



June 27, 2023

Ministry of Environment Attention: Director, Extended Producer Responsibility Programs PO Box 9341, STN PROV GOVT Victoria, BC V8W 9M1

Sent via Email: ExtendedProducerResponsibility@gov.bc.ca

Dear Director:

Re: 2022 BC Lamps & Lighting Equipment Extended Producer Responsibility Program Annual Report

Pursuant to the British Columbia Recycling Regulation, 449/2004, issued under the Environmental Management Act (O.C. 995/2004), please find attached the 2022 annual report for the British Columbia Lamps and Lighting Equipment Stewardship Program, for the period January 1, 2022 through December 31, 2022.

We request confirmation of receipt of the report.

If you have any questions regarding the report, please contact me at 778-331-6968 or via email at mannie@productcare.org.

Sincerely,

**Mannie Cheung** 

Vice President, Operations

# ANNUAL REPORT June 27th 2023

British
Columbia
Lights Program

# Submitted to:

Director, Extended Producer Responsibility Section BC Ministry of Environment and Climate Change Strategy PO Box 9341, STN PROV GOVT Victoria, BC, V8W 9M1

# Prepared by:

Product Care Association of Canada 420 – 2238 Yukon St. Vancouver, BC, V5Y 3P2

Submitted by:



# Contents

1	Exe	cutive Summary	3
2	Pro	gram Outline	6
3	Pub	lic Education Materials and Strategies	7
	3.1	Consumer Awareness	7
	3.2	Advertising Campaigns	7
	3.3	Industry-Focused Awareness Campaigns	9
4	Coll	ection System	10
	4.1	Collection Sites	11
	4.2	Large Volume Collections	15
	4.3	Collection Events	16
5	Envi	ronmental Sustainability	16
6	Poll	ution Prevention Hierarchy and Product / Component Management	17
7	Prod	duct Sold, Product Collected and Recovery Rate	21
	7.1	Products Sold	21
	7.2	Products Collected	22
	7.3	Commercial Fixtures and Non-PCB Ballasts	26
	7.4	Waste Composition Audits	26
8	Sum	mary of Expenditures and Fees	27
9	Plar	Performance	28
Арр	endix	A - Public Awareness Advertising and Communication Material	29
Арр	endix	B - Industry-Focused Awareness Advertising and Communication Materials	46
Арр	endix	C - List of Contracted Collection Sites as of December 31 <sup>st</sup> 2022	57
Арр	endix	D - 2022 Audited Program Financial Statement	69
Арр	endix	E - 2022 Product Care Consolidated Audited Financial Statements	77
Арр	endix	F - 2022 Third Party Assurance Statement for Non-Financial Information	. 101

# 1 Executive Summary

This annual report has been prepared by Product Care Association of Canada ("Product Care") based on the requirements set in the BC Lamps and Lighting Equipment Stewardship Plan dated and approved by the BC Ministry of Environment and Climate Change Strategy (BC MoECCS) on November 13, 2018 ("Program Plan"), and pursuant to the requirements of the Recycling Regulation B.C. Reg. 449/2004 ("Regulation")<sup>1</sup>. Amendments to the Program Plan were submitted to the Ministry on April 22, 2022, and are presently undergoing evaluation, awaiting approval. This annual report references the Program Plan with regard to the Program's performance between January 1 to December 31, 2022.

The products captured under the British Columbia Lamps and Lighting Equipment Extended Producer Responsibility Program ("Program") are broken down into thirteen Product Categories as listed in Table 1 below.

**Table 1: Program Product Categories** 

	1. Fluorescent Tubes measuring ≤ 2 feet
	2. Fluorescent Tubes measuring > 2 feet and ≤ 4 feet
	3. Fluorescent Tubes measuring > 4 feet
	4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps
	5. Light Emitting Diodes (LED)
Product Categories	6. High Intensity Discharge (HID), Special Purpose and Other
	7. Incandescent / Halogen
	8. Miniature Bulb Package
	9. Designated Small Fixtures / Decorative Light Strings
	10. Fixture Category A
	11. Fixture Category B
	12. Large Outdoor Fixtures
	13. Ballasts / Transformers (not integrated into lamps or fixture)

A list of product categories is also detailed on the Program's website: <a href="https://www.productcare.org/products/lights/british-columbia/">https://www.productcare.org/products/lights/british-columbia/</a>.

A complete list of products accepted and not accepted by the Program is available in the Program's Product Guide available for download on Product Care's website:

https://www.productcare.org/app/uploads/2017/04/Lights-Product-Guide-EN.pdf

The Program's regulatory reporting requirements and key performance targets for 2022 are summarized in Table 2 and Table 3 below.

<sup>&</sup>lt;sup>1</sup> Recycling Regulation B.C. Reg. 449/2004 Part 4, Schedule 3, Section 2 (1) (e).

**Table 2: Regulatory Reporting Requirements** 

Regulation Provision	Topic	Summary
Part 2, section 8(2)(a)	Public Education Materials and Strategies	<ul> <li>75% of British Columbians were aware they could recycle lighting products in BC</li> <li>Productcare.org provided consumers with content about the Program, with a "Find a recycling location" tool, collection site hours and operations, and accepted product lists</li> <li>Productcare.org provided service partners and members with content about the Program, membership, regulatory documentation, stewardship plans, annual reports, product lists and fee schedules</li> <li>Point of sale and point of return materials were available for reorder, free of charge, upon request</li> <li>15" TV ads were placed on Global BC.</li> <li>Print ads published in Electrical Line Magazine Property Manager's Sourcebook, Business Examiner's Vancouver Island Construction issue, and in municipal calendars for Mission and Penticton</li> <li>Outdoor ads were places on buses in Vancouver's metro area</li> <li>Radio ads were broadcasted in 4 different radio stations: The Zone, The Q, Now!, The Peak</li> <li>Digital advertising: The Weather Network, Google search, Google display, YouTube, Facebook, Instagram, Programmatic, Spotify, Curiocity Vancouver, Daily Hive, Electro federation Canada and Electrical line magazine</li> <li>Partnered with RCBC on the Hotline and Recyclepedia</li> </ul>
Part 2, section 8(2)(b)	Collection System and Facilities	The Program's collection system had 450 contracted collection sites. Additional collection services included:  Courier service and direct pickup service for PCB containing ballasts  Direct pickup service from Large Volume Generators of lamps and pre-crushed lamps  21 collection events
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	Producers are making significant efforts to reduce the environmental impact of their products through innovative product design and technology, with a focus on product impact reduction, reusability, and recyclability. Additionally, the industry is adopting LED lamp technology, which has a longer lifespan and contains no mercury, resulting in a reduction in sales of traditional lighting technologies. These efforts are promoting a sustainable future and driving innovation in the industry.

Regulation Provision	Topic	Summary
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul> <li>Lamps² were broken down into component parts and managed as follows:         <ul> <li>Glass was sent to be used as sandblasting material and aggregate in concrete.</li> <li>Metal was sent to various downstream metal sites for recovery and recycling.</li> <li>Phosphor powder containing mercury was stabilized and sent to secure landfill.</li> </ul> </li> <li>Some crushed lamps were held in temporary storage at the end of year awaiting shipment.</li> <li>Minor amounts of shatter shield coating (poly coating) from tubes were sent to landfill.</li> <li>Residential-use fixtures were broken down into various components for recovery / recycling.</li> <li>Commercial fixtures and non-PCB ballasts were collected and managed through the existing market-driven metal recycling system.</li> <li>PCB containing ballasts were collected and managed as hazardous waste and sent for incineration at licensed/permitted facilities.</li> </ul>
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul> <li>Program members reported selling 27,212,447 units of program product in 2022.</li> <li>In 2022, the Program collected an estimated:         <ul> <li>6,599,849 units of lamps</li> <li>1,070 tonnes of residential fixtures</li> <li>7,638 kilograms of PCB containing ballasts</li> <li>4,638 kilograms of crushed lamps</li> </ul> </li> </ul>
Part 2, section 8(2)(e.1)		<ul> <li>See Table 15 for estimated lamp collection volumes by regional district.</li> <li>See Table 18 for estimated residential fixture collection volumes by regional district.</li> </ul>
Part 2, section 8(2)(f)	Summary of Revenues and Expenses	<ul> <li>The Program is funded by fees remitted by members on the sale of new program products sold in or into British Columbia.</li> <li>Audited financial statements for the reporting period are appended to the report (see Appendix D) along with the audited financial statements of Product Care Association of Canada.</li> </ul>

<sup>-</sup>

<sup>&</sup>lt;sup>2</sup> Includes whole lamps and crushed lamps.

**Table 3: 2022 Key Performance Targets** 

2022 Key Performance Targets					
Regulation, Part 2 section 8(2)(g)					
2022 Progra	am Plan Targets	2022 Performance	Strategies for Improvement		
Consumer Awareness Minimum 70%, surveyed bi-annually		75%	N/A		
Accessibility Targets <sup>3</sup>					
Residential Lamps	Minimum 95%	99.7% (2019)	N/A		
Residential Fixtures	Minimum 95%	98.4% (2019)	N/A		
Commercial Lamps	Minimum 95%	99.6% (2019)	N/A		
Commercial Fixtures and Non- PCB Ballasts	Minimum 95%	96.2% (2019)	N/A		

# 2 Program Outline

The Program has been in operation since 2010 under the management of Product Care Association of Canada ("Product Care"). Product Care is a federally incorporated, not-for-profit extended producer responsibility agency formed in response to extended producer regulations and is governed by a multisector industry board of directors.

In 2022, the Program operated in accordance with Product Care's Program Plan approved by the BC MoECCS pursuant to the requirements of the Regulation. Producers of designated products are required to meet the obligations set out in Regulation. The Program is funded by membership fees, known as environmental handling fees ("EHF"), remitted to Product Care by its members based on unit sales in or into the province, of products identified in the Program Plan ("Program Products"). A current list of Program members is available here: <a href="https://www.productcare.org/members/membership-documents/">https://www.productcare.org/members/membership-documents/</a>.

<sup>&</sup>lt;sup>3</sup> The Accessibility Standard defines reasonable access as a 30 minute drive to a collection site in urban areas of population greater than 4,000 and a 45 minute drive to a collection site in rural areas with a population greater than 4,000. Rural communities are defined as cities, towns, resort municipalities and district municipalities with a population of between 4,000 and 29,999 outside the Metro Vancouver and Capital Regional Districts. Urban communities are defined as cities, district municipalities and towns within the Metro Vancouver and Capital Regional Districts with a population of 4,000 or more and cities and district municipalities with a population of 30,000 or more in the remainder of the province. These accessibility rates have been maintained as changes in the collection network from 2020-2022 did not have an impact on the 2019 study results.

Between January 1, 2022, and December 31, 2022, the Program captured end-of-life lamps and lighting equipment products from all sectors (residential, institutional, commercial and industrial) and diverted them from landfill.

# 3 Public Education Materials and Strategies

In 2022, Product Care implemented a variety of tactics to educate and raise consumer awareness of lights and light fixtures recycling in accordance with regulatory requirements in BC. Product Care educated British Columbia's public about lights and fixtures recycling year-round and province-wide yielding more than 60 million impressions. Public education efforts spanned from traditional channels, such as TV and industry publications to New Media, including The Weather Network App and YouTube. The following section provides details regarding the Program's communication and public education activities in 2022.

#### 3.1 Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in fall 2022, 75% of British Columbians are aware that they can recycle lighting products exceeding the Program's awareness target of 70%. The consumer awareness survey was conducted in September 2022, using online surveying techniques. Respondents were asked the question "as far as you are aware, can light bulbs or tubes be recycled or safely disposed of in BC when they are no longer wanted."

#### 3.2 Advertising Campaigns

In 2022, Product Care educated the public using year-round tactics as well as heavy targeted education during key times with core product user groups. The following tactics were executed in 2022 (see <a href="Appendix A">Appendix A</a>), generating more than 60 million impressions across BC:

#### **Year-round Tactics:**

- Point of Sale (PoS) / Point of Return (PoR) Free brochures, rack cards, posters and wallet reminders were made available to retailers and collection sites to educate consumers at PoS and PoR. Digital content such as blog posts and social media posts were also supplied to retailers to share with online audiences.
- Hotline Product Care operated a toll-free hotline, as well as participated in the Recycling Council of British Columbia (RCBC) hotline and website/app service, which all answer consumer inquiries about product recycling. Combined, these services received a total of 4,152 consumer inquiries in 2022.
- Website Product Care continues to operate a permanent website where consumers can find Program information year-round, which offers information about proper disposal, where to find a collection site, hours of operation, safety information, accepted and not accepted products, etc.

#### **Traditional Advertising:**

- TV From February to March and October to December, 15 second animated ads ran on Global TV, generating more than 22 million impressions.
- Radio 324 spots distributed across radio stations in Victoria and Vancouver: CJZN-FM (91.3 The Zone), CKKQ-FM (100.3 The Q), CKPK-FM (102.7 Now!), and CKPK-HD (102.7 The Peak)
- **Newspaper ads**: Half page ads on two local newspapers in Salmon Arm to advertise a new depot opening: Salmon Arm Observer & Friday AM.
- Media release outreach: A media release was sent to different media to promote our holiday lights recycling. This release was published in: The Peace Arch News, Squamish Chief, The New Westminster Record and The Squamish Chief; generating more than 245k impressions.
- **Municipal Calendars** The Program advertised in recycling calendars in Mission and Penticton with a total circulation of 32,000 calendars.
- Advertising on buses From November 2022 to January 2023, outdoor advertising was
  placed on 25 bus tails running in Vancouver/East Vancouver (15 buses), North
  Vancouver/North Burnaby (6 buses) Granville/Hastings/Commercial (4 buses), getting an
  approximate of 13,189,000 impressions.

#### **Digital Advertising Campaigns:**

Campaign	Description	Duration	Impressions	Video	Clicks
Туре				Views	
Google Search	Text ads shown on Google & other search	Jan-Dec	10,752	-	1,909
	engines when users actively look for				
	information about recycling any of our				
	accepted products				
Facebook	Responsive ads displayed across Facebook	Jan-Dec	5,662,288	316,661	22,447
	and Instagram & Event ads optimized to				
	showcase the main features of an event to				
	get attendees				
Google Display	Responsive ads displayed across the	Jan-Dec	10,118,792	-	53,945
& Discovery	Google display network, discovery,				
	YouTube and Gmail				
Google	A mix of Search, Display, Discovery and	Dec	14,376	326	793
Performance	Video Ads optimized to reach the people				
Max	most likely to make a conversion (find a				
	recycling location)				
Google Video	Skippable video ads displayed across	Jan-Feb	3,057,417	729,562	1,946
	YouTube and Google's video partners	Aug-Dec			
Programmatic	15 sec Pre-Roll video & Display/Native ads	Feb-Mar	1,395,504	898,988	2,534
Pre-roll		Oct-Dec			
The Weather	Banner ads displayed throughout The	Feb-Mar	2,289,953	-	7,048
Network	Weather Network app	Oct-Dec			
Spotify	30 sec audio spot advertising on Spotify's	Sep-Oct	157,858	-	124
	free version				
Daily Hive	Branded content, Instagram story & post	Nov	142,816	-	482

Campaign	Description	Duration	Impressions	Video	Clicks
Туре				Views	
Social media	Social Post Amplification through Display	Nov	788,002	-	2,233
boost	channels				
Curiocity	Sponsored content on Curiocity's	Dec	68,000	-	850
Vancouver	Vancouver website amplified through an				
	post and a reel in their Instagram account				
TOTAL			23,705,758	1,945,537	94,311

#### 3.3 Industry-Focused Awareness Campaigns

In 2022, the Program continued with the execution of its industry-focused awareness strategy as committed to in the Program Plan. Tactics employed are detailed below and examples of associated collateral are provided in <u>Appendix B</u>.

