British Columbia Lottery Corporation

Statement of Financial Information

Filed in accordance with the *Financial Information Act*

Fiscal Year Ended March 31, 2019

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British Columbia Lottery Corporation

SCHEDULE A
Statement of Financial Information Approval

March 31, 2019

British Columbia Lottery Corporation

Statement of Financial Information Approval

The undersigned represents the Board of Directors of the British Columbia Lottery Corporation and approves all of the statements and schedules included in the Statement of Financial Information, produced under the *Financial Information Act*.

Peter Kappel, Chair, Board of Directors

September 16, 2019

Date

British Columbia Lottery Corporation

SCHEDULE B
Management Report

March 31, 2019

British Columbia Lottery Corporation

Management Report

The Consolidated Financial Statements of the British Columbia Lottery Corporation (the Corporation) for the year ended March 31, 2019 (the Consolidated Financial Statements) contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with International Financial Reporting Standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules contained in the Statement of Financial Information and for ensuring that this information is consistent, where appropriate, with the information contained in the Consolidated Financial Statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for the oversight of management including its policies related to financial and risk management issues and oversight of the overall risk profile. The Board Audit Committee assists in the review of financial risks. The Audit Committee also oversees and reports back to the Board on the review of the Corporation's information systems, risk management function and internal controls in order to obtain reasonable assurance that such systems are operating effectively to produce accurate, appropriate, and timely management and financial information. The Audit Committee meets with management, the internal auditors and the external auditors as required.

The Corporation has internal audit services and a dedicated risk manager to ensure that a high priority is placed on all operational aspects of risk management, control, and compliance.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the Consolidated Financial Statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review of the Corporation's system of internal controls and appropriate tests and procedures to provide reasonable assurance that the consolidated financial statements are presented fairly. The external auditors have full and free access to the Audit Committee of the Board and meet with it on a quarterly basis.

On behalf of British Columbia Lottery Corporation,

Greg Moore
Interim President & CEO

Tom Kay
Interim CFO & Vice President, Finance and Corporate Services

September 16, 2019
Date

British Columbia Lottery Corporation

SCHEDULE C
Audited Consolidated Financial Statements

March 31, 2019

British Columbia Lottery Corporation

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For the Fiscal Year Ended March 31, 2019

- Independent Auditors' Report
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- Notes to the Consolidated Financial Statements

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of and Minister Responsible for British Columbia Lottery Corporation

Opinion

We have audited the consolidated financial statements of British Columbia Lottery Corporation (the Entity), which are comprised of:

- the consolidated statement of financial position as at March 31, 2019
- the consolidated statement of comprehensive income for the year then ended
- the consolidated statement of changes in deficit for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at March 31, 2019, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. KPMG Canada provides services to KPMG LLP.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 financial statements.

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 financial statements, 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 Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

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

KPMG LLP

Chartered Professional Accountants

Kamloops, Canada
May 15, 2019

British Columbia Lottery Corporation

Consolidated Statement of Financial Position

March 31, 2019, with comparative information for 2018
(in thousands of Canadian dollars)

		2019		2018[1]
ASSETS				
Cash and cash equivalents (note 6)	$	**28,437**	$	81,944
Accounts receivable (note 7)		**39,502**		60,283
Receivable from the Interprovincial Lottery Corporation		**2,587**		12,634
Prepaid and deferred expenses		**15,317**		15,407
Inventories (note 8)		**9,269**		9,196
Current assets		**95,112**		179,464
Employee benefits (note 9)		**–**		2,125
Property and equipment (note 10)		**238,812**		232,458
Intangible assets (note 11)		**47,769**		55,444
Non-current assets		**286,581**		290,027
Total assets	$	**381,693**	$	469,491
LIABILITIES				
Cheques issued in excess of funds on hand (note 6)	$	**4,539**	$	3,422
Prizes payable (note 12)		**25,041**		23,339
Accounts payable, accrued and other liabilities (note 13)		**90,341**		92,838
Short-term financing (note 14)		**100,029**		154,867
Deferred revenue (note 15)		**23,863**		20,270
Unsettled wagers (note 16)		**5,662**		6,087
Due to the Government of British Columbia (note 18)		**122,031**		161,347
Current liabilities		**371,506**		462,170
Employee benefits (note 9)		**74,887**		65,378
Non-current liabilities		**74,887**		65,378
Total liabilities		**446,393**		527,548
DEFICIT				
Accumulated deficit		**(25,463)**		(25,463)
Accumulated other comprehensive loss		**(39,237)**		(32,594)
Total deficit		**(64,700)**		(58,057)
Total liabilities and deficit	$	**381,693**	$	469,491

[1] Certain 2018 comparative figures have been restated – see note 3(C)

Commitments and contingencies (notes 21 and 22)

See accompanying notes to consolidated financial statements.

Approved on behalf of the Board of Directors:

Peter Kappel
Chair, Board of Directors

Joan Axford
Chair, Audit Committee

British Columbia Lottery Corporation

Consolidated Statement of Comprehensive Income

Year ended March 31, 2019, with comparative information for 2018
(in thousands of Canadian dollars)

		2019		2018[1]
Revenue (note 17)	**$**	**2,590,126**	$	2,502,510
Expenses				
Commissions and fees		**746,856**		723,463
Employee costs		**113,454**		97,519
Amortization and depreciation (notes 10 and 11)		**69,610**		68,952
Systems, maintenance, and ticket distribution		**47,677**		46,213
Gaming equipment, leases, and licenses		**53,670**		43,044
Advertising, marketing, and promotions		**26,212**		23,478
Ticket printing		**13,176**		13,008
Professional fees and services		**13,152**		13,491
Cost of premises		**7,946**		7,762
Loss on disposal of property and equipment and intangible assets		**6,454**		1,264
Other		**12,312**		4,213
		1,110,519		1,042,407
Income from operations before the undernoted		**1,479,607**		1,460,103
Indirect tax expense (note 24)		**61,139**		57,155
Funding of Joint Illegal Gaming Investigation Team (note 25)		**3,000**		3,000
Net income		**1,415,468**		1,399,948
Other comprehensive income				
Item that will never be reclassified to net income				
Net defined benefit plan actuarial losses (note 9)		**(6,643)**		(9,269)
Total comprehensive income	**$**	**1,408,825**	$	1,390,679

[1] Certain 2018 comparative figures have been restated – see note 3(C)

See accompanying notes to consolidated financial statements.

British Columbia Lottery Corporation

Consolidated Statement of Changes in Deficit

Year ended March 31, 2019, with comparative information for 2018
(in thousands of Canadian dollars)

	Accumulated Deficit[1]	Accumulated Other Comprehensive Loss	Total Deficit[1]
Balance, April 1, 2017	$ (24,924)	$ (23,325)	$ (48,249)
Net income	1,399,948	–	1,399,948
Net defined benefit plan actuarial losses (note 9)	–	(9,269)	(9,269)
Total comprehensive income			1,390,679
Distributions to the Government of British Columbia (note 18)	(1,390,693)	–	(1,390,693)
Distributions to the Government of Canada (note 19)	(9,794)	–	(9,794)
Balance, March 31, 2018	$ (25,463)	$ (32,594)	$ (58,057)
Net income	**1,415,468**	**–**	**1,415,468**
Net defined benefit plan actuarial losses (note 9)	**–**	**(6,643)**	**(6,643)**
Total comprehensive income			**1,408,825**
Distributions to the Government of British Columbia (note 18)	**(1,405,312)**	**–**	**(1,405,312)**
Distributions to the Government of Canada (note 19)	**(10,156)**	**–**	**(10,156)**
Balance, March 31, 2019	**$ (25,463)**	**$ (39,237)**	**$ (64,700)**

[1] Certain 2017 and 2018 comparative figures have been restated – see note 3(C)

See accompanying notes to consolidated financial statements.

British Columbia Lottery Corporation

Consolidated Statement of Cash Flows

Year ended March 31, 2019, with comparative information for 2018
(in thousands of Canadian dollars)

		2019		2018[1]
Cash flows from operating activities:				
Net income	**$**	**1,415,468**	$	1,399,948
Items not involving cash:				
Depreciation of property and equipment (note 10)		**54,894**		53,033
Amortization of intangible assets (note 11)		**14,716**		15,919
Loss on disposal of property and equipment		**3,983**		1,242
Loss on disposal of intangible assets		**2,471**		22
Interest expense (note 14)		**1,466**		983
Net benefit plan expense (note 9)		**20,073**		16,003
		1,513,071		1,487,150
Changes in:				
Accounts receivable		**20,781**		(19,230)
Receivable from the Interprovincial Lottery Corporation		**10,047**		587
Prepaid and deferred expenses		**90**		(3,828)
Inventories		**(73)**		424
Employee benefits		**(15,082)**		(15,294)
Prizes payable		**1,702**		1,073
Accounts payable, accrued and other liabilities		**1,283**		3,876
Deferred revenue		**3,593**		(451)
Unsettled wagers		**(425)**		290
Net cash from operating activities		**1,534,987**		1,454,597
Cash flows from financing activities:				
Increase (decrease) in short-term financing (note 14)		**(54,845)**		9,679
Interest paid (note 14)		**(1,697)**		(1,039)
Distributions to the Government of British Columbia (note 18)		**(1,444,628)**		(1,377,447)
Distributions to the Government of Canada (note 19)		**(10,156)**		(9,794)
Net cash used in financing activities		**(1,511,326)**		(1,378,601)
Cash flows from investing activities:				
Additions to property and equipment		**(67,849)**		(67,657)
Additions to intangible assets		**(10,841)**		(9,407)
Net proceeds on disposal of property and equipment		**405**		277
Net cash used in investing activities		**(78,285)**		(76,787)
Net decrease in cash and cash equivalents		**(54,624)**		(791)
Cash and cash equivalents, beginning of year		**78,522**		79,313
Cash and cash equivalents, end of year (note 6)	**$**	**23,898**	$	78,522

[1] Certain 2018 comparative figures have been restated – see note 3(C)

See accompanying notes to consolidated financial statements.

1. Reporting entity

British Columbia Lottery Corporation (BCLC or the Corporation) is a crown corporation of British Columbia (B.C.). BCLC was incorporated under the *Company Act* (B.C.) on October 25, 1984, and is continued under the *Gaming Control Act* (B.C.). The address of BCLC's registered office is 74 West Seymour Street, Kamloops, B.C., Canada. As an agent of the crown, the Government of British Columbia has designated BCLC as the authority to conduct, manage, and operate lottery schemes on behalf of the Government of British Columbia, including lottery, casino, bingo, and internet gaming (eGaming) activities. BCLC is also the B.C. regional marketing organization for national lottery games, which are collective undertakings by the provinces of Canada acting through the Interprovincial Lottery Corporation (ILC).

As an agent of the crown, BCLC is not subject to federal or provincial corporate income taxes.

2. Basis of preparation

A. STATEMENT OF COMPLIANCE

These consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

These consolidated financial statements were authorized for issue by BCLC's Board of Directors (the Board) on May 15, 2019.

B. BASIS OF MEASUREMENT

These consolidated financial statements have been prepared on a historical cost basis except for employee benefit plan assets and unsettled wagers. Employee benefit plan assets are measured at the fair value of plan assets less the present value of the defined benefit obligation, as explained in note 4(E)(iii). Unsettled wagers are measured at fair value, as explained in note 4(C)(ii).

C. FUNCTIONAL AND PRESENTATION CURRENCY

These consolidated financial statements are presented in Canadian dollars, which is the Corporation's functional currency. All financial information has been rounded to the nearest thousand dollars.

2. Basis of preparation (continued)

D. USE OF ESTIMATES AND JUDGMENTS

The preparation of these consolidated financial statements, in conformity with IFRS, requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements includes the determination of the ability to exercise control over gaming facility service providers and lottery retailers (note 4(A)).

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next fiscal year includes key actuarial assumptions used in the measurement of defined benefit obligations (note 9(D)(i)).

3. Changes in accounting policies

Except for the changes below, the Corporation has consistently applied the accounting policies set out in note 4 to all periods presented in these consolidated financial statements.

The Corporation has adopted the following new standards, including any consequential amendments to other standards, as at April 1, 2018.

- IFRS 9 *Financial Instruments*
- IFRS 15 *Revenue from Contracts with Customers*

The impact of adopting IFRS 9 and IFRS 15 on the opening consolidated statement of financial position as at April 1, 2017 is immaterial. The nature and effects of the changes are explained below.

3. Changes in accounting policies (continued)

A. FINANCIAL INSTRUMENTS

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaced IAS 39 *Financial Instruments: Recognition and Measurement*.

IFRS 9 contains three principal classification categories for financial assets: measured at amortized cost, fair value through other comprehensive income, and fair value through profit or loss. The classification of financial assets under IFRS 9 is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics. IFRS 9 eliminates the previous IAS 39 categories of held to maturity, loans and receivables, and available for sale.

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities.

As a result of the adoption of IFRS 9, the Corporation has changed its classification of financial assets from loans and receivables under IAS 39 to measured at amortized cost. The new classification did not have a quantitative impact, since financial assets will continue to be measured initially at fair value and subsequently at amortized cost. There was no impact to the Corporation's classification of financial liabilities.

The Corporation has adopted a new policy on the impairment of financial assets in response to the adoption of IFRS 9. Impairment under IAS 39 followed an 'incurred loss' model which meant impairment losses were recognized only once an impairment event occurred. Under IFRS 9, impairment will be assessed under an 'expected credit loss' model, in which credit losses are recognized earlier than under IAS 39. Additionally, as a result of IFRS 9, the Corporation has adopted consequential amendments to IAS 1 *Presentation of Financial Statements*, which require the impairment of financial assets to be presented in a separate line item in the statement of profit or loss. The adoption of the new standard did not have a material impact on the measurement of impairment of financial assets held by the Corporation. Additional information on how BCLC measures the allowance for impairment is described in significant accounting policies (note 4(H)(i)).

3. Changes in accounting policies (continued)

B. REVENUE

The Corporation accounts for revenue in accordance with IFRS 15 and IFRS 9.

IFRS 15, which replaced IAS 18 *Revenue*, IAS 11 *Construction Contracts*, and related interpretations, introduces a single model for recognizing revenue from contracts with customers, with the exception of certain contracts outside of the scope of the standard. The standard requires revenue to be recognized in a manner that depicts the transfer of promised goods or services to a customer and at an amount that reflects the expected consideration receivable in exchange for transferring those goods or services. This is achieved by applying the following five steps:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when or as the entity satisfies a performance obligation.

IFRS 15 also provides guidance relating to the treatment of contract acquisition and contract fulfillment costs.

The Corporation follows IFRS 15 to account for all transactions in which the Corporation administers a game amongst players ("Administered Games").

The Corporation follows IFRS 9 to account for all transactions in which the Corporation and players are wagering against a specific outcome of an event ("Wagered Games"). These transactions expose the Corporation to gains or losses which are recognized in revenue.

The Corporation applied IFRS 15 and 9 retrospectively as at April 1, 2018.

The details and quantitative impact of the changes in accounting policies are disclosed below.

i. Presentation

Revenue is measured at the transaction price, which is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to customers, net of any consideration payable to customers.

As a result, gaming revenue is required to be reported net of expected cash prizes. This change results in all of the Corporation's revenue being recorded net of prizes. The following table illustrates the impact of this change on the comparative figures.

3. Changes in accounting policies (continued)

B. REVENUE (continued)

i. Presentation (continued)

Consolidated statement of comprehensive income

For the year ended March 31, 2018

		As previously reported
Revenue	$	3,267,132
Prizes		764,223
Net Win	$	2,502,909
Impact of adoption of IFRS 15[1]	$	(399)
		As restated
Revenue	$	2,502,510

[1] As quantified in note 3(C)

ii. Revenue Recognition

In accordance with IFRS 15, the Corporation recognizes instant ticket lottery revenue when a player purchases the ticket from a retailer. Previously, under IAS 18, revenue was recognized upon transfer of the instant tickets to the retailer. The change in the timing of revenue recognition has resulted in an adjustment to the Corporation's consolidated financial statements as quantified in note 3(C).

iii. Deferred Revenue and Unsettled Wagers

Under IFRS 15, advance wagers are presented either as deferred revenue, for Administered Games, or as unsettled wagers, for Wagered Games. Previously, under IAS 18, these wagers were recorded as deferred revenue until the draw or event took place.

iv. Free Play

In accordance with IFRS 15, when a player wins a free ticket on a lottery product, the Corporation has a second performance obligation to fulfill. The portion of the transaction price relating to the second performance obligation is deferred until the player redeems the free ticket. Previously, under IAS 18, no deferral was made for free ticket play won. The change in the timing of revenue recognition has resulted in an adjustment to the Corporation's consolidated financial statements as quantified in note 3(C).

3. Changes in accounting policies (continued)

B. REVENUE (continued)

v. Commissions

In accordance with IFRS 15, costs incurred for fulfilling a contract with a customer that do not meet the criteria for a contract asset are expensed as incurred; as a result, the Corporation will no longer recognize commission expenses based on when revenue is earned. The change in the timing of the commission expense recognition has resulted in an adjustment to the Corporation's consolidated financial statements as quantified in note 3(C).

C. SUMMARY OF QUANTITATIVE IMPACTS

The following tables summarize the impacts of the adoption of IFRS 15 and 9 on the Corporation's statement of financial position, statement of comprehensive income, and statement of cash flows.

Excerpt from consolidated statement of financial position

As at April 1, 2017

The specific financial statement items impacted are as follows:

	As previously reported	Impact of adoption of IFRS 15	As restated
Prepaid and deferred expenses	$ 12,928	$ (1,348)	$ 11,580
Inventories	9,055	565	9,620
Impact on total assets	$ 459,628	$ (783)	$ 458,845
Prizes payable	$ 32,460	$ (10,193)	$ 22,267
Deferred revenue	9,328	11,393	20,721
Unsettled wagers	-	5,797	5,797
Impact on total liabilities	500,097	6,997	507,094
Accumulated deficit	(17,144)	(7,780)	(24,924)
Impact on total deficit	(40,469)	(7,780)	(48,249)
Impact on total liabilities and deficit	$ 459,628	$ (783)	$ 458,845

3. Changes in accounting policies (continued)

C. SUMMARY OF QUANTITATIVE IMPACTS (continued)

Excerpt from consolidated statement of financial position

As at March 31, 2018

The specific financial statement items impacted are as follows:

	As previously reported	Impact of adoption of IFRS 15	As restated
Prepaid and deferred expenses	$ 16,930	$ (1,523)	$ 15,407
Inventories	8,597	599	9,196
Impact on total assets	$ 470,415	$ (924)	$ 469,491
Prizes payable	$ 34,495	$ (11,156)	$ 23,339
Deferred revenue	7,806	12,464	20,270
Unsettled wagers	-	6,087	6,087
Impact on total liabilities	520,153	7,395	527,548
Accumulated deficit	(17,144)	(8,319)	(25,463)
Impact on total deficit	(49,738)	(8,319)	(58,057)
Impact on total liabilities and deficit	$ 470,415	$ (924)	$ 469,491

3. Changes in accounting policies (continued)

C. SUMMARY OF QUANTITATIVE IMPACTS (continued)

Excerpt from consolidated statement of comprehensive income

For the year ended March 31, 2018

The specific financial statement items impacted are as follows:

	As previously reported	Impact of adoption of IFRS 15	As restated
Revenue	$ 2,502,909	$ (399)	$ 2,502,510
Commissions and fees	723,289	174	723,463
Ticket printing	13,042	(34)	13,008
Total expenses	1,042,267	140	1,042,407
Impact on net income	1,400,487	(539)	1,399,948
Impact on total comprehensive income	$ 1,391,218	$ (539)	$ 1,390,679

3. Changes in accounting policies (continued)

C. SUMMARY OF QUANTITATIVE IMPACTS (continued)

Excerpt from consolidated statement of cash flows

For the year ended March 31, 2018

The specific financial statement items impacted are as follows:

	As previously reported	Impact of adoption of IFRS 15	As restated
Net income	$ 1,400,487	$ (539)	$ 1,399,948
Changes in:			
Prepaid and deferred expenses	(4,002)	174	(3,828)
Inventories	458	(34)	424
Prizes payable	2,035	(962)	1,073
Deferred revenue	(1,522)	1,071	(451)
Unsettled wagers	-	290	290
Impact on net cash from operating activities	1,454,653	-	1,454,653

4. Significant accounting policies

Except as set out in note 3, the Corporation and its subsidiary have consistently applied the following accounting policies to all periods presented in these consolidated financial statements:

A. BASIS OF CONSOLIDATION

The Corporation controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. These consolidated financial statements include B.C. Lottotech International Inc., a wholly-owned Canadian subsidiary of BCLC. Intercompany transactions and balances are eliminated on consolidation.

