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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, 2013:

- Section 7, *Product Sold and Collected and Recovery Rate*- the Company's description of total amounts of product sold and collected in accordance with Section 8(2)(e) of BC Regulation 449/2004 (the Recycling Regulation); and,
- Section 9, *Plan Performance* –the Company's description of performance for the year in relation to stewardship plan targets associated with Section 8(2)(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) (e) 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 this 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 specific requirements to ensure their independence.

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;
- 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, 2013 presents the Subject Matter in relation to performance under Section 8(2)(e) 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 20, 2014



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 total amounts of the producer's product sold and collected and, if applicable, the producer's 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	Reference (Page # / Table #)
No. of Medical Systems Sold (Products > 200kg in weight) Total =8	Section 7 (Page 6)
No. of Medical Systems Sold (Products > 200kg in weight) Total =3	Section 7 (Page 6)

The following evaluation criteria were applied to the assessment of the description of total amounts of the producer's product sold and collected and, if applicable, the producer's 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, 2013, and supported by appropriate records maintained by the Company; and
- 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).



In accordance with its stewardship plan, the Company does not currently calculate a recovery rate. As a result, this criterion is not applicable, no evaluation criteria are required and an audit opinion is not required.

The description of performance for the year in relation to targets in the approved stewardship plan associated with Section 8(2)(b) and (e) of the Recycling Regulation.

In accordance with its stewardship plan, the Company does not maintain collection facilities. As a result, there are no targets associated with Section 8(2)(b) of the Recycling Regulation. No evaluation criteria are required and an audit opinion is not required.

In accordance with its stewardship plan, the Company will undertake a study to determine the best measurement to be used to calculate the appropriate recovery rate. The study is expected to be completed December 31, 2014. As a result, this criterion is not applicable, no evaluation criteria are required and an audit opinion is not required.