#### 3.3.1 Industry Events

In 2022, Product Care attended and/or sponsored the following events:

#### **Electro Federation of Canada (EFC)**

- May 31 to June 2, 2022 Electro Federation Canada's 2022 Industry Conference at the Fairmont Chateau Whistler
- Nov 17th, 2022 Electro Federation Canada's 12<sup>th</sup> Annual Future Forum Webinar Innovation During Disruptive Times: Finding the crossroads between talent and technology

#### Coast Waste Management Association (CWMA)

• Oct 26-28 – CWMA 2022 conference

#### 3.3.2 Industry Campaigns

#### **Print and E-Newsletter Ads**

In 2022, Product Care employed various tactics to engage the commercial sector (e.g. electricians, property managers, developers, etc.), yielding more than 381,854 impressions. Promotion and education efforts spanned channels such as print, industry newsletters, trade publications, social media and digital advertising.

- Trade publication the Program advertised in the Property Managers' Sourcebook (2022 edition) with a circulation of 8,000 copies and Business Examiner Vancouver Island Construction issue (November 2022), with an estimated audience of 200k monthly readers. (See Appendix B).
- Electrical Line: A print ad ran in Electrical Line magazine's September/October and
  November/December 2022 issue, which is circulated to 19,000 industry members.
  Additionally, branded content explaining recycling program's benefits for industrial,
  commercial and institutional organizations was included in the Sep/Oct edition. From July to
  December 2022, web and e-newsletter display banners promoted Product Care's free

- commercial lights pick up services to these same audiences generating 48,964 impressions and 190 clicks in the website as well as 8,460 "opens" (users who opened the email containing the newsletter) and 13 link clicks on the newsletter sent in the email.
- British Columbia Electrical Association: Ads ran in the top banner position of the British
  Columbia Electrical Association's (BCEA) monthly e-newsletters (12 total), receiving 58,830
  impressions and 95 clicks.
- **Electro-Federation**: Through a sponsorship with Electro-Federation (EFC), the Program had banners displayed in EFC's general e-newsletters, distributed two targeted email blasts—focused on the commercial lights program—to EFC's network and had a banner displayed year-round on the EFC website.

# 3.3.3 Industry Outreach Campaign with Wholesalers/Distributors

Product Care continued to engage with leading wholesalers/distributors to promote the program to the ICI sector in BC. The following tactics were used as part of the campaign:

- Info-sheet- a one-page information sheet for distribution directly to ICI customers.
- Fact sheet a one-page information resource for sales staff of the distributors/wholesalers to share information about the Program with their ICI customers.

# 4 Collection System

The Program provides a free and convenient collection system for consumers of Program Products. Product Care does not directly own or manage collection sites, but contracts with them based on the services they provide (see Section 4.1 for collection site service details). These sites include retailers, recycling organizations (both non-profit and for profit), local government recycling centers or transfer stations/landfills and other associations or businesses interested in participating in the Program.

Contracted collection sites accept "Program Products" as outlined in Table 4 below. A complete list of products accepted and not accepted by the Program is available in the Program's Product Guide on Product Care's website:

https://www.productcare.org/app/uploads/2017/04/Lights-Product-Guide-EN.pdf

#### **Table 4: Summary of Program Products**

#### **Summary of Program Products**

#### Whole Lamps:

- Fluorescent, induction and UV tubes of all lengths and shapes
- Compact fluorescent lights (CFL) and screw-in induction lamps
- Light emitting diodes (LED)
- High intensity discharge lamps (HID) of all types
- Special purpose lamps
- Incandescent lamps
- Halogen lamps
- Miniature lamps

#### **Pre-Crushed Lamps**

#### **Fixtures:**

- Small light fixtures and light strings
- Portable fixtures, emergency/egress lights, small outdoor fixtures, decorative fixtures, and linear fixtures
- Commercial and industrial non-linear fixtures
- Large outdoor fixtures for use in institutional, commercial and industrial settings

#### **Ballasts:**

- PCB Containing
- Non-PCB Containing

#### 4.1 Collection Sites

A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the public. The Program enters into separate contracts with collection sites for each collection service offered and as a result, there is no one-to-one relationship between the number of sites and the number of services offered. The seven different collection services offered through the Program are listed in Table 5.

**Table 5: Light Recycling Collection Service Types** 

Type of Service	Description
Advertised Residential Lamps	Collection sites accepting residential volumes of lamps
Advertised Residential Lamps	(up to 16 units)
Advertised Residential Fixtures	Collection sites accepting residential volumes of fixtures
Advertised All Sectors Lamps (Commercial	Collection sites accepting commercial volumes of lamps
and Residential)	(up to one full skid spot)
Advertised Commercial Fixtures and Non-	Collection sites accepting commercial volumes of fixtures
PCB Ballasts	& non-PCB ballasts
Unadvertised Residential Fixtures	Collection sites accepting residential volumes of fixtures
Ollauvei tisea kesidelitiai rixtules	from specific sources only
Unadvertised Commercial Lamps	Collection sites accepting commercial volumes of lamps
Offauvertised Commercial Lamps	from specific sources only
Unadvertised Consolidators Lamps	Collection sites consolidating volumes of Program
Ollauvertiseu Collsolluators Lamps	Products into larger quantities from specific sources only

The Program's collection system included 450 contracted collection sites, with 4 advertised sites added in 2022 and 8 advertised sites removed representing a net decrease of 4 sites from 2021. See Table 6 for a list of these changes. See <a href="Appendix C">Appendix C</a> for a full list of collection sites by location.

Table 6: Collection Sites Added/Removed in 2022

Depot Location	Depot Name	Change from 2021
Burnaby	Burnaby Eco-Centre	Opened
Cache Creek	Boston Flats Eco-Depot	Opened
Salmon Arm	Bill's Bottle Depot	Opened
Surrey	Central Surrey Recycling & Waste Centre	Opened
Barriere	Barriere Return-It	Closed
Duncan	Duncan Home Hardware Building Centre	Closed
Langley	Langley Bottle Depot	Closed
Maple Ridge	Maple Ridge Bottle Depot Ltd.	Closed
Mayne Island	Mayne Island Home Hardware	Closed
Oak Bay	Oak Bay Recycling Depot	Closed
Prince George	CM Recycling Ltd	Closed
Surrey	Guildford Bottle Depot 2001 Ltd.	Closed

Table 7 provides the number of contracted collection sites by Regional District.

**Table 7: Contracted Collection Sites by Regional District** 

Regional District	# of Collection Sites
Alberni-Clayoquot	6
Bulkley-Nechako	10
Capital Regional District	41
Cariboo	8
Central Coast	4
Central Kootenay	12
Central Okanagan	14
Columbia Shushwap	7
Comox Valley	8
Cowichan Valley	12
East Kootenay	7
Fraser Valley	25
Fraser-Fort George	8
Kitimat Stikine	7
Kootenay Boundary	3
Metro Vancouver	157
Mt Waddington	10
Nanaimo Regional District	14
North Coast	4
North Okanagan	12
Northern Rockies	1
Okanagan Similkameen	16
Peace River	6
qathet	5
Squamish Lillooet	11
Strathcona	10
Sunshine Coast	7
Thompson Nicola	25
Total	450

The Program measures consumer access to collection facilities in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). This Standard defines minimum accessibility levels as a 30-minute drive or less to a collection point in urban centres with a population greater than 4,000, and a 45 minute drive or less for those living in rural communities greater than 4,000 people. An accessibility study was conducted on contracted collections sites for 2019 by an independent third-party company. Table 8 provides the percentage of the population with access to collection site locations by collection site type as of December 31, 2019, based on the SABC Accessibility Standard. Since 2019, accessibility levels have not been impacted by site closures as all but one

community<sup>4</sup> with populations greater than 4,000 had additional collection sites. From 2019 to 2022 there were 36 collection sites that opened. Of these 36 sites, 1 collection site was added in a community with a population greater than 4,000 that did not previously have a collection site. Accessibility levels have remained largely unchanged since the 2019 study, allowing the program to consistently achieve the established accessibility targets.

Table 8: Percentage of Population with Access to Collection Sites per SABC Accessibility Standard in 2019

Collection Site Type	% Population <sup>5</sup> (2019 Study)
Residential Lamps	99.7
Residential Fixtures	98.4
Commercial Lamps	99.6
Commercial Fixtures	96.2

#### **Service to Small Communities**

In addition to providing access to residents in communities with populations greater than 4,000, the Program provided collection services beyond the SABC Accessibility Standard. Of the 453 contracted collection sites, 88 of those collection sites were in communities with populations less than 4,000. The Program also provided collection services to 6 communities with populations less than 4,000 through collection events.

#### **Service to First Nations**

The Program also provided collection services (permanent collection sites) to a number of First Nations, including Lax Kw'alaams, Tsal'alh, and Heiltsuk. In addition, the Program provided collection services to an additional 26 First Nations. Table 9 below lists these First Nations, which had agreements with local government to access their municipal collection site. Product Care also continued to participate as a member of the Indigenous Zero Waste Technical Advisory Group (IZWTAG).

<sup>&</sup>lt;sup>4</sup> With a population of 5,583 according to the 2021 national census, Creston represents 0.1% of the provincial population residing in communities with populations greater than 4,000.

<sup>&</sup>lt;sup>5</sup> Based on the SABC Accessibility Standard as described in footnote 3.

Table 9: First Nations with collection services in 2022

First Nations	Depot	
Penelakut	Bings Creek transfer station	
Penticton	Campbell Mountain Landfill	
Cooks Ferry	Logan Lake Eco-depot	
Simpcw	Louis Creek Eco-depot	
Coldwater		
Lower Nicola		
Shackan	Lower Nicola Eco-depot	
Nooaitch		
Nicomen		
Lytton	Lutter For donet	
Kanaka Car	Lytton Eco-depot	
Whispering Pines	Mission Flats landfill	
Osoyoos	Oliver Landfill	
Adams Lake	South Thompson eco-depot	
Neskonlith		
Gwa'sala-'Nakwaxda'xw	Seven Mile Transfer station	
Namgis		
Quatsino	Seven Mile Transfer station	
Whe-La-La-U	1	
Hupacasath	Port Alborni Eco donot	
Tseshaht	Port Alberni Eco-depot	
Ashcroft		
Bonaparte		
High Bar	Boston Flats Eco-depot	
Oregon Jack Creek		
Skeetchestn		

# 4.2 Large Volume Collections

In addition to collection sites, the Program provided free of charge, direct pick-up service for large volume generators (LVGs). LVGs are organizations/companies that generate qualifying quantities of Program Products at their own site or at offsite locations that would overburden any one collection site.

The following Program Products are covered under this service for specified minimum quantities:

- Whole lamps
- Drums of pre-crushed lamps
- PCB ballasts over 5kg

Product Care provided courier service for collections of PCB containing ballasts under 5kgs.

#### 4.3 Collection Events

The Program continued to partner with local governments and not-for-profit organizations in holding collection events to provide collection services for Program Products. Table 10 lists the dates and locations of the 21 collection events in 2022 that the Program participated in.

Table 10: 2022 Collection Events<sup>6</sup>

Date	Location
January 15, 2022	Salmon Arm
April 23, 2022	Creston
May 13, 2022	Mission
May 14, 2022	Terrace
May 15, 2022	Kitimat
May 23, 2022	Zeballos and Ocucje*
June 18, 2022	Vancouver
July 16, 2022	Vancouver
August 20, 2022	Vancouver
September 10, 2022	Castlegar
September 12, 2022	Chilliwack
September 12, 2022	Salmo*
September 17, 2022	Creston
September 17, 2022	Vancouver
September 19, 2022	Kaslo*
September 19, 2022	Vancouver
September 24, 2022	McBride*
September 25, 2022	Nakusp*
September 25, 2022	Pitt Meadows (Katzie First Nations)
September 25, 2022	Silverton*
October 29-30, 2022	Langley

# 5 Environmental Sustainability

Lighting product producers are making significant efforts to reduce the environmental impact of their products through innovative product design and technology. By implementing measures to improve product impact reduction, reusability, and recyclability, they are creating more sustainable products. New design and technology solutions have addressed environmental concerns by reducing material use, increasing lamp life, increasing energy efficiency, and reducing waste. With the increasing awareness of the impact of products on the environment, lighting manufacturers are actively taking steps towards

<sup>&</sup>lt;sup>6</sup> Communities with an \* have populations under 4,000.

creating more sustainable products.

The primary focus of the lighting industry in recent years has been the development and adoption of energy-efficient and long-lasting LED lamp technology. The longer lifespan of LED lights has led to a decline in sales for other traditional lighting technologies, such as halogen, incandescent, fluorescent, and HID lights. In particular, sales of CFLs have experienced a decline at a faster rate than anticipated. The Advisory Committee foresees that CFLs will likely be eliminated from the market within the next two years. Furthermore, it is anticipated that fluorescent tubes will follow CFLs and likely be eliminated from the market in the next five to ten years. LEDs contain no mercury and have an even longer life of about 15,000-20,000 hours. Most CFLs, in comparison, only have an average life of 10,000 hours. As a result of LEDs containing no mercury and having an even longer life, there is a drive to further integrate LEDs into fixtures.

The lighting industry is adopting the "lighting as a service" business model, which offers a more sustainable approach to the use of lighting and fixtures. This model provides consumers with assistance in design, installation, operation, and maintenance, while the responsibility of the lighting system's durability, reuse, and recycling at the end of its life remains with the service provider. This strategy applies circular economy principles, promoting a more sustainable and environmentally friendly approach.

Lighting product producers are reducing packaging waste by using less packaging material. Companies are using innovative design and technology to create products that require minimal packaging. This approach is reducing the amount of waste that ends up in landfills and reduces the resources needed to produce packaging. Additionally, companies are increasingly using sustainable materials in their products, such as recycled plastics or bamboo, to reduce their environmental impact further.

Lighting product producers are also focusing on increasing reusability of their products. By creating products that can be used multiple times or for different purposes, manufacturers are reducing the need for consumers to purchase new products, resulting in a reduced environmental impact. Additionally, companies are designing products that are easier to disassemble, making them more repairable and recyclable.