4. Significant accounting policies (continued)

B. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are held for the purpose of meeting short-term cash commitments and form an integral part of the Corporation's cash management. They consist of readily convertible instruments having a maturity of three months or less from the acquisition date and are subject to insignificant risk of changes in fair value.

C. FINANCIAL INSTRUMENTS

The Corporation classifies its financial instruments into the following categories: financial assets and liabilities subsequently measured at amortized cost, financial assets subsequently measured at fair value through other comprehensive income, and financial assets and liabilities subsequently measured at fair value through profit or loss.

i. Financial assets

The Corporation initially recognizes financial assets on the dates on which they originate, or on the trade dates, which are the dates the Corporation becomes a party to the contractual provisions of the instruments.

The Corporation derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. Any interest in any such derecognized financial asset that is created or retained by the Corporation is recognized as a separate asset or liability.

Financial assets subsequently measured at amortized cost are financial assets that are held in order to collect the contractual cash flows. The contractual cash flows related to these financial instruments solely represent payments of principal and interest. Such assets are measured initially at fair value plus any directly attributable transaction costs. A trade receivable without a significant financing component is initially measured at the transaction price. Subsequent to initial recognition, such assets are measured at amortized cost using the effective interest method, less any allowance for expected losses (see note 4(H)(i)).

Financial assets subsequently measured at amortized cost are comprised of cash and cash equivalents, accounts receivable, and the receivable from the Interprovincial Lottery Corporation.

4. Significant accounting policies (continued)

C. FINANCIAL INSTRUMENTS (continued)

ii. Financial liabilities

All financial liabilities are recognized initially on the trade dates, which are the dates the Corporation becomes a party to the contractual provisions of the instruments.

The Corporation derecognizes a financial liability when its contractual obligations expire, are discharged, or are cancelled. On derecognition of a financial liability, the difference between the carrying amount and the consideration paid is recognized in profit or loss.

The Corporation classifies financial liabilities as measured at amortized cost or fair value through profit or loss.

Financial liabilities at fair value through profit or loss are measured initially at fair value. Subsequent to initial recognition, these financial liabilities are measured at fair value, and net gains and losses, including any interest expense, are recognized in profit or loss.

Financial liabilities at amortized cost are measured initially at fair value less any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gains or losses on derecognition are also recognized in profit or loss.

The Corporation’s financial liabilities measured at fair value through profit or loss are comprised of unsettled wagers, which are derivative liabilities. The Corporation’s financial liabilities measured at amortized cost are comprised of cheques issued in excess of funds on hand, prizes payable, accounts payable, accrued and other liabilities, short-term financing, and amounts due to the Government of British Columbia.

iii. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Corporation has a current, legally enforceable right to offset the amounts and intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

4. Significant accounting policies (continued)

D. INVENTORIES

Inventories are measured at the lower of cost, determined on a weighted average (for spare parts inventories), or first-in, first-out (for instant ticket inventories) basis, and net realizable value. For spare parts, net realizable value is the estimated value in use; for instant ticket inventories, net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is comprised of directly attributable costs, and includes the purchase price plus other costs incurred in bringing the inventories to their present locations. Inventories are written down to their net realizable values when the cost of the inventories is estimated not to be recoverable through use or sale.

E. EMPLOYEE BENEFITS

i. Short-term employee benefits

Short-term employee benefits are employee benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the reporting period in which the benefit is earned. Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognized for the amount expected to be paid under short-term incentive plans if the Corporation has a present legal or constructive obligation to pay this amount as a result of past service provided by an employee, and the obligation can be estimated reliably.

ii. Termination benefits

Termination benefits are recognized as an expense at the earlier of when the Corporation can no longer withdraw the offer of those benefits and when the Corporation recognizes costs for a restructuring. Benefits payable are discounted to their present value when they are not expected to be settled wholly within 12 months of the reporting date.

4. Significant accounting policies (continued)

E. EMPLOYEE BENEFITS (continued)

iii. Defined benefit plans

The Corporation's obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of the benefit, payable in the future, that employees have earned in return for their service in the current and prior periods. That benefit is then discounted to determine its present value. The calculation of the defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method.

The fair value of any plan assets is deducted from the obligation to determine the net defined benefit liability (asset). When the calculation results in a potential asset for the Corporation, the recognized asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan. To calculate the present value of economic benefits, consideration is given to any applicable minimum funding requirements.

Re-measurements of the net defined benefit liability (asset), which are comprised of actuarial gains and losses, the return on plan assets (excluding interest), and the effect of the asset ceiling (if any, excluding interest), are recognized immediately in other comprehensive income. BCLC determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognized in income as employee costs.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefits that relates to past service, or the gain or loss on curtailment, is recognized immediately in the defined benefit cost (income). The Corporation recognizes gains or losses on the settlement of a defined benefit plan when the settlement occurs.

4. Significant accounting policies (continued)

F. PROPERTY AND EQUIPMENT

The Corporation's property and equipment are recorded at cost less accumulated depreciation and any accumulated impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset and bringing the asset to the location and condition for its intended use. The cost of self-constructed assets includes the cost of materials, direct labour, and any other costs directly attributable to bringing the assets to a suitable condition for their intended use. Borrowing costs related to the construction of qualifying assets are capitalized. Capitalized direct labour is comprised of short-term employee benefits for employees working directly on the construction of the qualifying asset.

When major components of an item of property and equipment have different useful lives, they are accounted for as separate items of property and equipment.

Land and assets under construction are not depreciated. The cost of other assets is depreciated over their estimated useful lives on a straight-line basis, beginning when they are available for use. Depreciation is based on asset cost less estimated residual value and based on the following estimated useful lives:

Asset	Rate
Corporate facilities, systems, and equipment	3 to 20 years
Lottery gaming systems and equipment	5 to 10 years
eGaming systems and equipment	3 to 5 years
Casino and community gaming systems and equipment	3 to 10 years

Depreciation methods, useful lives, and residual values are reviewed at each reporting date and adjusted if appropriate.

4. Significant accounting policies (continued)

G. INTANGIBLE ASSETS

Expenditures incurred in the development or acquisition of computer software products or systems that will contribute to future economic benefits through revenue generation and/or cost reduction are capitalized as intangible assets. Other development costs are recognized in income as incurred.

Development expenditures are capitalized only if the expenditures can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Corporation intends to, and has sufficient resources to, complete development and to use or sell the asset.

The cost of computer software and systems that are acquired by the Corporation includes the purchase price and any expenditures directly attributable to preparing the asset for its intended use.

Capitalized direct labour is comprised of short-term employee benefits for employees working directly on development. Borrowing costs related to the development of qualifying assets are capitalized.

Intangible assets are measured at cost less accumulated amortization and any accumulated impairment losses.

Assets under development are not amortized. The cost of other assets is amortized using the straight-line method over the estimated useful lives of the assets (three to ten years) beginning when they are available for use. Amortization methods, useful lives, and residual values are reviewed at each reporting date and adjusted if appropriate.

H. IMPAIRMENT

i. Financial assets

Financial assets not classified at fair value through profit or loss are assessed under an expected credit loss model, which requires the recognition of an allowance for expected losses upon recognition of the asset. The Corporation measures loss allowances at an amount equal to the lifetime expected credit losses, which are the losses that result from all possible default events over the expected life of a financial instrument. To measure the expected credit loss, reasonable and supportable information that is relevant and available without undue cost or effort is considered. This includes both quantitative and qualitative information and analysis, based on the Corporation’s historical experience and informed credit assessment, which includes forward-looking information.

4. Significant accounting policies (continued)

H. IMPAIRMENT (continued)

i. Financial assets (continued)

At each reporting date, the Corporation assesses whether financial assets carried at amortized cost are credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the future cash flows of the financial asset have occurred.

The Corporation considers expected credit risk for these assets at both an individual asset and a collective level. All individually significant assets are assessed for expected credit losses. Assets that are not individually significant are assessed collectively for expected credit losses by grouping together assets with similar risk characteristics.

In the consolidated statement of financial position, loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets.

Expected credit losses are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. difference between the cash flows due to the Corporation in accordance with the contract and the cash flows that the Corporation expects to receive). Expected credit losses are discounted at the effective interest rate of the financial asset. Losses are recognized in profit or loss. If the amount of the credit loss subsequently decreases and the decrease can be related objectively to an event occurring after the expected credit loss was recognized, then the previously recognized credit loss is reversed through profit or loss.

ii. Non-financial assets

The carrying amounts of non-financial assets, other than inventories and employee benefit plan assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows (cash generating units). An impairment loss is recognized for the amount by which the asset's or cash generating unit's carrying amount exceeds its recoverable amount.

The recoverable amount is the greater of an asset's or cash generating unit's fair value less costs to sell and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash generating unit. Impairment losses are recognized in income and are reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation and amortization, if no impairment loss had been recognized.

4. Significant accounting policies (continued)

I. PROVISIONS

A provision is recognized if, as a result of a past event, the Corporation has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized in income as a financing cost in other expenses. Provisions are included in accounts payable, accrued and other liabilities.

J. REVENUE

Revenue is measured at the fair value of the consideration received or receivable. Revenue is earned through various distribution channels.

The Corporation follows IFRS 15 to account for all transactions in which the Corporation administers a game amongst players ("Administered Games"). In these games, the Corporation recognizes the portion of the wagers retained, and not distributed as prizes, as revenue from operating the game.

The Corporation follows IFRS 9 to account for all transactions in which the Corporation and players are wagering against a specific outcome of an event ("Wagered Games"). These transactions expose the Corporation to gains or losses which are recognized in revenue.

Transactions in which the Corporation administers a game amongst players and earns a variable commission are accounted for under both IFRS 9 and IFRS 15. In these games, the variable commission exposes the Corporation to a gain or loss depending on the actual amount of the payout versus the expected prize percentage, which is initially accounted for under IFRS 9 as a financial liability.

Revenue from slot machines and table games, generated through contracted gaming facility service providers and online at PlayNow.com, is recognized, net of financial liabilities under customer loyalty programs, in the same period in which the games are played.

Revenue from lottery draw-based games, which are sold through contracted lottery retailers and online at PlayNow.com, is recognized at the date of the draw. Receipts for lottery tickets sold before March 31 for draws held subsequent to that date are recorded as deferred revenue with a corresponding financial liability for the portion to be paid as prizes for Administered Games, or as unsettled wagers for Wagered Games.

4. Significant accounting policies (continued)

J. REVENUE (continued)

Revenue for all lottery instant ticket games, which are sold through contracted lottery retailers, is recognized at the point of sale to a player. Instant ticket game prizes are recorded as a financial liability at the expected prize percentage concurrently with the recognition of revenue.

Revenue from sports betting, generated through contracted lottery retailers and online at PlayNow.com, is recognized in the period in which the bets settle. Receipts for bets that are received before March 31 for events that occur subsequent to that date are recorded as deferred revenue with a corresponding financial liability for the portion to be paid as prizes for Administered Games, or as unsettled wagers for Wagered Games.

Revenue from the operation of bingo games, generated through contracted gaming facility service providers and online at PlayNow.com, is recognized in the same period in which the games are played.

Gains on unclaimed prizes are recognized as revenue when they legally expire. Unclaimed prizes of national lottery games are administered by the Interprovincial Lottery Corporation.

Liabilities under customer loyalty programs are reported as unsettled wagers due to their potential to be discharged through the redemption of free play on Wagered Games.

K. COMMISSIONS

Commissions paid to lottery retailers are based on revenue earned by BCLC. BCLC records these commission expenses as incurred.

Commissions paid to gaming facility service providers, including commissions for facility investment, are based on revenue generated in accordance with underlying operating service agreements. BCLC recognizes commission expenses as incurred.

In accordance with the new operational services agreements (OSAs) (note 5(B)), commissions paid for facility development have been revised to facility investment commissions.

4. Significant accounting policies (continued)

L. LEASES

At inception of an arrangement, the Corporation determines whether the arrangement is or contains a lease.

Leases in which the Corporation assumes substantially all the risks and rewards of ownership are classified as financing leases. Upon initial recognition, a leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset. Minimum lease payments made under financing leases are apportioned between the financing expense and the reduction of the outstanding liability. The financing expense is allocated to each period during the lease term in order to produce a constant periodic rate of interest on the remaining balance of the liability.

Leases other than financing leases are classified as operating leases and are not recognized in the consolidated statement of financial position. Payments made under operating leases are recognized in income on a straight-line basis over the terms of the leases.

M. NEW STANDARDS ISSUED BUT NOT YET ADOPTED

A number of new standards and amendments to standards are not yet effective and have not been applied in preparing these consolidated financial statements. The standard which may be relevant to the Corporation is set out below. The Corporation does not plan to adopt this standard early.

i. IFRS 16 *Leases* (IFRS 16)

IFRS 16, published in January 2016, establishes principles for the recognition, measurement, presentation and disclosure of leases.

IFRS 16 introduces a single, on-balance-sheet accounting model for lessees. A lessee recognizes a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There are optional exemptions for short-term leases and leases of low-value items. Lessor accounting remains similar to the current standard – i.e. lessors continue to classify leases as finance or operating leases. IFRS 16 replaces existing lease guidance, including IAS 17 *Leases,* IFRIC 4 *Determining whether an arrangement contains a lease,* SIC-15 *Operating Leases – Incentives,* and SIC-27 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease.*

4. Significant accounting policies (continued)

M. NEW STANDARDS ISSUED BUT NOT YET ADOPTED (continued)

i. IFRS 16 *Leases* (IFRS 16) (continued)

IFRS 16 is effective for annual reporting periods beginning on or after January 1, 2019, with early adoption permitted only if IFRS 15 is applied at or before the date of initial application of IFRS 16. The Corporation plans to adopt this standard for its fiscal year ending March 31, 2020.

The Corporation currently is reviewing and assessing all lease arrangements to determine the impacts that the new standard will have on the consolidated financial statements.

5. Financial risk management

The Corporation has exposure to the following financial risks from its use of financial instruments: credit risk, liquidity risk, and market risk.

This note presents information on how the Corporation manages those financial risks.

A. GENERAL

The Corporation's Board of Directors has the responsibility to oversee the conduct of the Corporation's business and to supervise management, which is responsible for the day-to-day operation of the Corporation.

The Board's role includes oversight of the Corporation's enterprise risk management program, and the integrity of the Corporation's internal control and management systems. The Board, with the support of its Risk Committee, monitors the Corporation's risk tolerance and considers strategic risks as part of the annual strategic planning process. The Board's Audit Committee supports the Board in its oversight of the effectiveness of the Corporation's systems of internal control over financial information.

The Corporation has a corporate security and compliance division, as well as an internal audit services department. Furthermore, the Corporation has a dedicated risk advisory services (RAS) department to support the enterprise risk management program in the identification, assessment, and management of strategic and operational risks. The RAS department reports quarterly on its activities and on the Corporation's risk profile for review by the Executive Committee, the Risk Committee, and the Board as a whole.

5. Financial risk management (continued)

B. CREDIT RISK

Credit risk is the risk that the Corporation will suffer a financial loss due to a third party failing to meet its contractual obligations to the Corporation. Credit risk arises principally from the Corporation's trade receivables, revenue less commissions outstanding, and cash and cash equivalents.

Trade receivables, revenue less commissions outstanding, and gaming cash floats

Third parties transacting with the Corporation that handle gaming proceeds, which include lottery retailers and gaming facility service providers, require registration with Gaming Policy and Enforcement Branch (GPEB) before doing business with BCLC.

The Corporation has arrangements with approximately 3,500 lottery retailers. The Corporation is not materially exposed to any individual lottery retailer. The objectives of the Corporation's lottery retailer credit policies are to provide retailers with adequate time to sell lottery products before payment is requested, while not exposing the Corporation to unacceptable risks. Credit assessments may be completed for new retailers (with the exception of registered charities), retailers who have experienced insufficient fund occurrences, or in cases where there are concerns that retailers might be experiencing financial difficulties. Security is obtained from lottery retailers who are considered to be high financial risks, or from lottery retailers where minimal credit information is available. Security may include Irrevocable Standby Letters of Credit, security deposits, or personal guarantees.

The Corporation has arrangements with 15 gaming facility service providers. During the current fiscal year, new OSAs were signed with most gaming facility service providers. The Corporation plans for all remaining gaming facility service providers to sign new OSAs as soon as is practicable. The Corporation has mitigated the risk associated with the revenue less commissions outstanding from gaming facility service providers that have transitioned to the new OSA by requiring daily deposits of the estimated revenue collected into a bank account owned by the Corporation. Additionally, these gaming facility service providers are required to supply all gaming cash floats. The Corporation has credit risk exposure primarily in relation to two significant gaming facility service providers, both of which have transitioned to the new OSA.

As at March 31, 2019, the revenue less commissions owed to the Corporation by the two largest gaming facility service providers accounts for $7,889 (2018: $22,504) of the accounts receivable carrying amount.

5. Financial risk management (continued)

B. CREDIT RISK (continued)

Trade receivables, revenue less commissions outstanding, and gaming cash floats (continued)

The Corporation's exposure to credit risk for accounts receivable at the reporting date is represented by the carrying amounts less any Irrevocable Standby Letters of Credit or security deposits. These amounts are listed as follows:

		2019		2018
Maximum exposure	**$**	**40,372**	$	104,347
Collateral		**(4,652)**		(65,955)
Net exposure	**$**	**35,720**	$	38,392

Normal credit terms for trade receivables or the balance of revenue less commissions outstanding are payment within 30 days. As at March 31, 2019 and 2018, there were no invoiced trade receivables or revenue less commissions outstanding for more than 60 days. At any time, balances receivable from gaming facility service providers include receivables for player funds held for outstanding chips. These balances, which represent the Corporation's liability to players, are not invoiced because they will be relieved through the normal course of operations.

The Corporation's trade receivables are largely comprised of amounts owing from lottery retailers and gaming facility service providers. These receivables are short term in nature and are collected through bank sweeps and daily deposits, making the likelihood of a credit loss very low. The Corporation has assessed the expected credit loss and no material expected credit losses resulted.

Cash and cash equivalents

Cash and cash equivalents, excluding gaming cash floats, are held with banks and counterparties that have high credit ratings and minimal market risk. Given these high credit ratings, management does not expect any counterparty to fail to meet its obligations.

The Corporation has a formal policy and guidelines in place for cash equivalents that provide direction for the management of the Corporation's funds with respect to the allocation of responsibilities, investment objectives, asset allocation, allowable fund holdings and investment constraints, and performance standards.

