



**Used oil can be refined
again and again.**

LETTER FROM THE BCUOMA CHAIR

On behalf of the BC Used Oil Management Association, I am pleased to present the 2015 Annual Report. In 2015, BCUOMA, felt the pressure of the sharp drop in crude oil prices but still produced strong program and financial results.

This last year was my first as Chair and I am grateful for the thoughtful contributions of my Board colleagues and the work of my chair predecessor, and the Executive Director, in creating a strong foundation for BCUOMA. This foundation has allowed us to continue to produce Providence-wide service in the most difficult market conditions that BCUOMA has ever experienced.

In the years ahead BCUOMA will continue to modernize the organization's business practices and ensure that we are providing value for our members. We will look to use more web-based technology and paper-less systems to optimize our administrative services and improve our data management. In 2015, BCUOMA joined the other used oil associations in the three western provinces to develop a web-based system for receiving, tracking and paying Return Incentives. In 2016 we will begin to roll out this program.

I would like to thank everyone involved in the BCUOMA program for helping make 2015 another successful year.

Brian Ahearn



Board Chair
BCUOMA

BCUOMA BOARD OF DIRECTORS

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Canadian Fuels Association

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Chevron

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Mr. Lube Canada

Dan Higgins
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Cheryl Shuman
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ANNUAL REPORT

The British Columbia Used Oil Management Association (BCUOMA) is a not-for-profit Society formed under the British Columbia Society Act in 2003. BCUOMA's role is to ensure the responsible management of oil, filters, antifreeze and containers sold, distributed or imported for commercial use by its members. BCUOMA has a multi-sector Board of Directors that includes representatives from industry, local government and the public.

BCUOMA provides incentives to recyclers to ensure that oil, filters, antifreeze and containers throughout BC are collected and managed. The collectors pick up the used oil and antifreeze materials from generators and Return Collection Facilities across BC and deliver the materials to the BCUOMA registered processors, where they are processed to the point that they can be reused or sold as raw material inputs for manufacturing or energy products.



BCUOMA COLLECTOR ZONES

COLLECTION NETWORK PERFORMANCE

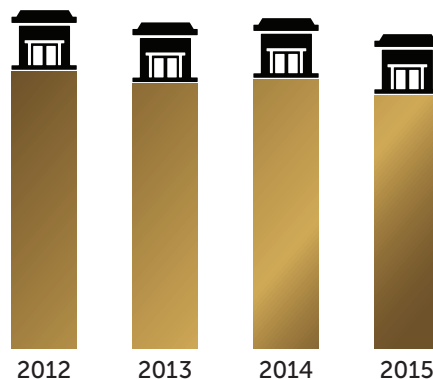
BCUOMA is a mature product stewardship program with a vast collection network. Collection occurs through the over 4000 generators in BC. Many of these generators change oil, filters and antifreeze commercially and then call the collectors in the BCUOMA program for pick-up.

For citizens that choose to change their own oil and antifreeze, BCUOMA has developed a network of Return Collection Facilities that accept consumer returns. BCUOMA provides a volume-based incentive to facilities that agree to accept oil and antifreeze from consumers at no charge. Collection facility locations can be found on the BCUOMA website –

<http://usedoilrecycling.com/en/bc>. BCUOMA also provides support to Regional Districts that operate community Household Hazardous Waste round-ups.

In 2015, 475 Return Collection Facilities collected materials from the public, a decrease from the 505 facilities that provided this service in 2014. The sharp drop in oil prices in late 2015 put significant pressure on the collection system and the facilities. Processors were unable to sell the refined or recycled oil, collectors reduced their pick-up frequency, some collectors initiated pickup charges, some commercial businesses began taking large amounts of oil to consumer drop locations and therefore some collection facilities were unable to continue to receive oil from the public. In short, the market conditions caused system disruptions and forced the collection system to back-up.

In 2016, BCUOMA will be reviewing its Return Collection Facility program. The challenges in 2015 due to the sharp oil price drop highlighted where BCUOMA's market based system may have issues when market conditions are not so favourable. That said, the 475 RCF's are geographically distributed and when assessed against the Stewardship Association of BC's standard for collection facility accessibility, BCUOMA is providing adequate service to 99.5% of the population.



RETURN COLLECTION FACILITIES

PRODUCT COLLECTED





The BCUOMA program has now been operating for 12 years, and is designed to build off and enhance the pre-existing marketplace for oil, and antifreeze materials collection and management. BCUOMA has submitted an updated Product Stewardship Plan to the Ministry of Environment for approval with new proposed product collection and management targets for 2015 – 2020. The Ministry of Environment is currently reviewing the Plan.

Regional District studies have shown that very little oil or antifreeze is showing up in the waste stream. In 2015, BCUOMA and other Stewardship Agencies contributed to Metro Vancouver's Waste Stream Composition Audit. This Audit confirmed that very little (0.1%) of the waste

stream is comprised of BCUOMA products. BCUOMA intends to continue to participate with Regional Districts in completing waste stream composition studies in the future as another means to ensure that the BCUOMA program is working effectively.

In 2015, the collection performance for most products, with the exception of oil, either increased or remained the same. The drop in performance for oil in 2015 is largely due to the poor market conditions for refined and recycled oil. It is expected that since much of this oil is still in the system in storage, and just hasn't made it to a processing facility yet, that the 2016 results will show an increase as market conditions improve.

PRODUCT COLLECTED

	 Used Oil (million litres)	 Used Antifreeze (million litres)	 Used Oil Filters (% of filters)	 Oil & Antifreeze Containers (million kg's)
2012	49.40	2.33	85.2	1.637
2013	49.95	2.63	82.8	1.626
2014	48.05	2.58	86.2	1.517
2015 target	49.02	2.71	87.2	1.548
2015	47.30	2.63	86.2	1.730
2016 target	48.24	2.76	87.2	1.760

*Antifreeze Return Incentive program began July 2011.

Only a portion of every litre of oil and antifreeze sold is available for recovery because an estimated 30.1% of the oil and 52.4% of the antifreeze is consumed during use.

