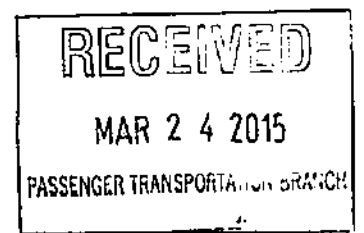


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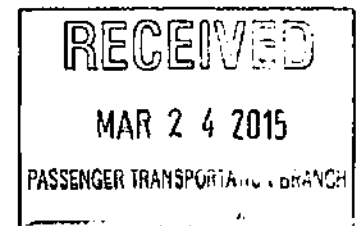
BUSINESS PLAN

March 2015



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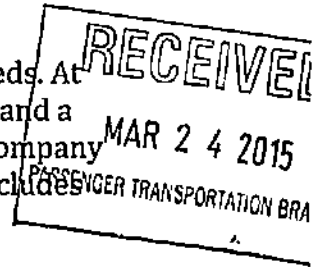
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1.0 Executive Summary

Aldergrove Langley Taxi Ltd. (ALT) is a successful provider of taxi services to the Langley, Abbotsford and Aldergrove communities, operating diligently in this area over the past three decades. The company's mission is to provide exceptional service to its customers in a reliable and timely manner.

The company recognizes the need to accommodate for ever-changing customer needs. At Aldergrove Langley Taxi, our philosophy is one that emphasizes service excellence and a realization that effective communication is a key component in our business. The company also realizes that flexibility and professionalism maintain that leading edge. This includes trying to eliminate long customer waiting times.



The communities of Aldergrove, Langley and Abbotsford have been expanding at an incredible rate over the past few years. There has been strong growth in both the residential and commercial bases in the region. This is mainly due to the lower cost of real estate in these areas when compared to Vancouver and its surrounding areas.

Langley has been developing the downtown area for quite some time. New projects are being planned and built daily and the entire downtown area is expanding at a rapid rate. In the last ten years, there has been an explosion of new venues which have attracted people to the downtown area. The city has recently seen the establishment of a casino and the opening of new hotels and business centers.

Abbotsford's expected 2.5% GDP growth this year should outpace all other small and mid-sized census metropolitan areas in Canada, according to the Conference Board of Canada. The city is now a hub that companies can use to tap into the burgeoning Fraser Valley region that surrounds it.

For both Abbotsford and Langley, the road infrastructure is showing signs of pushing its limits. Bus service is not a viable option for many people due to the limited scope of operation of buses in the area. Buses have limited schedules during the day and they are restrictive to timely travel, and more so during the off-peak hours and weekends. As a result, taxi service has long been an essential service for the community, especially for those who rely on taxis to get to and from work.

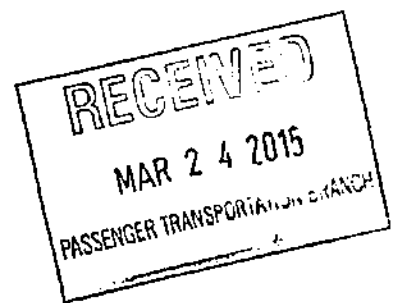
While it is exhaustive to be able to equate area growth with the need for additional services, the emergence of a growing population and commercial base has an observable historic trend of putting a strain on the existing resources of taxi companies. One contributing factor in ALT's service area is that there is a migration from larger metropolitan areas, made up of established demographics. It stands to reason that this would include an equal amount of traditional taxi users or segments, equating to a continuing additional need for taxi services.

1.1 Objectives

s.21

1.2 Mission

Our mission is to ensure that residents and visitors to our Service Area have access to taxicabs that are safe, efficient, timely, and provide a good passenger experience. We understand that private transportation services are an essential component of the area's transit network, alongside publicly operated mass transit. We believe both in the power of market forces to ensure that supply meets demand, and in the need for intelligent regulation to set the rules of competition, ensure safety and provide transparency to market participants.



2.0 Company Summary

ALT has been operating successfully over the past 30 years. At the time that ALT. was acquired by Johal Bros. Holdings Ltd. in 1999, it operated with only two vehicles.

