Schedule of employees with compensation in excess of \$100,000 Public sector compensation disclosure report

St. Francis Xavier University

March 31, 2025

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Deloitte LLP 1741 Lower Water Street Suite 800 Halifax NS B3J 0J2 Canada

Tel: 902-422-8541 Fax: 902-423-5820 www.deloitte.ca

Independent Auditor's Report

To the management of St. Francis Xavier University

Opinion

We have audited the accompanying Public Sector Compensation Disclosure Report of St. Francis Xavier University (the "University") for the year ended March 31, 2025 (the "Schedule"). The Schedule has been prepared by management based on the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1.

In our opinion, the Public Sector Compensation Disclosure Report of the University for the year ended March 31, 2025, is prepared, in all material respects, in accordance with the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of the University in accordance with the ethical requirements that are relevant to our audit of the Schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 of the Schedule, which describes the basis of accounting. The Schedule is prepared to meet the requirements of the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, dated December 10, 2010. As a result, the Schedule may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the *Public Sector Compensation Disclosure Act*, 2010 c. 43, s. 1, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the University's financial reporting process.

Emphasis of Matter – Amended Financial Statements

We draw attention to the fact that the Schedules that we originally reported on June 19, 2025 have been amended to include one employee that was not included on our previous report.

Our opinion is not modified in respect of this matter.

Auditor's Responsibilities for the Audit of the Schedule

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

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

Chartered Professional Accountants

Deloitte LLP

October 20, 2025

Section 3 of the *Public Sector Compensation Disclosure Act, 2010* of the Province of Nova Scotia, requires public sector bodies to publicly disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for benefit of, each of its board members, officers, employees, contractors, and consultants.

Board Members, Officers, Employees, Contractors and Consultants

For the year ended March 31, 2025, the following board members, officers, employees, contractors and consultants received compensation of \$100,000 or more:

Last Name	First Name	2025 Total Compensation
Adams	Carl	140,290
Ahmed	Hossain	110,836
Alessandrini	Diana	102,298
Alex	Jennifer	115,945
Alex	Marion	105,938
Allen	Frederick	114,348
Allen	Nathan	106,500
Alma	Eileen	164,201
Al-Maini	Douglas	132,358
Anthony	Denton	137,031
Apaloo	Joseph	197,239
Aquino	Manuel	174,751
Arnott	Marie	116,027
Aubrecht	Catherine	121,640
Austen	Erin	153,130
Bell	Kyler	140,966
Beltrami	Hugo	189,816
Benjamin	Kevin	100,475
Berrigan	Lindsay	115,531
Bertin	Erwan	100,423
Betker	Claire	165,224
Bickerton	James	173,995
Bishop	Cory	136,624
Borras	Arnel	105,305
Boyle	Todd	172,108
Braid	James	107,332
Brebner	Karen	201,294
Brogden	Lace Marie	198,225
Bruce	David	120,067
Brunkhorst	Kevin	145,121
Buksaitis	Tara	161,177
Burnett	Kimberly	106,133
Cabrera	Donna	120,821

Last Name	First Name	2025 Total Compensation
Callaghan	Tara	174,804
Cameron	Susan	146,049
Campbell	Doug	115,549
Casey	Amanda	131,928
Chattopadhyay	Sutapa	117,922
Chiasson	Emilie	106,536
Cho	Youngwon	157,435
Cockshutt	Amanda	241,621
Comeau	Frank	135,046
Connolly	Daphne	110,703
Corbit	John	123,702
Cormack	Patricia	173,408
Craig	Lisa	157,654
D'Arcy	Michael	140,069
Darwish	Linda	121,714
De Leebeeck	Jacqueline	116,785
De Leebeeck	Jeffrey	106,629
de Vries	Ranke	138,869
Debalke	Digafie	101,694
DeLorey	Carolyn	135,666
Delorey	Denise	115,048
DeLorey	John	157,654
DeWolf	Darien	131,259
Dobbin	Anne M.	112,027
Dodaro	Santo	145,525
Doiron	Brian	101,998
Draper	Daniel	161,198
El-Hassan	Nada	101,977
English	Marcia	144,312
Estill	Laura	126,987
Everitt	Tracy	109,735
Fairbrother	Michael	103,738
Fanjoy	Martha	128,254
Farrugia	Adrean	102,506
Faulkner	Morgan	103,100
Finbow	Stephen	162,116
Fogarty	Megan L.	102,380
Foran	Andrew	185,338
Forestell	Nancy	176,420
Foster	Monica	219,333
Fraser	Jane	139,490
Fraser	Yvonne	124,554