The maximum exposure to credit risk for cash and cash equivalents, excluding gaming cash floats, is represented by the carrying amounts at the reporting date (note 6).

5. Financial risk management (continued)

C. LIQUIDITY RISK

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they become due.

To manage cash flow requirements, the Corporation has a short-term financing agreement with the Government of British Columbia under its Fiscal Agency Loan program. Under this agreement, the Corporation may borrow up to an aggregate amount of $250,000. In making a loan to the Corporation, the Government of British Columbia uses reasonable efforts to comply with the borrowing requirements of the Corporation by supplying funds at market rates; however, the interest rate on any loan will be determined at the sole discretion of the Government of British Columbia. Loans are unsecured and there are no pre-established repayment terms other than the requirement that no single loan may have a duration of more than 365 days. The terms are set by the Government of British Columbia each time a loan is requested under this agreement. To date the durations of the loans have not exceeded 90 days.

The Corporation also has an unused $10,000 demand operating credit facility with a Canadian commercial bank that is unsecured. Interest is payable at the bank's commercial prime lending rate (2018: prime rate).

The Corporation manages liquidity risk by forecasting and assessing actual cash flow requirements on an ongoing basis, as well as by planning for short-term liquidity with investment maturities chosen to ensure that sufficient funds are available to meet the Corporation's financial obligations.

Invested funds represent temporary surplus cash balances resulting from unclaimed prize money and money from normal operations held in advance of its transfer to the Government of British Columbia (note 18). As a result of fluctuating cash flow requirements and in order to minimize financial risk, the Corporation maintains a high degree of liquidity.

The contractual maturities of all financial liabilities as at March 31, 2019 and 2018 are 90 days or less.

5. Financial risk management (continued)

D. MARKET RISK

Market risk, including interest rate risk, is the risk that changes in market prices will affect the fair value of, or future cash flows from, a financial instrument. The Corporation is not exposed to interest rate risk since all of its interest-bearing financial instruments are held in fixed-rate instruments.

The Corporation does not account for any fixed-rate financial liabilities at fair value through profit or loss, and does not utilize interest rate swaps. Therefore, a change in interest rates at the reporting date would not affect income.

E. FAIR VALUES

The carrying amounts of financial assets and financial liabilities not classified as fair value through profit or loss approximate their fair values at the reporting date. This is due to the relatively short periods to maturity of these items or because they are due on demand.

F. OFFSETTING

The carrying amounts of recognized financial instruments that are set off in the consolidated statement of financial position are as follows:

As at March 31, 2019	Gross financial assets set off	Gross financial liabilities set off	Net financial assets	Related financial assets not set off	Net amount
Accounts receivable					
Lottery retailers	**$ 38,354**	**$ (12,314)**	**$ 26,040**	**$ –**	**$ 26,040**
Gaming facility service providers	**26,004**	**(15,889)**	**10,115**	**–**	**10,115**
Other	**–**	**–**	**–**	**3,347**	**3,347**
	$ 64,358	**$ (28,203)**	**$ 36,155**	**$ 3,347**	**$ 39,502**

As at March 31, 2019	Gross financial assets set off	Gross financial liabilities set off	Net financial liabilities	Related financial liabilities not set off	Net amount
Accounts payable, accrued and other liabilities	**$ 723**	**$ (1,893)**	**$ (1,170)**	**$ (89,171)**	**$ (90,341)**

5. Financial risk management (continued)

F. OFFSETTING (continued)

As at March 31, 2018	Gross financial assets set off	Gross financial liabilities set off	Net financial assets	Related financial assets not set off	Net amount
Accounts receivable					
Lottery retailers	$ 38,316	$ (12,324)	$ 25,992	$ –	$ 25,992
Gaming facility service providers	54,612	(23,719)	30,893	–	30,893
Other	–	–	–	3,398	3,398
	$ 92,928	$ (36,043)	$ 56,885	$ 3,398	$ 60,283

As at March 31, 2018	Gross financial assets set off	Gross financial liabilities set off	Net financial liabilities	Related financial liabilities not set off	Net amount
Accounts payable, accrued and other liabilities	$ 758	$ (2,040)	$ (1,282)	$ (91,556)	$ (92,838)

6. Cash and cash equivalents

	2019	2018
Canadian high interest savings account (overnight deposits)	**$ 16,000**	$ 25,000
Funds held for player accounts	**7,874**	7,072
Funds held for security deposits	**3,693**	5,808
Gaming cash floats	**870**	44,064
Cash and cash equivalents in the statement of financial position	**28,437**	81,944
Cheques issued in excess of funds on hand in the statement of financial position	**(4,539)**	(3,422)
Cash and cash equivalents in the statement of cash flows	**$ 23,898**	$ 78,522

Funds held for player accounts represent funds provided to the Corporation through player accounts on PlayNow.com. These amounts are deposited into a separate bank account and are internally restricted by the Corporation exclusively for funding the player accounts liability. A corresponding player account liability in the amount of $7,874 (2018: $7,072) is included in accounts payable, accrued and other liabilities.

6. Cash and cash equivalents (continued)

Funds held for security deposits include security deposit amounts provided by lottery retailers and gaming facility service providers to the Corporation. These funds are deposited into a separate bank account. All security deposit amounts are internally restricted by the Corporation exclusively for funding the security deposit liability. A corresponding security deposit liability in the amount of $3,693 (2018: $5,808) is included in accounts payable, accrued and other liabilities.

Under the new OSAs with the gaming facility service providers, gaming cash floats are now supplied by the service providers. The outstanding balance in fiscal year 2019 represents cash floats provided by the Corporation to gaming facility service providers who have not yet transitioned to the new OSA. These cash floats are owned by the Corporation and provided by the Corporation to its gaming facility service providers for gaming bankrolls (as specified under the previous operational services agreements). These floats are located at the gaming facilities and are not available for other purposes.

Select gaming facility service providers are responsible for holding and accounting for player funds held in Patron Gaming Accounts (gaming accounts). These gaming accounts are accounted for in accordance with the casino and community gaming centre standards, policies and procedures under the supervision of the Corporation, as well as in accordance with the regulations of GPEB. No amounts are recorded in the Corporation's consolidated financial statements for these gaming accounts. The gaming facility service providers are legally liable for the player funds held in these accounts.

7. Accounts receivable

		2019		2018
Trade receivables and revenue less commissions outstanding:				
Lottery retailers	**$**	**26,040**	$	25,992
Gaming facility service providers		**10,115**		30,893
		36,155		56,885
Other		**3,347**		3,398
	$	**39,502**	$	60,283

The accounts receivable balances presented include accounts receivable from the sale of both Administered Games and Wagered Games.

8. Inventories

The major components of inventories are as follows:

		2019		2018[1]
Slot machine spare parts	**$**	**5,022**	$	4,701
Instant tickets		**3,358**		3,013
Other		**889**		1,482
	$	**9,269**	$	9,196

For the year ended March 31, 2019, inventories recognized as an expense amounted to $18,713 (2018: $20,124[1]).

[1] Certain 2018 comparative figures have been restated – see note 3(C)

9. Employee benefits

The Corporation contributes to and controls the following pension and post-retirement defined benefit plans:

Registered Pension Plan (Plan A)

Plan A is a registered pension plan in the Province of B.C. under the *Pension Benefits Standards Act (British Columbia)* (PBSA). Plan A entitles an employee to receive an annual pension payment after retirement based on length of service and the average of the 60 consecutive months of highest pensionable earnings, and covers substantially all of the Corporation's employees. The pension benefits are partially indexed for inflation after retirement.

Supplementary Pension Plan (Plan B)

Plan B covers employees designated by the Corporation. The pension benefits under Plan B provide designated employees a top-up to Plan A benefits to the extent, if any, that they are limited by the *Income Tax Act (Canada)* maximum pension rules.

Post-Retirement Benefit Plan – Non-Pension (Plan C)

Plan C covers substantially all of BCLC's employees for post-retirement medical, dental and life insurance benefits.

9. Employee benefits (continued)

The Corporation, as the plan sponsor and plan Administrator, has established the Pension Committee to have primary responsibility for the administration and oversight of the plans and to perform certain delegated responsibilities.

These plans expose the Corporation to foreign currency risk, interest rate risk, longevity risk, inflation risk, and other market price risk.

A. FUNDING

Plan A is funded by employee contributions, employer contributions, and investment returns. The Corporation funds Plan A based on the advice of an actuary, in order to provide for the cost of the benefits accruing under the plan and for the proper amortization of any unfunded liability or solvency deficiency, both in accordance with the PBSA, after taking into account the assets of the plan, employee contributions and all other relevant factors. The actuarial assumptions used to determine funding requirements, which are based on a separate actuarial valuation for funding purposes, may differ from the assumptions herein.

If at any time the actuary certifies that the net assets available for benefits under Plan A exceed the actuarially-determined present value of the accrued pension benefit obligation, such surplus, or any portion thereof, may be used by the Corporation at its discretion, to reduce its contribution obligations, subject to PBSA restrictions.

The Corporation expects to contribute $13,922 to Plan A in the year ending March 31, 2020.

Plans B and C are unfunded. As such, the Corporation pays all benefits thereunder as they fall due.

9. Employee benefits (continued)

B. MOVEMENT IN NET DEFINED BENEFIT LIABILITY (ASSET)

A reconciliation from the opening balances to the closing balances for the net defined benefit liability (asset) and its components is as follows:

	Defined benefit obligation		Fair value of plan assets		Net defined benefit liability (asset)	
	2019	2018	**2019**	2018	**2019**	2018
Balance at April 1	**$ 355,100**	$ 325,579	**$ (291,847)**	$ (272,303)	**$ 63,253**	$ 53,276
Included in income						
Current service cost	**15,900**	12,961	**–**	–	**15,900**	12,961
Past service cost	**1,024**	–	–	–	**1,024**	–
Interest cost (income)	**13,408**	13,386	**(10,779)**	(10,914)	**2,629**	2,472
Administration cost	**–**	–	**520**	570	**520**	570
	30,332	26,347	**(10,259)**	(10,344)	**20,073**	16,003
Included in other comprehensive income						
Re-measurements loss (gain):						
Actuarial loss (gain) arising from:						
Financial assumptions	**11,309**	4,036	**–**	–	**11,309**	4,036
Experience adjustments	**104**	8,801	**–**	–	**104**	8,801
Return on plan assets excluding interest income	**–**	–	**(4,770)**	(3,568)	**(4,770)**	(3,568)
	11,413	12,837	**(4,770)**	(3,568)	**6,643**	9,269
Other						
Contributions paid by the employer	**–**	–	**(15,082)**	(15,295)	**(15,082)**	(15,295)
Contributions paid by the employee	**2,833**	2,730	**(2,833)**	(2,730)	**–**	–
Benefits paid	**(12,246)**	(12,393)	**12,246**	12,393	**–**	–
	(9,413)	(9,663)	**(5,669)**	(5,632)	**(15,082)**	(15,295)
Balance at March 31	**$ 387,432**	$ 355,100	**$ (312,545)**	$ (291,847)	**$ 74,887**	$ 63,253

Represented by:	**2019**	2018
Net defined benefit liability (asset) (Plan A)	**$ 6,969**	$ (2,125)
Net defined benefit liability (Plans B and C)	**67,918**	65,378
	$ 74,887	$ 63,253

9. Employee benefits (continued)

C. PLAN ASSETS

Plan assets are comprised of:

2019		**Level 1[1]**		**Level 2[2]**		**Total**	**Asset Mix**
Pooled funds							
Canadian equity funds	**$**	**94,787**	**$**	**–**	**$**	**94,787**	**31%**
Global equity funds		**112,974**		**–**		**112,974**	**36%**
Fixed income funds		**72,289**		**–**		**72,289**	**23%**
Debt securities							
Canada real return bonds		**–**		**32,495**		**32,495**	**10%**
	$	**280,050**	**$**	**32,495**	**$**	**312,545**	**100%**

2018		Level 1[1]		Level 2[2]		Total	Asset Mix
Pooled funds							
Canadian equity funds	$	89,351	$	–	$	89,351	31%
Global equity funds		104,189		–		104,189	36%
Fixed income funds		67,706		–		67,706	23%
Debt securities							
Canada real return bonds		–		30,601		30,601	10%
	$	261,246	$	30,601	$	291,847	100%

[1] The fair values of Level 1 assets are determined based on quoted prices in active markets.

[2] The fair values of Government of Canada real return bonds are determined based on price quotations. However, as the underlying market in which these instruments are traded is not considered active, the bonds are classified as Level 2 in the fair value hierarchy.

Plan contributions are invested in equities and bonds. With consideration of the long-term nature of the plan liabilities, and the shorter-term liquidity needs for payments to retirees, the Corporation has a general target allocation of 60% equities and 40% bonds. As a general policy, and in accordance with the relevant regulations, the Corporation has adopted the investment guidelines of the PBSA for defining permissible investment activities for money held in trust. Each investment manager is expected to actively manage Plan A's assets within the parameters of the strategic asset mix comprising 40 to 70% equity securities, 30 to 50% investment funds and debt securities, and up to 5% cash and cash equivalents.

9. Employee benefits (continued)

D. DEFINED BENEFIT OBLIGATION

i. Actuarial valuation and assumptions

An actuarial valuation for funding purposes is required, at a minimum, every three years to assess the financial position of Plan A. The most recent actuarial valuation of Plan A for funding purposes was performed by Morneau Shepell Ltd. (Morneau), an independent firm of consulting actuaries, as at December 31, 2016. The defined benefit obligation for Plan A has been based on this valuation, with adjustments made for cash flows and material events since that date. In addition, certain assumptions have been updated to reflect market conditions as at March 31, 2019. The next required actuarial valuation for funding purposes will be completed as of December 31, 2019 with a determination of the funded status of the pension plan available in mid-2020.

There is no statutory actuarial valuation requirement for Plan B. The defined benefit obligation for Plan B is based on data collected for those members as at March 31, 2019.

There is no statutory actuarial valuation requirement for Plan C; however, a full actuarial valuation is completed every three years on Plan C. A full actuarial valuation of Plan C was performed by Morneau as at December 31, 2018. The defined benefit obligation for Plan C has been based on this valuation, with adjustments made for cash flows and material events since that date.

The principal actuarial assumptions at the reporting date (expressed as weighted averages) were as follows:

	Plans A and B		Plan C	
	2019	2018	**2019**	2018
Discount rate:				
Defined benefit obligation	**3.40%**	3.65%	**3.40%**	3.65%
Benefit cost	**3.65%**	4.00%	**3.65%**	4.00%
Rate of compensation increase for the fiscal year	**2.00%**	2.00%	-	-
Future compensation increases	**2.00%**	2.00%	-	-
Inflation	**1.70%**	2.00%	-	-
Initial weighted-average health care trend rate	-	-	**4.27%**	5.00%
Ultimate weighted-average health care trend rate	-	-	**3.47%**	3.70%
Year ultimate reached	-	-	**2040**	2026
Assumed life expectations on retirement at age 65				
Current pensioners				
Male	**23.3**	23.2	**23.3**	23.2
Female	**25.2**	25.1	**25.2**	25.1
Retiring in 20 years				
Male	**24.3**	24.2	**24.3**	24.2
Female	**26.1**	26.0	**26.1**	26.0

9. Employee benefits (continued)

D. DEFINED BENEFIT OBLIGATION (continued)

ii. Sensitivity analysis

Changes at March 31, 2019 to one of the relevant actuarial assumptions, holding the other assumptions constant, would have affected the defined benefit obligation by the following amounts:

	Effect on the defined benefit obligation			
	2019		2018	
	Increase in rate	**Decrease in rate**	Increase in rate	Decrease in rate
Discount rate (1% movement)	**$ (55,703)**	**$ 72,045**	$ (51,341)	$ 66,315
Future compensation increase (1% movement)	**15,381**	**(12,769)**	10,745	(8,973)
Inflation (1% movement)	**19,119**	**(17,403)**	16,542	(15,064)
Health care cost trend rate (1% movement)	**5,069**	**(4,854)**	5,205	(4,925)
Future mortality (10% movement)	**(6,461)**	**7,009**	(5,639)	6,108

In practice, it is unlikely that one assumption would change, while all other assumptions remained constant, since changes in some of the assumptions are interdependent; however, this analysis does provide an approximation of the sensitivity of the assumptions shown.

iii. Maturity profile of plan membership

The breakdown of the defined benefit obligation at March 31, 2019 (as a percentage of the total) in respect of active employees, former employees who have not yet started receiving a pension (deferred vested), and former employees and other beneficiaries receiving a pension (retirees), is as follows:

	Defined benefit obligation	
	2019	2018
Active members	**51%**	49%
Deferred vested members	**5%**	5%
Retirees	**44%**	46%
Total	**100%**	100%

At March 31, 2019, the weighted-average duration of the defined benefit obligation was 16.2 years (2018: 16.2 years).

10. Property and equipment

	Land	Corporate facilities, systems, and equipment	Lottery gaming systems and equipment	eGaming systems and equipment	Casino and community gaming systems and equipment	Assets under construction	Total
Cost							
Balance at April 1, 2017	$ 2,779	$ 100,515	$ 116,479	$ 7,651	$ 436,509	$ 22,931	$ 686,864
Additions	217	2,588	6,900	1	34,220	29,668	73,594
Transferred to systems and equipment	–	1,422	1,075	–	16,504	(19,001)	–
Disposals and retirements	–	(904)	(2,011)	–	(26,199)	–	(29,114)
Balance at March 31, 2018	2,996	103,621	122,443	7,652	461,034	33,598	731,344
Additions	**1,736**	**6,021**	**2,807**		**28,404**	**26,670**	**65,638**
Transferred to systems and equipment	**–**	**2,026**	**4,459**	**–**	**23,452**	**(29,937)**	**–**
Disposals and retirements	**–**	**(2,888)**	**(4,887)**	**–**	**(30,098)**	**–**	**(37,873)**
Balance at March 31, 2019	**$ 4,732**	**$ 108,780**	**$ 124,822**	**$ 7,652**	**$ 482,792**	**$ 30,331**	**$ 759,109**
Accumulated depreciation							
Balance at April 1, 2017	$ –	$ 77,869	$ 101,528	$ 7,263	$ 286,788	$ –	$ 473,448
Depreciation for the year	–	6,426	4,626	253	41,728	–	53,033
Disposals and retirements	–	(877)	(1,760)	–	(24,958)	–	(27,595)
Balance at March 31, 2018	–	83,418	104,394	7,516	303,558	–	498,886
Depreciation for the year	**–**	**6,621**	**5,487**	**101**	**42,685**	–	**54,894**
Disposals and retirements	**–**	**(2,692)**	**(2,917)**	–	**(27,874)**	–	**(33,483)**
Balance at March 31, 2019	**$ –**	**$ 87,347**	**$ 106,964**	**$ 7,617**	**$ 318,369**	**$ –**	**$ 520,297**
Carrying amounts							
At March 31, 2018	$ 2,996	$ 20,203	$ 18,049	$ 136	$ 157,476	$ 33,598	$ 232,458
At March 31, 2019	**$ 4,732**	**$ 21,433**	**$ 17,858**	**$ 35**	**$ 164,423**	**$ 30,331**	**$ 238,812**

11. Intangible assets

	Software	Assets under development	Total
Cost			
Balance at April 1, 2017	$ 160,489	$ 17,346	$ 177,835
Acquisitions - separately acquired	4,547	778	5,325
Acquisitions - internally generated	999	2,227	3,226
Transferred to software	10,562	(10,562)	–
Disposals and retirements	(25)	–	(25)
Balance at March 31, 2018	176,572	9,789	186,361
Acquisitions – separately acquired	**2,329**	**4,530**	**6,859**
Acquisitions – internally generated	**18**	**2,636**	**2,654**
Transferred to software	**4,208**	**(4,208)**	**–**
Disposals and retirements	**(4,869)**	**–**	**(4,869)**
Balance at March 31, 2019	**$ 178,258**	**$ 12,747**	**$ 191,005**
Accumulated amortization			
Balance at April 1, 2017	$ 115,001	$ –	$ 115,001
Amortization for the year	15,919	–	15,919
Disposals and retirements	(3)	–	(3)
Balance at March 31, 2018	130,917	–	130,917
Amortization for the year	**14,716**	–	**14,716**
Disposals and retirements	**(2,397)**	–	**(2,397)**
Balance at March 31, 2019	**$ 143,236**	**$ –**	**$ 143,236**
Carrying amounts			
At March 31, 2018	$ 45,655	$ 9,789	$ 55,444
At March 31, 2019	**$ 35,022**	**$ 12,747**	**$ 47,769**

The intangible assets balance represents purchased and internally-generated software assets.

