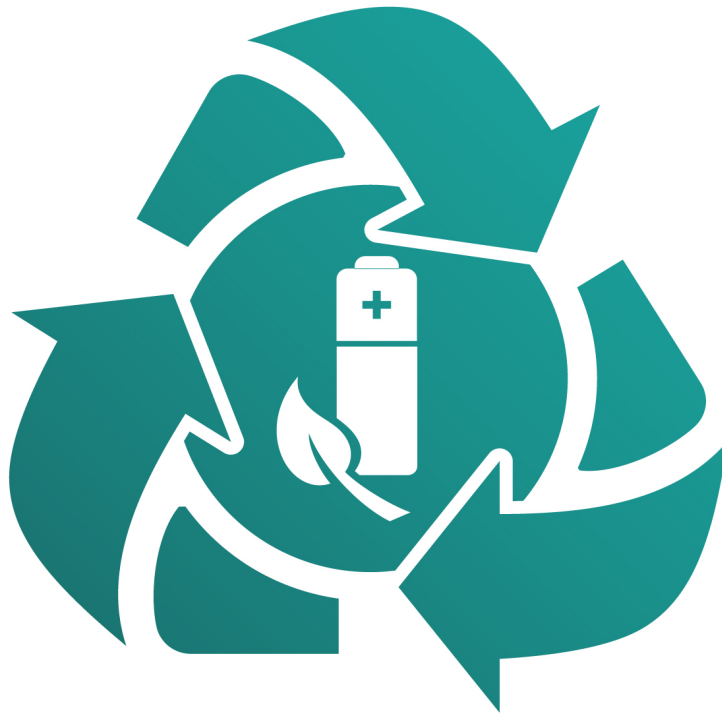


2019 | PROVINCIAL ANNUAL REPORT
BRITISH COLUMBIA



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Table of Contents

Contents

1. Executive Summary	3
2. Program Outline	8
3. Public Education Materials and Strategies	8
Campaigns	9
Sponsorships, Partnerships and Events	10
Website & Social	11
Consumer Awareness Assessment	12
4. Collection System and Facilities	13
5. Product Environmental Impact Reduction, Reusability and Recyclability	14
6. Pollution Prevention Hierarchy and Product/Component Management	15
7. Product Sold and Collected and Recovery Rate	18
8. Summary of Deposits, Refunds, Revenues and Expenditures	22
9. Plan Performance	22
Appendix A – Board of Directors as of December 31, 2019	25
Appendix B – Call2Recycle Members	26
Appendix C – Call2Recycle Public Collection Facilities in British Columbia	28
Appendix D – Private BC Collection Facilities	38
Appendix E – Auditor’s Report on Non-Financial Information	40
Appendix F - Recycling Process – Downstream Flow Chart	51
Appendix G - Audited Financial Statement	52

1. Executive Summary

Products within plan	Dry-cell, primary and rechargeable consumer batteries sold as a stand-alone product or for replacement purposes only and weighing less than five (5) kilograms.	
Program website	www.call2recycle.ca www.call2recycle.ca/british-columbia	
Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Launched new “Always On” campaign to keep consistent awareness so that battery recycling remains top of mind, rooted in basic education about why, how and where to recycle used batteries. • Developed a new holiday campaign linked battery recycling to gift giving • Tested a direct mail effort in Langley to provide residents with the information and tools to recycle their batteries after the holidays. • To improve the effectiveness of battery recycling messaging, Call2Recycle conducted a BC-wide survey, followed by focus groups to determine public preference on messages that are likely to drive action. • Ran awareness ads in BC newspapers to inform consumers about environmental handling fees on new products. Website locator visits increased 93% during the campaign compared to 2018.

BRITISH COLUMBIA

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • Call2Recycle offers public and private battery collection boxes within public agencies, retailers, municipalities/local governments, and businesses including the IC&I sector. • The number of active Call2Recycle collection sites in BC grew by 2% in 2019 to 1,574 from 1,545. Of these, 675 were public sites, surpassing the 600-site target in the EPR plan. An active collection facility must meet at least one of the following criteria: has enrolled in the program during the calendar year; has shipped batteries (a minimum of 1 box or 1 bulk shipment) during the calendar year; or has ordered a replacement box within the calendar year. • Accessibility to Call2Recycle boxes in 2019 remained steady with 97% of BC residents living within 15 km of a public Call2Recycle collection facility, exceeding the 95% target.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Batteries collected by Call2Recycle in BC are consolidated and sorted at Retrie Technologies in Trail, BC, with less than 1% going to a secondary facility in Canada. Batteries are then sent to one of Call2Recycle's contracted processors based on their chemistry and the processor's capacity.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> • Call2Recycle is ISO 14001 certified with zero non-conformities and Responsible Recycling (R2) certified under the R2:2013 certification standard—the highest achievable standard for recycling organizations. This certification indicates Call2Recycle has met stringent requirements in areas of environmental, public and worker health and safety.

BRITISH COLUMBIA

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> Call2Recycle collected 722,781 kg¹ of batteries in British Columbia in 2019, up 14% from the previous year. Based on sales data and sales estimates², 2,120,491 kg of batteries were sold in British Columbia in 2019; with collections of 722,781 kg through the Call2Recycle program, the program had a recovery rate of 34%*.³
Part 2, section 8(2)(e.1)		<ul style="list-style-type: none"> See Section 7 for breakdown of collections per regional district
Part 2, section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> Call2Recycle collected Environmental Handling Fees (EHFs) on all primary and rechargeable stand-alone/replacement batteries in 2019. Fees vary based on battery type (primary or rechargeable) and size. \$5,091,862 in revenue (British Columbia) \$4,316,608 in expenses (British Columbia)

* EHFs on rechargeable stand-alone/replacement batteries in British Columbia were introduced on January 1, 2019. Sales surpassed forecasted expectations, which impacted the calculation of the recovery rate. Additionally, while reviewing weights of batteries sold into the market, a discrepancy was discovered in the calculation of primary and rechargeable D cell battery weight. D cell batteries were miscalculated at a lower weight, impacting the forecast of required collection volume to meet targets. Actual sales of rechargeable batteries in 2019 and the D cell weight discrepancy impacted the final 2019 collections target, resulting in a lower recovery rate than anticipated at the beginning of 2019. The weight error has been corrected and additional internal review measures have been implemented to provide additional assurances. The forecasting for 2020 now reflects correct D cell battery weights and reflects rechargeable battery sales volumes based on 2019 trends.

¹ Call2Recycle records battery collections in pounds. Weights provided in kilograms in this document are based on a conversion rate of 0.453592.

² Call2Recycle uses sales of primary and rechargeable batteries based on number of units reported by Members. Units are then converted to weights.

³ Recovery rate calculation includes total primary and rechargeable sales as reported by members in 2019 including small sealed lead acid. Small sealed lead acid collection weight was excluded from the recovery rate calculation in the 2017 and 2018 annual reports.

BRITISH COLUMBIA

Comparison of Key Performance Targets		
Part 2 section 8(2)(g); See full list of targets in Plan Performance		
EPR Targets and Commitments (as agreed with Ministry file lead)	Performance	Strategies for Improvement
1. Recovery Rate – 42%	34%, 722,781 kg	<ul style="list-style-type: none"> BC collections increased 14% over the previous year – the highest year-over-year volume increase since the program was first approved in 2010. 2019 was the first year that environmental handling fees were charged on rechargeable stand-alone/replacement batteries. Sales surpassed expectations, which impacted the calculation of the recovery rate. With a full year of tracking both primary and rechargeable sales into British Columbia, moving forward, Call2Recycle can more accurately forecast sales into the market to calculate recovery rate, and set collection targets with more accuracy.
2. Number of Public Collection Facilities – 600	675	<ul style="list-style-type: none"> Target Exceeded. Call2Recycle's focus remains on optimizing efficiency in terms of number of collection facilities, distribution across province, accessibility to residents, collection events (if applicable) and collection performance—both by location and regional performance of collection sites.
3. 95% of British Columbians living within 15 km of a public collection facility	97%	<ul style="list-style-type: none"> Target exceeded

BRITISH COLUMBIA

Comparison of Key Performance Targets		
Part 2 section 8(2)(g); See full list of targets in Plan Performance		
EPR Targets and Commitments (as agreed with Ministry file lead)	Performance	Strategies for Improvement
4. Maintain an awareness level of 87% or higher.	85%	<ul style="list-style-type: none"> In 2019, Call2Recycle conducted extensive research on the effectiveness of consumer awareness campaigns. Results have been used to inform campaigns in 2020. 2020 campaigns have been modified due to COVID-19, Call2Recycle continues engage BC residents on the importance of recycling batteries and safe storage prior to recycling.
5. Percentage of British Columbians who recycle batteries – 50%	44%	<ul style="list-style-type: none"> Through Call2Recycle's revised approach to consumer awareness, the program anticipates increased participation.
6. Recycling Efficiency Rate Alkaline, Carbon Zinc, Zinc Air – 75% Lithium – 50% Ni-Cd – 75% Ni-Mh – 75% Li-Ion – 60% Small Sealed Lead Acid – 70%	Alkaline, Carbon Zinc, Zinc Air – 84-98% Lithium – 56% Ni-Cd – N/A Ni-Mh – 86% Li-Ion – 71-78% Small Sealed Lead Acid – 93-98%	<ul style="list-style-type: none"> Targets met with the exception on Ni-Cd. Ni-Cd processing was suspended when Call2Recycle became aware that its contracted Ni-Cd process was not operating in compliance with program standards. Alternate Ni-Cd processors have been identified to resume in 2020. See page 19 for additional information.

All information contained in this annual report has been subject to a third-party audit of non-financial information. Information contained in the annual report has been reviewed by an independent auditor and has been verified as fairly stated in accordance with the audit criteria. Please see [Appendix E](#) for the complete auditor's report.

2. Program Outline

For more than 20 years, Call2Recycle Canada, Inc. (Call2Recycle®) has pursued a mission to responsibly recycle end-of-life consumer batteries in order to keep them out of landfills and minimize their environmental impact. Call2Recycle is the country's first and largest consumer battery stewardship organization and operates the provincial collection program for the Province of British Columbia (BC). The non-profit organization reports to a Canadian Board of Directors (see [Appendix A](#)) and fulfills the product stewardship obligations of its members, including identified obligated producers for primary and rechargeable batteries in BC (see [Appendix B](#)).

Call2Recycle is committed to the circular economy and offers an extensive battery collection network of public and private collection facilities including retailers, businesses, municipalities, environmental organizations and other facilities to deliver on its mission. These collection facilities, strategically located within 15 km of the homes of 97 per cent of BC residents, offer consumers the opportunity to recycle their batteries easily and conveniently. Its collection partners also welcome the convenience of Call2Recycle's turnkey seal-and-ship battery management process and tracking capabilities to monitor their collection performance.

Call2Recycle strives to support the Province in its environmental sustainability goals by actively promoting awareness and participation in battery recycling through a range of initiatives. As a result, British Columbia continues to be a leading province for battery recycling in Canada. In 2019, consumers diverted 722,781 kilograms of used batteries through Call2recycle, bringing the provincial total since the program began in 2010 to almost 5 million kilograms.

This document contains Call2Recycle's program performance between January 1, 2019 and December 31, 2019 against agreed targets established with the Province in its 2018 approved EPR plan.

3. Public Education Materials and Strategies

Raising awareness of the importance of end-of-life battery management, encouraging consumers to recycle their used batteries, and providing information on how and opportunities to do so are key

BRITISH COLUMBIA

elements of Call2Recycle's efforts to divert used batteries from landfill. Call2Recycle employs a multi-pronged approach to public education and awareness that includes national, regional and local web, social and print campaigns, strategic partnerships, events, and sponsorships.

Campaigns

National Battery Day (February 18)

Call2Recycle's national, multiplatform promotional campaign in February encourages consumers to recycle their batteries on National Battery Day. The campaign recognizes the significant role batteries play in our daily lives and urges consumers to recycle their used batteries at their nearest drop-off location. This year's campaign included radio ads in Vancouver and Victoria, an interview with Breakfast Television in Vancouver, online promotions through theweathernetwork.com, Google Adwords and Facebook, as well as a social influencer campaign with blogger, West Coast Mommy. The digital advertising campaign resulted in 286,774 impressions and 122 clicks to the Call2Recycle National Battery Day landing page.

Daylight Saving Time

The spring (March 10) and fall (October 27 – November 4) daylight saving time campaigns seek to increase consumer awareness of and participation in battery recycling by linking it to the established ritual of replacing batteries in smoke and CO detectors when we change clocks. The campaigns included print and digital promotions for both campaigns, as well as television ads in Vancouver in the spring and radio ads in Victoria, Vancouver, Kelowna, Burnaby, Surrey and Richmond in the fall.