2015 COLLECTIONS BY REGIONAL DISTRICT

REGIONAL DISTRICT	OIL		FILTERS		CONTAINERS		ANTIFREEZE	
	LITRES	LTR PER CAPITA	UNITS	UNITS PER CAPITA	KG	KG PER CAPITA	LITRES	LTR PER CAPITA
Alberni - Clayoquot	428,010	14.22	57,188	1.90	19,709	0.65	26,249	0.87
Bulkley - Nechako	473,661	11.84	68,364	1.71	29,937	0.75	16,130	0.40
Capital	2,524,279	6.68	345,843	0.92	97,330	0.26	257,669	0.68
Cariboo	944,899	15.18	107,580	1.73	50,308	0.81	37,598	0.60
Central Coast	39,589	12.38	4,642	1.45	1,324	0.41	1,090	0.34
Central Kootenay	1,213,149	20.19	132,196	2.20	34,909	0.58	15,186	0.25
Central Okanagan	2,527,859	12.93	383,183	1.96	104,372	0.53	178,358	0.91
Columbia - Shuswap	744,729	14.47	103,461	2.01	27,981	0.54	39,706	0.77
Comox	918,887	14.22	122,777	1.90	42,313	0.65	56,353	0.87
Cowichan Valley	553,130	6.68	75,782	0.92	21,327	0.26	56,461	0.68
East Kootenay	1,163,533	20.19	126,790	2.20	33,481	0.58	14,565	0.25
Fraser Valley	2,258,779	7.62	280,560	0.95	72,498	0.24	131,811	0.44
Fraser - Fort George	1,503,422	16.47	167,358	1.83	77,712	0.85	57,041	0.62
Greater Vancouver	19,156,571	7.62	2,379,415	0.95	614,854	0.24	1,117,877	0.44
Kitimat - Stikine	524,279	13.57	69,904	1.81	29,707	0.77	15,712	0.41
Kootenay - Boundary	592,425	20.19	64,556	2.20	17,047	0.58	7,416	0.25
Mount Waddington	161,886	14.22	21,630	1.90	7,455	0.65	9,928	0.87
Nanaimo	1,220,587	7.90	166,026	1.07	49,717	0.32	110,153	0.71
North Okanagan	1,093,600	12.93	165,772	1.96	45,153	0.53	77,161	0.91
Northern Rockies	1,242,512	208.58	66,389	11.14	19,801	3.32	18,010	3.02
Okanagan - Similkameen	1,058,098	12.93	160,391	1.96	43,687	0.53	74,656	0.91
Peace River	3,129,399	48.96	286,645	4.48	123,995	1.94	73,717	1.15
Powell River	240,925	12.38	28,248	1.45	8,058	0.41	6,633	0.34
Skeena - Queen Charlotte	177,624	10.13	29,851	1.70	16,903	0.96	6,169	0.35
Squamish - Lillooet	522,035	12.93	79,132	1.96	21,554	0.53	36,833	0.91
Stikine	136,620	208.58	7,300	11.14	2,177	3.32	1,980	3.02
Strathcona	646,124	14.22	86,332	1.90	29,753	0.65	39,625	0.87
Sunshine Coast	377,221	12.93	57,181	1.96	15,575	0.53	26,616	0.91
Thompson - Nicola	1,721,987	12.93	261,026	1.96	71,098	0.53	121,498	0.91
Total	47,295,822		5,905,525		1,729,736		2,632,203	



PRODUCT MANAGEMENT

Collected products are managed in accordance with the Pollution Prevention Hierarchy as outlined in the BC Recycling Regulation. The 2015 calendar year is the second year that BCUOMA is reporting on how collected products are managed in accordance with the Hierarchy. BCUOMA continues to make changes to its data collection program to ensure that the description of how the product is managed can be independently verified. Oil and Antifreeze collected and managed through the BCUOMA program are re-refined and reused. Filters, containers and oil that can't be re-refined are processed and recycled into new products. An industry trend in oil filters is to sell more non-metal filters. BCUOMA anticipates that these filters that can be paper based will be processed to remove as much oil as possible for recycling and then managed through energy recovery options.

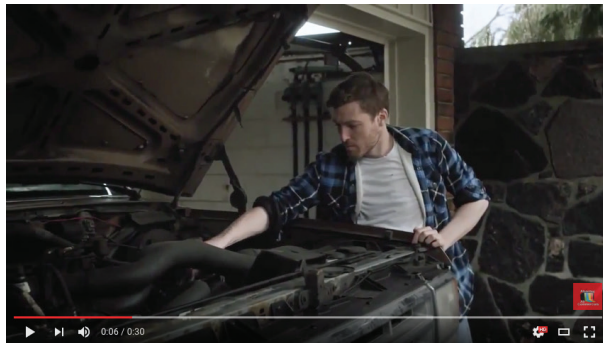
CONSUMER AWARENESS

The most recent Consumer Awareness Benchmark Study for all Stewardship Programs in BC was completed in 2014. The study indicates that 70% of consumers are aware there is a recycling program in BC for BCUOMA managed products. The study also states that 86% of British Columbians believe that the products collected in the BCUOMA program are being managed in a safe and environmentally responsible manner. The next study is planned for 2016.

END FATE FOR PRODUCTS COLLECTED

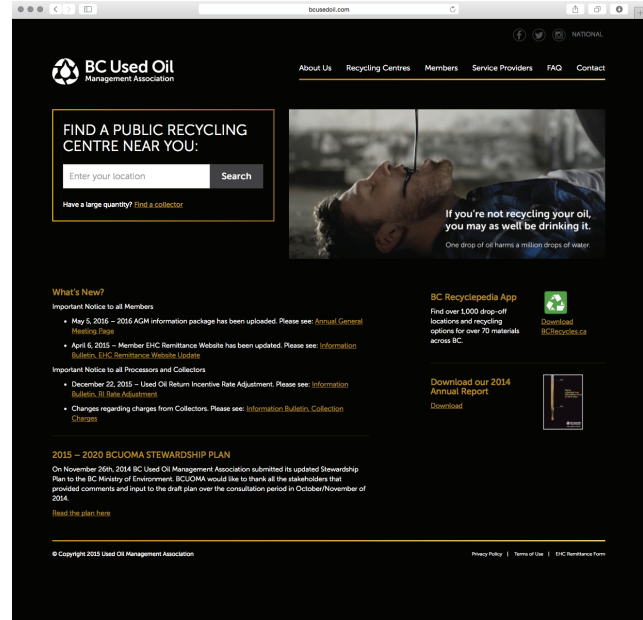


Logo Redesign



Online commercial

Website Redesign



AMBASSADOR PROGRAM

In 2015, the BCUOMA led Ambassador Program expanded from six to nine product stewardship programs and held the first launch event in Burnaby. The program included two ambassador teams that travelled the Province to provide information to the public on where to recycle and support for businesses on how to participate in the programs. In 2015, the teams visited 130 towns and cities, attended 28 community events and directly shared the recycling message with 1.2 Million people.



YEARS AHEAD - CONTINUOUS IMPROVEMENT

BCUOMA is a stable and longstanding program in BC and intends to continue to make incremental improvements while maintaining its stability.

BCUOMA will continue to work with other used oil associations across Canada to harmonize its processes

where it makes sense to do so.

BCUOMA will also continue to monitor the marketplace trends for new and recycled oil and make program adjustments as necessary.

