

Statement of Compensation Required pursuant to
the Public Sector Compensation Disclosure Act

Nova Scotia Hearing and Speech Centres

Year ended March 31, 2026

LYLE TILLEY DAVIDSON
Chartered Professional Accountants

Independent Auditor's Report

To the Board of Directors of **Nova Scotia Hearing and Speech Centres**

Opinion

We have audited the accompanying Statement of Compensation for the Public Sector Compensation Disclosure Act of **Nova Scotia Hearing and Speech Centres** (the "Centres") for the year-ended March 31, 2026, and a summary of other explanatory information (together, the "Statement"). The Statement has been prepared by management in accordance to Section 3 of the Public Sector Compensation Disclosure Act.

In our opinion, the information presented in the accompanying Statement presents fairly, in all material respects, the compensation of the Centres for the year-ended March 31, 2026, in accordance with Section 3 of the Public Sector Compensation Disclosure Act.

Basis of Opinion

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

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the Statement in compliance with Section 3 of the Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 Centres' internal control.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Halifax, Nova Scotia
September 21, 2026

A handwritten signature in black ink that reads "Lyle Tilley Davidson". The signature is written in a cursive, flowing style.

CHARTERED PROFESSIONAL ACCOUNTANTS

Nova Scotia Hearing and Speech Centres

Statement of Compensation Required pursuant to the Public Compensation Disclosure Act

Year ended March 31, 2026

Section 3 of the Public Sector Compensation Disclosure Act 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 the benefit of, each of its board members, officers, employees, contractors and consultants.

Board Members, Officers and Employees, Contractors and Consultants

For the year-ended March 31, 2026, the following board members, officers and employees received compensation of \$100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants	
Last Name, First Name	Compensation Paid (\$)
Mason-Browne, Anne L	\$ 165,717
Noel, Greg A	\$ 136,877
Kolanko, Robert J	\$ 136,877
Walker, Sharon D	\$ 129,033
Ryan, Angela P	\$ 121,653
MacEachern, Leah W B	\$ 121,653
Curry, Marcia J	\$ 121,653
Doucet, Danielle C	\$ 121,653
Brandeker, Myrto A	\$ 121,380
Hart, Laura E	\$ 103,888
Veniot, Alanna M	\$ 102,420
McGuire, Emily P	\$ 101,288
Bolivar, Teri L	\$ 101,285
Comeau, Michel G	\$ 101,068
Whebby, Janice L	\$ 101,068
Roberts, Elizabeth	\$ 101,068
Sinclair, Lorelle N	\$ 101,068

Floyd, Duncan D	\$	101,068
Lushington, Tim P	\$	101,068
Boyne, Sarah M	\$	101,068
Harrison, Jennifer M	\$	101,068
Barnett, Karen M	\$	101,068
Warner, Trina L M	\$	101,068
Cunningham, Laura A	\$	101,068
Majaess-Barnes, Lillian	\$	101,068
Aucoin, Susan J	\$	101,068
Motter, Annette M	\$	101,068
Feener, Erin M	\$	101,068
Scott, Lori A	\$	101,068
Murphy, Susan J	\$	101,068
Kindervater, Laura A	\$	101,068
Perkins, Katherine F	\$	101,068
Dagley, Susan B	\$	101,068
Fillmore, Jeannine G	\$	101,068
Booyesen, Miranda L	\$	101,068
Comeau, Christine M	\$	101,068
Burke, Erin M	\$	101,068
Comeau-Grandy, Adrienne M	\$	101,068
Penny, Meghan T	\$	101,068
MacDonald, Shannon M	\$	101,068
Breau, Kelly L M	\$	101,068
MacDonald, Robyn M	\$	101,068
Marshall-Gallant, Sara	\$	101,068
Young, Catherine L	\$	101,068
Nowell, Glen	\$	101,068

Howland, David	\$	101,068
Gauthier, Alyson C A	\$	101,068
Hill, Katherine P	\$	101,068
Stevens, Ashley L	\$	100,629
Howell, Ilona M	\$	100,234
Soley, Jessica L	\$	100,059

Nova Scotia Hearing and Speech Centres

Note to the Statement of Compensation Required pursuant to the Public Compensation Disclosure Act

Year ended March 31, 2026

Basis of Reporting

This statement has been prepared by Nova Scotia Hearing and Speech Centres, a public sector entity, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

The management of Nova Scotia Hearing and Speech Centres is responsible for the preparation of this Statement in accordance with Public Sector Compensation Disclosure Act.

Section 4 of the Public Sector Compensation Disclosure Act requires that the information reported in this Statement be disclosed in the body of the audited financial statements of Nova Scotia Hearing and Speech Centres or in a statement prepared for the purposes of the Act certified by its auditors.

Compensation

Section 2(b) of the Public Sector Compensation Disclosure Act defines compensation as 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:

- (i) all overtime payments, retirement 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.