



ANNUAL REPORT

Strengthening our Stewardship



Atlantic Used Oil
Management Association

Table of Contents

Message from the Chair	3
2025 Atlantic Board Members	4
Highlights 2025	5
Provincial Overviews	6
New Brunswick	6
Prince Edward Island	8
Newfoundland & Labrador	10
Nova Scotia	12
Atlantic UOMA Members	14
Funding and Collection	17
Financials	19



Message from the Chair

As Chair, I am pleased to present the 2025 Atlantic Used Oil Management Association Annual Report to Members. This report shows our progress in advancing used oil and glycol recovery across Atlantic Canada. Our efforts have strengthened the circular economy, ensuring used oil and glycol materials are managed responsibly to protect local environments.

Atlantic UOMA represents some 200 brand owners and distributors of oil and glycol materials across the Atlantic provinces. In 2025 we collected a combined volume of more than **11 million litres of used oil and glycol**, more than **2.5 million used oil filters**, and more than **1 million kilograms of oil and glycol containers**. These are significant volumes diverted from provincial landfills to be given a second life.

In addition to managing the recovery of used oil and glycol materials, a key aspect of Atlantic UOMA's work in 2025 was **reinforcing the integrity of our environmental stewardship**. We conducted a study on used oil filters in end-of-life vehicles, participated in a national study on used glycol and used oil, updated our public and business awareness research, and mapped the location and distribution of

drop-off sites. Understanding the pathway of materials from sales to collection as well as the recycling behaviours of businesses and residents will help us further refine our program delivery strategies in the years ahead.

I would like to thank the Atlantic UOMA board members and staff for their work in 2025. Atlantic UOMA remains **committed to being a responsible steward on behalf of the members** we represent in Atlantic Canada, focused on leading the collection of used oil and glycol products across the region.

Sincerely,

A handwritten signature in black ink that reads "Nick" followed by a stylized, cursive monogram.

Nick Dufour
Chair, Atlantic Used Oil Management Association

2025 Atlantic Board Members

Chair

Nick Dufour
Superline Fuels

Lynn Cormier
Wakefield Canada Inc.

Jason Fraser
Parts for Trucks, Inc.

Vice-Chair

David Bois
Retail Council of Canada

Loulia Kouchaji
Global Automakers of Canada

Stéphane Landry
Michaud Harnois Énergies Inc.

Secretary

Mathieu Poirier
Stewart McKelvey

Frédéric Potvin
Catalys Lubricants

Helen Bennett
Canadian Fuels Association








Board of Directors

Seated from left: Mathieu Poirier, Nick Dufour, and Loulia Kouchaji.

Standing from left: Jason Fraser, Lynn Cormier, Stéphane Landry, and Helen Bennett.

Missing from photo: David Bois and Frédéric Potvin.

Highlights 2025

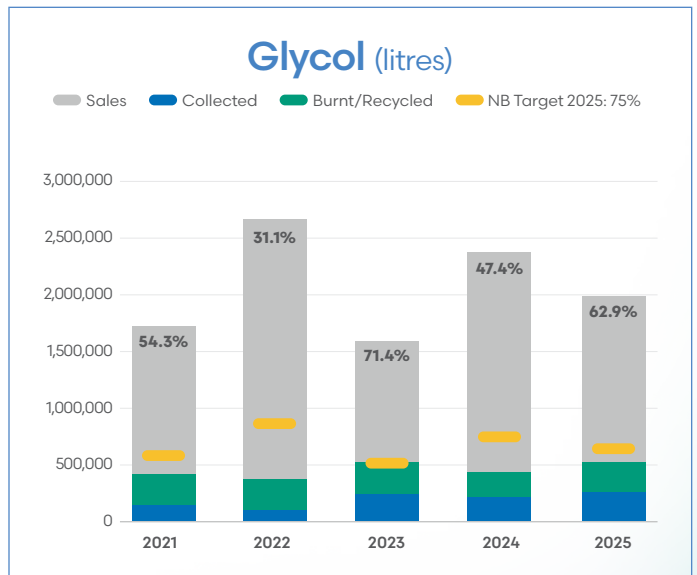
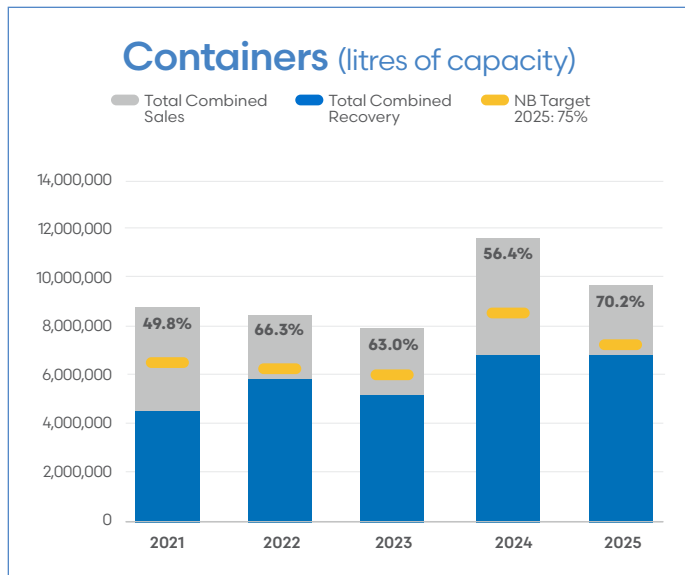
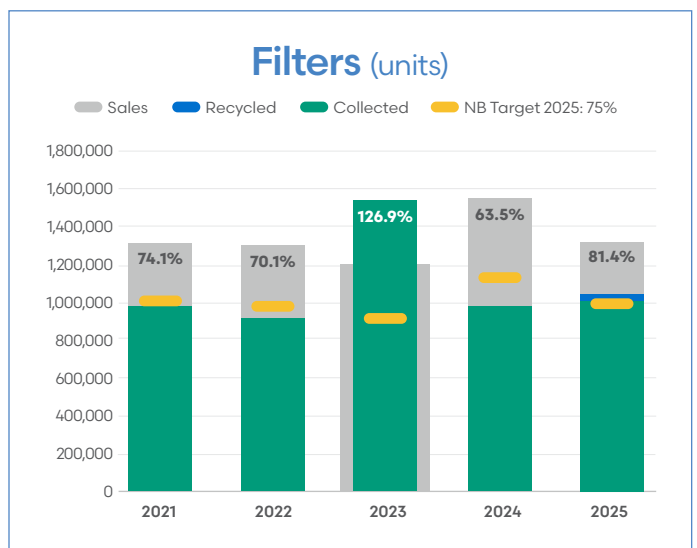
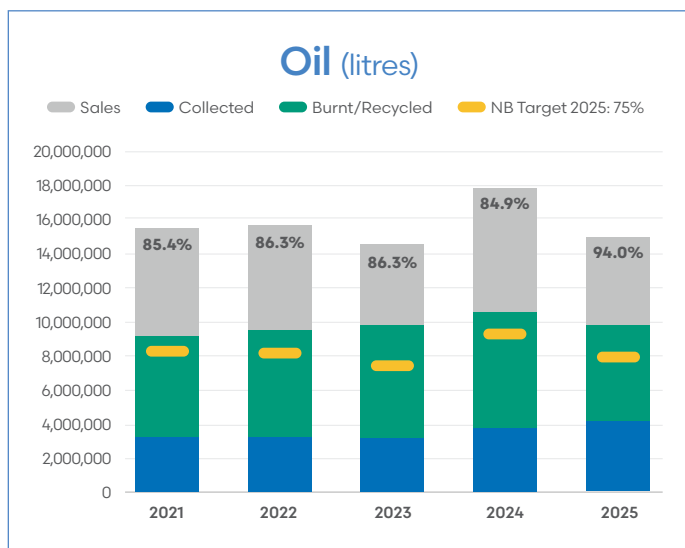
<p>Collected used oil and glycol products from MORE THAN 3500 industrial, commercial, and institutional generators in Atlantic Canada</p> 	<p>DELIVERED 16 PURPOSE-BUILT SEA CONTAINERS to support used oil and glycol products collection at municipal and regional waste management sites across the Atlantic provinces</p> 	<p>Maintained a network of MORE THAN 850 DROP-OFF SITES across the four Atlantic provinces to provide a place for households and do-it-yourself mechanics to drop off used oil and glycol products for recycling</p> 
<p>PARTICIPATED IN 24 CONSUMER/TRADE SHOWS across the Atlantic provinces to speak to do-it-yourself mechanics and businesses who generate oil and glycol products about the materials that must be recycled</p> 	<p>RENEWED THE ATLANTIC UOMA STEWARDSHIP PLAN for the Province of Prince Edward Island for the period of 2026-2030 in compliance with the requirements of the province's Environmental Protection Act, Materials Stewardship and Recycling Regulations</p>	
<p>COLLECTED MORE THAN 2.5 MILLION used oil filters across the region - diverting these products from provincial landfills to be recycled</p>	<p>IMPROVED RECOVERY RATES FOR CONTAINERS AND GLYCOL</p>	
<p>EXCEEDED the targets for available USED OIL RECOVERY (collected and recycled) in all four Atlantic provinces</p> 	<p>ATLANTIC UOMA WEBSITE IN 2025:</p> <p>Attracted more than 184,000 unique visitors</p> <p>with over 20,000 visitors using the Find-A-Drop-off Site/ Find-A-Collector locators</p>	