		Products Sold (Millions)	YOY	Recoverable %	Recoverable Portion (Millions)	Product Recovered (Millions)	YOY	Recovered %
Oil (L)	2015	97.71	5.02%	69.90%	68.29	47.29	-1.58%	69.25%
	2014	93.04	-2.88%	69.90%	65.03	48.05	-3.89%	73.89%
	2013	95.80	8.00%	69.90%	66.96	50.00	1.21%	74.67%
	2012	88.70	-5.13%	69.90%	62.00	49.40	2.92%	79.68%
	2011	93.50	9.87%	69.90%	65.36	48.00	1.05%	73.44%
	2010	85.10	-	69.90%	59.48	47.50	-	79.85%
Antifreeze (L)	2015	12.20	-9.59%	47.60%	5.81	2.63	2.16%	45.32%
	2014	13.50	0.35%	47.60%	6.42	2.58	-2.03%	40.10%
	2013	13.45	40.69%	47.60%	6.40	2.63	12.88%	41.08%
	2012	9.56	-	45.00%	4.30	2.33	-	54.16%
	2011 (1/2yr.)	5.07	-	45.00%	2.28	0.99	-	43.39%
	Filters (units)	2015	6.85	6.06%	100.00%	6.85	5.91	6.02%
2014		6.46	1.78%	100.00%	6.46	5.57	5.90%	86.19%
2013		6.35	4.79%	100.00%	6.35	5.26	1.94%	82.83%
2012		6.06	-2.73%	100.00%	6.06	5.16	-4.27%	85.15%
2011		6.23	2.13%	100.00%	6.23	5.39	3.26%	86.52%
2010		6.10	-	100.00%	6.10	5.22	-	85.57%
Containers (kg)	2015	2.11	-2.55%	100.00%	2.11	1.73	13.99%	82.04%
	2014	2.16	-0.62%	100.00%	2.16	1.52	-6.68%	70.14%
	2013	2.18	5.37%	100.00%	2.18	1.63	-0.67%	74.69%
	2012	2.07	7.38%	100.00%	2.07	1.64	-2.33%	79.24%
	2011	1.92	10.83%	100.00%	1.92	1.68	9.33%	87.11%
	2010	1.74	-	100.00%	1.74	1.53	-	88.31%

APPENDIX

APPENDIX

RETURN COLLECTION FACILITIES

100 MILE HOUSE

Petro Canada Bulk Sales - 100 Mile House

150 MILE HOUSE

150 M+S Tire & Service Centre

70 MILE HOUSE

70 Mile House Transfer Station

ABBOTSFORD

Abbotsford Chrysler Jeep
Canadian Tire 434 (Abbotsford)
Chevron Canada Cardlock Facility
Great Canadian Oil Change (Abbotsford - S Fraser Way)
Great Canadian Oil Change (Abbotsford - Ware Street)
Mr. Lube #297 Abbotsford South Fraser Way
Petro Canada Cardlock - Abbotsford
Prairie Coast Equipment Abbotsford
Ralph's Empire

AGASSIZ

Modern Tire & Towing Inc.
OK Tire Store (Agassiz)

ALDERGROVE

Jiffy Lube (Aldergrove)

ALERT BAY

Village of Alert Bay Transfer Station

ALEXIS CREEK

Doug's Repairs

ARMSTRONG

Arjun Services Ltd.

BARRIERE

Louis Creek Eco Depot

BELLA BELLA

Heitsuk Environmental Bella Bella Eco-Depot

BELLA COOLA

Belco Service (1978) Ltd.
Thorsen Creek Recycling Depot

BLUE RIVER

Blue River Transfer Station

BOWSER

Bowser Automotive Care

BRENTWOOD BAY

Midas Auto Service (Brentwood Bay)

BRIDESVILLE

Norbert Recycling

BURNABY

Botticelli Motors Ltd.
Boundary Brake & Tune Ltd. (Burnaby)
Canadian Tire 603 (Burnaby)
Carter Dodge Chrysler
Carter GM, Burnaby
D R Auto Repair Ltd
Elcam Auto Recyclers Ltd.
M & R Environmental
Marc's Import Auto Repair
Midas Auto & Tire Service
Midas Auto Service (Burnaby Kingsway)
Midas Auto Service (Burnaby Willingdon)
Mr. Lube #141 (Burnaby Eighty-Five)
Mr. Lube #201 (Kingsway Ninety-Five)
Still Creek Recycling Depot

BURNS LAKE

Polar Park Automotive Industrial Supply

CACHE CREEK

Roadhouse Towing and Mechanical

CAMPBELL RIVER

Campbell River Waste Management Centre
Canadian Tire 437 (Campbell River)
Coastal Mountain Fuels
Fountain Tire
Great Canadian Oil Change (Campbell River)
Ironwood Auto Technicians
Jiffy Lube (Campbell River)
Steve Marshall Motors (1996) Ltd.

CASTLEGAR

Canadian Tire 492 (Castlegar)
Ernie's Towing Inc.
Glacier Honda
Kalawsky Chevrolet Buick GMC Ltd.
Kalawsky Hyundai
OK Tire & Auto Service (Castlegar)

CHASE

Chase Big O Tires
McLean Motors Ltd.

CHEMAINUS

Downtown Auto Service

CHETWYND

Chetwynd Recycling Depot
Great Canadian Oil Change (Chetwynd)

CHILLIWACK

Canadian Tire 433 (Chilliwack)
Chilliwack Ford Sales (1981) Ltd.
Fraser Valley Tireland
Great Canadian Oil Change (Chilliwack Alexander)
Great Canadian Oil Change (Chilliwack Vedder)
Greendale Motors
Jiffy Lube Chilliwack
Mertin Pontiac Buick
Midas Auto Service (Chilliwack)
Mr. Lube #135 (Chilliwack Van Dongen Ent.)
O'Connor Chrysler
OK Tire Store (Chilliwack) Ltd.

CHRISTINA LAKE

Christina Lake Mechanical Ltd.
Laketime Services

CLEARWATER

Clearwater Eco Depot
Fleetwest Enterprises Ltd.

CLINTON

Clinton Transfer Station

COBBLE HILL

Chapman Motors Ltd.

COOMBS

Highway 4 Auto Salvage

COQUITLAM

Access Auto Centre
Canadian Tire 608 (Coquitlam)
Great Canadian Oil Change (Coquitlam)
Logan's Auto Service
Mr. Lube #159 (Coquitlam Seventy-Five)
Sapperton Motors Auto Service Ltd.

COURTENAY

Brian McLean Chevrolet
Canadian Tire 350 (Courtenay)
Courtenay Car Centre Ltd.
Courtenay Kia
Finneron Hyundai
Glenn's Small Car Parts & Repairs Ltd.
Midas Auto Service (Courtenay)
Mr. Lube #177 (Courtenay/Comox)
Rice Toyota Courtenay
Seeco Automotive Enterprises

CRANBROOK

Alpine Toyota
Canadian Tire 395 (Cranbrook)
Petro Canada
Denham Ford Ltd.
Great Canadian Oil Change (Cranbrook)

CRESCENT VALLEY

B.J. Organic Mechanix

CRESTON

Comfort Welding

CROFTON

Crofton Auto Service

CUMBERLAND

Comox Valley Waste Management Centre

DAWSON CREEK

Great Canadian Oil Change (Dawson Creek)
Peace Country Automotive Ltd.
Peace Country Petroleum Sales Ltd. (Dawson Creek)
Walmart #5776 (Tire, Lube Express)

DELTA

MC Auto & Transmissions
Big O Tires
Vancouver Landfill

DUNCAN

Bings Creek Solid Waste Management Complex
Canadian Tire 466 (Duncan)
Great Canadian Oil Change (Duncan)
Island Hose & Hydraulic (1994) Ltd.
Island Tractor & Supply
Jim Pattison Toyota Duncan (Metro Toyota Duncan)
Midas Auto Service (Duncan)
Peter Baljet GM
Prairie Coast Equipment Duncan
Schnitzer Steel Pacific

ELKFORD

District of Elkford

ENDERBY

Rod's Repair Shop
Williamson Automotive

FERNIE

Canadian Tire 635 (Ferne)
Day Auto Electric
Woz Mechanical Ltd.

