

British Columbia Lottery Corporation

Statement of Financial Information

Filed in accordance with the
Financial Information Act

Fiscal Year Ended March 31, 2023

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British Columbia Lottery Corporation

SCHEDULE A

STATEMENT OF FINANCIAL INFORMATION APPROVAL

March 31, 2023

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*.



Greg Moore, Chair, Board of Directors

September 21, 2023

Date

Prepared pursuant to Financial Information Regulation, Schedule 1, section 9.

British Columbia Lottery Corporation

SCHEDULE B

MANAGEMENT REPORT

March 31, 2023

British Columbia Lottery Corporation

Management Report

The Consolidated Financial Statements of the British Columbia Lottery Corporation (the Corporation) for the year ended March 31, 2023 (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 Strategy Committee monitors the Corporation's risk tolerance and considers strategic and operational risks on a quarterly basis. The 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 and internal controls in relation to financial data in order to obtain reasonable assurance that such systems are operating effectively to produce accurate, appropriate, and timely financial information. The Audit Committee meets with management, the internal auditors and the external auditors as required.

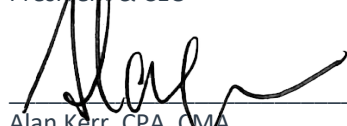
The Corporation has internal audit services and a dedicated risk management department to ensure that a high priority is placed on all operational aspects of risk management, control, and compliance.

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,



Pat Davis
President & CEO



Alan Kerr, CPA, CMA
CFO & Vice President, Finance and Corporate Services

September 21, 2023

Date

Prepared pursuant to Financial Information Regulation, Schedule 1, section 9.

British Columbia Lottery Corporation

SCHEDULE C

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2023

British Columbia Lottery Corporation

Index to Audited Consolidated Financial Statements

FOR THE FISCAL YEAR ENDED MARCH 31, 2023

- Independent Auditors' Report
- Consolidated Statement of Financial Position
- Consolidated Statement of Net Income and Comprehensive Income
- Consolidated Statement of Changes in Equity
- Consolidated Statement of Cash Flows
- Notes to the Consolidated Financial Statements

British Columbia Lottery Corporation
Consolidated Financial Statements
Year ended March 31, 2023



KPMG LLP
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INDEPENDENT AUDITOR'S 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 comprise:

- the consolidated statement of financial position as at March 31, 2023
- the consolidated statement of net income and comprehensive income for the year then ended
- the consolidated statement of changes in equity 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, 2023, 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 “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s 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.



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.

Auditor's 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 auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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 auditor's 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 auditor's 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Kamloops, Canada
May 11, 2023

British Columbia Lottery Corporation

Consolidated Statement of Financial Position

March 31, 2023, with comparative information for 2022
(in thousands of Canadian dollars)

	2023	2022
ASSETS		
Cash and cash equivalents (note 5)	\$ 30,893	\$ 59,261
Accounts receivable (note 6)	64,528	66,822
Prepaid and deferred expenses	22,824	17,436
Inventories (note 7)	8,916	10,546
Commission advances (note 8)	33,529	-
Gaming cash floats (note 9)	47,811	-
Current assets	208,501	154,065
Prepaid and deferred expenses	3,433	4,012
Commission advances (note 8)	1,662	33,825
Gaming cash floats (note 9)	-	46,661
Right-of-use assets (note 10)	57,376	52,484
Property and equipment (note 11)	298,729	280,291
Intangible assets (note 12)	34,052	40,660
Employee benefits (note 13)	83,990	47,679
Non-current assets	479,242	505,612
Total assets	\$ 687,743	\$ 659,677
LIABILITIES		
Prizes payable (note 14)	\$ 33,589	\$ 40,410
Accounts payable, accrued and other liabilities (note 15)	125,203	132,783
Short-term financing (note 16)	140,274	140,070
Deferred revenue (note 17)	23,209	26,425
Unsettled wagers (note 18)	7,110	14,470
Lease liabilities (note 10)	5,799	6,320
Due to the Government of British Columbia (note 19)	177,234	168,360
Current liabilities	512,418	528,838
Lease liabilities (note 10)	54,502	48,569
Provisions (note 20)	3,488	3,343
Employee benefits (note 13)	46,535	47,581
Non-current liabilities	104,525	99,493
Total liabilities	616,943	628,331
EQUITY		
Accumulated deficit (note 21)	(17,850)	(17,850)
Accumulated other comprehensive income	88,650	49,196
Total equity	70,800	31,346
Total liabilities and equity	\$ 687,743	\$ 659,677

The accompanying notes are an integral part of these consolidated financial statements.
Commitments and contingencies are outlined in notes 10, 11 and 24.

Approved on behalf of the Board of Directors:


Greg Moore
Chair, Board of Directors


Lisa Ethans
Chair, Audit Committee

British Columbia Lottery Corporation

Consolidated Statement of Net Income and Comprehensive Income

Year ended March 31, 2023, with comparative information for 2022
(in thousands of Canadian dollars)

	2023	2022
Revenue (note 22)	\$ 2,957,231	\$ 2,361,603
Expenses		
Commissions and fees	771,294	551,478
Employee costs	151,442	138,525
Gaming equipment leases and licenses	96,028	92,802
Amortization and depreciation (notes 10, 11, and 12)	77,428	75,305
Systems, maintenance, and ticket distribution	69,676	59,201
Advertising, marketing, and promotions	39,879	36,322
Ticket printing	14,453	13,245
Professional fees and services	16,771	12,906
Cost of premises	6,663	6,322
Loss on disposal of property and equipment and intangible assets	885	272
Other	6,119	4,303
	1,250,638	990,681
Income from operations before the undernoted	1,706,593	1,370,922
Indirect tax expense (note 26)	71,051	57,242
Net income	1,635,542	1,313,680
Other comprehensive income		
<i>Item that will never be reclassified to net income</i>		
Net defined benefit plan actuarial gain (note 13)	39,454	71,536
Total comprehensive income	\$ 1,674,996	\$ 1,385,216

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Lottery Corporation

Consolidated Statement of Changes in Equity

Year ended March 31, 2023, with comparative information for 2022
(in thousands of Canadian dollars)

	Accumulated Deficit	Accumulated Other Comprehensive Income (Loss)	Total Equity (Deficit)
Balance, April 1, 2021	\$ (17,850)	\$ (22,340)	\$ (40,190)
Net income	1,313,680	-	1,313,680
Net defined benefit plan actuarial gain (note 13)	-	71,536	71,536
Total comprehensive income	1,313,680	71,536	1,385,216
Payments to the Government of Canada on behalf of the Government of British Columbia (note 23)	(11,187)	-	(11,187)
Distributions to the Government of British Columbia (note 19)	(1,302,493)	-	(1,302,493)
Balance, March 31, 2022	\$ (17,850)	\$ 49,196	\$ 31,346
Net income	1,635,542	-	1,635,542
Net defined benefit plan actuarial gain (note 13)	-	39,454	39,454
Total comprehensive income	1,635,542	39,454	1,674,996
Payments to the Government of Canada on behalf of the Government of British Columbia (note 23)	(12,026)	-	(12,026)
Distributions to the Government of British Columbia (note 19)	(1,623,516)	-	(1,623,516)
Balance, March 31, 2023	\$ (17,850)	\$ 88,650	\$ 70,800

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Lottery Corporation

Consolidated Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022
(in thousands of Canadian dollars)

	2023	2022
Cash flows from operating activities:		
Net income	\$ 1,635,542	\$ 1,313,680
Items not involving cash:		
Depreciation (notes 10 and 11)	64,903	63,817
Amortization (note 12)	12,525	11,488
Loss on disposal of property and equipment	885	200
Loss on disposal of intangible assets	-	72
Interest expense (notes 10 and 16)	4,025	772
Net benefit plan expense (note 13)	16,389	22,019
	1,734,269	1,412,048
Changes in:		
Accounts receivable	2,294	(19,820)
Prepaid and deferred expenses	(4,809)	(177)
Inventories	1,630	(793)
Commission advances	(1,366)	(33,825)
Gaming cash floats	(1,150)	(46,661)
Employee benefits	(14,292)	(13,128)
Prizes payable	(6,821)	4,922
Accounts payable, accrued and other liabilities	4,954	11,235
Deferred revenue	(3,216)	(829)
Unsettled wagers	(7,360)	6,018
Provisions	145	247
Net cash from operating activities	1,704,278	1,319,237
Cash flows from financing activities:		
Short-term financing (note 16)	(89)	(39,844)
Interest paid (notes 10 and 16)	(5,119)	(782)
Payments on lease liabilities (note 10)	(6,489)	(6,363)
Payments to the Government of Canada on behalf of the Government of British Columbia (note 23)	(12,026)	(11,187)
Distributions to the Government of British Columbia (note 19)	(1,614,642)	(1,182,183)
Net cash used in financing activities	(1,638,365)	(1,240,359)
Cash flows from investing activities:		
Additions to property and equipment	(87,102)	(58,640)
Additions to intangible assets	(7,795)	(6,699)
Net proceeds on disposal of property and equipment	616	567
Net cash used in investing activities	(94,281)	(64,772)
Net (decrease) increase in cash and cash equivalents	(28,368)	14,106
Cash and cash equivalents, beginning of year	59,261	45,155
Cash and cash equivalents, end of year (note 5)	\$ 30,893	\$ 59,261

The accompanying notes are an integral part of these consolidated financial statements.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements

Year ended March 31, 2023

(in thousands of Canadian dollars)

1. Corporate information

British Columbia Lottery Corporation (BCLC or the Corporation) is a crown corporation of British Columbia (B.C.) incorporated under the *Company Act* (B.C.) on October 25, 1984 and continued under the *Gaming Control Act* (B.C.). The Government of British Columbia has delegated BCLC the responsibility to develop, undertake, organize, conduct, manage and operate provincial gaming on behalf of the government. Gaming activities include lottery, casino, bingo, and internet gaming (eGaming).

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).

The address of BCLC's registered office is 74 West Seymour Street, Kamloops, B.C., Canada.

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

These consolidated financial statements (hereinafter referred to as the 'financial statements') include B.C. Lottotech International Inc., a wholly-owned Canadian subsidiary of BCLC.

These financial statements were authorized for issue by BCLC's Board of Directors (the Board) on May 11, 2023.

2. Basis of preparation

A. Basis of accounting

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

B. Basis of measurement

These financial statements have been prepared on a historical cost basis except for employee benefit plan assets and unsettled wagers. Employee benefit plans, which include a registered pension plan, a supplementary pension plan, and a non-pension post-retirement benefit plan, are measured at the fair value of plan assets less the present value of the defined benefit obligation, as explained in note 3(E)(iii). Unsettled wagers are measured at fair value, as explained in note 3(C).

C. Functional and presentation currency

These 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.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

2. Basis of preparation (continued)

D. Use of judgments and estimates

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

i. Judgments

Information about judgments made that have the most significant effects on the amounts recognized in the financial statements include:

- the determination of the ability to exercise control over gaming facility service providers and lottery retailers (note 3(A));
- whether the Corporation is reasonably certain to exercise extension options under lease agreements (note 3(F)).

ii. Estimates

Information about assumptions and estimation uncertainty that may have a significant effect on the amounts recognized in the financial statements and could result in a material adjustment within the next fiscal year include:

- key actuarial assumptions used in the measurement of defined benefit obligations for the Corporation's pension and post-retirement benefit plans (note 13(D)(i));
- the valuation of private equity and infrastructure investments in the measurement of plan assets for the Corporation's pension plan (note 13(C)).

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

3. Significant accounting policies

The Corporation and its subsidiary have consistently applied the following accounting policies to all periods presented in these financial statements:

A. Basis of consolidation

Subsidiaries are entities controlled by the Corporation. Control exists when the Corporation is exposed to, or has rights to, variable returns from its involvement with an entity and has the ability to affect those returns through its power over the entity. Intercompany transactions and balances are eliminated on consolidation.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

A. Basis of consolidation (continued)

The Corporation does not control gaming facility service providers or lottery retailers and therefore these financial statements do not include the financial results of those entities.

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 their carrying amount approximates their fair value.

C. Financial instruments

Financial instrument	Classification	Initial measurement	Subsequent measurement
Financial assets			
Cash and cash equivalents	AC ¹	FV ²	AC ¹
Accounts receivable	AC ¹	TP ³	AC ¹
Commission advances	AC ¹	FV ²	AC ¹
Gaming cash floats	AC ¹	FV ²	AC ¹
Financial liabilities			
Prizes payable	AC ¹	FV ²	AC ¹
Accounts payable, accrued and other liabilities	AC ¹	FV ²	AC ¹
Short-term financing	AC ¹	FV ²	AC ¹
Unsettled wagers	FVPL ⁴	FV ²	FVPL ⁴
Lease liabilities	AC ¹	FV ²	AC ¹
Due to the Government of British Columbia	AC ¹	FV ²	AC ¹

¹ For accounting recognition and measurement purposes, classified as amortized cost (AC). Financial assets and financial liabilities are subsequently measured using the effective interest method, less any allowances for expected losses (see note 3(I)(i)). The effective interest rate is the rate that discounts estimated future cash payments or receipts over the expected life of the financial instrument to the gross carrying amount of the financial asset, or the amortized cost of the financial liability.

² For initial recognition purposes, measured at fair value plus or minus transaction costs (FV). Financial assets are initially measured at the present value of future cash flows under the contractual terms plus any directly attributable transaction costs. Financial liabilities are initially measured at fair value less any directly attributable transaction costs.

³ For initial recognition purposes, measured at transaction price (TP).

⁴ For accounting recognition and measurement purposes, classified as fair value through profit or loss (FVPL).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

C. Financial instruments (continued)

i. Financial assets

Financial assets are recognized initially on the trade dates, which is when the Corporation becomes a party to the contractual provisions of the instruments. Financial assets measured at amortized cost are those held in order to collect contractual cash flows that are solely payments of principal and interest on the principal amount outstanding.

Interest income, foreign exchange gains and losses, and impairment are recognized in profit or loss.

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. Gains or losses on derecognition are recognized in profit or loss.

ii. Financial liabilities

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.

Net gains and losses, including any interest expense and foreign exchange gains and losses, are recognized in profit or loss.

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.

iii. Offsetting

Financial assets and financial liabilities are offset, and the net amount is presented in the statement of financial position 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.

D. Inventories

Inventories include lottery instant tickets and slot machine spare parts. Inventories are measured at the lower of cost, determined on a weighted average 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 necessary to make the sale.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

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 services are provided. A liability is recognized for any amount not yet paid for past services provided by the employee where there is a legal or constructive obligation.

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 values when they are not expected to be settled wholly within 12 months of the reporting date.

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 future 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 the consolidated statement of net income as employee costs.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

E. Employee benefits (continued)

iii. *Defined benefit plans (continued)*

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.

F. Leases

At inception of a contract, the Corporation determines whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

i. *Right-of-use asset*

The Corporation recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and any estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

A right-of-use asset is depreciated from the commencement date to the end of the lease term, which includes the initial lease term and any optional renewal period if the Corporation is reasonably certain to exercise an option, using the straight-line method. A right-of-use asset will be reduced by impairment losses, if any, and adjusted for the remeasurement of the lease liability.

ii. *Lease liability*

A lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Corporation's incremental borrowing rate. Generally, the Corporation uses its incremental borrowing rate as the discount rate.

The Corporation determines its incremental borrowing rate on a lease-by-lease basis by obtaining Government of Canada bond rates and making adjustments to reflect the term of the lease.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

F. Leases (continued)

ii. Lease liability (continued)

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date; and
- lease payments in an optional renewal period if the Corporation is reasonably certain to exercise an extension option.

Variable lease payments based on revenues or usage are recognized in profit or loss in the period in which the expenses are incurred.

The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an applicable index or rate, if the Corporation changes its assessment of whether it will exercise a purchase, extension or termination option, or if there is a revised in-substance fixed lease payment.

When the lease liability is remeasured, a corresponding adjustment is made to the carrying value of the right-of-use asset; or if the carrying amount of the right-of-use asset has been reduced to zero, the adjustment is recorded in profit or loss.

The Corporation has elected not to separate non-lease components from lease components within a contract and accounts for these as a single lease component.

The Corporation has elected not to recognize right-of-use assets and lease liabilities for short-term leases with terms of less than 12 months. The Corporation recognizes the payments associated with these leases as an expense, on a straight-line basis, over the lease term.

G. Property and equipment

i. Recognition and measurement

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 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.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

G. Property and equipment (continued)

i. Recognition and measurement (continued)

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.

Any gain or loss on disposal of an item of property and equipment is recognized in profit or loss.

ii. Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Corporation.

iii. Depreciation

Land and assets under construction are not depreciated. When property and equipment are available for use, they are depreciated over their estimated useful lives on a straight-line basis. Depreciation is based on cost less estimated residual value and based on the following estimated useful lives:

Asset	Rate
Corporate facilities and equipment	
Building	5 to 20 years
Equipment	2 to 15 years
Leasehold improvements	3 to 30 years
Lottery gaming	
Equipment	3 to 10 years
Retail kiosks	2 to 10 years
Casino and community gaming	
Equipment	2 to 8 years

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

H. 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 as an expense as incurred.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

H. Intangible assets (continued)

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. 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. When intangible assets are available for use they are amortized using the straight-line method over their estimated useful lives (two to ten years). Amortization methods, useful lives, and residual values are reviewed at each reporting date and adjusted if appropriate.

I. 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. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Corporation considers reasonable and supportable information that is relevant and available without undue cost or effort. 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. The Corporation assumes that the credit risk on a financial asset has increased significantly if it is more than 30 days past due.

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.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

I. Impairment (continued)

i. Financial assets (continued)

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 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. Expected credit losses are based on the difference between the cash flows due to the Corporation in accordance with the contract and the cash flows that the Corporation expects to receive, discounted at the effective interest rate of the financial asset. Losses are recognized in profit or loss and are deducted from the gross carrying amount of the assets. 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.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

J. 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.

K. Revenue

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

i. Administered games

In transactions in which the Corporation administers a game amongst players (“Administered Games”), the Corporation recognizes the portion of the wagers retained, and not distributed as prizes, as revenue from operating the game.

Product	Channel	Revenue recognition policy
Lottery draw-based games	LR ¹ and PN ²	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 (note 17) with a corresponding financial liability for the portion to be paid as prizes.
Lottery instant tickets	LR ¹	Recognized at the point of sale to a player. Instant ticket prizes are recorded as a financial liability at the expected prize percentage concurrently with the recognition of revenue.
Sports betting	LR ¹ and PN ²	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 and as a financial liability for the portion to be paid as prizes.
Bingo games	GF ³ and PN ²	Recognized in the same period in which the games are played.

¹ Revenue is generated through contracted lottery retailers (LR).

² Revenue is generated online at PlayNow.com (PN).

³ Revenue is generated through contracted gaming facility service providers (GF).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

K. Revenue (continued)

ii. Wagered games

In transactions in which the Corporation and players are wagering against a specific outcome of an event (“Wagered Games”), the Corporation is exposed to gains or losses, which are recognized in revenue.

Product	Channel	Revenue recognition policy
Slot and table games	GF ¹ and PN ²	Recognized, net of financial liabilities under customer loyalty programs, in the same period in which the games are played.
Lottery draw-based games	LR ³ and PN ²	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 unsettled wagers (note 18).
Sports betting	LR ³ and PN ²	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 unsettled wagers.

¹ Revenue is generated through contracted gaming facility service providers (GF).

² Revenue is generated online at PlayNow.com (PN).

³ Revenue is generated through contracted lottery retailers (LR).

In Administered Games where the Corporation earns a variable commission, 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 as a financial liability.

Gains on unclaimed prizes arising from regional lottery games are recognized as revenue when they expire. Unclaimed prizes arising from national lottery games are administered by the Interprovincial Lottery Corporation and, accordingly, are not recognized by the 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.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

3. Significant accounting policies (continued)

L. Commissions

Commissions paid to lottery retailers are based on revenue generated and prize payments to players, in accordance with underlying lottery retailer agreements. BCLC recognizes commission expenses at the point of sale to a player for revenue-based commissions and at the point of ticket validation for prize payment-based commissions.

Commissions paid to gaming facility service providers, including commissions for facility investment, are based on revenue generated in accordance with underlying operational services agreements. BCLC recognizes commission expenses in the same period in which the revenues are generated. Commissions paid in advance of revenue being generated are recognized as commission advances on the statement of financial position.

4. Financial risk management and fair value

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

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

	Risks		
	Credit	Market	Liquidity
Cash and cash equivalents	X		
Accounts receivable	X		
Commission advances	X		
Gaming cash floats	X		
Prizes payable			X
Accounts payable, accrued and other liabilities			X
Short-term financing		X	X
Unsettled wagers			X
Lease liabilities			X
Due to the Government of British Columbia			X

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

4. Financial risk management and fair value (continued)

A. General

The Corporation's Board of Directors has the responsibility to manage the affairs 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 Strategy Committee (formerly, the Strategy & Risk Committee of the Whole), monitors the Corporation's risk tolerance and risk capacity levels and considers strategic risks as part of the annual strategic planning process. The Board, with support of the Audit Committee, provides oversight of the effectiveness of the Corporation's systems of internal control over financial information.

The Corporation has a legal, security and compliance division, as well as an internal audit services department. Furthermore, the Corporation has a dedicated enterprise risk management services department to support the enterprise risk management program in the assessment, monitoring and reporting of strategic and operational risks that may impact the ability of the Corporation to deliver on its objectives. The enterprise risk management services department reports quarterly on its activities and on the Corporation's risk profile for review by management and the Strategy Committee of the Board of Directors.

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. The following table summarizes the Corporation's credit risk by financial asset.

