



30



30 YEARS OF SHARING SUCCESS



February 26, 1993

Bear Claw Casino opens on White Bear First Nations, without provincial approval



February 10, 1995

The Gaming Framework Agreement is established between FSIN and Government of Saskatchewan



March 22, 1993

The RCMP raids Bear Claw Casino, setting stage for negotiations with province

TIMELINE HISTORY

January 11, 1996

SIGA is incorporated under
The Non-Profit Corporation Act
of Saskatchewan



March 6, 1996

Northern Lights Casino
opens in Prince Albert



June 10, 1995

The Saskatchewan Indian
Gaming Authority is created



March 1, 1996

Gold Eagle Casino in North Battleford
opens, the first SIGA Casino to open
under the SIGA umbrella



November 12, 1996

Bear Claw Casino re-opens
on White Bear First Nations

December 14, 1996

Painted Hand Casino
opens



December 29, 2008

Living Sky Casino
opens in Swift Current



September 19, 2019

SIGA opens its new Central
Office on Muskeg Lake
Cree Nation in Saskatoon



**DAKOTA DUNES
CASINO**

August 10, 2007

Dakota Dunes Casino
opens on Whitecap Dakota
First Nation

**GOLD HORSE
CASINO**

December 21, 2018

Gold Horse Casino
opens in Lloydminster

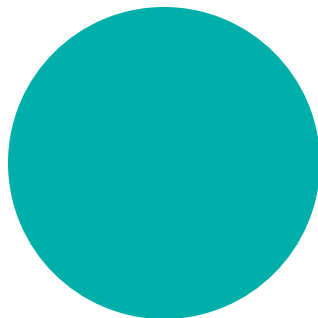
**PLAY
NOW
COM**

November 3, 2022

PlayNow goes live
in Saskatchewan,
operated by SIGA

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GUIDING PRINCIPLES AND BUSINESS VALUES



As a First Nations organization employing First Nations people, SIGA has adopted five principles to encourage balance, while incorporating the traditional aspects of First Nations culture. While our five guiding principles are presented here in Cree, there are parallel expressions in the Saulteaux, Dene, Lakota, Dakota and Nakota languages.

TÂPWÊWIN

The principle of Tâpwêwin advocates speaking with precision and accuracy. From a business perspective, this means SIGA must be accountable for our actions and conduct business with integrity, honour and discipline.

PIMÂCIHOWIN

Pimâcihowin stresses the importance of “making a living” and is today’s realization of our First Nations’ treaty relationship. The financial and operational success of SIGA provides the means to exercise a holistic approach to improving the quality of life for our people.

MIYO-WÎCÊHTOWIN

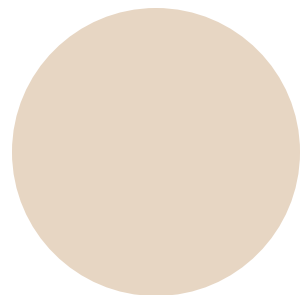
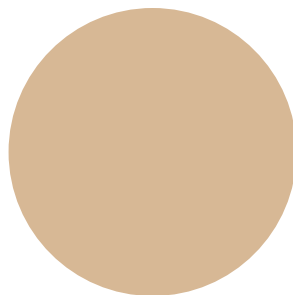
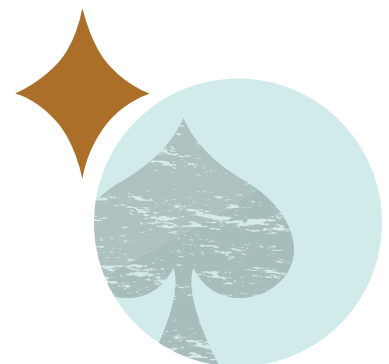
The value of getting along with others is embodied in the word Miyo-wîcêhtowin. By conducting our business in a manner that reflects our First Nation hospitality, traditions and customs, we are able to foster good relations with our customers. Guest satisfaction is crucial to our success and our First Nations’ heritage is a source of competitive advantage.

MISKÂSOWIN

Miskâsowin signifies the value of finding one’s sense of origin and belonging. A fundamental goal of SIGA is to bring about this sense in a positive way. This value speaks to instilling a sense of pride in ourselves and our province’s First Nations’ heritage.

WÎTASKÊWIN

Living together on the land is the fundamental value conveyed by the word Wîtaskêwin. SIGA’s vision of Sharing Success speaks to the concept of sharing our land or, in today’s terms, sharing resources. This value directs us to give back to the communities where we live and work.



CORPORATE OVERVIEW

SIGA operates the online gaming site PlayNow.com along with seven land-based casino locations across Saskatchewan:

Bear Claw Casino & Hotel

White Bear First Nations
Near Carlyle

Dakota Dunes Casino

Whitecap Dakota First Nation
Near Saskatoon

Gold Eagle Casino

Mosquito Grizzly Bear's Head
Lean Man First Nation
North Battleford

Gold Horse Casino

Little Pine First Nation
Lloydminster

Living Sky Casino

Nekaneet First Nation
Swift Current

Northern Lights Casino

Peter Ballantyne Cree Nation
Prince Albert

Painted Hand Casino

Kahkewistahaw First Nation
Yorkton

PlayNow Saskatchewan

playnow.com/sk/

SIGA provides premier entertainment experiences throughout Saskatchewan at seven casino properties and through PlayNow.com, our online gaming and sports betting site.

Our casinos offer slot machines, live and electronic table games, live performances, and food and beverage options. SIGA staff pride themselves on delivering superior customer service that honors First Nation hospitality traditions and cultural heritage.

The Federation of Sovereign Indigenous Nations (FSIN) established the Saskatchewan Indian Gaming Authority under the First Nation Gaming Act, 1995. Since 1996, SIGA has operated as a non-profit corporation under Saskatchewan's Non-Profit Corporations Act, representing 74 First Nations across the province. Our mandate is clear: to create jobs for First Nation people, generate revenue for First Nations communities, and pursue economic development partnerships that benefit our shareholders and the people we serve.

VISION

The leading First Nation organization driving innovation and opportunity in gaming entertainment.

MISSION

SIGA will deliver gaming entertainment experiences that reflect our First Nation values. From this we will strengthen the lives of First Nation people through employment, economic growth, positive community relations and financial self-reliance.

As a non-profit organization, 100 per cent of our net income is reinvested into our communities.

SIGA EMPLOYMENT STATS

*As of March 31, 2026

50%
GENDER PARITY ACROSS
THE ORGANIZATION

63%
OF OUR EMPLOYEES
IDENTIFYING AS
FIRST NATIONS

1,728
EMPLOYEES

MESSAGE FROM THE FSIN

Chief Bobby Cameron



On behalf of the Federation of Sovereign Indigenous Nations (FSIN), we proudly present SIGA's Annual Report for the 2025–26 fiscal year, ending March 31, 2026.

Reflecting on this past year fills us with deep pride. For the fourth consecutive year, SIGA has surpassed its own records, achieving a final income distribution of \$167.14 million, a milestone that speaks volumes about the dedication and excellence of everyone involved. But beyond the numbers, what truly matters is what this success means for our communities. Half of SIGA's net profits go directly into the First Nations Trust, which distributes funds to Saskatchewan First Nation communities to support the things our people need most: safe housing, quality education, accessible healthcare, vibrant cultural programs, and strong infrastructure.

SIGA's success also continues to drive meaningful employment. As one of the largest First Nation employers in Saskatchewan, SIGA supports over 1,700 employees across eight locations. SIGA in recent years has been consistently recognized as a Saskatchewan Top Employer and is a top provincial First Nation employer, with 63% of all employees being First Nation.

The ongoing expansions at Northern Lights Casino and Dakota Dunes Casino continue to deliver on their promise, generating new First Nation jobs and broadening economic opportunity across the province. Phase 1 of the Dakota Dunes Casino expansion, which saw the expansion of the Smoking Room, was completed in December, adding 10,500 square feet of gaming floor and creating an additional 30 jobs, reflecting our ongoing commitment to First Nation economic participation.

SIGA's performance is a testament to strong First Nation governance and a clear demonstration that our communities can lead with both business excellence and cultural integrity. FSIN remains firmly committed to supporting SIGA's mission of economic self-reliance, employment, and community well-being.

FSIN is honored to stand alongside SIGA as we continue this important journey together, building a future where our children and grandchildren can flourish.

Ekosi

Chief Bobby Cameron

Federation of Sovereign Indigenous Nations

MESSAGE FROM SIGA

BOARD CHAIR

Chief Tammy Cook-Searson



On behalf of the Board of Directors, I am pleased to present SIGA's 2025–26 Annual Report and to congratulate SIGA on *30 Years of Sharing Success* in the province.

30 YEARS OF SHARING SUCCESS

SIGA was created on June 10, 1995, and formally incorporated under The Non-Profit Corporations Act of Saskatchewan on January 11, 1996, the result of tireless advocacy by First Nation leaders who negotiated the Gaming Framework Agreement with the Government of Saskatchewan. What began with the opening of four casinos in 1996, Gold Eagle Casino on March 1, Northern Lights Casino on March 6, Bear Claw Casino on November 12, and Painted Hand Casino on December 14, has grown into seven premier entertainment destinations in the province, a thriving online gaming platform, and a workforce of 1,700 employees, with 63% First Nation employment.

A RECORD YEAR OF FINANCIAL SUCCESS

This year brought continued growth and meaningful achievement across our operations. We closed the year with a record net distribution of income of \$167.14 million, generated from gaming payments which were distributed to SIGA's beneficiaries. Through the First Nations Trust, 50% is distributed directly to the 74 First Nations in the province, fulfilling SIGA's mission of strengthening the lives of First Nation people through employment, economic growth, positive community relations and financial self-reliance.

GROWTH AND EXPANSION

iGaming

iGaming remains a significant and expanding part of SIGA's overall success with \$31.59 million in gross gaming revenue, an increase of 23.4% year-over-year. SIGA continues to be the only First Nation organization in Canada with an exclusive operating agreement and 50% revenue sharing agreement with the province.

Casino Expansions & Looking Ahead

Work is well underway on multi-phase expansions at both Northern Lights and Dakota Dunes Casinos, and the impact is already being felt. At Dakota Dunes Casino, the first-phase, Smoking Room expansion, was completed in December 2025, adding an additional 11,500 square feet of gaming floor space, and resulting in the creation of 30 new jobs.

Both casino expansions are anticipated to be fully completed in 2027.

To the Chiefs and Councillors of all 74 First Nations, SIGA employees and management team, and to my fellow Board members: thank you for your continued dedication and entrusting the SIGA Board as we continue to move SIGA into an exciting future of gaming growth in the province. It is a great honour to serve in this role as Board Chair.

Respectfully,

Chief Tammy Cook-Searson
Chair, SIGA Board of Directors

MESSAGE FROM THE PRESIDENT & CEO

Zane Hansen



2025–26 was a year defined by growth, progress, and continued investment in the people and communities at the heart of SIGA's mission. It was also a year of celebration. SIGA turned 30 in 2025, and Gold Eagle Casino, Northern Lights Casino, Bear Claw Casino, and Painted Hand Casino all turn 30 in 2026. We could not be prouder of what those properties have meant to their communities over the past three decades. That legacy is built on the efforts of countless dedicated employees, past and present, and I want to extend my heartfelt thanks to each of them for everything they bring to SIGA every single day.

We are proud to share that SIGA has delivered record-breaking financial results for the fourth-year running. Gross Gaming Revenue reached \$418 million and our final distribution of income was \$167 million. Our land-based casinos performed brilliantly, and PlayNow.com grew to 59,080 registered users across Saskatchewan. It is a remarkable achievement and a true reflection of the passion of our employees and the loyalty of our customers.

CAPITAL INVESTMENTS

December 2025 marked a proud milestone for SIGA with the completion of Phase 1 of the Dakota Dunes Casino expansion. The reopening of the newly expanded Smoking Room, complete with a state-of-the-art HVAC system, added 11,500 square feet of gaming floor space and created new jobs for the local community. The excitement does not stop there. In Spring 2026, the High Limit Room table game area is set to expand, and by Summer 2026, guests can look forward to a brand-new food and beverage area featuring a refreshed Tim Hortons, Deli and Bar, and a teppanyaki style noodle bar. Meanwhile, the Northern Lights Casino expansion continues to progress, and we look forward to sharing more on that development soon.

OUR EMPLOYEES

SIGA's commitment to its people continues to set us apart. Through substantial investment in Learning and Development, Health and Safety, and a Total Rewards package that includes industry leading benefits, we strive to be an employer where First Nations people can build meaningful, long-term careers. We are proud that this commitment has been recognized for the third consecutive year, with SIGA once again being named a Saskatchewan Top Employer through Canada's Top 100 Employers.

SOCIALLY RESPONSIBLE

SIGA's success holds meaning only when it is shared with the communities around us. In 2025–26, we invested \$1.89 million through our Community Investment Program, and through SIGA's Scholarship Program awarded \$60,000 in scholarships to 50 Indigenous students from across Saskatchewan. Our employees also continued to demonstrate their commitment to giving back with over 30% participation of our workforce in the SIGA Volunteer Program. Four of our seven casinos completed reaccreditation through the nationally recognized RG Check Program, with the remaining three on track to complete accreditation in 2026.

Regards,

A handwritten signature in black ink, appearing to read 'Zane Hansen'.

Zane Hansen
President and CEO, SIGA



Gross Gaming Revenue Reached

\$418M

Final Distribution of Income was

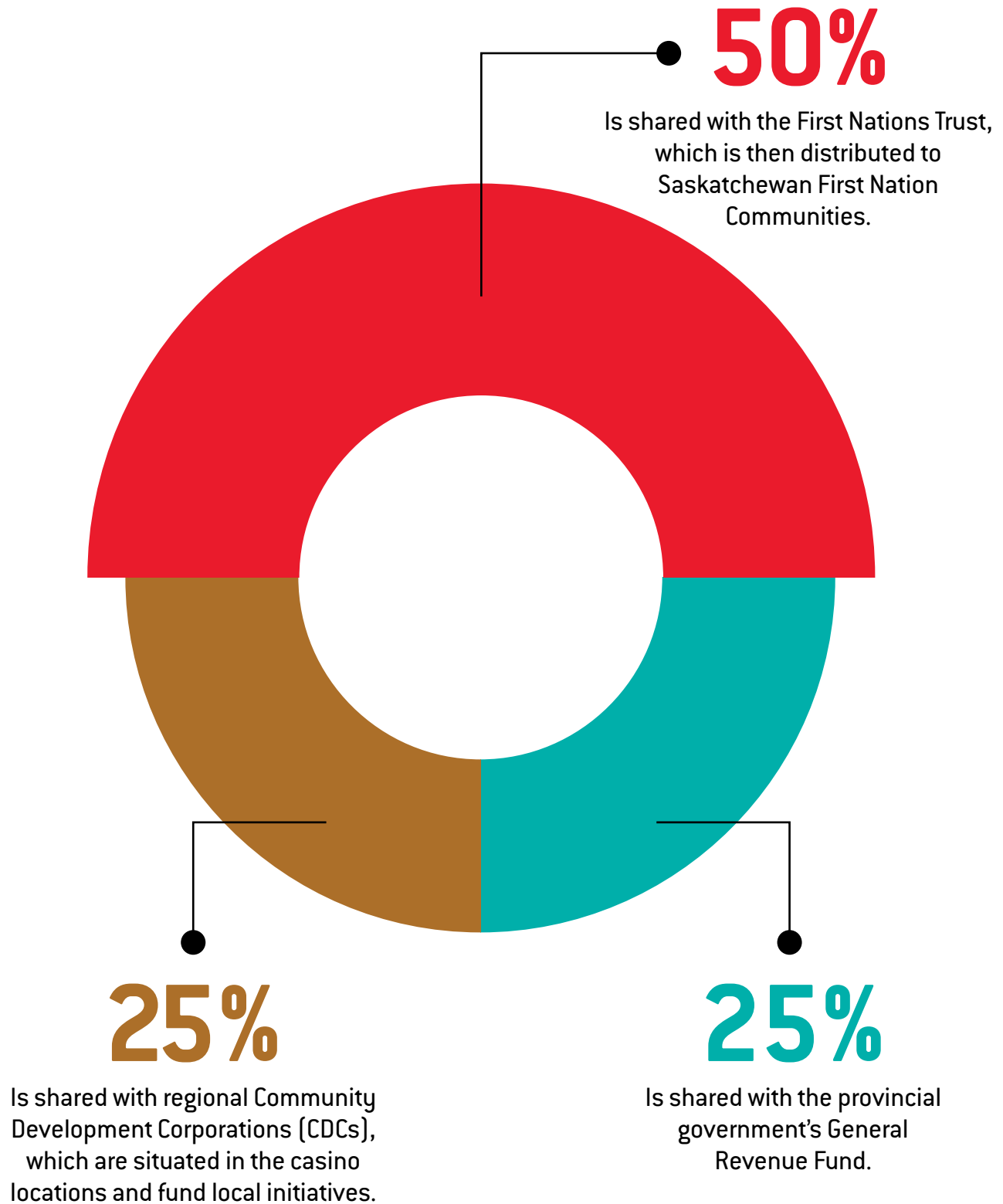
\$167M

Playnow.com Grew to

59K

Registered Users
Across Saskatchewan

PROFIT DISTRIBUTION





HUMAN RESOURCES



SASKATCHEWAN TOP EMPLOYER

For the third consecutive year, SIGA was recognized as a Saskatchewan Top Employer by Canada's Top 100 Employers, reflecting its ongoing commitment to fostering an inclusive workplace grounded in First Nation hospitality and culture. With more than 1,700 employees, 63 per cent identifying as First Nation, and with gender parity achieved across the organization, SIGA continues to offer equitable and meaningful employment opportunities.

Despite labour market challenges across the province, SIGA continued to attract and support employees across its operations, attending 70 recruitment events and hiring 520 team members during the year. In October 2025, Dakota Dunes Casino hosted a career fair that welcomed more than 200 job seekers and resulted in the hiring of 30 new employees, primarily supporting food and beverage staffing needs related to expansion activity.

SIGA also strengthened its talent pipeline through partnerships with postsecondary institutions across Saskatchewan, offering meaningful work experiences through summer student roles, internships, co-op placements, and work placements. Internal career growth remained a priority through the biannual Operations Expression of Interest program, which supports employee mobility and long-term engagement.



LEARNING, DEVELOPMENT AND GROWTH

To support career growth and long-term success, SIGA invested \$1.4 million in employee training and professional development during 2025–26. In partnership with the Saskatchewan Indian Institute of Technology (SIIT), SIGA introduced a 12-week Maintenance Repair Worker Program delivered through a hybrid learning model. Thirteen employees successfully completed the program, building skills that support both employee development and long-term operational success.

TOTAL REWARDS

Guided by Pimâcihowin, SIGA's Total Rewards approach supports employees in meeting today's needs while building security for the future. This approach extends beyond wages to include pension contributions, comprehensive benefits, paid time off, wellbeing supports, and learning opportunities that benefit employees and their families. In July 2025, SIGA introduced personalized Total Rewards Statements for eligible employees, helping employees better understand the full value of their compensation. In March 2026, SIGA's Board of Directors approved a one per cent economic increase to help offset rising living costs, reinforcing SIGA's role as a trusted and responsible First Nation employer.

LEGISLATIVE INTEGRITY AND ACCOUNTABILITY

Guided by the principle of Tâpwêwin, SIGA remained proactive in aligning with evolving legislative standards. Amendments to The Saskatchewan Employment Act, effective January 1, 2026, introduced enhanced workplace protections and employee rights. SIGA adapted to these changes efficiently while maintaining clear, fair, and consistent workplace practices across all operations, reinforcing trust, transparency, and respect.

DIVERSITY, EQUITY, AND INCLUSION

SIGA's Diversity, Equity and Inclusion Strategic Framework remains embedded within its broader Strategic Plan and reflects long standing First Nation values. Guided by Miskâsowin, or a true sense of belonging, the framework supports inclusive workplace culture, workforce diversity and development, equitable hiring practices, inclusive guest experiences, and social responsibility. Through clear goals, cultural programming, and community investment, SIGA continues to make inclusion a lived experience across the organization.



