Summary financial statements of
Reena Inc.

March 31, 2026

Report of the Independent Auditor on the Summary Financial Statements	1–2
Summary statement of financial position	3
Summary statement of operations and changes in fund balances	4
Summary statement of cash flows	5
Note to the summary financial statements	6

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Report of the Independent Auditor on the Summary Financial Statements

To the Member of
Reena Inc.

Opinion

The summary financial statements, which comprise the summary statement of financial position as at March 31, 2026, and the summary statements of operations and changes in fund balances, and of cash flows for the year then ended, and related note, are derived from the audited financial statements of Reena Inc. for the year ended March 31, 2026.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements, on the basis described in the note to the summary financial statements.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading Reena Inc.'s audited financial statements and the auditor's report thereon.

The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

In our report dated June 26, 2026, we expressed an unmodified audit opinion on the audited financial statements.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements on the basis described in the note to the summary financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, *Engagements to Report on Summary Financial Statements*.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
June 29, 2026

Reena Inc.

Summary statement of financial position

As at March 31, 2026

	2026 $	2025 $
Assets		
Cash	**8,795,148**	3,000,815
Restricted cash and investments	**8,108,194**	24,102,102
Due from Batay Reena	**185,736**	15,130
Due from Reena Foundation	**114,766**	56,302
Other current assets	**4,269,238**	3,622,221
Prepaid lease	**733,403**	723,504
Capital assets	**118,377,754**	78,773,864
	140,584,239	110,293,938
Liabilities		
Current liabilities	**19,688,735**	13,538,124
Deferred revenue	**585,103**	2,453,569
Deferred capital contributions	**96,753,491**	72,389,979
Mortgages payable and replacement reserve	**17,590,447**	17,423,205
Loan payable to Batay Reena	**2,200,000**	—
	136,817,776	105,804,877
Fund balances	**3,766,463**	4,489,061
	140,584,239	110,293,938

The accompanying note is an integral part of the summary financial statements.

Approved by the Board

_____, Director

_____, Director

Reena Inc.

Summary statement of operations and changes in fund balances

Year ended March 31, 2026

	2026 $	2025 $
Revenue		
Government grants	**68,378,801**	64,348,570
Rental revenue and user fees	**11,236,167**	11,830,500
Grant from Reena Foundation	**1,713,545**	1,162,863
Amortization of deferred capital contributions	**1,577,853**	1,507,551
Other income	**1,500,316**	1,453,925
	84,406,682	80,303,409
Expenses		
Salaries, contract wages and related costs	**63,653,780**	61,370,181
Food and supplies, accommodation and support for individuals' personal needs	**10,664,002**	9,782,428
Interest on mortgages	**189,981**	206,688
Purchased services and professional fees	**6,857,239**	5,477,100
Amortization of capital assets	**2,439,344**	2,634,405
Other	**1,324,934**	1,223,512
	85,129,280	80,694,314
Deficiency of revenue over expenses for the year	**(722,598)**	(390,905)
Fund balances, beginning of year	**4,489,061**	4,879,966
Fund balances, end of year	**3,766,463**	4,489,061

The accompanying note is an integral part of the summary financial statements.

Reena Inc.

Summary statement of cash flows

Year ended March 31, 2026

	2026	2025
	$	$
Cash provided by operating activities	**3,802,515**	3,805,805
Cash used in investing activities	**(107,961)**	(1,517,897)
Cash provided (used) by financing activities	**2,099,779**	(700,222)
Net increase in cash during the year	**5,794,333**	1,587,686
Cash, beginning of year	**3,000,815**	1,413,129
Cash, end of year	**8,795,148**	3,000,815

The accompanying note is an integral part of the summary financial statements.

1. Summary financial statements

Reena Inc. has prepared these summary financial statements to be included as part of its annual report. These summary financial statements present the same information as the audited financial statements, except for the notes to the audited financial statements. Complete audited financial statements are available upon request.