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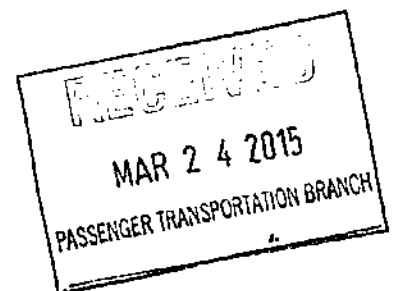
2.1 Corporate Identity

Aldergrove Langley Taxi Ltd. was incorporated under the British Columbia Company Act on the 1st of August 1991. And is a company in good standing. The share capital consists of Class A common voting shares at no par value. s.22

Officers and Directors

President I Director Hardeep Johal

Secretary/ Treasurer Arvinder Sara



3.0 Market Analysis

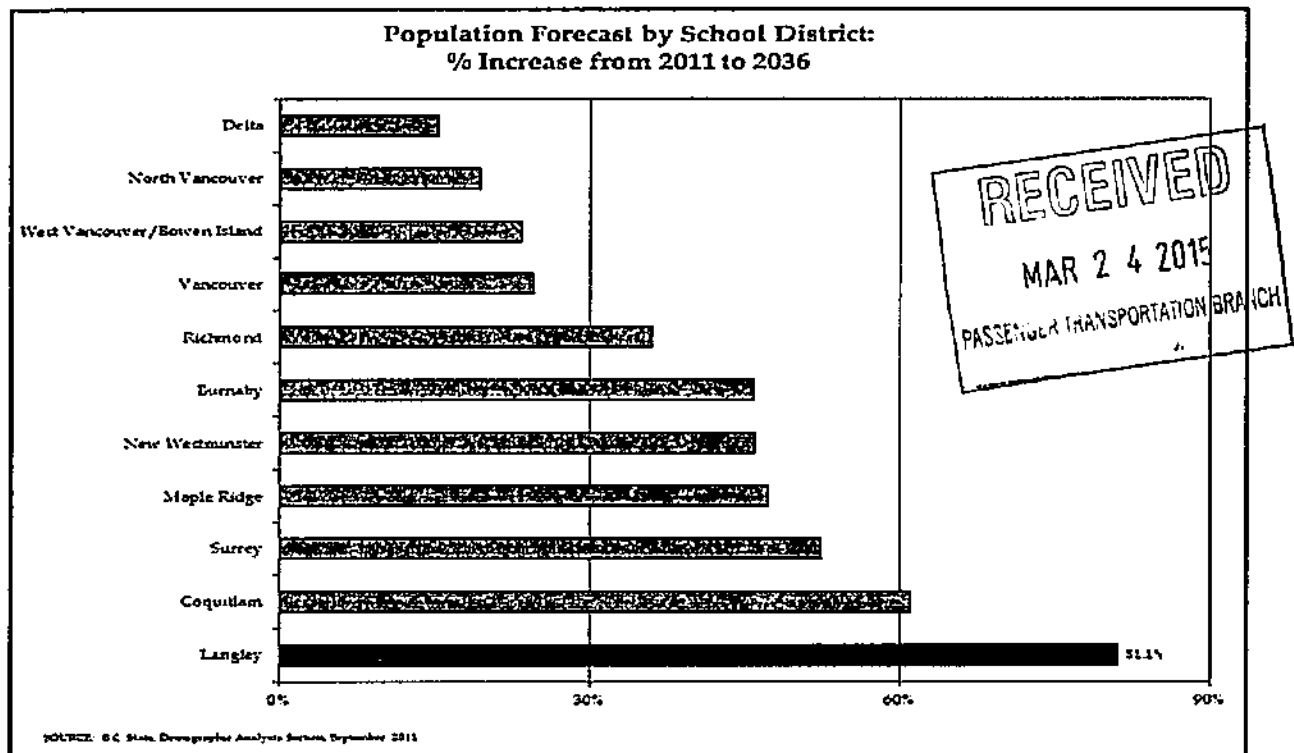
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While general information on population and commercial growth may be of limited assistance in establishing need for additional taxi service, it stands to reason however that a growing population and commercial base would have an impact on the need for additional transportation services, including taxis.

