



2016 INDEPENDENT AUDITOR'S REPORT FOR SELECTED NON FINANCIAL INFORMATION

To the Directors of General Electric Canada (HealthCare):

ASSURANCE LEVEL AND SUBJECT MATTER

We have been engaged by the management of **General Electric Canada (HealthCare)** ('The Company') to undertake a reasonable assurance engagement in respect of the following disclosures within The Company's Annual Report the Director (the 'Report') and in Appendix 1, for the year ended December 31, 2016 (together the 'Subject Matter'):

- 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);
- The total amounts of product sold and collected in accordance with Section 8(2)(e) of the Recycling Regulation; and
- 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 express an opinion on 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.

RESPONSIBILITIES

Management is responsible for the preparation and presentation of the Subject Matter in accordance with the evaluation criteria which are integral to the Subject Matter presented in Appendix 1, current as at the date of our report. Management is also responsible for establishing and maintaining appropriate performance management and internal control systems from which the reported Subject Matter is derived.

Our responsibility in relation to the Subject Matter is to perform a reasonable assurance engagement and to express a conclusion based on the work performed. Our opinion does not constitute a legal determination of The Company's compliance with the Recycling Regulation.



ASSURANCE STANDARD AND PROFESSIONAL REQUIREMENTS

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. ISAE 3000 requires that we comply with applicable professional standards, including International Standard on Quality Control 1.

APPLICABLE 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.

SUMMARY OF WORK PERFORMED

We planned and performed our work to obtain all of the evidence, information and explanations we considered necessary in order to form our conclusion as set out below. A reasonable assurance engagement includes examining, on a test basis, evidence supporting the amounts and disclosures within the Subject Matter. A reasonable assurance engagement 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, 2016 presents fairly, in accordance with the evaluation criteria, in all material respects:

- The description of how the product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation;
- The total amount of the producer's product sold and collected and, if applicable, the producer's recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation; and,



- The performance for the year in relation to approved targets under Sections 8(2) (d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a long, horizontal, slightly curved line that underlines the text.

Chartered Professional Accountants, Licensed Public Accountants

Vancouver, Canada
June 27, 2017



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	5	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) represent products sold in 2016 regardless of when the product was collected and has been calculated based on the source data described in the report; and
- The number of products (>200 kg in weight) recycled in 2016 (i.e. sent to the GE Healthcare Renewable Resource Centre in Oakcreek, Wisconsin for processing) have been identified and reported on by management in the Annual Report.



The 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)	6	Section 7 (Page 6)
No. of Medical Systems Collected (Products >200 kg in weight)	4	Section 7 (Page 6)
Recovery Rate (%)	Not Applicable	Not Applicable

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, 2016, 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);
- In lieu of calculation and disclosure of a recovery rate the Company's has accurately calculated the following operational metrics and disclosed these in relation to its Stewardship Plan targets:
 - No. Medical Devices Sold (>200 kg)
 - No. Medical Devices Collected (>200 kg)
 - No. Medical Devices Re-Sold (>200 kg)
 - No. Medical Devices Recycled (>200 kg)
 - % re-sold /collected
 - % not re-sold or recycled / collected



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.

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed		
Disclosure per Annual Report	2016	Reference
<i>Operational Metrics:</i>		
No. Medical Devices Sold (>200 kg)	6	Section 7 (Page 6)
No. Medical Devices Collected (>200 kg)	4	Section 7 (Page 6)
No. Medical Devices Re-Sold (>200 kg)	5 ³	Section 6 (Page 6)
No. Medical Devices Recycled (>200 kg)	0	Section 6 (Page 6)
<i>Product Life Cycle Management including Pollution Prevention Hierarchy:</i>		
% re-sold / collected	75% ⁴	Section 9 (Page 9)
% not re-sold or recycled / collected	0%	Section 9 (Page 9)

³ Please note that all of the remaining product collected in FY2015 (2 products) were resold in May 2016

⁴ Of the 4 products or systems collected during the year, 3 were re-sold and 1 is expected to be re-sold or disposed of in accordance with the pollution hierarchy in 2017

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;
- The % re-sold / collected and % not re-sold or recycled / collected is calculated based on the end-fate of units re-sold or disposed of during the year; and
- The Stakeholder Engagement & Satisfaction performance measure in Section 9 of the Stewardship Report was determined to be outside of the audit scope and an audit opinion is not required. As a result, no evaluation criteria have been developed for the Stakeholder Engagement & Satisfaction performance measure.