Always-On

Consumer research indicates that a number of BC residents still don't know how or where to recycle their used batteries. With this campaign, Call2Recycle provides basic education and awareness by explaining why, how and where to recycle used batteries along with a clear call to action: "Add Batteries to your Recycling List!" The campaign targeted consumer groups who are open to recycling their batteries but not consistently doing so through radio ads in Kelowna and Victoria, digital Adwords, display ads and Facebook promoted posts. In 2019, the campaign garnered 14,048 clicks to the Call2Recycle Always-On page.

BRITISH COLUMBIA

Holiday Season

This end-of-year campaign encouraged people to add “help the planet” to their holiday list and responsibly recycle their used batteries. Print, radio and digital ads ran in Vancouver, Victoria and Nanaimo, with additional radio and digital promotions in Kelowna, Burnaby, Surrey and Richmond. Among the campaign’s successes were paid Facebook posts, which generated strong engagement on the platform, and drove 6,812 people to Call2Recycle’s website, where 5,075 used the drop-off locator.

Direct Mail

This post-holiday pilot campaign targeted provided 40,100 Langley residences with battery recycling packages containing education information and a call to return their used batteries to their preferred location according to a list provided.

Environmental Handling Fees

To ensure consumers were aware of the introduction of environmental handling fees (EHFs) on rechargeable batteries, Call2Recycle ran ads in many community papers across the province. Web locator visits increased during the campaign by 93% compared to the same period in 2018.

Sponsorships, Partnerships and Events**Earth Rangers**

Call2Recycle continued its longstanding partnership with Earth Rangers to engage children and youth in battery recycling. This year, 20 schools participated in a battery recycling competition drop off end-of-life batteries in their school’s Call2Recycle collection box. In all, 226 boxes of used batteries were returned through this effort. Arthur Stevenson elementary school in Kamloops was the competition winner, returning 41 boxes of batteries.

Science World

Once again, Call2Recycle sponsored Science World’s BC Green Games Viewers’ Choice Award. High school students were encouraged to develop and submit projects with a customized battery recycling

BRITISH COLUMBIA

theme on ways to bolster battery recycling awareness and collections. A total of 147 projects were submitted to 2018-19 BC Green Games. BC Green Games participated in two Community Science Celebrations where Call2Recycle information and promotional items were handed out to a total of 2000 attendees at events in Terrace and Nelson.

Call2Recycle also participated in the City of Richmond's Public Works open house in May and the Vancouver Landfill open house in June. It also sponsored several industry-focused events, including the Recycling Council of British Columbia's annual conference, the Coast Waste Management conference and the Conference on Canadian Stewardship.

Batteries were collected through The City of Vancouver's city-wide campaign called Keep Vancouver Spectacular with the objective of encouraging residents to clean up their neighborhoods. Over 400 kilograms of batteries were collected from residents at 10 collection events throughout the city. The location and date of each 2019 event are outlined below:

Keep Vancouver Spectacular Collection Events			
Event Location	Date	Even Location	Date
Trout Lake CC	Feb 23	West End	Jun 22
Barclay Manor	Mar 9	RecycleFest - Trout Lake	Jul 13
Prince of Wales	Apr 13	Killarney	Sep 14
Hastings Sunrise	May 4	Kitsilano	Sep 21
Hillcrest	Jun 15	Barclay Manor	Oct 5

Call2Recycle participated in a community collection event hosted by the Penticton Indian Band from April 8 – 13. The event was part of the First Nations Recycling Initiative, a program supported by several stewardship agencies in BC that specifically serves First Nations who are interested in starting recycling programs in their communities.

Website & Social

Activity on Call2Recycle's website's BC page increased by 14.46% in 2019 over 2018, with a total of 3,064 visits to the page this year. BC residents used Call2Recycle's online locator 39,557 times to find a public drop-off location near them. This represents a 6% increase from 2018's activity.

BRITISH COLUMBIA

Consumer Awareness Assessment

Surveys

Call2Recycle commissions annual research in British Columbia to assess consumer awareness of battery recycling and their battery recycling behaviour. In the 2019 poll, a sample of 1,000 residents were surveyed online from November 7th to November 18th. The survey revealed that while awareness of battery recycling in British Columbia has remained high at 85%, it is slightly lower (3%) than the previous year, driven mostly by a fall in awareness of the recyclability of rechargeable batteries. Eighty per cent of residents knew that primary batteries can be recycled, while 73% were similarly aware about rechargeable batteries.

BC residents aged 35 and older recycle a significantly higher proportion of their batteries, while residents under 35 are more likely to throw them away. Among all survey participants who indicated they threw their batteries in the garbage, 40% did so for ease, while 25% believed there is not a convenient battery recycling option in their community.

Consumer Awareness and Recycling Incidences Targets ⁴	2019 Target	2019 Actual
British Columbians who are aware that Consumer Batteries can be Recycled in a 2019 (%)	87%	85%
British Columbians who Recycle all of their Consumer Batteries in a Calendar 2019 (%)	50%	44% ⁵

Messaging Focus Groups

In 2019, Call2Recycle did an in-depth reevaluation the effectiveness of its consumer awareness campaign. To gain more clarity and certainty regarding the efficacy and impact of its consumer key

⁴ Based on a sample of 1,000 residents of British Columbia surveyed online via the Ipsos I-Say panel from November 7th to November 18th, 2019. The precision of online polls is measured using a credibility interval. In this case the results are considered accurate to within +/- 3.5 percentage points, 19 times out of 20, of what the results would have been had all British Columbian adults been surveyed.

⁵ The survey also reported that 60% of British Columbians reported recycling some or all of their primary and rechargeable batteries

BRITISH COLUMBIA

messages, Call2Recycle initiated a messaging and creative testing project in August. The project aimed to identify the message theme(s) that would most motivate individuals to recycle their batteries. Call2Recycle surveyed the public in British Columbia via Google Survey. Following the survey, Call2Recycle hosted in-person focus groups with British Columbians to determine public preference for supporting messages or headlines that relate back to the leading message. Participants were also asked to identify the supporting creative that they preferred and provided the most impact when it came to illustrating and delivering the battery recycling message. Feedback was consistent and clear and will inform Call2Recycle public awareness and education campaigns for 2020 with the intent of increasing awareness.

4. Collection System and Facilities

Call2Recycle collects batteries from consumers through a network of partners in the business services, government, manufacturing, retail and environmental sectors. These collectors may have Call2Recycle boxes that are available to the public or may have private boxes that have limited access (e.g. employees only). For public collection facilities, Call2Recycle strategically locates its boxes to maximize accessibility to BC residents and participation in the program. An active collection location must meet at least one of the following criteria: joined the Call2Recycle program in 2019, returned a full box or bulk shipment of batteries, or ordered a replacement collection box during 2019. Active locations in BC rose slightly in 2019 to 1,574 from 1,545 in 2018.

2019 Active Collection Facilities by Access	
Public	675
Private	899
Total	1,574

Below is a list of active collection sites by sector.

Active Collection Facilities by Sector				
Sector	2019	2018	Change (#)	Change (%)
Business Services	332	318	14	4%

BRITISH COLUMBIA

Sector	2019	2018	Change (#)	Change (%)
Government	696	698	-2	0%
Manufacturing	53	55	-2	-4%
Retail	491	473	18	4%
Other	2	1	1	100%
Total	1,574	1,545	29	2%

Full lists of Call2Recycle's collection facilities are provided in [Appendix C](#) and [Appendix D](#).

Diverting recyclable materials from landfill is a key priority of all Extended Producer Responsibility (EPR) programs. The members of the Stewardship Agencies of BC (SABC) jointly participate in waste composition studies in various areas of the province annually. While the batteries found in the waste stream during such studies cannot be solely attributed to Call2Recycle's program due to the number of stewardship agencies that manage consumer batteries or products containing batteries, Call2Recycle uses the information gleaned from these audits to identify areas for improvement. In 2019, waste composition studies were conducted in the Cariboo Regional District. The results revealed that 0.4 kilograms per capita of consumer batteries were being disposed of in landfill in the Cariboo Regional District. The population density of the regions where the waste composition studies are conducted is a contributing factor to the audit findings, and as such, the per capita results will vary from year to year.

5. Product Environmental Impact Reduction, Reusability and Recyclability

When it comes to management of used batteries, the pollution prevention hierarchy—reduce, reuse and recycle—cannot be as easily applied to batteries as it is to other products. Call2Recycle is not able to promote a reduction in the use of batteries, and reconditioning batteries for reuse can pose an unacceptable safety risk to consumers if not done properly. Call2Recycle advocates the efficient and cost-effective option of battery recycling.

BRITISH COLUMBIA

Recycling is the most viable way of keeping batteries from entering landfills. The Call2Recycle program efficiently and cost-effectively recycles consumer batteries of all types, and the reclaimed materials from the batteries collected can be used in the manufacturing of various new products, such as batteries, cookware, and appliances, and no battery collected through the program that can be recycled goes to landfill.

Batteries collected in BC by Call2Recycle are sent to Retrieval Technologies in Trail, BC to be sorted. Less than one (1) per cent go to a secondary facility in Canada for sorting. From the sorting facility, the batteries are sent to one of Call2Recycle's contracted processors based on the battery's chemistry and the processor's capacity. Whenever possible, Call2Recycle uses local service providers to minimize its environmental footprint. All Call2Recycle sorters and processors use the latest and most effective techniques for reclaiming materials and continue to meet the highest environmental, health and safety, transportation, and financial operations standards. Please see [Appendix F](#) for a flow chart detailing Call2Recycle's sorters and processors.

6. Pollution Prevention Hierarchy and Product/Component Management

Call2Recycle is certified according to Responsible Recycling (R2) under the R2:2013 certification standard. The R2:2013 Standard is the latest version of R2, the electronics recycling industry's leading certification. Each provision of the R2 Standard is designed to help ensure the quality, transparency, and environmental and social responsibility of the certified electronics recycling facility. The distinction reinforces Call2Recycle's commitment to following stringent requirements regarding the safe, secure battery collection and processing. Call2Recycle also received ISO 14001:2015 and OHSAS 18001:2007 certifications, which affirms its commitment to proper downstream management of its battery collections, including not exporting to developing countries or sending materials to local landfills.

The following charts show how the various materials that are extracted from the recycling process are managed, as well as the recycling efficiency rates. No battery collected by Call2Recycle that can be recycled goes to landfill.

BRITISH COLUMBIA

Product End Fate for Data Year Ending December 31, 2019					
Component Chemistry	Reuse*	Recycle	Energy Recovery	Landfill	Other
Nickel Cadmium (Ni-Cd)	N/A	Yes	No	No	No
Nickel Metal Hydride (Ni-MH)	N/A	Yes	No	No	No
Lithium Ion (Li-Ion)	N/A	Yes	No	No	No
Small Sealed Lead Acid (SSLA)	N/A	Yes	No	No	No
Alkaline	N/A	Yes	No	No	No
Lead Carbonate	N/A	Yes	No	No	No
Lithium	N/A	Yes	No	No	No
Mercury	N/A	Yes	No	No	No
Nickel Iron	N/A	Yes	No	No	No
Silver Oxide	N/A	Yes	No	No	No
Zinc Carbon (mercury)	N/A	Yes	No	No	No
Zinc Carbon (no mercury)	N/A	Yes	No	No	No
Cardboard Boxes	No	Yes	No	No	No
Box Liner	Yes	Yes	No	No	No
Bags	No	Yes	No	No	No
Drums**	Yes	Yes	No	No	No
Non-Conforming***	No	Yes	No	Yes	No

*Reuse: Please see page 14 for Call2Recycle's position on battery reuse.

**Drums are re-used by the sorter to send materials to the appropriate processor, if not suitable for reuse then the metal is recycled.

***Non-conforming materials: Products found in shipments at time of shipment that are stewarded materials are forwarded to the appropriate stewardship program for responsible disposal. Any materials that are not stewarded materials (i.e., no recycling option available) are managed according to waste requirements and some may be HW managed, and may be discarded – this represents a small quantity of materials

Call2Recycle has committed to Recycling Efficiency Rates (RER) by chemistry in to demonstrate the amount of materials reclaimed from each battery chemistry that can be used in secondary products. The 2019 RER for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined on the next page.

BRITISH COLUMBIA

Recycling Efficiency Rates	
Battery Chemistry	RER Target
Alkaline, Carbon Zinc, Zinc Air	75%
Lithium	50%
Ni-Cd (see below)	75%
Ni-MH	75%
Li-Ion	60%
Small Sealed Lead Acid	70%

The 2019 RER for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined below.