Financial asset	Credit risk
Cash and cash equivalents	Cash and cash equivalents 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.
Accounts receivable	Accounts receivable relates to credit provided to lottery retailers and gaming facility service providers. Normal credit terms for accounts receivable are payment within 30 days or less. As at March 31, 2023 and 2022, there were no significant invoiced accounts receivable outstanding for more than 30 days.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

4. Financial risk management and fair value (continued)

B. Credit risk (continued)

Financial asset	Credit risk
Commission advances	Commission advances resulted from the Corporation providing eligible gaming facility service providers with the option to receive an advance of future commissions to support facility reopening after the extended period of closure due to the COVID-19 pandemic. Commencing April 2023, weekly commission payments to gaming facility service providers will be reduced by 10% until the commission advance is fully repaid. Service providers may exercise the right to make prepayments.
Gaming cash floats	Gaming cash floats have been temporarily provided to gaming facility service providers under amendments to operational services agreements. Although the gaming cash floats are unsecured, the Corporation has limited the exposure to credit risk by restricting their use by gaming facility service providers. These floats are held separately onsite at gaming facilities and are authorized to be used solely by the gaming facility service providers for the purposes of making change, redeeming chips, and paying winnings. The operational services agreement amendments provide the Corporation the right to call back these funds with 60 days notice, and the right to require the repayment of the gaming cash floats upon an event of default. The Corporation requires gaming facility service providers to include the repayment schedule of gaming cash floats in their annual business plan submissions, including outlining how they will fund the repayment of the gaming cash floats. The gaming cash floats are repayable on or before December 31, 2023.

The Corporation's net exposure to credit risk for financial assets 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:

		2023		2022
Maximum exposure	\$	178,423	\$	206,569
Collateral		(4,082)		(3,936)
Net exposure	\$	174,341	\$	202,633

Expected credit losses

Accounts receivable, gaming cash floats and commission advances are net of expected credit losses, which consist of a specific allowance estimated based on assessment of the current economic environment and past experience. The Corporation's exposure to credit losses is primarily due to amounts owing from lottery retailers and gaming facility service providers.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

4. Financial risk management and fair value (continued)

B. Credit risk (continued)

i. Lottery retailers

The Corporation has arrangements with approximately 3,500 lottery retailers but 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 required, while not exposing the Corporation to unacceptable risks. Credit assessments are completed for new retailers and may also be completed for retailers who have experienced insufficient fund occurrences on bank sweeps, 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 of high financial risk 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 assessed the expected credit loss for lottery retailers and no material credit losses are expected as the balances outstanding continue to be short-term in nature and collected through bank sweeps without any material losses.

ii. Gaming facility service providers

The Corporation has operating agreements with 13 gaming facility service providers. The Corporation has a concentrated credit risk exposure with its three (2022: three) largest gaming facility service providers. Concentrated credit risk exists when the outstanding balance owing from an individual gaming facility service provider represents more than 10% of the total owed from all gaming facility service providers. As at March 31, 2023, the total balance of financial assets subject to a concentration of credit risk was \$103,216 (2022: \$95,743), which represents 95% (2022: 96%) of the total amount due from gaming facility service providers.

At any time, accounts receivable from gaming facility service providers includes balances relating to player funds held for outstanding chips. These balances, which represent the Corporation's liability to players, are held in trust and are not invoiced because they will be relieved through the normal course of operations.

The Corporation monitors gaming facility service providers' financial health by reviewing their cash-flow and liquidity, solvency, and profitability metrics to assess their ability to service external debt obligations. The Corporation has not experienced any material collection issues related to accounts receivable from gaming facility service providers. The Corporation has considered its historical experience and current collection of accounts receivable in the assessment of credit risk related to gaming cash floats and commission advances.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

4. Financial risk management and fair value (continued)

B. Credit risk (continued)

ii. Gaming facility service providers (continued)

At March 31, 2023, an allowance for expected credit losses of \$1,820 (2022: \$1,010) has been recognized. The estimated allowance for impairment loss is reflective of the related credit risk.

The movement in the allowance for impairment in respect of accounts receivable, commission advances and gaming cash floats during the year was as follows:

		2023		2022
Balance at April 1	\$	1,010	\$	1,000
Net remeasurement of loss allowance		810		(864)
Provision of gaming cash floats and commission advances		-		874
Balance at March 31	\$	1,820	\$	1,010

C. 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 subject to interest rate risk when it renews its short-term financing at rates determined by current market conditions.

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.

D. Liquidity risk

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they fall due. The Corporation's approach to managing liquidity is to ensure that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

4. Financial risk management and fair value (continued)

D. Liquidity risk (continued)

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 (note 16). Under this agreement, the Corporation may, until March 31, 2024, borrow up to an aggregate amount of \$325 million, thereafter \$250 million. The Government of British Columbia uses reasonable efforts to comply with the borrowing requirements of the Corporation by securing 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 loans must have a short-term duration. 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 million demand operating credit facility with a Canadian commercial bank that is unsecured. Interest is payable at the bank's commercial prime lending rate (2022: prime rate).

The contractual maturities of all financial liabilities except lease liabilities as at March 31, 2023 and 2022 are 90 days or less. The contractual maturities of the Corporation's lease liabilities are included in note 10.

The Corporation manages liquidity risk by forecasting and assessing cash flow requirements on an ongoing basis to ensure that sufficient funds are available to meet the Corporation's financial obligations.

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. The carrying values of gaming cash floats and commission advances approximate their fair values and are estimated based on discounted contractual future cash flows using current rates for similar financial instruments subject to similar risks and maturities.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

5. Cash and cash equivalents

		2023		2022
Cash	\$	6,221	\$	35,421
Funds held for player accounts		20,967		20,249
Funds held for security deposits		3,705		3,591
	\$	30,893	\$	59,261

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 accounts liability in the amount of \$20,967 (2022: \$20,249) is included in accounts payable, accrued and other liabilities (note 15).

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 \$3,705 (2022: \$3,591) is included in accounts payable, accrued and other liabilities (note 15).

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 Gaming Policy and Enforcement Branch (GPEB). No amounts are recorded in the Corporation's financial statements for these gaming accounts. The gaming facility service providers are legally liable for the player funds held in these accounts.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

6. Accounts receivable

The Corporation has an enforceable right to offset certain liabilities payable with accounts receivable and intends to settle the amounts on a net basis.

		Gross amounts	Amounts offset in the statement of financial position ¹	Net amounts presented in the statement of financial position
As at March 31, 2023				
Lottery retailers	\$	50,517	\$ (15,111)	\$ 35,406
Gaming facility service providers ²		33,376	(11,368)	22,008
Other		11,913	(4,799)	7,114
	\$	95,806	\$ (31,278)	\$ 64,528
As at March 31, 2022				
Lottery retailers	\$	52,368	\$ (16,118)	\$ 36,250
Gaming facility service providers ²		23,634	(8,284)	15,350
Other		16,324	(1,102)	15,222
	\$	92,326	\$ (25,504)	\$ 66,822

¹ Impacts of offsetting to liabilities are disclosed in note 15.

² Net of allowance for impairment of \$316 (2022: \$136).

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

The Corporation's exposure to credit risk and impairment losses related to accounts receivable is disclosed in note 4(B).

7. Inventories

The major components of inventories are as follows:

		2023	2022
Lottery instant tickets	\$	4,298	\$ 5,094
Slot machine spare parts		2,880	3,302
Other		1,738	2,150
	\$	8,916	\$ 10,546

For the year ended March 31, 2023, inventories recognized as an expense amounted to \$18,796 (2022: \$18,164), which includes write-downs of \$1,573 (2022: \$833).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

8. Commission advances

	2023	2022
Balance at April 1	\$ 33,825	\$ -
Repayments	(395)	-
Advances against future commissions	-	32,699
Service fees accrued	2,106	1,499
Allowance for expected credit losses	(345)	(373)
	\$ 35,191	\$ 33,825
Current	\$ 33,529	\$ -
Non-current	1,662	33,825
Balance at March 31	\$ 35,191	\$ 33,825

Commission advances are subject to a monthly service fee of 0.5% to be applied on the aggregate outstanding amount. Collection of the aggregate outstanding amount will commence April 2023 with repayment terms as described in note 4(B).

The Corporation's exposure to credit risk related to commission advances is disclosed in note 4(B).

9. Gaming cash floats

	2023	2022
Balance at April 1	\$ 46,661	\$ -
Funds advanced	-	49,711
Fair value adjustment on initial recognition	-	(3,662)
Accretion income	1,435	1,113
Allowance for expected credit losses	(285)	(501)
	\$ 47,811	\$ 46,661
Current	\$ 47,811	\$ -
Non-current	-	46,661
Balance at March 31	\$ 47,811	\$ 46,661

Gaming cash floats advanced to gaming facility service providers of \$49,711 are due to the Corporation on December 31, 2023. The measurement of the fair value of the financial asset on initial recognition considered the present value of cash flows to be received by the maturity date. The expected cash flows were discounted using a risk-adjusted discount rate of 3%. Among other factors, the discount rate estimation considered the credit risk of the gaming facility service providers, inflation rate, prime rate, the term of the gaming cash floats, and the restricted use associated with the funds.

The Corporation's exposure to credit risk related to gaming cash floats is disclosed in note 4(B).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

10. Leases

The Corporation leases office and warehouse real estate, lottery retail locations, vehicles and equipment. Leases of real estate have lease terms between 8 and 30 years, while lottery retail locations, vehicles, and equipment generally have lease terms of 5 years. Real estate and lottery retail location lease agreements frequently include extension options, which have been included in the term of the leases after consideration of the likelihood of the Corporation exercising the options. Generally, the lease payments under the extensions will be negotiated upon exercise of the option.

The Corporation leases casino and community gaming equipment with lease terms between less than one year and two years. The Corporation has elected not to recognize right-of-use assets and lease liabilities for the leases of less than one year.

The Corporation leases space within the casino and community gaming service provider facilities for gaming purposes. Lease payments for the gaming floors are fully variable; as such, right-of-use assets and lease liabilities have not been recognized.

Information about leases for which the Corporation is a lessee is presented below.

i. Right-of-use assets

	Real estate	Lottery retail locations	Gaming equipment	Fleet vehicles and other	Total
Balance at April 1, 2021	\$ 35,997	\$ 8,851	\$ 188	\$ 265	\$ 45,301
Additions	9,795	2,303	959	185	13,242
Depreciation	(2,785)	(2,896)	(12)	(137)	(5,830)
Derecognition	-	(36)	(193)	-	(229)
Balance at March 31, 2022	\$ 43,007	\$ 8,222	\$ 942	\$ 313	\$ 52,484
Additions	9,273	2,497	-	170	11,940
Depreciation	(3,179)	(2,901)	(767)	(162)	(7,009)
Derecognition	-	(39)	-	-	(39)
Balance at March 31, 2023	\$ 49,101	\$ 7,779	\$ 175	\$ 321	\$ 57,376

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

10. Leases (continued)

ii. Lease liabilities

	2023	2022
Balance at April 1	\$ 54,889	\$ 48,239
Additions	11,940	13,242
Interest expense	972	685
Derecognized	(39)	(229)
Interest paid	(972)	(685)
Principal payments	(6,489)	(6,363)
	\$ 60,301	\$ 54,889
Current	\$ 5,799	\$ 6,320
Non-current	54,502	48,569
Balance at March 31	\$ 60,301	\$ 54,889

	2023	2022
Maturity analysis – undiscounted cash flows		
Less than one year	\$ 6,767	\$ 7,161
One to five years	16,996	18,066
More than five years	44,928	45,920
Total undiscounted lease liabilities at March 31	\$ 68,691	\$ 71,147

iii. Amounts recognized in profit or loss

	2023	2022
Expenses relating to short-term leases	\$ 22,881	\$ 13,952
Depreciation of right of use assets	7,009	5,830
Variable lease payments not included in the measurement of the lease liabilities ¹	2,961	2,059
Interest on lease liabilities	972	685

¹ These amounts do not include variable lease payments for the use of the gaming floors as they are recorded as part of the total commissions paid to gaming facility service providers.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

11. Property and equipment

		Land	Corporate facilities and equipment	Lottery gaming	Casino and community gaming	Assets under construction	Total
Cost							
Balance at April 1, 2022	\$	5,373	\$ 126,732	\$ 131,932	\$ 534,586	\$ 79,286	\$ 877,909
Additions (derecognition)		(146)	3,525	1,601	38,602	34,251	77,833
Transfers		-	6,058	1,360	31,433	(38,851)	-
Disposals and retirements		-	(3,620)	(3,123)	(29,049)	-	(35,792)
Balance at March 31, 2023		5,227	132,695	131,770	575,572	74,686	919,950
Accumulated depreciation							
Balance at April 1, 2022		-	108,882	110,607	378,129	-	597,618
Depreciation for the year		-	6,322	7,185	44,387	-	57,894
Disposals and retirements		-	(3,613)	(3,120)	(27,558)	-	(34,291)
Balance at March 31, 2023		-	111,591	114,672	394,958	-	621,221
Carrying amounts							
At March 31, 2023	\$	5,227	\$ 21,104	\$ 17,098	\$ 180,614	\$ 74,686	\$ 298,729
		Land	Corporate facilities and equipment	Lottery gaming	Casino and community gaming	Assets under construction	Total
Cost							
Balance at April 1, 2021	\$	5,027	\$ 125,137	\$ 128,581	\$ 522,463	\$ 50,454	\$ 831,662
Additions		346	793	3,549	21,764	44,029	70,481
Transfers		-	2,821	2,360	10,016	(15,197)	-
Disposals and retirements		-	(2,019)	(2,558)	(19,657)	-	(24,234)
Balance at March 31, 2022		5,373	126,732	131,932	534,586	79,286	877,909
Accumulated depreciation							
Balance at April 1, 2021		-	103,937	106,141	353,020	-	563,098
Depreciation for the year		-	6,963	6,998	44,026	-	57,987
Disposals and retirements		-	(2,018)	(2,532)	(18,917)	-	(23,467)
Balance at March 31, 2022		-	108,882	110,607	378,129	-	597,618
Carrying amounts							
At March 31, 2022	\$	5,373	\$ 17,850	\$ 21,325	\$ 156,457	\$ 79,286	\$ 280,291

As of March 31, 2023, the Corporation is committed to incur capital expenditures relating to property and equipment and intangible assets of \$14,640 (2022: \$11,714). These commitments are expected to be settled within the next 12 months.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

12. Intangible assets

	Software	Assets under development	Total
Cost			
Balance at April 1, 2022	\$ 207,616	\$ 7,496	\$ 215,112
Acquisitions – separately acquired	890	4,053	4,943
Acquisitions – internally generated	-	974	974
Transfers	769	(769)	-
Disposals and retirements	(132)	-	(132)
Balance at March 31, 2023	209,143	11,754	220,897
Accumulated amortization			
Balance at April 1, 2022	174,452	-	174,452
Amortization for the year	12,525	-	12,525
Disposals and retirements	(132)	-	(132)
Balance at March 31, 2023	186,845	-	186,845
Carrying amounts			
At March 31, 2023	\$ 22,298	\$ 11,754	\$ 34,052
	Software	Assets under development	Total
Cost			
Balance at April 1, 2021	\$ 189,442	\$ 19,360	\$ 208,802
Acquisitions - separately acquired	1,909	4,516	6,425
Acquisitions - internally generated	249	692	941
Transfers	17,072	(17,072)	-
Disposals and retirements	(1,056)	-	(1,056)
Balance at March 31, 2022	207,616	7,496	215,112
Accumulated amortization			
Balance at April 1, 2021	163,949	-	163,949
Amortization for the year	11,488	-	11,488
Disposals and retirements	(985)	-	(985)
Balance at March 31, 2022	174,452	-	174,452
Carrying amounts			
At March 31, 2022	\$ 33,164	\$ 7,496	\$ 40,660

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

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

13. 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 covers substantially all of the Corporation's employees. 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. 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 qualifying employees for post-retirement medical, dental and life insurance benefits.

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. The Board of Directors provides governance oversight of the plan through the Audit Committee and People and Culture Committee.

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 applicable 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 improve the benefits provided by Plan A or reduce contribution obligations, subject to PBSA restrictions and *Income Tax Act (Canada)* requirements.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

13. Employee benefits (continued)

A. Funding (continued)

The Corporation expects to contribute \$12,606 to Plan A in the year ending March 31, 2024. This amount may materially change based on the results of the actuarial valuation for funding purposes as of December 31, 2022, which is in progress at the reporting date.

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

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)	
	2023	2022	2023	2022	2023	2022
Balance at April 1	\$ 378,823	\$ 425,417	\$ (378,921)	\$ (362,870)	\$ (98)	\$ 62,547
Included in income						
Current service cost	15,601	19,027	-	-	15,601	19,027
Interest cost (income)	17,155	14,950	(16,697)	(12,343)	458	2,607
Administration cost	-	-	330	385	330	385
	32,756	33,977	(16,367)	(11,958)	16,389	22,019
Included in other comprehensive income						
Re-measurements loss (gain):						
Actuarial loss (gain) arising from:						
Demographic assumptions	-	(7,504)	-	-	-	(7,504)
Financial assumptions	(41,550)	(61,332)	-	-	(41,550)	(61,332)
Experience adjustments	1,636	502	-	-	1,636	502
Loss (return) on plan assets excluding interest income	-	-	460	(3,202)	460	(3,202)
	(39,914)	(68,334)	460	(3,202)	(39,454)	(71,536)
Other						
Contributions paid by the employer	-	-	(14,292)	(13,128)	(14,292)	(13,128)
Contributions paid by the employee	3,445	3,199	(3,445)	(3,199)	-	-
Benefits paid	(16,509)	(15,436)	16,509	15,436	-	-
	(13,064)	(12,237)	(1,228)	(891)	(14,292)	(13,128)
Balance at March 31	\$ 358,601	\$ 378,823	\$ (396,056)	\$ (378,921)	\$ (37,455)	\$ (98)
Represented by:						
					2023	2022
Net defined benefit asset (Plan A)					\$ (83,990)	\$ (47,679)
Net defined benefit liability (Plans B and C)					46,535	47,581
					\$ (37,455)	\$ (98)

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

13. Employee benefits (continued)

C. Plan assets

Plan assets are comprised of:

	2023	2022
Global equities		
Financials	\$ 39,092	\$ 37,548
Information technology	38,379	40,528
Health care	26,874	26,558
Industrials	23,143	21,538
Consumer discretionary ¹	15,865	14,663
Communication services ¹	14,848	14,087
Consumer staples	12,533	16,412
Other ¹	19,032	22,740
	189,766	194,074
Private equities	66,215	50,299
Infrastructure	42,156	-
Long term bonds		
Government	38,041	49,033
Corporate	16,277	17,341
	54,318	66,374
Real return bonds		
Government	41,185	56,867
Cash	2,416	11,307
Total Plan Assets	\$ 396,056	\$ 378,921

¹ The current year presentation has been updated to report consumer discretionary and communication services separately. In the prior year consumer discretionary of \$14,663 and communication services of \$14,087 were included in other.

Global equities are held in pooled funds and are valued at the unit values supplied by the pooled fund administrator, which represent Plan A's proportionate share of the underlying net investments at fair values determined using closing share prices in active public markets.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

13. Employee benefits (continued)

C. Plan assets (continued)

Private equities and infrastructure assets are held in funds with external investment managers and are valued based on provided valuation statements, which represent Plan A's proportionate share of the estimated fair value of the underlying assets. For private equities, fair values of the underlying assets are determined using valuation models incorporating data from recent transactions and comparable public market investments, discounted cash flow analysis, and valuations of partner capital statements. For infrastructure assets, the fair value of the underlying investments is determined through a process undertaken with an independent third-party external valuator on a quarterly basis, with each investment undergoing a full independent valuation at least once per year.

The fair values of long-term bonds and real return bonds are determined based on price quotations; however, the underlying market in which a substantial portion of these instruments are traded is not considered active.

Plan contributions are invested in equities, infrastructure 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% return seeking assets and 40% liability hedging assets. 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. Overall, the portfolio of Plan A's assets is managed within the parameters of the strategic asset mix comprising of 40% to 70% return seeking assets, 30% to 50% liability hedging assets, and up to 5% cash and cash equivalents.

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. An actuarial valuation for funding purposes as of December 31, 2022 is in progress at the reporting date and a determination of the funded status of the pension plan will be available in mid-2023. The most recently completed actuarial valuation of Plan A for funding purposes was performed as at December 31, 2019, by LifeWorks (Canada) Ltd. doing business as TELUS Health (formerly Morneau Shepell Ltd.), an independent firm of consulting actuaries. 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, 2023.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

13. Employee benefits (continued)

D. Defined benefit obligation (continued)

i. Actuarial valuation and assumptions (continued)

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, 2023.

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 HUB International Ltd. as at November 2, 2021. The defined benefit obligation for Plan C has been based on this valuation, with adjustments made for cash flows and material events to March 31, 2023.

