



**LIQUOR
DISTRIBUTION
BRANCH**

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

Statements of Financial Information

For the Fiscal Year Ended March 31, 2019





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BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

1. Audited Financial Statements

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

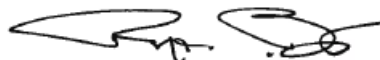
The financial statements of the British Columbia Liquor Distribution Branch have been prepared by management in accordance with International Financial Reporting Standards. Any financial information contained elsewhere in the annual report has been reviewed to ensure consistency with the financial statements.

Management is responsible for the integrity of the financial statements and has established systems of internal control to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and financial records are properly maintained to facilitate the preparation of financial statements in a timely manner.

The Office of the Auditor General of British Columbia has performed an independent audit of the financial statements of the Liquor Distribution Branch. The Auditor's Report outlines the scope of this independent audit and expresses an opinion on the financial statements of the Liquor Distribution Branch.



R. Blain Lawson
General Manager and Chief Executive Officer



Roger M. Bissoondatt, FCPA, FCA, FCMA
Chief Financial Officer

Vancouver, British Columbia
May 13, 2019



INDEPENDENT AUDITOR'S REPORT

To the Minister of Attorney General, Province of British Columbia

Opinion

I have audited the accompanying financial statements of British Columbia Liquor Distribution Branch, which comprise the statement of financial position at March 31, 2019, and the statements of comprehensive income, due to the Province of British Columbia and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of British Columbia Liquor Distribution Branch as at March 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of British Columbia Liquor Distribution Branch in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Accompanying Information

Management is responsible for the other information. The other information comprises the information included in the Annual Service Plan Report, but does not include the financial statements and my auditor's report thereon. The Annual Service Plan Report is expected to be made available to us after the date of this auditor's report.

My opinion on the financial statements does not cover the other information accompanying the financial statements and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information that I have obtained prior to the date of my auditor's report and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.

When I read the Annual Service Plan Report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

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

Those charged with governance are responsible for the oversight of the financial reporting process. Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing British Columbia Liquor Distribution Branch's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when British Columbia Liquor Distribution Branch will continue its operations for the foreseeable future.

Auditor's Responsibilities for the Audit of Financial Statements

My objectives are to obtain reasonable assurance about whether British Columbia Liquor Distribution Branch's 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 my 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

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

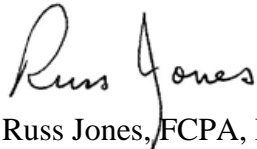
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 British Columbia Liquor Distribution Branch'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 British Columbia Liquor Distribution Branch's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the

related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause British Columbia Liquor Distribution Branch 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Russ Jones, FCPA, FCA
Deputy Auditor General

Victoria, British Columbia, Canada
May 13, 2019

BC LIQUOR DISTRIBUTION BRANCH

Statement of Comprehensive Income
(in thousands of dollars)

For the year ended March 31, 2019, with comparative information for 2018

	Note	2019	2018
Revenue	4	\$ 3,593,613	\$ 3,498,007
Cost of sales		(2,095,527)	(2,030,641)
Gross profit		1,498,086	1,467,366
Expenses:			
Administration	5, 14	(402,377)	(353,381)
Marketing	5	(6,665)	(5,269)
Transportation	5	(2,647)	(1,397)
		(411,689)	(360,047)
Profit		1,086,397	1,107,319
Other income		17,638	12,238
Total comprehensive income		\$ 1,104,035	\$ 1,119,557

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

BC LIQUOR DISTRIBUTION BRANCH

Statement of Due to the Province of British Columbia
(in thousands of dollars)

For the year ended March 31, 2019, with comparative information for 2018

	Note	2019	2018
Balance beginning of year		\$ (54,875)	\$ (28,510)
Total comprehensive income		(1,104,035)	(1,119,557)
Net payments to the Province of British Columbia	12	1,004,842	1,093,192
Balance end of year		\$ (154,068)	\$ (54,875)

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

BC LIQUOR DISTRIBUTION BRANCH

Statement of Financial Position

(in thousands of dollars)

For the year ended March 31, 2019, with comparative information for 2018

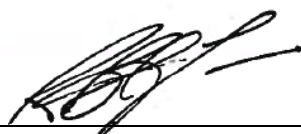
	Note	2019	2018
Assets			
Current:			
Cash		\$ 25,169	\$ 29,294
Accounts receivable	6	21,178	18,350
Prepaid expenses	7	10,592	11,568
Inventories	8	208,099	121,940
		265,038	181,152
Non-current assets:			
Prepaid expenses	7	4,468	1,524
Intangible assets	9	54,075	40,425
Property and equipment	10	86,080	68,551
		144,623	110,500
Total assets		\$ 409,661	\$ 291,652

Liabilities

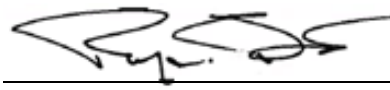
Current:			
Accounts payable and accrued liabilities	11, 14, 15	\$ 220,408	\$ 203,657
Due to Province of British Columbia	12	154,068	54,875
		374,476	258,532
Non-current liabilities:			
Other long-term liabilities	13, 14, 15	35,185	33,120
Total liabilities		\$ 409,661	\$ 291,652

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

Approved for issue on May 13, 2019 by:



R. Blain Lawson
General Manager and Chief Executive Officer



Roger M. Bissoondatt, FCPA, FCA, FCMA
Chief Financial Officer

BC LIQUOR DISTRIBUTION BRANCH

Statement of Cash flows
(in thousands of dollars)

For the year ended March 31, 2019, with comparative information for 2018

	Notes	2019	2018
Cash provided by (used in):			
Operating:			
Total comprehensive income		\$ 1,104,035	\$ 1,119,557
Items not involving cash:			
Depreciation and amortization		28,452	18,696
Loss on retirement/disposal of property and equipment		75	504
Rent and lease amortization		2,050	1,093
Accrued employee benefits		(162)	1,453
Change in non-cash operating working capital:			
Non-current assets		(2,944)	(765)
Working capital	6, 7, 8	(71,083)	5,968
		1,060,423	1,146,506
Investing:			
Acquisition of intangible assets	9	(27,299)	(13,695)
Acquisition of property and equipment	10	(32,444)	(34,025)
Proceeds from disposal of property and equipment		37	29
		(59,706)	(47,691)
Financing:			
Net payments to the Province of British Columbia	12	(1,004,842)	(1,093,192)
		(1,004,842)	(1,093,192)
(Decrease) increase in cash		(4,125)	5,623
Cash, beginning of year		29,294	23,671
Cash, end of year		\$ 25,169	\$ 29,294

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

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

1. Description of operations

The British Columbia Liquor Distribution Branch (“the LDB”) is one of two branches of the Province of British Columbia (“the Province”) responsible for the beverage alcohol and cannabis industry in British Columbia and reports to the Ministry of the Attorney General.

The LDB obtains its authority for liquor operations from the British Columbia Liquor Distribution Act (“the Act”). As stated in Section 2 of the Act, the LDB has the exclusive right to purchase liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

The General Manager and Chief Executive Officer of the LDB was appointed the administrator under the Cannabis Distribution Act for the wholesale distribution, the operation of retail stores and the on-line sales system.

The LDB is reported in the public accounts on a modified equity basis, in a manner similar to a commercial Crown corporation. The LDB does not reflect any equity on its balance sheet as all income is owned and payable to the Province of British Columbia.

The LDB is exempt from Canadian federal and British Columbia provincial income taxes.

2. Basis of accounting

(a) Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”). These financial statements were authorized for issuance by those charged with governance on May 13, 2019.

(b) Basis of measurement

The financial statements have been prepared on the historical cost basis. The accounts have been prepared on a going concern basis.

(c) Functional and presentation currency

These financial statements are presented in Canadian dollars, which is the LDB’s functional currency. All financial information has been rounded to the nearest thousand.

(d) Use of estimates and judgments

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates and assumptions that could materially affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results could differ from those estimates.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

2. Basis of accounting (continued)

(d) Use of estimates and judgments (continued)

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In determining and applying accounting policies, judgment is often required where the choice of specific policy, assumption or account estimate to be followed could materially affect the reported results or net position of the LDB, should it later be determined that a different choice would be more appropriate.

Management considers the following to be areas of significant judgment and estimation for the LDB due to greater complexity and/or being particularly subject to the exercise of judgment:

(i) Property and equipment and intangible assets

The determination of the useful economic life and residual values of property and equipment and intangible assets is subject to management estimation. The LDB regularly reviews all of its depreciation and amortization rates and residual values to take account of any changes in circumstances, and any changes that could affect prospective depreciation and amortization charges and asset carrying values.

(ii) Employee benefits – Retiring allowances

Employees who are eligible to retire and receive pension benefits under the Public Service Pension Plan are granted full vacation entitlement for the final calendar year of service. The LDB recognizes a liability and an expense for retiring allowances when benefits are earned and not when these benefits are paid. These obligations are valued by independent actuaries.

3. Significant accounting policies

The accounting policies below have been applied consistently to all periods presented in these financial statements, unless otherwise indicated.

(a) Foreign currency translation

The LDB in the normal course of business purchases product in foreign currency. Any foreign currency transactions are translated into Canadian dollars at the rate of exchange in effect at the transaction date. Any foreign currency denominated monetary assets and liabilities are stated using the prevailing rate of exchange at the date of the statement of financial position. The resulting foreign currency gains or

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(a) Foreign currency translation (continued)

losses are recognized on a net basis within administrative expenses in the statement of comprehensive income.

(b) Financial instruments

Effective April 1, 2018, the LDB adopted IFRS 9, *Financial Instruments* (“IFRS 9”) retrospectively. Prior periods were not restated and no material changes resulted from adoption of this new standard.

IFRS 9 sets out requirements for recognizing and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. IFRS 9 also amends derivative financial instruments and hedge accounting. This standard replaces IAS 39, *Financial Instruments: Recognition and Measurement* (“IAS 39”).

The implementation of IFRS 9 did not result in any impact on the LDB’s financial instruments. The LDB also applied related amendments to IFRS 7, *Financial Instruments: Disclosures* (“IFRS 7”).

(i) Classification and measurement of financial assets and financial liabilities

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities. However, it eliminates the previous IAS 39 categories for financial assets of held to maturity, loans and receivables and available for sale.

The adoption of IFRS 9 has not had a significant effect on the LDB’s accounting policies related to financial assets and financial liabilities. The impact of IFRS 9 on the classification and measurement of financial assets and liabilities is set out below.

Under IFRS 9, on initial recognition, a financial asset is classified as measured at: amortized cost, fair value through other comprehensive income (“FVOCI”) – debt instrument, FVOCI – equity instrument, or fair value through profit or loss (“FVTPL”). The classification of financial assets under IFRS 9 is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics.

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(b) Financial instruments (continued)

(i) Classification and measurement of financial assets and financial liabilities (continued)

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as FVTPL:

- it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the LDB may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.

All financial assets not classified as measured at amortized cost or FVOCI as described above are measured at FVTPL. On initial recognition, the LDB may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortized costs or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

A financial asset (unless it is a trade receivable without a significant financing component that is initially measured at the transaction price) is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition.

The following accounting policies apply to subsequent measurement of financial assets:

- Financial assets at FVTPL: these assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognized in total comprehensive income.
- Financial assets at amortized cost: these assets are subsequently measured at amortized costs using the effective interest method. The amortized cost is reduced by impairment losses. Interest income and impairment are recognized in profit or loss. Any gain or loss on derecognition is recognized in total comprehensive income.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(b) Financial instruments (continued)

(i) Classification and measurement of financial assets and financial liabilities (continued)

- Debt investments at FVOCI: these assets are subsequently measured at fair value. Interest income calculated using the effective interest method and impairment are recognized in profit or loss. Other net gains are recognized in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
- Equity investments at FVOCI: these assets are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in OCI and are never reclassified to profit or loss.

The following table shows the original measurement categories under IAS 39 and the new measurement categories under IFRS 9 for each class of the LDB's financial assets and liabilities as at April 1, 2018.

	Original classification Under IAS 39	New classification under IFRS 9
<u>Financial Assets</u>		
Cash	Loans and receivables	FVTPL
Accounts receivables	Loans and receivables	Amortized cost
<u>Financial Liabilities</u>		
Accounts payable and accrued liabilities	Other financial liabilities	Amortized cost
Due to the Province of British Columbia	Other financial liabilities	Amortized cost

On adoption of IFRS 9, no changes in the carrying amounts of the financial assets or financial liabilities have been recorded.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(b) Financial instruments (continued)

(ii) Impairment of financial assets

IFRS 9 replaces the ‘incurred loss’ model in IAS 39 with an ‘expected credit loss’ (“ECL”) model. The new impairment model applies to financial assets measured at amortized cost. Under IFRS 9, credit losses are recognized earlier than under IAS 39.

The financial assets at amortized cost consist of accounts receivable.

Under IFRS 9, loss allowances are measured on either of the following bases:

- 12-month ECLs: these are ECLs that result from possible default events within the 12 months after the reporting date; and
- Lifetime EFLs: these are ECLs that result from all possible default events over the expected life of a financial instrument.

The LDB has elected to measure loss allowances for financial assets at amortized cost at an amount equal to lifetime ECLs.

Measurement of ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the LDB expects to receive).

On adoption of IFRS 9, there was no change to the impairment of the LDB’s financial assets.

