dec. 31, 2023
Information (Details)			
- USD (\$)			
\$ in Thousands			
Income tax, net of refunds		\$ 70,345	\$ 118,175
Interest		89,926	96,203
Dividends declared but not paid		\$ 7,592	\$ 7,132

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Note 22 - Financial

12 Months Ended

Instruments (Details Textual)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands	USD (\$)	USD (\$)
Contingent Consideration Liability [Member]		
Fair Value Inputs, Weighted Average Discount Rate Increase	2.00%	
Reduction in Fair Value of Contingent Consideration Liability	\$ 600	
Interest Rate Swap [Member] Designated as Hedging Instrument [Member] Cash Flow Hedging [Member]		
Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), before Reclassification and Tax	\$ 7,455	\$ 2,805
Measurement Input, Discount Rate [Member]		
Servicing Asset, Measurement Input	0.121	0.117
Measurement Input, Discount Rate [Member] Minimum [Member]		
Servicing Asset, Measurement Input	0.05	
Business Combination, Contingent Consideration, Liability, Measurement Input	0.035	
Measurement Input, Discount Rate [Member] Maximum [Member]		
Servicing Asset, Measurement Input	0.07	
Business Combination, Contingent Consideration, Liability, Measurement Input	0.103	
Measurement Input, Discount Rate [Member] Weighted Average [Member]		
Business Combination, Contingent Consideration, Liability, Measurement Input	0.073	

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Note 22 - Financial Instruments - Financial Assets and Liabilities Carried at Fair Value (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023	Dec. 31, 2022
\$ in Thousands			
Equity securities	\$ 11,994	\$ 3,945	
Fair Value, Inputs, Level 3 [Member]			
Business Combination, Contingent Consideration, Liability	36,695	\$ 44,712	\$ 91,229
Fair Value, Recurring [Member] Fair Value, Inputs, Level 1 [Member]			
Equity securities	13,088		
Debt securities	14,166		
Mortgage warehouse receivables	0		
Total assets	27,254		
Business Combination, Contingent Consideration, Liability	0		
Total liabilities	0		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 1 [Member] Deferred Purchase Price on AR Facility [Member]			
Deferred Purchase Price on AR Facility	0		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 1 [Member] Mortgage-related Derivatives [Member]			
Derivative assets	0		
Derivative Liabilities	0		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 1 [Member] Interest Rate Swap [Member]			
Derivative assets	0		
Derivative Liabilities	0		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 2 [Member]			
Equity securities	9		
Debt securities	22,399		
Mortgage warehouse receivables	77,559		
Total assets	107,837		
Business Combination, Contingent Consideration, Liability	0		
Total liabilities	268		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 2 [Member] Deferred Purchase Price on AR Facility [Member]			
Deferred Purchase Price on AR Facility	0		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 2 [Member] Mortgage-related Derivatives [Member]			
Derivative assets	0		
Derivative Liabilities	0		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 2 [Member] Interest Rate Swap [Member]			
Derivative assets	7,870		
Derivative Liabilities	268		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 3 [Member]			
Equity securities	0		
Debt securities	0		
Mortgage warehouse receivables	0		
Total assets	131,346		
Business Combination, Contingent Consideration, Liability	36,695		
Total liabilities	38,630		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 3 [Member] Deferred Purchase Price on AR Facility [Member]			
Deferred Purchase Price on AR Facility	126,082		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 3 [Member] Mortgage-related Derivatives [Member]			
Derivative assets	5,264		
Derivative Liabilities	1,935		
Fair Value, Recurring [Member] Fair Value, Inputs, Level 3 [Member] Interest Rate Swap [Member]			
Derivative assets	0		
Derivative Liabilities	\$ 0		

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Note 22 - Financial Instruments - Changes in Fair Value of the Net Mortgage Derivative Assets and Liabilities (Details) - Mortgage-related Derivatives [Member] - USD (\$)	12 Months Ended	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands			
Balance	\$ 3,677	\$ 6,949	
Settlements	(17,989)	(31,919)	
Realized gains recorded in earnings	14,312	24,970	
Unrealized gains recorded in earnings	3,329	3,677	
Balance	\$ 3,329	\$ 3,677	

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Note 22 - Financial Instruments - Changes in Fair Value of DPP (Details) - Deferred Purchase Price on AR Facility [Member] - USD (\$)	12 Months Ended	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands			
Balance	\$ 107,743	\$ 92,278	
Additions to DPP	157,922	139,065	
Collections on DPP	(137,581)	(124,313)	

Fair value adjustment	(146)	129
Foreign exchange and other	(1,856)	584
Balance	\$ 126,082	\$ 107,743

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Note 22 - Financial Instruments - Details of Interest Rate Swaps In Place (Details)	Dec. 31, 2024
\$ in Millions	USD (\$)

Interest Rate Swap, 2022 IRS A [Member]	
Derivative, Notional Amount	\$ 150
Derivative, Fixed Interest Rate	2.802%
Interest Rate Swap, 2022 IRS B [Member]	
Derivative, Notional Amount	\$ 250
Derivative, Fixed Interest Rate	3.592%
Interest Rate Swap, 2023 IRS A [Member]	
Derivative, Notional Amount	\$ 100
Derivative, Fixed Interest Rate	3.725%
Interest Rate Swap, 2023 IRS B [Member]	
Derivative, Notional Amount	\$ 100
Derivative, Fixed Interest Rate	4.00%

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Note 22 - Financial Instruments - Change in Fair Value of Contingent Consideration Liability (Details) -	Dec. 31, 2024	Dec. 31, 2023
USD (\$)		
\$ in Thousands		

Fair value adjustments (note 6)	\$ (3,357)	\$ (39,115)
Less: current portion	30,683	13,944
Non-current portion	6,012	30,768
Fair Value, Inputs, Level 3 [Member]		
Balance	44,712	91,229
Amounts recognized on acquisitions	4,753	3,962
Fair value adjustments (note 6)	(10,977)	(17,698)
Resolved and settled in cash	(111)	(34,475)
Other	(1,682)	1,694
Balance	36,695	44,712
Less: current portion	30,683	13,944
Non-current portion	\$ 6,012	\$ 30,768

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Note 22 - Financial Instruments - Estimated of Fair Values for Other Financial Instruments (Details) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		

Senior Notes	\$ 495,519	\$ 518,982
Senior Notes, fair value	\$ 437,774	\$ 458,377

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Note 23 - Commitments and Contingencies (Details Textual) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		

Unpaid Principal Balance of Funded and Sold Loans Subject to Loss Sharing Obligations	\$ 5,584,000	
Loss Sharing Obligations [Member] Other Liabilities [Member]		
Loss Contingency Accrual	\$ 13,556	\$ 12,837

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Note 23 - Commitments and Contingencies - Minimum Contractual Purchase Commitments Obligation Payments (Details)	Dec. 31, 2024
USD (\$)	
\$ in Thousands	

2025	\$ 27,290
2026	15,047
2027	3,264
2028	1,576
2029	1,655
Thereafter	7,491
Purchase Obligation	\$ 56,323

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Note 24 - Related Party Transactions (Details Textual) - Non-controlling Shareholders [Member] - Loans Receivable [Member] - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		

Related Party Transaction, Amounts of Transaction	\$ 2,106	\$ 2,778
Minimum [Member]		
Related Party Transaction, Rate	0.00%	
Maximum [Member]		
Related Party Transaction, Rate	6.00%	

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Note 25 - Revenue (Details Textual) - USD (\$)	Dec. 31, 2024	Dec. 31, 2023
\$ in Thousands		

Contract with Customer, Asset, after Allowance for Credit Loss	\$ 156,802	\$ 103,080
Contract with Customer, Asset, after Allowance for Credit Loss, Current	134,402	83,389
Contract with Customer, Liability, Current	63,459	45,293
Contract with Customer, Liability, Revenue Recognized	43,865	23,446

Capital Markets [Member]		
Revenue Not from Contract with Customer	32,345	42,304
Other Revenue [Member]		
Revenue Not from Contract with Customer	\$ 48,007	\$ 44,549

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Note 25 - Revenue - Disaggregated Revenue (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Revenues	\$ 4,822,024	\$ 4,335,141
Operating Segments [Member]		
Revenues	4,821,587	4,334,672
Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	437	469
Real Estate Services [Member] Operating Segments [Member]		
Revenues	3,071,610	2,856,738
Engineering [Member] Operating Segments [Member]		
Revenues	1,237,384	990,477
Investment Management [Member] Operating Segments [Member]		
Revenues	512,593	487,457
Lease Brokerage [Member]		
Revenues	1,157,484	1,063,355
Lease Brokerage [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
Lease Brokerage [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	1,157,484	1,063,355
Lease Brokerage [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0
Lease Brokerage [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	0	0
Capital Markets [Member]		
Revenues	765,297	702,472
Capital Markets [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
Capital Markets [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	765,297	702,472
Capital Markets [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0
Capital Markets [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	0	0
Property Management [Member]		
Revenues	537,626	527,621
Property Management [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
Property Management [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	537,626	527,621
Property Management [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0
Property Management [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	0	0
Valuation and Advisory [Member]		
Revenues	465,475	423,999
Valuation and Advisory [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
Valuation and Advisory [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	465,475	423,999
Valuation and Advisory [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0
Valuation and Advisory [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	0	0
E&D and Project Management [Member]		
Revenues	1,237,384	990,477
E&D and Project Management [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
E&D and Project Management [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	0	0
E&D and Project Management [Member] Engineering [Member] Operating Segments [Member]		
Revenues	1,237,384	990,477
E&D and Project Management [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	0	0
Investment Management [Member]		
Revenues	488,979	480,674
Investment Management [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
Investment Management [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	0	0
Investment Management [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0
Investment Management [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	488,979	480,674
Incentive Fees [Member]		
Revenues	23,614	6,783
Incentive Fees [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	0	0
Incentive Fees [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	0	0
Incentive Fees [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0
Incentive Fees [Member] Investment Management [Member] Operating Segments [Member]		
Revenues	23,614	6,783
Other Revenue [Member]		
Revenues	146,165	139,760
Other Revenue [Member] Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenues	437	469
Other Revenue [Member] Real Estate Services [Member] Operating Segments [Member]		
Revenues	145,728	139,291
Other Revenue [Member] Engineering [Member] Operating Segments [Member]		
Revenues	0	0

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Note 26 - Segmented Information (Details Textual) \$ in Thousands	3 Months Ended	12 Months Ended	
	Sep. 30, 2024	Dec. 31, 2024	Dec. 31, 2023
		USD (\$)	USD (\$)
Number of Operating Segments	3	3	
Revenue from Contract with Customer, Excluding Assessed Tax		\$ 4,822,024	\$ 4,335,141
Segment, Expenditure, Addition to Fixed Assets		65,085	84,524
Operating Segments [Member]			
Revenue from Contract with Customer, Excluding Assessed Tax		4,821,587	4,334,672
Segment, Expenditure, Addition to Fixed Assets		61,855	81,953
Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]			
Revenue from Contract with Customer, Excluding Assessed Tax		437	469
Segment, Expenditure, Addition to Fixed Assets		\$ 3,229	\$ 2,571

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Note 26 - Segmented Information - Operating Segments (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Revenue from Contract with Customer, Excluding Assessed Tax	\$ 4,822,024	\$ 4,335,141
Cost of revenue	2,899,949	2,596,823
Equity earnings from non-consolidated investments	7,270	5,078
Depreciation and amortization	221,602	202,536
Acquisition related costs	(27,802)	47,096
Share-Based Payment Arrangement, Expense	46,041	27,087
Restructuring costs	23,285	27,701
Gains attributable to MSRs	(15,363)	(17,722)
Consolidated operating earnings	389,212	300,935
Interest	85,779	94,077
Equity earnings from non-consolidated investments	(7,270)	(5,078)
Other income	(410)	(841)
Consolidated earnings before income tax	311,113	212,777
Income tax expense	74,177	68,086
Consolidated net earnings	236,936	144,691
Purchases of fixed assets	65,085	84,524
Loss on disposal of business	0	2,282
Operating Segments [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	4,821,587	4,334,672
Cost of revenue	2,899,912	2,596,421
Indirect operating costs	1,271,941	1,140,890
Equity earnings from non-consolidated investments	7,270	5,078
Adjusted EBITDA	657,004	602,438
Equity earnings from non-consolidated investments	(7,270)	(5,078)
Purchases of fixed assets	61,855	81,953
Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	437	469
Cost of revenue	37	402
Indirect operating costs	13,159	7,513
Adjusted EBITDA	(12,759)	(7,445)
Purchases of fixed assets	3,229	2,571
Real Estate Services [Member] Operating Segments [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	3,071,610	2,856,738
Cost of revenue	2,004,086	1,863,214
Indirect operating costs	736,673	704,007
Equity earnings from non-consolidated investments	2,549	2,193
Adjusted EBITDA	333,400	291,710
Equity earnings from non-consolidated investments	(2,549)	(2,193)
Other income		
Purchases of fixed assets	45,173	63,004
Engineering [Member] Operating Segments [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	1,237,384	990,477
Cost of revenue	709,142	564,335
Indirect operating costs	418,313	329,339
Equity earnings from non-consolidated investments	0	0
Adjusted EBITDA	109,929	96,803
Equity earnings from non-consolidated investments	0	0
Other income		
Purchases of fixed assets	13,313	12,689
Investment Management [Member] Operating Segments [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	512,593	487,457
Cost of revenue	186,684	168,872
Indirect operating costs	116,955	107,545
Equity earnings from non-consolidated investments	4,721	2,885
Adjusted EBITDA	213,675	213,925
Equity earnings from non-consolidated investments	(4,721)	(2,885)
Other income		
Purchases of fixed assets	\$ 3,369	\$ 6,260

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Note 26 - Segmented Information - Revenues and Long- lived Assets by Geographic Location (Details) - USD (\$) \$ in Thousands	12 Months Ended	
	Dec. 31, 2024	Dec. 31, 2023
Revenue from Contract with Customer, Excluding Assessed Tax	\$ 4,822,024	\$ 4,335,141
Total long-lived assets	398,507	390,565
Total long-lived assets	4,107,342	3,712,113
UNITED STATES		
Revenue from Contract with Customer, Excluding Assessed Tax	2,575,616	2,362,420
Total long-lived assets	2,266,500	2,293,362
CANADA		
Revenue from Contract with Customer, Excluding Assessed Tax	632,290	432,176
Total long-lived assets	606,803	110,195
Euro Currency Countries [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	411,664	404,158
Total long-lived assets	340,178	368,198
AUSTRALIA		

Revenue from Contract with Customer, Excluding Assessed Tax	304,394	284,471
Total long-lived assets	124,401	114,754
UNITED KINGDOM		
Revenue from Contract with Customer, Excluding Assessed Tax	311,882	266,487
Total long-lived assets	497,591	526,669
POLAND		
Revenue from Contract with Customer, Excluding Assessed Tax	100,470	91,410
Total long-lived assets	3,198	3,355
CHINA		
Revenue from Contract with Customer, Excluding Assessed Tax	84,560	87,509
Total long-lived assets	10,362	8,073
INDIA		
Revenue from Contract with Customer, Excluding Assessed Tax	75,569	61,013
Total long-lived assets	45,471	48,658
Other Geographic Locations [Member]		
Revenue from Contract with Customer, Excluding Assessed Tax	325,579	345,497
Total long-lived assets	\$ 212,838	\$ 238,849