12. Prizes payable

		2019		2018[1]
Lottery games	**$**	**16,284**	$	15,991
Progressive jackpots		**8,404**		7,055
Other		**353**		293
	$	**25,041**	$	23,339

[1] Certain 2018 comparative figures have been restated – see note 3(C)

13. Accounts payable, accrued and other liabilities

		2019		2018
Trade payables	**$**	**19,743**	$	26,185
Accrued expenses		**37,255**		39,022
Player accounts liability		**7,874**		7,072
Security deposits payable		**3,693**		5,808
Indirect tax payable		**5,665**		5,359
Other		**16,111**		9,392
	$	**90,341**	$	92,838

14. Short-term financing

		2019		2018
Government of British Columbia, loans, payable in single instalments including interest ranging from $41 to $87 at rates ranging from 1.46% to 1.60%, unsecured, due between April 9, 2019 and April 25, 2019	**$**	**100,029**	$	**–**
Government of British Columbia, loans, payable in single instalments including interest ranging from $31 to $78 at rates ranging from 0.86% to 1.18%, unsecured, due between April 9, 2018 and May 24, 2018		**–**		154,867
	$	**100,029**	$	154,867

14. Short-term financing (continued)

Reconciliation of the movements of liabilities to cash flows arising from financing activities:

		2019		2018
Balance at April 1	**$**	**154,867**	$	145,130
Changes from financing cash flows				
Proceeds from borrowings		**1,313,750**		1,414,084
Repayment of borrowings		**(1,368,595)**		(1,404,405)
Total changes from financing cash flows		**(54,845)**		9,679
Other changes				
Interest expense		**1,466**		983
Interest paid		**(1,697)**		(1,039)
Capitalized borrowing costs		**238**		114
Total other changes		**7**		58
Balance at March 31	**$**	**100,029**	$	154,867

15. Deferred revenue

The following table includes revenue expected to be recognized in the future related to performance obligations that are unsatisfied (or partially unsatisfied) at the reporting date as described in note 4(J). The amounts recorded below are expected to be recognized as revenue by the Corporation within 12 months.

		2019		2018[1]
Lottery games	**$**	**21,303**	$	19,977
Other		**2,560**		293
	$	**23,863**	$	20,270

[1] Certain 2018 comparative figures have been restated – see note 3(C)

16. Unsettled wagers

The following table includes unsettled wagers expected to be recognized in the future related to outcomes that have not yet occurred at the reporting date as described in note 4(J). The amounts recorded below are expected to be recognized as revenue by the Corporation within 12 months.

		2019		2018[1]
Customer loyalty programs	**$**	**4,193**	$	4,490
Lottery games		**872**		708
Sports betting		**443**		843
Other		**154**		46
	$	**5,662**	$	6,087

[1] Certain 2018 comparative figures have been restated – see note 3(C)

17. Revenue

The Corporation's revenue is disaggregated by major product lines as follows:

		2019		2018[1]
Slot machines and table games	**$**	**1,990,080**	$	1,967,860
Lottery games		**539,678**		479,944
Sports betting		**26,390**		20,852
Bingo games		**25,262**		26,227
Other		**8,716**		7,627
	$	**2,590,126**	$	2,502,510
Revenue from Wagered Games[2]	**$**	**2,177,101**	$	2,131,621
Revenue from Administered Games[2]		**413,025**		370,889
	$	**2,590,126**	$	2,502,510

[1] Certain 2018 comparative figures have been restated – see note 3(C)

[2] As described in note 4(J)

18. Distributions to the Government of British Columbia

In accordance with the *Gaming Control Act* (B.C.), net income in each fiscal year, after deducting contractual amounts due to the Government of Canada (note 19), is paid into the consolidated revenue fund of the Government of British Columbia in the manner directed by the Lieutenant Governor in Council. The Corporation's transfer to the Government of British Columbia occurs four weeks after each fiscal month-end. The Corporation does not retain any earnings.

19. Distributions to the Government of Canada

The ILC makes inflation-adjusted payments to the Government of Canada as a result of an agreement between the federal and provincial governments following the withdrawal of the Government of Canada from the lottery field. The Corporation remits British Columbia's share of the above payments to the ILC.

20. Interprovincial Lottery Corporation

The Corporation's share of the ILC prize and ticket printing costs for national games is recognized as a reduction to revenue and ticket printing expense, respectively, in accordance with the recognition of revenue. The Corporation's share of the ILC's interest income less operating expenses is included in other expenses in the consolidated statement of comprehensive income.

21. Commitments

Operating leases

Commitments for minimum lease payments in relation to non-cancellable operating leases for premises, vehicles, and office equipment are as follows:

2020	5,076
2021	4,388
2022	4,293
2023	3,990
2024	3,447
Thereafter	6,085

The Corporation leases its Vancouver office and warehouse space under non-cancellable operating leases. The leases commenced May 2011 and have terms of 15 years. The lease payments are increased every five years by a predetermined amount as set out in the contract terms.

21. Commitments (continued)

Operating leases (continued)

The Corporation leases a number of lottery retail locations under non-cancellable operating leases. These leases typically run for a period of five years. Many of these lease agreements include a base amount and an additional contingent rent amount based on sales volume of the retail location. In turn, the Corporation has entered into cancellable operating agreements with lottery retailers to operate these locations. As part of the agreement to operate a location, the retailers pay contingent location fees that are reviewed, negotiated, and adjusted as necessary.

The Corporation leases a fleet of vehicles and office equipment under non-cancellable operating lease agreements. These leases generally have five-year terms.

The Corporation leases casino and community gaming equipment under cancellable operating leases. These leases typically run for a period of three years.

During the year ended March 31, 2019, $25,069 (2018: $24,071) was recognized as an expense in the consolidated statement of comprehensive income in respect of non-cancellable and cancellable operating leases. The Corporation recognized income of $3,437 (2018: $3,140) in respect of rent under cancellable operating agreements with lottery retailers. These expense and income amounts are included in gaming equipment, leases, and licenses, cost of premises, and other.

Capital commitments

As of March 31, 2019, the Corporation is committed to incur capital expenditures relating to property and equipment and intangible assets of $8,965 (2018: $9,814). These commitments are expected to be settled in the following year.

22. Contingencies

The Corporation is vigorously defending an action brought by a gaming facility service provider alleging that the Corporation improperly collected a marketing commission. The matter is currently being considered by the courts and the Corporation expects judgment in fiscal year 2020 or 2021. The Corporation has assessed it is probable that the judgment will be in its favour; therefore, no provision has been recorded in the consolidated financial statements. The potential undiscounted amount of the payments that the Corporation could be required to make if there was an adverse decision related to the lawsuit is estimated to be a maximum of $33,900 excluding interest and costs.

The Corporation is also party to additional legal proceedings and claims that arise in the ordinary course of business. A provision would only be recognized for these contingencies when it is probable that there will be an outflow of economic benefits and the amount can be estimated reliably.

22. Contingencies (continued)

The Corporation periodically enters into agreements with suppliers that include limited indemnification obligations. BCLC is required to have all indemnification obligations approved by the B.C. Government Risk Management Branch. These indemnifications typically require the Corporation to compensate the other party for certain damages and costs incurred as a result of third-party claims. The nature of these agreements prevents the Corporation from making reasonable estimates of the maximum amount it could be required to pay its suppliers. Historically, the Corporation has not made any significant indemnification payments under such agreements and no amount has been accrued in the consolidated financial statements for these indemnifications.

23. Related party transactions

BCLC, as a wholly-owned crown corporation, is controlled by the Government of British Columbia. Included in these consolidated financial statements are transactions with various Government of British Columbia ministries, agencies, and crown corporations related to the Corporation by virtue of common control.

All transactions with the Government of British Columbia ministries, agencies, and crown corporations occurred in the normal course of operations. Transactions that are considered to be individually or collectively significant include loan agreements (note 14) and distributions to the Government of British Columbia (note 18). The Corporation pays Provincial Sales Tax on its taxable purchases and also collects and remits Provincial Sales Tax to the Government of British Columbia on its taxable sales (note 24).

Key management personnel have been defined as the members of the Board of Directors, the President & CEO, and the Corporation's Vice-Presidents. The compensation for key management personnel is shown below:

		2019		2018
Short-term employee benefits	**$**	**2,448**	$	2,475
Pension and post-retirement benefits		**234**		211
Termination benefits		**376**		**-**
	$	**3,058**	$	2,686

The Corporation is also related to the pension and post-retirement defined benefit plans. Transactions with these plans are disclosed in note 9.

24. Indirect tax expense

As a provincial gaming authority, BCLC is a prescribed registrant under the *Games of Chance Goods and Services Tax (GST)/Harmonized Sales Tax (HST) Regulations* of the *Excise Tax Act* (the Regulations). The Corporation makes GST remittances to the Government of Canada pursuant to the Regulations. The Corporation's net tax for a reporting period is comprised of net tax attributable to both gaming and non-gaming activities. Imputed tax on gaming expenses is calculated according to a formula set out in the Regulations, resulting in the direct payment of additional GST at the applicable statutory rate. The net tax attributable to non-gaming activities is calculated similarly to that for other GST registrants.

Provincial Sales Tax is calculated and remitted to the Province of British Columbia pursuant to the *Provincial Sales Tax Act*.

25. Joint Illegal Gaming Investigation Team

The Corporation, in combination with the federal government through the Provincial Police Service Agreement, funded the Joint Illegal Gaming Investigation Team in fiscal 2019. The Corporation began recording funding for the external policing costs related to this team (located within the Combined Forces Special Enforcement Unit of B.C.) in the 2017 fiscal year. The Corporation recorded $3,000 in funding for the current fiscal year.

British Columbia Lottery Corporation

SCHEDULE D
Schedule of Debts

March 31, 2019
(Unaudited)

British Columbia Lottery Corporation

Schedule of Debts

For the Fiscal Year Ended March 31, 2019
(Unaudited)

As per the definition provided in Section 2 (2) of the *Financial Information Act*, the British Columbia Lottery Corporation has no long-term debts as at March 31, 2019.

Prepared pursuant to Financial Information Regulation, Schedule 1, section 4 (2):

The long term debt referred to in subsection (1) (a) is a debt secured by debt instruments such as debentures, mortgages and bonds.

British Columbia Lottery Corporation

SCHEDULE E
Schedule of Indemnity and Guarantee Agreements

March 31, 2019
(Unaudited)

British Columbia Lottery Corporation

Schedule of Indemnity and Guarantee Agreements

(Unaudited)

There were no Guarantee Agreements approved during the year.

List of indemnities approved during the year by Risk Management Branch of the Ministry of Finance for British Columbia Lottery Corporation ("BCLC") and B.C. Lottotech International Inc. ("BCLII")

Indemnity Agreement	Date Approved
OMNIVORE TECHNOLOGIES INC and BCLC Terms of Service	April 3, 2018
PRINCE GEORGE INVESTMENT INC and BCLC Retail Lease	April 6, 2018
BLUEPRINT SOFTWARE SYSTEMS INC and BCLC Master Terms and Conditions	April 13, 2018
TECHSMITH CORPORATION and BCLC End User License Agreement	April 16, 2018
MANITOBA LIQUOR AND LOTTERIES CORPORATION and BCLC Principal E-Games Supply and Service Provider Agreement	April 16, 2018
MANITOBA LIQUOR AND LOTTERIES CORPORATION and BCLC Marketing Services Agreement	April 16, 2018
RCCOM LP by its general partner, RCCOM GP INC and IVANHOE CAMBRIDGE II INC both by their duly authorized agent THE CADILLAC FAIRVIEW CORPORATION LIMITED and BCLC Lease	April 23, 2018
INVISIONAPP INC and BCLC Terms of Service	April 24, 2018
REDGATE SOFTWARE LIMITED and BCLC End User License Agreement	April 25, 2018
MOUSEFLOW and BCLC Terms	May 8, 2018
MINDJET LLC and BCLC Software Assurance and Support Terms and Conditions and a User Agreement	May 10, 2018
SALESFORCE.COM INC and BCLC and BCLII Addendum to Master Subscription Agreement	May 24, 2018
EQUITABLE BANK (EQ BANK) and BCLC Indemnity Agreement	June 5, 2018
PRODUCTPLAN LLC and BCLC Terms of Service	June 13, 2018
SEOMOZ INC and BCLC Terms of Use	June 15, 2018
BOHEMIAN B.V. and BCLC Terms of Service	June 15, 2018

Indemnity Agreement	Date Approved
OFFICERS OR EMPLOYEES OF BCLC OR ITS SUBSIDIARIES, CORPORATIONS, ENTITIES OR GOVERNMENT AGENCIES and BCLC Indemnity Agreement	June 15, 2018
MICROSOFT CORPORATION and BCLC Online Subscription Agreement	June 21, 2018
GOOGLE INC and BCLC License Agreement	June 21, 2018
GETTY IMAGES INC and BCLC Music 'Comp' Licence Agreement	July 13, 2018
GETTY IMAGES INC and BCLC Content License Agreement	July 13, 2018
OPTIMAL WORKSHOP and BCLC Terms of Service	July 19, 2018
PAYPAL CANADA CO and BCLC Merchant Agreement	July 27, 2018
SWN COMMUNICATIONS INC and BCLC Service Agreement	July 27, 2018
BANK OF CANADA and BCLC Bank Note Handling Agreement and Non-Disclosure Agreement	August 30, 2018
ISTOCK and BCLC iStock Content License Agreement	August 30, 2018
ISTOCKPHOTO LP and BCLC Terms of Use	August 30, 2018
SCHED LLC and BCLC Terms of Service / Privacy Policy	September 12, 2018
MOUSEFLOW INC and BCLC Subscription Agreement	September 17, 2018
GATEWAY CASINOS & ENTERTAINMENT LIMITED and BCLC Framework Agreement	September 18, 2018
THE ROCKET SCIENCE GROUP LLC and BCLC Terms of Use	September 18, 2018
BCLC EMPLOYEES and BCLC Employee Indemnity for Legal Proceedings	September 20, 2018
MERAKI LLC and BCLC End Customer Agreement	September 20, 2018
SYSKIT LTD and BCLC End User License Agreement & Support and Upgrade Protection (Software Assurance) Agreement	September 21, 2018
LESSONLY INC and BCLC Subscription Services Agreement	September 21, 2018
BCIMC REALTY CORPORATION and BCLC Lease Extension and Amending Agreement	September 26, 2018
REDGATE SOFTWARE LIMITED and BCLC Subscription End User License Agreement	September 27, 2018
BCIMC REALTY CORPORATION and BCLC Lease Agreement and Lease Extension and Amending Agreement	September 27, 2018

Indemnity Agreement	Date Approved
APPEXTREMES LLC DBA CONGA and BCLC Master Subscription Agreement	September 29, 2018
ADOBE SYSTEMS INCORPORATED and BCLC General Terms of Use	October 1, 2018
LINKEDIN CORPORATION and BCLC Subscription Agreement	October 3, 2018
PEOPLES TRUST and BCLC Terms and Conditions	October 4, 2018
NUANCE DOCUMENT IMAGING INC and BCLC End User License Agreement	October 9, 2018
PARK ROYAL SHOPPING CENTRE HOLDINGS LTD and BCLC Retail Kiosk Lease Agreement	October 19, 2018
THE CITY OF NEW WESTMINSTER and BCLC License Agreement	October 19, 2018
CARDINAL PATH INC and BCLC License and Services Agreement	October 25, 2018
THOMPSON REUTERS CANADA LTD and BCLC Master Terms	November 1, 2018
ATLASSIAN PTY LTD and BCLC End User License Agreement	November 2, 2018
ALTOVA GMBH and BCLC End User License Agreement	November 2, 2018
OPEN TEXT CORPORATION and BCLC End User License Agreement	November 2, 2018
GOOGLE INC and BCLC Terms of Service	November 8, 2018
COAST KAMLOOPS HOTEL & CONFERENCE CENTRE and BCLC Sales/Catering Contract	November 9, 2018
THE MANUFACTURERS LIFE INSURANCE COMPANY (MANULIFE) and BCLC Master Services Agreement	November 20, 2018
IVANHOE CAMBRIDGE II INC and BCLC Amendment of Lease	December 7, 2018
PROFISEE GROUP INC and BCLC End User License Agreement	December 7, 2018
POLLARD BANKNOTE LIMITED PARTNERSHIP and BCLC Amended and Restated Ticket Printing Services Agreement	December 14, 2018
SOFTWARE AG and BCLC Terms and Conditions	December 24, 2018
EXELATE INC by its agent and affiliated corporation NIELSEN MEDIA RESEARCH LIMITED and BCLC Terms and Conditions	January 17, 2018
DOCUSIGN INC and BCLC Master Services Agreement	January 17, 2019
POLLARD BANKNOTE LIMITED and BCLC Interactive Game Development and License Agreement	January 17, 2019

Indemnity Agreement	Date Approved
FAIR INSTITUTE INC and BCLC Terms of Use	January 18, 2019
INCOMM CANADA PREPAID INC and BCLC Master Services Agreement	January 25, 2019
STRATACACHE CANADA INC and BCLC Retail Content Solution Agreement	January 29, 2019
PADDY POWER BETFAIR PLC and BCLC Sports Betting Services Agreement	February 4, 2019
1. VANCOUVER CANUCKS LIMITED PARTNERSHIP AND VANCOUVER ARENA LIMITED PARTNERSHIP, COLLECTIVELY OPERATING AS CANUCKS SPORTS & ENTERTAINMENT (CSE) and BCLC **2. NATIONAL HOCKEY LEAGUE (NHL)** Marketing Partnership	February 6, 2019
TELERIK INC and BCLC End User License Agreement	February 6, 2019
UNSPLASH INC and BCLC Terms and Conditions	February 6, 2019
SUN PEAKS GRAND HOTEL AND CONFERENCE CENTRE and BCLC Guest Room and Conference Centre Space Contract	February 6, 2019
TECHSMITH CORPORATION and BCLC End User License Agreement	February 6, 2019
PAYSAFE FINANCIAL SERVICES (CANADA) INC and BCLC Terms and Conditions	February 7, 2019
REDGATE SOFTWARE LIMITED and BCLC End User License Agreement	February 21, 2019
TICKETOPS CORPORATION and BCLC Agreement for Listing Online with Costco	March 6, 2019
COREL CORPORATION and BCLC End User License Agreement	March 6, 2019
SUMURI LLC and BCLC End User License Agreement	March 6, 2019
PANCAKE LABORATORIES INC and BCLC Terms and Conditions	March 6, 2019
ENTRUST DATACARD and BCLC License Agreement	March 12, 2019
DELOITTE INC and BCLC and BCLII Master Services Agreement	March 12, 2019
RICOH CANADA INC and BCLC and BCLII Master Services Agreement	March 12, 2019
SUN PEAKS GRAND HOTEL AND CONFERENCE CENTRE and BCLC Guest Room and Conference Centre Space Contract	March 27, 2019
SPARKOL LTD and BCLC Licence and User Terms	March 27, 2019