LONG SERVICE RECOGNITION

The commitment and dedication of SIGA's workforce were celebrated through the Long Service Awards program, with 73 SIGA employees recognized in 2025 for long service milestones ranging from five to twenty-five years. Seven employees reached the exceptional milestone of 25 years of service. These milestones highlight the experience, shared culture, and sense of community that strengthen SIGA as a long-term employer and support economic self-reliance for First Nations Peoples.

HEALTH, SAFETY AND WELLBEING

SIGA's Health, Safety and Wellbeing Strategic Framework is grounded in First Nations values of balance, respect, and shared responsibility. Safety and Wellbeing are built into everyday operations through proactive safety practices, corporate-wide wellbeing initiatives, and training such as safeTALK suicide prevention, emergency preparedness, safety audits, and incident investigation. This approach supports employees, patrons, and contractors while strengthening organizational resilience and long-term sustainability.

SAFETY LEADERSHIP

In 2026, SIGA further strengthened its safety culture with the launch of its inaugural Safety Awards Program. Celebrated during SIGA Safety Week, the program recognizes individuals who demonstrate leadership, accountability, and care for others, honouring one Safety Champion and one Safety Leader at each casino location and Central Office. The program reinforces positive behaviours and highlights the importance of shared responsibility in creating safe and healthy workplaces.

SUPPORTING MENTAL HEALTH AND HOLISTIC WELLBEING

SIGA continues to advance a holistic approach to mental health and wellbeing through culturally grounded supports, including counsellor pilot programs, onsite therapists, Elder support, and dedicated Health and Wellbeing Coordinators. Full-time Health and Wellbeing Coordinators provide onsite support for Northern Lights Casino and Dakota Dunes Casino employees. Guided by the Pimâcihowin Framework and the Medicine Wheel, the Coordinators help support mental, emotional, physical, spiritual, social, occupational, financial, and environmental health. Through training, crisis response, employee and family assistance services, and timely support, SIGA remains committed to supporting employees as whole people, recognizing that healthy teams build strong communities.



MARKETING & DIGITAL STRATEGY

SIGA REWARDS

Year One Highlights

Launched in October 2024, SIGA Rewards completed its first full year focused on enhancing the guest experience across SIGA casinos through personalized rewards, digital engagement, and new guest-facing technology.

Throughout the year, the program expanded beyond traditional loyalty rewards with the introduction of the SIGA Rewards App and Player Boutique, creating more convenient and connected experiences for guests both in casino and digitally.

Player Boutique

Player Boutique was introduced as part of SIGA's continued focus on enhancing the guest rewards experience through digital innovation and convenience. The platform allows eligible members to redeem gifts directly at the slot machine during qualifying promotions, creating a more seamless and convenient experience. Guests confirm their gifts right in the casino and have gifts shipped directly to their home. Implementation and testing activities began across SIGA casino locations in late 2025 as part of the continued evolution of the SIGA Rewards experience, with additional promotional campaigns continuing to expand throughout 2026.

Loyalty Team Award

Back in May, members of the SIGA Rewards Loyalty team had the privilege of attending the Loyalty360 Awards, one of the most respected gatherings in the customer loyalty industry. Loyalty360 brings together top loyalty-driven brands from across North America, offering invaluable resources, networking opportunities, and thought leadership from organizations on the cutting edge of customer engagement. This year marked SIGA Rewards' first time as a Loyalty360 member, and we made an incredible entrance. Despite being less than seven months old at the time of nominations, our program was recognized alongside global brands such as American Eagle Outfitters, Bank of America, and Lowe's. SIGA Rewards proudly took home Silver in Employee Engagement & Impact, earned an Honourable Mention for New Loyalty Program Launch, and was awarded Best in Class for Program Vision 2025. As we look ahead, these awards serve as proof that SIGA Rewards is on the right path. Together, we'll continue to build a program that makes both our patrons and our teams proud.



Loyalty App

Launched on May 21, 2025, the SIGA Rewards App represents a significant step forward in enhancing the digital guest experience. The app gives guests easy access to their loyalty accounts, including points, offers, and program details—all from their mobile device. Benefits for guests include convenient access to loyalty account information, personalized offers available anytime, and a smoother connection between digital tools and in-casino play. Since launch, the app has seen strong adoption and engagement from guests across Saskatchewan. From launch to March 2026, 19,230 users have downloaded the app. Social tournaments within the app have also become a key engagement feature, with over 1,000 daily participants and more than \$20,000 in awards distributed to winners each month. The app now serves as a strong digital foundation and will continue to evolve as a key engagement tool for enhancing the SIGA Rewards experience.



88,074

Total Social Following

198,185

Total Email Subscribers

**OVER
22,000**

New Member Sign Ups

**OVER
2 MILLION**

Emails sent out

**OVER
462,000**

Unique visits to SIGA Casinos and SIGA Rewards websites

1.2 MILLION

Member Visits

165,000+

Members entered to win
460,000 big prize draws

Celebrated the birthdays of

45,101 members by gifting more than **\$800,000** in birthday rewards

ENTERTAINMENT

Throughout the 2025–26 fiscal year, SIGA continued to expand entertainment offerings across casino properties, bringing back live entertainment experiences for guests across Saskatchewan.

More than 30 entertainment events and performances were hosted throughout the year, including concerts, tribute performances, dinner shows, holiday events, and New Year's Eve celebrations. Featured acts included Kim Mitchell, Madeline Merlo & Shawn Austin, The Ultimate Cher Experience, Dallas Smith, Summer of '69 – A Bryan Adams Tribute, Legendary Rhythm & Blues, Studio 54 Party Band, Dreams & Rumours – A Fleetwood Mac Experience, Streetheart, The Johner Brothers, Darryl Anderson, The Ultimate Tribute to Adele featuring Ashley Borody, The Caverners Beatles Tribute, Gil Grand Strait From Me to You – George Strait Tribute, and Charlie Major.

Several performances sold out across multiple properties throughout the year, including Dallas Smith, Streetheart, The Johner Brothers, Dreams & Rumours – A Fleetwood Mac Experience, The Caverners Beatles Tribute, and New Year's Eve events.





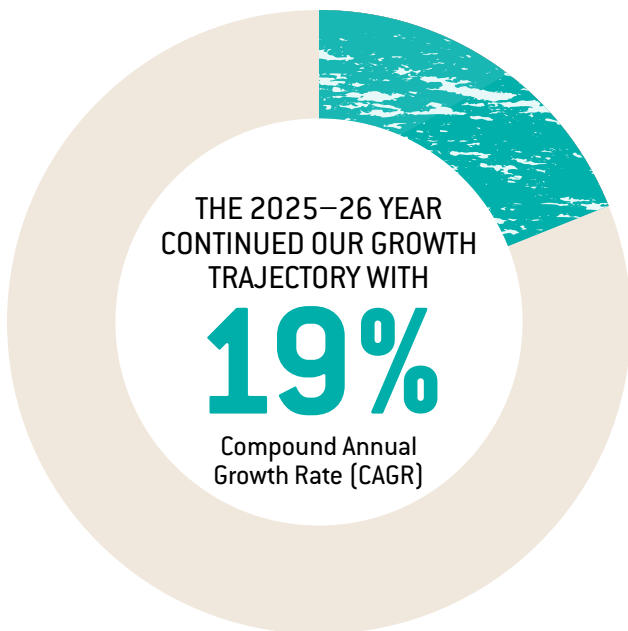
iGAMING HIGHLIGHTS

SIGA continues to provide Saskatchewan players with a premier online gaming experience through the PlayNow.com platform. As the province's only regulated online gaming operator, we prioritize customer safety by offering a reputable site with robust responsible gaming tools. This report covers the third full year of PlayNow.com operations.

GAMING REVENUE

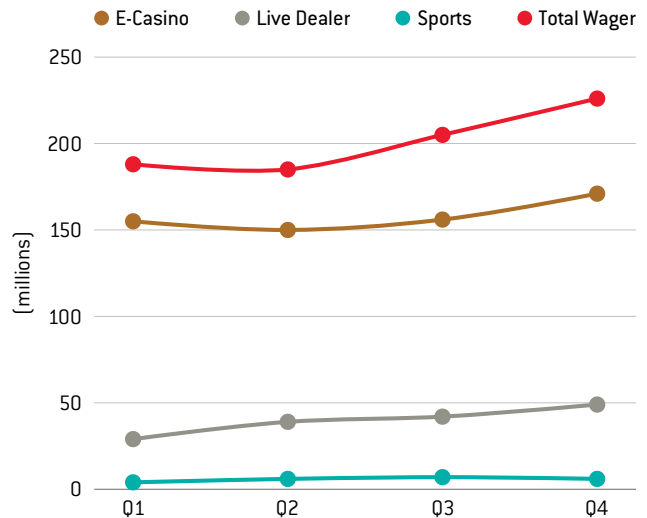


“ I am incredibly proud of the dedication the Marketing and Digital Strategy team has shown this year as they worked diligently to learn every facet of the iGaming business. Their commitment has been the driving force behind our success as we continue to strengthen our online offering. We will remain focused on improving our technology stack to enhance platform performance, reliability, and the overall customer experience.” **Michael Bellegarde, Director of iGaming**



WAGER BY CATEGORY AND QUARTER

(APRIL 1, 2025 TO MARCH 31, 2026)



CUSTOMER BASE AND ENGAGEMENT (April 1, 2025, to March 31, 2026)

Since its initial launch in November of 2022, PlayNow.com has successfully acquired more than

59,080
signups

Operational achievements this year included the implementation of enhanced registration with Biometrics, which resulted in a

78.2%
success rate for new registrations

Our player base remains highly engaged, with Saskatchewan players outperforming players in other jurisdictions according to the following metrics:

Annual retention rate of
57.35%

Annual spend of
\$83.17 million

29 Visits per month
512 Games played per visit

Local Partnerships:

- Saskatoon Berries
- Saskatoon Exhibition
- Saskatoon Blades
- Monday Nooner Podcast
- Saskatchewan Rush
- REAL District
- Regina Red Sox
- Sports on Tap

Note: Continued focus on major professional sports and local community integration.

Major Promotions:

- Myster Jackpots
- Ultimate Experience – 112th Grey Cup Trip
- Jackpot Cash Drops
- Mid-Autumn Festival
- Summer Kick Off – Fishing Trip Giveaway
- Rhine River Cruise
- Level Up Leaderboards
- Rockies Dream Escape
- Ultimate Football Fan Contest
- 12 Days of Jackpots
- Escape to Milan
- Mega Vault

Approximately

75%

of revenue is now generated via mobile devices, highlighting our focus on app development and mobile-first experiences.

PlayNow.com's customer base includes

48% from rural communities and

22% from Regina, where SIGA does not currently operate a land-based casino.



OPERATIONS 2025-26

DELIVERING PERFORMANCE AND BUILDING FOR THE FUTURE

In 2025–26, SIGA Operations advanced the organization's Strategy Map priorities—**Gaming Excitement, Digital Future, and Leading Organization**—through disciplined execution across capital delivery, digital integration, and operational performance.

Despite a complex operating environment, Operations sustained performance while modernizing facilities, strengthening governance, advancing digital initiatives, and supporting consistent guest experiences across the casino network.

ADVANCING AN INTEGRATED GAMING EXPERIENCE

SIGA continued progress toward an integrated omnichannel operating model, with iGaming further establishing itself as a meaningful growth engine that complements land-based operations. Platform enhancements, improved system reliability, and continued advancement of the long-term iGaming roadmap supported strong year-over-year performance while expanding the overall product mix.

MODERNIZING FACILITIES AND INFRASTRUCTURE

From an infrastructure perspective, 2025–26 was one of SIGA's most active modernization periods. Multiple major capital projects progressed concurrently, anchored by expansions at Northern Lights Casino (NLC) and Dakota Dunes Casino (DDC).

At Northern Lights Casino, the \$51 million renovation and expansion continued through phased delivery to maintain uninterrupted operations while expanding both guest-facing and back-of-house capacity. Project milestones extend into 2027.

At Dakota Dunes Casino, staged completions advanced gaming floor and smoking-room enhancements. The expanded smoking room opened in December, with additional remediation and food services work continuing into 2026.

All projects followed an owner-led governance approach focused on transparency, risk management, operational continuity, and alignment with SIGA's long-term facility planning framework.

ENHANCING FOOD & BEVERAGE OPERATIONS

Food & Beverage operations continued to support Gaming Excitement through consistent, high-quality hospitality experiences.

In 2025, a pilot online training program was launched at Painted Hand and Gold Eagle Casinos to strengthen service standards and guest engagement. The five-month pilot focused on technical skills and guest-facing confidence. Based on its success, the program will expand to all remaining casino locations beginning in June 2026.



PRODUCT & TECHNICAL OPERATIONS

Operations – Product & Technical teams ensured the gaming floor remained relevant, engaging, and operationally consistent across all seven casinos. Targeted product acquisition, deployment, and optimization enhanced the player experience while supporting system stability and efficiency.

Key initiatives included:

 <p>Acquisition of 349 new slot machines, representing approximately 15 per cent of SIGA's portfolio.</p>	 <p>Introduction of the Bonus Spin Xtreme poker side bet at Gold Horse Casino.</p>	 <p>Development of a Buffalo-themed gaming area at Gold Eagle Casino.</p>	 <p>Relocation and installation of 358 machines in the expanded smoking room at Dakota Dunes Casino.</p>	 <p>Purchase of a dedicated box truck to improve internal product movement and reduce reliance on external logistics.</p>
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While tariff-related cost pressures and procurement uncertainty presented challenges, proactive planning and strong vendor relationships enabled continued execution without operational disruption.



Progress toward Digital Future objectives continued through implementation of EATEC® enterprise software, which will centralize inventory management, automate purchasing, and standardize recipes across all Food & Beverage operations. Organization-wide rollout begins May 1, 2026, with full implementation targeted for October 2026.

Integrated payment devices were deployed across all Food & Beverage locations, improving transaction speed, strengthening PCI compliance, reducing errors, and enhancing cash-flow management. Kitchen display systems further digitized back-of-house operations, improving order accuracy and service timing.

At Living Sky Casino, a restaurant modernization project improved kitchen flow, removed a stationary buffet, and increased seating by 32, enhancing service efficiency and guest comfort.

SAFE, SECURE, AND ACCOUNTABLE OPERATIONS

Facilities, Security, Integrity and Cage Operations supported safe, secure, and reliable casino environments while managing construction activity in live operating facilities.

Preventive maintenance, infrastructure assessments, and asset lifecycle planning minimized disruptions during large-scale renovations and protected critical building systems.

System modernization and procedural improvements strengthened financial controls, reconciliation accuracy, and regulatory compliance. The ATM and Video Redemption Terminal (VRT) modernization initiative advanced through planning and early implementation, with further work continuing next year. Access-control and physical security requirements were embedded into all major capital projects to ensure regulatory alignment from the outset.

Oversight of the Casino Operations Accountability Report (COAR) program continued across all casino locations. Quarterly assessments confirmed strong operational integrity, with no systemic control deficiencies identified. Procedural findings were addressed through action plans, training, and targeted system improvements.

LOOKING AHEAD

In 2026–27, Operations will focus on completing major capital projects, continuing infrastructure renewal, advancing digital integration, and maintaining strong governance and compliance practices, positioning SIGA for sustained performance and long-term success.



OUR CASINOS



Trevor Marion

REGIONAL GENERAL MANAGER
BEAR CLAW CASINO & HOTEL GENERAL MANAGER

BEAR CLAW CASINO & HOTEL

Highlights & Achievements

- In partnership with White Bear First Nations, Bear Claw Casino & Hotel (BCCH) co-hosted a summer powwow commemorating 150 years of Treaty 4 on White Bear First Nations land (July 11–13, 2025).
- At the spring SIGA Marketing Summit, BCCH was awarded the 2025 Hospitality Award.
- On June 24, 2025, BCCH hosted our Annual Staff Appreciation Banquet. The theme was Country BBQ, where the Coordinators, Managers, and Administrative staff provided the salads and desserts. The Executive Chef cooked all who attended a steak with beans and a baked potato.
- SIGA Day of Sharing – BCCH gave back to local daycares in Arcola, Carlyle and on White Bear First Nations. The daycares sent us their wish lists and we purchased items they needed to ensure the children were well taken care of while they were in the daycare.
- BCCH achieved Responsible Gaming Accreditation with a grade of 81.72%.

- BCCH recognized nine Long Service recipients in 2025–26:
 - 25 Years: Dion Louison, Slot Attendant
Peggy Slykhuis, Customer Experience Manager
 - 20 Years: Dave Poitras, Security Supervisor
 - 15 Years: Teresa Haupstein, Customer Service Specialist
Shelly Gail Knelsen, Customer Service Specialist
 - 10 Years: Kristle McArthur, Marketing Coordinator
Mary Bone, Hotel Coordinator
 - 5 Years: Russ Lonethunder, Line Cook
Edward McArthur, Cage Supervisor
- BCCH held a 12 Days of Christmas Food Drive in November 2025 and beginning of December. Food items, along with 40 turkeys, were donated to the Carlyle & District Food Bank for Christmas.
- BCCH received a Traveller Review from Bookings.com of 8.3/10.
- In February, BCCH staff held a Pet Supplies Drive for Bright Eye's Dog Rescue.

\$12,380,646.71

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS) AS OF MARCH 22, 2026

109

Number of employees

71.4

% First Nation employees

30,000

Square Feet

135

Slot machines

6

Table games

1

Number of shows/
events hosted





Charles Ryder

DAKOTA DUNES CASINO GENERAL MANAGER

DAKOTA DUNES CASINO

Highlights & Expansion

- Launched Phase 1 expansion with the Smoking Room opening on December 18, 2025, adding 11,500 sq. ft., and advancing overall facility development.
- Achieved record-breaking annual revenue exceeding \$50 million, driven by strong operations and event programming.
- Conducted a recruitment fair resulting in approximately 30 new hires to support operational growth.
- Generated approximately \$41,000 in revenue from “Thunder from Down Under,” the top-performing event of the year.
- Delivered a Leadership Forum to strengthen collaboration, communication, and strategic alignment across teams.
- Completed construction of a new staff and VIP parking lot, improving accessibility and staff experience.
- Hosted a Wopida Feast & Giveaway, supporting cultural initiatives and community engagement.
- Sponsored and supported the Men's Chicken Dance special and hosted the drum group at the Whitecap Dakota Nation Powwow.
- Completed Phase 2 office renovations, enhancing workplace functionality and environment.
- Organized four Family Day events to promote employee wellness and a family-oriented workplace culture.

\$50,079,586.50

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS)

373

Number of employees

71.3

% First Nation employees

82,547

Square Feet

645

Slot machines

52

Table games

7

Number of shows/
events hosted





Kelly Atcheynum
GOLD EAGLE CASINO GENERAL MANAGER

GOLD EAGLE CASINO

Highlights & Achievements

- Powwow held for the first time in five years due to COVID-19 from June 6–8, 2025.
- September 5, 2025 – SIGA Day of Sharing with 19 volunteers packaging 600 food hampers at the Battlefords and District Food Bank for kids in the community.
- Smoke Signal Jackpot Hit on August 1, 2025, for a total of \$1,447,287.15.
- May 15, 2025 – The Walk for a Mile in Her Shoes fundraiser at the Blend Restaurant.
- Management and Staff Fund – Christmas Food Hampers were prepared for all staff.
- Donations to the Battlefords District Food and Resource Centre and Battlefords Interval House.
- Long Service Awards at Gold Eagle Casino (GEC) General Assembly and Gala: 5-, 10-, 15-, 20-, and 25-year recipients, plus a luncheon afterward for LSA recipients in Kihiw Restaurant.
- May 23, 2025 – Earth Day: Beautification of our Casino planting flowers, garbage clean-up around casino grounds, and a staff barbeque hosted by GEC management.
- Renovations to the Multi-Purpose Room (MPR) which transformed the room from a meeting room to additional gaming floor space for slot machines, reducing congestion on the gaming floor. Kihiw Restaurant floor replacement: Outdated kitchen area flooring was replaced.
- Event Centre refresh.