3.1 Market Size

Aldergrove Langley Taxi's Service Area presents a market size of about 300,000 people for 2015. For the period 2011 to 2036, the total population within the Langley School District area (City of Langley plus Township of Langley) is expected to grow by 81%. During the same period, the population aged less than 20 is forecast to increase by 67% while the population aged 60+ is forecast to increase by 159%.

The 60+ population represents a significant market segment for taxi companies.



3.2 Regional Growth Indicators

Long term growth projections indicate that the Fraser Valley and communities south of the Fraser River will see 68 percent of the Province's population growth over the next 25 years. Abbotsford and neighboring communities of Langley, Surrey, Mission and Coquitlam are expected see a combined population of close to 1.35 million by 2031.

One key element driving this trend is the lower cost of real estate, both residential and commercial. Another proponent is that cities and municipalities in the region have strong initiatives for economic development and a focus on self sustainable communities, offering a better quality of life.

3.2.1 Abbotsford Highlights

The communities in and around Abbotsford have consistently shown high growth over the past 20 years. For the period 1981-1986, Abbotsford was the fastest-growing Census Agglomeration in Canada. Between 1986 and 1991, Abbotsford Census Agglomeration ranked third with a strong growth rate of 28.4 percent.

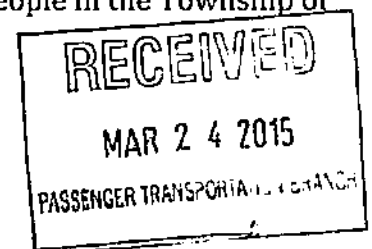
By becoming a Census Metropolitan Area (CMA), the City is now compared to much larger urban centres. Out of 27 CMAs in Canada, the City still shows continued growth, ranking as the ninth fastest growing.

3.2.2 Langley & Aldergrove Highlights

The population of the Langley service area has grown considerably. From 2006 to 2011 it grew from 122,000 to 137,000 residents. The percentage of seniors is also expected to increase as the 'baby boomer' generation begins to age. This is the largest segment known to be dependent on taxi service and is estimated to make up 25% of the total population. By all accounts, the population growth in Langley has been very dramatic and it is expected to continue at the same pace due to more favorable living conditions and standards.

Langley has one of the fastest growing economies in Canada. Langley's economy has become increasingly diverse. Companies in Langley engage in more than 370 different economic activities classified by the Standard Industrial Classification (SIC). Many internationally operating and export-oriented companies make Langley their home.

This combined growth indicates that the existing taxi fleets should be increased in order to meet the current and future demand. There is also the issue of time delay in servicing the more rural centers. The community of Aldergrove has a population of 12,000 residents and is located just west of the metropolitan area of Abbotsford. Fort Langley has a population of almost 3000 people and features some 100 businesses. Walnut Grove is a commuter town located in northern Langley. With a population of 24,000, Walnut Grove has seen a big expansion over the last few years and has become home to many people in the Township of Langley.



3.4 Distribution of Competitive Fleets

For the Langley area, on average there are 38 taxis available to a population of about 140,000, a ratio of 1 taxi for every 3,700 people. Competitors, such as Pacific Cabs operate a significant portion of their fleet at YVR. Abbotsford has an average of 45 taxis available to a population of about 142,000. This is a ratio of 1 taxi per 3,200 people.

This results in shortages of taxis, creating in long waiting times for customers, especially during peak hours.

TABLE: Breakdown of vehicles in overlapping Service Area

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3.5 Impact on Public Need and Industry Economics

Complaints from consumers who are frustrated and dissatisfied with the current level of service are frequently aired. Reports of people waiting upwards of an hour for a taxi are not uncommon.

