FIRST QUARTER REPORT
2026-27

For the three months ended June 30, 2026

Corporate Overview

Lotteries and Gaming Saskatchewan Corporation (LGS or the Corporation) was established April 1, 2023, as a Crown Corporation to conduct and manage gaming for the province of Saskatchewan. LGS conducts and manages video lottery terminals (VLTs) within Saskatchewan and lottery and gaming-related activities through the Western Canada Lottery Corporation (WCLC), slot machines at all Saskatchewan Indian Gaming Authority (SIGA) casinos, online gaming within Saskatchewan through the PlayNow platform operated by SIGA and both Saskatchewan Gaming Corporation (SaskGaming) casinos. LGS owns 100 per cent of the shares of SaskGaming which operates Casino Regina and Casino Moose Jaw. LGS owns 100 per cent of the shares of LGS Holdings Inc. which owns the VLTs within Saskatchewan and slot machines used at SIGA casinos.

Outlook

Throughout this report, and particularly in the following discussion, forward-looking statements are made. These statements can be recognized by terms such as “outlook,” “expect,” “anticipate,” “project,” “continue,” or other expressions that relate to estimations or future events. By their nature, forward-looking statements require assumptions based on current information, management experience and historical performance. Forward-looking information is subject to uncertainties, and as a result, forward-looking statements are not a guarantee for the future performance of LGS.

Readers should not place undue reliance on forward-looking statements, as several factors could cause actual results to differ materially from estimates, predictions, and assumptions. Factors that can influence performance include, but are not limited to: weather conditions, general economic and geo-political conditions, interest and exchange rates, global pandemics, competition and the regulatory environment. Given these uncertainties, assumptions contained in the forward-looking statements may or may not occur.

Management’s Discussion and Analysis

The Management’s Discussion and Analysis highlights the primary factors that impacted the financial results and financial health of LGS for the three-month period ended June 30, 2026 (Q1 2027). This narrative on LGS’s 2026-27 first quarter financial results should be read in conjunction with the March 31, 2026, audited consolidated financial statements. The accounting policies and methods of computation used in the preparation of these unaudited condensed consolidated interim financial statements are consistent with those disclosed in LGS’s March 31, 2026, audited consolidated financial statements. The LGS unaudited condensed consolidated interim financial statements do not include all the disclosures that would be included in LGS’s annual audited consolidated financial statements.

Financial Results

In Q1 2027, LGS reported a net income of $57.2 million (Q1 2026 — $68.3 million). Before transfers to the General Revenue Fund (GRF) totalling $37.4 million (Q1 2026 — $51.3 million), net income was $94.6 million (Q1 2026 — $119.7 million).

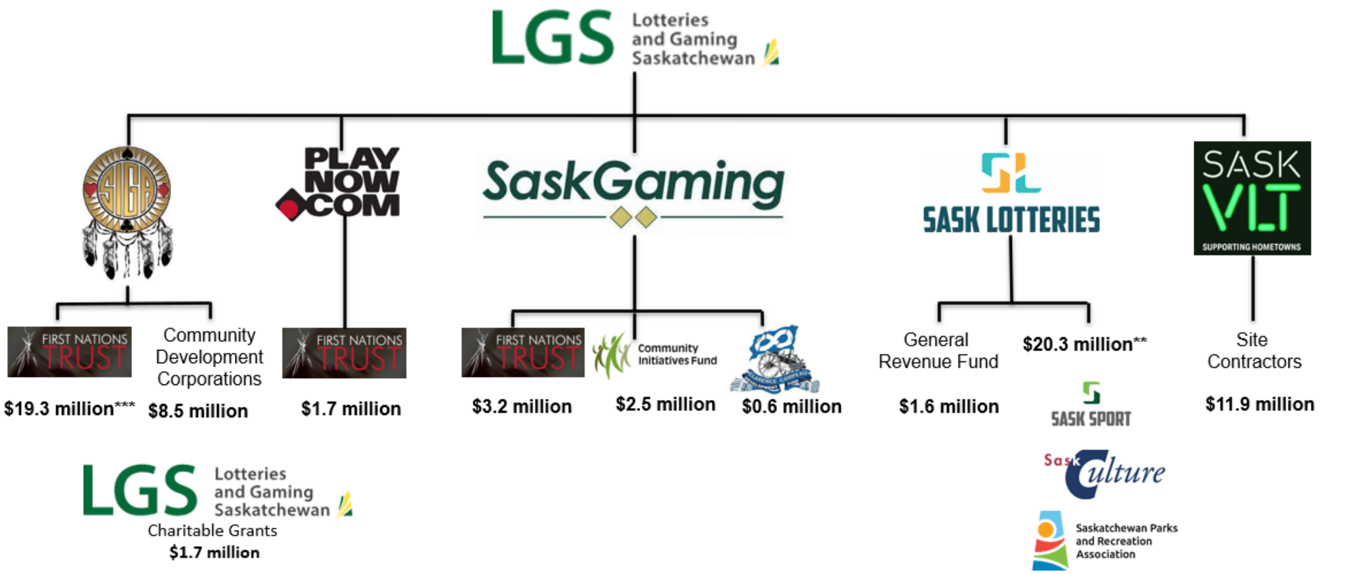
The first quarter of the 2027 fiscal year reflected lower earnings for the gaming sector in Saskatchewan in comparison to the prior year which saw historically high earnings. The decline in net income was primarily driven by lower revenue from land-based casinos and VLTs, reflecting lower guest spending as a result of lower disposable income in the province compared to the prior year. The following diagram illustrates net income by category and the distribution to the General Revenue Fund.