\$25,210,454.10

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS)

201

Number of employees

66

% First Nation employees

37,250

Square Feet

324

Slot machines

8

Table games

3

Number of shows/
events hosted





Justina Sather
GOLD HORSE CASINO GENERAL MANAGER

GOLD HORSE CASINO

Highlights & Achievements

- Gold Horse Casino (GHC) proudly hosted its inaugural Powwow (March 13–15, 2026) at the new Cenovus Energy Hub, welcoming participants and visitors from across Western Canada and the U.S. The event featured 614 registered dancers, 15 drum groups, and 17 community sponsors, reinforcing our commitment to celebrating culture, inclusion, and community connection.
- GHC achieved Responsible Gaming Accreditation with a final score of 81.63%, reinforcing our role as a leading, socially responsible organization and our commitment to integrity and player wellbeing.
- The first year of the Customer Experience Engagement Program was launched in 2025–26, embedding customer experience as a core operational focus. This initiative supports our strategic priority of delivering memorable, engaging, and consistent guest experiences.
- Entertainment offerings continue to be a key driver of visitation, with sold-out events including Dallas Smith, New Year's Eve with the Johner Brothers, and popular dinner shows such as the Fleetwood Mac Tribute.
- GHC held a Leadership Forum in February for supervisors and managers, focused on strengthening leadership capability and investing in our people. The forum featured Cadmus Delorme as keynote speaker, supporting leadership development, and a strong organizational foundation.
- GHC introduced a Bonus Spin Progressive at poker tables, adding excitement and enhanced winning opportunities for players. This marked the first Canadian launch of this product with AGS, showcasing innovation and leadership in gaming experiences.
- Strong year-to-date results for GHC were driven by effective cost management, revenue growth, and operational efficiency, supporting SIGA's long-term financial strength.
- Cultural engagement remained central throughout the year, including a traditional staff feast, tipi teachings, sweat lodge ceremonies, and a performance by hoop dancer Terrance Littlelent at the Spring General Assembly – demonstrating our commitment to cultural pride and inclusion.

\$20,017,879.00

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS)

190

Number of employees

43.68

% First Nation employees

33,000

Square Feet

250

Slot machines

10

Table games

8

Number of shows/
events hosted





Richard Ahenakew
REGIONAL GENERAL MANAGER
LIVING SKY CASINO GENERAL MANAGER

LIVING SKY CASINO

Highlights & Achievements

- After extensive renovation and redesign, Horizons Restaurant celebrated its grand reopening on May 7, 2025. Project highlights include expanded seating capacity to accommodate up to 125 guests, modernized aesthetics and design to incorporate digital displays, a redesigned server area, and investment into kitchen equipment to enhance efficiency and hospitality.
- At the General Assembly on June 2, 2025, Living Sky Casino (LSC) announced and celebrated the recipients of the prestigious Annual Recognition Awards: Employee of the Year Award – Dennis Cruz, Above & Beyond Award – Melanie Boyle, Community Spirit Award – Mary Jane Giesbrecht, Suggestion Award – Tanya MacDonald.
- On February 28, 2026, LSC hosted a Round Dance in the Event Centre, welcoming community members for a meaningful cultural celebration. The event was well attended, with singers travelling from across the region to participate, reflecting the strong sense of connection, respect, and shared tradition fostered through this gathering.
- In June 2025, LSC volunteers operated the Treats 'n' Eats food booth during the Frontier Days regional fair in Swift Current. Through the dedication and teamwork of staff volunteers, the initiative raised over \$8,000 during the weekend, with proceeds directed toward supporting cultural events hosted at LSC.
- On March 8 and 9, 2026, LSC hosted an Employee Appreciation Banquet to recognize the dedication of its staff. Team members were served a three-course dinner by the management team as a gesture of gratitude for the exceptional hospitality and service they provide to guests throughout the year.
- LSC participated in the Frontier Days Parade on June 28, 2025, showcasing a float highlighting the launch of the new SIGA Rewards App. The float promoted the enhanced, tiered SIGA Rewards loyalty program, celebrating member benefits and reinforcing Living Sky Casino's connection with the Swift Current community.
- On November 30, 2025, LSC recognized four team members for their longstanding commitment and contributions at its Long Service Awards Banquet. The celebration honoured 10-year awardees Donna Holt and Kelsa Shaw, and 15-year awardees Jovy Orola-Perrera and Mary Gonzales-Loveranes.

\$16,625,103.46

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS)

130

Number of employees

22

% First Nation employees

60,000

Square Feet

192

Slot machines

9

Table games

12

Number of shows/
events hosted





Angela Isbister
NORTHERN LIGHTS CASINO GENERAL MANAGER

NORTHERN LIGHTS CASINO

Highlights & Achievements

- On September 5, 2025, Northern Lights Casino (NLC) volunteers spent the day at the Herb Bassett Home. Staff played Bingo from 9 a.m. to 11 a.m. and handed out prizes to the winners. Genalyn Dioso and her team made her award-winning soup for lunch and staff and were handed out to the residents. The afternoon wrapped up with live entertainment.
- On November 19, 2025, NLC proudly hosted its second annual Long Service Awards Gala. This year's event recognized 20 dedicated employees for their years of service and commitment.
- On March 12, 2026, NLC held its annual Employee Appreciation Event at the Days Inn. The event was well received, with staff enjoying games, décor, and a lively atmosphere. It was a fun, energetic environment, and was appreciated by the NLC team for the thoughtful planning and attention to detail. NLC celebrated 30 years of service in 2026.
- On March 7, 2026, NLC hosted its 23rd Annual Round Dance, "Honouring our Elders, Walking in the Footsteps of Wisdom," at the Prince Albert Exhibition Association. Community members gathered with connection, respect, and community spirit to celebrate culture, honour Elders, and reflect on the wisdom that guides future generations.
- The NLC Volunteer Committee helped serve approximately 3,700 hot dogs and bagged lunches to attendees of the Heart of the Youth Pow Wow on May 30, 2025, at Kinsmen Park. Their contribution helped create a welcoming and supportive environment, allowing attendees to fully enjoy the cultural celebration and community gathering.
- On September 24, 2025, NLC Executive Chef Genalyn Dioso was named Tourism Employee of the Year during Hospitality Saskatchewan's 2025 Tourism Awards of Excellence at Prairieland Park in Saskatoon. The Tourism Employee of the Year Award is given to "the front-line employee whose professionalism, dedication, attitude, and quality of service best exemplifies excellence in the tourism industry."

\$37,524,265.02

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS)

337

Number of employees

78.60

% First Nation employees

40,000

Square Feet

517

Slot machines

14

Table games

70

Number of shows/
events hosted





Memory Delorme-Antoine
PAINTED HAND CASINO GENERAL MANAGER

PAINTED HAND CASINO

Highlights & Achievements

- Painted Hand Casino Round Dance
- 1st Annual Gale Pelletier Memorial Golf Tournament
- Community Barbeque
- SIGA Day of Sharing
- Dallas Smith Concert
- Employee of the Year recognition
- Big Brothers Big Sisters Mega-Bike
- Earth Day Clean Up
- Moose Hide Campaign Day
- Orange Shirt Day/Pink Shirt Day

\$15,207,836.12

JACKPOTS PAID OUT (TOTAL \$, INCLUDE CENTS)

152

Number of employees

67.10

% First Nation employees

43,000

Square Feet

241

Slot machines

9

Table games

8

Number of shows/
events hosted



IT & GAMING SYSTEMS

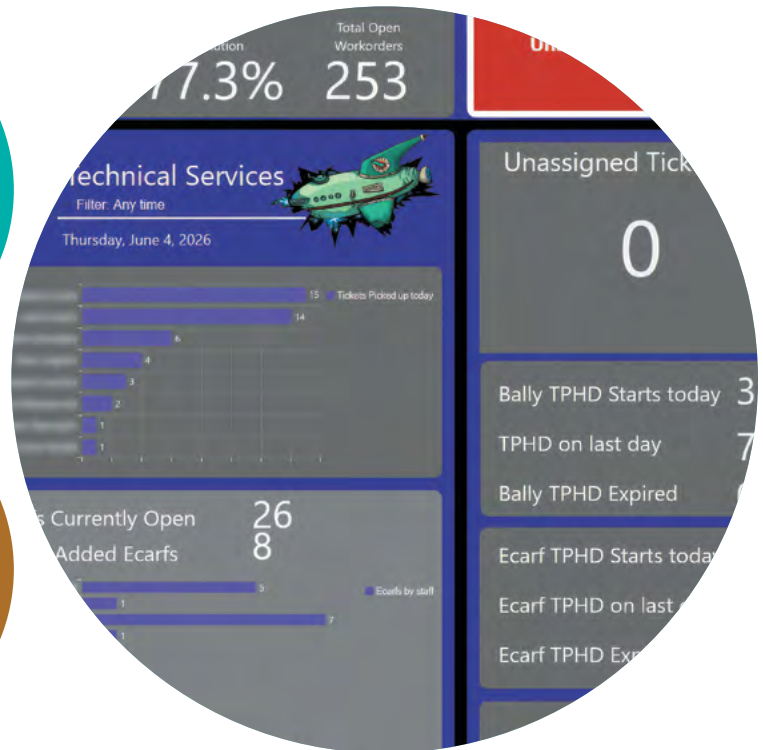
Throughout the 2025–26 fiscal year, SIGA’s IT & Gaming Systems department focused on strengthening the technology foundations that support casino operations, corporate services, and digital engagement. Efforts centred on modernization, resilience, cybersecurity, and governance to ensure SIGA’s technology environment remains secure, reliable, and aligned with organizational priorities.

MODERNIZING CORE SYSTEMS AND PLATFORMS

The department continued advancing the modernization of enterprise Finance and Human Resources systems, completing key foundational work to support future implementations and process improvements. Several casino critical platforms were also upgraded and stabilized, improving system sustainability and overall operational performance.

ADVANCING GAMING AND DIGITAL ENABLEMENT

Enhancements to data driven gaming and loyalty technologies improved insight into patron activity and supported more personalized guest engagement. IT & Gaming Systems worked closely with business partners to establish the technology foundations needed for future mobile, loyalty, and promotional initiatives across casino sites.





STRENGTHENING INFRASTRUCTURE AND CYBERSECURITY

Infrastructure resilience was reinforced through data centre modernization and the transition of backup services to a dedicated third-party environment, reducing operational risk and improving recovery capabilities. Cybersecurity efforts were further strengthened through penetration testing, employee security awareness initiatives, and enhanced identity and access management controls, while disciplined change management and documentation supported audit and regulatory requirements.

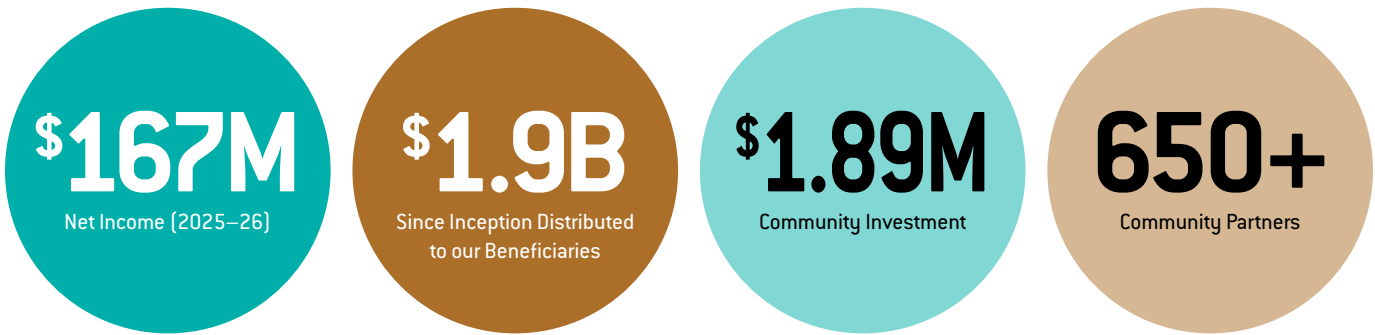
ENABLING THE DIGITAL WORKPLACE AND STRONG GOVERNANCE

Improvements to enterprise collaboration and conferencing technologies enhanced communication across casino and corporate locations, while continued lifecycle refreshes ensured employees had reliable and secure tools. An independent IT management and governance assessment was completed, providing a clear roadmap to improve service maturity and accountability. Progress also continued on SIGA's multiyear IT strategy, ensuring technology investments remain aligned with corporate priorities and long-term sustainability.

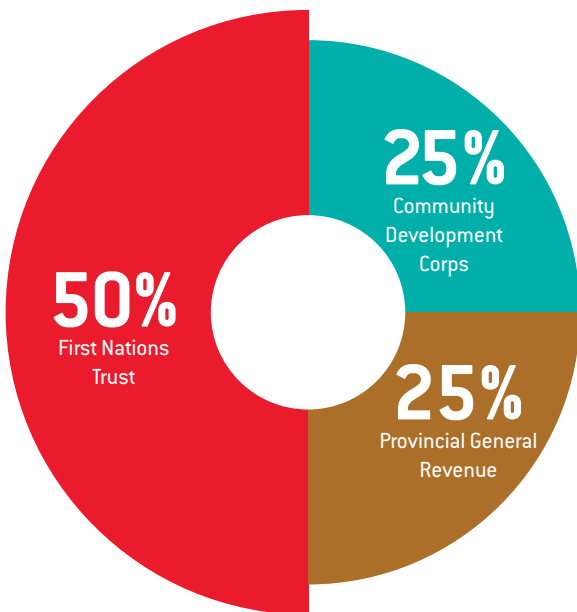
CORPORATE SOCIAL RESPONSIBILITY

KEY HIGHLIGHTS

As a non-profit First Nation organization, SIGA reinvests 100% of its net proceeds back into Saskatchewan, supporting our people and our communities.



REVENUE DISTRIBUTION



GameSense

SIGA is committed to delivering a positive gaming experience while promoting responsible play through its GameSense program, like player education and safe gaming practices across all casinos. SIGA maintains high industry standards through RG Check accreditation, with several casinos already reaccredited and others scheduled for 2026.



INVESTMENT PILLARS

- ARTS & CULTURE
- EDUCATION
- HEALTH & WELL-BEING
- RECONCILIATION
- SPORTS & REC
- BUSINESS
- SUSTAINABILITY
- YOUTH & ELDER

NEW

Check out the full Community Impact Report at siga.ca/socially-responsible

SHARING SUCCESS

COMMUNITY ENGAGEMENT

1,728

total employees

5,700+

volunteer hours

32%

staff participation

SUPPORTING INDIGENOUS EDUCATION

SIGA provided **\$60,000 in scholarships** to 50 Indigenous post-secondary students this fiscal year. We are dedicated to supporting the academic journey and future leadership of Indigenous youth.

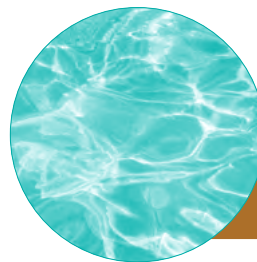
SUSTAINABILITY IMPACT



274.88

METRIC TONS CO₂ AVOIDED

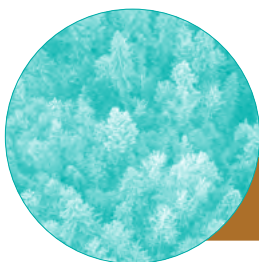
Equal to removing 62 gas-powered cars from our roads.



111,817

GALLONS WATER SAVED

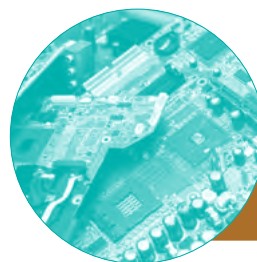
Reduced through efficient facility management and conservation.



1,401

TREES PRESERVED

Achieved by recycling 52.94 metric tonnes of paper products.



130,000

LBS METAL RECYCLED

Recovered from decommissioned slot machine components.

BALANCED SCORECARD

SIGA's strategic plan built upon the pillars of Gaming Experience, Digital Future and Organizational Excellence have driven record earnings over the past three fiscal years for our shareholders. Externally we have benefitted from a resilient SK resource economy, federal transfer programs, reduced travel to the USA and steady growth in SIGA's exclusive position in online gaming. Internal to SIGA we have seen positive revenue responses from slot product replenishment and our new tiered loyalty program – SIGA Rewards.

SIGA committed to building strong, engaging relationships with customers while delivering products and services that drive growth in revenue, profitability, and employment. Utilizing the balanced scorecard approach, SIGA has outlined key strategic objectives and corresponding initiatives. For each objective, SIGA has defined performance metrics and set measurable targets. Additionally, each strategic project is supported by an executive sponsor and includes clearly defined milestones to monitor progress and ensure accountability.

2025–2026 was a fast-changing year, marked by significant shifts, emerging risks, and new opportunities. In response, our business plan was built around strategic pillars designed to support long-term success by strengthening our ability to navigate uncertainty, manage challenges proactively, and capture growth in a transforming landscape.

As we advance major facility and business system investments aligned to our strategic pillars, continued financial momentum has allowed SIGA to reinvest in our people, revenue-generating assets, and supporting processes.

STRATEGIC GOALS

Financial Sustainability

- Net Income – Target \$130.2 million, Result \$167.14 million
 - Exceptional year driven by 10.5% growth in revenues due to strong provincial GDP growth, federal First Nations transfers, and staycation effect of reduced US travel. Supported by enhanced loyalty program and slot product replenishment.
- iGaming YOY GGR – Target \$29.1 million, Result \$31.6 million
 - 23.4% GGR growth over prior year due to marketing efforts and emerging growth in digital gaming.

Member Experience

- Top Destination Index – Target 20, Result 19.4
 - Survey based on visitor and non-visitor ratings. Fell just short of target due to construction disruption at NLC and DDC.

- Net Promoter Score – Target 20, Result 24.2
 - Index score based on strong promoter ratings less distractor ratings. Score of 20 is considered strong for casino industry.
- % Carded Play – Target 60%, Result 62%
 - Target set to achieve growth to continued enhancement of SIGA Rewards. SIGA has highest % in Canada.

Leading Organization

- CSR Index – Target 3.5, Result 3.4
 - Overall impressions of SIGA remain largely stable in 2025, with a slight softening compared to the previous year, while brand recognition shows a modest increase.
- First Nations Suppliers – Target \$32 million, Result \$46.7 million
 - Annual spend via agreements/purchases with First Nations suppliers to support First Nations development.

Operational Capacity

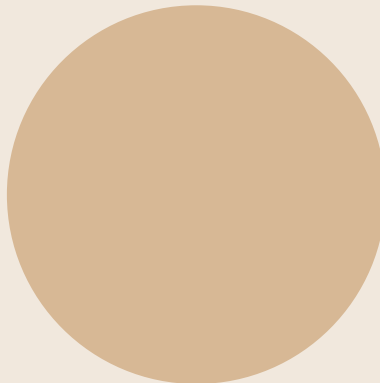
- Casino Operating Accountability Report Rating – Target 93%, Result 96.6%
 - Quarterly Casino/Facility standards measured through regular operations audits.

Our People

- Employee Engagement – Target 64%, Result 83%
 - Employee Engagement Survey reflects strong levels of engagement and motivation. New survey methodology elevated % score.
- First Nations Employee % – Target 65.2%, Result 63.9%
 - Below target due to LSC, GHC and challenging First Nations recruitment environment. Continued focus on First Nations employment mandate.

