

Independent auditor's report

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The Board of Governors of

Saint Mary's University

Opinion

We have audited the Schedule of employee compensation for Saint Mary's University for the year ended March 31, 2025, and the notes, including a summary of significant accounting policies ("the Schedule").

In our opinion, the accompanying Schedule for the year ended March 31, 2025, 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 ("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 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Schedule, which describes the basis of accounting. The Schedule is prepared to assist the University meet the requirements of the PSCD Act. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the financial reporting provisions of the PSCD Act, 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.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole 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 this Schedule.

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 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.

Halifax, Canada
June 17, 2025

Doane Grant Thornton LLP
Chartered Professional Accountants

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2025

Last Name	First Name	Employee Category	Total Compensation
Khokhar	Abdul-Rahman	Faculty	196,276
Sarty	Adam	Administration/Staff	229,168
Spires	Adam	Faculty	141,297
Merabet	Adel	Faculty	134,303
Wiacek	Aldona	Faculty	131,380
MacLeod	Alexander	Faculty	158,419
Soucy	Alexander	Faculty	160,781
Dobrowolsky	Alexandra	Faculty	176,004
Avdulov	Alexandre	Faculty	139,773
Abolghasemi	Ali	Faculty	153,252
Barclay	Alison	Faculty	106,889
MacArthur	Amanda	Administration/Staff	128,001
Chalwati	Amna	Faculty	164,700
Arteaga	Andres	Faculty	127,935
Hare	Andrew	Faculty	109,804
MacRae	Andrew	Faculty	108,625
McKinnon	Angela	Administration/Staff	115,735
Dalziel	Anne	Faculty	122,407
Voltan	Annika	Faculty	115,628
Charles	Anthony	Faculty	237,911
Fear	Anthony	Administration/Staff	143,368
Watson	Ariel	Faculty	116,902
Day	Arla	Faculty	190,036
Finbow	Arthur	Faculty	173,889
Carver	Ashley	Faculty	119,416
Zaman	Ashraf	Faculty	223,740
Akbari	Ather	Faculty	204,321
Narisada	Atsushi	Faculty	100,437
Makanjuola	Ayorinde	Administration/Staff	139,787
Mansouri	Bahareh	Faculty	134,277
Khan	Bashir	Faculty	143,796
Bunjun	Benita	Faculty	125,881
Talukdar	Bidyut	Faculty	161,479
Brown	Blake	Faculty	140,708
Petersen	Bui	Faculty	157,216
Short	C Ian	Faculty	163,540
Loney	Cale	Administration/Staff	101,093
Holmvall	Camilla	Faculty	144,280

Last Name	First Name	Employee Category	Total Compensation
Conrad	Catherine	Faculty	163,513
Kim	Chankon	Faculty	144,854
Hervieux	Chantal	Faculty	212,126
Baxter	Charles	Faculty	134,634
Beaupre	Charles	Faculty	136,301
Brosseau	Christa	Faculty	157,126
Panasian	Christine	Faculty	213,042
Harrigan	Cindy	Faculty	132,719
Milton	Claire	Administration/Staff	179,988
Sit	Clarissa	Faculty	141,609
De Fuentes	Claudia	Faculty	193,789
Barber	Colleen	Faculty	170,840
Pye	Cory	Faculty	141,297
Suteanu	Cristian	Faculty	154,988
Murtha	Cynthia	Administration/Staff	101,753
Hall	Daniel	Faculty	136,974
Seneker	Daniel	Administration/Staff	172,724
Van Proosdij	Danika	Faculty	171,955
Rixon	Daphne	Faculty	178,219
Rooney	Darrell	Administration/Staff	148,530
Peters	Dave	Administration/Staff	117,832
Bateman	David	Faculty	174,434
Bourgeois	David	Faculty	155,469
Chiasson	David	Faculty	111,577
Dansereau	David	Faculty	105,013
Heckerl	David	Faculty	141,297
Jutla	Dawn	Faculty	201,564
Brothers-Scott	Deborah	Administration/Staff	112,083
Kennedy	Deborah	Faculty	167,260
Gilin	Debra	Faculty	201,699
Gillis	Dennis	Administration/Staff	161,517
Crocker	Diane	Faculty	161,972
Rojas	Diego	Faculty	107,178
Naulls	Don	Faculty	141,297
MacNeil	Donald	Faculty	171,404
Kelloway	E Kevin	Faculty	259,361
Lukacik	Eden-Ray	Faculty	112,048
Tsedryk	Egor	Faculty	152,621
Elsharkawi	Ehab	Faculty	150,988
Asp	Elissa	Faculty	175,038
Goud	Elissa	Faculty	109,792
Farrell	Ellen	Faculty	126,450
Henry	Eric	Faculty	132,827