* **Includes $3.7 million** for LGS Costs (operating, salaries, wages, and short-term employee benefits, employee future benefits, depreciation, interest, charitable grants)

LGS provided $37.4 million in payments to the GRF in Q1 2027 (Q1 2026 — $51.3 million) for its legislative requirements as per the *Lotteries and Gaming Saskatchewan Corporation Act* and Gaming Framework Agreement to fund the First Nations Addictions Rehabilitation Foundation, First Nations Trust, Community Initiatives Fund, Community Development Corporation and the Métis Development Fund as well as the lottery licensing fee LGS receives from SaskSport. Amounts paid were reduced in comparison to the prior year due to the sources of income and their respective legislated requirements. These payments are mainly dependent on income from SaskGaming and SIGA casinos. For breakdown of how income is split, see https://lgsask.com/about-us/faqs.

Commissions to site contractors for VLTs are included in expenses, totalling $11.9 million (Q1 2026 — $13.2 million). This decrease over the previous year is a result of lower revenue as sites receive 18 per cent of net revenue from VLTs.

Lottery profits of approximately $20.3 million (Q1 2026 — $21.4 million) flow through Sask Sport and do not flow through LGS, but LGS has conduct and management responsibilities for lotteries. The following diagram depicts where the funding is generated from and where it is distributed.



Payments to the GRF are related to funding the First Nations Trust, Community Development Corporations, Community Initiatives Fund and Clarence Campeau Development Corporation
** Money does not flow through LGS.
***Includes $2.5 million payment to First Nations Addictions Rehabilitation Foundation

Revenue

Revenue from Q1 2027 reached $196.7 million (Q1 2026 — $219.5 million). The decrease in revenue was primarily driven by lower land-based casino, slot machine, and VLT revenue, partially offset by continued growth in online gaming. The decline reflects lower guest spending as a result of lower disposable income compared to the exceptionally strong performance in the prior year which is slightly offset by continued growth in the sector.

Revenue from VLTs totalled $64.9 million in Q1 2027 (Q1 2026 — $72.6 million). Revenue from land-based casinos consisted of $33.3 million in Q1 2027 from SaskGaming (Q1 2026 — $35.1 million) and revenue of $85.7 million in Q1 2027 from SIGA as an operator (Q1 2026 — $100.1 million). The decline in VLT and land-based casino revenue reflected lower guest spending compared to the prior year.

Online gaming revenue reached $8.3 million in Q1 2027 from SIGA as the operator (Q1 2026 — $7.1 million). Since its launch in November 2022, the online gaming segment has shown consistent improvement despite stiff competition from established unregulated and illegal operators in the online gaming market.