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

	Plans A and B		Plan C	
	2023	2022	2023	2022
Discount rate:				
Defined benefit obligation	5.00%	4.40%	5.00%	4.40%
Benefit cost	4.40%	3.40%	4.40%	3.40%
Rate of compensation increase for the fiscal year	3.00%	2.50%	-	-
Future compensation increases	3.00%	2.50%	-	-
Inflation	2.00%	2.30%	-	-
Initial weighted-average health care trend rate	-	-	4.87%	4.87%
Ultimate weighted-average health care trend rate	-	-	3.97%	3.97%
Year ultimate weighted-average health care trend rate reached	-	-	2040	2040
Assumed life expectations on retirement at age 65				
Current pensioners				
Male	22.8	22.8	22.8	22.8
Female	25.2	25.1	25.2	25.1
Retiring in 20 years				
Male	23.8	23.8	23.8	23.8
Female	26.1	26.1	26.1	26.1

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

13. Employee benefits (continued)

D. Defined benefit obligation (continued)

ii. Sensitivity analysis

Changes at March 31, 2023 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			
	2023		2022	
	Increase in rate	Decrease in rate	Increase in rate	Decrease in rate
Discount rate (1% movement)	\$ (45,363)	\$ 56,992	\$ (49,228)	\$ 62,358
Future compensation increase (1% movement)	14,645	(12,921)	13,899	(11,946)
Inflation (1% movement)	22,480	(20,543)	22,998	(20,967)
Health care cost trend rate (1% movement)	3,091	(3,081)	3,412	(3,411)
Future mortality (10% movement)	(5,830)	6,334	(6,382)	6,969

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, 2023 (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	
	2023	2022
Active members	51%	52%
Deferred vested members	5%	5%
Retirees	44%	43%
Total	100%	100%

At March 31, 2023, the weighted-average duration of the defined benefit obligation was 13.7 years (2022: 14.6 years).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

14. Prizes payable

	2023	2022
Lottery games	\$ 25,252	\$ 29,471
Progressive jackpots	8,081	10,841
Other	256	98
	\$ 33,589	\$ 40,410

15. Accounts payable, accrued and other liabilities

	2023	2022 ¹
Accrued expenses ¹	\$ 44,592	\$ 43,029
Trade payables	24,256	39,717
Player accounts liability (note 5)	20,967	20,249
Indirect tax payable	6,229	5,199
Security deposits payable (note 5)	3,705	3,591
Interprovincial Lottery Corporation	3,607	3,516
Other	21,847	17,482
	\$ 125,203	\$ 132,783

¹ The current year presentation of provisions has been updated to report provisions separately in note 20. In the prior year provisions of \$3,343 were included in accrued expenses.

Under agreements with its counterparties, the Corporation has an enforceable right to offset certain liabilities payable with accounts receivable and intends to settle the amounts on a net basis (note 6). As at March 31, 2023, gross accounts payable, accrued and other liabilities of \$156,481 (2022: \$158,287) were offset against accounts receivable in the amount of \$31,278 (2022: \$25,504), resulting in a net balance of \$125,203 (2022: \$132,783) presented in the statement of financial position.

The Corporation's exposure to liquidity risk related to accounts payable, accrued and other liabilities is disclosed in note 4(D).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

16. Short-term financing

2023						
Type	Repayment	Principal	Interest	Rate	Maturity	Outstanding
Government of British Columbia loans (unsecured)	Single installment	\$ 50,001	\$ 199	4.40%	April 11, 2023 ¹	\$ 50,134
	Single installment	49,966	184	4.33%	April 3, 2023 ¹	50,131
	Single installment	39,999	141	4.29%	April 28, 2023 ¹	40,009
		\$ 139,966	\$ 524			\$ 140,274

¹ Repaid and refinanced within the normal course of operations subsequent to March 31, 2023

2022						
Type	Repayment	Principal	Interest	Rate	Maturity	Outstanding
Government of British Columbia loans (unsecured)	Single installment	\$ 50,036	\$ 7	0.16%	April 11, 2022	\$ 50,041
	Single installment	50,030	9	0.20%	April 4, 2022	50,037
	Single installment	39,989	11	0.36%	April 21, 2022	39,992
		\$ 140,055	\$ 27			\$ 140,070

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

	2023	2022
Balance at April 1	\$ 140,070	\$ 179,896
Changes from financing cash flows		
Proceeds from borrowings	1,845,192	1,899,866
Repayment of borrowings	(1,845,281)	(1,939,710)
Total changes from financing cash flows	(89)	(39,844)
Other changes		
Interest expense	3,053	87
Interest paid	(4,147)	(97)
Capitalized borrowing costs	1,387	28
Total other changes	293	18
Balance at March 31	\$ 140,274	\$ 140,070

The Corporation's exposure to liquidity risk related to short-term financing is disclosed in note 4(D).

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

17. Deferred revenue

Deferred revenue 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 3(K). The amounts recorded below are expected to be recognized as revenue by the Corporation within 12 months. All deferred revenue at March 31, 2022 has been recognized as revenue during the year ended March 31, 2023.

		2023		2022
Lottery games	\$	22,407	\$	25,153
Other		802		1,272
	\$	23,209	\$	26,425

18. Unsettled wagers

Unsettled wagers include revenue expected to be recognized in the future related to outcomes that have not yet occurred at the reporting date as described in note 3(K). The amounts recorded below are expected to be recognized as revenue by the Corporation within 12 months.

		2023		2022
Customer loyalty programs	\$	3,551	\$	11,536
Lottery games		1,391		1,208
Sports betting		1,337		1,000
Other		831		726
	\$	7,110	\$	14,470

19. Distributions to the Government of British Columbia

In accordance with the *Gaming Control Act* (B.C.) (“the Act”), net income in each fiscal year, after deducting amounts due to the Government of Canada (note 23), is paid into the consolidated revenue fund of the Government of British Columbia in the manner directed by the Lieutenant Governor in Council. These distributions are inclusive of the 7% of “actual net income” as defined in the Act, that is remitted by the Government of British Columbia to the BC First Nations Gaming Revenue Sharing Limited Partnership as outlined in section 14.3 of the Act. The Government of British Columbia has also established various agreements that further distribute the Corporation’s net income, including payments to host local governments of gaming facilities and the horse racing industry. The Corporation’s transfer of distributions to the Government of British Columbia occurs after each fiscal month-end. The Corporation does not retain any earnings.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

20. Provisions

The Corporation recognizes provisions for liabilities associated with the decommissioning or environmental remediation of property and equipment when obligations result from acquisition, construction, development and/or normal operation of assets. The Corporation expects that the associated cash outflows in respect of the balance accrued as at the financial statement date will occur proximate to the dates these assets are retired or remediated.

		2023		2022 ¹
Balance at April 1	\$	3,343	\$	3,096
Additions and effect of discounting		525		364
Uses		(234)		(117)
Reversals		(146)		-
Balance at March 31	\$	3,488	\$	3,343

¹ The current year presentation of provisions has been updated to report provisions separately. In the prior year provisions of \$3,343 were included in accrued expenses (note 15).

21. Accumulated deficit

Upon adoption of IFRS, subsequent adoption of new or amended IFRS standards, and retrospective application of changes to accounting policies, the Corporation was required to adjust amounts previously reported in its financial statements. These adjustments did not reduce the amounts distributed to the Government of British Columbia and therefore resulted in the Corporation recognizing an accumulated deficit.

	Accumulated deficit
Adoption of IFRS ¹	\$ (17,728)
Adoption of amended IAS 19 <i>Employee Benefits</i> ²	584
Adoption of IFRS 15 <i>Revenue from Contracts with Customers</i> ³	(8,319)
Adoption of International Financial Reporting Standards Interpretations Committee (IFRIC) clarifying guidance on IAS 19 <i>Employee Benefits</i> ⁴	7,613
	\$ (17,850)

¹ IFRS was adopted for the fiscal year ended March 31, 2012.

² Amended IAS 19 was adopted for the fiscal year ended March 31, 2014.

³ IFRS 15 was adopted for the fiscal year ended March 31, 2019.

⁴ IAS 19 IFRIC clarifying guidance was adopted for the fiscal year ended March 31, 2022.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

22. Revenue

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

2023				
	Wagered Games	Administered Games		Total
Slot and table games	\$ 2,218,042	\$ 29,583	\$	2,247,625
Lottery games	220,358	403,228		623,586
Sports betting	37,443	1,586		39,029
Bingo games	-	17,215		17,215
Other	-	29,776		29,776
	\$ 2,475,843	\$ 481,388	\$	2,957,231

2022				
	Wagered Games	Administered Games		Total
Slot and table games	\$ 1,642,161	\$ 8,619	\$	1,650,780
Lottery games	229,297	408,969		638,266
Sports betting	29,858	1,819		31,677
Bingo games	-	11,845		11,845
Other	-	29,035		29,035
	\$ 1,901,316	\$ 460,287	\$	2,361,603

For the year ended March 31, 2023, gains on the expiry of prizes payable of \$9,300 (2022: \$7,574) are included in revenue.

23. Payments to the Government of Canada on behalf of the Government of British Columbia

The Corporation makes payments to the Interprovincial Lottery Corporation (ILC), which are then paid to the Government of Canada as a result of an agreement between the provincial and federal governments following the withdrawal of the Government of Canada from the lottery field. The agreement requires the provinces, on a combined basis, to make on-going payments of \$24 million in 1979 dollars annually on an inflation adjusted basis. The Corporation, as the B.C. regional marketing organization of ILC, remits the Government of British Columbia's portion of the payments based on current population statistics.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

24. Contingencies

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

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 financial statements for these indemnifications.

25. Related party transactions

BCLC, as a wholly-owned crown corporation, is controlled by the Government of British Columbia. Included in these financial statements are transactions with various 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 16) and distributions to the Government of British Columbia (note 19). 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 26).

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

		2023		2022
Short-term employee benefits ¹	\$	2,239	\$	2,193
Post-retirement benefits ²		192		175
	\$	2,431	\$	2,368

¹ Salaries and non-cash benefits

² Contributions to the Registered Pension Plan and amounts for the Supplementary Pension Plan outlined in note 13

The Corporation is also related to the pension and post-retirement defined benefit plans. Transactions with these plans are disclosed in note 13.

British Columbia Lottery Corporation

Notes to the Consolidated Financial Statements (continued)

Year ended March 31, 2023

(in thousands of Canadian dollars)

26. 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 B.C. pursuant to the *Provincial Sales Tax Act*.

British Columbia Lottery Corporation

SCHEDULE D

SCHEDULE OF DEBTS

March 31, 2023
(Unaudited)

The Corporation has no long term debt to be reported in accordance with Schedule 1, section 4 of the Financial Information Regulation as at March 31, 2023.

Pursuant to Financial Information Regulation, Schedule 1, section 4(2) long term debt is 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, 2023
(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 by Risk Management Branch of the Ministry of Finance for British Columbia Lottery Corporation ("BCLC") and B.C. Lottotech International Inc. ("BCLII"). Except as noted below, this listing includes agreements entered into on or after April 1, 2020 that remain in effect at March 31, 2023.

Indemnity Agreement	Date Approved¹
SEVENOAKS S.C LIMITED PARTNERSHIP and BCLC Lease Agreement	January 12, 2016
PRINCE GEORGE INVESTMENTS INC. and BCLC Offer to Lease	July 31, 2017
SERVICE PROVIDERS and BCLC Operational Service Agreements for 36 gaming facilities	October 13, 2017
BCLC EXECUTIVES and BCLC Indemnity Agreement Template	June 15, 2018 ²
BCLC EMPLOYEES and BCLC Employee Indemnity for Legal Proceedings Policy	September 20, 2018 ²
MICRO FOCUS and BCLC End User License Agreement	August 22, 2019
ITEL NETWORKS INC, BCLC and BCLII General Services Agreement	May 15, 2020
BEYONDTRUST CORPORATION and BCLC End User License Agreement	May 15, 2020
STILTSoft and BCLC End User License Agreement	May 22, 2020
BANANATAG SYSTEMS INC and BCLC Terms and Conditions	June 7, 2020
BANANATAG SYSTEMS INC and BCLC Internal Communications Software-as-a-Service Agreement	June 26, 2020
PING IDENTITY CORPORATION and BCLC Subscription Agreement	June 30, 2020
HER MAJESTY THE QUEEN in right of THE PROVINCE OF BRITISH COLUMBIA, represented by the MINISTER OF CITIZENS' SERVICES and BCLC Terms of Use	July 7, 2020
MULTI-HEALTH SYSTEMS INC and BCLC Terms and Conditions of Sale and Use	July 9, 2020

Indemnity Agreement	Date Approved¹
ANGEL PLAYING CARDS CO LTD and BCLC Memorandum of Understanding	July 23, 2020
APPLE INC and BCLC Developer Program License Agreement	July 23, 2020
STILTISOFT and BCLC End User License Agreement	August 21, 2020
NEUSTAR IP INTELLIGENCE, INC and BCLC Master Services Agreement	September 11, 2020
APPEXTREMES, LLC DBA CONGA and BCLC Appextremes Master Subscription Agreement	September 29, 2020
GITHUB INC and BCLC Terms of Service	October 2, 2020
YOUTUBE LLC and BCLC Terms of Service and API Services Terms of Service	October 5, 2020
GOOGLE LLC and BCLC Terms of Service	October 15, 2020
FACEBOOK, INC and BCLC Commercial Terms and Facebook Platform Terms	October 29, 2020
PELLEX HOLDINGS LTD and BCLC Lease Extension and Amending Agreement	November 12, 2020
PING IDENTITY CORPORATION and BCLC License Agreement	November 13, 2020
QUIRK CONSULTING and BCLC Terms of Service	November 13, 2020
MONERIS SOLUTIONS CORPORATION and BCLC Terms and Conditions	November 13, 2020
MAXMIND, INC and BCLC End User License Agreement	November 18, 2020
LOGITECH EUROPE S.A. and BCLC End User License Agreement	November 24, 2020
PAYPAL CANADA CO and BCLC User Agreement	December 4, 2020
DYNATRACE INC and BCLC Terms of Use	December 8, 2020
ANACONDA INC and BCLC Terms of Service	December 8, 2020
MASTERCARD INTERNATIONAL INCORPORATED and BCLC Mastercard Rules	December 9, 2020
VISA and BCLC Visa Core Rules and Visa Product and Service Rules	December 10, 2020

Indemnity Agreement	Date Approved¹
AMEX BANK OF CANADA and BCLC Terms and Conditions	December 29, 2020
AMERICAN REGISTRY FOR INTERNET NUMBERS, LTD and BCLC Terms of Service and Registration Services Agreement	January 14, 2021
H2 GAMBLING CAPITAL and BCLC Terms of Use	January 27, 2021
PERKED! INC and BCLC Terms of Service	February 4, 2021
HARMAN INTERNATIONAL INDUSTRIES INC and BCLC Terms of Use	February 19, 2021
VMS SOFTWARE INC and BCLC Software Service Level Agreement	February 24, 2021
VIMEO INC and BCLC Terms of Service	February 26, 2021
AMAZON WEB SERVICES INC (AWS INC) AND AMAZON WEB SERVICES EMEA SARL (AWS EUROPE) and BCLC Service Terms	March 15, 2021
LOBLAWS INC and BCLC Lottery Retailer Agreement including Amended and Restated First Addendum	March 25, 2021
MICROSOFT CORPORATION and BCLC Universal License Terms for Online Services Agreement	April 6, 2021
SHOPPERS DRUG MART INC and BCLC Lottery Retailer Agreement	April 7, 2021
MICROSOFT CANADA INC and BCLC Microsoft Professional Services Data Protection Addendum	April 19, 2021
WHEREBY AS and BCLC Whereby Terms of Service	April 28, 2021
COMMVAULT SYSTEMS INC and BCLC Master Services Agreement	May 25, 2021
CERTERO AMERICA, INC and BCLC Certero SaaS Subscription Service Agreement	May 27, 2021
WEBMONITORING SERVICES INC and BCLC Terms and Conditions	May 27, 2021
BCIMC REALTY CORPORATION and WESTSHORE TOWN CENTRE HOLDINGS INC and BCLC Lease Extension and Amending Agreement	June 8, 2021
DYNATRACE CORPORATION OF CANADA INC and BCLC Master Services Agreement	June 9, 2021
COLLIBRA INC and BCLC Collibra Master Cloud Agreement	June 9, 2021

Indemnity Agreement	Date Approved¹
FONTSPRING INC and BCLC The Fontspring Web Font End User License Agreement and Desktop Font End User License Agreement	June 10, 2021
GENIUS SPORTS MEDIA, INC and BCLC Sportsbook Services Agreement	June 15, 2021
DO SOME GOOD COMMUNITY CONTRIBUTION COMPANY INC and BCLC Subscription and Licensing Agreement and Terms of Service	June 23, 2021
ATLASSIAN PTY LTD and BCLC Atlassian Marketplace Partner Agreement	June 25, 2021
STILSOFT DEVELOPMENT LTD and BCLC Stilsoft App License Agreement	June 25, 2021
CT REIT (TOTEM MALL) INC and BCLC Lease Extension Terms and Conditions	June 28, 2021
POSTMAN INC and BCLC Terms of Service	July 14, 2021
BC HYDRO and BCLC Letter Agreement for Commercial Energy Manager Program	July 19, 2021
MATILLION LIMITED and BCLC Master End User License Agreement and ETL for Snowflake on AWS - EULA	July 26, 2021
SNOWFLAKE INC and BCLC Terms of Use	July 26, 2021
SHAW TELECOM G.P. and SHAW BUSINESS U.S. INC and BCLC Shaw Business Master Services Agreement	August 5, 2021
VALIDITY INC and BCLC Master Subscription and Services Agreement	August 5, 2021
REALTIME BOARD, INC DBA Miro and BCLC Master Cloud Agreement	August 5, 2021
LOBLAWS INC and BCLC License Agreement	September 3, 2021
EVERI PAYMENTS (CANADA) INC and BCLC Master Everi Compliance Services Agreement	September 14, 2021
QUALTRICS LLC and BCLC Order Form	October 18, 2021
COLLABIP INC DBA TETHR and BCLC Terms of Service	October 18, 2021
EMBED SUSTAINABILITY INC and BCLC Peer-to-peer Network Participation Agreement	October 22, 2021
TELUS COMMUNICATIONS INC and BCLC Customer Agreement and Acceptable Use Policy	October 27, 2021

Indemnity Agreement	Date Approved¹
LINKEDIN IRELAND UNLIMITED COMPANY and BCLC Subscription Agreement	November 12, 2021
BCIMC REALTY CORPORATION and BCLC Lease Extension and Amendment Agreement	November 26, 2021
TECHSMITH CORPORATION and BCLC End User License Agreement	December 8, 2021
FORGEROCK US, INC and BCLC Identity Cloud Subscription Agreement	December 8, 2021
MONERIS SOLUTIONS CORPORATION and BCLC Moneris National Merchant Agreement Terms and Conditions	December 23, 2021
ATLASSIAN PTY LTD and BCLC Atlassian Marketplace Terms of Use	December 29, 2021
KAIROS TECHNOLOGIES, INC and BCLC End User License Agreement	January 4, 2022
CISION CANADA INC and BCLC Master Subscription Agreement	January 13, 2022
FIGMA INC and BCLC Software License Terms and Conditions	January 17, 2022
CNW GROUP LTD and BCLC Agreement for The Electronic Reproduction of Documents	January 24, 2022
LEXISNEXIS, A DIVISION OF RELX INC and BCLC Terms and Conditions	January 24, 2022
MOTIO, INC and BCLC End User License Agreement	January 27, 2022
SYMANTEC, A DIVISION OF BROADCOM INC and BCLC End User License Agreement	February 4, 2022
THALES DIS CPL CANADA, INC and BCLC End User License Agreement	February 9, 2022
HER MAJESTY THE QUEEN in the right of THE PROVINCE OF BRITISH COLUMBIA and BCLC BPS Entity Agreement	February 17, 2022
LOGSHERO LTD and BCLC End User Click Agreement	February 28, 2022
FIGMA INC and BCLC Software Services Agreement	March 9, 2022
SAS INSTITUTE (CANADA) INC and BCLC SAS Universal Terms	March 9, 2022
CANADA POST and BCLC Canada Post Personalized Mail List Request Form	March 12, 2022

Indemnity Agreement	Date Approved¹
FIGMA INC and BCLC Software Services Agreement	March 15, 2022
COMMVAULT SYSTEMS INC and BCLC End User License and Limited Warranty Agreement	March 17, 2022
GENIUS SPORTS MEDIA INC and BCLC NFL Side Letter Agreement	March 18, 2022
ROADMUNK, INC and BCLC Terms of Service Agreement	March 25, 2022
MAGNET FORENSICS INC and BCLC End User License Agreement	April 6, 2022
CANADA MEN'S INTERNATIONAL SEVENS LIMITED PARTNERSHIP and BCLC Partnership Agreement	April 12, 2022
DOCKER, INC and BCLC Subscription Services Agreement	April 21, 2022
HER MAJESTY THE QUEEN in right of THE PROVINCE OF BRITISH COLUMBIA as represented by the MINISTER RESPONSIBLE FOR CITIZENS' SERVICES and BCLC BPS Entity User Access Agreement	April 26, 2022
UNITED STATES PLAYING CARD COMPANY and BCLC Casino Supply Agreement	April 27, 2022
DIGICERT, INC. and BCLC Digital Certificates by Digicert - Terms of Use	May 2, 2022
MOBATEK LLC and BCLC End User License Agreement	May 11, 2022
MICROSOFT CANADA INC and BCLC Enterprise Support Services and Data Protection Addendum	May 13, 2022
THE UK TRADE DESK LIMITED and BCLC Advertiser Proof of Concept Agreement – CRM Data Onboarding	May 19, 2022
ADOBE SYSTEMS INCORPORATED and BCLC End User License Agreement	June 2, 2022
N. HARRIS COMPUTER CORPORATION and BCLC Software License Agreement	June 2, 2022
VANCOUVER CANUCKS LIMITED PARTNERSHIP, VANCOUVER ARENA LIMITED PARTNERSHIP and NATIONAL HOCKEY LEAGUE and BCLC Sponsorship Agreement	June 7, 2022
F5 NETWORKS LTD and BCLC Consulting Services Agreement	June 17, 2022
IMG DATA LIMITED and BCLC Data Subscription License Agreement	June 29, 2022
TENNIS DATA INNOVATIONS OPERATIONS (UK) LIMITED AND IMG ARENA UK LIMITED and BCLC Data License Agreement	June 29, 2022
MKODO LIMITED and BCLC Services Agreement	June 30, 2022