In summary, the lighting industry is undergoing a transformation towards more sustainable practices by embracing energy-efficient LED technology, phasing out traditional lighting technologies, adopting the lighting as a service business model, and focusing on product impact reduction, reusability, and recyclability. These efforts are not only promoting a more sustainable future but are also driving innovation in the industry.

# 6 Pollution Prevention Hierarchy and Product / Component Management

The objective of the Program is to minimize the improper disposal of Program Product by providing an effective collection program and ensuring that the collected materials are either recycled or disposed of in an environmentally responsible manner. Product Care works with its service providers to ensure Program

Products are managed, within reason, using the highest option on the Pollution Prevention Hierarchy (PPH).<sup>7</sup> The application of the PPH and the management option varies by Program Product depending on options available and economic feasibility.

After collection, Program Products are transported to the Program's primary processors. These processors include two for processing whole lamps, three for fixtures, one for crushed lamps and one for PCB containing ballasts. At the processors, with exception of PCB ballast, Program Products are broken down into their respective component materials and either processed on site or sent to a downstream processor for further processing. Information about how material was managed by the Program's primary processors was based on information provided to Product Care by the Program's primary processors. Processing and management details are set out below.

Lamp processors are required to conform to the Program's Lamp Processor Standard, which defines the minimum requirements to become an approved processor. The Standard sets out environmental, occupational health and safety, and material handling rules to ensure materials are handled appropriately.

#### **Whole Lamps**

Whole lamps were processed and broken down into various components under a controlled environment. As reported by the Program's processors, the component parts were recycled or disposed of as follows:

- Metal was sent to a downstream metal site for recycling.
- Glass was sent for use as sand blasting material and aggregate.
- Phosphor powder with mercury was stabilized and sent to secure landfill.
   Minor amounts of shatter shield coating (poly coating) from tubes were sent to landfill.

#### **Crushed Lamps**

Crushed lamps were sent to a processor and were managed using the same method applied to whole lamps with the same material end-fates, with the exception of glass which was used as aggregate in concrete. In 2022, some crushed lamps were held in temporary storage at the end of year awaiting shipment.

#### **Residential Fixtures**

Residential fixtures contain materials similar to small appliances (e.g., metal, glass, plastics, etc.). The Program partnered with the Canadian Electrical Stewardship Association's (CESA) program (ElectroRecycle) to collect residential fixtures along with small appliances and power tools at CESA-contracted collection sites. They were shipped to three independent processors where they were comingled with other electronics and broken down into their respective components to be recycled and/or recovered.

<sup>&</sup>lt;sup>7</sup> The pollution prevention hierarchy is explained on pages 9 and 10 of the BC Recycling Regulation Guide available here: https://www2.gov.bc.ca/assets/gov/environment/waste-management/recycling/recycle/recycle\_reg\_guide.pdf

#### **Commercial Fixtures and Non-PCB Ballasts**

Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. According to a spokesperson from the Canadian Association of Recycling Industries<sup>8</sup> (CARI), collected materials are sent to a downstream scrap metal recycling processor, where the main materials recovered are metals. All metal is extracted and recycled, and the remaining shredder residue is sent to landfill for use as landfill cover. The Program does not receive reporting from metal recyclers and therefore is not able to verify or report on the volume and portion of the material recycled and or disposed of through this system.

Product Care did not conduct sampling at metal recycling facilities in 2022. Due to light fixtures only accounting for a very small percentage of the overall scrap metal stream, employing sampling to estimate the amount of fixtures collected through metal recycling facilities fails to offer a reliable and accurate accounting of volumes. Product Care asserts that this method is not only ineffective, but also unnecessary for the following reasons:

- 1. Sampling limitations: Relying on a limited data set from select sampling events to estimate the volume of fixtures collected introduces considerable variability and a substantial margin of error. This inconsistency compromises the dependability of the results, making the sampling method unsuitable for assessing the extent of recycling initiatives.
- 2. Inherent value of metal fixtures: The financial worth of metal found in fixtures presents a strong incentive for recycling facilities to collect and process these items. This market-driven strategy has been proven to be successful for all metal recycling.
- 3. Historical evidence: Industry trends indicate a consistent pattern of fixtures being recycled through the metal recycling industry. This historical evidence supports the assertion that metal fixtures are being properly recycled.

Given these considerations, Product Care is confident that the inherent value of metal fixtures, in conjunction with historical evidence, attests to the effective recycling of these products. Consequently, sampling becomes an unwarranted and inefficient procedure.

#### **PCB Containing Ballasts**

PCBs are strictly regulated from transportation to disposal by the BC Ministry of Environment and Climate Change Strategy, Environment Canada, and Transport Canada. The Program contracted with a hazardous waste management company to collect, transport and manage PCB containing ballasts. Through the hazardous waste management company, the PCB ballasts were incinerated at high temperature in a licensed incinerator.

Table 11 provides a consolidated overview of the treatments and final disposition of materials derived from Program Products.

<sup>&</sup>lt;sup>8</sup> It is the Program's experience and understanding that the vast majority of metal recycled in BC moves through eight CARI member companies.

**Table 11: Materials Processing** 

Material	Sub-Component	Downstream Processing	End-Fate
	Phosphor Powder with Mercury	Chemical treatment, stabilization	Securely landfilled
	Metal	Physical treatment and smelting	Recycled – metal commodity
	Glass	Physical treatment	Recycled as sand blasting material
		,	Recycled as aggregate
Lamps (all technologies)			Recycled as sand blasting material and aggregate
	Plastic	Physical treatment	Ground up and sent with metal for smelting, as an energy component
			Landfilled <sup>9</sup>
	Metal	Same as whole lamps	Same as whole lamps
Crushed Lamps	Glass	Physical treatment	Recycled as aggregate in concrete
	Mercury and Phosphor Powder	Same as whole lamps	Same as whole lamps
	Plastic	Physical treatment	Recycled as aggregate
	Ferrous Steel	Production, Processing, Non-processing	Recycled
Residential Fixtures <sup>10</sup>	Plastics	Processing	Recycled
	Aluminum	Production, Processing, Non-processing	Recycled
	Wire and cables and string lights	Refining, Non-processing	Recycled

<sup>-</sup>

<sup>&</sup>lt;sup>9</sup> Minimal amounts of the shattered shield coating (poly coating) from tubes.

<sup>&</sup>lt;sup>10</sup> Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and EPSC Electronic Recycling Standard provided by verified Processors detailing the end disposition of product managed.

Material	Sub-Component	Downstream Processing	End-Fate
	Copper	Processing, Refining	Recycled
	Glass	Processing, Non- processing	Recycled
	Circuit Boards	Refining	Recycled
	Rechargeable	Processing, Non-	
	Batteries	Processing, Reuse	Reuse, Recycled
	Paper Based Materials	Processing	Recycled
	Non-	Reuse,	
	Rechargeable	Processing, Non-	Daysa Dagyalad
	Batteries	Processing,	Reuse, Recycled
	Batteries	Refining	
Commercial Fixtures and non-PCB Ballasts	N/A	Managed through the existing market driven scrap metal recycling system	
		Hazardous Waste	
PCB Containing	N/A	Management Company	Incineration
Ballasts	14/73	sent to PCB licensed	memeration
		incinerator.	

# 7 Product Sold, Product Collected and Recovery Rate

# 7.1 Products Sold

In 2022, members of the Program reported sales of 27,212,447 units of Program Products in BC. Table 12 shows the reported units sold in 2022 broken down by product category.

Table 12: Units Reported Sold by Product Category in 2022

Product Category	Units Reported Sold
1. Fluorescent Tubes measuring ≤ 2 feet	114,102
2. Fluorescent Tubes measuring > 2 feet and ≤ 4 feet	1,423,360
3. Fluorescent Tubes measuring > 4 feet	120,709
4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	535,003
5. Light Emitting Diodes (LED)	10,376,207
6. High Intensity Discharge (HID) and Other	118,561
7. Incandescent / Halogen	2,823,997
8. Miniature Bulb Package	589,872
9. Designated Small Fixtures/Decorative Light Strings	5,934,903

Product Category	Units Reported Sold
10. Fixture Category A	4,790,689
11. Fixture Category B	123,866
12. Large Outdoor Fixtures	51,907
13. Ballasts/Transformers (not integrated into lamps or fixtures)	209,271
Total	27,212,447

#### 7.2 Products Collected

In 2022, the Program collected approximately 6,599,849 units of lamps, 1,070 tonnes<sup>11</sup> of fixtures through residential collections, 7,638 kg of PCB containing ballasts<sup>12</sup> and 4,638 kg<sup>13</sup> of crushed lamps.

Table 13 provides a summary of the collection data. Collection quantities for the different Program Products are based on annual processor reports and/or estimated based on quantities processed and reported by the Program's processors between January 1 and December 31, 2022.

Table 13: Estimated Quantity of Product Collected in 2022

Program Product	Estimated Quantity Collected
Whole Lamps	6,599,849 units
Residential Fixtures	1,070 tonnes
PCB Containing Ballasts	7,638 kg
Crushed Lamps	4,638 kg

Table 14 presents a breakdown of the estimated number of units of each lamp Product Category collected by the Program in 2022.

<sup>&</sup>lt;sup>11</sup> Residential light fixtures are collected together with CESA products. The Program and CESA use a sampling protocol to determine the proportion of CESA products and lighting fixtures. The Program utilizes the sampling results to approximate the tonnage of residential light fixtures.

<sup>&</sup>lt;sup>12</sup> This weight includes the weight of the collection container.

<sup>&</sup>lt;sup>13</sup> This weight includes the weight of the collection container.

**Table 14: Whole Lamp Units Collected by Product Category** 

Lamp Product Category	Units Collected
1. Fluorescent Tubes (All sizes and shapes) <sup>14</sup>	2,434,018
2. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	1,104,632
3. Light Emitting Diodes (LED)	650,864
4. High Intensity Discharge (HID) and Other <sup>15</sup>	141,320
5. Incandescent / Halogen <sup>16</sup>	2,269,015
Total Units Collected	6,599,849

Table 15 sets out the estimated number of lamp units collected by individual regional districts.

Table 15: Estimated Units of Lamps Collected by Regional District in 2022<sup>17</sup>

Regional District	Estimated Lamp Units	Units/Capita <sup>18</sup>
Alberni Clayoquot	41,990	1.25
Bulkley Nechako	21,902	0.58
Capital Regional District	464,715	1.12
Cariboo	53,829	0.86
Central Coast	3,570	1.00
Central Kootenay	55,109	0.88
Central Okanagan	287,318	1.29
Columbia Shuswap	44,892	0.79
Comox Valley	102,778	1.42
Cowichan Valley	129,680	1.46
East Kootenay	57,832	0.88
Fraser Fort George	90,430	0.93
Fraser Valley	414,195	1.28
Kitimat Stikine	35,171	0.93
Kootenay Boundary	42,892	1.29

<sup>&</sup>lt;sup>14</sup> This number includes 0-2′, 2-4′, 4-8′, U and O shaped tubes and Poly-coated tubes. Poly-coated tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units.

<sup>15</sup> This number includes Sodium lamps, HPS lamps (High Pressure Sodium), Metal Halide lamps, Mercury Vapour lamps, Induction

tubes, UVC lamps and tubes, and Neon tubes. Neon tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units.

<sup>&</sup>lt;sup>16</sup> This number includes projector bulbs and miniature bulbs.

<sup>&</sup>lt;sup>17</sup> The estimated quantities were calculated by multiplying an average of units per box type (based on historical sampling) by total boxes received according to product type as reported by the Program's processors.

<sup>&</sup>lt;sup>18</sup> Regional district populations based on 2021 census data.

Regional District	Estimated Lamp Units	Units/Capita <sup>18</sup>
Metro Vancouver	4,910,013	1.86
Mt. Waddington	6,008	0.55
Nanaimo Regional District	193,267	1.13
North Coast	14,025	0.15
North Okanagan	129,450	1.41
Northern Rockies	4,625	1.03
Okanagan Similkameen	88,879	0.99
Peace River	59,950	0.97
qathet	17,641	0.82
Squamish Lillooet	65,252	1.29
Strathcona	31,421	0.65
Sunshine Coast	39,381	1.22
Thompson Nicola	154,390	1.07
Total	7,560,605	1.04

Due to the variability in the actual number of units collected within a box, the total number of units by regional district reported in Table 15 only represents an estimate of collected units and does not necessarily reflect the actual number of units collected by regional district.

Table 16 presents a breakdown of the estimated weight of PCB-containing ballasts collected by regional district by the Program in 2022.

Table 16: Approximate Weights of PCB-Containing Ballasts<sup>19</sup>

Regional District	Approximate PCB-Containing Ballast Weight (Kg)
Capital Regional District	1,863
Comox Valley	219
Cowichan Valley	1,517
Metro Vancouver	3,801
Nanaimo	239
Total	7,638 <sup>20</sup>

Product Care partners with CESA for the collection of residential light fixtures. As fixtures collected are comingled with CESA and OPEIC products, the Program, CESA and OPEIC use a sampling protocol to determine the proportion of CESA products, OPEIC products and lighting fixtures collected in CESA's

<sup>&</sup>lt;sup>19</sup> This table only lists Regional Districts that reported PCB Ballast collections. Regional Districts that did not report collections are not listed.

 $<sup>^{\</sup>rm 20}$  The values shown do not add up to the total value due to rounding.

collection containers. The proportion of lighting fixtures determined through sampling is applied to the total weight of material collected by CESA to approximate the tonnage of residential light fixtures collected. Table 17 shows the approximate tonnage collected by each Program. Table 18 provides the approximate weight of product collected by regional district.

Table 17: Approximate Weights Collected by Program in 2022

Year	Light Fixtures Tonnage Collected (tonnes)	CESA Tonnage Collected (tonnes)	OPEIC Tonnage Collected (tonnes)
2022	1,070	5,385	300

Table 18: Approximate Weights of Residential Fixtures Collected and Weight Collected per Capita by Regional District in 2022

Regional District	Approximate Fixture Weight (Kg)	Kg/capita <sup>21</sup>
Alberni Clayoquot	3,969	0.12
Bulkley Nechako	3,336	0.09
Capital Regional District	101,570	0.24
Cariboo	10,492	0.17
Central Coast	614	0.17
Central Kootenay	10,251	0.16
Central Okanagan	79,555	0.36
Columbia Shuswap	11,388	0.20
Comox Valley	27,135	0.37
Cowichan Valley	21,997	0.25
East Kootenay	6,786	0.10
Fraser Fort George	15,782	0.16
Fraser Valley	60,908	0.19
Kitimat Stikine	7,323	0.19
Kootenay Boundary	11,778	0.36
Metro Vancouver	514,789	0.19
Mt. Waddington	4,705	0.43
Nanaimo Regional District	42,240	0.25
North Coast	3,538	0.04
North Okanagan	26,078	0.28
Northern Rockies	354	0.08
Okanagan Similkameen	27,235	0.30
Peace River	6,782	0.11
qathet	2,808	0.13

<sup>&</sup>lt;sup>21</sup> Regional district populations based on 2021 census data.

