

2022

# Annual Report

Building Awareness



**Atlantic Used Oil**  
Management Association



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# Letter from the Board

On behalf of the Atlantic Used Oil Management Association, we are pleased to present the 2022 Annual Report.

In 2022 we started the year with new information gleaned from Public and Stakeholder Awareness and Products research undertaken in 2021. The results of that research guided us in many aspects of our business in 2022, most especially in our outreach activities and program promotion.

As the world opened up in 2022, our staff engaged in more in-person consumer and trade shows, conducted visits to waste authorities, and delivered presentations to municipal leaders. All with the goal of increased awareness among DIYers/households and businesses of the importance of diverting used oil and glycol products from Atlantic landfills.

While we face collection and recovery challenges on some fronts, in some provinces, our overall Atlantic collection rates for containers increased compared to 2021 rates and we exceeded collection/recycling targets for used oil across all four provinces. In 2022 we counted 900 Collection Facilities (drop-off locations for used oil products) as part of our network of participating

businesses - ensuring residents in every province can find a location close to them to drop off used oil and glycol products for safe disposal and recycling. Working with our used oil association partners across Canada we continued to make improvements to the electronic reporting system for EHCs. The One-Window platform streamlines the process for all members.

Our goal as the Atlantic Used Oil Management Association is to continue to improve program delivery and oil and glycol product diversion rates across Atlantic Canada and to be a reliable, responsible partner for recycling in the region.

Thank you to everyone: to the members, collectors, waste authorities, municipal leaders and government representatives, processors, collection facilities, staff, and the community of committed recyclers — generators and DIYers – for helping us to continue to grow and improve our recycling efforts. We remain committed and focused on operating an effective and efficient Extended Producer Responsibility program for used oil and glycol products in Atlantic Canada.



# 2022 Atlantic Board Members

## Board of Directors

**Mike Jennex, Chair**

Parkland Corporation

**David Bois, Vice-Chair**

Retail Council of Canada

**Bill Simpkins**

Canadian Fuels Association

**Loulia Kouchaji**

Global Automakers of Canada

**Jason Fraser**

Parts for Trucks, Inc.

**Nick Dufour**

Superline Fuels

**Lynn Cormier**

Wakefield Canada Inc.

**Mathieu Poirier, Secretary**

Stewart McKelvey

**John Robichaud**

Mann + Hummel Filtration Technology Canada

**Joanie Blouin**

UAP inc.



**Board of Directors & Management Staff** Seated from left: Jean Duchesneau, General Manager, Mike Jennex, Chair, David Bois, Vice-Chair  
Standing from left: Luc Gagnon, Operations Program Manager, Nick Dufour, Lynn Cormier, Mathieu Poirier (Secretary), Loulia Kouchaji, and Jean-Francois Richard, Comptroller. Board members not pictured - Bill Simpkins, Jason Fraser, Joanie Blouin, and John Robichaud

# Building Awareness

## Highlights 2022



Launched a new Atlantic-wide TV and online advertising and public awareness campaign [RecycleMyOil.ca](https://www.recyclemyoil.ca) – to reach DIYers/households and Generators (garages, etc.). **We attracted more than 65,000 visitors!**



Added new drop-off locations. DIYers/ Households now have access to **more than 900 Collection Facilities** (drop off locations such as garages, car dealerships, etc.) across Atlantic Canada.



**Exceeded the targets for available used oil recovery** (collected and recycled) in all four Atlantic provinces.



**Improved 2022 recovery rates** for oil containers over 2021 rates for all four Atlantic provinces.



**Participated in 22 Consumer/Trade shows across the Atlantic provinces** to share information on the products that can be recycled - connecting DIYer/ households with drop-off locations and businesses with a Collector to pick up their products.

## The second life of oil products



# NB Scoreboard

## Sales and Recovery Summary January to December 2022

Products	Sales	Recoverable	Collected	Collected %	Burnt / Recycled <sup>6,7&amp;8</sup>	Burnt %	Collected / Recycled (%)	Objective	Applicable in the Year
Oil (litres)	15,829,471	10,953,994 <sup>1</sup>	3,490,723	31.9%	5,964,450	54%	86.3%	75.0%	2018
Filters	(units)	1,305,336 <sup>2</sup>	1,305,336	915,036 <sup>3</sup>			70.1%	75.0%	
	(kg)	379,318	379,318	265,901			70.1%	75.0%	
Oil Containers	(units)	7,491,239	7,116,677	5,251,245 <sup>4</sup>			73.8%	75.0%	
	(kg)	430,451	408,929	301,740 <sup>4</sup>			73.8%	75.0%	
Glycol (Antifreeze) (litres)	2,666,392	1,145,215 <sup>5</sup>	95,043		260,749		31.1%	75.0%	
Glycol (Antifreeze) Containers	(units)	1,267,236	1,267,236	315,989			24.9%	75.0%	
	(kg)	63,159	63,159	15,749			24.9%	75.0%	

Products (\$)	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per Quantity Collected			As of December 31, 2022
Oil	474,362	189,942	284,420	0.054	\$/L		Members <b>191</b>
Filters	496,811	343,927	152,884	0.376	\$/un.	1.29 \$/kg	Collectors <b>6</b>
Oil Containers	1,005,175	832,442	172,733	0.159	\$/un.	2.76 \$/kg	Processors <b>9</b>
Processing of Containers	-	110,404	(110,404)	0.021	\$/un.	0.39 \$/kg	
Glycol (Antifreeze)	194,698	53,882	140,816	0.567	\$/L		
Glycol (Antifreeze) Containers	152,068	42,309	109,759	0.134	\$/un.	2.69 \$/kg	
	<b>2,323,114</b>	<b>1,572,906</b>	<b>750,208</b>				

1. Recoverable oil = 69.2%

2. Percentage of marketed filters  
Metal filter = 78.63%  
Cardboard filter = 21.37%

3. Average weight for marketed filters  
Metal filter = 0.3446 kg  
Cardboard filter = 0.0918 kg

4. 5% of oil Containers are used more than once/ 95% recoverable

5. Recoverable glycol = 42.95%

6. According to a study, 55% of used oil is burnt legally (recycled) in small furnaces

7. According to a study, 1% of used oil is pure glycol: 95,507 litres x 2 = 191,014 litres of glycol

8. According to a study in 2019, 69,736 (17,434 litres per quarter) litres of glycol were resold or reused from vehicles having reached their end-of-life

# NB Scoreboard (cont.)

## Sales and Recovery Summary January to December 2022

Zone	Used Oil			Used Filters			Used Containers						
	RI	Litres	%	RI	kg	%	RI	kg (Oil)	%	kg (Glycol/ Antifreeze)	%	Total kg	%
1	\$0.06	2,853,762	80.9%	\$0.90	254,428	66.6%	\$2.35	162,505	51.5%	8,649	51.5%	171,154	51.5%
2	\$0.13	46,565	1.3%	\$1.20	15,260	4.0%	\$2.50	14,388	4.6%	765	4.6%	15,153	4.6%
3	\$0.13	73,975	2.1%	\$1.20	15,745	4.1%	\$2.50	18,225	5.8%	970	5.8%	19,195	5.8%
4	\$0.11	454,381	12.9%	\$1.10	75,336	19.7%	\$2.80	107,240	34.0%	5,708	34.0%	112,948	34.0%
5	\$0.13	30,490	0.9%	\$1.20	4,572	1.2%	\$2.55	3,441	1.1%	183	1.1%	3,624	1.1%
6	\$0.13	66,810	1.9%	\$1.20	16,649	4.4%	\$2.55	9,836	3.1%	523	3.1%	10,359	3.1%
7	\$0.38	-	-	\$1.41	-	-	\$5.89	-	-	-	-	-	-
<b>Total</b>		<b>3,525,983</b>	<b>100.0%</b>		<b>381,990</b>	<b>100.0%</b>		<b>315,635</b>	<b>100.0%</b>	<b>16,798</b>	<b>100.0%</b>	<b>332,433</b>	<b>100.0%</b>

Zone	Used Glycol (Antifreeze)			Collection Facilities		
	RI	Litres	%	Commercial	Commission	Total
1	\$0.53	58,720	61.8%	61	1	62
2	\$0.68	7,499	7.9%	15	0	15
3	\$0.68	4,868	5.1%	12	1	13
4	\$0.79	20,757	21.8%	69	5	74
5	\$0.68	1,978	2.1%	6	0	6
6	\$0.68	1,221	1.3%	12	1	13
7	\$1.41	-	-	7	0	7
<b>Total</b>		<b>95,043</b>	<b>100.0%</b>	<b>182</b>	<b>8</b>	<b>190</b>

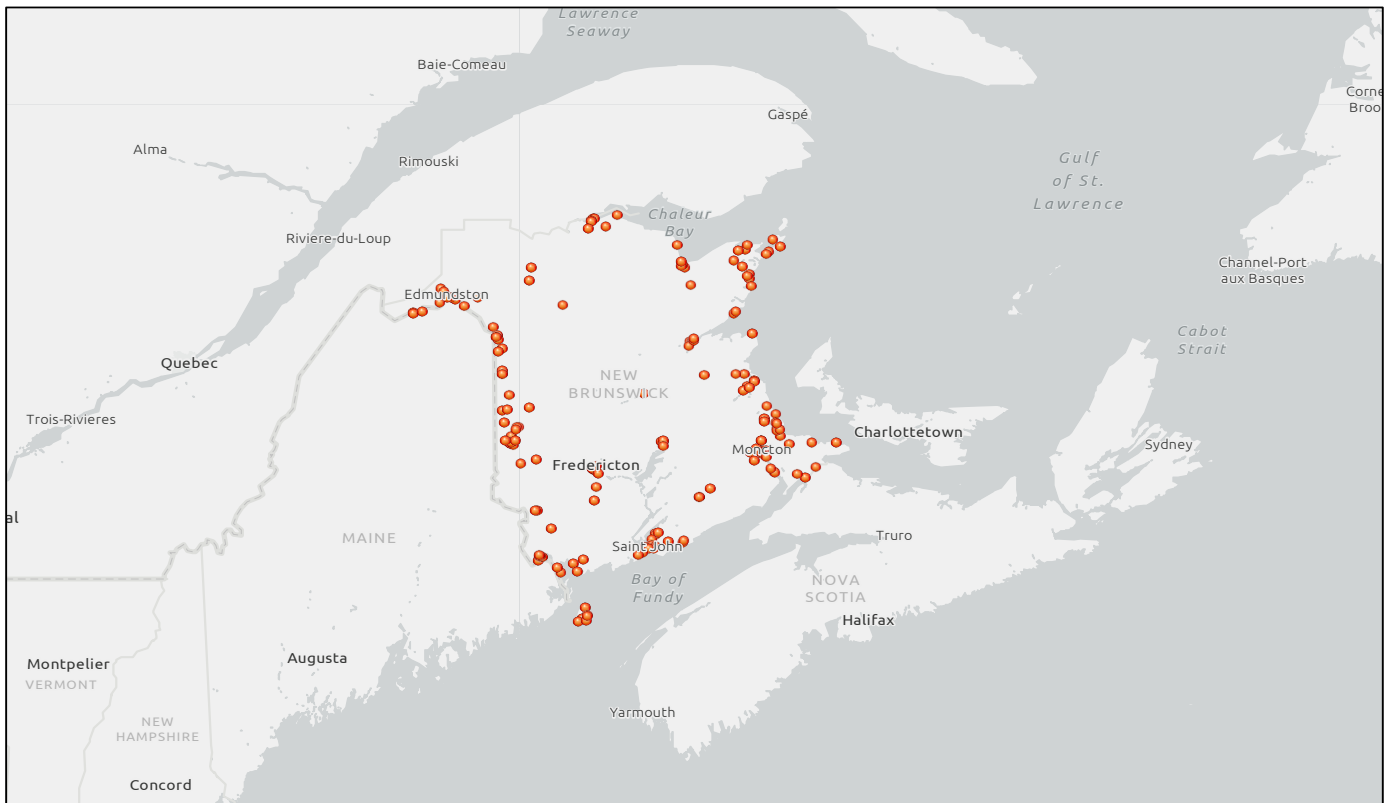
Zone Legend	
<b>Zone 1:</b>	Kings, Queens, St-John, Sunbury, Westmorland, York
<b>Zone 2:</b>	Kent
<b>Zone 3:</b>	Northumberland
<b>Zone 4:</b>	Carleton, Gloucester, Madawaska, Restigouche, Victoria
<b>Zone 5:</b>	Albert
<b>Zone 6:</b>	Charlotte
<b>Zone 7:</b>	Deer Island, Campobello Island, Grand Manan Island



