

ALBERTA IGAMING CORPORATION (AIGC)

MANDATE AND ROLES DOCUMENT

Effective 4th Day of April, 2026

1. INTRODUCTION

The Mandate and Roles Document for the Alberta iGaming Corporation (AiGC or the Corporation) has been developed collaboratively between His Majesty in right of Alberta as represented by the Minister of Service Alberta and Red Tape Reduction (the Minister) and the Corporation to reflect a common understanding of its respective role, responsibilities and accountabilities in accordance with the *Alberta Public Agencies Governance Act* and the *iGaming Alberta Act* (iAA).

1.1 Definitions

- “AiGC” or “Corporation” means the Alberta iGaming Corporation
- “AGLC” means Alberta Gaming, Liquor and Cannabis
- “APAGA” means the *Alberta Public Agencies Governance Act*
- “board” means the board of the AiGC
- “CEO” means the Chief Executive Officer of the AiGC
- “Chair” and “Vice-Chair” means the Director(s) designated by the Minister as the Chair and Vice-Chair of the board
- “department” means Service Alberta and Red Tape Reduction, or such other department as may be designated responsibility for the iAA pursuant to the *Government Organization Act*
- “Deputy Minister” means the department head of Service Alberta and Red Tape Reduction
- “Director” or “Member” means a member of the board as appointed by the Minister through Ministerial Order
- “GLCA” means *Gaming, Liquor and Cannabis Act*
- “GoA” means Government of Alberta
- “iAA” means the *iGaming Alberta Act*

- “Minister” means His Majesty in right of Alberta as represented by the Minister of Service Alberta and Red Tape Reduction, or such other Minister as may be designated responsibility for the iAA pursuant to the *Government Organization Act*
- “MRD” means this Mandate and Roles Document
- “Stakeholder” means any individual, group or organization with an interest in the business and operations of the AiGC

1.2 Nature of this Document

This MRD is jointly developed by the AiGC and the Minister pursuant to, and in accordance with, the requirements of section 3 of the APAGA. This MRD is not a contract, nor does it establish or create legal obligations. Rather, it describes and reflects the mandate of the AiGC, its relationship with the Minister and the GoA more generally, and its governance, operational structure and respective roles and responsibilities.

APAGA section 4 requires that this MRD be reviewed and renewed, amended or replaced within three years after the day on which the MRD was made or most recently amended.

2. GOVERNING LAW

2.1 Statutory Mandate of the AiGC

The iAA establishes the AiGC as a corporation. It operates at arm's length from the Minister and the GoA. It is governed by a professional board that is independent of the GoA and the AiGC management. A CEO leads the management of the AiGC, and is engaged by and reports to, the board.

The GoA has given the AiGC the following responsibilities as stated in the iAA:

- Develop, undertake, organize, conduct and manage online lottery schemes on behalf of the GoA.
- Ensure that online lottery schemes are developed, undertaken, organized, conducted and managed in accordance with the *Criminal Code (Canada)* and the *Gaming, Liquor and Cannabis Act*.
- Subject to the Minister's approval, enter into agreements to develop, undertake, organize, conduct and manage online lottery on behalf of, or in

conjunction with, the governments of one or more provinces or territories of Canada or their agents.

- Promote responsible gaming with respect to online lottery schemes.
- Carry out any other powers, duties and functions established by regulations.

2.2 Status as an Agent

Pursuant to the iAA, the AiGC is for all purposes an agent of the GoA and may only carry on its business, conduct its affairs and exercise its powers as an agent of the GoA. As an agent, the AiGC is entitled to all legal immunities and any applicable rights and benefits of the GoA.

2.3 Applicable Legislation and Regulations

In addition to the iAA and the GLCA, and the regulations thereunder, the AiGC may have duties and obligations under various other provincial statutes, and respective enabled regulations, including:

- *Access to Information Act*
- *Alberta Human Rights Act*
- *APAGA*
- *Auditor General Act*
- *Conflicts of Interest Act*
- *Consumer Protection Act*
- *Employment Standards Code*
- *Electronic Transactions Act Designation Regulation*
- *Financial Administration Act (FAA)*
- *Government Organization Act*
- *Labour Relations Code*
- *Lobbyists Act*
- *Occupational Health and Safety Act*
- *Protection of Privacy Act*