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M0!22C("R7V4!D!J!3%0&R#3LZG5C.=GSVY.V2C.K:=#1M&N#C!7@XML02 MBW A(5M>5 T R M6!V!ULS2 Y9>?Y!UE!K9:O=055P6.XYB1^~!OL4$!UFG2&98T!G*=D 4. #?$
M124Q0?~!1MHK@P!+27!#6SRFU!H@FLB!14">(<7K:YH! M5Z82=J$~!&N^<~!<95T6S!Z!T5&T950-RCEU@5.9>=8WS2Y!25$UGB5P&M MCGP=SQ+E
L&08?7!82!3E^34@3 BNEY0ZKR2.F!W~!2M!F7@U-0A!RMI!|MG&A!&L$!>~!$2M!16:PUDSY@R-S.D7Z.U!$>9>~!T^!8Z+ MD!&_H8X2!KMHG8!U/V>7!-P>B"RV:IN^Z&U3-
L+((I!W!1072N0N!< Z3T!M2:60F!A!9!GJZ!~!ZH^C!&1!2&Y!C!E>G>~!Y:&O!<N@GL! J!>~!K^<~!M.7!N?<~!E!IGT!2!MSAD6R4!RU3393>* M$!Y^!V!I4_5^E=?
EK!DH!N!Y.FOH70^+_.Y%G.M.T!+T.WF)!Y-M-M2D_&~!>G>~!>@KB=D$N7N83VWG~!1^~!4!<3!<~!C!SR6<~!<@!A!&I&E_#
M0X=V>U~!89Y7&4#04:6RL!<Q&MV^XU_$L%.ID8^V@!X.O40+R4E5@.50& RNO MHGQ.C$7H<.>77% CT9+CVZ9EM6Z0*7<9:2!2.<!F!<G!K>9:~!5!W/550R
ML+Y/!053!<6:W!GPP3!A8+&SD2!>F2!+5&5_~!YRMQ!4XOT45MAK*7&+SC M!V=Q3E.XSG.VP@R!N:LY!7E 6>F!M!M# D!6XA9N!<7>W!YVNTB42%(JP# 4A
M0!W+<C!^3:G>_U_HL@6V55%!DU!2!>XG!J3@R!0A4!2.NV8B+!A=OBS,V!M&XK M80@~!FZ>=22 VU!4!074:SHYG@<K'MYA!LO1^P7Y!B7 J!VY~!N!J!<26<_
!1!8$@F.S6VZ3VW>_2~!2K6!52^Q$ M2P=1!Y&8X0!<1P!CQ!BK:~!QK<~!<00Y@C!C$~!%F!<~!19H!_J6R!K+~!F!J! MU4#F!O!4#6CV#30.9FV!JD3@HW!O!#:#^Q!@!8N_5!+ P04
M": "XA4U!H!K7L<~!&L!<~!&L+W=OB^= 28PN51(VDXN3K! M!U!R!2!<3+Y$0!4.C>~!>1N!PPXYUK9Q!AOZDUYH!4!FFSCMKK?WW:X^USQE MZD3D(!?B9.@VW0!<ANE2?
V>H-NRN~!L.SXKG!WE^$P4.HDS!I/= $ M%6G^Y!%3!3F0-.U=@_NXM5:FP?~!5G.5GS!J6 Y7!<MT:)X!I!G^A89D?SA
M0!H/QWE T>Z9!<Q:=~!H06M0BED^!@!X:ZMV^WR^AH!L(MXV!0!IGU4 YM.V!O09!<~!IW3@!>~!J0R7+2Z:9 M$R^#9F:4
S$V6H96@!v=F!9:~!F!J<~!ER!H!U.FU601^9C!6~!3!JZP.M!<BULZ&CYA7N~!$6!K!< /<AIN!<7^M^B^O!T! OL-HIT!<~!HHB7!#PA MOG=$<0!&1^Y9Y
J!<O!<1+6+2%<R!V!>@UOD204_5ZY^P59_~!5:0~!Y6S MD!JW8(DH+!4Y9.SN!V<0^X^0!F!K 88^WH!<~!M!<~!A+E@<MB#~!17 AS!TNPB08!J!<1>_ON^4!K5
M!<S:OHE3YU4%>_!81$!(22U!LV6M_ZOXY!OPP! N@~!SS#B.R!M!<R&!YE2!V!M!#^!<S:<~!CBB:X!U!<^!C!A~!J!R D:QCN9#~!E^@+0N4D55!$!5GRV@!K!SE MYX+!F!Q32HK!UXK?
9 %?2>W!<KDL!&72!J!8W!P^ TO2E:~!O5:~!#NHK!>O M_:N.JNE%A"1348 7@26!J+D!4!8_.0!>~!J3+ASN74C! MN0!<S3! AXOV2VKUB_<E>@RSL+D!<+M~!Z5J<~!C42P!&F$RPQ
MM39<1E 2@<NE^A~!S^!<R!XN!>_!T^H!<BGU^H^Q96!G^03!<4.D!$!<!L!M!H!O<~!7U^!Y4N<~!<1>BP_!A!<~!<H!<H^<N!<V!<~!<J!<1!K$~!G00$~!SZX^<GLN!A
M6<W&FGA2!MB^6049V!<1^YTG^W(P6E&A!&L!<Y%>~!5!FBQ037!8JBD!X_+WZ M!<=140L4!<~!<W>=1Y^!2N6<BH!<~!M!<~!M2!<Y9!<17C9!6!<K!<Y!<8H!<L!<Y M!<D~!R9!C4!<CO^E7A2!&L
4T2!EF<~!$R.(0K8N!4K~!#M=<~!<WZK9E!O!ZV%25~!~!5!E9 M<~!<7G&!<4!<~!<H!<V!<FE!<7M5!<U4V.R!<L!<CVL!<1!29~!5!<D_58B S^E!<H3!<M!<M$ BXP2!4!Y SC^<~!<Z^R<~!<0^<YDF%
M!<KQ!<Q$!<W!<N&~!2H~!<H!<O~!<W!<K9~!<H~!<N!<~!<38G@<3HP!<04^<~!<1V!<99&~!<5!<K!<XK MBP!<1>6 FBT>~!<HA^W!<T!<X8+5.8+TDP+7~!<6!<1!<7^<M<~!<V$N!<Z!<Z!<Y
!<Q9C8FTBP6<727C ID.AL=1^2^R2E!F9Z!6~!<GEYG+T46HNT MO^OS%G^!7H~!27/PBA=S?F 4?<S 5!+ P04~!<XA4U:ZWE>2P%!<I!M$@<~!<A!<L+W=O!<~!<9H!<0~!<K
Y!<U>~!<T!<9VNH!<H!<P~!<2^<M!<~!<BNQ!<E_!<RX08DH_~!WY.M!<R~!U=2532!F!<6!<8E!<0~!<4~!<Y!<1#Q!<V2E!<SLU>~!R~!M054Y9T&T$<N!<Y&Q07~!<IK!<JZF!<+
~!<X!<N90555 NG52^6!F~!<9TX008H!<R!M.5!<1< D6!H!<L!<W~!<W 6>~!<700!<2B F$DDB3!Y!<FAEXM&7~!<H!<N!<H!<~!<7!<B0ED!<M!<K!<R!<4!<Z60^!<A9Y!<6!<S!<R

```

2X MGMSM K AK 50EIDL 4MM^YHJ.9J.D^I^2^0.5\$U41=GS^S1\$S5>^L^YL1L MR=Q31.46=1^6DI=8T/ HGU MBH10H.5K\$XSW4.4.H.81 UZXS<=8\$P MS6.DI.%
 H8=617GNQ7Z.02.^XL1S299^IMDK^PGINA%9%F1M1=^22.0W MXU.6.92^DY7(K5B40)>Q8:S389KB.1QBTY.613D/(W1|OPP|<=MRKKX%60P3Z1S19P.FY8&D6LJ
 |RT^Q^SSQ4<=<=3Y) (4CH9R.(T|L^CUD>16D2PE.L MG&R21RU6JOW1Y9J.M^|Q+I=^G=NS152WR2W0WAC8L13F08+P+6^C^G(BJ.G MZ/3VOY7HJ CXU5X4+A+&=\$#GLJ
 |L1.UZWF5D|GVAQO226W+11 MA+H440SKIRV/19W.EH/Q6C7S+V10.JMMRG42>5JTF5+1L1XG62MA69% MV4C7HB25HM.R1^Y+Y8^A1+SRR.GS>+UHA^
 (Z1QA.DP6GQ>MCLY22507Y MP.EFTQ?Q.NMZUSJ|J2G.3-2I>8Y>S23^?YQJUGH.1^JCVJM2C|>M2 MZH6^?6+&QW^A9L^AKCQV+L1\$6<2QWJUYOVS^N+5^K
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 M\$%A4+7+1^Y>C.XQEUZW.D>8&^X&8>8^VY^Z^ MIN7XIE02P.%>N-6561P7L771.P<04+>1X.JW.WPKF.G719P1J(R32.2J5N15JH7.MIK4^#KAG1OVR6X^?<=RR9
 4%L^D1D1XJ^?H1G>93JAZH>BEYD^OO.J8.M^WOZIRB=\$W.Z9U/L+1.P3%P1BMD33C>1.LJ4^Y.AH8+N2.LHSS<3%MI.P0HV12P5JCKZ^064^XIT.O^FCLi&?
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 H^L&1+OHP+P1\$S^691\$205^N30C2P.PSVY7FJK2170.M&KPIY63R.V^JQO&A+ZY9Z1J^F.HOEE?7NP.W1+10H24\$1H>10+>B+3\$323 MJKY^<0@&G.8>PQ>VIR.W
 H963T&ULK9Q.OINV.MH4>BN.5=QW0U/PK2K10>37%M&+7+>L=Z5F8Z%R.(KT4GZ14^<CBB+AXPI.MY\$UBV8?T1U^YYSFUNG6.Q.NME1P^Y^Z-
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[illegible]

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[cigi-20241231.xsd](#) [cigi-20241231_cat.xml](#) [cigi-20241231_def.xml](#) [cigi-20241231_lab.xml](#) [cigi-20241231_pre.xml](#) [cigi20241231_40f.htm](#) [ex-775886.htm](#) [cover.jpg](#) [http://fasb.org/srt/2024](#) [http://fasb.org/us-gaap/2024](#) [http://xbrl.sec.gov/dei/2024](#) [true](#) [JSON](#) [159](#) [MetaLinks.json](#) [IDEA:](#) [XBRL DOCUMENT](#) [{"version": "2.2", "instance": {"cigi20241231_40f.htm ex-775886.htm": {"nsPrefix": "cigi", "nsuri": "http://www.colliers.com/20241231", "dts": {"schema": {"local": \[{"cigi-20241231.xsd"}, {"remote": {"http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd", "http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd", "http://www.xbrl.org/2003/12-31.xsd", "http://www.xbrl.org/2003/xlink-2003-12-31.xsd", "http://www.xbrl.org/2005/xbrldt-2005.xsd", "http://www.xbrl.org/2006/ref-2006-02-27.xsd", "http://www.xbrl.org/lr/role/negated-2009-12-16.xsd", "http://www.xbrl.org/lr/role/net-2009-12-16.xsd", "http://www.xbrl.org/lr/role/reference-2009-12-16.xsd", "https://www.xbrl.org/2020/extensible-enumerations-2.0.xsd", "https://www.xbrl.org/dtr/type/2020-01-21/types.xsd", "https://www.xbrl.org/dtr/type/2022-03-31/types.xsd", "https://xbrl.fasb.org/srt/2024/elts/srt-2024.xsd", "https://xbrl.fasb.org/srt/2024/elts/srt-roles-2024.xsd", "https://xbrl.fasb.org/srt/2024/elts/srt-types-2024.xsd", "https://xbrl.fasb.org/us-gaap/2024/elts/us-gaap-2024.xsd", "https://xbrl.fasb.org/us-gaap/2024/elts/us-roles-2024.xsd", "https://xbrl.fasb.org/us-gaap/2024/elts/us-types-2024.xsd", "https://xbrl.sec.gov/country/2024/country-2024.xsd", "https://xbrl.sec.gov/currency/2024/currency-2024.xsd", "https://xbrl.sec.gov/dei/2024/dei-2024.xsd", "https://xbrl.sec.gov/ecd/2024/ecd-2024.xsd", "https://xbrl.sec.gov/exch/2024/exch-2024.xsd", "https://xbrl.sec.gov/naics/2024/naics-2024.xsd", "https://xbrl.sec.gov/sic/2024/sic-2024.xsd", "https://xbrl.sec.gov/stpr/2024/stpr-2024.xsd"}\], "calculationLink": {"local": \[{"cigi-20241231_cat.xml"}, {"definitionLink": {"cigi-20241231_def.xml"}}, {"labelLink": {"local": \[{"cigi-20241231_lab.xml"}\]}, {"presentationLink": {"local": \[{"cigi-20241231_pre.xml"}\]}, {"inline": {"local": \[{"cigi20241231_40f.htm"}, {"ex-775886.htm"}\]}}, {"keyStandard": "499", "keyCustom": "103", "axisStandard": "44", "axisCustom": "0", "memberStandard": "55", "memberCustom": "61", "hidden": {"total": "66", "http://xbrl.sec.gov/dei/2024/4", "http://fasb.org/us-gaap/2024/46", "http://www.colliers.com/20241231/16", "contextCount": "392", "entityCount": "1", "segmentCount": "119", "elementCount": "900", "unitCount": "8", "baseTaxonomies": {"http://fasb.org/us-gaap/2024/1459", "http://xbrl.sec.gov/dei/2024/41", "http://fasb.org/srt/2024/1", "report": {"R1": {"role": "http://www.colliers.com/20241231/role/statement-document-and-entity-information", "longName": "000 - 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Principal on Trade Accounts Receivable, Net of Allowance, "documentation": "The amount of principal on trade accounts receivable under the accounts receivable facility, net of allowance for doubtful accounts." } } }, "auth_ref": "I", "us-gaap": "AccountsReceivableNetCurrent", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 7.0 } } }, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "lang": "en-us", "role": "label", "Accounts receivable, net of allowance of \$34,865 (December 31, 2023 - \$36,382)", "documentation": "Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current." } } }, "auth_ref": "r1234", "us-gaap": "AccruedIncomeTaxesCurrent", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedIncomeTaxesCurrent", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 5.0 } } }, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "lang": "en-us", "role": "label", "Income tax payable", "documentation": "Carrying amount as of the balance sheet date of the unpaid sum of the known and estimated amounts payable to satisfy all currently due domestic and foreign income tax obligations." } } }, "auth_ref": "r18", "r189", "us-gaap": "AccumulatedAmortizationOfNoncurrentDeferredFinanceCosts", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedAmortizationOfNoncurrentDeferredFinanceCosts", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-components-of-other-assets-details-parenteticals", "lang": "en-us", "role": "label", "us-gaap_AccumulatedAmortizationOfNoncurrentDeferredFinanceCosts", "terseLabel": "Financing fees, accumulated amortization", "documentation": "Amount of accumulated amortization of debt issuance costs classified as noncurrent." } } }, "auth_ref": "r1355", "r1356", "us-gaap": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 0.0 } } }, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "lang": "en-us", "role": "label", "Accumulated other comprehensive loss", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } } }, "auth_ref": "r37", "r38", "r138", "r279", "r875", "r921", "r924", "us-gaap": "AccumulatedOtherComprehensiveIncomeMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity", "lang": "en-us", "role": "label", "AOCI Attributable to Parent [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": "r4", "r21", "r38", "r709", "r712", "r778", "r917", "r918", "r1206", "r1207", "r1208", "r1221", "r1222", "r1223", "r1224", "us-gaap": "AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife", "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife", "presentation": "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-acquired-intangible-assets-details", "lang": "en-us", "role": "label", "Estimated weighted average amortization period (Year)", "documentation": "Weighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of assets, in PnYnMnDnTnHnMnS format, for example, P1Y5M13D, represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": "r472", "r1065", "us-gaap": "AdditionalFinancialInformationDisclosureTextBlock", "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalFinancialInformationDisclosureTextBlock", "presentation": "http://www.colliers.com/20241231/role/statement-note-21-other-supplemental-information", "lang": "en-us", "role": "label", "Additional Financial Information Disclosure [Text Block]", "documentation": "The entire disclosures of supplemental information, including descriptions and amounts, related to the balance sheet, income statement, and/or cash flow statement." } } }, "auth_ref": "I", "us-gaap": "AdditionalPaidInCapital", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapital", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 2.0 } } }, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "lang": "en-us", "role": "label", "Contributed surplus", "documentation": "Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock." } } }, "auth_ref": "r129", "r1127", "r1409", "us-gaap": "AdditionalPaidInCapitalMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdditionalPaidInCapitalMember", "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity", "lang": "en-us", "role": "label", "Additional Paid-in Capital [Member]", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": "r942", "r1221", "r1222", "r1223", "r1224", "r1335", "r1410", "dei": "AddressTypeDomain", "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AddressTypeDomain", "presentation": "http://www.colliers.com/20241231/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "Address Type [Domain]", "documentation": "An entity may have several addresses for different purposes and this domain represents all such types." } } }, "auth_ref": "I", "cigi": "AdjustedEBITDA", "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "AdjustedEBITDA", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-operating-segments-details", "lang": "en-us", "role": "label", "cigi Adjusted EBITDA", "terseLabel": "Adjusted EBITDA", "documentation": "Represents adjusted earnings before interest, tax, depreciation and amortization (EBITDA)." } } }, "auth_ref": "I", "us-gaap": "AdjustmentsToAdditionalPaidInCapitalOther", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalOther", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity", "lang": "en-us", "role": "label", "Subsidiaries' 2019 equity transactions", "documentation": "Amount of other increase (decrease) in additional paid in capital (APIC)." } } }, "auth_ref": "I", "us-gaap": "AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationStockOptionsRequisiteServicePeriodRecognition", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationStockOptionsRequisiteServicePeriodRecognition", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity", "lang": "en-us", "role": "label", "Stock option expense", "documentation": "Amount of increase to additional paid-in capital (APIC) for recognition of cost for option under share-based payment arrangement." } } }, "auth_ref": "I", "cigi": "AllAcquisitionsMember", "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "AllAcquisitionsMember", "presentation": "http://www.colliers.com/20241231/role/statement-note-4-acquisitions", "lang": "en-us", "role": "label", "All Acquisitions [Member]", "documentation": "Represents all acquisitions." } } }, "auth_ref": "I", "us-gaap": "AllocatedShareBasedCompensationExpense", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllocatedShareBasedCompensationExpense", "crdr": "debit", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-details-textual", "lang": "en-us", "role": "label", "Share-Based Payment Arrangement, Expense", "documentation": "Amount of expense for award under share-based payment arrangement. Excludes amount capitalized." } } }, "auth_ref": "r623", "r632", "us-gaap": "AllowanceForDoubtfulAccountsReceivableCurrent", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AllowanceForDoubtfulAccountsReceivableCurrent", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets-parenteticals", "lang": "en-us", "role": "label", "Accounts receivable, allowance", "documentation": "Amount of allowance for credit loss on accounts receivable, classified as current." } } }, "auth_ref": "r280", "r400", "r441", "dei": "AmendmentFlag", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AmendmentFlag", "presentation": "http://www.colliers.com/20241231/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "Amendment Flag", "documentation": "Boolean flag that is true when the XBRL content amends previously filed or accepted submission." } } }, "auth_ref": "I", "srt": "AmericasMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "AmericasMember", "presentation": "http://www.colliers.com/20241231/role/statement-note-11-goodwill-components-of-goodwill-details", "lang": "en-us", "role": "label", "Americas [Member]", "documentation": "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-details-textual", "lang": "en-us", "role": "label", "Americas [Member]", "documentation": "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-details-textual", "lang": "en-us", "role": "label", "Asia Pacific [Member]", "documentation": "Region of Asia Pacific." } } }, "auth_ref": "r1190", "r1191", "r1192", "r1193", "r1411", "r1412", "r1413", "cigi": "AmortizationOfAdvisorLoans", "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "AmortizationOfAdvisorLoans", "crdr": "debit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows", "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 } } }, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows", "lang": "en-us", "role": "label", "Amortization of advisor loans", "documentation": "The expense charged against earnings for the periodic recognition of advisor loans." } } }, "auth_ref": "I", "us-gaap": "AmortizationOfIntangibleAssets", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AmortizationOfIntangibleAssets", "crdr": "debit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings", "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 1.0 } } }, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings", "lang": "en-us", "role": "label", "Amortization of intangible assets", "documentation": "The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": "r14", "r469", "r476", "r1091", "cigi": "AmountsRecognizedOnAcquisitions", "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "AmountsRecognizedOnAcquisitions", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-change-in-fair-value-of-contingent-consideration-liability-details", "lang": "en-us", "role": "label", "Amounts recognized on acquisitions", "documentation": "The amount recognized on acquisitions." } } }, "auth_ref": "I", "dei": "AnnualInformationForm", "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AnnualInformationForm", "presentation": "http://www.colliers.com/20241231/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "Annual Information Form", "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form." } } }, "auth_ref": "r1164", "srt": "AsiaPacificMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "AsiaPacificMember", "presentation": "http://www.colliers.com/20241231/role/statement-note-11-goodwill-components-of-goodwill-details", "lang": "en-us", "role": "label", "Asia Pacific [Member]", "documentation": "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-details-textual", "lang": "en-us", "role": "label", "Asia Pacific [Member]", "documentation": "Region of Asia Pacific." } } }, "auth_ref": "r1190", "r1191", "r1192", "r1193", "r1411", "r1412", "r1413", "r1414", "us-gaap": "AssetAcquisitionAxis", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AssetAcquisitionAxis", "presentation": "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets", 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The disclosure may include leverage buyout transactions (as applicable)." } } }, "auth_ref": { "r169", "r692" } }, "us-gaap_BusinessCombinationProFormaInformationEarningsOrLossOfAcquireeSinceAcquisitionDateActual": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localName": "BusinessCombinationProFormaInformationEarningsOrLossOfAcquireeSinceAcquisitionDateActual", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-acquisitions-details-details": { "lang": { "en-us": { "role": { "label": "Actual from acquired entities, Net earnings from continuing operations", "documentation": "This element represents the amount of earnings or loss of the acquiree since the acquisition date included in the consolidated income statement for the reporting period." } } }, "auth_ref": { "r68" } }, "us-gaap_BusinessCombinationProFormaInformationRevenueOfAcquireeSinceAcquisitionDateActual": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localName": "BusinessCombinationProFormaInformationRevenueOfAcquireeSinceAcquisitionDateActual", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-acquisitions-details-details": { "lang": { "en-us": { "role": { "label": "Actual from acquired entities, Revenues", "documentation": "This element represents the amount of revenue of the acquiree since the acquisition date included in the consolidated income statement for the reporting period." } } }, "auth_ref": { "r68" } }, "cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsContractAssets": { "xbrlType": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localName": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsContractAssets", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-acquisitions-details-details": { "lang": { "en-us": { "role": { "label": "cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsContractAssets", "terseLabel": "Contract assets", "documentation": "Amount of contract assets expected to be realized or consumed before one year or the normal operating cycle, if longer, acquired at the acquisition date." } } }, "auth_ref": { "r11" }, "cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsExcludingCashAndEquivalents": { "xbrlType": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localName": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsExcludingCashAndEquivalents", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-acquisitions-details-details": { "lang": { "en-us": { "role": { "label": "cigi_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsExcludingCashAndEquivalents", "terseLabel": "Current assets, excluding cash", "documentation": "Amount of assets, excluding cash and equivalents, that are expected to be realized or consumed within one year or the normal operating cycle, if longer, acquired at the acquisition date." } } }, "auth_ref": { "r11" }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsOther": { "xbrlType": "monetaryItemType", "nsuri": "http://fasb.org/us-

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Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS)."}}, "auth_ref": {"r11": {"r152": {"r153": {"country_CA": {"xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/country/2024", "localname": "CA", "presentation": {"http://www.colliers.com/20241231/role/statement-note-26-segmented-information-revenues-and-longlived-assets-by-geographic-location-details": {"lang": {"en-us": {"role": {"label": "CANADA"}}, "auth_ref": {"country_CN": {"xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/country/2024", "localname": "CN", "presentation": {"http://www.colliers.com/20241231/role/statement-note-26-segmented-information-revenues-and-longlived-assets-by-geographic-location-details": {"lang": {"en-us": {"role": {"label": "CHINA"}}, "auth_ref": {"us_gaap_CanadaRevenueAgencyMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CanadaRevenueAgencyMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-20-income-tax": {"http://www.colliers.com/20241231/role/statement-note-20-income-tax-details-textual": {"http://www.colliers.com/20241231/role/statement-note-20-income-tax-earnings-before-income-tax-by-jurisdiction-details": {"http://www.colliers.com/20241231/role/statement-note-20-income-tax-gross-operating-loss-carryforwards-details": {"http://www.colliers.com/20241231/role/statement-note-22-income-tax-provision-for-recovery-of-income-tax-details": {"lang": {"en-us": {"role": {"label": "Canada Revenue Agency [Member]", "documentation": "Designated tax department of the government of Canada."}}}, "auth_ref": {"us_gaap_CapitalLossCarryforwardMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalLossCarryforwardMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-20-income-tax-gross-operating-loss-carryforwards-details": {"lang": {"en-us": {"role": {"label": "Capital Loss Carryforward [Member]", "documentation": "Deductions derived from capital losses that cannot be utilized on the tax return during a period that have been carried forward to reduce taxable income or taxes payable in a future year."}}}, "auth_ref": {"cigi_CapitalMarketsMember": {"xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "CapitalMarketsMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-25-revenue": {"http://www.colliers.com/20241231/role/statement-note-25-revenue-details-textual": {"http://www.colliers.com/20241231/role/statement-note-25-revenue-disaggregated-revenue-details": {"lang": {"en-us": {"role": {"label": "Capital Markets [Member]", "documentation": "Represents capital markets."}}}, "auth_ref": {"cigi_CapitalStockIssuedAndOutstandingValue": {"xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "CapitlaStockIssuedAndOutstandingValue", "crdr": "credit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-17-capital-stock-capital-stock-issued-and-outstanding": {"lang": {"en-us": {"role": {"label": "Capital Shares, Amount", "documentation": "Represents the value of the capital stock issued and outstanding."}}}, "auth_ref": {"us_gaap_CashAcquiredFromAcquisition": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAcquiredFromAcquisition", "crdr": "debit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-4-acquisitions-acquisitions-details-parenteticals": {"lang": {"en-us": {"role": {"label": "us-gaap_CashAcquiredFromAcquisition", "terseLabel": "Cash consideration, cash acquired", "documentation": "The cash inflow associated with the acquisition of business during the period (for example, cash that was held by the acquired business)."}}, "auth_ref": {"r40": {"us_gaap_CashAndCashEquivalentsAtCarryingValue": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": {"http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": {"parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 4.0 }, "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": {"lang": {"en-us": {"role": {"label": "Cash and cash equivalents", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation."}}}, "auth_ref": {"r45": {"r269": {"r1070": {"us_gaap_CashAndCashEquivalentsPolicyTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsPolicyTextBlock", "presentation": {"http://www.colliers.com/20241231/role/statement-significant-accounting-policies": {"lang": {"en-us": {"role": {"label": "Cash and Cash Equivalents, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value."}}}, "auth_ref": {"r46": {"us_gaap_CashAndCashEquivalentsRestrictedCashAndCashEquivalentsPolicy": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsRestrictedCashAndCashEquivalentsPolicy", "presentation": {"http://www.colliers.com/20241231/role/statement-significant-accounting-policies-policies": {"lang": {"en-us": {"role": {"label": "Cash and Cash Equivalents, Restricted Cash and Cash Equivalents, Policy [Policy Text Block]", "documentation": "Entity's cash and cash equivalents accounting policy with respect to restricted balances. Restrictions may include legally restricted deposits held as compensating balances against short-term borrowing arrangements, contracts entered into with others, or company statements of intention with regard to particular deposits; however, time deposits and short-term certificates of deposit are not generally included in legally restricted deposits."}}}, "auth_ref": {"r46": {"r185": {"us_gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": {"lang": {"en-us": {"role": {"label": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "periodStartLabel": "Cash, cash equivalents and restricted cash, beginning of year", "periodEndLabel": "Cash, cash equivalents and restricted cash, end of year", "documentation": "Amount of cash and cash equivalents, including effect from exchange rate change. 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Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates."}}}, "auth_ref": {"r45": {"r148": {"r311": {"us_gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": {"parentTag": null, "weight": null, "order": null, "root": true }, "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": {"lang": {"en-us": {"role": {"label": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "totalLabel": "Net change in cash, cash equivalents and restricted cash", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates."}}}, "auth_ref": {"r3": {"r148": {"cigi_CashCollectionsOfFacilityDeferredPurchasePrice": {"xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "CashCollectionsOfFacilityDeferredPurchasePrice", "crdr": "debit", "calculation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": {"parentTag": "us-gaap_NetCashProvidedByUsedInInvestingActivities", "weight": 1.0, "order": 6.0 }, "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": {"lang": {"en-us": {"role": {"label": "Collections of AR facility deferred purchase price (note 14)", "documentation": "The amount of cash collections of facility deferred purchase price."}}}, "auth_ref": {"us_gaap_CashFlowHedgingMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashFlowHedgingMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments": {"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-textual": {"lang": {"en-us": {"role": {"label": "Cash Flow Hedging [Member]", "documentation": "Hedge of the exposure to variability in the cash flows of a recognized asset or liability, or of a forecasted transaction, that is attributable to a particular risk."}}}, "auth_ref": {"r96": {"cigi_ChairmanAndChiefExecutiveOfficerMember": {"xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ChairmanAndChiefExecutiveOfficerMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation": {"http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-details-textual": {"lang": {"en-us": {"role": {"label": "Chairman and Chief Executive Officer [Member]", "documentation": "Represents Chairman and Chief Executive Officer."}}}, "auth_ref": {"dei_CityAreaCode": {"xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": {"http://www.colliers.com/20241231/role/statement-document-and-entity-information": {"lang": {"en-us": {"role": {"label": "City Area Code", "documentation": "Area code of city"}}, "auth_ref": {"us_gaap_ClassOfStockDomain": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfStockDomain", "presentation": {"http://www.colliers.com/20241231/role/statement-document-and-entity-information": {"http://www.colliers.com/20241231/role/statement-note-17-capital-stock": {"http://www.colliers.com/20241231/role/statement-note-17-capital-stock-capital-stock-issued-and-outstanding-details": {"http://www.colliers.com/20241231/role/statement-note-17-capital-stock-details-textual": {"http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share": {"http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share-details-textual": {"lang": {"en-us": {"role": {"label": "Class of Stock [Domain]", "documentation": "Share of stock differentiated by the voting rights the holder receives. Examples include, but are not limited to, common stock, redeemable preferred stock, nonredeemable preferred stock, and convertible stock."}}}, "auth_ref": {"r222": {"r276": {"r277": {"r278": {"r315": {"r343": {"r344": {"r349": {"r351": {"r358": {"r359": {"r435": {"r511": {"r514": {"r515": {"r516": {"r520": {"r521": {"r552": {"r553": {"r555": {"r558": {"r563": {"r740": {"r931": {"r932": {"r933": {"r934": {"r942": {"r943": {"r944": {"r945": {"r946": {"r947": {"r948": {"r949": {"r950": {"r951": {"r952": {"r953": {"r973": {"r994": {"r1014": {"r1042": {"r1043": {"r1044": {"r1045": {"r1167": {"r1215": {"r1225": {"cigi_ColliersAndItsAffiliatesAndFranchiseesMember": {"xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ColliersAndItsAffiliatesAndFranchiseesMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-1-description-of-the-business": {"http://www.colliers.com/20241231/role/statement-note-1-description-of-the-business-details-textual": {"lang": {"en-us": {"role": {"label": "Colliers and Its Affiliates and Franchisees [Member]", "documentation": "Represents Colliers and its Affiliates and Franchisees."}}}, "auth_ref": {"us_gaap_CommitmentsAndContingencies": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": {"lang": {"en-us": {"role": {"label": "Commitments and contingencies (note 23)", "documentation": "Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur."}}}, "auth_ref": {"r124": {"r192": {"r973": {"r972": {"us_gaap_CommitmentsAndContingenciesDisclosureTextBlock": {"xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureTextBlock", "presentation": {"http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies": {"lang": {"en-us": {"role": {"label": "Commitments and Contingencies Disclosure [Text Block]", "documentation": "The entire disclosure for commitments and contingencies."}}}, "auth_ref": {"r158": {"r499": {"r500": {"r1050": {"r1275": {"r1281": {"us_gaap_CommonStockDividendsPerShareDeclared": {"xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockDividendsPerShareDeclared", "presentation": {"http://www.colliers.com/20241231/role/statement-note-17-capital-stock-details-textual": {"lang": {"en-us": {"role": {"label": "us-gaap_CommonStockDividendsPerShareDeclared", "terseLabel": "Common Stock, Dividends, Per Share, Declared (in dollars per share)", "documentation": "Aggregate dividends declared during the period for each share of common stock outstanding."}}}, "auth_ref": {"r165": {"us_gaap_CommonStockMember": {"xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockMember", "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity": {"lang": {"en-us": {"role": {"label": "Common Stock [Member]", "documentation": "Stock that is subordinate to all other stock of the issuer."}}}, "auth_ref": {"r1145": {"r1146": {"r1147": {"r1149": {"r1150": {"r1151": {"r1154": {"r1221": {"r1222": {"r1224": {"r1335": {"r1407": {"r1410": {"us_gaap_CommonStockValue": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": {"http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": {"parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 1.0 }, "presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": {"lang": {"en-us": {"role": {"label": "Common shares (note 17)", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other

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Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": { "r39", "r292", "r294", "r302", "r865", "r888", "r890" } }, "us-gaap-ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings": { "parentTag": "us-gaap-ComprehensiveIncomeNetOfTax", "weight": { "1.0", "order": { "1.0" } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings": { "lang": { "en-us": { "role": { "label": "Less: Comprehensive earnings attributable to non-controlling interests", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income (loss) and other comprehensive income (loss), attributable to noncontrolling interests. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": { "r12", "r82", "r92", "r292", "r294", "r301", "r864", "r888", "r889" } }, "us-gaap-ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings": { "parentTag": "us-gaap-ComprehensiveIncomeNetOfTax", "weight": { "1.0", "order": { "0.0" } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings": { "lang": { "en-us": { "role": { "label": "us-gaap-ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest", "totalLabel": "Comprehensive earnings", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": { "r92", "r177", "r292", "r294", "r300", "r863", "r888" } }, "us-gaap-ComputerEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComputerEquipmentMember", "presentation": { "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation": { "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual": { "http://www.colliers.com/20241231/role/statement-note-9-fixed-assets-components-of-fixed-assets-details": { "lang": { "en-us": { "role": { "label": "Computer Equipment [Member]", "documentation": "Long lived, depreciable assets that are used in the creation, maintenance and utilization of information systems." } } }, "auth_ref": { "1", "srt-ConsolidatedEntitiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": 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or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": { "r83", "r1075" } }, "us-gaap-ConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesPolicy", "presentation": { "http://www.colliers.com/20241231/role/statement-significant-accounting-policies-policies": { "lang": { "en-us": { "role": { "label": "Consolidation, Subsidiaries or Other Investments, Consolidated Entities, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for subsidiaries or other investments that are consolidated, including the accounting treatment for intercompany accounts or transactions and any noncontrolling interest." } } }, "auth_ref": { "r213" } }, "dei-ContactPersonnelName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContactPersonnelName", "presentation": { "http://www.colliers.com/20241231/role/statement-document-and-entity-information": { "lang": { "en-us": { "role": { "label": "Contact Personnel Name", "documentation": "Name of contact personnel" } } }, "auth_ref": { "1", "us-gaap-ContingentConsiderationByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContingentConsiderationByTypeAxis", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-details-textual": { "lang": { "en-us": { "role": { "label": "Contingent Consideration by Type [Axis]", "documentation": "Information by type of contingent consideration." } } }, "auth_ref": { "1", "us-gaap-ContingentConsiderationClassifiedAsEquityFairValueDisclosure": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContingentConsiderationClassifiedAsEquityFairValueDisclosure", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-acquisitions-details-textual": { "lang": { "en-us": { "role": { "label": "us-gaap-ContingentConsiderationClassifiedAsEquityFairValueDisclosure", "terseLabel": "Acquisition date fair value of contingent consideration", "documentation": "Fair value of contingent consideration in a business combination that is classified in shareholders' equity." } } }, "auth_ref": { "r1337", "r1338", "r1348" } }, "cigi-ContingentConsiderationCompensationElementMember": { "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ContingentConsiderationCompensationElementMember", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-details-textual": { "lang": { "en-us": { "role": { "label": "Contingent Consideration, Compensation Element [Member]", "documentation": "Represents information about compensation element of contingent consideration." } } }, "auth_ref": { "1", "cigi-ContingentConsiderationCompensationExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ContingentConsiderationCompensationExpense", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-6-acquisitionrelated-items-composition-of-acquisitionrelated-expense-income-details": { "parentTag": "cigi-BusinessCombinationAcquisitionRelatedCostsIncludingChangesInContingentConsideration", "weight": { "1.0", "order": { "2.0" } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-6-acquisitionrelated-items-composition-of-acquisitionrelated-expense-income-details": { "http://www.colliers.com/20241231/role/statement-note-6-acquisitionrelated-items-details-textual": { "lang": { "en-us": { "role": { "label": "Contingent consideration

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Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction."}}},"auth_ref":f"r1178","r1218","r1331"},"dei_CurrentFiscalYearEndDate":f"xbrlryte":"gMonthDayItemType","nsuri":"http://xbrl.sec.gov/dei/2024","localname":"CurrentFiscalYearEndDate","presentation":f"http://www.colliers.com/20241231/role/statement-document-and-entity-information"},"lang":{"en-us":{"role":{"label":"Current Fiscal Year End Date"},"documentation":"End date of current fiscal year in the format -MM-DD."}}},"auth_ref":f"r1178"},"us-gaap_CurrentForeignTaxExpenseBenefit":f"xbrlryte":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"CurrentForeignTaxExpenseBenefit","crdr":"debit","presentation":f"http://www.colliers.com/20241231/role/statement-note-22-income-tax-provision-for-recovery-of-income-tax-details"},"lang":{"en-us":{"role":{"label":"Current, United States and Other Foreign"},"documentation":"Amount of current foreign income tax 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Disclosure may include the description of the facts and circumstances leading to the expected disposal, manner and timing of disposal, the carrying value of the assets held for sale, the gain (loss) recognized in the income statement and the income statement caption that includes that gain (loss).", "auth_ref": "r29" }, { "us-gaap-DisclosureTextBlockAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisclosureTextBlockAbstract", "presentation": { "http://www.colliers.com/20241231/role/statement-note-1-description-of-the-business", "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets", "http://www.colliers.com/20241231/role/statement-note-11-goodwill", "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt", "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities", "http://www.colliers.com/20241231/role/statement-note-14-ar-facility", 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Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A 1 Member, Common Class B 1 Member or Partnership Interest 1 Member onto the Instrument 1 Domain of the Entity Listings, Instrument.", "auth_ref": "dei_EntityCurrentReportingStatus", "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": "http://www.colliers.com/20241231/role/statement-document-and-entity-information", "lang": "en-us", "role": "label", "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. 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Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": "r774" } } }, "us-gaap_FinanceLeaseLiabilityPaymentsDueYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityPaymentsDueYearFive", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-8-leases-maturities-of-lease-liabilities-details", "lang": "en-us", "role": "label", "Finance leases, five years", "documentation": "Amount of lessee's undiscounted obligation for lease payment for finance lease to be paid in fifth fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": "r774" } } }, "us-gaap_FinanceLeaseLiabilityUndiscountedExcessAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-8-leases-maturities-of-lease-liabilities-details", "lang": "en-us", "role": "label", "Difference between undiscounted cash flows and discounted cash flows, finance lease", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted

[illegible]