# NB Scoreboard (cont.)

## Location of Collection Facilities - New Brunswick

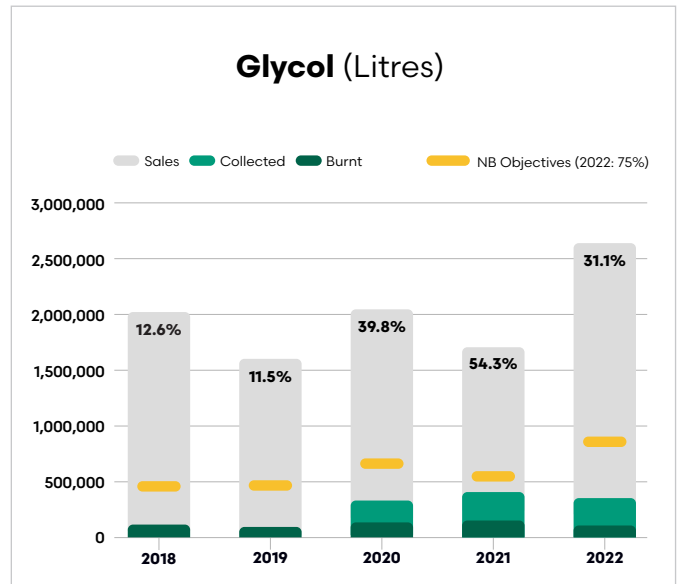
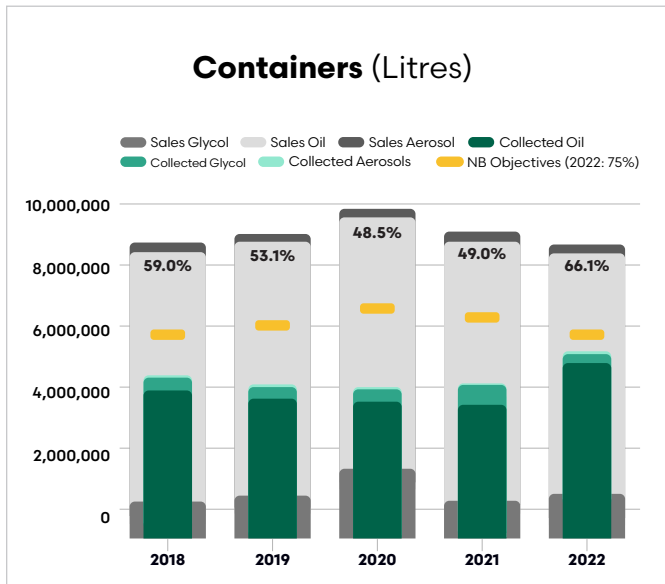
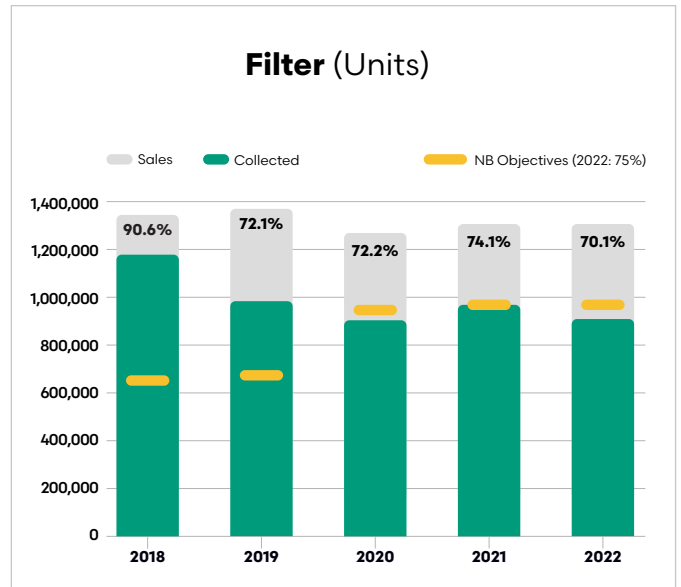
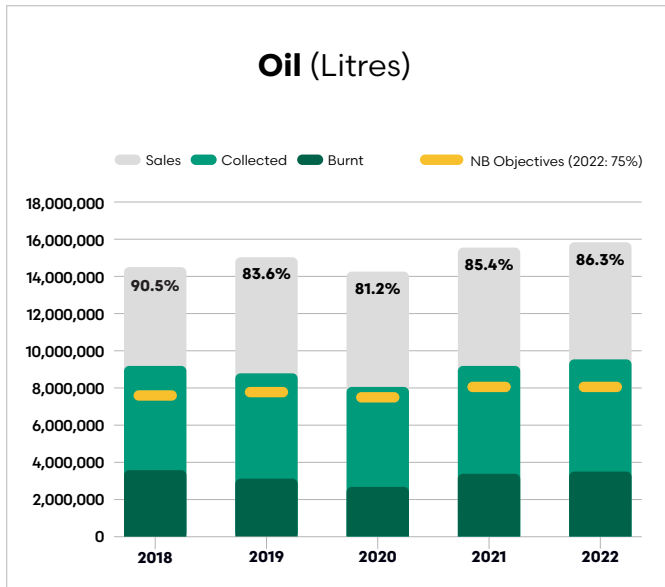
The map below shows the distribution of collection facilities - or drop off locations - in New Brunswick. In 2022, there were **190 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol (antifreeze) products to be recycled. An online locator at [uoma-atlantic.com](http://uoma-atlantic.com) can be used to find the nearest drop off location.





# NB Scoreboard (cont.)

## Recovery Rates from 2018 to 2022



# PEI Scoreboard

## Sales and Recovery Summary January to December 2022

Products	Sales	Recoverable	Collected	Collected %	Burnt / Recycled <sup>5, 6 &amp; 7</sup>	Burnt %	Collected / Recycled (%)	Objective	Applicable in the Year
Oil (litres)	2,983,608	2,064,657 <sup>1</sup>	206,662	10%	1,533,008	74%	84.3%	50.0%	2015
Filters	(units)	231,639	231,639	134,886 <sup>3</sup>			58.2%	25.0%	
	(kg)	67,311	67,311	39,196			58.2%	25.0%	
Oil Containers	(units)	1,466,646	1,466,646	1,184,743			80.8%	25.0%	
	(kg)	79,892	79,892	64,536			80.8%	25.0%	
Glycol (Antifreeze) (litres)	379,630	163,051 <sup>4</sup>	12,470		46,497		36.2%	50.0%	
Glycol (Antifreeze) Containers	(units)	165,424	165,424	66,301			40.1%	50.0%	
	(kg)	8,291	8,291	3,323			40.1%	50.0%	

Products (\$)	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per Quantity Collected			As of December 31, 2022
Oil	89,508	20,875	68,633	0.101	\$/L		Members <b>142</b>
Filters	122,849	58,874	63,975	0.436	\$/un.	1.50 \$/kg	Collectors <b>4</b>
Oil Containers	187,641	166,627	21,014	0.141	\$/un.	2.758 \$/kg	Processors <b>6</b>
Processing of Containers	-	23,885	(23,885)	0.020	\$/un.	0.39 \$/kg	
Glycol (Antifreeze)	26,793	8,480	18,313	0.680	\$/L		
Glycol (Antifreeze) Containers	19,851	8,661	11,190	1.045	\$/un.	2.61 \$/kg	
	<b>446,642</b>	<b>287,402</b>	<b>159,240</b>				

1. Recoverable oil = 69.2%

2. Percentage of marketed filters  
Metal filter = 78.63%  
Cardboard filter = 21.37%

3. Average weight for marketed filters  
Metal filter = 0.3446 kg  
Cardboard filter = 0.0918 kg

4. Recoverable Antifreeze = 42.95%

5. According to a study, 75% of used oil is burnt legally (recycled) in small furnaces

6. According to a study, 1% of used oil is pure glycol: 17,572.5 litres x 2 = 35,145 litres of glycol

7. According to a study in 2019, 11,352 (2,838 litres per quarter) litres of glycol were resold or reused from vehicles having reached their end-of-life

# PEI Scoreboard (cont.)

## Sales and Recovery Summary January to December 2022

Zone	Used Oil			Used Filters			Used Containers						
	RI	Litres	%	RI	kg	%	RI	kg (Oil)	%	kg (Glycol/ Antifreeze)	%	Total kg	%
1	\$0.10	208,749	100%	\$1.10	48,565	100%	\$2.40	67,755	100%	3,627	100%	71,382	100%

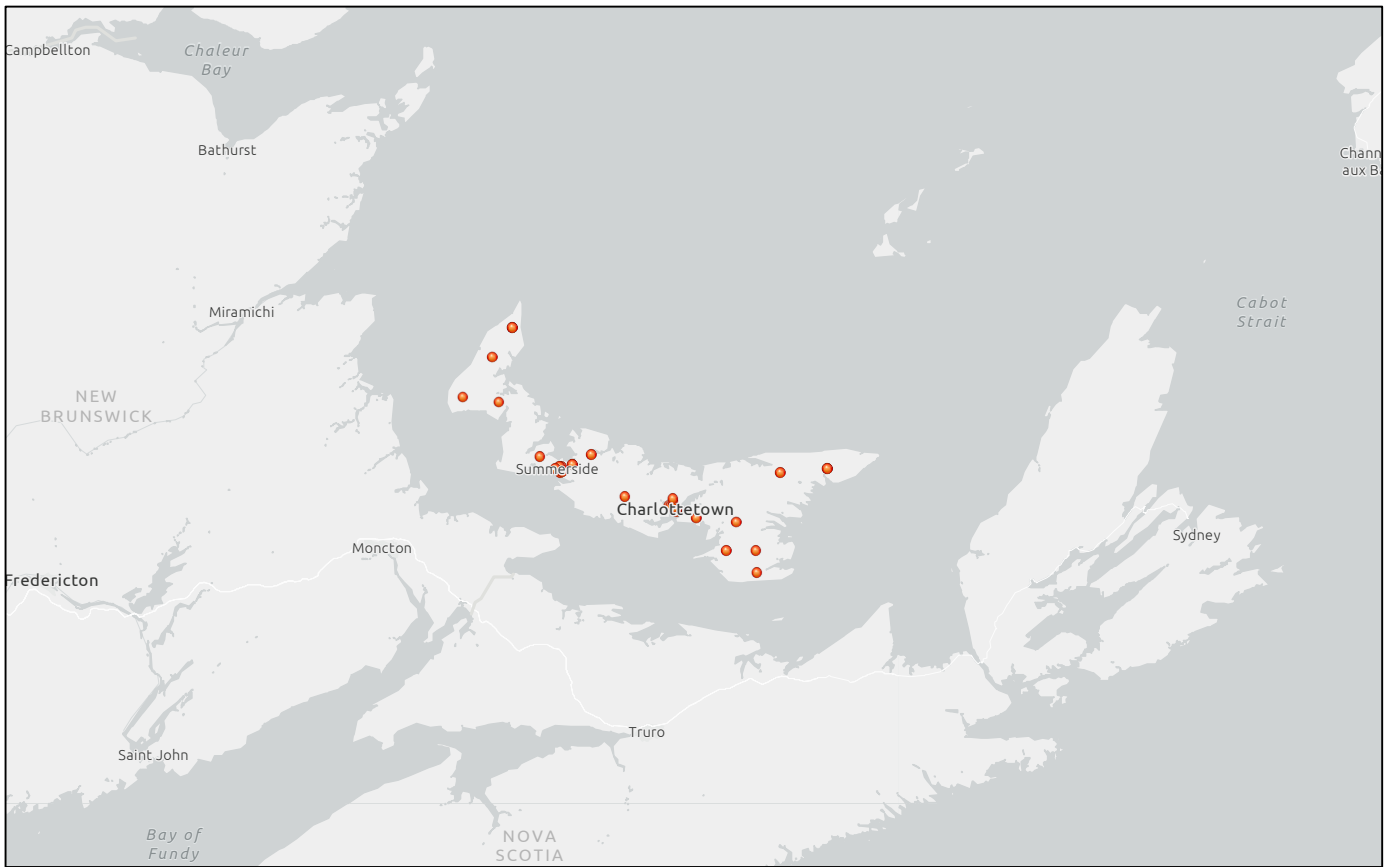
Zone	Used Glycol (Antifreeze)			Collection Facilities		
	RI	Litres	%	Commercial	IWMC	Total
1	\$0.68	12,470	100%	28	6	34