Recycling Efficiency Rates by Chemistry*											
	Rechargeable Battery Chemistry						Primary Chemistry				
BATTERY TYPE % Material recovered – Recycled to	NI- CD**	LI-ION		NI- MH	SSLA		ALKALINE				LITHIUM
Metal(s)	N/A	18.3	27	57	98	66	21	18.34	18.72	93.97	35.30
Co-product aggregate	N/A	0	0	14	0	22	1	72.23	68.24	4.00	0
Cadmium	N/A	0	0	0	0	0	0	0	0	0	0
Secondary Recovery***	N/A	60.1	0	5	0	0	57	0	0	0	21.10
Plastic Recovery or Reductant	N/A	0	44	10	0	5	5	4.04	0	0	0
Total Material Recovery (%)	N/A	78.4	71	86	98	93	84	94.61	86.96	97.97	56.4
Not Recovered for use in Secondary Market During Recycling Process****	N/A	21.6	29	14	2	7	16	5.39	13.04	3.03	43.60
Total:	N/A	100	100	100	100	100	100	100	100	100	100

* Recovery rates provided by processor.

** See page 18 for Ni-Cd processing note

***This includes metals that are recovered at secondary processors

****Not recovered for use in secondary market includes: Water, Oxygen, Plastics, and Organics (carbon, electrolytes).

BRITISH COLUMBIA

Note on Ni-Cd Processing: As part of Call2recycle's regular due diligence to ensure the program and the program's contracted service providers, are operating in accordance with the highest environmental standards, Call2Recycle became aware that its contracted Ni-Cd battery processor was not operating in compliance with those standards. As a result, Call2Recycle immediately ceased working with this processor, informed Call2Recycle's board of directors and the Ministry of Environment and Climate Change and identified two alternative processors (one North American-based and one France-based) who meets Call2Recycle's strict environmental and operation standards. Ni-Cd batteries collected in BC in 2019 will be processed in 2020 and the Recycling efficiency rate will be reported in the 2020 annual report.

7. Product Sold and Collected and Recovery Rate

Call2Recycle monitors its battery collections in BC against targets set out in its provincially approved EPR plan. In 2019, overall battery collections (both primary and rechargeable batteries) increased 14% over the previous year—the highest year-over-year volume increase since the program was first approved in 2010—with both categories of batteries growing roughly equally.

Call2Recycle 2019 Collections by Weight (kg)			
Type	2019	2018	% Change
Single Use (Primary)	588,051	517,468	14%
Rechargeable	134,730	117,067	15%
Total	722,781	634,536	14%

Call2Recycle committed to reaching a 42% recovery rate in BC in 2019. Recovery rates are calculated by dividing total battery weight collected in the province in the reporting year by the total weight sold in the province in the same year, and then expressed as a percentage. Battery units sold into the province, as reported by members through remittance of Environmental Handling Fees (EHFs), are converted into weights based on industry standards.

BRITISH COLUMBIA

Annually, to forecast the total volume of batteries required to meet recovery rates, battery sales from the previous year are used to determine trends in battery purchasing for the next year. This calculation is used to determine the total battery weight required to collect in the province to meet recovery rate target commitments. With the introduction of EHF on primary batteries in 2017, primary batteries sold (by weight) into BC are calculated based on members' reported sales. In 2017 and 2018, in the absence of EHF on rechargeable batteries in BC, rechargeable battery sales were calculated using a population-based extrapolation from Quebec battery sales, where EHF on rechargeable batteries have been in place for many years. The extrapolation excluded sales of small sealed lead acid (SSLA), as those rechargeable batteries are not currently covered by the regulations in Quebec, and therefore not subject to EHF. Consequently, recovery rate calculations for 2017 and 2018 excluded both sales and collection of SSLA batteries. With the introduction of EHF on standalone rechargeable batteries in 2019, Call2Recycle now reports on all sales of primary and rechargeable batteries, including SSLA batteries, sold into BC as reported by members.

EHF on rechargeable stand-alone/replacement batteries in BC were introduced on January 1, 2019. Sales surpassed forecasted expectations, which impacted the calculation of the recovery rate. Additionally, while reviewing weights of batteries sold into the market, a discrepancy was discovered in the calculation of primary and rechargeable D cell battery weight. D cell batteries were miscalculated at a lower weight, impacting the forecast of required collection volume to meet targets. Actual sales of rechargeable batteries in 2019 and the D cell weight discrepancy impacted the final 2019 collections target, resulting in a lower recovery rate than anticipated at the beginning of 2019. The weight error has been corrected and additional internal review measures have been implemented to provide additional assurances. The forecasting for 2020 now reflects correct D cell battery weights and reflects rechargeable battery sales volumes based on 2019 trends. Despite significant growth in battery collections this year, the recovery rate of 34% fell short of the 42% target. Having experienced a full year of both primary and rechargeable sales into the market now, Call2Recycle can more accurately forecast sales into the market, which is used to calculate recovery rate, and therefore set collection targets with greater accuracy.

BRITISH COLUMBIA

2019 Recovery Rate		
Total Weight Collected in BC in 2019	Total Weight Sold in BC in 2019	Recovery Rate (%)
722,781 kg	2,120,491 kg	34%

Among all batteries, there was growth in returns in all categories except nickel-cadmium (rechargeable) and mercury (primary). The following charts break down battery collections by chemistry compared to the previous year.

Year-Over-Year Rechargeable Battery Collection by Chemistry (kg)			
Material Type	2019	2018	% Change
Ni-Cd	39,826	39,701	0%
Ni-MH	19,494	17,098	14%
Li-Ion	38,569	29,669	30%
SSLA	36,841	30,599	20%
Total	134,730*	117,067*	15%

* Accurate within a margin of +/- 3%. Based on a conversion rate from pounds to kilograms of 0.453592.

Year-Over-Year Primary Battery Collection by Chemistry (kg)			
Material Type	2019	2018	% Change
Alkaline and Zinc Carbon	574,383	506,056	14%
Lithium	13,640	11,375	20%
Mercury	28	37	-24%
Total	588,051*	517,468*	14%

* Accurate within a margin of +/- 3%. Based on a conversion rate from pounds to kilograms of 0.453592.

Analyzing collections on a regional basis, in 2019, Kootenay Boundary had the strongest comparative per-capita performance among the province's 29 regional districts and municipalities. Collection facilities in the region returned more than 300 kg of used batteries per 1,000 residents. The Northern

BRITISH COLUMBIA

Rockies, Central Coast and Stikine—all regions with a single collection point—had the poorest per-capita performance, although two of the three did return boxes this year, indicating participation within these low-density areas. The following chart outlines battery collections by region across BC, providing comparison to last year's performance, average collections per site in the region, and per capita details.

Call2Recycle Collections by Region						
Regional District	Active ⁶ Collection Facilities	2019 Total (kg) ⁷	2018 Total (kg) ²	Yr. to Yr % Change	Avg (Mean) Collections Per Site	Collections Per 1,000 people ⁸ (kg)
Alberni-Clayoquot	16	3,878	2,526	54%	242.38	116.40
Bulkley-Nechako	17	3,316	3,624	-8%	195.06	83.71
Capital	200	93,792	79,306	18%	468.96	224.11
Cariboo	22	6,424	4,883	32%	292.00	98.14
Central Coast	1	38	29	31%	38.00	10.60
Central Kootenay	45	10,229	7,829	31%	227.31	161.57
Central Okanagan	55	43,271	51,179	-15%	786.75	199.21
Columbia Shuswap	45	10,461	4,823	117%	232.47	187.40
Comox Valley	22	16,282	11,007	48%	740.09	224.19
Cowichan Valley	24	18,848	13,931	35%	785.33	208.38
East Kootenay	38	6,920	7,071	-2%	182.11	106.96
Fraser Valley	66	60,231	32,815	84%	912.59	181.67
Fraser-Fort George	42	10,040	9,956	1%	239.05	97.11
Greater/Metro Vancouver	668	317,341	292,432	9%	475.06	117.91
Kitimat-Stikine	22	3,433	2,852	20%	156.05	87.69
Kootenay Boundary	21	10,090	7,329	38%	480.48	301.81
Mount Waddington	1	528	558	-5%	528.00	45.26
Nanaimo	39	30,979	38,153	-19%	794.33	182.27
North Coast ⁹	4	1,991	2,074	-4%	497.75	103.14

⁶ An active collection facility must meet at least one of the following criteria: has enrolled in the program during the calendar year; has shipped batteries (a minimum of 1 box or 1 bulk shipment) during the calendar year; or has ordered a replacement box within the calendar year. While this chart depicts the number of collection facilities that sent in a shipment in 2019, Call2Recycle has other facilities registered that may ship on an infrequent basis.

⁷ Accurate within a margin of +/- 3% based on a conversion rate from pounds to kilograms of 0.453592.

⁸ Population numbers based on the Municipalities, Regional Districts and Development Regions 2011-2019 report provided by the [Demographic Analysis Section, BC Stats, Ministry of Technology, Innovation and Citizens' Services, Government of British Columbia, 2018](#)

⁹ In [2011-2019 report](#) from Demographic Analysis Section, BC Stats, Ministry of Technology, Innovation and Citizens' Services, Government of British Columbia, 2019, "Powel River" is called "Quathet" and "Skeena-Queen Charlotte" is called "North Coast".

BRITISH COLUMBIA

Regional District	Active Collection Facilities	2019 Total (kg)	2018 Total (kg)	Yr to Yr % Change	Avg (Mean) Collections Per Site	Collections Per 1,000 people (kg)
North Okanagan	26	12,342	11,587	7%	474.69	135.83
Northern Rockies	1	0	0	0	0	0.00
Okanagan-Similkameen	36	9070	6,094	49%	251.94	101.82
Peace River	16	9,144	7,250	26%	571.50	136.72
Quathet	10	2,453	2,158	14%	245.30	116.24
Squamish-Lillooet	20	5,660	8,365	-32%	283.00	122.10
Stikine Region	1	20	0	-	20.00	27.25
Strathcona	21	8,153	5,747	42%	388.24	166.10
Sunshine Coast	11	7,737	5,518	40%	703.36	243.23
Thompson-Nicola	84	20,110	15,442	30%	239.40	137.65
Total BC	1,574	722,781	634,538	14%	459.20	142.52

8. Summary of Deposits, Refunds, Revenues and Expenditures

Since February 2017, Call2Recycle has collected Environmental Handling Fees (EHFs) on each unit of primary batteries sold in BC. EHF's were introduced on rechargeable batteries in BC on January 1, 2019. [EHFs](#) are determined using a calculation that factors in the cost to manage the collection and responsible recycling of each battery, by specific type. Call2Recycle collected EHF's from members who reported sales between January 1 and December 31, 2019 for primary and rechargeable stand-alone batteries. Please see [Appendix G](#) for Call2Recycle's audited financial statements.

9. Plan Performance

Performance Measures	2019 Results	Strategies for Improvement
Primary batteries collected	588,051 kg	<ul style="list-style-type: none"> 2019 collections increased 14% over the previous year – the highest year-over-year volume increase since the program was first approved in 2010.
Rechargeable batteries collected	134,730 kg	

BRITISH COLUMBIA

Performance Measures	2019 Results	Strategies for Improvement
Total batteries collected	722,781 kg	<ul style="list-style-type: none"> Environmental Handling Fees were introduced on rechargeable stand-alone/replacement batteries and, sales surpassed expectations, which affected the calculation of the recovery rate. Now that a full year of both primary and rechargeable sales into the market have been tracked, Call2Recycle can more accurately forecast sales into the market, which will enable more accurate recovery rate calculations and collection targets. Following survey and focus group activities with BC consumers, Call2Recycle will adopt new messaging to encourage battery recycling, in line with what focus group participants advised conveys the greatest impact on them.
Total Number of Collection Facilities	1,574	
Total Number of Public Collection Facilities	675	

Performance Against EPR Plan Targets

Performance Measures	2019 Target	2019 Results	Strategies for Improvement
Recovery Rate	42%	34%	<p>In 2019, Environmental Handling Fees were introduced on rechargeable batteries. Rechargeable battery sales were higher than anticipated, impacting the recovery rate. With a full year of sales data, collection targets will be more accurately forecasted for 2020. D cell batteries were miscalculated at a lower weight, impacting the forecast of required collection volume to meet targets.</p> <p>The error has been corrected and the forecasting for 2020 now reflects correct D cell battery weights and reflects rechargeable battery sales volumes based on 2019 trends.</p>

BRITISH COLUMBIA

Performance Measures	2019 Target	2019 Results	Strategies for Improvement
Accessibility	95%	97%	Target Exceeded
Consumer Awareness	87%	85%	<p>In 2020, Call2Recycle will continue to hold its successful awareness and action campaigns, while also applying messaging identified through surveys and then selected by consumers in focus groups as having the most impact to positively influence their battery recycling habits</p> <p>2020 campaigns have been modified due to COVID-19, Call2Recycle continues to engage BC residents on the importance of recycling batteries and safe storage prior to recycling.</p>
Percentage of British Columbians who Recycle all their Consumer Batteries	50%	44%	The survey also reported that 60% of British Columbians reported recycling some or all of their primary and rechargeable batteries, which is a good indicator that battery recycling is increasing in the province.
Recycling Efficiency Rate	Alkaline – 75% Lithium – 50% Ni-Cd – 75% Ni-MH – 75% Li-Ion- 60% SSLA – 70%	Alkaline – 84-97.9% Lithium – 56% Ni-Cd – N/A Ni-MH – 86% Li-Ion- 71-78% SSLA – 93-98%	Target exceeded except Ni-Cd due to processor non-compliance. Processing will resume in 2020 and recycling efficiency rates will be reported in the 2020 annual report

Appendix A – Board of Directors as of December 31, 2019

Call2Recycle Canada, Inc.'s board of directors is comprised of:

Norman Clubb (Chairperson) - Independent

Joe Borsellino - Chateau Manis Electronics Inc.