British Columbia Lottery Corporation

SCHEDULE F
Schedule of Payment to Suppliers of Goods and Services

March 31, 2019
(Unaudited)

British Columbia Lottery Corporation

Schedule of Payments to Suppliers of Goods and Services

For the Fiscal Year Ended March 31, 2019
(Unaudited)

Vendor		Amount
0579467 BC LTD	$	91,779
0634102 BC LTD		127,633
0702009 BC LTD		36,052
0706315 BC LTD		27,295
0708597 BC LTD		143,495
0729886 BC LTD		56,875
0733244 BC LTD		3,169,025
0743888 BC LTD		103,975
0764129 BC LTD		40,182
0767958 BC LTD & RAGHDA HAFEZ		94,112
0768035 BC LTD		37,584
0774998 BC LTD		40,337
0779285 BC LTD		90,597
0782553 BC LTD		64,478
0788197 BC LTD		117,810
0805637 BC LTD		26,950
0807575 BC LTD		40,935
0818757 BC LTD		36,146
0826252 BC LTD		40,609
0831837 BC LTD		109,728
0850679 BC LTD		104,347
0856126 BC LTD		126,504
0871616 BC LTD		42,335
0883515 BC LTD		32,156
0885611 BC LTD		32,391
0893629 BC LTD		80,580
0919150 BC LTD		27,575
0923281 BC LTD		36,310
0924161 BC LTD		30,447
0930692 BC LTD		33,872
0941021 BC LTD		78,188
0941506 BC LTD		37,329
0942556 BC LTD		49,482
0942688 BC LTD		30,244
0954452 BC LTD		56,564
0961448 BC LTD		32,601
0963634 BC LTD		134,326
0965959 BC LTD		28,546
0966181 BC LTD		45,630
0966717 BC LTD		147,172

Vendor	Amount
0967985 BC LTD	126,063
0968984 BC LTD	48,854
0969149 BC LTD	39,934
0970989 BC LTD	29,941
0973581 BC LTD	30,091
0974552 BC LTD	62,595
0977444 BC LTD	38,718
0985926 BC LTD	32,681
0990715 BC LTD	163,873
0996016 BC LTD	123,335
1 VISION ENTERPRISES INC	28,643
1002716 BC LTD	36,868
1005404 BC LTD	30,603
1008075 BC LTD	38,810
1010074 BC LTD	26,971
1013780 BC LTD	55,937
1014020 BC LTD	41,356
1017182 BC LTD	56,880
1026204 BC LTD	51,593
1027631 BC LTD	33,487
1027755 BC LTD	42,691
1032308 BC LTD	41,806
1046569 BC LTD	37,810
1063128 BC LTD	26,870
1064823 BC LTD	41,950
1073409 BC LTD	49,622
1074141 BC LTD	53,639
1076349 BC LTD	25,778
1085357 BC LTD	42,334
1085921 BC LTD	36,978
1090764 BC LTD	62,196
1092859 BC LTD	32,783
1097852 BC LTD	81,782
1099480 BC LTD	25,171
1105855 BC LTD	37,643
1123800 BC LTD	37,721
1125397 BC LTD	44,680
1125905 BC LTD	32,405
1128431 BC LTD	39,361
1138793 BC LTD	74,899
1144193 BC LTD	26,551
1161280 BC LTD	26,328
1164490 BC LTD	27,747
1169327 BC LTD	26,984
1183435 BC LTD	33,294
123 WEST COMMUNICATIONS INC	722,940
14TH AVENUE PUB AND LIQUOR STORE LTD	76,359

Vendor	Amount
1650236 ALBERTA LTD	38,859
1660258 ALBERTA LTD	41,164
1909047 ONTARIO LIMITED	42,210
243045 ALBERTA LTD	5,259,110
2725312 CANADA INC	4,416,861
338089 BC LTD	26,354
372831 BC LTD	138,079
377227 BC LTD	30,551
4038 INVESTMENTS LTD	34,969
436319 BC LTD	25,624
454486 BC LTD	27,139
470695 BC LTD	112,167
4799POWELLRIVER FUEL INC	34,802
482631 BC LTD	97,459
492354 BC LTD	33,388
49TH PARALLEL GROCERY LTD	57,587
511568 BC LTD	91,440
528822 BC LTD	81,900
554404 BC LTD	25,255
576885 BC LTD	41,335
578038 BC LTD	29,573
578097 BC LTD	41,156
585 HOLDINGS LTD	2,590,763
585886 BC LTD	137,793
593174 BC LTD	33,835
596140 BC LTD	207,426
604402 NB LTD	680,959
614540 BC LTD	38,186
639503 BC LTD	99,012
640039 BC LTD	27,538
6407897 CANADA INC	224,096
646312 ALBERTA LTD	29,547
657816 BC LTD	50,957
658769 BC LTD	41,982
660117 BC LTD	28,919
661664 BC LTD	33,073
662381 BC LTD	130,416
663353 BC LTD	43,135
679978 BC LTD	98,662
686729 BC LTD	81,684
716103 BC LTD	49,068
7-ELEVEN CANADA INC	5,269,066
8471738 CANADA LIMITED	25,419
8591857 CANADA LTD	385,271
8602859 CANADA LTD	34,963
9201254 CANADA LIMITED	29,578
A & H PEACOCK HOLDINGS LTD	71,064

Vendor	Amount
A & L TRADING LTD	30,762
A IN HOLDINGS CORPORATION	68,095
ABBOTSFORD RACQUETS CLUB INC	86,598
ABCORP CA LTD	201,052
ABDUL JUMA	69,181
ABDUL MALIK MAWJI	202,566
ABF FREIGHT SYSTEM (BC) LTD	45,267
ABHAY ENTERPRISES LTD	371,006
ACCENTURE INC	378,802
ACNIELSEN COMPANY OF CANADA	128,100
ADD-IT SYSTEMS INC	29,876
ADOBE SYSTEMS INCORPORATED	115,082
ADURA STRATEGY INCORPORATED	121,294
ADVANCED PARKING SYSTEMS LTD	44,313
AEM CONSULTING INC	130,394
AFTIN WILLIAMS	72,353
AINSWORTH GAME TECHNOLOGY PTY LTD	1,839,980
ALAN WILLISON	103,869
ALBERNI DISTRICT CO-OP ASSOCIATION	42,013
ALBERNI VALLEY GAMING ASSOCIATION	2,649,965
ALL DAY ALL NITE STORE POCO LTD	34,359
ALTABAILEY HOLDINGS LTD	77,977
AMAZON WEB SERVICES INC	72,585
AMAZON.COM INC	27,769
AMPVIC DEVELOPMENT INC	123,465
ANDREW WONG & BING WONG	51,011
ANJU CHHABRA	66,364
ANNEX CONSULTING GROUP INC	855,557
ANUP KUMAR SHARMA & SONS LTD	57,506
ANURADHA GARG & JYOTI AGGARWAL	70,677
APPLY DIGITAL LTD	163,506
ARDENTA LIMITED	633,978
ARI FINANCIAL SERVICES INC	142,830
ARISTOCRAT TECHNOLOGIES CANADA INC	17,238,496
ARKYANA HOSPITALITY INC	44,602
ARMSTRONG REGIONAL COOPERATIVE	53,089
ARMY NAVY & AIR FORCE VETERANS IN CANADA #5	45,021
ARMY NAVY & AIR FORCE VETERANS IN CANADA #45	27,486
ARMY NAVY & AIR FORCE VETERANS IN CANADA #100	62,384
ARMY NAVY & AIR FORCE VETERANS IN CANADA #302	31,848
ARMY NAVY & AIR FORCE VETERANS IN CANADA #305	27,227
ARROW GAMES CORPORATION	976,893
ARTHUR GRACE VENTURES	42,289
ASA JI ENTERPRISES LTD	157,275
ASHA BAJAJ	127,068
ASSOCIATION OF CERTIFIED ANTI-MONEY LAUNDERING SPECIALISTS LLC	42,614
ATCO TWO RIVERS CAMP SERVICES LTD	56,460

Vendor	Amount
AV STRATEGIES LTD	74,694
AVISON YOUNG COMMERCIAL REAL ESTATE (BC) INC	368,360
AVI-SPL CANADA LTD	38,531
AZAM ASHTIANY	88,601
AZD100 ENTERPRISES LTD	37,934
B-11 HOLDINGS LTD	41,088
BALJEET SANDHU & TROY PEARSON	35,934
BALLY GAMING CANADA LTD	38,974,612
BALMORAL INVESTMENTS LTD	53,649
BARB SIMPSON	38,342
BARLEY MILL PUB LTD	36,792
BC DIRECT MAIL WORKS INC	177,955
BC HYDRO AND POWER AUTHORITY	453,958
BC LIONS FOOTBALL CLUB INC	25,262
BC SINAN VENTURES INC	88,216
BCIMC REALTY CORPORATION	135,944
BEATTY FLOORS LTD	31,652
BELL CANADA	31,833
BENJAMIN BROWN & NORMA BROWN	32,968
BERUSCHI ENTERPRISES LTD	37,732
BET RITE INC	1,764,719
BETA ENTERPRISES LTD	45,819
BIGTIME GAMING PTY LIMITED	536,258
BK HEER DEVELOPMENT INC	41,768
BLACK GOLD WEST OPERATING GROUP INC	27,982
BLACKFISH PUB LTD	34,186
BLAIR THORPE & KAREN KELFORD	36,372
BLAKE, CASSELS & GRAYDON LLP	26,124
BLIND BAY VILLAGE GROCER LTD	29,755
BLUE BELL INN LTD	41,771
BOA INVESTMENTS LTD	39,085
BOB'S FLOOR COVERINGS LTD	38,645
BONNIE CHING CHIU	109,653
BOWEN ROAD GENERAL STORE LTD	30,691
BOZENA PARTYKA	63,805
BPYA 1118 HOLDINGS LTD	26,129
BPYA 1290 HOLDINGS LTD	35,401
BRANDALLIANCE BC INC	77,949
BREWSTER'S SPORTS PUB (2004) LTD	62,410
BRIAN NEUMANN	62,060
BRIGITTE BOESEMEYER	37,686
BRITISH BAZAAR COMPANY LIMITED	329,317
BROOKS MARKETING RESOURCES INC	66,442
BSK HOLDINGS LTD	40,973
BT AMERICAS INC	64,683
BT CANADA INC	28,974
BULLETPROOF SOLUTIONS ULC	139,355

Vendor	Amount
BURD ENTERPRISES LTD	196,962
BUY-LOW FOODS LP	330,659
BX NEIGHBOURHOOD PUB LTD	40,691
C & D JAMMER HOLDINGS LTD	47,952
C2 IMAGING LLC	43,674
C3 STRATEGIES INC	69,373
CAMPBELL RIVER STORE INC	33,437
CANADA DAVID & JACK BROTHERS INV LTD	26,334
CANADA WEST OCEANVIEW SMOKE SHOPPE LTD	25,351
CANADIAN GAMING ASSOCIATION	79,100
CANADIAN IMPERIAL BANK OF COMMERCE	45,950
CANADIAN RESPONSIBLE GAMBLING ASSOCIATION (CRGA) IN TRUST FUND	30,000
CANEM SYSTEMS LTD	45,103
CAPITAL CITY CENTRE HOTEL LTD	28,660
CARDINAL PATH INC	58,417
CARMANAH SIGNS INC	205,056
CARX VENTURES INC	30,910
CATHERINE ANNE MORRISON	109,697
CATHIE'S TICKET CENTRE LTD	49,382
CAV VENTURES LTD	98,687
CAYMONT HOLDINGS LTD	47,195
CCA HOLDINGS LTD	66,985
CEE JOY HOLDINGS LTD	56,459
CESAR ROBAINA INC	52,498
CGI INFORMATION SYSTEMS AND MANAGEMENT CONSULTANTS INC	386,657
CHAHAL PETROLEUM LTD	27,501
CHAMPLAIN SQUARE LP	73,125
CHANG LUCK ENTERPRISES LTD	41,407
CHANGEPOINT CANADA ULC	225,553
CHARLES DICKENS PUB LTD	47,560
CHARLIE YOO & SUJAN YOO	143,048
CHENG BOCK SEET	111,581
CHEON BEOM SONG & KYUNG JOO SONG	36,967
CHEON YOUNG LEE	42,049
CHERRY LANE SHOPPING CENTRE HOLDINGS LTD	34,629
CHHINA ENT LTD	81,766
CHILLIBOWL LANES LTD	30,335
CHILLIWACK GAMING LTD	11,792,183
CHRIS ZAWADA	66,465
CHRISTIE'S CARRIAGE HOUSE PUB LTD	33,709
CHRISTINA WOOD	176,425
CHRISTINE LIND	46,237
CHRISTOPHER'S FURNITURE SERVICES LTD	37,380
CHUBB LIFE INSURANCE COMPANY	58,042
CHUKS HEALTHCARE INC	41,252
CHUL SEUNG LEE	103,790
CHULGYU PARK	208,889

Vendor	Amount
CHUN YING SUN	106,123
CINDY DYCK	77,779
CINDYLU ENTERPRISES INC	103,292
CITY FIRST EXPRESS LTD	43,032
CITY OF KAMLOOPS	641,050
CITY OF NEW WESTMINSTER	54,988
CIVIC ENTERPRISES LTD	61,131
CIVIMAX ENTERPRISE LTD	73,523
CJ WALKER ENTERPRISES LTD	56,032
CKS HOLDINGS LTD	29,756
CLAUDIA FERNANDA ROJAS-GUALTEROS	116,777
CLAUDIA MARTINEZ	90,700
CLEAR CONVENIENCE CORPORATION LTD	300,208
CO DARA VENTURES LTD	331,334
COAST HOTELS LTD	32,043
COLDSTREAM COURT RESORT LTD	25,538
COLDWATER HOTEL LTD	34,081
COMMUNITY GAMING MANAGEMENT ASSOCIATION	1,410,841
COMPUGEN INC	15,530,112
CONCERT INFRASTRUCTURE LTD	175,000
COPPERSIDE FOODS LTD	156,025
CORA GOULET	34,586
CORNER GAS SALES LTD	29,116
CORONA FOODS (1991) LTD	59,930
CORONA MANAGEMENT CORPORATION	95,193
CORPORATE EXPRESS CANADA INC	146,019
CORPORATE SECURITY SUPPLY LTD	49,298
CORY MANAGEMENT INC	33,055
COSTCO WHOLESALE CANADA LTD	138,853
CRANBERRY INN LTD	45,816
CRANBROOK HOTEL (1970) LTD	26,771
CRC RESEARCH INC	36,161
CUT & RUN HOLDINGS LTD	35,289
CXINO SEMI-NETWORK TECHNOLOGY INC	104,512
DAON ENTERPRISE LTD	38,417
DAP GROUP LTD	26,208
DAPHNE L TOBIN	123,700
DARCY'S PUB (2014) LTD	25,623
DARVIC ENTERPRISES LTD	222,425
DARVIN DRUGS LTD	27,307
DASKO HOLDINGS LTD	34,234
DAVE ABLETT	74,104
DAWSON CO-OPERATIVE UNION	52,642
DDB CANADA	803,834
DEAN NGUYEN	143,254
DEBORAH A WEST	71,251
DEBORAH YOUNG	73,027

Vendor	Amount
DELL LANES LTD	42,412
DELOITTE INC	3,110,245
DELOITTE LLP	1,072,065
DELTA LION PUB & BISTRO LTD	25,946
DENISE RYU	45,707
DENLEE HOLDINGS LTD	26,016
DENNIS JOHNSTON	124,389
DESIGN BURGER & DOGS INC	30,212
DHK HOLDINGS INC	50,560
DIANE GAIL HOLDINGS LTD & E & M ESTATES LTD	98,092
DIANNE DINGMAN	25,867
DIGICERT INC	45,659
DKOONER PHARMACY LTD	27,906
DNA HOLDINGS LTD	160,769
DOCK VISUAL MEDIA INC	25,200
DONALDSON DEVELOPMENT LTD	26,661
DONG MEI XU	30,658
DONNA WORTHINGTON	172,856
DRB ENTERPRISES LTD	40,543
DUFFY'S PUB INC	47,778
DUNCAN DABBER BINGO SOCIETY	4,869,295
DUNSMUIR HOLDINGS (NEW WESTMINSTER) LTD	43,395
DUPORT ENTERPRISES LTD	97,329
DYNAMIC OWL CONSULTING INC	55,377
EBCP ENTERPRISES LTD	168,903
EDWARD BARTLETT & FLORENCE BARTLETT	72,944
EE SOOK KIM	108,245
E-GADS LLC	1,182,583
EKHO INVESTMENTS INC	68,564
ELAINE & DAVID ENTERPRISE LTD	54,714
ELEETS ENTERPRISES INC	64,685
ELEMENT 54 INC	202,160
ELFRIEDA FAWKES	123,339
ENTERPRISE ENTERTAINMENT LTD	7,426,021
ENVIRONICS ANALYTICS GROUP LTD	81,559
EQUIFAX CANADA CO	162,296
ERNST & YOUNG	432,106
ERNST & YOUNG LLP	940,342
ESIT ADVANCED SOLUTIONS INC	534,065
ESTHER ENTERPRISES LTD	37,527
EUNGSUN YOON & GEUMSUN YOON	53,003
EVELINA DA SILVEIRA	80,695
EVOLUTION MALTA LIMITED	8,290,756
FACEBOOK INC	213,919
FAIRWAY HOLDINGS (1994) LTD	31,763
FARHAD NAZARI	26,897
FARNOUSH SERVICE LTD	46,802

Vendor	Amount
FASKEN MARTINEAU DUMOULIN LLP	470,301
FASTENAL CANADA LTD	25,126
FCB CANADA	1,586,105
FCV TECHNOLOGIES LTD	67,324
FELL FUELS LTD	77,691
FIRE FIGHTERS 314 HOLDING SOCIETY	46,777
FIRST CAPITAL REALTY INC	40,882
FLC FUELS LTD	28,335
FOREWEST HOLDINGS INC	226,613
FORRESTER RESEARCH LIMITED	126,075
FORT ST JAMES PHARMACY LTD	32,619
FORTISBC ENERGY INC	100,066
FOUR MILE PUB LTD	46,732
FOUR RIVERS CO-OPERATIVE	31,179
FOX & HOUNDS PUB LTD	39,623
FRENCH CREEK HOUSE LTD	35,277
FRIENDLY MIKE'S HOLDINGS LTD	48,945
FROG HOLLOW MANAGEMENT (1976) LTD	52,604
FULTON & COMPANY LLP	43,774
GADDIEL INVESTMENTS LTD	25,365
GALL LEGGE GRANT ZWACK LLP	25,525
GALWAY DEVELOPMENTS LTD	51,048
GAMBLING RESEARCH EXCHANGE ONTARIO	47,180
GAMING LABORATORIES INTERNATIONAL LLC	70,310
GAMING PARTNERS INTERNATIONAL USA INC	4,585,944
GARIC ENTERPRISES LTD	109,750
GATEWAY CASINOS & ENTERTAINMENT LIMITED	225,310,632
GDP INVESTMENTS LTD	28,262
GENUMARK PROMOTIONAL MERCHANDISE INC	312,411
GEORGE FARKOUH	73,476
GEORGIA MAIN FOOD GROUP LIMITED	234,404
GEORGIA MENLAR	65,270
GETTY IMAGES INTERNATIONAL	33,110
GILLIAN BEGGS	65,114
GINA SWATEZ	122,593
GINQO CONSULTING LTD	240,785
GIO ENTERPRISES LTD	35,257
GIRIRAJ GAUTAM	72,484
GLENIS WHITELEY & DENIS WHITELEY	70,114
GLENMORE PRINTING LTD	284,533
GMJ PUB & LIQUOR CORPORATION	31,421
GMS ENTERPRISES LTD	99,405
GOLD FRASER INVESTMENTS CO LTD	25,070
GOLDWING INVESTMENTS (SASKATOON) LTD	16,572,018
GOOGLE INC	129,904
GOWLING WLG (CANADA) LLP	298,097
GRAHAM CONSTRUCTION AND ENGINEERING INC	191,625