Regional District	Approximate Fixture Weight (Kg)	Kg/capita <sup>21</sup>
Squamish Lillooet	12,012	0.24
Strathcona	12,230	0.25
Sunshine Coast	13,407	0.42
Thompson Nicola	31,048	0.22
Total	1,070,112 <sup>22</sup>	0.22

#### 7.3 Commercial Fixtures and Non-PCB Ballasts

Commercial fixtures and non-PCB containing ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. These facilities manage various types of scrap metal obtained from a range of products. Given the relative size and volume of the Program Products, the manner in which materials are received at metal recycling facilities, and the space and resources required to separate Program Products on site, it is not practical for metal recycling facilities to segregate commercial fixtures and non-PCB containing ballasts from the mixed-stream of recycled products and provide discrete collection volumes to report out on units collected.

#### 7.4 Waste Composition Audits

Waste composition audits are conducted, in partnership with local governments and other extended producer responsibility programs, to confirm the extent of Program Product going to landfill. The Program committed to participate in annual waste composition studies committed to by SABC.

SABC and the Program participated in two waste composition studies in 2022 undertaken in partnership with the Regional District of North Okanagan and the Capital Regional District. Table 19 presents the results of the audits.<sup>23</sup> The Program also committed to report the total amount of batteries found per waste audit conducted, as batteries cannot necessarily be associated with specific products found during the audit.

**Table 19: Waste Composition Audit Results** 

Regional District	Location	Program Product (kg/capita)	Batteries (kg/capita)	Batteries (units)
Regional District of North Okanagan	Greater Vernon Diversion and Disposal Facility	0.47	0.78	237
Capital Regional District	Hartland Landfill	0.29	0.34	230

<sup>&</sup>lt;sup>22</sup> The values shown do not add up to the total value reported due to rounding.

<sup>&</sup>lt;sup>23</sup>The results reflect extrapolated weights per capita based on a small sample of material audited at the landfill. This provides a snapshot of the waste stream during each sampling period and may not account for variances in composition throughout the year.

# 8 Summary of Expenditures and Fees

The Program is funded by members based on environmental handling fees (EHFs) applied to the sale of new Program Products in or into British Columbia. The fee may be passed on by the member to their customers, either as a visible fee or by incorporating the cost directly into the price of the product.

All fees were used for program purposes; directly funding the promotion, administration, collection, transportation, and recycling of collected products. Table 20 provides a list of the 2022 EHF rates per unit for each product category.

Table 20: 2022 EHF Rate Schedule

<b>Product Category</b>	Fee Category	EHF
Lamps	1. Fluorescent/Induction/UV Tubes measuring ≤ 2 feet	\$0.20
	2. Fluorescent/Induction/UV Tubes measuring > 2 feet and ≤ 4 feet	\$0.40
	3. Fluorescent/Induction/UV Tubes measuring > 4 feet	\$0.80
	4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	\$0.15
	5. Light Emitting Diodes (LED)	\$0.15
	6. High Intensity Discharge (HID) and Other	\$1.10
	7. Incandescent / Halogen	\$0.05
	8. Miniature Bulb Package	\$0.10
Fixtures	9. Designated Small Fixtures / Decorative Light Strings	\$0.15
	10. Fixture Category A	\$0.15
	11. Fixture Category B	\$0.15
	12. Large Outdoor Fixtures	\$0.15
Ballasts	13. Ballasts	\$0.15

A copy of the independent financial audit of the Program's revenues and expenses can be found in <u>Appendix D</u>. A copy of Product Care's consolidated audited financial statements for 2022 can be found in <u>Appendix E</u>. See <u>Appendix F</u> for the Third-Party Assurance Statement for Non-Financial Information for the 2022 annual report.

# 9 Plan Performance

2022 Key Performance Targets						
Regulation, Part 2 section 8(2)(g)						
2022 Program Plan Targets		2022 Performance	Strategies for Improvement			
Consumer Awareness	Minimum 70%, surveyed bi-annually	75%	N/A			
Accessibility Targets <sup>24</sup>						
Residential Lamps	Minimum 95%	99.7% (2019)	N/A			
Residential Fixtures	Minimum 95%	98.4% (2019)	N/A			
Commercial Lamps	Minimum 95%	99.6% (2019)	N/A			
Commercial Fixtures and Non- PCB Ballasts	Minimum 95%	96.2% (2019)	N/A			

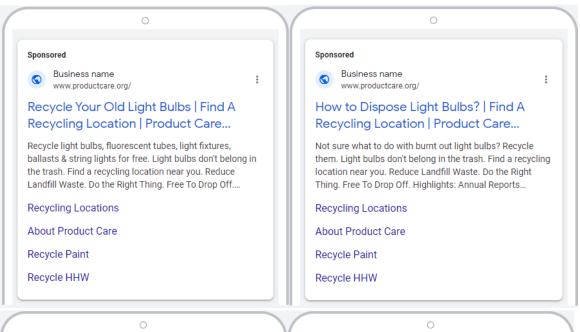
<sup>&</sup>lt;sup>24</sup> See note 3.

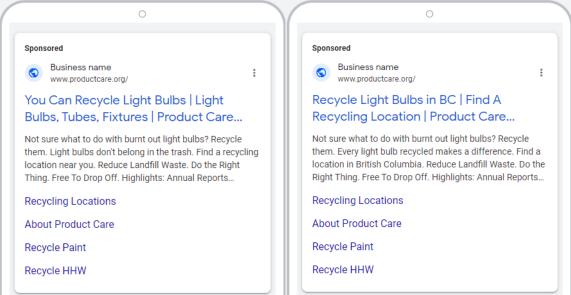
# Appendix A - Public Awareness Advertising and Communication Material Advertising on buses





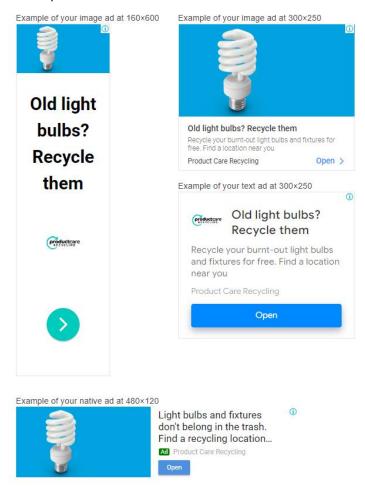
# **Google Search ads**



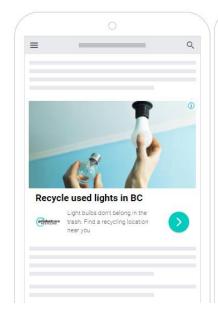


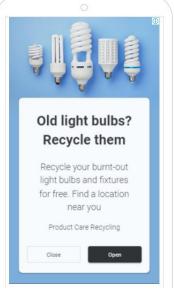
# **Google Display - Dynamic ads**

# Desktop



#### Mobile







Example of your image ad at 320x568 ③ BETA



Recycle Light Bulbs
Here

Recycle light bulbs, fluorescent tubes, light fixtures, ballasts & string lights for free

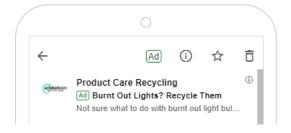
Product Care Recycling

Open >

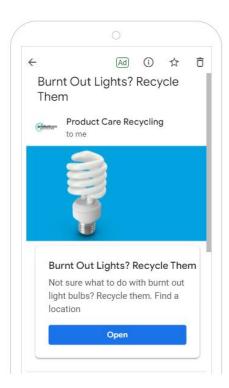
Example of your image ad at 320x568

# **Google Display - Gmail ads**

# Closed



# Open



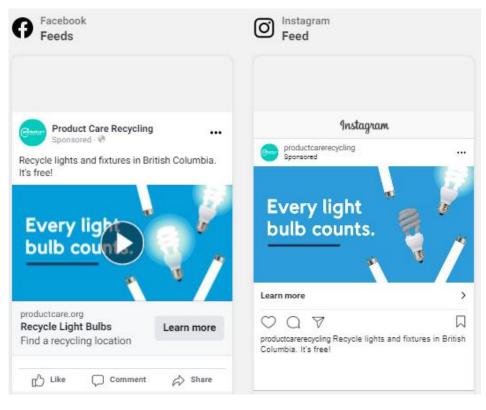
# YouTube ads

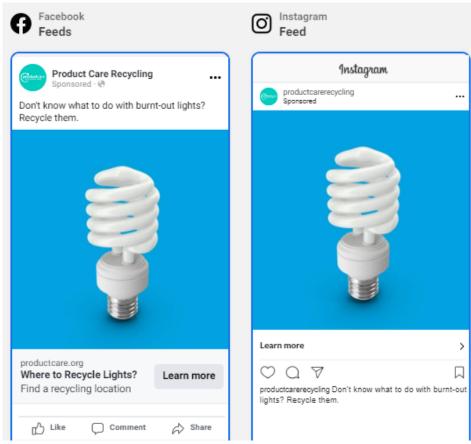


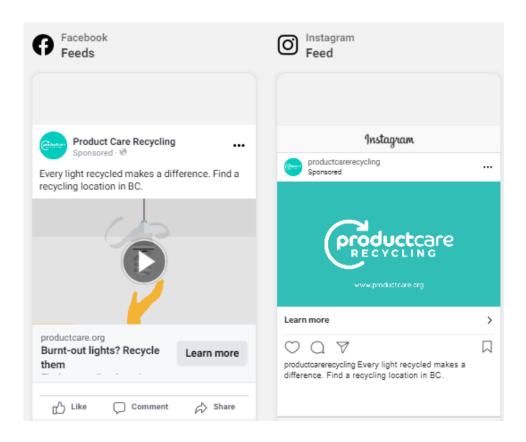




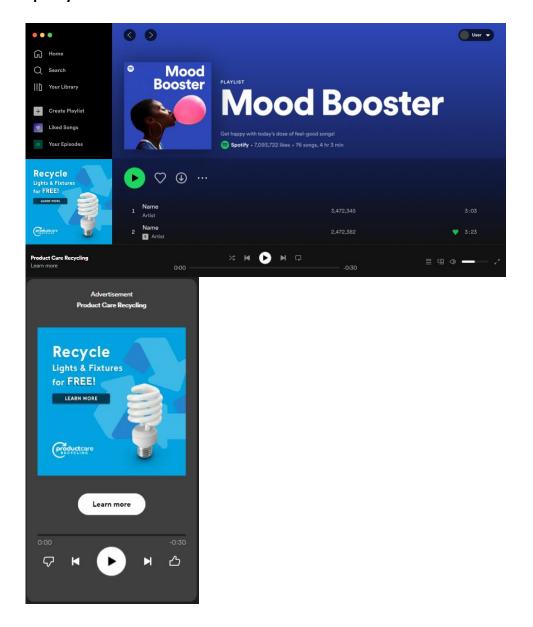
#### **Facebook Ads**



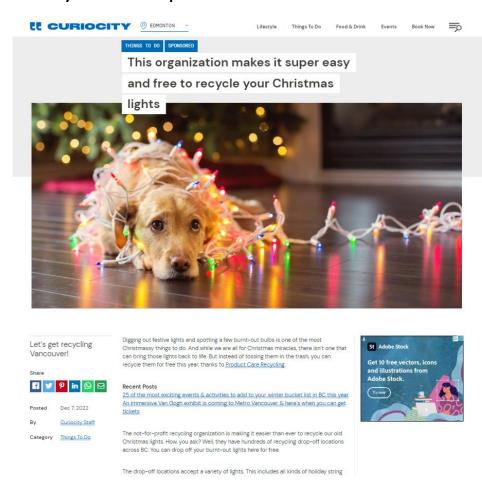


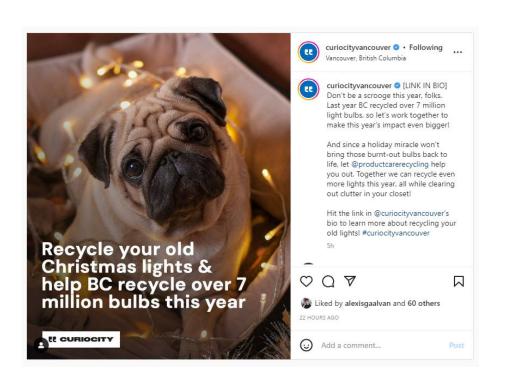


## **Spotify Ads**



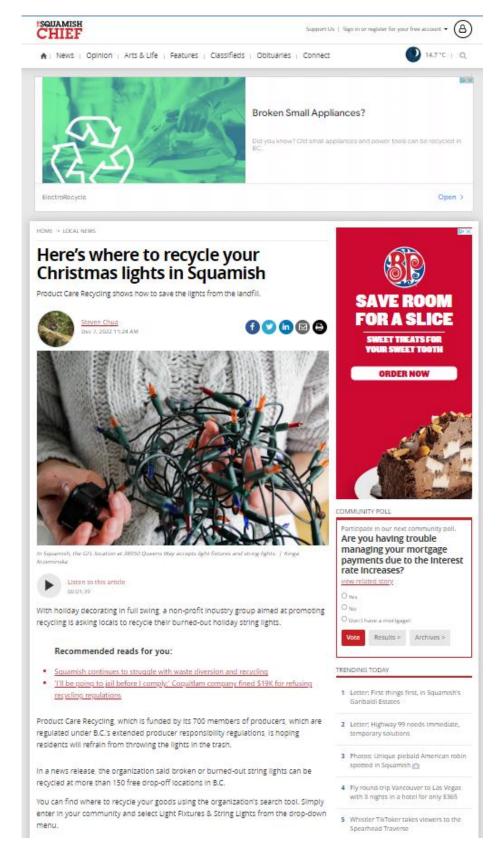
#### **Curiocity Vancouver – Sponsored content**





#### **News Media Release - Squamish Chief**

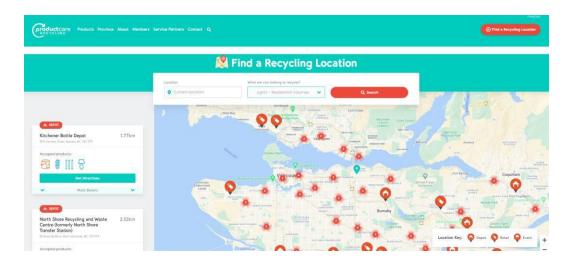
#### See article



#### Website - program page



#### **Website - Recycling locator tool**



#### **TWN Display ads**



#### Recycling calendars - Mission



Recycling Calendars – Penticton Brochure

## **B.C. Product Stewardship Programs 2021-2022**

PRODUCT	STEWARD	PROGRAM	For more details and depot locations
Paint and Household Hazardous Waste	<b>product</b> care	Recycle leftover household paint, empty paint cans, and household hazardous waste including flammable liquids, pesticides, and gasoline at several locations in the province. Please ensure products are in their original containers, with intact labels and a tight seal.	Visit www.productcare.org for a full list of accepted products and recycling locations, or call 1-877-592-2972. Or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Medications	HEALTH PRODUCTS STEWARDSHIP ASSOCIATION	Return unused and expired prescription medications, over-the-counter drugs and natural health products through the British Columbia Medications Return Program (BCMRP) to your nearest pharmacy.	www.healthsteward.ca or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Small Appliances and Power Tools	<b>⊕</b> ElectroRecycle	Recycle over 400 types of small appliances and power tools including kitchen countertop, personal care, floor cleaning, and air treatment items. All appliances must be powered by electricity or batteries.	www.ElectroRecycle.ca or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Lights, Bulbs and Fixtures	productcare	Recycle your light bulbs and light fixtures at hundreds of recycling locations in the province. Common accepted products include CFLs, LEDs, fluorescent tubes, and fixtures like lamps, flashlights, string lights, chandeliers, and more.	Visit www.productcare.org for a full list of accepted products and recycling locations, or call 1-877-592-2972. Or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Batteries and Cellphones	cal ②recycle	Bring your household single-use and rechargeable batteries and cellphones for safe recycling and disposal. Includes cell phones and batteries under Skg (alkaline, NiCd, lithium, etc); batteries from cell- and cordless phones, power tools, laptops, etc. Excludes car batteries.	www.call2recycle.ca/ british-columbia or 1-888-224-9764.
Smoke or Carbon Monoxide Alarms	productcare	Bring your smoke or carbon monoxide alarms to your nearest recycling location for safe recycling.	Visit www.productcare.org for a full list of accepted products and recycling locations, or call 1-877-592-2972. Or call the Recycling Council of B.C. Hotline at 1-800-667-4321.