Peter Daley - Dollarama Inc.

Bernard Gervais - Familiprix Inc.

David Houston- Panasonic Canada Inc.

Douglas Jure - Douglas Jure & Associates

Jules Foisy Lapointe- Lowe's Canada

Katherine Larocque- Costco Wholesale Canada Ltd.

Maury McCausland - London Drugs

Alan Moyer - Independent

Carl Smith - Call2Recycle, Inc.

Harriet Velazquez - Velazquez Consulting Inc.

Appendix B – Call2Recycle Members

Call2Recycle BC MEMBERS As of December 31, 2019

3M Canada
 625705 B.C. Ltd.
 Abbotsford Hearing Clinic
 Access Hearing Care
 Acer America Corporation
 Acklands Grainger Canada Inc.
 All Battery Ltd.
 Amazon Canada / Amazon.com.ca, Inc.
 Amplifon
 Apple Canada Inc.
 Army & Navy Department Store Ltd.
 Asus Computer International, Inc.
 Bass Pro Shops Canada ULC
 Batteries Included
 Battery Canada
 Battery World Corporation
 BC Fasteners & Tools (2000) Ltd.
 BDI, a division of Bell Mobility Inc.
 Beau Photo Supplies Inc.
 Bed Bath and Beyond Canada L.P.
 Best Buy Canada Ltd.
 BISSELL Canada Corporation
 Bose Corporation
 Buy-Low Foods LP
 Cabela's
 Canada Computers Inc. / Ordinateurs Canada
 Canadian Energy and Power Corporation
 Canadian Tire Corporation, Ltd.
 Canadian Tire Petroleum
 FGL
 Mark's
 Canon Canada Inc.
 Cardinal Health Canada Inc.
 CellFurb Inc.
 Château Manis Electronics Inc.
 Connect Hearing Canada
 Core-Mark International Inc.
 Corporate Express Canada Inc. (Staples
 Advantages TM)
 Costco Wholesale Canada Ltd
 CTG Brands Inc.
 Dollar Tree Stores Canada Inc.
 Dollarama L.P.

Dynabook Canada Inc
 E.B. Horsman & Son Ltd
 East Penn Canada (Power Battery Sales Ltd.)
 ECHO Power Equipment (Canada)
 Edma Marketing Ltd.
 Edmonds Batteries Ltd.
 EECOL Electric ULC
 Elgered Tv Sales & Services Ltd.
 Fastenal Canada, Ltd.
 Federated Co-Operatives Limited
 First Choice Builders Supply Ltd.
 Fourniture de Bureau Denis Inc.
 FuturPlus (Division of Cathelle Inc.)
 Gescan (Sonepar Canada)
 Giant Bicycle Canada Inc
 Glaswegian Enterprises Inc.
 Google Canada Corporation
 Grand & Toy Ltd.
 Graybar Canada Limited
 Great Canadian Dollar Store
 Gregg Distributors Limited Partnership
 Groupe BBH Inc.
 Groupe BMR Inc.
 Guillemin International Cie
 HearingLife Canada Ltd.
 Henry's (A Division of Cranbrook Glen Enterprises
 Ltd..)
 Hilti Canada Corporation
 Hitfar Concepts Ltd.
 Home Hardware Stores Limited
 HRS Global
 Hudson's Bay Company
 Husqvarna AB
 IKEA Supply AG
 Indigo Books and Music Inc.
 Inter Trade Canada Ltd.
 Interstate All Battery Centre of Kelowna
 Interstate Batteries Inc.
 J.P. Hearing Care Centre
 Johnston Drug Wholesale Ltd.
 Kerrisdale Cameras
 Kimberley Building Supplies - Timbermart
 KMS Tools and Equipment Ltd.

BRITISH COLUMBIA

Ledvance Ltd.
Lee Valley Tools Ltd
Lego Brand Retail, Inc.
Lenovo Canada Inc.
Les Variétés P. Prud'homme Inc.
Loblaws Inc.
London Drugs Limited
Lordco Parts Ltd.
Lowe's Canada ULC
Magnacharge Battery Corporation
Makita Canada Inc.
Mastermind LP
McKesson Canada
Metalic Safety Supply Ltd.
Michaels Stores Inc.
Microsoft Corporation
Mills Office Productivity
Monk Office Supply Ltd.
Morgan's Battery Store
Mountain Equipment Co-op
MSA Safety Sales, LLC
Nedco West Division
Nest Labs, Inc.
NexGen Hearing Group
NII Northern International Inc.
NIS Northern Industrial Sales
Novexco Inc.
Onlybatteries.com
Orgill Inc.
Orka Division Rexel Canada Electrical Inc.
Peavey Industries Limited
Polar Battery Ltd.
Prime Deals International Ltd.
Princess Auto Ltd.
Proflash Technologies Inc.
RONA Inc.
S.P.Richards Co. Canada, Inc.
Save on Food Limited Partnership
Scosche Industries, Inc.

Scotts Canada Ltd.
SGB Enterprises Ltd. dba Dollar Smart
SharkNinja Operating LLC
Shopper+Inc.
Shoppers Drug Mart Inc.
Simply Computer Inc.
Slegg Construction Materials
Snap-On Tools of Canada Ltd
Sobeys Capital Inc.
Stanley Black & Decker Canada
Staples Canada Inc.
Stihl Limited
Summit Tools
Sunbeam Corporation Canada Ltd.
Supreme Basics
Synnex Canada Ltd.
Telus Communications Company
Tenaquip Limited
The Home Depot of Canada, Inc.
The North West Company
The Source (Bell) Electronics Inc.
The Stevens Medical Company Limited
ToolTown Inc.
Toys R Us Canada, Ltd.
UAP Inc.
UBC Bookstore
Uline Canada Corporation
uniPHARM Wholesale Drugs Ltd.
Vancouver Battery Corporation
Veritas Technologies LLC
Veritiv Canada Inc.
Wallace and Carey Inc.
Walmart Canada
Wesco Distribution Canada
Westburne Electric
Western Institute for the Deaf and Hard of Hearing
Wisdom Electronics Inc.
Würth Canada Ltd.

BRITISH COLUMBIA

Appendix C – Call2Recycle Public Collection Facilities in British Columbia

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Gold Trail Recycling LTD	100 Mile House	East Hastings Bottle Return-it Depot	Burnaby
Century Hardware Ltd	100 Mile House	London Drugs	Burnaby
London Drugs	Abbotsford	Infinisia	Burnaby
Canadian Tire	Abbotsford	London Drugs	Burnaby
Blackwood Building Centre	Abbotsford	London Drugs	Burnaby
Value Village	Abbotsford	Canadian Tire	Burnaby
London Drugs	Abbotsford	Best Buy	Burnaby
RONA Abbotsford	Abbotsford	Edmonds Batteries Ltd.	Burnaby
Abbotsford Mission Recycling	Abbotsford	City of Burnaby - Eco Depot	Burnaby
Edmonds Batteries Ltd.	Abbotsford	Polar Battery Ltd	Burnaby
Lowe's #3322 Abbotsford	Abbotsford	Westcoast Tool Sales & Service Ltd	Burnaby
Abbotsford Tool Centre	Abbotsford	Hilti (Canada)	Burnaby
Home Depot	Abbotsford	Metrotown Return-it	Burnaby
R & T Bottle Depot	Abbotsford	Kitchener Bottle Depot	Burnaby
Regional Recycling Abbotsford	Abbotsford	Burns Lake Home Hardware	Burns Lake
Staples Canada/Business Depot	Abbotsford	Burns Lake Recycling Depot LTD.	Burns Lake
Aldergrove Return-it Depot	Aldergrove	Cache Creek Library	Cache Creek
Armstrong Bottle Depot	Armstrong	Home Depot	Campbell River
Armstrong Computer Service, Inc.	Armstrong	London Drugs	Campbell River
Shepherd's Home Hardware	Armstrong	North Island Bottle Depot	Campbell River
Ashcroft Library	Ashcroft	Canadian Tire	Campbell River
M & G Anderson Builders Ltd	Ashcroft	The Source	Campbell River
Barriere Bottle Depot	Barriere	Quinsam Radio Communications	Campbell River
Barriere Library	Barriere	Staples Canada/Business Depot	Campbell River
District of Barriere	Barriere	Campbell River Waste Management Center	Campbell River
Home Depot	Burnaby	Photo Tech foto source	Campbell River
London Drugs	Burnaby	Island Return-it - CR	Campbell River
H.P. Electronics	Burnaby	Pharmasave	Castlegar
Staples Canada / Business Depot	Burnaby	West's Home Hardware	Castlegar
RONA Burnaby	Burnaby	Castlegar Bottle Depot	Castlegar
Regional Recycling Burnaby	Burnaby	Canadian Tire	Castlegar
Nester's Market	Burnaby	The Source	Castlegar
Kensington Return It	Burnaby	City of Castlegar Public Works	Castlegar
City of Burnaby	Burnaby	City of Castlegar Fire Dept.	Castlegar
		Chase Public Library	Chase
		Pharmasave	Chemainus
		Home Depot	Chilliwack

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Sardis Bottle Depot	Chilliwack	Value Village	Courtenay
The Source	Chilliwack	Central Builders Supply Ltd	Courtenay
London Drugs	Chilliwack	RDEK	Cranbrook
Chilliwack Bottle Depot	Chilliwack	Cranbrook Photo	Cranbrook
Canadian Tire	Chilliwack	The Source	Cranbrook
Value Village	Chilliwack	Staples Canada/Business Depot	Cranbrook
Fortin's Home Hardware	Chilliwack	Cranbrook Home Hardware	
TNRD Clearwater Library	Clearwater	Building Centre	Cranbrook
Clinton Library	Clinton	Cranbrook Bottle Depot	Cranbrook
Fisher Road Recycling	Cobble Hill	Canadian Tire	Cranbrook
Island Return It - SC	Cobble Hill	Lectric Avenue Electronics	Creston
RONA	Cobble Hill	MAKE/DO	Creston
Pharmasave	Comox	Home Hardware Bldg Centre	Creston
Pharmasave	Comox	Comox WMC	Cumberland
London Drugs	Coquitlam	Canadian Tire	Dawson Creek
Home Depot	Coquitlam	Peace River Regional District-Main Office	Dawson Creek
Lougheed Return-It Depot	Coquitlam	DC Campbell Recycling Center	Dawson Creek
Coquitlam Transfer Station	Coquitlam	London Drugs	Delta
Pinetree Community Centre	Coquitlam	Winskill Aquatic & Fitness Centre	Delta
Coquitlam Return-it Depot	Coquitlam	RONA	Delta
Value Village	Coquitlam	Kennedy Senior Centre	Delta
Best Buy	Coquitlam	Tsawwassen Return-it	Delta
Apple Store	Coquitlam	Sungod Recreation Centre	Delta
uBreakiFix	Coquitlam	Corporation of Delta Municipal Hall	Delta
Staples Canada/Business Depot	Coquitlam	Ladner Bottle Depot	Delta
Princess Auto	Coquitlam	London Drugs	Delta
Lance Bissett Ltd	Coquitlam	Pharmasave	Delta
Value Village	Coquitlam	The Source	Delta
RONA Coquitlam	Coquitlam	Delta Gymnastics Society	Delta
Canadian Tire	Coquitlam	Delta Firehall #1-Ladner	Delta
RONA Coquitlam (Austin)	Coquitlam	Staples	Delta
Value Village	Coquitlam	Ladner Leisure Centre	Delta
Canadian Tire	Courtenay	North Delta Rec Centre	Delta
London Drugs	Courtenay	Pharmasave	Delta
Courtenay Return-It Depot	Courtenay	Magnacharge Battery Corp	Delta
Best Buy Canada	Courtenay	South Delta Recreation Centre	Delta
Staples Canada/Business Depot	Courtenay	McKee Senior's Rec Centre	Delta
Home Depot	Courtenay	Denman Island Recycling Depot	Denman Island