(c) Property and equipment

Property and equipment are measured at historical cost less accumulated depreciation and accumulated impairment losses. Historical cost includes expenditures that are directly attributable to the acquisition of the items. Subsequent costs are included in the asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the LDB and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred. When parts of an item of property and equipment have different useful lives, they are accounted for as separate items (major components) of property and equipment.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(c) Property and equipment (continued)

(i) Construction in process

Construction in process is carried at cost less any impairment loss. Cost includes professional fees, materials, direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. When these assets are ready for their intended use, they are transferred into the appropriate category. At this point, depreciation commences on the same basis as the other property and equipment.

(ii) Assets held under finance leases

Refer to note 3(f).

(d) Intangible assets

Where computer software is not an integral part of a related item of property and equipment, the software is capitalized as an intangible asset.

Acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and bring them into use. Direct costs associated with the production of identifiable and unique internally generated software products controlled by the LDB that will generate economic benefits exceeding costs beyond one year are capitalized. Direct costs include software development employment costs including those of contractors used. Where assets are under construction over a period of time, these costs are recorded in a construction in progress account until put into use.

Costs associated with maintaining computer software programs are recognized as an expense as incurred.

Other development expenditures that do not meet these criteria are recognized as an expense as incurred. Development costs previously recognized as an expense are not recognized as an asset in a subsequent period.

Intangible assets acquired by the LDB that have finite lives are measured at cost less accumulated amortization and accumulated impairment losses.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(e) Depreciation and amortization of non-financial assets

No depreciation is provided on land or assets in the course of construction. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Asset	Rate
Buildings and building improvements	2.5 - 5% per annum
Leasehold improvements	Shorter of term of lease Or estimated useful lives
Furniture, fixtures, vehicles and equipment	10 - 25% per annum
Information systems	25% per annum
Computer software development costs	25% per annum

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each date of the statement of financial position.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized in the statement of comprehensive income.

(f) Leases

When assets are financed by leasing agreements that transfer substantially all of the risks and rewards of ownership to the LDB (finance leases), the assets are treated as if they had been purchased outright, and the corresponding liability to the leasing company is included as an obligation under finance leases. Finance leases are capitalized at the lease's commencement at the lower of the fair value of the leased property and the present value of the minimum lease payments. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The corresponding rental obligations, net of finance charges, are included in other long-term payables and current payables, as appropriate. The interest element of the finance cost is charged to the statement of comprehensive income over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The property and equipment acquired under finance leases are depreciated over the shorter of the useful life of the asset and the lease term.

All other leases are operating leases and the costs are recorded on a straight-line basis over the lease term. The value of any lease incentive received to take on an operating lease (for example, rent-free periods and tenant allowances) is recognized as deferred income and is recognized over the life of the lease (note 3(m)).

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(g) Inventories

The LDB's inventories are valued at the lower of cost and net realizable value. Inventories are determined on a weighted average cost basis. Cost of inventories comprises of cost of purchase to bring inventories to a LDB distribution centre and includes supplier invoiced value, freight, duties and non-recoverable taxes. Net realizable value represents the estimated selling price for inventories less the estimated costs to sell.

(h) Impairment of assets

Assets that are subject to depreciation and amortization are reviewed at each statement of financial position date to determine whether there is any indication that assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent, if any, of the impairment loss. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (the "cash-generating unit"), which are based on the LDB's individual stores.

Non-financial assets that suffered an impairment loss are reviewed for possible reversal of the impairment at each reporting date. An impairment loss is reversed if there is an indication that there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized. This reversal would be recognized immediately in the statement of comprehensive income.

(i) Employee benefit plans

The LDB and its employees contribute to the Public Service Pension Plan in accordance with the Public Service Pension Plans Act. Defined contribution plan accounting is applied to the jointly trustee pension plan because sufficient information is not available to apply defined benefit accounting. Accordingly, contributions are expensed as they become payable. Employees are also entitled to specific retirement benefits as provided for under collective agreements and terms of employment. These benefits are accounted for as an expense and a liability in the period incurred.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(j) Provisions

Provisions are recognized if, as a result of a past event, the LDB has a legal or constructive obligation upon which a reliable estimate can be made, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are calculated on a discounted basis where the effect is material to the original undiscounted provision. The carrying amount of the provision increases in each period to reflect the passage of time and the unwinding of the discount.

(k) Revenue recognition

The LDB has initially adopted IFRS 15, *Revenue from Contracts with Customers* (“IFRS 15”) from April 1, 2018. The LDB applied the requirements of the standard retrospectively with no restatement of comparative periods, due to the fact that the implementation of IFRS 15 did not result in any impact on the LDB’s revenue streams.

IFRS 15 replaces IAS 11 *Construction Contracts*, IAS 18 *Revenue*, and other related interpretations. IFRS 15 provides a comprehensive framework for the recognition, measurement and disclosure of revenue from contracts with customers, excluding contracts within the scope of the accounting standards for insurance contracts, financial instruments and lease contracts.

IFRS 15 establishes a comprehensive framework for determining whether, how much and when revenue is recognized. The standard requires revenue to be recognized in a manner that depicts the transfer of promised goods or services to a customer and at an amount that reflects the consideration expected to be received in exchange for transferring those goods or services.

This is achieved by applying the following five steps:

1. identify the contract with a customer;
2. identify the performance obligations in the contract;
3. determine the transaction price;
4. allocate the transaction price to the performance obligations in the contract; and
5. recognize revenue when (or as) the entity satisfies a performance obligation

Revenue is measured based on the consideration to which LDB expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The LDB recognizes revenue when performance obligations are satisfied. Revenue from the sale of goods are measured at the amount that reflects the best estimate of the consideration expected to receive in exchange for those goods.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(k) Revenue recognition (continued)

Revenue is stated net of discounts, commission, estimated returns and excludes provincial sales tax, federal goods and services tax, container recycling fees and container deposits.

(l) Other income

Revenue that is ancillary to the sales of beverage alcohol is recognized as other income. Other income includes revenue from beverage container handling fees, border point collections and customs clearing administrative fees.

(m) Future accounting standards

The following new IFRS standards, amendments and interpretations to existing standards have been published by the IASB and are relevant to the LDB. They are not yet effective and have not been early adopted.

- (i) *IFRS 16 'Leases'* – IFRS 16 is effective for years commencing on or after January 1, 2019, and will replace IAS 17 *Leases*, IFRIC 4 *Determining whether an Arrangement contains a Lease*, SIC-15 *Operating Leases – Incentives* and SIC-27 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

IFRS 16 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognize a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. This standard substantially carries forward the lessor accounting requirements of IAS 17, while requiring enhanced disclosures to be provided by lessees.

The LDB will recognize new assets and liabilities for all its operating leases of warehouses, stores, office buildings and equipment. The nature of expenses related to those leases will now change because the LDB will recognize a depreciation charge for right-of-use-assets and interest expense on lease liabilities. Previously, the LDB recognized operating leases on a straight-line basis over the term of the lease, and recognized assets and liabilities only to the extent that there was any timing difference between actual lease payments and the lease expense recognized.

The LDB will implement IFRS 16 from April 1, 2019 by applying the modified retrospective method, meaning that the comparative figures in the financial

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

3. Significant accounting policies (continued)

(m) Future accounting standards (continued)

(i) (continued)

statements for the year ending March 31, 2019 will not be restated to show the impact of IFRS 16.

The expected impact on the adoption of IFRS 16 will be material and will result in an increase in the right-of-use asset and related lease liability. The LDB will continue to evaluate the impact of the new standard on its financial statements for the year ending March 31, 2020.

4. Sales

Total sales of liquor and cannabis include sales to various customers including retail customers, licensed establishments, licensee retail stores and agency stores. These amounts do not include subsequent resale by hospitality establishments, licensee retail stores and agency stores.

	2019	2018
Retail customers	\$ 1,477,438	\$ 1,463,045
Licensee retail stores	1,158,562	1,097,773
Hospitality customers	597,814	594,362
Other customers	261,366	247,002
Agency stores	98,433	95,825
Total sales	\$ 3,593,613	\$ 3,498,007

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

5. Operating expenses

The LDB's operating expenses are comprised of:

	2019	2018
Administration costs	\$ 402,377	\$ 353,381
Marketing	6,665	5,269
Transportation	2,647	1,397
	<hr/>	<hr/>
	\$ 411,689	\$ 360,047
	<hr/>	<hr/>
Salaries, wages and benefits	\$ 221,026	\$ 203,776
Rents	59,519	52,547
Bank charges	32,191	30,334
Depreciation and amortization	28,452	18,696
Other administrative expenses	23,306	19,407
Professional services	14,185	10,292
Data processing	11,889	9,440
Repairs and maintenance	8,661	6,193
Marketing	6,665	5,269
Loss prevention	3,148	2,696
Transportation	2,647	1,397
	<hr/>	<hr/>
Total operating expenses	\$ 411,689	\$ 360,047

6. Accounts receivable

	2019	2018
Trade accounts receivable and other items	\$ 21,237	\$ 18,404
Provision for doubtful accounts	(59)	(54)
	<hr/>	<hr/>
Accounts receivable and other items - net	\$ 21,178	\$ 18,350

Receivables past due but not impaired are \$1.7 million (2018 - \$0.3 million). During the year the LDB expensed \$5 thousand (2018 - \$nil) in bad debts expense.

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

7. Prepaid expenses

Prepaid expenses include insurance, software maintenance, and wine futures for cash paid pertaining to wine to be received in subsequent periods. The LDB purchases select products up to three years in advance to secure future delivery of these products as part of its ongoing business practices. These products are normally purchased in foreign currency and are translated to Canadian dollars at the spot exchange rate in effect at the transaction date. At March 31, 2019, the LDB has recorded \$11.1 million (2018 - \$8.7 million) of prepaid wine futures for delivery in fiscal years 2020 to 2021.

	2019	2018
Non-refundable wine futures	\$ 11,070	\$ 8,654
Other prepaid expenses	3,990	4,438
	15,060	13,092
Less: long term portion	(4,468)	(1,524)
Current portion	\$ 10,592	\$ 11,568

8. Inventories

	2019	2018
Store inventory	\$ 70,094	\$ 71,999
Warehouse inventory	138,005	49,941
Total inventory	\$ 208,099	\$ 121,940

During the year, inventories that were recognized as cost of sales amounted to \$2.0 billion (2018 - \$2.0 billion).

BC LIQUOR DISTRIBUTION BRANCH

Notes to the Financial Statements
(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

9. Intangible assets

	Intangible assets	Construction in process	Total
March 31, 2018			
Opening net book value	\$ 5,592	\$ 27,105	\$ 32,697
Additions	120	13,575	13,695
Construction-in-progress capitalization	36,407	(36,407)	-
Disposals (cost)	(14,068)	-	(14,068)
Disposals (accumulated amortization)	14,068	-	14,068
Amortization charge	(5,967)	-	(5,967)
	<u>\$ 36,152</u>	<u>\$ 4,273</u>	<u>\$ 40,425</u>
Cost	\$ 51,097	\$ 4,273	\$ 55,370
Accumulated amortization	(14,945)	-	(14,945)
Net book value	<u>\$ 36,152</u>	<u>\$ 4,273</u>	<u>\$ 40,425</u>
March 31, 2019			
Opening net book value	\$ 36,152	\$ 4,273	\$ 40,425
Additions	87	27,212	27,299
Construction-in-progress capitalization	28,126	(28,085)	41
Amortization charge	(13,690)	-	(13,690)
	<u>\$ 50,675</u>	<u>\$ 3,400</u>	<u>\$ 54,075</u>
Cost	\$ 79,310	\$ 3,400	\$ 82,710
Accumulated amortization	(28,635)	-	(28,635)
Net book value	<u>\$ 50,675</u>	<u>\$ 3,400</u>	<u>\$ 54,075</u>

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

10. Property and equipment

	Land & land improvements	Buildings & building improvements	Leasehold improvements	Furniture fixtures vehicles & equipment	Information systems	Construction in process	Total
March 31, 2018							
Opening net book value	\$ 640	\$ 796	\$ 26,645	\$ 8,674	\$ 7,144	\$ 3,889	\$ 47,788
Assets reclassified	-	(10)	(25)	35	-	-	-
Additions	-	104	69	1,835	1,457	30,560	34,025
CIP capitalization	-	-	9,174	950	-	(10,124)	-
Disposals (cost)	-	-	(2,238)	(2,415)	(44,559)	-	(49,212)
Disposals (accumulated depreciation)	-	-	1,738	2,382	44,559	-	48,679
Depreciation charge	(2)	(62)	(6,535)	(3,306)	(2,824)	-	(12,729)
	\$ 638	\$ 828	\$ 28,828	\$ 8,155	\$ 5,777	\$ 24,325	\$ 68,551
Cost	\$ 647	\$ 6,143	\$ 91,537	\$ 45,737	\$ 46,080	\$ 24,325	\$ 214,469
Accumulated depreciation	(9)	(5,315)	(62,709)	(37,582)	(40,303)	-	(145,918)
Net book value	\$ 638	\$ 828	\$ 28,828	\$ 8,155	\$ 5,777	\$ 24,325	\$ 68,551
March 31, 2019							
Opening net book value	\$ 638	\$ 828	\$ 28,828	\$ 8,155	\$ 5,777	\$ 24,325	\$ 68,551
Assets reclassified	-	(13)	13	-	-	-	-
Additions	-	39	52	1,403	2,297	28,653	32,444
CIP capitalization	-	86	23,972	15,802	6,639	(46,540)	(41)
Disposals (cost)	-	-	(483)	(1,926)	(24)	-	(2,433)
Disposals (accumulated depreciation)	-	-	378	1,920	23	-	2,321
Depreciation charge	(2)	(68)	(6,970)	(4,477)	(3,245)	-	(14,762)
	\$ 636	\$ 872	\$ 45,790	\$ 20,877	\$ 11,467	\$ 6,438	\$ 86,080
Cost	\$ 647	\$ 6,255	\$ 115,091	\$ 61,016	\$ 54,992	\$ 6,438	\$ 244,439
Accumulated depreciation	(11)	(5,383)	(69,301)	(40,139)	(43,525)	-	(158,359)
Net book value	\$ 636	\$ 872	\$ 45,790	\$ 20,877	\$ 11,467	\$ 6,438	\$ 86,080

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

11. Accounts payable and accrued liabilities

	2019	2018
Trade payables	\$ 130,641	\$ 129,488
Accrued liabilities	85,602	70,128
Other payables	3,844	3,543
Current portion of deferred lease liabilities (note 15)	321	498
	<u>\$ 220,408</u>	<u>\$ 203,657</u>

12. Due to Province of British Columbia

The LDB uses the Province's financial and banking systems to process and record its transactions. The amount due to the Province represents the accumulated net financial transactions with the Province. During the year, the total receipts from the Province were \$2.48 billion (2018 - \$2.44 billion) and the total payments to the Province were \$3.48 billion (2018 - \$3.53 billion).