Last Name	First Name	Employee Category	Total Compensation
Adlakha-Kerr	Erin	Faculty	125,730
Sargeant Greenwood	Erin	Administration/Staff	268,665
Enns	Esther	Faculty	197,464
Pancer	Ethan	Faculty	188,260
Tastsoglou	Evangelia	Faculty	165,632
Liu	Feng	Faculty	157,407
Muenkel	Florian	Faculty	172,389
Fridell	Gavin	Faculty	170,386
Sun	Genlou	Faculty	175,036
Stanivukovic	Goran	Faculty	159,811
Fullerton	Gordon	Faculty	229,044
Ansong	Granville	Faculty	127,816
Christian	Greg	Faculty	118,932
Ventura	Gregory	Faculty	142,877
Hlongwane	Gugu	Faculty	133,496
Eslami	Hadi	Faculty	160,739
Wang	Hai	Faculty	188,542
Driss	Hamdi	Faculty	174,907
Cook	Hansel	Faculty	126,560
Lu	Hao	Faculty	156,608
Bhabra	Harjeet	Faculty	236,291
Millar	Harvey	Faculty	199,723
Aydede	Hazim	Faculty	211,800
Green	Heather	Faculty	104,488
Sanderson	Heather	Faculty	126,560
Fan	Hong	Faculty	189,608
Xiao	Hui	Faculty	126,368
Damjanov	Ivana	Faculty	127,054
Dodds	J Colin	Faculty	231,263
Hanley	Jacob	Faculty	153,279
Cameron	James	Faculty	168,377
Livingston	James	Faculty	129,353
O'Brien	James	Faculty	179,327
Ferguson	Jane	Faculty	104,470
McNulty	Janelle	Administration/Staff	102,759
Clyburne	Jason	Faculty	186,824
Grek Martin	Jason	Faculty	127,982
Ivanoff	Jason	Faculty	155,956
Masuda	Jason	Faculty	184,532
Rhinelanders	Jason	Faculty	127,331
Samou	Jean-Blaise	Faculty	112,490
Power	Jeffrey	Faculty	114,786
McDonald	Jennifer	Administration/Staff	101,798

Last Name	First Name	Employee Category	Total Compensation
Vanderburgh	Jennifer	Faculty	130,205
Liu	Jia	Faculty	148,313
Dai	Jie	Faculty	200,125
Poovvancheri	Jiju	Faculty	125,545
Fiset	John	Faculty	203,243
Irving	John	Faculty	136,654
MacKinnon	John	Faculty	131,995
Plews	John	Faculty	168,638
Fowler	Jonathan	Faculty	130,198
Thomson	Joyce	Faculty	132,471
L'Enfant	Julian	Administration/Staff	126,221
Ylijoki	Kai	Faculty	138,802
Grandy	Karen	Faculty	146,932
McAllister	Karen	Faculty	106,889
Miner	Karen	Administration/Staff	124,799
Hakansson	Katarina	Administration/Staff	103,273
Ervine	Kathryn	Faculty	138,018
Bain	Keith	Administration/Staff	101,425
Buchan	Kevin	Administration/Staff	129,780
Hlaing	Khin Phyo	Faculty	152,393
Freeman	Kirrily	Faculty	162,835
Sayin	Kutadgu Firat	Faculty	128,160
Weir	Laura	Faculty	137,839
Closson	Leanna	Faculty	131,289
Digdon	Leslie	Faculty	108,656
Campbell-Thacker	Linda	Faculty	194,427
Macumber	Lindsay	Faculty	102,652
Chen	Liqiang	Faculty	164,129
Gannett	Lisa	Faculty	129,403
Kocum	Lucie	Faculty	136,301
Gallo	Luigi	Faculty	173,699
Hathaway	Luke	Administration/Staff	107,216
Warner	Lyndan	Faculty	154,988
Cashen Basso	Lynn	Administration/Staff	108,291
Zhyznomirska	Lyubov	Faculty	122,633
VanderPlaat	Madine	Administration/Staff	252,393
Tajeddin	Mahdi	Faculty	169,617
Mohd	Mahmoud	Faculty	163,296
Taghavi	Majid	Faculty	156,042
Butler	Malcolm	Administration/Staff	180,251
Doucet	Marc	Faculty	163,813
Lamoureux	Marc	Faculty	118,347
Patry	Marc	Faculty	164,581