LGS received a lottery licensing fee from Sask Sport totalling $1.9 million in Q1 2027 (Q1 2026 — $1.8 million).

Other revenue amounted to $2.6 million in Q1 2027 (Q1 2026 — $2.8 million). This category includes lease charges to SIGA for the use of slot machines.

Expenses

Total expenses for Q1 2027 amounted to $102.0 million (Q1 2026 — $99.8 million).

Expenses included operating costs, salaries and employee benefits, future benefits, depreciation, commissions, taxes, charitable grants, contractual obligations, and net finance expenses. As outlined in Note 7, these are categorized by operating areas: land-based casinos (SaskGaming), slot machines and online gaming (SIGA), VLTs, lotteries, and other activities.

The largest expense components were related to SIGA operations at $49.4 million (Q1 2026 - $46.5 million) and SaskGaming at $20.6 million (Q1 2026 — $20.1 million) for land-based casino operations. Online gaming platform expenses totalled $4.9 million (Q1 2026 — $4.5 million), while VLT-related expenses reached $20.9 million (Q1 2026 — $22.2 million).

Operating expenses in Q1 2027 were $31.2 million (Q1 2026 — $29.4 million) and employee compensation was $41.4 million (Q1 2026 — $39.2 million), both expenses continue to be influenced by inflationary pressures and the need to meet guest service expectations. Depreciation expenses totalled $8.7 million in Q1 2027 (Q1 2026 — $8.7 million), primarily related to slot machines, VLTs, and casino facilities.

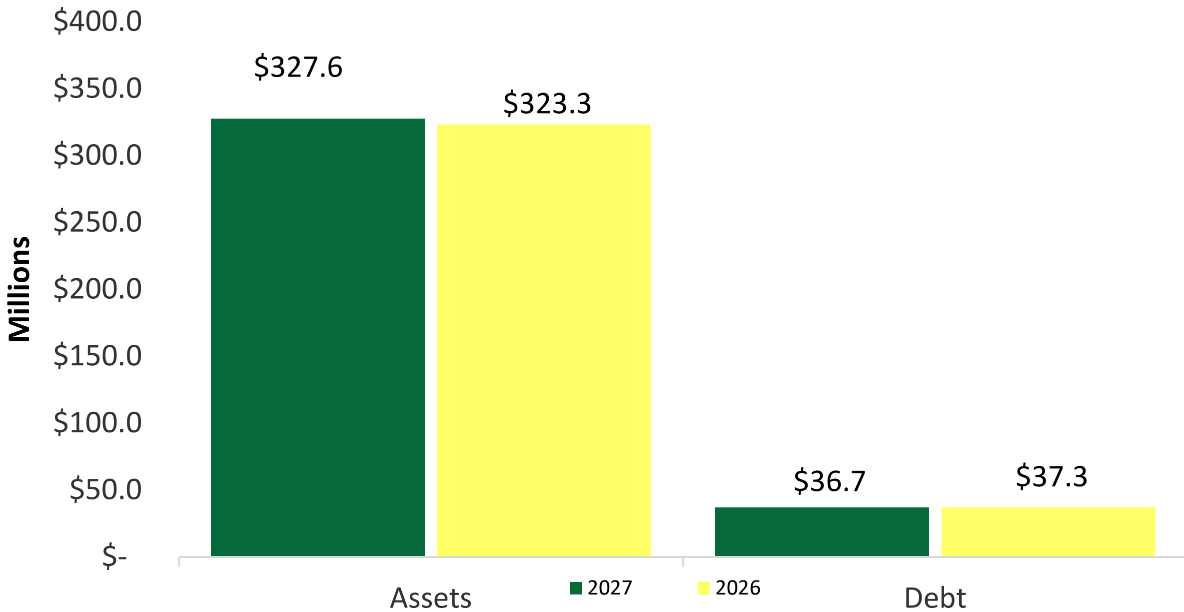
An 18 per cent site commission on VLT revenue resulted in payments of $11.9 million in Q1 2027 (Q1 2026 — $13.2 million) to support local businesses hosting VLTs. Tax expenses amounted to $4.0 million in Q1 2027 (Q1 2026 — $4.0 million), primarily comprising property taxes and GST.