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26.5%)", "documentation": "The amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations." } } }, "auth_ref": { "r643", "r1110" } }, "us-gaap_IncomeTaxReconciliationMinorityInterestIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxReconciliationMinorityInterestIncomeExpense", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": -1.0, "order": 10.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "lang": { "en-us": { "role": { "label": "us-gaap_IncomeTaxReconciliationMinorityInterestIncomeExpense", "negatedLabel": "Tax effect of flow through entities", "documentation": "Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to noncontrolling interest income (loss) exempt from income taxes." } } }, "auth_ref": { "r1323", "r1324" } }, "us-gaap_IncomeTaxReconciliationNondeductibleExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxReconciliationNondeductibleExpense", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 8.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "lang": { "en-us": { "role": { "label": "Permanent differences", "documentation": "Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to nondeductible expenses." } } }, "auth_ref": { "r649", "r651", "r1323" } }, "us-gaap_IncomeTaxReconciliationNondeductibleExpenseShareBasedCompensationCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxReconciliationNondeductibleExpenseShareBasedCompensationCost", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 8.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "lang": { "en-us": { "role": { "label": "us-gaap_IncomeTaxReconciliationNondeductibleExpenseShareBasedCompensationCost", "terseLabel": "Stock-based compensation", "documentation": "Amount of reported income tax expense (benefit) in excess of (less than) expected income tax expense (benefit) computed by applying domestic federal statutory income tax rate to pretax income (loss) from continuing operation, attributable to nondeductible expense for award under share-based payment arrangement. Includes, but is not limited to, expense determined to be nondeductible upon grant or after for award under share-based payment arrangement." } } }, "auth_ref": { "r1110", "r1323", "r1325" } }, "us-gaap_IncomeTaxReconciliationPriorYearIncomeTaxes": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxReconciliationPriorYearIncomeTaxes", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 0.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "lang": { "en-us": { "role": { "label": "Adjustments to tax liabilities for prior periods", "documentation": "Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to revisions of previously reported income tax expense (benefit)."} } }, "auth_ref": { "r1323", "r1324" } }, "us-gaap_IncomeTaxReconciliationTaxContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxReconciliationTaxContingencies", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "parentTag": "us-gaap_IncomeTaxExpenseBenefit", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-effective-income-tax-rate-reconciliation-details": { "lang": { "en-us": { "role": { "label": "Changes in liability for unrecognized tax benefits", "documentation": "Amount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in income tax contingencies. Including, but not limited to, domestic tax contingency, foreign tax contingency, state and local tax contingency, and other contingencies." } } }, "auth_ref": { "r650", "r1110", "r1323" } }, "cigi_IncomeTaxReturnExaminationPeriod": { "xbrltype": "durationItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "IncomeTaxReturnExaminationPeriod", "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-details-textual": { "lang": { "en-us": { "role": { "label": "cigi_IncomeTaxReturnExaminationPeriod", "terseLabel": "Income Tax Return Examination Period (Year)", "documentation": "Represents the income tax return examination period." } } }, "auth_ref": { } }, "us-gaap_IncomeTaxesPaidNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxesPaidNet", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-21-other-supplemental-information-summary-of-other-supplemental-information-details": { "lang": { "en-us": { "role": { "label": "Income tax, net of refunds", "documentation": "Amount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax." } } }, "auth_ref": { "r47", "r310", "r669", "r670" } }, "us-gaap_IncomeTaxesReceivable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncomeTaxesReceivable", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "lang": { "en-us": { "role": { "label": "Income tax recoverable", "documentation": "Carrying amount due within one year of the balance sheet date (or one operating cycle, if longer) from tax authorities as of the balance sheet date representing refunds of overpayments or recoveries based on agreed-upon resolutions of disputes." } } }, "auth_ref": { "r186", "r1203" } }, "us-gaap_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IncreaseDecreaseInAccountsPayableAndAccruedLiabilities", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 7.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows": { "lang": { "en-us": { "role": { "label": "Increase in accounts payable, accrued expenses and other liabilities", "documentation": "The increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the 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assets and goodwill, lacking physical substance and having a projected indefinite period of benefit." } } }, "auth_ref": { "r468", "r473", "r478", "r1091" } }, "us-gaap_IndefiniteLivedIntangibleAssetsExcludingGoodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IndefiniteLivedIntangibleAssetsExcludingGoodwill", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": { "parentTag": "us-gaap_IntangibleAssetsGrossExcludingGoodwill", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": { "lang": { "en-us": { "role": { "label": "us-gaap_IndefiniteLivedIntangibleAssetsExcludingGoodwill", "terseLabel": "Indefinite life intangible assets", "documentation": "Amount of assets, excluding financial assets and goodwill, lacking physical substance 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A major class is composed of intangible assets that can be grouped together because they are similar, either by their nature or by their use in the operations of the company." } } }, "auth_ref": { "r468", "r473", "r478", "r1091" } }, "cigi_IndirectOperatingCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "IndirectOperatingCosts", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-operating-segments-details": { "lang": { "en-us": { "role": { "label": "cigi_IndirectOperatingCosts", "terseLabel": "Indirect operating costs", "documentation": "Amount of indirect operating costs." } } }, "auth_ref": { } }, "us-gaap_IntangibleAssetsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IntangibleAssetsDisclosureTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets": { "lang": { "en-us": { "role": { "label": "Intangible Assets Disclosure [Text Block]", "documentation": "The entire disclosure for all or part of the information related to intangible assets." } } }, "auth_ref": { "r467", "r481", "r484", "r1064", "r1065" } }, "us-gaap_IntangibleAssetsGrossExcludingGoodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IntangibleAssetsGrossExcludingGoodwill", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": { "lang": { "en-us": { "role": { "label": "us-gaap_IntangibleAssetsGrossExcludingGoodwill", "totalLabel": "Intangible assets, gross", "documentation": "Amount before accumulated amortization of intangible assets, excluding goodwill." } } }, "auth_ref": { "r270" } }, "us-gaap_IntangibleAssetsNetExcludingGoodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "IntangibleAssetsNetExcludingGoodwill", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "parentTag": "us-gaap_AssetsNoncurrent", "weight": 1.0, "order": 5.0 } }, "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": { "lang": { "en-us": { "role": { "label": "Intangible assets

note-10}","totalLabel":"","intangibleAssets":"","documentation":"Sum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges."}}},"auth_ref":{"r469","r1267","r1269"},"us-gaap:InterestIncomeExpenseNonoperatingNet":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"InterestIncomeExpenseNonoperatingNet","crdr":"credit","calculation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings":{"parentTag":"us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest","weight":1.0,"order":1.0},"presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings":{"http://www.colliers.com/20241231/role/statement-note-26-segmented-information-operating-segments-details":{"lang":{"en-us":{"role":{"label":"us-gaap:InterestIncomeExpenseNonoperatingNet","negatedLabel":"Interest expense, net","negatedTerseLabel":"Interest","documentation":"Amount of interest income (expense) classified as nonoperating."}}},"auth_ref":{"r1083","r1209","r1229"},"us-gaap:InterestOnConvertibleDebtNetOfTax":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"InterestOnConvertibleDebtNetOfTax","crdr":"credit","presentation":{"http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share-reconciliation-of-the-denominator-used-to-calculate-earnings-per-common-share-details":{"lang":{"en-us":{"role":{"label":"us-gaap:InterestOnConvertibleDebtNetOfTax","negatedLabel":"After-tax interest on Convertible Notes","documentation":"Amount after tax of interest recognized on convertible debt instrument excluding interest on principal required to be paid in cash."}}},"auth_ref":{"r342","r345","r351"},"us-gaap:InterestPaidNet":{"xbrltype":"monetaryItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"InterestPaidNet","crdr":"credit","presentation":{"http://www.colliers.com/20241231/role/statement-note-21-other-supplemental-information-summary-of-other-supplemental-information-details":{"lang":{"en-us":{"role":{"label":"Interest","documentation":"Amount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount."}}},"auth_ref":{"r305","r308","r309"},"cigi:InterestRateSwap2022IrsAMember":{"xbrltype":"domainItemType","nsuri":"http://www.colliers.com/20241231","localname":"InterestRateSwap2022IrsAMember","presentation":{"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-of-interest-rate-swaps-in-place-details":{"lang":{"en-us":{"role":{"label":"Interest Rate Swap, 2022 IRS A [Member]","documentation":"Represents Interest Rate Swap, 2022 IRS A."}}},"auth_ref":{"r1"},"cigi:InterestRateSwap2022IrsBMember":{"xbrltype":"domainItemType","nsuri":"http://www.colliers.com/20241231","localname":"InterestRateSwap2022IrsBMember","presentation":{"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-of-interest-rate-swaps-in-place-details":{"lang":{"en-us":{"role":{"label":"Interest Rate Swap, 2022 IRS B [Member]","documentation":"Represents Interest Rate Swap, 2022 IRS B."}}},"auth_ref":{"r1"},"cigi:InterestRateSwap2023IrsAMember":{"xbrltype":"domainItemType","nsuri":"http://www.colliers.com/20241231","localname":"InterestRateSwap2023IrsAMember","presentation":{"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-of-interest-rate-swaps-in-place-details":{"lang":{"en-us":{"role":{"label":"Interest Rate Swap, 2023 IRS A [Member]","documentation":"Represents Interest Rate Swap, 2023 IRS A."}}},"auth_ref":{"r1"},"cigi:InterestRateSwap2023IrsBMember":{"xbrltype":"domainItemType","nsuri":"http://www.colliers.com/20241231","localname":"InterestRateSwap2023IrsBMember","presentation":{"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-of-interest-rate-swaps-in-place-details":{"lang":{"en-us":{"role":{"label":"Interest Rate Swap, 2023 IRS B [Member]","documentation":"Represents Interest Rate Swap, 2023 IRS 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[Table Text Block]","documentation":"Tabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income."}}},"auth_ref":{"r1359"},"us-gaap:LeaseholdImprovementsMember":{"xbrltype":"domainItemType","nsuri":"http://fasb.org/us-gaap/2024","localname":"LeaseholdImprovementsMember","presentation":{"http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation","http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual","http://www.colliers.com/20241231/role/statement-note-9-fixed-assets-components-of-fixed-assets-details":{"lang":{"en-us":{"role":{"label":"Leasehold Improvements [Member]","documentation":"Additions or improvements to assets held under a lease arrangement."}}},"auth_ref":{"r157","r775"},"dei:LegalEntityAxis":{"xbrltype":"stringItemType","nsuri":"http://xbrl.sec.gov/dei/2024","localname":"LegalEntityAxis","presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets","http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets-parentheticals","http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows","http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings","http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings","http://www.colliers.com/20241231/role/statement-document-and-entity-information","http://www.colliers.com/20241231/role/statement-note-1-description-of-the-business","http://www.colliers.com/20241231/role/statement-note-1-description-of-the-business-details-textual","http://www.colliers.com/20241231/role/statement-note-10-intangible-assets","http://www.colliers.com/20241231/role/statement-note-10-int

common-share-details-textual", "http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share-reconciliation-of-the-denominator-used-to-calculate-earnings-per-common-share-details", "http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share-tables", "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation", "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-assumptions-used-details", "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-details-textual", "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-option-activity-details", "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-options-exercised-details", "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-tables", "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation", 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"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-changes-in-fair-value-of-the-net-mortgage-derivative-assets-and-liabilities-details", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-of-interest-rate-swaps-in-place-details", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-textual", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-estimated-of-fair-values-for-other-financial-instruments-details", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-financial-assets-and-liabilities-carried-at-fair-value-details", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-tables", "http://www.colliers.com/20241231/role/statement-note-22-income-tax-provision-for-recovery-of-income-tax-details", "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies", 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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long-term obligation to refinance the short-term obligation on a long-term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long-term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement.", "auth_ref": "r35", "r191", "r1374", "us-gaap": "LineOfCreditFacilityAxis", "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityAxis", "presentation": "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt", "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-details-textual", "lang": "en-us", "role": "label", "Lender Name [Axis]", "documentation": "Information by name of lender, which may be a single entity (for example, but not limited to, a bank, pension fund, venture capital firm) or a group of entities that participate in the line of credit.", "auth_ref": "r116", "r121", "r1216", "r1286", "r1287", "us-gaap": "LineOfCreditFacilityLenderDomain", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityLenderDomain", "presentation": "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt", "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-details-textual", "lang": "en-us", "role": "label", "Line of Credit Facility, Lender [Domain]", "documentation": "Identification of the lender, which may be a single entity (for example, a bank, pension fund, venture capital firm) or a group of entities that participate in the line of credit, including a letter of credit facility.", "auth_ref": "r116", "r121", "r1216", "r1286", "us-gaap": "LineOfCreditFacilityMaximumBorrowingCapacity", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LineOfCreditFacilityMaximumBorrowingCapacity", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-details-textual", "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities-mortgage-warehouse-credit-facilities-details", "lang": "en-us", "role": "label", "Maximum Capacity", "terseLabel": "Line of Credit Facility, Maximum Borrowing Capacity", "documentation": "Maximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility.", "auth_ref": "r116", "r121", "us-gaap": "LineOfCreditFacilityRemainingBorrowingCapacity", "xbrltype": "monetaryItemType", "nsuri
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"documentation": "Amount, before valuation allowance, of financing receivable classified as held-for-sale." } } }, "auth_ref": { "r1048", "r1234" } }, "us-gaap_LoansReceivableMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LoansReceivableMember", "presentation": { "http://www.colliers.com/20241231/role/statement-note-24-related-party-transactions": "http://www.colliers.com/20241231/role/statement-note-24-related-party-transactions-details-textual" } }, "lang": { "en-us": { "role": { "label": "Loans Receivable [Member]" } }, "documentation": "Amount of money and property lent to borrower in exchange for promise to repay amount borrowed plus interest at date certain in future." } } }, "auth_ref": { "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": { "http://www.colliers.com/20241231/role/statement-document-and-entity-information": { "lang": { "en-us": { "role": { "label": "Local Phone Number" } }, "documentation": "Local phone number for entity." } } }, "auth_ref": { "us-gaap_LongTermAccountsNotesAndLoansReceivableNetNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermAccountsNotesAndLoansReceivableNetNoncurrent", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "parentTag": "us-gaap_AssetsNoncurrent", "weight": 1.0, "order": 6.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "lang": { "en-us": { "role": { "label": "Other receivables" } }, "documentation": "Amount, after allowance for credit loss, of accounts and financing receivables, classified as noncurrent. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r16", "r318", "r540" } } } }, "cigi_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFiveAndThereafter": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "parentTag": "us-gaap_LongTermDebt", "weight": 1.0, "order": 4.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "lang": { "en-us": { "role": { "label": "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFiveAndThereafter", "documentation": "Represents the long-term debt maturities repayments of principal in year five." } } }, "auth_ref": { "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "parentTag": "us-gaap_LongTermDebt", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "lang": { "en-us": { "role": { "label": "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r16", "r318", "r540" } } } }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "parentTag": "us-gaap_LongTermDebt", "weight": 1.0, "order": 3.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "lang": { "en-us": { "role": { "label": "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r16", "r318", "r540" } } } }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "parentTag": "us-gaap_LongTermDebt", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-principal-repayments-on-longterm-debt-details": { "lang": { "en-us": { "role": { "label": "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": { "r159" } } } }, "cigi_LongTermIncentivePlansMember": { "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation": "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual" } }, "lang": { "en-us": { "role": { "label": "Long-term Incentive Plans [Member]", "documentation": "Represents information pertaining to long-term incentive plans, which essentially consist of such items as bonuses or performance-based compensation." } } }, "auth_ref": { "cigi_LonglivedAssetsExcludingOperatingLeaseRightofuseAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LonglivedAssetsExcludingOperatingLeaseRightofuseAssets", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-revenues-and-longlived-assets-by-geographic-location-details": { "lang": { "en-us": { "role": { "label": "cigi_LonglivedAssetsExcludingOperatingLeaseRightofuseAssets", "terseLabel": "Total long-lived assets", "documentation": "The amount of long-lived assets, excluding operating lease right-of-use assets." } } }, "auth_ref": { "cigi_LongtermDebtExcludingConvertibleNotesNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "parentTag": "us-gaap_LiabilitiesNoncurrent", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets": { "lang": { "en-us": { "role": { "label": "Long-term debt (note 12)", "documentation": "Amount of long-term debt, excluding convertible notes, classified as noncurrent." } } }, "auth_ref": { "us-gaap_LongtermDebtTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeAxis", "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt": "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-senior-unsecured-notes-details" } }, "lang": { "en-us": { "role": { "label": "Long-Term Debt, Type [Axis]", "documentation": "Information by type of long-term debt." } } }, "auth_ref": { "r35", "r1276", "r1277", "r1278" } } } }, "us-gaap_LongtermDebtTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeDomain", "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt": "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-senior-unsecured-notes-details" } }, "lang": { "en-us": { "role": { "label": "Long-Term Debt, Type [Domain]", "documentation": "Type of long-term debt arrangement, such as notes, line of credit, commercial paper, asset-based financing, project financing, letter of credit financing. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": { "r35", "r53", "r1276", "r1277", "r1278" } } }, "us-gaap_LossContingenciesByNatureOfContingencyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LossContingenciesByNatureOfContingencyAxis", "presentation": { "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies": "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies-details-textual" } }, "lang": { "en-us": { "role": { "label": "Loss Contingency Nature [Axis]", "documentation": "Information by type of existing condition, situation, or set of circumstances involving uncertainty as to possible loss to an enterprise that will ultimately be resolved when one or more future events occur or fail to occur." } } }, "auth_ref": { "r502", "r503", "r504", "r508", "r633", "r925", "r1092", "r1282", "r1283" } } }, "us-gaap_LossContingencyAccrualAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LossContingencyAccrualAtCarryingValue", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies": "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies-details-textual" } }, "lang": { "en-us": { "role": { "label": "us-gaap_LossContingencyAccrualAtCarryingValue", "terseLabel": "Loss Contingency Accrual", "documentation": "Amount of loss contingency liability." } } }, "auth_ref": { "r502", "r1168" } } }, "us-gaap_LossContingencyNatureDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LossContingencyNatureDomain", "presentation": { "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies": "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies-details-textual" } }, "lang": { "en-us": { "role": { "label": "Loss Contingency, Nature [Domain]", "documentation": "An existing condition, situation, or set of circumstances involving uncertainty as to possible loss to an enterprise that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the incurrence of a loss or impairment of an asset or the incurrence of a liability." } } }, "auth_ref": { "r502", "r503", "r504", "r508", "r633", "r925", "r1092", "r1282", "r1283" } } }, "cigi_LossSharingObligationsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies": "http://www.colliers.com/20241231/role/statement-note-23-commitments-and-contingencies-details-textual" } }, "lang": { "en-us": { "role": { "label": "Loss Sharing Obligations [Member]", "documentation": "Represents loss-sharing obligations." } } }, "auth_ref": { "cigi_ManagementContractsAndOtherMember": { "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details": "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation": "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual" } }, "lang": { "en-us": { "role": { "label": "Management Contracts and Other [Member]", "documentation": "Management contracts and other." } } }, "auth_ref": { "us-gaap_MarketableSecuritiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "MarketableSecuritiesCurrent", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-details-textual":

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Excludes temporary equity."}}},"auth_ref":{"r132","r193","r315","r435","r511","r514","r515","r516","r520","r521","r740","r877","r975"},"us-gaap MinorityInterestDecreaseFromDistributionsToNoncontrollingInterestHolders":{"xbrltype":{"monetaryItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"MinorityInterestDecreaseFromDistributionsToNoncontrollingInterestHolders"},"crdr":{"debit"},"presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity"},"l","lang":{"en-us":{"role":{"label":"us-gaap MinorityInterestDecreaseFromDistributionsToNoncontrollingInterestHolders"},"negatedLabel":"Distributions to NCI"},"documentation":"Decrease in noncontrolling interest balance from payment of dividends or other distributions by the non-wholly owned subsidiary or partially owned entity, included in the consolidation of the parent entity to the noncontrolling interest holders."}}},"auth_ref":{"r165"},"us-gaap MinorityInterestDisclosureTextBlock":{"xbrltype":{"textBlockItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"MinorityInterestDisclosureTextBlock"},"presentation":{"http://www.colliers.com/20241231/role/statement-note-16-redeemable-noncontrolling-interests"},"l","lang":{"en-us":{"role":{"label":"Noncontrolling Interest Disclosure [Text Block]"},"documentation":"The entire disclosure for noncontrolling interest in consolidated subsidiaries, which could include the name of the subsidiary, the ownership percentage held by the parent, the ownership percentage held by the noncontrolling owners, the amount of the noncontrolling interest, the location of this amount on the balance sheet (when not reported separately), an explanation of the increase or decrease in the amount of the noncontrolling interest, the noncontrolling interest share of the net income or loss of the subsidiary, the location of this amount on the income statement (when not reported separately), the nature of the noncontrolling interest such as background information and terms, the amount of the noncontrolling interest represented by preferred stock, a description of the preferred stock, and the dividend requirements of the preferred stock."}}},"auth_ref":{"r176"},"us-gaap MortgageServicingRightsMSRImpairmentRecovery":{"xbrltype":{"monetaryItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"MortgageServicingRightsMSRImpairmentRecovery"},"crdr":{"debit"},"presentation":{"http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual"},"l","lang":{"en-us":{"role":{"label":"us-gaap MortgageServicingRightsMSRImpairmentRecovery"},"terseLabel":"Mortgage Servicing Rights (MSR) Impairment (Recovery)"},"documentation":"The adjustment to the carrying value of the rights retained or purchased to service mortgages. These adjustments are made when the estimate of the fair value is changed. This element is a noncash adjustment to net income when calculating net cash generated by operating activities using the indirect method."}}},"auth_ref":{"r1177","r1214"},"cigi MortgageServicingRightsMsrsMember":{"xbrltype":{"domainItemType"},"nsuri":"http://www.colliers.com/20241231","localname":"MortgageServicingRightsMsrsMember"},"presentation":{"http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-components-of-intangible-assets-details"},"http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation"},"http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual"},"http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-tables"},"l","lang":{"en-us":{"role":{"label":"Mortgage Servicing Rights ({MSRs}) {Member}"},"documentation":"Represents Mortgage servicing rights ({MSRs})."},"auth_ref":{"r1177"},"cigi MortgageRelatedDerivativesMember":{"xbrltype":{"domainItemType"},"nsuri":"http://www.colliers.com/20241231","localname":"MortgageRelatedDerivativesMember"},"presentation":{"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-changes-in-fair-value-of-the-net-mortgage-derivative-assets-and-liabilities-details"},"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-financial-assets-and-liabilities-carried-at-fair-value-details"},"http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-components-of-other-assets-details"},"l","lang":{"en-us":{"role":{"label":"Mortgage-related Derivatives {Member}"},"documentation":"Represents mortgage-related derivatives."}}},"auth_ref":{"r1177"},"cigi MultipleVotingSharesMember":{"xbrltype":{"domainItemType"},"nsuri":"http://www.colliers.com/20241231","localname":"MultipleVotingSharesMember"},"presentation":{"http://www.colliers.com/20241231/role/statement-document-and-entity-information"},"http://www.colliers.com/20241231/role/statement-note-17-capital-stock"},"http://www.colliers.com/20241231/role/statement-note-17-capital-stock-capital-stock-issued-and-outstanding-details"},"http://www.colliers.com/20241231/role/statement-note-17-capital-stock-details-textual"},"l","lang":{"en-us":{"role":{"label":"Multiple Voting Shares {Member}"},"documentation":"Represents the multiple voting shares."}}},"auth_ref":{"r1177"},"us-gaap NetCashProvidedByUsedInFinancingActivities":{"xbrltype":{"monetaryItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInFinancingActivities"},"crdr":{"debit"},"calculation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows":{"parentTag":"us-gaap CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect"},"weight":1.0,"order":1.0},"presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows"},"l","lang":{"en-us":{"role":{"label":"us-gaap NetCashProvidedByUsedInFinancingActivities"},"totalLabel":"Net cash provided by (used in) financing activities"},"documentation":"Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit."}}},"auth_ref":{"r307"},"us-gaap NetCashProvidedByUsedInFinancingActivitiesAbstract":{"xbrltype":{"stringItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInFinancingActivitiesAbstract"},"presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows"},"l","lang":{"en-us":{"role":{"label":"Financing activities"},"auth_ref":{"r148","r149","r151"},"us-gaap NetCashProvidedByUsedInOperatingActivities":{"xbrltype":{"monetaryItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInOperatingActivities"},"crdr":{"debit"},"calculation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows":{"parentTag":"us-gaap CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect"},"weight":1.0,"order":0.0},"presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows"},"l","lang":{"en-us":{"role":{"label":"us-gaap NetCashProvidedByUsedInOperatingActivities"},"totalLabel":"Net cash provided by operating activities"},"documentation":"Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities."}}},"auth_ref":{"r148","r149","r151"},"us-gaap NetCashProvidedByUsedInOperatingActivitiesAbstract":{"xbrltype":{"stringItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":"NetCashProvidedByUsedInOperatingActivitiesAbstract"},"presentation":{"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows"},"l","lang":{"en-us":{"role":{"label":"Operating activities"},"auth_ref":{"r148","r149","r151"},"us-gaap NetIncomeLossAttributableToNoncontrollingInterest":{"xbrltype":{"monetaryItemType"},"nsuri":"http://fasb.org/us-gaap/2024","localname":

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Includes, but is not limited to, nature, reason, and method of adopting amendment to accounting standards or other change in accounting principle." } } }, "auth_ref": { "r220", "r264", "r322", "r323", "r326", "r327", "r337", "r338", "r394", "r438", "r439", "r685", "r686", "r688", "r696", "r713", "r717", "r777", "r779", "r780", "r826", "r827", "r828", "r920", "r921", "r922", "r923", "r924" } }, "cigi_NoncashInvestingActivitiesDeferredPurchasePrice": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NoncashInvestingActivitiesDeferredPurchasePrice", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-14-ar-facility-details-textual" }, "lang": { "en-us": { "role": { "label": "cigi_NoncashInvestingActivitiesDeferredPurchasePrice", "terseLabel": "Non-cash Investing Activities, Deferred Purchase Price", "documentation": "The amount of non-cash investing activities for a deferred purchase price." } } }, "auth_ref": { "r11" } }, "cigi_NoncontrollingInterestDerecognizedOnWarehouseFundAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NoncontrollingInterestDerecognizedOnWarehouseFundAssets", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-16-redeemable-noncontrolling-interests-reconciliation-of-the-beginning-and-ending-nci-amounts-details" }, "lang": { "en-us": { "role": { "label": "Non-controlling interest Distributions Paid to NCI [Member]", "documentation": "Represents the noncontrolling interest distributions paid the the non controlling interest." } } }, "auth_ref": { "r11", "us-gaap_NoncontrollingInterestIncreaseFromBusinessCombination": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncontrollingInterestIncreaseFromBusinessCombination", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity" }, "lang": { "en-us": { "role": { "label": "us-gaap_NoncontrollingInterestIncreaseFromBusinessCombination", "negatedLabel": "Acquisitions of businesses, net", "documentation": "Amount of increase in noncontrolling interest from a business combination." } } }, "auth_ref": { "r20", "r63", "r72" } }, "us-gaap_NoncontrollingInterestIncreaseFromSaleOfParentEquityInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncontrollingInterestIncreaseFromSaleOfParentEquityInterest", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-16-redeemable-noncontrolling-interests-reconciliation-of-the-beginning-and-ending-nci-amounts-details" }, "lang": { "en-us": { "role": { "label": "Sale of interests to RNCI", "documentation": "Amount of increase in noncontrolling interest from sale of a portion of the parent's controlling interest." } } }, "auth_ref": { "r11", "r20", "r63", "r179" } }, "us-gaap_NoncontrollingInterestMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NoncontrollingInterestMember", "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity" }, "lang": { "en-us": { "role": { "label": "Noncontrolling Interest [Member]", "documentation": "This element represents that portion of equity (net assets) in a subsidiary not attributable, directly or indirectly, to the parent. A noncontrolling interest is sometimes called a minority interest." } } }, "auth_ref": { "r80", "r566", "r1221", "r1222", "r1223", "r1224", "r1410" } }, "cigi_NoncontrollingInterestRecognizedOnBusinessAcquisitionsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NoncontrollingInterestRecognizedOnBusinessAcquisitionsMember", "presentation": { "http://www.colliers.com/20241231/role/statement-note-16-redeemable-noncontrolling-interests-reconciliation-of-the-beginning-and-ending-nci-amounts-details" }, "lang": { "en-us": { "role": { "label": "Non-controlling interest Recognized on Business Acquisitions [Member]", "documentation": "Represents the non controlling interest recognized on business acquisitions." } } }, "auth_ref": { "r11" } }, "cigi_NoncontrollingInterestRecognizedOnWarehouseFundAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": 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Excludes net investment in lease." } } }, "auth_ref": { "r861", "r1234" } }, "us-gaap_NotesAndLoansReceivableNetNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesAndLoansReceivableNetNoncurrent", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-components-of-other-assets-details" }, "parentTag": { "us-gaap_OtherAssetsNoncurrent", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-components-of-other-assets-details" }, "lang": { "en-us": { "role": { "label": "us-gaap_NotesAndLoansReceivableNetNoncurrent", "terseLabel": "Advisor loans receivable", "documentation": "Amount, after allowance for credit loss, of financing receivable, classified as noncurrent." } } }, "auth_ref": { "r11" } }, "cigi_NotesToFinancialStatementsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NotesToFinancialStatementsAbstract", "lang": { "en-us": { "role": { "label": "Notes To Financial Statements [Abstract]", "documentation": "The number of assets acquired." } } }, "auth_ref": { "r11" } }, "cigi_NumberOfAssetsAcquired": { "xbrltype": "integerItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NumberOfAssetsAcquired", "presentation": { "http://www.colliers.com/20241231/role/statement-note-5-warehouse-fund-assets-details-textual" }, "lang": { "en-us": { "role": { "label": "cigi_NumberOfAssetsAcquired", "terseLabel": "Number of Assets Acquired", "documentation": "The number of assets acquired." } } }, "auth_ref": { "r11" } }, "cigi_NumberOfAssetsHeldForSaleAcquiredPreviousYear": { "xbrltype": "integerItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NumberOfAssetsHeldForSaleAcquiredPreviousYear", "presentation": { "http://www.colliers.com/20241231/role/statement-note-5-warehouse-fund-assets-details-textual" }, "lang": { "en-us": { "role": { "label": "cigi_NumberOfAssetsHeldForSaleAcquiredPreviousYear", "terseLabel": "Number of Assets Held for Sale, Acquired Previous Year", "documentation": "The number of assets held for sale that were acquired the previous year." } } }, "auth_ref": { "r11" } }, "cigi_NumberOfAssetsSold": { "xbrltype": "integerItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NumberOfAssetsSold", "presentation": { "http://www.colliers.com/20241231/role/statement-note-5-warehouse-fund-assets-details-textual" }, "lang": { "en-us": { "role": { "label": "cigi_NumberOfAssetsSold", "terseLabel": "Number of Assets Sold", "documentation": "The number of assets sold." } } }, "auth_ref": { "r11" } }, "us-gaap_NumberOfBusinessesAcquired": { "xbrltype": "integerItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NumberOfBusinessesAcquired", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-details-textual" }, "lang": { "en-us": { "role": { "label": "us-gaap_NumberOfBusinessesAcquired", "terseLabel": "Number of Businesses Acquired", "documentation": "The number of businesses acquired by the entity during the period." } } }, "auth_ref": { "r11" } }, "us-gaap_NumberOfCountriesInWhichEntityOperates": { "xbrltype": "integerItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NumberOfCountriesInWhichEntityOperates", "presentation": { "http://www.colliers.com/20241231/role/statement-note-1-description-of-the-business-details-textual" }, "lang": { "en-us": { "role": { "label": "us-gaap_NumberOfCountriesInWhichEntityOperates", "terseLabel": "Number of Countries in which Entity Operates", "documentation": "The number of countries in which the entity operates as of balance sheet date." } } }, "auth_ref": { "r11" } }, "cigi_NumberOfGeographicRegionsInWhichEntityOperates": { "xbrltype": "integerItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NumberOfGeographicRegionsInWhichEntityOperates", "presentation": { "http://www.colliers.com/20241231/role/statement-