Last Name	First Name	Employee Category	Total Compensation
Sawicki	Marcin	Faculty	175,639
MacDonald	Margaret	Faculty	195,036
McKee	Margaret	Faculty	173,910
Murphy	Margaret	Administration/Staff	180,245
Ternes	Marguerite	Faculty	127,365
Gomez	Maria	Faculty	118,932
Robitaille-Blanchet	Marie-Claire	Faculty	133,991
Barr	Mark	Faculty	141,297
Fleming	Mark	Faculty	169,735
Mercer	Mark	Faculty	169,735
Moffett	Mark	Administration/Staff	197,482
Raymond	Mark	Faculty	163,302
Hale	Mary	Faculty	101,147
Ingraham	Mary	Administration/Staff	223,686
Sheppard	Mary	Faculty	127,914
Dilmaghani	Maryam	Faculty	150,431
Fisher	Maryanne	Faculty	153,871
Novak	Mathew	Faculty	140,906
Boland	Matthew	Faculty	191,363
Robinson	Matthew	Administration/Staff	111,503
Walsh	Megan	Faculty	159,853
Wei	Mei-Ling	Faculty	147,237
More Duckworth	Melanie	Administration/Staff	110,079
Sanderson	Michael	Administration/Staff	140,388
Vance	Michael	Faculty	165,632
Delorme	Michel	Administration/Staff	178,096
Ulbrich	Michel	Administration/Staff	152,579
Byers	Michele	Faculty	174,854
MacCarthy	Michelle	Faculty	107,986
Patriquin	Michelle	Faculty	103,029
Morales	Miguel	Faculty	155,173
Liu	Ming	Faculty	150,607
Kwak	Min-Jung	Faculty	111,976
Kerr	Mitchell	Administration/Staff	105,327
Mastnak	Mitja	Faculty	162,361
Drira	Mohamed	Faculty	203,270
Rahaman	Mohammad	Faculty	249,497
Bhatia	Mohita	Faculty	106,889
McCallum	Myles	Faculty	160,978
El Meslmani	Nabil	Faculty	176,449
LaRoche	Nadine	Administration/Staff	124,269
Kochetova	Natalia	Faculty	216,504
Singh	Navjot	Administration/Staff	102,759

Last Name	First Name	Employee Category	Total Compensation
Manuel	Nicholas	Faculty	120,881
Roulin	Nicolas	Faculty	154,438
Carter	Nicole	Faculty	104,738
Conrad	Nicole	Faculty	165,705
Neatby	Nicole	Faculty	162,361
Neveditsin	Nikita	Administration/Staff	104,783
MacArthur	Patricia	Administration/Staff	109,155
Mulatz	Patricia	Administration/Staff	100,119
Carolan	Patrick	Faculty	102,241
Farmer	Patrick	Administration/Staff	111,503
Dixon	Paul	Faculty	212,035
Muir	Paul	Faculty	175,520
Ravecca	Paulo	Faculty	102,168
Lingras	Pawan	Faculty	306,842
Twohig	Peter	Faculty	190,036
Webster	Peter	Faculty	132,471
Giles	Philip	Faculty	168,118
Scobey	Porter	Faculty	147,797
Zellars	Rachel	Faculty	121,458
Venkat	Ramesh	Faculty	172,481
Corney	Randolph	Faculty	109,152
Hulan	Renee	Faculty	163,513
Ansell	Robert	Faculty	106,889
Dawson	Robert	Faculty	185,579
Konopasky	Robert	Faculty	105,021
Singer	Robert	Faculty	175,266
Summerby-Murray	Robert	Administration/Staff	359,042
Thacker	Robert	Faculty	194,189
Austin	Roby	Faculty	156,296
Bannerjee	Rohini	Faculty	140,242
Russell	Ron	Faculty	141,909
Barbosa Nunes	Rosana	Faculty	141,806
Perkin	Russell	Faculty	146,193
Westhaver	Russell	Faculty	163,736
Higgins	Rylan	Faculty	163,696
Veres	Samuel	Faculty	234,390
Kehoe	Sara	Faculty	155,391
Malton	Sara	Faculty	174,434
Edgar	Scott	Faculty	142,541
Gray	Scott	Administration/Staff	144,594
Kennedy	Sean	Faculty	159,187
Hosseini	Seyed Davod	Faculty	166,265
McGuire	Shana	Faculty	114,055