BALANCED SCORECARD

Strategic Goals	Measure	Threshold 80%	Annual Target 100%	Threshold 120%	2025–26 Results	Precise Applied Rating	Weighting	Weighting Rating
Financial Sustainability	Net Income	\$117.2 M	\$130.2M	\$143.2 M	\$167.14 M	120.0%	35%	42.0%
	iGaming YOY GGR	\$26.2 M	\$29.1M	\$32.0 M	\$31.6 M	117.2%	5%	5.9%
Member Experience	Top Destination Index	17	20	23	19.4	96.0%	10%	9.6%
	Net Promoter Score	15	20	25	24.2	116.8%	5%	5.8%
	% Carded Play	57.0%	60.0%	63.0%	62.0%	113.3%	5%	5.7%
Leading Organization	CSR Index	3.2	3.5	3.8	3.4	93.3%	5%	4.7%
	FN Suppliers	\$28.8 M	\$32.0 M	\$35.2 M	\$46.7 M	120.0%	5%	6.0%
Operational Capacity	COAR Rating	88.0%	93.0%	98.0%	96.6%	114.4%	10%	11.4%
Our People	EE Engagement Score	60.0%	64.0%	68.0%	83.0%	120.0%	5%	6.0%
	FN EE %	63.0%	65.2%	67.0%	63.9%	89.0%	15%	13.4%
							100%	110.42%



RISK MANAGEMENT

At SIGA, business risk is defined as the degree of exposure associated with the achievement of key strategic, financial, organizational and process objectives.

Principal risks and uncertainties that could affect SIGA's future business results going forward are of primary concern.

RISK MANAGEMENT GOVERNANCE STRUCTURE

Although the SIGA Board is ultimately accountable for overseeing risk management within SIGA, as a whole it has been assigned responsibility to the Audit and Finance Committee to oversee SIGA's risk assessment and risk management processes. SIGA Senior Executives are responsible for ensuring key business risks are identified, defined and prioritized. Executive risk owners are engaged and charged with risk mitigation within limits established by the SIGA Board of Directors. This data is compiled into a corporate risk profile that is reported to the Audit and Finance Committee. Results of the risk and control assessment are incorporated into the strategic planning process. Note, there are a range of factors that may affect SIGA's results.

Principal risks that could negatively affect our results and performance include:

STRATEGIC RISKS

Reputation Risk

We recognize damage to reputation as the most severe risk SIGA faces. Our efforts to mitigate reputation risks include continual building of goodwill by effective communication with stakeholders and shareholders, commitment to sustainability, transparency, leading-edge corporate governance and best practices.

Economic Slowdown

Changes in the economy which could impact the amount of disposable income people have to spend on entertainment, resulting in reduced gaming revenues. SIGA monitors the external environment and the individual performance of each property. The increase in interest rates and inflation in the external environment can impact gaming spend and SIGA's cost base.

Change with US and Canadian Trade Policies

Changes in trade policies in the US, Canada, or directed by provincial regulatory bodies onto SIGA could impact the organizations access to and the cost of certain products. This could impact SIGA's ability to maintain the desired rate of change with the Slot Replenishment Program to serve its local markets.

FINANCIAL RISKS

Liquidity Risk

The risk is that SIGA is unable to meet our financial commitments as they become due or can only do so at excessive costs. SIGA manages our cash resources based on financial forecast and anticipated cash flows.

Theft of Assets

We recognize the extreme importance of maintaining strong controls over the safeguarding of cash and cash equivalents as specific to the gaming industry. SIGA manages these risks through the design of internal controls.

ORGANIZATIONAL AND PROCESS RISKS

Risk with Loss of Key Personnel

SIGA recognizes the impact to the organization should there be a loss of key personnel. Executive and senior management succession plans are in place to mitigate the impact of such a loss.

Information Risk

SIGA recognizes information for decision making requires accurate, complete and timely reporting of financial and operational performance. SIGA manages these risks through continual evaluation of internal controls over financial reporting for new and existing systems.

Regulatory Risk

SIGA operates in a highly regulated environment. In addition to general operating regulatory requirements, SIGA is required to comply with Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) guidelines.

Public Health Order Risk

SIGA operates in a highly regulated environment with its doors open to the general public. In addition to gaming regulatory requirements, SIGA is required to comply with any public health order under The Public Health Act to address measures to reduce the risk of the concern.

Cybersecurity Risk

SIGA depends on technology to support gaming operations and the administrative functions of the business. As a result, the company is exposed to cybersecurity risks, including data breaches, ransomware attacks, and denial-of-service attacks, which could disrupt operations, damage the company's reputation, and result in financial losses. SIGA's Cybersecurity Risk Management Program includes internal controls, security protocols, and incident response plans.



FINANCIALS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE SASKATCHEWAN INDIAN GAMING AUTHORITY INC.

Opinion

We have audited the financial statements of the Saskatchewan Indian Gaming Authority Inc. ("SIGA"), which comprise the statement of financial position as at March 31, 2026, and the statement of comprehensive loss, statement of changes in deficit and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of SIGA as at March 31, 2026, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board ("IASB").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of SIGA 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 IFRS Accounting Standards as issued by the IASB, 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 SIGA'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 SIGA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing SIGA'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 GAAS 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 these financial statements.

As part of an audit in accordance with Canadian GAAS, 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 SIGA'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 SIGA'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 SIGA 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within SIGA as a basis for forming an opinion on the financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte LLP

Chartered Professional Accountants
Saskatoon, Saskatchewan
May 27, 2026

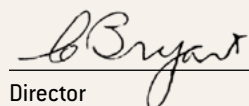
STATEMENT OF FINANCIAL POSITION

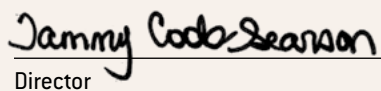
As at March 31, 2026

	Notes	2026 \$	2025 \$
Assets			
Current assets			
Cash and cash equivalents		49,840,738	28,438,772
Short-term investments	4	37,802,500	62,802,500
Accounts receivable	5	10,246,003	5,910,833
Inventories	6	1,694,203	1,543,077
Prepays		3,422,974	3,707,677
		103,006,418	102,402,859
Interest rate swap asset	11	–	633,045
Property and equipment	8	80,726,991	55,867,950
Right-of-use assets	8, 12	53,958,944	62,496,059
		237,692,353	221,399,913
Liabilities			
Current liabilities			
Due to Lotteries and Gaming Saskatchewan	9	59,058,809	71,577,301
Accounts payable and accrued liabilities	10	44,122,674	32,998,376
Current portion of long-term debt	11	18,024,948	4,755,000
Current portion of lease liabilities	12	12,106,192	11,091,187
		133,312,623	120,421,864
Interest rate swap liability	11	744,402	–
Long-term debt	11	51,231,830	35,191,000
Lease liabilities	12	53,147,900	65,154,004
		238,436,755	220,766,868
Surplus		(744,402)	633,045
		237,692,353	221,399,913

The accompanying notes are an integral part of the financial statements

Approved by the Board


Director


Director

STATEMENT OF COMPREHENSIVE LOSS

Year ended March 31, 2026

	Notes	2026 \$	2025 \$
Net income from slot and online gaming operations		178,553,063	154,888,527
Revenue from table games and ancillary		38,923,644	40,071,983
	14	217,476,707	194,960,510
Table game and ancillary expenses:			
Salaries and benefits expense		21,081,574	18,407,734
Facility and operation costs		22,566,677	20,822,052
General and administrative		3,383,596	6,566,640
Payment to regulator		3,300,000	3,200,000
		50,331,847	48,996,426
Income before the undernoted		167,144,860	145,964,084
Distribution of income		167,144,860	145,964,084
Unrealized loss on interest rate swaps	11	(1,377,447)	(1,085,172)
Net loss and comprehensive loss		(1,377,447)	(1,085,172)

The accompanying notes are an integral part of the financial statements

STATEMENT OF CHANGES IN DEFICIT

Year ended March 31, 2026

	2026	2025
	\$	\$
(Deficit) surplus		
Balance, beginning of year	633,045	1,718,217
Net loss and comprehensive loss	(1,377,447)	(1,085,172)
Balance, end of year	(744,402)	633,045

STATEMENT OF CASH FLOWS

Year ended March 31, 2026

	Notes	2026 \$	2025 \$
Operating activities			
Net loss and comprehensive loss		(1,377,447)	(1,085,172)
Adjustments for:			
Depreciation	8	20,321,908	20,284,906
Finance costs	15	4,879,954	5,122,744
Unrealized loss on interest rate swaps		1,377,447	1,085,172
Change in non-cash operating working capital items:			
Accounts receivable		(4,335,170)	4,211,778
Inventories		(151,126)	(319,599)
Prepays		284,703	(1,770,630)
Accounts payable and accrued liabilities		11,124,298	(1,225,464)
Due from Saskatchewan Liquor and Gaming Authority			12,736,519
Due to Lotteries and Gaming Saskatchewan		(12,518,492)	8,339,869
		19,606,075	47,380,123
Investing activities			
Purchase of property and equipment		(37,296,173)	(13,518,005)
Disposal of capital assets		652,339	
Purchase of short-term investments		(285,250,000)	(223,200,000)
Proceeds on disposal of short-term investments		310,250,000	218,385,000
		(11,643,834)	(18,333,005)
Financing activities			
Interest paid		(4,879,954)	(5,122,744)
Repayment of lease liabilities		(10,991,099)	(12,878,924)
Proceeds from long-term debt		34,320,778	–
Repayment of long-term debt		(5,010,000)	(7,076,582)
		13,439,725	(25,078,250)
		21,401,966	3,968,868
Increase in cash and cash equivalents		21,401,966	3,968,868
Cash and cash equivalents, beginning of year		28,438,772	24,469,904
Cash and cash equivalents, end of year		49,840,738	28,438,772

The accompanying notes are an integral part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2026

1. GENERAL INFORMATION

Saskatchewan Indian Gaming Authority Inc. ("SIGA") is incorporated under the Non-profit Corporations Act, 2022 of Saskatchewan as a Charitable Corporation. Class A Memberships in SIGA are owned by the Federation of Sovereign Indigenous Nations ("FSIN") and each of ten Tribal Councils in Saskatchewan that are recognized by the Saskatchewan Indian Gaming Commission of the FSIN, as well as one independent member. The Government of Saskatchewan (the "Province") and the FSIN completed a Framework Agreement in 2002 that authorizes SIGA to operate casinos. SIGA operates seven casinos in accordance with the 2002 Casino Operating Agreement ("Agreement") with Saskatchewan Liquor and Gaming Authority ("SLGA"). SLGA is responsible for the overall conduct and management of the slot machines in those casinos as required under The Criminal Code of Canada. Under the Agreement, SIGA is entitled to withhold the casinos' operating expenses, incurred in accordance with the operating policies and directives approved by SLGA, from slot machine revenues. SIGA is required to deposit the remainder into a trust account for SLGA in accordance with the procedures and formulas specified in the Agreement as outlined below. Under the Agreement, SIGA is entitled to recover, in any year, any net loss from the operation of licensed table games and ancillary operations from the net income earned from the operation of slot machines. The Agreement provides for SIGA to use any net income from the operation of licensed table games for charitable or religious objects or purposes. The Agreement expires on June 10, 2037.

The Agreement also provides for SIGA to remit to Lotteries and Gaming Saskatchewan Corporation ("LGS") the net income from the operation of the slot machines in the SIGA casinos. More specifically, net income from the operation of slot machines is remitted to LGS in accordance with a formula as defined in the Agreement. This formula provides for SIGA to remit to LGS, on a weekly basis, one-half of the amount by which actual slot machine gaming revenue exceeds one-fifty-second of SIGA's annual budget.

Shortfalls in weekly slot machine gaming revenue as compared to budget are recoverable against future remittances. The remaining one-half of the amount determined above is remitted to SLGA within one hundred and eighty (180) days of the applicable week. Pursuant to the Agreement, if, at the end of any operating year, SIGA has not been fully reimbursed for amounts to which it is entitled for the operation of casinos, such amounts may be recovered from future operations. As a result, in a year where SIGA incurred a net loss this will be recovered in the next operating year by withholding the same amount from net earnings prior to making any weekly distribution payments. SIGA is allowed to retain \$5,000,000 as a capital reserve for the sole purpose of acquiring capital assets.

Also, under the Agreement, SIGA has granted a first charge security interest on all its present and after acquired assets to SLGA to secure contractual obligations of SIGA under the Agreement. However, the Agreement requires that upon joint written request by SIGA and its lenders, SLGA shall postpone such security in favour of the lenders who require a priority charge relating to funds lent to SIGA for the financing of its operations carried out in accordance with the Agreement.

On June 11, 2002, the Government of Saskatchewan and the FSIN signed a Gaming Framework Agreement which expires on June 10, 2037. The Government must distribute, in accordance with the provisions of the Framework Agreement, the income from casino operations remitted to SLGA. Under the provisions of the 2002 Framework Agreement, the Government of Saskatchewan, as represented by the Minister responsible for SLGA, is entitled to recover its proportion of expenses that SLGA determines are not in accordance with the approved operating policies and directives from the future amounts payable to the First Nations Trust Fund.

Effective for the year ended March 31, 2008 and subsequent years, the Casino Operating Agreement ("COA") between SLGA and SIGA was amended to exclude unrealized gains and losses on interest rate swaps from the calculation of net Casino profits payable to LGS.

1. GENERAL INFORMATION (CONTINUED)

On September 23, 2021, the Government of Saskatchewan and the FSIN signed a 2021 Amending Agreement to the 2002 Framework Agreement and an Online Gaming Operating Agreement (“OGOA”) that authorizes SIGA to operate and maintain services relating to Online Gaming and the platform(s) through which Online Gaming is provided. This agreement aligns SIGA as the exclusive provider for online gaming for a period of five years.

LGS is the proponent on behalf of the Province pursuant to the 2021 Amending Agreement for the purpose of fulfilling the conduct and management role for Online Gaming in Saskatchewan as required by the Criminal Code of Canada. Under the Amending Agreement, SIGA is entitled to withhold the Online Gaming operating expenses, incurred in accordance with the operating policies and directives approved by LGS, from online gaming revenues. SIGA is required to deposit the remainder into a trust account for LGS in accordance with the procedures and formulas specified in the Amending Agreement. The Agreement expires on September 23, 2026, and discussions are ongoing with respect to an extension or a new agreement.

The Province of Saskatchewan created Lotteries and Gaming Saskatchewan Corporation (“LGS”) as a Crown corporation effective April 1, 2023 to, amongst other things, conduct and manage lottery schemes and oversee the gaming sector in Saskatchewan pursuant to *The Lotteries and Gaming Saskatchewan Corporations Act* from June 1, 2023 onwards.

SIGA was incorporated under the Non-profit Corporations Act, 2022 and is not subject to income tax under the provision of paragraph 149(1)(1) of the Income Tax Act (Canada). SIGA pays Goods and Services Tax and Provincial Sales Tax to government agencies and claims input tax credits on its ancillary operations.

SIGA is a corporation domiciled in Canada. SIGA’s head office is located at 103 Aspen Place in Saskatoon, Saskatchewan, Canada, S7N 1K4.

2. BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with IFRS[®] Accounting Standards as issued by the International Accounting Standards Board (“IASB”).

These financial statements for the year ended March 31, 2026, were authorized for issue by the Board of Directors (the “Board”) on May 25, 2026.

SIGA has prepared these financial statements using the historical cost basis unless otherwise noted in the material accounting policies. These financial statements are presented in Canadian dollars, which is SIGA’s functional currency.

3. MATERIAL ACCOUNTING POLICIES

The material accounting policies used in the preparation of these financial statements are summarized below. These accounting policies have been applied consistently to all years presented in these financial statements.

Use of estimates, key judgments and assumptions

The preparation of the financial statements in conformity with IFRS Accounting Standards as issued by the IASB requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, and disclosure of contingent assets and contingent liabilities at the date of these financial statements as well as the reported amounts of revenue and expenses during the reporting year.

Accordingly, actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Use of estimates, key judgments and assumptions (continued)

Significant areas requiring the use of management estimates, judgments and assumptions are further described in the following summary of significant accounting policies and related notes:

- (a) Useful lives and depreciation of property and equipment (Notes 3 and 8)
- (b) Customer loyalty program (Note 3)
- (c) Accrued liabilities and provisions
- (d) Assessment of impairment of property and equipment
- (e) Determination if an agreement contains a lease and implicit interest rate (Note 12)
- (f) Fair value of interest rate swap asset (Note 11)
- (g) Assessment of revenue recognition principal versus agent considerations (Note 3)

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, cash on deposit with banks with an original maturity of less than or equal to three months, bank overdraft and certain short-term investments. The short-term investments included in cash and cash equivalents are highly liquid investments with an original maturity of less than or equal to three months.

Short-term investments

Short-term investments include any investments that have a term of more than three months, but less than one year from the statement of financial position date, and are held to collect contractual cash flows in the form of principal and interest.

Accounts receivable and expected credit losses

Management evaluates collectability of receivables depending on the customer and the nature of the balance. Collectability of receivables is reviewed and the allowance for expected credit losses is adjusted quarterly if required. Account balances are charged to comprehensive income when management determines that it is probable that the receivable will not be collected.

Inventories

Inventories are valued at the lower of cost and net realizable value. The cost of inventories is determined using the most recent cost. Net realizable value is the estimated selling price in the ordinary course of business less all estimated costs to make the sale.

Property and equipment

Property and equipment are recorded at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset. When parts of an item of property and equipment have different useful lives, they are accounted for as separate items (major components) of property and equipment. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the costs of those assets. SIGA ceases to capitalize borrowing costs when substantially all the activities necessary to prepare the qualifying asset for its intended use are complete.

Depreciation is recorded in the accounts on a straight-line basis commencing when they are available for use, at rates expected to depreciate the cost of the assets over their estimated useful lives as follows:

Asset	Rate
Leasehold improvements	5 years
Casino development	Useful life of the asset
Furniture & equipment	4-5 years

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Property and equipment (continued)

Depreciation methods are reviewed at each financial year end and adjusted prospectively, if appropriate.

Periodically SIGA evaluates whether changes to estimated useful lives are necessary to ensure that these estimates accurately reflect the economic use of the assets.

When property and equipment are disposed of or retired, the related costs less accumulated depreciation are de-recognized. The gain or loss arising on the disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds less costs of removal and the carrying amount of the asset. The gain or loss on asset disposals and retirements is recognized in other revenue or expenses.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost, less any accumulated amortization and accumulated impairment losses, if any. SIGA's only identifiable intangible asset is software. Software costs include the cost of externally purchased software packages and, for internally developed programs, related external and direct labour costs.

Maintenance of existing software programs is expensed as incurred.

Amortization is calculated on a straight-line basis over its estimated useful life of between 1 to 5 years. The amortization method and estimated useful life is reviewed annually and any changes are applied prospectively.

Leases

At inception of a contract, SIGA assesses whether a 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. To assess whether a contract conveys the right to control the use of an identified asset, SIGA assesses whether:

- The contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- SIGA has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use; and
- SIGA has the right to direct the use of the asset. SIGA has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used.

SIGA recognizes a right-of-use asset and a lease liability at the lease commencement date.

Right-of-use assets

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 an 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.

The right-of-use asset is subsequently amortized using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment, which are intended to reduce the carrying value to the estimated residual value, if any. In addition, the right-of-use asset is subject to impairment assessment and adjusted for certain remeasurements of its associated lease liability.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Leases (continued)

Lease liabilities

The lease liability is initially measured at the present value of future lease payments, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incremental borrowing rate specific to the lease.

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

- fixed lease payments, including in-substance fixed payments;
- lease payments that depend on an index or a rate (such as inflation), initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee;
- the exercise price under a purchase option that SIGA is reasonably certain to exercise;
- lease payments in an optional renewal period if SIGA is reasonably certain to exercise an extension; and
- penalties for early termination of a lease unless SIGA is reasonably certain not to terminate early.

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 index or rate, if there is a change in SIGA's estimate of the amount expected to be payable under a residual value guarantee, or if SIGA changes its assessment of whether it will exercise a purchase, extension or termination option. When the lease liability is remeasured, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in net earnings if the carrying amount of the right-of-use asset is nil.

A lease modification is accounted for as a separate lease if there is an increase in the scope of a lease and a corresponding increase in consideration, such as adding the right to use one or more underlying assets in a contract. Otherwise, a lease modification is considered a remeasurement of the lease liability, as discussed above.