- *Public Interest Disclosure (Whistleblower Protection) Act*
- *Public Sector Compensation Transparency Act (PSCTA)*
- *Public Sector Employers Act (PSEA)*
- *Red Tape Reduction Act*
- *Sustainable Fiscal Planning and Reporting Act (SFPRA)*

The AiGC may be required to comply with other legislation, directives or agreements relating to financial, human resources and administrative matters, including:

- New West Partnership Trade Agreement and Canadian Free Trade Agreement
- Treasury Board directives, ministerial orders and ministerial policies and procedures

The AiGC may also have responsibilities under, or be subject to, certain federal statutes, including:

- *Criminal Code (Canada)*
- *Canadian Human Rights Act*
- *Canadian Charter of Rights and Freedoms*
- *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*
- *Excise Tax Act*

As the AiGC is a provincial agency referred to under the *Auditor General Act*, the Office of the Auditor General of Alberta is the auditor of the AiGC.

2.4 Decision-Making

The AiGC has the authority and discretion to make decisions about financial support, contracting, capacity building services and operations, provided they are not in contravention of any legislation, regulation, or order, directives or policies to which the AiGC is subject.

Decisions required by the AiGC from the Minister or other government bodies, including appointments and authorization of financial mechanisms, may need to be coordinated with the Minister and/or the department. This process may include the Minister and/or the department developing decision documents, providing advice to AiGC and coordinating decision packages.

3. GOVERNANCE

3.1 Bylaws and committees

Section 18 of the iAA provides that the board may make bylaws respecting the business and affairs of the Corporation, subject to the regulations. Copies of bylaws must be provided to the Minister as soon as practicable.

The board is generally responsible for the business and affairs of the Corporation, but may delegate certain powers, duties and functions to board committees, directors, officers and employees, subject to the limits on non-delegable powers set by section 5(3) of the iAA. Section 9 of the iAA sets out that the board shall appoint from its members an audit committee to:

- review corporation financial statements and the auditor's report and provide recommendations to the board prior to its approval of the AiGC financial statements;
- oversee the AiGC's internal audit and financial control policies, determine whether those policies are being complied with and report its findings to the board; and
- carry out any other powers, duties and functions as determined by the board.

3.2 Roles and responsibilities

The GoA is responsible for the legislative, regulatory and policy frameworks in which the AiGC operates.

The respective roles and responsibilities in relation to the iAA are summarized as follows:

Minister

The Minister is responsible for the iAA and accountable to the Legislative Assembly for the AiGC. The Minister reports to the Legislative Assembly on the affairs of the AiGC and answers questions about the AiGC. The Minister:

- Appoints the members of the board and designates the Chair and Vice-Chair, based upon the Minister's assessment that the appointees have the appropriate knowledge, skills, experience and values to assist the AiGC in achieving its objectives and performing its functions.
- Participates with the AiGC in setting its long-term objectives, reviews and accepts the AiGC's annual strategic/business plan and significant variations from the plan.
- Evaluates the performance of the board.
- Authorizes the board to appoint a CEO of the Corporation, or appoints an interim CEO.
- Conducts regular reviews of the AiGC mandate and operations (at least every seven years per APAGA) to determine if the work of the AiGC is still relevant to the needs of Albertans, if it is aligned with government priorities and if the operations and functions are being carried out in a manner that can achieve its mandate.

Board

The board is responsible for the management and oversight of the AiGC's business and affairs. Board members must act honestly and in good faith, leaving aside personal interests to advance the mandate of the AiGC.

The board may not consist of more than seven directors, with one member designated as Chair by the Minister. The Minister may also designate another member as Vice-Chair.

The board sets the AiGC's strategic direction, evaluates performance of the CEO, approves and monitors the AiGC's business plan and financial results, and is ultimately accountable to the Minister. Specifically, the board is responsible for the following:

- Approving all matters that require board approval as prescribed by applicable legislation and regulations. The board ensures that such matters are brought to the attention of the Minister if necessary.

