



Baker Tilly Nova Scotia Inc.
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July 6, 2022

Mr. Mark Muise
Director of Finance
Mountain Lea Lodge
170 Church Street
Bridgetown North, NS B0S 1C0

Dear Mr. Muise

Re: Public Sector Compensation Disclosure

We confirm we are the auditors of Mountain Lea Lodge for the year ended March 31, 2022. Our unqualified audit report on the March 31, 2022 combined financial statements was issued on June 23, 2022.

The Public Sector Compensation Disclosure Act (the "Act"), Province of Nova Scotia, requires the disclosure of compensation under certain defined circumstances. Under the Act, disclosure of the compensation of three employees, Sabarinath Balasubramanian, Mathew Yesudhas and Steve Moses, is required.

We confirm Mr. Balasubramanian's compensation and benefits for the year ended March 31, 2022 was \$147,707.

We confirm Mr. Yesudhas' compensation and benefits for the year ended March 31, 2022 was \$131,509.

We confirm Mr. Moses' compensation and benefits for the year ended March 31, 2022 was \$125,932.

This letter is only to be used for purposes of disclosure under the Act, and not for any other use.

Should you require additional information, please do not hesitate to contact us at your convenience.

Yours truly,

Baker Tilly Nova Scotia Inc.
Per: Alida Mitchell, CPA, CA
Partner

Mountain Lea Lodge
Statement of Compensation
Required Pursuant To The Public Sector Compensation Disclosure Act
Year Ended March 31, 2022

Section 3 of the *Public Sector Compensation Disclosure Act* of the Province of Nova Scotia, requires public sector bodies to publically 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.

Auditor Comments (Baker Tilly Nova Scotia Inc.)

Please see attached letter.

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2022, 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 (Rounding to the nearest (\$) is permissible)
Balasubramanian, Sabarinath	\$147,707
Yesudhas, Matthew	\$131,509
Moses, Steve	\$125,932

Notes to the Statement of Compensation

Please note that wages for all administrative and support employees are subject to approval by the Department of Community Services.

Basis of Reporting

This statement has been prepared by **Mountain Lea Lodge**, a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia.

The management of **Mountain Lea Lodge** 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 **Mountain Lea Lodge** or in a statement prepared for the purposes of the Act and certified by its auditors.

Compensation

Section 2(b) of the 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.