Last Name	First Name	Employee Category	Total Compensation
Crooks	Shelagh	Faculty	175,036
Lurie	Shira	Faculty	100,437
Sivakumar	Shyamala	Faculty	213,036
Stephens	Skye	Faculty	126,362
Kafaie	Somayeh	Faculty	109,249
Beaule	Sophie	Faculty	166,048
Konstantinidis	Stavros	Faculty	187,379
Woods	Stefani	Administration/Staff	111,947
Gaon	Stella	Faculty	150,812
Kelley	Stephanie	Faculty	172,594
Thomas	Stephanie	Faculty	142,388
Schneider	Stephen	Faculty	163,376
Carroll	Steven	Faculty	115,397
Smith	Steven	Faculty	213,106
Bjornson	Susan	Faculty	164,333
van den Hoogen	Suzanne	Administration/Staff	158,000
Savelli	Sveva	Faculty	107,976
Hussain	Syed Adnan	Faculty	125,637
Killam	Tanya	Administration/Staff	113,843
Peckmann	Tanya	Faculty	148,129
Takseva	Tatjana	Faculty	170,457
Heffernan	Teresa	Faculty	128,238
Wagar	Terry	Faculty	188,322
Brophy	Thomas	Administration/Staff	183,343
Vu Garcia	Tiffany	Faculty	150,152
Stretton	Tim	Faculty	175,036
Frasier	Timothy	Faculty	157,734
Gill	Timothy	Administration/Staff	130,640
Williams	Todd	Administration/Staff	208,939
MacDonald	Tracey	Administration/Staff	116,008
MacPhee	Tricia	Administration/Staff	116,008
Johnson	Val	Faculty	135,020
Creelman	Valerie	Faculty	151,808
Athanasakou	Vasiliki	Faculty	187,901
Stinson	Veronica	Faculty	198,220
Henault-Brunet	Vincent	Faculty	113,721
Tabvuma	Vurain	Faculty	214,497
Carroll	Wendy	Faculty	207,613
Finbow-Singh	Wendy	Faculty	127,372
Sewell	William	Faculty	164,419
Song	Xiaofei	Faculty	187,914
Zhang	Xiaoou	Faculty	229,639
Sun	Xiaoping	Faculty	106,889

Last Name	First Name	Employee Category	Total Compensation
Liu	Xiaoyu	Faculty	134,600
Zhang	Xichen	Faculty	139,048
Wu	Yanting	Faculty	161,585
Akiyama	Yasushi	Faculty	112,194
Kim	Yunsang	Faculty	122,328
Shi	Yuxi	Faculty	153,670
Wan	Zeying	Faculty	164,353
Dong	Zhongmin	Faculty	174,062

Saint Mary's University
Nova Scotia Public Sector Compensation Disclosure (PSCD) Act
Compensation for the Year Ending March 31, 2025

1. BASIS OF ACCOUNTING

The Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act has been prepared in accordance with the financial reporting provisions in Section 3 of the Public Sector Compensation Disclosure Act, 2010 (the "Act"). The management of Saint Mary's University is responsible for the preparation of this statement in accordance with the Act.

Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of Saint Mary's University or in a statement prepared for the purposes of the Act and certified by its auditors.

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 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 organization; 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 University issues a T4 or a T4A.

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.