- Providing the Minister or the Minister's representatives with access to information to assess the AiGC's operations and compliance with all relevant legislation.
- Appointing the CEO (subject to the Minister's authorization if the appointment is to occur within two years of the first appointment of an interim CEO), monitoring and evaluating the CEO's performance, establishing and maintaining a CEO succession plan and approving the CEO's compensation, subject to applicable legislation.
- Working with the CEO to align AiGC and government priorities.
- Providing information, advice or recommendations to the CEO as requested or required.
- Overseeing the financial affairs and performance of the AiGC, establishing an audit committee, and ensuring that financial reports are reported on in a timely and regular basis and in accordance with any legislated requirements and the Canadian Generally Accepted Accounting Standards.
- Setting the AiGC's strategic direction by engaging in a strategic planning process, which includes the consideration of the principal risks associated with the AiGC's business. This planning process will inform the preparation of a strategic plan, business plan and annual reports.
- Monitoring the performance of the AiGC and ensuring that all material developments and significant emergent issues of the AiGC are disclosed to the Minister on a timely basis.
- Establishing policies respecting the business and affairs of the AiGC, such as a Code of Conduct and Conflict of Interest policies, and ensuring that all board members, employees and contractors comply.
- Ensuring that adequate plans are in place for management development and succession, and conducting an annual review of such plans.
- Overseeing compliance with all relevant policies, procedures and standards by which the AiGC operates, and ensuring that the AiGC operates at all times in compliance with all applicable laws and regulations and to the highest ethical standards.

- Supporting general AiGC operations, which may include:
 - Identifying appropriate board governance processes to assist in fulfilling mandate, including the development of bylaws, governing roles and responsibilities of board members and officers.
 - Providing an orientation to new board members on the practices of the AiGC, including governance practices.
 - Providing ongoing development opportunities for board members.
 - Establishing and maintaining a board succession plan.
 - Establishing an audit committee, with a written mandate aligned to Section 9 of the iAA.
 - Establishing committees with written mandates of each committee reviewed and approved annually.

The board may delegate these responsibilities to a committee of the board, or a director, officer or employee of the Corporation, except for the following, which the board must do itself:

- approve the Corporation's budget, including the budget for capital expenditures and staffing;
- approve the Corporation's business plans and annual reports;
- appoint or remove the CEO;
- approve the financial statements presented by the audit committee;
- make, amend or repeal board policies; and
- make, amend or repeal bylaws or resolutions.

Board Chair

With direction from the board, the Chair represents the board and its interests, as well as the interest of the AiGC in dealing with the Minister, the department, the CEO, stakeholders and the community. The Chair is responsible for providing leadership and effectively facilitating the work of the board.

Specifically, the board Chair is responsible for:

- Acting as the primary liaison between the AiGC and the Minister, receiving direction from the Minister on government priorities.

- Informing the Minister on a timely basis, either verbally or in writing, of material developments and significant emergent issues, incidents and opportunities.
- Providing updates on a regular basis, or as required, to the Minister on the AiGC's operations.
- Working openly and cooperatively with all parties and to effectively facilitate the work of the board.
- Providing leadership to the board and guiding its work, ensuring all board members have completed appropriate governance training and are aware of their obligations in the Code of Conduct and Conflict of Interest.
- Planning and managing board meetings and ensuring the board and its committees have opportunities to meet independent of AiGC management.
- Administering the Code of Conduct and Conflict of Interest for the board and CEO, ensuring procedures are in place so that matters (real or perceived) are addressed by the board in a prompt, thorough and transparent manner.
- Ensuring regular audits of financial performance.
- Receiving board members' resignations and providing a copy to the Minister for removal and recruitment of a new board member, if applicable.
- Ensuring the completion of annual performance evaluations of the board, its individual board members and committees, and CEO.
- Ensuring the AiGC complies with government financial, human resource, administrative and internal control policies.

Board Vice-Chair

A Vice-Chair may be, but does not need to be, designated by the Minister. The Vice-Chair has all of the powers, duties and functions of the Chair, unless the designation by the Minister provides otherwise. Generally, the Vice-Chair undertakes the role of board Chair in the event the board Chair is unavailable to act in that capacity. The board Vice-Chair is responsible for performing all duties of the board Chair in the event the board Chair is absent from a meeting of the board or is unable to undertake duties for a temporary period of time.

CEO

Unless an interim CEO is appointed by the Minister under section 7 of the iAA, the board recruits and appoints the CEO (with the Minister's written authorization if occurring within two years of the first appointment of an interim CEO). The CEO reports to the board and exercises the powers and performs the duties and functions determined by the board.

The CEO may, on terms and conditions the CEO considers advisable, delegate to any employee of the AiGC or any other person any of the CEO's powers, duties or functions.