Charitable grants in Q1 2027 totalled $1.7 million (Q1 2026 — $2.0 million), supporting charitable and religious organizations licensed by SLGA to conduct gaming events in Saskatchewan.

Contractual obligations of $2.2 million in Q1 2027 (Q1 2026 — $2.2 million) are contractual payments to the Regina Exhibition Association Ltd., Moose Jaw Exhibition Association Ltd., and Saskatoon Prairieland Park Corporation, put in place when casinos in Regina, Moose Jaw, and Dakota Dunes opened, as well as to the Indigenous Gaming Regulators Inc.

Net finance expense was $1.0 million in Q1 2027 (Q1 2026 — $1.1 million) and mostly represents SIGA financing costs for capital reinvestment in casino properties.

Debt and Capital Expenditures

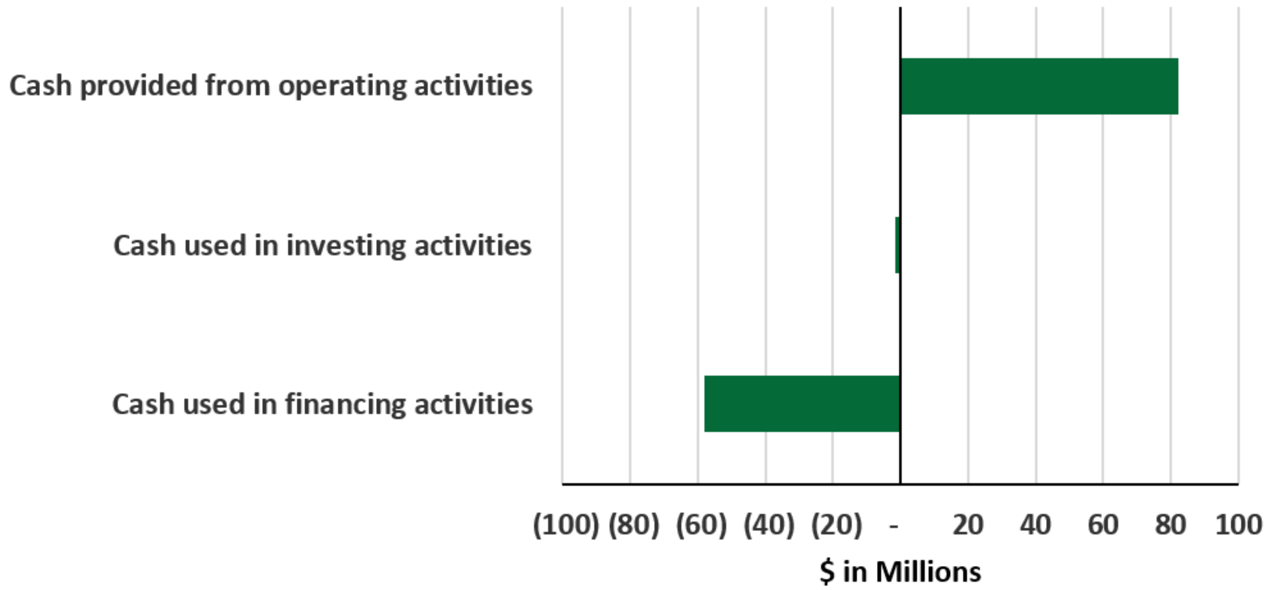


As of June 30, 2026, LGS has consolidated debt of $36.7 million (March 31, 2026 (2026) — $37.3 million) to support assets of $327.6 million (2026 — $323.3 million). As of June 30, 2026, LGS held $19.0 million (2026 — $19.0 million) in a promissory note which was originally used to fund the purchase of SLGA Holding Inc. which resulted in no new debt for government as a whole. In addition, in the 2024 fiscal year, SLGA transferred a long-term payable from SIGA to LGS. In exchange for the long-term payable, LGS has a long-term payable to SLGA to repay the amount that was transferred. As of June 30, 2026, the long-term payable was $17.7 million (2026 — $18.4 million).