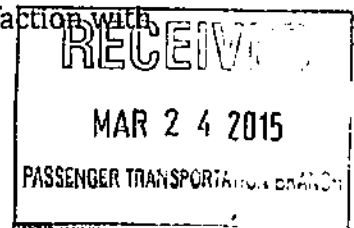
The inability to provide prompt, reliable service to the increasing public need has been recognized by the taxi industry as a main cause of lost revenues and, has a significant economic impact as many customers find other modes of transportation due to dissatisfaction with reliability.

3.5.1 Customer Buying Decisions

Why people choose to use a taxi service:

- **Reliability** - Because taxi service is expected to be an "on demand service" in the minds of customers, they expect to go where they want, when they want, promptly, efficiently, comfortably, and safely.
- **Quality** - Customers expect courteous service in clean, well-maintained cars.
- **Convenience** - This involves timely pick-up and drop-off.

While consideration must be given to sound economic conditions for the industry as a whole, operators need to be able to achieve the reliability, quality and convenience that customers demand, so that clients will continue to make a decision to use taxis as a viable method of alternative transportation.



3.6 ALT Trip & Service Analysis

Overall volumes of trips have steadily increased at ^{s.21}
are no signs of volatility over the four year period analyzed.

(2013 to 2014) and there

s.21

Trip Volumes

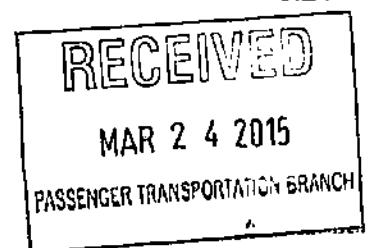
Overall volumes of trips have steadily increased at ^{s.21}
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(2013 to 2014) and there

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Vehicles on Shift

s.21



4.0 Sound Growth Strategy

Innovation in the taxi industry has been on the “to do list” of regulators, industry advocates and fleet operators for some time now. Innovation does not necessarily have to be aimed at creating new products or services (which has proven to be frustrating and expensive in the past) but can be achieved by looking across industries and identifying new market space.

This means that the management team needs to shift focus from the operational status quo to big picture thinking, identifying emerging trends and taking timely action to position their services as viable alternatives to consumers.

4.1 Creating Awareness & Value

The key to opening new markets for taxi services is to create awareness of the value and benefits to the public.

The premise is based on the vision that an organization can generate growth and profitability by creating new demand in an emerging market space. This reduces head-to-head competition with other transportation suppliers for known customers in the existing industry. The focus is on the big picture, reaching beyond existing demand and positioning to these emerging segments.

4.2 Environmental Segment

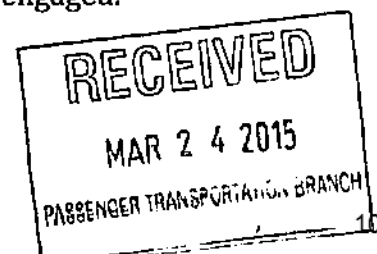
As more and more people begin taking a look at how they can lower their impact on the environment, a whole new segment of the population is making the decision of giving up their personal automobile. A growing number of cab companies are going green by purchasing hybrid automobiles that offer excellent gas mileage.

4.3 One Car Family Segment

People are starting to see private cars as a burden, placing an unnecessary drain on stretched financial resources. In these turbulent economic times, families have to cut back on their expenditure, and attempt to make their money stretch a little bit farther. Cars are not cheap, and the cost of paying off the loan, insurance, fuel, tax and maintenance adds up to a hefty monthly sum. This is where we already see a trend of people looking for alternatives.

4.4 Aging Population

The convergence of a more active, more numerous, and more demanding older population with a national transportation system that suffers from both structural and operational limits is leading the country to a coming mobility gap. By 2011, the baby boomers will begin turning 65. While 65 in 2011 is likely to be far younger than 65 a decade ago or today, physical changes associated with natural aging and a transportation system unchanged will present significant barriers to a population who wishes to remain connected, productive and engaged.