The CEO is the highest-ranking executive of the AiGC. Specifically, the CEO is responsible for:

- Managing the day-to-day operations and business affairs of the AiGC.
- Ensuring programs and services are being delivered within the standards and policies of the AiGC and government.
- Implementing corporate governance frameworks, controls and appropriate systems to enable the effective administration and operations of the AiGC, including financial, human resources, brand and communications, regulatory compliance, information management I information technology, enterprise risk and strategic management.
- Making recommendations and implementing strategic directions.
- Monitoring performance and taking corrective action when problems are identified.
- Ensuring the proper management of the AiGC's risk in providing services and care of assets.
- Providing support to the board, and its committees, to allow it to carry out its strategic and governance responsibilities, including preparation of a strategic plan and any requirements under the iAA. Further, working with the board to prepare, each fiscal year, a new or revised three-year business plan and annual report in accordance with guidelines set out by the Minister per section 10 of the SFPRA and making public by posting on the AiGC's website.
- Serving as an ex-officio member on the board and its committees.
- Providing advice to senior government officials on Alberta's private iGaming marketing and broader online gaming matters.

- Ensuring the AiGC's priorities and results are accurately represented in business plans and annual reports.
- Establishing the internal, external and crisis communication programs. As well, coordinating communications with the department, which will engage the Communications and Public Engagement Office (CPE) (or equivalent) of the GoA, and for observing any applicable communications protocols established by the GoA.
- Addressing how the AiGC interacts with the public and establishing policies that clearly identify roles and responsibilities in the area of communication with the public.
- Maintaining effective communications with the board Chair and developing mechanisms to communicate with the Minister and the department on items of mutual concern.
- Maintaining effective communications with GoA ministries, stakeholders and other business partners as required.
- Operating within the mandate, policies, standards, approval authorities and budget as approved by the board of the AiGC and government.
- Administering the employee Code of Conduct and Conflict in Interest policies, ensuring procedures are in place so that matters (real or perceived) are addressed in a prompt, thorough and transparent manner.
- Leading the executive leadership team and developing, implementing and reporting on the AiGC's operations within the mandate, policies, standards and budget approved by the board, and in alignment with GoA policy or direction.
- Developing and implementing the management structure of the AiGC, including approving roles, delegations of authority and hiring of staff, as well as evaluating staff performance.
- Leading by example, fostering a culture of cooperation and maintaining consistent, frequent, accurate and open communication with the board Chair, the board, across the AiGC and with stakeholders and communities.
- Overseeing the development of operating agreements and partnerships with private iGaming operators, driving growth while upholding the highest standards of consumer protection and responsible gaming.

- With direction from the board, represent the AiGC's interests and Alberta's iGaming market nationally and internationally, positioning the province as a leader in effective, competitive and socially responsible iGaming markets.

4. RECRUITMENT AND APPOINTMENT OF DIRECTORS

The GoA uses a competency-based process for the appointment of directors to public agencies. The major competencies utilized for the AiGC are analysis and decision-making, communication, organizational and business acumen, social awareness, technical knowledge and skills. Further, specialized knowledge and/or experience in board governance, the online gaming industry/sector, leadership and advisory experience. These are intended to balance the professional experience, personal attributes and skills, financial expertise and specialized knowledge required in aggregate to oversee the agency.

The Public Agency Secretariat is responsible for leading the coordination of centralized recruitment for public agencies through collaboration with departments across the GoA, including the Premier's Office, Minister's Office and public agencies throughout the process. Board appointments are approved by the Minister through a ministerial order.

5. REMUNERATION

The remuneration of board members appointed to the public agency is set out in accordance with Schedule 1 Part A of the Committee Remuneration Order (OC 466/2007).

The remuneration to be paid to employees of the AiGC will be determined by the board, in consultation with the Minister, except where the Minister may have legislated authority to set that remuneration (for example, for the interim CEO). Remuneration rate and payments will be disclosed by AiGC on its website to the public on an annual basis in accordance with the PSCTA, which applies to the agencies, boards and commissions governed by APAGA.

6. ADMINISTRATION

6.1 Review of the Mandate and Roles Document

This MRD will be reviewed and renewed at least every three years.

The MRD may be amended at any time, including when there is change in Minister or board Chair. Any amendment must be signed by the Chair on behalf of the AiGC, and by the Minister.

The next review of the MRD will be completed no later than March 2029.

6.2 Transparency

Copies of the MRD will be filed with the Minister, the AiGC and the Public Agency Secretariat. In support of the principle of transparency, this document will also be easily available to the public on the AiGC's website and through the GoA's website.