#### Print materials - brochure

## Large volumes of burnt out light bulbs or tubes?

- If you have 16 bulbs to one pallet of whole bulbs or tubes, visit product care org to find a free recycling location that accepts commercial volumes.
- If you have more than one pallet of whole bulbs or tubes, you may qualify for free pick up. A pallet is equal to 750 four foot fluorescent tubes, 1,200 CFL bulbs, 600 HID bulbs, or a combination of these bulbs and tubes that equates to the same volume.



See if you qualify for free pick up by emailing pickup@productcare.org or calling 1-888-811-6234

#### **How is Product Care** funded?

Product Care Recycling programs are funded by environmental handling fees (EHFs), which are remitted to us by our lights industry members.

The fees are not a tax or a refundable deposit. The fees are used to operate the programs, including collection, transportation, and recycling of lights, as well as program administration and consumer education.

EHFs are sometimes itemized on sales receipts. For specific product fees, visit productcare.org.









#### **Accepted Light Bulbs**

- · Compact fluorescent lights (CFLs)
- · Fluorescent tubes
- Halogen and incandescent bulbs
- Light emitting diodes (LEDs)
- UV and germicidal bulbs
- Miniature bulbs
- High-intensity discharge (HID) and special purpose bulbs















#### **Accepted Lighting** Fixtures & Ballasts\*\*

This includes, but is not limited to:

- · Bike lights
- Outdoor fixtures
- Ceiling fixtures
- Recessed/pot lights Security lights
- Chandeliers
- String lights
- Flashlights
- Table and desk
- Floor lamps
- lamps Wall fixtures
- · Night lights
- Non-PCB ballasts
  - Return limit at residential sites: 5 fixtures Return limit at commercial sites: dependent on specific location. Note: limits may vary per site

"If you have any PCB ballasts, please call 604–592–2972 ext. 236 for pick up



- · Alarms, phones, and devices for the visually impaired
- Laser pointers and other laser products
- Sunshine simulators
- · Holiday decorations (other than string lights and stake lights) such as jack-o-lanterns, decorative sculptures, and plastic Santas
- Horticultural lighting fixtures such as greenhouse or grow lamp fixtures
- Lava lamps
- Aquarium equipment
- Camera and video accessories
- Bug zappers
- Auto fixtures
- Propane and gas powered lights
- Black light equipment
- · Electronic billboards
- · Exit signs without light heads
- Fencing, fountains, or garlands with integrated lights
- · Decorative keychains with integrated lights
- · Backit signs
- Neon signs
- Mirror ball lights









#### Who is Product Care?

Product Care Recycling is a federally incorporated not-for-profit organization that responsibly manages products at end-oflife. We keep hazardous materials out of our landfills and waterways, conserve resources, and protect the planet by recycling millions of light bulbs each year.

Visit productcare.org to find a recycling location near you.

productcare.org 1-877-592-2972



# 

**暑 Lights** 

For a full list of accepted products, visit productcare.org



#### **Accepted Fixture Products**

- Desk and table lamps







 Night lights Non-PCB ballasts

String lights

Outdoor fixtures

Recessed/pot lights

Return limit at residential sites: 5 fixtures



## **Not Accepted Products**

- Alarms, phones, and devices for the visually impaired
- Holiday decorations (other than string lights and stake lights)
- Lava lamps
- · Camera and video accessories
- Bug zappers
- · Propane and gas powered lights
- Black light equipment

For a full list of accepted products, visit productcare.org



#### **Accepted Lighting Products**



Compact fluorescent lights (CFLs)



Fluorescent tubes



Halogen and incandescent bulbs



· Light emitting diodes (LEDs)



• UV and germicidal bulbs



Miniature bulbs



• High-intensity discharge (HID) and special purpose bulbs

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Return limit at residential sites: 16 bulbs/tubes Return limit at commercial sites: 1 pallet

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Emergency contact: 1-877-592-2972





#### Print materials - collection site signage





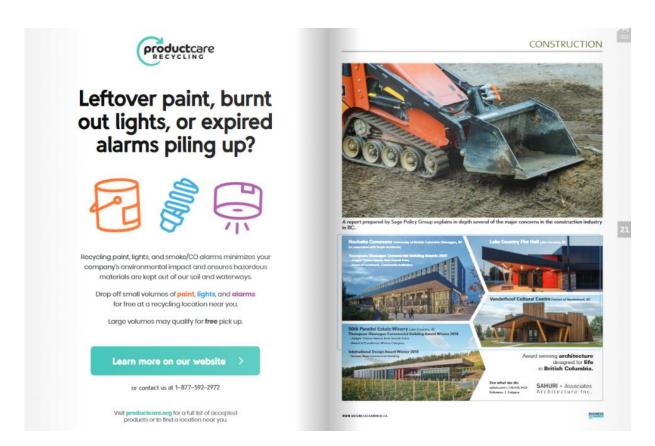


## **Appendix B - Industry-Focused Awareness Advertising and Communication Materials**

Business In Vancouver (BIV) - Property Manager's Sourcebook



#### **Business Examiner - Vancouver Island Construction issue**



#### Electric Line Magazine - Print advertisement

18 Electrical Line November / December 2022

electricalline.com

November / December 2022 Electrical Line 19

#### industrynews =





In Memoriam:

As the year has drawn to a close, with sadness and respect, the following commemorates the passing of Herc Goncalves on July 25th, 2022 at the age of 75.

Here lived an eventful life, never one to shy away from new adventures. He was a musicam, designer, inventor, and entrepreneur; he founded Superior Flexible Conduits Ine. and created the original (now industry-standard) "b-directional" conduit. He was a significant corributor to the industry. He will be missed for his unique sense of humour, adventurous spirit and curious nature.





as part of the National Lighting team in 2020. With 22 years' experience, the dumliple positions in distribution before joining a lighting agency in Southwest Ontains where she did questions and managed lighting projects. National Director, Vender Relations.

National Director, Vender Relations.

STANTO amounced the promotion of Carothis Burnal on Director Stanton. Alexander as distinguished himself of Carothis Burnal on Director Stanton.



Alexandre Dupuis

industrynews =

EDDY GROUP LIMITED amounced that Enilly Van Toever has accepted the position of Branch Manager at the composition of Lindburdson, PLI, scheduled to open in early 2023.

PLI, scheduled to open in early 2023.

MUNDEN ENTERPRISES President, Movember 21, 2022, and will report to the Barker. Corporate Sales the Barker. Corporate Sales to Eddy Group from within the Sales of the Sales that Sales the Sales Cartification of Sales Certifications and brings more than 16



electricalline.com







# Electrical Line Have you RENEWED your COMPLIMENTARY subscription?

If you are not getting your own copy of Electrical Line Magazine, go to electricalline.com/subscribe and SUBSCRIBE TODAY!

14 Electrical Line September / October 2022

electricalline.com

## industry**news**

incidents will lead to rewarding lifelong careers," said Joel Moody, Ontario's Chief Prevention Officer.

The digital campaign will run throughout the fall utilizing online videos, static ads and banner ads on platforms such as Google, YouTube, and Facebook.

#### CAF-FCA Launches Enhanced Program Under Canadian Apprenticeship Service

On September 20 2022, the Canadian Apprenticeship Forum (CAF-FCA) and its partners - the Canadian Construction Association, Aboriginal Apprenticeship Board, Apprenticesearch.com. BuildForce Canada and SkillPlan launched their Canadian Apprenticeship Service program, distributing grants to employers who hire Level one apprentices. To support apprentice employment, the federal government's Apprenticeship Service is encouraging small- and medium-sized employers to hire Level 1 apprentices by offering \$5,000 grants. Employers may receive \$10,000 if they hire a Level 1 apprentice from an equity-deserving group.

Employers will be provided an incentive for hiring an apprentice, training related to mentoring, inclusion and essential skills will also be available providing much needed supports to SMEs who do not have HR staff. CAF-FCA and its partners are providing these additional supports to employers at no cost through their Canadian Apprenticeship Service.

For more information on how the CAF-FCA program works, visit apprenticesearch.com/cas.

#### Supporting Apprentices & Small Business In Drive To Zero Carbon Electricity

Canada's ambitious drive to improve renewable or zero carbon electricity generation is placing increased demand on recruiting talent in the electricity sector. Like many industries, this sector is facing a dire labour shortage. For small and medium enterprises (SMEs) this is

# How Can Your Business Benefit From Recycling Used Lights?



Consumers are placing increased priority on the sustainable practices of their suppliers and retailers. It has become increasingly important to demonstrate Corporate Social Responsibility and to care about the environment, to consumers. Today, both efforts promote loyalty with customers and clients.

By participating and or getting involved with promoting Product Care Light Recycling Program, your company will be not only be providing a service to your customers but also demonstrating that your company is dedicated to protecting the environment and corporate social responsibility is a core value for your organization.

Product Care Recycling's lights programs provide free recycling services for used lights (lamps). The recycling programs collect and manage collected lights from residence and commercial businesses, diverting lights from landfill and the environment and preserving natural resources. Collected lights are recycled and managed responsibly.

Sustainable initiatives like recycling used lights can inspire your employees, maintain and attract new customers.

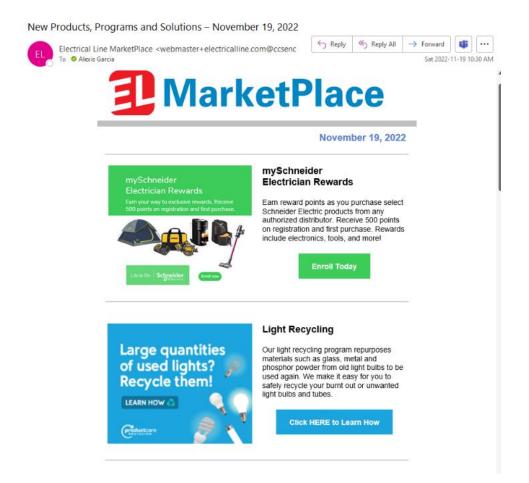
At Product Care Recycling, as of 2022 we have managed to collect and recycle over 75 million lights across the country. For more information about how to get involved with the programs or more information about Product Care Recycling lights programs, visit productcare.org/lights.

exacerbated by financial constraints. To ease this, EHRC (Electricity Human Resources Canada) is launching a new program funded by the Government of Canada's Apprenticeship Service, to provide financial incentives up to \$10,000 to \$MEs that hire 1st year apprentices from select Red Seal trades in a wide array of environmental careers including construction

and manufacturing. Additional financial incentives are offered for hiring from equity deserving groups. To ensure the success of the program, ECO Canada is helping to promote the program through their channels.

When launched, the program will be administered through an easy and intuitive online portal found on the EHRC website at electricityhr.ca.

#### Electric Line Magazine - Newsletter ad



#### **BCEA** ads





#### **BCEA NEWS**

#### Message from the Chair

BCEA

Happy New Year from the BCEA!

Welcome to 2022! I hope all of our members had a restful holiday and are excited to be back at it.

We have many exciting events, both virtual and in person (fingers crossed) that we are planning for this year, and we couldn't be more excited to continue servicing our vision of a thriving electrical industry.



Here's to a healthy, safe, and prosperous year ahead.

#### Mark Your Calendars for These Upcoming Events!

BCEA

Professional Development Series — Construction Forecast

On January 27, 2022, we invite you to the next Professional Development series on Construction Forecast.

This session will be free to all BCEA Members. Non-member fee is \$25.00.

Details & Registration Coming Soon!

## Electro Federation of Canada (EFC) digital ads

Electro Federation of Canada (EFC) Newsletter banner





#### **Electro Federation of Canada (EFC)**

Dedicated Email Blast: May 17th, 2022

## What can you do with spent lamps?

Learn more at productcare.org



#### How can your business benefit from recycling used lights?

Consumers are placing increased priority on the sustainable practices of their suppliers and retailers. It has become increasingly important to demonstrate Corporate Social Responsibility and to care about the environment, to consumers. Today, both efforts promote loyalty with customers and clients.



By participating and or getting involved with promoting Product Care Light Recycling Program, your company will be not only be providing a service to your customers but also demonstrating that your company is dedicated to protecting the environment and corporate social responsibility is a core value for your organization.

Product Care Recycling's lights programs provide free recycling services for used lights (lamps). The recycling programs collect and manage collected lights from residence and commercial businesses, diverting lights from landfill and the environment and preserving natural resources. Collected lights are recycled and managed responsibly.

Sustainable initiatives like recycling used lights can inspire your employees, maintain and attract new customers.

At Product Care Recycling, as of 2021 we have managed to collect and recycle over 70 million lights across the country. For more information about how to get involved with the programs or more information about Product Care Recycling lights programs, visit our website at productcare.org.

#### **Electro Federation of Canada (EFC)**

Dedicated Email Blast: October 18th



## The importance of recycling lights for your business and the environment

You can prevent lights from ending up in landfills by recycling them. This is important because although the lighting product may have reached its end of useful life, some component parts still have life in them. Glass, metal, mercury, and phosphorus are just a few of the light-related materials that can be safely recovered or reused. By reusing parts in different production processes, we protect our natural resources and lessen our impact on the environment. For instance, processing aluminium from recycled materials uses \$\text{\textsuperscrip

#### How can Product Care help your business?

At F use used lights can be recycled for FREE. The light recycling program safely and responsibly manages collected lights from consumers, retailers, and commercial businesses. There are more than 1,300 recycling locations across British Columbia, Manitoba, Quebec, Prince Edward Island and soon to be Ontario. In some provinces, customers with larger amounts of used lamps may qualify for FREE direct pickup services. By taking part in the Product Care light recycling program, your business will be exhibiting a commitment to environmental preservation, highlighting Corporate Social Responsibility as its core value.