Provincial Overview

New Brunswick



Sales and Recovery Summary 2025

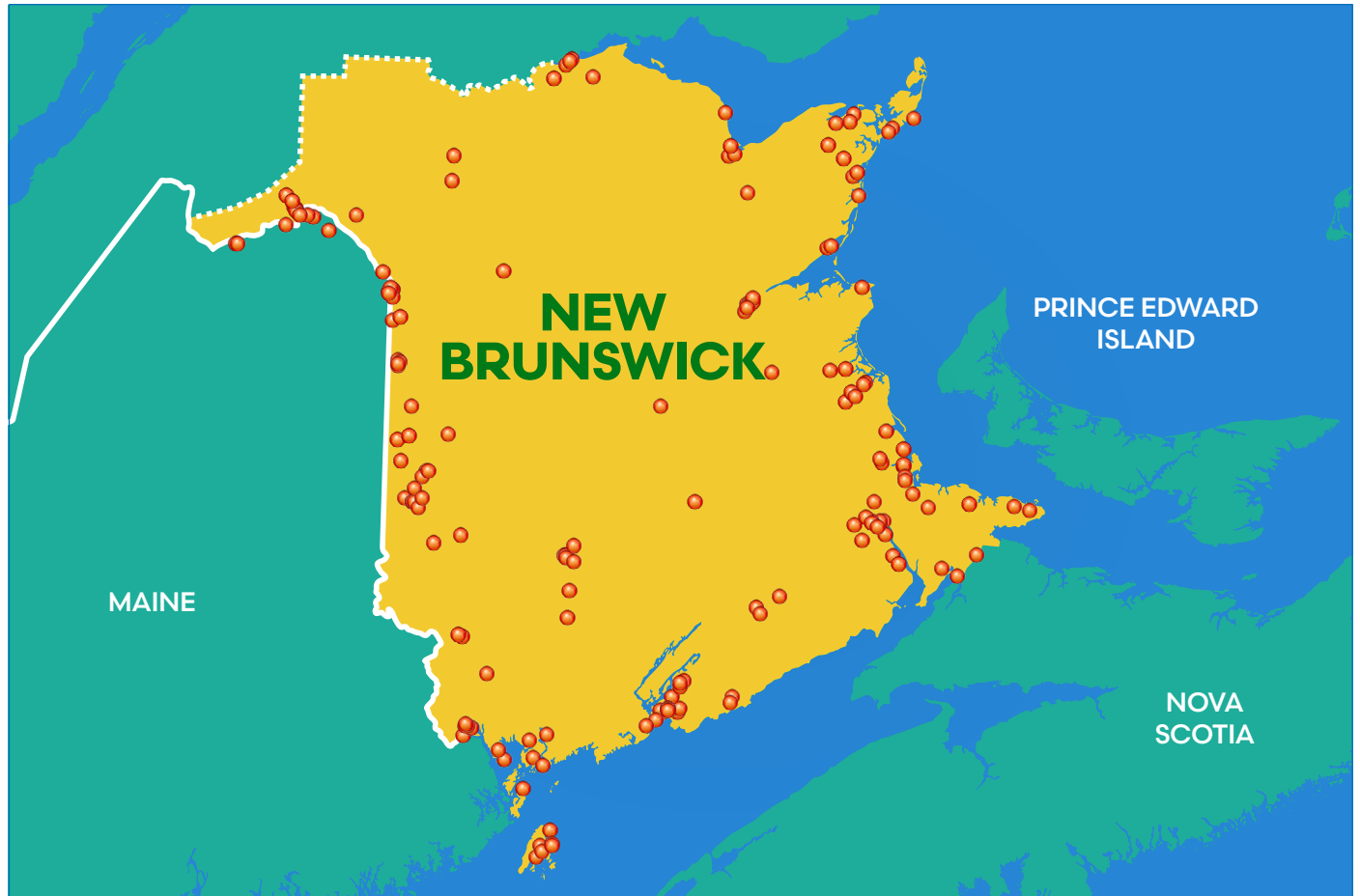


As of December 31, 2025

Members	200	Collectors	5	Processors	10	Drop-off sites	170
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Drop-off Locations and RIs


The map below shows the distribution of Drop-off locations in New Brunswick. In 2025, there were **170 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol products to be recycled. An online locator at RecycleMyOil.ca can be used to find the nearest drop off location.



2025 NB Return Incentives (rates paid to Registered Collectors) by Zone

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

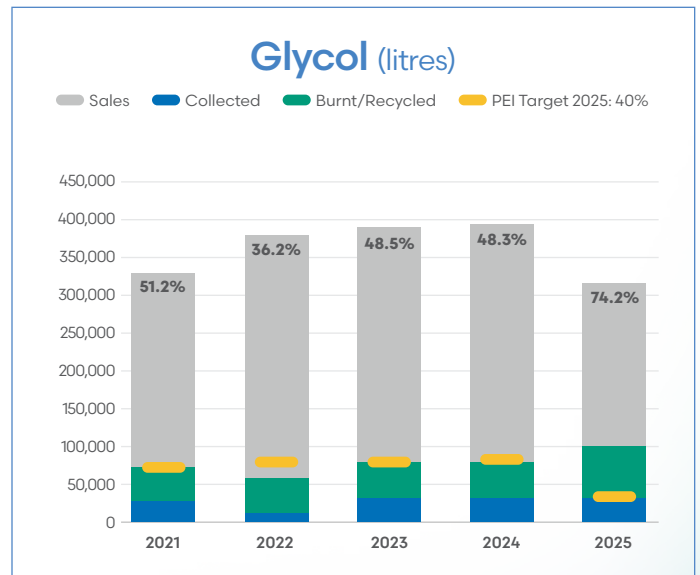
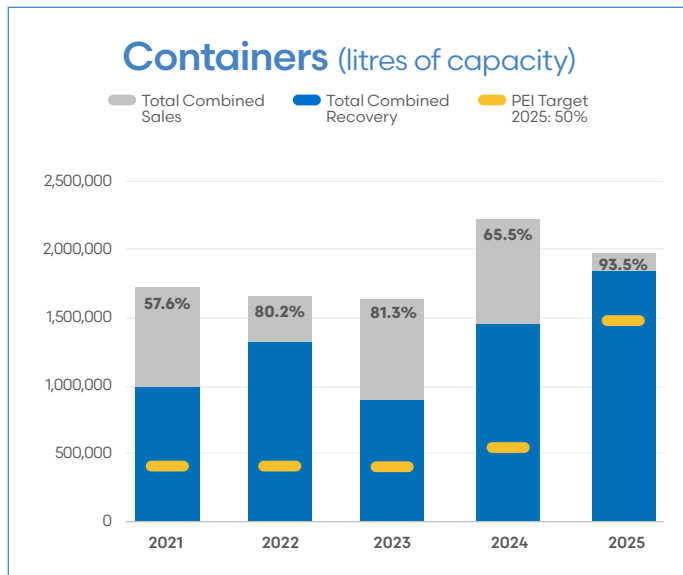
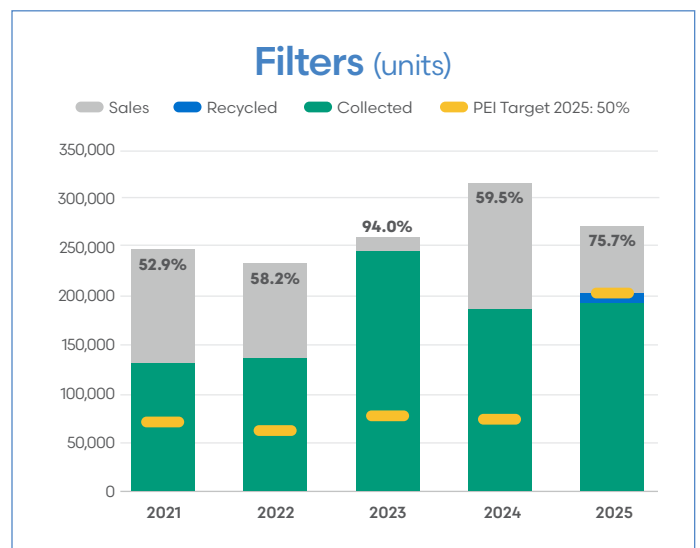
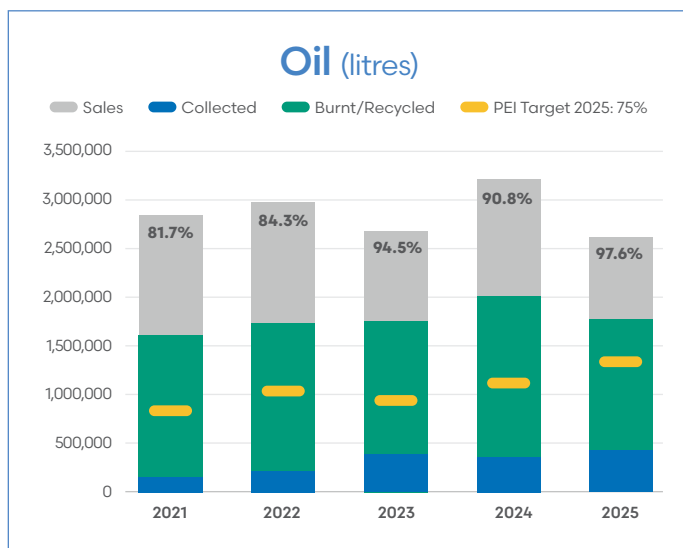
	ZONE	1	2	3	4	5	6	7
Used Oil (\$/litre)		0.06	0.13	0.13	0.11	0.13	0.13	0.38
Used Glycol (\$/litre)		0.53	0.68	0.68	0.79	0.68	0.68	1.41
Used Filters (\$/kg)		0.90	1.20	1.20	1.10	1.20	1.20	1.68
Used Oil and Glycol Containers (\$/kg)		2.50	2.70	2.70	3.05	2.80	2.80	8.00
Aerosols (\$/kg)		3.75	4.05	4.05	4.31	4.05	4.05	4.89