13. Other long-term liabilities

The LDB's other long-term liabilities are comprised of:

	2019	2018
Retirement benefit obligation (note 14(b))	\$ 17,353	\$ 17,335
WorkSafe BC claims accruals (note 14(c))	11,500	11,000
Long-term portion of deferred lease liabilities (note 15)	5,315	3,088
Other	1,017	1,697
	<u>\$ 35,185</u>	<u>\$ 33,120</u>

14. Employees' benefit plans and other employment liabilities

(a) Public Service Pension Plan

The LDB and its employees contribute to the Public Service Pension Plan, a jointly trusted pension plan. The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at March 31, 2018 the Plan has about 62,000 active members and approximately 48,000 retired members.

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

14. Employees' benefit plans and other employment liabilities (continued)

(a) Public Service Pension Plan (continued)

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The latest actuarial valuation as at March 31, 2017, indicated a funding surplus of \$1.9 billion for basic pension benefits. The next valuation will be March 31, 2020, with results available in early 2021.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan. The total amount paid into this pension plan by the LDB for the year ended March 31, 2019 was \$14.5 million (2018 - \$12.8 million) for employer contributions which was recorded in administration expenses. At this time, LDB does not expect significant fluctuations in the future contributions to the plan.

(b) Retirement benefits

Employees are entitled to specific non-pension retirement benefits as provided for under collective agreements and terms of employment. The future liability for this obligation amounts to \$17.4 million (2018 - \$17.3 million), which represents future employees' retirement benefits outside of the Plan and is included in other long-term liabilities. The amount expensed in the current year was \$18 thousand (2018 - \$0.9 million).

(c) WorkSafe BC outstanding claims

The LDB self-funds worker's compensation claims. The LDB recognizes a liability and an expense for claims that are in progress at the year-end. This liability of \$11.5 million (2018 - \$11.0 million) is valued by independent actuaries.

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

15. Deferred lease liabilities

Deferred lease liabilities are as follows:

	2019	2018
Deferred rent	\$ 5,636	\$ 3,586
Less current portion included in accounts payable and accrued liabilities	(321)	(498)
Long term portion	\$ 5,315	\$ 3,088

16. Contractual commitments

(a) Leases

Future commitments for operating leases for LDB premises are as follows:

	2019	2018
Total future minimum rental payments under non-cancellable operating leases expiring:		
Not later than one year	\$ 46,442	\$ 37,766
Later than one year and not later than five years	190,613	92,272
Later than five years and not later than 25 years	153,038	49,254
	\$ 390,093	\$ 179,292

The LDB leases various stores, offices and warehouses under non-cancellable operating lease agreements. The leases have varying terms, escalation clauses and renewal rights.

The minimum lease expenditures charged to the statement of comprehensive income during the year is \$45.3 million (2018 - \$39.7 million).

(b) BC Liquor Store fees

The LDB pays the Liquor Control and Licensing Branch an annual license fee based on the annual sales in each BC Liquor Store. The LDB paid \$0.4 million (2018 - \$0.4 million) for license fees during the year.

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

16. Contractual commitments (continued)

(c) Payroll processing

The LDB has an agreement with the BC Public Service Agency for payroll processing. The LDB paid \$1.0 million (2018 - \$1.0 million) for processing services. The agreement expires in November 2019.

Other contractual commitments have been disclosed elsewhere in the notes to the financial statements.

17. Contingent items

The LDB is the sole importer of beverage alcohol in the Province. The LDB, as the importer of record, has the future liability for customs duty on import beer of \$0.9 million (2018 - \$0.9 million) based upon the value of the agents' inventories at March 31, 2019.

The LDB is the defendant in legal actions and it is not expected that the ultimate outcome of these claims will have a material effect on the financial position of the LDB.

18. Capital management

The LDB does not retain any equity. Net income is returned to the Province. The LDB has no externally imposed capital requirements.

19. Related party transactions

(a) Province of British Columbia

During the year the LDB purchased \$7.5M (2018 – nil) of property and equipment from the Ministry. These assets were purchased at the exchange amount which represented the net book value at the date of acquisition.

All transactions with the Province of BC and its ministries, agencies, and Crown corporations occurred in the normal course of business and are recorded at the exchange amount, which is representative of fair value, unless otherwise disclosed in these notes.

(b) Key management compensation

The LDB's executive management committee is defined as key management. At March 31, 2019, there were 9 (2018 - 8) members on the executive committee.

	2019	2018
Salaries and short term benefits	\$ 1,385	\$ 1,071
Post-employment benefits	96	78
	<hr/>	<hr/>
	\$ 1,481	\$ 1,149

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

19. Related party transactions (continued)

(b) Key management compensation (continued)

Other related party transactions have been disclosed elsewhere in the notes to the financial statements.

20. Fair value of financial instruments

Fair value measurements recognized in the statement of financial position are categorized in accordance with the following levels:

- (i) Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- (ii) Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e., derived from prices); and
- (iii) Level 3: Inputs for the asset or liability that is not based on observable market data (unobservable inputs).

The fair values of the LDB's financial instruments were determined as follows:

(a) Current assets and liabilities:

The carrying amounts for cash, accounts receivable, accounts payable and accrued liabilities and due to the Province of British Columbia approximate their fair values due to the short-term nature of these items.

(b) Non-current financial liabilities:

The value of the Public Service Pension Plan and Worksafe BC liability approximate their fair values based on independent actuarial valuation. Retirement benefits are calculated based on pensionable earnings and rates provided by the Public Service Agency which approximates the fair value of the liability (Note 14).

21. Financial risk factors

The LDB is exposed to the following risks related to its financial assets and liabilities:

- Credit risk
- Liquidity risk
- Market risk

It is management's opinion that the LDB is not exposed to significant credit, liquidity or market risk arising from these instruments.

BC LIQUOR DISTRIBUTION BRANCH

Notes to Financial Statements

(Tabular amounts in thousands of dollars)

For the year ended March 31, 2019

21. Financial risk factors (continued)

(a) Credit risk

Credit risk is the risk of financial loss to the LDB due to customer inability to pay for product or a counterparty to a financial instrument failing to meet its contractual obligations. The LDB's exposure to credit risk is related only to the value of accounts receivable in its normal course of business, and the LDB manages this risk by minimizing the amount of transactions which require recovery.

Credit risk is the risk of financial loss to the LDB arising from its cash held at financial institutions and the failure of a tenant or other party to meet its contractual obligations related to lease agreements, including future lease payments. See accounts receivable note 3(b) and 6 for further disclosure on credit risk.

As at March 31, 2019, the cash balances are held with a major Canadian bank and therefore not exposed to significant credit risk.

(b) Liquidity risk

Liquidity risk is the risk that the LDB will be unable to meet its financial obligations as they become due.

The LDB manages liquidity risk primarily by monitoring cash flows and by maintaining the ability to borrow funds through the Province.

(c) Market risk

Market risk is the risk that changes in the market prices, such as foreign exchange rates and interest rates, will affect the LDB's income or the value of its financial instruments.

While the majority of the LDB's transactions are in Canadian dollars, the LDB also transacts in Euros and US dollars. These transactions are in the normal course of business. The LDB's exposure to foreign currency risk could impact the accounts payable of the LDB. A 10% movement in the exchange rate between the Canadian dollar and the other currencies listed above would not have a material impact on the LDB.

The LDB currently does not hold any debt or equity securities and as such is not exposed to interest rate risk. As the LDB has no significant interest-bearing assets and liabilities, the LDB's income and operating cash flows are substantially independent of changes in market interest rates.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

2. Schedule of Debts

B.C. Liquor Distribution Branch's long term debt is not secured by debt instruments nor is it covered by sinking funds or reserves.

Prepared under the Financial Information Regulation, Schedule 1, section 4.

3. Schedule of Guarantee and Indemnity Agreements

The guarantees or indemnities issued under the Guarantees and Indemnities Regulation during the fiscal year are listed below.

	Fiscal 2018/19	Date of Risk Management Approval	In force	Value	Indemnity Approval
1	Grafton Enterprises <i>lease agreement</i>	April 25, 2018	Yes	n/a	20198825
2	Thompson Rivers University <i>facilities use agreement</i>	August 8, 2018	Yes	n/a	20199374
3	Canada Post Corporation <i>parcel delivery services with respect to non-medical cannabis & accessories</i>	October 9, 2018	Yes	\$3,500,000	20199613
4	Google LLC <i>use of Google's advertising programs and services</i>	November 21, 2018	Yes	\$60,000	20199759
5	Various Landlords <i>operation of retail business</i>	November 28, 2018	Yes	n/a	20199778
6	Enterprise Street Properties <i>lease agreement</i>	January 25, 2019	Yes	n/a	20199933
7	Lit Photo Booth <i>rental of a photo booth for an LDB special event</i>	February 11, 2019	Yes	\$565	201910010
8	Kamloops Holdings Inc and S.R.V Developments Ltd. <i>lease agreement</i>	February 19, 2019	Yes	n/a	201910033
9	Spatial Networks, Inc. <i>use of Fulcrum application for field reporting</i>	March 27, 2019	Yes	n/a	201910171
10	Peninsula Village Shopping Centre Ltd. <i>lease agreement</i>	March 29, 2019	Yes	n/a	201910033

Prepared under the Financial Information Regulation, Schedule 1, section 5.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses

(unaudited)

Name	Remuneration	Expenses	Total
Aggarwal, A.	75,348	108	75,456
Akbulatov, R.	80,153	-	80,153
Al Risheh, L.	81,507	3,524	85,031
Alexander, B.	113,157	4,726	117,883
Ali, E.	76,651	952	77,603
Ames, N.	81,715	4,107	85,822
Anand, P.	99,022	1,781	100,803
Andersen, S.	81,479	509	81,988
Apolinario, F.	94,413	-	94,413
Armeen, M.	93,640	6,497	100,137
Atwal, P.	96,431	2,416	98,847
Aujla, K.	84,316	4,187	88,503
Auty, A.	75,000	5,060	80,060
Bains, R.	101,161	2,911	104,072
Ballantyne, D.	97,660	1,977	99,637
Balsara, Z.	88,720	740	89,460
Batishchev, D.	91,559	2,206	93,765
Bawa, D.	106,046	8,352	114,398
Baxter, L.	77,753	9,583	87,336
Belle, A.	129,184	2,313	131,497
Bhala, M.	85,965	4,563	90,528
Bhatara, M.	95,740	518	96,258
Bissoondatt, R.	160,800	15,075	175,875
Boe, C.	81,824	-	81,824
Boyle, V.	88,962	6,110	95,072
Calvo, M.	86,553	1,721	88,274
Campbell, D.	92,256	-	92,256
Cann, R.	92,575	141	92,716
Castaneto, J.	109,812	12,585	122,397
Cham, K.	77,996	5,334	83,330
Chamberlain, J.	80,131	1,135	81,266
Chan, K.	93,457	-	93,457
Cheema, A.	89,528	1,806	91,334
Chen, B.	84,418	950	85,368
Cheng, T.	88,960	995	89,955
Cheung, J.	102,234	868	103,102

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)
(unaudited)

Name	Remuneration	Expenses	Total
Cheung, L.	128,900	5,083	133,983
Chib, S.	83,269	750	84,019
Christensen, B.	84,359	4,297	88,656
Chu, E.	138,407	46	138,453
Cochrane, L.	102,721	310	103,031
Collingwood, D.	86,366	609	86,975
Cooper, T.	166,176	6,126	172,302
Coyle, R.	81,031	1,298	82,329
De Montigny, C.	77,721	-	77,721
Deheer, G.	84,389	429	84,818
Deng, W.	103,583	1,561	105,144
Dhaliwal, J.	77,752	4,516	82,268
Ditomaso, V.	92,213	4,269	96,482
Dorval, K.	78,570	-	78,570
Dunkin, R.	75,650	306	75,956
Dunstan, D.	83,501	1,441	84,942
Durbalau, G.	85,878	-	85,878
Espina, A.	77,916	1,089	79,005
Estrera, M.	77,816	1,031	78,847
Fan, H.	77,981	2,297	80,278
Fang, Y.	76,381	-	76,381
Farley, D.	125,925	2,017	127,942
Fei, Y.	84,873	-	84,873
Fergusson, A.	82,165	1,101	83,266
Ferrara, R.	135,353	8,208	143,561
Ferreira, R.	83,453	-	83,453
Firman, G.	103,713	23,960	127,673
Fisher, J.	76,373	2,066	78,439
Fisher, S.	106,011	5,838	111,849
Fong, J.	105,014	945	105,959
Ford, D.	103,778	7,146	110,924
Frank, R.	79,863	814	80,677
Gandham, P.	80,006	4,523	84,529
Gerlock, K.	100,682	1,888	102,570
Gibson, K.	77,790	670	78,460
Giesbrecht, K.	96,697	8,380	105,077