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Shearwater Marine	Denny Island	City of Grand Forks-Public Works Dept	Grand Forks
Bings Creek SWMC	Duncan	Pharmasave	Grand Forks
Canadian Tire	Duncan	Bron and Sons Nursery	Grand Forks
London Drugs	Duncan	Pacific Mattress Recycling Inc.	Hope
Home Depot	Duncan	RONA	Hope
UltiMac Technologies Inc	Duncan	Hornby Island Recycling	Hornby Island
Staples Canada/Business Depot	Duncan	Houston Bottle Depot	Houston
All Battery Duncan	Duncan	Tower Communications	Houston
The Source	Duncan	District of Hudson's Hope	Hudson's Hope
Island Return-it - Duncan	Duncan	Invermere Hardware & Bldg Supply Co Ltd.	Invermere
District of Elkford	Elkford	North Star Hardware & Building Supplies	Invermere
Enderby Return-It Recycling Depot	Enderby	The Source	Invermere
Island Return-it - Esquimalt	Esquimalt	The Source	Kamloops
City of Fernie - Leisure Services	Fernie	RONA	Kamloops
Canadian Tire	Fernie	Interior Crafts	Kamloops
Fernie Bottle Depot	Fernie	Princess Auto	Kamloops
The Source	Fernie	Canadian Tire	Kamloops
Pharmasave	Fort Langley	The Source	Kamloops
Save-on Foods	Fort Nelson	Best Buy Canada	Kamloops
Nak'azdli Recycling Depot	Fort St. James	TNRD-Clearwater Eco-Depot	Kamloops
District of Fort St. James	Fort St. James	Value Village	Kamloops
Staples Canada/Business Depot	Fort St. John	TNRD Library System	Kamloops
FSJ Eco-Depot Recycling Ltd.	Fort St. John	Walco Radio & Electronics Ltd.	Kamloops
Fort St. John Home Hardware Building Ctr	Fort St. John	London Drugs	Kamloops
Fraser Lake Bottle Depot	Fraser Lake	Simply Computing	Kamloops
Gabriola Island Recycle Organization	Gabriola	Home Depot	Kamloops
Galiano Island Recycling Resort	Galiano	Kamloops Communications Inc.	Kamloops
Gibsons Recycling Depot	Gibsons	Staples Canada	Kamloops
London Drugs	Gibsons	The Source	Kamloops
Village of Gold River	Gold River	Canadian Energy & Power	Kamloops
The Source	Golden	Lorne Street Bottle Depot	Kamloops
Golden Home Hardware	Golden	RONA	Kamloops
RONA Golden	Golden	Home Hardware	Kaslo
Alpine Bottle Depot	Grand Forks	Interstate All Battery Center	Kelowna
The Source	Grand Forks	Okanagan College	Kelowna
Grand Forks Home Hardware	Grand Forks	The Source	Kelowna

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
UBC-HSE	Kelowna	West Coast Office Supplies	Langley
Staples	Kelowna	Home Depot	Langley
Columbia Bottle Depot	Kelowna	Willowbrook Recycling Inc.	Langley
Columbia Bottle Depot	Kelowna	TNRD Library System	Logan Lake
uBreakiFix	Kelowna	TNRD-Louis Creek Eco-Depot	Louis Creek
The Source	Kelowna	Venture Bottle Depot	Lumby
Fastenal	Kelowna	Sherlock Loading & Millwork	Mackenzie
Pharmasave	Kelowna	RONA	Madeira Park
Value Village	Kelowna	GRIPS	Madeira Park
Best Buy	Kelowna	London Drugs	Maple Ridge
London Drugs	Kelowna	Ridge Meadows Recycling	Maple Ridge
Battery Drs/ Kelowna Recycling	Kelowna	Canadian Tire	Maple Ridge
Mountain Equipment Co-op	Kelowna	Maple Ridge Bottle Depot	Maple Ridge
Home Depot	Kelowna	Value Village	Maple Ridge
Canadian Tire	Kelowna	RONA Maple Ridge	Maple Ridge
Pharmasave	Keremeos	Staples Canada	Maple Ridge
Save-on Foods	Kimberley	North Coast Supply Company Ltd.	Masset
Kitimat Recycling Depot	Kitimat	Mayne Island Recycling Society	Mayne Island
Kitwanga General Store	Kitwanga	McBride Transfer Station	McBride
Peerless Road Recycling	Ladysmith	McBride Transfer Station	McBride
Junction Bottle Depot	Ladysmith	Pharmasave	Merritt
The Source	Ladysmith	TNRD Library System Merritt Brand	Merritt
Lake Country Ace Hardware	Lake Country	The Source	Merritt
Meade Creek Recycle Drop Off	Lake Cowichan	Merritt Home Hardware	Merritt
Pharmasave National	Langley	Pharmasave	Mill Bay
Walnut Grove Bottle Depot	Langley	Fraser Valley RONA	Mission
Princess Auto	Langley	London Drugs	Mission
Salvation Army	Langley	Value Village	Mission
Canadian Tire	Langley	Mission Recycle Centre	Mission
London Drugs	Langley	Staples Canada/Business Depot	Mission
Value Village	Langley	Village of Montrose	Montrose
Interstate Batteries of British Columbia	Langley	London Drugs	Nanaimo
Pharmasave	Langley	The Source	Nanaimo
Langley Bottle Depot	Langley	London Drugs	Nanaimo
Edmonds Batteries Ltd.	Langley	Island Cellular Comm. Ltd.	Nanaimo
Staples Canada/Business Depot	Langley	Save-on Foods	Nanaimo
Metro Mobile Radio Sales Inc.	Langley	uBreakiFix	Nanaimo
Real Canadian Superstore	Langley	Pharmasave	Nanaimo

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Lowe's #3323 Nanaimo	Nanaimo	The Source	Osoyoos
Slegg Construction Materials	Nanaimo	Pharmasave	Osoyoos
Staples Canada/Business Depot	Nanaimo	RONA #61590 Osoyoos	Osoyoos
Value Village	Nanaimo	Osoyoos Bottle Depot	Osoyoos
Staples Canada/Business Depot	Nanaimo	Mills Office Productivity	Osoyoos
Regional Recycling Nanaimo	Nanaimo	Parkswest Business Products	Parksville
Home Depot	Nanaimo	Parksville Home Hardware	Parksville
Starlight Tool Services Ltd.	Nelson	Canadian Tire	Parksville
Nelson Leafs Bottle Depot	Nelson	The Source	Parksville
S.H.A.R.E. Nelson	Nelson	Parksville Bottle & Recycling Depot Ltd.	Parksville
South Kootenay Electronics Limited	Nelson	Pharmasave	Parksville
Nelson Home Hardware Centre	Nelson	Pemberton Recycling Centre	Pemberton
Pharmasave	Nelson	RONA Pemberton Valley Hardware Ltd	Pemberton
The Source	Nelson		Pemberton
Hazelton Bottle Depot	New Hazelton	Pender Island Recycling	Pender Island
The Source	New Westminster	London Drugs	Penticton
Value Village	New Westminster	The Source	Penticton
QB Return-It	New Westminster	Home Hardware	Penticton
London Drugs	New Westminster	RONA Penticton	Penticton
Pharmasave	New Westminster	Staples Canada/Business Depot	Penticton
London Drugs	New Westminster	Regional District of Okanagan-Similkameen	Penticton
Lowe's #3056	New Westminster	J & C Bottle Depot	Penticton
Mountain Equipment Co-op	North Vancouver	Pitt Meadows Recycling	Pitt Meadows
uBreakiFix	North Vancouver	Catalyst Paper Corp - Division Port Alberni	Port Alberni
BC Communications Inc.	North Vancouver	Alberni-Clayoquot Regional District	Port Alberni
NVDPL - Lynn Valley Main Library	North Vancouver	Hetherington Industries	Port Alberni
Staples Canada/Business Depot	North Vancouver	Staples Canada/Business Depot	Port Alberni
RONA	North Vancouver	Alberni-Clayoquot Regional District	Port Alberni
Canadian Tire	North Vancouver	Waste Management - Port Alberni	Port Alberni
Waste Control Svcs (WCS)	North Vancouver	Canadian Tire	Port Alberni
North Shore Bottle Depot	North Vancouver	City of Port Alberni	Port Alberni
Pearson's Home Hardware	North Vancouver	Village of Port Clements Fire Dept	Port Clements
RONA	North Vancouver	Home Depot	Port Coquitlam
The Source	North Vancouver	Pharmasave	Port Coquitlam
North Van Recycling LTD	North Vancouver	Biggar Bottle Depot	Port Coquitlam
London Drugs	North Vancouver	Happy Stans Recycling Ser Ltd	Port Coquitlam
Canadian Tire	Oliver	Canadian Tire	Port Coquitlam
The Source	Oliver		Port Coquitlam

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Triport Recycling	Port Hardy	ListenUp! Canada	Revelstoke
Staples Canada/Business Depot	Powell River	Revelstoke Builders Supply	Revelstoke
Canadian Tire	Powell River	Pharmasave	Revelstoke
RONA	Powell River	Canadian Tire	Richmond
The Source	Powell River	Staples	Richmond
PG Recycling Return-it	Prince George	Regional Recycling Richmond	Richmond
Hart Home Hardware	Prince George	London Drugs	Richmond
Canadian Energy & Power	Prince George	Pharmasave	Richmond
Regional District of Fraser - Ft. George	Prince George	City Centre Community Centre	Richmond
ABC Communications	Prince George	Staples Canada/Business Depot	Richmond
Lheidli T'enneh First Nation	Prince George	Ok Bottle Depot	Richmond
Value Village	Prince George	London Drugs	Richmond
Salvation Army	Prince George	Ironwood Bottle Depot	Richmond
Interstate Batteries of Eastern British Columbia	Prince George	RONA	Richmond
Hart Return It Depot	Prince George	Value Village	Richmond
BK Two Way Radio Ltd.	Prince George	uBreakiFix	Richmond
Home Depot	Prince George	Home Depot	Richmond
Staples Canada/Business Depot	Prince George	City of Richmond	Richmond
London Drugs	Prince George	Riondel Community Library	Riondel
Canadian Tire	Prince George	Rossland Public Library	Rossland
BK Two Way Radio Ltd.	Prince George	Home Depot	Saanich
Princess Auto	Prince George	Central Saanich Home hardware	Saanichton
Home Hardware Central Builder's Supply	Prince George	Salmo Return it Depot	Salmo
NCRD	Prince Rupert	The Source	Salmon Arm
Save-on Foods	Prince Rupert	Staples Canada	Salmon Arm
TNRD-South Thompson Eco-Depot	Pritchard	ListenUp! Canada	Salmon Arm
Pharmasave	Qualicum Beach	Vella Radio	Salmon Arm
Dolly's Home Hardware	Qualicum Beach	Salmon Arm Landfill	Salmon Arm
RONA Quesnel	Quesnel	RONA	Salmon Arm
Andre's Electronics	Quesnel	Okanagan College - Salmon Arm	Salmon Arm
Staples Canada/Business Depot	Quesnel	Canadian Tire	Salmon Arm
Cariboo Metal Recycling	Quesnel	Pharmasave	Salt Spring Island
The Source	Quesnel	Salt Spring Island Recycling	Salt Spring Island
Canadian Tire	Quesnel	Staples Canada/Business Depot	Sardis
Revelstoke Bottle Depot	Revelstoke	Saturna Recycling	Saturna Island
The Source	Revelstoke	Savona Library	Savona
		Scotch Creek Transfer Station	Scotch Creek
		Sunshine Coast Regional District (SL)	Sechelt