# PEI Scoreboard (cont.)

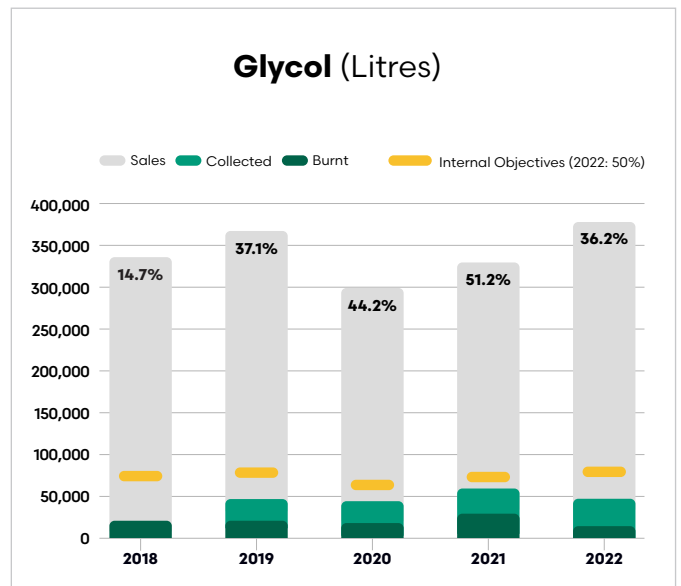
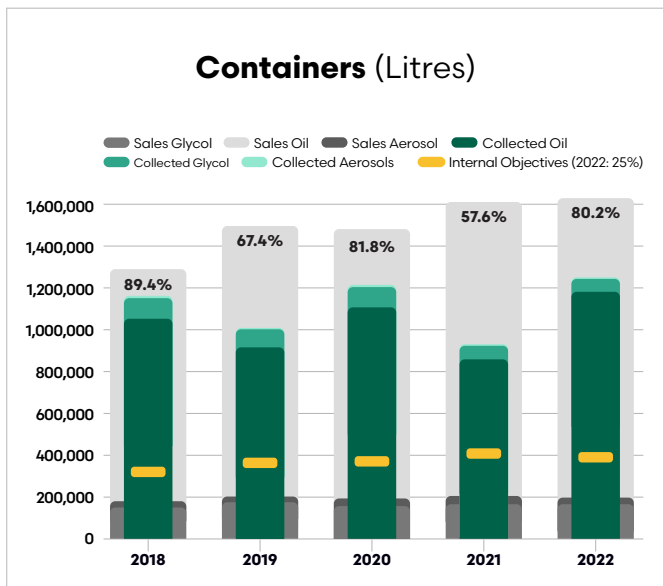
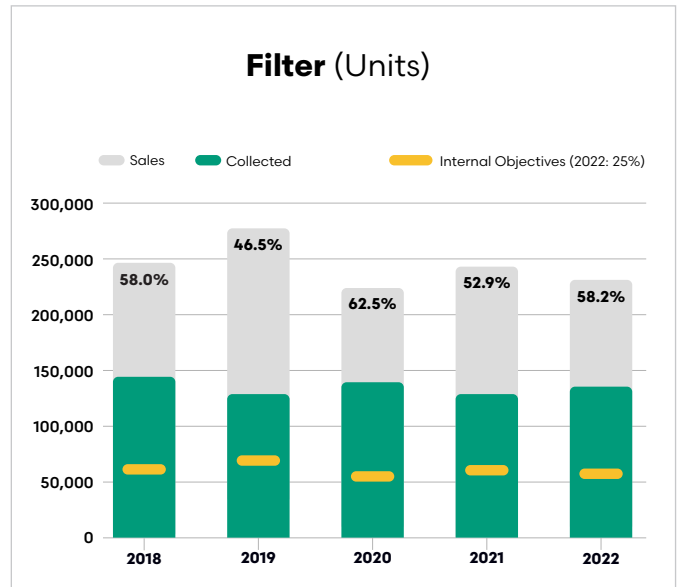
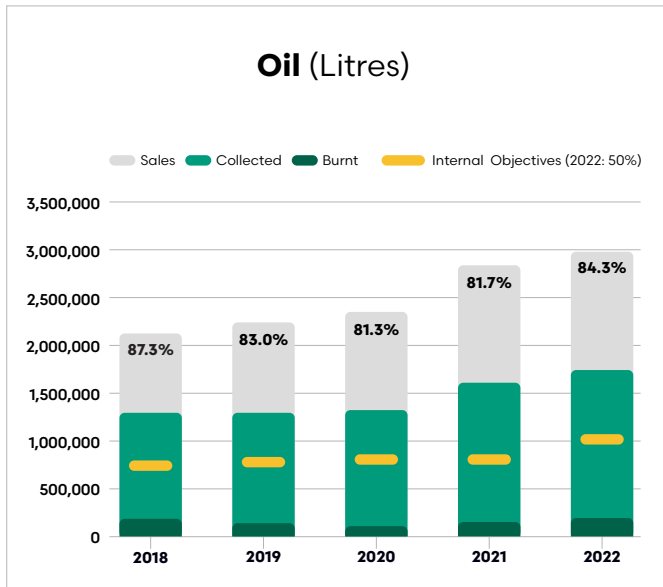
## Location of Collection Facilities - Prince Edward Island

The map below shows the distribution of collection facilities - or drop off locations - in Prince Edward Island. In 2022, there were **34 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol (antifreeze) products to be recycled. An online locator at [uoma-atlantic.com](https://uoma-atlantic.com) can be used to find the nearest drop off location.



# PEI Scoreboard (cont.)

## Recovery Rates from 2018 to 2022



# NL Scoreboard

## Sales and Recovery Summary January to December 2022

Products	Sales	Recoverable	Collected	Collected %	Burnt / Recycled <sup>6, 7 &amp; 8</sup>	Burnt %	Collected / Recycled (%)	Objective	Applicable in the Year
Oil (litres)	10,067,492	6,966,704 <sup>1</sup>	2,093,319	30.0%	3,793,371	54.5%	84.5%	50.0%	2022
Filters	(units)	644,280 <sup>2</sup>	341,935 <sup>3</sup>				53.1%	25.0%	
	(kg)	187,217	99,360				53.1%	25.0%	
Oil Containers	(units)	4,368,674	2,019,940 <sup>4</sup>				48.7%	25.0%	
	(kg)	248,855	115,063 <sup>4</sup>				48.7%	25.0%	
Glycol (Antifreeze) (litres)	1,043,017	427,741 <sup>5</sup>	59,646		118,924 <sup>7</sup>		41.7%	50.0%	
Glycol (Antifreeze) Containers	(units)	448,618	107,085				23.9%	50.0%	
	(kg)	22,391	5,345				23.9%	50.0%	

Products (\$)	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per Quantity Collected			As of December 31, 2022
Oil	704,724	539,215	165,509	0.258	\$/L		Members <b>141</b>
Filters	419,067	315,986	103,081	0.924	\$/un.	3.18 \$/kg	Collectors <b>7</b>
Oil Containers	947,740	695,092	252,648	0.344	\$/un.	6.04 \$/kg	Processors <b>10</b>
Processing of Containers	-	42,629	(42,629)	0.021	\$/un.	0.39 \$/kg	
Glycol (Antifreeze)	201,274	94,262	107,012	1.580	\$/L		
Glycol (Antifreeze) Containers	89,724	28,997	60,727	0.486	\$/un.	5.43 \$/kg	
	<b>2,362,529</b>	<b>1,716,181</b>	<b>646,348</b>				

1. Recoverable oil = 69.2%

2. Percentage of marketed filters  
Metal filter = 78.63%  
Cardboard filter = 21.37%

3. Average weight for marketed filters  
Metal filter = 0.3446 kg  
Cardboard filter = 0.0918 kg

4. 5% of oil Containers are used more than once/ 95% recoverable

5. Recoverable glycol = 41.01%

6. According to a study 55% of used oil is burnt legally (recycled) in small furnaces

7. According to a study, 1% of used oil is pure glycol: 59,461.5 litres x 2 = 118,923 litres of glycol

# NL Scoreboard (cont.)

## Sales and Recovery Summary January to December 2022

Zone	Used Oil			Used Filters			Used Containers						
	RI	Litres	%	RI	kg	%	RI	kg (Oil)	%	kg (Glycol/ Antifreeze)	%	Total kg	%
1	\$0.10	814,559	38.5%	\$1.75	63,222	44.3%	\$4.30	55,876	43.2%	2,519	43.9%	58,395	43.2%
2	\$0.24	16,956	0.8%	\$2.68	8,065	5.6%	\$4.45	8,981	6.9%	425	7.4%	9,406	7.0%
3	\$0.30	183,997	8.7%	\$3.21	24,094	16.9%	\$4.70	24,774	19.1%	1,123	19.6%	25,897	19.0%
4	\$0.15	114,519	5.4%	\$2.50	24,083	16.9%	\$7.00	27,742	21.4%	1,271	22.1%	29,013	21.5%
5	\$0.38	984,433	46.6%	\$2.00	23,276	16.3%	\$5.25	12,142	9.4%	401	7.0%	12,543	9.3%
<b>Total</b>		<b>2,114,464</b>	<b>100.0%</b>		<b>142,740</b>	<b>100.0%</b>		<b>129,515</b>	<b>100.0%</b>	<b>5,739</b>	<b>100.0%</b>	<b>135,254</b>	<b>100.0%</b>

Zone	Used Glycol (Antifreeze)		
	RI	Litres	%
1	\$1.40	13,335	22.4%
2	\$1.82	1,435	2.4%
3	\$2.04	15,225	25.5%
4	\$1.75	9,368	15.7%
5	\$1.26	20,283	34.0%
<b>Total</b>		<b>59,646</b>	<b>100.0%</b>

Zone	Collection Facilities		
	Commercial	Commission	Total
1	32	2	34
2	8	0	8
3	52	9	61
4	29	10	39
5	3	0	3
<b>Total</b>	<b>124</b>	<b>21</b>	<b>145</b>

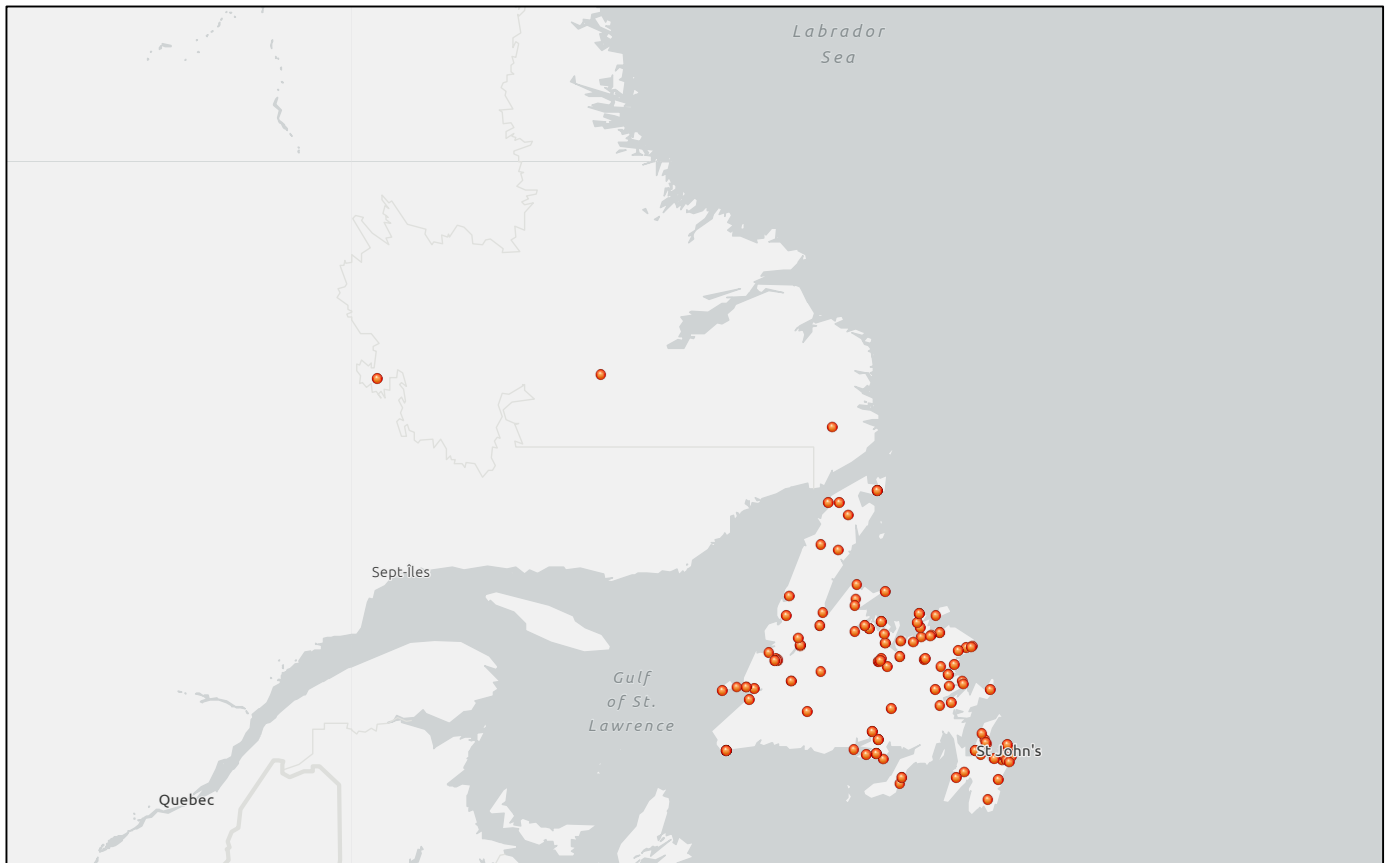
Zone Legend	
<b>Zone 1:</b>	Avalon
<b>Zone 2:</b>	Eastern
<b>Zone 3:</b>	Central
<b>Zone 4:</b>	Western
<b>Zone 5:</b>	Labrador