Indemnity Agreement	Date Approved¹
SASKATCHEWAN INDIAN GAMING AUTHORITY INC. and SASKATCHEWAN GAMING CORPORATION and BCLC Principal E-games Supply and Service Provider Agreement	July 7, 2022
INTERNATIONAL TENNIS INTEGRITY AGENCY LTD and BCLC ITIA Memorandum of Understanding Agreement	July 7, 2022
VANPROP INVESTMENTS LTD and BCLC Lease Agreement	July 14, 2022
ONEPLAN SOLUTIONS LLC and BCLC Service Agreement	July 28, 2022
NHL ENTERPRISES CANADA L.P. and BCLC Online Games License Agreement	July 28, 2022
ABERDEEN KAMLOOPS MALL LIMITED and BCLC Lease Agreement	July 29, 2022
LOOKBACK GROUP, INC and BCLC Cloud Service Agreement	August 24, 2022
MICROSEMI CORPORATION and BCLC Sales Order Terms and Conditions	August 24, 2022
PUROLATOR INC and BCLC Professional Services Agreement	August 30, 2022
PUROLATOR INC and BCLC Consultation, Supply Chain and IT programming to facilitate the Lottery Terminal Replacement	August 31, 2022
BLIST JOBS INC and BCLC Terms of Use Agreement	September 06, 2022
GSOFT TECHNOLOGIES INC and BCLC End User License, Maintenance and Support Agreement	September 13, 2022
VANCOUVER WHITECAPS FC and BCLC 2022 Local Sponsor Agreement	October 5, 2022
ONEPLAN SOLUTIONS LLC and BCLC Service Agreement	October 12, 2022
BRITISH COLUMBIA HYDRO AND POWER AUTHORITY and BCLC Commercial Energy Manager Program Agreement	October 24, 2022
INNOVATIVE SYSTEMS, INC and BCLC Addendum to Work Order Agreement	November 15, 2022
QLIKTECH CORPORATION and BCLC Customer Agreement	November 16, 2022
BRICKS SOFTWARE INC and BCLC Terms of Service Agreement	November 16, 2022
PALO ALTO NETWORKS, INC and BCLC End User License Agreement and Terms of Use	November 18, 2022
SPLUNK, INC and BCLC End User License Agreement	November 23, 2022
PLANTRONICS, INC and BCLC Application End User License Agreement	November 23, 2022
IDEAGEN TECHNOLOGY LTD. and BCLC Master Software and Services Agreement	November 23, 2022

Indemnity Agreement	Date Approved¹
LARS SILBERBAUER ANDEREN and BCLC Client Contract	November 24, 2022
SUM NETHERLANDS COOPERATIEF U.A. and BCLC Authorized Gaming Operator Agreement	November 25, 2022
GLOBAL KNOWLEDGE NETWORK (CANADA) INC and BCLC Training Agreement Terms and Conditions	December 9, 2022
WOMEN BUSINESS ENTERPRISES CANADA COUNCIL and BCLC Terms of Service Agreement	December 16, 2022
DELOITTE LLP and BCLC Sales Agreement	December 17, 2022
SPLUNK, INC and BCLC End User License Agreement	December 19, 2022
FRESHWORKS INC and BCLC Terms of Service Agreement	December 21, 2022
THINKTV INC and BCLC Annual Advertising Attestation	December 22, 2022
SAP CANADA INC and BCLC Software End User License Agreement	December 28, 2022
ARCTIC WOLF NETWORKS INC and BCLC Subscription Agreement	January 10, 2023
CARDINAL PATH INC and BCLC Google Analytics 4 License & Services Agreement	January 13, 2023
WEBTIME CORPORATION and BCLC Software License Agreement	January 19, 2023
ROGERS MEDIA INC and BCLC Standard Terms and Conditions	January 23, 2023
THE CITY OF NEW WESTMINSTER and BCLC License Agreement	January 23, 2023
CANADIAN GAY & LESBIAN CHAMBER OF COMMERCE and BCLC Partnership Agreement	January 24, 2023
ABERDEEN MALL LIMITED and BCLC Retail Space Lease Agreement	January 24, 2023
CANADIAN ABORIGINAL AND MINORITY SUPPLIER COUNCIL and BCLC Terms of Service	January 24, 2023
ABBOTSFORD ARENA LIMITED PARTNERSHIP operating as VANCOUVER CANUCKS SPORTS & ENTERTAINMENT and BCLC Sponsorship Agreement	February 1, 2023
GREAT CANADIAN GAMING CORPORATION and BCLC Terms and Conditions	February 1, 2023
GOOGLE LLC and BCLC Google Analytics Terms of Service Agreement and Google Platform Services Terms and Conditions	February 3, 2023
RED GATE SOFTWARE LIMITED and BCLC End User License Agreement	February 7, 2023
LOBLAWS INC and BCLC License Agreement	February 8, 2023

Indemnity Agreement	Date Approved¹
SALESFORCE.COM CANADA CORPORATION and BCLC Order Form Terms and Conditions	February 9, 2023
LUCID SOFTWARE INC and BCLC Terms of Service	February 21, 2023
VANCOUVER CANUCKS LIMITED PARTNERSHIP and BCLC Location Agreement	February 21, 2023
CANADIAN IMPERIAL BANK OF COMMERCE and BCLC CIBC Commercial and Corporate Banking Financial Services Agreement	February 21, 2023
UIPATH INC and BCLC Master Services Agreement	March 3, 2023
ITEL NETWORKS INC and BCLC General Services Agreement	March 6, 2023
ARCARIS INC DBA PLAYVOX and BCLC Subscription Agreement	March 7, 2023
AQUILINI VANCOUVER LACROSSE LIMITED PARTNERSHIP and BCLC Sponsorship Agreement	March 7, 2023
MITRE ENGENUITY, INC and BCLC Terms and Conditions	March 13, 2023
CLOUD SOFTWARE GROUP INC and BCLC End User License Agreement	March 14, 2023
ATLASSIAN PTY LTD and BCLC Software License Agreement	March 15, 2023
JETBRAINS S.R.O and BCLC Account Agreement	March 20, 2023
BROWSERSTACK, INC and BCLC Terms of Service	March 20, 2023
CRADLEPOINT INC AND BCLC Client Software License Terms and Conditions and Service Agreement	March 20, 2023
SAP CANADA INC and BCLC General Terms and Conditions for Cloud Services	March 23, 2023
CANADIAN IMPERIAL BANK OF COMMERCE and BCLC CIBC GICs, Deposits & Payments Services Agreement for Cash Management Services (CMO)	March 23, 2023
QLIKTECH CORPORATION and BCLC Customer Agreement	March 27, 2023
KPMG LLP and BCLC Indemnification Letter	Various

¹ Date Approved is the date of the approval letter issued by the Risk Management Branch of the Minister of Finance.

² BCLC provides indemnity coverage for employees under corporate policy and indemnity coverage for executives under a form of indemnity agreement.

British Columbia Lottery Corporation

SCHEDULE F

SCHEDULE OF PAYMENTS TO SUPPLIERS
OF GOODS AND SERVICES

March 31, 2023
(Unaudited)

British Columbia Lottery Corporation

Schedule of Payments to Suppliers of Goods and Services

For the Fiscal Year Ended March 31, 2023

(Unaudited)

Vendor	Amount
0342293 BC LTD	\$4,625,550
0579467 BC LTD	247,318
0634102 BC LTD	158,723
0700996 BC LTD	25,772
0702009 BC LTD	62,329
0706315 BC LTD	26,884
0708597 BC LTD	187,433
0714469 BC LTD	35,167
0722767 BC LTD	28,265
0729886 BC LTD	84,167
0733244 BC LTD	3,503,523
0741257 BC LTD	33,112
0743888 BC LTD	110,930
0767958 BC LTD	75,467
0768035 BC LTD	66,501
0777284 BC LTD	34,130
0779285 BC LTD	109,305
0782553 BC LTD	61,826
0783775 BC LTD	36,457
0788197 BC LTD	156,024
0790680 BC LTD	29,814
0803495 BC LTD	70,245
0805637 BC LTD	50,975
0807575 BC LTD	69,405
0809325 BC LTD	27,076
0815015 BC LTD	30,086
0818757 BC LTD	71,927
0821735 BC LTD	33,571
0826252 BC LTD	51,376
0831837 BC LTD	112,703
0871616 BC LTD	41,787
0883515 BC LTD	60,029
0888421 BC LTD	31,992

Vendor	Amount
0889828 BC LTD	36,518
0893629 BC LTD	121,510
0903755 BC LTD	48,346
0905677 BC LTD	44,021
0906811 BC LTD	36,492
0919150 BC LTD	36,504
0923281 BC LTD	51,806
0924161 BC LTD	49,409
0928018 BC LTD	42,620
0930692 BC LTD	51,418
0931615 BC LTD	37,119
0932180 BC LTD	56,831
0941021 BC LTD	147,778
0942556 BC LTD	33,974
0942688 BC LTD	61,523
0944504 BC LTD	36,708
0961279 BC LTD	34,765
0961448 BC LTD	42,904
0963634 BC LTD	203,638
0965959 BC LTD	40,611
0966181 BC LTD	78,736
0966717 BC LTD	103,465
0967985 BC LTD	195,447
0968984 BC LTD	63,190
0969149 BC LTD	76,713
0973581 BC LTD	49,738
0974552 BC LTD	67,229
0975935 BC LTD	29,473
0980966 BC LTD	30,219
0983844 BC LTD	27,049
0985926 BC LTD	48,907
0987941 BC LTD	35,778
0990715 BC LTD	172,198
1 VISION ENTERPRISES INC	66,059
1001461 BC LTD	27,162
1002716 BC LTD	51,654
1005404 BC LTD	34,444
1007132 BC LTD	28,470
1008075 BC LTD	91,120
1010074 BC LTD	47,182

Vendor	Amount
1013529 BC LTD	39,177
1013780 BC LTD	94,091
1015244 BC LTD	2,740,222
1017182 BC LTD	76,093
1025467 BC LTD	31,221
1026764 BC LTD	27,696
1027631 BC LTD	41,915
1027755 BC LTD	32,069
1031906 BC LTD	30,010
1036957 BC LTD	25,698
1043440 BC LTD	29,341
1045497 BC LTD	27,111
1046569 BC LTD	49,349
1046765 BC LTD	28,753
1050377 BC LTD	33,102
1055430 BC LTD	51,014
1060689 BC LTD	26,656
1063128 BC LTD	39,182
1064823 BC LTD	42,507
10668281 CANADA LIMITED	25,030
1072452 BC LTD	25,871
1073337 BC LTD	124,628
1073409 BC LTD	45,584
1074141 BC LTD	109,994
1076349 BC LTD	49,498
1077740 BC LTD	27,335
1085578 BC LTD	25,719
1085757 BC LTD	34,481
1085921 BC LTD	96,890
1089269 BC LTD	26,136
1090764 BC LTD	68,868
1092859 BC LTD	37,577
1093839 BC LTD	29,060
1097852 BC LTD	105,555
1099480 BC LTD	50,972
1105855 BC LTD	218,876
1110163 BC LTD	25,392
1115252 BC LTD	43,726
1123800 BC LTD	30,281
1125397 BC LTD	63,899

Vendor	Amount
1126542 BC LTD	66,294
1126580 BC LTD	259,720
1127244 BC LTD	26,892
1127886 BC LTD	33,100
1130020 BC LTD	33,611
1136524 BC LTD	30,759
1138793 BC LTD	171,471
1140411 BC LTD	25,885
1143619 BC LTD	38,066
1144193 BC LTD	54,894
1158519 BC LTD	75,240
1160624 BC LTD	26,435
1161280 BC LTD	36,181
1164330 BC LTD	37,799
1164490 BC LTD	98,347
1167046 BC LTD	57,919
1167769 BC LTD	43,112
1169327 BC LTD	69,534
1171294 BC LTD	29,256
1172750 BC LTD	52,202
1176785 BC LTD	39,937
1178407 BC LTD	33,516
1182695 BC LTD	102,655
1182888 BC LTD	74,377
1183435 BC LTD	145,785
1184484 BC LTD	37,741
1190440 BC LTD	26,801
1194658 BC LTD	25,301
1198366 BC LTD	54,551
1203001 BC LTD	39,540
1203984 BC LTD	30,596
1204058 BC LTD	63,721
1204945 BC LTD	27,725
1206800 BC LTD	49,448
1208387 BC LTD	28,922
1209540 BC LTD	34,093
1214987 BC LTD	38,190
1220498 BC LTD	29,967
1227183 BC LTD	37,589
1229399 BC LTD	31,689

Vendor	Amount
1230009 BC LTD	32,988
1231306 BC LTD	38,588
1232432 BC LTD	67,423
1233825 BC LTD	60,441
1236383 BC LTD	53,445
1237928 BC LTD	26,115
1238799 BC LTD	48,568
1245152 BC LTD	26,663
1248023 BC LTD	40,181
1249840 BC LTD	48,871
1253570 BC LTD	53,084
1256101 BC LTD	76,939
1257266 BC LTD	60,235
1260158 BC LTD	58,603
1277361 BC LTD	31,960
1290125 BC LTD	43,509
1296409 BC LTD	40,917
1305026 BC LTD	29,577
1306278 BC LTD	34,052
1309759 BC LTD	29,870
1311314 BC LTD	72,548
1313 RETAILS LTD	44,216
1319996 BC LTD	25,532
1325869 BC LTD	32,506
1327842 BC LTD	101,776
1327981 BC LTD	90,253
1330 CARIBOO SERVICE LTD	27,765
1332890 BC LTD	39,135
1345880 BC LTD	27,385
1351570 BC LTD	55,913
1352393 BC LTD	26,812
1355493 BC LTD	27,328
1356127 BC LTD	28,239
1357427 BC LTD	26,039
1364434 BC LTD	25,361
14TH AVENUE PUB AND LIQUOR STORE LTD	66,817
1650236 ALBERTA LTD	47,909
1660258 ALBERTA LTD	62,138
168 TRUCK STOP LTD	29,311
1909047 ONTARIO LIMITED	292,553

Vendor	Amount
22259-48TH AVENUE HOLDINGS LIMITED	52,720
2725312 CANADA INC & 2973758 CANADA INC & WILLOWBROOK LANGLEY HOLDINGS INC	83,280
2725312 CANADA INC AND BROADWAY TECH CENTRE HOLDINGS INC	5,104,701
372831 BC LTD	80,076
377227 BC LTD	32,354
4293PRINCEGEORGE FUEL INC	28,603
454486 BC LTD	31,497
470695 BC LTD	176,512
4799POWELLRIVER FUEL INC	33,620
482631 BC LTD	245,483
492354 BC LTD	40,527
49TH PARALLEL GROCERY LTD	85,755
4FORWARD INC	26,950
511407 BC LTD	29,310
511568 BC LTD	81,962
528822 BC LTD	117,261
537108 BC LTD	25,687
547730 BC LTD	35,741
578097 BC LTD	34,806
585 HOLDINGS LTD	2,929,239
585886 BC LTD	256,070
590 HWY 33 WEST LIMITED	27,460
593174 BC LTD	55,750
596140 BC LTD	349,677
622151 BC LTD	25,869
627084 BC LTD	36,931
629853 BC LTD	27,265
62ND GAS & SNACK LTD	26,976
636753 BC LTD	44,768
639503 BC LTD	221,738
6407897 CANADA INC	470,584
650273 ALBERTA LIMITED	75,231
657816 BC LTD	60,771
658769 BC LTD	30,305
658887 BC LTD	28,574
662381 BC LTD	164,673
663353 BC LTD	52,440
674079 BC LTD	30,763
675522 BC LTD	29,237
681000 BC LTD	70,324

Vendor	Amount
686729 BC LTD	120,423
716103 BC LTD	46,946
7-ELEVEN CANADA INC	6,353,291
8295140 CANADA LTD	38,967
8471738 CANADA LIMITED	43,369
8591857 CANADA LTD	564,510
8602859 CANADA LTD	31,508
9201254 CANADA LIMITED	51,885
A&B MINI MART LTD	57,863
ABBOTSFORD ARENA LIMITED PARTNERSHIP	91,875
ABBOTSFORD RACQUETS CLUB INC	99,764
ABC MART LTD	26,954
ABCORP CA LTD	262,808
ABDUL MALIK MAWJI	200,058
ABHAY ENTERPRISES LTD	592,360
ACCUPRO TRADEMARK SERVICES LLP	83,931
ADD-IT SYSTEMS INC	31,024
ADOBE INC	221,583
ADVANCED PARKING SYSTEMS LTD	301,166
AEM CONSULTING INC	212,317
AGENCES W PELLETIER (1980) INC	33,510
AGS LLC	5,071,133
AHIRA DRUGS LTD	37,749
AINSWORTH GAME TECHNOLOGY INC	1,613,667
ALAN WILLISON	203,627
ALBERNI DISTRICT CO-OP ASSOCIATION	75,886
AMAZON WEB SERVICES CANADA INC	3,788,753
AMAZON WEB SERVICES INC	1,060,183
AMBROSIA MANAGEMENT LTD	39,799
AMPVIC DEVELOPMENT INC	271,316
ANAND MERCHANDISING LTD	131,962
ANDREW WONG & BING WONG	36,149
ANGUS ONE PROFESSIONAL RECRUITMENT LTD	99,714
ANIT PRABHAKAR	47,590
ANJU CHHABRA	73,692
ANKUR SALUJA	64,450
ANTHEM CRESTPOINT III SHOPPING CENTRES LIMITED PARTNERSHIP	27,999
ANURADHA GARG & JYOTI AGGARWAL	72,208
APPLY DIGITAL LTD	73,010
APRA ENTERPRISES LTD	45,185

Vendor	Amount
AQUILINI VANCOUVER LACROSSE LIMITED PARTNERSHIP	106,547
ARAMARK CANADA LTD	505,703
ARGG TRADING COMPANY LTD	41,572
ARI FINANCIAL SERVICES INC	80,350
ARISHA ENTERPRISES LTD	53,331
ARISTOCRAT TECHNOLOGIES CANADA INC	20,301,013
ARMSTRONG PHARMACY LTD	29,447
ARMSTRONG REGIONAL COOPERATIVE	104,032
ARMY NAVY & AIR FORCE VETERANS IN CANADA #5	48,945
ARMY NAVY & AIR FORCE VETERANS IN CANADA #26	35,267
ARMY NAVY & AIR FORCE VETERANS IN CANADA #45	28,968
ARMY NAVY & AIR FORCE VETERANS IN CANADA #100	48,150
ARMY NAVY & AIR FORCE VETERANS IN CANADA #290	26,785
ARMY NAVY & AIR FORCE VETERANS IN CANADA #302	44,102
ARPAC STORAGE SYSTEMS CORPORATION	39,287
ARROW GAMES CORPORATION	1,362,733
ARS ENTERPRISES INC	116,464
ARSH ENTERPRISES LTD	36,921
ASA JI ENTERPRISES LTD	309,451
ASHA BAJAJ	146,753
ASHCROFT INDIAN BAND DEVELOPMENT LLP	31,503
ASSOCIATION OF CERTIFIED ANTI-MONEY LAUNDERING SPECIALISTS LLC	50,725
ATCO TWO RIVERS CAMP SERVICES LTD	93,004
ATLANTIC LOTTERY CORPORATION	95,948
ATLASSIAN PTY LTD	293,106
AUSENCO SUSTAINABILITY INC	240,066
AVISON YOUNG PROJECT MANAGEMENT SERVICES LP	519,239
AWARDCO LLC	381,261
AZAM ASHTIANY	81,466
BALJEET SANDHU & TROY PEARSON	50,032
BALMORAL INVESTMENTS LTD	67,255
BAMBORA INC	38,530
BARB SIMPSON	66,605
BARLEY MILL NEIGHBOURS PUB LTD	51,914
BARLEY MILL PUB LTD	33,071
BARRIERE MOTOR INN (1983) LTD	37,854
BATH & DHILLON ENTERPRISES LTD	46,020
BB&CO STRATEGIC STORYTELLING INC	26,985
BBMG HOLDINGS LLC	47,874
BC DIRECT MAIL WORKS INC	108,452

Vendor	Amount
BC HYDRO AND POWER AUTHORITY	357,466
BCIMC REALTY CORPORATION AND CANADIAN CORE REAL ESTATE LP	36,867
BELZ ENTERPRISES LTD	25,795
BENJAMIN BROWN & NORMA BROWN	40,599
BERUSCHI ENTERPRISES LTD	41,755
BET RITE INC	2,899,008
BETA ENTERPRISES LTD	63,483
BEW EXPRESS TRADING LTD	79,025
BHUMI ENTERPRISES	34,905
BIGTIME GAMING PTY LIMITED	977,201
BILAL HUSSAIN	47,666
BJ PARK ENTERPRISES LTD	28,586
BJH HOLDINGS LTD	84,489
BK HEER DEVELOPMENT INC	118,108
BLACK GOLD WEST OPERATING GROUP INC	46,303
BLACKFISH PUB LTD	29,474
BLIND BAY VILLAGE GROCER LTD	44,879
BLUE BELL INN LTD	54,618
BNC INVESTMENT LTD	33,118
BOA INVESTMENTS LTD	40,955
BOB'S FLOOR COVERINGS LTD	33,244
BOB'S MERCANTILE LTD	25,213
BONNIE CHING CHIU	125,321
BOTTOMS UP ENTERTAINMENT GROUP LTD	34,584
BOWEN ROAD GENERAL STORE LTD	44,112
BPYA 1290 HOLDINGS LTD	60,311
BRENTWOOD VILLAGE FOODS LTD	29,064
BREWSTER'S SPORTS PUB (2004) LTD	65,522
BRITTANNY PAYNE	43,745
BROOKS CREATIVE HOUSE INC	29,508
BRUCE GUSTAFSON	68,468
BT CANADA INC	94,684
BURD ENTERPRISES LTD	236,749
BUY-LOW FOODS LP	139,578
BX NEIGHBOURHOOD PUB LTD	46,919
C & D JAMMER HOLDINGS LTD	51,684
CAISSEN WATER TECHNOLOGIES INC	31,329
CAMMEGH LIMITED	127,107
CANADA DAVID & JACK BROTHERS INVESTMENTS LTD	57,844
CANADA MENS INTERNATIONAL SEVENS LIMITED PARTNERSHIP	303,088