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Connected Electronics	Sechelt	Panorama Return-it Depot	Surrey
Salish Soils	Sechelt	Phil's Batteries & More	Surrey
Canadian Tire	Sechelt	London Drugs	Surrey
Sicamous Landfill	Sicamous	RONA Surrey (Newton)	Surrey
Slegg Construction Materials	Sidney	London Drugs	Surrey
Home Hardware	Sidney	Apple Store	Surrey
Island Return-it - Sidney	Sidney	London Drugs	Surrey
Silverton Building Supply	Silverton	Staples	Surrey
Timbermart store	Smithers	Pharmasave	Surrey
Glacier View Satellite Ltd.	Smithers	Pharmasave	Surrey
Bulkley Valley Bottle Depot	Smithers	Edmonds Batteries Ltd.	Surrey
BC Web	Smithers	Regional Recycling Cloverdale	Surrey
A&P Disposal and Recycling	Sooke	RONA Surrey (Fleetwood)	Surrey
The Source	Sooke	Best Buy Canada	Surrey
Sooke Home Hardware	Sooke	Semiahmoo Bottle Depot	Surrey
Sparwood Communications	Sparwood	London Drugs	Surrey
ExtraFoods	Squamish	Canadian Tire	Surrey
RONA Squamish	Squamish	Home Depot	Surrey
Canadian Tire	Squamish	Home Depot	Surrey
Triton Automotive & Industrial	Squamish	Staples Canada/Business Depot	Surrey
Evergreen/GFL	Squamish	Jenill Bottle Depot	Surrey
Save-On-Foods	Squamish	Guildford Bottle Depot	Surrey
London Drugs	Squamish	London Drugs	Surrey
Home Depot	Squamish	Scott 72 Return It Centre	Surrey
Nesters Market	Squamish	uBreakiFix	Surrey
Summerland Bottle Depot	Summerland	Value Village	Surrey
Summerland Home Hardware	Summerland	Skimikin Transfer Station	Tappen
Pharmasave	Summerland	Regional District of Kitimat-Stikine	Terrace
The Source	Summerland	The Source	Terrace
RONA Surrey (South Surrey)	Surrey	City Of Terrace - City Hall	Terrace
Home Depot	Surrey	Northwest Regional Airport-Terrace-Kitimat	Terrace
Newton Bottle Depot	Surrey	Terrace Return It Centre	Terrace
The Source	Surrey	Do Your Part Recycling	Terrace
Canadian Tire	Surrey	Coast Mountain Wireless Comm.	Terrace
White Rock Return-It Depot	Surrey	Staples Canada/Business Depot	Terrace
Surrey Transfer Station	Surrey	City of Terrace	Terrace
Kwantlen Student Association	Surrey	Canadian Tire	Terrace
Scott Road Bottle Depot	Surrey		

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Tofino Consumers Co-operative-Hardware	Tofino	Killarney Community Centre	Vancouver
Canadian Tire	Trail	Mountain Equipment Co-Op	Vancouver
The Source	Trail	Kerrisdale Cameras	Vancouver
Regional District of Kootenay Boundary	Trail	Kitslano War Memorial Community Centre	Vancouver
BV Communications	Trail	London Drugs	Vancouver
Trail Bottle Depot	Trail	Recycling Alternative	Vancouver
RONA	Tsawwassen	Best Buy	Vancouver
Staples	Tsawwassen	London Drugs	Vancouver
Tumbler Ridge Public Works	Tumbler Ridge	Staples Canada/Business Depot	Vancouver
Windsor Plywood	Ucluelet	Staples Canada / Business Depot	Vancouver
Valemount Transfer Station	Valemount	UBC	Vancouver
Home Hardware	Valemount	London Drugs	Vancouver
Apple Store	Vancouver	London Drugs	Vancouver
Zero Waste Centre	Vancouver	London Drugs	Vancouver
Lowe's #3704	Vancouver	Ray-Cam Co-operative Centre	Vancouver
Morgans Battery Store	Vancouver	City of Vancouver, BC	Vancouver
UBC - Henry Angus Bldg	Vancouver	Blight's Home Hardware	Vancouver
Apple Store	Vancouver	Pharmasave	Vancouver
Staples Canada/Business Depot	Vancouver	Best Buy	Vancouver
London Drugs	Vancouver	London Drugs	Vancouver
South Van Bottle Depot	Vancouver	Home Depot	Vancouver
Regional Recycling Vancouver	Vancouver	Free Geek (Vancouver)	Vancouver
Canadian Tire	Vancouver	Vancouver West Bottle	Vancouver
Science World At TELUS	Vancouver	UBC-Mechanical Engineering	Vancouver
World of Science	Vancouver	London Drugs	Vancouver
Alma Mater Society of UBC	Vancouver	Home Depot	Vancouver
Gandy's Home Hardware	Vancouver	NexGen Hearing	Vancouver
London Drugs	Vancouver	Hewer Home Hardware	Vancouver
Davie Village Home Hardware	Vancouver	DeWalt Factory Service (Canada)	Vancouver
Save On Foods	Vancouver	UBC Parent	Vancouver
Jewish Community Centre	Vancouver	Mills Basics	Vancouver
The Source	Vancouver	Value Village	Vancouver
The Source	Vancouver	London Drugs	Vancouver
Canadian Tire	Vancouver	London Drugs	Vancouver
East Van Bottle Depot	Vancouver	Go Wireless Inc	Vancouver
London Drugs	Vancouver	Value Village	Vancouver
Staples Canada/Business Depot	Vancouver	Taylor Bros. Home Hardware	Vanderhoof
		London Drugs	Vernon

BRITISH COLUMBIA

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
RONA Vernon	Vernon	Canadian Tire	Victoria
Best Buy Canada	Vernon	BSL Business System Lustre	Victoria
Interior Freight & Bottle	Vernon	Pharmasave	Victoria
Vernon Battery, Ltd.	Vernon	The Source	Victoria
Vernon Mobile Radio	Vernon	Canadian Tire	Victoria
Home Depot	Vernon	Camosun	Victoria
Village Green Centre	Vernon	London Drugs	Victoria
VDACL	Vernon	Radioworks	Victoria
Staples Canada/Business Depot	Vernon	Adanac Recovery/The Bottle Depot	Victoria
Value Village	Vernon	Capitol Iron	Victoria
Pharmasave	Vernon	Monk Office	Victoria
Pharmasave	Victoria	London Drugs	Victoria
Lowe's #3702 Langford	Victoria	London Drugs	Victoria
Bay Street Castle Building Centre	Victoria	The Source	Victoria
London Drugs	Victoria	Value Village	Victoria
Oaklands Community Centre	Victoria	Bottle Depot	Victoria
Ellice Recycle Ltd	Victoria	Monk Office	Victoria
Staples Canada/Business Depot	Victoria	Ross Bay Home Hardware	Victoria
District of Saanich Annex Building	Victoria	Capital Regional District	Victoria
Island Batteries Inc.	Victoria	Greater Victoria Public Library	Victoria
Alpine Recycling	Victoria	Greater Victoria Public Library	Victoria
Greater Victoria Public Library	Victoria	Home Depot	Victoria
Mountain Equipment Co-Op	Victoria	Polar Battery	West Kamloops
All Battery Ltd	Victoria	Planet Earth Recycling Ltd	West Kelowna
Gordon Head Recreation Centre	Victoria	Home Hardware	West Kelowna
Staples Canada/Business Depot	Victoria	Boucherie Bottle Depot	West Kelowna
Canadian Tire	Victoria	Pharmasave	West Vancouver
The Glow Store Inc.	Victoria	Home Depot	West Vancouver
Lowe's #3330 Victoria	Victoria	Staples	West Vancouver
City of Victoria - Crystal Pool	Victoria	London Drugs	West Vancouver
Canada Scooters	Victoria	Simpson Home Hardware	West Vancouver
St. Vincent De Paul	Victoria	London Drugs	Westbank
Pharmasave	Victoria	Value Village	Westbank
Saanich Commonwealth Place	Victoria	Home Depot	Westbank
Canadian Tire	Victoria	Regional Recycling Whistler	Whistler
The Source	Victoria	Function Junction SW Depot	Whistler
Pharmasave	Victoria	Techshop Computers	White Rock
Oak Bay Home Hardware	Victoria	Staples Canada/Business Depot	Williams Lake

BRITISH COLUMBIA

Name of Public Collection Facility	Location
RONA Williams Lake	Williams Lake
Circuits Cell Shop	Williams Lake
Cariboo Regional District	Williams Lake
Central Cariboo Transfer Station	Williams Lake
CP Electronics/Thomas Comm.	Williams Lake
Canadian Tire	Williams Lake
Save-on Foods	Winfield
Slocan Valley Home Hardware	Winlaw

BRITISH COLUMBIA

Appendix D – Private BC Collection Facilities

Location	No. Facilities
100 Mile House	1
Abbotsford	15
Agassiz	3
Atlin	1
Barriere	1
Burnaby	65
Cache Creek	1
Campbell River	7
Cassidy	1
Castlegar	7
Chase	1
Chetwynd	1
Chilliwack	8
Clearwater	3
Comox	1
Coquitlam	18
Cortes Island	1
Courtenay	6
Cowichan Bay	1
Cranbrook	6
Creston	3
Cumberland	1
Dawson Creek	2
Delta	26
Duncan	3
Elkford	2
Enderby	2
Fairmont Hot Springs	1
Fernie	3
Fort St. John	3
Golden	3
Grand Forks	4
Hedley	1
Honeymoon Bay	1
Hope	2

Location	No. Facilities
Invermere	1
Kamloops	34
Kaslo	2
Kelowna	26
Keremeos	1
Kimberley	3
Ladysmith	1
Lake Country	1
Langley	13
Lazo	1
Logan Lake	1
Mackenzie	1
Maple Ridge	7
Mcbride	1
Merritt	5
Mission	4
Nakusp	1
Nanaimo	15
Nelson	9
New Aiyansh	1
New Denver	1
New Hazelton	1
New Westminster	10
North Saanich	2
North Vancouver	24
Oliver	2
Penticton	10
Pitt Meadows	3
Port Alberni	4
Port Coquitlam	9
Port Moody	1
Powell River	6
Prince George	16
Princeton	1
Quesnel	2

BRITISH COLUMBIA

Location	No. Facilities
Radium Hot Springs	1
Revelstoke	4
Richmond	54
Saanich	1
Saanichton	5
Salmon Arm	16
Sechelt	3
Sicamous	3
Sidney	1
Smithers	5
Sooke	2
Sparwood	4
Squamish	6
Stewart	2
Summerland	2
Surrey	52
Tahsis	1
Taylor	1
Terrace	5
Trail	4
Tumbler Ridge	1
Ucluelet	2
Valemount	1
Vancouver	152
Vernon	7
Victoria	125
West Kelowna	2
West Vancouver	5
Whistler	1
White Rock	1
Williams Lake	4
Zeballos	1

Appendix E – Auditor’s Report on Non-Financial Information

Begins on Next Page



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INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of Call2Recycle Canada, Inc. on selected non-financial information included in the Call2Recycle Canada, Inc. 2019 Annual Report

We have been engaged by the management of Call2Recycle Canada, Inc. ("C2R" or "Agency") to undertake a reasonable assurance engagement of the following disclosures within the Agency's Annual Report for the year ended December 31, 2019 (together the "Subject Matter"), in accordance with the evaluation criteria as listed in Attachment 1:

- Section 4 Collection system and Facilities - the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of BC Regulation 449/2004 (the Recycling Regulation);
- Section 6 Pollution Prevention Hierarchy and Product/Component Management - the Agency's description of how recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation;
- Section 7 Product Sold and Collected and Recovery Rate - the Agency's description of total amounts of product sold and collected and recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation and;
- Section 9 Plan Performance - the Agency's description of performance for the year in relation to approved targets under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

Management's Responsibility

Management is responsible for the preparation of the Subject Matter in accordance with the evaluation criteria as listed in Attachment 1. Management is responsible for such internal control as management determines is necessary to enable the preparation of the Subject Matter such that it is free from material misstatement. Management is also responsible for preparation of suitable evaluation criteria in accordance with the Assurance Requirements as specified under section 8(2)(h) of the Recycling Regulation.

Management is responsible for providing us with information about any frauds (including alleged and / or suspected instances of fraud) or illegal (or possibly illegal) acts communicated by employees, former employees or contractors and all related facts known by management that may relate to the Subject Matter.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3000 (CSAE 3000), *Attestation Engagements other than Audits or Reviews of Historical Financial Information*, published by the Chartered Professional Accountants of Canada (CPA Canada). This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Subject Matter is prepared, in all material respects, in accordance with the evaluation criteria presented in Attachment 1.

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INDEPENDENT REASONABLE ASSURANCE REPORT (con't)

A reasonable assurance engagement includes examining, on a test basis, evidence supporting the amounts and disclosures within the Subject Matter. A reasonable assurance engagement also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Subject Matter. The main elements of our work were:

- Understanding and evaluating the design of the key processes and controls for managing and reporting the selected data used in preparing the annual report as it pertains to the Subject Matter;
- Assessing the risk that the Subject Matter information may be materially misstated;
- Responding to assessed risk through testing, on a selective basis, the preparation and collation of selected data prepared by management and reported in the Annual Report by management;
- Performing further procedures such as inquiring, inspecting, observing, vouching to independent sources, recalculating and re-performing procedures to obtain corroborating information to address identified risks linked to the Subject Matter; and
- Evaluating the sufficiency and appropriateness of evidence.