# NL Scoreboard (cont.)

## Location of Collection Facilities - Newfoundland & Labrador

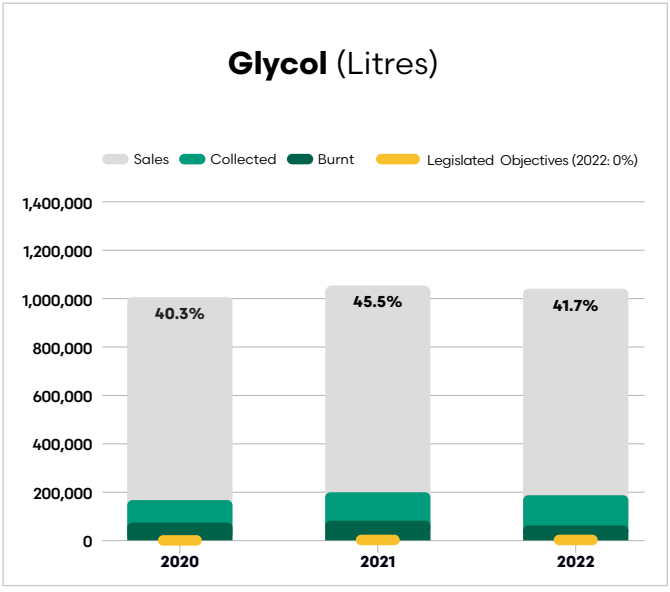
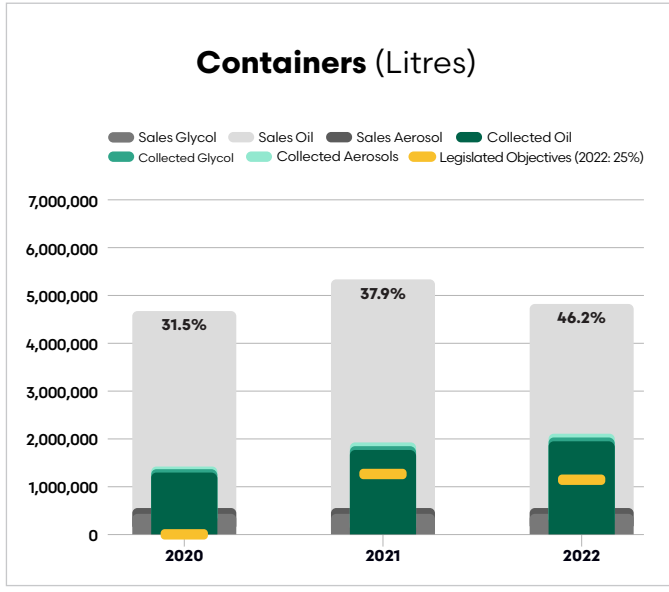
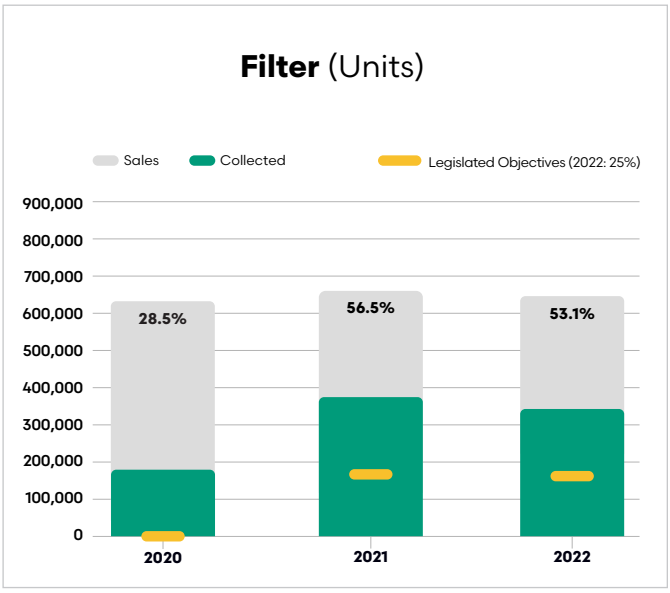
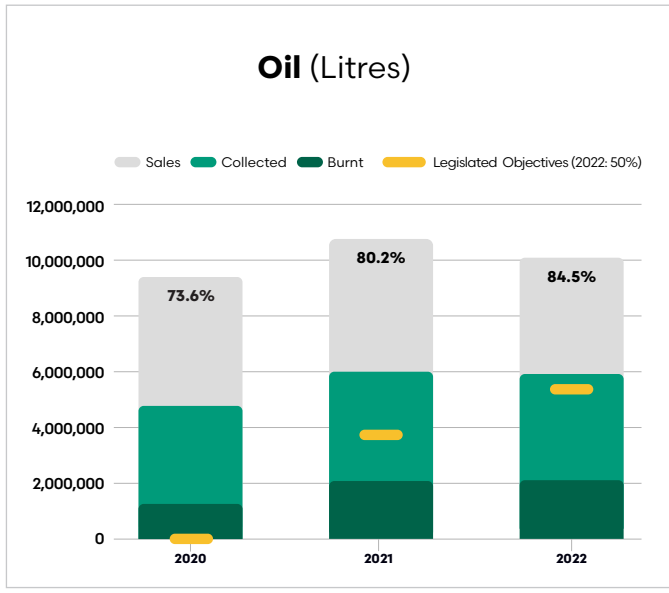
The map below shows the distribution of collection facilities - or drop off locations - in Newfoundland & Labrador. In 2022, there were **145 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol (antifreeze) products to be recycled. An online locator at [uoma-atlantic.com](https://uoma-atlantic.com) can be used to find the nearest drop off location.





# NL Scoreboard (cont.)

## Recovery Rates from 2020 to 2022



# NS Scoreboard

## Sales and Recovery Summary January to December 2022

Products	Sales	Recoverable	Collected	Collected %	Burnt / Recycled <sup>6,7&amp;8</sup>	Burnt %	Collected / Recycled (%)	Objective	Applicable in the Year
Oil (litres)	16,730,482	11,577,494 <sup>1</sup>	4,501,094	38.9%	6,303,945	54%	93.3%	60.0%	2022
Filters	(units)	1,367,408 <sup>2</sup>	1,367,408	1,257,507 <sup>3</sup>			92.0%	40.0%	
	(kg)	397,345	397,345	365,410			92.0%	40.0%	
Oil Containers	(units)	8,326,981	7,910,632	3,002,647 <sup>4</sup>			38.0%	40.0%	
	(kg)	459,850	436,858	165,818 <sup>4</sup>			38.0%	40.0%	
Glycol (Antifreeze) (litres)	2,020,450	828,587 <sup>5</sup>	141,331		216,405 <sup>7</sup>		43.2%	20.0%	
Glycol (Antifreeze) Containers	(units)	1,037,398	1,037,398	182,884			17.6%	30.0%	2022
	(kg)	50,147	50,147	8,841			17.6%	30.0%	

Products (\$)	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per Quantity Collected			As of December 31, 2022
Oil	540,890	309,769	231,121	0.069	\$/L		Members <b>150</b>
Filters	618,613	567,918	50,695	0.452	\$/un.	1.55 \$/kg	Collectors <b>4</b>
Oil Containers	1,072,092	489,596	582,496	0.163	\$/un.	2.95 \$/kg	Processors <b>7</b>
Processing of Containers	-	71,032	(71,032)	0.024	\$/un.	0.39 \$/kg	
Glycol (Antifreeze)	196,608	87,500	109,108	0.619	\$/L		
Glycol (Antifreeze) Containers	103,740	23,569	80,171	0.129	\$/un.	2.67 \$/kg	
	<b>2,531,943</b>	<b>1,549,384</b>	<b>982,559</b>				

1. Recoverable oil = 69.2%

2. Percentage of marketed filters  
Metal filter = 78.63%  
Cardboard filter = 21.37%

3. Average weight for marketed filters  
Metal filter = 0.3446 kg  
Cardboard filter = 0.0918 kg

4. 5% of oil Containers are used more than once/ 95% recoverable

5. Recoverable glycol = 41.01%

6. According to a study 55% of used oil is burnt legally (recycled) in small furnaces

7. According to a study, 1% of used oil is pure glycol: 108,202.5 litres x 2 = 216,405 litres of glycol

# NS Scoreboard (cont.)

## Sales and Recovery Summary January to December 2022

Zone	Used Oil			Used Filters			Used Containers						
	RI	Litres	%	RI	kg	%	RI	kg (Oil)	%	kg (Glycol/ Antifreeze)	%	Total kg	%
1	\$0.06	2,493,299	56.0%	\$0.90	206,121	41.6%	\$2.30	61,061	34.1%	2,819	32.8%	63,880	34.0%
2	\$0.10	1,088,752	24.5%	\$0.95	155,002	31.3%	\$2.50	65,185	36.4%	3,156	36.7%	68,341	36.4%
3	\$0.12	510,893	11.5%	\$1.05	80,175	16.2%	\$2.65	32,479	18.1%	1,599	18.6%	34,078	18.1%
4	\$0.14	359,689	8.0%	\$1.20	53,716	10.9%	\$2.95	20,569	11.4%	1,027	11.9%	21,596	11.5%
<b>Total</b>		<b>4,452,633</b>	<b>100.0%</b>		<b>495,014</b>	<b>100.0%</b>		<b>179,294</b>	<b>100.0%</b>	<b>8,601</b>	<b>100.0%</b>	<b>187,895</b>	<b>100.0%</b>

Zone	Used Glycol (Antifreeze)			Collection Facilities		
	RI	Litres	%	Commercial	Commission	Total
1	\$0.50	51,276	36.3%	81	2	83
2	\$0.60	56,536	40.0%	222	5	227
3	\$0.80	22,270	15.7%	118	6	124
4	\$0.90	11,249	8.0%	113	7	120
<b>Total</b>		<b>141,331</b>	<b>100.0%</b>	<b>534</b>	<b>20</b>	<b>554</b>

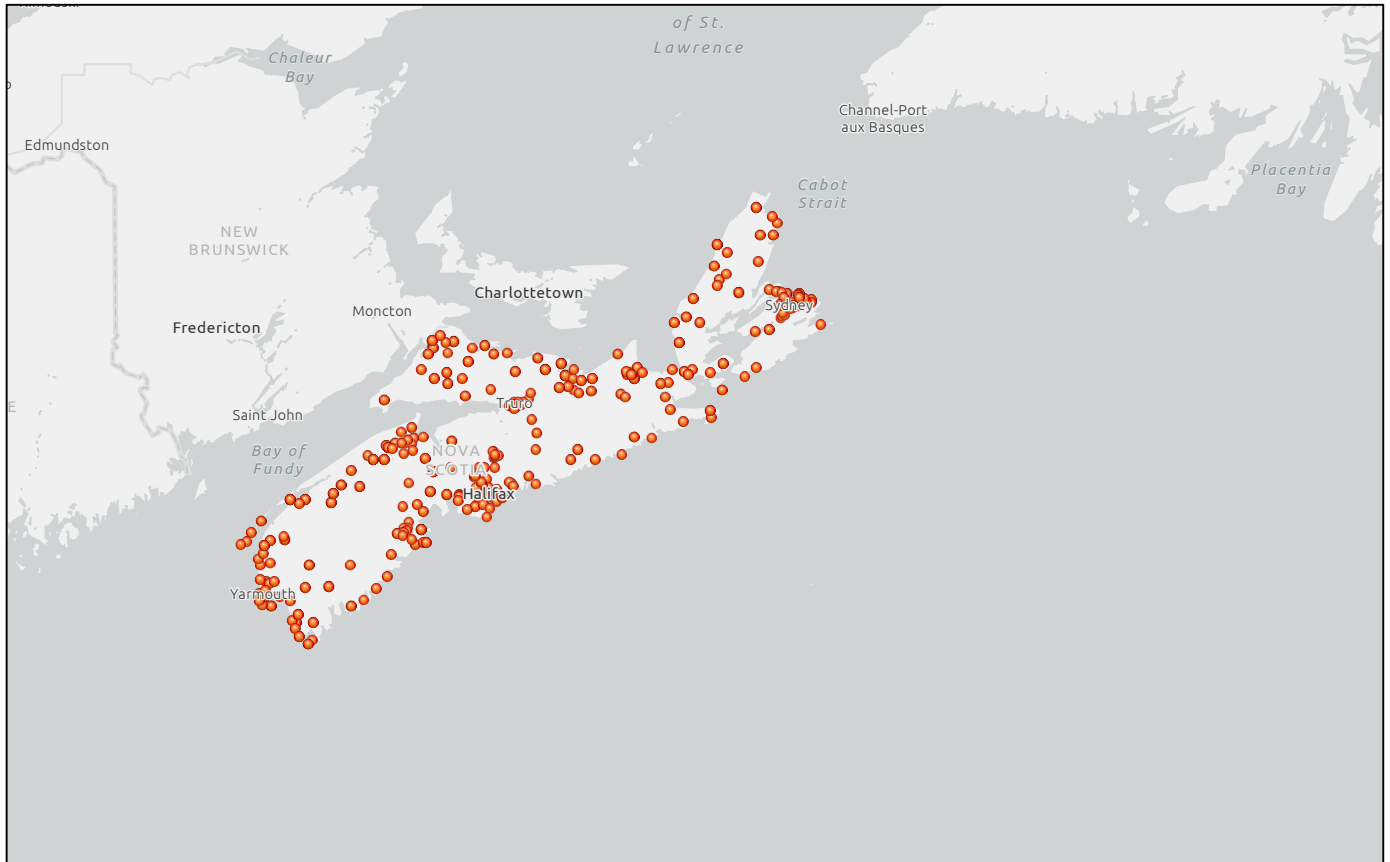
Zone Legend	
<b>Zone 1:</b>	Halifax
<b>Zone 2:</b>	Central
<b>Zone 3:</b>	Southern
<b>Zone 4:</b>	Cape Breton