Provincial Overview

Prince Edward Island

Sales and Recovery Summary 2025

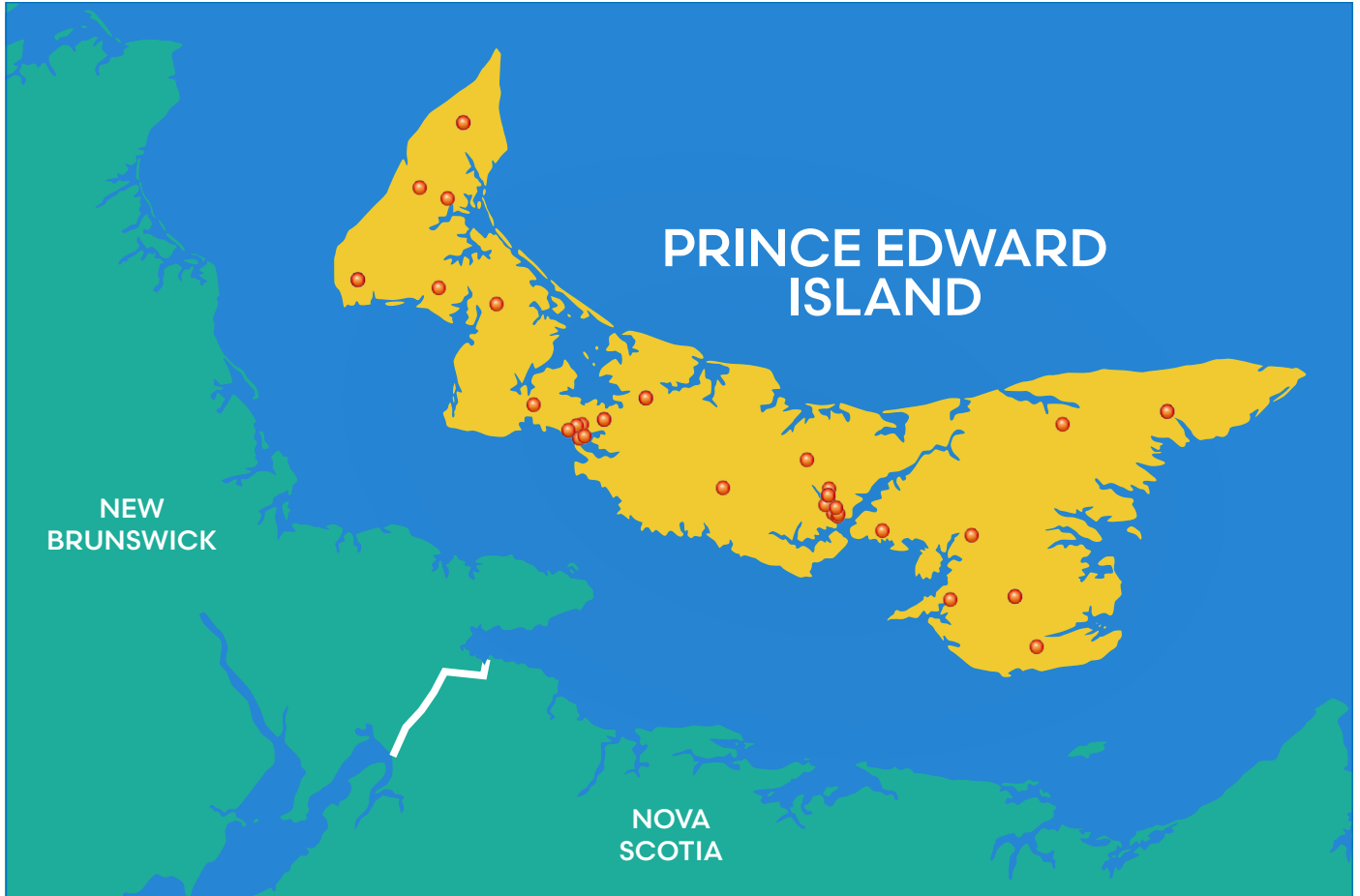


As of December 31, 2025

Members	146	Collectors	4	Processors	8	Drop-off sites	41
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Drop-off Locations and RIs

The map below shows the distribution of Drop-off locations in Prince Edward Island. In 2025, there were **41 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol products to be recycled. An online locator at RecycleMyOil.ca can be used to find the nearest drop off location.



2025 PEI Return Incentives (rates paid to Registered Collectors) by Zone

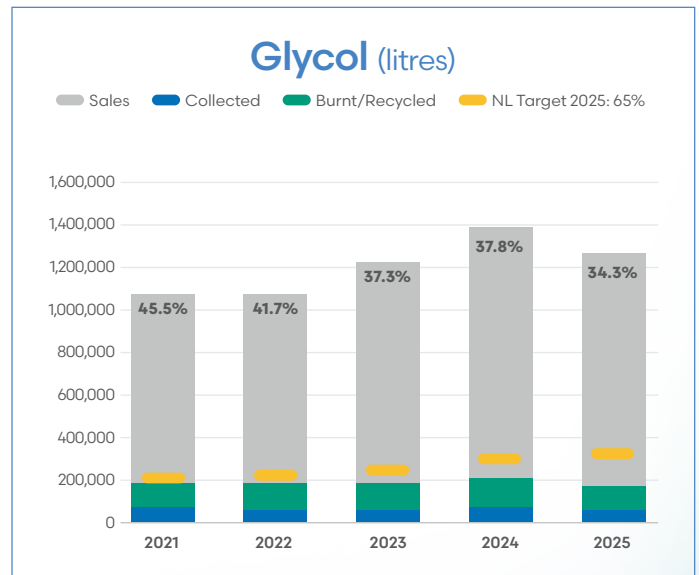
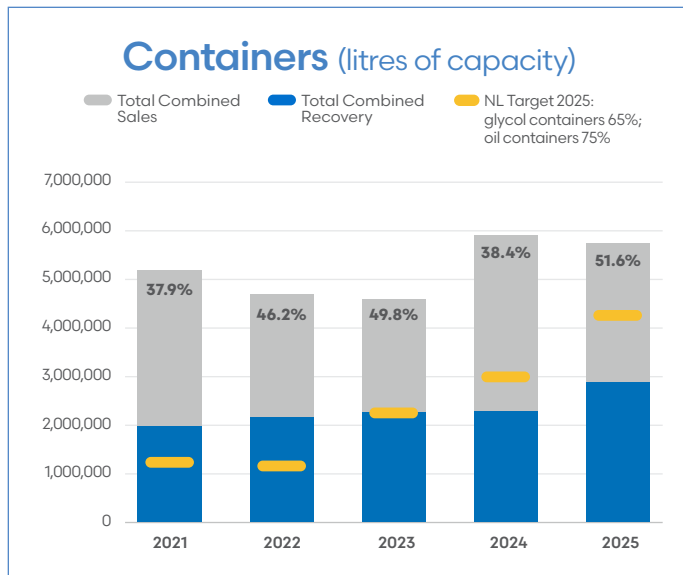
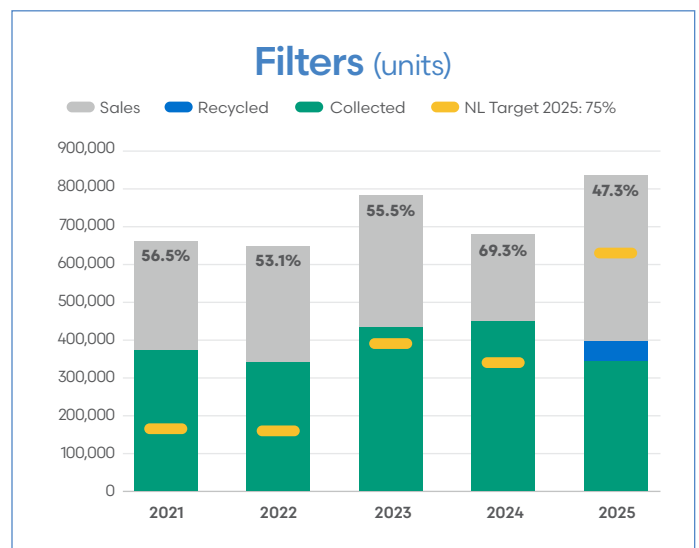
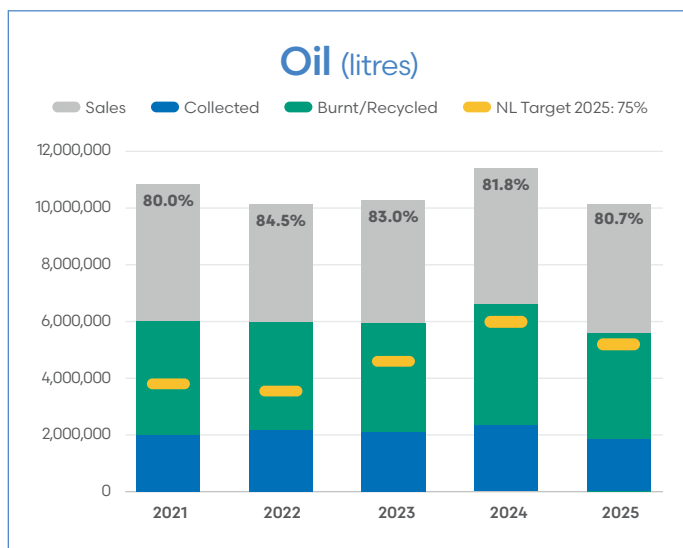
1. Prince Edward Island