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)
(unaudited)

Name	Remuneration	Expenses	Total
Gill, A.	96,821	-	96,821
Gilmore, K.	75,589	112	75,701
Gokal, P.	75,512	367	75,879
Goldbach, S.	78,122	-	78,122
Goltz, M.	81,808	627	82,435
Greenfield, A.	75,354	3,205	78,559
Groff, A.	84,509	-	84,509
Haddadi, R.	100,442	1,727	102,169
Hale, B.	89,971	1,515	91,486
Haller, L.	180,544	17,413	197,957
Hamilton, K.	78,138	2,466	80,604
Harker, J.	82,213	887	83,100
Haslam, G.	80,341	530	80,871
Hatch, P.	80,904	10,333	91,237
Herbach, R.	80,385	1,392	81,777
Hickson, W.	76,654	35	76,689
Hill, T.	82,158	-	82,158
Home, C.	79,306	1,624	80,930
Huang, X.	86,751	35	86,786
Huggins, D.	80,767	2,448	83,215
Huh, B.	93,199	-	93,199
Infanti, R.	80,785	3,146	83,931
Ip, W.	99,193	700	99,893
Jain, S.	102,588	300	102,888
Janson, P.	97,665	294	97,959
Jayasekara, C.	78,023	1,639	79,662
Jeyaraj, B.	144,367	1,926	146,293
Johnson, C.	76,846	256	77,102
Julius, G.	78,203	300	78,503
Kakoske, M.	99,266	17,364	116,630
Kang, B.	96,582	1,445	98,027
Kang, P.	85,055	737	85,792
Kapeluck, D.	96,757	141	96,898
Kelly, C.	103,683	105	103,788
Kerkez, M.	91,546	-	91,546
Kho, P.	110,604	5,158	115,762

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)
(unaudited)

Name	Remuneration	Expenses	Total
Kok, R.	101,847	2,225	104,072
Koo, S.	82,889	2,043	84,932
Koo, S.	82,431	1,563	83,994
Kuromi, G.	96,721	2,769	99,490
Kwa, B.	78,853	5,685	84,538
Kwan, B.	103,385	801	104,186
Lado, V.	77,061	184	77,245
Lagumbay, C.	79,883	1,795	81,678
Lai, H.	76,261	-	76,261
Lam, L.	93,299	610	93,909
Lam, N.	92,282	6,019	98,301
LaRoche, A.	101,309	11,293	112,602
Larson, L.	89,367	2,920	92,287
Lau, T.	118,098	-	118,098
Lawson, R.	239,507	10,801	250,308
Lee, B.	83,343	352	83,695
Lee, J.	75,838	612	76,450
Lee, M.	83,998	-	83,998
Lee, R.	99,998	2,806	102,804
Lee, R.	86,080	2,548	88,628
Lee, T.	88,094	-	88,094
Lee, T.	105,038	4,204	109,242
Leibbrand, D.	75,165	2,500	77,665
Lemieux, J.	96,303	9,080	105,383
Leung, V.	76,279	24	76,303
Lim, J.	90,898	-	90,898
Linfield, P.	78,814	8,780	87,594
Ling, S.	108,058	2,592	110,650
Liu, Z.	85,138	1,651	86,789
Long, M.	91,960	2,806	94,766
Low, E.	109,447	3,489	112,936
Ma, J.	83,645	-	83,645
MacDonald, R.	84,946	1,362	86,308
MacDougall, K.	85,481	3,759	89,240
Main, T.	103,670	5,654	109,324
Mak, H.	86,620	110	86,730

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)

(unaudited)

Name	Remuneration	Expenses	Total
Mammen, L.	107,385	2,467	109,852
Marin, A.	91,771	1,143	92,914
Marsden, R.	91,478	6,154	97,632
Martin, J.	91,865	8,580	100,445
Martin, M.	78,485	1,448	79,933
McAskile, E.	103,577	19,006	122,583
McDonald, D.	144,171	-	144,171
McDonnell, K.	117,748	1,876	119,624
McEwan, E.	122,519	12,333	134,852
McGauley, A.	75,499	5	75,504
McWhinnie, M.	100,040	11,458	111,498
Michael, W.	117,089	6,314	123,403
Mohan, S.	77,654	3,530	81,184
Mok, K.	127,920	-	127,920
Molnar, Z.	106,510	1,575	108,085
Moore, E.	121,181	2,633	123,814
Mysore, S.	80,795	-	80,795
Nanji, A.	109,375	25,073	134,448
NarayanaSwamy, R.	86,700	126	86,826
Negara, V.	111,408	950	112,358
Ngui, C.	83,652	-	83,652
Nip, C.	75,237	3,265	78,502
Northcote, S.	111,122	6,019	117,141
Nuttall, J.	107,649	5,660	113,309
Olson, G.	113,603	536	114,139
Olynyk, Z.	114,080	-	114,080
Pacheco, F.	85,640	-	85,640
Pacheleh, F.	106,410	699	107,109
Park, B.	86,948	4,858	91,806
Parry, P.	110,067	415	110,482
Patel, Y.	86,611	-	86,611
Peng, V.	90,151	998	91,149
Perkins, M.	83,645	-	83,645
Perlova, E.	100,647	2,434	103,081
Petersen, S.	99,669	1,575	101,244
Philip, B.	92,010	14,725	106,735

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)

(unaudited)

Name	Remuneration	Expenses	Total
Pires, W.	83,909	-	83,909
Poppema, J.	98,418	-	98,418
Primrose, R.	93,578	-	93,578
Procopio, M.	178,084	8,845	186,929
Proust, C.	75,553	-	75,553
Puni, R.	87,017	4,654	91,671
Pushkarna, J.	82,037	1,165	83,202
Qiu, H.	102,903	1,790	104,693
Quimada, F.	85,553	1,423	86,976
Rae, K.	86,583	1,385	87,968
Rafter, M.	78,203	15,402	93,605
Rahnumah, P.	92,047	796	92,843
Randhawa, P.	129,862	7,171	137,033
Reibin, N.	75,388	996	76,384
Reznik, N.	88,502	430	88,932
Ring, J.	114,141	421	114,562
Rodney, C.	80,879	3,473	84,352
Rossi, L.	79,432	3,420	82,852
Sabbe, F.	84,458	1,472	85,930
San Jose, A.	89,891	-	89,891
Sandhu, M.	98,912	10,238	109,150
Sanghera, O.	94,044	1,607	95,651
Sanghera, S.	79,956	-	79,956
Satterfield, K.	108,551	22,726	131,277
Schiedel, S.	95,768	9,808	105,576
Sharma, A.	76,198	213	76,411
Sharma, B.	82,816	21,010	103,826
Sharpe, J.	87,571	818	88,389
Shaw, A.	91,226	4,160	95,386
Shklover, M.	84,580	-	84,580
Shrestha, S.	83,647	4,583	88,230
Smith, S.	94,487	-	94,487
So, M.	82,367	1,429	83,796
Sprintzios, T.	83,513	386	83,899
Srinivasan, K.	118,666	2,078	120,744
Starck, C.	104,673	1,595	106,268

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)
(unaudited)

Name	Remuneration	Expenses	Total
Stephens, D.	77,299	-	77,299
Stewart, R.	77,739	2,531	80,270
Strasser, J.	121,722	136	121,858
Streng, C.	81,103	6,541	87,644
Sweet, J.	97,331	141	97,472
Tan, M.	144,761	4,289	149,050
Tang, M.	76,260	2,383	78,643
Tedesco, J.	85,428	-	85,428
Tian, H.	86,397	-	86,397
Ticad, A.	76,365	19	76,384
Tinsley, D.	84,425	4,872	89,297
Tiveron, K.	79,690	1,362	81,052
Tomlinson, N.	86,669	1,513	88,182
Tong, L.	98,514	183	98,697
Tong, R.	84,403	4,798	89,201
Tran, T.	100,457	48	100,505
Turner, T.	104,268	1,747	106,015
Tymo, N.	94,771	911	95,682
Valiant, R.	75,886	153	76,039
Vaughan, D.	81,566	1,712	83,278
Vyrypaev, A.	78,839	2,968	81,807
Wang, G.	80,870	1,148	82,018
Wang, J.	85,115	-	85,115
Wang, J.	106,714	3,496	110,210
Ward, T.	75,796	1,200	76,996
Watts, S.	75,391	1,423	76,814
White, D.	81,558	1,309	82,867
Wong, A.	109,139	967	110,106
Wong, F.	78,066	1,346	79,412
Wong, H.	102,692	32	102,724
Wong, J.	82,123	-	82,123
Woods, D.	79,340	175	79,515
Xu, Z.	80,093	1,078	81,171
Yee, B.	86,458	-	86,458
Yoshida, G.	75,515	413	75,928
Yuan, H.	76,654	-	76,654

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

4. Schedule of Remuneration and Expenses (continued)
(unaudited)

Name	Remuneration	Expenses	Total
Zaleschuk, M.	78,203	2,478	80,681
Zanocco, V.	92,103	1,280	93,383
Zazzi, P.	82,967	17,846	100,813
Zhang, J.	125,284	2,127	127,411
Zhang, L.	112,321	2,173	114,494
Zhang, M.	118,484	2,035	120,519
Zhao, X.	105,538	1,069	106,607
Zheng, S.	92,286	1,459	93,745
Zheng, W.	112,582	-	112,582
Zuniga, L.	81,814	979	82,793
Amounts Over \$75,000	24,525,782	755,717	25,281,499
Amounts Under \$75,000	163,655,464	1,475,890	165,131,354
Grand Total	188,181,246	2,231,607	190,412,853

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

5. Remuneration and Expense Reconciliation
(unaudited)

	March 31, 2019
Total remuneration - employees	188,181,246
Reconciling items:	
Employer paid benefits	41,729,340
Outside temporary services & meal allowances	842,774
WCB & Cost recoveries	(1,178,172)
Labour reclassified to capital projects	(3,136,206)
Year end adjustments	(2,727,517)
Year end payroll accruals	(181,516)
Payments accrued in prior year	(2,747,467)
Other	243,663
	<u>221,026,145</u>
Total per Statement of Revenue and Expenditure	
Operating Expenses - Salaries and Wages	<u>221,026,145</u>
Variance	<u><u>-</u></u>

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2)

6. Statement of Severance Agreements

During the fiscal year ending March 31, 2019, there were 8 severance agreements made between the LDB and non-unionized employees. The agreements represented 5 to 18 months of salary and benefits.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(8)

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments

(unaudited)

Supplier Name	Amount
0739829 BC Ltd	101,557
0745248 BC LTD.	100,119
0878302 BC LTD	1,316,676
0885242 BC Ltd	259,301
0907289 BC LTD	32,190
0916294 BC LTD	78,770
0925621 BC LTD.	98,211
0940999 BC LTD.	82,412
09557563 BC LTD	118,949
0957765 BC LTD	797,412
0985941 BC LTD	130,268
0996901 BC LTD	1,072,131
1001365 BC LTD	1,342,750
1002909 BC LTD	47,263
1035126 BC INC	2,702,065
1037112 BC LTD	2,325,763
1041977 BC LTD	361,360
1067084 BC LTD	222,029
1081665 BC LTD	45,373
1107412 BC LTD	394,163
1st ROW ESTATE WINERY LIMITED	111,121
2334271 ONTARIO LTD	56,356
2601-2609 WESTVIEW DRIVE LEASEHOLDS LIMITED	370,030
297296 BC LTD	106,656
3 DOGS BREWING LTD	58,305
33 ACRES BREWING COMPANY INC	3,480,161
361 DEGREES INC	295,820
385728 BC LIMITED	1,790,344
3873731 CANADA INC	361,838
445539 BC LTD	1,046,117
448844 BC LIMITED	29,477
490 REID VENTURES LIMITED	151,791
4REFUEL CANADA LP	140,934
517244 BC LIMITED	171,534
526087 BC LIMITED	50,225
586041 BC LTD	70,613
590275 BC LTD	40,351
7513836 CANADA INC	110,250
8400 GRANVILLE PARTNERSHIP	389,170
8528934 CANADA LTD.	188,659
9037136 CANADA INC	5,175,071
A & K LABOUTIQUE DU VIN	78,941
A FRAME BREWING COMPANY	273,006
AC NIELSEN COMPANY OF CANADA	49,306
AC WINE SYNDICATE INC	2,468,611
ACCESS GAS SERVICES INC	182,210
ACCURATE GLASS LIMITED	79,921
ACCURATE LOCK & SAFE CO LIMITED	393,987
ACEA CLEANING	33,044
ACME JANITOR SERVICE LIMITED	42,231
ACRODEX INC	57,386