# NS Scoreboard (cont.)

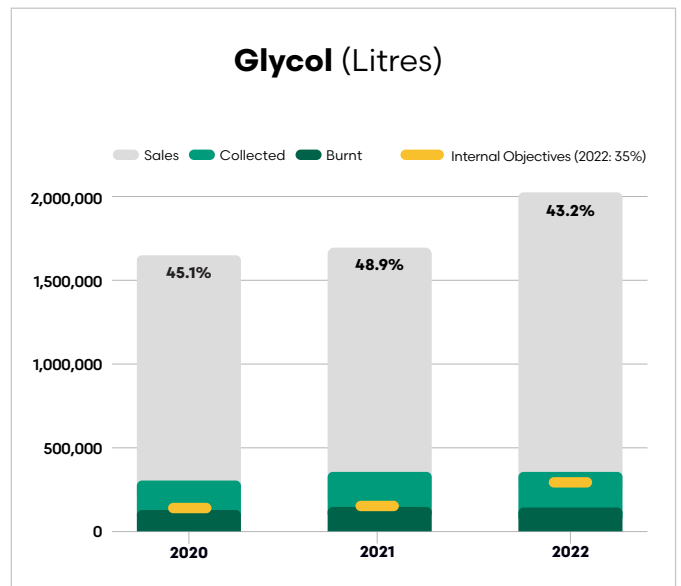
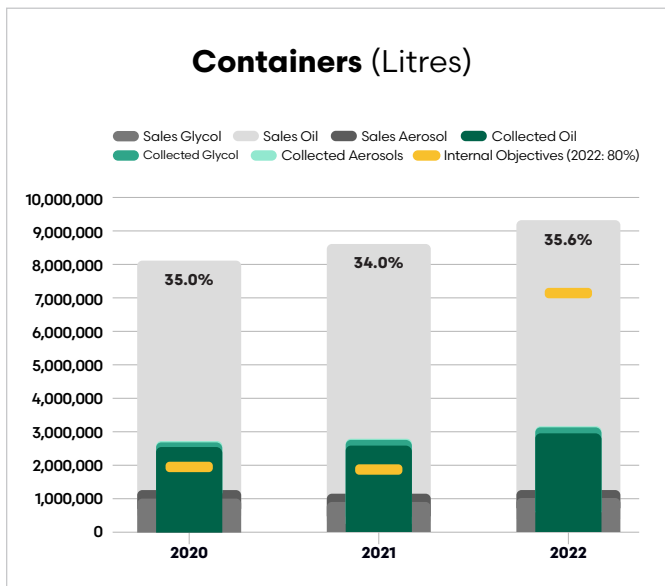
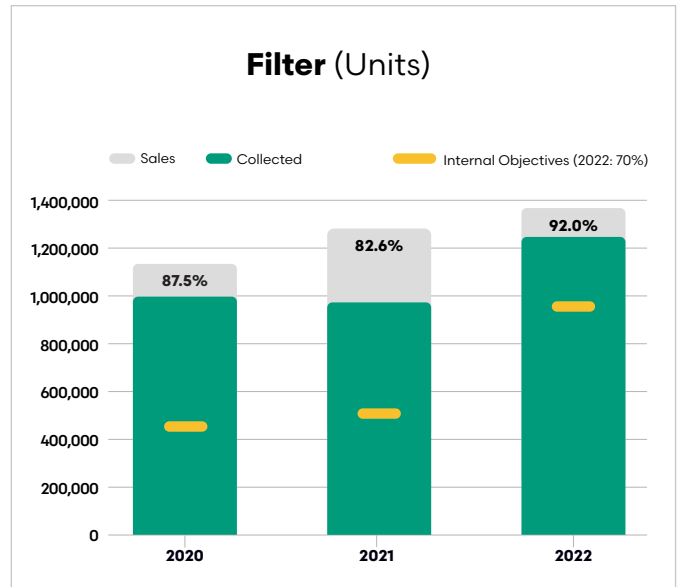
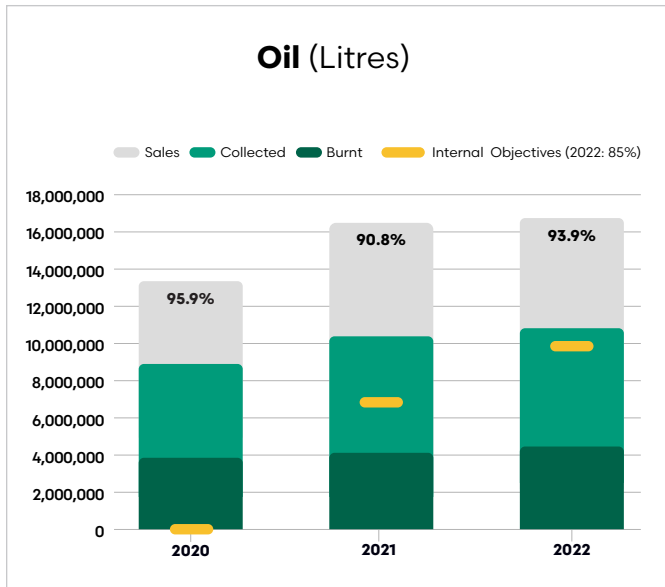
## Location of Collection Facilities - Nova Scotia

The map below shows the distribution of collection facilities - or drop off locations - in Nova Scotia. In 2022, there were **554 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol (antifreeze) products to be recycled. An online locator at [uoma-atlantic.com](https://uoma-atlantic.com) can be used to find the nearest drop off location.



# NS Scoreboard (cont.)

## Recovery Rates from 2020 to 2022



# Members

## Atlantic Used Oil Management Association - 2022

Company Names	NB	PE	NL	NS	Company Names	NB	PE	NL	NS
1439174 Ontario Ltd. dba NLS Products	•	•	•	•	Canimex Inc.	•	•		•
A & I Products Canada Inc.	•	•	•	•	CarQuest Canada Ltd.	•	•	•	•
Acklands-Grainger Inc.			•		Carrefour du Camion St-Quentin (Yvan Brake & Clutch)	•			
ADF Diesel Montréal Inc.	•				Central Tire Service Ltd.	•	•	•	•
Agco Parts Division	•	•			Champion Laboratories Inc.	•	•	•	•
AGS Company Automotive Solutions, LLC	•		•		Chevron Canada Ltd.	•	•	•	•
Amsoil Inc.	•	•	•	•	Chicago Pneumatic Tool Company Canada Ltd.	•			
April Super Flo Inc.	•	•	•	•	CLAAS of America Inc.		•		•
Arlyn Enterprises Ltd. DBA Boss Lubricants	•				Club Car, LLC	•	•	•	•
Asalco Inc.	•		•		CNH Industrial Canada Ltd.	•	•	•	•
Atlantic Compressed Air Ltd.	•	•	•	•	Costco Wholesale Canada Ltd.	•		•	•
Atlantic Farm Serv. Inc./Serv. Agric. Atlant. Inc.	•	•			Crestline Coach Ltd.	•	•	•	•
Atlas Copco Compressors Canada Inc.	•	•	•	•	Crevier Lubrifiants Inc.	•		•	•
AutoChoice Parts & Paints Ltd.	•	•			Cummins Canada ULC	•	•	•	•
Automobile Solutions Americas Inc.	•				Cummins Filtration Inc.	•	•	•	•
Baldwin Filters Inc.	•	•	•	•	Daimler Trucks Canada Ltd.	•	•	•	•
Bass Pro Shops Canada ULC	•			•	DAS Companies, Inc. dba DAS Distributors	•			
Beck Arnley Worldparts Inc.	•				Davanac Inc.	•			
BestBuy Distributors Ltd.	•	•	•	•	Demers Manufacturiers d'Ambulances Inc.		•		
Blue Streak Hygrade Motor Products	•				East Coast Hydraulics			•	
Blue Water (Newfoundland) Ltd.			•		Echo Power Equipment (Canada)	•	•	•	•
Blue Water Agencies Ltd.	•	•	•	•	Énergie Sonic Inc.	•			
Bluewater Lubricants Limited	•	•	•	•	Équipement SMS Inc.	•		•	
BMW Canada Inc.	•		•	•	Fastenal Canada Ltd.	•	•	•	•
Boeing Distribution Canada Ltd.	•	•	•	•	FCA Canada Inc.	•	•	•	•
Bosch Rexroth Canada Corp.	•		•		Ford Motor Company of Canada Ltd.	•	•	•	•
BP Lubricants USA Inc.	•	•	•	•	Fram Group (Canada) Inc.	•			
BP Marine Ltd.	•				Fuelex Energy Ltd.	•	•		•
Brandt Tractor Ltd.	•				G.F. Thompson Company Ltd.	•			
BRP Inc.	•	•	•	•	G.K. Industries Ltd.	•			
Cabela's Retail Canada Inc.	•		•	•	Gamma Sales Inc.	•	•	•	•
Campbellton Auto Supply	•				GEA Farm Technologies Inc.		•		
Canadian General Filters Ltd.	•	•	•	•	General Motors of Canada Company	•	•	•	•
Canadian Kawasaki Motors Inc.	•	•	•	•	Groupe BMR Inc.	•	•		•
Canadian Tire Corporation	•	•	•	•	Groupe Environnemental Labrie Inc.	•			
Canadian Tire Petroleum	•		•	•	Harley-Davidson Canada L.P.	•	•	•	•

# Members (cont.)

## Atlantic Used Oil Management Association - 2022

Company Names	NB	PE	NL	NS	Company Names	NB	PE	NL	NS
Harnois Énergies Inc.	•	•	•	•	Machinerie R. Gagnon Inc. (MRG Canada Inc.)	•			
Hastings Filters	•	•	•		Mack Trucks Can. and Volvo Trucks Can. Div. Volvo	•		•	•
Henkel Canada Corp.	•	•			Mahle Aftermarket Inc.	•			
Hino Motors Canada Ltd.	•	•	•	•	Mann+Hummel Filtration Technology US LLC	•	•	•	•
Home Depot of Canada Inc.	•	•	•	•	Mann+Hummel Purolator Filters LLC	•	•	•	•
Home Hardware Stores Ltd.	•	•	•	•	Marindustrial Inc.	•			
Honda Canada Inc.	•	•	•	•	Maritime Fuels	•	•		•
Husqvarna Canada Corp.	•	•	•	•	Matech BTA Inc.	•			
Hydra-Fab Industrial Inc.				•	Mazda Canada Inc.	•	•	•	•
Hyundai Auto Canada Corp.	•	•	•	•	Mercedes-Benz Canada Inc.	•		•	
Imperial Oil	•	•	•	•	MFTA Canada Inc.	•			•
Importations Thibault Ltée	•	•	•	•	Michaud Petroleum Inc.	•	•		•
Integrated Distribution Systems LP DBA Wajax Power Systems	•	•			Milacron Canada Corp.	•			•
Irving Blending & Packaging	•	•	•	•	Mitsubishi Motor Sales of Canada Inc.	•	•	•	•
Isuzu Commercial Truck of Canada Inc.	•	•	•	•	Modern Sales Co-Op	•	•	•	•
ITW Permatex Canada	•	•	•	•	Motion Industries (Canada) Inc.	•	•	•	•
Jacques Larochelle Inc.	•				Motovan Inc.	•	•		•
Jaguar Land Rover Canada ULC			•	•	MSC Industrial Supply Co.	•	•	•	•
John Deere Canada ULC	•	•	•	•	MRG Canada Inc.	•			
Kadex Aero Supply Ltd.	•	•	•	•	MTD Products Limited	•	•		•
Kaeser Compressors Canada Inc.	•	•	•	•	National Energy Equipment Inc.	•	•	•	•
Kalmar USA Inc	•	•	•	•	Navistar Canada ULC	•	•	•	•
Keystone Automotive Operations of Canada Inc.	•	•			NCH Canada Inc.	•	•	•	•
Kia Canada Inc.	•	•	•	•	New Flyer Industries ULC		•		
Kimpex Inc.	•	•	•	•	Nissan Canada Inc.	•	•	•	•
King-O-Matic Industries Ltd.	•	•	•	•	Orgill Canada Hardlines ULC	•	•	•	•
Kleen-Flo Tumbler Industries Ltd.	•	•	•	•	Paccar of Canada Ltd. (Parts division)	•	•	•	•
Klondike Lubricants Corporation	•	•	•	•	Parker Hannifin Canada	•	•	•	•
Krown Corporate	•	•	•	•	Parkland Corporation	•	•	•	•
KTM Canada Inc.	•	•	•	•	Part Source Inc.				•
Kubota Canada Ltd.	•	•	•	•	Parts Canada Development Co.	•	•	•	•
Liebherr Canada Ltd.	•		•		Parts for Trucks Inc.	•	•	•	•
Lubri-Lab Inc.	•	•	•	•	Peavey Industries General Partner Limited			•	•
Lucas Oil Products (Canada) Company	•	•	•	•	Peterbilt Atlantic			•	•
Loblaw Inc.	•			•	Petro-Canada Lubricants Inc.	•	•	•	•
Les Pièces d'Auto Transbec Inc. (Les)	•				Philippe Gosselin & Associés Limitée	•			

# Members (cont.)

## Atlantic Used Oil Management Association - 2022






Company Names	NB	PE	NL	NS	Company Names	NB	PE	NL	NS
Phillips 66 Canada Ltd.				•	Superline Fuels	•			•
Pièces d'Auto Transbec Inc. (Les)			•	•	Suzuki Canada Inc.	•	•		
Pièces d'Auto Transit Inc. (Les)	•	•	•	•	Teklub Canada Ltée	•	•	•	•
Pièces de Transmission Unitrans Ltée (Les)	•				Texas Refinery Corp. of Canada Ltd.	•	•	•	•
Polaris Industries Ltd.	•	•	•	•	Textron Off Road (Arctic Cat Sales Inc.)	•	•	•	
Porsche Cars Canada Ltd.				•	Toromont Cat	•	•	•	•
Prestone Canada	•	•	•	•	TotalEnergies Marketing Canada Inc.	•	•	•	•
Prévost, une division de Groupe Volvo Canada Inc.	•				Toyota Canada Inc.	•	•	•	•
Princess Auto Ltd.	•	•	•	•	Triumph Motorcycles America	•			•
Pro Form Products Ltd.	•	•	•		UAP Inc.	•	•	•	•
Produits Lubri-Delta Inc.	•			•	Ultra Clear Engine Fluids	•	•		•
Prolab Technolub Inc.	•	•			Uni-Select Canada Inc.	•			
PTI Transformers Inc.	•	•	•	•	Univar Canada Ltd.	•	•	•	•
Recochem Inc.	•	•		•	Valvoline Canada Ltd.	•	•	•	•
Ridge Tool Company	•	•	•	•	Vast-Auto Distribution Atlantic Ltd.	•	•	•	•
Robco Inc.	•	•	•	•	Verco International Inc.	•			
Robert Bosch Inc.	•	•			Vermeer Canada Inc.	•	•		
Robert K. Buzzell Ltd.	•	•	•	•	Volkswagen Group Canada Inc.	•	•	•	•
Rona Inc.	•		•	•	Volvo Car Canada Ltd.	•		•	•
Safety-Kleen Canada Inc.	•	•	•	•	Wainbee Ltd.	•	•	•	•
SC CLS Holdings ULC	•	•	•	•	Wajax Equipment			•	
Services Maintech / Maintech Services (Les)	•				Wajax Industrial Components Ltd.	•	•	•	•
Shell Canada Products Ltd.	•	•	•	•	Wakefield Canada Inc.	•	•	•	•
Sherwin-Williams Canada Inc.	•	•	•	•	Walmart Canada Corp.	•	•	•	•
Shoreline Lube Distribution Inc.	•	•	•	•	Walter Surface Technologies Inc.	•	•		
Sinto Racing Inc.	•				WD-40 Company (Canada) Ltd.	•	•	•	•
Skyjack Inc.	•			•	Western Petroleum			•	
Small Town Lubes	•			•	Westpier Marine & Industrial Supply Inc.	•	•	•	•
Sobeys Capital Inc.	•				Worldpac Canada Inc.	•			
Southwestern Petroleum Canada Ltd.	•	•	•	•	WTC Parts Canada Inc.			•	
Southwestern Petroleum Lubricants LLC	•	•	•	•	Wurth Canada Limited	•	•	•	•
Spécialités Hipertech Inc.	•	•	•	•	Yamaha Motor Canada Ltd.	•	•	•	•
State Chemical Ltd.	•	•		•					
STIHL Ltd.	•	•	•	•					
Strongco Limited Partnership	•		•	•					
Subaru Canada Inc.	•	•	•	•					