FORT NELSON

Peace Country Petroleum Sales Ltd.
(Fort Nelson - Gasoline Alley)
Wide Sky Disposal

APPENDIX

RETURN COLLECTION FACILITIES

FORT ST. JAMES

Riverside Repairs

FORT ST. JOHN

Canadian Tire 363 (Fort St. John)
Fort City Chrysler
Fort St. John Co-op Bulk Centre
Great Canadian Oil Change (Ft. St. John)
Jiffy Lube (Fort. St. John)
Peace Country Petroleum Sales Ltd. (Fort St John - 91 Ave)
Rapid Lube & Wash
Smith Fuel Services Ltd. (Husky Bulk Sales)

FRASER LAKE

Fraser Lake Automotive & Recycling

GABRIOLA

Gabriola Island Recycling Organization

GIBSONS

Bob's Automotive Repairs Ltd.
Norris Oil Sales Ltd.

GOLD BRIDGE

Squamish-Lillooet RD - Gold Bridge Transfer Station

GOLD RIVER

Coastal Mountain Fuels - GoldRiver
Gold River Auto Services

GOLDEN

Petro Canada
Columbia Diesel Ltd.

GRAND FORKS

J.D. Towing Inc.
Tomkat Automotive

GREENWOOD

Greenwood Auto Centre Ltd.
Greenwood Saw Two Truck Repairs

HAGENSBORG

OK Tire Store (Bella Coola)

HEFFLEY CREEK

Heffley Creek Eco Depot

HOPE

Gardner Chevrolet Oldsmobile Pontiac Buick

HOUSTON

Sullivan Motor Products
Vanderhoof & Districts Co-op (Houston)

INVERMERE

Petro Canada
Walker's Repair Centre Ltd.

KAMLOOPS

Brock Auto Centre
Canadian Tire 355 (Kamloops)
Canadian Tire 356 (Kamloops)
Petro Canada
Dearborn Motors Ltd.
Desert Cardlock Fuel Services Ltd
Hanson's Auto Repair
Jay's Service
Kamloops Auto Service
Kamloops Ford Lincoln Ltd.
Mr. Lube #147 (Kamloops Summit Lubricants)

Mr. Lube #8 (Kamloops Briar Ave Kendall Lube)
Thompson Nicola Regional District
Westsyde Service

KASLO

Kaslo Automotive
Kaslo Truck & Saw Shop

KELOWNA

Auto Place
Canadian Tire 353 (Kelowna)
Great Canadian Oil Change (Kelowna)
Mr. Lube #167 (Kelowna)
OK Tire & Auto Service (Kelowna)
Pennzoil 10 Minute Oil Change (Kelowna)

KIMBERLEY

Equicare Mechanical Services

KITIMAT

Kal Tire (Kitimat)

LADYSMITH

Peerless Road Recycling Drop-Off Depot

LAKE COWICHAN

Meade Creek Recycling Drop-Off Depot

LANGFORD

Royal Victoria Yacht Club

LANGLEY

A-1 Langley Import Repair Specialist Ltd.
AAA Auto Electric
Canadian Tire 426 (Langley)
Fort Horseless Carriage Service Ltd.
Great Canadian Oil Change (Langley)
Grip Tire
Jiffy Lube #1086 (Langley)
Jiffy Lube #1091 (Langley)
Langley Toyota Town
Mr. Lube #199 Langley
Precision Auto Service Ltd.

LILLOOET

Me Too Contracting
Revitup
Squamish Lillooet RD - Lillooet Landfill

LOGAN LAKE

Logan Lake Transfer Station
Wolverine Auto Parts & Service

LYTTON

Lytton Transfer Station

MACKENZIE

Load 'Em Up Contracting Mackenzie
Mackenzie Regional Landfill

MADEIRA PARK

Pender Harbour Diesel Co.

MAPLE RIDGE

Canadian Tire 481 (Maple Ridge)
Jiffy Lube (Maple Ridge)
Mr. Lube #210 (Maple Ridge Majik Investments)
Ridge Meadows Recycling Society
Sapperton Motors Auto Service (MR) Ltd.
Start Automotive

MASSET

T.L.C Automotive Services Ltd.

MCBRIDE

JNR Auto Services
McBride Regional Transfer Station

MERRITT

Canadian Tire 696 (Merritt)
Fountain Tire Merritt Ltd.
Lower Nicola Landfill

MILL BAY

Hi-Point Autocare Ltd.

MISSION

Canadian Tire 479 (Mission)
Pioneer Chrysler Jeep

NANAIMO

Canadian Tire 362 (Nanaimo)
Gold Automotive
Great Canadian Oil Change (Nanaimo)
Harris Kia
Harris Mazda
Midas Auto Service (Nanaimo Hammond)
Midas Auto Service (Nanaimo Island Hwy)
Mr. Lube #93 (Nanaimo)
Nanaimo Recycling Exchange
Promax Automotive
Top-Lite Car Service Ltd.

NELSON

Nelson Ford

NEW WESTMINSTER

Morgan's Automotive Ltd.
OK Tire Store (New Westminster)

NORTH VANCOUVER

Canadian Tire 601 (North Vancouver)
Central Motor Service
Crown Tech Automotive Inc.
Destination Chrysler Dodge Jeep
Midas Auto Service (North Vancouver)
Mr. Lube #205 (North Vancouver)
Pacific Honda
Short Stop Brake & Muffler

OKANAGAN FALLS

G & R Auto

OLIVER

Canadian Tire 698 Oliver
Curt's Automotive & Cycle
Oliver Brake & Muffler Ltd.
Oliver Recycling & Salvage Ltd
Oliver Sanitary Landfill

OSOYOOS

OK Truck Centre
Osoyoos District Landfill

PARKSVILLE

Canadian Tire 490 (Parksville)
Kerry's Car & Truck Centre Ltd.
Sidney Tire Ltd. Parksville
Surfside Automotive

PEACHLAND

Lakeside Autocare

APPENDIX

RETURN COLLECTION FACILITIES

PEMBERTON

A C Petroleum Sales
Squamish-Lillooet RD - Pemberton Transfer Station

PENTICTON

Campbell Mountain Landfill
Canadian Tire 351 (Penticton)
Great Canadian Oil Change (Penticton)
Jiffy Lube (Penticton)
Larsen Bros. Tire Centre Ltd.
Murray GM Penticton

PORT ALBERNI

Ace Automotive
Alberni Chrysler Ltd.
Alberni District Co-op Association
Alberni Valley Landfill
Canadian Tire 488 (Port Alberni)
Hetherington Industries Ltd.
Pacific Chevrolet
Sherwood's Auto Parts

PORT ALICE

Village of Port Alice Recycling Facility

PORT COQUITLAM

Canadian Tire 609 (Port Coquitlam)
Prairie Service
Southside Automotive

PORT HARDY

Dave Landon Motors Ltd.
E.J. Klassen GM Motorcade
NAPA Auto Parts
OK Tire & Auto Service (Port Hardy)