Vendor	Amount
CANADIAN FEDERAL INTERNATIONAL TOURISM LTD	52,137
CANADIAN FORCES EXCHANGE	43,312
CANADIAN IMPERIAL BANK OF COMMERCE	71,115
CANADIAN METAL & FIBRE LTD	168,547
CANADIAN PARTNERSHIP FOR RESPONSIBLE GAMBLING ASSOCIATION	25,590
CANEM SYSTEMS LTD	32,419
CAPTIVE MEDIA INC	46,764
CARASOFT TECHNOLOGY CORP	36,518
CARAVEL LAW PROFESSIONAL CORPORATION	57,019
CARMAN JACK	78,061
CARMANAH SIGNS INC	2,212,320
CARRIER FOOD AND FUEL LTD	112,587
CARX VENTURES INC	26,357
CEE JOY HOLDINGS LTD	69,629
CENTRAL WALK MAYFAIR SHOPPING CENTRE INC	47,299
CENTRAL WALK TSAWWASSEN MILLS INC	62,177
CENTRAL WALK WOODGROVE SHOPPING CENTRE INC	27,418
CESAR ROBAINA INC	54,105
CGI INFORMATION SYSTEMS AND MANAGEMENT CONSULTANTS INC	629,323
CHAHAL PETROLEUM LTD	43,094
CHAMPLAIN SQUARE LP	75,479
CHANG LUCK ENTERPRISES LTD	81,133
CHARLES DICKENS PUB LTD	30,651
CHARLES MAH & OY HEE MAH	29,495
CHARLIE YOO & SUJAN YOO	134,856
CHENG BOCK SEET	35,541
CHERRY LANE SHOPPING CENTRE HOLDINGS LTD	33,303
CHHINA ENT LTD	272,728
CHILLIWACK GAMING LTD	15,265,335
CHOI'S INTERNATIONAL AGENCY INC	32,376
CHRISTIE'S CARRIAGE HOUSE PUB LTD	55,813
CHRISTINE HAMMOND	72,829
CHUBB LIFE INSURANCE COMPANY OF CANADA	142,612
CHUCK SO & HAI PING CHOW	41,012
CHUL SEUNG LEE	95,621
CHULGYU PARK	268,710
CHUN YING SUN	137,185
CINDY DYCK	111,432
CITY OF KAMLOOPS	682,025
CIVIC ENTERPRISES LTD	120,374

Vendor	Amount
CIVIMAX ENTERPRISE LTD	104,690
CLAD HOLDINGS LTD	30,155
CLARANET LIMITED	368,264
CLAUDIA MARTINEZ	50,768
CLEAR CONVENIENCE CORPORATION LTD	469,647
CLEARWATER CONVENIENCE LTD	28,332
CO DARA VENTURES LTD	455,193
COMMANDER WAREHOUSE EQUIPMENT LTD	186,638
COMMUNITY GAMING MANAGEMENT ASSOCIATION	1,645,796
COMPUGEN INC	21,268,627
CONVERT-PAC OF CANADA LTD	26,027
COPPERSIDE FOODS LTD	270,918
CORMORANT ISLAND DRUGS INC	43,109
CORNER GAS SALES LTD	40,930
CORONA FOODS (1991) LTD	105,119
CORONA MANAGEMENT CORPORATION	44,880
CORPORATE EXPRESS CANADA INC	78,093
CORY MANAGEMENT INC	58,231
COSSETTE MEDIA INC	24,226,490
COSTA DEL SOL HOLDINGS LTD	28,515
COSTCO WHOLESALE CANADA LTD	325,253
CRANBERRY INN LTD	96,144
CRUNCHY BITES MARKET INC	41,492
CTM STUDIOS INC	25,565
CUT & RUN HOLDINGS LTD	38,241
CXINO SEMI-NETWORK TECHNOLOGY INC	133,995
D T R VENTURES LTD	33,391
DAON ENTERPRISE LTD	54,119
DAP GROUP LTD	36,849
DAPHNE L TOBIN	128,469
DARCY'S PUB (2014) LTD	47,139
DARLENE PRENDERGAST	83,056
DARVIC ENTERPRISES LTD	392,870
DARVIN DRUGS LTD	27,270
DASH AND DART LOGISTICS INC	50,064
DASKO HOLDINGS LTD	28,445
DAVE ABLETT	36,908
DAVIES PARK AND ASSOCIATES (VANCOUVER) INC	48,606
DAWSON CO-OPERATIVE UNION	66,145
DAY & NIGHT STORES (1996) LTD	29,947

Vendor	Amount
DD PHARMACY LTD	33,599
DEAN NGUYEN	158,079
DEBORAH YOUNG	94,823
DECO DRUGS LTD	79,092
DEEP GILL ENTERPRISES LTD	28,241
DELL LANES LTD	38,629
DELOITTE INC	15,486,253
DELOITTE LLP	2,671,326
DELTA VISION LTD	31,183
DELVE PARTNERS LLC	74,294
DENISE RYU	83,961
DEOL GAS LTD	48,264
DHB ENTERPRISES LTD	30,918
DHK HOLDINGS INC	87,457
DKOONER PHARMACY LTD	44,972
DNA HOLDINGS LTD	148,789
DOCUSIGN INC	31,312
DOMAN SPORTS AND ENTERTAINMENT LP	449,541
DONNA WORTHINGTON	174,392
DOUBLE K ENTERPRISES LTD	41,480
DOWNTOWN VICTORIA BUSINESS ASSOCIATION	35,000
DRB ENTERPRISES LTD	31,058
DROSKI MARKETING INC	52,504
DUFFY'S PUB INC	37,067
DUNCAN DABBER BINGO SOCIETY	6,034,266
DUNSMUIR HOLDINGS (NEW WESTMINSTER) LTD	78,411
DUNSPARK FUELS LTD	28,342
DUPORT ENTERPRISES LTD	78,066
DW JOHNSON HOLDINGS LTD	29,847
DWAINE EDWARDS & WILLIAM IRVINE	32,594
EASY PICK FOODS LTD	45,947
EBCP ENTERPRISES LTD	321,358
ELAINE & DAVID ENTERPRISE LTD	107,355
ELASTIFY INC	25,239
ELEETS ENTERPRISES INC	82,839
ELEMENT 54 INC	271,530
ELEPHANTS HILL ENTERPRISE LTD	172,957
ELFRIEDA FAWKES	132,594
EMBED SUSTAINABILITY INC	63,000
ENTERPRISE ENTERTAINMENT LTD	7,255,791

Vendor	Amount
ENVIRONICS ANALYTICS GROUP LTD	112,303
EQUIFAX CANADA CO	409,217
EREK TYMCHAK	27,111
ERNST & YOUNG LLP	2,638,502
ESIT ADVANCED SOLUTIONS INC	640,547
ESKE ENTERPRISES INC	79,626
ESW TECHNOLOGIES FZ-LLC	162,671
EUNGSUN YOON & GEUMSUN YOON	84,392
EVELINA DA SILVEIRA	90,795
EVERI GAMES (CANADA) INC	8,278,171
EVERI INTERACTIVE LLC	906,474
EVERI PAYMENTS (CANADA) INC	1,454,517
EVOLUTION MALTA LIMITED	11,803,093
FAIRMONT VANCOUVER AIRPORT	29,512
FAIRWAY HOLDINGS (1994) LTD	41,099
FAMILY L ENTERPRISES LTD	33,998
FARHAD NAZARI	32,120
FARNOUSH SERVICE LTD	30,750
FAS CONSULTING GROUP LTD	60,050
FAST LINE CONVENIENCE LTD	75,024
FCB CANADA	1,064,470
FEHRKON ENTERPRISES LTD	26,428
FELL FUELS LTD	107,449
FIRST CAPITAL REALTY INC	31,626
FOREMED CLINICS INC	52,281
FOREWEST HOLDINGS #32 LTD	27,708
FOREWEST HOLDINGS INC	38,503
FORRESTER RESEARCH LIMITED	323,492
FORT NELSON BP OPERATIONS (2015) LTD	28,152
FORT ST JOHN CO-OPERATIVE ASSOCIATION	40,337
FORTISBC ENERGY INC	182,864
FOUR MILE PUB LTD	104,575
FOUR RIVERS CO-OPERATIVE	57,293
FOX & HOUNDS PUB LTD	98,807
FRASER 25 ENTERPRISE LTD	49,933
FRENZ FILLING STATION INC	32,739
FROG HOLLOW MANAGEMENT (1976) LTD	39,674
FULL PUNCH CREATIVE INC	69,041
FULLER GAS STATION LTD	34,020
GADDIEL INVESTMENTS LTD	32,022

Vendor	Amount
GAMBLING RESEARCH EXCHANGE ONTARIO	133,300
GAMING LABORATORIES INTERNATIONAL LLC	41,058
GAMING PARTNERS INTERNATIONAL USA INC	1,077,024
GARIC ENTERPRISES LTD	171,714
GARLANE PHARMACY LTD	40,747
GARNING WONG & YAN HUA LIN	32,851
GARY JOHAL HOLDINGS INC	57,297
GAS N GO PETROLEUM LTD	27,269
GATEWAY CASINOS & ENTERTAINMENT LIMITED	250,430,682
GBH HOLDINGS LTD	25,208
GENIUS SPORTS MEDIA INC	319,929
GENUMARK PROMOTIONAL MERCHANDISE INC	1,082,507
GETTY IMAGES INTERNATIONAL	26,036
GHOLAM REZA SOLTANI REZAGH SARAB	26,344
GILL BROS SUPER GAS LTD	31,507
GINA SWATEZ	114,578
GINQO CONSULTING LTD	236,614
GIRIRAJ GAUTAM	81,623
GITANMAAX FOOD AND FUEL LTD	30,753
GLENIS WHITELEY	69,410
GMS ENTERPRISES LTD	189,179
GOLDEN EARS GENERAL STORE LTD	32,077
GOLDSTREAM VILLAGE FOODS LTD	32,225
GOLDWING INVESTMENTS (SASKATOON) LTD	17,386,205
GOWLING WLG (CANADA) LLP	76,565
GRAND FORKS GAS BAR LTD	26,011
GRAND PUB & GRILL LTD	42,814
GRANDVIEW SMOKE SHOP LTD	37,692
GRAVITY FAIR	42,839
GREAT CANADIAN ENTERTAINMENT CENTRES LTD	12,106,366
GREAT CANADIAN GAMING CORPORATION	199,412,323
GREENTUBE UK LIMITED	827,376
GREG RATCH PHARMACY LTD	29,765
GREG WARREN ARCHIBALD	83,853
GREMALLEN ENTERPRISES LTD	31,666
GSB DEVELOPMENTS LTD	83,206
GTI PETROLEUM (BC) LTD	27,251
GUILDFORD STATION PUB (2011) LTD	37,841
GUILDFORD TOWN CENTRE LIMITED PARTNERSHIP	115,072
GUJJAR ENTERPRISE LTD	41,099

Vendor	Amount
GUNJA RA	97,157
GURSUR DEVELOPMENT INC	41,762
GUS'S BAR & GRILL INC	25,742
GYU SEOB GUEON & SOON YI GUEON	43,459
H & H SMOKES INC	53,493
H R PETRO SERVICES LTD	50,638
H2 GAMBLING CAPITAL LIMITED	41,340
HAGENSBORG SUPERMARKET LTD	26,704
HAI MIAO	149,430
HAK JOO KIM & KUM JA CHAE	40,165
HALE INVESTMENTS LTD	69,601
HAN SOO KIM & JOUNG IN KIM	46,910
HANEY HOSPITALITY (2007) LTD	45,500
HANEY PLACE CENTRE LTD	27,624
HAN'S CAN DRM HOLDING CO LTD	78,599
HARI BHAGAT INC	135,580
HARIOM ENTERPRISES INC	26,195
HARJODHAN RAI & SURINDER RAI	64,431
HARYANVI FUEL LTD	38,470
HARYANVI RETAIL LTD	49,757
HASSAN POURROUHOLOMIN & CLAUDIA FERNANDA ROJAS-GUALTEROS	147,396
HASTINGS ENTERTAINMENT INC	5,768,246
HE BAR INC	52,148
HE SHUN WANG	217,709
HEATHER HILL	29,299
HEATHER JOHNSON	121,489
HEMLOCK PRINTERS LTD	736,484
HENRY SMALL	48,500
HENRY'S B-Y MARKET LTD	198,251
HERD & SMITH HOLDINGS LTD	31,155
HERITAGE OFFICE FURNISHING LTD	165,773
HERMAN MILLER CANADA INC	30,196
HI SPIRIT ENTERPRISES LTD	163,838
HIGHLAND BREW HOLDINGS LTD	33,905
HIGHTOWER MANAGEMENT LTD	47,335
HILLSIDE CENTRE HOLDINGS INC	107,284
HITCH HOLDINGS LTD	25,459
HITESH PATEL COMMUNITY PHARMACY LTD	29,949
HJH HOLDINGS LTD	47,941
HLT ADVISORY INC	94,500

Vendor	Amount
HO SHIN CHEUN	108,714
HOLLYWOOD DELI LTD	28,907
HOPE LOCAL HOUSE LTD	33,634
HOPE RECREATION LTD	34,252
HORSESHOE BAY INN (2012) LTD	25,045
HOTEL VICTORIA LTD	33,374
HOULE ELECTRIC LTD	121,254
HOWARD VAN GOOL & ELIZABETH VAN GOOL	63,891
HSIANG-LAN LU	72,878
HSING CHI LEE	132,890
HUB INTERNATIONAL ONTARIO LIMITED	47,066
HUMBLE ENTERPRISES LTD	108,100
HUMRANIE ALI	71,336
HUNG LONG ENTERPRISES INC	25,474
HUNGRYBEAR GAMES LTD	344,055
HUNTER JAMES & ASSOCIATES INC	78,582
HUNTER LITIGATION CHAMBERS LAW CORPORATION	213,081
HW PLAY INC	61,701
HYE SOOK KIM & SUNG PIL KIM	73,293
HYO CHUL KIM	110,062
HYON AH HAN	32,001
HYON AH HAN & YONG HAN	87,717
HYUN SOOK CHOI	109,219
IDGIT HOLDINGS INC	67,313
IGT CANADA INC	3,108,667
IGT CANADA SOLUTIONS ULC	31,991,009
IGT GLOBAL SOLUTIONS CORPORATION	442,750
IK JOONG SHIN	73,495
IL YOON & MISUN YOON	93,241
IM & YOU ENTERPRISE INC	80,573
IMG ARENA UK LTD	271,232
IMPACT RECRUITMENT INC	27,563
IN HWA YANG & KEE SEON PARK	131,911
IN KWANG AHN	88,741
INAT ROOT HOLDINGS GROUP LTD	33,832
INCITO CONSULTING INC	33,449
INCREDIBLE TECHNOLOGIES INC	3,437,761
INDEED	25,532
INDERJIT K CHAHAL	75,611
INFO-TECH RESEARCH GROUP INC	210,000

Vendor	Amount
INFRASTRUCTURE BC INC	36,339
INSTANT WIN GAMING LIMITED	1,009,310
INTERBLOCK CANADA INC	865,634
INTERNATIONAL VISUAL CORPORATION OF CANADA INC	81,293
INTERPROVINCIAL LOTTERY CORPORATION	84,807
INTRALOT INC	2,388,999
INVENTA SALES AND PROMOTIONS INC	910,019
IOSECURE INTERNET OPERATIONS INC	3,032,628
IPSOS LIMITED PARTNERSHIP	979,317
ISAAC KIM	84,539
ISLAND INDEPENDENT BUYING GROUP LTD	263,280
ITEL NETWORKS INC	932,295
IVALUA INC	313,837
IVANHOE CAMBRIDGE II INC	380,574
IVY PROFESSIONAL SEARCH GROUP INC	75,521
J & G CONVENIENT STORE LTD	60,840
J SINGH ENTERPRISES LTD	195,216
JACK BUTCHER	145,473
JACQUES LIMINSANG	79,419
JAE SOOK JUNG	67,056
JAE YEAL KIM & KYEONGHA LEE	66,923
JAGGAR HOLDINGS INC	146,047
JAI PUSHPA & CHRIS HOLDINGS LTD	37,692
JAMES BAY INN LTD	39,581
JAMES KENNY	103,144
JAMESON GOCHNGBOK	54,836
JANE E HUFF	80,062
JANE LAU	71,105
JANET PIPER & DOUGLAS WHITELAW	156,117
JANICE BATTEN & ROLAND BATTEN	54,962
JANICE MCCULLOUGH	102,642
JANINE ROBINSON	71,943
JASBIR KIRAN	34,802
JAYAM ENTERPRISES LTD	159,704
JAZZ ON VIEW SOCIETY	40,263
JDKL ENTERPRISES LTD	104,790
JEANNETTE HILDAHL	115,260
JENNIFER KIM WELLNESS LTD	33,238
JEONG YIM LEE	138,678
JFLNW COMEDY LTD	57,750

Vendor	Amount
JFROG INC	75,086
JHATTU CORNER STORE LTD	59,516
JI WOONG KIM & MYUNG KIM	35,999
JIANXUN WANG	69,720
JIM & DON INVESTMENTS LTD	91,979
JIMMY SO	30,060
JIN HEI JANG	32,628
JIN JOO PARK	70,606
JINCHUL PARK & CHONG SUP PARK	71,303
JKK ENTERPRISES LTD	80,603
JOHN B PUB LTD	69,107
JOHN KIRBY & MARILYN KIRBY	79,205
JOHNKUN YOO & KYESOOK YOO	68,564
JOHNSTONE ENTERPRISES	149,920
JOLLY MAC'S HOLDING CORPORATION	70,613
JONG IL OK & YOUNG SUN LEE	67,460
JONG SEOK LEE	115,625
JONG WOOK CHO	31,175
JONG-SOO KIM & JUNG SIM KIM	47,159
JORDAN MCLEAN	95,876
JPDJ ENTERPRISES LTD	33,419
JULIES' PHARMACY (2009) LTD	31,268
JUMBO FOOD TOWN LTD	28,526
JUNG HEE YOON	95,775
JUNG HIE MUN	138,014
JUNG ROK NOH & MI HYE KIM	43,035
JUNG SUN KIM	114,985
JUNGJAE HAN	42,756
JUNGMI LIM & JUNGYU CHOI	69,047
JUNXION STRATEGY (CANADA) INC	27,832
JUST ONE MORE PUB	39,081
JUVYS BAR 'N GRILL LTD	27,191
JW GROCERY LTD	186,256
K & D ENTERPRISES LTD	25,630
K & P BATH LTD	113,609
KAM INDUSTRIES LTD	189,969
KAMLOOPS INDIAN BAND UTILITY CORP	51,635
KANADIAN RETAIL INVESTMENTS LTD	54,592
KANBURG ENTERPRISES CORP	221,840
KANDA RESTHAVEN CONVENIENCE STORE LTD	37,099

Vendor	Amount
KANSAS ENTERPRISES (FRANCHISES) LTD	41,683
KANSAS ENTERPRISES LTD	100,172
KANTAR CANADA INC	244,200
KAREMAARTS SERVICES LTD	61,900
KAREN GOBELLE	109,748
KAREN MCKILLOP	71,163
KAREN MCKINLAY	66,522
KARIM GILANI	78,875
KARIMALI AMARSHI	143,711
KARNOOR ENTERPRISES INC	83,089
KATIE ST CYR	90,425
KATSON ENTERPRISES LTD	27,049
KAZMAR DRUGS LTD	27,565
KB HOLDINGS LTD	403,213
KCB HOLDINGS LTD	76,472
KELLY WIJDENES	88,855
KENNEDY'S PUB LTD	102,380
KESHM CONVENIENCE STORE LTD	185,826
KEYDATA ASSOCIATES INC	1,101,318
KIDD VENTURES LTD	28,127
KIJOSA INVESTMENTS CORP	35,703
KILCHA CHANG	61,335
KILDALA GROCERY (1999) LTD	123,092
KIM & KIM HEALTH PRODUCTS LTD	60,680
KIM CHRISTIANSEN COACHING	32,550
KIM CHUNG & COMPANY LTD	47,953
KIMBERLEY TILITZKY	80,126
KINGSGATE PROPERTY LTD	35,203
KIRPA ENTERPRISES LTD	40,896
KLAASSEN PHARMACY INC	64,141
KO PHARMACY LTD	63,685
KOH YEW THIAM	123,474
KOMAL ENTERPRISES LTD	31,803
KON CHIU LAM & SOK NUN LAM	28,503
KONADA ENTERPRISES LIMITED	49,243
KONAMI GAMING INC	7,617,854
KORY K HU ENTERPRISES LTD	50,302
KOSKIE GLAVIN GORDON BARRISTERS & SOLICITORS	39,512
KPMG LLP	1,007,313
KR ELITE SERVICES INC	96,981

Vendor	Amount
KR PHARMACY SERVICES LTD	29,994
KRZYSZTOF GRZYWACZ & SYLWIA CZAJKOWSKA	159,174
KS & SS INVESTMENT LTD	59,009
KUSAM KHURANA	79,038
KWANG JOONG KIM	120,154
KWANGRAE LIM & HYESUK KANG	32,447
KWOK CHU WU	239,306
KYAH FOOD & FUEL INC	27,627
KYEONG WON LEE	72,904
KYUNG HYE MOON & SANG JIN HAN	42,062
KYUNG SOOK KIM	70,152
LADNER LANDING PUB & LIQUOR STORE LTD	37,860
LANDLUBBER PUB (2013) LTD	31,470
LANGLEY GASBAR INC	26,955
LANGLEY HOSPITALITY INC	63,686
LANG'S VENTURES INC	13,203,208
LANGUAGE LINE SERVICES INC	31,891
LARS LARSSON ENTERPRISES LTD	66,985
LAURIE JOHNSON	70,494
LAZLIN ENTERPRISES LTD	145,845
LAZY-B ENTERPRISES LTD	27,567
LEAVITT MACHINERY CANADA INC	27,090
LEGER MARKETING INC	411,233
LEVEL 5 INC	364,875
LEXER ENTERPRISES LTD	206,277
LICKMAN FOOD & FUEL LTD	36,802
LIFEWORCS (CANADA) LTD	211,095
LIG FOODS LTD	71,560
LILY LEE	132,755
LINDA MAURO	75,752
LING LING MAI	72,040
LINKEDIN IRELAND UNLIMITED COMPANY	65,212
LITTLE AUSSIE BATTLER HOLDINGS INC	76,370
LJD PROPERTIES LTD	30,184
LNW GAMING INC	63,096,782
LOBLAW PROPERTIES LIMITED	593,241
LOBLAWS INC	294,185
LOFT HOSPITALITY LTD	26,165
LOGAN FOOD GROUP LTD	42,890
LOGHOUSE PUB HOSPITALITY LTD	41,123