# Atlantic Provinces

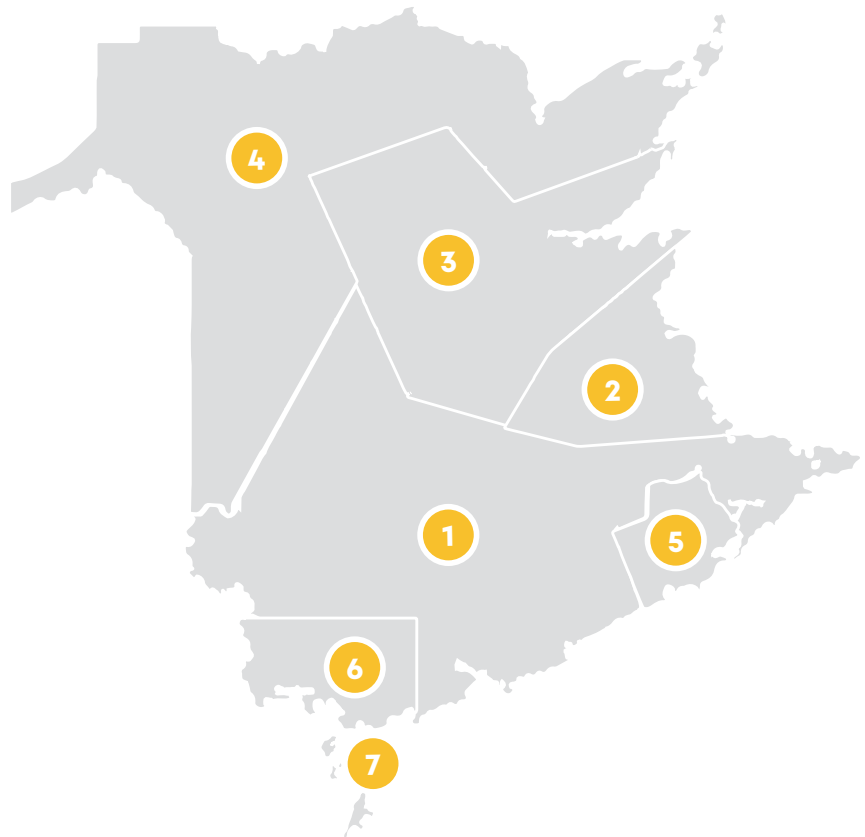
## Return Incentives - 2022

NB Return Incentives (rates paid to Registered Collectors) by Zone, 2022

Zone	1	2	3	4	5	6	7
 Used Oil (\$/litre)	0.06	0.13	0.13	0.11	0.13	0.13	0.38
 Used Glycol (Antifreeze) (45-55) (\$/litre)	0.53	0.68	0.68	0.79	0.68	0.68	1.41
 Used Filters (\$/kg)	0.90	1.20	1.20	1.10	1.20	1.20	1.68
 Used Oil and used Glycol (Antifreeze) Containers (\$/kg)	2.35	2.50	2.50	2.80	2.55	2.55	5.89
 Aerosols (\$/kg)	3.75	4.05	4.05	4.31	4.05	4.05	4.89

### New Brunswick Zones






- 1. Kings, Queens, Saint John, Sunbury, Westmorland, York
- 2. Kent
- 3. Northumberland
- 4. Carleton, Gloucester, Madawaska, Restigouche, Victoria
- 5. Albert
- 6. Charlotte
- 7. Deer Island, Campobello Island, Grand Manan Island



# Atlantic Provinces (cont.)

## Return Incentives - 2022

PEI Return Incentives (rates paid to Registered Collectors) by Zone, 2022

Zone	1
 Used Oil (\$/litre)	0.10
 Used Glycol (Antifreeze) (45-55) (\$/litre)	0.68
 Used Filters (\$/kg)	1.10
 Used Oil and used Glycol (Antifreeze) Containers (\$/kg)	2.40
 Aerosols (\$/kg)	3.95

### Prince Edward Island






1. Prince Edward Island



# Atlantic Provinces (cont.)

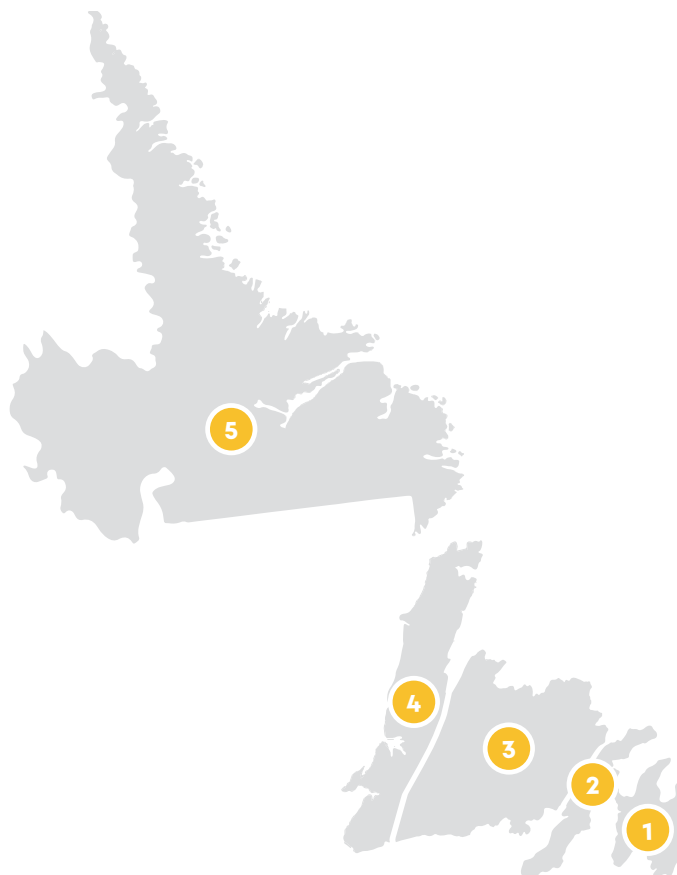
## Return Incentives - 2022

NL Return Incentives (rates paid to Registered Collectors) by Zone, 2022

Zone	1	2	3	4	5
 Used Oil (\$/litre)	0.10	0.24	0.30	0.15	0.15
 Used Glycol (Antifreeze) (45-55) (\$/litre)	1.40	1.82	2.04	1.75	1.26
 Used Filters (\$/kg)	1.75	2.68	3.21	2.50	2.00
 Used Oil and used Glycol (Antifreeze) Containers (\$/kg)	4.30	4.45	4.70	7.00	5.25
 Aerosols (\$/kg)	7.25	9.74	11.01	9.00	5.00

### Newfoundland & Labrador






- 1. Avalon
- 2. Eastern
- 3. Central
- 4. Western
- 5. Labrador



# Atlantic Provinces (cont.)

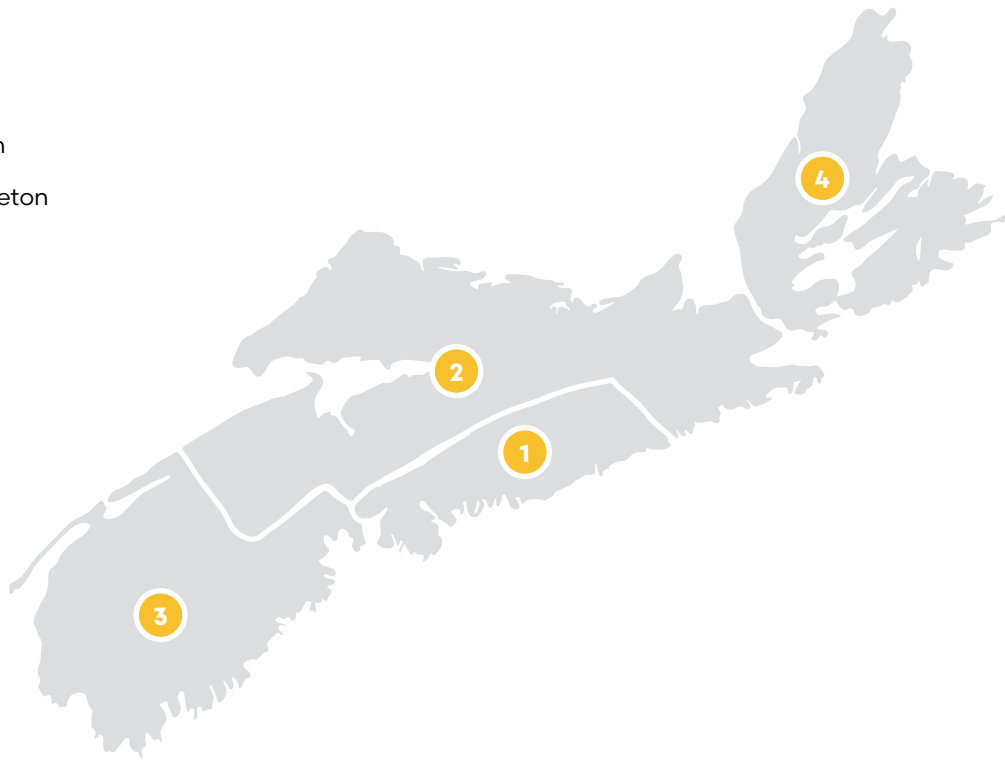
## Return Incentives - 2022

NS Return Incentives (rates paid to Registered Collectors) by Zone, 2022

Zone	1	2	3	4
 Used Oil (\$/litre)	0.06	0.10	0.12	0.14
 Used Glycol (Antifreeze) (45-55) (\$/litre)	0.50	0.60	0.80	0.90
 Used Filters (\$/kg)	0.90	0.95	1.05	1.20
 Used Oil and used Glycol (Antifreeze) Containers (\$/kg)	2.30	2.50	2.65	2.95
 Aerosols (\$/kg)	3.25	3.85	4.05	4.31

### Nova Scotia

- 1. Halifax
- 2. Central
- 3. Southern
- 4. Cape Breton



# How It Works

## Funding and Collection of Used Oil and Glycol Products



New Brunswick



Prince Edward Island



Newfoundland & Labrador



Nova Scotia

### Atlantic Provinces

Used Oil and Glycol Recycling is governed by provincial Regulations and Stewardship Agreements.

#### Members

(Brand Owners or first importers or suppliers of oil and glycol products)  
**Remit an Environmental Handling Charge (EHC) on the products**  
 (see sidebar for the 2022 EHCs by product for each province).



### Atlantic Used Oil Management Association

A not-for-profit, industry association which manages the collection and recycling program. The Association collects EHCs from members to administer the program.

#### Collectors

Companies who pick up used oil products from Collection Facilities and Generators at no cost. These companies receive payment - Return Incentives (RIs) - from the Used Oil Management Association. See the provincial scorecards in this report for the RIs paid in 2022.

#### Collection Facilities

Establishments (garages, car dealerships, etc.) which serve as drop-off locations for DIYers/households for recycling.

#### Generators

Establishments that generate large quantities of used oil and glycol products for recycling.

#### Processors

Companies who give a second life to used oil and glycol products.

### Environmental Handling Charge

- **\$0.03** (NB and PE)  
**\$0.07** (NL)  
**\$0.04** (NS) per litre for applicable **lubricating oil**;
- **\$0.12** (NB, PE and NS)  
**\$0.20** (NL) per litre for **oil containers** of 50 litres or less;
- **\$0.20** (NB, PE and NS)  
**\$0.50** (NL) per litre for **non-metal or non-HDPE oil and glycol containers** of 50 litres or less;
- **\$0.10** (NS) per litre of capacity of **diesel exhaust fluid containers**;
- **\$0.08** (NB and PE)  
**\$0.20** (NL)  
**\$0.10** (NS) per litre of **glycol (antifreeze) mix**;
- **\$0.12** (NB and PE)  
**\$0.35** (NL)  
**\$0.18** (NS) per litre for applicable of **glycol (antifreeze) concentrate**;
- **\$0.12** (NB and PE)  
**\$0.20** (NL)  
**\$0.10** (NS) per litre for **glycol containers** of 50 litres or less;
- **\$0.50** (NB and PE)  
**\$0.20** (NL) per **filter of 8 inches or less**, or 203 mm in height;
- **\$1.00** (NB and PE)  
**\$1.20** (NL) per **filter of more than 8 inches**, or 203 mm in height;
- **\$0.50** (NB and PE)  
**\$0.60** (NL) per **sump type filter** for automatic transmissions;
- **\$0.25** (NB and PE)  
**\$0.35** (NL) per **aerosol container**.