PORT MCNEILL

7-Mile Recycling Center, Regional
Dist of Mount Waddington
Furney Distributing Limited - Shell Bulk Oil
Hilts Automotive
V-Echo Restorations

PORT MOODY

Mobil 1 Lube Express
VAP Brake & Clutch (Port Moody)

POWELL RIVER

Canadian Tire 480 (Powell River)

PRINCE GEORGE

A-Star Automotive Recycling Ltd.
Canadian Tire 360 (Prince George)
Enviro West Inc.
Foothills Boulevard Regional Landfill
Great Canadian Oil Change (Prince George - 15 Avenue)
Great Canadian Oil Change (Prince George - Austin Rd)
Load Em Up Contracting Ltd. 1020
Load Em Up Contracting Ltd. 1078
Load 'Em Up Contracting Prince George
Mr. Quick Lube & Oil (George St)
Mr. Quick Lube & Oil (Hart Hwy)
Northern Toyota
OK Tire Store (Prince George)
Prince George Auto Wrecking Ltd.
Prince George Truck & Equipment
Quinn Street Transfer Station
Vanderhoof & Districts Co-op (Prince George)
Vanway Transfer & Recycle Station
Wood Wheaton Chevrolet Oldsmobile

PRINCE RUPERT

Entire Automotive Services Ltd.
Frank's Auto Repair
Kal Tire (Prince Rupert)
MacCarthy Motors Ltd
Northwest Fuels Ltd. Prince Rupert (Petro Canada)
Rainbow Chrysler Dodge Jeep Ltd.

PRINCETON

Princeton Landfill

PRITCHARD

South Thompson Eco Depot

QUALICUM BEACH

Arrowsmith Automotive & Towing

QUESNEL

Canadian Tire 487 (Quesnel)
Load 'Em Up Contracting Quesnel
Motherlode Quicklube
Vanderhoof & Districts Co-op (Quesnel)

RADIUM HOT SPRINGS

Radium Hot Springs Esso

RICHMOND

Audi of Richmond
Blundell Esso Service
Canadian Tire 606 (Richmond)
Canadian Tire 610 (Richmond - South)
Cowell Motors Ltd. - Volkswagen
Jaguar Land Rover of Richmond
Jiffy Lube (Richmond)
Metron Auto Service Ltd.
Mr. Lube #264 (Richmond)
Petro-Canada - Richmond
Sky Auto Services

SAANICHTON

Brentwood Auto & Metal Recyclers

SALMO

Scrap King Autowrecking & Towing Ltd

SALMON ARM

Canadian Tire 482 (Salmon Arm)
Great Canadian Oil Change (Salmon Arm)
Jacobson Ford Sales Ltd.
Petro Canada - Salmon Arm
Salmon Arm Chevrolet Buick GMC Ltd.

SALT SPRING ISLAND

Beddis Road Garage
Salt Spring Auto Parts

SAVONA

Dawn's Service Ltd.

SECHLT

Canadian Tire 636 (Sechelt)
Ralph Stephanson Agency Ltd.
Sechelt Shell

SICAMOUS

Precision Marine Mobile Service
Sicamous Auto Repair

SIDNEY

Clair Downey Service
Dave's Automotive

Gurton's Garage Ltd.
Quality Brake & Muffler 2005 Ltd.
Sidney Tire Ltd Sidney

SLOCAN PARK

Slocan Park Repair

SMITHERS

Canadian Tire 631 (Smithers)
Glacier Toyota
Northwest Fuels Ltd. Smithers (Petro Canada)

SOOKE

Yateman Automotive Repair

SORRENTO

Sorrento Parts & Service Ltd.

SQUAMISH

Canadian Tire 483 (Squamish)
Diamond Head Motors Ltd.
Fred's Automotive
Newport Auto Inc.

STEWART

Petro Canada - Stewart

SUMMERLAND

District of Summerland - Landfill

SURREY

Barnes Wheaton Chevrolet Buick GMC Ltd
Binaka Auto Repair
Caliber Automotive Inc.
Canadian Tire 443 (Surrey)
Canadian Tire 489 (Surrey- Whalley)
Canadian Tire 678 (Surrey)
Dams Ford Lincoln Sales Ltd.
Ed Schram Motors Ltd.
Freeway Mazda
Gold Key Volkswagen
Haley's White Rock Dodge
Hallmark Ford Sales Ltd.
Jiffy Lube #84 Newton
Jiffy Lube #85 Guildford
Midas Auto Service (Surrey)
Mr. Lube #140 (Surrey)
Mr. Lube #251 (Surrey Fraser Hwy)
Mr. Lube #289 (Surrey King George Blvd)
Newton Auto Care
North Bluff Shell
VAP Brake & Clutch (Surrey)
Visscher's Auto Repair

TAHSIS

Tahsis Public Works Yard

TERRACE

Canadian Tire 486 (Terrace)
Co-op Office and Lube Sales
Northwest Fuels Ltd.Terrace (Petro Canada)
OK Tire & Auto Service (Terrace)
Terrace Motors Ltd

TOFINO

Method Marine Supply
Tofino Harbour Authority

TRAIL

Canadian Tire 665 (Trail)
Mota Automotive Ltd.
OK Tire (Trail)

APPENDIX

RETURN COLLECTION FACILITIES

TUMBLER RIDGE

District of Tumbler Ridge

VALEMOUNT

K.P. Abernathy Ltd.
Valemount Regional Transfer Station

VANCOUVER

ABC Main Auto Centre
Arbutus Service Centre Ltd.
BMC Motor Works
Canadian Tire 389 (Vancouver)
Canadian Tire 604 (Vancouver)
Canadian Tire 605 (Vancouver)
Carter Honda
Dueck Chevrolet Oldsmobile Cadillac Ltd.
Fred's Automotive Ltd.
Grandview Tire & Auto Centre Ltd.
Jiffy Lube 3003 (Kingsway Vancouver)
Mr. Lube #202 (Vancouver Main)
Mr. Lube #203 (Vancouver Arbutus)
Mr. Lube #209 (Vancouver East Hastings)
Mr. Lube #218 (Vancouver 71 Ave)
Sawridge Automotive Ltd.
The Garage
Vancouver West Motors 1992
VAP Brake & Clutch (Vancouver)

VANDERHOOF

P & H Supplies Ltd.
Vanderhoof & Districts Co-op (Vanderhoof - Hwy 16 W)
Vanderhoof & Districts Co-op

VERNON

Bannister Chevrolet Buick GMC Vernon Inc.
Canadian Tire 361 (Vernon)
Great Canadian Oil Change (Vernon 27th St)
Great Canadian Oil Change (Vernon Anderson Way)
Interior Freight & Bottle Depot
Qwik Change Oil & Lube
Vernon Chrysler Dodge Ltd.