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
ADECCO EMPLOYMENT SERVICES LIMITED	44,916
ADN REFRIGERATION LTD	71,310
ADVANCE LUMBER REMANUFACTURING LTD	343,386
AEROTEK ULC	30,128
AFIC EXIM (CANADA) CORPORATION	1,183,373
AHT COOLING SYSTEMS USA, INC	86,395
ALAN & THERESA WALKER	69,910
ALBERTA DISTILLERS LIMITED	10,583,506
ALCHEMY BREWING COMPANY	37,620
ALLEN BRANDS INC	1,900,173
ALLOY BRANDS INC	991,283
ALLSTAR WINDOW & PRESSURE CLEANING SYSTEMS	41,086
ALTIS HR	109,600
ALTUS WINES INC	298,759
AM GLOBAL TRADING LIMITED	30,625
AM/PM MOBILE SOLUTIONS INC	1,396,802
AM/PM SYSTEMS LTD	506,866
AMERICAN INVESTMENTS LIMITED	146,910
AMOVINO DISTRIBUTORS LTD	76,341
AMY WATKINS	90,678
ANDINA BREWING COMPANY	305,269
ANDREW PELLER LIMITED	73,154,381
ANGRY HEN BREWING COMPANY LTD	151,786
ANGUS ONE PROFESSIONAL RECRUITMENT LTD	62,616
ANISOFT GROUP INC	427,935
ANIXTER CANADA INC	54,402
ANNEX CONSULTING GROUP INC	2,600,067
ANTERRA WESTBANK TOWNE CENTRE LIMITED	284,109
ANTHEM 2ND AVENUE FERNIE HOLDINGS LP	78,234
ANTHEM CHEMAINUS HOLDINGS LP	71,171
ANTHEM COACH HOUSE SQUARE LTD	111,195
ANTHEM KRC SALISH PLAZA LTD	249,735
APHRIA INC.	2,048,074
APOLLO INDUSTRIES LIMITED	52,123
APOSTOLOS GOURTZIOVALITIS	46,163
APPELLATION WINE MARKETING INC	3,799,919
APPIA DEVELOPMENTS (2001) LIMITED	591,077
AQUATERRA MANAGEMENT LIMITED	284,767
AQUILINI BRANDS	2,454,154
AQUILINI PROPERTIES LIMITED PARTNERSHIP	2,278,465
ARC DIGITAL CANADA CORP	39,934
ARCH EAGLE PROPERTIES LIMITED	100,638
ARCTIC GLACIER INC - BC - WINNIPEG	70,697
ARI FINANCIAL SERVICES T46163	81,648
ARISE VENTURES LTD	239,573
ARPAC STORAGE SYSTEMS CORP	268,583
ARROWHEAD BREWING COMPANY	456,550
ARROWSMITH BREWING COMPANY LTD	976,851
ARTERRA WINES CANADA	129,970,619
ARTISAN SAKEMAKER AT GRANVILLE ISLAND	138,164
ARTISAN WINES LIMITED	30,226

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
ASSA ABLOY ENTRANCE SYSTEMS	28,317
ATLAS SIGN & AWNING COMPANY	731,519
ATSOURCE RECYCLING SYSTEMS CORP	290,288
AURORA CANNABIS ENTERPRISES INC.	1,743,380
AUSTEVILLE PROPERTIES LIMITED	352,280
AUTHENTIC WINE & SPIRITS MERCHANTS	16,326,227
AV SOLUTIONS BC LTD	57,094
AVENUE SRL	38,616
AVERILL CREEK	34,648
AVOCETTE TECHNOLOGIES INC	62,622
AWARE BEVERAGES INC	1,106,741
AXIS PLANNING INC	243,495
B&L SECURITY PATROL (1981) LIMITED	102,491
B.A.R. NONE CONSULTING LTD	58,929
BACARDI CANADA INC	23,741,734
BACCHUS GROUP	4,489,782
BACHECHI BROS. REALTY	44,073
BACK 40 BREWING COMPANY INC	359,513
BACKROADS BREWING CO LTD	447,781
BACKYARD VINEYARDS CORP	121,146
BAD DOG BREWING COMPANY	186,830
BAD TATTOO BREWING CO LIMITED	1,109,957
BAILLIE-GROHMAN ESTATE WINERY LTD	162,479
BANDSTRA TRANSPORTATION SYSTEMS LTD	1,460,683
BARBIERI DEVELOPMENTS LTD	470,425
BARCBEEES HOLDINGS CORPORATION	91,012
BARON PHILIPPE DE ROTHSCHILD SA	32,468
BARTIER FAMILY VINEYARDS LTD	215,578
BC FLUORESCENT SALES & SERVICE LIMITED	86,523
BC GOVERNMENT EMPLOYEES' UNION	3,040,886
BC HYDRO	3,002,372
BC PENSION CORPORATION	26,615,256
BC RENTALS LIMITED	30,989
BC TREE FRUITS CIDER COMPANY	1,518,778
BCIMC REALTY CORPORATION	720,030
BEACH FIRE BREWING COMPANY	362,406
BEAM GLOBAL CANADA INC	12,374,437
BEARD'S BREWING COMPANY LTD	108,868
BEAU'S BREWING COMPANY	92,219
BECKVILLE WOODCRAFTS LIMITED	1,085,303
BEE CLEAN BUILDING MAINTENANCE INC	37,197
BEERE BREWING COMPANY LTD	656,975
BELEAVE KANNABIS CORP	134,675
BELL MEDIA INC	92,706
BENCH 1775 WINERY	631,497
BENTALL KENNEDY (CANADA) LP	1,351,156
BEVERAGE INTERNATIONAL DISTRIBUTORS	116,483
BGIS	29,437
BIG RIDGE BREWING COMPANY	47,026
BIG ROCK BREWERY LIMITED	809,591
BIG ROCK BREWERY LTD PARTNERSHIP	3,114,264

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
BLACK FLY BEVERAGE COMPANY INC	933,270
BLACK KETTLE BREWING INC	123,661
BLACK PRESS GROUP LIMITED	132,338
BLASTED CHURCH VINEYARDS INC	1,157,642
BLT CONSTRUCTION SERVICES INC	407,788
BLUE GROUSE WINE CELLARS	25,024
BLUE NOTE WINE & SPIRITS INC	2,025,634
BLUE SPIKE BEVERAGES	229,921
BNA BREWING CO	794,360
BOALE WOOD & COMPANY	41,984
BOMBER BREWING CORPORATION	2,222,668
BOND REPRODUCTIONS INC	262,599
BONVIDA WINES (BC) CORPORATION	609,854
BONVIN WINES AND SPIRITS MERCHANTS	202,939
BORDERTOWN VINEYARD & ESTATE WINERY LTD	202,515
BOSA FOX INVESTMENT PARTNERSHIP LTD	42,143
BOSTON BEER COMPANY (CANADA)	3,668,566
BOULTBEE REALTY LIMITED	884,566
BOUNDARY BREWING COMPANY LTD	103,571
BOUSHELONG WINE & SPIRIT INT'L INC	3,991,614
BOUTIQUE WINES LTD	406,506
BRAVO BEER CORPORATION	456,213
BREAKTHRU BEVERAGE CANADA INC	403,328
BRECHAM GROUP LLC	466,154
BREWERS' DISTRIBUTOR LIMITED	421,205,011
BRICK BREWING CO	108,906
BRIDGE BREWING CORP	2,865,200
BRITANNIA BREWING CORP	430,098
BROKEN COAST CANNABIS LTD.	798,019
BROOKS BAY HOLDINGS LTD	31,624
BROWN-FORMAN BEVERAGES WORLDWIDE	7,631,248
BRUCE ASHLEY GROUP	6,012,516
BUCCI INVESTMENT CORPORATION	346,381
BULKLEY VALLEY BREWERY LTD	106,095
BUNZL CANADA INC	1,022,628
BURROWING OWL ESTATE WINERY LIMITED	514,380
BURROWS & LUONGO	635,210
BUSCH SYSTEMS INTERNATIONAL INC	31,702
BUTLER WORKPLACE SOLUTIONS	36,486
BW TECHNOLOGIES LTD	115,172
BW WINE ALLIANCE INC	26,123
C & L SUPERIOR CLEANING SERVICES	42,235
C.KEAY INVESTMENTS LTD	393,373
C4 BUILDING MAINTENANCE LTD	117,787
CA CANADA COMPANY	315,151
CALLAHAN CONSTRUCTION COMPANY LTD	345,058
CALLISTER BREWING COMPANY INC	131,884
CAMACC SYSTEMS INC.	707,182
CAMBIE STREET PROPERTIES INC	884,233
CANADA DRY MOTT'S INC	2,439,242

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
CANADA DRY MOTT'S INC (AMERICA)	2,606,428
CANADA FUTURE INVESTMENT CO	216,982
CANADA POST CORPORATION	1,387,661
CANADIAN CARTCARE 2000 LIMITED	26,560
CANADIAN CLUB CANADA INC	2,720,243
CANADIAN DOORMASTER ELECTRIC LIMITED	59,015
CANADIAN ICEBERG VODKA CORPORATION	168,681
CANAL STREET BREWING CO	82,331
CAN-DESIGN ENTERPRISES LTD	129,936
CANEXIM COMPANY	60,518
CANNA FARMS LIMITED	626,804
CANNERY BREWING COMPANY	1,693,142
CANNTRUST INC.	1,702,185
CARLSBERG CANADA INC	12,225,029
CAROLA'S MAGIC CLEAN LTD	34,209
CATALYST TAGS INC	27,180
CATEGORY 12 BREWING INC	1,665,811
CATHAY XINGYANG ENTERPRISE CORP	45,235
CDW CANADA INC.	61,844
CENTRAL CITY BREWERS & DISTILLERS LTD	1,522,966
CENTRAL CITY BREWING CO	10,200,852
CENTRE GROUP COMMERCIAL REALTY LTD	107,673
CENTURY GROUP	289,800
CENTURY MARKETING CORP	148,482
CGI INFORMATION SYSTEMS AND MANAGEMENT CONSULTANTS INC	95,579
CHAMPLAIN SQUARE LP	284,980
CHARTER TELECOM INC	383,958
CHARTON HOBBS INC	30,965,880
CHATEAU DES CHARMES WINES LIMITED	515,118
CHECKMATE ARTISANAL WINERY LTD	572,362
CHERRY'S INDUSTRIAL EQUIPMENT CORP	247,570
CHESTNUT PROPERTIES LIMITED	302,162
CHILKOOT BREWING COMPANY LIMITED	177,850
CHOICE IMPORT AGENCIES	104,575
CHRIS CONNOR	30,000
CHRISTOPHER STEWART WINE & SPIRITS INC	5,988,532
CHRISTOPHER'S FURNITURE SERVICES LTD	42,000
CITRIX SYSTEMS INC.	67,080
CITY OF BURNABY	33,658
CITY OF KAMLOOPS	218,451
CITY OF NEW WESTMINSTER	51,625
CITY OF VANCOUVER	901,050
CLARENCE DILLON WINES SAS	263,100
CLARKE TRANSPORT	407,196
CLES DISTRIBUTION SAS	33,600
COAST DISTILLERY LTD	226,040
COAST LIGHTING (VI) LIMITED	67,877
COBEES ENTERPRISE LIMITED	1,327,951
COGNITIVE PROCESS CONSULTING LTD	35,280
COGNIZANT TECHNOLOGY SOLUTIONS CANADA INC	138,491

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
COLLABWARE SYSTEMS INC	109,200
COLLECTIVE ARTS BREWING LIMITED	1,023,027
COLLEGE HEIGHTS PLAZA	141,737
COLUMBIA PLACE/ COLUMBIA SQUARE HOLDINGS INC	519,361
COMMAND PROMPT INC	27,668
COMMERCIAL LOGISTICS INC	4,100,262
COMOX PACIFIC EXPRESS LTD	54,943
COMPAGNIE MEDOCAINE DES GRANDS CRUS	71,352
CONSUMING VENTURES INC	588,344
CONTAINER WORLD FORWARDING SERVICES INC	73,788
CONTI EVOLUTION	55,581
CONTROLCASE LLC	26,400
CORAL CANADA WIDE LTD	81,323
CORAL CANADA WIDE LTD	51,374
CORBY SPIRIT AND WINE LIMITED	42,942,335
CORPORATE CLASSICS CATERERS	52,208
CORUS RADIO SALES INC	54,213
COTTRILL ENTERPRISES LTD	31,014
CP PACKAGING CORP	151,368
CRAFT BEER IMPORTERS CANADA INC	204,096
CRAFT COLLECTIVE BREWERY	2,892,894
CRAFTY ELF DISTILLERY LIMITED	38,027
CRANNOG ALES LIMITED	400,907
CREATIVE TRADE SRO	389,697
CRESTON VALLEY MALL LIMITED	66,537
CROMBIE LIMITED PARTNERSHIP	326,338
CROSSROADS BREWING & DISTILLERY LTD	565,535
CROWN PACKAGING	559,718
CRU EXPORT MANAGEMENT GROUP LTD.	555,790
CRU TERROIR WINE & SPIRITS LTD	600,731
CULIN IMPORTERS LIMITED	221,973
CUMBERLAND BREWING COMPANY LTD	486,164
CUSTOM PAPER LIMITED	271,977
CVBG SA	193,146
D WAY BEVERAGE INC	689,402
DAGERAAD BREWING INC	1,531,357
DAILY HIVE	31,500
DAMEL HOLDINGS LTD	26,775
DAMIAN FRITH CONSULTING LTD	45,770
DASILVA DEVELOPMENTS LIMITED	137,915
DATATECH BUILDING LP	204,774
DAUM ENTERPRISES LIMITED	35,270
DAVAMCO CHARTERS INC	86,599
DAVID HERMAN & SON LIMITED	3,866,133
DAVIES PARK & ASSOCIATES (VANCOUVER) INC	84,932
DEAD FROG BREWERY	1,023,572
DEAN'S OILFIELD SERVICES LTD	165,668
DEEP COVE BREWERS & DISTILLERS INC	925,535
DEETKEN ENTERPRISES INC	132,177
DELEGAT LIMITED	6,096,544
DELF GROUP	6,647,318