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Financial Statements**  
*December 31, 2022*

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**

**Contents**

*For the year ended December 31, 2022*

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## Independent Auditor's Report

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To the members of  
Atlantic Used Oil Management Association Inc. (UOMA - Atlantic)

### Opinion

We have audited the financial statements of Atlantic Used Oil Management Association Inc. (UOMA - Atlantic) (the "Organization"), which comprise the balance sheet as at December 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2022, 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.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Matter

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 14, 2022.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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*MNP LLP*

**MNP LLP**

Montréal, Quebec  
April 12, 2023

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<sup>1</sup> CPA auditor, public accountancy permit no. A128779

**Atlantic Used Oil Management Association Inc.  
(UOMA - Atlantic)**

**Statement of Operations**

*For the year ended December 31, 2022*

	2022	2021
<b>Revenues</b>		
Environmental handling charges	7,664,227	7,896,990
Registration and renewal	11,200	16,975
Investment income	102,637	72,226
Other revenues	-	511
	7,778,064	7,986,702
<b>Program expenses</b>		
Return incentives	4,918,145	4,295,351
Return incentives - collectors' bonus incentive	46,461	(50,887)
Oil processing incentives	272	(45,227)
Processing incentives - decontamination incentives	247,949	164,482
Transportation incentives	-	2,525
Collection facilities incentives	60,260	64,996
Advertising and communications	462,225	291,658
Contributions to regulatory authorities	306,137	250,553
Management fees (Note 3)	231,150	231,182
Salaries, office and general expenses	214,687	120,124
Legal fees	35,414	24,395
Consulting fees	174,392	230,068
Compliance reviews and audits	109,785	38,376
Bad debt	4,321	-
	6,811,198	5,617,596
<b>Administration expenses</b>		
Management fees (Note 3)	319,784	316,421
Salaries, office and general expenses	76,743	61,878
Professional fees	29,151	19,891
Amortization of intangible assets	33,423	39,543
	459,101	437,733
<b>Excess of revenues over expenses for the year</b>	507,765	1,931,373

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

**Atlantic Used Oil Management Association Inc.  
(UOMA - Atlantic)**

**Statement of Changes in Net Assets**

*For the year ended December 31, 2022*

<b>2022</b>						
	Unrestricted New Brunswick	Unrestricted Prince Edward Island	Unrestricted Newfoundland and Labrador	Unrestricted Nova Scotia	Internally restricted funds	Total
					(Note 4)	
<b>Balance, beginning of year</b>	<b>2,564,670</b>	<b>403,113</b>	<b>552,295</b>	<b>1,018,815</b>	<b>4,200,000</b>	<b>8,738,893</b>
Excess of revenues over expenses for the year	(98,448)	80,944	105,426	419,843	-	507,765
Allocated to infrastructure fund	(272,000)	(32,000)	(192,000)	(304,000)	800,000	-
<b>Balance, end of year</b>	<b>2,194,222</b>	<b>452,057</b>	<b>465,721</b>	<b>1,134,658</b>	<b>5,000,000</b>	<b>9,246,658</b>

<b>2021</b>						
	Unrestricted New Brunswick	Unrestricted Prince Edward Island	Unrestricted Newfoundland and Labrador	Unrestricted Nova Scotia	Internally restricted funds	Total
					(Note 4)	
<b>Balance, beginning of year</b>	2,040,792	261,983	726,609	578,136	3,200,000	6,807,520
Excess of revenues over expenses for the year	523,878	141,130	325,686	940,679	-	1,931,373
Allocated to reserve fund	-	-	(500,000)	(500,000)	1,000,000	-
<b>Balance, end of year</b>	<b>2,564,670</b>	<b>403,113</b>	<b>552,295</b>	<b>1,018,815</b>	<b>4,200,000</b>	<b>8,738,893</b>

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

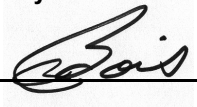
**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Balance Sheet**  
*December 31, 2022*

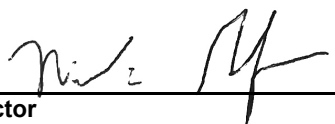
	<b>2022</b>	<b>2021</b>
<b>Assets</b>		
<b>Current</b>		
Cash	6,104,383	3,709,510
Accounts receivable (Note 5)	2,322,757	2,407,848
Advance to Recycle NB	17,064	66,048
Prepaid expenses	21,246	11,749
Current portion of investments (Note 6)	1,402,866	1,400,000
	<b>9,868,316</b>	7,595,155
<b>Investments (Note 6)</b>	<b>2,294,436</b>	3,108,223
<b>Intangible assets (Note 7)</b>	<b>18,290</b>	18,205
	<b>12,181,042</b>	10,721,583
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable (Note 8)	2,861,636	1,915,863
Advances from an organization (Note 9)	72,748	66,827
	<b>2,934,384</b>	1,982,690
<b>Net assets</b>		
<b>Unrestricted</b>		
New Brunswick	2,194,222	2,564,670
Prince Edward Island	452,057	403,113
Newfoundland and Labrador	465,721	552,295
Nova Scotia	1,134,658	1,018,815
<b>Internally restricted funds (Note 4)</b>	<b>5,000,000</b>	4,200,000
	<b>9,246,658</b>	8,738,893
	<b>12,181,042</b>	10,721,583

Commitments (Note 10)

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

Approved by the Board of Directors

Director 

Director 

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Statement of Cash Flows**

*For the year ended December 31, 2022*

	<b>2022</b>	<b>2021</b>
<b>Operating activities</b>		
Excess of revenues over expenses for the year	<b>507,765</b>	1,931,373
Adjustments for:		
Unrealized loss on investments	<b>102,453</b>	17,691
Amortization of intangible assets	<b>33,423</b>	39,543
	<b>643,641</b>	1,988,607
Changes in non-cash working capital items (Note 12)	<b>1,076,272</b>	(1,330,697)
	<b>1,719,913</b>	657,910
<b>Investing activities</b>		
Net change in investments	<b>708,468</b>	(2,027,755)
Acquisition of intangible assets	<b>(33,508)</b>	(6,781)
	<b>674,960</b>	(2,034,536)
<b>Increase (decrease) in cash during the year</b>	<b>2,394,873</b>	(1,376,626)
<b>Cash, beginning of year</b>	<b>3,709,510</b>	5,086,136
<b>Cash, end of year</b>	<b>6,104,383</b>	3,709,510

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

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Notes to the Financial Statements**

*December 31, 2022*

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**1. Governing statute and nature of business**

Atlantic Used Oil Management Association Inc. (UOMA - Atlantic) (the "Organization") was incorporated on November 18, 2013, under Part I of the New Brunswick Companies Act. According to the federal and provincial Income Tax Acts, it is a non-profit organization and is therefore exempt from income taxes.

The Organization has the mandate to establish and manage an integrated program of recovery and reclamation for used oils and antifreeze and also for oil, filters, fluid and antifreeze containers in an efficient and responsible manner.

**2. Significant accounting policies**

The Organization applies the Canadian accounting standards for not-for-profit organizations.

**Cash and cash equivalents**

The Organization's policy is to present bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn, and term deposits with a maturity period of three months or less from the date of acquisition.

**Revenue recognition**

Revenues are recognized when there is persuasive evidence that an arrangement exists, the price is fixed or determinable and collection is reasonably assured. Revenues from environmental handling charges are recognized when the lubricating oil or oil containers and oil filters are sold by members, based on their remittance forms, except for revenue from prior years received in the current year following a new registration, because environmental handling charges must be remitted retroactively for seven years, and for additional revenue determined following a compliance review. These environmental handling charges are recognized in the year during which they are determined.

**Return incentives**

Return incentive expenses are recognized when the lubricating oil and antifreeze and/or containers and filters are collected by a registered collector of the Organization.

**Processing incentives**

Processing incentive expenses are recognized when the lubricating oil and glycol containers are processed by the Organization's registered processors.

**Financial instruments**

*Measurement of financial instruments*

The Organization initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Organization is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. The cost of a financial asset or liability in a related party transaction that has repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, but the consideration transferred has repayment terms, cost is determined based on the repayment terms of the consideration transferred. When the financial instrument and the consideration transferred both do not have repayment terms, the cost is equal to the carrying or exchange amount of the consideration transferred or received.

*Subsequent measurement*

The Organization subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in net income in the period incurred.

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Notes to the Financial Statements**  
*December 31, 2022*

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**2. Significant accounting policies (continued)**

**Financial instruments (continued)**

*Subsequent measurement (continued)*

Financial assets and liabilities from a company under common control and subsidiaries are recognized at cost.

Other financial assets are recognized at amortized cost.

*Transaction costs*

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in net income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in net income over the life of the instrument using the effective interest method.

*Impairment*

For financial assets measured at cost or amortized cost, the Organization determines whether there are indications of possible impairment. When there are, and the Organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in net income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

**Intangible assets**

The intangible assets are accounted for at cost. Amortization is calculated using the straight-line method at the following period:

	<b>Period</b>
Website	3 years

*Impairment of long-lived assets*

Intangible assets subject to amortization are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Intangible assets that are not subject to amortization are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may exceed their fair value. The impairment test involves comparing the fair value of the assets with their carrying amount. When the carrying amount exceeds the fair value, an impairment loss is recognized in an amount equal to the excess.

**Expense allocation**

The Organization presents its expenses by function.

Salaries, fringe benefits and management and administration services common to functions "program" and "administration", are equally distributed between the organizations (Note 3 and 10).

**Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates. The critical estimates relate to the provision for doubtful accounts, the impairment of financial assets and the useful lives of fixed assets subject to amortization. These estimates are reviewed periodically and adjustments are made to income in the year they become known.

The main item for which a significant estimate was made is the useful lives of intangible assets subject to amortization, the fair value of investments and the provision for doubtful accounts.

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**

**Notes to the Financial Statements**

December 31, 2022

**3. Management fees**

The Organization retains the services of Société de gestion des huiles usagées (SOGHU) for the purposes of assisting the Organization in the conception, implementation and operation of the recovery and reclamation program required to ensure the appropriate recovery and reclamation of the designated products in accordance with the legislative and regulatory requirements of the Atlantic provinces. For the year ended December 31, 2022, the pro rata basis used is 34% for New Brunswick (34% in 2021), 4% for Prince Edward Island (4% in 2021), 24% for Newfoundland and Labrador (24% in 2021) and 38% for Nova Scotia (38% in 2021).

Management costs incurred during the previous year with SOGHU are itemized as follows:

					2022
<b>Management fees</b>	<b>New Brunswick</b>	<b>Prince Edward Island</b>	<b>Newfoundland and Labrador</b>	<b>Nova Scotia</b>	<b>Total</b>
Program	78,591	9,246	55,476	87,837	231,150
Administration	113,031	13,298	79,787	113,668	319,784
	<b>191,622</b>	<b>22,544</b>	<b>135,263</b>	<b>201,505</b>	<b>550,934</b>

					2022
<b>Program</b>	<b>New Brunswick</b>	<b>Prince Edward Island</b>	<b>Newfoundland and Labrador</b>	<b>Nova Scotia</b>	<b>Total</b>
Container segregation	11,930	1,404	8,421	13,333	35,088
Advertising and communications	8,324	979	5,876	9,304	24,483
Salaries, fringe benefits and management and administration services	49,008	5,766	34,594	54,773	144,141
Office and general expenses	5,024	591	3,546	5,615	14,776
Amortization of fixed assets	4,305	506	3,039	4,812	12,662
	<b>78,591</b>	<b>9,246</b>	<b>55,476</b>	<b>87,837</b>	<b>231,150</b>

					2022
<b>Administration</b>	<b>New Brunswick</b>	<b>Prince Edward Island</b>	<b>Newfoundland and Labrador</b>	<b>Nova Scotia</b>	<b>Total</b>
Office and general expenses	15,699	1,847	11,081	17,546	46,173
Rent	11,329	1,333	7,996	-	20,658
Salaries, fringe benefits and management and administration services	86,003	10,118	60,710	96,122	252,953
	<b>113,031</b>	<b>13,298</b>	<b>79,787</b>	<b>113,668</b>	<b>319,784</b>



**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**

**Notes to the Financial Statements**

*December 31, 2022*

**3. Management fees (continued)**

	2021				
Management fees	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total
Program	78,602	9,247	55,484	87,849	231,182
Administration	107,583	12,657	75,941	120,240	316,421
	186,185	21,904	131,425	208,089	547,603

	2021				
Program	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total
Container segregation	9,528	1,120	6,725	10,649	28,022
Advertising and communications	11,151	1,312	7,871	12,463	32,797
Salaries, fringe benefits and management and administration services	46,918	5,521	33,120	52,437	137,996
Office and general expenses	4,868	572	3,436	5,441	14,317
Amortization of fixed assets	6,137	722	4,332	6,859	18,050
	78,602	9,247	55,484	87,849	231,182

	2021				
Administration	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total
Office and general expenses	15,890	1,869	11,217	17,760	46,736
Rent	11,677	1,373	8,242	13,051	34,343
Salaries, fringe benefits and management and administration services	80,016	9,415	56,482	89,429	235,342
	107,583	12,657	75,941	120,240	316,421

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**

**Notes to the Financial Statements**

*December 31, 2022*

**4. Internally restricted funds**

The reserve fund was established by the Board of Directors of the Organization. It is used to stabilize program funding in the case of unexpected collection volume increases, fluctuation in operating costs or reduced revenue due to economic or other factors. As at December 31, 2022, the accumulated reserve fund by province is as follows:

<b>Internally restricted - reserve fund</b>	<b>New Brunswick</b>	<b>Prince Edward Island</b>	<b>Newfoundland and Labrador</b>	<b>Nova Scotia</b>	<b>2022</b>	<b>2021</b>
<b>Beginning balance</b>	3,000,000	200,000	500,000	500,000	4,200,000	4,200,000
<b>Net change in reserve fund</b>	-	-	-	-	-	-
<b>Ending balance</b>	3,000,000	200,000	500,000	500,000	4,200,000	4,200,000

The infrastructure fund was established by the Board of Directors of the Organization to provide grant or to purchase containers and recycling equipment for the collection facility network. As at December 31, 2022, the accumulated infrastructure fund by province is as follows:

<b>Internally restricted - infrastructure fund</b>	<b>New Brunswick</b>	<b>Prince Edward Island</b>	<b>Newfoundland and Labrador</b>	<b>Nova Scotia</b>	<b>2022</b>	<b>2021</b>
<b>Beginning balance</b>	-	-	-	-	-	-
<b>Net change in infrastructure fund</b>	272,000	32,000	192,000	304,000	800,000	-
<b>Ending balance</b>	272,000	32,000	192,000	304,000	800,000	-

**5. Accounts receivable**

	<b>2022</b>	<b>2021</b>
Customers	2,169,726	2,185,224
Sales tax receivable	153,031	222,624
	<b>2,322,757</b>	<b>2,407,848</b>

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Notes to the Financial Statements**  
*December 31, 2022*

**6. Investments**

	<b>2022</b>	<b>2021</b>
<b>Investments</b>		
Term deposits, bearing interest at rates ranging from 1.21% to 3.38% (0.67% to 3.38% in 2021), maturing until May 2023 to June 2024	<b>2,026,089</b>	3,435,169
Mutual funds	<b>1,732,990</b>	1,090,745
Unrealized loss	<b>(61,777)</b>	(17,691)
	<b>3,697,302</b>	4,508,223
Current portion	<b>1,402,866</b>	1,400,000
	<b>2,294,436</b>	3,108,223

**7. Intangible assets**

	<b>2022</b>	<b>2021</b>
	<i>Cost</i>	<i>Accumulated amortization</i>
	<i>Net book value</i>	<i>Net book value</i>
Website	<b>195,070</b>	<b>176,780</b>
	<b>18,290</b>	18,205

**8. Accounts payable**

	<b>2022</b>	<b>2021</b>
Trade	<b>1,756,510</b>	1,358,977
Salaries payable	<b>6,257</b>	9,283
Trade - SOGHU	<b>1,098,869</b>	547,603
	<b>2,861,636</b>	1,915,863

**9. Advances from an organization**

Cash flows and the current management of the Organization and SOGHU were carried out by a common general manager. The advances from an organization consist of expenses assumed relating to the management of the Organization. These advances are interest-free and do not include terms of repayment.