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An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise), (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues." } } }, "auth_ref": "f", "r1084", "r1228" } } }, "us-gaap_NumberOfReportingUnits": "f", "xbrltype": "integerItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NumberOfReportingUnits", "presentation": "f", "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation-details-textual", "lang": "f", "en-us": "f", "role": "f", "label": "us-gaap_NumberOfReportingUnits", "terseLabel": "Number of Reporting Units", "documentation": "Number of reporting units tested for impairment of goodwill. A reporting unit is an operating segment or one level below an operating segment." } } }, "auth_ref": "f", "cigi_NumberOfVotesForMultipleVotingShares": "f", "xbrltype": "integerItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NumberOfVotesForMultipleVotingShares", "presentation": "f", "http://www.colliers.com/20241231/role/statement-note-17-capital-stock-details-textual", "lang": "f", "en-us": "f", "role": "f", "label": "cigi_NumberOfVotesForMultipleVotingShares", "terseLabel": "Number of Votes for Multiple Voting Shares", "documentation": "Represents the number of votes for multiple voting shares." } } }, "auth_ref": "f", "cigi_NumberOfVotesForSubordinateVotingShares": "f", "xbrltype": "integerItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "NumberOfVotesForSubordinateVotingShares", "presentation": "f", "http://www.colliers.com/20241231/role/statement-note-17-capital-stock-details-textual", "lang": "f", "en-us": "f", "role": "f", "label": "cigi_NumberOfVotesForSubordinateVotingShares", "terseLabel": "Number of Votes for Subordinate Voting Shares", "documentation": "Represents the number of votes for the subordinate voting shares." } } }, "auth_ref": "f", "us-gaap_OperatingIncomeLoss": "f", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings", "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 0.0 } } }, "presentation": "f", "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings", "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-operating-segments-details", "lang": "f", "en-us": "f", "role": "f", "label": "us-gaap_OperatingIncomeLoss", "terseLabel": "Consolidated operating earnings", "totalLabel": "Operating earnings", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": "f", "r206", "r1078", "r1227", "r1229", "r1231", "r1232", "r1233" } } }, "us-gaap_OperatingLeaseCost": "f", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseCost", "crdr": "debit", "calculation": "http://www.colliers.com/20241231/role/statement-note-8-leases-lease-information-details", "parentTag": "cigi_LeaseCostBeforeSubleaseRevenues", "weight": 1.0, "order": 0.0 } } }, "presentation": "f", "http://www.colliers.com/20241231/role/statement-note-8-leases-lease-information-details", "lang": "f", "en-us": "f", "role": "f", "label": "Operating lease cost", "documentation": "Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability." } } }, "auth_ref": "f", "r766", "r1126" } } }, "us-gaap_OperatingLeaseLiability": "f", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiability", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-note-8-leases-balance-sheet-information-details", "parentTag": null, "weight": null, "order": null, "root": true } } }, "presentation": "f", "http://www.colliers.com/20241231/role/statement-note-8-leases-balance-sheet-information-details", "http://www.colliers.com/20241231/role/statement-note-8-leases-maturities-of-lease-liabilities-details", "lang": "f", "en-us": "f", "role": "f", "label": "Present value of operating lease liabilities", "negatedTotalLabel": "Total operating lease liabilities", "documentation": "Present value 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This disclosure includes other current assets and other noncurrent assets." } } }, "auth_ref": "f", "us-gaap_OtherAssetsMiscellaneousNoncurrent": "f", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherAssetsMiscellaneousNoncurrent", "crdr": "debit", "calculation": "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-components-of-other-assets-details", "parentTag": "us-gaap_OtherAssetsNoncurrent", "weight": 1.0, "order": 0.0 } } }, "presentation": "f", "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-components-of-other-assets-details", "lang": "f", "en-us": "f", "role": "f", "label": "us-gaap_OtherAssetsMiscellaneousNoncurrent", "terseLabel": "Other assets (note 7)", "totalLabel": "Other assets (Non-Current Assets)", "documentation": "Amount of noncurrent assets classified as other." } } }, "auth_ref": "f", "r272" } } }, "us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax": "f", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings", "parentTag": "us-gaap_OtherComprehensiveIncomeLossNetOfTax", "weight": 1.0, "order": 0.0 } } }, "presentation": "f", "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-comprehensive-earnings", "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity", "lang": "f", "en-us": "f", "role": "f", "label": "Change in foreign currency translation", "documentation": "Amount after tax, before reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term investment nature." } } }, "auth_ref": "f", "r5", "r135", "r136", "r138", "r742", "r743", "r745" } } }, "us-

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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner,
management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or
ownership interest." } } }, "auth_ref": { "r396", "r590", "r784", "r785", "r872", "r879", "r967", "r968", "r969", "r970", "r971", "r990", "r992", "r1021" } }, "us-
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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": { "r396", "r590", "r784", "r785", "r782", "r789", "r967", "r968", "r969", "r970", "r971", "r990", "r992", "r1021", "r1360" } }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-24-related-party-transactions" }, "lang": { "en-us": { "role": { "label": "Related Party Transactions Disclosure [Table Text Block]", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates." } } }, "auth_ref": { "r781", "r782", "r783", "r785", "r786", "r937", "r938", "r939", "r997", "r998", "r999", "r1018", "r1020" } }, "us-gaap_RepaymentsOfLongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfLongTermDebt", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows" }, "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 3.0 }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows" }, "lang": { "en-us": { "role": { "label": "us-gaap_RepaymentsOfLongTermDebt", "negatedTerseLabel": "Repayment of long-term debt", "documentation": "The cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": { "r147", "r934" } }, "us-gaap_RestrictedCashAndCashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets" }, "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 6.0 }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets" }, "lang": { "en-us": { "role": { "label": "Restricted cash", "documentation": "Amount of cash and cash equivalents restricted as to withdrawal or usage, classified as current. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": { "r45", "r269", "r311" } }, "us-gaap_RestructuringCharges": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestructuringCharges", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-operating-segments-details" }, "lang": { "en-us": { "role": { "label": "us-gaap_RestructuringCharges", "terseLabel": "Restructuring costs", "documentation": "Amount of expenses associated with exit or disposal activities pursuant to an authorized plan. Excludes expenses related to a discontinued operation or an asset retirement obligation." } } }, "auth_ref": { "r14", "r496", "r497", "r1280" } }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets" }, "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 3.0 }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets" }, "lang": { "en-us": { "role": { "label": "Deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": { "r130", "r165", "r876", "r920", "r924", "r935", "r974", "r1271" } }, "us-gaap_RetainedEarningsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-shareholders-equity" }, "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": { "r262", "r319", "r320", "r321", "r325", "r332", "r334", "r336", "r437", "r440", "r485", "r674", "r675", "r682", "r683", "r684", "r688", "r695", "r696", "r708", "r710", "r711", "r714", "r718", "r755", "r757", "r917", "r919", "r942", "r1410" } }, "us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings" }, "parentTag": "us-gaap_OperatingIncomeLoss", "weight": 1.0, "order": 4.0 }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings" }, "http://www.colliers.com/20241231/role/statement-note-25-revenue-disaggregated-revenue-details", "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-details-textual", "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-operating-segments-details", "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-revenues-and-longlived-assets-by-geographic-location-details" }, "lang": { "en-us": { "role": { "label": "Revenues (note 25)", "terseLabel": "Revenue from Contract with Customer, Excluding Assessed Tax", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise." } } }, "auth_ref": { "r204", "r205", "r356", "r365", "r366", "r380", "r386", "r389", "r391", "r393", "r578", "r579", "r824" } }, "us-gaap_RevenueFromContractWithCustomerTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-25-revenue" }, "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer [Table Text Block]", "documentation": "The entire disclosure of revenue from contract with customer to transfer good or service and to transfer nonfinancial asset. Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": { "r221", "r570", "r571", "r572", "r573", "r574", "r575", "r576", "r577", "r582" } }, "us-gaap_RevenueNotFromContractWithCustomer": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueNotFromContractWithCustomer", "crdr": "credit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-25-revenue-details-textual" }, "lang": { "en-us": { "role": { "label": "us-gaap_RevenueNotFromContractWithCustomer", "terseLabel": "Revenue Not from Contract with Customer", "documentation": "Amount of revenue that is not accounted for under Topic 606." } } }, "auth_ref": { "r1179" } }, "us-gaap_RevenueRecognitionPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRecognitionPolicyTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-significant-accounting-policies-policies" }, "lang": { "en-us": { "role": { "label": "Revenue [Policy Text Block]", "documentation": "Disclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources." } } }, "auth_ref": { "r995", "r1066", "r1076" } }, "us-gaap_RevolvingCreditFacilityMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevolvingCreditFacilityMember", "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt", "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-details-textual" }, "lang": { "en-us": { "role": { "label": "Revolving Credit Facility [Member]", "documentation": "Arrangement in which loan proceeds can continuously be obtained following repayments, but the total amount borrowed cannot exceed a specified maximum amount." } } }, "auth_ref": { "r1126" } }, "us-gaap_RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RightOfUseAssetObtainedInExchangeForOperatingLeaseLiability", "crdr": "debit", "presentation": { "http://www.colliers.com/20241231/role/statement-note-8-leases-lease-information-details" }, "lang": { "en-us": { "role": { "label": "Right-of-use asset obtained in exchange for new operating lease obligations", "documentation": "Amount of increase in right-of-use asset obtained in exchange for operating lease liability." } } }, "auth_ref": { "r771", "r1126" } }, "cigi_SOFRFloor": { "xbrltype": "percentItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "SOFRFloor", "presentation": { "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities-mortgage-warehouse-credit-facilities-details" }, "lang": { "en-us": { "role": { "label": "() SOFR in Facility B has a floor of 0.25%", "documentation": "Percentage of SOFR floor." } } }, "auth_ref": { "r1126" } }, "cigi_SaleProceedsFromFacilityNetOfRepurchases": { "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "SaleProceedsFromFacilityNetOfRepurchases", "crdr": "debit", "calculation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows" }, "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 16.0 }, "presentation": { "http://www.colliers.com/20241231/role/statement-consolidated-statements-of-cash-flows" }, "lang": { "en-us": { "role": { "label": "Sales to AR Facility, net (note 14)", "documentation": "The amount of sale proceeds from facility, net of repurchases." } } }, "auth_ref": { "r1126" } }, "us-gaap_ScheduleOfAcquiredFiniteLivedIntangibleAssetsByMajorClassTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAcquiredFiniteLivedIntangibleAssetsByMajorClassTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Acquired Finite-Lived Intangible Assets by Major Class [Table Text Block]", "documentation": "Tabular disclosure of the characteristics, including initial carrying value, residual amount, weighted average useful life, of finite-lived intangible assets acquired during the period by major class. A major class is composed of intangible assets that can be grouped together because they are similar, either by nature or by their use in the operations of the company." } } }, "auth_ref": { "r1260", "r1265" } }, "cigi_ScheduleOfAcquisitionRelatedExpensesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ScheduleOfAcquisitionRelatedExpensesTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-6-acquisition-related-items-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Acquisition Related Expenses [Table Text Block]", "documentation": "The tabular disclosure of the schedule of acquisition-related expenses." } } }, "auth_ref": { "r1126" } }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionContingentConsiderationTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionContingentConsiderationTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Business Acquisitions by Acquisition", "documentation": "Tabular disclosure of contingent payment arrangements including the terms that will result in payment and the accounting treatment that will be followed if such contingencies occur, including the potential impact on earnings per share if contingencies are to be settled in common stock of the entity. The description also may include the period over which amounts are expected to be paid, and changes in the amount since the previous reporting period. This also includes contingent options and commitments." } } }, "auth_ref": { "r1126" } }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-4-acquisitions-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Business Acquisitions, by Acquisition [Table Text Block]", "documentation": "Tabular disclosure of a material business combination completed during the period, including background, timing, and recognized assets and liabilities. This table does not include leveraged buyouts." } } }, "auth_ref": { "r66", "r69" } }, "us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Components of Income Tax Expense (Benefit) [Table Text Block]", "documentation": "Tabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years." } } }, "auth_ref": { "r1329" } }, "us-gaap_ScheduleOfDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Debt [Table Text Block]", "documentation": "Tabular disclosure of information pertaining to short-term and long-term debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation." } } }, "auth_ref": { "r1126" } }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Deferred Tax Assets and Liabilities [Table Text Block]", "documentation": "Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets." } } }, "auth_ref": { "r1326" } }, "us-gaap_ScheduleOfDerivativeInstrumentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDerivativeInstrumentsTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-tables" }, "lang": { "en-us": { "role": { "label": "Schedule of Derivative Instruments [Table

"Text Block"]", "documentation": "Tabular disclosure of pertinent information about a derivative or group of derivatives on a disaggregated basis, such as for individual instruments, or small groups of similar instruments. May include a combination of the type of instrument, risks being hedged, notional amount, hedge designation, related hedged item, inception date, maturity date, or other relevant item." } } }, "auth_ref": { "r23": "r93", "r94": "r95", "r97": "r100", "r102": "r104", "r106" } } }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per share computations for income from continuing operations." } } }, "auth_ref": { "r126" } } }, "us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Effective Income Tax Rate Reconciliation [Table Text Block]", "documentation": "Tabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations." } } }, "auth_ref": { "r645", "r110", "r1323" } } }, "us-gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block]", "documentation": "Tabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": { "r1337", "r1338" } } }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Finite-Lived Intangible Assets [Table Text Block]", "documentation": "Tabular disclosure of assets, excluding financial assets and goodwill, lacking physical substance with a finite life, by either major class or business segment." } } }, "auth_ref": { "r1091", "r1266" } } }, "us-gaap_ScheduleOfGoodwillTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfGoodwillTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-11-goodwill-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Goodwill [Table Text Block]", "documentation": "Tabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule." } } }, "auth_ref": { "r1090", "r1240", "r1249", "r1250", "r1251", "r1252", "r1253", "r1254", "r1255", "r1256", "r1257", "r1258" } } }, "us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block]", "documentation": "Tabular disclosure of income before income tax between domestic and foreign jurisdictions." } } }, "auth_ref": { "r1218" } } }, "us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfLineOfCreditFacilitiesTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Line of Credit Facilities [Table Text Block]", "documentation": "Tabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line." } } }, "auth_ref": { "r116", "r121" } } }, "us-gaap_ScheduleOfMaturitiesOfLongTermDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfMaturitiesOfLongTermDebtTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Maturities of Long-Term Debt [Table Text Block]", "documentation": "Tabular disclosure of maturity and sinking fund requirement for long-term debt." } } }, "auth_ref": { "r16" } } }, "us-gaap_ScheduleOfOtherAssetsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfOtherAssetsTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-7-prepaid-expenses-and-other-assets-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Other Assets [Table Text Block]", "documentation": "Tabular disclosure of the carrying amounts of other assets. This disclosure includes other current assets and other noncurrent assets." } } }, "auth_ref": { "cigi_ScheduleOfOtherSupplementInformationTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ScheduleOfOtherSupplementInformationTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-21-other-supplemental-information-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Other Supplement Information [Table Text Block]", "documentation": "The tabular disclosure of the schedule of other supplemental information." } } }, "auth_ref": { "us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block]", "documentation": "Tabular disclosure of information concerning material long-lived assets (excluding financial instruments, customer relationships with financial institutions, mortgage and other servicing rights, deferred policy acquisition costs, and deferred taxes assets) located in identified geographic areas and/or the amount of revenue from external customers attributed to that country from which revenue is material. An entity may also provide subtotals of geographic information about groups of countries." } } }, "auth_ref": { "r51", "r139" } } }, "us-gaap_ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsTable", "presentation": { "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-revenues-and-longlived-assets-by-geographic-location-details" } }, "lang": { "en-us": { "role": { "label": "Schedule of Revenues from External Customers and Long-Lived Assets [Table]", "documentation": "Disclosure of information about revenue from external customer and long-lived asset by geographical area. Long-lived asset excludes financial instrument, customer relationship with financial institution, mortgage and other servicing right, deferred policy acquisition cost, and deferred tax asset." } } }, "auth_ref": { "r51", "r139" } } }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-26-segmented-information-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Segment Reporting Information, by Segment [Table Text Block]", "documentation": "Tabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss." } } }, "auth_ref": { "r40", "r49", "r50" } } }, "cigi_ScheduleOfSeniorUnsecuredNotesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "ScheduleOfSeniorUnsecuredNotesTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Senior Unsecured Notes [Table Text Block]", "documentation": "Tabular disclosure of senior unsecured notes." } } }, "auth_ref": { "us-gaap_ScheduleOfServicingAssetsAtAmortizedValueTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfServicingAssetsAtAmortizedValueTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-tables" } }, "lang": { "en-us": { "role": { "label": "Servicing Asset at Amortized Cost [Table Text Block]", "documentation": "Tabular disclosure of activity in the balance of servicing assets subsequently measured at amortized cost. Includes, but is not limited to, beginning and ending balances, additions, disposals, and amortization." } } }, "auth_ref": { "r1370" } } }, "us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-tables" } }, "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement, Option, Activity [Table Text Block]", "documentation": "Tabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value." } } }, "auth_ref": { "r24", "r25", "r166" } } }, "us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Share-Based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]", "documentation": "Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions." } } }, "auth_ref": { "r160" } } }, "us-gaap_ScheduleOfStockByClassTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockByClassTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-17-capital-stock-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Stock by Class [Table Text Block]", "documentation": "Tabular disclosure of an entity's stock, including par or stated value per share, number and dollar amount of share subscriptions, shares authorized, shares issued, shares outstanding, number and dollar amount of shares held in an employee trust, dividend per share, total dividends, share conversion features, par value plus additional paid in capital, the value of treasury stock and other information necessary to a fair presentation, and EPS information. Stock by class includes common, convertible, and preferred stocks which are not redeemable or redeemable solely at the option of the issuer. Includes preferred stock with redemption features that are solely within the control of the issuer and mandatorily redeemable stock if redemption is required to occur only upon liquidation or termination of the reporting entity. If more than one issue is outstanding, state the title of each issue and the corresponding dollar amount; dollar amount of any shares subscribed but unissued and the deduction of subscriptions receivable there from; number of shares authorized, issued, and outstanding." } } }, "auth_ref": { "r36", "r54", "r57", "r58", "r59", "r60", "r61", "r62", "r126", "r127", "r163", "r164", "r165" } } }, "us-gaap_ScheduleOfUnrecognizedTaxBenefitsRollForwardTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfUnrecognizedTaxBenefitsRollForwardTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-20-income-tax-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Unrecognized Tax Benefits Roll Forward [Table Text Block]", "documentation": "Tabular disclosure of the change in unrecognized tax benefits." } } }, "auth_ref": { "r657", "r1109" } } }, "us-gaap_ScheduleOfVariableInterestEntitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfVariableInterestEntitiesTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-15-variable-interest-entities-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Variable Interest Entities [Table Text Block]", "documentation": "Tabular disclosure of the significant judgments and assumptions made in determining whether a variable interest (as defined) held by the entity requires the variable interest entity (VIE) (as defined) to be consolidated and (or) disclose information about its involvement with the VIE, individually or in aggregate (as applicable); the nature of restrictions, if any, on the consolidated VIE's assets and on the settlement of its liabilities reported by an entity in its statement of financial position, including the carrying amounts of such assets and liabilities; the nature of, and changes in, the risks associated with involvement in the VIE; how involvement with the VIE affects the entity's financial position, financial performance, and cash flows; the lack of recourse if creditors (or beneficial interest holders) of the consolidated VIE have no recourse to the general credit of the primary beneficiary (if applicable); the terms of arrangements, giving consideration to both explicit arrangements and implicit variable interests, if any, that could require the entity to provide financial support to the VIE, including events or circumstances that could expose the entity to a loss; the methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; the significant factors considered and judgments made in determining that the power to direct the activities of a VIE that most significantly impact the VIE's economic performance are shared (as defined); the carrying amounts and classification of assets and liabilities of the VIE included in the statement of financial position; the entity's maximum exposure to loss, if any, as a result of its involvement with the VIE, including how the maximum exposure is determined and significant sources of the entity's exposure to the VIE; a comparison of the carrying amounts of the assets and liabilities and the entity's maximum exposure to loss; information about any liquidity arrangements, guarantees, and (or) other commitments by third parties that may affect the fair value or risk of the entity's variable interest in the VIE, whether or not the entity has provided financial support or other support (explicitly or implicitly) to the VIE that it was not previously contractually required to provide or whether the entity intends to provide that support, including the type and amount of the support and the primary reasons for providing the support; and supplemental information the entity determines necessary to provide." } } }, "auth_ref": { "r84", "r85", "r86", "r87", "r89" } } }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock", "presentation": { "http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-tables" } }, "lang": { "en-us": { "role": { "label": "Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block]", "documentation": "Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets." } } } }

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Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments."}}}, {"auth_ref": {"r207", "r356", "r360", "r361", "r362", "r363", "r364", "r376", "r378", "r379", "r384", "r385", "r386", "r387", "r388", "r389", "r390", "r393", "r1079", "r1081", "r1082", "r1083", "r1085", "r1086", "r1087"}}, {"us-gaap_SellingGeneralAndAdministrativeExpense": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingGeneralAndAdministrativeExpense", "crdr": "debit", "calculation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings"}, {"parentTag": {"us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 6.0}}, {"presentation": {"http://www.colliers.com/20241231/role/statement-consolidated-statements-of-earnings"}, {"lang": {"en-us"}, {"role": {"label": "Selling, general and administrative expenses", "documentation": "The aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc."}}}, {"auth_ref": {"r143"}}, {"us-gaap_SeniorNotes": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeniorNotes", "crdr": "credit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-longterm-debt-and-convertible-debentures-details"}, {"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-estimated-of-fair-values-for-other-financial-instruments-details"}, {"lang": {"en-us"}, {"role": {"label": "Senior Notes", "documentation": "Including the current and noncurrent portions, carrying value as of the balance sheet date of Notes with the highest claim on the assets of the issuer in case of bankruptcy or liquidation (with maturities initially due after one year or beyond the operating cycle if longer). Senior note holders are paid off in full before any payments are made to junior note holders."}}}, {"auth_ref": {"r191", "r1374"}}, {"cigt_SeniorNotesFairValue": {"xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "SeniorNotesFairValue", "crdr": "credit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-estimated-of-fair-values-for-other-financial-instruments-details"}, {"lang": {"en-us"}, {"role": {"label": "Senior Notes, fair value", "documentation": "The fair value of senior notes."}}}, {"auth_ref": {}}, {"cigt_SeniorUnsecuredNotesMember": {"xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "SeniorUnsecuredNotesMember", "presentation": {"http://www.colliers.com/20241231/role/statement-note-12-longterm-debt"}, {"http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-details-textual"}, {"http://www.colliers.com/20241231/role/statement-note-12-longterm-debt-senior-unsecured-notes-details"}, {"lang": {"en-us"}, {"role": {"label": "Senior Unsecured Notes [Member]", "documentation": "Related to senior unsecured notes."}}}, {"auth_ref": {}}, {"us-gaap_ServicingAssetAtAmortizedValue": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ServicingAssetAtAmortizedValue", "crdr": "debit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-msrs-details"}, {"lang": {"en-us"}, {"role": {"label": "us-gaap_ServicingAssetAtAmortizedValue", "periodStartLabel": "Balance, January 1", "periodEndLabel": "Balance, December 31", "documentation": "Amortized amount of service financial assets under which the benefits of servicing are expected to more than adequately compensate the servicer."}}}, {"auth_ref": {"r805", "r812", "r1169"}}, {"us-gaap_ServicingAssetAtAmortizedValueAdditions": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ServicingAssetAtAmortizedValueAdditions", "crdr": "debit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-msrs-details"}, {"lang": {"en-us"}, {"role": {"label": "Additions, following the sale of loan", "documentation": "Amount of additions from purchases, assumption or transfer to contract to service financial assets under which the benefits of servicing are expected to more than adequately compensate the servicer."}}}, {"auth_ref": {"r813"}}, {"us-gaap_ServicingAssetAtAmortizedValueAmortization1": {"xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ServicingAssetAtAmortizedValueAmortization1", "crdr": "debit", "presentation": {"http://www.colliers.com/20241231/role/statement-note-10-intangible-assets-ms

"http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-details-textual", "lang": "en-us", "role": "label", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod", "terseLabel": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period (in shares)", "documentation": "The number of equity-based payment instruments, excluding stock (or unit) options, that vested during the reporting period.", "auth_ref": "r610", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate": "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-assumptions-used-details", "lang": "en-us", "role": "label", "DividendYield": "documentation": "The estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term.", "auth_ref": "r620", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate": "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-assumptions-used-details", "lang": "en-us", "role": "label", "ExpectedVolatility": "documentation": "The estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period.", "auth_ref": "r619", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-assumptions-used-details", "lang": "en-us", "role": "label", "RiskFreeRate": "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares.", "auth_ref": "r621", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant": "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-details-textual", "lang": "en-us", "role": "label", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant": "Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant (in shares)", "documentation": "The difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable.", "auth_ref": "r64", 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accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted) into shares.", "auth_ref": "r613", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod": "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-option-activity-details", "lang": "en-us", "role": "label", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod": "negatedLabel": "Forfeited, number of options (in shares)", "documentation": "The number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan.", "auth_ref": 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underlying stock exceeds the exercise price of options outstanding.", "auth_ref": "r64", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber": "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-option-activity-details", "lang": "en-us", "role": "label", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber": "periodStartLabel": "Shares issuable under options (in shares)", "periodEndLabel": "Shares issuable under options (in shares)", "documentation": "Number of options outstanding, including both vested and non-vested options.", "auth_ref": "r598", "r599", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice": "xbrltype": "perShareItemType", 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Includes, but is not limited to, methodology and assumption used in measuring cost.", "auth_ref": "r592", "r597", "r616", "r617", "r618", "r619", "r622", "r628", "r629", "r630", "r631", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding": "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding", "crdr": "debit", "presentation": "http://www.colliers.com/20241231/role/statement-note-19-stockbased-compensation-details-textual", "lang": "en-us", "role": "label", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding": "terseLabel": "Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Outstanding", "documentation": "Intrinsic value of outstanding award under share-based payment arrangement. Excludes share and unit options.", "auth_ref": "r61", "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationPeriod": "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardExpirationPeriod", "presentation": "http://www.colliers.com/20241231/role/statement-note-

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assumptions used to value such servicing, (e) for those classes subsequently measured using the amortization method, where changes in the carrying amount are reported in the statement of income and how such servicing assets and liabilities are evaluated for impairment, and (f) for those classes subsequently measured at fair value, where changes in the fair value are reported in the statement of income.", "auth-ref": "r30", "r110", "r183", "r184", "us-gaap-TransfersAndServicingOffFinancialInstrumentsTypesOffFinancialInstrumentsDomain": "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TransfersAndServicingOffFinancialInstrumentsTypesOffFinancialInstrumentsDomain", "presentation": "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-textual", 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beneficiary, gain (loss) recognized on the initial consolidation of the VIE, terms of arrangements, amounts and classification of the VIE's assets and liabilities, and the entity's maximum exposure to loss." }, { "auth_ref": "r176", "us-gaap_VariableInterestEntityMaximumLossExposureAmount", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VariableInterestEntityMaximumLossExposureAmount", "crdr": "credit", "presentation": "http://www.colliers.com/20241231/role/statement-note-15-variable-interest-entities-maximum-exposure-loss-details", "lang": "en-us", "role": "label", "Maximum exposure to loss", "documentation": "The reporting entity's maximum amount of exposure to loss as a result of its involvement with the Variable Interest Entity (VIE).", "auth_ref": "r88", "r180", "cigi_VariableInterestEntityNonconsolidatedCoinvestmentCommitments", "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": 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VIEs of which the entity is not the primary beneficiary because it does not have the power to direct the activities of the VIE that most significantly impact the VIE's economic performance and for which it does not have the obligation to absorb losses of the VIE that could potentially be significant to the VIE or the right to receive benefits from the VIE that could potentially be significant to the VIE are not included in the consolidated financial statements of the entity." }, { "auth_ref": "r11", "us-gaap_VariableLeaseCost", "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VariableLeaseCost", "crdr": "debit", "calculation": "http://www.colliers.com/20241231/role/statement-note-8-leases-lease-information-details", "parentTag": "cigi_LeaseCostBeforeSubleaseRevenues", "weight": 1.0, "order": 3.0, "presentation": "http://www.colliers.com/20241231/role/statement-note-8-leases-lease-information-details", "lang": "en-us", "role": "label", "Variable lease cost", "documentation": "Amount of variable lease cost, excluded from lease liability, recognized when obligation for payment is incurred for finance and operating leases." }, { "auth_ref": "r768", "r1126", "us-gaap_VehiclesMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "VehiclesMember", "presentation": "http://www.colliers.com/20241231/role/statement-note-2-summary-of-presentation", "http://www.colliers.com/20241231/role/statement-note-9-fixed-assets-components-of-fixed-assets-details", "lang": "en-us", "role": "label", "Vehicles [Member]", "documentation": "Equipment used primarily for road transportation." }, { "auth_ref": "r11", "cigi_WarehouseCreditFacilitiesMember", "xbrltype": "domainItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "WarehouseCreditFacilitiesMember", "presentation": "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities", "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities-mortgage-warehouse-credit-facilities-details", "http://www.colliers.com/20241231/role/statement-note-13-mortgage-warehouse-credit-facilities-mortgage-warehouse-credit-facilities-details-parentheticals", "lang": "en-us", "role": "label", "Warehouse Credit Facilities [Member]", "documentation": "Represents the warehouse credit facilities." }, { "auth_ref": "r11", "cigi_WarehouseLinesOfCredit", "xbrltype": "monetaryItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "WarehouseLinesOfCredit", "crdr": "credit", "calculation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 0.0, "presentation": "http://www.colliers.com/20241231/role/statement-consolidated-balance-sheets", "lang": "en-us", "role": "label", "Mortgage warehouse credit facilities (note 13)", "documentation": "The amount of warehouse lines of credit." }, { "auth_ref": "r11", "srt_WeightedAverageMember", "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "WeightedAverageMember", "presentation": "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments", "http://www.colliers.com/20241231/role/statement-note-22-financial-instruments-details-textual", "lang": "en-us", "role": "label", "Weighted Average [Member]", "documentation": "Average of a range of values, calculated with consideration of proportional relevance." }, { "auth_ref": "r726", "r804", "r1062", "r1063", "r1118", "r1363", "r1365", "r1368", "us-gaap_WeightedAverageNumberOfSharesOutstandingBasic", "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfSharesOutstandingBasic", "presentation": "http://www.colliers.com/20241231/role/statement-note-18-net-earnings-per-common-share-reconciliation-of-the-denominator-used-to-calculate-earnings-per-common-share-details", "lang": "en-us", "role": "label", "Assumed exercise of stock options acquired under the Treasury Stock Method (in shares)", "documentation": "Number of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period." }, { "auth_ref": "r340", "r351", "cigi_statement-statement-note-10-intangible-assets-acquired-intangible-assets-details", "xbrltype": "stringItemType", "nsuri": "http://www.colliers.com/20241231", "localname": "statement-statement-note-10-intangible-assets-acquired-intangible-assets-details", "lang": "en-us", "role": "label", "Note 10 - 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S\$4V+O.X7%MOVG=5KF/B+H??P.'G1>G@DW&%C&-IW<(J.-=#\$|1Z7 Mf.F.3;^UPRE!;@L-(8Y5H!%#9<(-=AHYUK??
94W-(3 P?1%NQ=#|A4"TF'\$ MP6_2(OZ+VCM@.!@DVB*+C><?X3!_ C!6-Q@PW)&4+ Q.D' \$NG09MfFY6/@474*~QIR
MBY6B2Z!QOQ#GJ'BZ5!MPXK(R@>VM;H8?F=?2:SY,Y?AF<6!>:!>A5;HN/ MI \$H9FS6XD'&A0N-
EMR4@#'"A;:>3@D! _%BLW\$&R6; #I9V.P.UZ@T%#WWPF@2D@?2?OA^>^Y?2L/R^7_ ^)E7;H/OQ MJH_(!:?
ONKZRWBV< _OCC-^*O!|=EVO!^)%NHF6; T=B MP%*F?RI%+S^Q.*H\$&R>'0;_@|MF|6'|M@V'?
OOWXNDHJQKA,B65>PG-|2 M%8' _GO!4CSQV_@BV|RNH9I^A0IT(OC%ET!%G35WRXKBH-F@._'P'/^!#Q
M7_IZJUZYV7#;*=+/-Z.^49Z0XN4)>>Y94">N.+>_9U64
MV47^NDO;F+D)HY8OO^K2,N8K;ED^CCNTAQ*=C^EQ10A!55K/MF4'@XC3=Y-+0!)TXD==(&A_R_?|&^'LM)T?
Y*NQ;/47W!2, MKZC;ZG!^KB>G;+E>2G G!0%YSH%K!|?H_<1"!_I>H M2"ZBM/@ERG;T!QWFRVT*L^?
MS3F.G^6/f4%)_1;@;)-!74T!)X;/N;+4 MM.A+2K/JV+XGV,6;).4%77 IE^QBMZSBS3GCG!9=R-J@3C,UI%;5;>|P5C
M%V5!HUEVO)<;JU'P+<>@MPSTN(@+!|2(R\$U%|_ 67W,2F.%G#06M;@&L.S^E MZSO=I7\$?<
X!BF.WXF12OEUN6I7R* _/O&STH\$*SWHNA;5NST.? B.662F?Z_0#EG&O4L.2&^Y-5+PLV6JY1!/_R)HRIZR-
3E6*LS6T*L M1-2+L?U EN1.PB!L16XZ;.8APGKS.R: _"\$.|S\$MX < 7Z^RXM4^%X8"IVM>K
M8MI+R8ML_H'+YDF!JHP\$?N;PM\$Y=K4IG)XX5VO\$|TN.B3ZR74F7JUV>+*.R MI!5JL5#KRNJJ.4I2R+Q/5!^?FU D