VICTORIA

Advance Auto Centre Ltd.
Auto Services
Canadian Tire 365 (Victoria)
Canadian Tire 366 (Victoria)
Canadian Tire 367 (Victoria)
Canadian Tire 368 (Victoria)
Canadian Tire 369 (Victoria)
Cunningham's Enterprise Ltd.
Derick's Automotive Services
DG Auto Care
EZ Lube Auto Ltd. Victoria (Jacklin)
Fairfield Petro
Gartside Marine Engines Ltd.
Glanford Auto Service
Great Canadian Oil Change (Victoria)
Hartland Recycling Depot
Island Highway Automotive
Jade Auto Service Ltd.
Jenner Chevrolet Buick GMC Ltd.
Jiffy Lube
Midas Auto Service (Colwood)
Midas Auto Service (Victoria - Govt. St)
Mr. Lube #6 Victoria Lubricants Douglas St
Race Rocks Automotive
Roberge's Road Ready Services Ltd.
Searle's Auto Repairs Co. Ltd.
Wilson & Proctor Ltd.

WEST KELOWNA

Canadian Tire 612 (West Kelowna)
Great Canadian Oil Change (West Kelowna)
Jiffy Lube (Westbank)
Mr. Lube #236 West Kelowna

WEST VANCOUVER

Dundarave Automotive

WESTBANK

Big O Tires

WESTWOLD

Westwold Transfer Station

WHISTLER

Barney's Automotive
Local Automotive Co. Ltd.
S M D Automotive Ltd.

WHITE ROCK

Midas Auto Service (White Rock)

WHITE ROCK (SURREY)

Canadian Tire 622 (White Rock)

WILLIAMS LAKE

Canadian Tire 438 (Williams Lake)
Chap's Auto Body (Brent Graham Ltd.)
Chuck's Auto Supply
Gary Young Agencies
Lake City Ford Sales Ltd.
Likely Refuse Site
Petro Canada Bulk Plant - Williams Lake

WINFIELD

Great Canadian Oil Change (Winfield)
Taylor's Auto Repairs

FINANCIAL STATEMENTS

DECEMBER 31, 2015

INDEPENDENT AUDITOR'S REPORT

April 22, 2016

To the Members of British Columbia Used Oil Management Association

We have audited the accompanying financial statements of British Columbia Used Oil Management Association, which comprise the statement of financial position as at December 31, 2015 and the statements of operations, changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of British Columbia Used Oil Management Association as at December 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

PricewaterhouseCoopers LLP

Chartered Professional Accountants
Edmonton, Alberta

STATEMENT OF FINANCIAL POSITION
AS AT DEC 31, 2015

	2015 \$	2014 \$
ASSETS		
Current Assets		
Cash	4,857,907	6,447,788
Short-term investments (note 4)	1,444,622	939,380
Accounts receivable	4,030,963	4,273,294
Prepaid expenses	5,855	7,429
	10,339,347	11,667,891
Property and equipment (note 3)	8,230	1,816
Long-term investments (note 4)	5,065,680	2,187,306
	15,413,257	13,857,013
LIABILITIES		
Current Liabilities		
Return incentives and return collection facilities incentives payable	1,493,759	1,924,049
Accounts payable and accrued liabilities	123,184	505,093
	1,616,943	2,429,142
Net Assets		
Unrestricted	7,277,782	8,299,368
Invested in property and equipment – internally restricted	8,230	1,816
Internally restricted	6,510,302	3,126,687
	13,796,314	11,427,871
	15,413,257	13,857,013
Commitments (note 5)		

Approved by the Board of Directors



Director



Director

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Unrestricted	Invested in property and equipment	Internally restricted	Total
	\$	\$	\$	\$
Balance – December 31, 2013	6,049,633	730	3,594,653	9,645,016
Excess of revenue over expenditures for the year	1,699,881	–	82,974	1,782,855
Purchase of property and equipment	(1,856)	1,856	–	–
Transfer of investments	550,940	–	(550,940)	–
Amortization	770	(770)	–	–
Balance – December 31, 2014	8,299,368	1,816	3,126,687	11,427,871
Excess of revenue over expenditures for the year	2,272,922	–	95,521	2,368,443
Purchase of property and equipment	(8,239)	8,239	–	–
Transfer of investments	(3,288,094)	–	3,288,094	–
Amortization	1,825	(1,825)	–	–
Balance – December 31, 2015	7,277,782	8,230	6,510,302	13,796,314

The accompanying notes are an integral part of these financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 \$	2014 \$
Revenue		
Environmental handling charges	14,832,026	14,424,028
Investment income	95,521	82,974
Interest and other income	53,874	137,326
Registration fees	2,190	2,000
	14,983,611	14,646,328
Expenditures		
Program costs		
Return incentives and return collection facilities incentives (note 6)	10,944,248	11,077,915
Communications and public relations	538,555	441,657
Legal fees (note 7)	134,171	303,783
Consulting	83,687	61,512
Compliance reviews	73,295	54,430
Management and administration contracts (note 7)	55,881	68,833
Bad debt – net of recoveries	40,754	–
Depot infrastructure	34,847	52,858
RI field reviews	3,819	–
	11,909,257	12,060,988
Administrative costs		
Management and administration contracts (note 7)	429,538	489,171
Office and general expenses	82,360	94,805
Legal fees (note 7)	70,872	51,193
Financial audit fees	60,277	37,174
Rent	35,645	41,760
Board expenses	25,394	87,612
Amortization	1,825	770
	705,911	802,485
	12,615,168	12,863,473
Excess of revenue over expenditures	2,368,443	1,782,855

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 \$	2014 \$
Cash provided by (used in)		
Operating activities		
Environmental handling charges	15,108,176	14,856,750
Investment and other income	56,064	139,326
	15,164,240	14,996,076
Program activities		
Return incentives and return collection facilities incentives	(11,374,540)	(10,794,061)
Other program activities	(1,305,500)	(737,831)
Administration	(777,748)	(785,611)
	(13,457,788)	(12,317,503)
Investing activities		
Proceeds on maturity of investments	–	550,940
Purchase of investments	(3,383,615)	(82,974)
Investment income	95,521	82,974
Acquisition of property and equipment	(8,239)	(1,856)
	(3,296,333)	549,084
(Decrease) increase in cash during the year	(1,589,881)	3,227,657
Cash – Beginning of year	6,447,788	3,220,131
Cash – End of year	4,857,907	6,447,788

The accompanying notes are an integral part of these financial statements.

1. Authority and Purpose

The British Columbia Used Oil Management Association (the Association) was incorporated under the Society Act of the Province of British Columbia on March 18, 2003 and commenced active operations effective July 1, 2003. It was formed to establish and administer a waste minimization and recycling program under the Post-Consumer Residual Stewardship Program Regulation, B.C. Reg. 111/97. In 2004, the Post-Consumer Residual Stewardship Program Regulation, B.C. Reg. 111/97 was repealed and replaced by the Recycling Regulation, B.C. Reg. 449/2004. As a not-for-profit organization, no provision for corporate income taxes has been provided in these financial statements, pursuant to Section 149(1)(l) of the Income Tax Act (Canada).

2. Summary of Significant Accounting Policies

These financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations (ASNPO). The preparation of financial statements for a period necessarily includes the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. Significant estimates include the determination of the return incentives paid for ineligible containers (note 6) and environmental handling charge revenue. These financial statements have been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

Revenue recognition

These financial statements have been prepared using the deferral method, the key elements of which are:

Environmental handling charge (EHC) revenue

EHC is collected when the lubricating oil, oil filters, oil containers, antifreeze and antifreeze containers are first sold by a registrant. EHC revenue is recognized when there is reasonable assurance of collection and the related services have been performed.