Recognition exemptions

SIGA has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. SIGA recognizes short-term leases and leases of low-value assets in income on a straight-line basis over the lease term.

Impairment of non-financial assets

At the end of each reporting period, SIGA reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, SIGA estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units that a reasonable and consistent basis of allocation can be identified.

Recoverable amount is the higher of the fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are 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 for which estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in the statement of comprehensive income.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in the statement of comprehensive income.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Revenues

SIGA evaluates all contractual arrangements it enters into and evaluates the nature of the promises it makes, and rights and obligations under the arrangement, in determining the nature of its performance obligations. Where such performance obligations are concluded to be distinct from each other, the consideration SIGA expects to be entitled under the arrangement is allocated to each performance obligation based on its relative estimated stand-alone selling prices. Performance obligations that are concluded not to be distinct are combined together into a single unit of account. Revenue is recognized at an amount equal to the transaction price allocated to the specific performance obligation when it is satisfied.

Gaming revenue (slot, table and online gaming revenues) represents the net win from those gaming activities calculated as the difference between amounts wagered and pay-outs by the casino. Gaming revenues are net of accruals for anticipated payouts of progressive jackpots and promotion allowances from the player's club program.

As part of its customer loyalty initiative, SIGA offers a players club program to patrons. Under the program, club members accumulate reward points based on amounts wagered on slot machines. Members can redeem their points for cash or vouchers for free or discounted goods or services. SIGA records the points earned as a reduction of gaming revenue. Accounts payable and accrued liabilities are accrued for the estimated cost of the earned points balance at the end of the period under the player's club program. If the patron chooses to redeem their points for a voucher for free or discounted goods or services, the revenue is determined by the fair value of the undelivered goods and services related to a customer loyalty program and remains in accounts payable and accrued liabilities until the promotional consideration is provided.

Historically non-redeemed loyalty rewards have not been significant.

Ancillary revenues include hotel, food, beverage, and concession revenue and such revenues are recognized when the goods and services are provided.

Revenues exclude the retail value of food, beverage and other promotional allowances provided on a complimentary basis to guests. The cost of providing the complimentary items is included in direct operating expenses.

SIGA provides slot operations and online gaming operations in the Province of Saskatchewan on behalf of LGS. Prior to June 1, 2023, slot operations were provided on behalf of SLGA and online gaming operations on behalf of SGC. SIGA has determined it is an agent in the delivery of slot operations and online gaming operations as LGS, formerly SLGA and SGC, respectively, fulfills the conduct and management role and has the right to direct the delivery of these services. Therefore, SIGA presents revenue from slot operations and online gaming operations net of related expenses. Revenue from table games and ancillary operations are presented on a gross basis.

Commitment of net proceeds of table operations

Liabilities are recorded when amounts to be distributed are approved by the Board.

Allocation of expenses

Table game operations

Costs allocated to table game operations include actual direct expenses, and an allocation of indirect site expenses based on the percentage of gross table revenue to total revenue on an individual casino site basis.

Central office costs are allocated to table game operations based on a percentage of gross table revenue to total revenue. These central office costs are then allocated to each casino site based on the percentage of each casino site's table net income to all casinos' table net income before the allocation of indirect site expenses.

Slot machine operations

Costs allocated to slot machine operations include actual direct expenses, and an allocation of indirect site expenses based on the percentage of gross slot revenue to total revenue on an individual casino site basis.

All remaining central office costs net of table games and ancillary allocations are allocated to slot operations. These central office costs are then allocated to each casino site based on its percentage of casino slot net income net of indirect site expenses.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Commitment of net proceeds of table operations (continued)

Allocation of expenses (continued)

Ancillary operations

Costs allocated to ancillary operations include actual direct expenses, and an allocation of indirect site expenses based on the percentage of gross ancillary revenue to total revenue on an individual casino site basis.

Central office costs are allocated to ancillary operations based on a percentage of gross ancillary revenue to total revenue. These central office costs are then allocated to each casino site based on the percentage of each casino site's ancillary net income to all casinos' ancillary net income before the allocation of indirect site expenses.

Employee benefits

A defined contribution pension plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. SIGA's matching contributions to the defined contribution pension plan for employees are recorded as salaries and benefits expense in the statement of comprehensive income when services are rendered by employees.

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

Foreign currency

Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to SIGA's functional currency at the exchange rate at that date. Revenues and expenses are translated at rates of exchange prevailing on the transaction dates. Translation gains and losses on foreign currency denominated monetary items are taken into income in the current year.

Financial instruments

Financial assets and liabilities are initially measured at fair value and are recognized in SIGA's statement of financial position when SIGA becomes a party to the contractual provisions of the instrument. Transaction costs that are directly attributable to the acquisition or issue of financial assets and liabilities (other than financial assets and financial liabilities at fair value through profit or loss ("FVTPL")), are added to or deducted from the fair value of the financial assets or liabilities on initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and liabilities at FVTPL are recognized immediately in profit or loss.

SIGA's classifications of its financial instruments are disclosed in Note 18.

Financial assets

Financial assets are initially recorded at fair value and are measured subsequently at either amortized cost, fair value through other comprehensive income, or fair value through profit or loss depending on the classification of the financial assets.

Amortized cost

Financial assets are measured subsequently at amortized cost using the effective interest rate method if acquired principally to collect contractual cash flows of principal and interest on specified dates. Interest income calculated using the effective interest rate method is recognized in profit or loss through "finance costs" on the statement of comprehensive income.

Fair Value Through Other Comprehensive Income ("FVTOCI")

Financial assets are measured subsequently at FVTOCI using the effective interest rate method if acquired to collect contractual cash flows of principal and interest on specified dates and to sell the financial asset. Interest income calculated using the effective interest rate method is recognized in profit or loss through "finance costs" on the statement of comprehensive income. Any other changes to the carrying amount of the financial asset are recognized in other comprehensive income ("OCI").

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Financial instruments (continued)

Fair Value Through Profit or Loss ("FVTPL")

Financial assets are measured subsequently at FVTPL by default or do not meet the criteria for being measured at amortized cost or FVTOCI. Fair value gains or losses at the end of each reporting period are recognized in profit or loss through "finance costs" on the statement of comprehensive income to the extent they are not part of a designated hedging relationship.

Impairment of financial assets

At the end of each reporting period, SIGA assesses whether to recognize a loss allowance for expected credit losses ("ECL") for a financial asset or a group of financial assets, other than those classified as FVTPL. If there is objective evidence that an ECL exists, the loss is recognized in profit or loss with a corresponding adjustment to the carrying amount of the financial asset through a loss allowance account. The ECL is estimated as the difference between the contractual cash flows that SIGA is entitled to receive and the cash flows that SIGA expects to receive.

Financial liabilities

Financial liabilities that are held-for-trading are measured subsequently at FVTPL, with gains and losses arising on changes in fair value recognized in profit or loss through "finance costs" on the statement of comprehensive income to the extent they are not part of a designated hedging relationship. Changes in fair value of the financial liability due to changes in the credit risk of the liability is recognized in OCI, unless the recognition of the effects of changes in the liability's credit risk in OCI would create or enlarge an accounting mismatch in profit or loss. All other financial liabilities not designated as at FVTPL are measured subsequently at amortized cost using the effective interest rate method.

Derecognition of financial liabilities

SIGA derecognizes financial liabilities when, and only when, SIGA's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss. When SIGA exchanges with the existing lender one debt instrument into another one with substantially different terms, such exchange is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, SIGA accounts for substantial modification of terms of an existing liability or part of it as an extinguishment of the original financial liability and the recognition of a new liability. It is assumed that the terms are substantially different if the discounted present value of the cash flows under the new terms, including any fees paid net of any fees received and discounted using the original effective rate is at least 10 per cent different from the discounted present value of the remaining cash flows of the original financial liability. If the modification is not substantial, the difference between: (1) the carrying amount of the liability before the modification; and (2) the present value of the cash flows after modification should be recognized in profit or loss as the modification gain or loss within other gains and losses.

Derivative financial instruments

SIGA uses interest rate swap derivatives to manage its exposure to interest rate risk. Derivatives are initially recognized at fair value at the date that the derivative contract is entered into and subsequently measured at fair value with changes in fair value recognized through comprehensive income immediately.

A derivative with a positive fair value is recognized as a financial asset whereas a derivative with a negative fair value is recognized as a financial liability. Derivatives are not offset in the financial statements unless SIGA has both a legally enforceable right and intention to offset. A derivative is presented as a non-current asset or a non-current liability if the remaining maturity of the instrument is more than 12 months and it is not due to be realized or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

3. MATERIAL ACCOUNTING POLICIES (CONTINUED)

Financial liabilities (continued)

Fair value of financial instruments

Fair values approximate amounts at which financial instruments could be exchanged between willing parties based on current markets for instruments with similar characteristics such as risk and remaining maturities. Fair values are determined, where possible, by reference to quoted bid or asking prices in an active market. In the absence of an active market, SIGA determines fair value based on internal or external valuation models, such as discounted cash flow analysis or using observable market-based inputs (bid and ask price) for instruments with similar characteristics and risk profiles. SIGA's own credit risk and the credit risk of the counterparty have been taken into account in determining the fair value of financial assets and liabilities, including derivative instruments. Fair value measurements are subjective in nature, and represent point-in-time estimates which may not reflect fair value in the future.

SIGA classifies fair value measurements recognized in the statement of financial position using a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

Level 1 – valuation based on quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – valuation techniques based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 – valuation techniques using inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Fair value measurements are classified in the fair value hierarchy based on the lowest level input that is significant to that fair value measurement. This assessment requires judgment, considering factors specific to an asset or a liability and may affect placement within the fair value hierarchy. See Note 18 for further discussion on the classification and fair value of financial instruments.

Finance costs

Finance costs comprise interest expense on borrowings not subject to capitalization, amortization of costs related to borrowings, interest on lease liabilities, and impairment losses recognized on financial assets.

New standards and interpretations not yet adopted

SIGA is assessing the impact of new IFRS Accounting Standards, IFRIC® Interpretations and amendments to existing IFRS Accounting Standards that were issued by the IASB or International Financial Reporting Interpretations Committee (IFRIC) that are mandatory for annual accounting years beginning on or after April 1, 2025. Standards that may impact SIGA include:

Presentation and Disclosure in Financial Statements

On April 9, 2024 the IASB issued IFRS 18 Presentation and Disclosure in Financial Statements to improve reporting of financial performance. IFRS 18 replaces IAS 1 Presentation of Financial Statements and carries forward many requirements from IAS 1 unchanged. The new standard introduces changes to the structure of the income statement, more discipline and transparency in presentation of non-GAAP measures and less aggregation of items. IFRS 18 applies for annual reporting periods beginning on or after January 1, 2027.

Amendments to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments

In May 2024, the IASB issued Amendments to the Classification and Measurement of Financial Instruments, which amends IFRS 9 and IFRS 7 Financial Instruments: Disclosures. The amendments apply to the derecognition of financial liabilities settled through electronic transfer, classification of certain financial assets, and introduce additional disclosure requirements. The amendments are effective for annual reporting periods beginning on or after January 1, 2026, however earlier application is permitted. SIGA is currently assessing the potential impacts on the financial statements.

4. SHORT-TERM INVESTMENTS

Short-term investments consist of investments in guaranteed investment certificates and term deposits totaling \$37,802,500 [\$62,802,500 in 2025]. Individual interest rates range from 2.2% and 3.0% (3.03% and 3.75% in 2025) and will mature between April 23, 2026 and November 26, 2026 (June 25, 2025 and November 28, 2025 in 2025).

5. ACCOUNTS RECEIVABLE

	2026 \$	2025 \$
Trade accounts receivable	8,840,454	4,065,935
Goods and Services Tax input tax credits receivable	1,403,802	956,133
Advances to suppliers, contractors and employees	1,747	888,765
	10,246,003	5,910,833

SIGA's exposure to credit and currency risks, and impairment losses related to trade and other receivables, is disclosed in Note 18.

6. INVENTORIES

Inventories totaling \$8,034,554 were recognized as food and beverage cost of goods sold for the year ended March 31, 2026 [\$7,265,681 in 2025]. No write-downs of inventories were noted for the year ended March 31, 2026 (nil in 2025), and there were no reversals of write-downs from previous years.

7. INTANGIBLE ASSETS

	\$
Cost	
Balance at March 31, 2024	5,121,791
Additions	–
Balance at March 31, 2025	5,121,791
Additions	–
Balance at March 31, 2026	5,121,791
Accumulated amortization and impairment	
Balance at March 31, 2024	5,121,791
Amortization expense	–
Balance at March 31, 2025	5,121,791
Amortization expense	–
Balance at March 31, 2026	5,121,791
Net book value, March 31, 2025	–
Net book value, March 31, 2026	–

The amortization expense for software for the year ended March 31, 2026 was nil (nil in 2025). There were no write-downs of software due to impairments for the year ended March 31, 2026 (nil in 2025).

8. PROPERTY AND EQUIPMENT

	Leasehold improvements \$	Casino development \$	Furniture and equipment \$	Construction in progress \$	Right-of-use assets \$	Total \$
Cost						
Balance at March 31, 2024	65,900,309	74,778,926	72,333,550	3,808,573	153,077,048	369,898,406
Additions	–	–	2,921,543	14,338,532	1,236,382	18,496,457
Transfers	2,445,132	–	4,566,396	(7,011,528)	–	–
Disposals	(53,063,032)	(4,338,001)	(38,648,670)	–	(11,566,456)	(107,616,159)
Balance at March 31, 2025	15,282,409	70,440,925	41,172,819	11,135,577	142,746,974	280,778,704
Additions	6,922,591	6,222,646	3,488,661	20,662,275	–	37,296,173
Disposals	(155,496)	–	(948,327)	–	–	(1,103,823)
Balance at March 31, 2026	22,049,504	76,663,571	43,713,153	31,797,852	142,746,974	316,971,054
Accumulated depreciation						
Balance at March 31, 2024	58,645,475	42,234,545	64,416,691	–	79,470,785	244,767,496
Disposals	(52,700,476)	(3,919,824)	(37,088,633)	–	(8,928,774)	(102,637,707)
Depreciation expense	2,809,624	4,232,369	3,534,009	–	9,708,904	20,284,906
Balance at March 31, 2025	8,754,623	42,547,090	30,862,067	–	80,250,915	162,414,695
Disposals	–	–	(451,484)	–	–	(451,484)
Depreciation expense	2,547,245	5,871,356	3,366,192	–	8,537,115	20,321,908
Balance at March 31, 2026	11,301,868	48,418,446	33,776,775	–	88,788,030	182,285,119
Balance, March 31, 2025	6,527,786	27,893,835	10,310,752	11,135,577	62,496,059	118,364,009
Balance, March 31, 2026	10,747,636	28,245,125	9,936,378	31,797,852	53,958,944	134,685,935

Construction in progress represents costs incurred for capital projects under construction at existing casinos. Upon completion, these costs are transferred into the appropriate capital asset category. Right-of-use assets consist of casino development.

9. DUE TO LGS

As described in Note 1, SIGA is required to remit to LGS the net income from the operation of the slot machines and net income from the operations of online gaming in accordance with the formula as defined in the agreements noted per Note 1. According to the Agreements, unrealized gains and losses on interest rate swaps are excluded from the calculation of net casino profits payable and net online profits due to LGS.

Income distributed to LGS was \$179,663,352 (\$137,624,215 in 2025).

Included in the balance of the due to LGS is \$5,000,000 that has been retained as a capital reserve as disclosed in Note 1.

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

SIGA is required to pay LGS an amount equivalent to the imputed Goods and Services Tax ("GST") that is payable by LGS on gaming expenses incurred by SIGA related to its slot machine operations. SIGA also remits depreciation recovery payments to LGS on a monthly basis. Included in accounts payable and accrued liabilities are amounts owing to LGS for GST of \$656,818 (\$961,486 in 2025) and depreciation recovery payments of \$848,031 (\$1,025,647 in 2025).

11. LONG-TERM DEBT

Project financing

SIGA entered into a long-term financing agreement with a financial institution (the "Bank") for all of its casino projects. The long-term financing agreement is secured by a general security agreement and mortgage of leasehold interests of SIGA's casinos.

There are currently four financial covenants which are reported on a quarterly basis. The financial covenants are as follows:

- (a) The senior fund debt to earnings before interest, taxes, depreciation and amortization ("EBITDA") ratio shall be less than or equal to 2.0:1.0 for each fiscal quarter;
- (b) The interest coverage ratio shall not be less than 5.0:1.0;
- (c) The total debt service coverage ratio shall not be less than 2.0:1.0; and
- (d) The earnings before interest, taxes, depreciation, amortization and rent ("EBITDAR") coverage ratio shall not be less than 2.0:1.0.

Ratios at year-end were 0.94, 29.25, 6.84, and 5.45 respectively (0.93, 24.45, 4.44 and 3.81 respectively in 2025). SIGA was in compliance with the above covenants throughout the year.

The financing agreement includes terms such as senior fund debt, EBITDA and EBITDAR which are not defined under IFRS Accounting Standards as issued by the IASB.

LGS financing

On June 4, 2021, SIGA entered into a Forbearance and Debt Repayment Agreement with SLGA whereby SLGA has provided an unsecured loan to a maximum of \$33,735,752. On June 1, 2023, this agreement was assigned to LGS. The unsecured loan will be repaid in monthly instalments over a 10-year plus 10-month period beginning September 1, 2022 and is non-interest bearing. The first payment was \$840,752 after which the remaining monthly payments will be \$255,000. On March 31, 2026, the loan balance was \$19,125,000 (\$22,185,000 in 2025).

11. LONG-TERM DEBT (CONTINUED)

LGS financing (continued)

The long-term debt obligations are as follows:

	2026 \$	2025 \$
Term loan #1 repayable in monthly instalments of \$71,000 plus interest at bankers acceptance rate plus 1.5%, maturity September 2034	11,687,000	12,537,000
Term loan #2 repayable in monthly instalments of \$50,000 plus interest at bankers acceptance rate plus 1.5%, maturity September 2029	2,250,000	2,850,000
Term loan #3 repayable in monthly instalments of \$42,000 plus interest at bankers acceptance rate plus 1.5%, maturity September 2029	1,874,000	2,374,000
Term loan #4 repayable in monthly instalments of \$80,005, bears an interest rate of 5.34%, maturity May 2041	9,894,000	—
Equipment financing repayable in monthly instalments of \$271,591, bears an interest rate of 4.9%, maturity March 2031	14,426,778	—
Bridge financing loan bears interest at the lender's prime rate of 4.45% and is expected to be transferred to a construction loan upon commencement of construction	10,000,000	—
Unsecured LGS loan	19,125,000	22,185,000
	69,256,778	39,946,000
Less: current portion	(18,024,948)	(4,755,000)
	51,231,830	35,191,000

In order to manage its interest rate risk exposure, SIGA entered into separate interest rate swap arrangements for construction projects. These arrangements fixed the interest rates for the loans for each construction project at 2.05% for Dakota Dunes, 2.10% for Gold Horse and 2.05% for Central Office, and 5.34% for Dakota Dunes expansion over the term of the loans. These swap terms range from September 2029 to April 2041. A liability of \$744,402 has been recorded at March 31, 2026 (an asset \$633,045 in 2025), representing the fair value of the instruments. Changes to the fair value are recorded as an unrealized gain or loss in the current period. The notional amount of the interest rate swaps at March 31, 2026 is equal to the carrying value of the term loans of \$25,705,000 (\$17,761,000 in 2025).

SIGA has established an equipment financing credit facility with a maximum borrowing capacity of \$30 million. Under the terms of the agreement, SIGA may request advances from time to time to finance qualifying equipment and leasehold improvements, subject to lender approval and facility availability. Each individual borrowing under the facility is evidenced by a separate installment note and repayable in fixed monthly principal and interest payments over a five-year term from the date of the advance. Interest rates are fixed at the time of each draw, as defined in the financing agreement.