Our opinion does not constitute a legal determination on C2R's compliance with the Recycling Regulations.

Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, and accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



INDEPENDENT REASONABLE ASSURANCE REPORT (con't)

Inherent Limitations

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

Opinion

In our opinion, the Subject Matter within the Agency's Annual Report for the year ended December 31, 2019 is prepared in accordance with the evaluation criteria presented in Attachment 1, in all material respects:

- the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation;
- the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- the total amounts of the producer's product collected and, if applicable, the producer's recycling efficiency rate in accordance with Section 8(2)(e); and,
- the performance for the year in relation to approved targets under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

Restriction on Use of our Report

Our report has been prepared solely for the purposes of the Stewardship Agency's compliance with the reporting requirements relating to Sections 8(2)(b), (d), (e) & (g) of the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to C2R, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

BDO Canada LLP

Chartered Professional Accountants

Brandon, MB
June 25, 2020

BRITISH COLUMBIA

Attachment 1 to the Auditor's Report

Evaluation Criteria

Assessment of the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
2019 Active Collection Sites by Sector - 1,574 sites	Collection system and Facilities on Page 13.
Increase in the number of sites in 2019 - total of 29 sites or 2% more than prior year.	Collection System and Facilities on Pages 13-14.
Call2Recycle Collection Sites by Region Table	Pages 21-22
Call2Recycle Collection Facilities in British Columbia	Pages 28-39

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the location of collection facilities and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation

- In B.C. Reg. 449/2004, collection facility" means (c) in respect of a product within the empty oil container product category, electronic and electrical product category, tire product category or packaging and printed paper product category, a collection facility established by the producer or identified in an approved plan.

The definition of collection facilities is based on:

- Active Public Collection Sites - defined as a site that has shipped at least one receipt within the past 12 months, ordered a replacement collection box within the past 12 months, or any site that has enrolled in the program during the past 365 days regardless of receipt that any resident of BC can access and drop off used batteries during standard business hours.
- Active Private Collection Sites - defined as a site that has shipped at least one receipt within the past 12 months, ordered a replacement collection box within the past 12 months, or any site that has enrolled in the program during the past 365 days regardless of receipt that limited residents or businesses of BC can access during standard business hours.
- Collection sites are categorized by sector: Retail, Business Services, Government, Environmental, and Manufacturing.

BRITISH COLUMBIA

- The location of the collection sites is based on:
 - a. Maximizing consumer convenience (frequency of trips) and accordingly Call2Recycle collection is from the following sectors Business Services; Environmental Services; Government (Provincial, Federal, and Municipal); Manufacturing; and Retail. The intent of public collection sites is maximizing consumer convenience where the greatest number of sites are retail sites.
 - b. Change in the number of active collection facilities is based the number of active sites as defined above and as compared to prior year.
 - c. Registration of collection sites: Call2Recycle does not require sites to complete a registration form. By contacting Call2Recycle to register for the program, the steward then explains the terms and conditions of the sites registration.
 - d. Location of physical sites based on physical location within the BC Regional District Municipal boundaries as sorted by postal codes.
- Reporting Period: January 1, 2019 to December 31, 2019

BRITISH COLUMBIA

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

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
Acknowledgements of the Pollution Prevention Hierarchy	Page 14
Product management process employed	Page 15
Processor Efficiency Rates by Battery Type and Processor	Page 17 - Recycling Efficiency Rates by Chemistry table

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation

Products included under Call2Recycle's Extended Producer Responsibility ("EPR") plan are dry-cell single-use batteries and rechargeable batteries weighing less than 5 kilograms each. Products not included in the EPR plan include wet-cell batteries, any battery weighing more than 5 kilograms and cell phones. Corded and cordless household and business phones are also not included in the EPR plan.

- Acknowledgment of the hierarchy is compared to the hierarchy itself.
- Compared the process employed by Call2Recycle as stated in the annual report to the original collection and recycling plan and the actual activities conducted during the reporting period.
- Call2Recycle received a R2 certification from Perry Jonson Registrars, Inc. certifying the organization's management of the collections, and the distribution to downstream processors, for the recycling of batteries and cell phones, having an expiration date of January 5, 2021.
- Reporting Period: January 1, 2019 to December 31, 2019.

BRITISH COLUMBIA

Assessment of the description of total amounts of the producers product sold and collected and, if applicable, the producer's recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
Processor Efficiency Rates by Battery Type and Processor	Page 17 - Recycling Efficiency Rates by Chemistry table
Batteries Sold and Product Recovered in 2019. Batteries sold in BC - 2,120,491 kg, Primary batteries collect 588,051 kg, Rechargeable batteries collected - 134,730 kg, Total batteries collected 722,781 kg. Batteries collected stratified by Region	Pages 5-6 & 18

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the description of total amounts of the producer's product sold and collected and, if applicable, the producer's recovery in accordance with Section 8(2)(e);

- Call2Recycle collected the environmental handling fee for recyclable and primary batteries from members. Members report their sales of recyclable and primary batteries sold in BC on a monthly basis. The batteries sold in BC reported in the annual report were compared to the amounts reported by members. A sample of members were selected to confirm the number of unites per battery type sold into the market.
- The recycling recovery rates quoted in the annual report were compared to the data provided directly by the mentioned parties.
- The product end fate data is provided directly to Call2Recycle by the processors who handle the materials and these rates are confirmed.
- Batteries Collected: Weights reported in the annual report are based on received and recorded sorted battery chemistries by weight at consolidation/sorting facilities and do not include packaging (boxes, pallets, drums, non-conforming items). Sorting facilities provide daily reports and battery weights are entered into Call2Recycle's internal database. Collection totals are stated in the annual report are supported by documentation such as shipping documentation and receipt reports.

BRITISH COLUMBIA

- Call2Recycle's internal database maintains a list of product shipments from collection facilities, stratified by regional district, for the reporting year under review and includes the following information:
 - a. The Collection Facility name/address.
 - b. The date of collection from the facility.
 - c. The consolidation site or processor to which the product was delivered.
 - d. The date of delivery to the consolidation site or processor.
 - e. The amount of product collected (in units and in weight, where applicable).
- Reporting Period: January 1, 2019 to December 31, 2019.

BRITISH COLUMBIA

Assessment of the description of performance for the year in relation to targets in the approved EPR Plan under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed			
Performance Measure	Plan Target	2019 Result	Reference
Batteries sold in BC	N/A	2,120,491 kg	Pages 5-6 and 18-20 - Plan Performance Table
Primary batteries collected	N/A	588,051 kg	
Rechargeable batteries collected	N/A	132,730 kg	
Total batteries collected	N/A	722,781 kg	
Recovery Rate	42%	34%	See page 23-24 - Plan performance table
Accessibility	95%	97%	
Consumer Awareness	87%	85%	
Percentage of British Columbians who recycle all their consumer batteries	50%	44%	
Recycling Efficiency Rates: Alkaline, Carbon Zinc, Zinc Air Lithium Small Sealed lead Acid Ni-Cd Ni-Mh Li-ion	75% 50% 70% 75% 75% 60%	84%-98% 56% 93%-98% N/A 86% 71%-78%	Pages 17 & 24 - Recycling Efficiency Rate Commitments and Current Performance
Active collection sites	N/A	1,574	Page 13 - Collection System and Facilities
Public collection sites	600	675	Page 13 - Collection System and Facilities

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved EPR plan under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation in the approved EPR plan.

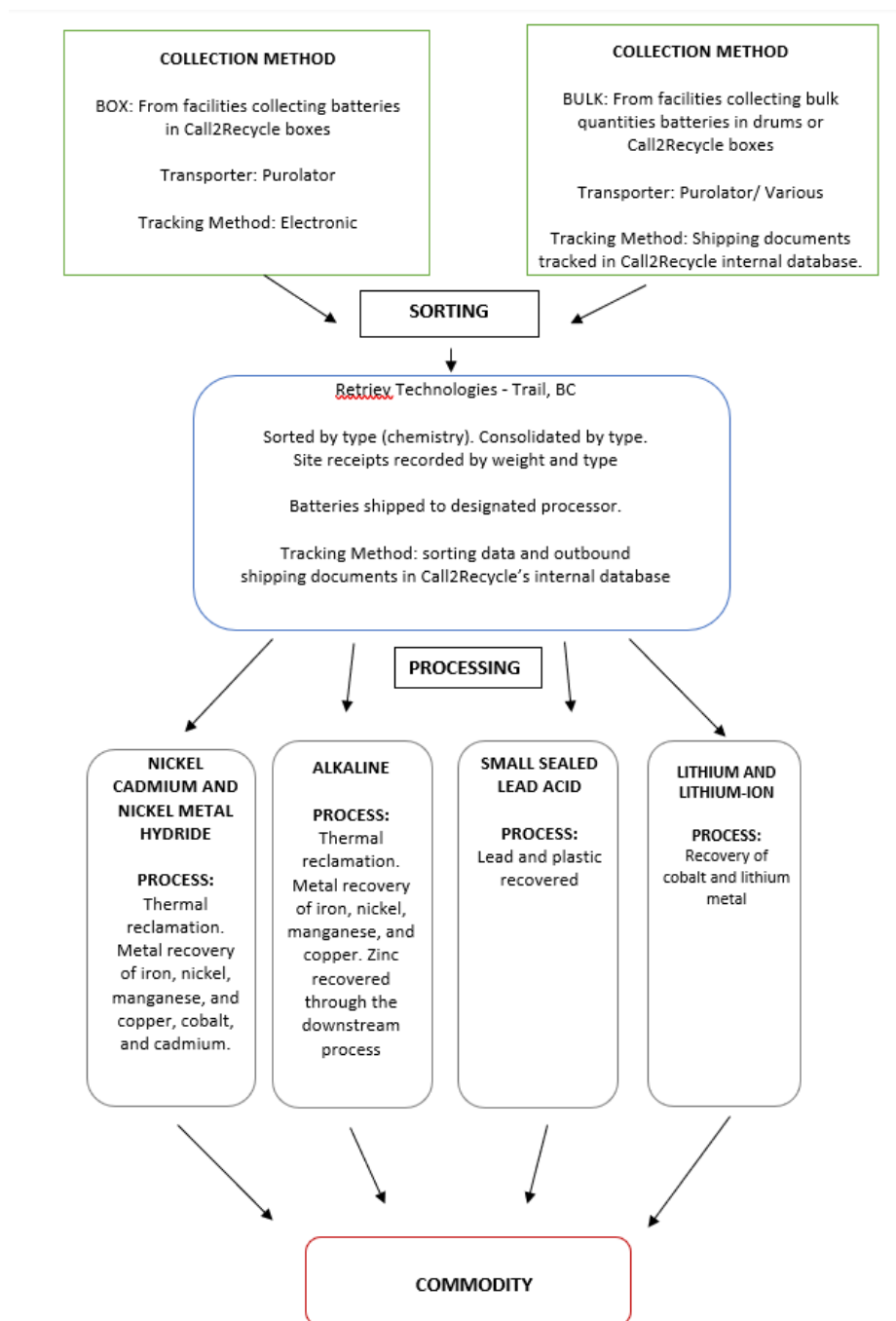
- For the year ending December 31, 2019, Call2Recycle did not establish specific performance criteria in their EPR plan in relation to Sections 8(2)(b) and (d) of the Recycling Regulation.
- The following targets are in relation to Section 8(2)(e) of the Recycling Regulation that have been identified and reported on by management in the annual report: recycling efficiency rate, accessibility, consumer awareness, percentage of British Columbians who recycle all their consumer batteries. These targets are a representation of what was

BRITISH COLUMBIA

published in their approved EPR plan titled “British Columbia Extended Producer Responsibility Plan for Consumer Batteries” approved on December 12, 2018. We have reviewed the December 12, 2018 report to confirm the statements being made in the annual report are consistent with that report. In 2019, Call2Recycle did not have plan targets for batteries sold in BC, primary batteries collected, and rechargeable batteries collected within the EPR plan.

- Recycling efficiency rates are representations from the third party processors that were corroborated directly with those processors.
- Reporting Period: January 1, 2019 to December 31, 2019.

Appendix F - Recycling Process – Downstream Flow Chart



Appendix G – Audited Financial Statement

Begins on Next Page

Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2019

Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2019

Contents

Independent Auditor's Report

Financial Statements

Statement of Financial Position

Statement of Changes in Net Assets

Statement of Operations

Statement of Cash Flows

Notes to Financial Statements

Schedules



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Independent Auditor's Report

To the Board of Directors of
Call2Recycle Canada, Inc.

Opinion

We have audited the financial statements of Call2Recycle Canada, Inc. (the Organization), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net asset and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.