Last Name	First Name	2025 Total Compensation
Frazer	Christopher	140,700
Fuller	Kaitlin	101,436
Fuller	Mark	140,846
Galway	Moira	147,720
Ghore	Yogesh	132,373
Gilham	Christopher	127,169
Girard	Catherine	107,613
Gondra	Iker	159,157
Graham	David	213,897
Gregory	Sharon	155,502
Grenier	Yvon	180,151
Groarke	Louis	176,817
Gulam Razul	Shah	122,809
Hadley	Greg	108,389
Hakin	Andrew	395,607
Hale	Robert	162,043
Hallaran	Amy	112,207
Haller	Mikael	134,920
Hallett-Tapley	Geniece	118,791
Halperin	Donna	162,058
Hanlon	Jacob	124,934
Hanscomb	Krista	102,160
Hansen-Ketchum	Patti	155,726
Harenberg	Sebastian	114,508
Harling Stalker	Lynda	147,871
Harvie	Ruth	102,258
Helpard	Heather	144,635
Hendra	Sionnach	106,210
Hopkins	Shanna	112,409
Hughes	James	120,149
Hurst	Rachel	130,985
Husband	Marc	138,146
Hynes	Timothy	202,223
Jamieson	Jennifer	113,189
Jutras	Michael	111,747
Kalman	Samuel	155,692
Kane	Daniel	127,585
Kearns	Laura-Lee	163,573
Kellman	Lisa	170,752
Kennedy	Robert	150,743
Khan	Sergiy	102,348
Khoury	Joseph	165,961

Last Name	First Name	2025 Total Compensation
Kikkert	Peter	107,024
Kocay	Victor	182,751
Koch	Erika	142,844
Kolen	Angela	174,258
Lajeunesse	Adam	106,330
Lalande	Guy	145,844
Lam	Melanie	115,810
Lambe	Laura	104,724
Landry	Julien	117,544
Langdon	Jonathan	137,126
Langille	Edward	132,802
Langley	Wendy	150,463
Latimer	Kevin	105,270
Layden	Faith	109,920
Lee	Derrick	107,119
Leo	Teng W.	137,954
Lepage	Felicia	104,456
Leung	Opal	127,982
Levin	Jamie	103,478
Levman	Jacob	125,477
Lin	Man	159,170
Linkletter	Michael	138,403
Litz	Stefan	109,882
Livingston	Shari	112,032
Lomore	Christine	141,500
Long	Bradley	142,327
Lukeman	Gregory	168,880
Lukeman	Ryan	132,548
Lunney Borden	Lisa	148,288
MacAulay	Kenneth	152,901
MacDonald	Aaron	115,549
MacDonald	Alexis	112,215
MacDonald	Cathy	196,566
MacDonald	Jeslyn	112,072
MacDonald	Kimberly	100,238
MacDonald	Lara	108,200
MacDonnell	Amy	107,797
MacDougall	Andrew	113,724
MacIntosh	Pauline	117,544
MacIsaac	Chantal	100,087
MacIsaac	Mark	116,800
MacKenzie	Kathleen	119,875