LGS's capital expenditure totalled $3.2 million in Q1 2027, (Q1 2026 — $1.9 million). The majority of spending was directed towards the regular replacement of slot machines for SIGA and SaskGaming casinos. Capital expenditures were expectedly low in Q1 2027 as most slot machine and VLT purchases will occur later in the fiscal year. Acquisition of slot machines and VLTs are essential to maintaining consistent revenue performance.

Looking ahead, capital investment decisions may be affected by fluctuations in foreign exchange rates, interest rates and trade tariffs.

Cash Flows



Operating Activities

Cash provided by operating activities totalled $82.1 million in Q1 2027 (Q1 2026 — $89.8 million). This amount reflects net income of $57.2 million (Q1 2026 — $68.3 million) adjusted for non-cash items of $9.6 million (Q1 2026 — $9.8 million) and $15.3 million from changes in working capital and other adjustments (Q1 2026 — $11.6 million).

Investing Activities

Cash used in investing activities was $1.6 million in Q1 2027 (Q1 2026 — $0.3 million). The change was due to capital expenditures of $3.2 million (Q1 2026 — $1.9 million), which was somewhat offset by repayments on the SIGA loan totalling $0.7 million (Q1 2026 — $0.7 million), interest received totalling $0.5 million (Q1 2026 — $0.6 million) and proceeds from the sale of property and equipment amounting to $0.3 million in Q1 2027 (Q1 2026 — $0.2 million).

Financing Activities

Cash used in financing activities amounted to $58.2 million in Q1 2027 (Q1 2026 – $60.5 million). This included a $0.1 million reduction in the promissory note balance (Q1 2026 —$0.4 million), a $0.7 million decrease in the long-term payable to SLGA (Q1 2026 — $0.7), and lease liability repayments of $0.2 million (Q1 2026 — $0.2 million). Additionally, LGS distributed $57.3 million in dividends to Crown Investments Corporation (Q1 2026 — $60.0 million).

Lotteries and Gaming Saskatchewan Corporation
Condensed Consolidated Interim Statement of Financial Position
As at

(Thousands of Dollars)	Notes	June 30, 2026	March 31, 2026
ASSETS			
Current assets:			
Cash		$ 69,728	$ 47,418
Accounts receivable	4	46,730	58,884
Inventory and prepaid expenses		2,671	2,045
Current portion of long-term receivable		3,060	3,060
		122,189	114,407
Long-term receivable		19,625	20,334
Property and equipment	6	167,810	173,620
Investment in associate		17,954	17,954
		$ 327,578	$ 323,315
LIABILITIES AND EQUITY			
Current liabilities:			
Trade and other payables		$ 16,189	$ 20,344
Payable to the General Revenue Fund		40,330	30,940
Dividend payable		49,647	57,322
Promissory note		18,992	18,884
Current portion of long-term payable		3,060	3,060
Current portion of lease liabilities		1,048	1,023
		129,266	131,573
Long-term payable		14,625	15,334
Lease liabilities		1,375	1,646
		145,266	148,553
Retained earnings		182,312	174,762
		$ 327,578	$ 323,315

(See accompanying notes)

Lotteries and Gaming Saskatchewan Corporation
Condensed Consolidated Interim Statement of Comprehensive Income
For the Three Months Ended June 30, 2026

(Thousands of Dollars)	Notes	April 1 to June 30, 2026	April 1 to June 30, 2025
Revenue	7	$ 196,655	$ 219,460
Operating expenses	7	31,218	29,394
Salaries, wages and short-term employee benefits	7	39,476	37,218
Employee future benefits	7	1,931	1,958
Depreciation	7	8,661	8,729
Commissions	7	11,858	13,236
Taxes	7	3,964	3,962
Charitable grants	7	1,694	1,981
Contractual obligations	7	2,229	2,204
Net finance expense	7	981	1,112
		102,012	99,794
Income before payment to the General Revenue Fund		94,643	119,666
Payment to the General Revenue Fund	7	37,446	51,334
Comprehensive income		$ 57,197	$ 68,332

(See accompanying notes)

Lotteries and Gaming Saskatchewan Corporation
Condensed Consolidated Interim Statement of Changes in Equity
For the Three Months Ended June 30, 2026