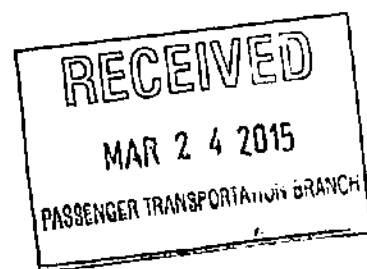


This presents an opportunity to the taxi industry to understand the needs of this large segment and position as a viable option to enabling boomers to remain highly mobile.

4.5 Marketing Strategy

Aldergrove Langley Taxi markets its services as solutions to transportation needs in its Service Area.

s.21



5.0 Operating Strategy

s.21

5.2 Customer Service Targets

The public commonly benefits from taxi services through being able to obtain timely, flexible, comfortable and safe ride experiences. This is the basic value proposition that customers expect and the reasons why the public purchases services.

Long waiting times have proven to be the number one contributor to loss and interruption of business for taxi companies, including ALT. Past experience shows that customers in general are not willing to wait for a taxi more than 15 to 20 minutes. Those who have urgent business are yet more demanding while others may be willing to wait a little longer.

When service providers are unable to deliver on customer expectations, as in any business, these companies will suffer losses over time and upset the image of the industry. This certainly does not contribute to sound economic conditions.

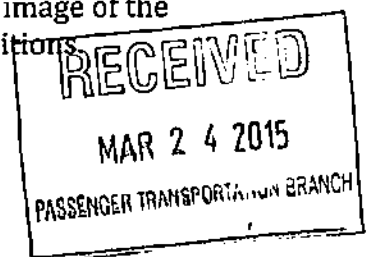


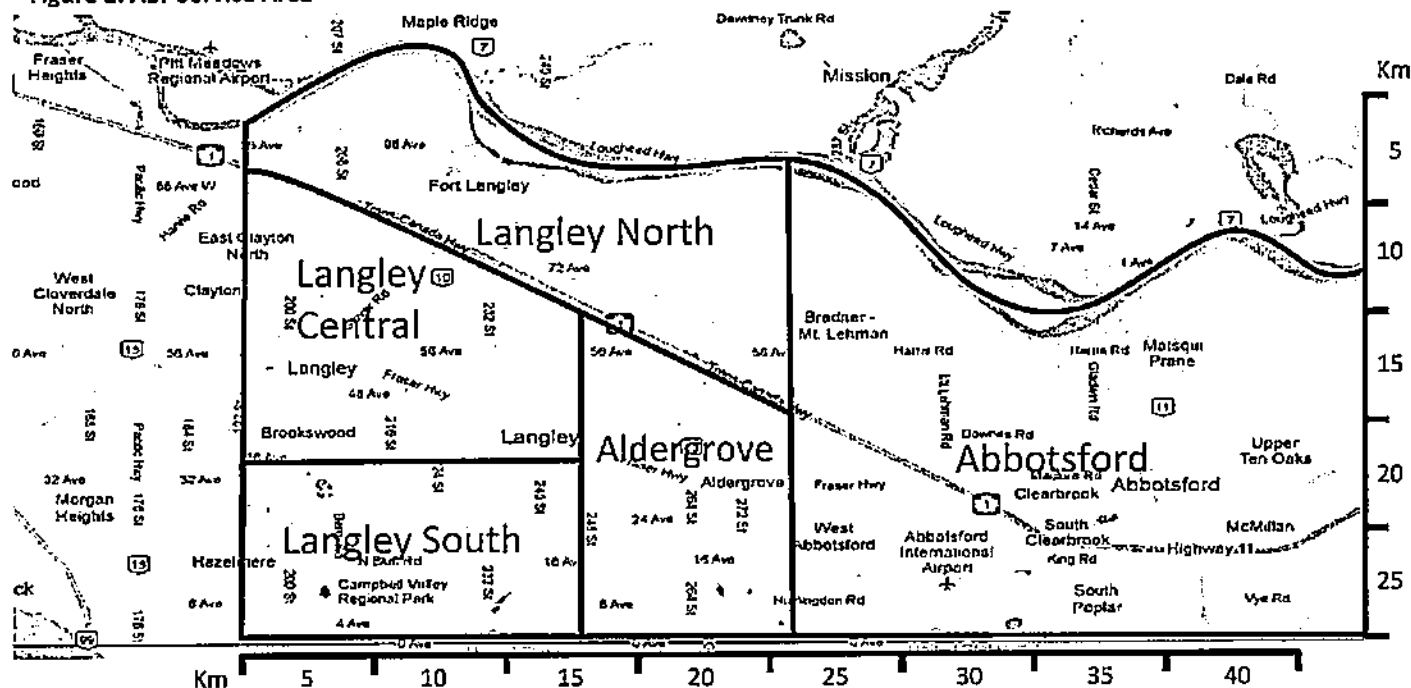
Figure 1: ALT Service Targets (Response Times)