First Name	2025 Total Compensation
Sasho	148,325
Wendy	116,575
Brian	148,539
Mary Jessie	115,542
Katarin	139,535
Michelle	122,643
Leo	132,497
Thomas	173,122
Peter	126,308
Brandon	109,485
Blair	133,430
Neil	137,840
Gerry	154,609
Stephen	136,451
Peter	160,674
Gurpreet S.	102,503
David	135,061
Erin	103,371
Melanie	104,024
Peter	175,921
Elizabeth	175,560
Peter	140,722
Rhonda	130,388
John	140,722
Margaret	123,503
Leslie Jane	158,655
Antonio	102,840
Jennifer	136,426
Shannon	104,366
Bobbi	140,871
Erin	201,689
Maureen	174,730
Bhasker	161,143
Hailey	102,666
Robin	109,296
Yen	116,419
Mathias	141,340
Ornella	117,049
Emeka	144,349
Dianne	108,515
Laurell	134,388
Kenji	110,417
	Sasho Wendy Brian Mary Jessie Katarin Michelle Leo Thomas Peter Brandon Blair Neil Gerry Stephen Peter Gurpreet S. David Erin Melanie Peter Elizabeth Peter Elizabeth Peter Shonda John Margaret Leslie Jane Antonio Jennifer Shannon Bobbi Erin Maureen Bhasker Hailey Robin Yen Mathias Ornella Emeka Dianne Laurell

Last Name	First Name	2025 Total Compensation
Orlova	Galina	140,700
Oxner	Mary	149,738
Ozkok	Zeynep	118,523
Palanisamy	Ramaraj	191,117
Panagopoulos	Wendy	104,475
Parikh	Bhavik	130,195
Parks	Sara	103,100
Paz	Maria	123,198
Penner	Ken	163,176
Perry	Adam	128,462
Perry	Jennifer	100,273
Peters	Randy	147,479
Poole	Peter	154,609
Potts	Jason	134,942
Purvis	Janet	120,785
Pye	Ian	112,431
Reid	Laura	104,021
Reid	Ryan	110,529
Rice	Jack	140,960
Rice	Julien	107,511
Risk	David	194,628
Roach	Mari	115,549
Robinson	Daniel	161,424
Robinson	Ingrid	118,545
Rodela	Tamara	104,614
Romkey	Philip	103,286
Rosborough	Jonathan	130,575
Ruco	Arlinda	109,550
Rushka	Paul	102,347
Rushton	Cory	137,954
Scrosati	Ricardo	163,788
Semple	Rhonda	135,006
Sinha	Sarika	110,904
Smith	Douglas	174,830
Sousa	Jose	102,738
Stan	Lavinia	186,390
Steele	Christina	106,511
Summerfield	Fraser	106,306
Sweet	William	191,503
Taylor	Tara	150,960
Thompson	Kara	160,163
Throop-Robinson	Evan	111,751

Last Name	First Name	2025 Total Compensation
Tkacz	Gregoire	168,518
Tokarz	Wojciech	133,909
Toxopeus	Jantina	103,100
Trembinski	Donna	135,613
Tucker	Allison	126,114
Tynan	Paul	141,428
van Bommel	Martin	173,068
van den Hoogen	Robert	177,278
Venedam	Luc	115,050
Verberg	Norine	140,643
Vincent	Susan	165,996
Vishwakarma	Vijay	149,250
Walters	William	106,110
Wang	Ping	184,332
Waterman	Gary	100,022
Weaver	Angela	138,663
Weaving	Charlene	171,854
Wilputte	Earla	174,751
Withey	Patrick	137,384
Wright	Kailin	107,552
Wyeth	Russell	138,133
Yeo	Elizabeth	218,261
Young	David	160,101
Zecker	Robert	155,670
Zhou	Ping	162,938

St. Francis Xavier University

Note to the schedule of employees with compensation in excess of \$100,000

March 31, 2025

1. Basis of accounting

The Schedule of Employees with Compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as a 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,

- (i) all overtime payments, retirements or severance payments, lump-sum payments and vacation payouts,
- (ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- (iii) long-term incentive plan earnings and payouts,
- (iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,
- (v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organizations, and
- (viii) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

- (a) The reporting period is the fiscal year ended March 31.
- (b) An employee is considered to be anyone to whom the Corporation issues a T4 or a T4A and also includes contractors or consultants that are a sole proprietors or incorporated individuals.

Compensation

Compensation is determined in accordance with Section 2(b) of the Act and is recognized on a cash basis for only those employees, contractors and consultants with compensation in excess of \$100,000.

2. Commentary on reported compensation

Certain payments made during the 12 months ending March 31, 2025 resulted in reported compensation being greater than the employee's annual contracted compensation as follows:

(1) Upon signing the Collective Agreement effective July 1, 2022, certain employees received a retro salary payment related to fiscal 2024.