On March 13, 2026, SIGA entered a secured bridge financing facility (the "Bridge Facility") with a principal amount of \$10 million. The Bridge Facility bears interest with a prime rate and requires monthly interest-only payments during the term of the facility. The Bridge Facility was obtained to fund pre-construction and development activities associated with the Northern Lights Casino revitalization build project. Management expects the Bridge Facility to be substantially repaid within the next twelve months through proceeds from a committed construction financing arrangement.

11. LONG-TERM DEBT (CONTINUED)

LGS financing (continued)

SIGA has established an unsecured \$5,000,000 line of credit with a financial institution, subject to SIGA maintaining a minimum balance of \$5,000,000 in short-term investments. Interest is charged on the line of credit at the financial institution's prime rate. At March 31, 2026, no amount is owing on the line of credit (nil in 2025).

12. LEASE LIABILITIES

On November 1, 2004, SIGA entered into an agreement with White Bear Holdings Limited for the lease of Bear Claw Casino. Beginning in April 2005, SIGA leased the property from the company for approximately 22 years at an annual cost of \$529,200.

On December 23, 2004, SIGA entered into an agreement with STC Casino Holdings Limited Partnership for the lease of Dakota Dunes Casino on Whitecap Dakota First Nation. Beginning in April 2007, SIGA leased the property from that Partnership for approximately 20 years at an annual cost of \$2,248,477. In 2011, there was an addition to this capital lease, for approximately 16 years, at an annual cost of \$441,540. In 2012, there was a further addition to this lease for approximately 15 years, at an annual cost of \$63,360.

On October 26, 2005, SIGA entered into an agreement with PHC Holdings Limited Partnership for the lease of Painted Hand Casino in Yorkton. Beginning in February 2009, SIGA leased the property from that Partnership for approximately 19 years at an annual cost of \$1,783,028.

On January 26, 2006, SIGA entered into an agreement with FHQ Casino Holdings Limited Partnership for the lease of Living Sky Casino in Swift Current. Beginning in December 2008, SIGA leased the property from the Partnership for approximately 19 years at an annual cost of \$2,364,409.

On April 1, 2014, SIGA entered into an agreement with FNH Development Limited Partnership for the lease of Gold Eagle Casino in North Battleford. SIGA will lease the property from the Partnership for 13 years at an annual cost of \$1,659,113.

On April 1, 2014, SIGA entered into an agreement with BATC Investments Limited Partnership for the lease of an expansion at Gold Eagle Casino in North Battleford. Beginning September 1, 2015, SIGA leased the property from the Partnership for 13 years at an annual cost of \$404,280.

On May 31, 2017 SIGA entered into an agreement with Border Tribal Council Limited Partnership for the lease of Gold Horse Casino in Lloydminster. Beginning January 10, 2019, SIGA leased the property from the Partnership for 9 years at an annual cost of \$2,619,000. The initial term will be automatically extended upon the renewal of the casino operating agreement for up to an additional 10 years. The annual lease payments may be adjusted dependent on whether the land has received reserve status at a future date.

On August 1, 2022, SIGA entered into an agreement with Prince Albert Casino Ventures Limited Partnership for the lease of Northern Lights Casino. Beginning in August 2022, SIGA leased the property from the Partnership for approximately 5 years at an annual cost of \$2,260,469, with three 5-year renewal periods.

On July 16, 2019 SIGA entered into an agreement with ICR Commercial Real Estate for the lease of the Central Office building in Saskatoon. SIGA will lease the property from ICR for 15 years at an annual cost of \$1,110,517.

White Bear Holdings Limited, STC Casino Holdings Limited Partnership, PHC Holdings Limited Partnership, FHQ Casino Holdings Limited Partnership, FNH Development Limited Partnership, BATC Investments Limited Partnership, Border Tribal Council Limited Partnership, and Prince Albert Casino Ventures Limited Partnership are related to SIGA as they are owned by Class A membership holders of SIGA.

Interest rates underlying all obligations under finance leases are fixed at respective contract rates ranging from 3.0% to 12.5% (3.0% to 12.5% in 2025) per annum.

12. LEASE LIABILITIES (CONTINUED)

Net carrying amount of right-of-use assets, consisting of casino development, are as follows:

	2026 \$	2025 \$
Northern Lights Casino	28,221,763	29,997,922
Gold Horse Casino	13,815,483	15,066,022
Central Office	5,953,096	6,690,791
Gold Eagle Casino	2,165,542	3,870,265
Dakota Dunes Casino	968,478	1,843,208
Living Sky Casino	1,224,647	2,149,435
Painted Hand Casino	955,630	1,771,051
Bear Claw Casino	654,305	1,107,365
	53,958,944	62,496,059

Lease liabilities

The minimum lease payments under the lease liabilities are as follows:

	2026 \$	2025 \$
Total future minimum lease payments	84,228,913	99,258,599
Less future finance charges on lease liabilities	(18,974,821)	(23,013,408)
Present value of lease liabilities	65,254,092	76,245,191
Less current portion of lease liabilities	(12,106,192)	(11,091,187)
Lease liabilities	53,147,900	65,154,004

As at March 31, 2026, scheduled future minimum lease payments of the lease liabilities are as follows:

	1 year \$	1-5 years \$	5-16 years \$
Future minimum lease payments	15,222,462	24,547,149	44,459,302
Present value of lease liabilities	12,106,192	16,193,734	36,954,166

Due to the related party nature of the lease liabilities, fair value information has not been disclosed as fair value cannot be reliably measured.

13. UNCOMMITTED NET PROCEEDS OF TABLE OPERATIONS

The Casino Operating Agreement provides for SIGA to use any net income from the operation of licensed table games for charitable or religious objects or purposes. Distributions of funds were made during the year as follows:

	2026 \$	2025 \$
Balance, beginning of year	—	—
Net loss from table operations (Note 20)	(2,233,233)	(1,225,953)
	2,233,233	1,225,953
Net loss from table operations allocated to slot operations	2,233,233	1,225,953
Amounts disbursed	—	—
Balance, end of year	—	—

14. REVENUE

	2026 \$	2025 \$
Net revenue from slot operations	166,150,879	145,897,737
Revenue from ancillary operations	26,741,539	26,808,463
Revenue from table games	12,182,105	13,263,520
Net revenue from online gaming operations	12,402,184	8,990,790
	217,476,707	194,960,510

15. FINANCE COSTS

	2026 \$	2025 \$
Interest on long-term debt	675,565	592,781
Interest on lease liabilities	4,204,389	4,529,963
	4,879,954	5,122,744

16. EMPLOYEE BENEFITS

Effective April 1, 1997, SIGA established a pension plan for employees. The plan is a defined contribution plan administered by Canada Life. Substantially all of SIGA's full-time employees participate in the plan. SIGA's financial obligation is limited to matching the required amounts contributed by employees, 6% of salary, which totaled \$5,215,623 in fiscal 2026 [\$4,638,248 in 2025].

17. CAPITAL DISCLOSURES

SIGA's objectives when managing capital are to ensure adequate capital to support the operations and growth strategies of SIGA.

SIGA funds its capital requirements through the \$5,000,000 capital reserve from LGS, internal operating activities and debt (Note 9). SIGA also has an available line of credit of \$5,000,000 at a financial institution (Note 11).

SIGA limits the amount of risk in proportion to its capital. SIGA entered into four interest rate swap agreements to exchange the variable rate debt instruments to fixed rate loans to mitigate fluctuations in interest rates. SIGA also regularly evaluates if any factors have the potential to change the capital structure of the organization. Risk management reports are presented to the Audit and Finance Committee and Board of Directors on a quarterly basis.

18. FINANCIAL RISK MANAGEMENT

SIGA, through its financial assets and liabilities, has exposure to a number of risks from its use of financial instruments. The following analysis provides a measurement of these risks as at March 31, 2026:

Risk management

The Board has overall responsibility for the establishment and oversight of SIGA's risk management framework and is responsible for developing and monitoring SIGA's risk management policies.

SIGA's risk management policies are established to identify and analyze the risks faced by SIGA, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and SIGA's activities.

SIGA's Board oversees how management monitors compliance with SIGA's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by SIGA. The Board is assisted in its oversight role by Internal Audit. Internal Audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Board.

Credit risk

SIGA's principal financial assets are cash and cash equivalents, short-term investments, and accounts receivable, which are subject to credit risk. The carrying amounts of financial assets on the statement of financial position represent SIGA's maximum credit exposure at the statement of financial position date.

SIGA does not extend credit to its gaming customers. Credit risk is limited to its accounts receivable balance which consists primarily of government subsidy receivable. The credit risk on cash and cash equivalents and short-term investments is limited because the counterparties are chartered banks with high credit-ratings assigned by national credit-rating agencies. Credit risk is not considered significant.

The following reflects an aging summary of SIGA's trade accounts receivable balances:

	2026 \$	2025 \$
Current	8,809,574	3,801,473
30-59 days	—	4,766
60-89 days	112	401
90 days and greater	30,768	259,295
	8,840,454	4,065,935
Credit loss allowance	—	—
	8,840,454	4,065,935

The credit loss allowance for accounts receivable is estimated based on an assessment of individual accounts and the length of time balances have been outstanding. Historically, SIGA has not written-off a significant portion of its trade accounts receivable balances.

18. FINANCIAL RISK MANAGEMENT (CONTINUED)

Interest rate risk

Interest rate risk is the risk of financial loss resulting from changes in market interest rates. In order to manage its interest rate risk exposure, SIGA entered into separate interest rate swap arrangements for the Dakota Dunes, Gold Horse, Central Office and Dakota Dunes expansion construction projects as described in Note 11. These arrangements fixed the interest rates for the loan for each construction project at 2.05%, 2.10%, 2.05% and 5.34% respectively over the term of the loans.

Foreign exchange risk

SIGA faces exposure to the U.S./Canadian dollar exchange rate through the purchase of goods and services payable in U.S. dollars. The risk is not considered significant.

Liquidity risk

Liquidity risk is the risk that SIGA is unable to meet its financial commitments as they become due or can only do so at excessive cost. SIGA manages its cash resources based on financial forecasts and anticipated cash flows. The following summarizes the contractual maturities of SIGA's financial liabilities based on undiscounted payments:

	Contractual cash flows					2026
	Carrying amount \$	0-12 months \$	1-2 years \$	3-5 years \$	More than 5 years \$	Total \$
Financial liabilities						
Due to LGS	59,058,809	59,058,809	—	—	—	59,058,809
Accounts payable and accrued liabilities	44,122,674	44,122,674	—	—	—	44,122,674
Long-term debt	69,256,778	20,049,781	18,961,626	17,437,552	21,383,459	77,832,418
Lease liabilities	65,254,092	15,222,462	13,226,061	11,321,088	44,459,302	84,228,913
	237,692,353	138,453,726	32,187,687	28,758,640	65,842,761	265,242,814

The interest included in the payments of long-term debt were estimated using the interest rates prevailing at the end of the reporting period, assuming that such rates remain unchanged during the term of the long-term debt arrangements.

	Contractual cash flows					2025
	Carrying amount \$	0-12 months \$	1-2 years \$	3-5 years \$	More than 5 years \$	Total \$
Financial liabilities						
Due to LGS	71,577,301	71,577,301	—	—	—	71,577,301
Accounts payable and accrued liabilities	32,998,376	32,998,376	—	—	—	32,998,376
Long-term debt	44,946,000	5,615,196	11,024,936	10,463,537	20,988,640	48,092,309
Lease liabilities	76,245,191	15,129,933	22,790,039	11,191,882	50,146,743	99,258,597
	225,766,868	125,320,806	33,814,975	21,655,419	71,135,383	251,926,583

18. FINANCIAL RISK MANAGEMENT (CONTINUED)

Classification and fair value of financial instruments

	Classification level	Fair value level	2026 \$	2025 \$
Cash and cash equivalents	Amortized cost	N/A	49,840,738	28,438,772
Short-term investments	Amortized cost	N/A	37,802,500	62,802,500
Accounts receivable	Amortized cost	N/A	10,246,003	5,910,833
Due to the LGS	Amortized cost	N/A	(59,058,809)	(66,577,301)
Accounts payable and accrued liabilities	Amortized cost	N/A	(44,122,674)	(32,998,376)
Long-term debt	Amortized cost	N/A	(69,256,778)	(44,946,000)
Interest rate swap (liability) asset	FVTPL	2	(744,402)	633,045

Derivatives are carried at their fair value. Derivative instrument fair value is calculated using pricing models that incorporate current market prices and the contractual prices of the underlying instruments, the time value of money and yield curves.

The fair value of the term loans approximates carrying value due to the floating interest rates.

The fair value of the remaining financial instruments classified as amortized cost approximates carrying value due to their short-term nature.

19. RELATED PARTY TRANSACTIONS

Significant related parties to SIGA include the FSIN, holder of a Class A membership in SIGA, and entities related to the FSIN (including Saskatchewan Indian Institute of Technologies, First Nations University of Canada, Indigenous Gaming Regulators Inc., Saskatchewan Indian Cultural Centre, and Saskatchewan Indian Equity Foundation). Related parties also include the Tribal Councils of Saskatchewan and Border Tribal Council Limited Partnership (and their related entities) that hold Class A memberships in SIGA. All transactions with related parties were made in the normal course of business and have been recorded at exchange amounts agreed upon between the parties.

The following are balances outstanding with related parties:

	2026 \$	2025 \$
Amounts owed by related parties	279,636	–
Amounts owed to related parties	5,351,547	26,535

Significant transactions with related parties throughout the year are as follows:

	2026 \$	2025 \$
Purchases of goods and services		
Lease liabilities payments (principal and interest)	11,458,523	17,480,497
Building rent and occupancy	7,457,285	4,918,739
Indigenous Gaming Regulators Inc.	3,326,063	3,263,330
Other	3,368,601	2,392,609
Sponsorship	163,100	196,500

19. RELATED PARTY TRANSACTIONS (CONTINUED)

Key management personnel compensation

Key management personnel are those persons that have the authority and responsibility for planning, directing and controlling the activities of SIGA, directly or indirectly. Key management personnel of SIGA include the President/CEO, vice-presidents, and members of the Board of Directors. Key management personnel compensation is comprised of:

	2026 \$	2025 \$
Employee compensation and benefits	2,534,952	3,297,599
Post-employment benefits	224,076	296,256
	2,759,028	3,593,855

Other transactions with related parties and amounts due to/from them are described separately in these financial statements and the notes thereto.

20. DETAILED OPERATING RESULTS

SIGA operates four lines of business - table operations, slot operations, ancillary operations and online gaming operations. The following table shows key amounts by line of business.

	Slot operations \$	Table operations \$	Ancillary operations \$	Online gaming \$	Elimination of intercompany transaction	2026 \$	2025 \$
Revenue	331,891,476	12,182,105	26,741,539	14,993,668	(1,174,078)	384,634,710	350,980,970
Expenses	165,740,597	14,415,338	35,916,509	2,591,484	(1,174,078)	217,489,850	205,016,886
Profit (loss) before the following	166,150,879	(2,233,233)	(9,174,970)	12,402,184	-	167,144,860	145,964,084
Unrealized loss on interest rate swaps (Note 11)	-	-	-	-	-	(1,377,447)	(1,085,172)
Total net income and comprehensive income for the year before distribution to LGS (Note 1 and 9)	-	-	-	-	-	165,767,413	144,878,912

Profit for each line of business represents the income earned without allocation of unrealized loss on interest rate swaps and distribution to LGS.

21. COMMITMENTS AND CONTINGENCIES

Operating commitments

SIGA has obligations under operating commitments. The minimum payments required under these commitments are as follows:

	2026 \$	2025 \$
Less than one year	1,985,926	1,584,762
Between one and five years	3,639,196	1,731,953
More than five years	30,129	19,530
	5,655,251	3,336,245

The above commitments include amounts committed to related parties of \$497,706 (\$245,125 in 2025).

Capital Commitment – Slot Machines

The COA requires LGS to supply slot machines and the slot management system to SIGA for use in its casinos and for SIGA to reimburse to LGS the cost of these machines over the estimated useful life of the equipment. Included in expenses is \$15,198,448 (\$15,271,782 in 2025) for reimbursement of the purchase of slot machines and the slot machine management system.

SIGA estimates total costs over the next five years, based on the machines currently in use, as follows:

	\$
2027	10,472,222
2028	10,081,332
2029	8,775,601
2030	5,959,114
2031	5,045,263

Letters of credit

SIGA has two letters of credit with First Nations Bank of Canada, \$52,500 payable to the City of Swift Current and \$750,000 payable to the City of Lloydminster.

Other

The COA requires SIGA, upon receiving direction from LGS, to pay to Indigenous Gaming Regulators Inc. (“IGR”) the amount of IGR’s annual operating budget. LGS has directed SIGA to pay IGR \$3,300,000 for 2026–2027 (\$3,300,000 in 2025–2026).

SIGA entered into an agreement with Saskatoon Prairieland Park Corporation (“SPPC”) regarding the maintenance of a certain level of income when SPPC closed its casino. Under this agreement, SIGA agreed to pay SPPC \$216,667 monthly, subject to certain conditions, effective August 10, 2007 and continuing for 30 years.





HELP STOP THE SPREAD
WITH YOUR HANDS

At SIGA we recognize that mental well-being is foundational to how our people thrive at work and at home.

NEVER EVER LIVE UP
MENTAL HEALTH MATTERS

When we prioritize mental well-being, the strengths not only our workplaces, but our communities as well.

Leadership at SIGA means creating spaces where our employees feel safe to speak, ask for support, and be heard.

At SIGA we recognize that mental well-being is foundational to how our people thrive at work and at home.

Reducing stigma around mental health is a shared responsibility, and it starts with leadership.

EXECUTIVE TEAM

Zane Hansen, President & CEO

Zane Hansen of the Waterhen Lake First Nation is President and CEO of the Saskatchewan Indian Gaming Authority (SIGA).

Since 2006, Zane has been leading this dynamic organization, which operates seven modern casinos in Saskatchewan. This progressive First Nation entertainment company has been recognized as a Top 15 Employer in Saskatchewan, Top 50 Best Workplace in Canada, and Top 35 Business in the province. SIGA was also recognized as the 2007 Business of the Year by Sask. Business Magazine and Tourism Saskatchewan.

Prior to joining SIGA in 2005, Zane was employed by the Meadow Lake Tribal Council. He holds a Bachelor of Commerce from the University of Saskatchewan, and has his CPA, CMA, CAFM and Chartered Director designations.



Tim Prosser, Sr. VP Finance & Administration

Tim Prosser was appointed Senior Vice President (VP) of Finance & Administration with the Saskatchewan Indian Gaming Authority (SIGA) in June of 2009. Tim holds CPA (CA), CIA, and ICD.D designations. Prior to joining SIGA, he worked in public practice and focused much of his time on internal auditing and consulting engagements.

Tim has extensive experience working with a variety of businesses with respect to planning and executing a risk based internal audit plan, the internal development of policies/procedures, strategic planning, budgeting, project and program management, enterprise risk management, and governance practices to support the achievement of targeted goals. Regardless of changes that occur in any organization, he is a firm believer that to create a long-term, sustainable business advantage and to remain competitive, the organization needs to know what its internal and external customers value and being able to aptly respond to both fronts.

Tim was born in Calgary but raised in Saskatchewan, and he graduated from the College of Commerce at the University of Saskatchewan in 1999. He serves as the chair of the SIGA Pension Committee and has enjoyed, with the other committee members, seeing the membership interest grow, with more employees taking an active interest in their financial futures.



Lionel Tootoosis, Sr. VP Operations

Lionel provides leadership and strategic direction for SIGA's seven casinos to achieve SIGA's corporate mandate and adhere to its guiding principles.

Lionel's passion for Operations and in the development and mentorship in others, comes from his personal commitment to continuous learning. Lionel has completed his Master of Business Administration (MBA) and Chartered Professionals in Human Resources (CPHR) designation and has a Gaming Management certificate from the University of Reno Nevada.

A few career highlights from his career spanning over 25 years includes a General Manager (GM) role, casino expansion project work, casino, and hospitality management, and providing HR professional services.