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
DELOITTE LLP	2,146,892
DELTA HOTELS BURNABY CONFERENCE CENTRE	196,837
DEMERARA DISTILLERS LIMITED	264,129
DENFOR INVESTMENTS INC	274,234
DESCARTES VISUAL COMPLIANCE INC	111,863
DETONATE BREWING COMPANY	76,539
DHC INVESTMENTS LTD	123,988
DIAGEO CANADA INC	66,761,269
DIMENSION3 PLASTICS LTD	51,167
DIRTY LAUNDRY VINEYARD	349,648
DISTILLERS PRIDE LIMITED	93,580
DOAN'S CRAFT BREWING COMPANY INC	99,741
DOCK PRODUCTS CANADA INC	36,370
DOGWOOD BREWING LIMITED	141,266
DOLLARTON SHOPPING CENTRE	237,786
DOMAINE DE CHABERTON ESTATES	165,326
DOMAINE MARQUIS D'ANGERVILLE	68,294
DOMOVINA WINES LTD	38,077
DORSET REALTY GROUP	836,476
DR JFT DRESSELHUIS	33,600
DREAM WINES CORPORATION	2,010,500
DRIFTWOOD BREWING	11,612,942
DTM SYSTEMS CORPORATION	1,172,146
E VISION MARKETING INC	25,108
E&J GALLO WINERY	15,967,165
E&J GALLO WINERY CANADA LTD	1,773,058
EAGLE PROFESSIONAL RESOURCES	84,962
EASI - ENTRANCE AUTOMATION SYSTEMS INC	102,144
EAST VANCOUVER BREWING COMPANY LTD	264,216
E-CARD ID PRODUCTS LTD	25,473
ECONO-RACK GROUP (2015) INC	2,318,028
EDGAR DESIGNS	95,051
EDOKO FOOD IMPORTERS LIMITED	149,024
ELECTRIC BICYCLE BREWING INC	1,073,688
ELEVATION 57	120,131
EMBLEM CANNABIS CORPORATION	386,587
EMERALD HEALTH THERAPUTICS CANADA INC.	443,771
EMPSON CANADA	1,900,882
ENCORE VINEYARDS LTD	1,774,113
ENCORP PACIFIC CANADA	43,407,569
ENERPRO SYSTEMS CORP	85,953
ENERSYS CANADA INC	34,990
ENOTECA BACCO	1,712,655
ESCALADE WINES + SPIRITS INC	5,614,605
ESIT ADVANCED SOLUTIONS INC	191,368
ETABLISSEMENTS JEAN PIERRE MOUEIX	113,006
EVANS FIRE PROTECTION LTD	28,011
EVERGREEN BUILDING MAINTENANCE INC	138,549
EVOLUTION FINE WINES LIMITED	554,112
EXECUTIVE MAT SERVICE & JANITORIAL SUPPLY	63,860
EXECUTIVE PLAZA HOTEL & CONFERENCE CENTRE	49,542

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
F & M MANAGEMENT LTD	76,781
F&G DELIVERY LIMITED	2,005,832
FACULTY BREWING CO INC	638,826
FAIRMONT EMPRESS	32,957
FAIRON FREIGHT	41,636
FELANIE GONZAGA RONARIO	25,666
FERNANDO NICOLAS PEREZ-FONTAN	28,414
FERNIE BREWING CO	5,872,178
FIELD HOUSE BREWING CO INC	1,456,263
FIFTH GENERATION INC	642,261
FIREHALL BREWERY	240,006
FIREWEED BREWING CORP	1,380,894
FIRST CAPITAL CORPORATION	1,147,199
FIRST ISLAND ARMoured TRANSPORT (1998) LTD	37,800
FIRST TRUCK CENTRE VANCOUVER INC	418,976
FIRSTSERVICE RESIDENTIAL BC LTD	495,135
FLASH COURIER SERVICES INC	32,989
FOAMERS' FOLLY BREWING CORP	974,864
FORBIDDEN BREW CORPORATION	47,425
FORRESTER RESEARCH LIMITED	142,050
FORT BERENS ESTATE WINERY LTD	149,050
FORTISBC	485,540
FORTY CREEK DISTILLERY LIMITED	11,491,919
FORWARD HOLDING LTD	337,704
FOUNTANA BEVERAGE CORP	266,302
FOUR MILE BREWING CO.	614,226
FOUR WINDS BREWING COMPANY LTD	5,844,513
FOXTROT WINERY ULC	76,868
FRASER LAKE SHOPPING CTR INC	39,934
FREDDY'S BREW PUB	51,207
FRESH TAP LOGISTICS INC	318,586
FRESH TAP POUR SYSTEM INC	1,504,652
FUGGLES & WARLOCK CRAFTWORKS LTD	2,785,498
FUJITSU CANADA INC.	518,537
FY ONE HOLDINGS LTD	52,388
G & L WATERPROOFING & RESTORATION	35,731
G & W DISTILLING INC	9,914,557
GALIANO ISLAND FREIGHT SERVICE	55,007
GALILEO WINE & SPIRITS LTD	518,764
GARDAWORLD CASH SERVICES CANADA CORPORATION	439,412
GARTNER CANADA, CO.	251,777
GASTOWN BREWING COMPANY	12,996,404
GDI SERVICES (CANADA) LP	103,936
GEE RICK HOLDINGS LIMITED	234,429
GEHRINGER BROS ESTATE WINERY	1,681,143
GEMSYS MONEY HANDLING SYSTEMS INC	36,271
GENERAL PROPERTIES LIMITED	49,838
GENUMARK PROMOTIONAL MERCHANDISE INC	543,350
GEORGES DUBOEUF	35,130
GEORGIAN BAY SPIRIT CO	471,682
GIBSONS TAPWORKS INC	387,483

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
GIFFARD	77,414
GIVEX CANADA CORP	147,790
GLADSTONE BREWING COMPANY INC	830,785
GLASSHOUSE SYSTEMS INC	402,794
GLENMORE PRINTING LTD	1,316,052
GLENORA DISTILLERS	57,909
GLOBAL INDUSTRIAL CANADA INC	76,630
GLOBAL KNOWLEDGE NETWORK CANADA	33,075
GLOBEFILL INC	260,695
GNB INDUSTRIAL POWER T57555C/U	34,987
GOLD HILL WINERY	74,310
GOLD MEDAL MARKETING INC	478,993
GOLDEN ACRES VENTURES LTD	34,973
GOLDEN MASONIC CENTRE SOCIETY	71,836
GOLDEN MILE CELLARS INC	1,376,999
GORDON OSTERLOH	84,846
GRAFTON ENTERPRISES LTD	574,957
GRANVILLE ISLAND BREWING COMPANY	14,498,351
GRAPHIC OFFICE INTERIORS LTD	36,942
GRAPHICS PACKAGING INTERNATIONAL CANADA, ULC	52,222
GRAVITY UNION SOLUTIONS LIMITED	1,079,148
GRAY MONK CELLARS LTD	11,036,613
GREAT WEST LIFE ASSURANCE CO	890,215
GREAT WESTERN BREWING CO LIMITED	868,266
GREEN LEAF BREWING CORPORATION	189,062
GRIZZLI WINERY LTD	872,820
GROOTE POST VINEYARDS PTY LTD	46,306
GROSVENOR CANADA LIMITED	308,078
GROUPE DUCLOT	532,435
GUELPH TWINES LIMITED	37,328
GUILDFORD TOWN CENTRE LIMITED PARTNERSHIP	452,493
GULF PACIFIC	541,461
GWL REALTY ADVISORS INC	5,525,029
HALO METRICS INC	51,307
HARBOUR CENTRE COMPLEX LIMITED	370,494
HARDAL MANAGEMENT INC	44,063
HARDING FORKLIFT SERVICES LIMITED	810,844
HARPER'S TRAIL ESTATE WINERY LTD	69,853
HAYS SPECIALIST RECRUITMENT (CANADA) INC	65,738
HEADWATER PROJECTS INC	476,705
HEARTHSTONE BREWERY	207,378
HEARTHSTONE PROPERTIES LIMITED	378,346
HELIOS SERVICES GROUP LTD.	107,990
HEMLOCK PRINTERS LIMITED	43,641
HENRY OF PELHAM FAMILY ESTATES	616,234
HERITAGE OFFICE FURNISHINGS LIMITED	748,982
HERITAGE REALTY PROPERTIES LIMITED	98,274
HERJAVEC GROUP INC, THE	35,347
HESTER CREEK ESTATE WINERY	1,687,281
HEWLETT PACKARD ENTERPRISE CANADA CO	639,331

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
HEXO OPERATIONS INC	251,569
HI-BRIDGE CONSULTING CORP	505,188
HIGH PARK HOLDINGS LTD	1,806,958
HIGHWAY 97 BREWING COMPANY INC	209,566
HIGHWOOD DISTILLERS LIMITED	3,887,341
HILLCREST PLUMBING & HEATING (1967) LTD	61,205
HIRAM WALKER & SONS LIMITED	1,044,087
HODGSON ELECTRIC INC	67,344
HOG'S BREATH COFFEE CO LTD	49,699
HORIZON WINES INC	334,993
HOULE ELECTRIC LIMITED	98,309
HOWE SOUND BREWING	2,972,203
HOWL BREWING INC	62,574
HOYNE BREWING COMPANY LTD	9,546,754
HUGH & MCKINNON REALTY LTD	122,114
ICE DEVELOPMENT LTD	8,964,088
ICON FINE WINE AND SPIRITS LTD	1,043,278
ICONIC BRANDS INC	44,797
iFATHOM CORPORATION	40,658
IGNITE TECHNICAL RESOURCES LTD	452,478
ILE SAUVAGE BREWING COMPANY	59,199
IMPAC CANADA	232,247
IMPACT RECRUITMENT INC	562,670
IN DEVELOPMENT CONSTRUCTION	40,191
INDEPENDENT DISTILLERS	1,156,579
INFORM BROKERAGE INC	75,264
INFO-TECH RESEARCH GROUP INC	32,970
INLAND CONTROL & SERVICES INC	67,173
INLAND KENWORTH	93,508
INNISKILLIN WINES INC	954,934
INSIGHTS WEST MARKETING RESEARCH INC	253,050
INTEPLAST BAGS & FILMS CORPORATION	883,797
INTERGALACTIC AGENCY INC	639,588
INTERNATIONAL CELLARS INC	10,136,420
IREDALE GROUP ARCHITECTURE	60,652
IRON MOUNTAIN CANADA OPS ULC	36,735
IRON ROAD BREWING CORPORATION	661,108
IRONWOOD DEVELOPMENTS LIMITED	390,428
ISABELLA WINERY LTD	32,913
ISLAND KEY COMPUTER LTD	756,708
ISLAND SPIRITS DISTILLERY CORPORATION	35,611
IVES TRAINING GROUP	93,525
JACKIE'S CLEANING SERVICE	32,918
JADE INSIGHTS INC	102,168
JAMES LAURENCE GROUP INC	165,197
JDA SOFTWARE CANADA LIMITED	1,855,732
JDA SOFTWARE, INC	420,812
JDK SIGN MAINTENANCE	232,121
JF HILLEBRAND CANADA INC	204,082
JH SHEERE & ASSOCIATES	123,122
JIM PATTISON BROADCAST GROUP	52,760

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
JIM PATTISON DEVELOPMENTS LTD	861,958
JNE RETAIL EQUIPMENT INC	64,230
JOANNE US	699,813
JOE BORRELLI INC	62,912
JOHN F KELLY & ASSOCIATES	880,063
JOHNSON CONTROLS #V4020	68,462
JOHNSTON EQUIPMENT CO LIMITED	3,014,856
JOIE VENTURES INC	641,839
KELLAND PROPERTIES INC	169,188
KEN MAYER STUDIOS	119,529
KENWAY INTERNATIONAL TRADING LIMITED	3,792,008
KERRISDALE STATION LTD	241,495
KETTLE RIVER BREWING COMPANY LTD	148,226
KEVIN GRINYER	60,705
KEVINGTON BUILDING CORP	454,766
KIND BREWING LTD	131,946
KING DAY TRADING LIMITED	89,685
KING'S CROSS SHOPPING CENTRE	299,062
KINGSGATE MALL LP	370,626
KOBAIR HOLDINGS LIMITED	49,583
KOM LYNN ASSOCIATES LTD	1,288,576
KOST KLIP MANUFACTURING LTD	37,448
KPMG	167,075
KROMBACHER INTERNATIONAL GMBH	243,010
KWANTLEN POLYTECHNIC UNIVERSITY	52,468
L&J DIAMOND MAINTENANCE	70,435
LA BRASSERIE MCAUSLAN INC	551,663
LABATT BREWING COMPANY LIMITED	52,064,091
LAKE BREEZE VINEYARDS	143,095
LAKE VIEW CREDIT UNION	80,082
LAND AND SEA BREWING COMAPNY LTD	94,217
LANDMARK BUILDING MAINTENANCE CORPORATION	288,052
LANDMARK SELECTIONS LIMITED	9,677,324
LARCH HILLS WINERY LTD	25,707
LAUGHING STOCK VINEYARDS LTD	1,818,409
LAWREN MONETA CULINARY MEDIA	31,366
LEADERS INTERNATIONAL EXECUTIVE SEARCH	97,758
LEAVITT MACHINERY	168,176
LEE HECHT HARRISON KNIGHTSBRIDGE CORP	80,437
LES SYSTEMES TECH-MICRO	87,300
LEUNG SUI KWAN KAM, COLIN KAM, HARDY KAM	1,215,984
LIBERTY SPECIALTY IMPORTS INC	2,791,088
LIFFORD WINE & SPIRITS INC	2,854,639
LIGHTHOUSE BREWING COMPANY INC	4,484,121
LOCKE PROPERTY MANAGEMENT IN TRUST	66,353
LOGHOUSE PUB & LIQUOR STORE LTD	179,536
LONE TREE CELLARS	966,889
LONG TABLE DISTILLERY LIMITED	142,934
LONGWOOD BREW PUB LIMITED	69,221
LONGWOOD BREWERY LTD	990,361
LOON PROPERTIES INC	492,246

