HILLSIDE PINES HOME FOR SPECIAL CARE SOCIETY

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

Year Ended March 31, 2026

Belliveau Veinotte Inc.
CHARTERED PROFESSIONAL ACCOUNTANTS
Member of The AC Group of Independent Accounting Firms

HILLSIDE PINES HOME FOR SPECIAL CARE SOCIETY
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Year Ended March 31, 2026

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INDEPENDENT AUDITOR'S REPORT

To the Directors of Hillside Pines Home for Special Care Society

Opinion

We have audited the statement of compensation disclosure of Hillside Pines Home for Special Care Society (the Society), which comprise the statement of compensation disclosure for the year ended March 31, 2026, and note to the statement of compensation disclosure (collectively referred to as the "Statement").

In our opinion, the accompanying Statement for the year ended March 31, 2026 is prepared, in all material respects, in accordance with the financial reporting provisions of the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1 (the "PSCD Act").

Basis for 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 Society in accordance with ethical requirements that are relevant to our audit of the statement of compensation disclosure 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.

Emphasis of Matter – Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the Society to meet the requirements of the PSCD Act, and as such, the Statement may not be suitable for another purpose. Our report is intended solely for the Board of Directors of the Society and the Province of Nova Scotia and should not be used by parties other than the Board of Directors of Society and Province of Nova Scotia.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of this Statement in accordance with the basis of accounting described in Note 1. This includes determining that the basis of accounting is an acceptable basis for the preparation of the Statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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

(continues)

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are 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 this 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 of compensation disclosure, 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 Society'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.

Belliveau Veinotte Inc.

Bridgewater, Nova Scotia
August 17, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS

HILLSIDE PINES HOME FOR SPECIAL CARE SOCIETY
Statement of Compensation Disclosure
Year Ended March 31, 2026

BOARD MEMBERS, OFFICERS AND EMPLOYEES

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

NAME	POSITION	COMPENSATION
Eberendu, Elizabeth	CEO	**$ 104,366**
Adina, Dianne	Assistant Director of Care	**$ 106,413**
Balongag, Rian Pichon	Registered Nurse	**$ 121,645**
Centeno, Gretchen Velasco	Registered Nurse	**$ 123,320**
Power, Sandi	Registered Nurse	**$ 114,444**
Raquiza, Shamaigne Jala	Registered Nurse	**$ 119,567**

HILLSIDE PINES HOME FOR SPECIAL CARE SOCIETY

Note to the Statement of Compensation Disclosure

Year Ended March 31, 2026

1. BASIS OF ACCOUNTING

The Statement has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 c. 43, s. 1. (the "PSCD Act"). The management of Hillside Pines Home for Special Care Society are responsible for preparation of this Statement in accordance with the PSCD Act.

Section 4 of the PSCD Act requires that the information reported in this Statement be disclosed in the body of the audited financial statements of Hillside Pines Home for Special Care Society or in a statement prepared for the purposes of the PSCD Act and certified by its auditors. The Statement may not be suitable for another purpose.

The PSCD 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 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 accommodation provided or any subsidy with respect to the 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 Commission issues a T4 or T4A.

Compensation

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