Vendor	Amount
LOK PHARMACY LTD	44,643
LONDON DRUGS LIMITED	1,340,581
LONG VIEW SYSTEMS CORPORATION	3,065,840
LORA ANGELI DER VENTOCILLA & MARILYN DAMIEN	94,905
LORILYNNE BOHMER	57,469
LOUELLA DANBERG	82,964
LOYAL ORDER OF MOOSE #1552	36,615
LU & SONS ENTERPRISE LTD	32,929
LUCAS VENTURES LTD	51,339
LUCKY DOLLAR BINGO MANAGEMENT LTD	4,277,852
LUCKY DOLLAR BINGO PALACE LTD	59,795
LUCKY DOLLAR FOODS CORPORATION	36,698
LUCKY'S VENTURES LTD	4,355,576
LUVREEN ENTERPRISES LTD	62,842
LUX INSIGHTS INC	169,118
LY GREAT HOLDINGS CORP LTD	59,308
M & M BINNING ENTERPRISE LTD	27,870
M & N SMOKE & CONVENIENCE SHOP LTD	25,129
MAC'S CONVENIENCE STORES INC	2,194,325
MADRONAS PROPERTIES INC	27,606
MAIL-O-MATIC SERVICES LTD	686,732
MANDY'S MARKET LTD	49,243
MANULIFE CANADIAN POOLED REAL ESTATE FUND	43,360
MAPLE LEAF 1ST ENTERPRISES LTD	81,917
MAPLE RIDGE LANES 1981 LTD	38,153
MARS ENTERPRISES LTD	166,621
MARSH CANADA LIMITED	1,608,971
MARTLEN ENTERPRISES LIMITED	177,427
MARU GROUP CANADA INC	212,879
MARY FAKHIMI-AKBARI & ELLIE KHARAZMI	102,046
MASON'S STORE & PATIO LTD	27,865
MAURICE MAGOWAN & MERVIN PACE	61,817
MCCANN WORLDGROUP CANADA INC	1,026,695
MCDONALD'S STORE LTD	32,129
MCKINNEY HOLDINGS LTD	117,855
MCSORLEY ENTERPRISES LTD	41,210
MCUP & SAGE LTD	134,295
MEERA BANSAL	89,966
MEHAR INVESTMENTS LTD	40,822
MELVIN E FROST	104,900

Vendor	Amount
MERCER (CANADA) LIMITED	107,818
MERCHANDISING CONSULTANTS ASSOCIATES LIMITED	79,233
META PLATFORMS INC	313,300
MICROSOFT CANADA INC	205,188
MICROSOFT LICENSING GP	2,952,680
MID ISLAND CONSUMER SERVICES COOPERATIVE	402,049
MID ISLAND HOLDINGS LTD	27,179
MILLER'S LANDING PUB LTD	80,282
MINA ENTERPRISE LTD	46,885
MING CHU TSOU	76,221
MING FENG CHEN	99,381
MINISTER OF FINANCE (BC)	19,453,974
MITCHELL PRESS LTD	43,866
MITHILA ENTERPRISES LTD	27,887
MKODO LIMITED	1,929,510
MMBC RECYCLING INC	301,126
MOAKA XPRESS SHOP LTD	101,653
MOBIUS SOLUTIONS LTD	177,284
MOHAMMAD HOSSEIN ESHRAGHI	69,500
MONERIS SOLUTIONS CORPORATION	683,798
MONIR TRADERS LTD	74,128
MONOTYPE IMAGING INC	56,650
MOORE CANADA CORPORATION	4,391,624
MORGUARD INVESTMENTS LIMITED	80,307
MULUGETA PHARMACY LTD	27,138
MUMTAZ BHULJI	67,897
MUNN ENTERPRISES LTD	414,473
MURRAYVILLE TOWN PUB INC	70,702
MYUNG HOON PARK	102,146
MYUNG JU CHOI	109,382
NADINE HOLDINGS LTD	48,220
NAMITA CHADHA	67,618
NANAIMO QUEENS HOTEL LTD	45,645
NANAJI ENTERPRISES LTD	105,889
NANAK 550 FUEL SERVICE INC	33,476
NATIONAL PUBLIC RELATIONS INC	249,525
NAVASH DEVELOPMENT INC	193,234
NDS HOLDINGS LTD	81,333
NEXCEN ENTERPRISES LTD	38,810
NEXT GENERATION LOTTERIES EHF	522,000

Vendor	Amount
NHL ENTERPRISES CANADA LP	194,250
NICOLE DAGGETT	277,576
NIJJAR PETROLEUM LTD	67,642
NISA ENTERPRISES LTD	67,778
NK'MIP CONVENIENCE STORE LLP	56,796
NO 26 GREAT PROJECTS LTD	34,690
NOIR FOOD SERVICES LTD	25,483
NORDEL PHARMACY LTD	32,786
NORTH AMERICAN ASSOCIATION OF STATE & PROVINCIAL LOTTERIES	27,094
NORTON ROSE FULBRIGHT CANADA LLP	134,420
NRT TECHNOLOGY CORP	885,888
OCEAN CLIFF HOLDINGS LTD	32,981
OCEAN GROVE GENERAL STORE LTD	29,254
OCEAN WAY ENTERPRISES LTD	26,274
OCEANS RETAIL INVESTMENTS INC	507,804
OHM RETAILING INC	158,740
OKANAGAN WASH ZONE CORP	32,021
OKHEE LIM & TAEGUEN PARK	151,089
OKIOK DATA	236,055
OLGA CHANEY	70,645
OMNIGO SOFTWARE INTERNATIONAL ULC	182,299
ON THE MARK SOLUTIONS LLC	39,077
ONE TWENTY THREE WEST COMMUNICATIONS LLP	2,286,427
ONLINE ENTERPRISES INC	66,238
ONTREA INC AND IVANHOE CAMBRIDGE II INC	150,918
OPENBET TECHNOLOGIES LTD	5,771,723
ORACLE CANADA ULC	265,570
ORANGEVILLE RACEWAY LTD	22,470,114
ORCHARD PARK SHOPPING CENTRE HOLDINGS INC	34,167
ORIENT TOP 1 ENTERPRISES LTD	31,139
ORRY FIDLER	124,651
OTTER FARM & HOME CO-OPERATIVE GAS BAR	623,798
OWIN LUCKY STORE LTD	166,046
OYEN WIGGS GREEN & MUTALA LLP	26,304
PACIFIC COASTCOM COMMUNICATIONS INC	30,084
PACIFIC LEE HEALTH SOLUTIONS LTD	27,959
PAKASIA ENTERPRISES LTD	40,123
PALADIN SECURITY GROUP LTD	370,266
PAN PACIFIC HOLDINGS LTD	27,638
PANVIC DEVELOPMENT INC	80,505

Vendor	Amount
PARDEEP ENTERPRISES LTD	146,491
PARESHKUMAR VAKIL	70,715
PARK ROYAL SHOPPING CENTRE HOLDINGS LIMITED	155,527
PARKLAND INDUSTRIES LTD	29,229
PARKWAY SERVICES LTD	36,611
PARQ VANCOUVER LIMITED PARTNERSHIP	59,957,680
PATEL PHARMA INC	32,358
PATHWISE SOLUTIONS INC	178,184
PATRICIA FITZGIBBON	86,489
PATRICIA KINGWELL	35,309
PATRICIA PAULINE HEEMSKERK	123,485
PATTISON FOOD GROUP LTD	1,227,703
PAUL'S SUPERETTE SALES LTD	37,287
PAWANDEEP PANDHER	68,465
PAYPAL CANADA CO	717,307
PAYSAFE MERCHANT SERVICES INC	17,871,105
PAZ FUELS LTD	37,803
PC 13 RETAIL LTD	42,776
PEACOCK'S PERCH PUB LTD	25,424
PEC ENTERPRISES LTD	27,394
PEGASIE TECHNOLOGIES INC	391,137
PEKA HOLDINGS LTD	25,974
PENG CHENG LUO & QUI YUN YU	119,807
PENINSULA CONSUMER SERVICES CO-OPERATIVE	470,452
PENSIONFUND REALTY LIMITED	69,524
PEREGRINE PLASTICS LTD	175,965
PERKED! INC	61,152
PERRIDISE ENDEAVOURS INC	33,617
PETER CLAGHORN	31,500
PETER LOW	131,687
PICK A STUFF TRADING LTD	28,700
PING YUK CHONG	83,066
PINTON FORREST & MADDEN GROUP INC	129,505
PISHON ENTERPRISES LTD	26,507
PIT STOP C-STORE & GAS BAR LTD	36,166
PIZZA CUCINA 2006 LTD	88,746
PKL HOLDINGS INC	33,478
PLATEAU PHARMACY LTD	26,192
PLAYTIME GAMING GROUP INC	20,760,490
PLG HOLDINGS INC	26,447

Vendor	Amount
PLYMOUTH TONY ENTERPRISES LTD	25,676
PNY ENTERPRISES INC	78,495
POLLARD BANKNOTE LIMITED	10,333,280
POLLARD GAMES INC	507,721
POST HOUSE PUB INC	42,121
POUND AND GRAIN DIGITAL INC	2,798,041
POWELL RIVER TOWN CENTRE LTD	92,061
POWER HOUSE HOLDINGS LTD	30,650
POWER VENTURES (1998) INC	125,584
PRAIRIE PROPERTIES LTD	62,991
PRET SOLUTIONS INC	43,723
PRICEWATERHOUSECOOPERS LLP	771,257
PRISM ENGINEERING LTD	25,632
PRISMTECH GRAPHICS LTD	178,319
PRITIBEN VAKIL	147,722
PRIYA KAUSHAL	53,182
PROFESSIONAL QUALITY ASSURANCE LTD	2,540,562
PS&CO BRANDING INC	398,759
PSB IMPEX LTD	124,434
PUSHPAK WORLDWIDE INC	68,603
PYONG-WHA AN	133,184
QIANG'S HOLDING INC	48,044
QUAD II ENTERPRISES LTD	43,737
QUADRA VILLAGE FOODS LTD	66,237
QUALITY FOODS LTD	370,204
QUALTRICS LLC	635,109
QUARK CONSULTING GROUP LTD	159,994
QUOVA INC	110,695
RAJESH SHARMA	175,880
RAJNEESH CHADHA	67,201
RAK HOON PARK	68,527
RAMSAR ENTERPRISES LTD	107,133
RAVINDER CHHABRA	68,499
RAVINDER SHARMA	70,122
RAVNOOR ENTERPRISES LTD	178,202
RAYMOND LUI & STEVEN LUI	27,683
RAZIN ENTERPRISES LTD	28,539
RECEIVER GENERAL FOR CANADA	41,438,117
RED APPLE STORES ULC	129,393
RED ROOSTER FOOD STORE LTD	49,896

Vendor	Amount
REFINITIV CANADA HOLDINGS LIMITED	32,878
REGENCY GAMING INDUSTRIES	26,161
REGINA ADAMS	129,307
RENU GROVER INC	123,086
RESOURCE ENTERPRISES CANADA LTD	182,682
REXALL PHARMACIES (BC) ULC	278,539
REXEL CANADA ELECTRICAL INC	54,677
REYNOLDS VENTURES LTD	64,469
RGCO ENTERPRISES LTD	123,478
RHEE GA 0808 HOLDINGS LTD	32,193
RICHARD GARDINER	73,350
RICHMOND FAMILY GROCERY LTD	26,210
RICHMOND GROCERS LTD	43,111
RICMAR INVESTMENTS LTD	72,958
RICOH CANADA INC	105,029
RIGHT DECISION HOLDINGS LTD	59,210
RITA AHUJA	73,636
RIVAL TECHNOLOGIES INC	91,535
RJ ROD & GUN HOSPITALITY LTD	88,722
RJM ENTERPRISES LTD	198,735
RJR MODHGILL LTD	28,554
ROBBY DOSANGE PHARMACY INC	45,092
ROBIN MCKINLAY	141,668
ROCK'N FIRKIN PUB INC	43,630
ROHENNA GROCERY MART LTD	43,831
ROLEX PLASTICS & PRINTING LTD	36,541
RONALD GAULD & WILLIAM IRVINE	64,193
ROY PRUDEN	39,331
ROYAL CANADIAN LEGION #6	27,233
ROYAL CANADIAN LEGION #60	42,946
ROYAL CANADIAN LEGION #83	39,104
ROYAL CANADIAN LEGION #88	27,429
ROYAL CANADIAN LEGION #160	26,696
ROYAL CANADIAN LEGION #179	44,723
ROYAL KNIGHT VENDING LTD	48,857
RUPINDER NIJJAR	281,973
S.I. SYSTEMS PARTNERSHIP	1,095,771
SAFETY MART #7 (2001) LTD	25,243
SAHDRA HOLDING INC	26,922
SAIISH ENTERPRISES INC	58,943

Vendor	Amount
SALESFORCE.COM CANADA CORPORATION	4,108,387
SAM PRODUCTIONS LTD	45,198
SAMANTHA ALARIC	111,144
SANDHURST PROPERTIES INC	97,541
SANDP HOLDINGS INC	29,203
SANDRA LOW	69,771
SANG HEE HAN	79,347
SANG NYUN KIM	71,780
SANJA'S WELLNESS INC	39,166
SANJIWAN SADHIR & SAVITA SADHIR	75,397
SAP CANADA INC	1,484,283
SARA GHahremani	68,459
SARITA KHURANA	73,715
SAS INSTITUTE (CANADA) INC	807,313
SASKATCHEWAN ROUGHRIDER FOOTBALL CLUB INC	131,850
SASKATCHEWAN RUSH LACROSSE	126,000
SASKTEL CENTRE	36,750
SATNAM ENTERPRISES LTD	67,615
SAVE-ON-FOODS LIMITED PARTNERSHIP	1,454,217
SB2 ENTERPRISE LTD	51,888
SCIMTAR ENTERPRISES LTD	27,200
SCOTT JZ TRADING LTD	54,598
SCOUT TALENT CANADA	34,034
SEALS MINGHUI CO LTD	27,689
SEAMOUNT ENTERPRISES LTD	26,042
SEEHRA PHARMACY LTD	47,204
SEM RESORT LIMITED PARTNERSHIP	3,511,470
SEONGS ENTERPRISE LTD	35,060
SERGE LAPRISE	156,488
SERVICENOW INC	817,751
SEUNGDO ENTERPRISES LTD	40,604
SFJ INC	52,675
SHADY REST HOTEL (1984) LTD	46,857
SHAFIQ BUSINESS SOLUTIONS LTD	85,348
SHAMIRA GILANI	76,721
SHANDHAR GAS BAR LTD	27,048
SHAPE PROPERTY MANAGEMENT CORP	102,265
SHARI STUYT	135,312
SHARMA INVESTMENTS CORP	61,388
SHAW COMMUNICATIONS INC	61,538

Vendor	Amount
SHEE-FUN CHEE	48,223
SHEILA HANSHAW	48,779
SHELL CANADA PRODUCTS LIMITED	27,795
SHERGILL INVESTMENTS LTD	30,730
SHERRI GERRARD	110,216
SHERRY HUTCHINSON	178,111
SHINJA PARK	70,189
SHIREEN MOHAMMED	84,801
SHOPRITE 2 SMOKE SHOP LTD	29,088
SHUIROSE VALIMOHAMED	89,853
SHU-YUAN LU	105,471
SIDHU PETROLEUM LTD	49,166
SIDNEY SUPER FOODS LTD	31,404
SIERRA NORTH ENTERPRISES LTD	26,021
SIGNATURE EDITIONS MILLWORK INC	471,780
SII T'AX DEVELOPMENT LTD PARTNERSHIP	39,273
SILVERCO HOLDING LTD	36,669
SIMEIO SOLUTIONS CANADA INC	479,273
SKAS TRADING LTD	148,557
SKF HOLDINGS LTD	31,581
SKOPAC PHARMACY LTD	33,033
SMAK IMPACT AGENCY INC	157,500
S-MART FOODS LTD	30,280
SMART SAVVY & ASSOCIATES INC	41,370
SMC PHARMACY SERVICE LTD	25,390
SNAW-NAW-AS MARKET LIMITED PARTNERSHIP	31,627
SOBEYS CAPITAL INCORPORATED	1,691,328
SOMERVILLE MERCHANDISING INC	317,048
SONALI HIRENDER ENTERPRISES LTD	25,120
SONYA LANGARD	77,162
SOON CHAN JUNG & JI HYE KWON	162,769
SOO'S GROCERY LTD	37,015
SOOYOUNG KIM	123,764
SOUSA HOLDINGS LTD	119,262
SPEAKERS' SPOTLIGHT INC	46,298
SPEEDS PUB LTD	29,473
SPICERS CANADA ULC	86,777
SPINNAKER ENTERPRISES LTD	30,036
SPLASHDOT INCORPORATED	246,892
SPORTSDIRECT INC	76,073

Vendor	Amount
SRM PHARMACY INC	39,342
STARK SALES LTD	55,323
STATHERS DRUGS LTD	47,982
STENSON HOLDINGS LTD	37,006
STEVIN ENTERPRISES LTD	51,444
STOP N GO ENTERPRISES INC	243,220
STOP N SAVE FOODS LTD	69,255
STRATACACHE CANADA INC	1,916,041
STRATHCONA HOTEL OF VICTORIA LTD	28,071
SUBHASH BAJAJ	68,925
SUK JU SU	77,559
SULTAN ENTERPRISES INC	77,650
SUNCOR ENERGY PRODUCTS PARTNERSHIP	49,716
SUNG HYUNE PARK	83,070
SUNLINKS MARKETING LTD	26,723
SUNWOOD DRUGS INC	32,252
SUPREME BUSINESS SOLUTIONS INC	48,250
SUPREMEX INC	63,436
SURINDER DHANJLE	73,849
SURINDER MAHAL	94,083
SURREY CC PROPERTIES INC	84,260
SUSAN FREBERG	26,328
SUSAN WOO	74,057
SUSAN WU	65,676
SUSANA LIM	96,947
SUSTAINABLE LIFE MEDIA INC	127,541
SV INVESTMENTS LTD	28,412
SVERRIR ORN SVEINSSON	532,105
TALKDESK INC	31,499
TCILIFT ELEVATOR AND ESCALATOR LTD	79,105
TEEMA SOLUTIONS GROUP INC	1,519,581
TELUS COMMUNICATIONS INC	3,941,287
TERESA FERGUSON & EVELYN FERGUSON	141,941
TERNICE WEB SERVICE LTD	189,143
TERRIM PROPERTIES LTD	6,836,768
THE CADILLAC FAIRVIEW CORPORATION LIMITED AND VAN PC LP	112,959
THE DOWNTOWN ERRINGTON STORE LTD	26,252
THE FANCOURT GROUP MARKETING INC	34,071
THE GO DADDY GROUP INC	37,292
THE KAL EATERY LTD	56,076

Vendor	Amount
THE MANUFACTURERS LIFE INSURANCE COMPANY	6,774,984
THE NORTHERN TRUST COMPANY	12,785,970
THE PODIUM BRAND LTD	47,250
THE UNITED STATES PLAYING CARD COMPANY	2,513,747
THILAKA THINAKARAN	114,834
THOM BOYS ENTERPRISES INC	36,312
THOMAS MAXWELL	41,222
THOMPSON RIVERS UNIVERSITY	41,213
THORNHILL PUB LTD	28,370
TIBCO SOFTWARE (IRELAND) LIMITED	2,011,652
TIN ROOSTER HOLDINGS LTD	39,195
TK STUART LTD	63,570
TKMK ENTERPRISES INC	82,440
TMANSON & ASSOCIATES LTD	35,175
TOJALOMI ENTERPRISES LTD	35,800
TONY BAJAJ	59,040
TONY LEONG	172,397
TOP OF THE HILL GROCERY & GAS BAR LTD	38,733
TOPS TOTAL OFFICE PRODUCTS LTD	38,681
TOWN CENTRE ENTERPRISES LTD	29,721
TOWNSITE GROCERY LTD	44,240
TRACTION SALES AND MARKETING INC	212,940
TRACY LIM	116,430
TREASURE COVE CASINO INC	20,290,689
TRENDYBUCKS TRADING LTD	27,666
TRETHEWEY GAS BAR LTD	119,403
TRINA PARSONS	92,700
TRIPLE CROWN FOOD LTD	60,154
TRI-VIC ENTERPRISES LTD	31,499
TRI-WAY FOOD & GAS LTD	61,911
TRUSTARC INC	27,139
ULINE CANADA CORPORATION	80,056
UNIFIRST CANADA LTD	93,851
UNITY INSIGHTS INCORPORATED	91,875
UNIVERSITY OF BRITISH COLUMBIA	276,078
V K GROCERIES LTD	33,319
VAN DEN ELZEN DEVELOPMENTS LTD	103,672
VANCOUVER CANUCKS LIMITED PARTNERSHIP	3,386,772
VANCOUVER INTERNATIONAL AIRPORT AUTHORITY	26,976
VAN-KAM FREIGHTWAYS LTD	352,854

