



## **INDEPENDENT AUDITOR'S REPORT TO GENERAL ELECTRIC CANADA (HEALTHCARE)**

We have audited the following sections within General Electric Canada (Healthcare)'s (the Company or Producer's) Annual Report to the Director of Waste Management at the Ministry of Environment, Government of British Columbia (the Director) for the period from January 1 - December 31, 2014:

- Section 6, *Pollution Prevention Hierarchy and Product / Component Management* – the Company's description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of BC Regulation 449/2004 (the Recycling Regulation);
- Section 7, *Product Sold and Collected and Recovery Rate* - the total amounts of product sold and collected and recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 9, *Plan Performance* – in accordance with Section 8(2)(g), the Company's description of performance for the year in relation to stewardship plan targets associated with Section 8(2)(d) and (e) of the Recycling Regulation.

(together the "Subject Matter")

The objective of this report is to disclose how the Company's management has discharged its responsibility to report on the Subject Matter in accordance with Section 8(2)(d), (e) and (g) of the Recycling Regulation.

The Subject Matter is the responsibility of the Company's management who have prepared the Subject Matter in accordance with the evaluation criteria which are an integral part of the Subject Matter.

Our responsibility is to express an opinion on the Subject Matter based on our audit. Our audit does not constitute a legal determination on compliance with the Recycling Regulation.

### **EVALUATION CRITERIA**

The suitability of the evaluation criteria is the responsibility of management. The evaluation criteria presented in Appendix 1 are an integral part of the Subject Matter and address the relevance, completeness, reliability, neutrality and understandability of the Subject Matter.

### **SCOPE OF THE AUDIT**

We carried out our audit in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000) published by the International Federation of Accountants. This Standard requires, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies



needed to understand and audit the information included within the Subject Matter, and that they comply with applicable ethical requirements, including independence requirements.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures within the Subject Matter. An audit also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Subject Matter. The main elements of our work were:

- Inquiries of relevant management, including walkthroughs, to gain an understanding of the Company's data collection and reporting processes in relation to the Subject Matter included in the Annual Report;
- Comparison of sales and collection data included in the Annual Report to internal records and recalculation of data, where appropriate;
- Site visit to obtain source collection records which were compared with collection data included in the Annual Report; and
- Comparison of weights used for sales and collections included in the Annual Report to supporting documentation and relevant product information.

#### **OPINION**

In our opinion, the General Electric Canada (Healthcare) Annual Report to the Director for the period from January 1- December 31, 2014 presents the Subject Matter in relation to performance under Section 8(2)(d),(e) and (g) of the Recycling Regulation fairly, in accordance with the evaluation criteria, in all material respects.

Our report has been prepared solely for the purposes of management's stewardship under the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to the Company, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

**Chartered Accountants**

Vancouver, Canada  
June 16, 2015



## Appendix 1 to the Auditor’s Report

### Evaluation Criteria

#### Location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b)

In accordance with its stewardship plan, the Company does not maintain collection facilities in British Columbia. As a result, this criterion is not applicable, no evaluation criteria are required and an audit opinion is not required.

#### The description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d)

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed		
Disclosure per Annual Report	Jan 1-Dec 31	Reference
No. of Products >200 kg in weight collected	4	Section 6 (Page 6)
No. of Products >200 kg in weight re-sold	4	Section 6 (Page 6)
No. of Products >200 kg in weight recycled	0	Section 6 (Page 6)

The following evaluation criteria were applied to the assessment of how the recovered product was managed in accordance with Section 8(2)(d) of the Recycling Regulation:

- The number of products re-sold and recycled (>200 kg in weight) have been calculated based on the source data described in the report; and
- The number of products recycled (>200 kg in weight) have been identified and reported on by management in the Annual Report.

#### The description of total amounts of the producer’s product sold and collected and recovery rate in accordance with Section 8(2)(e)

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed		
Disclosure per Annual Report	Total	Reference
No. of Medical Systems Sold (Products >200 kg in weight)	10	Section 7 (Page 6)
No. of Medical Systems Collected (Products >200 kg in weight)	4	Section 7 (Page 6)
Recovery Rate (%)	40%	Section 7 (Page 7)



The following evaluation criteria were applied to the assessment of the description of total amounts of the producer’s product sold and collected and recovery rate in accordance with Section 8(2)(e):

- Products shall meet the description of Phase 5 electronic or electrical medical devices or equipment exceeding 200 kilograms in weight in accordance with Section 2 of the Company’s Stewardship Plan (revised June 28, 2012);
- Products shall be sold to, or collected from, customers located in the Province of British Columbia during the period January 1 to December 31, 2014, and supported by appropriate records maintained by the Company;
- Products shall be collected from customers for the purposes of reuse and recycling by the Company in accordance with Section 5 of the Company’s Stewardship Plan (revised June 28, 2012);
- Recovery rate targets have been identified and reported on by management in the Annual Report; and
- The method of calculation of the recovery rate is consistent with the method described in the Annual Report.

**In accordance with Section 8(2)(g), the description of performance for the year in relation to targets associated with Section 8(2)(d) and (e) of the Recycling Regulation.**

<b>Specific Disclosures in the annual stewardship report for which evaluation criteria were developed</b>		
<b>Disclosure per Annual Report</b>	<b>2014</b>	<b>Reference</b>
<i>Operational Metrics:</i>		
No. Medical Devices Sold (>200 kg)	10	Section 9 (Page 8, 9)
No. Medical Devices Collected (>200 kg)	4	Section 9 (Page 8, 9)
No. Medical Devices Re-Sold (>200 kg)	4	Section 9 (Page 8, 9)
No. Medical Devices Recycled (>200 kg)	0	Section 9 (Page 8, 9)
<i>Product Life Cycle Management including Pollution Prevention Hierarchy:</i>		
% re-sold / collected	100%	Section 9 (Page 9)
% recycled / collected	0%	Section 9 (Page 9)
% not re-sold or recycled / collected	0%	Section 9 (Page 9)



The following evaluation criteria were applied to the assessment of performance for the year in relation to the targets associated with Section 8(2)(d) and (e) of the Recycling Regulation:

- Operational Metrics shall be calculated in accordance with the evaluation criteria detailed for 8(2)(d) and 8(2)(e) of the Recycling Regulation described above;
- The method of calculation of the performance measures is consistent with the method described in the Annual Report; and
- The Stakeholder Engagement & Satisfaction performance measure in Section 9 of the Stewardship Report was determined to be outside of the audit scope in 2014 and an audit opinion is not required. As a result, no evaluation criteria have been developed for the Stakeholder Engagement & Satisfaction performance measure.