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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

BDO Canada LLP

Chartered Professional Accountants

Brandon, Manitoba

May 20, 2020

Call2Recycle Canada, Inc.
Statement of Financial Position

December 31	2019	2018
<hr/>		
Assets		
Cash (Notes 2, 3)	\$ 2,294,167	\$ 1,106,298
Accounts receivable	5,988,826	6,013,381
Marketable securities (Note 4)	19,683,857	17,757,082
Other assets	<u>534,585</u>	<u>160,214</u>
	<hr/>	<hr/>
	\$ 28,501,435	\$ 25,036,975
<hr/>		
Liabilities and Net Assets		
Accounts payable and accrued expenses (Notes 5, 8)	<u>\$ 2,103,975</u>	<u>\$ 2,689,351</u>
Unrestricted Net Assets		
Undesignated	8,692,573	7,006,452
Board Designated (Note 7)	<u>17,704,887</u>	<u>15,341,172</u>
	<hr/>	<hr/>
	26,397,460	22,347,624
	<hr/>	<hr/>
	\$ 28,501,435	\$ 25,036,975
<hr/>		

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

Call2Recycle Canada, Inc.
Statement of Changes in Net Assets

For the year ended December 31	Undesignated	Board Designated	2019 Total	2018 Total
Balance, beginning of the year	\$ 7,006,452	\$15,341,172	\$22,347,624	\$ 13,722,231
Excess of revenues over expenses	1,686,121	2,363,715	4,049,836	8,625,393
Balance, end of the year	\$ 8,692,573	\$17,704,887	\$26,397,460	\$ 22,347,624

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

Call2Recycle Canada, Inc.
Statement of Operations

For the year ended December 31	2019	2018
Revenues		
Steward fees	\$ 18,507,312	\$ 22,772,659
Investment income (loss)	1,107,363	(307,651)
Other	170,381	363,127
	<u>19,785,056</u>	<u>22,828,135</u>
Expenses		
Material management and processing	11,096,684	9,416,787
Public education and awareness	1,758,872	2,070,815
Other (salary, professional, administrative)	2,879,664	2,715,140
	<u>15,735,220</u>	<u>14,202,742</u>
Excess of revenues over expenses	\$ 4,049,836	\$ 8,625,393

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

Call2Recycle Canada, Inc.
Statement of Cash Flows

For the year ended December 31	2019	2018
Cash flows from operating activities:		
Excess of revenues over expenses	\$ 4,049,836	\$ 8,625,393
Items not affecting cash:		
Net realized and unrealized loss (gain) on investments	<u>(824,371)</u>	<u>379,524</u>
	3,225,465	9,004,917
Changes in non-cash working capital:		
Accounts receivable	24,555	(491,805)
Accounts payable and accrued liabilities	(585,376)	486,151
Other assets	<u>(374,371)</u>	<u>(62,633)</u>
	2,290,273	8,936,630
Cash flows from investing activities:		
Marketable securities	<u>(1,102,404)</u>	<u>(9,561,211)</u>
Net increase (decrease) in cash	1,187,869	(624,581)
Cash, beginning of the year	<u>1,106,298</u>	<u>1,730,879</u>
Cash, end of the year	<u>\$ 2,294,167</u>	<u>\$ 1,106,298</u>

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

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2019

1. Significant Accounting Policies

Nature and Purpose of Organization	<p>Call2Recycle Canada, Inc. (the Organization) is a not-for-profit organization formed on January 1, 2017. The Organization's head office is registered in Toronto, Ontario, and conducts its operations throughout all of Canada.</p> <p>The Organization's purpose is to promote social welfare by addressing environmental concerns related to the recycling or proper disposal of consumer batteries. The Organization operates battery collection and recycling programs and educates the public with respect to the proper disposal and recycling of batteries.</p> <p>The Organization seeks to be the leader in the environmentally sound collection, transportation and recycling of batteries. The Organization is committed to a cleaner, healthier environment through public education on battery recycling. All aspects of the Organization's business are conducted in an environmentally sensitive manner, as the Organization is convinced that sound environmental product stewardship and sound business practices go hand in hand.</p> <p>The Organization is exempt from income tax under Section 149(1) of the Income Tax Act (Canada).</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>
Revenue Recognition	<p>The Organization follows the deferral method of accounting for revenues.</p> <p>Unrestricted revenues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted revenues are recognized as revenue in the year in which the related expenses are incurred.</p> <p>Steward fees are received from legally obligated stewards in 4 regulated provinces (BC, MB, PEI and QC), and from non-legally obligated battery manufacturers in all other jurisdictions based on sales into those jurisdictions. The Organization recognizes these fees as revenue in the year that battery units are sold by the stewards to consumers and businesses.</p> <p>The costs of the corresponding collection and recycling for some of these batteries may occur in future years, and those associated costs are reported as expenses of the Organization in the year that they are incurred. Call2Recycle Canada, Inc. is committed to the collection and recycling of these batteries.</p>

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

Revenue Recognition - Continued	<p>Unrestricted net investment income is recognized as revenue when earned.</p> <p>Unrestricted revenues from the sales of recycled materials are recognized in income when the recovered materials are sold and the amount to be recovered can be estimated and collection is reasonable assured.</p>
Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition.</p> <p>In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value.</p> <p>Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.</p>
Use of Estimates	<p>The preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant items subject to such estimates and assumptions include:</p> <ul style="list-style-type: none">- accrued expenses- allocation of expenses- allowance for doubtful accounts
Accounts Receivable	<p>Uncollectable amounts receivable are written off at the time the accounts are determined to be uncollectible. There is no allowance for doubtful accounts at December 31, 2019 as management of the Organization considers any possible bad debts to be negligible.</p>
Expenses	<p>Material management and processing costs are recorded when the collection and processing services (freight, handling, recycling of materials) has been provided. Other expenditures are recognized as incurred.</p>

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2019

2. Cash

The Organization maintains the majority of its cash balance in a Canadian financial institution. The Canada Deposit Insurance Corporation (CDIC) insures this account up to \$100,000 for this financial institution. From time to time the aggregate funds held in this institution may exceed the CDIC insured limits and may not be covered by CDIC insurance. Management does not anticipate any material effect on the financial position of the Organization as a result of this concentration.

3. Line of Credit

The Organization has a line of credit agreement with a bank which provides borrowings up to \$1,500,000. Borrowings under the agreement bear interest at Canadian Dollar Offer Rate plus 2%. At December 31, 2019, there were no borrowings against the line of credit. Borrowings under the line of credit are secured by substantially all of the investments held by the Organization.

4. Marketable Securities

The carrying amounts of investments are comprised of the following:

	2019	2018
At fair value:		
Cash held for long-term investment	\$ 3,164,470	6,388,721
Equity investments	4,518,109	3,736,218
Bonds	10,208,273	6,025,198
Real estate	937,260	760,963
Hedge fund investments	855,745	845,982
	<u>\$19,683,857</u>	<u>\$ 17,757,082</u>

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2019

5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$505,813 (2018 - \$729,097).

6. Board Designated Net Assets

The Organization's governing board has designated \$17,704,887 (2018 - \$15,341,172) as of December 31, 2019 for future use in the regulated provinces of Quebec, Prince Edward Island, British Columbia and Manitoba. The designated balances by regulated province are as follows:

Quebec	\$11,250,048
British Columbia	4,870,911
Manitoba	1,704,325
Prince Edward Island	<u>(120,397)</u>
Total	<u>\$17,704,887</u>

7. Allocation of Expenses

Expenses are charged directly to their respective jurisdiction based on actual costs as incurred. When expenses are not identified to a specific jurisdiction, but benefit all jurisdictions, they are allocated among the jurisdictions based on the Organization's allocation methodology. Collections and processing costs are allocated based on battery collections for each jurisdiction. Salary and benefits are allocated based on employee time allocation by jurisdiction. Other expenses, including professional fees, general marketing, communication and promotion, shared service costs, office supplies, and occupancy, which cannot be identified with a specific jurisdiction are allocated based on the percentage of all battery collections for each jurisdiction.

8. Significant Contractual Arrangements

The Organization is governed by a Board of Directors that is separate and independent of its former parent entity, but continues to contract accounting and managerial services from Call2Recycle, Inc. US. Fees paid for contracted services to Call2Recycle, Inc. US for 2019 were CDN \$1,661,011 (2018 - \$1,392,570). This fee is assessed to the Organization net of a US \$420,000 (2018 - \$480,000) fee recovery collected by Call2Recycle, Inc. US for battery seal license fees collected from US battery companies who are selling into certain Canadian markets. Included in accounts payable and accrued expenses is an amount of \$297,984 receivable (2018 - \$614,500 payable) in respect of these contracted services.

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2019

9. Financial Instruments

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk resulting from the possibility that the registrants of the Organization defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable. The Organization's registrants are numerous and diverse, which reduces the concentration of risk. Management closely evaluates the collectibility to mitigate this risk.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

The Organization is exposed to financial risk that arises from fluctuations in the sale of recyclable batteries and consumer electronic products. This risk is minimized by an expected corresponding decrease in program delivery and recycling process expenses and by the regulations established by the respective Department of the Environment in each jurisdiction in which the Organization operates.

The Organization is exposed to market risk through its investment in marketable securities, the value of which changes through fluctuations in market values. The investment policies of the Organization are designed to mitigate this risk through diversification of the portfolio.

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization is exposed to currency risk as a result of its significant contractual arrangement for accounting and managerial services with a US organization.

10. Subsequent Event

Subsequent to year-end, the impact of COVID-19 in Canada and on the global economy increased significantly. This has resulted in worldwide emergency measures to combat the spread of the virus. As the impacts of COVID-19 continue there could be further impact on the Organization, as well as the market value of investments and the magnitude of battery collection services. At this time, the full potential impact of COVID-19 on the entity is not known.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2019

11. Commitments

The Organization has entered into various lease commitments for building rentals. Expected payments over the next five years are as follows:

	2020	2021	2022	2023	2024
Quebec	7,354	36,772	-	-	-
British Columbia	22,650	25,368	18,120	-	-
Ontario	69,030	76,120	51,310	80,501	82,691
	99,034	138,260	69,430	80,501	82,691

Call2Recycle Canada, Inc.
Schedule of Operations by Province

For the year ended December 31, 2019

Revenue	QC	Regulated Provinces BC	MB	PEI	Total	General and Other Jurisdictions	Grand Total	2018
Steward fees	\$ 7,252,032	\$ 4,865,217	\$ 1,259,922	\$ 141,631	\$ 13,518,802	\$ 4,988,510	\$ 18,507,312	\$22,772,659
Investment income (loss)	452,935	196,106	68,617	-	717,658	389,705	1,107,363	(307,651)
Other	75,658	30,539	5,447	1,122	112,766	57,615	170,381	363,127
Total revenue	7,780,625	5,091,862	1,333,986	142,753	14,349,226	5,435,830	19,785,056	22,828,135
Expenses								
Material management and processing	4,474,759	3,079,254	561,909	150,379	8,266,301	2,830,383	11,096,684	9,416,787
Public education and awareness	843,238	459,466	177,444	79,898	1,560,046	198,826	1,758,872	2,070,815
Other (salary, professional, administrative)	1,204,463	777,888	143,940	32,873	2,159,164	720,500	2,879,664	2,715,140
Total expense	6,522,460	4,316,608	883,293	263,150	11,985,511	3,749,709	15,735,220	14,202,742
Excess (deficiency) of revenues over expenses	1,258,165	775,254	450,693	(120,397)	2,363,715	1,686,121	4,049,836	8,625,393
Beginning of year net assets	9,991,883	4,095,657	1,253,632	-	15,341,172	7,006,452	22,347,624	13,722,231
Excess (deficiency) of revenues over expenses	1,258,165	775,254	450,693	(120,397)	2,363,715	1,686,121	4,049,836	8,625,393
End of year net assets (deficiency)	\$ 11,250,048	\$ 4,870,911	\$ 1,704,325	\$ (120,397)	\$ 17,704,887	\$ 8,692,573	\$ 26,397,460	\$22,347,624

Call2Recycle Canada, Inc.
Schedule of Operations - British Columbia

For the year ended December 31	2019	2018
Revenues		
Steward fees	\$ 4,865,217	\$ 5,845,592
Investment income (loss)	196,106	(56,975)
Other	30,539	70,229
	<u>5,091,862</u>	<u>5,858,846</u>
Expenses		
Material management and processing	3,079,254	2,509,777
Public education and awareness	459,466	507,257
Other (salary, professional, administrative)	777,888	690,542
	<u>4,316,608</u>	<u>3,707,576</u>
Excess of revenues over expenses	775,254	2,151,270
Net assets, beginning of year	<u>4,095,657</u>	<u>1,944,387</u>
Net assets, end of year	<u>\$ 4,870,911</u>	<u>\$ 4,095,657</u>