Vendor	Amount
VANPROP INVESTMENTS LTD	42,076
VI PHONG ENTERPRISE LTD	187,909
VIAREPORT LTD	25,202
VICTORIA HOSPITALS FOUNDATION	40,000
VIRUSHAA ENTERPRISES LTD	27,015
VISHAL GUPTA	80,295
VSR INDUSTRIES INC	260,424
WAL-MART CANADA CORP	600,641
WEI HUANG & YAN ZHOU	62,581
WELLINGTON PUB BEER & WINE STORE LTD	117,494
WENWOOD HOLDINGS LTD	27,672
WESCO DISTRIBUTION CANADA LP	80,552
WESTERN BAY PROPERTIES INC	60,555
WESTSYDER INN 1978 LTD	48,953
WHEATSHEAF ENTERTAINMENT CENTRE LTD	27,912
WHISTLE STOP HOLDINGS LTD	66,762
WHITESON ENTERPRISES LTD	27,662
WI MAN CHOI	88,269
WILLISTON DRUGS LTD	34,740
WINNERS EDGE SPORTING GOODS LTD	25,921
WON KYUNG LEE	33,369
WOODS SPORTS PUB INC	113,083
WORKSAFE BC	390,676
XEROX CANADA LTD	48,535
XIANG WANG ENTERPRISES INC	407,995
XIAO YU LIN & ZHUO XUN ZHOU	29,137
XIAOHUI ZHAO	70,319
XIAOLI ZHANG	72,241
XIWU ZHU	81,349
XIYASI CANADA ENTERPRISE LTD	27,147
XUE SU	43,140
YASMIN AMARSHI	86,362
YEC ENTERPRISES LTD	35,177
YONG GUO	88,389
YONG GUO & CHUN YING SUN	136,103
YONG HAN	119,677
YOOSOOK WON	33,635
YOUNG JA HAN	88,007
YOUNG NAM JUNG	68,594
YOUNG'S PHARMACY (1970) LTD	46,641

Vendor	Amount
YU MEI SUN	71,557
YUN WANG	25,221
ZEENA ENTERPRISE LTD	35,349
ZHENG NI	26,914
Subtotal: Listing of suppliers exceeding \$25,000	1,224,075,854
Consolidated total: Suppliers receiving \$25,000 or less	20,113,938
Total payments to suppliers of goods and services	<u><u>\$ 1,244,189,792</u></u>

***Note:** There were no payments to suppliers for Grants and Contributions that exceeded the \$25,000 threshold for the fiscal year ended March 31, 2023.*

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

British Columbia Lottery Corporation

Reconciliation of Payments to Suppliers of Goods and Services

For the Fiscal Year Ended March 31, 2023

(Unaudited)

(in thousands of Canadian dollars)

Schedule F

Total payments to suppliers per Schedule F	\$	<u>1,244,190</u>
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Schedule C

Total supplier expenses per Consolidated Statement of Net Income and Comprehensive Income	\$	1,170,247 ¹
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Reconciling Items

Additions to property and equipment	87,102
Employee costs reportable on Schedule F	17,597
Financial statement transactions not reportable under the Financial Information Act:	14,710
<i>Recoveries</i>	\$ 6,009
<i>Other income including interest</i>	5,160
<i>Commission advances service fees</i>	2,106
<i>Gaming cash floats accretion income</i>	1,435
Employee Benefit Cost	14,292
Additions to intangible assets	7,795
Payments on lease liabilities	6,489
Accrual accounting differences	5,936
Other	2,428
Amounts reported on Sch G but not included in employee costs	1,038
Commission advance repayments	(361)
Loss on disposal of property, equipment, and intangible assets	(885)
Costs reported on Sch G not included in employee costs	(4,770)
Amortization and depreciation	(77,428)
	<u>\$ 1,244,190</u>

¹ Total supplier expenses per Consolidated Statement of Net Income and Comprehensive Income is calculated by taking Gaming Revenue (\$2,957,231) less Net income (\$1,635,542) less Employee Costs (\$151,442).

British Columbia Lottery Corporation

SCHEDULE G

SCHEDULE OF REMUNERATION AND EXPENSES

March 31, 2023
(Unaudited)

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

For the Fiscal Year Ended March 31, 2023
(Unaudited)

Name	Position	Remuneration	Expenses
AXFORD, JOAN	Board Member	\$ 23,750	\$ 7,591
CASSADY, HILARY	Board Member	12,750	7,919
CHAN, FIONA	Board Member	14,000	10,883
ETHANS, LISA	Board Member	19,750	2,143
GEORGE-WILSON, LEAH	Board Member	10,542	376
KASSAM, NEJEED	Board Member	11,042	1,289
KELLY, DUSTY	Board Member	19,000	2,020
LEE, MARIO	Board Member	19,250	1,386
MALFAIR, GIL	Board Member	12,042	11,487
MOORE, GREG	Chair	23,500	2,510
STRANDBERG, CORO	Board Member	14,000	2,818
Total: Elected officials, employees appointed by Cabinet and members of the Board of Directors		\$ 179,626	\$ 50,422

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, 2023
(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, but are not limited to, costs for travel and accommodation, professional development, employee relocation and membership dues net of any refunds received.

Name	Remuneration	Expenses
ABENAZA, NARZ	\$ 77,078	\$ 14
ACAPULCO, MARIEL	78,108	7,843
ADULOJU, ESTHER	80,867	1,928
AGNEW, SAMANTHA	85,713	998
AHMED, ADNAN	89,696	7,467
AHMED, MOHAMMED IMRAN	90,867	4,289
AHONEN, CRISTINA	113,935	6,865
AIRO, MELISSA	110,482	12,212
ALAIN, JOEY	87,540	2,124
ALDRICH, DARREN	95,110	1,049
ALEXANDER, TARA	130,016	219
ALI, SAHAR	126,875	5,434
ALMAZOVA, OLGA	82,265	-
ANDERSON, ANDREW	106,380	8,781
ANDREW, MARINA	97,988	10,023
ANNETT, ROB	154,223	19,312
APOSTU, ANCA	92,815	-
ARBOGAST, ALEXANDRA	94,282	2,872
ARNOLD, KEVIN	94,513	14,181
ATHERTON, JOHN	96,314	3,141
AULAKH, NAMAN	93,256	1,142
AULAKH, PARMINDER	89,940	65
AUSTIN, SANDY	245,773	43,954
AVISS, TYLER	122,281	965
AYLING, CORYNNE	97,756	471
AZPIRI, STEVE	103,351	850
BACH, KEN	134,047	20,303
BAILEY, BENJAMIN	131,540	5,596
BAILEY, GAVIN	89,407	132
BAINS, BAL	125,182	15,720
BAKER, SCOTT	128,066	22,659
BAMIDELE, DARE	79,546	2,179

Name	Remuneration	Expenses
BAMRA, BAL	132,788	9,281
BANH, LYLY	83,526	-
BARBER, MARK	125,834	20,314
BARBOSA, JENNIFER	203,035	22,932
BARBOSA, JUSTIN	119,630	4,849
BARKER, TRACY	79,312	2,986
BARNETT, JAIRUS	99,410	23,940
BARTELLA, FRANK	81,909	998
BARTULA, VANJA	94,585	851
BASRA, GURPREET	101,610	7,285
BEDARD, MICHELE	160,591	3,235
BEEBE, DAN	255,991	49,388
BEEDLE, JANET	90,222	99
BEEKSMA, STEVE	109,207	229
BENNETT, CLAIRE	151,524	4,660
BENTLEY, STACY	87,840	304
BEVERIDGE, SHIRLEY	180,249	14,698
BHATTI, MANDEEP	108,500	7,438
BHAVYA, BHAVYA	75,331	8,225
BIENIASZ, JESSICA	88,777	133
BIGGAR, CHRIS	83,622	991
BILLINGSLEY, JENNIFER	118,499	11,418
BISHOP, IAN	116,925	-
BISHOP, MEGAN	78,859	-
BITTANTE, ANNAMARIA	81,916	-
BJORKLAND, SCOTT	89,685	998
BLACK, HEATHER	147,395	3,556
BLANCHFIELD, DANIEL	99,199	1,639
BLASKO, JENNIFER	112,810	6,046
BLENKHORN, JAMES	76,313	-
BLOCK, RICHARD	109,746	4,357
BLOOM, BRANDEN	94,255	2,700
BLYTH, KATE	84,558	2,724
BOAK, DANIELLE	77,852	1,078
BODENHAMER, BRAD	118,942	11,929
BOLT, LALON	114,527	3,320
BORIANNE, PAUL	79,964	39
BOUCHARD, REBECCA	103,358	13,323
BOUGHTON, KATELYN	117,230	295
BOWERS, GENEVIEVE	87,632	4,995
BOWIE, JAMES	117,569	589
BOYD, BILL	120,107	11,607
BOZONGWANA, LEROY	117,108	2,194
BRADFORD, JASON	80,020	2,836
BRAGER, DARRIN	84,986	2,427
BRAITHWAITE, AMY	94,714	13,525
BRAR, AMAN	101,356	632

Name	Remuneration	Expenses
BREAKEY, DAN	145,938	14,167
BREAKEY, NATASHA	77,704	199
BRESLER, LEON	172,672	25,463
BROOKS, PAUL	120,863	2,627
BROWN, CHRISTOPHER	81,038	4,824
BROWN, JENNIFER	85,169	120
BROWN, KARA	77,536	1,560
BROWN, STEVE	99,220	-
BROWN, TROY	85,389	16,797
BROWNLIE, TAMMY	115,142	2,353
BUCOVIZ, ELIZABETH	85,976	931
BUNNEY, DERIK	77,502	22,307
BURNIP, ROBERT	82,412	934
BURTON, CORRINA	122,622	4,614
BYRNE, MONTANA	75,544	965
BYSTROWSKI, PAUL	95,369	656
CALADO, DEVIN	84,334	701
CANONICO, MASSIMO	85,258	430
CARLSON, DAWN	93,099	-
CARLSON, JAY	110,748	3,904
CARR, HARLEY	125,226	2,037
CARSON, RYAN	82,083	-
CARTER, CHRIS	171,913	9,327
CASSIDY, DAVID	93,836	1,910
CATON, AARON	79,521	5,646
CAVANAUGH, LYNDA	146,432	24,490
CAWKER, NICK	91,942	2,130
CAYEN, HEATHER	84,131	2,630
CEBRYK, DWAYNE	87,887	8,266
CHAM, LAWSON	111,261	5,823
CHAN, BRANDI	75,966	853
CHAN, CALVIN	99,614	3,587
CHAN, RICKY	92,684	9,868
CHANG, CARMEN	77,755	5,467
CHANG, CATHARINE	94,459	13,725
CHANG, DANNY	112,740	2,056
CHANG, DAVID	81,997	6,005
CHAPMAN, JON	148,170	648
CHARLTON, JODY	124,164	-
CHAUHAN, KAUSHAL	95,909	1,386
CHEN, WENDY	94,450	2,913
CHEN, YU-AN	78,382	15
CHENG, ANITA	77,404	1,906
CHENG, CHLOE	96,335	2,753
CHENG, SELENA	95,970	-
CHIEN, MAY	81,523	7,526
CHING, MICHAEL	87,278	7,405

Name	Remuneration	Expenses
CHO, SANDY	85,920	100
CHOW, BOBBY	85,313	298
CHOW, DON	113,266	-
CHOW, NORMAN	99,458	3,662
CHREPTYK, RACHELLE	80,213	2,802
CHRISTENSEN, SHIRLEY	88,200	-
CHUDLEY, PAULA	101,179	769
CHUNG, WILLIAM	90,105	-
CLARK, BRIAN	108,879	8,557
CO, TOMMY	81,707	339
COELHO, EMILY	76,956	662
COJUANGCO, LILIBETH	101,304	998
COLADIPIETRO, ADAM	83,977	10,807
CONNOLLY, JENEVA	94,678	3,494
CONNOLLY, ROBERT	170,662	11,806
CONROY, JOHN	80,259	2,666
COOKE, CODY	86,535	24
COSTANTINO, LIVIA	77,226	7,635
COUCH, ALYSON	98,261	4,464
COULTHARD, BRAD	80,251	163
COUSINS, LYNN	91,869	69
COWARD, KENNETH	108,481	849
COX, VICTOR	152,778	2,809
CREUZOT, TRAVIS	77,708	12,263
CROSS, CORINNE	125,177	1,758
CROSS, JAMIE	80,418	161
CUGLIETTA, CATHY	95,062	3,266
CUPELLO, NICOLE	81,654	4,144
CURRIE, CHRISTINE	91,949	2,313
CURRIE, ZACKERY	114,403	2,087
CVJETKOVIC, ALEKSANDAR	85,160	33
DAIGLE, JASON	89,907	5,339
DALE, MIKE	119,355	2,976
DALTON, LEANNE	125,693	1,144
DANG, TAN	83,121	3,662
DAVEY, KELVIN	95,509	573
DAVIS, PAT	372,320	64,571
DAY, SHAWN	83,842	1,112
DE BEIR, STEPHEN	114,974	4,254
DE GUZMAN, GARY	100,827	2,076
DE SOUSA, JP	136,677	1,477
DE ZILVA, CARRIE	89,853	7,728
DEBRUYCKERE, KEVIN	207,437	15,833
DELAGE, AMY	75,726	1,137
DELOW, GEORGE	78,416	1,878
DESOUZA, CASSIO	79,424	327
DESROSIERS, RACHEL	126,131	1,019

Name	Remuneration	Expenses
DEVICK, REG	92,746	998
DHAK, AMUN	102,361	-
DHAK, ANGELA	83,829	942
DHALIWAL, DEIRDRE	83,012	3,192
DHALIWAL, KARAN	86,920	1,185
DHALIWAL, LUCKY	97,955	2,176
DI LIELLO, ANGELO	125,996	8,165
DICKENSON, MARK	81,433	4,153
DICKIE, MICHAEL	91,576	4,926
DICKSON, DONNA	94,018	6,402
DICKSON, DORAINE	76,344	-
DIGIACOMO, DAGMARA	94,573	31
DILLING, SHANE	83,815	564
DIMAMBRO, LAUREN	94,400	11,716
DIMOND, MICHELLE	77,402	1,538
DIMOPOULOS, GEORGE	100,318	101
DIOQUINO, ROLLY	127,722	6,029
DOAN, MICHELLE	77,046	1,299
DODD, LEE	115,016	25,120
DODSON, CAMERON	97,985	829
DOLLARD, JENNIFER	97,586	1,775
DOMINGO, LARRY	76,405	670
DON, LINDA	79,117	-
DOOLAN, SHAUN	137,198	7,781
DORICIC, DARLENE	103,710	4,919
DOUCETTE, MARGARET	99,007	3,332
DOWNEY, KELSEY	94,911	92
DREGER, CHRIS	77,619	847
DREWS, DUSTIN	99,401	-
DUBORD, MARC	89,731	5,097
DUFFIELD, ARDEN	89,993	66
DUKE, CHANTAL	122,406	12,845
DUNCAN, MICHELE	117,665	1,787
DUNLOP, JASON	111,595	39
DUROVIC, GORAN	80,398	303
DWIVEDI, ABHISHEK	99,472	3,114
EARLE, ANDREA	113,193	3,378
EGER, RACHEL	119,272	9,848
ELIESEN, SARA	123,385	7,975
ELLINGSEN, DAN	91,124	225
EMERY, RICH	80,307	752
ENDRIZZI, MATT	115,163	5,215
ENGLISH, DEREK	104,284	14
EPP, WENDY	156,424	5,747
ESGUERRA, ANGELO	99,304	3,981
ESLAMI MEHDIABADI,	108,831	2,844
EVANS, RHODRI	87,342	1,460

Name	Remuneration	Expenses
FADDEN, SHAUNA	81,083	7,744
FAIRCLOUGH, CHRIS	168,513	23,794
FALCO, JAMES	141,971	8,772
FENSTER, RICHARD	177,767	7,376
FILEK, JEFF	154,274	53
FILIMEK, LANE	128,338	2,536
FILIPIG, LARRY	111,583	-
FINCH, DARREN	127,175	3,463
FINLAY, SHARI	92,285	3,832
FINLEY, LISA	118,190	2,173
FINNEY, LORNE	142,924	848
FINNEY, MICHELLE	86,083	81
FLEGEL, MARK	126,424	2,704
FODOR, CASEY	96,150	10,009
FOIDART, CURT	112,929	346
FORSON, LISA	92,150	268
FORTIER, DONNA	121,858	-
FOSTER, GARY	156,598	23,646
FOSTER, JEFF	101,032	3,657
FRANCOEUR, DENISE	97,982	110
FRASER, RICHARD	139,117	1,623
FRATER, RICHARD	97,494	17,032
FROH, MATT	103,778	3,888
FULLER, LISA	158,864	13,840
GADE, KRIS	139,470	11,630
GAIA MARETTA, KAREN	86,534	3,401
GALAN, KRISTIN	119,878	14,894
GANCHAR, SHELLEY	80,406	2,845
GANSON, ANGELA	96,656	17,152
GARBE, ANSELM	101,599	-
GARCIA, ROMULO	77,224	-
GARNHAM, ANDREW	148,045	19,899
GAZZOLA, ROB	92,173	10,409
GEBU, VENKAT	98,323	-
GEDDES, KAREN	134,548	529
GELINEAU, NEIL	123,589	2,593
GELOWITZ, JODY	124,806	5,333
GERRITS, LARA	145,965	8,616
GIBSON, DONNA	86,242	3,306
GIFTAKIS, YANNI	88,946	-
GILES, ALLYSON	89,020	5,905
GILL, JEENAT	90,513	1,376
GILL, SOPHIA	84,349	-
GISE, CALLIE	120,590	1,129
GIVENS, JARED	112,622	10,964
GLEN, STEPHANIE	97,671	1,218
GOEBEL, LAUREN	191,830	4,162

Name	Remuneration	Expenses
GOSSE, PABLO	77,143	1,747
GOUNTAS, KATHERINA	78,853	4,857
GOWDA, NATASHA	113,395	425
GRANOUX, ARNAUD	111,701	2,578
GREENING, ASH	76,966	-
GREENWAY, IAN	78,619	-
GREWAL, KULBIR	92,308	9,964
GRIEVE, CHELSEA	79,072	5,331
GRIEVE, HEATHER	95,846	5,702
GRINAM, ROBERT	84,334	274
GRUNEBERG, JEAN	97,755	1,648
GUDJONSON, JIM	121,597	6,674
GUILLEMAUD, EDWARD	82,623	501
GUILLEMIN, AMY	115,573	21,266
GUISEPPI, KIERSTEN	95,039	4,343
GUO, DAVID	112,369	2,652
GUTKNECHT, MARK	186,350	2,580
HACHEY, KRISTY	83,680	10,765
HAHN, JENNIFER	112,850	2,501
HALL, HUGH	134,660	2,600
HALLSTROM, JAYME	120,063	6,422
HAMILTON, TAWNIA	82,533	998
HAMMONDS, SHANNON	85,543	2,255
HAN, BILLY	83,218	4,580
HAN, GARY	80,757	147
HAN, JERRY	96,327	1,669
HAN, TANYA	88,322	12,804
HANNON, CYRIL	96,108	26,429
HANSON, BRETT	96,219	4,634
HANSVALL, KYLE	78,423	4,830
HAPKE, KENDRA	113,730	2,270
HARDER, BRENNAN	94,789	7,410
HARRIS, KEN	83,759	18,690
HARTLEY, DEVIN	77,723	-
HARTLEY, STEVE	124,686	3,890
HASEGAWA, TAIYO	107,130	3,992
HATT, KEITH	77,324	-
HAVERSTOCK, JAMES	133,382	8,098
HAYS, JODY	117,879	1,144
HAYS, MIKE	155,500	19,061
HE, RICKY	114,925	2,138
HEARN, BILL	100,417	2,035
HENDERSON, CRAIG	121,324	6,535
HENSRUD, KATIE	98,964	3,208
HILL, BOB	79,625	998
HILL, DAVE	94,466	3,939
HO PHUNG, GIANG	111,300	6,627

Name	Remuneration	Expenses
HO, CARRIE	79,730	312
HO, CONNIE	82,336	4,425
HO, LYNN	76,726	363
HO, MARCUS	148,424	15,534
HOBBS, JANET	95,094	3,048
HOPE ROSS, JESSICA	116,219	5,389
HORODYSKI, KYLEEN	78,138	11,625
HOUWEN, JOOST	137,595	2,839
HU, ALLISON	82,775	4,139
HU, HELEN	78,133	583
HUBBARD, SHANNON	103,075	583
HUI, ANNA	94,837	1,648
HUI, JESSICA	81,111	1,172
HUI, PANSY	82,987	1,149
HULBERT, CANDACE	140,593	1,007
HUM, MARIA	125,945	6,900
HUMPHREY, JAMIE	115,695	3,344
HUNT, CARSON	89,193	-
HUSLER, JIM	98,374	897
IFROZ, QAMAR	88,606	2,906
INAMDAR, MADHAVEE	134,644	12,431
IVANUSEC, JULIE	118,215	3,239
JACKSON, DEBBY	84,250	-
JAGAS, FRANK	118,711	4,683
JANG, DARREN	153,451	21,784
JANKOVIC, DEJAN	83,733	615
JAPANWALA, SOHEB	95,556	753
JAUHAL, GURDEEP	76,060	2,976
JENSEN, CHAMPA	90,375	81
JENSEN, KAREN	161,592	8,802
JEROME, DOUG	77,406	351
JOE, JULIENNE	98,613	4,515
JOHN, NITA	96,104	2,458
JOHNSON, DENISE	133,839	2,931
JOHNSON, MARK	85,701	2,011
JOHNSON, MATT	100,248	-
JOHNSON, ROB	92,171	14,465
JONES, KEN	85,199	2,207
JOOPALLY, BINDU	84,489	2,905
JUDGE, GRANT	95,489	1,498
JUDGE, NAVDEEP	83,913	1,337
KAILLY-SMITH, CINDY	133,430	3,649
KANESTER, KORI	82,369	-
KANYUMWA, JENNIFER	95,854	1,639
KAPILA, ARUN	109,053	24
KARTADINATA, JESSICA	109,632	1,790
KATSUMATA, NANCY	88,426	8,427