Vendor	Amount
GRAND PUB & GRILL LTD	25,265
GRAND UNION HOLDINGS LTD	53,480
GRANDVIEW SMOKE SHOP LTD	25,375
GREAT CANADIAN CASINOS INC	211,792,683
GREAT CANADIAN ENTERTAINMENT CENTRES LTD	13,298,013
GREEN SPRING ENTERPRISE LTD	38,184
GREG RATCH PHARMACY LTD	25,471
GREG WARREN ARCHIBALD	82,073
GREMALLEN ENTERPRISES LTD	51,741
GROUNDSWELL GROUP INC	144,221
GSB DEVELOPMENTS LTD	28,187
GUILDFORD STATION PUB (2011) LTD	31,960
H & H SMOKES INC	32,588
H E BAR INC	65,327
H R PETRO SERVICES LTD	50,453
H W PLAY INC	39,060
HAI MIAO & YUN ZHI LI	170,802
HALE INVESTMENTS LTD	34,921
HAMAZAKI WONG MARKETING GROUP LTD	119,569
HAN & K ENTERTAINMENT LTD	32,208
HAN SOO KIM & JOUNG IN KIM	26,973
HANEY HOSPITALITY (2007) LTD	33,540
HAN'S CAN DRM HOLDING CO LTD	80,492
HARBOUR CITY BINGO INC	1,260,147
HARI BHAGAT INC	54,643
HARJODHAN RAI & SURINDER RAI	25,789
HARMONY BOOKS & VIDEO CORPORATION	47,499
HASTINGS ENTERTAINMENT INC	6,183,974
HE SHUN WANG	110,849
HEATHER JOHNSON	127,631
HEMLOCK PRINTERS LTD	58,018
HEMMERA ENVIROCHEM INC	568,458
HENRY SMALL	26,800
HENRY'S B-Y MARKET LTD	91,490
HERITAGE OFFICE FURNISHING LTD	36,775
HERMAN MILLER CANADA INC	27,991
HERMANN'S JAZZ CLUB INC	46,729
HEWLETT PACKARD ENTERPRISE CANADA CO	775,457
HI SPIRIT ENTERPRISES LTD	139,882
HILLSIDE CENTRE HOLDINGS INC	103,995
HITCH HOLDINGS LTD	28,569
HJH HOLDINGS LTD	26,951
HLT ADVISORY INC	84,714
HO SHIN CHEUN	90,009
HOCKEY CANADA	60,000
HOLDOM STORE LTD	38,325
HONEYWELL LIMITED	134,874

Vendor	Amount
HORIZON HOTELS LTD	28,087
HORSESHOE BAY INN (2012) LTD	45,067
HOTEL VICTORIA LTD	27,105
HOTSPEX INC	210,578
HSIANG-LAN LU	29,971
HSING CHI LEE	66,612
HUMRANIE ALI	69,384
HUNTER JAMES & ASSOCIATES INC	63,247
HUNTER LITIGATION CHAMBERS	1,637,108
HUSKY OIL MARKETING COMPANY	36,626
HY LOUIE COMPANY LIMITED	66,914
HYE SOOK KIM & SUNG PIL KIM	76,753
HYO CHUL KIM	102,210
HYON AH HAN	82,362
HYUN SOOK CHOI	81,720
IGT CANADA INC	5,704,875
IGT CANADA SOLUTIONS ULC	17,052,244
IGT GLOBAL SOLUTIONS CORPORATION	1,008,052
IGT SWEDEN INTERACTIVE AB	627,758
IK JOONG SHIN	75,017
IL YOON & MISUN YOON	91,772
IM & YOU ENTERPRISE INC	48,810
IMAGINE EXPERIENCE	29,531
IN HWA YANG & KEE SEON PARK	83,099
INCOMM CANADA PREPAID INC	222,867
INDERJIT K CHAHAL	86,787
INDERJIT NIJJAR	30,195
INDUSTRIAL TECHNOLOGY CENTRE	37,454
INFOR (CANADA) LTD	119,054
INSIGHTS WEST MARKETING RESEARCH INC	110,061
INSTANT WIN GAMING LIMITED	164,241
INTERNATIONAL VISUAL CORPORATION INC	25,380
INVENTA	439,678
INVENTUM DESIGN LTD	26,240
IOSECURE INTERNET OPERATIONS INC	2,211,381
IPSOS LIMITED PARTNERSHIP	912,504
IRENE SLUGGETT	88,355
ISAAC KIM	38,504
ISB CANADA CONSULTING CORPORATION	82,717
ISLAND INDEPENDENT BUYING GROUP LTD	146,661
IVALUA INC	148,360
IVANHOE CAMBRIDGE II INC	400,896
IVIEW SYSTEMS ULC	150,988
IYER CONSULTING INC	37,936
J & G CONVENIENT STORE LTD	30,447
J SINGH ENTERPRISES LTD	140,555
J.E. KELLY ASSOCIATES INC	31,572

Vendor	Amount
JACK BUTCHER	139,896
JAE YEAL KIM & KYEONGHA LEE	54,799
JAGGAR HOLDINGS INC	87,820
JAI ONG YANG	32,333
JAMES BAY INN LTD	34,172
JAMES KENNY	95,746
JAMESON GOCHNGBOK	65,844
JANE E HUFF	70,993
JANE LAU	69,505
JANET PIPER & DOUGLAS WHITELAW	52,391
JANICE BATTEN & ROLAND BATTEN	28,455
JDKL ENTERPRISES LTD	59,540
JEANNETTE HILDAHL	100,959
JENNIFER KIM WELLNESS LTD	28,506
JENNY KELLY & LYNN KELLY	36,803
JEONG YIM LEE	73,800
JIANXUN WANG	70,303
JIK SANG LEE & JINJOO PARK	40,352
JIM & DON INVESTMENTS LTD	61,336
JIM PATTISON LEASE	1,661,860
JINCHUL PARK & CHONG SUP PARK	75,989
JJK ENTERPRISES LTD	47,751
JOHN B PUB LTD	88,786
JOHN KIRBY & MARILYN KIRBY	48,205
JOHNKUN YOO & KYESOOK YOO	90,198
JOLLY MAC'S HOLDING CORPORATION	97,977
JONG IL OK & YOUNG SUN LEE	40,302
JONG SEOK LEE	95,818
JPDJ ENTERPRISES LTD	25,131
JS17 GAS & CORNER GROCERY LTD	38,527
JUDY RENOUF	47,082
JULIE'S PHARMACY (2009) LTD	32,856
JUNG HEE YOON	75,853
JUNG HIE MUN	123,537
JUNG ROK NOH & MI HYE KIM	63,566
JUNG SUN KIM	110,341
JUNGMI LIM & JUNGYU CHOI	62,361
JW GROCERY LTD	78,368
K & P BATH LTD	67,847
K & S PATEL PHARMACY LTD	32,300
KAM INDUSTRIES LTD	87,436
KAMINI PATEL	131,913
KAMLOOPS BLAZERS HOCKEY CLUB INC	27,300
KAMLOOPS INDIAN BAND UTILITY CORP	29,459
KANBURG ENTERPRISES CORP	136,656
KANSAS ENTERPRISES LTD	89,622
KANTAR CANADA INC	147,525

Vendor	Amount
KAREMAARTS SERVICES LTD	66,834
KAREN GOBELLE	98,769
KAREN MCKILLOP	69,712
KAREN MCKINLAY	70,281
KARIM GILANI	92,790
KARIMALI AMARSHI	141,066
KARNOOR ENTERPRISES INC	55,283
KATHRINE JENSEN	144,464
KATIE ST CYR	74,888
KB HOLDINGS LTD	270,359
KCB HOLDINGS LTD	73,078
KENNEDY'S PUB LTD	88,109
KESHM CONVENIENCE STORE LTD	159,711
KEUM-JOON CHUNG & YEON KYONG CHUNG	31,777
KIJOSA INVESTMENTS CORP	28,372
KILDALA GROCERY (1999) LTD	61,187
KIM CHUNG & COMPANY LTD	74,398
KIMAX ENTERPRISES LTD	26,555
KIMBERLEY TILITZKY	71,570
KINGSGATE PROPERTY LTD	28,474
KIRANDEEP DHALIWAL & KULVIR SAHOTA	35,904
KISA ENTERPRISES LTD	57,028
KLAASSEN PHARMACY INC	30,935
KO PHARMACY LTD	54,201
KODIAK INDUSTRIAL SYSTEMS INC	1,017,389
KOH YEW THIAM	103,371
KONAMI GAMING INC	2,772,680
KPMG LLP	1,101,315
KRZYSZTOF GRZYWACZ & SYLWIA CZAJKOWSKA	130,879
KS & SS INVESTMENT LTD	33,690
KUSAM KHURANA	79,717
KWANG JOONG KIM	116,954
KWANG U HAN & YOUNG JA HAN	99,533
KWOK CHU WU	102,016
KYEONG WON LEE	55,236
KYONG SHIL KIM	81,935
KYOUNG SOON PARK & SUK PAL PARK	38,072
KYUNG HYE MOON & SANG JIN HAN	42,675
KYUNG SOOK KIM	67,885
LA PORTA ENTERPRISES INC	77,093
LANDLUBBER PUB (2013) LTD	33,940
LANGLEY HOSPITALITY INC	53,681
LANG'S VENTURES INC	9,808,104
LANTZVILLE PUB LTD	33,780
LAUNHARDT HOTEL/PUB LTD	36,122
LAURIE JOHNSON	68,479
LAZLIN ENTERPRISES LTD	151,446

Vendor	Amount
LEXER ENTERPRISES LTD	84,292
LICKMAN FOOD & FUEL LTD	27,409
LILY LEE	117,301
LILY PACIFIC ENTERPRISES LTD	54,817
LINDA MASON	93,617
LINDA MAURO	74,124
LINKEDIN IRELAND UNLIMITED COMPANY	132,463
LITTLE AUSSIE BATTLER HOLDINGS INC	65,908
LJD PROPERTIES LTD	39,250
LMP PUBLICATION LIMITED PARTNERSHIP	53,691
LOBLAW PROPERTIES LIMITED	537,117
LOBLAWS INC	149,386
LOFT HOSPITALITY LTD	41,964
LONDON DRUGS LIMITED	786,983
LONG VIEW SYSTEMS CORPORATION	7,086,743
LOUELLA DANBERG	79,746
LOUGHEED VENTURES LTD	34,012
LOYAL ORDER OF MOOSE #1552	29,086
LTK INVESTMENTS LTD	29,869
LU SUN	65,636
LUCKY DOLLAR BINGO MANAGEMENT LTD	3,726,592
LUCKY DOLLAR BINGO PALACE LTD	29,775
LUCKY'S VENTURES LTD	3,612,899
LUX INSIGHTS INC	59,441
LY GREAT HOLDINGS CORP LTD	41,583
MAC'S CONVENIENCE STORES INC	1,576,758
MADHU SHARMA	37,410
MAIL-O-MATIC SERVICES LTD	390,892
MANDY'S MARKET LTD	51,625
MANULIFE CANADIAN POOLED REAL ESTATE FUND	40,788
MAPLE LEAF 1ST ENTERPRISES LTD	47,357
MAPLE RIDGE LANES 1981 LTD	44,936
MARINA CADANO	72,158
MARK'S WORK WEARHOUSE LTD	27,357
MARS ENTERPRISES LTD	97,478
MARSH CANADA LIMITED	289,613
MARTLEN ENTERPRISES LIMITED	210,859
MARY FAKHIMI- AKBARI & ELLIE KHARAZMI	102,120
MARY RUCKLEDGE	191,777
MAURICE MAGOWAN & MERVIN PACE	35,124
MAXAM DESIGN INTERNATIONAL INC	164,627
MAYFAIR SHOPPING CENTRE LIMITED PARTNERSHIP	34,784
MCCANN WORLDGROUP CANADA INC	985,680
MCKINNEY HOLDINGS LTD	75,007
MCMILLAN DUBO LAW GROUP	28,000
MCPHERSON & DEMPSEY LTD	29,475
MCUP & SAGE LTD	68,036

Vendor	Amount
MDS PUB COMPANY LTD	75,678
MEDIACOM CANADA	17,178,171
MEERA BANSAL	90,633
MEHAR INVESTMENTS LTD	26,257
MEI-LING LU	43,193
MELVIN E FROST	96,840
MELVIN WORTHINGTON	70,361
MGAM CANADA INC	4,126,993
MICATY HOLDINGS LTD	29,342
MICHAEL J WEILER PERSONAL LAW CORPORATION	80,962
MICHELLE LYNNE MCDONAGH	66,297
MICROSOFT LICENSING GP	1,247,059
MID ISLAND CONSUMER SERVICES COOPERATIVE	271,038
MILLER'S LANDING PUB LTD	41,691
MING CHU TSOU	70,908
MING FENG CHEN	81,078
MINISTER OF FINANCE (BC)	11,996,353
MINISTRY OF ATTORNEY GENERAL GAMING POLICY AND ENFORCEMENT BRANCH	7,800,000
MKODO LIMITED	2,044,601
MOAKA EXPRESS SHOP LTD	36,346
MOBIUS SOLUTIONS LTD	500,747
MOHAMMAD HOSSEIN ESHRAGHI	25,596
MOM NAHAR ENTERPRISE LTD	76,263
MONERIS SOLUTIONS CORPORATION	433,848
MONIR TRADERS LTD	27,100
MOORE CANADA CORPORATION	2,939,927
MORGUARD INVESTMENTS LIMITED	146,748
MORNEAU SHEPELL LTD	37,607
MR HANNES FREDRICK OTTAHAL	82,220
MULTI-MATERIAL BC SOCIETY	70,194
MUMTAZ BHULJI	61,793
MUNN ENTERPRISES LTD	256,514
MURRAYVILLE TOWN PUB INC	47,200
MYUNG HOON PARK	79,727
MYUNG JU CHOI	86,682
NADINE HOLDINGS LTD	33,747
NAKAZDLI DEVELOPMENT CORP	65,087
NAMITA CHADHA	36,779
NANAIMO QUEENS HOTEL LTD	44,496
NATASHA MENJIVAR	78,656
NATIONAL PUBLIC RELATIONS INC	51,584
NAVASH DEVELOPMENT INC	91,619
NAZNIN KARMALI	91,907
NEWCOMP ANALYTICS INC	31,299
NEXCEN ENTERPRISES LTD	41,032
NICOLE DAGGETT	156,142
NIRWANA HOLDINGS LTD	29,014

Vendor	Amount
NISA ENTERPRISES LTD	92,398
NK'MIP CONVENIENCE STORE LLP	41,743
NO 26 GREAT PROJECTS LTD	32,792
NORTH AMERICAN ASSOCIATION OF STATE & PROVINCIAL LOTTERIES	39,598
NORTHERN LIGHTS HOLDINGS LTD	33,134
NORTHLAND PROPERTIES CORPORATION	52,818
NORTON ROSE FULBRIGHT CANADA LLP	220,232
NOVOMATIC LOTTERY SOLUTIONS (ICELAND) HF	2,865,468
NRG RESEARCH GROUP INC	133,271
NRT TECHNOLOGY CORP	774,476
O.C. TANNER RECOGNITION COMPANY LTD	349,096
OAR CONSULTING INC	53,293
OCEAN CLIFF HOLDINGS LTD	25,791
OCEANS RETAIL INVESTMENTS INC	306,009
OHM RETAILING INC	125,777
OKANAGAN WASH ZONE CORP	27,037
OKHEE LIM & TAEGUEN PARK	45,152
OKIOK DATA	132,693
OMNIVORE TECHNOLOGIES INC	44,880
ON THE MARK SOLUTIONS LLC	63,750
ONE BROWN DOG HOLDINGS LTD	55,501
ONE TWENTY THREE WEST COMMUNICATIONS LLP	115,585
ONICA TECHNOLOGIES CANADA INC	41,641
ONTREA INC AND IVANHOE CAMBRIDGE II INC	136,051
OPENBET TECHNOLOGIES LTD	9,217,170
ORACLE CANADA ULC	350,661
ORANGEVILLE RACEWAY LTD	25,861,543
ORCHARD PARK SHOPPING CENTRE HOLDINGS INC	31,929
OTTER FARM & HOME CO-OPERATIVE GAS BAR	311,380
OVERWAITEA FOOD GROUP LIMITED PARTNERSHIP	1,449,553
OWIN LUCKY STORE LTD	72,821
PADDLEWHEELER NEIGHBOURHOOD PUB LTD	32,350
PADDY POWER BETFAIR PLC	2,048,149
PAKASIA ENTERPRISES LTD	35,370
PALADIN SECURITY GROUP LTD	359,981
PALOMINO HOLDINGS LTD	30,255
PAN PACIFIC HOLDINGS LTD	27,667
PARAGON SURFACING LTD	43,373
PARDEEP ENTERPRISES LTD	129,246
PARK ROYAL SHOPPING CENTRE HOLDINGS LIMITED	114,336
PARKWAY SERVICES LTD	26,469
PARMAR ENTERPRISES LTD	29,527
PARQ VANCOUVER ULC, AS GENERAL PARTNER AND ON BEHALF OF PARQ VANCOUVER LIMITED PARTNERSHIP	75,727,193
PARTNERSHIPS BRITISH COLUMBIA INC	93,014
PATRICIA FITZGIBBON	69,786
PATRICIA PAULINE HEEMSKERK	126,333
PAUL'S SUPERETTE SALES LTD	30,560

Vendor	Amount
PAWANDEEP PANDHER	50,156
PAYSAFE MERCHANT SERVICES INC	5,612,501
PC 13 RETAIL LTD	28,549
PEGASIE TECHNOLOGIES INC	38,186
PEMBERTON PUB LTD	34,795
PENG CHENG LUO & QUI YUN YU	59,535
PENINSULA CONSUMER SERVICES CO-OPERATIVE	291,304
PEREGRINE PLASTICS LTD	425,136
PETER LOW	179,359
PINEGROVE PROPERTIES INC	30,485
PING YUK CHONG	73,387
PIZZA CUCINA 2006 LTD	56,998
PKL HOLDINGS INC	27,631
PLAYTIME GAMING GROUP INC	18,139,322
PLAZA CONSULTING INC	132,653
PNY ENTERPRISES INC	64,497
POLLARD BANKNOTE LTD	9,914,669
POLLARD GAMES INC	207,479
POST HOUSE PUB INC	25,928
POUND AND GRAIN DIGITAL INC	719,568
POWELL RIVER TOWN CENTRE LTD	71,100
POWER VENTURES (1998) INC	80,763
PRAIRIE PROPERTIES LTD	38,177
PRICEWATERHOUSECOOPERS LLP	94,818
PRISMTECH GRAPHICS LTD	623,585
PRITIBEN VAKIL	147,150
PROCOM CONSULTANTS GROUP LTD	57,085
PROFESSIONAL QUALITY ASSURANCE LTD	2,035,236
PROLIFICS CANADA INC	31,556
PSB IMPEX LTD	59,889
PUB 340 CAMBIE HOLDING INC	28,729
PYONG-WHA AN	119,502
QLIKTECH CORPORATION	97,824
QUADRA VILLAGE FOODS LTD	53,618
QUADREAL OAKRIDGE CENTRE HOLDINGS INC	71,652
QUALITY FOODS LTD	218,045
QUARK CONSULTING GROUP LTD	55,831
QUOVA INC	78,602
R 177 ENTERPRISES LTD	25,158
RAJESH SHARMA	93,318
RAJNEESH CHADHA	67,562
RAK HOON PARK	65,317
RAMSAR ENTERPRISES LTD	59,388
RAVINDER SHARMA	37,382
RAVNOOR ENTERPRISES LTD	118,950
RAVSUN HOME DEVELOPMENT INC	66,250
RBC INVESTOR SERVICES TRUST	13,692,653

