

Cape Breton University
Statement of Disclosure of Compensation

March 31, 2026

Independent Practitioner's Reasonable Assurance Report on Compliance with the Public Sector Compensation Disclosure Act

To the Board of Governors of Cape Breton University:

We have undertaken a reasonable assurance engagement of Cape Breton University's (the University) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2026. The Act requires disclosure to the public of the amount of compensation the University annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

Management's Responsibility

Management is responsible for the University's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the University's compliance with the specified requirements.

Practitioner's Responsibility

Our responsibility is to express a reasonable assurance opinion on the University's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the University complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, the University complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2026, in all significant respects.

We do not provide a legal opinion on the University's compliance with the specified requirements.

Sydney, Nova Scotia
June 25, 2026

MNP LLP

Chartered Professional Accountants

Cape Breton University
Statement of Disclosure of Compensation
For the year ended March 31, 2026

Received by	Compensation
Aker, Carolyn	\$ 101,727
Al Tawil, Rima	120,851
Alam, Jasmine	159,839
Andishan, Hamid	120,949
Andrews, Tanya	102,738
Anwar, Amar	156,786
Arnold, Jane	110,104
Arseneau, Catherine	157,473
Ashtab, Sahand	216,036
Aurup, Golam	117,771
Barber, Kathryn	106,111
Barre, D. Edward	170,916
Barrick, Simon	102,688
Battiste, Anne	103,524
Ben Yedder, Wafa	114,848
Beresford, Roderick	131,521
Bergonzoni, Carolina	110,364
Bernasky, Tammy	109,267
Bierenstiel, Matthias	154,968
Bishop, Melissa	115,790
Blackie, Rebecca	107,742
Boudreau, Danielle	112,421
Bourgaize, Sheryl	106,460
Boutilier, Allison	173,601
Brann-Barrett, M. Tanya	205,414
Britten, Allen	192,630
Broadhead, Lee-Anne	174,888
Brodie, Ian	135,643
Butterworth, Karen	134,808
Byrne, Tammy	114,925
Callary, Bettina	146,824
Campbell, Amy	156,763
Cantwell, Deborah	134,690
Cavanaugh, Linda	136,196
Chen, Shaohua	168,337
Chisholm, Becky	184,485
Chowdhury, Rafiqul	107,156
Christie, Sheila	141,583
Condon, Paula	149,309
Conley, Cynthia	142,098
Connors, Doug	121,571
Cordeau, Marcel	111,564
Cormier, Chantelle	114,511
Corsano, Theresa	115,697
Cote, Jacqueline	118,135
Currie, Jennifer	122,178
Dawson, Tori	127,952
D'Cunha, Godwin	148,956
Deane, David	117,327
Deane, Melissa	144,666
deLamirande, Patrick	156,782
Deveaux, Cheryl	109,203
Dingwall, David	404,003
Doering, Jonathan	106,107

See accompanying notes to the Statement of Disclosure of Compensation.

Cape Breton University
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Received by	Compensation
D'Orsay, Loree	\$ 122,177
Doucette, Mary Beth	132,767
Doucette, Rachel	119,888
Dye, Sierra	112,368
Eappen, Philip	147,958
Edwards Wadden, Dena	114,426
Elliott, Adam	123,983
Ernst, Sarah	101,877
Ersoy, Ayse Begum	155,573
Ewing, Kyley	110,159
Ezzat, Shannon	120,733
Fasanmi, Abidemi	147,155
Fernandez, Kerri	115,271
Fricker-Bates, Patricia	124,724
Fuller, Tanya	118,173
Gallant, Maddie	100,444
Garnier-Lahey, Shannon	101,637
Gerrie, James	166,886
Gibara, Ryan	100,322
Gibbs, Terry	175,109
Gilbert, Stephanie	106,707
Gillis, Florie	145,980
Giorbelidze, Maya	125,461
Glassey, Barb	149,124
Glogowski, Cyndie	100,775
Goodwin, Shawna	116,239
Goora, Claude	142,187
Graham, Glenn	114,282
Griscti, Odette	154,936
Grittner, Alison	118,947
Gunn, Virginia	116,667
Hancock, Jan	114,849
Harris, Tracey	138,689
Harvey, Kelsey	112,424
Hatcher, Bruce	148,929
Hatton, Nathan	114,426
Hayes, Derrick	184,863
Henick, Michael	135,949
Hernandez-Zavaleta, Enrique	114,849
Hiscock, G. Todd	116,592
Hodder, Samantha	111,782
Hoover, Jasmine	111,304
Howard, Patrick	163,334
Howley, Calvin	102,763
Hubbert, Norm	131,471
Hudec, John	114,718
Hudec, Mariah	103,069
Islam, Md. Anisul	132,486
Islam, Samiul	113,536
Jackson, Mark	128,816
Jetha, Michelle	141,281
Jin, Qingna	117,630
Johnston, Mitchell	103,037
Jones, Katherine	145,996