Name	Remuneration	Expenses
KAUR, SIMERJEET	80,758	-
KAUR, SUKHMANN	79,142	485
KAWA, SHAWN	87,851	1,964
KEPKEP, BURAK	120,626	2,928
KERR, ALAN	280,198	68,061
KETSA, KEN	95,105	1,605
KHAIRA, SURINDER	87,910	-
KILEY, TRACY	100,556	3,988
KIM, HYUNG-SANG	103,733	14,657
KIM, JUNGWOO	90,726	2,220
KING, TOBY	85,601	-
KINNA, DAVID	124,807	36
KLASSEN, DAVID	82,622	-
KO, ALLEN	119,590	12,346
KOHUT, NARISSA	141,517	2,593
KOSMADIA, ASH	159,734	9,317
KOWAL, NICOLE	90,495	6,466
KRIESE, MURRAY	123,740	-
KRYSTAL, NATHAN	165,034	7,301
KUGATHASAN, ARABI	78,105	1,441
KUPIAK, PETER	87,891	9,755
LALLI, JUGDEEP	131,166	25,762
LAM, TERENCE	151,196	1,342
LAMBERT, ED	114,918	1,680
LAMPMAN, MARTIN	182,130	15,977
LANDRY, TAYLOR	92,736	2,038
LANE, LISA	130,702	1,449
LANE, MARK	158,119	16,735
LANGE, ALEXANDER	87,944	296
LANKI, JASON	78,265	1,393
LANTOS, CANDICE	95,140	2,689
LATRACE, CHRISTOPHER	93,131	1,388
LAU, GERALD	87,211	6,611
LAW, ANGELA	91,492	79
LAWRENCE, BRETT	127,656	7,786
LAZOVIC, DANIJEL	85,336	182
LE, ALBERT	114,562	1,996
LEACH, NOLAN	92,434	1,057
LEARD, DENNIS	106,054	2,420
LEARMONTH, DEREK	91,158	1,057
LEBERRE, JESSICA	95,366	4,037
LECHASSEUR, JOSS	155,039	20,105
LEDGER, KARLENA	82,063	1,041
LEE, ALEX	95,425	1,936
LEE, CHRIS	78,861	4,257
LEE, DANNEY	75,765	775
LEE, IRIS	82,373	3,683

Name	Remuneration	Expenses
LEE, MATT	102,124	2,147
LEE, STONE	88,649	1,148
LEFFLER, CHERILYN	156,606	6,618
LESTER, ALISON	118,528	1,114
LESTER, MURRAY	118,464	1,282
LEUNG, ELAINE	128,646	1,692
LEUNG, JENNY	153,959	6,379
LEUNG, MICHELLE	106,204	5,991
LEWIS, CHRIS	110,171	2,846
LI, ERWIN	118,200	348
LI, JOYCE	107,171	6,069
LI, WEN	98,789	1,440
LIANG, DENISE	96,030	2,865
LIDDER, KARM	109,919	1,607
LIDDER, RAMNINDER	108,559	6,699
LIM, CHARLES	85,171	-
LIM, GINNY	111,690	39
LIN, XIAO	77,655	998
LITTLECHILD, BEN	116,127	22,970
LIU, JIM	75,677	71
LOCKIE, NATHAN	84,873	1,960
LOCKWOOD, GREGORY	104,515	1,013
LONEY, CHRISTINE	93,223	998
LONGDEN, PAUL	94,986	552
LONGLEY, CRAIG	82,929	1,042
LORD, REMI	112,434	1,285
LOURENCO, SERGIO	107,738	38
LOUW, ALEX	113,083	1,307
LUCE, DEREK	103,034	6,347
LUDWAR, JULIA	96,074	-
LUO, SIYUN	77,676	1,477
LYNCH, PATRICK	125,482	3,211
MACAULAY, JODI	98,361	2,628
MACDONALD, RYAN	111,301	5,354
MACINTYRE, KEITH	107,465	1,990
MACKAY, DOUGLAS	79,951	416
MACKLON, RICK	91,969	2,933
MACLEAN, IAN	92,718	14
MACLEOD, DONNIE	111,907	2,913
MACPHERSON, TAMARA	95,945	6,523
MAFULELA, SIJA	94,968	3,830
MAGHSOUDI, HANIYEH	101,059	552
MAGNELL, RICK	91,145	11,156
MAGO, ANJALI	92,215	4,943
MAGRI, MONICA	86,478	68
MAHARAJ, SHIV	82,211	1,464
MAHLER, CURTIS	92,814	793

Name	Remuneration	Expenses
MAHMOOD, AMIR BILAL	81,626	3,276
MAISONNEUVE, AJ	99,217	11,175
MAK, MICHAEL	76,459	19
MALEBRANCHE, ERIC	94,444	10,602
MALLET, DARCY	83,902	29,549
MAMANI, SANDRINE	94,023	1,774
MANALO, ALYSSA	75,174	-
MANDIC, SONJA	122,726	3,600
MANTHA, JACOB	79,968	9,154
MANZUR, JULIAN	88,277	134
MARKEL, JEREMY	94,980	-
MARKLE, SHELLY	93,675	-
MARSHALL, SARAH	166,924	21,202
MARTEL, COLLETTE	107,363	909
MARTEL, PATRICK	88,196	-
MARTIN, BRAD	79,037	168
MARTIN, CLIFF	99,083	-
MARTIN, MICHAEL	102,436	2,420
MARTINEZ, RODNEY	88,582	1,103
MARWICK, GREGORY	84,644	3,912
MARYSCHAK, TOM	179,108	13,782
MASS, HEATHER	95,781	7,427
MASTERS, KALE	95,135	300
MATSUOKA, DANIEL	110,090	-
MAVROGIANNAKIS, ANGELOS	80,669	-
MAWANI, SHAFFIN	101,668	2,234
MAXFIELD, LINCOLN	148,778	-
MAY, CANDICE	103,089	5,479
MAY, GAVIN	79,314	3,686
MAY, JENNIFER	94,900	13,538
MAYDANIUK, MICHAEL	118,220	1,443
MCASKIE, ARNOLD	86,371	4,308
MCCARTHY, RYAN	106,907	25,060
MCCOY, LINA	77,468	734
MCDONALD, EMILY	187,680	16,055
MCDONALD, PETER	92,828	5,472
MCDONALD, WILLIE	125,626	658
MCGILLIVRAY, DANIELA	77,029	7,674
MCGOWAN, PAUL	93,205	8,315
MCIVOR, JODY	104,188	-
MCKAY, KYLE	131,908	4,994
MCKEEN, KEVIN	93,358	1,057
MCKERCHAR, DEAN	124,839	149
MCLACHLAN, JASON	144,375	1,230
MCLEOD, HEATHER	151,954	4,776
MCLEOD, TAYLOR	107,309	1,283
MCNAMARA, MATT	99,497	1,985

Name	Remuneration	Expenses
MEISTERS, KATHY	82,832	12,210
MELHADO, RAMON	87,001	5,025
MICHAUD, STEPHEN	87,790	1,173
MIGGINS, HOLLY	85,471	5,836
MILES, JENNY	88,984	7,663
MILLER, BRITTNEY	98,760	3,437
MILNE, TED	80,089	-
MITREA, SORIN	125,159	5,466
MOONIE, ROBERT	145,461	10,719
MOOSE, JAMES	79,596	-
MOREDDY, SHASHANK	94,538	6,199
MORGAN, TAMARA	145,092	17,963
MORIN, GINA	125,539	3,976
MORLEY, JEFFREY	87,935	-
MORPHET, CRAIG	80,285	4,387
MORRIS, BRYAN	77,477	2,518
MORRIS, ROY	88,801	30
MORRISON, BRITTANY	82,914	1,775
MOWAT, KATRINA	106,547	6,680
MOYA VERDUGO, JORGE	96,350	5,243
MUDHAR, PAM	81,994	704
MUDIAM, KAVYA	86,060	8,627
MUELLER, ANDREAS	77,345	10,025
MUIR, CAM	78,467	790
MULLAN, JEFF	81,840	8,361
MURPHY, AMOI	112,843	386
NEOH, ERIN	93,226	-
NESBITT, MATT	78,891	-
NESKAR, KEVIN	98,027	5,413
NESSMAN, BETTY	103,626	8,175
NEWVINE, SANDRA	85,348	22,005
NG, JOSEPH	86,716	2,107
NGO, KEVIN	84,479	2,987
NICKEL, SEAN	88,310	101
NIELSON, CHARLENE	198,020	41,845
NORGAARD, BRANDON	90,300	5,690
NORUM, SHANE	86,735	18,332
O'BRIEN, ASHTON	102,972	3,079
ODONNELL, DEBBIE	141,116	13,573
ORR, CHRIS	123,670	2,194
OSBORNE, ROD	154,014	3,602
OVANS, SVEA	105,230	7,754
OZUBKO, CRAIG	120,203	10,071
PALMER, JEFFREY	93,152	-
PALUMBO, RAY	113,722	554
PANDA, LIPSA	94,432	2,172
PANDRALA, DIKSHITH KUMAR	90,643	553

Name	Remuneration	Expenses
PAOLINI, GREG	140,231	5,069
PARAGALLO, LORENZO	97,869	9,834
PARK, SHIRLEY	97,364	296
PARKER, GINA	88,923	-
PARKER, TIM	108,751	1,057
PARMAR, GURSHARN	89,141	2,775
PASCIERI, CHRISTOPHER	78,790	-
PATEEL, SREELEKHA	75,254	9,479
PATNEY, AMIT	75,842	-
PAULIN DUPÉRE, CLAUDE	107,946	2,934
PAUWELS, KYLE	88,033	4,161
PAWLUK, MARTIN	87,241	-
PAY, BRIAN	99,266	1,384
PEACOCK, ADAM	104,974	2,936
PEARCE, JAMIE	76,729	2,529
PENG, NARELLE	102,537	4,284
PENKERT, CHRISTIAN	110,641	6,344
PENNER, TREVOR	176,613	18,080
PENROSE, MICHAEL	79,092	-
PERRY, DAVID	135,268	3,984
PERSAUD, RYAN	112,093	2,825
PETERS, TONYA	93,551	4,551
PHAM, TODD	87,230	535
PHAN, TUNG	77,770	249
PIEPER, GARTH	209,497	53,995
PILKINGTON, TIM	111,155	4,702
PILLER, TYLER	125,735	2,795
PINETTE, KAREN	129,083	15,472
PIRANI, NATASHA	98,441	3,495
PIVA-BABCOCK, LAURA	184,808	28,928
PIWEK, DENISE	92,028	-
POLITANO, CARMELLA	101,036	31
POONIAN, HAPPIE	94,592	16,597
POZZOBON, MIKO	120,579	1,888
PRASAD, CHRISTOPHER	113,411	-
PRIMEAU, GLADYS	120,390	4,260
PRINZ, WENDY	83,773	1,409
PRUSSNER, LOUIS	109,739	295
PURBA, HARBHAJAN	91,740	138
QU, TOM	98,610	1,400
QUIBIN, MANUEL	82,917	256
RAE, KAYLA	95,764	3,394
RAMACHANDRA, RASHMI	79,590	1,001
RANDALL, TAMARA	117,607	13,296
RAPOSO, DANNY	85,948	1,400
RARAMA, GERALD	118,665	783
RASMUSSEN, MICHAEL	88,749	445

Name	Remuneration	Expenses
REDMAN, LISA	106,162	-
REINBOLD, SHAUN	81,764	10
REN, SARA	84,817	434
RENDE, TODD	132,886	9,904
RICHARD, TAYLOR	93,217	-
RIETZE, LUCAS	124,015	1,094
ROBERTS, CATRIN	153,041	8,415
ROBERTSON, CHRISTOPHER	82,741	741
ROBINSON, COURTNEY	102,023	3,828
ROBINSON, LAIRD	136,958	16,599
ROEN, JULIA	76,334	2,010
ROLLO, MATTHEW	121,465	1,480
ROMANO, BRAD	110,829	1,657
RONMARK, GORD	127,276	1,845
ROSCA, SIMONA	106,521	10,538
ROSS, CHRIS	116,633	3,935
ROTHERY, MICHELLE	96,057	89
ROWE, IAN	147,553	8,322
ROWLEY, SUZANNE	115,313	16,436
ROY, TIANA	109,646	8,920
RUDNICKI, BRADLEY	108,567	9,154
RUSSETT, CHAD	104,075	1,346
RUSSO, CHRISTOPHER	99,862	542
SAFFOU, MAIA	92,087	-
SALMONSON, SHEILA	98,116	2,071
SAM, STEVEN	87,942	1,999
SANDHU, MARIA	138,395	3,596
SAVOIE, MARIE-NOELLE	248,568	23,555
SCHACK, DEANNA	76,827	23
SCHINDLER, BRYAN	113,293	542
SCHNEIDER, CELESTE	97,263	998
SCHROEDER, SUSAN	95,576	1,888
SCHULTE, GRANT	106,032	2,849
SCORDO, LEANA	110,395	8,503
SCOTT, AUSTEN	81,791	14,874
SCOTT, CHRIS	128,454	1,679
SEMENOFF, NICOLE	79,509	6,706
SEMENOFF, NICOLE I.	112,480	3,295
SETHI, RISHWINDER	114,928	8,885
SETIA, AMMY	92,931	2,613
SHAHINFAR, MARK	82,802	4
SHAMARDEN, IRINA	125,448	5,031
SHARKEY, TREVOR	101,104	6,228
SHARMA, AMRESH	77,984	359
SHAUKAT, UMAR	80,859	2,001
SHEHZAD, MUHAMMAD	82,830	-
SHELDON, JANICE	116,027	2,611

Name	Remuneration	Expenses
SHEW, SCOTT	113,899	230
SHOJI, LANA	125,132	5,068
SIGNO, GERALD	77,278	548
SILVA, EDUARDO	95,028	291
SIMCOE, KEVIN	90,202	3,256
SINGH, SARFRAZ	118,971	498
SIRIANNI, JUSTIN	107,454	36
SMITH, TODD	88,880	6,553
SO, CHRISTOPHER	117,023	10,898
SOLACITO, JADE	90,897	30
SOLTYNSKI, MICHAEL	147,695	8,305
SOO, DIANA	76,973	3,379
SOO, STEVEN	118,002	3,781
SOUCIE, KEVIN	80,701	115
SOUSA, RICHARD	99,033	12,237
SPEKE, MIKE	90,233	-
STAFF, SAMARA	104,041	-
STAHN, ANTHONY	122,750	1,420
STANNEY, PAUL	85,590	5,011
STEINBART, KIM	124,360	4,735
STEPTOE, SHANE	106,715	5,242
STEWART, KEVIN	140,019	9,184
STEYN, ANTUAN	85,186	1,057
STOLARCHUK, KENNETH	75,154	304
STRACKER, PAMELA	161,538	4,644
STRANDT, MARY	101,779	2,368
STRATFORD, ROB	83,455	-
STREBCHUK, JONATHAN	110,918	7,026
STRUBIN, CAMBREA	122,241	1,310
STUMP, TARA	90,487	104
SU, KENNETH	79,923	256
SULLIVAN, EDMUND	90,181	8,302
SUN, GEORGE	78,531	217
SUN, SEAN	84,792	572
SUNDARA, JOSEPH	130,911	531
SUTHERLAND, JENNIFER	123,625	1,664
SUTHERLAND, TAMMY	105,049	358
SWEENEY, KEVIN	191,602	29,948
SZABO, MARIA	78,184	5,100
SZYPULA, ANNE	92,903	-
TAHOURI, DARYOUSH	84,988	681
TAKAMATSU, HIRO	82,985	565
TAM, STEPHEN	102,943	4,304
TAN, RICK	76,551	260
TATEISHI, DARRYL	156,000	28,904
TAYLOR, CYNKI	183,664	6,055
TEASDALE, COLIN	111,637	-

Name	Remuneration	Expenses
TEIXEIRA, LINDSEY	78,444	187
TEMPLETON, SEAN	114,572	4,786
TENG, DWAYNE	82,833	5,552
TER WEEME, PETER	264,239	102,353
THIARA, TAJAN	80,700	2,380
THIBAUT, RICHARD	137,399	2,302
THIRD, ROBERT	86,967	101
THOMAS, JOHN	97,634	1,400
THOMPSON, DAN	90,701	-
TO, JENNY	88,159	2,890
TOEWS, KYLE	85,117	3,029
TONDEVOLD, TYLER	112,078	208
TOTTENHAM, DARRYL	131,666	15,350
TRAINER, ALLEN	98,866	-
TRAN, LAWRENCE	76,596	296
TREISTMAN FROTA LEITAO, MARIANA	80,678	408
TROTTA, ALDO	79,549	3,490
TSANG, RICK	93,034	3,083
TSOUPAKIS, KOSTAS	80,809	7,300
TUCKER, CAMERON	96,764	285
TUCKER, CORRIE	90,673	-
TUOHY, LESLEY	76,684	2,782
TURNER, NOAH	128,257	1,425
TURNER, TRICIA	161,866	27,284
TURTLE, SARAH	164,177	8,492
TUYTTENS, CHELSEA	89,163	5,570
TWAN, GORDON	82,652	430
TWEED, TODD	86,475	435
TYC, ANDREA	78,197	133
UGALDE, WILL	78,732	715
ULEVOG, GARY	91,055	-
UWAIFO, ABRAHAM	87,081	3,393
VADNAIS, SADIE	91,935	2,143
VAIANISI, JESSICA	157,634	3,643
VALLEE, LYLE	85,593	10
VAN GEND, RUAN	84,117	2,949
VANEK, RACHEL	113,439	1,990
VARHAUG, VERONICA	145,780	3,708
VELESTUK, RICHELLE	81,861	4,216
VERWEY, BEN	98,075	-
VICTORIA, ANNABELLE	106,259	2,981
VIEWEG, AMBER	75,798	-
VINER, STEVE	102,412	-
WALKER, GREG	190,342	11,632
WAMBOLDT, TRINA	141,500	12,814
WANDAWASI, RAO	136,786	44,265
WANG, KAREN	121,062	5,756

Name	Remuneration	Expenses
WANG, SHENG	87,100	189
WANG, WANXING	89,815	2,450
WARKE, LUCINDA	84,854	-
WARRINGTON, PATRICIA	133,661	10,039
WATFORD, ANNA	82,499	42
WATKINS, SHARON	104,897	1,529
WEAL, ANNA	91,474	2,507
WEATHERHEAD, JENNIFER	132,440	1,129
WEAVING, TROY	127,756	531
WEBB, MICHELLE	160,628	7,030
WEBER, BRUCE	75,285	-
WECKERLE, DARREN	75,404	7,948
WEED, TROY	86,643	29,392
WEEKS, GORD	123,143	-
WEICH, TERRY	90,140	-
WEISGERBER, LEAH	81,406	8,670
WESEMANN, SEAN	78,600	-
WHITELAW, TARA	77,189	998
WILDE, LINDA	78,235	78
WILLIAMS, CHRIS	121,386	-
WILLIAMSON, ANDREW	135,867	1,933
WILLIAMSON, JERRY	189,846	27,934
WILSON, MICHELLE	140,723	443
WONG ROY, JEREMY	82,049	29
WONG, ALAN	82,240	84
WONG, GENE	148,065	3,845
WONG, KRISSY	78,261	4,851
WONG, SHELLEY	83,911	2,554
WOODMAN, KURT	85,427	8,292
WOU, IAN	82,003	303
WRABEL, LARA	88,483	-
WRIGHT, PETER	115,257	5,098
WU, JOHNNY	92,573	1,924
WU, JUNJIE	82,648	1,400
WU, NICOLE	78,886	2,103
YADLAPATI, NAKUL	80,442	-
YANG, SARAH	85,872	998
YAO, TIFFANY	89,369	434
YOON, VICTOR	83,590	499
YU, CLARENCE	75,274	2,596
YUAN, RACHEL	129,726	2,457
YUEN, CAMILLIA	82,287	-
ZABA, FAROUK	169,825	19,265
ZADOROZHNY, SERGEY	88,542	-
ZEN, ANDY	95,120	1,501
ZHANG, MELODY	115,798	6,355
ZHOU, AMELIA	84,045	1,405

Name	Remuneration	Expenses
ZHOU, BONNIE	92,804	3,768
ZHUANG, YUN	80,535	52
ZIER VOGEL, MATTHEW	76,133	-
ZLOTNIK, SAMANTHA	97,862	471
Subtotal: Listing of remuneration and expenses for all employees with remuneration exceeding \$75,000	82,527,007	3,812,786
Consolidated total: Remuneration and expenses of other employees with remuneration of \$ 75,000 or less	26,343,930	726,812
Receiver General for Canada	5,701,242	-
Total	\$ 114,572,179	\$ 4,539,598

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

British Columbia Lottery Corporation

Reconciliation of Remuneration Paid to or on Behalf of Each Employee

For the Fiscal Year Ended March 31, 2023

(Unaudited)

(In thousands of Canadian dollars)

Schedule G

Total remuneration paid to Employees per Schedule G	\$	114,572
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Schedule C

Total employee costs per Consolidated Statement of Net Income and Comprehensive Income	\$	151,442
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Reconciling Items

Financial statement transactions not reportable under the Financial Information Act	(813)
Accrual accounting differences	(1,033)
Amounts reported on Sch G but not included in employee costs	(1,038)
Pension and post-retirement defined benefit adjustments	(16,389)
Supplier payments included in employee costs but reported in Sch F	(17,597)
	\$ 114,572

British Columbia Lottery Corporation

Statement of Severance Agreements

For the Fiscal Year Ended March 31, 2023
(Unaudited)

There were five severance agreements made between British Columbia Lottery Corporation and its non-unionized employees during fiscal year 2022/23.

These agreements represent from less than one month to seventeen months compensation. *

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

Prepared pursuant to Financial Information Regulation, Schedule 1, section 6 (7).