	<b>2022</b>	<b>2021</b>
Advances from an organization	<b>72,748</b>	66,827

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Notes to the Financial Statements**

*December 31, 2022*

**10. Commitments**

*Contributions to Recycle NB*

Under the Designated Material Regulation of the Clean Environment Act of New Brunswick, the Organization must cover annual administrative costs incurred by Recycle NB, with regard to oil, oil filters, oil containers, glycol and glycol containers. The estimated amount for 2023 is \$200,200.

*Contribution to Prince Edward Island Department of Environment, Energy and Climate Action*

Under the Materials Stewardship and Recycling Regulations of the Environmental Protection Act of Prince Edward Island, the Organization must pay an annual fee of \$5,000.

*Contributions to Multi-Materials Stewardship Board (MMSB)*

Under the Waste Management Regulations of the Newfoundland and Labrador Environmental Protection Act, the Organization must cover the annual administrative costs incurred by the MMSB in respect of oil, oil filters, oil containers and glycol containers. The estimated amount for 2023 is \$50,000.

*Management and administration services*

The Organization has reached an agreement with SOGHU that expires on December 31, 2023, with an option to renew for an additional five years. Under this agreement, the Organization must pay a management fee to SOGHU which is calculated using a fixed rate of 50%. For the year ended December 31, 2022, the management fees are 50% for SOGHU (50% in 2021) and 50% for the Organization (50% in 2021).

**11. Related party transactions**

In the regular course of its business, the Organization receives environmental handling charges from its members. Some members have representatives who are members of the Board of Directors. These transactions are measured at the exchange amount and are subject to the usual commercial conditions of the Organization.

During the year, the principal transactions concluded with companies or organization members of the Board of Directors are as follows:

	<b>2022</b>	2021
<b>Revenues</b>		
Environmental handling charges	<b>1,158,048</b>	1,276,003

The transactions concluded with members of the Board of Directors of the Organization during the year represent 15.11% of the environmental handling charges (16.16% in 2021).

Finally, accounts receivable include an amount of \$271,635 (\$290,866 in 2021) to be received from companies managed by members of the Board of Directors of the Organization.

**12. Changes in non-cash working capital items**

	<b>2022</b>	2021
Accounts receivable	<b>85,091</b>	(239,619)
Advance to Recycle NB	<b>48,984</b>	(36,712)
Prepaid expenses	<b>(9,497)</b>	(8,291)
Accounts payable	<b>945,773</b>	(973,961)
Advances from an organization	<b>5,921</b>	(72,114)
	<b>1,076,272</b>	(1,330,697)

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Notes to the Financial Statements**

*December 31, 2022*

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**13. Financial instruments**

**Credit risk**

Credit risk is the risk that one party to a financial asset will cause a financial loss for the Organization by failing to discharge an obligation. The Organization's main credit risks are mainly related to cash, accounts receivable and investments.

**Liquidity risk**

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and advance to Recycle NB.

**Market risk**

Market risk is the risk that the fair value or future cash flows of the Organization's financial instruments will fluctuate because of changes in market prices. Some of the Organization's financial instruments expose it to this risk, which comprises currency risk, interest rate risk and other price risk.

**Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed interest rate instruments subject the Organization to a fair value risk, since fair value fluctuates inversely to changes in market interest rates. Floating interest rate instruments subject the Organization to changes in related future cash flows. As at December 31, 2022, exposure to fixed interest rate is linked to investments while exposure to floating interest rate is linked to cash and term deposits.

**Other price risk**

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices other than those arising from interest rate risk or currency risk, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization is mainly exposed to other price risk through its investments in quoted shares for which the value fluctuated with the quoted market price.

**14. Comparative figures**

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

**Atlantic Used Oil Management Association Inc.**  
**(UOMA - Atlantic)**  
**Additional Information**

*For the year ended December 31, 2022*

**Annex A - Sectorial income**

					2022	2021
	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total	Total
<b>Revenues</b>						
Environmental handling charges	2,323,113	446,643	2,362,529	2,531,942	7,664,227	7,896,990
Registration and renewal	1,400	800	1,400	7,600	11,200	16,975
Investment income	34,896	4,106	24,633	39,002	102,637	72,226
Other revenues	-	-	-	-	-	511
<b>Total revenue</b>	<b>2,359,409</b>	<b>451,549</b>	<b>2,388,562</b>	<b>2,578,544</b>	<b>7,778,064</b>	<b>7,986,702</b>
<b>Expenses</b>						
Program						
Return incentives	1,502,726	263,517	1,673,551	1,478,351	4,918,145	4,295,351
Return incentives - collectors' bonus incentive	23,904	2,360	7,721	12,476	46,461	(50,887)
Oil processing incentives	-	-	-	272	272	(45,227)
Processing incentives - decontamination incentives	110,404	23,884	42,629	71,032	247,949	164,482
Transportation incentives	-	-	-	-	-	2,525
Collection facilities incentives	5,316	2,604	49,784	2,556	60,260	64,996
Advertising and communications	158,286	18,280	116,439	169,220	462,225	291,658
Contributions to regulatory authorities	255,784	5,000	45,353	-	306,137	250,553
Management fees (Note 3)	78,591	9,246	55,476	87,837	231,150	231,182
Salaries, office and general expenses	74,817	9,534	53,836	76,500	214,687	120,124
Legal fees	11,934	2,037	8,418	13,025	35,414	24,395
Consulting fees	37,469	6,534	88,917	41,472	174,392	230,068
Compliance reviews and audits	37,111	7,221	26,196	39,257	109,785	38,376
Bad debt	4,253	-	-	68	4,321	-
	<b>2,300,595</b>	<b>350,217</b>	<b>2,168,320</b>	<b>1,992,066</b>	<b>6,811,198</b>	<b>5,617,596</b>
Administration						
Management fees (Note 3)	113,031	13,298	79,787	113,668	319,784	316,421
Salaries, office and general expenses	22,956	4,587	20,012	29,188	76,743	61,878
Professional fees	9,911	1,166	6,996	11,078	29,151	19,891
Amortization of intangible assets	11,364	1,337	8,021	12,701	33,423	39,543
	<b>157,262</b>	<b>20,388</b>	<b>114,816</b>	<b>166,635</b>	<b>459,101</b>	<b>437,733</b>
<b>Excess (deficiency) of revenues over expenses for the year</b>	<b>(98,448)</b>	<b>80,944</b>	<b>105,426</b>	<b>419,843</b>	<b>507,765</b>	<b>1,931,373</b>

**Atlantic Used Oil Management Association Inc.**  
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**Annex B - New Brunswick**

	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Environmental handling charges	2,323,113	2,458,041
Registration and renewal	1,400	3,232
Investment income	34,896	51,591
Other revenues	-	511
<b>Total revenues</b>	<b>2,359,409</b>	<b>2,513,375</b>
<b>Expenses</b>		
Program		
Return incentives	1,502,726	1,271,848
Return incentives - collectors' bonus incentive	23,904	(44,493)
Oil processing incentives	-	(5,246)
Processing incentives - decontamination incentives	110,404	70,179
Transportation incentives	-	1,575
Collection facilities incentives	5,316	(13,861)
Advertising and communications	158,286	111,644
Contributions to regulatory authorities	255,784	200,200
Management fees (Note 3)	78,591	78,602
Salaries, office and general expenses	74,817	48,135
Legal fees	11,934	8,648
Consulting fees	37,469	101,130
Compliance reviews and audits	37,111	13,048
Bad debt	4,253	-
	<b>2,300,595</b>	<b>1,841,409</b>
Administration		
Management fees (Note 3)	113,031	107,583
Salaries, office and general expenses	22,956	20,297
Professional fees	9,911	6,763
Amortization of intangible assets	11,364	13,445
	<b>157,262</b>	<b>148,088</b>
<b>Excess (deficiency) of revenues over expenses for the year</b>	<b>(98,448)</b>	<b>523,878</b>

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**Annex C - Prince Edward Island**

	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Environmental handling charges	<b>446,643</b>	447,545
Registration and renewal	<b>800</b>	1,992
Investment income	<b>4,106</b>	3,439
<b>Total revenues</b>	<b>451,549</b>	452,976
<b>Expenses</b>		
Program		
Return incentives	<b>263,517</b>	225,178
Return incentives - collectors' bonus incentive	<b>2,360</b>	(6,182)
Oil processing incentives	-	(1,064)
Processing incentives - decontamination incentives	<b>23,884</b>	16,663
Collection facilities incentives	<b>2,604</b>	1,718
Advertising and communications	<b>18,280</b>	23,063
Contributions to regulatory authorities	<b>5,000</b>	5,000
Management fees (Note 3)	<b>9,246</b>	9,247
Salaries, office and general expenses	<b>9,534</b>	4,497
Legal fees	<b>2,037</b>	2,892
Consulting fees	<b>6,534</b>	11,616
Compliance reviews and audits	<b>7,221</b>	1,534
	<b>350,217</b>	294,162
Administration		
Management fees (Note 3)	<b>13,298</b>	12,657
Salaries, office and general expenses	<b>4,587</b>	2,649
Professional fees	<b>1,166</b>	796
Amortization of intangible assets	<b>1,337</b>	1,582
	<b>20,388</b>	17,684
<b>Excess of revenues over expenses for the year</b>	<b>80,944</b>	141,130



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**Annex D - Newfoundland and Labrador**

	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Environmental handling charges	2,362,529	2,399,874
Registration and renewal	1,400	5,152
Investment income	24,633	8,598
<b>Total revenues</b>	<b>2,388,562</b>	<b>2,413,624</b>
<b>Expenses</b>		
Program		
Return incentives	1,673,551	1,632,981
Return incentives - collectors' bonus incentive	7,721	(7,576)
Oil processing incentives	-	(3,352)
Processing incentives - decontamination incentives	42,629	29,110
Transportation incentives	-	950
Collection facilities incentives	49,784	64,163
Advertising and communications	116,439	66,824
Contributions to regulatory authorities	45,353	45,353
Management fees (Note 3)	55,476	55,484
Salaries, office and general expenses	53,836	26,830
Legal fees	8,418	5,726
Consulting fees	88,917	58,309
Compliance reviews and audits	26,196	9,211
	<b>2,168,320</b>	<b>1,984,013</b>
Administration		
Management fees (Note 3)	79,787	75,941
Salaries, office and general expenses	20,012	13,720
Professional fees	6,996	4,774
Amortization of intangible assets	8,021	9,490
	<b>114,816</b>	<b>103,925</b>
<b>Excess of revenues over expenses for the year</b>	<b>105,426</b>	<b>325,686</b>

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**Annex E - Nova Scotia**

	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Environmental handling charges	2,531,942	2,591,530
Registration and renewal	7,600	6,599
Investment income	39,002	8,598
<b>Total revenues</b>	<b>2,578,544</b>	<b>2,606,727</b>
<b>Expenses</b>		
Program		
Return incentives	1,478,351	1,165,344
Return incentives - collectors' bonus incentive	12,476	7,364
Oil processing incentives	272	(35,565)
Processing incentives - decontamination incentives	71,032	48,530
Collection facilities incentives	2,556	12,976
Advertising and communications	169,220	90,127
Management fees (Note 3)	87,837	87,849
Salaries, office and general expenses	76,500	40,662
Legal fees	13,025	7,129
Consulting fees	41,472	59,013
Compliance reviews and audits	39,257	14,583
Bad debt	68	-
	<b>1,992,066</b>	<b>1,498,012</b>
Administration		
Management fees (Note 3)	113,668	120,240
Salaries, office and general expenses	29,188	25,212
Professional fees	11,078	7,558
Amortization of intangible assets	12,701	15,026
	<b>166,635</b>	<b>168,036</b>
<b>Excess of revenues over expenses for the year</b>	<b>419,843</b>	<b>940,679</b>



**Atlantic Used Oil**  
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