L.@IP(\$#_:1Q1G9G)!T6&W*X'!H;NH M%303!P0!_P(EL|H617;2;I>)/>0!<G60.AEP!D1M*K/D>3
JS)>%KDO8CW"EXWTA Y+P&1#@<@<@V MYF>D\$;_W\$>_8*7\$E^!L.9C0"% C!FAK582/4'B!TS!Q.?TDJ,Y(&<8/2EQ
MHQQT)58_+E?L.S7Q74=|L"IBO92!"/J/7-N@/!>|X^R>%3H&GKD30_?+M_*XKU-.TF%?
JO*H8C!+P(X_MON31>M@CF)Y(J\$S(IE,I<=B>|Y=KQHO M:9:AI*PN5UA?&7&CPR^YS+X4TUX3J!WS/5IB9M@I3-
!^!#;.6+ZN;+>9)02A MODG;_!V1;Z?EA^Y@!NP3YSZ\$LB3.TY^3M(W.O03!C"6F7^W^WT>T!7WD
M.Z#TB5IE=O0G_G^AK2_Z3)7U@&|P!^BM+!\$RO+Z_R.OKLBK5);GA1IR?|T MQO^9KV58!A6MKE?WT?/?8-
KP7.O+^A!9R*=K1+?+3>LJ;1FG;DN.")FFU7\$5QF@FEUR6!ZG"G\$|HNGJ\$B!(NP4 MQ.7?DD(@-U8--#JT*_P*A/V(-
S(-5)#(<B<1<35XQ8HB^OZ MY3;?>YRA13EE!MG^H.^FH<30I!|=P.#|_T6J)_R'_^A&Z-CD-5?+4DGWI
M!5!3D^WZ6=#8#.#IS0G!88THWP?7L.<&Y5;_S"+OO7_F<-XKIV;YJH/ MCW!*<3>W+29RQ?E!U3KL<|*4T7-X|3+BI
<;VM8LY1R)WK<|QW^\$+E"O!0 MM7P.4!9XB3;P5P,)%48&(7(PM-Y?M@<19&T:D0JFSBIGEO^/RSC;HQA_"!L
M_AO*QH_W8=>;H/R8!9*A?@!6Z;/7AYTCE|N;.%Y/W;>Z)2@R3&B\$V#>3@^S=\$5)FL7 MODJ7Y-
V_!_!W\$JX/\$=T.G^QX<>9L!920^?D=2!K;3/R!;Q!23OH\$S.J@ MV:G=%4.1N)!5!|O3Y5.ENPZ^X!&C82%2\9^P5>@/!/%?
MW3".F59I(14 \$CL^+& I=|TB;_CR:<\$;YZ,S\$?MA6=(U_!L2H1CWN=7ZLBM^ MXS3!""\$J-PU*.;Z05>&X_!2LT?
Y;+DK!<3EAD:E>*/T7\$5L7R" MLS-HN"F+ M%V)'>9E7?.QE&@N1NMY5)10(X!RP?
4UD\$9+OBR0+T'T=G80<(^9!Y6W-">*E MCD" _/@JA(-TO@@U!HK?U>,D8J+(H?;/4VN;T!J/EI2#W=|V@&3=L1RG5@0
MY4F;V!6C3-AXV+2NM1Y2HQ^!|F3J!T-3;U6M MQN;3=Y+U_M_"H7/GV0!J);*T4O*=BUD83.!#_X>KDHZ3WEFN;
!9E0QTRGB# MZ0Z061!"K5F=)HVM^KZK!RLW\$;(8G75(WU?V>B5.VGN;5G QX.#_L^K?(- MDW?
RLORK66JX2SDRR;!O1SA"YN07!C%\$S3_?P.&2_!OEZ3W7/!3T.;3YH1
M;P?7M/O@CW/48LO8;54@Z.SUM733;T3A;49;#;(-M?T0!<=|AN9G=NBHX,DO5?^R_E%("G<
Z>W(O!\$JLN^YNPXUP%.O\$Y=#>N. MU\$S3HU%LYVIT01&?ZWXW(#K!JN!W_VT!K;J&H;+4!VK0R_MX\$!814'W
MIK)>UC2*(+6T7FU#OXX1UW!SZYN.2I=!*?-JNL0W.N_8Q3!'B'WO:X4 06L M!O9*!5Y_42-LC+|N-)BI#D-
_OCX@A4T7>1G%E7R"/Z5"2>T M*6EBKRJ/_J6'R5;1.@_TC!A"/Y*@JZ3<8OI-H#G=7#6A?SK_#(UMFD
M>ETZT<|GE'MSOPAZ?|PRN-+|JV*^FSAUJP90"09>PROJJNW_!XB-)5&LMX MZ?9M-
5G!LGUZ>5M7;#K9Y\$WT49O2X^!7_2!8GXW""31B"\$#K!O>|D)#)V M>|ZRI2P?Y!TOD!P@QVAA!Q"%6ZSDV%_8_X-
E"A.TG++RBB#>FQ:UV297TJ1 M4(9#;0U)4-GRZDF)4*A"/+AT=OZ@3L!US6-);PO=E+C>|L'#AKSC?;="71
MJT;1LDHW(J8PRO=E"TC*/V8_j>|S&KB#>D=7O8T9D7B5O=|+C/L#JC1?K\$ MD8./TCYQO:~/U4=|&|&#&S?
=YMC7^XID7.MA@P.WSV2@!P90IV+LE< B0A_M_SO,JVO=B6&FW^V+Y?
KAE+OJ19=G0!T/X;M9!>VMW25(F!V=M@73./!64 M7UU,M7^8Y2^A!Y3UAXY_!MK%|#+==TF\$<9R_9"E:|DEGZCH
MAND#6^Q-AY9KB4<4T TR*DOM8(YHR=MM2.(QO2J(-'Z!+*K.G\$H46-6..UL M7?
JPS#@J8/82F'WTKSJWYA/ET@7>'O!E;|HKD&|HJ9C97<5.4?E9W"MEVEXS MSJ1F/VBS@;/8(5?UECGN>I9DX?
IQ=#N),^_//=DHI^?>!=5>9G+N^JAK9%G MKX+=60")H\$S<-XT G/9LGK6267".UOMTZ2;.8 KI#>P(8^;D!1N#;-^+
|*\$ZL MOJ>C.UO _!+!2L;+L.K^DG/SN_YA#FV_>K#LS!FODX/XI)H! MU?;BUXS)T\$S!&I<'79(!25Z_F3?P#E!
<|ZS84D.K#M)(3)GO_*X+=(!3K=1 MMH1D.)XE\$N6"WUE99>!(N56_0@!52_FP8GN6UQ0L#IT8=O8D^"P-H3.8
M6V?;|H2XF#6T9IV\$F+W#2DU7(5OR_7SY%10HQEA+2!GL54O^UOI^D)QN=AL(O64EWXMP+ZA\$NA#F=.S: M
GP>|SH.Z>1J1%>+E 2.YKA+CDL!|>@("X%4';@|RW_+1VH09YKV M
H1)1N!>2;Y/E%6=L!G6.&L2EB&S/P313>9K.A&6#W2=YCE!">A5!8_MXH!A/PNQSX^!8G(KO;Z0.Y\$SW0I8F;L9
KCK,SF%;S2_%9=S@02.R'OSXV MPQ\$A5^>B..3J!|>KM'/P+T_.S.P?E!&_YN1_@4<%A_!R(W(G MWM2XQ6!%P+>4:
M4'1NQIV.\$&I_5;|SG9.JR9A!P03/R*562&OT08+"YSQ<*E/|H!E(L.G2) M7-\$Z>2f;8<=>J
OR0"E!;FB9T)7*QI7Y8)\$3UP;A8M3.HL_YA#9H_GY9<2)+14*3D=Y0;D10B';JCR!#|>X
M0+;G*V!OSFLX\$&.#|3P1A.TB0YB\$SV9Q2BKG*!84?8!7@+;+60.^A"1&59DC!N>@B=V=C>@Z!)9&8+H#Z"/9;3
M(IQY4@;S3YF4M10A=BUJBCB!7>F9+F?|E!_E8TJK\$|P>_!V!W?V!_@P_OCV4IQ" C!N^UV^ZRSK_GIS4V;|F-G>_JI
M-IRV\$#I3+NDS+>(4_NQ\$;48(^%6<B_S4IVZ6#?HWJ;RC,VSN?I,3!ZA_G'O M6.8;9W8H?B/!T!U!&L!GKA#OZ;-DG-
3!\$*^LYO!%W M_2!8#Z5K@!OX G0!9T&^UC'X'@!\$S5!IV0!F80U85D6%27A&S7YG6-069M M'HN_OZPF\$A#
;8_*I?*=ZIHG!30L0CEGX!=[OO]; M-/!(O='LG3%E!M_IU\$1<D-) \$#2YU(J7"U!Z C_.PD5GRK%J%&T@8-
M>0(X;WU-9IU-TOGZ%1ZS(H?Y24WM31! E!_H5ERP0HHB2;2%@WHFFHS=H
M!>Y=RWWH+HTPNGR6;LLX_R%89GA%WC.L0!_&G&8I^PB2@NG*!04N4#K MPQ_L?2WA7OP#"Y#!;S"-WX+
<_@OT0+W%FK9X!4YW1^\$"/+CHWCA#GGPW\$C.ZZ/&QSEN.F_XQ!6%2X MW%Y@CH!H_ZEB)>?
>H!3PF(6F6QV00;#T?|Z@G?Z0=-5AN0)-_?Y%1T M_3PLOS KKD C+)(UMW1:@B;E<H5!A5KBF!>D'Z76=|I(-?

=ZP!|W<&>%0 M7<8-Y>MA#AX>-KJ-E9.B7380+E1B*X5^W(NUP:~IMI^F)O&_#E;
M0#|T:'S>^0BU=|J3L;MHHN'X62X_'"^7-PU\$|*C) MNJL:(=)O^I^.,NETGSHQ=)2-/IQTU-Z(H64"^B|
|MX7VS;W#75(^#0'54# M\$L@%/:O!=7|JNB_/_DM=,IEF35<3,W=^|)?LRI?M\$W&9(K:|!>A0_1\$'J1 M.IA NB0/@-
H7ZC+%)<APIO0|24:~H4=A|?VK8~#K:N=H'6KA_SW1O_+S+ M)8DG2\$Q7+DC+|GRSV^VL_|D|+MY=-0W>?
Z4#YYR|+<(LH479%>+>+LQTD2:UA MA1A3Q7>-(#|H*W-SJSX|TQTT'ZB&-LJHY5LVL@/_/6ME\$%+2I((Q"?T.F|A(VI-M-?^>4
'Y+0U|*TYA|JHJ|/2&-S'B_XQQ44U|QWJ>)PY&ZFHH9L6N|F-M)|+| MZN85D!<-*>KU,H!|G+?
#O<|DQ@":76ZN0C\$KSI6N-| #D=|7C4W-IJ3Y2P M/LUI>;VJ+ZEW!<2T# 7#CWR*#8#OZ=*UU(I--
VS:PIW^C'*2Z;#F25|OQ0I M2)?E;KO-Q|^BC,LSWX5O9|A4N=ML(GEH//\$ERMJZHV_7(MO'Z<=JOX>47B+)-MI%T'#S?
D+IY(+2"QPWYXMM96G:~C1M_5T+QIMYO-(+XC|/J#HWDD"IS&A=)|R6/-HX|D18&)%*E|96-L'PZC|E9ISK?#J;|E
M956(-R\|NH+~G_!|O|RM+HH2DA"H?|*11|@L*B%:\$47AHVL(E!MOQ%BZP M^@O&N&AP@17_P^Q.17U0#^|3'+^|
4K 75>=YT3S|'8EZG%0Z7&9M\$%=@3V'^&1.,>|("2_ZYK1NK*:U" M MIRT2SB4A?8K\$'\$<6=KK5T)0@:O-/W'6
M#FK(37A3#H%+<<1|'99VCL= N10(C%\$SGS_2(Q_0F07EFX(60.P2'SZCY+&~LY%OT3(UF8C|>2;+>>W)>
M2H'IB@ZB&3L*9S ?Q\$)-1(@~R|MM_Z:G0<E?1|R);I&FY/8+Q;"FI'T@W_-'4^S&4XE&I#&D8-8AVI(OM%'ZLA"G:
M|B;BO|D!&(&|F2C%NVL9)=3?|S\$U9^&M2A;DI?")R*|5|("2_S|NX#:W|2XW2G M<%H4//B3.Y_6)9T#?
|6:2;V(<|%-+UWY%K);Y_N|J@C|_/8OP 4?-I|/H M^TRA_J+F:Y*|G;|K2ZF\$^==(C)/WW|ORS5EZR+;/J;Q
M4D@W^@F+2P1^M_1\$;7C|K|>N_1\$0381@-1\$F#RDI|~|SO|8Q?2LC@5);R2 MVY_/\$Z\$CTH64ERM:E"=Y+IS3F-
NIZU1Y9=\$XL|CFFLO|/9PRBZP?B0ER0 M0_9|V(3B6|I3XU^D|3_ =Y|0#2=@|PHIGYYN)_1Q^,M?D'+XITMC#(Q(5ZN&?
E(RA|H=S/UPT,7"YLC|MP+7#N_-D#96MQX:~<9&Q_1OP;EO;#K0Z;-TGUO3AK7?;R|6:F?K"L#8F0:4
MZZY);AZZJ00%?%R-~%3UM;H-9X+~\$WB6TB;GY-J|2375FQ?2W:4-YQ4=5I MBI11%1+DP36&\$C6?8.@|M3Y|3XZ-
TQ_<12C70:XA+?&4 YSHS%/7%);L>S%QEH^ME M&Z%(0.1V|_WY2;Y?^2>B \$Q>;N SO|;|<60*JN&
(C_/Y9INQ%TIO:09QR|G\$;KMD"HXV;^|P9QM!|W MYCZ(JASF|9Y-/P"|@J"IT#
<1|*1UWCW^/_/MOK|=5_E692^J*+GYB KU)G5 M!%^9-K/FX|H7R,Y+;HW2"=|G(:?HGK.@
>^D<9RS|VUOGH|PIDSONZE_)NO MU3AL/MQMU7C#LC1^N:3/U4?>|H&-D,5OT;UX%>25G)?(8E;8V\$2L%
M07V?|0_=(PTT+7&M|S).G.E56|>YIAC:D8@T-&(L;|=4-5#&UZ#ED#;O^;4 M^?VE>FRY_="F(FTV_ O^E#'+P:01N
T58O#+?09NY|T|3;#_85)>> M|U/Z%M!|&KG|N_X|O(C:H"(5IAH\$OOL_6M3_/I=C/B?7R"=7;Z62OK>|LYE
MA(3OW4H/E-GO4HP>|V56.%9F"5:-(?4V>R2MM6(1L;CG8>6E:3GM6*JL)IAF"?-^ZQ;IRG^CR1=RT1ME)U52="RLH
MI-46*7|*PM6\$|@~N1HU\$BEAA TLE|D|J)+&T2T_F|S_0T;7E^JF7;U MO>C|BIA4BS-R?
|K3L=XO/XTC VM"Z|MB9N1^<;8%> P8Z=|ZJ2Y+IOJL*8
MP6G6;GU^<3MK\$NGU_D*SY((5=U%&KUAU\$Q75|8J+^Y;54?93P7;;H1.FO=:8 MEU6J.O8^|LTIN-
V;|^|9B%;6^~|M|2' MQ748~"DKX;52G.T@WJLNHWB9J^LU^91K.D)7UV0P6?PIE%//7Y&|7-D@%
MH|AKE4)HNI+|J^T_~D2H2DA4O"Y+1=90M(O%)32Y\$%6H!>F%R'\$B:C>1 M;
<%6')F|ZF0%@5|IONTS<(L@N:>|YT_F"ET"=%MAQ0\$'V&@;TIZEX'25_W95U MM9R5|*Q1HH:~YV^GU2V-
V3|/Y_F^YYD(U&Y|9X;Q?H9_MR8#@!<=C^/K8.VY?_A@+|0<&KRAV3";V^C1?8|\$@O2CFP?Y|ELA"3.A=@@
M>|J|D(KLA_?@IQLP?T_~FXJG|WO(CSG:LC?O*&>E2&@J-| MIS*K7LUF(+HK+;|25>/^5|KA#10XYV|MC*R
M= X6Y_@1V*|&9TE5872(Z;K|7J|N*KSP6#LAT^C=I=E5PN+H M"YD~|H;B9";F"6G.G|UWZ\$^~
<<|HBL+|;|LT3KIF5W0H@'6Z 5*TASMV M+;L_99'M3P8B+4C.EY;Z;L"W898;4XS??;YDZS6N|I>=96A>V_|ZDU9:;7)
ML|OK5D;J+L6Y(F3D_#;15NSOQO-2=|2+4)AAPVO2A.+15F;KGUMO<8PV"K_M@A^3Q8(L_L2"1*L*CG2RC'V)N-
Z(3|D\$PL-OB.D\$NH3=V;~;QG|Y((41.@ M(\$U7%U;XU<5@RIB|>9A/YH|O/?B?^XY3CXPI<
DEZ2|UWX8AN0|EQDE0#2 M8:DG\$ZGEP;AK|A64)=R(&%;QV|TBEL@7#E|H'R_&P0S JO|EKW*Z%L4B_M|XYNI
@FO|JH*(*|N\$ZLSUG|A|?|A:O>\$X|=YOL*1NWY7/S"A8KWLX|I M|<10^_LF05|Y*MF^D3EJ|Y|L#/G6ZGIU'SW?
L\$(LH44:LCN.B348_2|JF8 M|C%80^~K|;C&|O A>|@GCC|A2/@|U G6UO#G;3Q;K;3|)(G&QC(?_8|73;O")_1Y.@
M+ NBCPQC0GR_U>BH|J%-(N4ANLMAA;5^9H_3EB2>Z9"IRG28*B0<%|VDCFZJ"2HU-)3Z'A+ 8K|853|>T)(F9
M|C_B^|/|=13Z^~|AWL+|B>PIY+L=L^J;H(=6^NS'H#3&2QY5@O 4T M.%Q|X.436UZKH7U|NKT4M;I@HORYE
CB'CBYX)98_OP/E;G_*JIVQ7BPBT(+UGZ MNSV|UM?CA/5|3R^HAPU\$46'U<+|Z8?
X%DJZ4EA|K5!";O\$^L/WR=J|^|%=D; M(^1;%%M)#N1|N3RZN'#G/*|' MCCA+W8;V(G_'.OY|2B6SQ6Z/KT9>W1
WM|&6W5+O;+?GAA1=|Y8T;+|SE5 MBU#(6;|L8 0%\$21#O>;P;Z_~T63Y5)M_*M/HGN3)P4JMGET&UPE>*32(2_P
MLDM M@~NS8 W(M5%?2?/%&T70MY35AR|@NI9D;I"S4C8+9K#"KK:7|E@6UI4+~#@
MH^+;=|W7;H%51P_%.%|@LV?/~*U^YNM9YH<7AC_&"8)|@1*#&89K_FX\$>GT1 M|KVT3P.@\$-'UZB:"*F>/^
8.A*P\$*7V#L|+|~PIPRG#BW?JH8\$-00|7M M6IDDYH+SWD1_XD#"TD\$_A#BB18/3/<8HJUP?2Q\$=%TO>Z-3(Y!
<|GE"5_MJ|JHJ28\$S*(U|"+3GN>~3-B6LGHS+V&E2X%_B:3OU75A%?1"|*7LQ6N MAZ-W^VX_-1-
MV.NF+PE|53A\$6D@'FHD-&4H)FD:BWSDXSWF+VM2)|\$ _G1 MTI5#GZ\$SM1UVYVG=WY-5NFYPA1UG_XH|LHH-R
'3)5|/L"5FGU:3C6|?4' M^U^W9%K6>|;8;5@/(M(<0FL2|EB7A^E8?#KA^>KLYJ=^~0MS1U3LWS1BT/A+C<5-
BZ77F#.(2Q_Y7MW"YBC=1 |6+6?:(~6:7| M(LK+%2VN5Q?
IWN@Z;\$4:2*;HYW2'QK(^/>^<(A7RPH;GW6&^*>0&D|DC#FGW1H|FJ30QEH|777N4 MKC9K2-!W64|H6N*>;I2E>B
W|JH|;%D993|5;+>|8E6| MN87@3|&LN:~|986XE;F4QHH|E;L2\$?>ZN@;".(|&RW:VF^DB|UI\$;>~4
M;/'|O:A3'4HDT+6'H|HIR|101_9KJ1DM.A;5BO>BYW!^|
M)9;X3C88TY7|8AG)%F'2YP'KUYO|7XQG;DL>;29=RU)\$EA7UWWE?;+6 M2%T.UWQ^H-
V_|7^~|YNEE|R0|'FE;E|L-KOS)AF4KTC|F=T0=(5R5B^ MIL777LVM==O#7(E)*+
|ZL|FGP8TV*=^K/7.C1&:"V_0\$D'UGS3_OI9\$QOIE M;|9Z|<3?QJ0/W4_O#&BRX8*FPPT"OX<<~XCW:X_2_VZ04
M|DOR_4ORZO+|3E5:~)P9"=&I9SIL_UPJR.O(//W5WN|8*SR_VVFZBHA|WI M>G/-1E'4BN_~H)GUA-F6X2BZUIQ?
>W==2YDM GDJYFND"~WJ'RYZD^EKI\$9; M2^YEU..\$?>*2(UV*?6+U&/&=94'%#G/+48LOC_~6K|/)>-|35D?~E+8_~8
M*1JH-K.XMX;F#BYB3UF6YI0UGCT.34&TQ^JE* MP|H074;##|BMS>+>T>+IS3F M7|>
|HYJKA5'DU^B;\$=|DD2^RO^PN9JMD597D8IKN|L26|5=UG9%|@SPT;Z
MK|;592P*4TQO=QJ8(6_)42G504AT*=|Y|6G^GF@18#HCCV*3;)>4^7|C|/\$ M
DYO)DE5_"|H|LID|L94H|F|B|TYB0(9|>M79BT'MHJOAQ)13@85V^2\$V| MJQN^;XM>|JEGOQ10Y*~M5F\$<"EUA4S;~
WR=B0YVR|&QSD623VX<2ZZE;A MCP>0|LD=L1&~|5V&B|N|NZ\$S7;4<~1\$J|^*6X.3P(=EUQ9WCW/X#PD;E|3
M=L;2';=.W8HZ#3E0V@/_/ <=W|OT_ M^7J71|5ID9|35O+MS+T(B0Z=VM|@KIB|"3"|P;JN'FGQ\$V7K(MH^IO\$GD|_8
MK/?NDS5;8&ZKQGMV+7>".MF3)RU|Q?VSAQ'A;J9NZ9;_5=AW.&IB8J#K#E64 MD:P|N N>2E&>&
(*EGN^<|J/G|^9TE0Y|EY)CXVNA>Z56OKM5&DB55 M|"R"ACCAVHG|X@*TG;YD8J|+RQV;).P|.032|3B|YAB6|%
<7&Q/<"ES"~H+ MBG03%2|279SR'T=|DM|6*U2_T+|M5EH|\$&\$9&0%H2#(C4JTH\$5H_/U^3 ME6V4)|0D|N(TD(XBI?
Y=E>50|D_T_UMTV>|!AOCIO(L-D_/4V2A.(MH"Z:7%4UH=5.E|V.X&~|XZS|1H|~|X|OKF103Y;G@K>ESM-G""IT'_AV\$
M3T|O%>L_~W^~UN=\$?%N#~KQ+Z4_78 M(1C8)&9)V QMRW?XHOH;N1=|H05Q|8NLT_7HU_)GGU|ZPMAH'\$4O=AH'
M3=M2^>(<PEZWT_~\$=(PWW/VW^~_@|0#)_1B^?2|GW0V|AMZD6'CAH9Q=GSM&H5%V7G0HDW';
~K=%OD1N|JWCY| M7=|V\$<L<<15@;|+<06|IRER#;NW\$)85H_~WW_*JPA|BLVE>YIWB17UKOF(3 MU/O4;Z=AT_*F2?
7112)40=|/JO_VV/R/@UR/#@0KR35)0EAF&GH6KT5+\$ _M6)U.BH(SFXHK7W\$AT*PDXMA\$E?2IN|+M|E;O(7KHA+L
M('LLY+?0\$23ZLS)YVS#);OMK|'V?A>R))B=YK*J|99YOLA77Y*GFEM;@ M(3*AUMPA#;6(@MC-5E3&_~B|+B4
~P|9|A%POK;"E&6;"/);/2<4:62|5 MIB|_&6054Q|J1YXJ=R#<<3E)"7GH98U%#@S'5@P(1GM|.(MU>~H|J2D^~F
M.4);NL*|O-MMMYEP*_~S%61/_G42#|X24<~>4'E#M*GY%~49J;D'13JHM(4U MT.CQITI5|+~+

(f'NN7%D_4_&\$^<CV209IGG4K"B+9"Yf:59,53C:L:3 MF H\X 4K):ZNE^*/HFKI\$GFB^?I?
3_!MMV>,>IN\X\$73IH.5&V3X)U#QODP.M.M>_G2/GHW,>"\$29/R^,32,D6Q*YT-BN6F7LBTP.(D)U)/ZQ2^,UM*R16-
M)\CA7!9%2GDI(1!M\WP_@%=@3E,%3JK3J"A>.&!QL3UX58SJ!7V)K\$7-MM0'=PU'8BCN\B<5-
+!\$54,OH(U60Z75KLC/GZ_-O2.^H47*GBL^!7IK-Q3 M?7M9DZ=-.*PID>%?TK!41!)@W1P\$
F\$0/MW&A7ZN00M#1#*25:Z5U2R"3 MSI^W FJ Y5!9@1B?<Q:G3%IH7+!HEVQPL<-MT0_H@!6T/YA3JRDN>E.)
MA*=P324LB+!\$1V-\$!61*+.!1=BO(>Z@&A\$S*D5!U%TOMXO)6EWI-L&8Y X
M2CUU8R9<1^88FIC#/IS@6:B^HD:X>,H/!1CB!,-KU!>_P!@,B:UA1K5B6 MLN'4),?XU:P@4!|=Y>BC\$C*I'6-
SP5@<1Q8:JV678RXK>.#HW)PVP9(\$!)L M)3).CW^&!OY)OJ&"F@Y+626F<:87^8!&KT-T)1C^TB7GQ!11:>N3AW&C
MBB!+-W@U+%)G6VKIOS0GO79ECL"/!@V+Q&W-1?JMX1IAPN!|@CVF#&G&,0 MX766V9D1&XE!+EA!TW7.'=237?
7(9\$&NB50^"FW0R7Q&^O:3Sj<&/(9@'0B&
M&7VL\$O^UFM5CQ/V6U%GG/(^N'J.Y-VGW.AEG<@AL%R_:(@('\$QV!3R\$!NLR ME)M\!F%?B\$UT-
M^DR_!PH:"0A'+M1 6J3+5G^M.MIBN!7BG7!-O,92/9Y**WSP!DW#PV6<\$*A-XDTE.CIOENC7MH^
MN0V)#A@PGS*%!"!5E7Y&D_N&)@?VH%L@)NW:L:J M 0Q2:X#\$2'DC2H%+0<>D#W8S#M-
46G(X(@%@)X_)PTNIG!MO!D3! M=!'%U8(!.RDK.'SAA)ID.V?FAHQ#/'^M''<;T5<=,X6L7_7+'JWVEURC9!
MXF+&U.JVQ9_#\$)-PY!4_#/'UQ,4K,16%1#-3"D5Y?2XD4B>_4CG-!_1MVM@!LG:8TG!(XR)9(G^3UQR(&Z#!#10T=
(!9_=_B0>K'B#_IG>/E(I7.OU^SIFX2E.OZ3_1/^&3_&(3/GT)3.%%%JV/I'7P.MIXJ^*H2!HD
+V(\$!D5EFF>L4E&F*:#E&78(\$>39!E"ZB6"1>_1PHYO=-MYB.K"E\$F^C3:K_T9X7&IX)*&JE-S8N+J
!+!FDAY\$CW.8&%MGC(@VP!FA MD18:F77X<*R:.)K7_8P2=-UD"?*XE#BK2_!_!IN.LA=XBUQ6 M49X
UCW\$!DZ(!X!X!A(LR8<17!2-7_TYJG8%_Z^6DZO8YM"IG:#BU:U=1-/! M@!60>"P!M-:J.3Y2I8IWFOGT<3R!30"5WX?
5G00=LDVE_#"Z!JEH2UNI(!MRU=E_#_+(!T\$ZQM38:H5.RX^&Z!6YH3\$3Q:W(JNY/I^*"-C!A'6O516F
MOZ_6D@IGWM;UWAKK.5@!#>WZ5!T"@=VH#A*+GH/1^*P!2S.U@8_@=1CO^&"H3)BJL3P_'2-)Q^5U9L0XM/:2GH
MB* @ V#@HMNO* KU9JC@^>GNGCG=BI#ITYMT.\$Y^/T#B%TXRC: MXX=+)YDT..\$TK_%W@92!
(YU!^QN"WC2F@_9U 7NU(!>YRKISU!f0!<+6)
MX:IXYGYV<3!Q8STJPI!J2JMG1AU:6=E:S7LR+2YU9UF0VO;/&&+H6"EK=I9"JH?URS6@N.O1SOV:5-:(F1
M%47\$+!L&Q3V6!QO@A+!%L:T%O.VJBX.URE4>O_!2J0<_XFJD@?=I70S8KQ M3T3A6?&SONMFR(BI>2)*N>\$JNA'IF%
<="R@HHJBR1:3YB@Z%1>)E^D91QE MD(GT/\$_HKN8D5'Y%!\$=-
2E^&_>312W3!5_F3U2^4RSWGJ^DJ91RPW!1TD;FW30 M!@:WN3,Z(!>D"Q/"1N3!>0?I@G2QMO5YN'IX)+?
ZO^&+M1C5P"8TUFU! =M!G4_#36RX0\$=-ZIO\$SRT>F.Y>JHPBM<&3(>I)H.X\$A_)A,/+R%LHNW
M4'3QCEYNS,%!&J*K(2!M=\$8.541_K!1 3(O.YNB&9(O0D(I1_Z<M"BR3H2'BPDZH^D
O3TW!P&Z21_AVL!+ONU\NS!H:D"!X::!O38!:=*7RW-. M9%ND&!@V/M"KR1(*V M!S.Q:8/G2P.D);Z(F!)?
T7@G!UU?/%VED\$>G@/! M%*7Y)U8>FRI.4Z3HJ9!P+8(Z6^0<3K=C1/C8=0V)/9(%N?AE>76Y(T<GC(M.T
T48S0D<!)IB!PSX;%QCO?>HK8W4=J:2TGAQ41^@CDK-'M" M.SJ%K@+D/"CP6JAXH!BXK=09+
(3^L!TV6AM!7T:@?!=>K4JBIPWWA9?IK M8QH_RK.V>?#_ZK(UOBYGJH1!6BJJ!'K^FNOHDYN1)0X-RF!0-'UE! 3G-\$
MK3941VNJIN.Q.RX!WF!2!A!2!IS>EG1S=A->QS@^UV7!2?JMP=KNOW(\$!\$ M2!D)4&F.UW.^!@^YY@?
95!0C.O8!0^WZA\$-1G(2_WQW)ZLSRMNK20JZ> M7Q0!)?+Uz6-4K?
7^+%/D2MZ7Y>^UN!^VIC5VLX84%6T.X1%!N\$P2_"H7#=-M1GF3^H^IDMOGLCOEFX>ZZ/U)S'?9!C*_SLP.&8Z'=\$&-
Z2&J!-RK3?W1927 MD#P_ D!OVQ20^8:S81H70H\$@MH'@CR:1).=P!2AND)X'\$>KQ7)O
M!X=+9Y2>)0E8GQJGTE+A&V,!#!+9"KD,3O?M:D'9@8%8FZR_#+%\$M!IF% M@D05V5?
76Q^5P3E:KE2EBB\$9&DRI)BB@BL! 4U!H_H:65*IP!Y#:=0A"AL* M93JNK8BONJNBHM+3JCKY_8+!6Y3O!
3!_7R&%XL@@# M.C%B\$8XZ,1>-!(KE>7>)BH:<UT)6WVK65(D@2SA=[S<*X)QDRBPRW+!S>8.7!D-T@H!5%!WY
M#++5!^G.J!<2W) G0Q&^OK4 WWDJG!6@"90H9\$PBERBJG!NV6KE.PHGEU%6WZ M!DK/D_:L!N/N%FS/5\$"5
/9L@%_.E7V&%JR.YJGK+AB%2W;+6*?1OI#F+! M^OIS(BH)ED00770*QVM_,SO@!4%^G9KWW.DKY:R@/!
IHU*!E/FF&GZOO:4 M<%(2,1SY#)5M!W9VG7!EJY^Z>O!M#\$A/*X2HAL%N2RG#^!N/B3I99E37^_ M::!T/U+3H3^C?
009C2>?XC=)S7^H52 +V!0?'\$WO)H!.DGUY#GM"!<<^ (Q MR4<IN:!!Q7->L(LUCB*7I8_'#3!DFJ>.(X?
+MG%=>KC\$&!4!8YT&? M!1!M!UX=-H%H0W>5R7-"X"!9*LE!UU_')RFG6.HNSY.V2HKXI\$3_-!5 MGU'(2=MKV_0:
(+!@QCMW;.&ZU\$&TY:^DM(ZNF909#C#<=%PV;R)7D3>I7LF M0BL+^A>.)2M6E%%&X=7JN4BE-
:Q88MIGED@=.EX61AU VFN%HI'^*\$>:L MHHH7S.UN7F3(A(5D&!O5_M1"IB!\$!: VY!>+=RH>O(!SZ>-
!1=9G&B3!>J!6?@2!4L!PH+4 M/D:=(QUZN>08(BZ26EUTW\$@S.=1^7A (&.7Z@IHR!9UT0V&K>#PEN+JAY
M6!X-DC?'S_-!2\$!>+!)J0%&#UMZ?4 O>BJMC_'3.)?F24_4V-V!+!)&N1DN MTF:R>_>1-VTVYMX'R0:A.
!&9BsTIQWNH>=6HG>^#DO(0!6 M3<2.ZPTTU_C(SGZ>O44S!&2E!\$=>VP.1)CA:C=3QI399E37^_ M::!T/U+3H3^C?
MT%LJW*P0(I<&J!O!O%:!F=A^#9/O0_.Y FM+B^!%1>*GOD4>R/3VZ5K:&H6 M9-W>((PE?=N,*ZB<3TH*T^<10:?
!S4^%NQOM.!\$AN5H!#ONN+89=-6=MA*+9T@UL\VM%<OSW_J(4 MVIZM+&D9!6'&(E=C!ZJ8:4)XCG9TE=D7-
DL)!>ZCYTH! #OD!BD)P7=7V/ MTQW_QZ_+=)O0LF/\$C+S39;_NC1)'T>CK*7N (SB"8%K=URQ"0.XI69=" M J-
&TW4.43V/_#*L!FAW4*M!U<%O+!F\$M^1# M@?2J5\$Q58>8:1D3>219^!2!6&_&I?!"!%CIP17 3<1%3,-
OXUBT%HE^PXI9N MZW!4:F^92WABK_-=IQNZ@SWWCC8Z!8D;-V O-/C:QD^F
M!U:R6Z03B_14=U>AVPIV/N=#+!BB0R33L\$1.F\$;)IY)K"!8CPSMXUH_D*M^%:T X**N9T1!3D:.#C!JXY7^M=T,0
!ZO-6+W?@:_!L=9!F\$!5LB\$IG"A(LIX-YJV M3!^ZWXQJJ-M8T&%:6I3O4J!-
'6CT!H&HH=.%A7=8!0ZA5#9X5&T!XL:A!1&GN!
MN%!"^#)+L^+M!G#_3A,>:W*O (P^T8QM8:I\N0NRJ@L_CUP::C='GEOJ\$S' MM6X#\$"*1\$(B7...&\$=#7!F5P%>?
ZJ8_?=>(R0(9FKD/BYUB8-EW&DM46/ ML8=*,(:/R5>T!_L&:ZVAE!#8K7WOOK;KVTWN MDXGY,.EC.CKA(T_.AL>:
(+!L!J!DH347S(S!GT_X8_>1\$75O:426RHT0+MWPWV M!ZCDSL.09MT"U!&R(*HPVF&8%JHX>K-C*K5QJZ^
MY3&\$AK85H<*HAHKT_0#O2G,<_+GPI6!M.P-D6!W!KS%2C=2(^-H-308 MY7(U3L3B!LTL&(-HM0UA90YFR)^
M-!\$)GVD\$#@X_/^2!IOU#_#!298W5:EXUK2!R6X202*!X-!>>%&3-IHL6 M:-C!%V9EN3KJRM"5=FM\$1Q9O_@?
G%"C!G!E2#>P,+TK\$XHI>BWOF8LSYS MRG8!>=-H!L/J_H2:MOH_*FUP#OK6CV@5B:Z?K69FQ=E_P>,>FW-W.
MO.DY\$66YG_RHJX0?G2:*\$W!A3!0"2-I/KUE,09K6T=&@4Y+!&5.3Y_!G MM9!M^=-,AJR=RH4^\$HB8%GJO'8%
!L*DG"!J^4FLH%"6PHG44H!M^G2+!+ M9=I!DE.ZGL2^9DIHTOO>#!\$S\$Z+TOOH,BBE^3Q!2^~?/TPJ:C SG
MX!OGZ*^L.VB+!\$F\$!2N&I\$XWP:_J#7:L+4Y0\$ \$J3_-B>%!5(67B&5+H_ R2!25 M442J&1=I-
BP_3YZ\$W=6FJ1_V:5H^GN)B&UH(%?_Z941Z!Q4HW4B/A2 M*34T&/6R/LXV/V&EIVAMH409I-?
HU_ =A!\$M3QI@90_UM!65*PH42.5)GHA_ M9C(AK6+IQ1O&IO@9A?N8SR=S/H<>=-,48Y"
MT7L_18ITHU!^BEYD!H!^\$0_!E:2W*2_OLX",2PC38IPW M%>@4QU5<+L:(-5AI&?W5:PZI9S+V5AG%5XS!
JB5=+/O9R-'0=-D<UW M^*+FPNS! 6^,WUFSN#"X^>2KG:9IW2E'TPNJGURXL!B?G^!L=N!P3:(M.+X9/5M=(\$F&
!SR#J!P\$+6E\$G=APQ&3%)&I!U8DH.3TF!P8>X>HV*T M.+*=U3BQ!&G1_C!XD329UA@95NNV.QTH2Y+
!SS(N"!PUA!C")VE,7HLB M.6HI3TO!&E:SAC8C"%5&F+(L.PW+7!&5_RIAZ>+9Q_5QJW1^=I MA+9^5P-
D9_-AB!!58"@49D%AYT_&SLI\$3F(3O+D\$XOR!&-'T2M7<4:N%UFB)/2E1(^#HI4<&"M.2EQ.T:\$
!K4L,) "B11+D0\$1+N)@)-RTOX!HW695N,^T5?R=C>6!K_!@ M:WV4(IJUM/JR+%,?TV)S
M(DLWEP9+MDE7V%MPQ/2.4%+^/GM5B"Z8^1Z=@ M!_6M=A)NH03GEV:ITE,,UWV!7C_,O)20.L!*(GX_M MI^4)-
!H!%:*@V-0K:&!C:K4CP>S578P/ ML>EHPM-(!#)0:4\$ "RAN&TH2?*1!0!A>Q:RI<IAPH!GY@!2+TU_C=FI#_2J
M6EGZ-ZKXNR:!(&R3YW-GE! M02%RN9DFX&NYF4:"66Y!K!D M@:X8Y W),O8EXJHA3HA."YJD?>

G\$2MZ*F<>\$)DF"IOO"G'YZCX M&ZU@YZ:A(FJ-D(HRWKDO=1E'@5\$.V^R5QWZIQVWU*&51U&8&(Z3P:KKI-3-
M&3S)56YIJ:Y.#P7WY[O']V1I\$.2WT.=D.E.P4G5FDJ_ ^#G!%UNBR+'U3;Z6UZWON#V3.I@P)SJJW&OJ+#+(I>-'J-(H
M\$W'"LON3+G>52473:A)D!J:W8:#7\$G-TH\$? M+GPSMM:OUV.Q&44?2J@BLP*;
1V1*%S+6%G>*YI[W6N*'/T1"ZN="721&3;K5W)I)5"@I_6UPK<'\$IXD"<0AU92;RD
M"U8-R:5'@<SNZ>?>D1:P@>S1#ZEL:PASD)G>#)-T14I52GZ76C\$2IWWY404# MHOA*SVC4Z#+/LZGQ?#SYKPHI_+&
/P9&6*.N%LJ'==P)N:2CS""EWPWG17B: M#(<3+9#>A2=1ZYTK/M-I+(1"8#VAFPV158FDW6IVS*9
7IR#KIM(L2OHZ? MB_X""%4/SS2;H^5:54ZKB59\$@I_9*3/>&;3?^QJ+03)#MX?#GRK6D4:K=/M3R&H5?
0,X< LB1;17OB;100WG284?Z\$9K_-T@*6D^O5I'?'(@VN,&>1..%D5GAOFB;B=18RD4.^
M3(5CM(+0POO*' _LBH5*TB4L)PI^KQH/Q+IMW4SY SNG/S^_2T)S>0: MIS@1-1%IB?&#D_#8!_D;5/;
IUFXI&O55*=A.60BKJ_HT+&:3EA5?XD"6^<B@ (6E(MB=XQM MSOUU5-%\$-V*FM@)4HEB0?
(9CN1=7I@<5;J9N)IR\$B9Y/W2\$&M*M81!F'5=U\$ M!7?T^<Y^RHH^ZE@NZW*L;Q)T;GJJK\$J&T*JBS0C\$ Q
M"0^Q.T(3A0QV97I6&U91A&I*#;/4\$:#BSTYN:~2+BHAHJ;2ISL_Z MR=-5&D=-51^<^<^?;
THKB1/HJ^95A+TCUTZ3F6A7W.69I.\$/6@QEYJX0_*T%Y=J1>4S:L!>73?I)D0Q={&G&7IMCB/I#W;2K6
MJH6>U;J9AN'V=NY: ^O?AHI+I/(S*?^<+I;3@: >Y&ZL_:XB=5HB91 !OK. M'W+@*J;Z'_ ""*+>#^L*!D;)HBG \$ZUXGV.)
I26(4=JIR-UBA5@PQK^)LWE M+=U"PH9)_7>5D,N^OC'V)3.09UZ2^+<2QV5MMG2.(QRSK;\$B<(X7&5J'I<2
MIL>R<(<=S3L'>&@I>/NIV.K6(<=%A!\$ _B_YA6#D<_AT9XG\$ "IT.2QM&#" _B M-Q.J(79AB1PBX2)*6 ML7RIS\$0>VX!6?
U_6F"J3PKE'/Q5I_Z;J%1U;L9\$IT&X\$S=2NN#W(<)J^@ M.>TZTGO!%;BR^DY%).Q7Z>'9 _INN^I@=?&HIC"@O?G3Z_>
I?;8.RY5.LYO MMVJXB;KU5N'1?O"87;GK/HSQ8S9'R!_ BUIHOF.EA=1I_7/W*[D4=8<4IG" M\$?
E:9#^7Z#<^ _\$39NHBVCVD<=<;32#>=0BN*QEGW;0/SF9R_QDY A\$D#OCU? ME=?
(@+I.LWHHW;+Z0Z'B%'+Y6_YIS?CO5@ZJ?CYX_3WNSEPQI@56C? MD? WT)R28D9RIT+9PS0VS0E_V4U94.VG-
_VCQ5:_I_GZ-ET_5N7GNIOI4IQ_ M^=9WR\$!/=('?'I REL>5_U;J*RH3L>_V!_#7%)S; _I@DN2L:C(+92)DX2MW
M7*6ADA?HL'YL7SO%3X_G^/# J'J!;#5\$IW@<@8!<6M_/GDJYV:=T-22%&BW1_M9_R3%/R=^\$!"P9W_.Q@AZC9_XN
H060#&^G6M_Y_M%_NVQV_R:#J@X ("#8JR3O_M_R"TYL_K;
MIT/#YA:@)!*OU>&_0=R5B)'LIN)VXQZ" ^@6)&ZS0O*OFP4Z_M0'(<)>UAVIPVM 'R%>1MC;+SDL!\$??
6>L_!0*#?'6()SKV8A\$D4VLKC8%RH_MZA_8D\$!Y% FA0_ \$6HTER&9I-I#*?
F#B#+&#.5(ZY#F!;I_9<7^H_J1_HWHS/W;6H^CQ4KVEW BLI MT;3A>?I%I\$!;
<3/9>QQN.#US.C.YI24MGDO MJ).X+G9I5K9QYER;SICNH>* _M?U.W'7_*@B3DJE!&\$U"PH_ICY%8";@+P#I;L_/\$;
HF4!'N&RK M&WJG9D83YC%DL*+R.C*_.IE.)QI_*;=#IQ5.L_!ORG ""!ILT/KH\$.HDG#M MY8I_0I(N%?#'"I2(I"IO#_U?
VF1I A1I#W.B*Q6F#VQ2*AU:KC6O(<=R1R\$7@_MA!FXN6!6&&QXW--YD@%;1KY0EX.YH_I.?C#M_8=_G2IG_?I-
(^_W\$!6G29_ME&P/BVM?!GEN2,7(%_WT=I';_HJ#M!_"=:/IPX?I_K_KU_3;X%0"3Y!\$61F/T0KBE
M3I1&X_B1I+@0I+P3GN'"=PYVY!5Y6NT*RIW?B_09?BI'PRRG&R!U9+ACUTK2_M4A:WFPWML(&9"FOF^KSSZ
+NWWHD)C!#4(QSHSK6#>\$36M2I^TG";R)2WB1I_M12_IG?\$/A=?SW?L%X9SICBO_?_WNAI5W?YH*Q7%U
MCJ\$R_PS#;HI+U*G!;FO+I>+T^E_5R;G_Y'9H_M1'_)3,6;LP*_-#OI<H3_MH8_Y8IT1YK355J5_<5(3UFIG\$C)
(BEW'I_K:D)S'KD"1S:6HV4WB#NVYW@;C_MYU3O/MAPHKQIW,==FD%I:O^CA/Z/D%)^VEK^6RHA3TH&&@4^*_V&
>*>_M28ZJ79%6+W*LI\$D0I)#P_MLF+I+M;G&P@I@VJX&96I'RK(T.M>\$J;K'R)#SX_\$5>JA4-7#T6I0STM.G
MOSB!N*X4#LKHT_%XC_1LA*W!E#2,@%%*ULD@=RC,3%A6ESSEUT@*OY&*SB_M4-4&A1;8W_#'/7M+%3_949P:_c
(D_6OH'JU#(%41%?'B"@_Y>:CSR!?'N>_M%IN_"!H0E;%/L6!L>KKTIIQIM#%:86<,"40A)=_F2@/P=6!CC'18#J!B;X
MGRC?6#^R++G<_OV)\$I2CI^3*!I_JL%(S!Y/@102I\$LIH_98A=\$_P;WPZ2G4_M2M?H-K>=J;)S.9N)-
XSRJH/3DJ_1WF4>I&%'SJ%F^J_H(C*QJCAPIBPUBV_MIK7*V'"*=4Q&^_R*3PI0_10HFI7_4W#N^<WSDIX?9
DFOP'YF;U'/9Q768J&V!E>"_7&=M\$ M_:XKA*!VA;"/86_0B@!S\$P,>WBO(H9##/5W_!45>L+>_E;MB.I.T>DOL
ML=7^_I23^Q!D-I' _dZ4_ _!HNUJ5I;0"W_*;=14;RL6/\$E*A+EQ!#3_M/=B*3!FFY-Y8EB6)NQ3%I(I)?S\$6UY
S246@_!MC;26J+/87&JRM&WSR4(H*MDP.B?2HM-AJXKT_7XE:3"UFT9YR73(M;WH3E_"H?X?IAI7^*BK"BCFB-;f_M0?
@#IPP_?IYDF<W8)(M?_0_D@9AZ(R;B;169I9?Q5^5BL:5I>K!>XD4ID08TJ>IW/P-N;#S!L1:/@_M_#E&88?*<
</_8_+2PB2""8X+0>*D@H;+IN20LKIT>%>8#VJ+SO9#WP_M'9'H!H6M>6&1P@S_IR!E-365M90
KP9Y/LBRLN5K"O:EJ6I7EVD>93':93) M8^3AOXS6FK;_* V@'AVC"V*(4"IBLAKQ=-6S9WX\PB*BU+7;IM?XR_M'=(;*
(9(D)0Y./+SR7EJ;&F*J/XBH\$BI(KI+OP-L+DIE0MZ2(RHC0F5+ M=#A>I+(-R_2V!@2%/I
[M;E"FGI%5@TL\$BF_VE56I7UY9.9_IQ<I2IC)"I?Q_M0R'3PUIBXZ12I^@M_/HU:50PL8T1(\$XP3OE>EUOY1*0_-H-
Q"8T*N.H*!I1_M.W"MB=Y5+I2(=#_+H5>_%N_V(5VI_!VT/H<+;0!BBPNME?;6FCW-F->
MR^N8\$*XOKY.L#JVEB&I@9:;=&!72WL(!:=2'D06M=3*>VTM/: ^?_50&J_MH6,2_*VADSV&*A:797
MEJA(0DD:EC+@<@W)M]">+<5^O:HJ4_"V47:90Z#&I4=TD8?WC12@T;JZ_MJ5K2_O!AE86(1K+B(PB1=>>NG-'
MDQ?BI5_GGV\GYZC<P;NLR5JMS5I(C5'QET!_"8YA!59+(S5YI7I+GVB^HR^I_M=9VO.GLA5?0V!%DN:<I5""
4(R69;)0RRN|_P/M%REICW>@F*88OT.1A)?U5A&+J+J;(R8!%QI+0*"K?LT9_&#I%XR#N^1);B
MOXGR#C!';5;#*MD!&FP;? M6I#I!*"O!;QNNP*D7IT\$8F^KA1N=R28K="Y6=2F:W\$R\$S!*Z1Z;VI3#Y/5)U_M!OMUK3)
[PK;I3YCF=-F8&_/9B.2LMB3_9BU7X/4@MKS0=AV;/M-D9N8NG/MP%V*TTAZ2%_L3U8_F45-*RUYG%P)%%GM;I?;L_?
I7=GB?EYS1G*_ZV94/M!7356V)WML4?FFA2;_MH=H9\$*IO" ^YF\$GWBR2;92*0Z?;JI/+N8T+D=-V_M?
W#YT4EC;X0H;_PLR?IX-MM|_OQAAU56CD!3JJE@?<XMU!#3/ T0A&*)DIZT.N!*=LLV&Y**JOKCW_M+*WKGID
M<=L?B8I7Q@!&=X&I;+>(C=<'MA"USG;R'97NLLCMKM>M>Y"D@;I+-9I;_M="S94YP%)UIZX;I?
<M\$ZBIFB5%=157JQIZMCU@IZ^%FZ;9>/_A&T!;_VAVI_M+;7MU=ID9P)Q_3I-DHM9)
(C^NU^DPY6H!CMLZA&)U_G%7ICDMRYXIHNT M3_4B_ =58IS^;2I_*W8#K=;/THTU_\$D7H?UEVPU'7*_A748I-
(R*.L!GH_V:MLCZUONM/EI=H_L_Y?EINH^>/_>*K5*1K800*?W%#_RB#(-B3/&D&-%Z1S4*/MR!VR_65?
YV<#B)BIM5>.)(\$8N_@(QT:A_LB,8I?MBC%+5=K>97XXFA#;D/(MF8-
YIF8WZEA^B/IK4@/_FE;/HNRXI" +I^E9068XY%W.*DH^2!5?_YU8_CCU3QG_KMK,02H;OI?# M_"D@J/_^Z_#*&>#
K8=5)0KY)L_6D_FI;2H!&V5%?KQ2NS%3;6="UWOXJK>P_-2%ZG2=+3TRD;JE?+LEU\OV?4.ND_M@Z&:FY5>
(#_9G8E9\$8M^=U(E\$J(P@_F9R3/LR) E<#FQ/YTNWG/*\$%WQK1 MO)*WL6O/T;<^"L"D2IU@0*[A_] ^UE5JFR#)-
JY;_G;7=J%<E<251"1&M;E;D&6F)4F>U#_G,^>03O!H^!"HJN<^I@UY<1I;G%@XIML(6(ACOW5/M
MS07Y_4AE<==Q5=W>6_EWW?26P.(DIU?D\$>RT_NSB!H0>SZF)IZC0T?28P3_M<9I'3*8ISAJ3D3/ZP=
IGJWBIO;I2C3M8H3K0RMXD#OWJSB:91'2134^\$TQ_MN.?X*7-
V/+^OH@2NHF*OT'V)OCY*MK0D\QE^IC_7JH+B%I"P_E_D4\$ M>?S-
N=WAI(&_&T_5C5=JP%Y'Y+I%@NS4XP&L(#9\$MIA7')&J94#%R#I^<+I+M2/_;07DS"B>J)7<0<6H_+ZI/<_YJ!;D?_DI
S;R+R"7U*85=;D+)>ZR?@'_M_*=" @_EPPZXDL\$QIVOSI'-G
(T.I<:F/L^#DBU!XKH/_0+D+G6G_8IM\$38C9I)>""_MBO2.DGCZ=0@:X_OIG6V_MFD?
3Y&R*!6LJJ;BLMX" _#O+IPCNC>\$LK9-[X]"S)XW>RZ_<OE*!XD;OZRK_MHUGBIJMD'9UHG?7ME&0%XZ%
_I@#16&IUNRK&9*7IH?23C_2I\$S!^/I_MIU+L&CV5_OL0=1S=UZ\$<^A'2KH^MLY+I!H\$P\$;8.S:#MCP#
I+RLIB5S%1_M1B/\$P>^H3#!U)GEVA;F1/IE5CV(#"@_RK9XR2C7RWITIPSMX[OOU>TCL.?QWCZPYI6.?
W7W_P9IOM#&\$ M-VP<1T2"J3_IL'\$8YLHS;7_XV\$3JP92=AW21\$H\$)-I/0H9'SO_ME\$=9_S>Z>5%LA1:UT=
I=2YLD3YKW9C4_IHY#^"KLID65!0S) MS8#&3?;V#C?%Y-1JBPTY4J'A/_+H_3<;#=#+Y&1'2/2!7HS
MP8S8ZT\TN9Z45I?PI5F3+JF(U^BQ6IOGZ=BUI_M.?A22_OOG+MOCF38#J_MX'T5^1GI%?"D^?
5VZEIZ_YLR\$9Y2Y3(=C'K/_L@=TLD#XC/U_?H_#I'W?J*_M41NBCTNN8CP6XIS++098PJZI

MATH4L1=:CYMO8MX4XIR@6!& L5ZO8 I#9U," M3A2SQ'W#Y3SU8I"%=H=,4M-R&0+Y%/0"8K&F0C#77L\$!&1
CG29,Z0D,^ M+^ ^|=W'1/^:ZQB8.IW&8+75E45^3I!#DHGW\$#W;4N(NA?:H"R&6:TP(84,
M'P^T^D)H3@JZ987@21LF1:@,Z"?O'F1(URXS+UT.RS\$!JZ*D6U!X=_ UGIYEK"R_ DDE*XC:FB; V
MJ&E!HDFH)Q8:95JHF);DI6^/5^+@+9<0N>2AW'JK\$BWN9N.BIY. MC!12IH6!>I>=> 7D2(9G1P;+,*" AQAR
MW*\$.2T&=W4\$! :R5-L>[7]9H/46Z" #!SW3=5E1.W568QTA!|=QG:(S=)7& M45Z=(G)AY0.82NA:-
P7WN)ME#5(Q)NLC T;#ZV&F+V% M\$@/7J>.1'1W87MQA=,^R-ID8!TE;S0=0?E81*,L:2J26MD9BE&Q7P4#)
MNS2? _+AL@I58,DI95;7LB\$!/)/85C> X'7O5N*12\$@RWGF#746@SUNK2Z.M1J1#KAT!@&2MH
:DISY+J+F3N(1HKM!::GSC= 'UL=2Q^X/J?>Z3F4BF M I>9/NM"%IH;\$*FK^T6J M."#F1+BY0E=U545'K#^1AEX,?, M
/OYKIE53 FZ(W,TL:3U?7F98CN'Z/J5!+DLO-HJK|C"V@;7LU.*G=DU M8Q-\$ UNY"706U<I'Z'VS:2%)Q=\$3
{Q(?;0&*>Z>9X5>A545Y6M^UYL5W?L T M7PL "6H/13BXY Y<;F.4!L.G84^X_*!I2)?&N)!D_V-
*0RJZI*Y//CU&9EM>K(V O M:OMJO<9(^50CXEH^!0HXTMWCF-V1E>9T,#>A_3;VFR\$X^WX!!MEP%JB+;f
M%&U+RH>RW7+L<.QQ)Z*!^&I!9M46N1K'C;8H&37PS=;!%-C!X%N<6_@B8,F MJ<);B,+""-D)41Q1"VX.M)-
)A/5/GD=JM@17FFJQ3VYM/2W=2^N.=9^10F M-\$*&UJ(5.EG-.IX?
X8*8^LTO=XU*9#P9414L:~L@YLOHK(BIVO6+DB+A7L8 MM"
"OJM#0CND4G",OZ/DFSXYT5!@ (E"Q:XNR73DD)DP/K2WP5\$5(C3AP+S<
MT:K*J+CHAH!8 CW_0Y.XA'OW>GZ&80V!^@8.2V#? @?HE?AG&OV (ER#TJ^
MNZD\$+!L.L.O&V&H&J.A(VI"VVD+O.^,=P4*2MNQ.42 _;&R9=SFK8)U;5= MDZ0%P;4E^JE@)7CC-22A40"L9-L
)=!^JB(O_>E3;A9G->B0RF:)ZZ4Y<, M MVZ=KF15\$#VIAAPD3JX!#W(CR^=REP9B0(= M0UN0;>9B<@R?
3E!1:E7FZ23A^>=>I9>Z.W^L LUTBUL"\$K: 6FPGX 3KR#"X M(XIYBED5B&NC<350MUE>O8IZ-
)4MMI!R!N:#Z8'G%9'F56.LZ?D;Z-H6:<@ MM'DC(=JIR..! I3@:_0.W6#N)HJFW(?/9 RR4JKTZ@H7E:L^!(526B*8T6
M2"=CI&=?/LO(! (R+8'5\$ " ^2RB)HVU:11D!7>;X#A(#23(0J!B/@S!06! M#HMT@MZ>W3M7XT1\$E-
>QV<)RM3(M7WM-)BZS Z?H1 M\$LN4J*0L<=04I58D1^6BW91H?IYL'@?"0"^@.DTNH\$29EK*^YT _";A M
WJ)?*;;@L9IN!V<=0CVI_#&CJPKS1PCWYQ56GR>Q3AYS_&H1\$!9&.&2'RD796K-HU#J MSKY2,4K6?
=6*9IZ@1H"C7)"8E6'R)!K/BMJRILJL(OK9(EDQ58V%UI A9(' MEMLYU\$!6Y?O4XAN!80*U3!F=K^% KXML:"6>;H
4MN&.76VMAA%@ME VOX+M!V.A..3L& '80JRP_09:%I^(#G)DYN" _97&U>U3)@)% ^M760 ^?
+;;; 4SDN*LAD#T&Q7@QYV"/7?/7-3?+/% ^%8B;OFD6W1X;\$>1"IN:F^40V\$2#E//T(Q(+7&&W: C.?"7RIG4LT-
\$K!/>O& M46A6^9EO/G?U:"54=+;IE(C:3%+MZ')IP MOFHT&#=#;&0!D;HU&E:LL.6.M-)L KN+HV64".04VP.3&
<^!HI>0.JNA:V MFLR;VKRHIO:&M!^O(M%ZH/LAIT?PMN!V%,KVT2).2Q'O6D(J#*VIN&FJ%L+J4IV><(E%(KFW1=B
M-7R1.4I(9UHLBG+0GI+ ,*FT-F96(/B8IN27_B;\$ \$7DG=<<CC6D;37K6 M"?W@/V=46/E;/7L?HAR6F)Q7Q>
{03!^60ZV).!\$F)"27IYK!MQ ^(!M P+>I@XYK!ON2\$DV+)M1C/NQ!)3!ZX%&@R361)FYFP#_# G/O+UMU)U>DS
M6J1\$21>+H2/Z?Z8.HJ IVKRP- 64 @00X\$ JH8 *^+1^0L+>+LC+V+<\$SD%
(SKMU^Q^4INZ)5XJ+VJ0VZ\$XP>:1/SV)7 MG/S ^!K1NUSJ.(TBN.B-IWLH!V M'U! "==">=38@<'HMY:.HKP<
@BT<^XG=XMD=EO+!;V@)U)1HAB"H6&7HEI3Z4V M-I=Z7S>=5JU-"ZSVLO.L9E!OW?YK1ZCIVOZG!R1"7I5 _^
(JHZM? ML@V;H6Q+7\$RROS3\$!"@1 M8(-=W479/2TVHJOGZ0;8A.2#30/2@R4286 M<66HL_ZI^V73;A
M\$=R'XUC>G@O'08?UX%IS4YQ8I-Q^W ML\$-6!AIV\$D&3 AL^)M8OE=O+C)/Y7&8< M2I3\$94800TT3+GQ7-
\$IH(K.A7\$3PAJQZ&4FXH/ !N""2+_.SR(4M)O!@UU M@U0+5D>#U0<9J%DQ0H!QG* JQI0B"0+*O+ #M-
D8)!!9JWVEN;E4-4.A186 MI<=>I>Q M*>#N="9D"R-F:Z0A7I5&\$0\$*R4=JY.R^*VFERR!AG+9.ZR!QH MN?
IZ/D.2.TJC.%\$?HNLV% H')9 QV>L6>_9E1=WIZ5..#79\$11X\$PN9? M'."-
"C%ZYH:YVRR.%B:7N9HSH+8Y4+U*7JYB5!\$C05LIV*.1)>QSS>EB@I6&-.(P",734;KN:TUZ,GI76;9F@..8!
BR:XJ93@V;U #)NOKB5_/S* !3VNM8&I3.*SWR8KOC Q- M>?&?CNSX 2W?QKOZI 6-
\$LC7G/&A8!^F'C#K9W1%BT+X!3)CX4F>?J? M!&N:=%10QN9G'@93VJLCIO.4ULGY.4_2 M.H94)S0Y?XIA@?
-8Z5I4'S:=G"%:fA-W!FDN*/@Y#!3Z0ED.>1%.*2&-VXK MI<8-%HC>O! ^M^JS<<fEIS *>Jc:59FXIY?
<4V!_T*S) J9Y=7C8'D&9#>. MG/HCKZ1\$V M)DRN7KI-'YI<+)>+IZX1_7#(N*H!2?*I8;AV@/XV<_D-
2SW;^1LGTJFVZ42Q>S.82 M&W""@EQD! KP5Y8TAF.I-ILMK?;6 %' M!1W.ZK.)>IH9S!2L=;ZIU8!
BFB>G+^ ^J@d;DYPPS+^VUPJ\$*!H" ^ M0Z3+^I'I^@XJNNU8\$9FAH7D3.1(K;L0?>
(4;H2F00EP+>2TH"OR(RR(PCG!_23X5;N!\$;ABXO>8* MG;7?2D>D:7V!2A!J160X3C!B+X9AV^(!>^ _I+EN(XI^?
O!% M: ^ =MW.J>K*9.2_9L/93VOY/7'?&=MF>6N78J41H04-"=6BOT^4T8!0= MV3.AJ8=063_@@E2E07*-PDIOT?
!^B^#1\$?Q01/F)O(P JI^H^ ^%.O>(&#& U M X (&#QJ>40F21!-=N0U3DKKTNVHC2MSCD=KB"1_PXAL?
^Q<,23"F1=:N0 M7>0L2.\$UA!;*J0W1PDBSOY7_6:ZH J0-NC. \$@7./#3NT&")H+J22^6(YD MCH@=3(O:0WM
3B&SUE*TY/7;Q5+PH?80G*@ZC)(*<F_/D)R >RWV M@KDC<(1G%)TE_3DXZOH_\$_3JX)2Y+=EY:1%-
WUGY!"&I4,+HB\$?D!Z+9U M<15/DEJJDH398AS81>_O/89+5AA!H.%!2V?EV%I6YQ0"\$CFXTK9.#'24'A6D/I> M%+,SR
1E1U*\$HG8\$V7'PJM?EQD3+JG X.(&9!9@#). _E?H6I9-.B62D M3K!WBXV2-
2O)!M""IH(92^/8ZYB=80H'9MY3Q^A&^!JB>""<=9!O?K(JVN MDU!_!7. TGI'D_@>GB_K4G!;K)) MLC0*\$QN1GMG0.
f:6L/NJ#6MGBFW.T4P?CTIA50_@O+>285567@L4@&SR<'9 MP39-KMVL;(KQG9A6IQKDCJHC00CB!54T
MM7ZIYML\$H7*HYI%YDF\$SL>9JF.YDN5IMGLBG?D9E,=-3FB1:K1>2!<8*R. MJ(Z@+TZZ<;R)3:AML%VZI?
YV(6ZTXV!^O8#W.3F^4E+(QI^!_3S2O*I>N- MV2TQ3)8Y6RNS.%1Z6)"TA!;LEZ"&RYSMED487VN05*.;F=UQC4.*FIP;
:W MN1Y#D+R'+FCYE\$!K5)!VK:5FE=(Q2OIH(MYIFKY)J HTADEM!CH#>_H8N;=H M3!^O(K8E!8*N&%?
E#VA"C!B) MY:O/'E25H>U:RH!CB!<28*0+3I&7&I J7/MY#8S3I2#T0FS!^&%HEHF9>S1"
M3J9/HW!LT@MS0*&N7A!(

8D8E\$O#0HDD3B0I-SP8#)#P/MA-0E2S"12Z#R^:VA!603F2.0@MIW;BF+9L&R=+F%6/35NKU+TLX.5WY(?G Y?
X75HLD#^E8F9(BN\DL:QF M0\$,I3#<:M9L+VQ\|R4C:T-!BT3VC:1>|X/C+@|HAX|OD9)0I&RT#G\ "M;S4@,P|JF
E,9_&Q="FC@?7.
f8S"2N[31Y58R]"YX>'>Y<|P|HC&)>=\$HVTJZMF0*HYNX&VV""U(BY^LIM%AS+,JH|QF;B9.MK%65Q8-M&PL)
<54|^-#);6!\$;EZ6C8V|/I5=!:6M1TA^)|U.\$UC@7F.*J|+L3Q(E\$@.QP6YR7IY<74%I8;VF>
MO\$J3H1B.FI\$SS,%SRG':RPYM*S>|J4)E&("W7=1+8^P.SO-\$#?"(&X&MN!&JIC*/5/(6|MN53/|
'('7|WERAI'H/*\$8^+;/%&2%H+8J4#&|XTZ)'<,Z|>-HDHJC1:K5|MVN:0!"A-!:(U\$LD\$M_Z2XR?AA):&281L),7E:O>
|E9O)40|\^R3H\$2#ZY/,^B MI<|U V)G2-P(B9TMIOH9F|HOK%,QCV8.F?#?H?&J6:X(YD1-4#,9C_-29MY<_*2T5*#8T.=
<\$J8\$H-O|*S MO- H397|\$K6LX%V9I/O|*?J1+8M4 _"9/-%J| #3^@)|OZ-S^V:F7#1D%+M2
3|N"">8'L\$9BHK47N.72;%ZS^IZ^_QCEL="SV0?W0G-X?V+=B80:EX_&MR?"R3LEK|Z3.2S2?,EM^H!"Q8/U,
<(\$A+VL=S|B?&>>7M&F@802_&OLNVAB\$:UQ M%
(+YF^VY0S8\$+9L4|5V|,0*46NE6NUF=UO:U%,A7\$|LSW,6.%+!>_R|J4 M&CE.9L6W%;6|IMU)WT\$&I<_R?
<>EZRM&B/L07_.\$X5+>;QSSMB*YLK+*| M3#&|AX|_?Q|, #|_1|/*88F9Q(7M=KDZ/4Y:OV/L=*N*Q:8?
+0M1;>%=PV24?_C ALN%W.64KT2!) M9+CJIV:)9U6@GU9)|4C8ME|G|4>|!"J1Y"?=5=%H+)|/3.C?1R:=
?)=REAG|DK&)|YI\$-A2 M&#|5#UE!:_6CZ2IZ25R\$A|>-E(0(9 MO\$LDI)#M4)
(5'EUG;\$(+4T"4"IH.ZX"|9S2THV0A| #R/^*U*!9UOB%4% XU-S)
M| #/4H1N:)) JOBV4NFS5*1..8W%")1J3O^YP4E.)L8+F+M5_(<^<9&S M2=YE1EL9+@BTO<|H4E%IUJ|"/X.#L&?
O&9?|E=22WH^7%(S>^V^28I75'5OWZ0%*0=#M&;YAK:NX7>95|U MSY\$BRI:SV_|F+|>LK*S>BU<7@0M|JX/UF
:R,_) #Q=U871UNK?TC>TN)M+\$_8|?#XMN36W907|H=;?'9(J57Q.N&KMA#D?V3IA5T03(P98L'6BX@?1K63Y)Z;J=/
M1|U>)|%YK"260RL^JZ.4>0+|M):VOUG2?>V5.F?9WZ|2SB2E#;7PG\$<&X M%>%VNSJKH'BB1|W7R0|JF*|L%60/O3"
(G8 M9J<6LF_.VM1:553+R1/=\$.9E"WW_|TTF0_S\$|+X0L M6=?A0.R+4XUG_H.Y^U-
^Y?|^H41"S%=@>D=YH#D7@, &S| "A#A\$LV/_?;! MSC^#((%\$Q+'7+LZA&|62W145!_@G|+8\$#B=
(+!@Q1>0X'GD&Y'N0L|@^&M&&5ZQ@^_N97HP6Z5WBGHKC1%,| "M/@6-I7Y>1E^G,B6P=H=JW^GYA6<#KY
M#FC|BYVLY(MH-,ZG|_64G6&<6LX#FD%_|W,1.%G*_6WZKF4|^H|ITV.?>M.)90H|@:7TY4K>V:T@X.M!#0>_6H?
|YUZ:V^,1/B>Z(ASP3-X|FI&R M6_|K 6U:P^1=|%D?00|>LN*| " *Q/>-MTF5C#*"V|+2_V1Z/R8F%(8)_.HMHW?
7ZZC|C(87,(=W#=#VB1UA_<:H&|_#T90?>@Y&US,'9ZX;&M-LEW_/_*6%LVR|Q@D M:I64%6Q9N0>RO,DN?(_,"A-
54B?>5-G\$?;2+I@O%<=D86L M6T2BV^?&Y&>V) V?L=3_|_!E5 Y2|:5'N-EQP=2)F1A0X|B+55-J?%5S M,"1;G-
ZM1|H-MIZY,7GL_J=OG|MIP0'ZAX*C/4#_0OAUAXGW|_JG#F#*U4\$;_J|AXN")VU MO|V)R|F
_A&X1^HBZ8\$-6("I#2:)7UA25!=%M2U|07S>)>F7"E09-3UX_LV=: M%F"V++?U(Y_-R48NWQ8S(24+=&W!
F42(,3""@|K\$|V=GB1'F(Q|^PVN|8< M;L5<&7|4;+*.*PS3AS&HD&P?TJ|RVSL|ZWN(^7UAQ<,+9|N^*+Y(?_-H=?J
M2&,1G?&8Y| #8O/XYL'AXSZW=)H)P|OAJSV^58%V;BC5\$2H1U|1UU.1>) MCB|A\$GDVK-N|10==%T&N%V"?PZR?
-7\$8D*N%6|+>|UE-G|3#S'M6;\$4/ MXA*F%|X#_ OD^K 0Q|D:#%L YPF03*@/R/N3<8D|H=|7C|"4;@_07=F3|S@2-
FZY|^V MT)Z/J^>_H|_<:|>)>1-3>V;VUK8NY285\$7\$1 (JL&DR|M=\$("V")0579& M.65-6J:I%5P^KJ_7X
6|*>""Y|F5_YT0D^M+^5D&|?BAM'5X")P M0VE0*SA_5IF=4V+J_7ZAN;PW.6.W29|>_W(E;H4+8MM-
B=SC27O3;&2.(7PO:DHQ*W AA\$7X5_"V\$;#|/_@O17+G3<""V9' MX#EFYSLPXV0:SN?Q-K%66;M&R?
=94H;G|"KOO|NKIYCQG;-F/HCOM|K M)O'3_|_ \$0_&D*67U1/%-9B&^\$|4V^P|B MSOR^O4'B0|HDB,2|_# BX:?
Y5E+22I7G#JW14|+|GFYO(X@4-|LOU D#U.)K|/CL=6QU3-Z|TJ|@!,&LA\$@HZ;ZCY-8V9,N&_ =4GYC(%B3Q32FI=U
M76;WVUI<-AU F4^SK*<|"(JO=CTL<+310)0%|+\$+^HV2E9G0*AK33+S?'QOLB%"O<?
M8IVX#^Q'B30"AZ>R%JR?>)|JZ2&=TUISEJQB5ZIQ'MJWH.3_4U&6N+;=" M1+A0(9)*L+A9IYEXYT&-EGOHH-
+VD.&L(*|M.B0-<>GO3K*3A|_&IL\$|8+ M;L5ILW;%0A0%GM(|Y|^*|8\$4R\$O/F7@Q2+D8-D*>/_Y99Y47FWKA2?
YD3N MU-X\$P\$|JFH+|N?EVTIY5FA*^9N2<5UV'I=PH|UR\$A^#/_9| \$M'0|?JD<-MB(U='DT8)&
(YNX|_RN\$^/4QOQMP|8.EN F9+E;5;PH_CB+;VBV;_&0'D/ M47FH7UNW5^SCY4WI'DLN2*)3U/LE)V&
(:O*#B1@6E)_:T;KA9-YA XQL8 M*NG&U+^ ZD2%BDY;/_F DL&YIWG_9|C MRR|HT(EB45=1-85C|YDC#.=E
MP@|&:0)Z G)UP%X*4HF20S%2>;S+ PN|V|;AWJ;6PV2" T.A 5&|W;\$+OT=P| M=Y03Y A|^YAM6R|E7BK0.&LP?
8+9EHL&AMTI#KD|!40!=!@08!""ZD0X0TF.|YW|<:K45'9|D19.60ZY@%F5'Q MLXJN?O? GO|=F\$7EJPR?3_L(F?
+_ZV_'8H64=_|6<;@+O-LNWV|N;Y9>+ M95@F."804Z|Z9&K+;5(|7|?L.4NA#O4W;CU?%#(GDE|WEB0;+(<^WTE>OZI
MDUR0\$^370P|^F.L#C0W(C%08L?(|L'O|W|'8|H" *\$32157;Z_.45<_QA0&1 MF_+>_8@=(=)AT;_LZL5("HIM*#
|75JCKL\$^>#&|H A6Q_2K.P/*A.M%G910 M?+ZZH5PT\$P| Y|\$.#|_<\$0@0'H8+CTDCR)BPI_ M;
0)@XG;8:G8BV*Y\$|>ZCIY%3TMB|3I4-GK6:F0)KO)D(*&^K?YME-B0-
M/F0C8\$>|+)|G+72|+Z!?"O@DF*|YH+O3&H6C+?>0N=V8V\$>_/_JHW7O=V9'
MR=@;_H^6(4B1CYHAE|P>/_6Y6|8W|H;G""^X'VHL>3L<_7U83L|I@)_Q=*GP
M_||^@/0SGBZ|^|^7E|NS.\$|&'G68>LD1C8^VF4W#>QB38WH*9X.&&E0P|^)= MFR?|4V-
I'+NBWVEM)E:\$OK;V@ZZM(YM,53Z51@1_|BU&(8@>4H)5AV=U:R| M.F+V9OKLG"9XB+|S4G5V7MJ>G9?
>S|Z_7%O&_CHO|X_.RTC:|YZY711570H/M-KS94R@9I4"D+CF>_#H|X' MG_)LNX'B==#SYB2HLDID2|4-
|+AQE&|3B+F*^D^0|EK21V|O9<|TIO9?H0^B MXX-4_|P#|4EHBT0HXS>T&X@=-YA_|Z=>S.*QHLOLFP&R 2WDS^?
*.SDW1^0 M=O+G\$H*Y=OEQ+VG,_) +BX_GUUI C6(P|ZC\$U\$|/_=@XO<|%-161Z|H|JR*? M9'1<&6B:78P|X?2
A#J_|+#!G|V^UHEH)=P+66Z4GM&S(=LZ/PCV\$0MQD| M'V)8OT? YVCJ=DC^<'9MMYK9&*\$6=.98K'PIXB4HMU5%?
3U8RX|GK|Y+6"C+ M5+&=X6J7'AO'E|Z2^6MIEWQ6J3N,+|U2H|4E29|JHRO6X|*GW.9B|4WJ05Y3.;37Y C@Y+E3|P
O:8."%IV#@Q>59 ML=Z%X|P,5|U-MXH777+IDY\$ P.%1E..0RJRH_E"2?|18(P2QNT0C|LC)&1V4.>YR-
H8(T4IRM#1L|7L6"-&B0%|H|X M#U=TF8HAZ6E;NXT^@&DD)5IQNTCNDQ3V=F3G6??Z4B%4<-/4775|\$#XEIUK
M_OO!)Z/L#59 |RFY(MYQ31?"|+XY"4NC>|=8K, @+3YP#188\$60):&|+M7U- M3'<8B?;J26_ %00O Q|8HY*D\$9%
Q|T_<^|?K M<|%1)UP2<|KEY0@HH;6K6|E|AM90?*_4-1ODX_OIV.1B7%#K4 M9_|U*04-ZWVQ>9KDY|H|<|S(OA7(VI"
|G@&R3MIPA%#Q|RQGF5LE8\$>EG M&|YV^O&QH#BHFYE_ ^AE#|/FO_+W<%_!0|<>#%|S<|:QCA=:?%3H|4J;@_M
MV#_|2DD8|2=_Z7ACL,3/&*(OQH-F2N-B|RR<""955UF13EZYJ5T+MD MHF^|QC?8W, ^QN_V_I?"4
G??Q>|CKT|NAB|CIA|BY@JH'.M'R(2ZE|PH MG|JBA)9*517Q=G?|R\$KQEGZ*1J0#T9EFAQ/ZYA\$|D4|T-3:3C|!"3Z5,HQ
OK M#JS>JH\$Z-MW05O|LWKO'01@P0 D\$!;_*|CMG428=|IV-\$L\$K\$;60UK2L
MKM;G6<%OCUF2RSA|4QN4IN>L7%;W24|/K|_ (+U9MFLMUF;T&>R|ZFO23"V0- M/\$CW &LLS9NBAJ<+
(B3680G^W0|/K>=(=)C*A)R*+(+TJ)+6GS)FR&1DQZS M;:O^3;O^#6 C>C27:4.MNEFKLGXFLG"K^|OX^6?T# MH"?
0,^4_GMLV_9294|9G01 O#QFJT?YHZRS|OTQ>^VU^<|QKS@5_1E80?ME MN8/4(1>C8ZXS|<|L%;XHHIP#;|:?
ZND D^WJODZR0KR;_ \$JQ<*SE@F2HKO|" M*Q<+V7ZP3\$WK|U>^B=WD@C_|#L>Q*WH,%_2E\$8|VBLON|^Q|
MR&N@L_|JAF&AMU9N(M0D|5"|BE=9T+|1|:H|/4*|V@#|+MQ#&-EA.Z BO^TK_65*ZH^BE+;97TR7
M&#;_&DRU\$T&+V1P^|1W|GK03/X*|4?R3-CN QO^U+AG(6+Q3O:5)F7U MDT4)8_+|1 T'L|K|K\$6_|4#1H;L/8?
^H2R-%(>FD9FA=:1P^<D0HW3"V^O4\$#2T>|E;N|L?L)U DG^JX(V* M20.9C6_0+6-
&YO:?)")B80^LZXP.@1G*"I&>@%YGIJRH?(2N8+IX4Y>^ZF M#62@ T|9_-/89|_K@#7_4 |EIX7?G64\$6Y|3|MVDI
M.AL\$W|3M8%_-2.*O>/ZWB.CM2|X5Y?_<+6Q:FT3|DIR,H>\$*RVVK>@H1S0*TW>X2S/V MJ6YCGZH%./#PPH6^Y_-FD-|
>QC9H2:2@_"8DL%7=K=)YSU\$Y\$JM9%T1U! M5^NOC3ZZ+NE3MGVJED5Z5?+O9#7)
|H D;X.B.RDY#L6S;N<_9K.=)JLCI(Y3).F.4:C%DW9G*R.=QY?)\$SUCD#>B=2H?#W=R-N^F#7Q" M|ULG|TU^D|#G<%
(/4%AY7JO(9GEJ7Y=L16DJ|O>YURM=U%\$>8;G+S2'YSOP-MQZ\$3&C4|YC0V N2I&G|C-

20:59M6)7DH:5WUXWUMD#72/>|6!2GO"JI'OFA ML:19BZ1"^^^8_&\$RGAZ\Z+AD2.K7C#F @G HY)F?UFA-
/T&91.+|+JE#Tl ML>*V5CL^QX9B-2S E,"TP.P4:%INS78&*H=Z#AGTA@.,!,"69Y%YTE19/1K
M0LJH+LGXK4AI^0+O=HL';E3=TO(Y@W>Z9JH:XL2V4Z#.9<0X/QIV@SEPG\$B
M'5DCY6PU+NAR+O JW_IZ>/W_IGIU#Zl_ J19Y"@6/R?ECL@481SS(:U
ME:O!^7.F+;OEPM4=: MD/EUDJ4715/62@0Y%0>=I22(TT:CO M)IRD-862?=RR?8*VIIV#JZF0YU/>+!|)<6^)F?
32%I@>FLWA4BV2&X(#L4 M%Z1#DO2PU.ZB\$)LD^'OGIH,*5TS68=B5C"@H\$GIF-10E&73HQ# |:=%=3!KC
MY8@_,SUELWJ)!=:T^2Bj:0IT3Y:26>JL(MXVHCSJT:,NJK*:20H%E92Rl MD:5W^AR%).)=0O=H13C TKL-
L@0)K"1;,>J.\$6f0^>ZH:GB?^O#)^XUR4.P MSN'ZX_M00_L91L)OJ:9RLIS#,8V#<|1.L&3J1WA:942'8UV49LM1%
IUVVRU MX%KJAO(CO6R,Y:7STWL-5W67H'V7?>Z\N(/S5->?EBW.:TC+)^.A+6E^M
M^7^7JWPXK\$C=8.\$f.PUU0<^0>ZO/A WOL7-@WJ(&V^')&\$XZ.Z!XD-\$M M&Y>N".|/+DBS
C'Z4C:,@GJVRVB:#+YM-ON_-YGEN<%HZO\|4Gf<^Z:(>U^P_JGGI:Q(ZN\$CHUO? MX0Q^CPO_U'1Z7 R?
\$(/PJ/N)+C^TT/K-WCl^>3EKPf(/3R)RO2+KZ?^J<^&J4(AYLF)S\$\$\$= B-M@6-
0)=L+L/A'3P:V\$ZQC^QG#U_A^I3E.95I65#JX|_M>HY%>E6>)GPSTL MH"FCM6.13K./L.T.M8#X+|&8TB>9\$L OF:>LX
=2 MG<&-|9+54TK274Z-_.LZ/I?%A2):ZH#DK#KWTQI802F2M%&?5*8#)10#T6
MAOYLA@F+ #E\$XO.TG7TlABl#H%GAR"176VG.#3BF#|PIRK+|O+ MLl:7Ff./62Pl5&9L4#l(6_9^23C9"QF+:(@_-
Z:TL.@ZJ'J_2l?@_>@WO M<<(R(VH%K_|3(LMY4:0J?Zl.HG*W%)JU6-7M2/KC2_Q!)=WX*0"CWQS0F
M&%>&C_6AND4(-.ED_16TS("T>%Z*W06U5l:1YC>.*&TD)90_-6>^7:7KO> M/B>L+-
D+|=HLN%_4W:6Q\$V"U>M&P\$+)HOE6&-GT06Z\$G_)XNHJ"QNV6"U(MAQ?I\$"-Z: =U#N(XE+DA?
UGGBP@V#SERV^VH/GVGY2JK:#KFA?%-9..2.0 8 MB#116@+5MAK\$V^A"%&^W\$(L3KQM?%,KMHEI=/
1C#A: BR<:;E@)1/3#6= ^ MJAWR-?>6VY?R0J2D=Q:%&IX>9IQ>^P*AR>KRR6:Z+ EPT,I3N)>J=8Y69X:S#9| M>J2-
YB\$7B>O(@GAG)6HJ^|LK!26%*E- &TG08IGZ:@0MWD3?""M= L8 MQ->N5.ND*+N>
7A2Y1O.HZ@/RG7@EXHLCF)2O* MYD> G|&f@7B15!":P>Pl'(591WL|J J- M1*Z=RDFfJ1'6(S8ZN7<-J>U-
M8"&#%N9IXQR>#E><)\$WI7D%G@L2|+F7@: MQ^&EQS@.1MP0C-8E7!9EM#S") |>=T-
:2|RRY>D3!M7W&>H/51=-)%_3HE4 MIV?W" DKGNXQ|BW3 N1,XZ<>IY<%W+OW(WK|M%W3K.9*1%N.)|\$: @11)| 8P
M"N6|H ZZF2.2D\$:IW<#^Y>,"UVW*.XN1)/(:I=L7)HCPC- M&JXVM\$SfU@)2&0H.9D1)00(H:2/18H8+1.&
(C:;L.N&SA5'TN#6ZPVP@/14 MFR1+V|+D3=-20%BK5YIG>."R9F?8H:~?M"H3'1J)=2|S:./^|Z.ZGB
M01*)N"Y: =I/Q:4/(V=8R73- IRVA)/L/?>1G=T+R- \$>U4.\$>N19 MF8K4|/(+&RW3)#D7<X|S|Z2>OFU.U85M
|G)RN'FFZ16?S@":#7USM7X>ZRTZL+Q_HBB000\$=O@P.M\$>P>3S-|I=9DWR|L.2\$|U""|DV(>|CK|@&f/&^Y-
4G3:5|(%f9FfE|)1((C2YMNLI8H6U=^Y'N%1&UVNK69WD9G:Q M'7Q"ATJPIB3-|&F7|K6M!&4OB:1.6P='5T)Q.'P
Gf@Z D) 'P(G| 8!& MV>TlH%<7H=: S1'Y#UHK|=^F:1;Y<7=Y_.R.W=|N|3 M:92R43TB,?
7*8f|O"Q*KI"=L^%L/SPKGZ@>DPM(L1E:S^YB.X|&C.(ZI^D# M39<5%\$ F9"^3?/T-/L(VI9W='+O#SX!FG
DZ0B.P0TCUQ/W*=)DN+C)4|&4Y%|5>U-6:Z+<9.TX7AFIOZ)7\$E(GUMES9E8T>S>N_QG55D08XZ4"6Q!N5V-M/H|PB!
"M+)#M\$(I@-VCQ#S.FHZ44?"L@A:6K%G.2Y."NEJ?BZHQ\$+1@>2J>87(+^|T M5=^Q8=R&1;YY|CYIV D"
T"HK23BIB/B-8Z(ZOT1'R"B>?P.7HN6 MB#-2K>|U#/.|P:9.QV23U4G^<2G_(9K"*|V:
(^0SL2|_Pl#B5.T@:U.1P^HUQ!:=.F5K|Y.%HFMX=B/>K4&OH!%PC
8:0.SH:VE8FWKCG0%%6ZRAT?_E4YHF6U/A*HW.G) MQ2-66UUF5RU#HD#>_004 ?F7G_JV!='LT+?+BIW*1W?
209\$55\$|K\$R|B: M+O!"S1N1GY:MX)T_>RBR02)\$ TF(P94CR8IA61G4N^P*1ZE#&=3W(|%+IV
MX_?"B2B'!G33,*.:65Y)|OLJZR@577* MGNZ:200W4HO|DZ87*5=C"DI>N<5%&ENK8.53DA/6%@TB|l<5E%7*UMS:
M*AYHN2)0T7"H<\$GXN=*6F4H|B6&)1M2N:#3.&LOY:|O@"U:=:1% A)>(
MJZQ(W>^PUN34_(%ZD'5XD%P4*^N_GY60AJ8>#05:1)JGD(DJN|L:LR-|Yf
MKB&+|UJ+|&5D:L00Y/6TN@6IOUR=RR.Q&DFAF).5!64OD5#@="5|N/@8C+,E M.\$GUSXHU6
7B@.=15>=MQfEQD>1Y6UNQO^Y4ULJ&Ll+(-@BJV8")%C'ZMF MAZF?Q1_PW!
<+*EL:P0K%3^#L16O%&6TH#O:ZPOXG|1(M5K6F.A*1>_H M+ODNRGGP_1HG/:HWl+|JH:-
'Xl'>"8CX).Z^1Xl*1)7X8E6FOU?(JYXISZ MO-^< LB7&_3BG-YL3IU2:|S7Y>L.V|S* 3)|#@P0-
IBS.LP*RD\$U4AM2.9BNU0TV6G*5&R=:8YME=%;NG5^ELEXPU:YJKB&R?6 MZL'67A3/M*H%>J*@OEGVG*6T2*NK
M|BRKZC*(WPZ|Y<_.5)D|1\$|O9:* M6C?9#NE8?=1<|3OSMTGS:_.%6GSKH>FG|ZO^%"94H8YXZ?F|G'@JV|Z#Z%D
MZS7EUI@5)?>TJ&T(-L>*C+Y:IVS%UD+?_OB|XW_Q.U:DMU3U>|28IKD-)
MQ)/DPW|4/'R^EEBX"9L;+LE1Z|RYH|N(VUGT5R'YLV:BQ-T+6RO*3F5ZY" MYONSAXJ8SR-.KJ#L6+|AC%S1GI#?<<
C|<^FACMZ+MY.&_R1.'(3NA31)X MY#GX_-7F8=3V|O)_Y7>5.P|3UFEU-(|G|U4'+|H6+P0X6#%>X|YNWB.MP3A
MZU'0:1^&UY/PV|0f48L|U2C:&|&NMO>1)Y1BUEf4)^Y_S?7&@'?03:~". M "Z|ESSH6|\$->|M:U(S'A-
YGAR&83J'R'W|C|DGO|UYH M DR_LJ)^5'G#;?2
SS."8:/S>%NE8M8S8^S4KWU=)3G|2>6L>T2EHW8&ORP1T4(P"?)JZ MA>\$8.I@=#JV+Z DWLU)HOL@W>(^|#PS@|
<%(JWIXTE_.OF'H&-^BJW4@'EG< MUFSU#|V0K6TQ:|&^S/\$S:8fO_!LP_|H%\$P=9%G':PM >CQ0*Y;RAY\$*) M
\$8T*X&X727*9X1W_E_PDSIE5<1PW:S?X_TIK+K-/D_.Y<2?KM:|0L"/ MY57IP<1AHS^,2|?---2HCP>7/V-M
)1"GF.1M079^+8'90OZ'<S)*S?_M.AP7!+ \$4|K%DI3P/|TX)YXM:T^YP4QW*6#F-f|K+(QPW%H"#JG>S>5_P3N
M:Q(2=P#&ZQ AW/NP>2^B:37H28;7|Z.3|E/HH%BC=|7A=:%J|OL83>YA M.-)T9O|WSF%?RR+M-11T.?
3GWJ0_&J0(22)1U<+|E9XT(TZ>/B"IA)=HK M"W#R3*8XD32(VFXDPJ:8OV%YNDY^V^3G:H<5_I28L^L:OB!
(@I=0|27P?2/M#.KH) XEV3,X>E%O/+VL#7DH32,2YT0S8#fI05G+!S<-|A|A|A'E)462KN
M)ZSH^<T^Y>)|PTB3>N0R#YEWf9&."G90GQ_V&%)@ORO)B=B(O MYU2\$|RX*F2LA_1(#GW3Y"l'H?86#HR|
|\$:)^5=+Y+M*:I' ?_A5IFN#1'U&% M"V=+&4Q7N9WRZ3@5- MV+8E-*3A RY94:8_GB155L'W8C5W=|589/^UI=4=V-
|3O<>#PL: ^# J|8Q#5 M)U9|CAX3RP).8IDAR/Y36|)8C=1#|LF+K>|Y-|B*RP0J13B"4J1%0U#E- MA|Y0X8
/%)X|D5|U' XCSA1.R4f2Y|+^TD+(* 326|f\$/(AGED>7)|H M+?:
|f#>...C6W: ^XE(496P1('PAC=3HCSWGRL.R%#U4(YP|J3F.(8B>'C# MZN2U=^:>EY0? <7J=:2ND|&7MD:-&D+
(HB8=X)C%GDRH/F0CZ)(R/_X35: M0|>@2UL&5\$.(Q- QB^J8T'V(76)&94%JY<'K0Z.)Z9.)#\$.%N9@O2@=8T
M|@)RH9-4#R\$VPX3DX|f|S*NL># *_<=\$? K9|HF6V2H9M6_4_0UXZGL@WQ|30 MXC#):.'8-#7")9QT4<&K-
3SG^P(C-4.0MOA=GGA/(62|H|&80?>P.M%T)3 MXM6KP(A(E C@)%Y#_59S<15A=XPYV@: &JW*DNMDE:VSE5JH<9@+|
KA7-Y5 M&P=(&H@1U9N2A\$R++EYXX:B"LK=' @K8MHL_C>|5MP:E0U/R_R/<|T%#-< M14\$V099@H|fFGQ:)\$Q>
(T/1Y1PY.&RFD:AF|?G0VOCH-J_#:=HGJM.\$2_ MF(.F%W-HV:;\$f/:KU/^S67QZN'P+!5-*_4A"M2|^%?SE/LE%:ZCJD=*:
M0*_ "&.%?G-PR|SODI3Rl+EFZ7=57Y2TMGI/54%^2J6&(TVQH.M:J(\$fTLH: ML#BNl/49+HD"L\$7D%S6(%-
QF:UQN(CY'C.*&P2R^TS35EF1"l /D"% CCZ M&|_ %D)3^+U_<3%>W8*\$B=\$JX*+AU1^NZ<:1<|3+(58%THX|=|S|0
XG1 M2D&-C6U7|2?K|A'W.OT&:>HP:O*3HQZ!(ZF#SN\$K22V6W\$4Hl(0=S.9; ME%IPD1J4#U...9(C&"-
P:P|R:5^O>UJ:A) U_+|@NB#R58X"9 LE"J) M6"lEP41V@KL..l'(/?HN=4H#:(."ZEZ-
2+|JA+6UNRDGN<^HGIRL+.#*5 M< KFO#Z|6):F.\$&927|<@H:1>4.=|OA%-6<83DEUM5TF|3.B\$|Q#T?T MD>C|
(S)|3>39#J#? =YIV* >+PKDZ)|QO6U5K>+C*N2N7#SM4*FE32.Y: M5I#>=U%D-?ISE|)M98CK^|AX13D_)EKBA-
5=DW?H\$A^=X/4J#N|7ZPQW@! MYD)1)RL0QV"/AWR:4YOASY9LQ(B0f|""16G60'K/R/G7S3?M0F"X'E\$J2O/ M(l? "
|G_X_SJR&L_7^DSSG_6>YJB_L'V18XS0NVA M5SA3)(S|*S|Y5|R6G(D'LU?)\$|X2)9F I6P,H='61A+5XN?YG?8|7I+9EZ
M+Z9'YZC*8.QT(Y#I(P#H-|&PG|X8|&-L|OLX M/P8H|8\$@PV2.\$89BF=*O#3JT2A:~%l.8H1(\$/NEF4H=#9@N"%-IT#
<:6 M7L."09>|HZG8\$#5."2K'4X7NL)0UL"-US2^C2fOG5^#E+ M:7KR^JVBZ471)3LL5W7V+JP+>|KTl)&P4#XB9

L9@I0-Q/N,D22#G84_K/8 M"^-.,P.%X^(:KV&)+;V173|CHOF9YMGJ="G|H?X?DT,GY?3-D@P#Y3<*. 'N?0
M)SA#4S\$8UW41XR|902_X/U6VG7H@DJ^.)PR1|IDC-).(H#&X.\$1:C|)\$@7C MDF6:"IY-U+3?Y-E*KS FB M,D-
*A>.=U6K|MTA7_4*6F:2|CMF7XB.U;...#./OL?RE"=|69.KTPNRK"77 MB.6PG
9)VLF@X|.;WYGXUZRSA=.%Y|>2+ZED">SVZ%.M.2 C&E4)=*"#|H@'V9_0A@1F|YPOX6'MA_+MEVDQ4|VDU2-
#^WC|*..@D9 M^..Q_10TN1"|#6FSEDB%KO?#X1D#/@@?T7|:4/@&5|_OKMX\$1.9>=)F7Y"DY7 MH2V4#DW15&@?
ISE(_VI/%J>CE@M=7* @L.G#MR.*L&F\$^19: ^COEI45L0B=R" MM.@1B5|DC|_%QS*7&V)IF^U.LN*J:(T56:&
0|J|^DV#99.T/L"8...3|RF* M-(J|L87F:CW|/|/|-Q IPJ\$ARX%EZ:DW3JD6'E'-:(^*1^ _!"OH>Q%N30P/I M@:-\$6*>N
B&MIX>8.9\$M51HIZQXIF6="95:TVHI&KR"4:I34P=(031@B<" MOGE(-
<2B<#*R7W|^D0IK0"8VOOY63*7):DX*K.)-480=ST|8>8T#7:5AZ:3F<1H6:1=H^+5L4HP^_)Y
M<1^9V?|IVH\$6B;^K/O#F8OYQRI?KZ4*J0W^)&H&)'BM\$_.7K'X|W58U>Z)E M5|9I/Y?JGS15LAUF\$C0GF@
+/%64SPPKC1|*/|F1K>D")0?"<2(04@G1H0>|T MF5.HNW9O|I-DJ6?OF|H45&N8GKQOM/1@+C|E^CB^I_0_?%?W
M\$"@0*G&0QPD#-\$(3?26)?#PO3Y6IAM0%UJS.LG-I+-=[6Z1|>(+)|* 7%
M3A.&8Q.\$15J"B2N%BM*4V\$ZB|Q1906FJ.&(DRJ*0.X-W9P97)00#),DW1E MDL0*JG/Z)HR:DUE0MY=|KTI2I|@H"Y=J?