(Thousands of Dollars)	2026	2025
	Retained Earnings	Retained Earnings
Equity, beginning of year	$ 174,762	$ 149,931
Comprehensive income	57,197	68,332
Dividends	(49,647)	(45,278)
Equity, June 30	$ 182,312	$ 172,985
Equity, July 1	$ 182,312	$ 172,985
Comprehensive income	-	171,650
Dividends	-	(169,873)
Equity, end of year	$ 182,312	$ 174,762

Lotteries and Gaming Saskatchewan Corporation
Condensed Consolidated Interim Statement of Cash Flows
For the Three Months Ended June 30, 2026

(Thousands of Dollars)	Note	April 1, 2026 to June 30, 2026	April 1, 2025 to June 30, 2025
Operating activities:			
Comprehensive income		$ 57,197	$ 68,332
Adjustments for:			
Net finance expense		981	1,112
Depreciation	6	8,661	8,729
Accounts receivable		12,154	3,396
Inventory and prepaid expenses		(626)	(1,787)
Trade and other payables		(4,155)	(221)
Payable to the General Revenue Fund		9,390	11,971
Interest paid		(1,488)	(1,737)
		82,114	89,795
Investing activities:			
Interest received		507	625
Proceeds from property and equipment	6	304	235
Decrease in long-term receivable		709	700
Purchases of property and equipment	6	(3,155)	(1,872)
		(1,635)	(312)
Financing activities:			
Dividends paid		(57,322)	(59,960)
Decrease in promissory note		108	373
Decrease in long-term payable		(709)	(700)
Repayment of lease liabilities		(246)	(215)
		(58,169)	(60,502)
Net change in cash		22,310	28,981
Cash, beginning of year		47,418	59,787
Cash, end of year		$ 69,728	$ 88,768

(See accompanying notes)

Lotteries and Gaming Saskatchewan Corporation
Notes to the Condensed Consolidated
Interim Financial Statements
For the Three Months Ended June 30, 2026

1. Description of Business

Lotteries and Gaming Saskatchewan Corporation (LGS or the Corporation) along with its subsidiaries LGS Holdings Inc. and Saskatchewan Gaming Corporation (SaskGaming), is a corporation domiciled in Canada. The registered office and principal place of business is 2055 Albert Street, Regina, SK, S4P 2T8. The Corporation is a Saskatchewan Provincial Crown corporation operating under the authority of *The Lotteries and Gaming Corporation Act* and, as such, the Corporation and its wholly owned subsidiaries are not subject to Federal or Provincial income taxes in Canada. LGS must operate in accordance with statutory provisions established under Section 207 of the *Criminal Code of Canada* and *The Alcohol and Gaming Regulation Act, 1997*. Regulation of LGS's operations is controlled by the separately constituted Saskatchewan Liquor and Gaming Authority (SLGA).

LGS consolidates the management oversight (conduct and management) for casinos, Video Lottery Terminals (VLTs), lotteries, and online gaming. LGS owns the slot machines at the Saskatchewan Indian Gaming Authority (SIGA) casinos. Revenue and expenses at SIGA's casinos are included in these condensed consolidated interim financial statements.

2. Basis of Preparation

a) Statement of compliance

These unaudited condensed consolidated interim financial statements have been prepared in accordance with International Accounting Standard (IAS) 34, *Interim Financial Reporting*. These condensed consolidated interim financial statements do not include all of the disclosures included in the Corporation's annual consolidated financial statements. Accordingly, these condensed consolidated interim financial statements should be read in conjunction with the Corporation's most recent annual consolidated financial statements.

The accounting policies used in the preparation of these condensed consolidated interim financial statements conform with those used in the Corporation's most recent annual consolidated financial statements.

The condensed consolidated interim financial statements were authorized for issue by the Board of Directors on August 19, 2026.

b) Basis of measurement

The condensed consolidated interim financial statements have been prepared on the historical cost basis except for financial instruments which are classified as fair value through profit and loss, which are measured at fair value.

c) Functional and presentation currency

These condensed consolidated interim financial statements are presented in Canadian dollars, which is LGS's functional currency and have been rounded to the nearest thousand unless stated otherwise.

d) Use of estimates and judgements

The preparation of financial statements in accordance with International Financial Reporting Standards (IFRS) requires management to make estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognized in the condensed consolidated interim financial statements include: classification of financial instruments, useful lives and depreciation rates of property and equipment, impairment, leases and revenue recognition.