Area	Target (Minutes)	Present Status
Langley Central	10 to 15	10 to 15 (longer during peak hours)
Langley North	10 to 15	15 to 30
Langley South	10 to 15	15 to 30
Aldergrove	15 to 20	20 to 45
Abbotsford	15 to 20	30 to 60

Please Note: The "Present Status" Column is based on weighted averages.

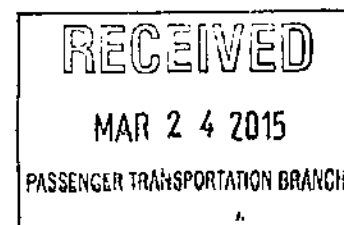
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Figure 2: ALT Service Area



5.3 Operating Limitations

ALT generally operates within the Langley and Abbotsford areas. It may appear to regulators that these areas have about the right number of cabs. However, the geographic issues make it problematic to serve "pocket communities" in the urban and rural areas of the operating region on a timely basis.



Key issues:

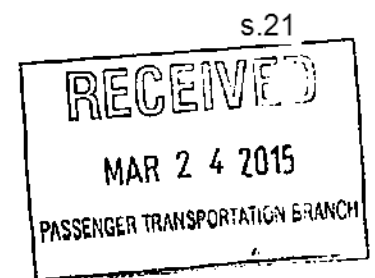
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5.4 Taxi stands

Customer/vehicle matching can also be improved by expanding the number of cab stands. Stands currently work well at major trip generators, such as airports, bus stations, shopping malls and hotels. Local customer quickly become accustomed to seeing taxis in certain locations and business is generated through mere visibility and availability.

Stands also have a distinct advantage during slow times. They reduce cruising, and therefore fuel consumption, while drivers have incentives to cover these stands by attaching a lucrative trip generating area to a given stand.

5.5 Deployment of additional vehicles



ALDERGROVE
LANGLEY
TAXI

BUSINESS PLAN

December 2016

ALDERGROVE
DEC 19 2016
PASSENGER TRANSPORTATION OR

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1.0 Executive Summary

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Langley has been developing the downtown area for quite some time. New projects are being planned and built daily and the entire downtown area is expanding at a rapid rate. In the last ten years, there has been an explosion of new venues which have attracted people to the downtown area. The city has recently seen the establishment of a casino and the opening of new hotels and business centers.

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ALT
DEC 19 2013

1.1 Objectives

s.21

1.2 Mission

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ALT has been operating successfully over the past 30 years. At the time that ALT. was acquired by Johal Bros. Holdings Ltd. in 1999, it operated with only two vehicles.

s.21

2.1 Corporate Identity

Aldergrove Langley Taxi Ltd. was incorporated under the British Columbia Company Act on the 1st of August 1991. And is a company in good standing. The share capital consists of Class A common voting shares at no par value.