D54D-/S.Z;K5KPI\$Z^DWP">D\$* M6K=V_N.C:"M=PC.D-0/R79D|HKC YV3 ^>SW\$*.DY05'DV1WP|_.TH
MNVL,1=KF"RQ7JW*K=(X|F!&I;2T@A|+)%BAB M-'=0BB#T>Q|_PO\$A+890?P-
P%+ _LL|27NQ9/HD473Z>!"R9G'O):.C"GQJ.\$
M\$OAG5|WAE;..)RYYYPHYZRDV4.AKZ.K5U&5+M^+K02C.7X@8\$)-.C'QGI-I M(3>>F|4KJ7>PC4-
JL9>.B|M\$>_#WB2|YES:H_@1QN&U?F"UZKY9&G;E30I M*4:(&2%VYTDFF6(#=#F3)TE1T3
_%.&7+#+@_ULF;WIPQGSW(N;@_"MV@5=#VR M<=<(%9Q-/R3JL&..".TCW*9^)|*974>&;J)|*+[2N14E=^5CG:EM7-+
MG|8E^>V\$4YB|Y#(16^H=SG&FA^9UK=P &C2PB8=<=,VB^KI7@K.U.^B&_I5)
M<./F|TKB7W;%N35;=\$D0DAUM^:TA'.9QV.8J.D#>B 2|J+07S*2D+|J50 MT5T:X+2;^RI+LZ14QRW.)T"
|UW0|A?FZ6*\$O&+&K,CLZ1VN'.3@Z|G1*D,ZGV|+/(Y;."BZ-#SR:AUA+1HS3 \$#/C< M6;C;+E_E+?&!Z.?+|Z01B|I
M F)VI-\$Y69D2KL 44OS H:U0^G=^I MT7|D0^LRB/VY->,%|@(-'Z> _%@_24PR1/2;TM10^FCSS>S3;5@0"+Q6I
M^TNV?7@D'W _|^_CE1<@)/AA-4\$U%<=,JM^FFYS>K46|^W)ZVF>5-54 37- MKI 'W|GLWBN|
N#|&R5M17NNJ0"%N=1(TR4_0|T7(|R6GTU%PAE=803%1 MT0IGQ-.S /@>())HE^U%"2=TPPS4IE3?
NY3XT8OC^&K8_APTC|G<0|JW^OD M^&6/SMMQ|:R|_1^9ODS&.1-RLFYK-DDDH90B15SA_NQ=|\$(KC7?|Y7AXA^
QWN(8;..MHHD94&VMOT^U;@>0>VEM|03^A_H8_9|APYX8'(<5M?S+?LM5"BVNU*0C(I*+>*Y\$|=E
M3QJOUCM.>)C56S2;C9LU|C-92.1Z*^T5|*.'@/%=|+|6J8=&|B_%7X/M0L;%-UN^F^#TWT#0:"HZ/#8:'R>FC5-I%B
)1W(R0XH%>XZ%^&XHO ML/FO#"K#((S#YV\$|=5 _'@U_V\$SS>RXY..FTN X0A-6BO"%#J\$G1F M_'A1K/(M/+)|L*G-^%?
DV(Q7G7\$WKE8?5X&/D V#PM,TA"\$,;Y|)_X\$%G@- M%C96|JT#YO?H-%X7CG.)JLA9"-
YF=#0U.>*G|LPU2%^@CH|^\$.BT-VY-%P; M&E|@>69DYJ"7SH;)9N74T*\$Z0Y R-J->C>TOG'+;|%'&IVB^G7T*|/_M%
M|6YTV)QL*^AV7=W2AR?=%S|CW|B^&|F:VW|6EX0UBX<^H0=>N@S3;& 67| MA5'5-3@&G?G7FRL"BPV^Q!
<6F8(0R06C@0K&N^EA1M.9BSE MIVA9F|EQ&B-T9@OY5|BV==;AK_2+|H"P2S(%TP_7',B/^XYO,ZV=+GF.)UG
MZ_KOKS11N9<.0D3J|PT(H?2^|BJHGF8^5HA|Q6AS@S.#A:28RHF*>J_-3;|H\$H0QO@8^GBX)Z@ M|A?G@S_/2GB,
|2PEQ6+&SBWE9\$C-9>?X.|?^LYL L03L\$^5HC:KPIG^|5W69K3| MOHG|A^RVEE|UN3?=&4|_5O(L|B|B*N.N-JF&
(|LV+*YPS>OK?%N5Z7=?X MG* P&J|A:GS)@Q _|Z=3;..)|Y2UH(T0QFSPN%|J\$=|ATU6>>X6ZKQU"!H\$ M=F0")M
8T<;@3|>CW|E09K<|U/V=)|5PI5ORN (MW*Z M_&LJ+*4EN+7G9VAD&+F;%"1,PAAN)Z!&H8R0I" 80QWN)%>H@MR
XU MLH?;@LR?"#&270,N|S\$TEOHH&N:00/TNB|H_KNA>;|I"M?S;..+0;TG"& ML\$|8X8RQ/W@WQNS7%L
H.T1R L:9DEVO1MKX|LU3#XB:X@MSYE'9317.G + " MP@G|H|I'S"6%|J6L|F+|B\$K6OE1#CY^LE+.^G+VWL@;
MS_B9+TZWF?GPW<^V7|^&|TXFJ_9DU-Z%4?+?N M8%RP2=0H:B5J+Q|)5+GPW\$>848DTQ6"5?2:0<|^M|^G#X*
|X3=-_J-4;|AQ+P MFXYM%S>WY\$2SVFB 5:5L)'7J MI?X*H("G6889D:|@*^QV>H?CRSG^(*.N0L_|4_|&O
ML@XG#90Y@&RZD6_ S1%TT("3%ZD>DY(V2P;H1J+|?;>7,D>3)H 40N MKEB9TO0;|)-
A1PE^>|WU^S^C\$KK@HZIAS=^M?Q276VL3 M22.B|5#VR|BO*8^&BLUAR>U;N#I@5+=NTQHK88FR N
M,Z18,|XZZTZ)|^P|3?O|K> CC2^00#0RLV|^VH%>\$ _%|W|<21@TH|CIT6@;C.HR+R\$|N, M4BX\$|^63KKCP
:ZENI_8,M\$1Q_'.92:|LW0!@QA=3 V(|<1.\$Q3<9R?G#'^7* MG|Y8(2)YMQ|HK^ZV=05O4++B0NJ 06I(=&);/2
M(CO#T=*3UKHK\$X|U^_ITS_(|2AK|.X)U|N:QGH(C@1\$)+3@S#..31+|TQ9? MK_#E#SZT=6T.OM0+A@; B"00ZG|LT6
AX1 (E\$&)P7E-1C.B3QMN^" MZ6BZ+(IMDI^W8>*N6/60^OI"8(OH-V_NY7PB<2=)AL*LF^C9J;D1NAJ&A MIS-
(0K|HUJQ|DJJ_V.(E|&81AH:#|07".YI0>5 -CPG#|^3*9-(4|<=;D M(TL;B@|BAU@B;%A"
(X8FLY|W+|^V>H1"34X|Q2DNF2QS.WW-"#|HB "MV M2FJ\$+4;6_#X+S!&*4/?781.8<2(S8|KY.F5V?
HHS|HD0T%"Y1C.Z7(X ME>39<^3)F&&JZ6I2?5L MU9^DI6GK\$|L2GJO^1A;VJGCR8T3K@'B\$""|)B/P&*
(77&@9IP""\$16S5 MU|2:Q&7|I"RID|/I_ ZPRWLF%|@QDP'7 "T.FI3N\$BCT;+*(F9*=U|4?R M
+RF9<6*^N:7R=|@L30R#'|_#4P7HL8<^"8=4)0PQ|78Y1DNN3OQ VW=-6E MFU|_?
5^>VHP*;A@;AN"&H>E|/|^Y (BWX:"OP1\$*F0Q?|=NQUVZ^FI|@IS^0X"VMU M;
IY@|J|J\$ "NU)P8(KPW&J35U#S/**_I7:'Z/G"5(C M*|KXUP#AJC%)DC@>Y|/L_+H(E5OI?I?
|9LKYPFU00"-7)S%VN\$#HK%)2G@I MU|M^D|SB@*3C.JFWZJVD R+(A M=L^|NRL;L|?U>)'&@=(BR^I4!0=AP#)JP)+
(M\$DOPE\$XQ2V<;2SS_|V4D- M)TF/2E_XO_COVU_Q_|M|^L|_|#4\$L#^!|0 (+B%35KHK#I>|*.)|/ M#@_5 8VEG:2TR,#
(T,3S,5JP&ULI+UK<^_XTB|X?2V/_3V?N9T MNZJKNVKBG7-"OM7H"?EL%W=9_+!\$Q\$|8I0^V2+NOH0N0NME%
E>0|)" M1\$>7)0%@9A*7S"/9W|^<EWD2 M879)5 B' W<2 _#|_9V=|_|O|L/7QXL?WOW|H|PHO@I%T0_(_BDGR
MY|_%_YY0BG_@1"1I?&?/RZS;WWGW|ZINW;WUZ>6/PWRA8_O?OYY<|5K MN&TN?HVR?8?COA|^*G<_
_UNZ&_OB|9GGSY|^JGX=|=T)54-^!G/_V?+SW_VMYMV1X_H|20|(@P6Y 0=^_ M6W>|_+F.RDE*|
|JOY^._%HSG(I>HO\$ _V+7A#?2-8|E3?@EPWP;X6|KRF MH482XIM_W (IH_TFB1%J.G')?C&/OJ28S%1*_L
M*S<9B4)8Z6Y=I#C|VX(^_Q1A4DA+_%07|/._|S|^LE(MN&+Y%D#9&RGSND
MY@804%P^<_)T@J")UJTS1'Z5.Q#/_T6""T+@G#<9;NOCE0N|WBWY_H(F& MH7C_|J:>75)TC"F<|P(Y|4Y_SI?
|HAH_X5KFMH\$,RJPUCZ)>#X%TO^PW M|X|XBG|^_WBT?LAJY|I'C^VO&JGH/#XG)BS|^3*N>OSC1ZZ^|_FF#<
MW93D|ZUQ6%1\$.(?6*^+>?Q?O&D? ^#%C^9X*Q+O3L 7 VU;+1+3)PZX9+\$ MT_|W6-&5^39/8;+A#^Y+|D_6O&-
%>D YBNMM2"|DXZ=2;ZY:CN5|X|YKI M3P%*%Q@9V.5 72K=V4R0(0)VH:9#;2_U4:9NT;HZ=0016E&+M.#1-RZ-
M)%*|W8OB" M5T^85=\$|^MOT%9CZ|>5A6A^H8|TEOYKB%_|5A|^F#V^&:UN.U5V MO;7MK6UO;7MKNM9H=
TJ.G|HHH|*W3C=S|810SPQS*|05N=C_HZ-500> MGU+B4R!SPSX*|2F8DQ<(S|8PP>8QBGQ31:H|%;3\$J+ MJ?
Y9:M^>A|P_|SR|^_0-(T%(9)&_*<3_)D\$921|2PR_3J#F_1 M%&M&HC^6O+^FC;4Q&6NW^
MDOZSY5IWP4/M^DFBBR5%CB=)L=M"%JG?"* M=49>-N^\$8=^V?5;-OHB&>2\$MV8"7\$SR>IFT
MP(L^&)Q#0RV:|D<29>YN|40-N')9|>B|G?>L60K\$?B>^TK@^D^I G7H MT%J:1!%_7/K(GR-U(*5MNJ2+3Z%
(3*/K&"VJ:*KZ04MZDB1_E0QR\$^HHDO5 MKDOZAHAD."H?7Z&!5I\$*F-
(UU91=\$L:1C(2W_|>3VIN@QRBMZVZ)ZF6|LZ M:UQ)?NV0EO.Y0I(FEY0?
EJ\$6>6VIFW7(7T70DID&%W0J\$|853|W24W)_1T_ M.6F2X%CR"E7-NJ0N9T(=N^8J% XK_A1&
(2J)+OO:K*_0T|9#*RZTV4>Y2|WA- MV5MX2|?_ G5|WS(5MD58Y1=4"ZLL-CZJXN>"H=\$U_ZJH-"V
MM4:GF^LP*K|K:8^&HU-?AMU|F|NEM@JY@S2U0&4YV^1,D|^*=!7KN8((U7^M9JZ>A4MK=
KU#B%>0= _JRYQVIK5VS_\$60@3J^4K2U1:20F|LD7Z3.JFD M+;W1^(_MM\$2^+J9+>KN:JA^AC:XE^IF|LB)B:
<|8'/_|T"S:J|15TMP6 MM3@L M\$E3E=8A|XION";#1.&63U1)N^|HZN5V)E|^&>)Q.SRK @W M(\$F5+@?

OU#WEI9)>ZKX"2.)SLE)1@C0_F6B%IG%7*P67_B2?&?V6+?GK7*.\$M/C>5K3NGI9K\$^#:7&-ZR)IU3-
4U"ROA4.B@VVS-&N=6#>EF@/,=<=>MT79E*(A6->^WHD6:6-.*&MB@:JKEI!P\4G6@:I9A10\B3.M_8?-
ZHG&615_FZW+\$N.TG0V+_05=5\$6:<^(HR.Z5%40J&V=R?N2+59.1!"M8F#64)G<^P"@2!
"E_D8Q<*".BLBK51HQ\!1^IYH1(5S50JFDC\$(XACI MM(&N)E/(R06YF)U%+YV%>2R61D)I+S_?@%
7R22+MX%)Q1*N%AZH1+>.(90MZPE1%I)XHA>^THD MBD\+N&
<47/E&4)P43BBUJK#3>#B<\$2GU6=IP9\$V1U1:=>@/7!R.J+2*P!ZX M+!Q1706Q5W"1.**WC+X3)Q1&LU2T&'B!70
7D%-Z+"25_2X:1S39 M*W"L.EPTCFBV5\!L#KAD"%%RH6'Y<\$^J(ZJN:XYCN+4DSBFW\1.XR:B).XL8IO&KU'L
M:Q3#RI@W:'ZMZL7%M2MG0833D)&U>(*X>X4KB,'3-C\%K@_#QI*C!YO2TZ@8_M!<66HDD23:-
T\^3F!"Q.=KQB?"DJ1850BX30\6"A\!V\!RK+8)9U="M8\$ MGV#G*"7L'YWM/ATUZO4\!@JO_Z:GR%<1S-
:2^4K2)_I8V_TL:B\Y<:/!M-!1TQRX=TPWO"/GJ=9IW\1^%Z3Y:H781IB>QTIS-*NUXU@TJ8&T-#.G1S2C
M!QN2%IO=;>+^@_E!4M!A4%<6N.,!0.#12)T)E)M>*HJCE= =P;%4JU4Z@:&N7ZIOQT?(E(2_!B+^
MTI\N16"5_AN.4KRD<31=K1E\+C5%)0_."G8YH-Q1E29B6XIEF\!1+!\$WC/\$MS6=.4N*^C_YMJ3"9L2JO.#!2\$/F6+DS-
!K+*M?"3!5:E.(%5C7IA4.ER*L.MV:63T35FV4:0DO&-*!1G6\DIR35Z#D.CKXO-[E2%8*W9:GE2P2,B>AH.IP.M2SN-
24@HFA_ZX\$UZNP\W08IWJW3*7+L\JO/P5D5GP0FXSZ+?ULBL/%^PDXG9\034(2#5HW-BYKJ.4T0::CRORJ@/ZT):0
M%=%DV,18JW:GZY(M-)ZI3"IT149Z,-_C U05R*C:FIR*B^/Z*1SQJ%IX3Z@LIGAI3><%W4)0,6TT!+T#44\$C\I#I;1
M0.O0-901Y#GFRFZD5I@:>17&2E"W9#&U\$P_KRE:OGW>U(SM5=TL(80I(CSA6-K'EHJP\9 TMJH"6"6\GXS3(P M7%F.
-Q1&EODBKX@PY\!LX9\3OCJYF=C\4N4-^B>KI2@.Q2*@UM.FJO-
MY\JOIX(587Y\Q73"77HHBY953#>2V>VW^!\\$Q#9+L76W;7NH 'AWMO9\J_.(MP/UZYT:>W:%IW0OE7%5YXJ>,H*5""I
>Y4B/39MZ^PV!\VW6#;C?M>'.BQ\^!S^KV6=U_LZ=*343)1V6;?G*!=N?&EB35'/U\9EUOLLS_7RN5X^
MUZL\YF\$F(S6RA.OSP\A4T+CVOCXQS&2A\."Z\$K?N4TA&F@!QT 5F>A !PL=.)IS:T+OI MR@ (SLAI;".CSP=D^.-
LY.*F34DFL2'V@/_!+!XXTN:ISB8YTD4H.+8W9\$%MC-+6C&(Q7IM\$2_..X\40"<)C=|
'X_GG\IRK)#NF%BHA1DWXM\!+>H"0J5"C% M%3W534XMV/>_LFQ.8T(AT;Z2QCI@/CXHRHURXTDZ+^ ^JW5<)
MFRL.'SAV#)ZX&S@&/62IC2W(%6\$JU7\J MIAB\A\!-XJ31\#._)^Z>7X+V3_1*X&C@!R_Z#+1S^01;VE)A&CA^E
M0^_HP+TOGU\!"F0U=Z_I^&M>5QB\26L8)*VL?76#;LXTMA*#;4A0?D#,&3 MXST\ (U05/4KN47*/DONTV7X,<9^
58%8_T 5\1B \S!+6CG\$;M?Q*IM%.(^ MG\5:P!^Q1B0*(M(3_I)@)(HH.(B#7JAS_8C6@2XC*EJ4"0_1#R^(N=R-!I
M&\$<+!\$WX/A"+A(&9W0\SN:E=U^YEE5-K=)<7_!4)O\!"X%AG>SS44X\I>"E\!Q2NIW%MQ>3-
5:4HI>WZHU:Y)A4M\5_L;F;)V9KK_3H)5\?LDV*JE&5M/7+ND7_/G'OD MW"/G\<+!B-L.VFHKDA(KK!0
RW!*6E(E(NWE"YZY(!!(=IU+E=<5Y_%HH M)HB/*X\!SA"5RNZ**(#;AOY+!UW\$QC8KJAJV4?Q M\WF"R\&5B0?
AJ>14"#\!JD6/2%Y\!MD\!FIL\OZ(6L\!T?M?WING MBB\!JHI^!YR\>Y0LJEP/E_9H48JH8I?
Q^N&'S\!042%)NNJ\$K_A1 (C9_M2N\$ITS7OG7:E%TW?P:Q2O"O_N\!*\VITMICOEKYH1HM9.Q<@TL:GX^N2C;
M\TV\$H5Y\#"N;=.K8P\!QNWY5S\G-!G=OU4N=4PUAT<6C)Z.1NZ=TOFT3SR-N M;DIV&91R-
P*TCV.^ ^!_V\!#==>^!LNO%M@5\!H>WA)3Q0SZ.G\!>@^V>|^#=@^T>M;@!_50A2_G4;5_*Y4;691N2(7^3)0TYU(XF-
M=1>.*BS8\$%H(W\$!2GT M\!U/FXB3\!F^"!\+!5Q)M)?&=**KC"E\!
1TO8C)^^OI*..5*!Y@6\$^ZYKW3KNXUADS=;HIL)M=7KBZ M6.05<6U1A\HIVUJG.MM1PA^LFCF*IKW2K)XKRL96Z;
!SS1^WE\9KM3\!C?IX MA-8CM\ZAJ0BM1VC;8_ZTDZL5^B\$UL41RNR_RJ1AZ1=R/'75%/9Q\Z9V7;!A\!KX>
MCAK\W(3K\!01EN3N\W(F0\!C%8&/G%&S@#@IQYB9GX)\$ OF6T5F1PTT M8J;RL\UX&04\!H_@Q&-#-
#Z21C27+RFA\!AHF\!3Q)=6B.FSV.)T;C6SSN/U M-(^?@YY\Y=YW<.)#WONNO_*ZZ&B-W\!V-E)-&ZF+M6#T?
0A>\$;."I\$ MV3S.GY<%6.QI8GRO\$V@LFR85G\!YO89VXA>6C\!%NCRD?9>ZO66\4CM&L\!W
M\>D\W\Z^V^,&7%0\N+^WV;W-!FWVT\393SO>U>VO.79Q\!<8,R?KX/H83DU M+%=3I^P!F?LUX +>%7@5PE-
0H\$BBN\8@!G&4-TIH;Q.H\$8;."M\G?IMVML;5>LJ.R(C208\!KH8VH\N?Q.8_/M3\KC\$!VO1D
MIN_GE\B"BO49V;IS2=7A.2Q.X^=U<7.C#7H'E"SWX\0K4F&XB#-CNB\!MXF.2\!C;1,"4)C3"O+WF<\$<!\!
!S0CR>)AR>>'HORK006)%W-G_AJYH_*@((# M=?@W*!
N8L8I>EL_B!6G+IX\+3A>"&X\7/0=^#8;Q0H(:\!AYXDA70_I>DC70HZ\!\$&N2%)3QBQ*9WZ\!0I0J9X#=#=%5P3D
M\2+>(S(LW_ TIVAXW+!2>0<:OCW@_) *P_HGO.4E\!U3M+B<:8(QW8@F\!@^MD)AF\X2\$;9^R22)+I8\$SZ\>
<)AGY\!G\YG.28\!H\U.Z.H;H>^#<%<4\4.6+M<@Z\!.*?D&V*!D)^LDU/8\!L?G&TW=_C6%@R%S3-
TN+@/1JYECJG0D\$)Z<*O#FQME?+M MRKQ#+-L\!37;UC8?2*!"I!C"!PH\;.@/G;=?M=17C?G#_F3K-BESS??+=S M%L?
(X2O)HKL8)5JW=>)>A@X\H\!S#CWOT\!.0?8/^-W2Q-6F\$K5YG+DB2HCF M1FLI2:Y(2_7*ROW5WQ:VA4'M+U0!&
M0\!^!@!J\$;7==NY\!ML+!0AEK^+PP0_X=(6W2CV0R3>_1R0A+?089>*#B M*OM;#(10/_U^P-
FV1*S:HP622/Z&629TM1KX^HL@2A?>K(8,3F*X B4H M(BBY8_29OREE"B.H1^/@A^*B7K8I\$>#MAP/XN_WBWU?
WI+XW0\^*0^A?B@ MD/\$\$A6@H>L+L55_QG3\!T'D0A17+D!0V^ZIWTMOS1(WJZVK=VL9\!&_HWN^
MV2%MKUD:Y8I0+&O=,MS+(0M>19J%IM(M\F\!#(!^0_GW*RR)PA>R1/2 MQ3\!/&68)BK=GYP-FSR3\$T_L'Y=8#
!&4_%&>21#?JKECI+U13SJ M\%*@JV7L^PQ8T95YS=T/&_!QLYM 9T&PHLIN:<8XLKLBDEH\!^%S);H4
M0*\$PBTIS14_V8H_C%4\$/Q98&7L=SKV\$%C\+ICOO"4!V1?JW+!X:(RQ9AB; MX<8@4IK>I2+*3?)1^5\X5-V2S\Z(C'?
Y0WJ1CT\!%77?("M\!#U;VY\! MU^J6&8XF_C12T*9L9SE4_5U>Q_3/W&TX#NK)DQ5T=9N<"1FY!F)O#UQ(H@
M522(JZ^T7\H8=#>@HJH+X^TZ9V\!#7Z_U_T/_=J(426+!F\$Z79&W
M'7PPRWGRW_P3F6^3=>0J0^69UJ"ZYWA#HL2/04\!WWN-\$70F:9UWY2G\+A2 MPIY6.=NNTMW"59_M\!R3C-IODV__
K26Q MR-+&5NG^@I%8;F+U39-UGHD5*+L09J2\!WC'7OG1E\$#6->^>=N42T?P0>#V
M@!;H;H<#+!+!TD4>EOXOO>:%YU@ (H9D%:_DQ)73S"AK\0\FWXO"ACN) M^\$!YIP+E6T(UJ+&2ZXK@
*4IX+1F"ZNR\$5G\5;!HDKP@0AJK0.BNR*A+16 M\$36W05R1C3ZD
Y93CCU;LHVYHL;7)&1#Z=IRL\!W6;_&@&"7=ICGT-U%4Y M("Q*F\%OD"<:"X.E/@%I"Q5\GIN.(VHPIN@_17UA?
JD=J@R6T;_#EI&-;(!?QBH"G^VAS\!H%0K40^+>W\$G_8ID M\!8\$!2L0=1=L5^Q)LG
""YF(H@128T20H3Z(6X\!C.CT4TP6\!HAY3P.!M?) M'S\YPRRTXAS\$Y1U"&&B'(8FU\$_70"?E4\$>^@YVTQ
..XYXFN=XGX#D=8;_M9+Q\!RN/GH*YAM;E&TOMJEK;H";3Y C_0M25_N\X>5CDHLN\W MMI+LOA=88Q_VZ&O?^I
^!+G0_K:GQ5;'9B::YRNR*;&CD\!K'.BNB\$LF-55 MNEQ\!GNM-*\$/Q!5AZ:<3S'YW11XF.S5\$GW8_0J4\5\5
'9S>5='05=\$\$;^K\! M8_%+P.K;>H.UN"HIR_YW91N\!R\!CV?15P.EI>&=N(GP@3\!6+(H+CYD)C\3MEB\!PD).GH5Z<+XY
M_*W)IV\CR/&Z-L;/06_&3Y3#C-"B?PKVUJE^O445OI:5\$TMTURH3="8)D0 M+&O8&V\!P\>V\$.ORAV)/!!L\$?W-
>8P3O"O\N>|>|XQ\QYKC_G3KGC1 MBMY\320E5R170S^A<"W_%2GI>JZ>IXKSIYZZ@&6NF*P\13\CTPPQ69M;W-
M VOYIYV.O@:\$P5^C'M?&L'MSK'P\67@_HZDO_KJ-- MOIGDXU<P;+B&QB+3.WAXIEY.E7?(I^Z0OV.T MRL-LQK;W?
TKIS:IFM@!E^C\$U16@06W\Z\!U\!W92_-(GR M(D\!SNL);
!Y4RZ^Y=4MXEY5U2WB7E75+MHA!*80:'?ICP<B=,K;Z D+E9NNBIFRRV\$X(39\$D=6N\!&%9) MPCWF;7_E?
+D4.ON=>,1&9C;=&DAEN\!G5E M=\$QY&^Y)+5D-6R\!_972;%Z4\!G20=+!RD))T_G\!#U4\!# MUMLM7GQ(#
M5E377#V1\!H48AXT7:P2Z:C_*E\!\$#_!GZ*R?/*!8Z->RU&/4=_%?WF" M\$F8X4E%NO*S9D);!\$?V_""KKTO
#_I22B"#&H(9*T(HOR\$3LLRBH>F M."KV:H(U+!3-L>UZ(+J^42L85.E3'K9)F/W9V28\!Y\!S2?XT(^QW%(H1G M?
R&YR;%FW\N=P6LC45N+=_7;CB)^:BF_X3Q\!\$U90\!FU.NLHJC.V.64.LRU MXXNYRQ.6=89Q.N>VX*DV@W:OX
S'QXVXW_IZ;CB*54ZG"3>Y\2-Z M@4U277/+M_.6BCQFO9VRPYR=1\!C8F\!#IA" 'E8Y>\$.#QK34M\!X?Y3U%8=PQ
MNL8LV\!S%?O@&XFP&L_P16#;W7+>%XJO"O1\>192XF<S/<1\!5;_*!%:_G;=RQ
M6*167\!8^RDH69054?;N%3H""N\!1&C#1\$YM?@ (G:WV?9U"K%O=)@Z7QT23HUG=Q@87UR05CF\!9PU=(I+=PD</p></div>

[illegible]

T5FLR \$0WO/Q8^0H0.F+Y#C#M1Y/5W642T+@.AR=TC(B MB&:HSJ)*% (8N^P?>~W)/6)&:SE=| MAZ6 F5H&3)?;C;@TIFFEQ(7-2-M 52|<^#<513VWR+^=L(YU4FV4\$.OQR\$1+L^B?7+75%| QUE^*H6\$E6P^* MBZ2N1V6>)CM>E44WY/HR @Z V2L|ETRZH2+ZIO^U%2TS);7S2\$^DD*M;? M^M^Y2V70U;S|<^#BJ V0MIH;D4 MN4I7=|E6U6MDGVC4HLZ;Q^D^TVO^Z\$X(WOFA.R#M^TIP^>R#&K;7+|MR-RI^H^M2TO^PALS^Y6R4B-X;:iOCRN+|DOX\$^YCDT^+|EZF^X0:6PYT M6|^HWO6K5;6 NCW@QIA>6FU&G;HU04U^W^S(O@J|29QC3I AM^B^U^FCRD-RQ<@?T:9HF^Q^Z|^2?=>5130_QS> SHWIE UM9WOBIM^XG<^T^4 M4DKPDL^?>^?>C^>K1^&G>57B|H%~ "NOLZHL2^C2|HBDT^9^4+M-GLNV%MEEH0F<^H|+9H&W3(EEFGHQ(OLY3H&W)?H|8|/N7Q-EW90^>MY^4DKW~/75X>KE?@U> %@.6;~#KMH9I9>~PH:(K1 Q+CGVZ&X^J^U)QKAD M-5|ERX^P=0K<2 A9?B8>R^VYHJKASR^60W@<65WLCB>^74T13HWY^IE5| M:QV^QAS2DBE1>+9F:O^>S26| MZTU2@<GH+|H2^Q:M&#^14XXU@<G^&@<2=>8V^FQI^#Y=;AO:6V.5(5140 M9&S12OCG^Y?>KMZ.W991+F.H<->Q092YH7G2G2.%&QW>52INFUAXY^>T M6AHTE4^&380LP= <872YE2^2^MW2Y9;#6<K^3^IAZB7B8I+;Q&@BX+U^| M5^72IA 2SZ(FO1B^<^70^9&WMH 21H+L^W.D^Y03\$VFW^<6.C^VN %H^XY8>=JNW106K5M:6 #GDFML5DIAGKWE= MX3<^02+6IDCB(A=34W0I3Y^E3^E1.F.QQN84I4M4XK;2FR-FT6>^O2<^0^N:"OI^W62B^E:9U7I4TXEY^X^N^Z.N7A^DM) P%G%G^Z5I^P^QI@33SA.ONQ-ZL;X1M.M+I3=P>|E9+SI&CU&="|S 57(2 8Y7UP0D4&SIH5JKZ5\$H:1PSBD.C6E8I> M.W9YI%U0%>@>CDXF9R;JF#TQ=C^YY.@>N+&+@H-7+UND@D>W>(^I;Q)+^H7Z^FY<^" U^B7C^HN^CKA8A^2\$&K^1MHC^OGO^H8M^#2UDGXOI^FA8<^OD6^|P^\$7%Q^PA2|3JLT+F^P8(^C^GV^MLB^H^DX0_C^Y^I5E2GV@Y3B4N2P^7XFW>8\$6:@<N0^46GKN?> KGISG(63>K M7Q16KW=4R<K&G@<0\$^I^A^P^FM^Y^<K49&M^UPG13\$IFH<=\$XOE35Y^O^M^#A|I^M1O9 4<-SWTD8B>O^&GFF52|PISIAYK18QWD^~1HB9R1YFSKJH S^M^SGI^UW^H^W^M^Z03^3^C^F3CO^C^IZ&3^+J^ZMRU2^|OD^5Z(0<0.2F^M^)^FM^QO^+FD,8(Y^J12H^W|<^*8 M\$5W%|J12WZ|<@L^V A^<U^N^+I49..C7?>5\$DA@UW^U\$K^U2SIO<L^P^LMCZ>|GFE3I+>CIN\$8^PD1?J2A6P14+7VKL^2N.HM1/S003P3^3BUT>H5KYFG MU:01^?3|CIGDOF8)Z5536%&S)EWR|S10? 1/I?T^I0^=?.K5&OG0+=\$S^P%Z)0 MT?<-MT25:1@0IY%|H<^YZG3==^00N)N^E^B^%|D/9QS M4)6L^>=P^CC^~ZIN%BAYO4#5;H&0Q^TD_UGGVGV^X^Y^O^EV=|G2S=1KO MC9^M^8MXK@.0|^<?V^%\$9Z^FU..N^>HGI^Z1\$Q^PHL8|>78U0^P^~ M9US^M^NOIVSPRO01>|ZPK:J6Z28U1T.OX M2J2IE=3M^AYX^CZ>+|@I0VO.&P5 L8IE7S1+U4N^E.(GN1>?>71?>D MG<7U+U)8P^8S^QOYB67MHY9EF8@Y+&V^&C^M^OH.SP3\$;ISQYCD&6UKX M+O(5.U1EAX&#&JOKL^?> LK1^I^#E5P@<Q^PQIOF9 4.29^H&8N(1N|^<0 M)=T^TGYV^|<DMEE^K3AD17+2QOP^32Q3G13^4.&EJXL+3@&:I9|00AF417^O@N^?>06A8H^GLRN|^I%<GLBN+|^E1ZJH MS^8OF.OP@WDBV^I%GQ^K1QZ^EAD^IP\$6B7^S^C^%NM>#&A<+|CN^M>?>P|^I^L^CGX MW.BUST>PD45BYX^\$O^A^L3C<|W+T&PGCAT|H^F^I^L^R795SPYJ5^~M^L^E^% (N^Z^064PR43B1^M^M^J^RR@RM9N^)^X<+|^\$>F@IRA8M^%6:L7RSZP@C|^M7(CYYZXI5B<|^I^> RJR^N4R8EE\$;N)2S^V^Q4V00^8@Y3YB<=2K^4<|^>=> MNJZ^#;HFK\$&S) F^X|=5\$9HPOBP>^YCTP|^<G(SJZTMM=|0+|H18>?>0V2& MIB|^I^H7PQ8>7FBIY|^I^H6G\$&S^PMH^<M6L56PPEC4B>=^<(@^790^3\$;3396\$S&@MH2^UIB^Y^C|H>?>FMSD MZ;JO<C\$Y^<N7\$A5O^>6.B+I>?>SSAX@J6K80^9ZRN^<|^I^>S^<X^<0|D|^M^T.SGGV^Y14U2SH29(2EHC>?>Z4T0N14^<RL^I7W^P498|2023|H^1<^M^T^5|UM^<QMA0 H^6H1W@>I+M^K5R&B^I^V9+I4^/4ANAF@C^H|^I^>R^E^<U^M^<IUH3U_8KQ^U\$W>7EWF^M^+A^E.SN^K^Z^)*P99?7MO.^UFC9%A^S^> ZBXDA MG<D67H5M|H|^I^<X6Y<~^H^# M=75?>I^XGUWD4^/7?>76^N6GK^2H76^O\$U&=<^U^M^YX18^ZQ0^>2R^XK.O52 MNQ^2CJ?7^>7HJHQ(AO^3^H5^R^Z^UEIF^&Q^A^B^<@W>|>|S6.^UQ89Q^MC M+T8\$^CDI^<^Q^%|NR@T&?AA^Y0.5X^?JAG=TFT4H^W..~?E13H^5619S3& M7I^|ZEFUG^*5)_3)^M5WA:B^TG|NPB<|^Y^D\$17<+|H^R^<L9QGKWE=8593 MJ_<+^I^VIM^E^>+PFLD(ITS,7R1RD92^I^2CVH<?7I2U^C^CYRGVZ4 2.8|^T^?M^T^X^X2D7E^|)0R0H5M^<0^3^Z^<@7AUSPEPF6U5;CTV^<M3^#> ^A1W7^ORWTB79=|IMUVCY<IGB8W0^|H1^..G|L^>P&N55Z^HH^P\$X^M^M^D5Y7T^UV.D^>@>I^F|H|H^UO>R^J^C|@I(RLM.UN^M^S^H^S&Z&Z8^5RE^&S=M5 MJW7=JF5^M-QEN^<K^>D+<O^>XLR7FAZ7I4M1P4S^%J8\$;M^JH^N9J3@ JU^M@V^I^MGX^&6EGE<+<^7RES^2E3X^\$>S^Z^~I^V1L9D;E^M^E> M+VXK3+70%|P^>EX\$S.V8T5Q>+I3=S=IE^IP6_K2^7DA4D>?I^I^<W^&W4ZD1V1Z\$R^<Z9^&5V^E^3N0K^>?>4A^I^I=BMXP3 M-83MZ\$>RS=TNEXC10|G% (CRIVW26 2_G:K6X0;H^YV6^4YFSDG17 MB;WE97^L2N#R<C^JZ5SOW9@I^WA1I080^Q^IWO^T|^>64R;R;|HD@T73I9S^MIG@W+<7+15+1_ M^*8^T51MR5A&SG&Z| I^KM^T3>QZ^<(^#>+^E^O^X@9|>+^I^H7^HJ0>=^I^M^XOUHST\$ZLTH8^0^<^VC^<(<@K^W;N.N5^H^S02AR^M^>T^VOI&^&COWHAT\$=(9+8KU^U^> L^N+X^T62^ZQW86X05J5|>7W^WYX^T^U^M2^2H7<+>5^MKZIOG^|QOWKQ^4V5^&^WB=B<088|ALV3^Z^R@KJUT^M^X^H^>B^>W4<~>AG<=50KPP1^<W>+>RU=?)VX^?&Q ^<R2I^E^3WP_XB^M^|A3&4JU^U^76^4G4H^|W^T12TVS^>V^P^A^>Y^H1ZLGR<G^G^QK^F374|^<G^M^+2I4>H>T6^>O^>AP^89C64H^U1/987J5D^FE9;Z(R2^4U0WJK0P1HN^XVZ^M=Q2^> P^&G(5UB2^>X>0>I^>+^T+>S+R<U^U5J^T^E1R1^>|E^H5M^U9B10&R^&2^M^J^X+V>=N^GZ^P1^6^B^&B^&O^>E^I^W^O^|H^U^C^<0^>D^V^?7^I0REH^C^Q^G<S^C^I^M^>M8Q5+5I3)ZH^M^>V^>OKL^C^ (QI^C^%L^ICO^?IA7I08@.~#FAV+M^%NK7PB\$;5.OP8^I^UB^L^O17N^I^CH^4XO^#^9|B;R&I0\$IRU^<^U92&^%LEB MU^OT9R&J^M95;1VJ86<6637CFZ^GKVH6CAVCZ)(I=+|6A^X^I^P^4%|S\$> MPW\$10X3I=VWKU52I|^>~#SE3I=|V^<@X>=|J^33A2I^<M^M&58JH^608.C^M^V^P^R3^>G^>P^>|D+23L^T^B^&^&615I22WIF&SX+>?>M\$7XH;1H2 F^<CD M^AKI045XR82UM^64Q5@>S^6DP\$5..RR@<T^G|^I410YA^K^>#^W^M5B@L^JG&@=>="12I?>? 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[illegible]

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[illegible]

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HWL^GA2JLH5F7ZQAQ 16,415=LASA!>^NG1OUUFL951+19@J(H1GL=D M/HX/JO244HN&=CRCJGF^<7#(Y1^#>+>ONX7GUUIG^<VBRUO,C 1(CJ M^>(K09E SQR0R5\$=H1H1@XH&1Z1 A^1ZX%O1<1@5,6AWY016X(403D^1 L^?+HNO@R=>#3UA MCQR=NMAYK0>XC>#3,1U11@1?T23T(E02+RCY,TSW 7Z6DG01@1<5@L MO,1IA P^<1@BT,09U1<^D^DS)HY^<4^6?IDNIH(76X 9FWPKC:23^ MFBNIHVBONX<+>1IE6@CV \$1=13?@N-ID=N=&COL00+5O6FE@J&#>^UZ8^D^W?DPA9Y M6^900ZK15MRC61^1^5!E>^*W^5+5/IG0^3YKHCAWAF>E> Q29MKM@14\$1W MSR8B^ET A>3B+>7Y/AWL>+>TAG1DMF,56Q 5DS<FUUZ;A5<23\$!>1)1> M,03A-Z<B^>1MVE1P^PAA1XFL^>W1T(C1Z)R0WJ9/G1HM7FE;H^CWB18 M+V^N6 15WTEU\$#MK7,0MV2ONZ 23^2^7=J(HB<C 6X^VU735\$21>VNVKPY4 MN:4;T\$W? 2ZFV,04,X<Z,6HUH U4A,5633IMRU^O UKA^>1(C1EWKWB=> M7C683(W29H1\$13@K,212 R/1+0OVN^V35IR^<E13^>1HRSXOJ1=>7 M^&H6CUH1H1E=144X^>1MH1@VY,ZE^SXI-BF<=<265%,4\$1^EX-8#5M1ED^MD^PIP,IM22NK6^NVH61XDX0L6WXYX1^16RFIR7^>C^TJZ>=>M^Q1\$4Y^YW MZC4O<=>? 72726^166 J1@18D3YU1444GOOTHP0 1@U^U^FYJZ T8 1G&S^X M9N01E>U5D,Y1)U1U16M4LP51^>+P523\$Q^O^OQ7EP7@<SANV2C6&Z1C=>OQ^1A1\$16F^1A A1:15L 1H1JM(6)U,BIH9U M804/4C\$>SSJ1YOF&K1M^?N61&G^X/F+ET6H1>=>4HJ5Y2 MOB\$#76>?>Z<61^W1>C^D A92>+>1;HJ8;IX6#NB6TJ^P4RW&G>N^F-1 MENQF<=>20M:6UJUV1L&P70Q@R1R1)DQ161^NOKX<=>=&1A1@UE194S1X M<08J19M3^2^8HGWL1 C&\$0^>1^>D1^>1^>1G6N8Q1ZT 5N1H81X2Y NJS10HK M+7\$4)X<X^Y<8G1H>1)(X7/G1\$WP^<790V3)4UC>=>T\$#&#1AW^?74 M\$1T/788A0QKK2,US7HF1A17P4^QZ1#MB ^M1D L89Q(1H1)816G^WPN2T M1^1 S? 6^R@<#3W\$54ZD7&T1U;W#>FWE1CYB=>8,2L7YX5&&G-133N2^1 M(QA1^>6AM441814 M^>1X^XOZ1V^<WVNW82LF26)79HMA01 Q(1H1;1L^&6N M59-E1-2 OGSBOMR6+1F5D2<D6Y1;BW(MOV4\$ N1M0YHJ>+1Z=>50(00UBA^<U4>+0 DD<=>1H:QC7 ^Y+ZEBF7P^<P=W61Y^2>M<1 V:V7P^Q1:2 U(0)+>NTD@F=5FN^WEG0.Z1^MEK& M1T R-9T2=>5JIT^331Y)TC5XY17B@9>N0FF=>@OBU66^<#&1,795E-M7 M4^F2IBK^>O2GBR0R1CCKO(HG9H2\$0 MC6YVG3UOM-P13JZXX 7<23 10Q^>DM^<8HTE HYKFE<1S7 34Y1YHGRN= M5XF54Z16ZOU^CU<1>1%R^1/BA0>^E@<W^<XH^#D^<K^G23J^26^>0HQW MH38L (K01@<G52DU76^&8G3<=>MYL1 1761^<4XK22^9^ KY ML&6E491^Z4TY14HBS(WG2ND8<=>FLM<1>=>2S^1N1 H1Q1W^M1P^AWZ 7^821^11^>7Q7P0? W1+3>1)9U&6<+1>+T=QD+10^C,2LQW@<@3 M^F5^?P-RO^>1FX^DN1QD8F7CLZ2<7DV2TW1\$J5,9BW+7 753NKR MZ2Y1U;UIN+G<@&SWQ9Z&8H L<(>76K& (8Z3 M1M^QOZ7&4,1Z R202ED^223V MCGFVW2U52>6P&#>AWIE,08NWHE40<NKF5M=>57GN&G^WPA&1 J1FSS^O M^CMDK C3<1R^X+>+SXP14MV& (8QT87L9Q 9,1H=>XYU^ WYEFIC1 HY>NW MU M^FMAU5(HJF7Q5Z<450\$TRPR(766@B^WZ+1/LN1Q(1^>+6<+&5^R(K1 M\$91D 44^O(16A=> 22>1Y^BHD7W19 0Q<5L 1WJ1DIUC1U@>1O4ZSY\$ M^1E7^HJL2@<Z887Y761&44+&4^<Y29Q0 1WJY98W1W^K<6,K0<O&K^2YE M1A1CMZFE31@<GSCQ<QCQBHU=>XJ51UK1D^>MO MCF1^9O5R1R, NKK161LK^B^=>1^L^U^Y=1FB(3 MBLTDA6G1D,676+49 29OCH1H7V1N198F=7@BD1^7RL<5^>2F1&9LD>POYBU BWD6W^Q^>LOIPY M\$Q51L^EWN^>K1H1AF7XH2+BL M1FY0^MLE>Q1\$&3S;IF2UA1^<3^&SWE^ M24Z5\$;3J45233\$2/IS0SS25E1^7<1JZ;ZKC^MNNRSAP56Z7^&M\$&O.PI=B.6 MY4CB98^7G.C@<1N2V7D,88^WSH4@0^MAL>.(JY\$X&\$+\$\$L9YC0CL1+U+Z^9DF10 7 F(TO MMP F3V1V7^<A7E2)< D217^G65ZUP<=>Q>Q+NW/GW)XXHE&#&N0J0E84IK1M1^>+>1GL1^>3+1M9X^>15V72L+TPY4D2^>AW7Y>BH^09DMFN1Y>A^>B MQ8&HY)KQF,Z^17NB 6<+SC1^ IN000248G P JOQ&(G1WKK=CRT 5F5\$M^M1 MZ25E2FJ2^77U^>2>2>Q1^>Y@<7J.S0R)016D72^&TX,SH1Q1A,POZ^9YQ M 3^>79;R(K1 M\$>+>V=>1<1SLR<1L&K1M\$1=M& FV3JG<P^XB1S^M4G0^0^RM=>=>0^>M^>#X^RILBA3>4Y1HRW^15B>L, ZRHH,7U/6D12G-CB91S.OE^QAD7R1XP^N4G1SE M0Y6K7<E,DL37^5HRE3&7SD15M>X^23^O6? GTP^<1(AZOP1K2A,MOA,YV6 M04 JF 1G&6\$ \$&UQ4K1Y<W^O/1J^57WK& M5^8851^>2910=9Q=B,5J3E=BK9K3E5BKYG0E1UJH78FUYDY7=>15^46N1FQ< M^E85UD1^7A&A+V1^>BU100,00<5N 5X^?1^Y^<M^>7<88%P00FY3GWI^>KZ,P=>P1E=5^XOK3X^<Z#7>^FJKT^>8^>8H=Y M1JH14.2K8Y1KTO<1V^>W)NB1XNB7+8\$^>DFFJ0D^<PRS,%R8Y6>#176 MO)JD^>#RZO,R<8E,1VR^>+X1@V^>UT=>J6+L2J6 YM2^>5NYY2LJM2 R+W^03 7FZKEZ^8YPL MB:6?BL=>1^>K9\$# 2840X1X^1^8 1^>YV51^42^19X1^>1@>1LKT^8G1^ MH1K1K1L1 B G^>1C 86+ 1S1^>U1XV1^2WX&&(JLYE^>@JOKRORE^>C M.OQD14,X195819V1M2105<1H2J16 Q^=>Z1B@>1P1@EHG9 MPG>1^>6Y6VEW1W39(7^1P^36G1K^<+>H^>1^>=>Z%Z^>1C 32A>1^KH M1+2F7^>#>+VY91>2+9PGUAI1^>5TIG4LKF< M1XJB09U>1^>XYEM,56^OF=>76JCE=B,5J3E=BK9K3E5BKYG0E1UJH78FUYDY7=>15^46N1FQ<1D1>J^>T^>Z4 8& N0@<M 1J1^>WMH1D^FNX^Y1JMM^>7AG1Q DPZ^>6M^>BO1+>M3BD<=<=<T6T^>F M1FRE+15K15K5NBU3O6RW0D5,5NCHP1 HW91Z<PF1G0V1^75F1+YH^<C=>P(W25,JFF1 MT#>K^>=>19>2^TCL1^>5>Z5VKX&G;JSL>Y^>Y^>T^>FJE,GMV/MEHPQ3<X MK<15XO2PWF5J47BZ1^>#C=>U1N1^>D20H4D7W1G>1UGK6ZRH>1JCORU3W<H M72RV^CAGTD^>1SH^K1Q187<D^>N1Y27Q+HK>A^># M1THM=0@>1H;U1>#>D23^>KDG,CD\$<FVJ1>J 1571^1^>Q1 H^>W1Y1^>MG(7^>FQ ZDX<X S^>1O^>V7B39L(31NW;#(MBS1071^>T^>F=I8, M1W1>W<1^>1A21^>F9^>36^>2%>=>M4B1@>12NNR83A 6VSK^>N^>4%>4DY16R<1MEH M O9U^>W:9^>7>3<1^>TULM<1^>1^>3<1^>F3>TO>LZ=>6^>LRI<W/P8R1P1 M^>K<CMK2^>CW18G UQW1^>5MD,2^>1^>W6R1R1#0 A^>V31<1^>T7+T7>6T.GW1>AJED6<7L<K M1W2WY L7,031E84 M^>NUT^>F1&#>B#>T<=>1^>@>47+XM>=>C^>@>1LSYDDV1WGIW1^>RXKX2+67 M+&1 6UN6XK+VAL^>A3Z1C0^>ZCRAO<6G323L M^>RCYZ,PH M1WD =>0 5BMR K1FW0>Q>Q<0R8Z^>R1 L^>O1, X1<=<=<EHB80^>C^>916T8G8XFM^>K9NWF1MK<=& KAWY^>K9H9DW^>X8(TVU^>M&#827X9>D1HRM^>OAI&KAC15L^>15L4U1>#7,1N1>C^>8N1C1 M1R 1TBB;7Y4A 0^>YU1X1Y150S Q M1^>XXY5Y1521WQD5180V1P^>T^>Z1Z1C1U1^>1RXKX1C1@80SUY86;1D C M1H1\$=>7?8 JH1<74Y? 1A.L=3R<1L00(C9X^>Y1YK&T^>F1L&CMR3,2DQ<#>S M77^>M19>=>M1J&#>ZE WY:65Y1^>C1>+>NOB W9%1DXK^>K2&G>+OB M^>X4A&SF^>F+FC18L1^>4E>S^> (07>5KGMM>3<1^>31^>L<1(5361Q5SDGN MW4H5:6^>E7E^>#50^>2^>1N>NN75<1G^>2R8R6D4DL+>610W00=>1@>1BYPW=>=>9^>#N ML7292Y1UES 515U2=>1^>C^>OD)ES034Z6\$^>90;J28<C05WB^>#>G29ZG MABDYX^>1^>5D651Q14^>1552Z1JG9M^>#1O<=<F^>X^>QX^>1C M^>AZ M31Q M1JRE1VVKY17S^>T^>N61U1^>FLYT2ZG&K1/(RQ>2J J30&R 5M00? M58JH1K102^>1^>JY(CXW^>7L OQ<=<=<XWT^>MR(31XA19C21FUKA1^>4>=>GW M5^>WDWV#=>4F.FR-9CY^?>=JARO2)=2KZG1L^>245EG<+P G7A? AQ9OQ<=>D4G M&KOT Q<O L A16D01>0^>X&143^>F1\$R1^>V1 M5N1BMW(Z0@YHN2VU919Q9^>VZ2@A1^>4^>R@ E6\$@> M(AZF);SUX=>1^>Z9A1)RM=DV2L+BO^>YU50BC@EE1C3HOF<1G5K1G13;751SV4D 1^>7C2X^>2C MXGE6>V1Q142HBM\$=>T2 1W3>?>C9G1651H^>5<8H&7G8Y<=>N9C1<=>8M^>69H1 M0X1V4S(Z1CB:EF6^>+>D1C^>F M1R68HT1K6C5U(XDZQYU,UB^>1/9=>1^>C^>Q^>MR2U1;BANCX@1^>LMC60E,K1 K=Y^>G3^>7^>7JIN;H=PZK1B+^>D^>K^>=>1ZD MCI^>JCS 3159LNM+MEVA>AMB^>M3^>6&4^>1T6E-WX052B1<1^>7 FJL^>JL> M1 9H1PNSETO>G>+>O=>+>2 1M1WGB1H8771/P<+>21>1>+> OM^>DR=>+BOP MIP^>+>N^>F^>8L7V=Z3 V1^>+>V1M1/17^>+>CQ1%>HMC1\$ MS18P1^>RY^>1@>H+1^>1^> MY1>@>27 M^>6LGR^>7N5<G#B^>P6^>GGA26HV1^>DKNWQ&Q,OT1^>B;H ^>N4^>1^>EAZ<=>C^>Y MWUB12^>3X9X^>#V1^>XKX50 SS NQ^>W:2^>F8 B(FB^>QNN M25E2Y6Z,27Y+U^>6^>16^>67 HT=V,VA2MP ^>HWU>1[45H=)%>6AG&MOZK(ML J1W1L1^>7&K^>1^>2C1O1A0+K 3J1H1W1W1JSK5QY1^>C1U2D1^>3^>#K M1A1W<1X NJJ&F1U^>2D 6M1O1 HOCND625XRS^>14C1^>8 21\$<2^>K1^>MX^>6K1F8R81^>W=>=>3A^>GGIDY0^>FJL1DZ1H1E1H1N36,01V1Y^>OF< MAF17R1^>67>69 M1UD D4UY<Q=7/12 Y.D.61^>N11:6J2HM^>C4XJD<1^>M.Y5^>5N2B^>T^>F@>B^>VXQ@>2W=>=>E^>U1O1A0^>1M^>XUBC^>+>UA^>X^>6 0.016 MMO(A^>X05;XMDU TJ60>OU1L+OLV17SYGE.*@(>M1^>GDI4TG@7IV ED\$ M1KSA^>Y/N6T:5,S1^>E1@A843EH@<E/D14^>Q(AO7<52X8),IF98A3CE1#XGB MPW1XGWC>#E21\$3^>X&F&#>1@<X1L>5NSB1(#8Z+ 9H^>WT17^>EO1X6^>2M^>Y M1E 34,SRF(R1C&1V^>+ENJ^>^>Y9816658H M1B56GT^>F&SW20@>A7E12X\$>J M&01XWGDZBBPUBB @31^>G221H=0F8YR1(WY1^>WD2GKT3FGM^>GHG0&DG ME90N1H1LTK6GYL 1& 3FDH1(K1DM<3^>MH0D3^>@>X^>X0<+1DAE171+FL1T M1Y5231\$>6B3 4<T<5V91TU1+NJ^>#<@>?1^>1H1N^>1^>4>4A3121^>W3JHY MT^>FH.DD=02W,K1ZD60GR8E^>5R0A1+L1CHL\$R5^>2^>9UFA^>X1<1^>+1^>IRK1 M105^>KYRE,0^>K&5,5P> 1^>722,82(H1,B@#>#>H^>SSE<^>P1WRH1,0^>ZW1+1+1A^>F M1SVN,R38BZ7/8M/Y85GW09+1P^>HQP5=QZ^>F^>H1L^>1^>H1^>2(OH0 S@2P MK&B 7F/M M1JN&G<7MOXC/TG^>293@3FER8INM KK@BF9816A347,166J9R0^>N\$K^>D2OG)OG< M^>=NM@L MR^>#>U2>0%WBC1 M>3C;K QO1E^>T^>N1ONG10=612,NX<M1L=>A>@>L,B<1O2&QOSSKJOCUXH;J13>1, ML^>YTDX W/GH1 K^<^> G790E>9^>GK4/PF1 6M.W1CTC^>UW1>1Q1^>#1=V 9L X^>H1M1^>Q&7SU^>A1^>D2HYGL1Q1@<MM1TSG4Z3X 6Q1P7VY6EX38 L,F^>=>F@14 J1^>F16=06AF=>=>NC1^>K;B1 M15L,NW6+D&H^>W1T2^>03 V21P+>K1G1K<SBL>BW^>S MHGW1OFB2X 9Y1L=5Y^>E1Q1E2&GAPY,HO,7)5^>FH0PH3<VO F 0^>#1-1^>1^>HHC\$78^>V=N M^>M18SR1 J^>FZ2R7+WOZ7HE&K1\$T2EM1313R&L1OWC1^>18BB2X1<5CA5 ML21=S(QA1(M\$7DQ31Q31C1&YH<1E21UE/9#T^>+>+>KUH1H,2ONH1TQF1L^>L^> M/6(4L#1^>5Y61^>1^>7.3F113MHOF^>UMM8HC=ZIT5\$D2V6Q2<NC03DZX\$1 MJP0^>Y ON52>14BF401L1^>+H4@+R:(%R\$H7F1\$5V1);7.)>=>Y1T^>Y+T& MZO:5 Y#>@H1 t:~A21\$1^>+>P;S1X1^>U1E=903<K23.DH7>Y>ZUO^>TJ^>1^>M09J1^>8MVJJPB1^>+1^>1V3YX(OP)^>K@<EJZ1M40Z^>X1FZ1Q1F1H1MPS=AU45MPZ&8E^>S^>LL1U^>G1JDM41^>1P2 >X1W^K;S8DLA0+1K M=EDR=7T^>YML9>+>B2<K^>3PTE<=<13DS2=RRT6+XZGH+1^>18091<TEPUYTD M^>Y%65L319>#>P@<HPP11^>JH1C<1F1A7P0\$16Y3B M12\$@+>2^>1H1Y<VYO1QV0@>4^>3^>2QYO@OFRD^>P1C<S71&1CLB0@A(M1J^>T1^>QA=>U12152^>9192O1Z1^>P@<M^>T^>W^>P^>S9:9D101OEY1E+89>G2PZ31Q9Y0M^>M1D5^>*6 MGZ1SY2Q161,00V2M U1^>2Z=DU4^>1Y1SDBN&1.O.CD>BG.NU.A^>1^>U^>XH M^>9JF^>1^>Q@U^>N1KPL91^>42V#>#>25N1^>66 HPH YHE1<V8249Y1^>14<1VY= MMYMNO@L0U60C41=LN1^>AEUEE2A\$;1^>4=O&?^>#1ZVSTMVA60..%B.C23^>=&#>CV MH 1HJ1^>7+H1^>YAEDUMV,2 W2^>46T24@K2MHO^>M^>Y^>W1Z69\$>H1^>21+WE^>1^>F6RR^>#D1<1A1JBD1^>P12^>OZ MW.W>G5>=>1947M71.N^>W^>K640^>GO^>1^>Z>1S1S^>1^>1A^>H1T66 ZP ME^>#6&A^>1^>Y1X1 QSSGKHGO1QOF^>S<1G? C9^>2^>PONEPIGVN^>N1^>FF=7E MT U1W1O1<1^>=GNB5T41M\$1^>7^>2VXQ+>N5D5EHF3SHM_V^>MZY^>SMXS MY^>ZWOFW1)UM< 0^>B;G05MY+2HJ^>ZN87=9T05>=>X;H1N1^>2HK,B2E^>G M^>BZIG17DR0E1G9>=>#>#1^>@>1GJ1F=RT2T)2W1X> M^>@>3^>7^>F^>W^>AQUZ1U=E^>S^>Z QK\$^>BQ5Y92N2K1FYC1B3R^>K&6\$5\$>#M99.MH<=&R&6U1W06C7Z191>+V1V1^>H^>1^>488=<M1O:~%Q 4<1^>C^>E+L@DOU&FUBO.DO M;8>1^>U1F1^>K;9YD, %ZZF14B&R=K^>UJY1^KK07L161N M2(GD9,P^>NVI&VE M87IDK31)^>A=EER:K^>?C1^>M^>OC+BOZHTW<=<61+2%G;S1AFBD1^>V1L\$ M&8ZDR4E^>C^>?B3REP1B<=>1KMZ,Y 3^>M1^>P^>S\$>U5,7145\$< Q7Y9H1Q5 M^>1^>H^>6Q, <5Y19R7E> (OYR1WY+>1,DL7PLA-6ZHD7R28B&4SYC^>1^>2AACH=>#1YOQOY <9.2%170AW^>14^>#>E7>ZDX(PGG^>T ME16N1+B1@1A=NA1^>1^>46010N3.ZX(P81V1^>Y^>M^>U^>S1F^>F5SNP^>2)13<=>OG^>W3N3Z1QGL91 OOSBN>^>V\$=>3 MR>UZF1DATK^>D5=15BDA1^>1^>BLY TGF^>1^>SB7=49Z5HC67M^>+>W1^>46Y4P^>M^>H255525G^>N^>G^>N1X1^>1^>8W9L2^>TJN^>XOM^

W/WTG7#LAV+W4XRJ>INKG;0ZMC-#PHPMZ/P>N>3F1L-9,DCE3W-0F-M%+W94,G13>|X-QQ8SL7VGK5,Z9|H+W6FT0A5~|)-Q*>X,NHV:=D@>Y+D MW/DG@>~H-R5WC918BD+HJE/P5.0#0A1R7ZE=|J3KV2PEE13|=HBO>Y\$9W+~D18CWO|HGMT|H8@C8>ZB5JN|>#9U M7C|0|>D |K@1G5Y@|P%WY0A#87NKG>~1&H1|H1-MT1K1UPB5#>-AY.M2+PJ4SF5W#/#T3#>|EKKIAU<4VY4>4L<A9-Z3%<XZ2-M9C|0>|>PFG.(B? 9DIVD5#7B&.6988F+A/K/K|66#P9AIG.#M0~M:DCR-8HW2TP1LBBR6-UB0:RJ2ELR=6X~K~M:J0TGCCE<62<~L=UOX&L~"Q MXB<2G1LTG3|P6+08FUG6|955B59LR26526~L=A3SLAQA2|>|L0P8S|K0B|MI=2L2K1D1AC4Y2U&N<45JRH MB-WLTZ#(X E?)POE5@|!~|2YTB0.Y|FL|U @YQ7C9~XEI&9=Q~W>MLL(U~M~KIG.4BQZ1Y~6P M7#66=06E6|ZRM35BLE~A>~|OZNKGY\$2M?JLHDOWL~%AN9ONUBD&@??=ATJ M9G>>~U|, |FDXU|AVEBFY~#~|ZA(S%G0?>#A14Q2IKR091~P~|B|C~11 MY7K164,F=31.PKJF5|K8Y&F|AG&S?N%K+G-ZIVKSQ~QOM=Q0LM?FZG1WVWY M01>50M1~L#N#G5714|IR4|IAG#6#G4C#N7~VJ~+~|B|C+AKG1E21V1~MPO7K3B|BK|>GBY<@M9~\$59039B|V582\$>~AHUE&.5JV8~.DZ0T~?Y?>#MRM 38M2HHHRK&G.B|J|W~8(DM\$>2.VYH|831HA4|QI~L=ED7R70|N|E|W| M3|S64~A|VKS=S=D2P.B|D>B0.(Q|STQ~K|6V8DBSR@F75D=H.F@|L&L&RM<X|0~4 ML&LW =H32V1+T>1@~25J|B|N~1+H5|TLFA|JMF|E5+=+6D/7|0|~L M85VZ2|P|NFUVO|C=1OK34836K00~Q|00\$N.>.(DKMN~4A1MC7Z0L&~M~Q0? 96A:0!6K4C&9:(8A7R5~519XXZ7(E.L~HM2<~L9A&&~AM(C<2H8 M~U%L+REFDJE0YF@H\$15KM.G:Q40B 2YP MDXYRX18RN81|B 7IX?>=TL|>~|OQI V~21LY@FNEW=06H?F5XA+Q~M1 MTHP8?>@~3H@ GY1B SUBP.IHJ@R4VH|WLVF.F\$Q6A.B~CVQ0~M?2 M~5?PPL38P|D@H1 G|J~WQ?XRAIFFP =2>~|SRD2~P01~|0|QOG 4#M MTC&P9TB9X&P.X\$1@>|ICRG&@=IS@MYD\$~VUZ~Z|J(B3=BOV&~C@|GYD MU\$YRYV&~@PXP? MN\$D#1 F|F?~XPO2&DRF G~>? Q@P|D1M=2DD~Q|PWB|PV&T?>CR1A:QZ8 MW|D3|6?~8 1B5..GOO~10<Q2Q7|/1T?~2L~9VTF M855Z?>WK P>@/T8|M~ U+U~1.HO1H|HQRI1|@P.X801<5\$GUG6D|SM7Z|W?#5=1~17JYG.MOPORU|T(7AMP AC.TIBK U~1|KJ5|WA&W|RI~|~KIXP>P\$|S 5\$GZB|033W1 MNE. |HW>~H|~>D2M3~#T<@>Y><~NZ~H@<#S:Q2P?K%|U+Y@.Q)Y1~%C0& M&X~Q~&H~4~1V~&MG7~.K&3%~\$BM.W0GN0<|F3>0. 6A~X+X41EM.PV|P41FL2B0|OP>@>Y\$<+32 (U8?Y\$|G&G~0~\$|+ZUCY5|7=(1Z M0=9U)H@|V4DZ\$~L%1=IUH~H29J2MXG6N6N>UT2|HIBPVO|O~|CF~#OR>? <1>HGGX9 59~7ALIV6@43MDX~M35N|B4KUF~V~A|WWWRW~KQATXG16~CB MP~Y~|6|F~Y~%G0ZBN3M3|B&~62.G56~>+~8HW.9N\$618 HY.62|X2B29~@~UGYKX|H2?>D M1>T\$5G56|H2V~@3MG5|Y2M~Q|IT(3|F2&Q>ZL|H|U9DDM&NP01~5L9 M1E~RHVZ~B87Y|Y|(4=66R2|K978? 1|RZ~R51Y~73~Q|X~L56LAW~L MZ13|P28=SJS JD3|S&L|P|MG&R2~2ZBF6C|H2L|J%5+YCYL~K%K00CF~M1 H|N(C~#7ZU 98R~R7~KJ WB&H~ 17~\$7K~<2AE7~J~D=<L<@|F~F M2(9L23|S|X|8|LYNGM5B.H=L~Y58Y15R=2X|W|DQ3A5?>@97|H|Q\$72F?>~K M~6~7=2X6+~KE9&Z~ONP.(|Z|F~F8\$|@AD~U~O?> 4F|F@4 Y|L M|A|B~A@|P|YW1=|B|A~W2.V~30KCKSVDS?XGU0|Q|S6HDE|S(+>|RIZL~K~M&6:P|WV+K~\$5.41P9~1+7~V?>~7A7P1|32K8~1P\$P@>=W WG M/5/ 1~LUZ&~@E@SU>D0>7W~#~T~A~W~E~<S|C\$>Q2F1%<M&S=KPD3|P M.MX0>#>~@~SG7HCA4~B&~\$Q|ZL6?|D|D|N|2JAE5 K@V|B0~KQGI=>TX9 M3. 1~AXT|L|B~1L|VRV~0~0~TEUSRM|>M~>2129J 3MN+V|G~C~>K~>K~>9M M~G|X|D&F~|L+LPEE50B P=45=Z%E6UBZJ@>JZB?7WA~A M~\$T(C?> T03BP.069|1Z|L\$B~E~VOX|H13CF@~A0F51~Z~+O~>611 Y|E|G<~M~N~XOP~F|H|E|H~HA~H~H~3|H|Q~\$~#TW~Q|U|B9>Z~EHUZ W3~N~N7~< M|0H@C=V157|9|X|J~QZ&H~>~O\$1<~%~T4~<W8G ME~5M~Y~CP07Y+|K&L|Q|G9R~1|XW|P+R|H|L7M~H~2~OZ(O|D6~1CDP~)~\$~MP~C~>~Y|H|E|S62?50~H=7|H2QB~8LW|T~ X|<~P.9Q~N=UX~A|9~M|3C M67F23 H8450F2M>K15@OT~L~9OZE+Z0.5C KRR.ABT4YD7U9~#~FEWNOZE M0|N7|FX<0.75~W~>0|O\$@!! <4H|+1>~|JF9|5?>5~3880Q09=ERJCD B 0%~M2|<~N6~RE~62Z|S~SEF(P+|8|C|OD|4V.DE~9|H~GOWB5N4W7W4&S~M%T< >6|HBR~@E7|H~W|U|Y~X| Y3FU~3~>M0S.M3~A~A~2~4V&KDN1+H~M2S@8~9 Q~<~|P393|N8%GR~\$~M~A~7=22|Y|? <7MAW~>~G10~QZME~TAE~>~V|J|H|RE|N|F?>~VY>UCOOT~D|L MS4&E|WY9~>DXN|H6|ZW~5W>WW3 W~N~>|MSGAA~C~B M|0HBE5~X|YKSEK~Q~#C~N3O5V8|YB3 MYX9%~X%<~&~1@>~Y|Y9E.SMV&A~0|0B~1~2~6L|G|010N.TOP~B5&T@V~\$~GNV MW0G~Z~\$29>04|R|U0E%|23|>Q~H|V|<Y>Z<~<~\$MN163.MCECYP5|E| M|H>~>~|ZVRW|WZP~P~7(CU|P?Z?FF&60DOBBN~P~J~M|QY7=7\$~?~I>~GZ9K M~1+APC2 V~H~ M@~(88|2~8W~|B|J5\$N|S53~B|B%~Z|+L|U7>~6T.G~Q|WY~<GA5\$<~<N9~H|..M~%~Y~M>~<~<Q599Y~J~(C~KNI~>~JY~T~T~P~>2|HCSHTE5K8>~LX|H|H9LKT.MY8C~\$|D| MRLVL~45Y~V~F16Y|T|B|H~4~R~N~>F3YK2P4~+|HDLCP74VZ3|H6B~(CC>~>~C7CYX.S|>1~>~J~7WJ24~U~VY|0K\$~1~MWB3~>~#QENEQ~H29%~Q|0IDM0L~D~ <20R~H|~24R~H~M~M1<6Y>~<~T|D|X7~>~W8P2K~13~9P~9496~\$~3~V5TY|LG~+~|BQ\$1~ZQ?M~T~MR~P~>~Y~J~XBV~U~B|ORFS7~QW3JEL~>~\$~J~>~A~>P5?Y@Q|X 6|B~D~5 M|@~+BR7~5Z082~6V|PQ~A~U~B~Y|H~\$~0.N~\$~>~N&XMY|G|C~N9M@EQ M~R~2V879|V~B~4#9\$~+~T~8U2AG~J5~B~Q~265XVT M~C~|W|L7Q~G3BAOPF% MZ7OTG7~H|H|@8 0G\$1H~9~M~T|H|D|0~<Q5 DY8&CB.97~%>@S|D3?1~>8Q|EJ4FC+1~&V M|O~A|O~A5G~%13@~<~J~<~M@~TS3V|O~4|2SDP~>~>~R5L4|HZN~|H\$G5<1~ M~M~+J|U3|Y|H|K~<3 6K\$~>~1KSD+Y|N|N2\$1.6W~D|O5E~PGR~O|H|F|H6M0|YZCR.M~>~#D|K~#9|5|Y|WME&amp

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size:10pt;font-variant:normal;text-align:justify;margin:0pt;"><em style="font: inherit;">1.Description of the business&lt

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size: 10pt; "><td style="vertical-align: top; width: 31%; font-family: "Times New Roman"; Times, serif; font-size: 10pt;">Franchise rights</td><td style="vertical-align: top; width: 69%; font-family: "Times New Roman"; Times, serif; font-size: 10pt;">straight-line over 2 to 15 years</td></tr><tr style="font-family: "Times New Roman"; Times, serif; font-size: 10pt;"><td style="vertical-align: top; width: 31%; font-family: "Times New Roman"; Times, serif; font-size: 10pt;">Management contracts and other</td><td style="vertical-align: top; width: 69%; font-family: "Times New Roman"; Times, serif; font-size: 10pt;">straight-line over life of contract ranging from 2 to 10 years</td></tr><tr style="font-family: "Times New Roman"; Times, serif; font-size: 10pt;"><td style="vertical-align: top; width: 31%; font-family: "Times New Roman"; Times, serif; font-size: 10pt;">Backlog</td><td style="vertical-align: top; width: 69%; font-family: "Times New Roman"; Times, serif; font-size: 10pt;">as underlying backlog transactions are completed</td></tr></tbody></table><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">The Company reviews the carrying value of finite life intangible assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset group <em style="font: inherit;">may<em style="font: inherit;">not be recoverable from the estimated future cash flows expected to result from their use and eventual disposition. If the sum of the undiscounted expected future cash flows is less than the carrying amount of the asset group, an impairment loss is recognized. Measurement of the impairment loss is based on the excess of the carrying amount of the asset group over the fair value calculated using discounted expected future cash flows.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Goodwill and indefinite life intangible assets are tested for impairment annually, on <em style="font: inherit;">August 1 or more frequently if events or changes in circumstances indicate the asset might be impaired, in which case the carrying amount of the asset is written down to fair value. Following the change in segment structure in the current year, the Company reassessed its reporting units and concluded that there are three distinct reporting units. The change in reporting units is considered a triggering event requiring testing of goodwill for impairment. Colliers conducted <em style="font: inherit;">two impairment tests, <em style="font: inherit;">one under the previous reporting segment structure and <em style="font: inherit;">one under the new structure.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Impairment of goodwill is tested at the reporting unit level. Impairment is tested by <em style="font: inherit;">first assessing qualitative factors to determine whether it is more likely than <em style="font: inherit;">not that the fair value of a reporting unit is less than its carrying amount. Where it is determined to be more likely than <em style="font: inherit;">not that its fair value is greater than its carrying amount, then <em style="font: inherit;">no further testing is required. Where the qualitative analysis is <em style="font: inherit;">not sufficient to support that the fair value exceeds the carrying amount then a quantitative goodwill impairment test is performed. The quantitative test compares the reporting unit's carrying amount, including goodwill with the estimated fair value of the reporting unit. The fair values of the reporting units are estimated using a discounted cash flow approach. The fair value measurement is classified within Level <em style="font: inherit;">3 of the fair value hierarchy. If the carrying amount of the reporting unit exceeds its fair value, the difference is reported as an impairment loss. Certain assumptions are used to determine the fair value of the reporting units; the most sensitive of which are estimated future cash flows and the discount rate applied to future cash flows. Changes in these assumptions could result in a materially different fair value.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Impairment of indefinite life intangible assets is tested by comparing the carrying amount to the estimated fair value on an individual intangible asset basis.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Redeemable non-controlling interests</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Redeemable non-controlling interests ("RNCI") are recorded at the greater of (i) the redemption amount or (ii) the amount initially recorded as RNCI at the date of inception of the minority equity position. This amount is recorded in the "mezzanine" section of the balance sheet, outside of shareholders' equity. Changes in the RNCI amount are recognized immediately as they occur.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Revenue</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">The Company generates revenue through its provision of commercial real estate services and investment management. These services consist of Leasing, Capital Markets, Outsourcing, Engineering and Investment Management services.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">(a) Leasing</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Leasing includes landlord and tenant representation services. Landlord representation provides real estate owners with services to strategically position properties and to secure appropriate tenants. Tenant representation focuses on assisting businesses to assess their occupancy requirements and evaluating and negotiating leases and lease renewals.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">(b) Capital Markets</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Capital Markets revenue is generated through sales brokerage and other capital markets transactions. These services include real estate sales, debt origination and placement, equity capital raising, market value opinions, acquisition advisory and transaction management. The Company's debt finance operations relate to the origination and sale of multifamily and commercial mortgage loans.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">(c) Outsourcing</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Outsourcing services consist of valuation services, property management, loan servicing and other revenues. In addition to loan servicing, other revenues also include amounts earned on services that are complementary to real estate services that previously formed part of Engineering.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Property management provides real estate service solutions to real estate owners. In addition to providing on-site management and staffing, the Company provides support through centralized resources such as accounting, marketing and human resources. Consistent with industry standards, management contract terms typically range from <em style="font: inherit;">one to <em style="font: inherit;">three years, although most contracts are terminable at any time following a notice period, usually <em style="font: inherit;">30 to <em style="font: inherit;">120 days.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Valuation services consist of helping customers determine market values for various types of real estate properties. Such services <em style="font: inherit;">may involve appraisals of single properties or portfolios of properties. These appraisals <em style="font: inherit;">may be utilized for a variety of customer needs including acquisitions, dispositions, financing or for tax purposes.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Loan servicing fees consist of revenues earned in accordance with the contractual arrangements associated with the Company's debt finance operations and represent fees earned for servicing loans originated by the Company. Loan servicing revenues are included in the Other revenue line (see note <em style="font: inherit;">25).</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Leasing, Capital Markets and Outsourcing are grouped under the Real Estate Services segment.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">(d) Engineering</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Engineering comprises of project management and engineering & design ("E&D") services. Project management services include design and construction management, move management and workplace solutions consulting. Engineering & design services consist of multidisciplinary planning, consulting and design engineering services to multiple end markets. Project management and engineering & design engagements range from single project contracts with a duration of less than <em style="font: inherit;">one year to multi-year contracts with multiple discrete projects.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">(e) Investment Management</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Investment Management revenues include consideration for services in the form of asset management advisory and administration fees, transaction fees and incentive fees (carried interest). The performance obligation is to manage client's invested capital for a specified period of time and is delivered over time.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Revenue recognition and unearned revenues</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. The Company enters into contracts that can include various combinations of services, which are capable of being distinct and accounted for as separate performance obligations. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><table border="0" cellpadding="0" cellspacing="0" style="width: 100%; font-family: Times New Roman; font-size: 10pt;"><tr><td style="width: 36pt;"></td><td style="vertical-align: top; width: 18pt;"></td><td style="vertical-align: top; width: 18pt;"></td><td style="vertical-align: top; width: 18pt;"></td><td style="vertical-align: top; width: 18pt;"></td><td style="vertical-align: top; width: 18pt;"></td></tr></table><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">The Company has determined that control of real estate sales brokerage services rendered transfer to a customer when a sale and purchase agreement becomes unconditional. Leasing services rendered transfer to a customer when a lease between the landlord and the tenant is executed. At these points in time the customer has received substantially all of the benefit of the services provided by the Company. The transaction price is typically associated with the underlying asset involved in the transaction, most commonly a percentage of the sales price or the aggregate rental payments over the term of the lease which are generally known when revenue is recognized.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Other Capital Market revenues are recorded when the Company's performance obligation is satisfied. Although the performance obligation varies based upon the contractual terms of the transaction or service, the performance obligation is generally recognized at the point in time when a defined outcome is satisfied, including completion of financing or closing of a transaction. At this time, the Company has transferred control of the promised service and the customer obtains control.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Revenues from the Company's debt finance operations, included in Capital Markets revenue, are excluded from the scope of ASC Topic <em style="font: inherit;">606. Revenue from Contracts with Customers ("ASC <em style="font: inherit;">606"). Revenue is recognized and a derivative asset is recorded upon the commitment to originate a loan with a borrower and corresponding sale to an investor. The derivative asset is recognized at fair value and includes the fair value of the contractual loan origination, related fees and sale premium, and the estimated fair value of the expected net cash flows associated with the servicing of the loan. Debt finance revenue also includes changes to the fair value of loan commitments, forward sale commitments and loans held for sale that occur during their respective holding periods. Upon sale of the loans, <em style="font: inherit;">no gains or losses are recognized as such loans are recorded at fair value during the holding periods. MSRs and loss sharing obligations are recognized as assets and liabilities, respectively, upon the sale of the loans.</p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; margin: 0pt;"></p><p style="font-family: Times New Roman; font-size: 10pt; font-variant: normal; text-align: justify; margin: 0pt 0pt 0pt 36pt;">Outsourcing services in relation to property management as