Investment income

Investment income is unrestricted and recognized as revenue in the year it is earned.

Return incentives (RI) and return collection facilities (RCF) incentives

RI and RCF incentives are recognized in the year when the lubricating oil and antifreeze materials are delivered to a registered processor facility by a registered collector and completed claim forms are received and accepted by the Association.

Property and equipment

Property and equipment are recorded at cost, less accumulated amortization. Amortization is provided on a straight-line basis at the following annual rates:

Furniture and fixtures	5 years
Computer equipment	3 years

Internally restricted funds

In addition to the operating fund, which is unrestricted, the Association maintains two reserve funds that may be used to fund operating or capital costs as follows:

Internally restricted

The purpose of this reserve is to ensure there are sufficient cash resources to meet operational needs.

Invested in property and equipment

The purpose of this reserve is to separately account for property and equipment.

Financial instruments

The Association's financial assets include cash, accounts receivable and investments. Cash and accounts receivable are initially recorded at fair value and subsequently accounted for at amortized cost using the effective interest rate method. Investments are held in a high interest savings account and guaranteed investment certificates with a fixed term and fixed interest rate. Interest income from investments is recorded in investment income and other in the statement of operations.

The Association's financial liabilities include RI and RCFs incentives payable and accounts payable and accrued liabilities. All financial liabilities are accounted for at amortized cost using the effective interest rate method. Financial liabilities are initially measured at fair value.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2015

Measurement uncertainty

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts for operations during the reporting period. By their nature, these estimates are subject to change in future periods and could be significant. Accounts significantly affected by estimates in these financial statements are RI and

RCFs incentives payable and EHC accruals where the fees paid by customers in the current year would not be submitted by the registrant until the next year.

Allocated expenses

Expenses relating to management and administration contracts and legal fees are allocated between program costs and administrative costs as noted below. The Association allocates these expenses by identifying the appropriate basis of allocation, and applies that basis consistently each year.

	2015%	2014%
Management and administration contracts		
Executive director contract		
Program costs	20	20
Administrative costs	80	80
Other contract staff		
Program costs	10	10
Administrative costs	90	90
Legal fees		
Program costs	20	20
Administrative costs	80	80
(Unless legal services relate exclusively to a function)		

	2015		2014	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Furniture and fixtures	10,237	6,792	3,445	-
Computer equipment	38,191	33,406	4,785	1,816
	48,428	40,198	8,230	1,816

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2015

4. Investments - Guaranteed Investment Certificates

The Association has funds invested in cash accounts and guaranteed short-term investment certificates maturing as follows:

Type/Maturity date	Interest Rate	2015	2014
	%	\$	\$
Cash	–	11	–
High interest savings account	1.90	–	211,906
GIC – December 11, 2015	2.15	–	727,474
GIC – April 20, 2016	1.60	700,000	–
GIC – December 11, 2016	2.25	744,611	–
		<u>1,444,306</u>	<u>939,380</u>

The Association also has funds invested in guaranteed long-term investment certificates maturing as follows:

Maturity date	Interest Rate	2015	2014
	%	\$	\$
December 11, 2016	2.25	–	728,225
April 21, 2017	1.70	708,260	–
December 11, 2017	2.35	746,107	728,977
April 23, 2018	1.80	700,000	–
December 11, 2018	2.50	748,356	730,104
April 22, 2019	1.92	709,326	–
April 21, 2020	2.10	710,197	–
December 23, 2020	2.35	743,434	–
		<u>5,065,680</u>	<u>2,187,306</u>

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2015

5. Commitments

Under the terms of financial services and use agreements, the Association is charged a fee for provision of financial administration services of various staff to August 2016. In addition, under the terms of a service agreement expiring December 2016, the Association is charged a monthly rate for provision of professional and technical services. The Association has a lease for office space until June 2020 for the current location. The estimated minimum annual payments required under these agreements are as follows:

	Contract services	Facilities	Total
	\$	\$	\$
2016	343,011	19,221	362,232
2017	–	19,221	19,221
2018	–	19,755	19,755
2019	–	20,289	20,289
2020	–	10,145	10,145
	<u>343,011</u>	<u>88,631</u>	<u>431,642</u>

6. Ineligible Containers

The RI paid for used oil containers may include payments for ineligible containers from related products such as windshield washer fluid and fuel or oil additives. Containers for these products are currently excluded from the Association's program.

Since the containers are generally made of the same plastic as used oil containers, there is limited economic or environmental benefit in separating these containers from the used oil containers waste stream. There are also additional costs related to segregating these materials. On account of these factors, the Association has elected not to strictly enforce the removal of these containers in RI payments.

Based on studies performed by independent consultants in 2011, the Association has determined that the amount of ineligible containers for 2015 is approximately 12% (2014 –12%) by weight. This percentage is used to estimate the amount spent on ineligible plastics. The estimated amount is \$359,000 for the year ended December 31, 2015 (2014 – \$321,000).

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2015

7. Allocated Expenses

For the years ended December 31, 2015 and 2014, total expenses allocated between program costs and administrative costs were as follows:

	2015 \$	2014 \$
Management and administrative contracts	485,419	558,004
Legal fees	205,043	354,976

8. Financial Risk Management

Credit risk

The Association is subject to credit risk with respect to accounts receivable. However, the Association is not exposed to any significant concentration of credit risk due to its large registrant base. Management monitors these accounts regularly and does not believe that the Association is exposed to significant credit risk.

Interest rate risk

The Association manages interest rate risk by investing in guaranteed investment certificates with varying maturity dates and fixed interest rates.

Liquidity risk

Liquidity risk is the risk an entity will encounter difficulty in meeting its obligations. The Association manages its liquidity to finance its expenses, working capital and overall capital expenditures. The Association primarily finances its liquidity through environmental handling charges, income from its investments and registration fees. The Association expects to continue to meet future requirements through this source.

BRITISH COLUMBIA USED OIL MANAGEMENT ASSOCIATION

INDEPENDENT REASONABLE ASSURANCE REPORT ON SELECTED NON-FINANCIAL INFORMATION
INLCUDED IN THE BRITISH COLUMBIA USED OIL MANAGEMENT ASSOCIATION 2015 ANNUAL REPORT

**To the Directors of
British Columbia Used Oil Management Association**

We have been engaged by the management of British Columbia Used Oil Management Association (“BCUOMA”) to undertake a reasonable assurance engagement in respect of the following disclosures within BCUOMA’s Annual Report for the year ended December 31, 2015 (together the “Subject Matter”):

- 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) of BC Regulation 449/2004 (the Recycling Regulation);
- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation; and,
- 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.

RESPONSIBILITIES

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

EVALUATION CRITERIA

The suitability of the evaluation criteria is the responsibility of management. The evaluation criteria presented in Appendix A 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 reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000) published by the International Federation of Accountants (“IFAC”). This Standard requires, amongst other things, 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 the independence and other ethical requirements of the IFAC Code of Ethics for Professional Accountants.