New EPR light recycling program coming to Ontario in January 2023

g), there are new requirements for producers roducts into Ontario to collect and recycle f-life.

oducer Responsibility Organization (PRO) in nsive light recycling program to help lightling oduct Care meet their obligations that come into ngstanding experience in British Columbia, Edward Island, we are bringing our expertise to

ario producers:

twork across Ontario
processors to ensure lighting material is tracked
ce with regulatory requirements
d education in accordance with regulatory

porting

ict Care as your PRO, click here. Our des step by step guidance. To become a e with Product Care, contact io@productcare.org.

derally incorporated, not-for-profit, industry-led ed Producer Responsibility" ("EPR") programs to ehold hazardous waste, alarms and other inada and the US. As of 2021, we have over 70 million lights across Canada. Our lewardship solutions that advance the efficiency Jelivery for our members, while caring for the

environment, our consumers, and our employees. For more information about how to get involved with our programs, please visit p



## Lights, fixtures and ballasts recycling fact sheet

Product Care's extended producer responsibility program provides a turn-key recycling solution for lights (lamps) in British Columbia, Manitoba, Quebec and Prince Edward Island, as well as lighting fixtures and ballasts in British Columbia.

You are on the front lines, interacting with your customers of these products on a daily basis, and together we can ensure your products are managed responsibly when they reach end of life.

Do your part to protect the environment by sharing information about our lights recycling service with your customers.

### Key Information



- There are 1,300 recycling locations across Canada
- Find a recycling location near you at productcare.org
- You and your customers can drop off used lights at no cost. More than 100 locations in British Columbia also accept lighting fixtures
- Large quantities of used lights may qualify for free pickup

#### Who to contact?

For more information on which lights can be recycled in your province and whether your company qualifies for free pickup, contact Product Care by emailing bcdispatchlights@productcare.org or calling 1-888-811-6234.

## Why recycle used lights and lighting equipment?

Some lights, such as CFLs, fluorescent tubes and HIDs, contain mercury. This makes them hazardous to health and the environment when broken, crushed, or not properly managed.

Recycling lights and fixtures ensures that any hazardous materials they contain are managed responsibly, while the glass and metal components can be recycled and used again, thereby conserving resources.

## What are the benefits of promoting recycling for your company?

- Provides you and your customers with a no-cost solution to dispose of their used lights (and lighting fixtures and ballasts in British Columbia), and reduces waste disposal costs.
- Aligns your company with your customers' green procurement and sustainability strategies, thereby promoting customer loyalty.
- 3 Demonstrates that your company is a responsible corporate citizen and that you take responsibility for how your products are managed at end of life.



# Recycle lights, fixtures and ballasts at no cost

## Does your company have used lights, fixtures or ballasts?

You can recycle lights (lamps) at 1,300 recycling locations across British Columbia, Manitoba, Quebec and Prince Edward Island, as well as fixtures and ballasts at more than 100 recycling locations in BC.



## Have large quantities of lights and tubes?

To see if you qualify for a free pickup, email bcdispatchlights@productcare.org or call 1-888-811-6234.

## Why recycle used lights and lighting equipment?

When mercury-containing lights, like compact fluorescent lights (CFLs) and fluorescent tubes, are thrown in the garbage, they can contaminate our soil and water supplies and add to landfill waste.

Recycling lights, fixtures and ballasts ensures that any hazardous materials they contain are managed responsibly, while the glass and metal components are recycled and used again, thereby conserving resources and reducing waste.



At Product Care, we take care of our planet by keeping hazardous waste and precious resources out of landfilts and waterways. Recycling your used lights and lighting products shows that your company cares about the environment too.

## Appendix C - List of Contracted Collection Sites as of December 31st 2022

	Depot Name	City	Regional District
1.	7 Mile Landfill and Recycling	Port McNeill	Mt. Waddington
2.	70 Mile House Eco-Depot	70 Mile	Thompson Nicola
3.	Abbotsford Bottle Depot	Abbotsford	Fraser Valley
4.	Abbotsford Mission Recycling Depot	Abbotsford	Fraser Valley
5.	ABC Recycling	Burnaby	Metro Vancouver
6.	ABC Recycling	Campbell River	Strathcona
7.	ABC Recycling	Fort St. John	Peace River
8.	ABC Recycling	Kelowna	Central Okanagan
9.	ABC Recycling	Prince George	Fraser Fort George
10.	ABC Recycling	Surrey	Metro Vancouver
11.	ABC Recycling	Terrace	Kitimat Stikine
12.	Ace Building Centre	Vanderhoof	Bulkley Nechako
13.	Ace Hardware	Golden	Columbia Shuswap
14.	Ace Hardware Walnut Grove	Langley	Metro Vancouver
15.	ACRD 3rd Ave Depot	Port Alberni	Alberni Clayoquot
16.	Action Steel Sales (Okanagan) Ltd	Penticton	Okanagan Similkameen
17.	Agassiz Bottle Depot	Agassiz	Fraser Valley
18.	Alberni Valley Landfill	Port Alberni	Alberni Clayoquot
19.	Aldergrove Return-It Depot	Aldergrove	Metro Vancouver
20.	Allied Salvage & Metals (1985) Ltd	Richmond	Metro Vancouver
21.	Allied Scrap Metal Squamish	Squamish	Squamish Lillooet
22.	Armstrong Spallumcheen Bottle Depot	Armstrong	North Okanagan
23.	Asset Investment Recovery - Surrey	Surrey	Metro Vancouver
24.	Augusta Recyclers Inc.	Powell River	qathet
25.	Bay Street Castle	Victoria	Capital Regional District
26.	BC Fluorescent Sales & Service Ltd (Unadvertised)	Vancouver	Metro Vancouver
27.	Bella Bella Eco-Depot (Heiltsuk Environmental Services)	Bella Bella	Central Coast
28.	Bella Coola Recycling Depot	Bella Coola	Central Coast
29.	Bill's Bottle Depot	Salmon Arm	Columbia Shuswap
30.	Bings Creek Recycling Centre	Duncan	Cowichan Valley
31.	Blight's Home Hardware	Vancouver	Metro Vancouver
32.	Blue River Eco-Depot	Blue River	Thompson Nicola
33.	Boston Flats Eco-Depot	Cache Creek	Thompson Nicola
34.	Bottle Depot - Glanford	Saanich	Capital Regional District
35.	Bottle Depot - Queens	Victoria	Capital Regional District
36.	Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
37.	Bowen Island Recycling Depot	Bowen Island	Metro Vancouver
38.	Brentwood Auto & Metal Recyclers	Saanichton	Capital Regional District

	Depot Name	City	Regional District
39.	Bridgeview Return-It Bottle Depot	Surrey	Metro Vancouver
40.	Bulkley Valley Bottle Depot (2021) Ltd	Smithers	Bulkley Nechako
41.	Burnaby Eco-Centre	Burnaby	Metro Vancouver
42.	Burns Lake Home Hardware	Burns Lake	Bulkley Nechako
43.	Burns Lake Return-It Recycling Depot	Burns Lake	Bulkley Nechako
44.	Campbell Mountain Landfill	Penticton	Okanagan Similkameen
45.	Campbell River Waste Management Centre	Campbell River	Strathcona
46.	Canadian Tire #355	Kamloops	Thompson Nicola
47.	Canadian Tire #362	Nanaimo	Nanaimo Regional District
48.	Canadian Tire #368	Victoria	Capital Regional District
49.	Canadian Tire #389	Vancouver	Metro Vancouver
50.	Canadian Tire #433	Chilliwack	Fraser Valley
51.	Canadian Tire #434	Abbotsford	Fraser Valley
52.	Canadian Tire #437	Campbell River	Strathcona
53.	Canadian Tire #438	Williams Lake	Cariboo
54.	Canadian Tire #443	Surrey	Metro Vancouver
55.	Canadian Tire #480	Powell River	qathet
56.	Canadian Tire #487	Quesnel	Cariboo
57.	Canadian Tire #488	Port Alberni	Alberni Clayoquot
58.	Canadian Tire #489	Surrey	Metro Vancouver
59.	Canadian Tire #601	North Vancouver	Metro Vancouver
60.	Canadian Tire #603	Burnaby	Metro Vancouver
61.	Canadian Tire #604	Vancouver	Metro Vancouver
62.	Canadian Tire #608	Coquitlam	Metro Vancouver
63.	Canadian Tire #609	Port Coquitlam	Metro Vancouver
64.	Canadian Tire #610	Richmond	Metro Vancouver
65.	Canadian Tire #636	Sechelt	Sunshine Coast
66.	Canadian Tire #678	Surrey	Metro Vancouver
67.	Capital Salvage Co. Ltd.	Vancouver	Metro Vancouver
68.	Castlegar Return-It Depot	Castlegar	Central Kootenay
69.	Central Builders' Supply PG Ltd.	Prince George	Fraser Fort George
70.	Central Hardware 2018 Ltd	Enderby	North Okanagan
71.	Central Saanich Home Hardware	Saanichton	Capital Regional District
72.	Central Surrey Recycling & Waste Centre	Surrey	Metro Vancouver
73.	Century Hardware Ltd.	100 Mile House	Cariboo
74.	Chase Home Hardware Building Center	Chase	Thompson Nicola
75.	Chasers Bottle Depot	Vernon	North Okanagan
76.	Chetwynd Home Hardware	Chetwynd	Peace River
77.	Chetwynd Recycling & Bottle Depot	Chetwynd	Peace River
78.	Chilliwack Bottle Depot	Chilliwack	Fraser Valley

	Depot Name	City	Regional District
79.	Clearwater Eco-Depot	Clearwater	Thompson Nicola
80.	Clinton Eco-Depot	Clinton	Thompson Nicola
81.	Coast Lighting (Vi) Ltd. (Unadvertisted)	Victoria	Capital Regional District
82.	Collingwood Bottle Exchange	Burnaby	Metro Vancouver
83.	Columbia Bottle Depot – Dease Rd.	Kelowna	Central Okanagan
84.	Columbia Bottle Depot – Kent Rd	Kelowna	Central Okanagan
85.	Columbia Bottle Depot – St. Paul	Kelowna	Central Okanagan
86.	Columbia Recycle Ltd.	Kimberley	East Kootenay
87.	Commercial Lighting Products (Unadvertised)	Delta	Metro Vancouver
88.	Commercial Lighting Products (Unadvertised)	Victoria	Capital Regional District
89.	Comox Valley Auto & Metal Recyclers	Courtenay	Comox Valley
90.	Comox Valley Waste Management Centre	Cumberland	Comox Valley
91.	Cook St. Castle Building Centre	Victoria	Capital Regional District
92.	Coquitlam Return-It Depot	Coquitlam	Metro Vancouver
93.	Core Electric Services Ltd. (Unadvertised)	North Vancouver	Metro Vancouver
94.	Cormorant Island Recycling Facility Alert Bay	Alert Bay	Mt. Waddington
		Cortes Island	
95.	Cortes Island Waste Management Centre	(Squirrel Cove)	Strathcona
96.	Courtenay Return-It Depot	Courtenay	Comox Valley
97.	Cranbrook Bottle Depot	Cranbrook	East Kootenay
	Curt Garland Community Support Centre (Salvation Army		
98.	- Prince George)	Prince George	Fraser Fort George
99.	D&S Electric	Williams Lake	Cariboo
100.	D.C. Recycling & Bottle Depot	Dawson Creek	Peace River
101.	Davie Village Home Hardware	Vancouver	Metro Vancouver
102.	Davis Trading & Supply Ltd.	Vancouver	Metro Vancouver
103.	Denman Island Waste Management Recycling Depot	Denman Island	Comox Valley
104.	DL's Recycling Centre	Saanichton	Capital Regional District
105.	Do Your Part Recycling	Terrace	Kitimat Stikine
106.	Dolly's Home Hardware	Qualicum Beach	Nanaimo Regional District
107.	Dunlop's Home Hardware Building Centre	Port Hardy	Mt. Waddington
108.	East Hastings Bottle Depot	Burnaby	Metro Vancouver
109.	Edmonds Return-It Depot	Burnaby	Metro Vancouver
110.	Enderby Return-It Recycling Depot	Enderby	North Okanagan
111.	Energy Network Services Inc (Unadvertised)	Port Coquitlam	Metro Vancouver
112.	Ener-Lite Systems Ltd (Unadvertised)	Abbotsford	Fraser Valley
113.	Ernie's Used Auto Parts	Castlegar	Central Kootenay
114.	Fernie Bottle Depot	Fernie	East Kootenay
115.	Fernie Home Hardware Building Center	Fernie	East Kootenay
116.	Fisher Road Recycling	Cobble Hill	Cowichan Valley
117.	Fleetwood Bottle Return Depot Ltd.	Surrey	Metro Vancouver

	Depot Name	City	Regional District
118.	Fort St. James Transfer Station	Fort St. James	Bulkley Nechako
119.	Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako
120.	Fraser Valley Metal Exchange	Maple Ridge	Metro Vancouver
121.	Fraser Valley Metal Recycling Ltd.	Abbotsford	Fraser Valley
122.	Fraservalley Return-It Depot	Langley	Metro Vancouver
123.	Gabriola Island Recycling Organization	Gabriola Island	Nanaimo Regional District
124.	Galiano Island Recycling Resources	Galiano Island	Capital Regional District
125.	Galiano Trading Co.	Galiano Island	Capital Regional District
126.	Gandy's Home Hardware	Vancouver	Metro Vancouver
127.	General Grant's North Shore Bottle Depot	Kamloops	Thompson Nicola
128.	General Grant's Sahali	Kamloops	Thompson Nicola
129.	GFL Environmental	Langford	Capital Regional District
130.	GFL Environmental	Squamish	Squamish Lillooet
131.	GFL Environmental Inc	Chemainus	Cowichan Valley
132.	GFL Environmental Inc (Unadvertised)	Coquitlam	Metro Vancouver
133.	GFL Environmental Inc	Duncan	Cowichan Valley
134.	GFL Environmental Inc	Nanaimo	Nanaimo Regional District
135.	Gibsons Building Supplies	Gibsons	Sunshine Coast
136.	Gibsons Recycling Depot	Gibsons	Sunshine Coast
137.	Go Green	Vancouver	Metro Vancouver
138.	Gold Trail Recycling Ltd.	100 Mile House	Cariboo
139.	Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary
140.	Grand Forks Home Hardware	Grand Forks	Kootenay Boundary
141.	GRIPS – Green Recycling in Pender Society	Madeira Park	Sunshine Coast
142.	Habitat for Humanity Restore – Uptown	Victoria	Capital Regional District
143.	Habitat for Humanity Restore – Westshore	Victoria	Capital Regional District
144.	Hagens Home Hardware Building Centre	Mackenzie	Fraser Fort George
145.	Haney Bottle Depot	Maple Ridge	Metro Vancouver
146.	Happy Stan's Recycling Services Ltd.	Port Coquitlam	Metro Vancouver
147.	Hart Return-It Depot	Prince George	Fraser Fort George
148.	Hartland Landfill Facility	Victoria	Capital Regional District
149.	Hazelton Bottle Depot	New Hazelton	Kitimat Stikine
150.	Heffley Creek Eco-Depot	Heffley Creek	Thompson Nicola
151.	Hewer Home Hardware	Vancouver	Metro Vancouver
152.	Highway 4 Auto Salvage	Coombs	Nanaimo Regional District
153.	Hipperson Home Hardware	Nelson	Central Kootenay
154.	Home Building Centre – Vernon	Vernon	North Okanagan
155.	Home Hardware Building Centre	Cranbrook	East Kootenay
156.	Home Hardware Building Centre	Revelstoke	Columbia Shuswap
157.	Home Hardware Building Centre	Delta	Metro Vancouver