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Received by	Compensation
Kaliaperumal, Rajendran	\$ 104,054
Karsgaard, Carrie	110,118
Kassen, Jenny	131,215
Keith, Erin	134,052
Kelley, Judy	147,981
Kelly, Shauna	157,471
Kennedy, Karen	157,952
Kreber, Carolin	181,809
Krug, Kate	122,181
Kuhnke, Janet	126,173
Kyte, Darrell	119,862
Lamarche, Kimberley	245,151
Landers, Shannon	107,750
Lee, Jason	103,283
Lee-Dadswell, Geoffrey	147,077
LeVatte, Lynn	135,866
Leviten-Reid, Catherine	145,178
Lewis, Ramona	147,226
Lillington, Tracy	121,372
Linden, Kate	126,617
Lionais, Douglas	202,208
Liu, Zhuojun	106,111
Locke, Clayton	122,928
Loxton, Jason	112,616
Lyle, Ellyn	204,631
MacDonald, Aaron	102,738
MacDonald, Angela	109,931
MacDonald, Colin	115,271
MacDonald, Kelli	106,149
MacDonald, Mary Beth	106,560
MacDonald, Michael	128,448
MacDonald, Shauna	128,252
MacDonald, Tanya	112,155
MacDonald, Terry	131,314
MacDougall, Paul	121,873
MacDougall, Rebecca	125,979
MacDougall, Stephanie	100,579
MacInnis, Blair	147,686
MacInnis, Gordon	275,288
MacInnis, Judith	105,522
MacIntyre, Peter	183,461
Mackie, Allison	118,015
MacKinnon, Darren	114,173
MacKinnon, Lachlan	130,883
MacKinnon, Marcy	102,738
MacKinnon, Mary	122,845
MacKinnon, Sheldon	119,888
MacLean, Brett	107,939
MacLean, Nita	137,478
MacLennan, Bernard	130,321
MacLeod, Conor	123,927
MacLeod, Emily	124,805
MacLeod, Erna	150,372
MacMillan, John	157,473

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Received by	Compensation
MacMullen, Jill	\$ 110,104
MacNeil Gushue, Mindy	102,954
MacNeil, Blair	134,567
MacNeil, Elaine	114,740
MacNeil, Megan	107,814
MacNeil, Sean	122,068
MacPherson, Stephanie	128,554
MacQuarrie, Stephanie	186,089
MacRae, Sarah	130,523
Makary, Justin	114,144
Martell, Jaime	147,817
Mason, Kerri	118,955
Mayich, John	148,222
Mazumdar, Bishakha	106,757
McDonald, Christopher	163,265
McDonald, Melissa	142,670
McIsaac, Lydia	135,965
McKague, Kevin	138,804
McKee, Beverly	109,203
McKee, James	157,277
McLaren, Colin	123,839
McNeil, Brady	114,919
Mechelse, Raelynn	115,271
Mercer, Carl	136,096
Mersereau, Helen	150,325
Mersereau, Walter	115,755
Mesics, Kaitlyn	127,247
Miadonye, Adango	213,442
Mizan, Tasquia	116,370
Mkandawire, Martin	177,134
Modesto, Sean	147,925
Molloy, Andrew	189,444
Morrison, Mary Jane	151,659
Mount, Dana	144,893
Mulo Farenkia, Bernard	210,592
Myles, Stephanie	158,681
Nadeau, John	204,973
Nash, Kathleen	106,111
Nemeth, Willena	145,327
Nguyen-Huu, Nghia	109,974
Nicholls, Rod	249,980
Oakes, Ken	144,452
O'Callaghan, D'Anne	100,971
Odartey-Wellington, Felix	167,962
O'Donnell, Lauren	123,150
O'Leary, Beth	123,150
Oliver, Jeremy	125,785
Oliver, Jill	101,538
O'Neill, Patricia	119,801
O'Rourke, Kristin	154,761
Orrell, Kevin	331,014
Ostaszewski, Marcia	142,884
Parajuli, Anubhuti	113,430
Parish, Joseph	116,629