	ZONE	1	
Used Oil (\$/litre)		0.10	
Used Glycol (\$/litre)		0.68	
Used Filters (\$/kg)		1.10	
Used Oil and Glycol Containers (\$/kg)		2.70	
Aerosols (\$/kg)		3.95	

Provincial Overview

Newfoundland and Labrador

Sales and Recovery Summary 2025



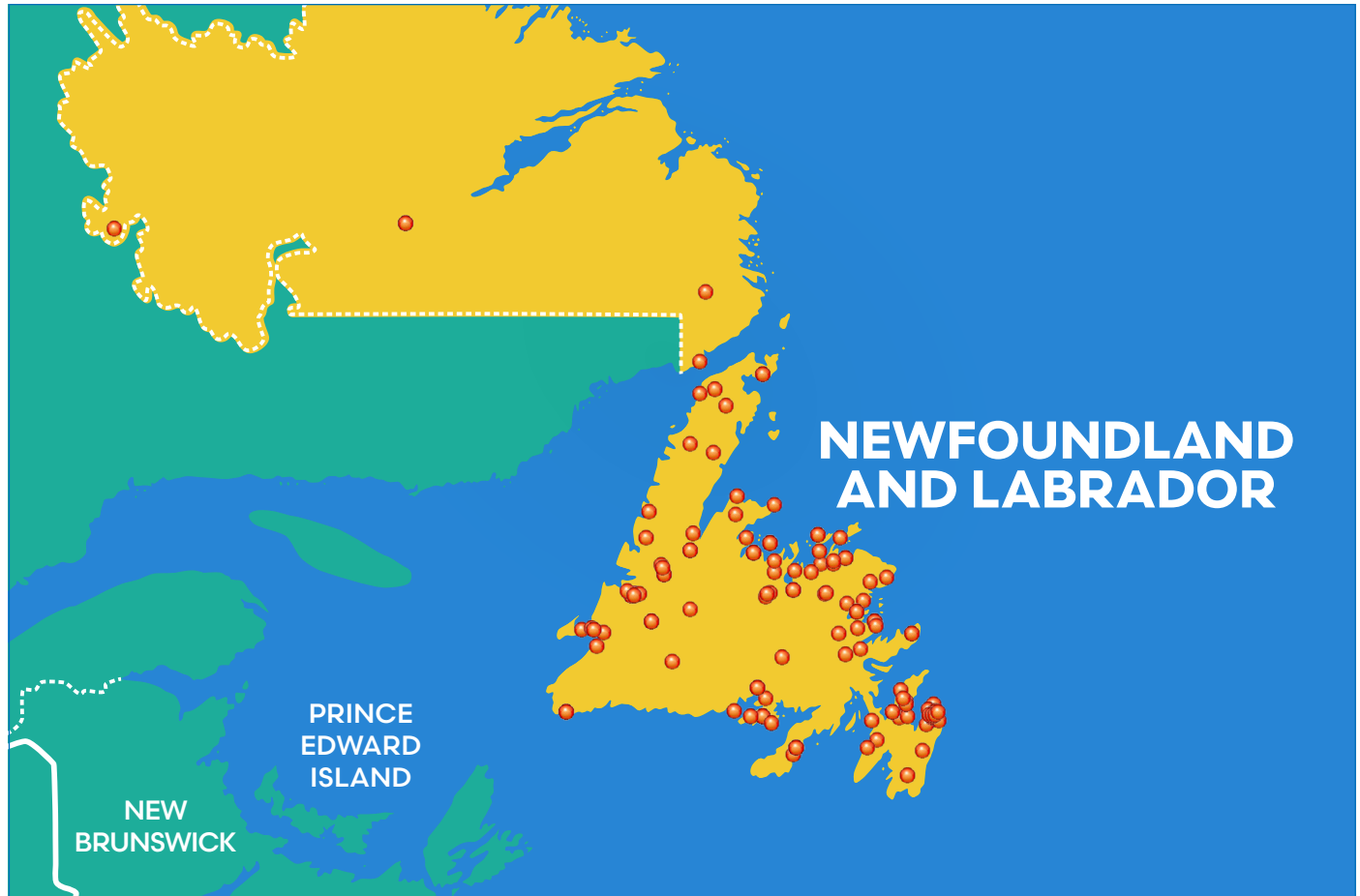
As of December 31, 2025

Members	149	Collectors	8	Processors	11	Drop-off sites	137
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Drop-off Locations and RIs

The map below shows the distribution of Drop-off locations in Newfoundland and Labrador. In 2025, there were **137 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol products to be recycled.

An online locator at RecycleMyOil.ca can be used to find the nearest drop off location.



2025 NL Return Incentives (rates paid to Registered Collectors) by Zone

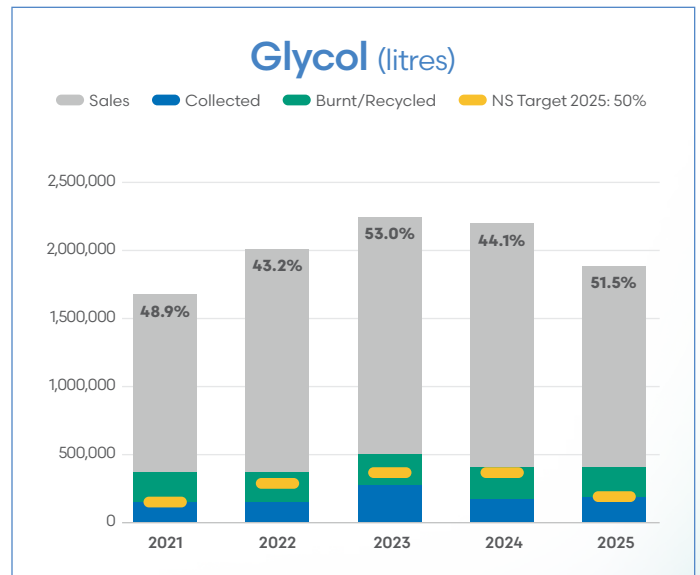
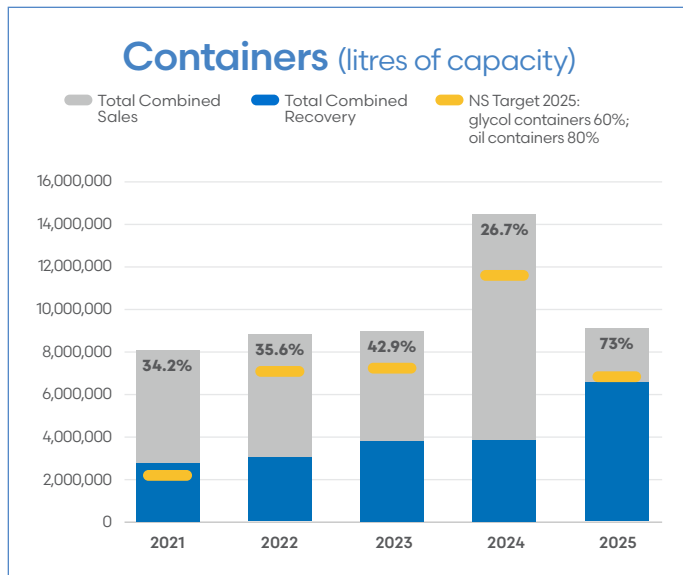
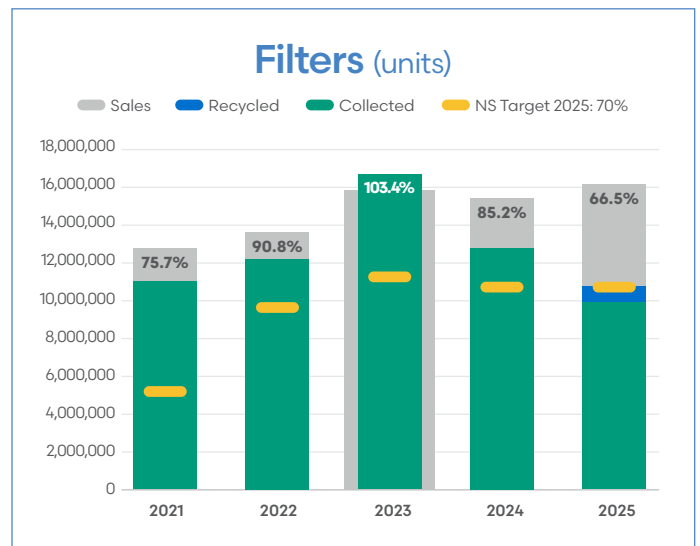
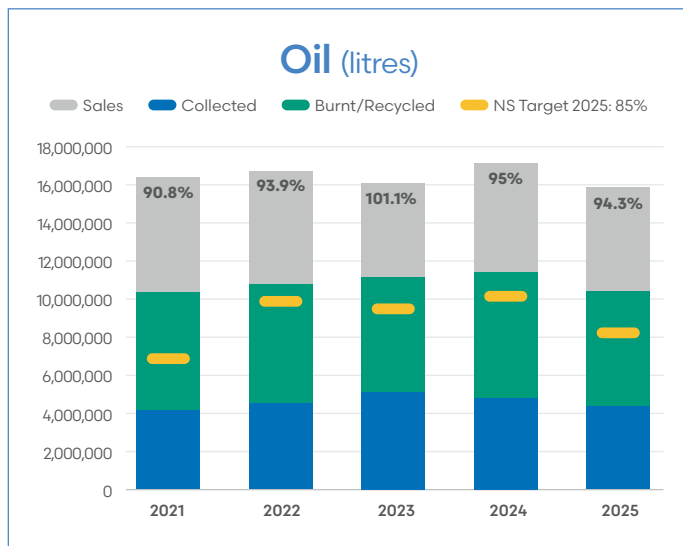
1. Avalon 2. Eastern 3. Central 4. Western 5. Labrador