Vendor	Amount
RECEIVER GENERAL FOR CANADA	39,923,460
RED ROOSTER FOOD STORE LTD	28,066
RENU GROVER INC	103,875
RESOURCE ENTERPRISES CANADA LTD	90,556
RESPONSETEK NETWORKS CORP	116,480
RESPONSIBLE GAMBLING COUNCIL OF CANADA	368,886
REVENUE SERVICES OF BC	208,967
REXALL/PHARMA PLUS PHARMACIES (BC) LTD	212,636
REYNOLDS VENTURES LTD	46,275
RGCO ENTERPRISES LTD	74,836
RICHARD GARDINER	114,386
RICHMOND GROCERS LTD	31,254
RICOH CANADA INC	85,053
RILEY CREEK CONTRACTING LTD	27,095
RITA AHUJA	78,273
RIVERS REACH NEIGHBOURHOOD PUB INC	71,731
RJ HEALTHLINK LTD	28,064
RJ ROD & GUN HOSPITALITY LTD	54,782
RJM ENTERPRISES LTD	157,280
ROBERT FIELDS	37,311
ROBERT RUCKLEDGE & LISA LAWSON	103,856
ROBIN MCKINLAY	121,693
ROCKETCHICKEN INTERACTIVE INC	47,250
ROCK'N FIRKIN PUB INC	51,323
ROGERS COMMUNICATIONS CANADA INC	609,345
ROLEX PLASTICS & PRINTING LTD	40,998
RONALD GAULD & WILLIAM IRVINE	50,639
ROYAL CANADIAN LEGION #6	29,145
ROYAL CANADIAN LEGION #83	41,326
ROYAL CANADIAN LEGION #91	26,501
ROYAL CANADIAN LEGION #160	25,757
ROYAL CANADIAN LEGION #179	66,462
ROYAL CANADIAN LEGION #263	30,372
ROYAL CANADIAN LEGION #292	29,357
ROYAL INLAND HOSPITAL FOUNDATION	30,750
ROYAL KNIGHT VENDING LTD	25,080
RUPINDER NIJJAR	283,774
S.I. SYSTEMS PARTNERSHIP	1,209,504
SAIISH ENTERPRISES INC	47,866
SAILOR HAGAR'S PUB INC	36,331
SALESFORCE.COM CANADA CORPORATION	3,265,779
SAMANTHA ALARIC	106,950
SANDHURST PROPERTIES INC	44,290
SANDRA LOW	65,850
SANG HEE HAN	59,059
SANG NYUN KIM	72,331
SANJIV SHARMA	75,477

Vendor	Amount
SANJIWAN SADHIR & SAVITA SADHIR	64,520
SAP CANADA INC	651,983
SARA GHAHREMANI	65,008
SARBJIT NAGRA	27,340
SARITA KHURANA	72,334
SAS INSTITUTE (CANADA) INC	1,042,205
SATNAM ENTERPRISES LTD	38,747
SAVE-ON-FOODS LIMITED PARTNERSHIP	406,944
SCIENTIFIC GAMES PRODUCT (CANADA) ULC	94,854
SCOTT JZ TRADING LTD	45,804
SEBASTIAN GOH	66,950
SECHELT LIGHTHOUSE PUB LTD	33,070
SEEHRA PHARMACY LTD	36,676
SEM RESORT LIMITED PARTNERSHIP	3,683,839
SENEGAL TRADING CORP	33,730
SENSI SALES CORP	97,002
SERGE LAPRISE	143,720
SERVICENOW INC	603,925
SETTERS NEIGHBOURHOOD PUB LTD	41,957
SEUNGDO ENTERPRISES LTD	38,383
SFJ INC	32,604
SHADY REST HOTEL (1984) LTD	44,365
SHAFIQ BUSINESS SOLUTIONS LTD	68,089
SHAMIRA GILANI	78,206
SHAPE PROPERTY MANAGEMENT CORP	95,197
SHARA CODY	70,722
SHARI STUYT	130,317
SHARIE ASSELS	75,770
SHARMA INVESTMENTS CORP	44,893
SHAW COMMUNICATIONS INC	47,229
SHEILA HANSHAW	86,277
SHERRY HUTCHINSON	143,088
SHING BEH	42,131
SHIPPERS SUPPLY INC	94,099
SHIREEN HASAN	76,148
SHOPPERS DRUG MART INC	34,334
SHU-YUAN LU	102,565
SID LEE	260,709
SIGNATURE EDITIONS MILLWORK INC	413,070
SII T'AX DEVELOPMENT LTD PARTNERSHIP	27,225
SKAS TRADING LTD	90,038
SKOPAC PHARMACY LTD	28,758
SMC PHARMACY SERVICE LTD	34,430
SMITH SHELF COMPANY NO 5 LTD	29,139
SOARING OSPREY ENTERPRISES LTD	28,779
SOBEYS CAPITAL INCORPORATED	1,366,662
SOBEYS WEST INC	248,120

Vendor	Amount
SOLESTO SOLUTIONS INC	115,773
SOMERVILLE MERCHANDISING INC	169,495
SOON CHAN JUNG & JI HYE KWON	135,872
SOOYOUNG KIM	67,055
SOUSA HOLDINGS LTD	74,110
SOUTH DOWNES ENTERPRISES LTD	37,060
SPAR CANADA COMPANY	65,466
SPATIAL RESEARCH AND DESIGN INC	90,143
SPEEDS PUB LTD	28,517
SPELT ENTERPRISES LTD	51,252
SPLASHDOT INCORPORATED	267,434
SPORTSDIRECT INC	63,350
STARK SALES LTD	30,648
STATHERS DRUGS LTD	31,286
STEVESTON HOSPITALITY SERVICES LTD	32,778
STEVIN ENTERPRISES LTD	48,588
STOP N GO ENTERPRISES INC	28,168
STOP N SAVE FOODS LTD	63,335
STRATACACHE CANADA INC	1,787,974
STRATEGIC SCIENCE INC	63,403
STRATHCONA HOTEL OF VICTORIA LTD	26,615
SUBHASH BAJAJ	35,146
SUK JU SU	74,035
SULTAN ENTERPRISES INC	59,729
SUNCOR ENERGY PRODUCTS PARTNERSHIP	96,645
SUNLINKS MARKETING LTD	47,822
SUPREME BUSINESS SOLUTIONS INC	32,532
SURINDER DHANJLE	72,556
SURINDER MAHAL	86,687
SURREY CC PROPERTIES INC	77,429
SUSAN WOO	76,843
SUSAN WU	51,070
SUSANA LIM	74,460
SV INVESTMENTS LTD	28,355
TAMMI PERRIER	71,310
TAXI CANADA LTD	235,018
TCS ENTERPRISES LTD	25,719
TCS JOHN HUXLEY AMERICA INC	60,851
TEEMA SOLUTIONS GROUP INC	1,689,319
TEJAZZ MANAGEMENT SERVICES INC	334,638
TEKSYSTEMS CANADA INC	50,032
TELUS COMMUNICATIONS INC	4,609,843
TERESA FERGUSON & EVELYN FERGUSON	150,260
TERNICE WEB SERVICE LTD	185,139
TERRIM PROPERTIES LTD	6,770,628
THE CADILLAC FAIRVIEW CORPORATION LIMITED AND VAN PC LP	106,980
THE GREAT WEST LIFE ASSURANCE COMPANY	976,452

Vendor	Amount
THE KAL EATERY LTD	41,440
THE MANUFACTURERS LIFE INSURANCE COMPANY	3,722,928
THILAKA THINAKARAN	126,399
THNF ENTERPRISES LTD	36,518
THUNDER DEVELOPMENTS LTD	42,890
TIBCO SOFTWARE (IRELAND) LIMITED	199,900
TIMOTHY FERGUSON	90,912
TJ RIDLEY INVESTMENTS LTD	134,092
TK STUART LTD	50,953
TOM STURGILL & JODI STURGILL	61,360
TONY BAJAJ	83,431
TONY LEONG	150,613
TOTAL OFFICE BUSINESS FURNISHINGS	44,616
TRACY LIM	116,951
TREASURE COVE CASINO INC	17,590,694
TREETOP MARKETING AND PROMOTION INC	40,756
TRETHEWEY GAS BAR LTD	39,159
TRIPLE CROWN FOOD LTD	44,638
TSAWWASSEN INTERNATIONAL SERVICES LTD	93,124
ULINE CANADA CORPORATION	30,412
UNIVERSITY OF BRITISH COLUMBIA	407,168
UNIVERSITY OF THE FRASER VALLEY	80,000
UPMEDIA INC	40,743
VAN DEN ELZEN DEVELOPMENTS LTD	63,309
VAN J HOLDINGS LTD	142,733
VANCOUVER CANUCKS LIMITED PARTNERSHIP	115,417
VANCOUVER GIANTS	26,250
VANCOUVER INTERNATIONAL AIRPORT AUTHORITY	37,408
VAN-KAM FREIGHTWAYS LTD	259,697
VANPROP INVESTMENTS LTD	44,292
VI PHONG ENTERPRISE LTD	99,343
VIRTUS INTERACTIVE BUSINESS	51,104
VISHAL GUPTA	76,866
VISION CRITICAL COMMUNICATIONS INC	91,807
VSR INDUSTRIES INC	65,727
WAL-MART CANADA CORP	526,222
WENWOOD HOLDINGS LTD	32,160
WEON HEE YOO	147,580
WESCO DISTRIBUTION CANADA LP	318,386
WESTERN BAY PROPERTIES INC	56,853
WESTSYDER INN 1978 LTD	40,748
WESTWOOD MIXER LTD	26,569
WHISKEY BUSINESS LTD	26,237
WHISTLE STOP HOLDINGS LTD	45,053
WILDSIDER ENTERPRISES INC	94,336
WILHELM HOLDINGS LTD	60,411
WILL CREATIVE INC	67,968

Vendor	Amount
WON KAB CHANG	25,624
WONDERLUST MEDIA INC	74,100
WOODFERG JAMES HOLDINGS LTD	26,833
WOODS SPORTS PUB INC	97,572
WORKSAFE BC	270,980
WU DRUGS LTD	33,304
WU HOLDINGS INC	27,744
XEROX CANADA LTD	45,651
XIANG WANG ENTERPRISES INC	77,216
XIAOLI ZHANG	70,425
XIWU ZHU	72,741
XUE SU	39,056
XU-YI ENTERPRISES INC	26,143
YASMIN AMARSHI	86,865
YESCO LLC	1,170,229
YIU KEE LEUNG	66,618
YONG GUO	82,878
YONG HAN	112,341
YOUNG'S PHARMACY (1970) LTD	28,726
YUN MENG	47,138
Z WIN ENTERPRISES LTD	31,204
Subtotal: Listing of suppliers exceeding $25,000	1,071,747,593
Consolidated total: Suppliers receiving $25,000 or less	22,984,227
Total payments to suppliers of goods and services	$ 1,094,731,820

Note: There were no payments to suppliers for grants and contributions for the fiscal year ended March 31, 2019.

BCLC has a process to assess and approve vendors in cooperation with the Gaming Policy Enforcement Branch.

British Columbia Lottery Corporation

SCHEDULE G
Schedule of Remuneration and Expenses

March 31, 2019
(Unaudited)

British Columbia Lottery Corporation

Schedule Showing the Remuneration and Expenses Paid to or on Behalf of Each Member of the Board

For the Fiscal Year Ended March 31, 2019

(Unaudited)

Name	Position	Remuneration	Expenses
AXFORD, JOAN	Board Member	$ 4,995	$ 3,995
BROWN, ANDREW	Board Member	13,250	1,244
CASSADY, HILARY	Board Member	3,995	-
CHAN, FIONA	Board Member	1,750	3,487
ETHANS, LISA	Board Member	5,245	491
HOLDEN, ROBERT	Board Member	15,750	2,074
KAPPEL, PETER	Chair	16,250	4,104
KELLY, DUSTY	Board Member	2,000	-
LEE, MARIO	Board Member	6,299	-
LISOGAR-COCCHIA, WENDY	Board Member	8,625	-
MOORE, GREG	Board Member	3,125	-
SMITH, BUD	Chair	7,000	-
STRANDBERG, CORO	Board Member	4,495	-
Total: Elected officials, employees appointed by Cabinet and members of the Board of Directors		**$ 92,779**	**$ 15,395**

Prepared pursuant to Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6).

British Columbia Lottery Corporation

Schedule Showing the Remuneration and Expenses Paid to or on Behalf of Each Employee

For the Fiscal Year Ended March 31, 2019

(Unaudited)

Remuneration for all employees includes salaries, wages, vacation payouts, bonuses, perquisite allowances and other taxable benefits. Remuneration does not include amounts paid under severance agreements.

Expenses include costs for travel and accomodation, professional development, employee relocation and membership dues.

Name	Remuneration	Expenses
ADAMS, CAMERON	$ 173,588	$ 17,792
AHONEN, CRISTINA	103,191	10,102
ALAIN, JOEY	80,616	7,671
ALEXANDER, TARA	113,780	3,832
ANDERSON, ANDREW	94,878	16,906
ANDREUCCI, ALEXANDRA	87,990	30,193
ANNETT, ROB	122,283	11,787
ANTONS, JAN	83,653	306
ARMAND, BONNIE	86,299	759
ATHERTON, JOHN	75,684	1,151
AUJLA, GURMIT	175,219	9,117
AULAKH, PARMINDER	80,999	3,724
AUSTIN, SANDY	162,510	14,035
AVISS, TYLER	96,807	1,990
AZPIRI, STEVE	90,978	1,867
BACH, KEN	104,819	22,678
BAILEY, GAVIN	78,572	4,673
BAINS, BAL	98,146	4,543
BAKER, SCOTT	96,740	12,032
BAKHTIAR, SANAM	186,752	14,104
BAMRA, BAL	121,480	19,725
BARBER, MARK	105,869	32,899
BARBOSA, JENNIFER	129,279	29,322
BARBOSA, JUSTIN	89,665	1,356
BARKER, MORGAN	75,340	56
BARNETT, JAIRUS	76,576	4,702
BARTELLA, FRANK	94,579	654

Name	Remuneration	Expenses
BASRA, GURPREET	84,663	6,129
BEDARD, MICHELE	118,149	10,943
BEEBE, DAN	154,359	23,981
BEEKSMA, STEVE	85,375	901
BEHRNS, MARSHALL	103,109	6,572
BENNETT, CLAIRE	133,990	16,964
BEVERIDGE, SHIRLEY	136,968	4,843
BHATTI, MANDEEP	95,991	17,497
BIGGAR, CHRIS	77,725	947
BILLINGSLEY, JENNIFER	94,853	5,897
BISHOP, IAN	98,655	1,986
BLACK, HEATHER	116,338	8,180
BLACK, KEITH	75,555	373
BLANCHFIELD, DANIEL	98,137	76
BLASKO, JENNIFER	81,095	3,550
BLATZ, BRADLEY	75,025	10,662
BODENHAMER, BRAD	85,655	3,767
BOHM, MONICA	249,842	33,487
BOLEN, KEITH	159,791	9,498
BOLT, LALON	95,118	94
BOUCHARD, REBECCA	83,199	9,350
BOUGHTON, KATELYN	79,959	1,159
BOWERS, GENEVIEVE	79,912	724
BOWIE, JAMES	89,685	7,690
BOYD, BILL	90,951	12,115
BREAKEY, DAN	125,186	17,131
BRESLER, LEON	132,638	24,263
BRETT, BOB	92,746	2,157
BRINDLE, ANN	90,788	2,316
BROCKLEHURST, DARREN	82,673	290
BROWNLEE, TAMMY	86,926	1,328
BURTON, CORRINA	99,035	9,949
BUTTERS, BRIAN	83,552	1,143
BYSTROWSKI, PAUL	87,125	5,914
CALLAHAN, JAMIE	248,848	73,964
CANONICO, MASSIMO	77,899	148
CARLSON, DAWN	86,446	225
CASSIDY, DAVID	82,251	4,161
CEBRYK, DWAYNE	76,879	2,202
CHAM, LAWSON	81,286	2,281
CHAN, RICKY	78,344	17,156
CHAN, SIBIL	107,113	2,418
CHANDRA, SHYLA	90,398	9,074
CHANG, DANNY	99,798	2,350
CHAPMAN, JONATHAN	124,832	12,645

Name	Remuneration	Expenses
CHARLTON, JODY	113,345	21
CHENG, DOUGLAS	93,767	6,866
CHENG, SELENA	75,717	-
CHOO, JESSE	81,065	8,685
CHOW, BOBBY	75,356	559
CHOW, DON	101,997	791
CHOW, NORMAN	88,143	4,272
CHRISTIANSEN, KIMBERLY	97,213	11,497
CHRISTY, IAN	114,991	3,536
CLARK, BRIAN	102,742	-
COJUANGCO, LILIBETH	87,704	2,218
CONNOLLY, ROBERT	145,232	9,109
COOPER, DEAN	92,417	-
COUCH, ALYSON	75,842	5,404
COUSINS, LYNN	81,319	1,177
COWARD, KENNETH	94,539	2,350
COX, VICTOR	138,559	14,256
CRAWLEY, JERRY	77,662	2,115
CROSS, CORINNE	100,270	1,489
CROSS, JAMIE	76,830	4,745
CUGLIETTA, CATHY	83,462	3,356
CUNNINGHAM, LINDA	98,904	2,360
CVJETKOVIC, ALEKSANDAR	77,716	661
DAIGLE, JASON	76,009	3,808
DALE, MIKE	95,694	629
DALTON, LEANNE	88,101	1,222
D'ARCEY, SARAH	76,417	6,748
DAVIS, PAT	242,963	59,470
DE BEIR, STEPHEN	75,636	1,485
DE GUZMAN, GARY	82,380	2,094
DEPAULO, JOSEPH	89,171	11,684
DESMARAIS, BRAD	252,038	62,660
DESROSIERS, RACHEL	78,049	2,699
DEVICK, REG	85,352	3,450
DHANJI, RAHIM	84,552	3,530
DI LIELLO, ANGELO	107,602	18,737
DICKSON, DONNA	76,677	4,642
DIMOPOULOS, GEORGE	84,694	225
DIOQUINO, ROLLY	98,592	3,512
DIVE, SIMONE	134,315	15,175
DODD, LEE	82,534	1,959
DODSON, CAMERON	83,004	3,774
DOLINSKI, SUSAN	169,830	30,912
DOLLARD, JENNIFER	81,934	315
DOOLAN, SHAUN	99,773	56