Assuming the executive role in 2013, Lionel has led SIGA in several transformational organizational changes including taking over its Casino Management System (CMS) and technical operations from a third-party vendor, developing a regional casino model, and several change management initiatives to optimize organizational performance. Looking forward, Lionel plays an integral part in the organization's road map as brick-and-mortar operations and online gaming converge.

Lionel is also an active community member with Board of Director roles with the CPHR Saskatchewan and with Indigenous Destinations Saskatchewan.





Desiree Gervais, VP Human Resources & Corporate Relations

Desiree Gervais is from the Sapatawayak Cree Nation (Treaty 4) and is the Vice President of Human Resources and Corporate Relations of the Saskatchewan Indian Gaming Authority (SIGA). She has been an integral part of the Executive Team since February 2022, consistently demonstrating exceptional leadership, while delivering top employer people programs for SIGA's success. Desiree is responsible for leading SIGA's Talent, Communications, and Corporate Social Responsibility (CSR) strategies. She has more than 20 years of progressive Human Resources experience, including with First Nations government, and highly regulated environments in the energy and mining sectors. Desiree has a Bachelor of Commerce degree (in Human Resources) from the University of Saskatchewan, as well as her CPHR designation.



Jarvis Pelletier, VP IT & Gaming Systems

Jarvis began his career at SIGA in 2014 and brings more than 25 years of extensive experience to his current role as the Vice President of Information Technology (IT) & Gaming Systems. Prior to joining the SIGA family, Jarvis spent 20 years with Saskatchewan Government Insurance (SGI) and SGI Canada, serving in progressive IT leadership roles on capital projects and initiatives across Canadian jurisdictions. His leadership and deep knowledge of the IT landscape have led to the successful delivery of strategic projects across SIGA's seven casino locations province-wide, supporting the organization's long-term vision.

As Vice President IT & Gaming Systems, Jarvis oversees all layers of technology supporting SIGA's casino operations and Central Office location. He is passionate about developing his team members to reach their fullest potential and about identifying cost-effective, value-added IT solutions that support SIGA's mission to strengthen the lives of Indigenous Peoples through employment, economic growth, positive community relations, and financial self-reliance.

Jarvis is a member of Cowessess First Nation and holds a Master of Business Administration (MBA), and Certified Chief Information Security Officer (C|CISO) designation. Jarvis also has completed certificate programs in strategic leadership and gaming management through the University of Nevada's Reno and Las Vegas campuses.

In addition to his professional accomplishments, Jarvis is committed to community service and currently serves on the Board of Directors for Foundations Learning & Skills Saskatchewan.



Thy Prak, VP Marketing & Digital Strategy

Thy Prak is the Vice President of Marketing & Digital Strategy at SIGA, where he provides executive leadership for enterprise marketing, digital strategy, player engagement, and online gaming initiatives.

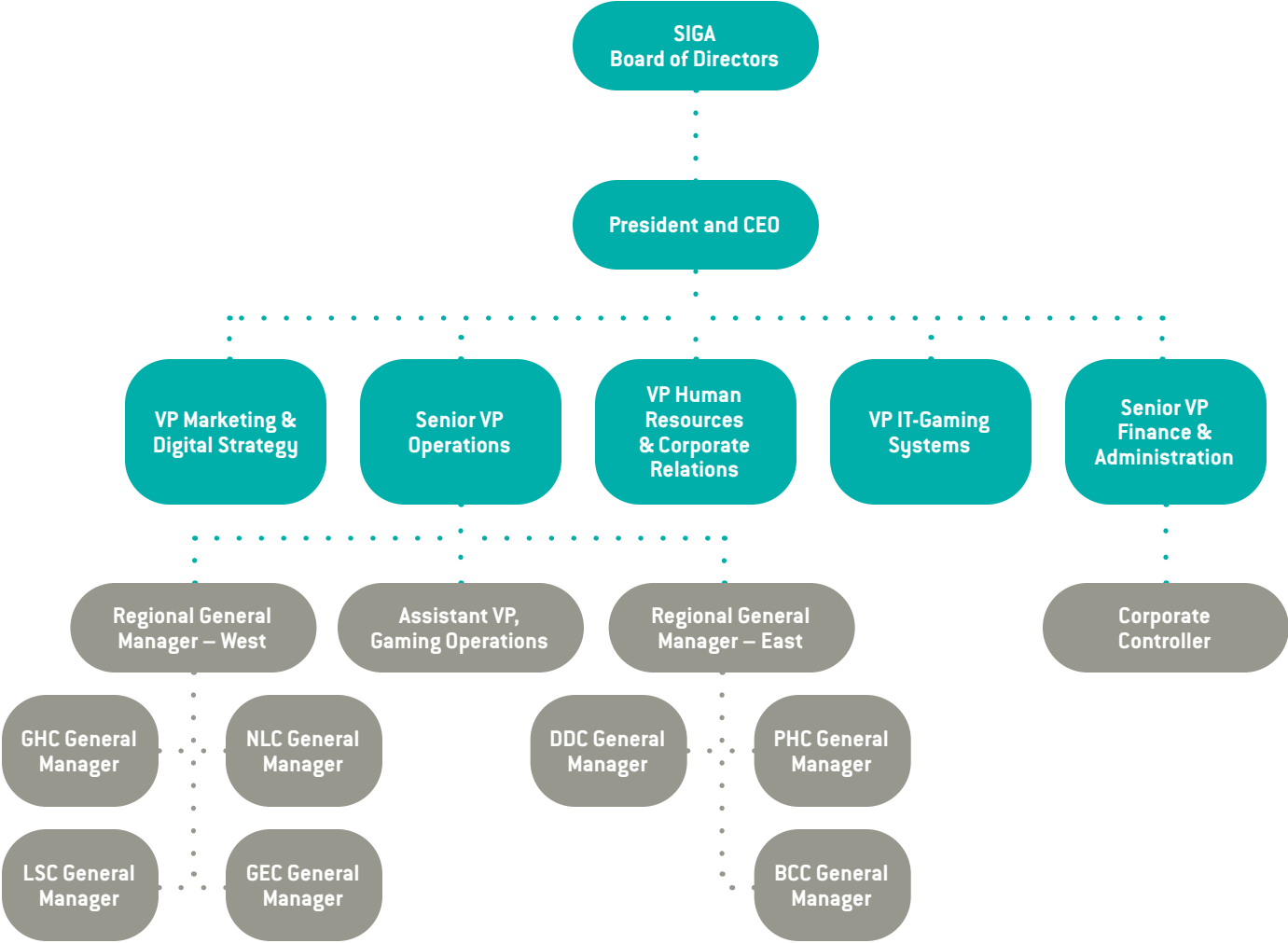
Since joining SIGA in 2009, Thy has held progressive leadership roles across operations, gaming, and digital strategy, contributing to the organization's operational growth and strategic modernization. He has led initiatives focused on gaming operations, customer engagement, technology enablement, and digital transformation, helping position SIGA to adapt to evolving market and consumer expectations.

Prior to his current role, Thy served as Operations Manager, Director of Casino Operations, AVP of Gaming Operations, and VP of iGaming & Digital Strategy. His experience spans gaming operations, business strategy, digital initiatives, product development, and organizational leadership.

Thy holds a Master of Business Administration (MBA) from the University of Regina and a bachelor's degree from the University of Saskatchewan. He is a Certified Management Consultant (CMC), has completed the Chief Strategy Officer Program through UC Berkeley Executive Education, and is a graduate of the Executive Development Program at the University of Nevada, Reno.

Outside of work, Thy enjoys spending time outdoors with his family.

EXECUTIVE STRUCTURE



BOARD OF DIRECTORS



Board Chair – Chief Tammy Cook-Searson is serving her eighth consecutive term as Chief of the Lac La Ronge Indian Band (LLRIB), becoming the band's first female Chief in 2005 after serving three terms as Councillor. She has a graduate diploma in Management and a Master of Business Administration (MBA).

As LLRIB Chief, she serves as President of Kitsaki Management Limited Partnership, overseeing the band's diverse economic development portfolio across sectors including insurance, engineering, mining, environment, hospitality, and transportation.

Chief Cook-Searson's leadership has been recognized with numerous honours, including the Canadian Council for Indigenous Women in Leadership Award (2021), Canadian Armed Forces Special Service Medal (2020), Honorary Doctorate of Law from the University of Regina (2016), and the Queen Elizabeth II Diamond Jubilee Medal (2012). She serves on multiple boards including the Saskatchewan Indian Gaming Authority as Board Chair, and the Assembly of First Nations, while maintaining active roles in the Prince Albert Grand Council and the Federation of Sovereign Indigenous Nations.



Chief Darcy Bear has led the Whitecap Dakota Nation since 1994, celebrating 30 consecutive years as Chief in 2024. Elected to Council in 1991, he has driven economic development through fiscal accountability, transparency, and good governance.

His leadership has earned numerous accolades: Saskatchewan Centennial Medal (2005), Saskatchewan Order of Merit (2011), Diamond Jubilee Medal (2012), Honorary Doctor of Laws (2014), a Saskatoon municipal park – Chief Darcy Bear Park – named in his honor (2015), Canadian Council for Aboriginal Business Lifetime Achievement Award (2016), Queen's Jubilee Medal (2023), invested in Order of Canada (2024), and King Charles III Coronation Medal (2025).

Under his guidance, Parliament unanimously passed Bill C-51 in June 2023, recognizing Whitecap Dakota Nation's Self Government Treaty. The treaty took effect on September 1st, 2023, followed by a formal government apology in July 2024 for historical mistreatment of Dakota and Lakota peoples.

Chief Bear's vision has improved the quality of life both within the Whitecap Dakota Nation and throughout the region.



Chief Reginald Bellerose was a Saskatchewan Indian Gaming Authority (SIGA) board member from March 2008 to January 2026. Bellerose served as the Chair of the Board from February 2015 until June 2025. He served as the Chief of Muskowekwan First Nation for 17 years, is currently Chair of Bellerose and Associates Inc. Throughout his career, he served on multiple boards, committees and commissions for non-profit and for-profit organizations in areas such as health care, justice, business, youth, agriculture, gaming and mining. Bellerose holds a Master's Certificate in Project Management from the University of Saskatchewan and a Bachelor of Arts in History and Political Science from Concordia University. He also credits his education to teachings and knowledge shared by chiefs, elders, and youth who he has met over the years.



Carole Bryant, Pro. Dir, rejoined the SIGA Board in January 2010. Carole is currently Director of Governance and Corporate Services with the Ranch Ehrlo Society. She has had diverse career experience in social work, community development, human resources, corporate services, board governance and communication. Carole is the past-president of the Saskatchewan Association of Social Workers and is a former past-president of the Regina Rotary Club. She was one of the founding board members of SaskPower Commercial Inc. and has board experience with the Luther College Board of Directors, Investment Saskatchewan and is a former President of the Regina and District Food Bank. Carole has a master's degree in social work. She completed her MBA from Queen's University in Kingston and has her CPA designation.

Chief George Cote has served as Chief of Cote First Nation (Saulteaux) since 2016, bringing decades of administrative and leadership experience to the role. Born to Leonard and Mable Cote, Chief Cote is a proud family man with 2 children and 4 grandchildren.

Prior to his election as Chief, he built an extensive career in housing administration and property management. Chief Cote dedicated 35 years to the Yorkton Parkland Housing Society, serving as Property Manager from 1990 to 2016, following his role as Administration Clerk from 1981 to 1990. His commitment to community development extended beyond housing through his leadership as Board Chairman of the Yorkton Friendship Centre from 1990 to 2000, and as Board Chairperson of York Lake Golf Course from 2002 to 2006.

In his current role as Chief, he has taken on significant responsibilities with the Federation of Sovereign Indigenous Nations (FSIN), managing crucial portfolios including Health, Lands, and SITT since 2016, as well as serving the IGR Portfolio from 2018 to 2021. Since 2019, Chief Cote has also served as the Economic Development Chairperson for the Yorkton Tribal Council, working to advance economic opportunities for his community and region.

Chief Cote is an advocate for healthy living and maintains an active lifestyle through sports and recreation, including golf, hockey, slow pitch, and walking. He leads by example and has maintained his sobriety for 18 years, demonstrating his commitment to personal wellness and serving as an inspiration to others in his community.



Chief Marie-Anne Day Walker-Pelletier joined the Saskatchewan Indian Gaming Authority in 2023 as a sitting member of the Board of Directors for a second time. She previously sat on the board from 2013 to her retirement in November 2020, representing File Hills Qu'Appelle Tribal Council.

Day Walker-Pelletier has dedicated her life to serving her First Nations' people and the First Nation people of Saskatchewan. First elected Chief of Okanese First Nation in 1981, she would go on to lead her community for nearly four decades until her retirement in 2020. During that time, she has served on numerous boards and commissions too numerous to mention but always with a focus on women and children. Remaining active in the community she currently sits as the Chair of the Daywalker Home Fire Family Centre.

In 2016, she was honoured by the Assembly of First Nations for being the longest-serving elected Chief in Canada. Marie-Anne is also a recipient of the Saskatchewan Order of Merit, and in 2018, she was given the Order of Canada, which honours people who make extraordinary contributions to the country. In 2022, Marie-Anne was also honoured with a Canada Post stamp as part of its Indigenous Leaders series.



Vice Chief Richard Derocher is a distinguished member of the Flying Dust First Nation, a member band of the Meadow Lake Tribal Council (MLTC). He currently serves as the Cree Vice Chief of the MLTC, a position he has held since being elected in October 2018. Vice Chief Derocher joined the SIGA Board of Directors in June 2024.

Richard's commitment to community leadership spans nearly three decades, having served a total of 18 years as a band councillor between 1994 and 2017. Beyond his elected positions, he has contributed significantly to his community's development, working as Band Manager and Project Manager for four years.

Born and raised on the Flying Dust First Nation, Richard continues to reside there with his wife Joanne, their three adult children, and four grandchildren. His dedication to public service extends beyond tribal governance, as evidenced by his six-year tenure on the White Buffalo Treatment Centre Board.

Richard's professional interests center on economic development, health, and education, while he maintains a special dedication to youth and recreation activities and programming. In his personal time, he is an avid hockey enthusiast and chuckwagon racing fan.

His exceptional service has been recognized with prestigious honors, including the Queen's Jubilee Award prior to Her Majesty's passing and more recently, the King's Coronation Distinction Award from King Charles in February 2025.

Through his leadership roles and community involvement, Richard continues to make meaningful contributions to the advancement and well-being of the Flying Dust First Nation and the wider tribal community.



Chief Cynthia Desjarlais was appointed to SIGA's Board of Directors in February 2026, as the representative for Touchwood Agency Tribal Council. Chief Desjarlais is currently serving as Chief of the Muskowekwan First Nation, in Treaty 4 Territory. She was elected Chief in 2025 after previously serving multiple terms as a Band Councillor where she played a pivotal role in community development and healing initiatives.

As a residential school survivor herself, Chief Desjarlais has dedicated her leadership to transforming the legacy of trauma into a path towards healing and reconciliation. Under her guidance, Muskowekwan First Nation successfully preserved the last standing residential school building in Saskatchewan and secured its designation as a Saskatchewan Heritage Site in 2018 and a National Historic Site of Canada in October 2025.

During her tenure as a Council member and now as Chief, she has overseen significant infrastructure improvements for her community, including a Family Healing & Wellness Centre, a Sustainability Program that encompasses a bison project and food sovereignty programs, along with the opening of a new water treatment plant in October 2025, ensuring safe and clean drinking water for all community members.





Chief Jonathan Pasap was appointed Chief of White Bear First Nations in June of 2023, and then subsequently appointed to SIGA's Board of Directors. Chief Pasap has a long-standing prior employment history with SIGA.

His last role with SIGA was Region East Regional General Manager and oversaw Dakota Dunes Casino, Painted Hand Casino and Bear Claw Casino. During his tenure in that role, he successfully integrated SIGA strategy to drive revenue, implement cost containment strategies and build employee engagement.

Prior to that, he served for more than 15 years at several SIGA Casinos in progressive gaming management positions, having worked at Northern Lights Casino as Operations Manager, Living Sky Casino as Senior Operations Manager and General Manager at Painted Hand Casino and Bear Claw Casino.

Chief Pasap has a Bachelor of Business Administration degree from the First Nations University of Canada and attended the Tribal Leaders Program at Harvard Business School. In his current role as Chief, he developed his nations five-year strategic plan, focused on building strong stakeholder relationships and facilitated many community engagements to keep White Bear citizens informed.



Kevin Poock from the Battleford Tribal Council Management Corp. was appointed to the Board in February 2012 by the Battlefords Tribal Council. Kevin is a Chartered Financial Planner who has more than 25 years of experience in the financial services industry. He was instrumental in the financing and opening of the first four casinos operated by SIGA. In 1998, he joined Battlefords Tribal Council to assist their Economic Development Division. He currently is part of a group that manages several diversified businesses, holding companies, and analyzes new opportunities for First Nations.



Chief Calvin Sanderson was appointed to the SIGA Board of Directors in the Fall of 2018 and represents the Independent Bands. Chief Sanderson was a Band Councillor from 2000 to 2003 and then became Chief of the Chakastaypasin Band of the Cree Nation, a position he has held since. He has been involved in settling land and annuity claims for Chakastaypasin and strives to work hard to benefit his membership. Chief Sanderson has also been on the Board of Indigenous Gaming Regulators since 2009.



Chief Michael George Starr was first elected as Chief of Star Blanket Cree Nation in 2009 and has held this role for four consecutive terms. Prior to being elected Chief, he had been a Councillor for 15 years.

Chief Starr has worked towards economic sovereignty for First Nations and sits on the Board of Directors for the Saskatchewan Indian Gaming Association (SIGA), one of the largest economic drivers for First Nations in Saskatchewan. He is also a board member for FHQ E-Commerce, Keeseechiwan Holdings, and FHQ Casino Holdings. He is advancing a solar energy project and a greenhouse project.

Passionate about Education, Chief Starr has committed focus to advancing educational opportunities and outcomes for First Nations youth locally, regionally, and nationally. Star Blanket Cree Nation is home to the First Nations University of Canada, a post-secondary institution founded by the 74 First Nations located within Saskatchewan. Chief Starr sits on several boards, committees and commissions dedicated to strengthening education systems and is a proponent for integrating the importance of honoring the Treaties into curricula. Chief Starr also values the role of Sports and Recreation plays in developing well-rounded leaders.

Chief Starr believes in the importance of strong institutions that support wellness and sits on the All Nations Healing Hospital Board of Directors as well as the Leading Thunderbird Lodge Board of Directors.

He holds a Professional Director designation, a Business Administration Diploma from the First Nations University of Canada, and a Community Programming Diploma from the Saskatchewan Indian Institute of Technologies (SIIT).

Chief Lorie Whitecalf made history when she became the first woman elected Chief of Sweetgrass First Nation in 2011. She is currently serving her sixth term as Chief, from 2011–2017, then 2019 to present. Being raised on a farm provided Lorie with a strong work ethic and a belief system that women can do anything. She continues to raise cattle alongside her father and raises chickens and horses and is an avid gardener. Chief Lorie raised three children, Kylie, Whitney, and Austin, on Sweetgrass First Nation where she currently resides. She practices a traditional lifestyle of hunting, fishing, and gathering.

Chief Lorie Whitecalf grew up on Sweetgrass First Nation and attended school in Cut Knife, Saskatchewan. She went on to Lakeland College to obtain a Business Administration Diploma, graduating with great distinction. Chief Lorie went on to work in finance for Sweetgrass First Nation, Northwest Professional Services (BTC), BTC Human Services, and Battleford Agency Tribal Chiefs from 1992–2010, gaining experience and knowledge on the intricacies of fund accounting, preparing audits and Indigenous Services reporting systems.

Chief Lorie continued education throughout her employment, receiving her Life Skills Coach Training Level 1 (Red Echo Associates), Computer Repair Technician (SIAST) and Professional Director Certification Program (University of Regina).