	ZONE	1	2	3	4	5
Used Oil (\$/litre)		0.10	0.24	0.30	0.15	0.15
Used Glycol (\$/litre)		1.40	1.82	2.04	1.75	2.00
Used Filters (\$/kg)		1.75	2.68	3.21	2.50	2.75
Used Oil and Glycol Containers (\$/kg)		3.95	4.10	4.45	7.00	7.00
Aerosols (\$/kg)		7.25	9.74	11.01	9.00	9.50

Provincial Overview

Nova Scotia

Sales and Recovery Summary 2025

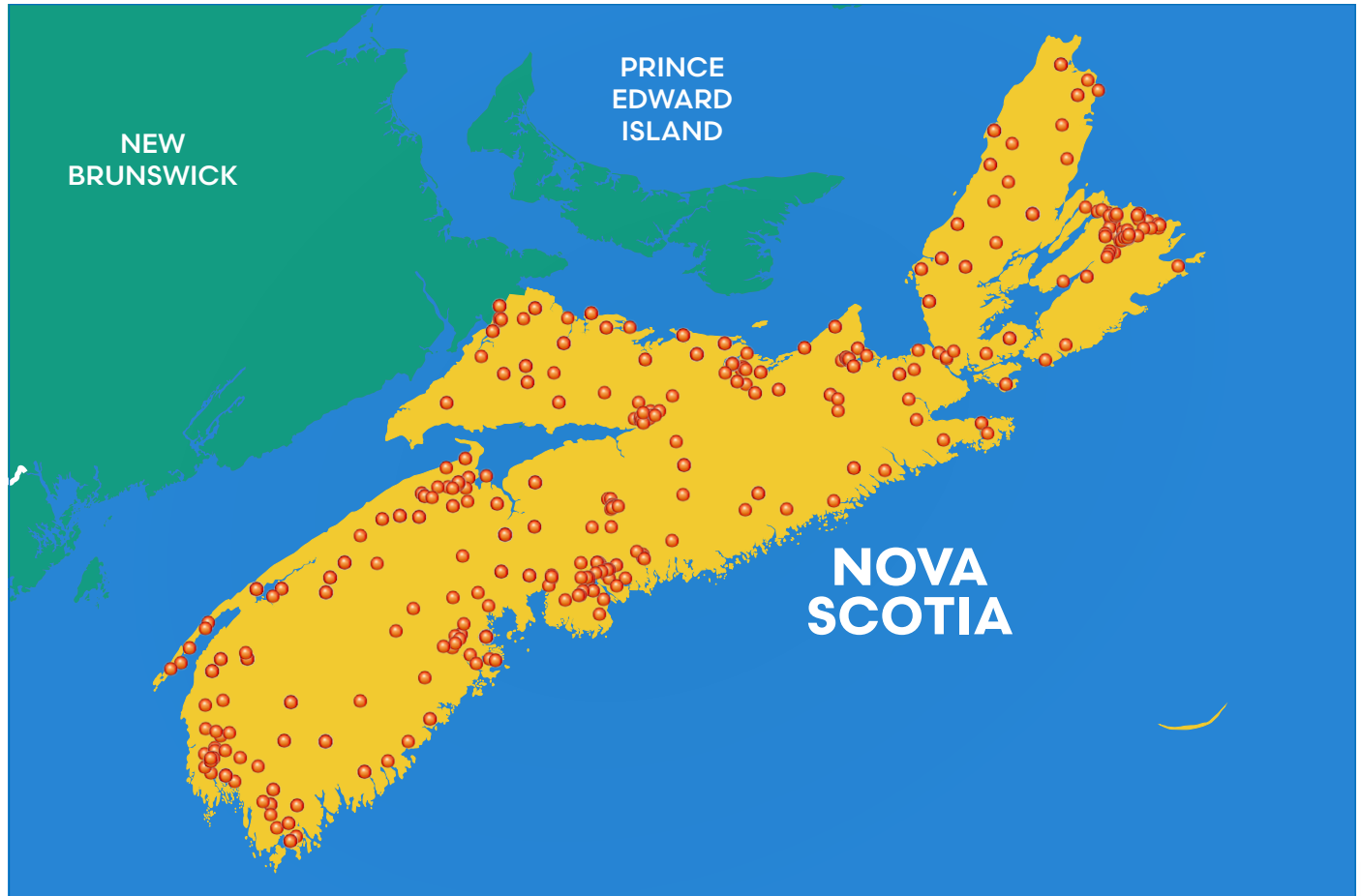


As of December 31, 2025

Members	163	Collectors	5	Processors	8	Drop-off sites	502
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Drop-off Locations and RIs

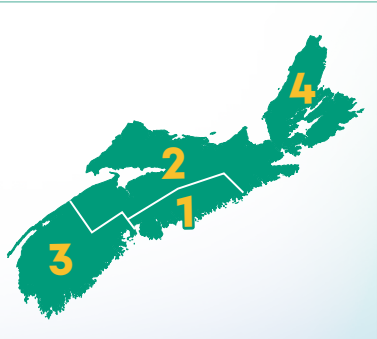
The map below shows the distribution of Drop-off locations in Nova Scotia. In 2025, there were **502 participating drop-off locations** for DIY mechanics and households that have small quantities of used oil and glycol products to be recycled. An online locator at RecycleMyOil.ca can be used to find the nearest drop off location.



2025 NS Return Incentives (rates paid to Registered Collectors) by Zone

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

	ZONE	1	2	3	4
Used Oil (\$/litre)		0.06	0.10	0.12	0.14
Used Glycol (\$/litre)		0.50	0.60	0.80	0.90
Used Filters (\$/kg)		0.90	0.95	1.05	1.20
Used Oil and Glycol Containers (\$/kg)		2.50	2.80	3.00	4.10
Aerosols (\$/kg)		3.75	3.85	4.05	4.31



Members

Atlantic Used Oil Management Association 2025

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

Company Names	NB	PE	NL	NS
G.K. Industries Ltd.	●			
Gamma Sales Inc.	●	●	●	●
GEA Farm Technologies Inc.		●		
General Motors of Canada Company	●	●	●	●
Groupe Environnemental Labrie Inc.	●			
H Harley-Davidson Canada Inc.	●	●	●	●
Harnois Énergies Inc.	●	●	●	●
Hastings Filters	●	●	●	
Henkel Canada Corp.	●	●		
Hino Motors Canada Ltd.	●	●	●	●
Home Depot of Canada Inc.	●	●	●	●
Home Hardware Stores Ltd.	●	●	●	●
Honda Canada Inc.	●	●	●	●
Husqvarna Canada Corp.	●	●	●	●
Hydra-Fab Industrial Inc.				●
Hyundai Auto Canada Corp.	●	●	●	●
I Imperial Oil	●	●	●	●
Importations Thibault Ltée	●	●	●	●
International Motors, LLC	●	●	●	●
Irving Blending & Packaging	●	●	●	●
Isuzu Commercial Truck of Canada Inc.	●	●	●	●
ITW Permatex Canada	●	●	●	●
J Jacques Larochelle Inc.	●			
Jaguar Land Rover Canada ULC	●		●	●
John Deere Canada ULC	●	●	●	●
K Kadex Aero Supply Ltd.	●	●	●	●
Kaeser Compressors Canada Inc.	●	●	●	●
Kalmar USA Inc	●	●	●	●
Kem Krest Canada ULC	●	●	●	●
Keystone Automotive Operations of Canada Inc.	●	●	●	●
Kia Canada Inc.	●	●	●	●
Kimpex Inc.	●	●	●	●
King-O-Matic Industries Ltd.	●	●	●	●
Klassen Advanced Filtration Inc.	●			●
Kleen-Flo Tumbler Industries Ltd.	●	●	●	●
Klondike Lubricants Corporation	●	●	●	●
Krone North America Inc.	●			
Krown Corporate	●	●	●	●
KTM Canada Inc.	●	●	●	●