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
LORENZ AGAVE SPIRITS	125,575
LOUD MOUTH BREWING CO LTD	32,620
LOUGHEED PROJECTS	380,853
LOVE SHACK LIBATIONS	107,753
LULU ISLAND WINERY LTD	1,139,567
LUPPOLO BREWING COMPANY	331,076
LUXCO	60,493
LYNN VALLEY SHOPPING CTR	466,615
MAAST PROPERTIES & INVESTMENTS LIMITED	33,256
MACGREGOR COMMUNICATIONS	33,773
MACKENZIE VENTURES LIMITED	51,211
MACMHAOL ONFHAIH (MACALONEY) BREWERS & DISTILLERS LTD	831,084
MAGIL CONSTRUCTION PACIFIC INC	9,463,142
MAGNOTTA CORPORATION	142,754
MAGNUM CONSULTANTS LIMITED	41,066
MAISON ALBERT BICHOT	25,217
MAISON DES FUTAILLES	735,190
MALINDA DISTRIBUTORS INC	198,556
MANAMI SEI	350,097
MANITOULIN TRANSPORT INC	59,228
MAPLE LEAF PROPERTY MANAGEMENT	334,402
MAPLE MEADOWS BREWING COMPANY LTD	59,946
MARCUS VON ALBRECHT / VON ALBRECHT & ASSOC.	36,452
MARICANN INC.	56,621
MARINER BREWING COMPANY INC	727,362
MARK ANTHONY GROUP INC	93,588,139
MARQUIS WINE CELLARS	355,105
MARRAM FINE WINES LIMITED	156,771
MARTEN BREWING COMPANY LTD	63,969
MAS VINO WINE BROKER INC	110,973
MASON LIFT LIMITED	185,623
MASSIMO BUONO	172,003
MATCHBOX CONSULTING GROUP INC	599,167
MAYNE ISLAND BREWING COMPANY	81,038
MCCLELLAND PREMIUM IMPORTS	2,567,312
MCR	114,646
MCWILLIAM'S WINES PTY LTD	50,900
MEADOW VISTA HONEY WINES	44,327
MEDRELEAF CORP	2,444,815
MELANITE GROUP LTD	74,890
MESA HOLDINGS	33,203
MFR RESOLUTION CONSULTING CORP	31,074
MGMA VENTURES LTD (WINERY)	63,170
MICROSERVE BUS COMP SERV LTD	1,585,132
MICROSOFT CANADA INC	1,114,685
MID ISLAND CONSUMER SERVICE CO-OPERATIVE	37,830
MIGHTY PEACE BREWING CO LTD	110,672
MILLBAY SYNERGY MALL LIMITED PARTNERSHIP	142,924
MINHAS CREEK CRAFT	661,330
MINISTER OF FINANCE	16,203,842
MISSION SPRINGS DEVELOPEMENTS LIMITED	299,018

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
MITCHELL PRESS LIMITED	807,753
MJS BEVERAGE CONCEPTS INT'L	2,584,409
MNP LLP	80,850
MOLSON CANADA 2005	38,005,779
MONDIA ALLIANCE CANADA INC	252,303
MONKEY 9 BREWING PUB CORP	131,941
MOODY ALES LTD	1,902,492
MOON CURSER VINEYARDS	39,202
MOON UNDER WATER BREWERY LTD, THE	650,684
MOOSEHEAD BREWERIES LIMITED	4,485,991
MORGUARD REAL ESTATE INVESTMENTS TRUST	716,234
MORLET CONSULTANTS AND ENTERPRISES INC	149,953
MOUNTAIN PACIFIC PROPERTIES LIMITED	89,596
MT BEGBIE BREWING COMPANY LIMITED	2,861,193
N8 IDENTITY INC	524,277
NATIONAL CONSULTING SOLUTIONS LTD	961,880
NEC CANADA INC	238,041
NELMAR SECURITY PACKAGING SYSTEMS INC	77,460
NELSON & DISTRICT CREDIT UNION	48,079
NELSON BREWING COMPANY, THE	3,100,163
NENACO HOLDINGS LTD	32,936
NEW DEVELOPMENT CONSULTING LTD	35,003
NEW VALUE SOLUTIONS GROUP INC	392,270
NEW WORLD WINES	464,521
NEWFOUNDLAND LABRADOR LIQUOR CORPORATION	148,522
NEWPORT PROPERTY MANAGEMENT IN TRUST	241,745
NICOLAS KENNY, STEPHANIE BOLTON	52,785
NK'MIP CELLARS INC	3,655,408
NO 168 SAIL VIEW VENTURES LTD	170,777
NOBLE BREWING COMPANY, THE	39,145
NOORT INVESTMENTS	71,983
NORMAND JOSEPH ANDERSEN	31,946
NORPAK HANDLING LIMITED	62,083
NORTH AMERICAN STEEL INC	721,801
NORTH LANGLEY SHOPPING CENTRE LIMITED	207,489
NORTH SHORE LANDSCAPING AND PAVING LIMITED	25,791
NORTH SHORE NEWS	52,610
NORTHAM BREWERY LP	37,328,434
NORTHILLS SHOPPING CENTRE	203,682
NORTHPAW BREW COMPANY INC	197,644
NORTHYARDS CIDER CO LTD	44,952
NOSEWORTHY IMPORTS LIMITED	170,274
OCEAN TRAILER	102,480
OCR CANADA LIMITED	91,782
OCTAVIA VODKA LIMITED	72,268
OH & S SAFETY CONSULTING & TRAINING	30,718
OKANAGAN CRUSH PAD WINERY LTD	147,095
OKANAGAN SPIRITS INC	31,533
OLD YALE BREWING CO	2,592,696
OLE SMOKY MOONSHINE	319,371
OLIVIER BRANDS	176,022

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
ON SIDE RESTORATION SERVICES LIMITED	32,882
ONE WEST HOLDINGS LTD	177,786
ONNI PROPERTY MANAGEMENT SERVICES LTD.	761,338
ONPOINT PERSONNEL INC	894,351
ORACLE CANADA ULC	1,904,913
ORCHARD CITY DISTILLING COMPANY	10,158,615
ORGANIGRAM INC	2,447,618
OSOYOOS LAROSE	1,206,089
OVERTIME BEER WORKS LTD	193,169
OVERWAITEA FOOD GROUP LP	91,765
OWL TIMECLOCK	25,653
P & R TRUCK CENTRE LTD	707,164
PACIFIC BREEZE WINERY LTD	380,743
PACIFIC NEWSPAPER GROUP INC	222,585
PACIFIC NORTHERN GAS LIMITED	36,834
PACIFIC RESTAURANT SUPPLY	56,457
PACIFIC WESTERN BREWING	34,871,243
PACIFIC WINE & SPIRITS INC.	4,670,675
PAINTED ROCK ESTATE WINERY LTD	114,579
PANGOSOFT INC	148,877
PARALLEL 49 BREWING COMPANY LTD	13,374,814
PARAMOUNT PALLET, LP	722,757
PARK ROYAL SHOPPING CENTRE HOLDINGS LTD	1,624,493
PARMAR JANITORIAL SERVICES	29,137
PARTNERS REAL ESTATE INVESTMENT TRUST	340,128
PATAGONIA IMPORTS LTD	1,039,081
PATRON SPIRITS LIMITED, THE	50,040
PATTISON OUTDOOR ADVERTISING LP	32,726
PEACE NATURALS PROJECT INC.	2,628,621
PEACOCK & MARTIN	183,164
PEARLMAN LINDHOLM BARRISTERS & SOLICITORS	30,763
PEMBERTON DISTRIBUTION LTD	206,854
PEMBERTON VALLEY BEERWORKS LTD	94,932
PEREGRINE PLASTICS & SCREEN PRINTING	28,270
PERFORMANCE PAINTING & DECORATING	62,035
PERSEPHONE BREWING COMPANY INC	2,287,922
PERSEUS WINERY & VINEYARDS	71,265
PETER MARSHALL	75,765
PETER MIELZYNSKI AGENCIES LIMITED	18,614,568
PETER PRAEGEL	26,870
PETERSON COMMERCIAL PROPERTY MANAGEMENT INC	1,084,766
PG FLOOR FASHIONS LTD	49,908
PHILIPPE DANDURAND WINES LTD	17,533,004
PHILLIPS BREWING CO	29,107,207
PHILLIPS PRODUCTS CO LLC	1,099,483
PILLITTERI ESTATES WINERY	154,514
PINNACLE INTERNATIONAL REALTY GROUP II INC	482,533
POINT GREY HOLDINGS LTD	91,332
POPLAR GROVE WINERY	893,056
PORTAGE WINE MERCHANTS LTD	39,254
POSTAGE BY PHONE	31,500

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
POWELL STREET CRAFT BREWERY INC	1,112,746
POWERLAND COMPUTERS LTD	53,489
PR BRIDGE SYSTEM LTD	1,454,798
PREMIER BRANDS LIMITED	3,829,957
PREMIER COASTS TRADING LIMITED	83,845
PRESENCE FROM INNOVATION	83,156
PRESTIGE WINE GROUP	232,999
PRESTIGE WINE GROUP CANADA	102,006
PROCOM CONSULTANTS GROUP LTD	752,310
PROCYON SECURITY GROUP	44,401
PROGRESS LUV2PAK INTERNATIONAL LTD	145,864
PROLIFT EQUIPMENT LIMITED	111,378
PROQUIP ON-SITE DIESEL REFUELING LTD	33,130
PROSE BUILDING MAINTENANCE LTD	161,002
PROSPERO INTERNATIONAL REALTY INC.	1,190,098
PROXIMO SPIRITS CANADA INC	4,822,658
PROXIMO SPIRITS INC	49,100
PUBLIC SERVICE LONG TERM DISABILITY FUND	3,143,488
QBD COOLING SYSTEMS INC	109,515
QINGHUA INTL TRADE DEVELOPMENT CORP	686,184
QUAILS' GATE ESTATE WINERY LIMITED	2,921,969
QUMA CONSTRUCTION INC	1,133,476
R & B BREWING COMPANY LIMITED	1,202,918
R STEELE CONSULTING INC	192,838
RACINE WINE IMPORTS	213,302
RACKSAFE SERVICES INC	25,372
RADEV TRADE	36,628
RADIUM MOTORS LIMITED	52,269
RADONS BROS FARMS LIMITED	106,095
RAIN CITY BRANDS INC	874,598
RANDSTAD TECHNOLOGIES	76,665
RARE DRAMS DISTRIBUTORS INC	230,258
RAVENS BREWING COMPANY INC	430,870
RAYSA ENTERPRISES INC	75,338
RDO BREWING VENTURES LTD	705,995
RECEIVER GENERAL FOR CANADA	331,632,899
RED BIRD BREWING INC	201,350
RED DOG WINE & SPIRITS LTD	545,581
RED RIPLEY INC.	44,239
RED ROOSTER WINERY	6,522,799
RED TRUCK BEER COMPANY LTD	9,781,409
RELATE JANITORIAL SERVICES INC.	41,618
RENAISSANCE WINE MERCHANTS LIMITED	1,722,710
RESERVAS TEQUILA DISTRIBUTING INC	359,758
RESOLVER INC	57,259
REVELRY IMPORT COMPANY INC	535,944
REVELSTOKE LAND & DEVELOPMENT CO LTD	120,416
RICCO BAMBINO URBAN WINERY INC	177,533
RICHARD MASSEY WINE AND SPIRITS	86,562
RICHMOND PROPERTY GROUP LTD	473,455
RICOH CANADA INC	47,470

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
RIDGE BREWING COMPANY LTD	172,996
RIOT BREWING COMPANY INC	731,164
RIVERBEND METAL (1997) CORP	82,876
RMI	347,693
ROBERTO NICOLLI	31,832
ROCKSOLID ENTERPRISES INC	120,589
ROCKSOLID LANDSCULPTING	61,292
ROGERS MEDIA INC	44,528
ROOFTOP CELLARS LIMITED	350,870
ROSSLAND BEER COMPANY	277,934
ROYAL DRAGON VODKA CANADA LTD	63,283
RP JOHNSON CONSTRUCTION LTD	179,568
RS COMMERCIAL PROPERTIES LTD	197,736
RTD CANADA INC	36,131,007
RURAL STORES LIMITED	149,677
RUSSELL BREWING COMPANY LTD	3,430,364
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	30,133
RUSSIAN STANDARD VODKA CANADA LTD	2,303,909
RUTH SINGER INVESTMENT LIMITED	228,302
S.i. SYSTEMS C9565C	1,253,835
SAFFIRE WINES LIMITED	81,947
SALSBURY DRIVE HOLDINGS LTD	1,184,686
SALT SPRING ISLAND ALES INC	911,802
SANI-COR	327,408
SARL BONNET & ASSOCIES	143,700
SAS B THOMASSIN CHATEAU DE FRANCE	32,232
SAVOY BREWING	45,253
SAZERAC DISTILLERS OF CANADA INC	605,273
SAZERAC OF CANADA INC	5,560,852
SCALAR DECISIONS INC	152,161
SCHENLEY DISTILLERIES INC	183,380
SDM REALTY ADVISORS LTD IN TRUST FOR COMOX CENTRE MALL LTD	128,751
SEACOVE GROUP INC, THE	551,949
SEBUCOM INTERNATIONAL CORP	27,595
SECOND STAGE MANAGEMENT SERVICES LTD	26,759
SECURIGUARD SERVICES LIMITED	2,177,312
SEDIMENTARY WINES INC	603,006
SELECT WINE MERCHANTS LIMITED	11,031,825
SERGUEI ORLOV OST TRADING	156,435
SERVICEMASTER FOR BURNABY S FRASER	77,726
SHAW BUSINESS A DIVISON OF SHAW TELECOM GP	280,125
SHEARDOWN'S FOODLINER LIMITED	31,905
SHEARWATER MARINE LTD	44,391
SHELTER POINT DISTILLERY CORPORATION	124,488
SHERWOOD MOUNTAIN BREWHOUSE LTD	951,638
SHOPIFY INC	41,359
SHOPPERS CORNER LIMITED	307,427
SHRED-IT INTERNATIONAL ULC	27,218
SHUSWAP LAKE BREWING COMPANY	38,403
SIERRA SYSTEMS GROUP INC	1,124,066
SIGN SOURCE	30,707

