

Upper Nicola Band
Schedule of Remuneration and Expenses
Chief and Council
March 31, 2026



Crowe MacKay LLP
1400-1185 West Georgia Street
Vancouver, BC V6E 4E6
Phone (604) 687 4511
Fax (604) 687 5805
www.crowemackay.ca

Independent Practitioners' Review Engagement Report Schedule of Remuneration and Expenses

**To the Members of
Upper Nicola Band**

We have reviewed the accompanying schedule of remuneration and expenses for Chief and Council of Upper Nicola Band for the year ended March 31, 2026. The schedule has been prepared by management based on the financial reporting provisions in the First Nations Financial Transparency Act.

Management's Responsibility for the schedule

Management of Upper Nicola Band is responsible for the preparation of the schedule in accordance with the First Nations Financial Transparency Act, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Practitioners' Responsibility

Our responsibility is to express a conclusion on the accompanying schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioners perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the schedule of remuneration and expenses for Chief and Council is not prepared in all material respects, in accordance with the First Nations Financial Transparency Act.

**Vancouver, Canada
July 28, 2026**

A handwritten signature in dark blue ink that reads "Crowe MacKay LLP".

Chartered Professional Accountants

Upper Nicola Band
Schedule of Remuneration and Expenses - Chief and Council
For the year ended March 31, 2026

<u>Chief & Council</u>	<u>Position</u>	<u>Months</u>	<u>Remuneration</u>	<u>Expenses</u>	<u>Total</u>
MANUEL, DANIEL	CHIEF	12	\$ 73,056	\$ 4,491	\$ 77,547
HOLMES, FREDERICK	COUNCILLOR	12	\$ 58,187	\$ 2,815	\$ 61,002
HOLMES, BRIAN	COUNCILLOR	12	\$ 94,110	\$ 3,111	\$ 97,221
MACDONALD, DENNIS	COUNCILLOR	12	\$ 19,408	\$ 7,566	\$ 26,974
NED, KEVIN	COUNCILLOR	12	\$ 25,808	\$ 12,939	\$ 38,747
SHINTAH, CRAIG	COUNCILLOR	12	\$ 19,408	\$ 720	\$ 20,128
TOM, IRA	COUNCILLOR	12	\$ 19,408	\$ 720	\$ 20,128
MCCAULEY, JEANNETTE	COUNCILLOR	12	\$ 20,108	\$ 720	\$ 20,828
MANUEL, MATTHEW	COUNCILLOR	12	\$ 20,208	\$ 5,420	\$ 25,628
MICHEL, STUART	COUNCILLOR	12	\$ 19,408	\$ 720	\$ 20,128
			\$ 369,109	\$ 39,222	\$ 408,331