Company Names	NB	PE	NL	NS
Kubota Canada Ltd.	●	●	●	●
L Liebherr Canada Ltd.	●		●	
Loblaw Inc.	●			●
Lubri-Lab Inc.	●	●	●	●
Lucas Oil Products (Canada) Company	●	●	●	●
M Mack Trucks Can. and Volvo Trucks Canada Division Volvo	●		●	●
Mahle Aftermarket Inc.	●			
Mann+Hummel Filtration Technology US LLC	●	●	●	●
Mann+Hummel Purolator Filters LLC	●	●	●	●
Marindustrial Inc.	●			
Matech BTA Inc.	●			
Mazda Canada Inc.	●	●	●	●
Mercedes-Benz Canada Inc.	●		●	
MFTA Canada Inc.	●			●
Michaud Harnois Énergies Inc.	●	●		●
Mitsubishi Motor Sales of Canada Inc.	●	●	●	●
Modern Sales Co-Op	●	●	●	●
Motion Industries (Canada) Inc.	●	●	●	●
Motovan Inc.	●	●		●
MRG Canada Inc.	●			
MSC Industrial Supply Co.	●	●	●	●
MTD Products Limited	●	●		●
N National Energy Equipment Inc.	●	●	●	●
NCH Canada Inc.	●	●	●	●
New Flyer Industries ULC		●		
Nissan Canada Inc.	●	●	●	●
O Orgill Canada Hardlines ULC	●	●	●	●
P Paccar of Canada Ltd. (Parts division)	●	●	●	●
Parker Hannifin Canada	●	●	●	●
Parkland Corporation	●	●	●	●
Part Source Inc.				●
Parts Canada Development Co.	●	●	●	●
Parts for Trucks Inc.	●	●	●	●
Pepco Corp.	●	●	●	●
Peterbilt Atlantic			●	●
Petro-Canada Lubricants Inc.	●	●	●	●
Philippe Gosselin & Associés Limitée	●			
Phillips 66 Canada Ltd.				●
Pièces d'Auto Transbec Inc. (Les)	●		●	●

Company Names	NB	PE	NL	NS
Pièces d'Auto Transit Inc. (Les)	•	•	•	•
Pièces de Transmission Unitrans Ltée (Les)	•			
Polaris Industries Ltd.	•	•	•	•
Porsche Cars Canada Ltd.				•
Premium Guard Inc.			•	
Prestone Canada (1000860076 Ontario Inc.)	•	•	•	•
Prévost, une division de Groupe Volvo Canada Inc.	•			
Princess Auto Ltd.	•	•	•	•
Pro Form Products Ltd.	•	•	•	
Produits Lubri-Delta Inc.	•			•
Prolab Technolub Inc.	•	•		
PTI Transformers Inc.	•	•	•	•
Recochem Inc.	•	•	•	•
Robco Inc.	•	•	•	•
Robert Bosch Inc.	•	•		
Robert K. Buzzell Ltd.	•	•	•	•
Rona Inc.	•		•	•
S Safety-Kleen Canada Inc.	•	•	•	•
SC CLS Holdings ULC	•	•	•	•
Services Maintech / Maintech Services (Les)	•			
Shell Canada Products Ltd.	•	•	•	•
Sherwin-Williams Canada Inc.	•	•	•	•
Shoreline Lube Distribution Inc.	•	•	•	•
Sinto Racing Inc.	•			•
Skyjack Inc.	•	•	•	•
Small Town Lubes	•			•
Sobeys Capital Inc.		•		
Société Nors Construction Équipement Canada ST, LP	•		•	•
Sollio Cooperative Group (doing business as BMR)	•	•		•
Southwestern Petroleum Lubricants LLC	•	•	•	•
Spécialités Hipertech Inc.	•	•	•	•
State Chemical Ltd.	•	•		•
STIHL Ltd.	•	•	•	•
Subaru Canada Inc.	•	•	•	•
Superline Fuels	•	•		•
Suzuki Canada Inc.	•	•	•	•
T Teklub Canada Ltée	•	•	•	•
Texas Refinery Corp. of Canada Ltd.	•	•	•	•

Company Names	NB	PE	NL	NS
Textron Off Road (Arctic Cat Sales Inc.)	•	•	•	
The Aftermarket Parts Company, LLC	•			
Toromont Cat	•	•	•	•
TotalEnergies Marketing Canada Inc.	•	•	•	•
Toyota Canada Inc.	•	•	•	•
Triumph Motorcycles America	•			•
U UAP Inc.	•	•	•	•
Ultra Clear Engine Fluids	•	•		•
Uni-Select Canada Inc.	•	•	•	•
Univar Canada Ltd.	•	•	•	•
V Valvoline Canada Ltd.	•	•	•	•
Vast-Auto Distribution Atlantic Ltd.	•	•	•	•
Verco International Inc.	•			
Vermeer Canada Inc.	•	•		
Volkswagen Group Canada Inc.	•	•	•	•
Volvo Car Canada Ltd.	•		•	•
W Wacker Neuson Limited	•	•	•	•
Wainbee Ltd.	•	•	•	•
Wajax Limited	•	•	•	•
Wakefield Canada Inc.	•	•	•	•
Walmart Canada Corp.	•	•	•	•
Walter Surface Technologies Inc.	•	•		
WD-40 Company (Canada) Ltd.	•	•	•	•
Western Petroleum			•	
Westpier Marine & Industrial Supply Inc.	•	•	•	•
Worldpac Canada Inc.	•			
WTC Parts Canada Inc.			•	
Wurth Canada Limited	•	•	•	•
Y Yamaha Motor Canada Ltd.	•	•	•	•

Earn a smile
for a job well
done



Funding and Collection

The Atlantic Used Oil Management Association is a not-for-profit, industry association which manages the collection and recycling of used oil and glycol products across the Atlantic region. The Association collects Environmental Handling Charges (EHCs) from members to administer the program.



Members: (Brand Owners/Producers or first importers or suppliers of oil and glycol products) remit EHCs on the products sold in the region. See chart below for the 2025 EHCs by product for each province.



Collectors: Companies who pick up used oil products sold in the region from Drop-off locations and Generators at no cost. These companies receive payment - Return Incentives (RIs) - from the Atlantic Used Oil Management Association. See the provincial overviews in this report for the RIs paid in 2025.



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



Generators: Industrial, commercial, and institutional (ICI) operations 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.

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

Environmental Handling Charges - Atlantic Canada 2025

Program designated products	NB	PE	NL	NS
Lubricating oils (\$/litre)	0.03	0.03	0.07	0.03
Oil Containers HDPE or metal (\$/per litre /container size less than 50 litres NB, NL, and NS and up to 250 litres for PE)	0.12	0.12	0.20	0.12
Oil Containers non-metal or non-HDPE (\$/per litre /container size less than 50 litres NB, NL, and NS and up to 250 litres for PE)	0.20	0.20	0.50	0.20
Filters less than 8" or all sump type filters (\$/filter)	0.30	0.50	0.60	0.40
Filters equal to or greater than 8" (\$/filter)	0.80	1.00	1.20	0.90
Glycol concentrate (\$/litre)	0.12	0.12	0.35	0.18
Glycol premix (\$/litre)	0.08	0.08	0.20	0.10
Glycol containers (\$/per litre /container size less than 50 litres NB, NL, and NS and up to 250 litres for PE)	0.12	0.12	0.20	0.10
Diesel exhaust fluid containers (\$/per litre /container size less than 50 litres NS and up to 250 litres for PE)	N/A	0.10	N/A	0.10
Automotive parts cleaner aerosol containers (\$/per unit)	N/A	0.25	N/A	0.25
Brake cleaner aerosol containers (\$/per unit)	0.25	0.25	0.35	0.25
Lubricant aerosol containers (\$/per unit)	0.25	0.25	0.35	0.25



PICTURED BELOW

A PURPOSE-BUILT SEA CONTAINER AT PICTOU COUNTY SOLID WASTE SITE IN NOVA SCOTIA

This is one of 16 supplied by Atlantic UOMA to support used oil and glycol product collection at waste management facilities and municipalities across the region in 2025.



Atlantic Used Oil Management Association Inc.
(UOMA - Atlantic)
Financial Statements
December 31, 2025

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

For the year ended December 31, 2025

	Page
Independent Auditor's Report	
Financial Statements	
Statement of Operations.....	1
Statement of Changes in Net Assets.....	2
Balance Sheet.....	3
Statement of Cash Flows.....	4
Notes to the Financial Statements	5
Additional Information	13

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, 2025, 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, 2025, 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.

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.

MNP LLP¹
MNP LLP

Brossard, Québec
April 10, 2026

¹ By CPA auditor, public accountancy permit No. A135248

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

Statement of Operations

For the year ended December 31, 2025

	2025	2024
Revenue		
Environmental handling charges	8,387,818	9,908,797
Registration and renewal	10,000	7,600
Investment income	182,268	282,147
Unrealized gain on investments	252,632	85,104
Recovery of bad debts	-	432,915
	8,832,718	10,716,563
Program expenses		
Return incentives	6,404,388	6,013,631
Processing, transportation and decontamination incentives	1,122,929	801,576
Collection facilities incentives	24,170	11,476
Collection infrastructure grants	226,390	2,042
Advertising and communications	712,789	623,197
Contributions to regulatory authorities	109,873	190,079
Management fees (Note 3)	69,425	75,739
Legal fees	39,457	16,757
Consulting fees	297,179	235,664
Compliance reviews and audits	209,177	291,744
Bad debts	19,555	-
	9,235,332	8,261,905
(Deficiency) excess of revenues over expenses from operations	(402,614)	2,454,658
Administration expenses		
Management fees (Note 3)	454,152	456,351
Salaries, office and general expenses	696,698	674,459
Legal fees	30,551	3,520
Professional fees	31,441	37,956
Amortization of intangible assets	95,995	105,186
	1,308,837	1,277,472
(Deficiency) excess of revenues over expenses	(1,711,451)	1,177,186

The accompanying notes 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, 2025

	<i>Unrestricted New Brunswick</i>	<i>Unrestricted Prince Edward Island</i>	<i>Unrestricted Newfoundland and Labrador</i>	<i>Unrestricted Nova Scotia</i>	<i>Internally restricted fund (Note 4)</i>	<i>2025 Total</i>
Balance, beginning of year	1,520,144	514,971	849,399	1,564,096	4,662,174	9,110,784
Deficiency of revenues over expenses	(792,285)	(91,908)	(708,437)	(118,821)	-	(1,711,451)
Infrastructure projects fund	-	-	-	-	(305,045)	(305,045)
Balance, end of year	727,859	423,063	140,962	1,445,275	4,357,129	7,094,288