	Depot Name	City	Regional District
158.	Home Hardware Building Centre	Williams Lake	Cariboo
159.	Home Hardware Merritt	Merritt	Thompson Nicola
160.	Home Hardware Sidney	Sidney	Capital Regional District
161.	Home Hardware West Kelowna	West Kelowna	Central Okanagan
162.	Hope Bottle Depot Ltd.	Норе	Fraser Valley
163.	Hornby Island Waste Management Centre	Hornby Island	Comox Valley
164.	Houston Bottle Depot	Houston	Bulkley Nechako
165.	Interior Freight and Bottle Ltd.	Vernon	North Okanagan
166.	Invermere Hardware & Building Centre	Invermere	East Kootenay
167.	Ironwood Bottle & Return-It Depot	Richmond	Metro Vancouver
168.	Island Return It – Campbell River	Campbell River	Strathcona
169.	Island Return It – Duncan	Duncan	Cowichan Valley
170.	Island Return It – Esquimalt	Esquimalt	Capital Regional District
171.	Island Return It – South Cowichan	Cobble Hill	Cowichan Valley
172.	Island Solid Waste Management	Port Clements	North Coast
173.	Island Solid Waste Management	Queen Charlotte	North Coast
174.	J&C Bottle Depot	Penticton	Okanagan Similkameen
175.	Junction Bottle Depot Ltd.	Ladysmith	Cowichan Valley
176.	Kamloops Home Hardware Building Center	Kamloops	Thompson Nicola
177.	Kaslo Building Supplies (1990) Ltd	Kaslo	Central Kootenay
178.	Kelowna Recycling and The Battery Drs	Kelowna	Central Okanagan
179.	Kensington Return-it	Burnaby	Metro Vancouver
180.	Keremeos Landfill	Keremeos	Okanagan Similkameen
181.	Kerrisdale Lumber Co.	Vancouver	Metro Vancouver
182.	Kimberley Bottle Depot	Kimberley	East Kootenay
183.	Kitchener Bottle Depot	Burnaby	Metro Vancouver
184.	Kitimat Recycling Depot	Kitimat	Kitimat Stikine
185.	Kitwanga Transfer Station	Kitwanga	Kitimat Stikine
186.	Knox Mountain Metals Inc.	Kelowna	Central Okanagan
187.	Ladner Bottle Depot Co Ltd.	Delta	Metro Vancouver
188.	Lake Country Home Hardware Building Centre	Lake Country	Central Okanagan
189.	Lake Cowichan Home Hardware	Lake Cowichan	Cowichan Valley
190.	Landfill Zero Waste Centre	Delta	Metro Vancouver
191.	Lax Kw'alaams Waste Transfer Station	Lax Kw'alaams	North Coast
192.	Lee's Bottle Depot	Burnaby	Metro Vancouver
193.	Logan Lake Eco-Depot	Logan Lake	Thompson Nicola
194.	LoLo Return-It Express Plus	North Vancouver	Metro Vancouver
195.	London Drugs #10	Vancouver	Metro Vancouver
196.	London Drugs #11	Richmond	Metro Vancouver
197.	London Drugs #12	Kelowna	Central Okanagan

	Depot Name	City	Regional District
198.	London Drugs #14	Victoria	Capital Regional District
199.	London Drugs #15	Coquitlam	Metro Vancouver
200.	London Drugs #16	Abbotsford	Fraser Valley
201.	London Drugs #17	Delta	Metro Vancouver
202.	London Drugs #18	Langley	Metro Vancouver
203.	London Drugs #19	Vancouver	Metro Vancouver
204.	London Drugs #2	Vancouver	Metro Vancouver
205.	London Drugs #25	Burnaby	Metro Vancouver
206.	London Drugs #28	Vancouver	Metro Vancouver
207.	London Drugs #29	Victoria	Capital Regional District
208.	London Drugs #3	New Westminster	Metro Vancouver
209.	London Drugs #35	Kamloops	Thompson Nicola
210.	London Drugs #36	Nanaimo	Nanaimo Regional District
211.	London Drugs #37	Delta	Metro Vancouver
212.	London Drugs #39	Vernon	North Okanagan
213.	London Drugs #4	Vancouver	Metro Vancouver
214.	London Drugs #41	Chilliwack	Fraser Valley
215.	London Drugs #42	Surrey	Metro Vancouver
216.	London Drugs #44	West Vancouver	Metro Vancouver
217.	London Drugs #46	Victoria	Capital Regional District
218.	London Drugs #47	Maple Ridge	Metro Vancouver
219.	London Drugs #5	North Vancouver	Metro Vancouver
220.	London Drugs #50	Vancouver	Metro Vancouver
221.	London Drugs #51	Prince George	Fraser Fort George
222.	London Drugs #52	Richmond	Metro Vancouver
223.	London Drugs #53	Vancouver	Metro Vancouver
224.	London Drugs #54	Victoria	Capital Regional District
225.	London Drugs #55	Mission	Fraser Valley
226.	London Drugs #56	Burnaby	Metro Vancouver
227.	London Drugs #6	Burnaby	Metro Vancouver
228.	London Drugs #61	Gibsons	Sunshine Coast
229.	London Drugs #67	Courtenay	Comox Valley
230.	London Drugs #7	Vancouver	Metro Vancouver
231.	London Drugs #70	Penticton	Okanagan Similkameen
232.	London Drugs #71	Burnaby	Metro Vancouver
233.	London Drugs #72	Nanaimo	Nanaimo Regional District
234.	London Drugs #73	Campbell River	Strathcona
235.	London Drugs #74	Vancouver	Metro Vancouver
236.	London Drugs #75	Surrey	Metro Vancouver
237.	London Drugs #76	Westbank	Central Okanagan

	Depot Name	City	Regional District
238.	London Drugs #77	Duncan	Cowichan Valley
239.	London Drugs #78	Vancouver	Metro Vancouver
240.	London Drugs #8	Surrey	Metro Vancouver
241.	London Drugs #80	Squamish	Squamish Lillooet
242.	London Drugs #81	Surrey	Metro Vancouver
243.	London Drugs #82	Vancouver	Metro Vancouver
244.	London Drugs #85	Abbotsford	Fraser Valley
245.	London Drugs #88	Vancouver	Metro Vancouver
246.	London Drugs #9	Surrey	Metro Vancouver
247.	London Drugs #90	Vancouver	Metro Vancouver
248.	Lorne Street Bottle Depot	Kamloops	Thompson Nicola
249.	Lougheed Return-It Depot	Coquitlam	Metro Vancouver
250.	Louis Creek Eco-Depot	Louis Creek	Thompson Nicola
251.	Lower Nicola Eco-Depot	Meritt	Thompson Nicola
252.	Lowe's Abbotsford Store #82050	Abbotsford	Fraser Valley
253.	Lowe's Langford Store #83003	Victoria	Capital Regional District
254.	Lowe's Nanaimo Store #82049	Nanaimo	Nanaimo Regional District
255.	Lowe's Queensborough #82045	New Westminster	Metro Vancouver
256.	Lowe's Vancouver Grandview #83004	Vancouver	Metro Vancouver
257.	Lowe's Victoria Store #82054	Victoria	Capital Regional District
258.	Lytton Eco-Depot	Lytton	Thompson Nicola
259.	Mac's Traders Inc. (MTI)	Langley	Metro Vancouver
260.	Malcolm Island Recycling Centre	Sointula	Mt. Waddington
261.	Maple Ridge Lighting Inc.	Maple Ridge	Metro Vancouver
262.	Mattress Recycling	Норе	Fraser Valley
263.	Mayne Island Recycling Society	Mayne Island	Capital Regional District
264.	Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley
265.	Merritt Return-It Depot Ltd.	Merritt	Thompson Nicola
266.	Metrotown Return-It Depot	Burnaby	Metro Vancouver
267.	Mission Flats Landfill	Kamloops	Thompson Nicola
268.	Mission Recycling Centre	Mission	Fraser Valley
269.	Mission Recycling Depot	Mission	Fraser Valley
270.	Mount Pleasant Return-It	Vancouver	Metro Vancouver
271.	Mountain High Lighting	Castlegar	Central Kootenay
272.	Nelson Home Building Centre	Nelson	Central Kootenay
273.	Nelson Leafs Recycling Centre	Nelson	Central Kootenay
274.	Newton Bottle Depot	Surrey	Metro Vancouver
275.	North Shore Bottle Depot	North Vancouver	Metro Vancouver
276.	North Shore Recycling and Waste Centre	North Vancouver	Metro Vancouver
277.	North Surrey Recycling and Waste Centre	Surrey	Metro Vancouver

	Depot Name	City	Regional District
278.	North Van Bottle and Return-It Depot	North Vancouver	Metro Vancouver
279.	Oak Bay Home Hardware	Victoria	Capital Regional District
280.	OK Bottle Depot	Richmond	Metro Vancouver
281.	Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen
282.	Oliver Sanitary Landfill	Oliver	Okanagan Similkameen
283.	Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen
284.	Osoyoos Home Hardware Building Centre	Osoyoos	Okanagan Similkameen
285.	Panorama Village Return-It Inc.	Surrey	Metro Vancouver
286.	Parksville Bottle & Recycling Depot	Parksville	Nanaimo Regional District
287.	Parksville Home Building Center, Central Builders	Parksville	Nanaimo Regional District
288.	Parksville Home Hardware	Parksville	Nanaimo Regional District
289.	Parsons Scrap Metals	Surrey	Metro Vancouver
290.	Pearson's Home Hardware	North Vancouver	Metro Vancouver
291.	Peerless Road Recycling Centre	Ladysmith	Cowichan Valley
292.	Pemberton Recycling Centre	Pemberton	Squamish Lillooet
293.	Pender Island Recycling Society	Pender Island	Capital Regional District
294.	Penticton Home Hardware Building Centre	Penticton	Okanagan Similkameen
295.	PG Recycling & Return-It Centre	Prince George	Fraser Fort George
296.	Pitt Meadows Bottle & Return-It Depot Ltd.	Pitt Meadows	Metro Vancouver
297.	Planet Earth Recycling Ltd.	Westbank	Central Okanagan
298.	PoCo Return-It	Port Coquitlam	Metro Vancouver
299.	Port Hardy Return-it Centre	Port Hardy	Mt. Waddington
300.	Port McNeill Recycling Depot	Port McNeill	Mt. Waddington
301.	Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver
302.	Powerhouse Recycled Auto & Truck Parts Ltd.	Cumberland	Comox Valley
303.	Princeton Home Hardware	Princeton	Okanagan Similkameen
304.	Princeton Return-It Depot	Princeton	Okanagan Similkameen
305.	Puds Auto Wrecking & Towing	Osoyoos	Okanagan Similkameen
306.	Quality Wholesale Ltd. (Unadvertised)	Burnaby	Metro Vancouver
307.	Quantum Lighting Inc. (Unadvertised)	Coquitlam	Metro Vancouver
308.	Quatsino Recycling Depot	Quatsino	Mt. Waddington
309.	Queensborough Landing Return-It	New Westminster	Metro Vancouver
310.	R&T Bottle Depot	Abbotsford	Fraser Valley
311.	Recycle-It Resource Recovery	Fort St John	Peace River
312.	Recycling Alternative – Vancouver (Unadvertised)	Vancouver	Metro Vancouver
313.	reFUSE Resource Recovery	Victoria	Capital Regional District
314.	Regional Recycling	Abbotsford	Fraser Valley
315.	Regional Recycling	Burnaby	Metro Vancouver
316.	Regional Recycling Cloverdale	Surrey	Metro Vancouver
317.	Regional Recycling Nanaimo - Hayes	Nanaimo	Nanaimo Regional District

	Depot Name	City	Regional District
318.	Regional Recycling Nanaimo - Old Victoria	Nanaimo	Nanaimo Regional District
319.	Regional Recycling	Prince Rupert	North Coast
320.	Regional Recycling	Richmond	Metro Vancouver
321.	Regional Recycling	Vancouver	Metro Vancouver
322.	Regional Recycling	Whistler	Squamish Lillooet
323.	Relamping Services Canada (Unadvertised)	Surrey	Metro Vancouver
324.	Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap
325.	Richmond Recycling Depot	Richmond	Metro Vancouver
326.	Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver
327.	RONA - BH Allen Building Centre (#8140)	North Vancouver	Metro Vancouver
328.	RONA - Langley Bypass #61810	Langley	Metro Vancouver
329.	Rona - North Valley Supply Ltd. (#6410)	Clearwater	Thompson Nicola
330.	RONA - Pemberton Valley Hardware (#8522)	Pemberton	Squamish Lillooet
331.	RONA - Powell River Building Supply (#2791)	Powell River	qathet
332.	RONA - RA Rosback Enterprises (#1195)	Port McNeil	Mt. Waddington
333.	RONA Alert Bay - (#01215)	Alert Bay	Mt. Waddington
334.	RONA Building Centre (#61040)	Cobble Hill	Cowichan Valley
335.	RONA Building Centre (#61030)	Nanaimo	Nanaimo Regional District
336.	RONA Fraser Valley #08470	Mission	Fraser Valley
337.	Rona Golden #61830	Golden	Columbia Shuswap
338.	RONA Home & Garden #61700	Kelowna	Central Okanagan
339.	RONA Home Centre #61290	Coquitlam	Metro Vancouver
340.	RONA Home Centre #61270	Burnaby	Metro Vancouver
341.	RONA Home Centre #61390	Chilliwack	Fraser Valley
342.	RONA Home Centre #61220	Abbotsford	Fraser Valley
343.	RONA Home Centre #61260	Coquitlam	Metro Vancouver
344.	RONA Home Centre #61720	Surrey	Metro Vancouver
345.	RONA Home Centre #61310	Kamloops	Thompson Nicola
346.	RONA Home Centre #61190	Maple Ridge	Metro Vancouver
347.	RONA Home Centre #61740	North Vancouver	Metro Vancouver
348.	RONA Home Centre #61320	Quesnel	Cariboo
349.	RONA Home Centre #61240	Surrey	Metro Vancouver
350.	RONA Home Centre #61450	Squamish	Squamish Lillooet
351.	RONA Home Centre #61300	Vernon	North Okanagan
352.	RONA Home Centre #61460	Whistler	Squamish Lillooet
353.	RONA Home Centre #61340	Williams Lake	Cariboo
354.	RONA Hope #61350	Норе	Fraser Valley
355.	RONA Penticton - (#61490)	Penticton	Okanagan Similkameen
356.	RONA Richmond - #8040	Richmond	Metro Vancouver
357.	RONA - Tsawwassen #8880	Tsawwassen	Metro Vancouver