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
SILVER VALLEY BREWING COMPANY LIMITED	139,929
SIMAY INVESTMENTS LIMITED	104,012
SINOCAN SUPPLY INC	585,448
SITE SPECIFIC MANAGEMENT LIMITED	126,265
SKY NORTHERN SECURITY ALLIANCE INC	150,186
SKYLINE COMMERCIAL MANAGEMENT INC	30,298
SLEEMAN BREWERIES LTD	100,053,309
SMALL BLOCK BREWERY LTD	125,393
SMITHERS BREWING COMPANY	296,565
SMITHERS MALL INVESTMENTS INC	122,233
SOBEYS WEST INC	870,368
SOFTCHOICE LP	245,036
SOLIX TECHNOLOGIES, INC	177,374
SOLUTIONS ASO INC	41,202
SOMABEE MARKETING INC	51,431
SOOKE BREWING COMPANY	404,860
SOUND SOLUTIONS (2002) INC	38,917
SOURCE DISPLAY INC	490,166
SOURCE OFFICE FURNISHINGS	151,617
SOUTHERN GLAZERS WINE & SPIRITS	11,965,042
SOVEREIGN WINE AND SPIRITS	240,894
SPEEDEE TRANSPORT	226,227
SPI HEALTH AND SAFETY INC	54,315
SPICERS CANADA ULC	87,909
SPIERHEAD WINERY	26,444
SPINNAKERS BREW PUB	1,064,795
ST JOHN AMBULANCE	41,481
STAG DUBH SERVICES INC	190,780
STAG'S HOLLOW WINERY & VINEYARD	258,100
STAPLES ADVANTAGE	1,328,341
STARSEED HOLDING INC.	98,325
STATEWOOD PROPERTIES LIMITED	120,828
STEAM WHISTLE BREWING	1,544,524
STEEL & OAK BREWING COMPANY LTD	2,311,917
STELLAR RECRUITMENT INC	727,062
STERLING MANAGEMENT SERVICES LTD	196,637
STILE ENTERPRISES LIMITED	8,391,366
STILL & CASK BRANDS INC	141,349
STILL CREEK PRESS	356,080
STONEBOAT VINEYARDS LTD	25,415
STORM BREWING LIMITED	387,647
STRANGE FELLOWS BREWING	3,942,821
STRATHCONA BREWERY INC	2,885,255
STROMA SERVICE CONSULTING INC.	148,382
STUFFED ANIMAL HOUSE, THE	288,643
SUMMERHILL ESTATE WINERY	718,836
SUMMIT BROOKE CONSTRUCTION CORP	1,086,519
SUMMIT FINE WINES COMPANY	3,384,751
SUNNYCREST MANAGEMENT LTD.	165,538
SUNNYLAND INVESTMENTS LTD	503,226
SUNOCEAN WINERIES AND ESTATE	334,211

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
SUNRISE SQUARE HOLDINGS LTD	54,524
SUPER SAVE DISPOSAL INC	79,371
SUPERIOR PROPANE	35,287
T H WINES INC	305,188
TANTALUS LABS LTD	1,426,449
TANTALUS VINEYARDS	151,048
TAP & BARREL BREWING CO LTD	135,020
TAYLIGHT BREWING INC	165,740
TAYLOR HILL AGENCIES LIMITED	344,352
TE SALES INCORPORATED	78,453
TEAM SALES LIMITED	98,834
TECSYS INC	5,062,375
TEEMA SOLUTIONS GROUP INC	1,418,345
TEEPEE HANDICRAFTS LIMITED	42,178
TEKSYSTEMS CANADA INC	3,930,632
TELUS COMMUNICATIONS INC	2,581,220
TELUS MOBILITY	189,508
TERAGO NETWORKS INC	114,030
TERRASCEND CANADA INC	536,261
TESSLER & STEIN	39,081
THAT'S LIFE GOURMET LIMITED	1,249,690
THC BIOMED LTD.	345,072
THE COMMUNITY AGAINST PREVENTABLE INJURIES	146,027
THE DRINKS LIST MERCHANTS LIMITED	522,994
THE FLOWR GROUP (OKANAGAN) INC.	902,781
THE MANUFACTURERS LIFE INSURANCE COMPANY	3,262,652
THE VIEW WINERY INC	137,280
THE WINE GROUP	2,874,565
THERMOCOOL REFRIGERATION & HVAC LTD.	69,720
THREE RANGES BREWING COMPANY LTD	435,233
TIN WHISTLE BREWING CO, THE	350,359
TINHORN CREEK VINEYARDS LIMITED	6,581,084
TOMTAR ROOFING & SHEET METAL	41,055
TOP NOTCH COMMERCIAL REPAIRS	239,069
TOP OF MY GLASS HOLDINGS	107,614
TORCHLIGHT BREWING INC	429,253
TOTAL GRAPHICS INC	410,208
TOTAL PREPARE INC	57,244
TOWNSITE BREWING INC.	1,206,624
TRADING POST BREWING CORPORATION	995,990
TRAIL BAY PROPERTIES LIMITED	132,417
TRAIL BEER REFINERY INC	950,056
TRAJECTORY BEVERAGE PARTNERS	3,272,039
TRANS CANADA LABELS	85,489
TRANSPACIFIC REALTY ADVISORS	218,671
TRENCH BREWING & DISTILLING INC (BREWERY)	221,429
TRIALTO WINE GROUP LIMITED	4,839,502
TRICOR TRANSPORTATION INC	513,478
TRILLIUM BEVERAGE INC	599,598
TRIPWIRE INC	36,258
TROY LIFE & FIRE SAFETY LTD	50,882

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)
(unaudited)

Supplier Name	Amount
TRUE BLUE WIRE PRODUCTS	88,927
TS GLOBAL INC	285,170
TUFF CITY BREWING LTD	3,130,129
TWEED INC	2,776,581
TWIN CITY BREWING COMPANY	303,294
TWIN SAILS BREWING INC	799,952
TXOTX BASQUE IMPORTS INC	33,470
ULINE CANADA CORPORATION	321,151
UNGAVA SPIRITS CO LTD	293,676
UNIFIED SYSTEMS INC.	85,282
UNILOGIK SYSTEMS INC	488,937
UNILYTICS CORPORATION	183,050
UNITED DISTRIBUTORS OF CANADA	730,916
UNITED GREENERIES LTD.	1,068,029
UNIVINS AND SPIRITS (CANADA) INC	1,709,473
UNTAPPED TRADING INCORPORATED	1,267,818
UP CANNABIS INC.	468,906
UPAKNEE INC	37,539
URBAN DESIGN GROUP ARCHITECTS LIMITED	446,598
VALEMOUNT HOLDINGS LIMITED	32,013
VALENTINA'S HOLDING CO LIMITED	50,352
VAN KAM FREIGHTWAYS LIMITED	9,995,036
VANCOUVER ISLAND BREWING COMPANY	4,463,330
VANCOUVER NEOLITE LTD.	235,611
VARGAS HOLDINGS CO LIMITED	40,454
VELOSUS SOLUTIONS	1,103,488
VENPORT ENTERPRISES LTD	26,789
VENUS 2011 IMPORTERS	51,234
VERITIV CANADA, INC	333,953
VEYRET LATOUR	490,415
VICE & VIRTUE BREWING CO LTD	184,905
VICTOR PROJECTS LIMITED	399,764
VICTORIA DISTILLERS INC	1,120,232
VIKAS ENTERPRISES LTD	544,220
VINA ECHEVERRIA LTDA	29,712
VINA SANTA RITA LTDA	1,154,371
VINEA WINES LIMITED	61,892
VINO ALLEGRO WINE IMPORTS INC	535,553
VINTAGE CORKS	2,244,838
VINTAGE TRADE LIMITED	129,285
VINTAGE WEST WINE MARKETING INC	3,669,192
VINTEX SA VINS FINS	209,194
VISUAL VERIFICATION SYSTEMS INC	531,508
WAGLISLA FREIGHT LIMITED PARTNERSHIP	106,109
WALDORF WINE GROUP INC	649,168
WARRINGTON PCI MANAGEMENT	958,088
WARWICK WINE ESTATE	272,716
WASTE CONNECTIONS OF CANADA INC	27,650
WASTE MANAGEMENT OF CANADA CORPORATION	39,822
WAYCO FLOORING LTD	43,729
WE GROW BC LTD	353,581

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Supplier Name	Amount
WEEDMD RX INC.	226,058
WERNER SMITH MECHANICAL INC	751,517
WESBROOK PROPERTIES	292,376
WESCLEAN EQUIPMENT & CLEANING SUPPLIES LIMITED	92,008
WESCO DISTRIBUTION CANADA LP	73,877
WESGROUP PROPERTIES LP	199,657
WEST COAST GIFTS INC	820,484
WESTBIER ENTERPRISES LTD	66,915
WESTERN SALES LIMITED	49,634
WESTLO FINANCIAL CORP	498,366
WHEELHOUSE BREWING COMPANY	393,390
WHISTLER MEDICAL MARIJUANA CORP	304,330
WHISTLER TENANT CORP	233,815
WHITE ROCK BEACH BEER CO INC	57,802
WHITE SAILS BREWING LTD	556,867
WHITEHALL AGENCIES INC	1,085,750
WHITEHAVEN WINE COMPANY LTD	1,171,224
WHITETOOTH BREWING COMPANY LTD	620,434
WILD GOOSE VINEYARDS & WINERY	988,941
WILLIAM GRANT & SONS	2,554,186
WINE CLASSICS INTERNATIONAL INC	202,751
WINEANDCO	95,898
WINTER BEVERAGES LTD	1,131,943
WODKA VINES AGENCY LIMITED	37,939
WOLF BREWING COMPANY	231,115
WOOREE TRADING LTD	824,852
WORKSAFE BC	3,863,508
WORLD WINE SYNERGY INC	319,098
WPCG	4,166,081
WPS DISASTER MANAGEMENT SOLUTIONS LTD.	54,646
WSP CANADA INC	30,819
XEROX CANADA LTD	800,907
YALETOWN BREWING CO	38,879
YELLOW DOG BREWING COMPANY INC	5,999,048
YIPONT BREWING CORPORATION	151,582
YK3 SAKE PRODUCER INC	65,518
YV TRADE GROUP LTD	48,010
ZENABIS LTD	920,682
ZION TRUCKING LIMITED	2,626,653
ZOE INTERNATIONAL DISTRIBUTING INC	119,273
ZOFTEC LLC	499,129
Suppliers who received aggregate payments exceeding \$25,000	2,554,505,363
Suppliers who received aggregate payments \$25,000 or less	8,434,215
Total aggregate amount paid to suppliers	2,562,939,578

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

7. Schedule of Payments (continued)

(unaudited)

Ministry of Finance - Corporate Purchasing Card and Business Travel Account	
Supplier Name	Amount
AIR CANADA	229,303
AMAZON	34,464
CHARTERED PROFESSIONAL ACCOUNTANTS OF BC	63,363
PACIFIC COASTAL AIRLINES	30,454
PAYPAL	26,380
SOFTCHOICE LP	28,132
TELUS	35,453
WESTJET	37,669
Payments to suppliers > \$25,000	<u>485,218</u>
Payments to suppliers \$25,000 or less	<u>824,820</u>
Total	<u><u>1,310,038</u></u>
(Included in Minister of Finance total of \$16,203,842)	

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

8. Payment to Suppliers Reconciliation

(unaudited)

	March 31, 2019
Total of aggregate payments exceeding \$25,000 paid to suppliers	2,554,505,363
Consolidated total of payments of \$25,000 or less paid to suppliers	<u>8,434,215</u>
Total payments to suppliers	2,562,939,578
Reconciling items:	
Employee related payments	187,670,759
Non-cash operating expenses	275,403,933
Supplier payments not included in operating expenses	(6,222,720)
Third party remittances	(399,495,960)
Change in balance sheet accounts	(119,216,578)
Other	6,137,194
	<u>2,507,216,206</u>
Total per Statement of Revenue and Expenditure	
Cost of Goods Sold	2,095,527,349
Operating Expenses	<u>411,688,857</u>
	<u>2,507,216,206</u>
Variance	<u><u>-</u></u>

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(1)

9. Statement of Payments for Grants and Contributions

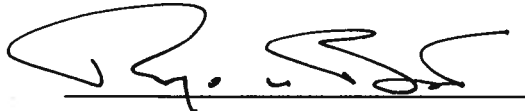
BC Liquor Distribution Branch paid \$43,254 to various municipalities for fees in lieu of business licenses.

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(2)

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
For the Fiscal Year Ended March 31, 2019

10. Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Roger M. Bissoondatt, FCPA, FCA, FCMA,
Chief Financial Officer
September 20, 2019