	<i>Unrestricted New Brunswick</i>	<i>Unrestricted Prince Edward Island</i>	<i>Unrestricted Newfoundland and Labrador</i>	<i>Unrestricted Nova Scotia</i>	<i>Internally restricted fund (Note 4)</i>	<i>2024 Total</i>
Balance, beginning of year	1,474,646	431,529	400,476	964,773	5,000,000	8,271,424
Excess of revenues over expenses	45,498	83,442	448,923	599,323	-	1,177,186
Infrastructure projects fund	-	-	-	-	(337,826)	(337,826)
Balance, end of year	1,520,144	514,971	849,399	1,564,096	4,662,174	9,110,784

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

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

Balance Sheet

December 31, 2025

	2025	2024
Assets		
Current		
Cash	1,080,020	4,134,717
Accounts receivable (Note 5)	2,721,867	2,557,777
Advance to an organization (Note 6)	-	18,470
Advances to Recycle NB	152,779	17,055
Prepaid expenses	152,848	91,495
Current portion of investments (Note 7)	800,000	-
	4,907,514	6,819,514
Investments (Note 7)	6,040,597	4,993,534
Intangible assets (Note 8)	62,429	147,906
	11,010,540	11,960,954
Liabilities		
Current		
Accounts payable (Note 9)	3,910,252	2,850,170
Advances from an organization (Note 6)	6,000	-
	3,916,252	2,850,170
Net assets		
Unrestricted - New Brunswick	727,859	1,520,144
Unrestricted - Prince Edward Island	423,063	514,971
Unrestricted - Newfoundland and Labrador	140,962	849,399
Unrestricted - Nova Scotia	1,445,275	1,564,096
Internally restricted fund (Note 4)	4,357,129	4,662,174
	7,094,288	9,110,784
	11,010,540	11,960,954

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, 2025

	2025	2024
Operating activities		
(Deficiency) excess of revenues over expenses	(1,711,451)	1,177,186
Non-cash items:		
Unrealized gain on investments	(252,632)	(85,104)
Amortization of intangible assets	95,995	105,186
	(1,868,088)	1,197,268
Net change in non-cash items related to operating activities (Note 12)	723,385	(173,654)
	(1,144,703)	1,023,614
Investing activities		
Acquisition of investments	(3,908,907)	(606,484)
Investment disposals	2,314,476	-
Proceeds from disposal of investments	-	486,609
Acquisition of intangible assets	(10,518)	(199,144)
Invested in infrastructure projects	(305,045)	(337,826)
	(1,909,994)	(656,845)
(Decrease) increase in cash	(3,054,697)	366,769
Cash, beginning of year	4,134,717	3,767,948
Cash, end of year	1,080,020	4,134,717

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, 2025

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 1 of the New Brunswick Companies Act. On September 9, 2025, the Organization ceased to be governed by that Act and was continued under the Canada Not-for-profit Corporations 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.

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. These are reassessed on an ongoing basis and changes are recognized in the results of the year in which they become known.

The main items for which a significant estimate was made are useful lives of intangible assets subject to amortization, the depreciation of intangible assets, the fair value of investments, the provision for doubtful accounts and the accruals regarding the environmental handling charges and return incentives.

Cash and cash equivalents

The Organization's policy is to present bank balances, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn, under cash and cash equivalents.

Intangible assets

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

	Period
Software	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.

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 collected in the current year following the audit and 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 and they are recognized when the goods have been received by the clients, i.e., the ownership is transferred to the clients.

Return incentives

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

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

Notes to the Financial Statements

December 31, 2025

2. Significant accounting policies (continued)

Processing incentives

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

Expense allocation

The Organization presents its expenses by function.

Management fees shared by program and administration functions are allocated proportionally to the estimated hours spent by the common staff for each organization (Note 3 and 10).

Financial instruments

Initial measurement

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, its cost is determined using the consideration transferred or received by the Organization in the transaction.

Subsequent measurement

The Organization subsequently measures all its financial assets and liabilities at 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.

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

Other financial assets measured at amortized cost consist of trade receivables, advances, and trade payables and accrued liabilities.

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 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.

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

Notes to the Financial Statements

December 31, 2025

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, 2025, the pro rata basis used is 34% for New Brunswick (34% in 2024), 4% for Prince Edward Island (4% in 2024), 24% for Newfoundland and Labrador (24% in 2024) and 38% for Nova Scotia (38% in 2024).

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

	2025				
	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total
Management fees					
Program	23,605	2,777	16,662	26,381	69,425
Administration	154,669	18,423	110,539	170,521	454,152
	178,274	21,200	127,201	196,902	523,577
Program					
Advertising and communications	351	41	248	392	1,032
Office and general expenses	23,254	2,736	16,414	25,989	68,393
	23,605	2,777	16,662	26,381	69,425
Administration					
Office and general expenses	14,622	1,720	10,322	16,342	43,006
Rent	8,996	1,285	7,711	7,711	25,703
Salaries, fringe benefits and management and administration services	131,051	15,418	92,506	146,468	385,443
	154,669	18,423	110,539	170,521	454,152
					2024
	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total
Management fees					
Program	25,751	3,030	28,781	18,177	75,739
Administration	155,159	18,254	173,414	109,524	456,351
	180,910	21,284	202,195	127,701	532,090
Program					
Advertising and communications	5,526	650	6,176	3,901	16,253
Office and general expenses	11,682	1,005	6,410	6,030	25,127
Consulting service program	8,543	1,375	16,195	8,246	34,359
	25,751	3,030	28,781	18,177	75,739
Administration					
Office and general expenses	7,885	927	8,813	5,566	23,191
Rent	9,865	1,161	11,026	6,964	29,016
Salaries, fringe benefits and management and administration services	137,409	16,166	153,575	96,994	404,144
	155,159	18,254	173,414	109,524	456,351

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

Notes to the Financial Statements

December 31, 2025

4. Internally restricted fund

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.

The infrastructure projects fund is designed to provide financial assistance to public collection facilities that require upgrades to their infrastructure in order to safely and effectively manage the products returned for recycling under the UOMA Atlantic program. This support is provided as a conditional grant to offset the costs of acquiring or improving the infrastructure. In 2025, expenses were incurred for the acquisition of containers for activity collection. However, the facilities financed through this fund remain the property of the beneficiaries and are therefore not recognized as assets in our financial statements.

As at December 31, 2025, the accumulated reserve fund by province is as follows:

	2025			
	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia
Reserve fund				
Beginning balance	3,000,000	200,000	500,000	500,000
Net change in reserve fund	-	-	-	-
	3,000,000	200,000	500,000	500,000
Invested in infrastructure fund				
Beginning balance	220,142	32,000	11,555	198,477
Net change in infrastructure projects fund	(95,013)	-	(11,555)	(198,477)
	125,129	32,000	-	-
	3,125,129	232,000	500,000	500,000
				2024
	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia
Reserve fund				
Beginning balance	3,000,000	200,000	500,000	500,000
Net change in reserve fund	-	-	-	-
	3,000,000	200,000	500,000	500,000
Invested in infrastructure fund				
Beginning balance	272,000	32,000	192,000	304,000
Net change in infrastructure projects fund	(51,858)	-	(180,445)	(105,523)
	220,142	32,000	11,555	198,477
	3,220,142	232,000	511,555	698,477

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

Notes to the Financial Statements

December 31, 2025

5. Accounts receivable

	2025	2024
Customers	2,376,122	2,424,791
Allowance for doubtful accounts	(50,696)	(31,141)
	2,325,426	2,393,650
Sales tax receivable	396,441	164,127
	2,721,867	2,557,777

6. Advances and dues to 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.

	2025	2024
Advance to an organization	-	18,470
Advance from an organization	6,000	-
	6,000	18,470

7. Investments

	2025	2024
Investments		
Term deposits, bearing interest at rates ranging from 2.80% to 4.50% (4.20% to 4.50% in 2024), maturing from December 2026 to March 2030	4,671,257	1,512,724
Mutual funds	2,169,340	3,480,810
	6,840,597	4,993,534
Current portion of investments	800,000	-
	6,040,597	4,993,534

8. Intangible assets

	2025	2024
	<i>Cost</i>	<i>Accumulated amortization</i>
	<i>Net book value</i>	<i>Net book value</i>
Software	487,639	425,210
	62,429	147,906

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

Notes to the Financial Statements

December 31, 2025

9. Accounts payable

	2025	2024
Accounts payable and accrued liabilities	2,847,764	2,287,079
Vacations payable	6,820	31,001
Accounts payable - SOGHU	1,055,668	532,090
	3,910,252	2,850,170

10. Commitments

Contribution to Recycle New Brunswick

During 2023, the Organization has reached an agreement with Recycle New Brunswick that expires in 2027. Under this agreement, the Organization must charge its members environmental fees and must disburse a financial contribution to Recycle New Brunswick. Furthermore, the Organization is under the obligation to undergo compliance reviews provided by firms of its choosing and must take charge of related costs.

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.

Contribution to the Prince Edward Island Department of Environment

During the 2026 fiscal year, the Organization entered into a used oil and glycol stewardship plan covering the 2026 to 2030 period, in accordance with the requirements of Prince Edward Island's Materials Stewardship and Recycling Regulations enacted under the Environmental Protection Act. This plan is intended to establish a regulatory framework for the collection, recycling, and management of designated materials, including oils, oil filters, and glycol. Under this agreement, the Organization is required to collect environmental fees from its members and remit a financial contribution to the Department of Environment, Energy and Climate Action of the Government of Prince Edward Island. The Organization is also committed to complying with applicable environmental standards and to submitting annual reports to the regulatory authority.