s.22

Officers and Directors

President I Director	Hardip Johal
Secretary/ Treasurer	Arvinder Sara

3.0 Market Analysis

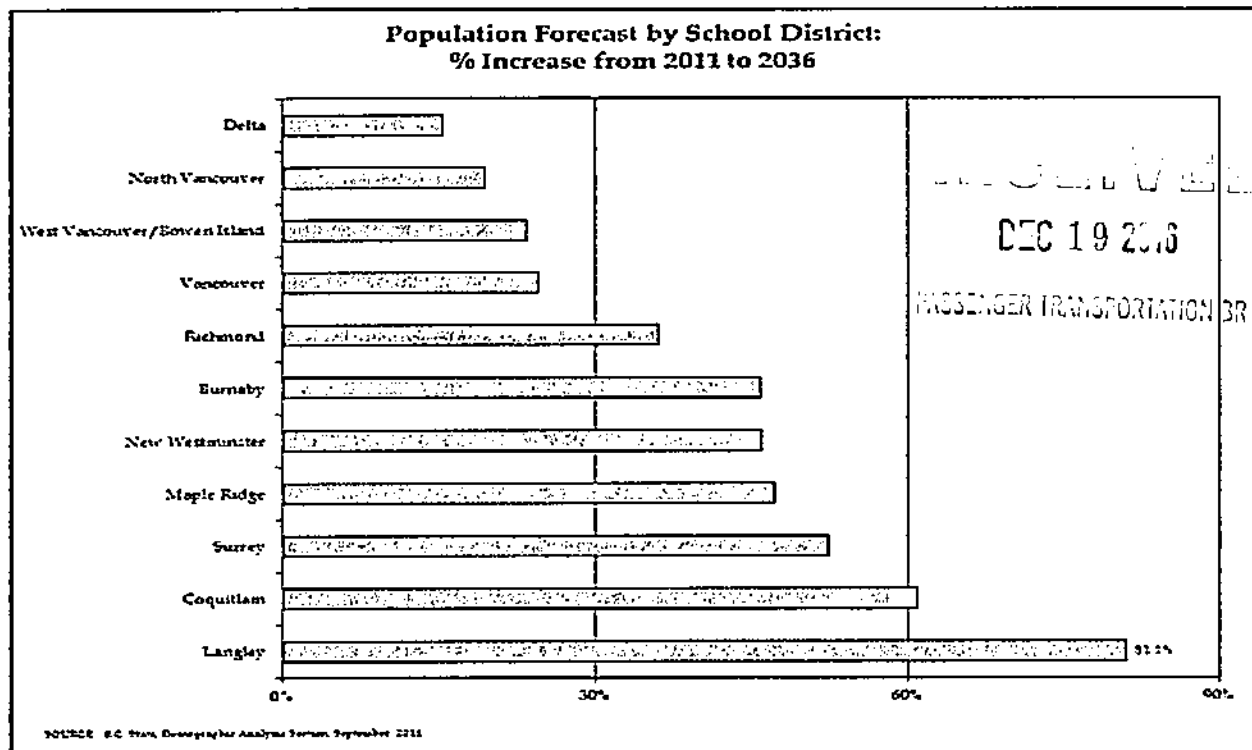
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The 60+ population represents a significant market segment for taxi companies.



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Long term growth projections indicate that the Fraser Valley and communities south of the Fraser River will see 68 percent of the Province's population growth over the next 25 years. Abbotsford and neighboring communities of Langley, Surrey, Mission and Coquitlam are expected see a combined population of close to 1.35 million by 2031.

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3.2.1 Abbotsford Highlights

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By becoming a Census Metropolitan Area (CMA), the City is now compared to much larger urban centres. Out of 27 CMAs in Canada, the City still shows continued growth, ranking as the ninth fastest growing.

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The population of the Langley service area has grown considerably. From 2006 to 2011 it grew from 122,000 to 137,000 residents. The percentage of seniors is also expected to increase as the 'baby boomer' generation begins to age. This is the largest segment known to be dependent on taxi service and is estimated to make up 25% of the total population. By all accounts, the population growth in Langley has been very dramatic and it is expected to continue at the same pace due to more favorable living conditions and standards.

Langley has one of the fastest growing economies in Canada. Langley's economy has become increasingly diverse. Companies in Langley engage in more than 370 different economic activities classified by the Standard Industrial Classification (SIC). Many internationally operating and export-oriented companies make Langley their home.