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:

- Understanding and evaluating the design of the key processes and controls for managing and reporting the Subject Matter information used by management in preparing the Annual Report Subject Matter;
- Assessing the risks that the Subject Matter may be materially misstated;
- Responding to assessed risks through testing, on a test basis, the Subject Matter information used by management in preparing the Annual Report Subject Matter;
- Procedures such as inquiring, inspecting, observing, vouching to independent sources, recalculating and re-performing procedures were performed to obtain corroborating evidence to address assessed risks linked to the Annual Report Subject Matter; and
- Evaluating the sufficiency and appropriateness of the evidence obtained.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

INHERENT LIMITATIONS

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Subject Matter and the methods used for determining and calculating such information. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgements. Furthermore, the nature and methods used to determine such information, as well the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of evaluation criteria.

OPINION

In our opinion, the Subject Matter for the year ended December 31, 2015 presents fairly, in all material respects, based on the evaluation criteria listed in Appendix A:

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

EMPHASIS OF MATTER

Without qualifying our opinion, we draw your attention to Appendix B which describes why certain items required by the Assurance Requirements to be included in Appendix A have been excluded.

OTHER MATTERS

Our report has been prepared solely for the purposes of BCUOMA's compliance with the reporting requirements relating to Sections 8(2)(b), (d), (e) and (g) of 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 BCUOMA, and accordingly, we do not accept any responsibility for loss incurred to any other party acting or refraining from acting based on this report.

Green Horwood & Co LLP

GREEN HORWOOD & CO LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Victoria BC, Canada
June 29, 2016

Appendix A to the Independent Reasonable Assurance Report

COLLECTION FACILITIES

Section 8(2)(b) the location of its collection facilities, and any changes in the number and location of collection facilities from the previous report, including the contents of the Appendix - Return Collection Facilities.

Specific Disclosures in the 2015 annual report for which evaluation criteria were developed	
Claim in the Report	Reference
In 2015, 475 Return Collection Facilities collected materials from the public, a decrease from the 505 facilities that provided this service in 2014.	<i>Collection Network Performance</i> on page 2

The following definitions were applied to the assessment of the location of collection facilities, and any changes in the number and location of collection facilities from the previous report:

Collection Facility refers to locations that are owned by Program Participants (“Members”), registered collectors, local governments and not-for-profit organizations where:

- The collection facility operator(s) have a signed contract or registration form or verbal agreement with BCUOMA for the collection and redemption of Program Products.
- The location(s) collected materials at any point in time during the reporting year; and
- The location(s) is recorded by BCUOMA in a website database.

Collection Facilities include the following types of centres:

- Registered collection facilities (“RCF”) collect used oil and antifreeze materials from the do-it-yourself customer at no charge. These facilities may make a semi-annual claim to BCUOMA for payment for collecting used oil and/or antifreeze materials.
- Facilities that have entered into verbal agreement with BCUOMA and collect used oil and antifreeze materials. These facilities do not submit a RCF registration form.

Evaluation Criteria

- Reporting Period: January 1st to December 31st.
- The number of Collection Facilities and the location of each facility are documented in a data base maintained by BCUOMA. Collection Facilities are entered into the database as of the date of registration.
- The total number of Collection Facilities is obtained by adding the total number of registered collection facilities and facilities with verbal agreements listed in the website database as of December 31st of the reporting year.

- The changes in number and location of Collection Facilities are determined by adding the total number of Collection Facilities added in the reporting year less the total number of Collection Facilities removed during the reporting year. Locations that have moved during the reporting year (i.e., an operator that closed a location to move it to a new location) are captured in the total number of collection facilities added and removed throughout the year.
- The Ambassador Program verifies the existence of the collection facilities on a yearly basis. The results of the Ambassador Program are compared to the database of the collection facilities and the final list of facilities is posted on the website. A description of the Ambassador Program is described on page 6 of the 2015 Annual Report.
- A summary reconciliation is completed at year-end identifying the Collection Facilities at the beginning of the year, changes during the year and the number of facilities at the end of the year.

PRODUCT MANAGEMENT

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

Specific Disclosures in the 2015 annual report for which evaluation criteria were developed	
Claim in the Report	Reference
Oil and Antifreeze collected and managed through the BCUOMA program are re-refined and reused. Filters, containers and oil that can't be re-refined are processed and recycled into new products.	<i>Product Management</i> on page 5

Note: The percentage allocation between products collected that were reused and recycled has not been reported on as the process to determine the allocation was not verifiable.

The following definitions were applied to the assessment of how the recovered product was managed:

Oil – The amount of uncontaminated used oil recovered, less the water content, that is received at a used oil refinery is reported as reuse. The amount of uncontaminated used oil recovered, less the water content that is received at a facility that is not a refinery is reported as recycled.

Antifreeze – The amount of used antifreeze that is received at a used antifreeze processing facility is reported as reuse.

Filters – The amount of metal filters processed and received at a steel recycler will be reported as recycled.

Containers – The amount of containers received at a facility that manufactures plastic resin (pellets) or a steel recycler will be reported as recycled.

Evaluation Criteria

- Products collected are shipped to registered processors that are waste management companies or recyclers

PRODUCT SOLD AND COLLECTED

Section 8(2)(e) the total amount of the producers’ product sold and collected and the producer’s recovery rate.

Specific Disclosures in the 2015 annual report for which evaluation criteria were developed						
Claim in the Report						Reference
Material	Products Sold	Recoverable %	Recoverable Portion	Product Recovered	Recovered %	<i>Product Collected on page 3, 2015 Collections by Regional District on page 4, and Years Ahead – Continuous Improvement on page 7</i>
Oil (L)	97,708,685	69.90%	68,298,371	47,295,822	69.25%	
Antifreeze (L)	12,202,799	47.60%	5,808,532	2,632,203	45.32%	
Filters (#)	6,854,887	100.00%	6,854,887	5,905,525	86.15%	
Containers (kg)	2,108,285	100.00%	2,108,285	1,729,736	82.04%	

Evaluation Criteria

Products sold

- Total products sold volumes are based on EHC remittance forms submitted by registrants on either a monthly, quarterly, or annual basis in unit sales.
- The reported sold volumes are subject to compliance reviews which are completed for all registrants on a three to four year rotational basis.
- The product sold is reconciled to the numbers published in the Annual Report.

Product recovered

- Total product recovered volumes are based on return incentive claims (RI claims) submitted by registrants.
- The reported recovered volumes are subject to Desk Review to ensure that RI claims contain required supporting documentation as per the Manual for Registered Processors and Collectors.
- The Recoverable Portion of oil is calculated by multiplying Products Sold by the Recoverable % obtained from a 2005 independent report commissioned by BCUOMA.
- The Recoverable Portion of antifreeze is calculated by multiplying Products Sold by the Recoverable % obtained from a 2012 independent report commissioned by BCUOMA and other used oil associations.
- The Recovered % is calculated by dividing the Product Recovered by the Recoverable Portion.
- The product recovered is reconciled to the numbers published in the Annual Report.

Appendix B to the Independent Reasonable Assurance Report

BCUOMA has not reported the performance for the year in relation to approved targets under 8(2)(g) of the Recycling Regulation for the year ended December 31, 2015 as the Stewardship Plan is currently under review by the Ministry of Environment.

Consequently, we have not been engaged for the year ended December 31, 2015 to issue an assurance report on the above.