Name	Remuneration	Expenses
DOWNEY, HEATHER	76,954	2,286
DRAKE, TODD	87,928	-
DUBORD, MARC	84,801	8,827
DUFFIELD, ARDEN	81,563	1,032
DUNCAN, MICHELE	90,496	3,399
DUNLOP, JASON	98,194	-
DURAND, RANDY	95,672	282
EARLE, ANDREA	92,643	936
ELIESEN, SARA	108,036	6,312
ELLINGSEN, DAN	78,889	2,056
ENDRIZZI, MATTHEW	91,428	21
EPP, WENDY	102,733	2,641
ERICKSON, NATHAN	77,586	5,605
ESLAMI MEHDIABADI, NAVID	108,145	2,414
FAIRCLOUGH, CHRIS	110,955	20,001
FALCO, JAMES	109,555	9,545
FANCY, JAMES	76,184	2,470
FENSTER, RICHARD	152,613	16,349
FILEK, JEFF	91,805	1,915
FILIMEK, LANE	81,570	-
FILIPIG, LARRY	90,260	1,535
FINCH, DARREN	109,291	3,951
FINLAY, SHARI	77,162	1,911
FINLEY, LISA	76,224	2,494
FINNEY, LORNE	121,892	4,165
FLEGEL, MARK	100,910	1,512
FLYNN, AIDAN	101,653	5,549
FOIDART, CURT	85,959	1,564
FORTIER, DONNA	118,836	-
FOSTER, GARY	97,823	17,316
FRANCOEUR, DENISE	97,572	-
FRANGIADAKIS, YORGOS	79,801	-
FRASER, ANDREW	112,706	6,397
FRASER, RICHARD	119,617	2,116
FRATER, RICHARD	84,235	14,861
GADE, KRIS	119,133	14,356
GALLAWAY, JENNIFER	139,562	4,639
GANSON, ANGELA	81,494	26,047
GARNESS, HEATHER	94,720	70
GARNHAM, ANDREW	131,353	13,916
GASS, KEVIN	277,336	52,454
GATTO, BRUNO	89,073	3,585
GEDDES, KAREN	119,024	5,556
GEEBU, VENKAT	78,329	1,789
GELERA, SEAN	75,525	2,635

Name	Remuneration	Expenses
GELINEAU, NEIL	97,468	3,303
GELOWITZ, JODY	93,777	2,341
GERRITS, LARA	103,740	8,811
GIFTAKIS, YANNI	77,579	1,400
GOEBEL, LAUREN	175,414	7,248
GOWDA, NATASHA	93,700	4,280
GRANOUX, ARNAUD	95,596	3,493
GRANT, AMY	93,339	2,695
GRAY, KAREN	171,433	19,570
GRINAM, ROBERT	79,810	3,187
GROUMOUTIS, STEWART	134,415	36,508
GRUNEBERG, JEAN	85,479	2,109
GUILLEMAUD, EDWARD	76,303	471
GUILLEMIN, AMY	90,483	9,553
GUO, DAVID	80,572	1,345
GUO, XIN	76,276	2,455
GUTKNECHT, MARK	172,122	7,268
HAHN, JENNIFER	93,474	2,115
HALL, HUGH	120,936	1,358
HALLSTROM, JAYME	90,392	-
HAN, JERRY	78,690	1,618
HANNON, CYRIL	85,920	27,915
HAPKE, KENDRA	80,320	2,088
HARDY, KEVIN	116,476	4,421
HARRIS, KEN	75,085	23,225
HARTLEY, STEPHEN	124,739	1,050
HATT, KEITH	87,722	-
HAVERSTOCK, JAMES	106,237	2,050
HAYS, JODY	77,269	1,245
HAYS, MIKE	97,518	3,583
HAYWOOD, SHELLY	80,672	73
HE, RALPH	80,169	3,142
HE, RICKY	87,477	2,625
HEARN, BILL	76,008	29
HENDERSON, CRAIG	99,344	7,380
HILL, BOB	77,930	1,787
HILL, DAVE	82,092	6,106
HILLER, MIKE	76,483	5,413
HILTON, BROOKE	81,841	11,786
HOBBS, JANET	83,658	9,417
HOBSON, AMANDA	244,200	65,483
HOFER, SAMUEL	93,024	13,236
HOWARD, STEVE	113,206	1,879
HUBBARD, SHANNON	93,677	71
HUM, MARIA	108,078	9,025

Name	Remuneration	Expenses
HUMPHREY, JAMIE	86,005	2,005
HUNTER, RICHARD	81,279	7,099
HUSLER, JIM	85,777	946
HUYNH, TONY	120,569	5,253
INNES, CHRISTY	126,269	11,845
IVANUSEC, JULIE	82,988	2,778
JAGAS, FRANK	86,164	4,631
JAMES, CRAIG	162,517	22,720
JAMES, KRISTIN	90,089	1,609
JANG, DARREN	123,878	15,949
JOHNSON, MATTHEW	82,862	2,968
JOHNSON, ROB	78,888	14,650
JOLLY, GALADRIEL	89,798	7,378
JONES, KEN	76,277	2,095
JONES, SYD	137,795	8,972
JUBB, PETER	114,486	8,010
KAI, GRACE	78,716	4,255
KAILLY-SMITH, CINDY	118,251	5,383
KAINTH, RAJIN	85,679	4,162
KARLOVCEC, JOHN	164,923	10,439
KARTADINATA, JESSICA	77,051	1,357
KAUR, SIMERJEET	83,847	1,535
KAWA, SHAWN	77,982	1,020
KEIM, JENNIFER	189,008	21,078
KENNELLY, HEATHER	85,691	3,195
KETSA, KEN	84,903	21
KHAIRA, SURINDER	84,187	-
KILEY, TRACY	79,013	3,799
KIM, HYUNG-SANG	92,729	13,188
KINNA, DAVID	111,514	502
KO, ALLEN	104,572	24,285
KOHUT, NARISSA	123,552	7,353
KOLESZAR, KATIE	100,303	8,691
KOSMADIA, ASHISH	93,611	1,036
KRIESE, MURRAY	95,805	8,053
KROEKER, ROBERT	250,491	59,063
KULCZYCKI, NATHAN	111,345	16,943
KUPIAK, PETER	76,343	9,199
KUROMI, MIKE	119,159	5,657
LACEY, DON	169,014	2,298
LALLI, JUGDEEP	103,948	12,448
LAMPMAN, MARTIN	144,866	22,347
LANE, HAIDA	87,522	30,254
LANE, LISA	111,751	8,020
LANE, MARK	134,205	14,154

Name	Remuneration	Expenses
LATRACE, CHRISTOPHER	81,328	338
LAW, ANGELA	76,847	1,655
LAWRENCE, BRETT	109,334	15,331
LAZOVIC, DANIJEL	81,652	1,655
LEACH, NOLAN	76,036	31
LECHASSEUR, JOSS	133,639	26,614
LEE, STONE	78,533	5,117
LEE, TREVOR	88,377	3,928
LEFFLER, CHERILYN	100,930	5,128
LEMOS, RACHEL	110,684	10,375
LEONARD, CALLIE	86,414	2,803
LESTER, ALISON	99,528	3,098
LESTER, MURRAY	92,752	673
LEUNG, ELAINE	115,195	13,119
LEUNG, JENNY	123,651	4,625
LEUNG, MICHELLE	75,339	2,566
LEWIS, CHRIS	85,169	10,814
LIDDER, KARM	85,543	2,394
LIDDICOAT, SHANNON	101,908	12,679
LIGHTBODY, JIM	317,608	76,239
LIM, CHARLES	77,811	3,409
LIM, GINNY	94,558	10,030
LINK, JULIETTE	91,699	4,175
LITTLECHILD, BEN	95,124	16,499
LOCKWOOD, GREG	103,044	10,425
LONGDEN, PAUL	85,893	1,515
LONGLEY, CRAIG	75,118	2,071
LORD, REMI	100,946	481
LUDWAR, JULIA	91,695	1,702
LYNCH, PATRICK	106,466	7,248
MA, ABIGAIL	145,612	13,960
MA, DAVID	112,235	4,324
MACDONALD, RYAN	92,897	4,037
MACKENZIE, ERIN	85,411	5,088
MACKENZIE, WENDY	124,534	5,305
MACLEAN, JOSH	95,984	5,842
MACLEOD, DONALD	104,403	1,152
MACMILLAN, STUART	123,150	1,938
MACPHERSON, TAMARA	84,740	5,427
MADILL, BOB	106,427	2,923
MADU, ANNE	99,852	1,143
MAGHSOUDI, HANIYEH	86,641	2,626
MAGNELL, ERIC	80,085	1,253
MAGRI, MONICA	89,496	959
MAGRIOTIDIS, PETROULA	82,907	6,892

Name	Remuneration	Expenses
MAHLER, CURTIS	75,457	21
MAISONNEUVE, AJ	90,524	17,395
MALEBRANCHE, ERIC	81,300	17,497
MANEV, OGGIE	78,658	2,820
MARKEL, JEREMY	85,600	74
MARKOVIC, TANJA	79,911	1,783
MARTEL, COLETTE	88,995	1,881
MARTIN, BRAD	76,259	1,297
MARYSCHAK, TOM	133,796	12,238
MASS, HEATHER	85,437	5,516
MASTERS, KALE	75,561	313
MATSUOKA, DANIEL	94,781	-
MAXFIELD, LINCOLN	90,937	1,535
MAY, CANDICE	90,010	17,354
MAY, JENNIFER	83,753	11,442
MCASKIE, ARNOLD	87,730	1,206
MCDONALD, EMILY	125,488	10,079
MCDONALD, PETER	82,700	11,454
MCDONALD, WILLIE	97,648	3,753
MCGARVIE, CASSANDRA	87,067	1,528
MCGUINNESS, ORLA	86,980	8,859
MCGUIRE, ALEX	76,774	3,660
MCKAY, KYLE	113,103	7,939
MCKERCHAR, DEAN	104,281	983
MCLEOD, HEATHER	105,079	5,269
MCLEOD, TAYLOR	126,847	11,675
MEADES, JAMES	108,426	8,427
MELHADO, RAMON	81,552	10,689
MIGGINS, HOLLY	77,304	2,584
MILLMAN, CRISTIN	80,044	5,693
MILLS, MIKE	84,345	18,935
MINGER, CARMEN	77,017	6,438
MLAZGAR, JOHN	122,569	663
MOONIE, ROBERT	125,902	14,418
MORGAN, TAMARA	111,876	5,395
MORIN, GINA	108,381	13,626
MORLEY, JEFFREY	79,483	2,451
MORRIS, SARAH	90,771	1,472
MULLAN, JEFF	80,355	11,630
MUNDY, JENNIE	100,031	15,502
NESKAR, KEVIN	85,656	492
NESSMAN, BETTY	88,186	13,522
NEWVINE, SANDRA	75,409	9,459
NGUYEN, TIM	86,630	434
NIELSON, CHARLENE	160,033	27,932

Name	Remuneration	Expenses
NORGAARD, BRANDON	78,365	5,765
NORUM, SHANE	76,053	15,449
OCKENDEN, TED	144,444	17,625
ODONNELL, DEBBIE	96,417	18,743
O'GENSKI, JORDAN	83,634	15,130
O'MARA, BRENDAN	89,925	1,175
ORR, CHRIS	106,449	6,078
OSBORNE, ROD	128,898	11,375
OZUBKO, CRAIG	88,873	4,748
PAAUWE, BRENTON	92,403	3,163
PALUMBO, RAY	101,894	131
PAOLINI, GREG	114,893	3,258
PAPPAS, TODD	115,675	18,633
PARAGALLO, LORENZO	83,956	14,788
PARRY, DAVID	114,711	6,688
PATEL, HEMA	87,332	3,690
PAULIN-DUPÉRÉ, CLAUDE	76,036	935
PAWLUK, MARTIN	81,837	984
PAY, BRIAN	77,591	879
PEACOCK, ADAM	86,667	1,875
PENNER, TREVOR	143,739	19,431
PERSAUD, RYAN	165,563	5,432
PHAM, TODD	75,809	927
PIEPER, GARTH	165,219	22,187
PILKINGTON, TIM	90,190	3,729
PILLER, TYLER	97,539	16,245
PIVA-BABCOCK, LAURA	150,727	36,853
PIWEK, DENISE	75,966	70
PLANTE, TOM	80,379	648
POLITANO, CARMELLA	86,960	1,870
PORTEOUS, TRACEY	75,475	7,262
POWELL, TOM	178,863	6,482
POZZOBON, MIKO	102,406	1,282
PRASAD, CHRISTOPHER	100,746	1,284
PRIMEAU, GLADYS	94,888	6,372
PRINZ, WENDY	80,521	3,709
PURBA, HARBHAJAN	81,762	455
QUEZADA, KRISTEN	89,458	2,077
RAHMAN, ZAIT	86,051	364
RAMSAY, JOHN	84,914	1,338
RAMSAY, MICHELLE	150,347	8,627
RANDALL, TAMARA	102,153	19,487
RANDHAWA, RAJDEEP	75,946	3,260
RASMUSSEN, MICHAEL	86,039	10,508
REDMAN, LISA	90,751	-

Name	Remuneration	Expenses
RENDE, TODD	107,577	9,870
ROBERTS, CATRIN	129,003	11,921
ROBINSON, LAIRD	120,277	17,943
ROLLO, MATTHEW	105,559	2,448
ROMANO, BRAD	100,473	9,147
RONMARK, GORD	104,157	4,345
ROSCA, SIMONA	94,090	19,613
ROWLEY, SUZANNE	101,796	8,290
RUDNICKI, BRADLEY	93,652	3,525
RUSSETT, CHAD	84,888	1,101
RUSSO, CHRISTOPHER	83,576	2,120
SAINT, MORGAN	92,412	4,202
SALVIATI, ROB	112,444	2,047
SANDHU, MARIA	123,371	7,588
SAUNDERS, DONA	76,671	2,003
SCHINDLER, BRYAN	92,986	1,388
SCHROEDER, SUSAN	81,832	8,624
SCHULTE, GRANT	99,735	5,871
SCHWAB, MARCUS	89,308	7,190
SCOTT, CHRIS	107,862	2,514
SHAHINFAR, MARK	76,421	1,190
SHAMARDEN, IRINA	79,908	5,173
SHARKEY, TREVOR	89,662	9,551
SHARMA, AMRESH	80,442	649
SHEHZAD, MUHAMMAD	88,721	-
SHELDON, JANICE	100,242	4,834
SHEW, SCOTT	99,476	283
SHOJI, LANA	104,906	8,781
SILVA, EDUARDO	98,128	577
SIMCOE, KEVIN	82,056	4,233
SINGH, RAJDEEP	95,199	5,100
SIRIANNI, JUSTIN	100,277	2,293
SLOBODIAN, DAVID	87,687	2,927
SMITH, JENNIFER	157,890	16,927
SMITH, MEAGHAN	79,817	5,823
SMITH, TODD	88,623	1,458
SO, CHRISTOPHER	84,729	7,011
SOBUS, SHANE	77,434	-
SOO, STEVEN	98,297	4,676
SOUSA, RICHARD	83,612	8,648
SPAMER, DAWID	92,984	3,223
SPARROW, PAUL	80,437	3,070
SPEKE, MIKE	80,352	3,205
SPOOR, MIKE	86,893	7,133
STAFF, SAMARA	77,768	1,393

Name	Remuneration	Expenses
STAHN, ANTHONY	93,494	4,089
STANNEY, PAUL	75,478	2,413
STASHYN, PATRICE	85,939	3,888
STEIN, EULA	78,109	279
STEINBART, KIMBERLEY	96,921	6,073
STEPTOE, SHANE	85,329	3,998
STEWART, KEVIN	105,344	8,809
STEWART, LAURIE	101,446	11,741
STRACKER, PAMELA	137,060	14,860
STRANDT, MARY	97,646	81
STRINGER, SIMON	95,244	5,484
STRUMECKI, CORY	100,963	13,446
SUN, SEAN	78,628	525
SUTHERLAND, TAMMY	87,327	-
SWEENEY, KEVIN	161,100	29,257
SZYPULA, ANNE	84,573	1,565
TAKAMATSU, HIRO	77,708	774
TAKI, MONIKA	79,545	3,194
TAM, STEPHEN	83,100	1,827
TANIS, TRUDY	83,072	169
TATEISHI, DARRYL	113,243	10,538
TAYLOR, CYNKI	141,026	4,664
TEASDALE, COLIN	83,357	5,420
TEMPLETON, SEAN	96,812	3,261
THIBAULT, RICHARD	116,686	11,865
THOMAS, JOHN	88,185	1,196
THOMPSON, DAN	84,036	1,446
TONDEVOLD, TYLER	89,875	1,236
TONG, ERIC	91,150	10,688
TORRES, RHONDA	83,621	14,840
TOTTENHAM, DARYL	112,237	16,686
TSANG, RICK	84,639	6,978
TUCKER, CORRIE	81,585	1,631
TURNER, NOAH	115,026	8,320
TURNER, TRICIA	140,556	20,606
TURTLE, SARAH	131,424	17,297
TWAN, GORDON	78,526	1,538
TWEED, TODD	78,638	1,090
UGALDE, WILFREDO	78,798	2,307
ULEVOG, GARY	78,595	1,165
VALLEE, LYLE	79,597	183
VANEK, RACHEL	91,411	3,098
VARHAUG, VERONICA	105,825	10,665
VINER, STEVE	80,368	1,570
VLASOVA, NATALIA	80,801	1,138

Name	Remuneration	Expenses
VULPE, MARIUS	78,812	318
WALKER, GREG	146,395	17,589
WALKER, LISA	87,072	2,763
WANG, KAREN	86,597	3,844
WANG, RAY	94,638	2,382
WARKE, LUCINDA	77,261	6,795
WARRINGTON, PATRICIA	105,710	11,581
WATERMAN, LINDSAY	96,372	651
WEATHERHEAD, JENNIFER	108,170	10,974
WEAVING, TROY	93,270	2,319
WEBB, MICHELLE	118,083	7,749
WEED, TROY	75,804	26,378
WEEKS, GORDON	102,174	-
WEEKS, KAREN	76,701	-
WEERHEIM, MARK	85,858	5,360
WEICH, TERRY	88,753	80
WELLS, MICHEAL	82,940	2,036
WHITE, BILL	155,159	19,243
WHITEHEAD, TIM	77,200	5,204
WIEBE, JAMIE	180,930	13,293
WILLIAMS, CHRIS	75,222	869
WILLIAMS, DENNIS	80,166	4,351
WILLIAMSON, ANDREW	123,828	4,261
WILLIAMSON, JERRY	169,178	32,391
WILLISTON, JEREMY	79,252	66
WILSON, MICHELLE	122,046	2,971
WOLDUM, DEBBIE	103,286	1,795
WONG, GENE	126,064	5,126
WRABEL, LARA	77,416	-
WRIGHT, PETER	99,662	6,151
YUAN, RACHEL	112,177	7,148
YUE, TED	88,740	2,610
YUEH, MICHELLE	79,952	3,140
ZADOROZHNY, SERGEY	82,069	21
Subtotal: Listing of remuneration and expenses for all employees with remuneration exceeding $75,000	51,367,209	3,707,255
Consolidated total: Remuneration and expenses of other employees with remuneration of $75,000 or less	30,062,577	1,119,765
Receiver General for Canada	3,676,443	-
Total	**$ 85,106,229**	**$ 4,827,020**

Prepared pursuant to Financial Information Regulation, Schedule 1, section 6 (2), (3), (4), (5) and (6).

British Columbia Lottery Corporation

Statement of Severance Agreements

For the Fiscal Year Ended March 31, 2019
(Unaudited)

There were fifteen severance agreements made between the British Columbia Lottery Corporation and its non-unionized employees during fiscal year 2018/19.

These agreements represent from under one month to eighteen months compensation.*

* “Compensation” means salary based on length of service.