This combined growth indicates that the existing taxi fleets should be increased in order to meet the current and future demand. There is also the issue of time delay in servicing the more rural centers. The community of Aldergrove has a population of 12,000 residents and is located just west of the metropolitan area of Abbotsford. Fort Langley has a population of almost 3000 people and features some 100 businesses. Walnut Grove is a commuter town located in northern Langley. With a population of 24,000, Walnut Grove has seen a big expansion over the last few years and has become home to many people in the Township of Langley.

3.4 Distribution of Competitive Fleets

For the Langley area, on average there are 26 taxis available to a population of about 137,000, a ratio of 1 taxi for every 5,200 people. Abbotsford has an average of 39 taxis available to a population of about 142,000. This is a ratio of 1 taxi per 3,640 people.

This results in shortages of taxis, creating in long waiting times for customers, especially during peak hours.

TABLE: Breakdown of vehicles in overlapping Service Area

s.21

3.5 Impact on Public Need and Industry Economics

Complaints from consumers who are frustrated and dissatisfied with the current level of service are frequently aired. Reports of people waiting upwards of an hour for a taxi are not uncommon.

The inability to provide prompt, reliable service to the increasing public need has been recognized by the taxi industry as a main cause of lost revenues and, has a significant economic impact as many customers find other modes of transportation due to dissatisfaction with reliability.

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Why people choose to use a taxi service:

- **Reliability** - Because taxi service is expected to be an "on demand service" in the minds of customers, they expect to go where they want, when they want, promptly, efficiently, comfortably, and safely.
- **Quality** - Customers expect courteous service in clean, well-maintained cars.
- **Convenience** - This involves timely pick-up and drop-off.

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3.6 ALT Trip & Service Analysis

Overall volumes of trips have significantly increased at s.21 (2014 to 2016) and there are no signs of volatility over the four year period analyzed.

s.21

Trip Volumes

s.21

Fleet Utilization

s.21

Accessible Use

s.21

Response Times

s.21

Qualitative Analysis

Bottlenecks occur on a daily basis. The most obvious of these are morning rush hours, evening rush hours and closing hours of entertainment facilities. The variable arrival rate (or call rate)

s.21

4.0 Sound Growth Strategy

Innovation in the taxi industry has been on the “to do list” of regulators, industry advocates and fleet operators for some time now. Innovation does not necessarily have to be aimed at creating new products or services (which has proven to be frustrating and expensive in the past) but can be achieved by looking across industries and identifying new market space.

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People are starting to see private cars as a burden, placing an unnecessary drain on stretched financial resources. In these turbulent economic times, families have to cut back on their expenditure, and attempt to make their money stretch a little bit farther. Cars are not cheap, and the cost of paying off the loan, insurance, fuel, tax and maintenance adds up to a hefty monthly sum. This is where we already see a trend of people looking for alternatives.

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The convergence of a more active, more numerous, and more demanding older population with a national transportation system that suffers from both structural and operational limits is leading the country to a coming mobility gap. By 2011, the baby boomers will begin turning 65. While 65 in 2011 is likely to be far younger than 65 a decade ago or today, physical changes associated with natural aging and a transportation system unchanged will present significant barriers to a population who wishes to remain connected, productive and engaged.

This presents an opportunity to the taxi industry to understand the needs of this large segment and position as a viable option to enabling boomers to remain highly mobile.

4.5 Marketing Strategy

Aldergrove Langley Taxi markets its services as solutions to transportation needs in its Service Area.

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5.0 Operating Strategy

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5.1 Deployment of additional vehicles

s.21

5.2 Taxi stands

Customer/vehicle matching can also be improved by expanding the number of cab stands. Stands currently work well at major trip generators, such as airports, bus stations, shopping malls and hotels. Local customer quickly become accustomed to seeing taxis in certain locations and business is generated through mere visibility and availability.

Stands also have a distinct advantage during slow times. They reduce cruising, and therefore fuel consumption, while drivers have incentives to cover these stands by attaching a lucrative trip generating area to a given stand.