7. OPERATIONS

The AiGC has its own employees, and subject to Section 21 of the iAA, is operationally independent of the department and the GoA. By section 21 of the iAA, the AiGC and the board are required to follow any policies made by the Minister in relation to the AiGC.

The AiGC collects revenues from online gaming and pays the surplus to the GoA General Revenue Fund. If the Minister incurs startup or operational expenses on behalf of the AiGC, the AiGC is responsible for repaying those expenses back to the GoA.

A line of credit of \$75 million has been approved for AiGC start up expenses. The terms and conditions of the advance, including the interest rate to be charged on the loan, as well as the repayment schedule, will be determined by the President of Treasury Board and Minister of Finance, and outlined in a lending agreement between the province and AiGC.

The AiGC may engage in services of an external service provider for operational and infrastructure support, providing that it does not compromise security and privacy of government or private information and data. If AiGC engages an external provider, it will be as part of a vendor/third-party agreement to outline the scope and timeframe for services to be provided.

8. COMMUNICATIONS AND REPORTING

8.1 Meetings and Interactions

Meetings of the board will be held as required, but not less than four times a year.

Any committees established by the board will meet as determined by the board and outline frequency in written mandates.

The AiGC believes that regular and open communication is foundational to effective working relationships between stakeholders with joint interests. To that end, multiple avenues of communication are employed, including, but not limited to:

- Between the Chair and the Minister.
- Between the CEO and the Deputy Minister.
- Between various officials of the AiGC and the department.
- Between various officials of the AiGC and AGLC.

In particular, it is expected that the AiGC will provide timely notice to the Minister on any of the following:

- Any matter that engages the authorities, responsibilities or mandate of AGLC.
- Any matter that engages the powers and duties of the Minister.
- Any matter that may require a statutory, regulatory or legal response from the Minister or AGLC, including but not limited to:
 - any request for access under the *Access to Information Act*,
 - any claim or complaint that may involve the interests of AGLC, the Minister, or the GoA; or
 - any claim or complaint by or against the AiGC that may materially affect the surplus funds of the AiGC.

8.2 Reviews and Evaluations

In accordance with section 19 of the APAGA, the Minister must conduct a review of the mandate and operations of the AiGC at least every seven years and report the results of the review to Executive Council. The review will, at minimum, examine whether:

- The AiGC's mandate continues to be relevant to the goals, priorities and policies of the government.
- The functions performed by the AiGC are best performed by the AiGC, by another public agency or by a Minister.
- The AiGC governance structure continues to be appropriate to its mandate and functions.
- The AiGC is carrying out its activities and operations in a manner that is effective and suited to achieving its mandate.

The next review by the Minister of the AiGC is expected by 2033.

The AiGC, through a process led by the Chair, will conduct an annual evaluation and review of the performance of the AiGC, board and committees. The Chair brings forward results of the evaluations for board review and leads discussions with board Members on potential ways to improve the AiGC's or board's effectiveness. Board members discuss the results of the evaluation of the AiGC, board and its committees and adopt agreed upon improvements.

The board will conduct an annual evaluation of the performance of the CEO.

The Chair will conduct an annual evaluation with each individual board member.

The Chair may use findings to make recommendations to the Minister, including Board renewal through recruitment of new members or replacement of existing members.

8.3 Budgeting and Planning

Each year, the AiGC shall provide its business plan and annual report for each fiscal year, in the form, at a time and containing the information, acceptable to the Minister.

The AiGC's business plan and budget must be reviewed by the board no less than annually and cover, at a minimum, the next fiscal year period and include strategic priorities, objectives and strategies to achieve those objectives and a system of performance measures.

8.4 Reporting

The AiGC must maintain records of its affairs, including any audits and evaluations. In addition to, and subject to any legislative reporting requirements, the Minister may from time to time request additional reasonable reporting from the AiGC, and this may be for either periodic or one-time reports. As examples, the Minister could request briefings on the AiGC's activities, results of operations, or confirmation of compliance with regulations and directives.

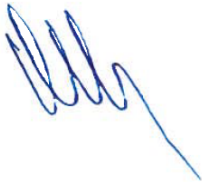
Approvals

Signed and dated by the Chair of the AiGC board and the Minister of Service Alberta and Red Tape Reduction.



SANJEEV KAD
AiGC board Chair

Date: April 4, 2026



DALE NALLY
Minister of Service Alberta and
Red Tape Reduction

Date: March 16, 2026