well as project management and engineering & design pertaining to Engineering transfer to the customer over time as the services are performed and revenue from providing these services is recognized in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognized based upon the actual labor hours spent relative to the total expected labor hours or the project costs incurred relative to the total project costs. For some projects certain obligations that are representative of the work completed <em style="font: inherit;"> may be used as an alternative to recognize revenue. The use of labor hours or overall project costs is dependent upon the input that best represents the progress of the work completed in relation to the specific contract. For cost-reimbursable and hourly-fee contracts, revenue is recognized in the amount to which the Company has a right to invoice. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> For other advisory services, including valuation and appraisal review, the customer is unable to benefit from the services until the work is substantially complete. Revenue is recognized upon delivery of deliverables to the customer because this faithfully represents when the service has been rendered. For most fixed fee consulting assignments, revenue is recognized based upon the actual service provided to the end of the reporting period as a proportion of the total services to be provided. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Loan servicing revenues are recognized over the contractual service period. Loan servicing fees related to retained MSR are governed by ASC <em style="font: inherit;"> 820 and ASC <em style="font: inherit;"> 860 and excluded from the scope of ASC <em style="font: inherit;"> 606. Loan servicing fees earned from servicing contracts which the Company does <em style="font: inherit;"> not hold mortgage servicing rights are in scope of ASC <em style="font: inherit;"> 606. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Investment Management advisory fees are recognized as the services are performed over time and are primarily based on agreed-upon percentages of a calculated fee base which <em style="font: inherit;"> may include committed capital, assets under management, invested capital, gross asset value or net asset value depending upon the terms of the fund and/or the stage in a fund's life. Revenue recognition for transactional performance obligations are recognized at a point in time when the performance obligation has been met. The Company receives investment management advisory incentive fees (carried interest) from certain investment funds. These incentive fees are dependent upon exceeding specified performance thresholds on a relative or absolute basis, depending on the product and structure of the business. Incentive fees are recognized when it is determined that significant reversal is considered <em style="font: inherit;"> no longer probable (such as upon the sale of a fund's investment or when the amount of assets under management becomes known as of the end of the specified measurement period). Incentive fee-related compensation represents carried interest allocations awarded to employees which are tied to the funds' performance. Incentive fee-related compensation expenses are recognized as services are being rendered by the employees and when it is probable that payment will be made in accordance with the applicable governing agreements. When acquisitions included clauses for incentive fees related to assets that were invested prior to the acquisition dates are allocated to certain stakeholders including employees and former owners; as such the full amount of these incentive fees is passed through and recognized as cost of revenues in the consolidated statement of earnings. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <table border="0" cellpadding="0" cellspacing="0" style="width: 100%; font-family: Times New Roman; font-size: 10pt;"> <tbody> <tr> <td style="width: 36pt;"> </td> <td style="vertical-align: top; width: 18pt;"> <p style="font-family: Times New Roman; font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> </td> <td style="vertical-align: top;"> <p style="font-family: Times New Roman; font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> </td> </tr> <tr> <td style="vertical-align: top;"> <p style="font-family: Times New Roman; font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> The Company's contracts with customers <em style="font: inherit;"> may include promises to transfer multiple products and services. Determining whether products and services are considered distinct performance obligations that should be accounted for separately versus together <em style="font: inherit;"> may require significant judgment. Where a contract contains multiple performance obligations, judgment is used to assess whether they are distinct and accounted for separately or <em style="font: inherit;"> not distinct and are accounted for and recognized together. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Brokerage commission arrangements <em style="font: inherit;"> may include terms that result in variability to the transaction price and ultimate revenues earned beyond the underlying value of the transaction, these <em style="font: inherit;"> may include rebates and/or contingencies. The Company estimates variable consideration and performs a constraint analysis for these contracts on the basis of historical information to estimate the amount the Company will ultimately be entitled to. Revenue is constrained when it is probable that the Company <em style="font: inherit;"> may <em style="font: inherit;"> not be entitled to the total amount of the revenue as associated with the occurrence or non-occurrence of an event that is outside of the Company's control or where the facts and circumstances of the arrangement limit the Company's ability to predict whether this event will occur. When revenue is constrained, this revenue is <em style="font: inherit;"> not recognized until the uncertainty has been resolved. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Outsourcing and Engineering arrangements <em style="font: inherit;"> may include incentives tied to achieving certain performance targets. The Company estimates variable consideration or performs a constraint analysis for these contracts on the basis of circumstances specific to the project and historical information in order to estimate the amount the Company will ultimately be entitled to. Estimates of revenue, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> For project management, engineering and design within Engineering or property management services forming part of Outsourcing, the Company <em style="font: inherit;"> may engage subcontractors to provide on-site staffing or to provide specialized technical services, materials and/or installation services. These arrangements are assessed and require judgment to determine whether the Company is a principal or an agent of the customer. When the Company acts as a principal, because it is primarily responsible for the delivery of the completed project and controls the services provided by the subcontractors, these amounts are accounted for as revenue on a gross basis. However, when the Company acts as an agent, because it does <em style="font: inherit;"> not control the services prior to delivery to the customer, these costs are accounted for on a net basis. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> In some cases, the Company <em style="font: inherit;"> may facilitate collection from the customer and payments to subcontractors or <em style="font: inherit;"> may facilitate collection from tenants for payment to the landlord. In these instances, balances are recorded as accounts receivable and accounts payable until settled. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Investment Management fee arrangements are unique to each contract and evaluated on an individual basis to determine the timing of revenue recognition as well as evaluation of incentive fee related compensation expense and significant judgment is involved in making such determinations. At each reporting period, the Company considers various factors in estimating revenue to be recognized and incentive fee related-compensation expense to be accrued. Incentive fees have a broad range of possible amounts and the determination of these amounts is based upon the market value for managed assets which is highly susceptible to factors outside of the Company's influence. As a result, incentive fee revenue is generally constrained until significant reversal is considered <em style="font: inherit;"> no longer probable. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Certain constrained Capital Markets and Leasing fees, Outsourcing fees, Engineering fees and Investment Management fees <em style="font: inherit;"> may arise from services that began in a prior reporting period. Consequently, a portion of the fees the Company recognizes in the current period <em style="font: inherit;"> may be partially related to the services performed in prior periods. In particular, substantially all investment management incentive fees recognized in the period were previously constrained. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Contract balances <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Timing of revenue recognition <em style="font: inherit;"> may differ from the timing of invoicing to customers. The Company invoices the customer and records a receivable when it has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. Contract liabilities consist of payments received in advance of recognizing revenue. These liabilities consist primarily of payments received for outsourcing and advisory engagements where a component of the revenue <em style="font: inherit;"> may be paid by the customer prior to the benefits of the services transferring to the customer. As a practical expedient, the Company does <em style="font: inherit;"> not adjust the promised amount of consideration for the effect of a significant financing component when it is expected, at contract inception, that the period between transfer of the service and when the customer pays for that service will be <em style="font: inherit;"> one year or less. The Company does <em style="font: inherit;"> not typically include extended payment terms in its contracts with customers. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> The Company generally does <em style="font: inherit;"> not incur upfront costs to obtain or fulfill contracts that are capitalizable to contract assets and if capitalizable they would be amortized to expense within <em style="font: inherit;"> one year or less of incurring the expense; consequently, the Company applies the practical expedient to recognize these incremental costs as an expense when incurred. Any costs to obtain or fulfill contracts that exceed <em style="font: inherit;"> one year are capitalized to contract assets and amortized over the term of the contract on a method consistent with the transfer of services to the customer and the contract's revenue recognition. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Payment terms and conditions vary by contract type, although terms generally include a requirement of payment within <em style="font: inherit;"> 30 to <em style="font: inherit;"> 90 days. With the exceptions of sales brokerage and lease brokerage, the Company does <em style="font: inherit;"> not expect to have any contracts where the period between the transfer of services to the customer and the payment by the customer exceeds <em style="font: inherit;"> one year. With regard to sales brokerage and lease brokerage, arrangements <em style="font: inherit;"> may exist where the service is transferred but payment is <em style="font: inherit;"> not received for a period greater than <em style="font: inherit;"> one year. However, arrangements of this nature do <em style="font: inherit;"> not contain a significant financing component because the amount and timing varies on the basis of the occurrence or non-occurrence of an event that is outside the control of the Company or the customer. As a consequence, the Company does <em style="font: inherit;"> not adjust the transaction prices for the time value of money. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Contract liabilities represent advance payments associated with the Company's performance obligations that have <em style="font: inherit;"> not yet been satisfied. The majority of the balances are expected to be recognized to revenue or disbursed on behalf of the client within a year. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Remaining performance obligations <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Remaining performance obligations represent the aggregate transaction prices for contracts where the Company's performance obligations have <em style="font: inherit;"> not yet been satisfied. The Company applies the practical expedient related to remaining performance obligations that are part of a contract that has an original expected duration of <em style="font: inherit;"> one year or less and the practical expedient related to variable consideration from remaining performance obligations. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> Stock based compensation <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> For equity classified awards, compensation cost is measured at the grant date based on the estimated fair value of the award adjusted for expected forfeitures. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> For liability classified awards, costs are measured at the grant date based on the estimated fair value of the award. The liability is remeasured at the end of each reporting period. The liability is recorded in accrued compensation or non-current liabilities. <p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"> </p> <p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"> </p>

align:justify;margin:0pt 0pt 0pt 36pt;">>The related stock-based compensation expenses are allocated using the graded attribution method and reported as selling, general & administrative expenses.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Long-term incentive plans</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Under these plans, certain subsidiary employees are compensated if the earnings before interest, income tax and amortization of the subsidiary increases. In some instances, subsidiary employees <em style="font: inherit;">may be compensated through participation in a stock-based plan associated with the value of a subsidiary's shares. Awards under these plans have a term of up to ten years, a vesting period of five to ten years. All long-term incentive plans are settled in cash, with the exception of certain stock-based plans which are predominantly settled in cash, but which <em style="font: inherit;">may have the option to settle in a subsidiary's shares. As at <em style="font: inherit;">December 31, 2024, all significant stock-based plans are to be settled in cash. If an award is subject to a vesting condition, then the graded attribution method is applied to the fair value or intrinsic value of the award.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">In relation to the stock-based plans, the Company incurred a total compensation expense recovery of \$796 during the year ended <em style="font: inherit;">December 31, 2024 <em style="font: inherit;">2023 - \$2,656). As at <em style="font: inherit;">December 31, 2024, there was \$13,411 of unrecognized compensation costs related to non-vested stock-based plans which is expected to be recognized over the next <em style="font: inherit;">six years. During the year-ended <em style="font: inherit;">December 31, 2024, the fair value of options vested under stock-based plans was <em class="GFFJ4-DIN-com-rdq-thunderdome-client-resources-CssResource-html-element-highlighted" style="font: inherit;">\$ 6,604</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;"><em class="GFFJ4-DIN-com-rdq-thunderdome-client-resources-CssResource-html-element-highlighted" style="font: inherit;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Foreign currency translation and transactions</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Assets, liabilities and operations of foreign subsidiaries are recorded based on the functional currency of each entity. For certain foreign operations, the functional currency is the local currency, in which case the assets, liabilities and operations are translated at current exchange rates from the local currency to the reporting currency, the US dollar. The resulting unrealized gains or losses are reported as a component of accumulated other comprehensive earnings. Realized and unrealized foreign currency gains or losses related to any foreign dollar-denominated monetary assets and liabilities are included in net earnings.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Income tax</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Income tax has been provided using the asset and liability method whereby deferred tax assets and liabilities are recognized for the expected future income tax consequences of events that have been recognized in the consolidated financial statements or income tax returns. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to reverse, be recovered or settled. The effect on deferred tax assets and liabilities of a change in income tax rates is recognized in earnings in the period in which the change occurs. A valuation allowance is recorded unless it is more likely than <em style="font: inherit;">not that realization of a deferred tax asset will occur based on available evidence.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The Company recognizes uncertainty in tax positions taken or expected to be taken utilizing a <em style="font: inherit;">two-step approach. The <em style="font: inherit;">first step is to determine whether it is more likely than <em style="font: inherit;">not that the tax position will be sustained upon examination by tax authorities on the basis of technical merits of the position. The <em style="font: inherit;">second step is to recognize the largest amount of tax benefit that is more than <em style="font: inherit;">50 percent likely to be realized upon ultimate settlement with the related tax authority.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The Company classifies interest and penalties associated with income tax positions in income tax expense.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Leases</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The Company recognizes an operating lease right-of-use ("ROU") asset and a lease liability on the consolidated balance sheet at the lease commencement date. Operating lease ROU assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term adjusted for lease prepayments and lease incentives. After the commencement date any modifications to the leasing arrangement are assessed and the ROU asset and lease liability are remeasured to recognize modifications to the lease term or fixed payments. As most of the Company's leases do <em style="font: inherit;">not provide an implicit rate, the incremental borrowing rate based on the information available at commencement date is used to determine the present value of lease payments. The Company uses the implicit rate when readily determinable. The lease terms <em style="font: inherit;">may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Operating leases ROU assets are amortized to selling, general and administrative expenses ("SG&A") straight-line over the lease term.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Finance leases are included in fixed assets and long-term debt on the consolidated balance sheet. Finance lease assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of lease term.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Variable lease payments and variable payments related to non-lease components are recorded to SG&A as incurred. Variable lease payments include amounts related to changes in payments associated with changes in an index or rate but which are <em style="font: inherit;">not also associated with a remeasurement of the lease liability.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The Company has operating lease agreements with lease and non-lease components, and the Company has elected to apply the practical expedient to <em style="font: inherit;">not separate lease and nonlease components and therefore the ROU assets and lease liabilities include payments related to services included in the lease agreement. Additionally, for certain leases the Company has elected to group leases that commence at the same time and where accounting does <em style="font: inherit;">not materially differ from accounting for the leases individually as a portfolio of leases.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The Company has elected <em style="font: inherit;">not to recognize ROU assets and lease liabilities for leases that have a term of <em style="font: inherit;">twelve months or less. Similarly, the Company will be applying the practical expedient to <em style="font: inherit;">not recognize assets or liabilities related to a business combination when the acquired lease has a remaining term of <em style="font: inherit;">twelve months or less at the acquisition date. The payments associated with these leases are recorded to SG&A on a straight-line basis over the remaining lease term.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Business combinations</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">All business combinations are accounted for using the acquisition method of accounting. Transaction costs are expensed as incurred.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The fair value of the contingent consideration is classified as a financial liability and is recorded on the balance sheet at the acquisition date and is re-measured at fair value at the end of each period until the end of the contingency period, with fair value adjustments recognized in earnings. However, if the contingent consideration includes an element of compensation to the vendors (i.e. it is tied to continuing employment or it is <em style="font: inherit;">not linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The most significant estimates are related to the judgments used to determine the timing and amount of revenue recognition, recoverability of goodwill and intangible assets, determination of fair values of assets acquired and liabilities assumed in business combinations, estimated fair value of contingent consideration related to acquisitions, determination of the fair value of capitalized mortgage servicing rights and derivative financial instruments, and current expected credit losses on financial assets including collectability of accounts receivable and allowance for loss sharing obligations. Actual results could be materially different from these estimates.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">In the <em style="font: inherit;">third quarter of <em style="font: inherit;">2024, Colliers re-aligned its operating segments to better reflect the distinct attributes of its three complementary businesses - Real Estate Services, Engineering and Investment Management. The Real Estate Services segment comprises the former Americas, EMEA and Asia Pacific regions, excluding engineering and project management, which are now reported within the new Engineering segment. The Investment Management segment remains unchanged. Prior period comparative data have been recast to reflect the new segments.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt;text-indent:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Significant accounting policies are summarized as follows:</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">Principles of consolidation</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">The accompanying consolidated financial statements include the accounts of the Company, its majority-owned subsidiaries and those variable interest entities where the Company is the primary beneficiary. Where the Company does <em style="font: inherit;">not have a controlling interest but has the ability to exert significant influence, the equity method of accounting is used. Inter-company transactions and accounts are eliminated on consolidation.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">VOEs are embodied by common and traditional corporate and certain partnership structures. For VOEs, the interest holder with control through majority ownership and majority voting rights consolidates the entity.</p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;margin:0pt;"></p><p style="font-family:Times New Roman;font-size:10pt;font-variant:normal;text-align:justify;margin:0pt 0pt 0pt 36pt;">For VIEs, identification of the primary beneficiary determines the accounting treatment. In evaluating whether the Company is the primary beneficiary, it evaluates its direct and indirect economic interests in the entity. A reporting entity is determined to be the primary beneficiary if it holds a controlling financial interest in the VIE. Determining which reporting entity, if any, has a controlling financial interest in a VIE is primarily a qualitative approach focused on identifying which reporting entity has both (<em style="font: inherit;">1) the power to direct the activities of a VIE that most significantly impact such entity's economic

performance and (<em style="font: inherit;">2) the obligation to absorb losses or the right to receive benefits from such entity that could potentially be significant to such entity.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">The primary beneficiary analysis is performed at the inception of the Company's investment and upon the occurrence of a reconsideration event. When the Company determines it is the primary beneficiary of a VIE, it consolidates the VIE; when it is determined that the Company is <em style="font: inherit;">not the primary beneficiary of the VIE, the investment in the VIE is accounted for at fair value or under the equity method, based upon an election made at the time of investment.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Cash and cash equivalents</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">The Company maintains custodial escrow accounts, agency and fiduciary funds relating to its debt finance operations and as an agent for its property management operations. These amounts are <em style="font: inherit;">not included in the accompanying consolidated balance sheets as they are <em style="font: inherit;">not assets of the Company.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Restricted cash</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Restricted cash consists primarily of cash and cash equivalent amounts set aside to satisfy legal or contractual requirements arising in the normal course of business, primarily at Colliers Mortgage.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Receivables and allowance for credit losses</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Accounts receivables are recorded when the Company has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. From the point of initial recognition, the carrying value of such receivables and contract assets, net of allowance for credit losses, represents their estimated net realizable value after deducting for potential credit losses. The Company's expected loss allowance methodology uses historical collection experience, the current status of customers' accounts receivable and considers both current and expected future economic and market conditions. Due to the short-term nature of such receivables, the estimate of accounts receivable that <em style="font: inherit;">may be collected is based on the aging of the receivable balances and the financial condition of customers. Additionally, specific allowance amounts are established to record the appropriate provision for customers that have a higher probability of default. The allowances are then reviewed on a quarterly basis to ensure that they are appropriate. After all collection efforts have been exhausted by management, the outstanding balance considered <em style="font: inherit;">not collectible is written off against the allowance.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">In some cases, the Company <em style="font: inherit;">may record a receivable or a contract asset which corresponds with payables which the Company is only obligated to pay upon collection of the receivable ("Reimbursable Receivables"). These Reimbursable Receivables correspond with commissions payable, payables to facilitate collection from the customer and make payments to subcontractors or relate to collection from tenants for payment to the landlord. These corresponding payables are typically satisfied on a pay-when-paid basis. In relation to Reimbursable Receivables, an allowance is only recorded to the extent that the Company has estimated credit losses.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Fixed assets</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Fixed assets are carried at cost less accumulated depreciation. The costs of additions and improvements are capitalized, while maintenance and repairs are expensed as incurred. Fixed assets are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset group <em style="font: inherit;">may be recoverable. An impairment loss is recorded to the extent the carrying amount exceeds the estimated fair value of an asset group. Fixed assets are depreciated over their estimated useful lives as follows:</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;"><table border="0"><tr><td style="width: 25%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Buildings</td><td style="width: 72%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">20 to 40 years straight-line</td></tr><tr><td style="width: 25%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Vehicles</td><td style="width: 72%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">3 to 5 years straight-line</td></tr><tr><td style="width: 25%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Furniture and equipment</td><td style="width: 72%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">3 to 10 years straight-line</td></tr><tr><td style="width: 25%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Computer equipment and software</td><td style="width: 72%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">3 to 7 years straight-line</td></tr><tr><td style="width: 25%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Leasehold improvements</td><td style="width: 72%; font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">1 to 10 years straight-line (based upon term of the lease)</td></tr></table></p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Investments</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Equity accounted investments</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">For equity investments where it does <em style="font: inherit;">not control the investee, and where it is <em style="font: inherit;">not the primary beneficiary of a VIE but can exert significant influence over the financial and operating policies of the investee the Company utilizes the equity method of accounting. The evaluation of whether the Company exerts control or significant influence over the financial and operational policies of the investees requires significant judgement based on the facts and circumstances surrounding each individual investment. Factors considered in these evaluations <em style="font: inherit;">may include the type of investment, the legal structure of the investee, any influence the Company <em style="font: inherit;">have on the governing board of the investee.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">The Company's equity accounted investees that are investment companies record their underlying investments at fair value. Therefore, under the equity method of accounting, the Company's share of the investee's underlying net income predominantly represents fair value adjustments in the investments held by the equity method investees.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">The Company's share of the investee's underlying net income or loss is based upon the most currently available information, which <em style="font: inherit;">may precede the date of the consolidated statement of financial condition and is realized in equity earnings from non-consolidated investments on the consolidated statements of earnings. Distributions received reduce the Company's carrying value of the investee.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Investments in debt and equity securities</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">The Company invests in debt and equity securities primarily in relation to its wholly owned captive insurance company and Colliers Securities, a broker-dealer licensed under the Securities and Exchange Commission and a member of the Financial Industry Regulatory Authority ("FINRA"). These investments are accounted for at fair value with changes recorded in net earnings (loss).</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Financial instruments and derivatives</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Certain loan commitments and forward sales commitments related to the Company's warehouse receivables meet the definition of a derivative and are recorded at fair value in the consolidated balance sheets upon the execution of the commitment to originate a loan with a borrower and to sell the loan to an investor, with a corresponding amount recognized as revenue in the consolidated statements of earnings. The estimated fair value of loan commitments includes the value of loan origination fees and premiums on anticipated sale of the loan, net of related costs and broker fees, a loss sharing reserve, the fair value of the expected net cash flows associated with servicing of the loan, and the effects of interest rate movements. The estimated fair value of the forward sales commitments includes the effects of interest rate movements. Adjustments to the fair value related to loan commitments and forward sale commitments are included within Capital Markets revenue in the Real Estate Services segment. (See note <em style="font: inherit;">25)</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">From time to time, the Company uses interest rate swaps to hedge a portion of its interest rate exposure on long-term debt. When hedge accounting is applied, the swaps are carried at fair value on the consolidated balance sheets, with gains or losses recognized in interest expense. The carrying value of the hedged item is adjusted for changes in fair value attributable to the hedged interest rate risk; the associated gain or loss is recognized currently in earnings and the unrealized gain or loss is recognized in other comprehensive income. If swaps are terminated and the underlying item is <em style="font: inherit;">not or when hedge accounting is discontinued, the resulting gain or loss is deferred and recognized over the remaining life of the underlying item using the effective interest method. In addition, the Company <em style="font: inherit;">may enter into short-term foreign exchange contracts to lower its cost of borrowing.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Derivative financial instruments</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Derivative financial instruments are recorded on the consolidated balance sheets as other assets or other liabilities and carried at fair value. See note <em style="font: inherit;">22 for additional information on derivative financial instruments.</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Fair value</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">The Company uses the fair value measurement framework for financial assets and liabilities and for non-financial assets and liabilities that are recognized or disclosed at fair value on a non-recurring basis. The framework defines fair value, gives guidance for measurement and disclosure, and establishes a <em style="font: inherit;">three-level hierarchy for observable and unobservable inputs used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The <em style="font: inherit;">three levels are as follows:</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;margin: 0pt;"><p style="font-family: Times New Roman;font-size: 10pt;font-variant: normal;text-align: justify;margin: 0pt 0pt 0pt 36pt;">Level <em style="font: inherit;">1</p><p style="font-family: Times New Roman;font-size: 10pt;font-variant:

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capital for a specified period of time and is delivered over time.

Revenue recognition and unearned revenues	Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services. The Company enters into contracts that can include various combinations of services, which are capable of being distinct and accounted for as separate performance obligations. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities.

Nature of services

The Company has determined that control of real estate sales brokerage services rendered transfer to a customer when a sale and purchase agreement becomes unconditional. Leasing services rendered transfer to a customer when a lease between the landlord and the tenant is executed. At these points in time the customer has received substantially all of the benefit of the services provided by the Company. The transaction price is typically associated with the underlying asset involved in the transaction, most commonly a percentage of the sales price or the aggregate rental payments over the term of the lease which are generally known when revenue is recognized.

Other Capital Market revenues are recorded when the Company's performance obligation is satisfied. Although the performance obligation varies based upon the contractual terms of the transaction or service, the performance obligation is generally recognized at the point in time when a defined outcome is satisfied, including completion of financing or closing of a transaction. At this time, the Company has transferred control of the promised service and the customer obtains control.

Revenues from the Company's debt finance operations, included in Capital Markets revenue, are excluded from the scope of ASC Topic 606. Revenue from Contracts with Customers ("ASC 606"). Revenue is recognized and a derivative asset is recorded upon the commitment to originate a loan with a borrower and corresponding sale to an investor. The derivative asset is recognized at fair value and includes the fair value of the contractual loan origination, related fees and sale premium, and the estimated fair value of the expected net cash flows associated with the servicing of the loan. Debt finance revenue also includes changes to the fair value of loan commitments, forward sale commitments and loans held for sale that occur during their respective holding periods. Upon sale of the loans, gains or losses are recognized as such loans are recorded at fair value during the holding periods. MSR and loss sharing obligations are recognized as assets and liabilities, respectively, upon the sale of the loans.

Outsourcing services in relation to property management as well as project management and engineering & design pertaining to Engineering transfer to the customer over time as the services are performed and revenue from providing these services is recognized in the accounting period in which the services are rendered. For fixed-price contracts, revenue is recognized based upon the actual labor hours spent relative to the total expected labor hours or the project costs incurred relative to the total project costs. For some projects certain obligations that are representative of the work completed may be used as an alternative to recognize revenue. The use of labor hours or overall project costs is dependent upon the input that best represents the progress of the work completed in relation to the specific contract. For cost-reimbursable and hourly-fee contracts, revenue is recognized in the amount to which the Company has a right to invoice.