3. Material Accounting Policies

The accounting policies applied by LGS in these condensed consolidated interim financial statements are consistent with those applied by LGS in its March 31, 2026 audited financial statements.

4. Accounts Receivable

(Thousands of Dollars)

	June 30, 2026	March 31, 2026
Accounts receivable - SIGA	$ 46,524	$ 58,576
Accounts receivable - Other	206	308
	$ 46,730	$ 58,884

5. Fair value

Fair values approximate amounts at which financial instruments could be exchanged in an orderly transaction between market participants based on current markets for instruments with similar characteristics such as risk and remaining maturities. Fair value measurements are subjective in nature and represent point-in-time estimates which may not reflect fair value in the future.

The methods and assumptions used to develop fair value measurements have been prioritized into three levels as per the fair value hierarchy included in IFRS Accounting Standards as issued by the IASB. Level one includes quoted prices (unadjusted) in active markets for identical assets or liabilities. Level two includes inputs other than quoted prices included in Level one that are observable for the asset or liability. Level three includes inputs that are not based on observable market data.

The following table presents the carrying amount and fair value of LGS's financial instruments. The table also identifies the financial instrument category and fair value hierarchy.

(Thousands of Dollars)			June 30, 2026		March 31, 2026	
Financial Instruments	Classification[1]	Fair Value Hierarchy	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Cash	FVTPL	Level One	$ 69,728	$ 69,728	$ 47,418	$ 47,418
Accounts receivable	AC	N/A	46,730	46,730	58,884	58,884
Long-term receivable	AC	N/A	22,685	22,685	23,394	23,394
Trade and other payables	AC	N/A	16,189	16,189	20,344	20,344
Payable to the General Revenue Fund	AC	N/A	40,330	40,330	30,940	30,940
Dividend payable	AC	N/A	49,647	49,647	57,322	57,322
Promissory note	AC	N/A	18,992	18,992	18,884	18,884
Long-term payable	AC	N/A	17,685	17,685	18,394	18,394

Classification[1]
FVTPL - Fair value through profit or loss
AC - Amortized Cost

6. Property and Equipment

LGS leases building and land under a finance lease agreement. At June 30, 2026, the net carrying amount of leased building was $9.2 million (March 31, 2026 — $9.5 million) and the leased land was $1.2 million (March 31, 2026 — $1.2 million).

(Thousands of Dollars)

	Land	Building & renovations	Furniture & equipment	Right-of-use assets	**Total**
Cost					
Balance at April 1, 2025	$ 15,154	$ 68,543	$ 272,740	$ 8,689	**$ 365,126**
Additions	-	596	1,073	203	**1,872**
Disposals	-	-	(4,296)	-	**(4,296)**
Balance at June 30, 2025	**$ 15,154**	**$ 69,139**	**$ 269,517**	**$ 8,892**	**$ 362,702**
Additions	-	3,279	40,127	263	**43,669**
Disposals	-	(144)	(29,143)	-	**(29,287)**
Balance at March 31, 2026	**$ 15,154**	**$ 72,274**	**$ 280,501**	**$ 9,155**	**$ 377,084**
Additions		972	2,183	-	**3,155**
Disposals	-	-	(7,918)	-	**(7,918)**
Balance at June 30, 2026	**$ 15,154**	**$ 73,246**	**$ 274,766**	**$ 9,155**	**$ 372,321**
Accumulated Depreciation					
Balance at April 1, 2025	$ -	$ 32,536	$ 164,822	$ 4,009	**$ 201,367**
Depreciation expense	-	979	7,736	249	**8,964**
Disposals	-	-	(4,296)	-	**(4,296)**
Balance at June 30, 2025	**$ -**	**$ 33,515**	**$ 168,262**	**$ 4,258**	**$ 206,035**
Depreciation expense	-	2,938	22,858	767	**26,563**
Disposals	-	(81)	(29,053)	-	**(29,134)**
Balance at March 31, 2026	**$ -**	**$ 36,372**	**$ 162,067**	**$ 5,025**	**$ 203,464**
Depreciation expense	-	1,010	7,694	261	**8,965**
Disposals	-	-	(7,918)	-	**(7,918)**
Balance at June 30, 2026	**$ -**	**$ 37,382**	**$ 161,843**	**$ 5,286**	**$ 204,511**
Carrying Amounts					
At June 30, 2025	**$ 15,154**	**$ 35,624**	**$ 101,255**	**$ 4,634**	**$ 156,667**
At March 31, 2026	**$ 15,154**	**$ 35,902**	**$ 118,434**	**$ 4,130**	**$ 173,620**
At June 30, 2026	**$ 15,154**	**$ 35,864**	**$ 112,923**	**$ 3,869**	**$ 167,810**