Chief Lorie currently sits on the following boards: FSIN Lands and Resource Commission, Battle River Treaty 6 Health Centre and Battleford Agency Tribal Chiefs Executive Council, BATC Employment and Training, FSIN Women's Commission, and the Saskatchewan Indian Gaming Authority.



Elder Harry Francis is a respected Elder and member of the Piapot First Nation and Knowledge Keeper for the File Hills Qu'Appelle Tribal Council area. A fluent Plains Cree speaker who also speaks Michif fluently and communicates effectively in the Saulteaux language, Francis has been working with Leading Thunderbird Lodge youth treatment centre for almost 13 years, as an Elder, cultural advisor, and in supporting the Lodge's equine therapy program.

Through traditional teachings of his grandparents (the last of the free roaming people), Francis provides foundational cultural and historical knowledge to treatment centre programming, as well as facilitating pipe, sweat lodge, rain dance, and horse dance ceremonies, feasts, name giving, medicine picking, and many other ceremonial practices and traditional teachings.

A Certified Addictions Counsellor with extensive training in trauma and grief counselling, Francis bridges Indigenous and Western therapeutic approaches through his specialized workshops on navigating alongside modern health science perspectives. He specializes in crisis management, residential school trauma, suicide prevention, grief counselling, and co-occurring disorders, and is recognized as an authority in both Western and Indigenous therapeutic methodologies.

Although able to retire, Francis still provides support and guidance to Leading Thunderbird Lodge Board, Staff, and Youth, but also gives of his time to the many community requests that are made of him each day from the Regina General Hospital, Provincial Justice System and community members in crisis or mourning. His prayers have guided countless individuals and families through difficult times, and his advocacy has brought clarity, safety, and assuredness to many.



SIGA remembers long-time SIGA Elder Chief Joe Quewezance who passed away on October 6, 2025. Chief Quewezance dedicated his life to improving the quality of life for First Nations people by influencing public policy on all levels of government. He was a great-grandfather, grandfather, father, husband, brother, friend and trusted advisor to many.

Elder Chief Joseph Quewezance

As a 23-year-old residential school survivor, Joe spent many years driving and interpreting for hereditary and elected Chiefs in the East Central area of Saskatchewan. From 1971 to 1973, he was the Community Development Officer at FSIN.

In 1973 he was elected Chief of Yellow Quill for many combined years. Elder Joe helped to start the Saskatoon Tribal Council in 1982, a two-person operation that grew to offer programs and services to more than 28,000 people in Saskatoon and 11,000 members on seven First Nations.

In 1984 he served his first term as Tribal Rep of the Saskatoon District (STC). In 1988, Joe was elected as Tribal Chief and served six two year terms until 2000 at which time he took his first retirement. He came back as Tribal Chief for another term from 2005 to 2008 and was integral to the development of the Dakota Dunes Casino and highway.

During his time in First Nations governance, he laid foundation for many vital community partnerships with business, all levels of government and various industries. There were many boards and achievements given to Joe. He was a Member of the Commission of First Nations & Metis people in Justice Reform in 2000 to 2004. In 2018, he received an Honorary Doctor of Laws Degree from the University of Saskatchewan.

Joe was an active participant at First Nations Summer and Winter Games in the early years. He coached fastball locally, nationally and at NAIG. Joe loved watching hockey, which he coached at winter games. He deeply cared about sports, language, culture, family and mentoring future generations of leaders.



CORPORATE GOVERNANCE

The Saskatchewan Indian Gaming Authority (SIGA) operates under a **robust, transparent, and accountable governance framework** rooted in the *First Nations Gaming Act*, the **Gaming Framework Agreement (GFA)**, and the **Casino Operating Agreement (COA)**. Established by the Federation of Sovereign Indigenous Nations (FSIN), SIGA is incorporated as a **non-profit corporation** and conducts gaming on behalf of Saskatchewan First Nations, with regulatory oversight provided by the **Saskatchewan Liquor and Gaming Authority (SLGA)** and **Indigenous Gaming Regulators (IGR)**. Since 2023, **Lotteries and Gaming Saskatchewan (LGS)** oversees SIGA's operating agreement relationships, while SLGA maintains regulatory responsibilities.

ORGANIZATIONAL PURPOSE AND REVENUE DISTRIBUTION

SIGA operates casinos and online gaming as a revenue generator for First Nations, communities, and the province. Profits are distributed as follows:

50% Saskatchewan First Nations
(via *First Nations Trust*).

25% Community Development
Corporations supporting
community initiatives.

25% Provincial General
Revenue Fund.

Online gaming: **50%** to First Nations,
50% to the province.

BOARD OF DIRECTORS

SIGA is governed by an **independent, external 12-member Board** (max. 13), nominated by the FSIN and Tribal Councils, with one independent director appointed by the Board for financial expertise.

All directors are independent, and no SIGA managers serve on the Board.

BOARD LEADERSHIP

- **Chair: Chief Tammy Cook-Searson**
Provides leadership, ensures effective governance, and reports to the FSIN Gaming Commission and Legislative Assembly.
- Adopted a consent agenda format in 2024 to streamline meetings.

BOARD RESPONSIBILITIES

The Board is accountable for:

- Organizational stewardship.
- Strategic planning and annual approval of the strategic plan.
- Risk oversight.
- Succession planning.
- Ensuring ethical conduct and governance standards.
- Overseeing financial integrity and internal controls.

The Board held **nine meetings** during the 2025-26 fiscal year, with regular in-camera sessions to ensure independent discussion.

COMMITTEE STRUCTURE

The Board has three standing committees, each with a formal Terms of Reference:

1. Audit & Finance Committee — Chair: Carole Bryant

- Oversees financial performance, controls, and risk management.
- Liaison with internal (BDO) and external (Deloitte LLP) auditors.
- Met **six times** during the fiscal year.

2. Strategic Affairs Committee — Chair: Chief Darcy Bear

- Oversees the strategic plan, stakeholder relations, and new business opportunities.
- Monitors strategic risk and mitigation.
- Met **four times** during the fiscal year.

3. Governance Committee — Chair: Chief Michael Starr

- Oversees governance practices, HR, compensation, and ethical standards.
- Coordinates Board, committee, and CEO evaluations.
- Met **four times** during the fiscal year.

GOVERNANCE PRACTICES AND COMPLIANCE

SIGA has adopted a comprehensive governance model aligned with best practices and national governance standards, including:

- Ontario Securities Commission National Policies 58 201 and 58 101.
- CSA Corporate Governance Guidelines.

Although SIGA is not a publicly traded company, it voluntarily benchmarks itself to public sector governance standards.

Key Governance features include:

- Written Board mandate (Policy B03 001).
- Codes of Conduct and Ethics for Directors, Senior Management, and employees.
- Annual conflict of interest declarations.
- A Delegation of Authority Policy defining approval and spending authorities.
- Formal orientation and ongoing education for directors.
- Regular independent governance reviews (e.g., PWC, Ecker consultants).

DIRECTOR ATTENDANCE & PERFORMANCE MONITORING

Attendance is tracked and disclosed, with most Board members attending the majority of the nine Board meetings. Directors participate in:

- Annual CEO evaluation.
- Biennial Board and Chair evaluations.
- Skills matrix and competency assessments to support Board renewal.

COMPENSATION & DIVERSITY

- Director compensation includes retainers and per-meeting fees, reviewed regularly using independent market assessments.
- While SIGA has **no formal gender diversity targets**, women hold significant leadership roles, with **five women serving on the Board** in 2025–26.

OVERALL

SIGA's Corporate Governance Framework emphasizes **accountability, transparency, ethical conduct, and strong stewardship** on behalf of Saskatchewan First Nations. Through independent oversight, rigorous policies, and alignment with leading governance standards, SIGA ensures responsible management of gaming operations and continues to support community, economic, and social development across Saskatchewan.



TRUTH AND RECONCILIATION

For SIGA, Truth & Reconciliation is not just one day a year to reflect on the Residential School survivors and their families. It is that, but so much more. These are active calls to action that every organization and community must work on and strive for all year-round.

SIGA'S COMMITMENT TO RECONCILIATION

SIGA is committed to answering the Calls to Action and to building a future where Indigenous and non-Indigenous communities can flourish together. As a First Nation-owned and operated organization, reconciliation isn't just an external obligation — it's at the heart of why we exist. Everything we do is driven by a commitment to improving the lives of our First Nation people through economic development and opportunity, while honouring and celebrating the cultural traditions that define us.

SIGA POWWOWS, ROUND DANCES AND KAHOMINI

SIGA Casinos annually host powwows, round dances and other cultural celebrations. Below is a list of cultural celebrations that took place in 2025–26.

Bear Claw Casino & Hotel & White Bear First Nations Powwow

From July 11–13, 2025, Bear Claw Casino & Hotel along with White Bear First Nations held a Powwow celebrating 150 years for Treaty 4. Over \$65,000 in prize money was up for grabs across multiple categories.

Painted Hand Casino Round Dance

Painted Hand Casino hosted a Round Dance and feast on January 24, 2026, bringing the community together for an evening of culture and celebration. The event was all-ages and free to attend, welcoming everyone through the doors.

Living Sky Casino Round Dance

On February 28, 2026, Living Sky Casino hosted a Round Dance and feast. Free and open to all ages, the evening brought the community together for a night of tradition. In recognition of their contributions, the first 25 singers received an honorarium.

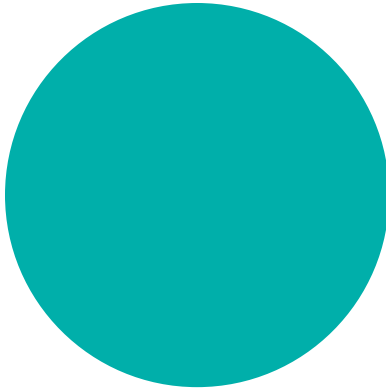


Northern Lights Casino Feast & Round Dance

Northern Lights Casino hosted a Round Dance and feast on March 7, 2026, at the Prince Albert Exhibition Centre. Held under the theme “Honouring Our Elders — Walking in the Footsteps of Wisdom,” the event drew a strong turnout from across the community. Free and open to all ages, the evening was a wonderful celebration of culture.

Pimicāhskwēyāsīhk Powwow

Gold Horse Casino made history by hosting its first-ever powwow, the Pimicāhskwēyāsīhk Powwow, held March 15–20, 2026, at the Cenovus Energy Hub in Lloydminster.



SIGA SPONSORED CULTURAL CELEBRATIONS

SIGA not only hosts its own Powwows, Round Dances, and other cultural events but is also proud to support other organizations by sponsoring their cultural events.

Location/Organization	Event
First Nations University of Canada	First Nations University of Canada Annual Spring Celebration Powwow
STC Every Child Matters Pow Wow	Saskatoon Tribal Council
Western Development Museum	Traditional Powwow in Honour of National Indigenous Peoples Day
Ranch Ehrlo Society	8th Annual Powwow
Prairie Valley School Division	PVSD Grad Powwow & Giveaway
Prairie Spirit School Division	Mamowintowin Powwow
Pleasant Hill Community Association	Pleasant Hill Community Powwow
Oskayak High School	Oskayak Community Powwow
Sweetgrass First Nation	Sweetgrass Traditional Powwow
Beardy's & Okemasis Cree Nation	Beardy's & Okemasis Cree Nation Pow Wow
Whitecap Dakota Nation	2025 Whitecap Dakota Nation Powwow
Sturgeon Lake First Nation	Sturgeon Lake First Nation Competition Powwow
Thunderchild First Nation	Thunderchild's 56th Annual Powwow
Muskoday First Nation	Muskoday First Nation Traditional Pow Wow



OBSERVING FIRST NATION DAYS OF SIGNIFICANCE

SIGA provides for its staff additional paid days off each year to observe First Nation holidays that are not provincially legislated statutory days off such as Indigenous Peoples Day, Unity Day (Treaty Days), National Day for Truth & Reconciliation and Indigenous Veteran's Day.



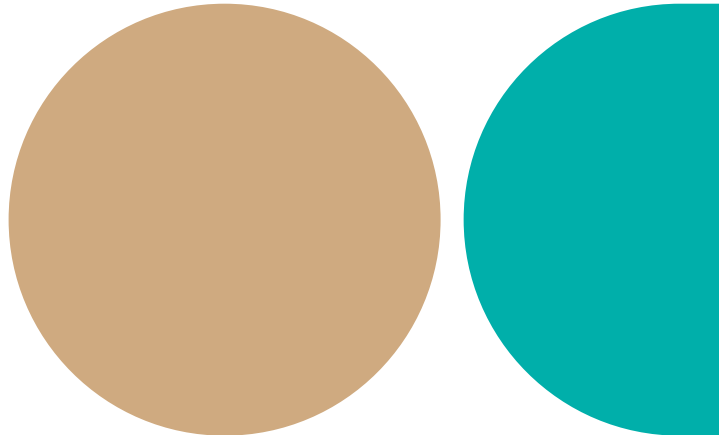
National Ribbon Skirt Day – Jan. 4

Every year, National Ribbon Skirt Day provides an opportunity for everyone in Canada to recognize, learn about, and celebrate the importance of Indigenous traditions and expressions of culture. SIGA employees are encouraged to celebrate and honour ribbon skirt day every year by wearing their ribbon skirts and shirts to work.

National Day of Awareness for Missing and Murdered Indigenous Women, Girls and Two-Spirit People MMIWG2S (Red Dress Day) – May 5

Red Dress Day honours and brings awareness to the thousands of Indigenous women, girls and two-spirit people who have been subject to disproportionate violence in Canada. SIGA Casinos and Central Office set up educational displays on May 5th for staff and guest awareness and education. Staff are also encouraged to wear red that day and to participate in walks and other planned activities to show support for the Day.





Moose Hide Campaign – May 14, 2025

The Moose Hide Campaign is an Indigenous-led movement engaging men and boys in ending violence against women and children, now a nationwide initiative across Canada. Wearing the moose hide pin signifies a commitment to honour, respect, and protect women and children and speak out against gender-based violence.

SIGA Corporate Relations distributed pins and awareness materials to all employees, encouraging sites to educate staff and take a photo together in a show of support.

National Indigenous History Month in June and National Indigenous Peoples Day – June 21

June is National Indigenous History Month — a time to honour the stories, achievements, and resilience of Indigenous Peoples. SIGA encourages staff to participate in National Indigenous Peoples Day events across the province to celebrate First Nations, Métis, and Inuit cultures.

Monthly Orange Shirt Days & National Day for Truth & Reconciliation – Sept. 30

Reconciliation is a year-round commitment at SIGA. In honour of residential school survivors and their families, and as part of our dedication to the TRC's 94 Calls to Action, SIGA has declared the last Friday of every month Orange Shirt Day at all casino sites and the last Tuesday of each month at our Central Office.

Rock Your Mocs – Nov. 15

SIGA encourages all Back of House Casino & Central Office employees to participate in Rock Your Mocs by wearing their favourite moccasin November 15 every year to celebrate Indigenous culture and pride.

Cultural & Teaching Events

SIGA is committed to fostering a workplace that respects and celebrates Indigenous culture, knowledge, and well-being. Each of SIGA's eight locations features a dedicated spiritual room, providing employees with a quiet, supportive space to reflect, ground themselves, and rejuvenate throughout the workday. These spaces reinforce our commitment to holistic wellness and cultural connection.

In addition, SIGA regularly invites Elders into our workplaces, ensuring they are accessible to employees for guidance, learning, and meaningful connection. Through these interactions, employees have the opportunity to engage with traditional First Nations teachings, customs, and stories, supporting cultural awareness, personal growth, and a deeper understanding of Indigenous values. Together, these initiatives strengthen our organizational culture and honour the traditions that are foundational to our communities.

PROJECT OHPIKIWIN: ADVANCING SIGA'S HR AND FINANCE MODERNIZATION

In 2025–26, SIGA made significant progress on Project Ohpikiwin, the initiative to modernize the organization's Human Resources and Finance systems. On January 2, 2026, a major milestone was achieved, when SIGA successfully processed its first employee payroll from the new ERP System Oracle Fusion.

Oracle Fusion replaced SIGA's legacy Finance/Procurement platform, JD Edwards (JDE) ultimately consolidating a number of manual processes into one modern, centralized system. Oracle Fusion continues to enhance and consolidate a number of manual HR processes including: digitized onboarding, streamlined hiring, electronic expense claims, and reduced paper use through digital approvals. These enhancements support SIGA's ongoing commitment to simplified workflows and improved data accuracy.

Project Ohpikiwin aligns to SIGA's long-term strategic priorities by strengthening operational excellence, supporting organizational modernization, and enhancing workforce development. Upcoming applications currently being implemented in 2026 include automated pension and benefits integration, an employee performance and talent management module, a learning and development module and AI supported HR Helpdesk systems.

Together, these advancements will enable increased efficiency and improved compliance, supporting our employees across the province. Project Ohpikiwin remains a foundational investment in SIGA's future growth, ensuring the organization is equipped with modern tools and systems to support its long-term success.

In July 2025, ERP Systems was established within the IT department to support the remaining system development

efforts and to provide dedicated service to our business units. Additional team members joined throughout Fall 2025, and the department reached full staffing in December 2025, enabling consistent operational support and ongoing service excellence.

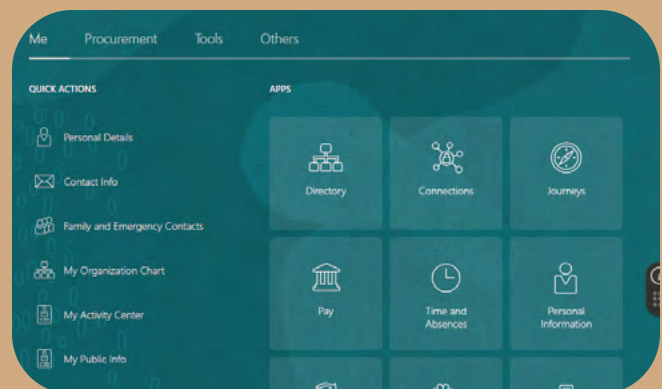
Major responsibilities of the ERP Team include system troubleshooting and issue resolution, quarterly application updates and testing, payroll and timecard support, configuration and enhancement maintenance, reporting and data support, integration monitoring, and ongoing collaboration with business units to improve system performance and user experience.

WHY DOES OHPIKIWIN MEAN?

Ohpikiwin (Oh-p-he-gewin) is a Cree word which translates to "Growth." This signifies the growth that SIGA will experience by implementing the new ERP system.

Project Ohpikiwin Highlights

- **First Payroll in Oracle Fusion** processed on **January 2, 2026**.
- **Modern HR & Finance System** replaces JDE and consolidates key processes into one centralized platform.
- **Improved Efficiency** through digital onboarding, streamlined hiring, electronic expense claims, and reduced paper use.
- **Upcoming Enhancements (2026)**: automated pension and benefits integration, new Talent/Performance Management and Learning systems, as well as an AI supported HR Helpdesk.
- Strengthens **operational excellence, data accuracy, and employee support** across SIGA.



SIGA CASINO LOCATIONS

GOLD HORSE CASINO

Little Pine First Nation
Lloydminster
306.825.3777



LLOYDMINSTER

GOLD EAGLE CASINO

Mosquito Grizzly Bear
Head Lean Man First Nation
North Battleford
306.446.3833



NORTH BATTLEFORD

NORTHERN LIGHTS CASINO

Peter Ballantyne Cree Nation
Prince Albert
306.764.4777



PRINCE ALBERT

PAINTED HAND CASINO

Kahkewistahaw First Nation
Yorkton
306.786.6777



YORKTON

DAKOTA DUNES CASINO

DAKOTA DUNES CASINO
Whitecap Dakota First Nation
Near Saskatoon
306.667.6400

SASKATOON

REGINA

SWIFT CURRENT



LIVING SKY CASINO

Nekaneet First Nation
Swift Current
306.778.5759

CARLYLE

BEAR CLAW CASINO & HOTEL

White Bear First Nations
Near Carlyle
306.577.4577



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SIGA.CA