For other advisory services, including valuation and appraisal review, the customer is unable to benefit from the services until the work is substantially complete, revenue is recognized upon delivery of deliverables to the customer because this faithfully represents when the service has been rendered. For most fixed fee consulting assignments, revenue is recognized based upon the actual service provided to the end of the reporting period as a proportion of the total services to be provided.

Loan servicing revenues are recognized over the contractual service period. Loan servicing fees related to retained MSRs are governed by ASC 820 and ASC 860 and excluded from the scope of ASC 606. Loan servicing fees earned from servicing contracts which the Company does not hold mortgage servicing rights are in scope of ASC 606.

Investment Management advisory fees are recognized as the services are performed over time and are primarily based on agreed-upon percentages of a calculated fee base which may include committed capital, assets under management, invested capital, gross asset value or net asset value depending upon the terms of the fund and/or the stage in a fund's life. Revenue recognition for transactional performance obligations are recognized at a point in time when the performance obligation has been met. The Company receives investment management advisory incentive fees (carried interest) from certain investment funds. These incentive fees are dependent upon exceeding specified performance thresholds on a relative or absolute basis, depending on the product and structure of the business. Incentive fees are recognized when it is determined that significant reversal is considered no longer probable (such as upon the sale of a fund's investment or when the amount of assets under management becomes known as of the end of the specified measurement period). Incentive fee-related compensation represents carried interest allocations awarded to employees which are tied to the funds' performance. Incentive fee-related compensation expenses are recognized as services are being rendered by the employees and when it is probable that payment will be made in accordance with the applicable governing agreements. When acquisitions included clauses for incentive fees related to assets that were invested prior to the acquisition dates are allocated to certain stakeholders including employees and former owners; as such the full amount of these incentive fees is passed through and recognized as cost of revenues in the consolidated statement of earnings.

Significant judgments	The Company's contracts with customers may include promises to transfer multiple products and services. Determining whether products and services are considered distinct performance obligations that should be accounted for separately versus together may require significant judgment. Where a contract contains multiple performance obligations, judgment is used to assess whether they are distinct and accounted for separately or not distinct and are accounted for and recognized together.

Brokerage commission arrangements may include terms that result in variability to the transaction price and ultimate revenues earned beyond the underlying value of the transaction; these may include rebates and/or contingencies. The Company estimates variable consideration and performs a constraint analysis for these contracts on the basis of historical information to estimate the amount the Company will ultimately be entitled to. Revenue is constrained when it is probable that the Company may not be entitled to the total amount of the revenue as associated with the occurrence or non-occurrence of an event that is outside of the Company's control or where the facts and circumstances of the arrangement limit the Company's ability to predict whether this event will occur. When revenue is constrained, this revenue is not recognized until the uncertainty has been resolved.

Outsourcing and Engineering arrangements may include incentives tied to achieving certain performance targets. The Company estimates variable consideration or performs a constraint analysis for these contracts on the basis of circumstances specific to the project and historical information in order to estimate the amount the Company will ultimately be entitled to. Estimates of revenue, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known by management.

For project management, engineering and design within Engineering or property management services forming part of Outsourcing, the Company may engage subcontractors to provide on-site staffing or to provide specialized technical services, materials and/or installation services. These arrangements are assessed and require judgment to determine whether the Company is a principal or an agent of the customer. When the Company acts as a principal, because it is primarily responsible for the delivery of the completed project and controls the services provided by the subcontractors, these amounts are accounted for as revenue on a gross basis. However, when the Company acts as an agent, because it does not control the services prior to delivery to the customer, these costs are accounted for on a net basis.

Investment Management fee arrangements are unique to each contract and evaluated on an individual basis to determine the timing of revenue recognition as well as evaluation of incentive-fee related compensation expense and significant judgment is involved in making such determinations. At each reporting period, the Company considers various factors in estimating revenue to be recognized and incentive fee related compensation expense to be accrued. Incentive fees have a broad range of possible amounts and the determination of these amounts is based upon the market value for managed assets which is highly susceptible to factors outside of the Company's influence. As a result, incentive fee revenue is generally constrained until significant reversal is considered no longer probable.

Certain constrained Capital Markets and Leasing fees, Outsourcing fees, Engineering fees and Investment Management fees may arise from services that began in a prior reporting period. Consequently, a portion of the fees the Company recognizes in the current period may be partially related to the services performed in prior periods. In particular, substantially all investment management incentive fees recognized in the period were previously constrained.

Contract balances may differ from the timing of invoicing to customers. The Company invoices the customer and records a receivable when it has a right to payment within customary payment terms or it recognizes a contract asset if revenue is recognized prior to when payment is due. Contract liabilities consist of payments received in advance of recognizing revenue. These liabilities consist primarily of payments received for outsourcing and advisory engagements where a component of the revenue may be paid by the customer prior to the benefits of the services transferring to the customer. As a practical expedient, the Company does not adjust the promised amount of consideration for the effect of a significant financing component when it is expected, at contract inception, that the period between transfer of the service and when the customer pays for that service will be one year or less. The Company does not typically include extended payment terms in its contracts with customers.

The Company generally does not incur upfront costs to obtain or fulfill contracts that are capitalizable to contract assets and if capitalizable they would be amortized to expense within one year or less of incurring the expense; consequently, the Company applies the practical expedient to recognize these

incremental costs as an expense when incurred. Any costs to obtain or fulfill contracts that exceed *font-style="font: inherit;">">one* year are capitalized to contract assets and amortized over the term of the contract on a method consistent with the transfer of services to the customer and the contract's revenue recognition.

Payment terms and conditions vary by contract type, although terms generally include a requirement of payment within *font-style="font: inherit;">">30* days to *font-style="font: inherit;">">90* days. With the exceptions of sales brokerage and lease brokerage, the Company does *font-style="font: inherit;">">not* expect to have any contracts where the period between the transfer of services to the customer and the payment by the customer exceeds *font-style="font: inherit;">">one* year. With regard to sales brokerage and lease brokerage, arrangements *font-style="font: inherit;">">may* exist where the service is transferred but payment is *font-style="font: inherit;">">not* received for a period greater than *font-style="font: inherit;">">one* year. However, arrangements of this nature do *font-style="font: inherit;">">not* contain a significant financing component because the amount and timing varies on the basis of the occurrence or non-occurrence of an event that is outside the control of the Company or the customer. As a consequence, the Company does *font-style="font: inherit;">">not* adjust the transaction prices for the time value of money.

Contract liabilities represent advance payments associated with the Company's performance obligations that have *font-style="font: inherit;">">not* yet been satisfied. The majority of the balances are expected to be recognized to revenue or disbursed on behalf of the client within a year.

Remaining performance obligations

Remaining performance obligations represent the aggregate transaction prices for contracts where the Company's performance obligations have *font-style="font: inherit;">">not* yet been satisfied. The Company applies the practical expedient related to remaining performance obligations that are part of a contract that has an original expected duration of *font-style="font: inherit;">">one* year or less and the practical expedient related to variable consideration from remaining performance obligations.

Stock based compensation

For equity classified awards, compensation cost is measured at the grant date based on the estimated fair value of the award adjusted for expected forfeitures.

For liability classified awards, costs are measured at the grant date based on the estimated fair value of the award. The liability is remeasured at the end of each reporting period. The liability is recorded in accrued compensation or non-current liabilities.

The related stock-based compensation expenses are allocated using the graded attribution method and reported as selling, general & administrative expenses.

Under these plans, certain subsidiary employees are compensated if the earnings before interest, income tax and amortization of the subsidiary increases. In some instances, subsidiary employees *font-style="font: inherit;">">may* be compensated through participation in a stock-based plan associated with the value of a subsidiary's shares. Awards under these plans have a term of up to *font-style="font: inherit;">">ten* years, a vesting period of *font-style="font: inherit;">">five* years, a *font-style="font: inherit;">">ten* year long-term incentive plans are settled in cash, with the exception of certain stock-based plans which are predominantly settled in cash, but which *font-style="font: inherit;">">may* have the option to settle in a subsidiary's shares. As at *font-style="font: inherit;">">December 31, 2024*, all significant stock-based plans are to be settled in cash. If an award is subject to a vesting condition, then the graded attribution method is applied to the fair value or intrinsic value of the award.

In relation to the stock-based plans, the Company incurred a total compensation expense recovery of \$796 during the year ended *font-style="font: inherit;">">December 31, 2024* (*font-style="font: inherit;">">2023* *font-style="font: inherit;">">\$2,656*). As at *font-style="font: inherit;">">December 31, 2024*, there was *font-style="font: inherit;">">\$13,411* of unrecognized compensation costs related to non-vested stock-based plans which is expected to be recognized over the next *font-style="font: inherit;">">six* years. During the year ended *font-style="font: inherit;">">December 31, 2024*, the fair value of options vested under stock-based plans was *font-style="font: inherit;">">\$6,604*.

Foreign currency translation and transactions

Assets, liabilities and operations of foreign subsidiaries are recorded based on the functional currency of each entity. For certain foreign operations, the functional currency is the local currency, in which case the assets, liabilities and operations are translated at current exchange rates from the local currency to the reporting currency, the US dollar. The resulting unrealized gains or losses are reported as a component of accumulated other comprehensive earnings. Realized and unrealized foreign currency gains or losses related to any foreign dollar denominated monetary assets and liabilities are included in net earnings.

Income tax

Income tax has been provided using the asset and liability method whereby deferred tax assets and liabilities are recognized for the expected future income tax consequences of events that have been recognized in the consolidated financial statements or income tax returns. Deferred tax assets and liabilities are measured using enacted income tax rates expected to apply to taxable income in the years in which temporary differences are expected to reverse, be recovered or settled. The effect on deferred tax assets and liabilities of a change in income tax rates is recognized in earnings in the period in which the change occurs. A valuation allowance is recorded unless it is more likely than *font-style="font: inherit;">">not* that realization of a deferred tax asset will occur based on available evidence.

The Company recognizes uncertainty in tax positions taken or expected to be taken utilizing a *font-style="font: inherit;">">two* step approach. The *font-style="font: inherit;">">first* step is to determine whether it is more likely than *font-style="font: inherit;">">not* that the tax position will be sustained upon examination by tax authorities on the basis of technical merits of the position. The *font-style="font: inherit;">">second* step is to recognize the largest amount of tax benefit that is more than *font-style="font: inherit;">">50* percent likely to be realized upon ultimate settlement with the related tax authority.

The Company classifies interest and penalties associated with income tax positions in income tax expense.

Leases

The Company recognizes an operating lease right-of-use ("ROU") asset and a lease liability on the consolidated balance sheet at the lease commencement date. Operating lease ROU assets represent the Company's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term adjusted for lease pre-payments and lease incentives. After the commencement date any modifications to the leasing arrangement are assessed and the ROU asset and lease liability are remeasured to recognize modifications to the lease term or fixed payments. As most of the Company's leases do *font-style="font: inherit;">">not* provide an implicit rate, the incremental borrowing rate based on the information available at commencement date is used to determine the present value of lease payments. The Company uses the implicit rate when readily determinable. The lease terms *font-style="font: inherit;">">may* include options to extend or terminate the lease when it is reasonably certain that the Company will exercise that option. Operating leases ROU assets are amortized to selling, general and administrative expenses ("SG&A") straight-line over the lease term.

Finance leases are included in fixed assets and long-term debt on the consolidated balance sheet. Finance lease assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of lease term.

Variable lease payments and variable payments related to non-lease components are recorded to SG&A as incurred. Variable lease payments include amounts related to changes in payments associated with changes in an index or rate but which are *font-style="font: inherit;">">not* also associated with a remeasurement of the lease liability.

Finance leases are included in fixed assets and long-term debt on the consolidated balance sheet. Finance lease assets are depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of lease term.

The Company has operating lease agreements with lease and non-lease components, and the Company has elected to apply the practical expedient to *font-style="font: inherit;">">not* separate lease and nonlease components and therefore the ROU assets and lease liabilities include payments related to services included in the lease agreement. Additionally, for certain leases the Company has elected to group leases that commence at the same time and where accounting does *font-style="font: inherit;">">not* materially differ from accounting for the leases individually as a portfolio of leases.

The Company has elected *font-style="font: inherit;">">not* to recognize ROU assets and lease liabilities for leases that have a term of *font-style="font: inherit;">">twelve* months or less. Similarly, the Company will be applying the practical expedient to *font-style="font: inherit;">">not* recognize assets or liabilities related to a business combination when the acquired lease has a remaining term of *font-style="font: inherit;">">twelve* months or less at the acquisition date. The payments associated with these leases are recorded to SG&A on a straight-line basis over the remaining lease term.

Business combinations

The Company has operating lease agreements with lease and non-lease components, and the Company has elected to apply the practical expedient to *font-style="font: inherit;">">not* separate lease and nonlease components and therefore the ROU assets and lease liabilities include payments related to services included in the lease agreement. Additionally, for certain leases the Company has elected to group leases that commence at the same time and where accounting does *font-style="font: inherit;">">not* materially differ from accounting for the leases individually as a portfolio of leases.

The Company has elected *font-style="font: inherit;">">not* to recognize ROU assets and lease liabilities for leases that have a term of *font-style="font: inherit;">">twelve* months or less at the acquisition date. The payments associated with these leases are recorded to SG&A on a straight-line basis over the remaining lease term.

Business combinations

All business combinations are accounted for using the acquisition method of accounting. Transaction costs are expensed as incurred.

The fair value of the contingent consideration is classified as a financial liability and is recorded on the balance sheet at the acquisition date and is re-measured at fair value at the end of each period until the end of the contingency period, with fair value adjustments recognized in earnings. However, if the contingent consideration includes an element of compensation to the vendors (i.e. it is tied to continuing employment or it is *font-style="font: inherit;">">not* linked to the business valuation), then the portion of contingent consideration related to such element is treated as compensation expense over the expected employment period.

Impact of recently issued accounting standards

Reference Rate Reform

The FASB has issued *font-style="font: inherit;">">three* ASUs related to reference rate reform. In *font-style="font: inherit;">">March 2020*, the FASB issued ASU *font-style="font: inherit;">">No.* *font-style="font: inherit;">">2020* *font-style="font: inherit;">">04* Reference Rate Reform (Topic *font-style="font: inherit;">">848*). Facilitation of the Effects of Reference Rate Reform on Financial Reporting and in *font-style="font: inherit;">">January 2021* the FASB issued ASU *font-style="font: inherit;">">No.* *font-style="font: inherit;">">2021* *font-style="font: inherit;">">01* Reference Rate Reform (Topic *font-style="font: inherit;">">848*). Scope of With reference rates like the various tenors of the London Interbank Offered Rates ("LIBOR") being discontinued between *font-style="font: inherit;">">December 31, 2021* and *font-style="font: inherit;">">June 30, 2023*, a significant volume of contracts and other arrangements will be impacted by the transition required to alternative reference rates. The ASUs provides optional expedients and exceptions to reduce the costs and complexity of applying existing GAAP to contract modifications and hedge accounting if certain criteria are met. The standard is effective for a limited time for all entities through *font-style="font: inherit;">">December 31, 2022*. In *font-style="font: inherit;">">December 2022*, the FASB issued ASU *font-style="font: inherit;">">No.* *font-style="font: inherit;">">2022* *font-style="font: inherit;">">04* Reference Rate Reform (Topic *font-style="font: inherit;">">848*). Scope of

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ID(∧K.DXQER∧DfS∧=-@IY&881.1#KP6G.Y&F.1.38.XI7W7KR∧% M∧=K&CT.BY1<∧I=∧>?DUK\XLY04:Q.G2@ (51B'D-I∧Q'G.4∧AUS\H48C.MP.V1+X(W5S;G89#P/(H8#NZ& :9%U1F8@23∧L5G1P2RZ@∧"IAS#J∧U&8'E1H\KA.4HO1D∧CJ7M∧(DLSTK+6NW0∧E6∧.IHL.H.OR∧%I.1J2TNG6:Q.YR<#1∧MY#32(60∧YGF1.M\KV0AT\$Q>1(9002E#PI Q3)@IP2.9I\W\NMG<∧>1&EP21\NNV.Z1VK∧=+VJ.M1\#05KJ2I.7F<T\$>=HJ5?P\$F.1+3RDO∧C∧=3FE∧T∧Z0.B<70JN18?1.MZL∧∧"AB2V\ HC5B">O@@@&7XU=IH\$HJAPX10 1<@-7B(K6&∧X32 6J∧8.MOY"6T 1>H.RH)IDM:∧\WKBS".B.D;R&R2#0I7>∧K1.2%ZRH\G98DKP3@M.M8<5(F∧Y\U3"7")0+∧J9M7G#J-W\ F2W\K9#GOMGHAS316#WV@)M∧C∧(QT.CB\$U∧7B+7@8∧∧TCIYE.VM∧1\VO\$9I\EXZ7W∧=1603∧9.E9B"MM"1\$S∧>N6H8V6.DI8&70G46<∧G∧= P1\Q9@SR#W1N∧.074(∧@ MXG&9\ID 1∧ID∧C3S∧@H2UP<P∧)∧P2CEL.TE\K\PMXYUN&0∧(M.W∧12>W\4H\ZRN14\URME12=M1R83?Y\$RCV1∧C29.S\QJ∧+2BH<TBU\ M&31ZU\W&A&0S5Z&9C\XFL1-16N&K\Q(P070R.MOW"6#Z∧Y6I\$Y.M1.7.2RRA 7<@-0I%AO6C&PO=VJR.W\ H965T\$)N\AGY.1+L300LB\AX&BREDI73%1∧1T3∧V1%IY4B3\YHFH8.M.2Z\$∧+OIG\O48T57\$∧=IM-4%∧Q\H\0WB8\$=QSU>E=1A.JG9"N=M.H0I5W MFDYAQU+P"J7A2H+&Y32XB.JG76?0#∧Y\$7)N\∧A(C%DHINL.U.0TB)P@%Y\M8Q.M\HX24*X8A(Q\RM9)Y=∧#1.8JLX<=8EDP@Y=∧%∧+∧I60∧%+EDC|+U∧M2M\//ERMA_KKUCG889.WQJH"R0%#9?MEYVV∧=∧#G+&K2∧.O.MN"7F5.M5RR∧+∧S&K2S)C.W\∧J2∧(GCTA5E.C6I8<9.S∧J32N∧E\2A*5=\$E+&F\EQH)@H\$VY\Q\M>C∧8.1KFW.3LORG.M7 6%02P502.N33R\A\H\U∧T18∧Q9W\JPZ1(1K&X\YE>∧#7.B7UP.N1∧\$P\$R1.M.THE"∧#H2\$YD&∧=4#2CQ6"∧P2IY\4KADH2.3B.AOI\F\QJ)∧JGES+KVA3B&O.∧=∧1%8D.J2 E\J∧<8.M1J3&∧0∧N=5&∧%N5GA8%∧=∧V#7=∧N\HHNW?∧M∧+M+A∧L6E&∧+&D.MHT\$NIT/\&I\VO2DOEG<∧1M∧.2B@∧TOE3T2VX\SD\$W1∧.4\$L#H0(M∧+B%35K .G4&∧9.IX0 9>∧PO=VJR.W\H965T01.B?2DB4&J394C1M\$?>=AV\$2)FVJMA1X&K\DWY29PNQY\4A.MKD2)Y2+GJ9K\W4H\K6&ED7H1.E8>A? W"∧XG.Q%N9A=∧=PUM\JF>9+4>I@YI\$@4(C.D@>/\H\@414&\$S∧.W1F=O.MMR4M;(∧WVJ∧M16C+A&MQ*8L\ZE97/22DS% C%>%N9?K/T1C3TCZ.EEH∧PWK.M1M;I059I(Y? -8D2P5.0ZES\U7CAD@=B∧.1H\H\CA7<@V%P\$S∧.R1.M=6C6R\RL"RM@H\7)OC.CX\CT.SX.3N.Y+7F8Y∧+FUS95ZFCX∧@SG01"Y.W M∧=Y&∧.I0HWE4.9>?TQ2<∧1M1&P&KRP24L282Y\IP\H81ZHU7\CLW\WY&∧.M.510H<2V>Y.2Z2\H1\ 295J\H∧C63Y\ZBQZ6@QJ420&O\B1LYO.M=B"∧∧@2.M@C.4WKOH∧@∧7%2PA1>58#446I89>P#F%#SF7Y\$5N4<1ESG&O2R\1JG161=5.CLZ\|C.V\1L8∧#1%1∧>LU.MO.X6X\IM056XVH.E.C7\N∧YSD@0*7Y\X1.3%O #9@1.19B\$S132\TE9KD.M.V∧=J2R445P&K162X% (Q∧AX%HE1.1RTE∧9A.H3X%L3AF84G\DHCS+T1.MQ3\KJ9IOGK7%∧D=∧YDFP\GRKE+1D=I2>?21\UY#D9+∧ W9\UXO0&@∧M2X5TV\AZ.U\O. #80QU4ZL26;2Y020R9\ML∧UKOR3.UOV6I∧X#WQ8 2I∧MVL2.PYCC14\F43N1.W<∧M1+X1\P\Q.E80∧QXU\VOOP\$O.Y#G0D=+A+Z+S MH=M)∧J&S=6S\U392X&CGD.UO5SH\$>CEA#∧10905.N.H.REC&∧=∧MG.%\$0.7/D\H\W1EO>K1+81F\MU@44I@CE@8I8S.SA6AHU\U9FJ1P#>8*M\JE+HWO\B1?>05.O5 3SDP11.EY#K&8BVV1>SCD7H\2S\$T\TIUPJ25I.M8.G1\XARXEOR64(EL 7<=H%SHXNDWY\I\Q\3I4U&5DHHIT&GRC>4WZ>MP.Z50F\H\B\AZNX.W\|CB2W3I5\F1%67& <3392B\KH<C&H\XM#MYZ)C"43)@16.6EY598.B.7J\I\ROD>1(5-5T24J\N1\Q\BA6F\∧MD46I\U\3FQ\YJGC∧#H=H-W\R80CO.MJP-C∧+∧ZV2W\$5W3Q\I7Z\$#<6#Z7H>O .5\1LQX\|QZ\I.OOS\I.VOP6M\$S#M#M1.82KE243)AJHKKY\12∧0\$PZM\$X\Y4<6)∧LL2\|∧E&E.M1.W6.RPP\NF∧\H1RU∧|H&EBSY76+9TPOFIP\X\$KMA4*G+∧RV\JMJ#IV7 MEE3M+∧%\$SZX(23)∧+V%RI2>TD'Z(CJW&S.CFW%QIA9\$IOP6A\|D\J6-MV.M8'DZXWJ\8IHE\SI@015BZ-VT".L820\$5)HJ3?>V75\XS&1\$)DI-7>+0@.M5Z. <@IK1<N"5I@'65'GRH323A04.2L78ICOR>=2D\$WIP\A#∧.R.L.U\YD.MM∧.1J"P5.G2.PGHM9I6V\2C0>77F.YOC∧G+&∧9IPMU>C&692P7U0U=MGX8L=5F5\LCX<4S'OM\I >2>3X.P82XK\$2N&K.MA9K\FZG&QON55 2P=DJW.ME\JA?>=I%JHOSK=DT4(∧9+G5.8SSJ9I6V\2P 7D\X\$0.O5∧XO(O\#1.M+Z232G\F&NWN)∧X#4\$1&#1I0(∧ +B%35%16X<0>C\$P%9.M2.MO=VJR.W\H965T\$SAA>6F2J\∧MMX\Y&S.P.O.\$\$IRHCHKN.L\#9K6Z.29RC4>AHPD\|C\B\ZPZBAK\$+B.46%G\T.P.CWA\$)S M55H9TUL30"1>C0%QZ5IENKZ9835I29\$E5I(∧>E7A4Z\X4A\Y1=HRI=∧\$J4DN&KFL7<E\1T%>H1T%>@AID\>PO#0.LI.\$S∧(B%K&H\MM-2A+>JEG.V∧E\JDI9M\I.U6Q44(∧ ∨>SUSP.222P.%P2-3I9Y+JW5ZQ.M.N7G9.XL39I7&U\W)T\W2\4I\2LB&73EVE.M.MI!∧=∧V\I\G7L\JLFP=NO>SB9B\N∧P\TFD.MLT3+L.H.L\JLXP\#M=YH.M∧#- JBU\PR\HW\B9XWH115.UQ3&A\JZES55.(Q.O.IY7L<∧C&5+3X.M.LYM.7510P4P+1I8\CB8P+IV@AC7H3&=144DM.7E\I9VK7%P>Q\$4=5 MZL\WAR1Q2PHIM.T\ICJ1#7T1L1.H*M\I\EU1%&NDV\HMFCKX9&305\YI\I5<M\X3. R2JH@G4INY>9%&E\I\UFSRGV\DIH1#&+&5(F\#&M.O<39"O\TP%>A.M@="8G).Y∧? OGQB2X4#1\W\X\JLHK\JOYAT4.P0HHN1∧.Q2YX2464P\$M1.MQ.RHP\I.3V>W%0D#EU7\I1B2PPK\T.%Q\Z15\OP6U=60VYR\2I6R.MJ8.∧%<@2. L\I.0I\<S&M&H\H\GU5YBZ16\$∧7.5&Q&1ZRA.B30&@R.MK17Q.M\3H\YFDBF<5A2B8T7Z\J\$N&K.MMVH\EX25XN3\>0KB1H2N.∧@/NOK\F.7IM0U\H\X∧YB3\EFZ(∧? M>∧=WZ%X-X"9=Z.FN@07\;C=AP+1M.R.CQ5B+2)2.1+038+HS?C-8@11.MI*8TZI\$"%W\$#9*8/FS3L.2.AZZ\X@SC#∧=Q2(KK1@=Q>N∧H.3(\$0SBI\YGF#>1>9X\XO3> M.XJ3Y\$2>O\H\WU&∧1.TNC∧DR8Q>0\$>SVLH0Y\LB@WS∧YI=\$>R+∧=8.M\H\I855B1A=H∧MAJE&E#>W2"R+∧Q∧NXXNO.O\IO)∧C#ENONAI\OY9YMU? 6(M∧NTIZT>X5I6&#J2Y&BKU)=MVK<1H<∧=8"HWJOYH\@30R.KP3>MHJUC7P\$>A9CH\U+P04"X4A4U.WU\H.F.G&S\JW&N&6.M10\$PZ\IP.KN"P.HPIW\ H\X.M;8IO∧XOZHA\Q\N\U=UDQNO6L6M\|∧U6"6T6M2J\CMWV\$+BH<+7UL.M.1+>GQ\H1.M6QN∧+∧JGL8.E9=V#ZTKB? >WIV.S0C\HJB<5=R"1.7HN&YF2D6W<∧=8N\YWKAW4<M7K)K1>G>J4.R00WKV\O\H\EXL&6MIG5O\H&M7U\RFWT∧JB73SIBXN6 M"\$>DELI0\C.WH\OPWIPP\U.8Y=0CH\I.L:U=>|N.3/D-MOBZ=CVT.V\XO)9\OFQG.S.Z0S-8ADO/3.∧Y=2I\W?>I=>K3MR&6*.KGI.MOID0WZW∧. L.4KQ#M#6)∧>3UWHG1∧=A*K.F&K3VPI.H\4V17\$>D7X=0W.MVZ\|ONIE16<M&LXPYE3\@L28.RB\HJ2&E.E'DYU69+∧V*CC1<6S7\$94YZX M42LHEP\PDMM#=#1+6E85K5".5WW3>|@∧3V.3@=R"1A"HFIA22E\UIR23@W.MM(Z&Q&#&1Y7)Y6<K.CXG<3?LD#NO%NOWO5OIXZ\KFN.A&GW40F8%NM*M\$ MTY4)P4@>D\FWV\TEZ>7WW<∧=C.DEF&0Q1CA.KD1P1)∧P01-HXPO&S-STR\F.M∧CL\I.F7G<∧>K0\JIDNN2.GK#<6I5S1C1\$M"∧<T4\LYK&1&U&ZFM(∧%U MWY\Z2DKO\A∧1P8)LC9%\$5)1STNVH<44\$1>7E1Z\1P)∧ON2-0X\Y7FKE.MIW.D(Z0"NEFL2\I.P.)I05B4D#D#N\OIBCA\O1.E.TEIO\TU&UH48\X\I.M1A4 N7+@BJ=1U1\7Z(G"H2IAK4#=#F50+S4E+3\$S"8>A"@S<3.ZD&ZP@.M4E186H&∧.B.R\5@W.W5Y&20Z>J=OR\JZ5OJ\$.E%Q6\I\$8%)9.9>3+V.W.FE.*4=C\I? 63B\I5.5.R1L5>5FVZ+9%U.2MFE47I7P\PA79\$S.LK.H\I M>5 0.M\GRT044Y7I.BQ=0∧V\ADH\|B1PQH2LR.N3@H#1@=R>M>|@V.64OZ.M21HE\H\I172. CHU5244L.11\$40.4Y24.(8&Z60)U>@>5<42\8F4XC.MJ&B.5(5A1&Z2.6Y\$'OHS\JCGCYQK-BZCEFTP@(\XJ72.I&V\I0">CZV=O.M2Z1SEGC>W\Q\MU.OY\T4\YYP00D0. (<∧K<∧I\HRS.MFW.8U.7U\I.MI#M#BA.F+9I@B\HPS2\T15WNSYX.XI=IHMU8H"SPU6>2Z.2VY6@BJR7>X%MEH\CHJ5\U>0=F05I\W3\4\DEJ>SIS\#E?I" <∧%Q.7W.DFKOY#<K=79.MH.BV.6%B"PH#&1R.74U60\I2P%NGLH\K7KDN5LX7K63IA4BRAP&DHWNNMM\MIASIP3EX.6.I9U\I.6T2\$XIS\K\K< <4G"QD%FNGZ&@4#2.4=MPR"O=C.G1\I.M<∧>W\$SLDH2QUG45D\I2WDRJG\XN6|>N\H9\U\VGZ.M\$<#3I62\4GO\IV6LG<N.R.R.B.CP\$-TR7WXG+D)H\G\NZ\Z-?IOPN@>N' MM.FOR&C.F502P.\$%∧N(5-6BF8.F.∧=04.ID.IX\JW\W\K\M&EULM937\I.P5.7%2M(∧18TK39T&C&K2Y#0R\MC1\B-QQG<O.G8&K>3+SI0PHZ∧N9;6U6; M.22)P\+HJYJZ.1%40G4XW.7GL<839XQO+T\I\MQ(∧CYX.B5U.B6&=>T=S\$ME<K3>4NY1\+0K2\29I\XW-INPU6X#&C.C14>I7#80ELUECRMH6\I\R2I M#M\MLN\RADDBY780P\|NCSO\$WDBD)∧>@5BZ\X\K1L\2\QZX8Q\OIA1W\MAZW∧.Y\A.O.98Q>I2Y5\H\U@&7M4@∧\$Q\AIM#SWOT=V\N\WS2\HN#Q">MIZ+Q7Q*H ITQO"84=@.M1.QC1.LCM.AG(0D2)Z<5HOE7W9%5H411"M\I2P+U\Q\T026"∧I\$S6X.G&C.N.Q\Y.FU4P>AXL\F7.GH\H9\I.M3H8.DOI\ZWFC0SV+CC5<K∧+W\ TSKPTE\T+P04"X4A4U.&5SM4)∧%M4O.0\A+W=07G(∧J4CMB.B>PU=1WQD6\58G\C\$|>R.RV2=E.MHP.46WR-V4-1>I\$45. (R∧)M2I\$F%TG14IBQ4(Z\$B\RS8\EF>15.FTX4.MJ\+A\Y.CQ.FG7#P#MB=D6.UXDM3\X\X&E\H#B#D)P7YPA\G\OR\I\DSLB7.3XO(8#NCKM"MH\$NJ.ER\H=2)J#N. 95<#B-RV.KIHEH>OF.6<8G.Q7ZIS\RT.MB?2I>JQWZ>2I\W.CBA05.1ZIH\W\N56EJB\I.Q6\NKNZ>U.I&J&I>I.M+69TQ&XZ.U5K2\ZJH\Y<∧=H@I51\RWG>I. F.2.G>Y0%59.9%L\RM(E.M4%>9SA2I\H&4&X19Z\O99.>Q\A.F4>2I\X.>P\JM.W5N\$>K%>S>∧Y3P2N66.6WEI9I2I.65X\T\MYT-O\XLI5?MVES<∧+W\HJ M#J1J2@/C66@."I262\DY\I(97G>Y.*M2QIS\I4FT8\POMNC>P\OTU.M#W\I>EYI\WYVY2>N0)YES4I.D(P#I.7Z1RLX∧MO=|H\Q|>F\H1L>V\KMO>OH)9.S8Q9\RM< %U=R6-714T\$>N0N%2\$>L.HG6?P\DV-W.4I\AV\WPNR2T>MVQ4IT2.TW4YH.MJY5=I∧%7FD%G1%>=60\4B+7364T+H.R. MVM"SHI"16U2U>J2|1+33=I\PA1ZIO\XFEI05>ZC\Q\I\$@Q0I<∧HIGO\MNA<4CJW+L8L>Y\A1M\$9∧∧TF1=6G.LXHUE5JFS\$X@6J2>0A\YG\$F&4?M7>=4GHX\$8-K44EXZ ME.MX\I5BM\YF6U.QI.2B\H443@∧XMIJ2>∧.W4H\I.L59W\$Z3U>52A\KE.MWP<5&CYK&I2R"=I.JU.RMU13.92XVCTAK\J6H2E9Y=UL#EP<E M6W\LV.N\LEE.9>9LQY\CV96KQ=4AN2W.3R1IMSH&SA&∧=MF0310-53M\T1+76I53HRZ2D\YU2I&B\$A\J6H2E.M9H\I.5D#17M+LC+T+3EM9 77<2YK#1283Y\FPU.RO M0&C&D\K\Y&S929E7Q&A&QW1LOTH\$J7L1Q>@>YK<V\F9U\H\UJ3B.8U\O\58∧A\MPFZ>956I\AMLV#M.JT.M#X\$A\$AHJK6:TOPI4H\B\I.7F.M5B\FH\A.SN=O.E; 6B∧M.MDC7ZABR\J6H2E9EH.2N.H>6.YS\Y&O=A.M>4&E&E2∧I\G\SZMNR6\8P\$62T90YB\$E8AHL\I.LQO\354VK9.HM(3IE\$MI69\JNDI@D\$ISYI\Z:DE8Q\HSUW 4Z\$A#8#A1\$MVFY1"JA9A19F6#M#8.MB.3I*4I4&K&E&FK&O\>S4S\I37S4H3A\XHOQK\EXY+YPT0\$NOI\CU"64PIBT1\N\TSGA<9FHH(3EHI.ME.G<∧=I>PIA?&∧ I&K1.S4X43\X4\OYX\O\I\M6X446#6#M8)BEI8I\Y.M\$|2.4\75ACI\WN@&I"VFTTF80I"1M6BKN129606I+S317LU2X\IY.M8UCP\V2.ZBYKJ\U=7IP(∧∧∧MM.ZA>L EVN\IHV6I&PQ>43Z\I\X(DI\$Y%F.ZC53+I\WQV54I&S\BOO8G6?Y&XG.MY<∧H\V\&U\RM.2L\I\H15(5#5G1\I.P-02P.\$%∧N(5-6OJONG\$1-MU@8.ID IX\JW\W&K&LQ570\HPS\U73HDT.MC1>2D.9NA"U57K\R8\$O=AV<@>3#K\JO\GM0\U7I\RD\$5I\HVJ\KQGSV09=I\MPPEV4AMU|H (INYS4>B1M56F\I=JG6TQ9\HG2RSR9\U5S@R%N\K4B#;5.N.M"@<(SOR<I<)>\$I(KIE67\$>UE0K7(∧B\A\Y+Y+N.6XUP=KL\$J64M\9X\HU\@&M\$K.C&5@I-CA& 66P1\$3&GX;3.UH@87K1.8KIFYT\I&GL10∧5VFA7.L&R\I.P2R2AN9Y\I.=∧6.3WC0\#>+&#>I\J-K.M75#B\W0NC\G\A\O.EI\Z-K'9A&D\&H4D+VP7T&I?2>27H\O#12SJ M.H)∧+J\X85W.M+146E\W.RT.MH&S\G\U\Q\7R2G>7TA>H\57) &N00978FN&K&R138Y<O3">M\$W\WJ"QSRV64IE=OR<F\IM\$MOM\DCVXG7>V247RM\JGO.R-(HJ4T<∧ M&UL5I\I.LV%TKA%<9&S&M&BU.98X\QV+7.NEP&W\W.RIEFF\22(AVGPNW)2\$F1∧EFHN(V\$E\BB.R. MYX\H\I.R4D7<66.84>HS"6UYM\AKN\K&=6Q091>2EV\8E\$Y\$55.G.9.5.MNX315H1445WL(∧I'G7P.MOS=>91YTY=WI\ H\CI0%HF<Z08H'QZQ6'(H\X2MKLS\XK@H0E\G\WSA\I"MKI\$9RE\$(K<F>JZX\Y>L9%RD10>∧I\$5D8&B3=CVIY\$=HTP0>7S∧AOTT'MKP>SD+1I@'7ZGM=6? 402N\YIOMW8G&Y\8J&P.A"1J2Y6=>∧KV4JHDH.MJ&H\B\B<∧>∧1%1GJG6<∧6@&Q9<Q>T'MI@<∧>4N>6<∧GE.O1N.M.O4\H\I.TPD\X 24UNC\F8N4.31\IIG.U'N5>1N8Y3T\I#BLA#1+I.G.MDA0U\KM.TSY\$∧H\G6Y\I\W04(I\H\Y8BH)Q3KM\MI&XIND=SDI6#Sf3C.MH@B5E)N2+OBI\X\X3\QV+0U8.N1H2? 1GZ#K8@2W6>N\X#P@I\VFCHD#=#9.M4&E<∧>OWTEP8R-4P\OL13P253\X\45Q\AMP3=IC6&A\G\HU>M0.R=FOJE=S1.M#MUW\$1(I6?+1M.2? W4326KR\$K\I\RL1QYER\7X38G7@87B\IR.1\WY.MA3111>25USXO@8B60'89FEPQ\MPQ87Q>OJ.7I8\36GZ>37"X<I7>W\I\W1T\OIO8\HTIC36K\$K9>7"Z M<C&S\&+FUQ(∧LDP"570.%OH-K2K">=H00.M4&#>2M.6Y8AP7QI.(5\$M#B.M5&@Q\O\MUEK7\I.M-8\$IT3\H\$1+D*2>∧Z\%ITN\A04OGEBI=J2"PGFOX\I M(∧>#J3V(T=LK1<K.KHFFYVC\I\ZV\Q\H\I\MT\ID\U\H7533A)A6#162>1M2<OLMP.HYAD250=∧C\UH54EP06G<∧1Q8&F6WYO\HAG<∧∧4CSF78C1+JAG.M.L3:7FOE(∧ #4#22HYF<A∧N1R-BYRK2E\$>7=2N=IIE9>I21+6NE@16'S.MMP@BYI1-(GF@2I\H\UCQ5G&EMW9.4QF7R"MR(∧C.R&F&FEO\I4C1\H.ME8H\IAGN2\MVAAW\V; X#>9B\I\QV\I\CGID4C=HQ1<6GM)N\H\WYO.M86I\E&RT.OB\O9I\IEV50\$552P=M2N.I0H\ZN=SZWL6I\$&12-IT0>46E65 MTEN<G=C\MS\$9M7YU5YE.R4JORDI#∧MZH&JCS=D.4.W\IRA.EIEN.36KM\U.M.9S9\$+TM\4.MGUKNM2O>4Y>I=16"11.5;2Q6.IBS<K\$8+R1DMHQVO-N=O>? U(∧I\A5G.O.MH65(5I=IU9NFIH=H\GVKTCV5OT\FR8L2"=AF@S67=I>B18"∧IR4#0"MA5;5LJ3N<∧(76'6'2M\256K5>P.MS7H\TZKCI\VO7HU\I.W\$>LOZG\A\U\H M1(IHM.K=I67=LM.M).&4OJUGK?U\U:H\B@&4*K"E.ZQVW∧WGZ>@#MSJ&Y\W\I\U@P0>I>WIT&∧)CVS\$5%>SBOEQ+P\$H6YTFEZ&K+V7.Y; M=GISA(F.VS2>282920\53I#1=53562G>13810<4ET(I\$676I\UGFT\MZ\U\$S.KIQC10G\$M=∧M02P.\$%∧N(5-6I'LIH<P.C3<ID.IX.M\JW\K&LUS95O\YM(&L? %1>C5H\K9C7I\$LC.MI=EV.Z5MMMV\I-RI\X\8DQ\M\B@.∧I\Y<I>FR>R0.∧M0W&A>∧>∧P.R.MIPQS=E@I2U8KK<O@PWEU9O9\HXWK<2S.K2ZZI256QF;Z6Y+I\U4H0. I#9>M.4J=∧N&U\ME.FJNB<∧+9>7Y9A8V1=97M1.C.3\N167.LN<48>2∧YC.MS@YDF\A\W\K\5\I.96<+∧I.M2I68658\EDQZV6Y9H\NGWBL23.O M57MW∧INOX\X.O\JIB6<X∧=9IOQN\W\Q.S1#YYP-T20+L1<=8A.M-M6'MT\$56UKN&3L\RN(∧N13.F3F0WMNV\FC1OZ0∧+79F4W. *0.5JES.FMNIOO>∧V6G14VW\I\X&X\N1&E\X.S2@C0\OJZ>97D.MR<I\I7M\I.GBWT\WNX>0AH\IAR<O5U7P>I4R1.4H\O\&D>+>IMDP759K JE#1>I\FVM"5R"5.16YU\OMK%&8%4D\$J\$+Q3;1#1TX\I\MKG)0K<97Y\I\H6MGIW.6I\$AOI\D4\41W>D4+I2\I\UAA;4H2>HJ\I.52;3IBVNS0G8E\$70I@F4=Y5 M1\LF29.4YKRVY\FB50@>CC\$=L7.6J8N6<0.51A+1D1J\W8F61U2J.MI@I7*9=I7.WD00L0\20Z.TOH7>Z\IQDQ94+HMR\RKXSP>IOM+E2UW%1..MOZQV8IXHV(GD∧Y YKDI\K14Y8KRM52YI>IM-9=JE.P.6G0"HTZMH'DIA90-M=KAWOZ>ZPTM\I(55:5K=P19AU.2\$H&0SOD*2I&@GZ05IHT3%6YH.# MOJ\I1BK5%8.FQ\$5K1B\UDC)I>OEI\DI\$P#43*3ME4I>FET\JA&FCM>+O62P+∧X\I+L0#Y\W\I7\$ICHR.2I\$1.2UE< MUJ.R#42<@SP;I.B*FX(B\$4@&K\I>D.B\$E@L\XH2YZA3K\$H"∧(E"H&C.MQ<A6AS(#A&L=I\B\I21\N1+3CXU03I"\$=G34\$)O&(&"P3GAT+EF.M.7*59BV\I5.4B<S\$E.W4Z "MA<53MH&HHBC\$BZB@W\DA.7U66I@82BA.M3Q\$IRZC\I.AVH104*3&U3.%+E+>Q3A&7*0H80-30M.5I+1#Q2GAW726I2. WV\F9G.1W5RW\HNN3D40&Z4.O.ZIH"72@A&H6&3HJRC\I#42\N2ZF\HJ9H8.IX8<∧1-IH\$H&S∧>∧#A1A19@2>BW2=I\MA924MX\I\Q\I#PS+ I+∧50G\H(8V22I)KIBOK\$2B<∧=B>UE65Y&∧H&79.MF6<K\$UE=IOK\JNM=>9.G.S.IW\$3<K&I\YF1R0OIG&MEJN\I+M\A\I-sJk?W1+8)D=I>2I.. I&E&6H43&=21QY7XG\FCID18<9GXIBN5=MFF5.9I20RK%XXZ\$S%671A+RUDNM\UW.MKU\HWO39P.D#&E>Y.R.HIE.MS. =D<=B".4C<K*M.P3\I@P.PC.G@XRX8XU&V\MLU6T4T6>QB\O\I.M0.1AX54I>T?I)FOU&(LI\$>>XV@X0C8M9I\I1.5<∧JP.∧PPIE\I.C.(X)M1"E3H.RS\$. Z7)IYC@I.XXU\I.KJ8M\FN\$X52IYQPB@W\WKK6)\$.5.M8216IQ@B7M8VA\I.15.W2LBPVK<Q3QEC(∧M#CFW\A83<@JR2.QH\CF.M\7(I7ZH(DGLM7RJ&SCKX99I- H=44G<10H\NIZBQ2I.T\&N.T94.M\B&K&R<BPDPO&E&R<@C.V.MN7X3G15D.M@8&88-19-B>I\9Z<K&BEI&C\OTI9>2@>5\$>@9%81\$R&R0RD>A M\H16U@∧@I\H\T&K-X\$Y-1.8I82<@BPBN&+X\T%#B.BD<BY.C2V5669.M00QAG&AD1M<8/0I3<@KR&P\O1<6D\H8I(3B.N9294.S0+H>6OOK.M"\$5&9! B\KTI(∧DOMN=H6UM+I5-WN>D1&Q">A>B\I#DUK.P.55.M<K&KPIOC\H<A<8.ZVY+R\ROB\$AW8.GZIO\OH?H>∧>P.LI(8.IX@POQ.MG-M&G4.B0\YV\I(Q\$29< ∧=AT\$O4A+∧Q*GEF=VQ(B3>2I+>2ZK0\I(W&=M\K2I5LGPYU\I.89.NIHW.M-MCS5>H2)4\I.M\UZH\H0<∧>H=CK20X\MO2I6\I=AI\YBOFZ.65F-DM+∧\W>B2< ∧=KG>19%9929\MXN=N2P&K3+2P55M.MD.N\$1B<5@9XY+XQX3<∧=9B"12E\H53Q3\I6T+4\$+IMY-FX.ME+4+M2.M6M0R\ROJ\6TO\PIV\$)9ME X6PSUMQ02T1CG<36%>B@∧I\HJGK&L.M&K.MRC7A.MZBO\A\KH&H\4&D.VY1=X2@A+P<K%>FJRU&K&4\$>3H<7QI.N#XMG.M15DT4\$50X<∧+0Y>#>#D3X)I@A2 4T=NO35JHHAR\$F\$8-U\$X\K(R∧P2I.C.M<Q75(R8<@018R<BPPS\I+T=15I\P8.18WGM53562Y(I.K13U2\I@>(D2) M#PAZ2\Q(PD.P&Q\Q1VY7G2EK\I\XIEJ5ENB7I>5WFQ\QIU\EG.N0(\$P5>B.MA8D(APP\CM&SMR+PX\X&I\LPRO51WXR).X\X=33UNO\R>BUST\ASC\6X.MI(=I+ER&8I? =I>2LBQX1&AX.F=08TQ\$9MTG&R\IYFR4\A4.YW&+M8&(&3\A\&H4VZ<∧I\Y\VCW<RZH\JC=>#%>9EFLBG&OV5C<∧>7C74.O.M3C(%46@>53U&Y\Y\XP+R8I>S%<42+AYEM\93%>=G6B5AO\VI02>H\Y?2\I\JX+O3.MSRC\0XK6\GDH@∧MU1\@HGFU\A"QXMT&+>I\PJ7&QAI\NYI>7)F\3>I\JP M8R

[illegible]

[illegible]

H965TJIS<4V;MO;.&LGB)CGF)MV00GY94IGC;ML M9?>\$(SC12GEF(=OVK1RGA3&Z+?>I004FI101X8X&6>8 9Z1S*ZF0K0>|OX MEH|60@U8L|D&K|B"~B.7
Y;JH\$21#DI>\$H+P;AR:MS"FSDE8*6^#.E;H7 M|HK^Z7/0~.C5LABAD)~D8 6S(G6;8L21S U\$~9DZEN~J^L ZS)B) M/&% YC3|*TW\$>FJ\$|DC(6I>9^>9WOY*~D?>
LQ33C^C 8U^*V>^2"YK7RA)~ MGA;5+~WZL^&G@+PC~JA60|T%Z|Y1<&H%1O;MD&E;JUC@V831^6!^6EI3#>T; MK2W9I(4*XT(P^365>F+V;Q4\$P A<@X6@|2UEK|6C&|2*
MY;EX|12W1; TXY?RV/B'EQ|N 0?< 7X&C^05J QR(5 \$H;R082;U|R7~1 M8@F6;UKQ36ZNP|H<.(O"%%F+~P>0O9"&8B;2 GP^4="T78 M0 |A2Y^P0C|ST(3*~#.S%(K|
V|7/SC;+6JX1/K\$S#M;JH;DH.1&~(CK/9<~C?G2>U M|8.#PH\$#.V5(L^R^~)+7IT SA3;AR\$?~!^>A2^9 |P/P;E8/ R|DW^ M*2;F\$^~+%8AE1<1D^50B#&314K+^FV VS^<@P~
>B7(5+~FJLH^\$OPZ5^~.MOPV|N|8~W^~83^UYF>^\$;8DQ^~@3|U|F42;"L^&\$.E|EZM&%EA62;8L5.%ZM#)H|QW>KTPBQ |H27DAY+;E~"L<~%|BG;~\$H+
M^~RH3@;H2@;R/Z#~CB6#4U+;E;FLL%Y;#3K|<|9 V-O^~@R#W08?Q?S|I^V|M^W|V;Y|6W~9PK(0U=VU&6W>1FIUBT|G \$ZIF>B+~VNF>G#Y@ME^4@<964J3 MMJRX#<~"T~
X|R|(^A&P;42%|HKIMK@F4>50+R^Y)2|=91\$S002~ 5!+ P04 M ~"XA4U;K;N|TD(# #9^0 &@ ^AL+W=O&U|LM99+4|LP\$> BL9E.C #6^;B1VB2&1+^*0~;AD|H2/2@V|M;@VVE
MDO^@G|Z2;(Q)^+>DGTV%W|H^N^U5); X|X|9|HEF>%&%F|E;L+YQ91^CD1 M|VPA=I9);X3|;8|L<62 XF 4Y|9+L^G1~6..A6;OEXR%;R8P6<~N16.4Y-MX4|3R-AF9#G6|
(~35^I%~\$Q<\$D2F(%|6-YR~|K*#~H1^4%8C#8F1=-A=3 M|V|L~8 &#PB8TQDBG;F7L44^NXY&%~1%D\$&D=@|B 4PARW0DQ?&G^FK59VK^
MYO@Y^A>3Q\$H3@|L6?;3QC(=6:&%8EB052;OV;8K5 EY;E|S;F%~T;RQ1~*M5D^RO^6!#DMRG^RK8|H;#C^0>WY3MA^DB;70E@I^V^ M%IW X-MV&%LL7^Q%
|8C~C6BUXDX|T^=34SOW|G|9V|Z)S4B2@QZ=5^~2-Z^?P>~V M X3|;2T8Q|~"+22|%|58XX|2^|J~JN|=PKV2@R %L/ 7W7FOZ;H|VZ MZBRHN8~W|~@KX~(P^X|S|G|H|N~X~
VQ+!&#&1K1PO|>|AT6&Z<\$^GALT MZKNDV|~R?2|PVND&~V@6|~)%LVA@ 65&H|E|2W;CED9%;CY^IWO.#F;56|72|O|)^@B;D| M^|H|R&PO~V|JR~W~
M965TBB60BP%DLPIY=\$|F;(^;LA=|S MQ|U=K|29|">CDBSQ M77|90|~O8"XQ\$R3)6|4O@S~DS^"H^ZM0;W&H\$|Y& |V2UY0> MB;099|H|H9C;^|A@NR9N|;W ^FE#7X^6<2?<
L+V|TVW <@740%U|9>Y#3 MHOHG3W4@#A3^/IX;4*2P85G>|J(8B~|~=-29|DT PE2\$?K% M#2|F^2R@%W|&(^2^")OC7VF/#^Z7UM;GE?7HC/4P@EM>D6\$3T6&V3& KZDT M?<
^G/M;H?%\$&TPI\$X4>(@BAQ.#H07KV>D90^E3;N|~>|<|/3^ M5W M|F6;~X PA<50C|O~%|/X0MAJ|P|SS^UF2%>>|L<2Q0;|R2| A;W@ M5Q?|=P(|D;2|~1#<
<8~E8^P\$(@@B\$;7U4L 8/5~=|L@DZ0A~"~|C|+35L MH(ZPW^WNLX;CC39YMI47.OZSGBF|2G67^F4|CRD^~|~#2ZN\$ W~.BPOV M%GE|O-D4\$L#10 (+B%35HW MXBV0_8
|HD~>@PO=V|JR~W-H965TN^CX8LD1&A<~>12.(8Y=DZ;Z\$0YCB)Y#U|^A6RA#R~|H^14V;M;.\$@\$9+^E;.*^9T~1 9T|L~#C|H~OYN|N|6^7L^+J90W=7AU|FT\$N96;>2
M|N|CB4=#S|X0U|8^37|8R4R|57\$ZG&72|Z>\$N4G|Y^8|~1VTS HA@8L|O2 M|G|S1^Q^32^>)C|H|5X|J3^OU|S82\$^H826%SHNNF54+@6Z|B&\$98^YBCV/P7U~X| MLV|^<9
XQOURG(A5CB RY9~@3P|VB~2OS|Z7=^J+~#&EB)C^Y;3L|S(F<~ M\$B\$YF252.72~.25T(1^~(4|Q^E.T329^1(2S~DT\$K&|S8(FZ4=?3 MAZ^4LE=CQNOU|H|E1^95^GDK L%207&^JOK
D^M~K~B4Z^H^AW2O2~WOL82F M2|N|Y|LW;LC7&F|0SS(>|DB|!L^>@E|H@6AD M9U|H|U+9D|H)U^E4|#\$&R U9SDU9T9J|A40C|P|S7X~+7E;1\$|/P5DM
MP8^KY|0M^E7;3|&~2 YSDY^+|7N;@X\$EU U|U3KKN75|J|Z=2H|6|+CSGV2~D6V|A|C~;2~82W;Y/\$+^\$9|+^|U|Y<03A|>PX|@#80C^NPD|)5%~IM|9 |F3FFY+ ME;2B|72^?<
CN)~88R|F^T 0;JW|&|O|CQCO<L~+T|J#A>E<6=S^QSEH>R63 MCKG|M\$#YE<\$M|H21.80~28^E;S|JUBU>~|0BL|0B\$U+^|6V^Q@D FG2D#@F^T M2G4|S A;B|H|^~&9LWH|?<
2B|0QV|KXG9W2|F2 M|L@&P2~;P|NM/B%~+~ NNA|2|F;C^14B7%DI^X^O^K+223|9;Y5R^B>5 MQLR+>~K|B|&H|YQ|Z\$&R|L YHGUKV|B|~P|NM|U|~%QG+&N|L~H~J|VTC9|
M|LWB>Z@MMU|;KEEMV;H^=9|H;F6~YU^~"I|WGF67> MZQ(+>>~J|9|IV@|M>+H5=NU~PY-O; 7Z>\$3@+0+|M7|H^"" FOIP&?~.BKWKYR+R7|82@&S/C5S MB;F^4(\$BF^O(SNE
S3^~|H|BROH|E|H^F#\$1695^7~(.@6|H|7S;FRIT^ (MCP~@=02P.\$% @N/5~6L0C7PK0^Y~;(%Y\$23M MHF6QA8W\$N|F25)SLU^~0=A|H|H6^~V^U|SPSYEP|WTKU|J&L
0Y|L|NC+66W~MYE;0Z+^&ENESN0&|U92MO MPP7<~*|MF7|Y|H;N;VR^?K|AB55\$P|Q|PV;J#9V)=64K|Y;=7|LM9;(F@=@)=~P|K~R~GN^F|U~ M0HY?<
>Z.S DRK>C|XOU|ASPZLV0~;F3SDU>FOIP5;U+|BG6 N92;OV^O4&KM ME+|H|L|H^AC)2~K+~*R~R|L^TFSWO W&@0+L C^M%>(|HD\$<4XKU^|S= MD3FW;EAB|F26Z^~
^J\$~R|X|3AN|X<+^C^I&X5N>F;OMS| H|H^S;2T|P7EGNEZQO0=8;(1^2^%J37Y+^J|H|W|A|C^>R^C5R~M|H|N(M;M;E;2(O7U;#<84G&S A;9|~<1\$FC~")4|7
M1|ME;B/5^U\$V|)^HNP|_8<6 8;MEN=\$NH+|^|TS)UN| AI44|)DLZ^|H?2 MOU|)I% A=9+ 7.M;1W+9ET|O4FN^|J+>C>2.T^X|XU|H;XKT+~WOL0~XP^J M6^;|H|T|4^32=|P^"
(@0|A\$Q<^<3S)?57|B MS<(R;S0QT MUPK|1+|^+<6EV#;(10%|2?@E|HXY&R^H^L^W~.4A+D^ONCABT|GX MFY|J)5|B|7|?G^G5|8|=^" X>);7U@;H 5~U|PA/8(AGR^ZONBM^OP\$7Q
%714QGUG2|7L|L@S%&=<1+2T<~29870|HQ5|P2^?2> G|JC~;3LOS\$~VGA<~J Q|T JZ^UX~W9TNMN^&|D7;1EUVCRA>3YD^ME|13A|J R^| ML~
>"6KL96&^~+|L|J^~MY^<S|Q|T= B.M.W&R+?S;B&I|V|K;G0H(\$5F@S/ M&PO=V|JR~W-H965T)N|P2\$JRX2H &K|L^~F|5M|HPI0=|>YRRNHA1N8^6C^8VM M|5)H|H|SM+
(@B@&K%DSB^YK60.LK2D^0+~#5|5|+~#TC^WKVMA7V@;S^\$;#~S M8B6W^%H\$S|^~V;(^|MN;2GB^4LA;|L<LE~H?G@W^ GZ4|/PM^U|ULP| MV1CS|H|^8AK^7A HR~\$S^"H=8
Y^>2*2|OEC+HC|^~|K~#M|D|RT8X^F|OU M4Q983;|B|50BKW^E3E^@=~/Q/E1KGP9>V~HY8OG=HZA9;"F|H|F|87^6\$#K^&V7|UD^@R%)KCL\$Z;F+SB|^~@8W4ONON\$9+
MNY)PF|T^"R)V27V^7 3 LF3A0^E\$6|023^T^U^B SJ62(GR&|P6@D;H M8%~+84%CI2AS08F4(^GSI ^U3)KM^07M P3|F2(P;~\$74Q-O-P\$G8YV|YQN
MEKS+N(|P\$;#C^0P\$;A|A|^|L|^|W|;|XT^|VCL^|4RK<U;|O M|X^X^&+|HGU;6^ONI 537B>J6U&~W85@8|/^MO~XWYXAJ R;YK3 M9|S^T^1# B3L5FK%)1\$&0|N)A&SS> T
9|=N^L@W23P|B?PU87T#|H^J MUP^@~|O|EPT&4\$L#1|H0 (+B%35H|L;K&~')^*~>@PO=V|JR~W-H965TG;E; M|>WY8=H^DUR(U<1EM@ MM|H^TFS|H;K>4#^~^A;GW|^=V~X\$?<
BOA HHP^5G&4B^8>X^+V\$&|FYU|P7K%@B MD@ (5A%\$8=\$S|O;E^?C|X#O|~#B~D8ZDSECIWHRRB7J&05|J4#%C|K&\$&S M2;^E(S)?=1^;F|H?3^Z<1=|Y7+^
L8L>0^B63<~JH&BF^|L|T|V>85E/FT M~% (\$I% HTT9;QDHS(1D;0E6^E)^BU |4~A|K#|P^G|~B|~|P^T|;YH MH2Q|XPE|G>A) 7D;Z|^T) T A3^&STA370 M#~|@~31|K (.Y=1XJ+
|^+|^L4^A|SUS4E@~*|^Z+|^J 9_O6QT_FOA+95G|U;57U; M;VAMP=V|^>7;N>BTOV+^V4)C;L8Y8ZU72 4JZF)4UQYM=9^7^"~D|K;F;H2 M^0&=3|^S|T;+&P|J<60|+95|Z^|4 ~%&@=
=HWMEM^VC06KP2|H|EMLZ^&I MDM|^~XN R1@X|B<~ADS3B0T^>APX|D0=?B5R+^~U^G^U^E^ASMI^Z~>K># MW^MY|ASS2^<S8|H9>|F6P)=YSR~OR#(JB=?<
M5|U58;A|A9Z|V|^B M;M4 MO=HUYDM^14|@H2BMBT|^=;SH?X|D9^N|A9@S|H2^|BKEA&X^E#|^|Z;B^B M#ZB;T|A74\$L#1|H0 (+B%35K|T\$ _D50;*(~+>@PO=V|JR~W-H
M965TV;|CA^9^*+F(S|AW M^~8C7|B;G@42|9Y3L3K^6L^|P|38Q|ZM4E1/V9+0^UB>EH^"CVR&RL)
MS8%)RAB2L|Q;M AFB0U2P4C|06\$K|Y|Y|Z^TEL;VE^T;6=2P4%U+QO%6!#EEU3|Y|J0.Q|X##\$PINK>>^@G+Q; MP3..5F3&K|E19#(2?(M\$~VME0|F-D9>T~
9F^~%SOH|MU7|H|AM7@%P77%|L M%O|@F^H296N%0QAYAO0+PBOKS<~|R8@2(TDY~Y6DQ0Q>2+M\$G M|H|GZFO)"\$L|(D;T|T9;F6^==S=Q61>X|(N^B|L;Y3^I#~+
^#D|T8&OW&A~Q-O MW%Z+~XBOD8<~(I=Q 0YZ>Z2G|7@^UX3<~|S;^FAI^5%~D^L70^87X^~" M^3|RW9&|V>=MBT4#|SN~U
6WV^YQ05@S6((~2H|X^L@;A\$KSPG|X(BK0VPX M+|^>Q14T7\$Q05UUN2|<O;C=2T(78=1;O)Q%T|MI7^@3.(N|^#|C#L#YS& MDXK^YHOXM14)K3;H YZ@/P9Q~
~H7S0EC^0\$S6\$#K |TNP|6OS8"7|H|U+EK N MIC=R36(86WK|EB V8\$U^~&SDI=^?Y|Q@|B\$S70B6C#M^=NT^# CBKZ U<~|N@7=38C8;^\$5V7F.;%)S|^8<~W|;73|Y4^<
MB#AO=TS|8^1K^FNA4X@C0%=W~|7ETUUK0X|J|8|QD|B|~V=N>88.W^#0G6^~+P3C;XOP>RX MH ^PAX?^|FY\$;:=P+>W<~&|^M^#YPPDK>%2KF@BFFHW^P|T^~OK="|LG88
M|JMVY|H^Z^~^79|J^5/C \$SOS^|URD6XNA\$EG>13Z0.7@?N|J5ZY^W|M7|AUB M;L|A9>MYN#6)E+@80Q+YB|H|F|FMKEH|W|KV^FC^KKR F^Y29Z;ZQ3P0L~; MH@R6V|1S>F
BNT^4 T47YN>^|DKW&S;QU1^HD^4 OK|DNN^NAZ4^S37LLE _M4\$L#1|H0 (+B%35K+2H^Y|L0 _L+~>@PO=V|JR~W-H965T|K|>L=56Q MA9|J6|S#CD_60M94XU|N7+630.Q6|J