7. Detailed Operating Results

(Thousands of Dollars)

June 30, 2026	Slot machines - SIGA	Land-based casino - SaskGaming	VLT	SIGA - Online gaming	Lotteries	Other	Total
Revenue	$ 85,715	$ 33,278	$ 64,907	$ 8,254	$ 1,865	$ 2,636	$ 196,655
Expenses (1)	46,453	20,570	20,876	4,892	-	6,245	99,036
Other losses from SIGA gaming	(2,976)	-	-	-	-	-	(2,976)
Profit from operations	36,286	12,708	44,031	3,362	1,865	(3,609)	94,643
Payment to the General Revenue Fund	(27,839)	(6,354)	-	(1,681)	(1,572)	-	(37,446)
Comprehensive Income	$ 8,447	$ 6,354	$ 44,031	$ 1,681	$ 293	$ (3,609)	$ 57,197

June 30, 2025	Slot machines - SIGA	Land-based casino - SaskGaming	VLT	SIGA - Online gaming	Lotteries	Other	Total
Revenue	$ 100,090	$ 35,141	$ 72,585	$ 7,052	$ 1,780	$ 2,812	$ 219,460
Expenses (1)	44,563	20,056	22,203	4,495	-	6,531	97,848
Other losses from SIGA gaming	(1,946)	-	-	-	-	-	(1,946)
Profit from operations	53,581	15,085	50,382	2,557	1,780	(3,719)	119,666
Payment to the General Revenue Fund	(40,810)	(7,543)	-	(1,279)	(1,702)	-	(51,334)
Comprehensive Income	$ 12,771	$ 7,542	$ 50,382	$ 1,278	$ 78	$ (3,719)	$ 68,332

1. Includes operating expenses, salaries, wages and short-term employee benefits, employee future benefits, depreciation, commissions, taxes, charitable grants, contractual obligations and net finance expense

To implement the 2002 Framework Agreement, SLGA and SIGA made agreements for casino operations and slot machine management. The Amended and Restated Casino Operating Agreement required SIGA to pay the net profits from slot machines to SLGA. This agreement also ensured SLGA recovered the cost of slot machines, the related computer system and interest over the useful life. As of June 1, 2023, the requirements noted above regarding SLGA are now applicable to LGS, and the recovered cost and interest is recorded in Other (see chart above) for a total of $2.6 million (2025-26 — $2.8 million) over the first three months of 2026-27.

Effective for the year ended March 31, 2008 and subsequent years, the Amended and Restated Casino Operating Agreement between SIGA and LGS has been amended to exclude unrealized gains and losses on the interest rate swaps initiated on December 12, 2007, from the calculation of net Casino profits payable to LGS.

The VLT Division of Western Canada Lottery Corporation (WCLC) operates the VLTs and central computer system on behalf of LGS. WCLC provides accounting, purchasing, cash disbursements, human resources and technical services for the VLT program.

Under the Amended and Restated Casino Operating Agreement between SIGA and LGS, SIGA is permitted to charge its losses from table games and ancillary operations as an expense of slot machine operations. During the first three months of 2026-27, SIGA’s losses from table game and ancillary operations of $3.0 million (2025-26 — $1.9 million) as well as SIGA’s payments to Indigenous Gaming Regulators Inc. of $0.8 million (2025-26 — $0.8 million) and Saskatoon Prairieland Park Corporation of $0.7 million (2025-26 —$0.7 million) are recorded as an expense.