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Parnaby, Andrew	\$ 220,735
Parsley, Lenore	134,935
Paul, Starr	101,754
Paul, Trudy	124,574
Pettigrew, Todd	158,171
Pindar, Alana	116,731
Power, Robert	164,402
Preen, James	149,677
Prendergast, Michelle	122,395
Pyne, Chester	121,119
Pysarenko, Sergiy	123,913
Rajabi, Enayat	109,569
Ramji, Rubina	148,854
Ranni, Shaun	102,954
Rawlings, Timothy	158,542
Reimer, Kristin	129,330
Ren, Raymond	112,308
Reynolds, Andrew	167,625
Reynolds, Dylan	114,845
Rigby, Kate	109,435
Riome, Barrie	128,660
Robertson, Erin	143,385
Robinson, Bill	154,531
Robinson, Sherra	114,849
Rockwell, Amy	103,981
Rodney, Scott	155,159
Romeo, Karen	123,150
Rowe, Karen	100,982
Ruel, Stefanie	124,363
Ryan, John	113,625
Ryan, Nathan	108,859
Salazar, Vielka	139,850
Salter-Burke, Sara	156,273
Samson, Bonnie	130,626
Santos Iglesias, Pablo	124,842
Schmidt, Heather	114,849
Shang, Wei	121,867
Sharifi, Ebrahim	102,845
Simmons, Carrie	127,897
Smith, Adam	115,755
Sparling, Heather	154,936
Spencer, Sonya	128,033
Spillman, Justin	112,054
Spina, Nancy	110,143
Standing, Paul	134,842
Steele, April	117,773
Sylvester, Laurianne	157,473
Tanchak, Michael	183,399
Taylor, Claudette	148,243
Taylor, Stacey	113,226
Theriault, Éric	126,498
Tomiczek, Victor	133,672
Travis, Julianne	109,806
Treige, Crystal	114,339

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Received by	Compensation
Tremblay, Katie	\$ 129,150
Trimm, Sheryl	101,779
Tulk, Janice	126,985
Tunnickliff, Jamie	129,123
Ue, Tom	121,372
Urbaniak, Thomas	144,819
Vaishnav, Bharat	114,426
Venter, Susan	110,104
Vital Soto, Alejandro	110,942
Vokey, Cynthia	105,376
Wardley, Leslie	139,956
Warren, Russell	102,738
Watuwa, Richard	157,840
Weyman-Hickman, Andrea	104,681
White, Lloyd	125,853
Whitehead, Jessica	112,424
Whiting, Bilynda	157,416
Wright, Peggy	170,078
Wu, Guosong	106,111
Xia, Helen	138,067
Xu, Da	109,267
Young, Tuma	113,649
Yousefi, Jamileh	106,757
Zhang, Xu	138,804

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Cape Breton University
Notes to the Statement of Disclosure of Compensation
For the year ended March 31, 2026

1. BASIS OF ACCOUNTING

This statement has been prepared by Cape Breton University (University) to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Persons covered under the Act

Section 3 of the Act states that the University is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The University considers any individual with an employment contract between the individual and the University to be an employee.

Secondments – Employees on secondment to another organization and are not expensed in the records of the University are excluded from this statement.

Contractors and consultants – The University considers any individual to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts,
- The value of benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,

Cape Breton University
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For the year ended March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Compensation (continued)

- Payments made for exceptional benefits not provided to the majority of employees,
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.

c) Exclusions

Certain types of payments have been excluded in determining compensation paid under the Act,

- Professional membership dues paid by the employer where the employer is deemed to be the primary beneficiary of the payment, pursuant to guidelines followed by the Canada Revenue Agency,
- Payments made to the estate of deceased employees, and
- Benefit payments that are provided to the majority of employees.