Management and administration services

The Organization has reached an agreement with SOGHU until December 31, 2028, 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 60%. For the year ended December 31, 2025, the management fees are 60% for SOGHU (60% in 2024) and 40% for the Organization (40% in 2024).

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

Notes to the Financial Statements

December 31, 2025

11. Related party transactions

In the normal course of its activities, the Organization collects environmental handling charges from its members and pays incentives to collectors and processors. The members are represented by a board of directors on which some members sit (without voting rights). These transactions are measured at the exchange value and are subject to the Organization's usual commercial conditions.

The following table summarizes the Organization's related party transactions for the year:

	2025	2024
Revenues		
Environmental handling charges	370,165	868,560

The transactions concluded with members of the Board of Directors during the year represent 4.41% of the environmental handling charges (8.77% in 2024).

Finally, accounts receivable include an amount of \$167,130 (\$213,455 in 2024) to be received from companies managed by members of the Board of Directors.

12. Net change in non-cash items related to operating activities

	2025	2024
Accounts receivable	(164,090)	(581,806)
Advances to Recycle NB	(135,724)	9
Prepaid expenses	(61,353)	(59,631)
Advances to an organization	18,470	(18,470)
Accounts payable	1,060,082	526,558
Advances from an organization	6,000	(40,314)
	723,385	(173,654)

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 credit risk is mainly related to cash, accounts receivable, advances 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 accrued liabilities.

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.

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

Notes to the Financial Statements

December 31, 2025

13. Financial instruments (continued)

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, 2025, exposure to fixed interest rate is linked to investments while exposure to floating interest rate is linked to cash.

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 fluctuates with the quoted market price.

14. Comparative figures

Certain figures for 2024 have been reclassified to conform to the presentation adopted in 2025.

Atlantic Used Oil Management Association Inc.
(UOMA - Atlantic)
Additional Information
For the year ended December 31, 2025

Appendix A - Sectorial Income

					2025	2024
	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	Total	Total
Revenues						
Environmental handling charges	2,402,027	514,583	2,508,836	2,962,372	8,387,818	9,908,797
Registration and renewal	2,868	1,608	1,048	4,476	10,000	7,600
Investment income	61,971	7,291	43,744	69,262	182,268	282,147
Unrealized gain on investments	85,895	10,105	60,632	96,000	252,632	85,104
Recovery of bad debts	-	-	-	-	-	432,915
Total revenues	2,552,761	533,587	2,614,260	3,132,110	8,832,718	10,716,563
Program expenses						
Return incentives	2,073,120	424,392	1,930,276	1,976,600	6,404,388	6,013,631
Processing, transportation and decontamination incentives	328,488	76,065	575,519	142,857	1,122,929	801,576
Collection facilities incentives	5,645	2,242	10,852	5,431	24,170	11,476
Collection infrastructure grants	-	-	63,714	162,676	226,390	2,042
Advertising and communications	236,073	33,163	177,929	265,624	712,789	623,197
Contributions to regulatory authorities	41,401	-	68,472	-	109,873	190,079
Management fees (Note 3)	23,605	2,777	16,662	26,381	69,425	75,739
Legal fees	13,415	1,578	9,470	14,994	39,457	16,757
Consulting fees	99,288	19,195	72,438	106,258	297,179	235,664
Compliance reviews and audits	71,780	8,445	50,669	78,283	209,177	291,744
Bad debt	6,649	782	4,693	7,431	19,555	-
	2,899,464	568,639	2,980,694	2,786,535	9,235,332	8,261,905
Administration expenses						
Management fees (note 3)	154,669	18,423	110,539	170,521	454,152	456,351
Salaries, office and general expenses	238,203	32,082	193,718	232,695	696,698	674,459
Legal fees	10,226	1,353	7,218	11,754	30,551	3,520
Professional fees	10,029	1,180	7,080	13,152	31,441	37,956
Amortization of intangible assets	32,455	3,818	23,448	36,274	95,995	105,186
	445,582	56,856	342,003	464,396	1,308,837	1,277,472
Excess (deficiency) of revenues over expenses for the year	(792,285)	(91,908)	(708,437)	(118,821)	(1,711,451)	1,177,186

Atlantic Used Oil Management Association Inc.
(UOMA - Atlantic)
Additional Information
For the year ended December 31, 2025

Appendix B - New Brunswick

	2025	2024
Revenues		
Environmental handling charges	2,402,027	2,898,953
Registration and renewal	2,868	1,600
Investment income	61,971	95,930
Unrealized gain on investments	85,895	28,935
Recovery of bad debts	-	188,236
Total revenues	2,552,761	3,213,654
Program expenses		
Return incentives	2,073,120	1,877,219
Processing, transportation and decontamination incentives	328,488	307,711
Collection facilities incentives	5,645	6,859
Advertising and communications	236,073	211,380
Contributions to regulatory authorities	41,401	126,300
Management fees (Note 3)	23,605	25,751
Legal fees	13,415	4,701
Consulting fees	99,288	68,242
Compliance reviews and audits	71,780	100,500
Bad debts	6,649	1,219
	2,899,464	2,729,882
Administration expenses		
Management fees (Note 3)	154,669	155,159
Salaries, office and general expenses	238,203	233,446
Legal fees	10,226	1,001
Professional fees	10,029	12,905
Amortization of intangible assets	32,455	35,763
	445,582	438,274
Excess of revenues over expenses for the year	(792,285)	45,498

Atlantic Used Oil Management Association Inc.
(UOMA - Atlantic)
Additional Information
For the year ended December 31, 2025

Appendix C - Prince Edward Island

	2025	2024
Revenues		
Environmental handling charges	514,583	590,771
Registration and renewal	1,608	1,400
Investment income	7,291	11,286
Unrealized gain on investments	10,105	3,404
Recovery of bad debts	-	23,972
Total revenues	533,587	630,833
Program expenses		
Return incentives	424,392	356,445
Processing, transportation and decontamination incentives	76,065	74,731
Collection facilities incentives	2,242	2,274
Advertising and communications	33,163	25,120
Contributions to regulatory authorities	-	-
Management fees (Note 3)	2,777	3,030
Legal fees	1,578	2,716
Consulting fees	19,195	10,962
Compliance reviews and audits	8,445	11,654
Bad debts (recoveries)	782	(52)
	568,639	486,880
Administration expenses		
Management fees (Note 3)	18,423	18,254
Salaries, office and general expenses	32,082	35,839
Legal fees	1,353	693
Professional fees	1,180	1,518
Amortization of intangible assets	3,818	4,207
	56,856	60,511
Excess (deficiency) of revenues over expenses for the year	(91,908)	83,442

Atlantic Used Oil Management Association Inc.
(UOMA - Atlantic)
Additional Information
For the year ended December 31, 2025

Appendix D - Newfoundland and Labrador

	2025	2024
Revenues		
Environmental handling charges	2,508,836	3,090,355
Registration and renewal	1,048	2,200
Investment income	43,744	67,715
Unrealized gain on investments	60,632	20,425
Recovery of bad debts	-	81,191
Total revenues	2,614,260	3,261,886
Program expenses		
Return incentives	1,930,276	1,892,051
Processing, transportation and decontamination incentives	575,519	175,165
Collection facilities incentives	10,852	24,086
Collection infrastructure grants	63,714	2,042
Advertising and communications	177,929	149,729
Contributions to regulatory authorities	68,472	63,779
Management fees (Note 3)	16,662	28,781
Legal fees	9,470	3,723
Consulting fees	72,438	73,355
Compliance reviews and audits	50,669	70,227
Bad debts	4,693	667
	2,980,694	2,435,433
Administration expenses		
Management fees (Note 3)	110,539	173,414
Salaries, office and general expenses	193,718	169,054
Legal fees	7,218	707
Professional fees	7,080	9,110
Amortization of intangible assets	23,448	25,245
	342,003	377,530
Excess (deficiency) of revenues over expenses for the year	(708,437)	448,923

Atlantic Used Oil Management Association Inc.
(UOMA - Atlantic)
Additional Information
For the year ended December 31, 2025

Appendix E – Nova Scotia

	2025	2024
Revenues		
Environmental handling charges	2,962,372	3,328,718
Registration and renewal	4,476	2,400
Investment income	69,262	107,216
Unrealized gain on investments	96,000	32,340
Recovery of bad debts	-	139,516
Total revenues	3,132,110	3,610,190
Program expenses		
Return incentives	1,976,600	1,887,916
Processing, transportation and decontamination incentives	142,857	243,969
Collection facilities incentives	5,431	26,429
Collection infrastructure grants	162,676	-
Advertising and communications	265,624	236,968
Contributions to regulatory authorities	-	-
Management fees (Note 3)	26,381	18,177
Legal fees	14,994	5,617
Consulting fees	106,258	83,105
Compliance reviews and audits	78,283	109,363
Bad debts (recoveries)	7,431	(1,834)
	2,786,535	2,609,710
Administration expenses		
Management fees (Note 3)	170,521	109,524
Salaries, office and general expenses	232,695	236,120
Legal fees	11,754	1,119
Professional fees	13,152	14,423
Amortization of intangible assets	36,274	39,971
	464,396	401,157
Excess (deficiency) of revenues over expenses for the year	(118,821)	599,323



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