	Depot Name	City	Regional District
358.	Ross Bay Home Hardware	Victoria	Capital Regional District
359.	Rypac Metal Recycling	Surrey	Metro Vancouver
360.	Salish Soils Inc	Sechelt	Sunshine Coast
361.	Salmo Valumart & Bottle Depot	Salmo	Central Kootenay
362.	Salt Spring Island Recycling Depot	Salt Spring Island	Capital Regional District
363.	Sandy's Auto Parts Ltd	Victoria	Capital Regional District
364.	Sapperton Return-It Depot	New Westminster	Metro Vancouver
365.	Sardis Bottle Depot	Chilliwack	Fraser Valley
366.	Sayward Recycling Depot (CVRD)	Sayward	Comox Valley
367.	Schnitzer Steel Canada Ltd	Campbell River	Strathcona
368.	Schnitzer Steel Canada Ltd.	Cassidy	Nanaimo Regional District
369.	Schnitzer Steel Canada Ltd.	Victoria	Capital Regional District
370.	Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap
371.	Scotch Creek Home Building Centre	Scotch Creek	Columbia Shuswap
372.	Scott Road Bottle Depot	Surrey	Metro Vancouver
373.	Scrap King Autowrecking & Towing Ltd.	Salmo	Central Kootenay
374.	Semiahmoo Bottle Depot	Surrey	Metro Vancouver
375.	Seton Lake Band Transfer Station	Shalalth	Squamish Lillooet
376.	Shearwater Marine Ltd	Richmond	Central Coast
377.	Shepherds Home Hardware Ltd.	Armstrong	North Okanagan
378.	Sidney Return-It	Sidney	Capital Regional District
379.	Simpson Home Hardware	West Vancouver	Metro Vancouver
380.	SM Lighting and Bath Design	Surrey	Metro Vancouver
381.	Smithers Home Hardware	Smithers	Bulkley Nechako
382.	Smithers Lumber Yard Ltd	Smithers	Bulkley Nechako
383.	Smokey Creek Salvage Ltd.	South Slocan	Central Kootenay
384.	Sooke Home Hardware	Sooke	Capital Regional District
385.	South Thompson Eco-Depot	Pritchard	Thompson Nicola
386.	South Van Bottle Depot	Vancouver	Metro Vancouver
387.	Squamish-Lillooet Regional District Landfill	Lillooet	Squamish Lillooet
388.	Stewart Transfer Station	Stewart	Kitimat Stikine
389.	Summerland Sanitary Landfill	Summerland	Central Okanagan
390.	Sun Dial Lighting	Vernon	North Okanagan
391.	Sunset Coast Bottle Depot	Powel River	qathet
392.	Surrey Central Return-It Centre	Surrey	Metro Vancouver
393.	T-2 Market	Oliver	Okanagan Similkameen
394.	Terrace Bottle & Return-It Depot	Terrace	Kitimat Stikine
395.	The Kamloops Lampost	Kamloops	Thompson Nicola
396.	The Salvation Army - Brentwood Thrift Store	Brentwood	Capital Regional District
397.	The Salvation Army - Capilano (Fell Ave) Thrift Store	North Vancouver	Metro Vancouver

398. The Salvation Army - Cedar Hill Thrift Store Victoria Capital Regional District 399. The Salvation Army - E 12th Ave Thrift Store Vancouver Metro Vancouver 400. The Salvation Army - Hillside Thrift Store (Unadvertised) Victoria Capital Regional District The Salvation Army - Kerrisdale Thrift Store 401. (Unadvertised) Vancouver Metro Vancouver  The Salvation Army - Langford Thrift Store 402. (Unadvertised) Victoria Capital Regional District The Salvation Army - Marpole (Granville) Thrift Store 403. (Unadvertised) Vancouver Metro Vancouver 404. The Salvation Army - Mill Bay Thrift Store Mill Bay Cowichan Valley 405. The Salvation Army - New Westminster Thrift Store The Salvation Army - North Burnaby Thrift Store 406. (Unadvertised) Burnaby Metro Vancouver 407. The Salvation Army - North Vancouver Thrift Store North Vancouver Metro Vancouver 408. The Salvation Army - Port Coquitlam Thrift Store Port Coquitlam Metro Vancouver 409. The Salvation Army - Surrey Scottsdale Thrift Store Surrey Metro Vancouver 410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver 411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District 412. The Salvation Army - View Royal Thrift Store The Salvation Army - View Royal Thrift Store 413. (Unadvertised) Vancouver Metro Vancouver 414. (Unadvertised) Vancouver Metro Vancouver	
400. The Salvation Army - Hillside Thrift Store (Unadvertised)  The Salvation Army - Kerrisdale Thrift Store (Unadvertised)  The Salvation Army - Langford Thrift Store (Unadvertised)  The Salvation Army - Langford Thrift Store (Unadvertised)  The Salvation Army - Marpole (Granville) Thrift Store (Unadvertised)  Vancouver  Metro Vancouver  The Salvation Army - New Westminster Thrift Store (Unadvertised)  Metro Vancouver  The Salvation Army - North Burnaby Thrift Store  Metro Vancouver  The Salvation Army - View Royal Thrift Store  View Royal  Capital Regional District  The Salvation Army - West Broadway Thrift Store  View Royal  Metro Vancouver  Metro Vancouver  Metro Vancouver  Metro Vancouver  Metro Vancouver	trict
The Salvation Army - Kerrisdale Thrift Store (Unadvertised)  The Salvation Army - Langford Thrift Store (Unadvertised)  The Salvation Army - Marpole (Granville) Thrift Store (Unadvertised)  Vancouver  Metro Vancouver  The Salvation Army - View Royal Thrift Store  View Royal  Capital Regional District  The Salvation Army - West Broadway Thrift Store  Vancouver  Metro Vancouver  Metro Vancouver  Metro Vancouver  Metro Vancouver  Metro Vancouver  Metro Vancouver	
A01. (Unadvertised)	trict
The Salvation Army - Langford Thrift Store (Unadvertised)  The Salvation Army - Marpole (Granville) Thrift Store (Unadvertised)  Vancouver  Metro Vancouver  The Salvation Army - View Royal Thrift Store  View Royal Capital Regional District  The Salvation Army - West Broadway Thrift Store  View Royal Capital Regional District  The Salvation Army - West Broadway Thrift Store  The Salvation Army - West Vancouver Thrift Store  The Salvation Army - West Vancouver Thrift Store	
Victoria   Capital Regional District	
The Salvation Army - Marpole (Granville) Thrift Store  403. (Unadvertised)  404. The Salvation Army - Mill Bay Thrift Store  405. The Salvation Army - New Westminster Thrift Store  406. (Unadvertised)  407. The Salvation Army - North Burnaby Thrift Store  408. The Salvation Army - North Vancouver Thrift Store  409. The Salvation Army - Port Coquitlam Thrift Store  409. The Salvation Army - Surrey Scottsdale Thrift Store  410. The Salvation Army - Surrey Thrift Store (Unadvertised)  411. The Salvation Army - Victoria Consolidation Center - CON  412. The Salvation Army - View Royal Thrift Store  413. (Unadvertised)  The Salvation Army - West Broadway Thrift Store  414 Vancouver  415 Vancouver  416 Vancouver  417 View Royal  Ametro Vancouver  418 View Royal  Capital Regional District  419 Vancouver  410 Vancouver  410 Vancouver  411 View Royal  Capital Regional District  412 Vancouver  413 Vancouver  414 Vancouver  415 Vancouver  416 Vancouver  417 Vancouver  417 Vancouver  418 Vancouver  419 Vancouver  419 Vancouver  410 Vancouver  410 Vancouver  411 View Royal  Capital Regional District  412 Vancouver  413 Vancouver  414 Vancouver  415 Vancouver  416 Vancouver	
403. (Unadvertised) 404. The Salvation Army - Mill Bay Thrift Store 405. The Salvation Army - New Westminster Thrift Store 406. (Unadvertised) 407. The Salvation Army - North Burnaby Thrift Store 408. The Salvation Army - North Vancouver Thrift Store 409. The Salvation Army - Port Coquitlam Thrift Store 409. The Salvation Army - Surrey Scottsdale Thrift Store 410. The Salvation Army - Surrey Thrift Store (Unadvertised) 411. The Salvation Army - Victoria Consolidation Center - CON Victoria 412. The Salvation Army - West Broadway Thrift Store 413. (Unadvertised) 414 Vancouver 415 Vancouver 416 Vancouver 417 Vancouver 417 Vancouver 418 Vancouver 419 Vancouver 410 Vancouver 410 Vancouver 411 View Royal Capital Regional District 412 Vancouver 413 Vancouver 4144 Vancouver 445 Vancouver 446 Vancouver 447 Vancouver 447 Vancouver 448 Vancouver 448 Vancouver 449 Vancouver 440 Vancouver	trict
404. The Salvation Army - Mill Bay Thrift Store Mill Bay Cowichan Valley 405. The Salvation Army - New Westminster Thrift Store New Westminster Metro Vancouver 406. (Unadvertised) Burnaby Metro Vancouver 407. The Salvation Army - North Vancouver Thrift Store North Vancouver Metro Vancouver 408. The Salvation Army - Port Coquitlam Thrift Store Port Coquitlam Metro Vancouver 409. The Salvation Army - Surrey Scottsdale Thrift Store Surrey Metro Vancouver 410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver 411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District 412. The Salvation Army - View Royal Thrift Store 413. (Unadvertised) Vancouver Metro Vancouver 4140. The Salvation Army - West Broadway Thrift Store 415. View Royal Capital Regional District 416. Vancouver Metro Vancouver 417. The Salvation Army - West Broadway Thrift Store 418. (Unadvertised) Vancouver Metro Vancouver	
405. The Salvation Army - New Westminster Thrift Store The Salvation Army - North Burnaby Thrift Store 406. (Unadvertised) Burnaby Metro Vancouver 407. The Salvation Army - North Vancouver Thrift Store 408. The Salvation Army - Port Coquitlam Thrift Store 409. The Salvation Army - Surrey Scottsdale Thrift Store 410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver 411. The Salvation Army - Victoria Consolidation Center - CON 412. The Salvation Army - View Royal Thrift Store 413. (Unadvertised) The Salvation Army - West Broadway Thrift Store 4143. (Unadvertised) The Salvation Army - West Vancouver Thrift Store The Salvation Army - West Vancouver Thrift Store The Salvation Army - West Vancouver Thrift Store	
The Salvation Army - North Burnaby Thrift Store  406. (Unadvertised)  Burnaby  Metro Vancouver  407. The Salvation Army - North Vancouver Thrift Store  408. The Salvation Army - Port Coquitlam Thrift Store  409. The Salvation Army - Surrey Scottsdale Thrift Store  410. The Salvation Army - Surrey Thrift Store (Unadvertised)  411. The Salvation Army - Victoria Consolidation Center - CON Victoria  412. The Salvation Army - View Royal Thrift Store  413. (Unadvertised)  Vancouver  Metro Vancouver  View Royal  Capital Regional District  View Royal  Capital Regional District  Vancouver  Metro Vancouver  View Royal  Capital Regional District  The Salvation Army - West Broadway Thrift Store  Vancouver  Metro Vancouver	
406. (Unadvertised)  407. The Salvation Army - North Vancouver Thrift Store  408. The Salvation Army - Port Coquitlam Thrift Store  409. The Salvation Army - Surrey Scottsdale Thrift Store  410. The Salvation Army - Surrey Thrift Store (Unadvertised)  411. The Salvation Army - Victoria Consolidation Center - CON Victoria  412. The Salvation Army - View Royal Thrift Store  413. (Unadvertised)  414. Vancouver  415. The Salvation Army - West Broadway Thrift Store  416. Vancouver  417. The Salvation Army - West Broadway Thrift Store  418. (Unadvertised)  419. Vancouver  419. Vancouver  410. View Royal  410. Capital Regional District  411. The Salvation Army - West Broadway Thrift Store  412. The Salvation Army - West Broadway Thrift Store  413. (Unadvertised)  414. Vancouver  415. Vancouver	
407. The Salvation Army - North Vancouver Thrift Store North Vancouver Metro Vancouver 408. The Salvation Army - Port Coquitlam Thrift Store Port Coquitlam Metro Vancouver 409. The Salvation Army - Surrey Scottsdale Thrift Store Surrey Metro Vancouver 410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver 411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District 412. The Salvation Army - View Royal Thrift Store View Royal Capital Regional District The Salvation Army - West Broadway Thrift Store 413. (Unadvertised) Vancouver Metro Vancouver The Salvation Army - West Vancouver Thrift Store	
408. The Salvation Army - Port Coquitlam Thrift Store Port Coquitlam Metro Vancouver 409. The Salvation Army - Surrey Scottsdale Thrift Store Surrey Metro Vancouver 410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver 411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District 412. The Salvation Army - View Royal Thrift Store View Royal Capital Regional District The Salvation Army - West Broadway Thrift Store 413. (Unadvertised) Vancouver Metro Vancouver The Salvation Army - West Vancouver Thrift Store	
409. The Salvation Army - Surrey Scottsdale Thrift Store Surrey Metro Vancouver 410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver 411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District 412. The Salvation Army - View Royal Thrift Store View Royal Capital Regional District The Salvation Army - West Broadway Thrift Store 413. (Unadvertised) Vancouver Metro Vancouver The Salvation Army - West Vancouver Thrift Store	
410. The Salvation Army - Surrey Thrift Store (Unadvertised) Surrey Metro Vancouver  411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District  412. The Salvation Army - View Royal Thrift Store View Royal Capital Regional District  The Salvation Army - West Broadway Thrift Store  413. (Unadvertised) Vancouver Metro Vancouver  The Salvation Army - West Vancouver Thrift Store	
411. The Salvation Army - Victoria Consolidation Center - CON Victoria Capital Regional District 412. The Salvation Army - View Royal Thrift Store View Royal Capital Regional District The Salvation Army - West Broadway Thrift Store 413. (Unadvertised) Vancouver The Salvation Army - West Vancouver Thrift Store	
412. The Salvation Army - View Royal Thrift Store  The Salvation Army - West Broadway Thrift Store  (Unadvertised)  Vancouver  The Salvation Army - West Vancouver Thrift Store	
The Salvation Army - West Broadway Thrift Store 413. (Unadvertised) Vancouver The Salvation Army - West Vancouver Thrift Store	
413. (Unadvertised) Vancouver  The Salvation Army - West Vancouver Thrift Store	trict
The Salvation Army - West Vancouver Thrift Store	
The Salvation Army Langley (Lower Mainland Divisional	
415. Headquarters) Langley Metro Vancouver	
416. Thorsen Creek Recycling Depot Bella Coola Central Coast	
417. Tofino Co-op Hardware Tofino Alberni Clayoquot	
418. Town Centre Recycling Depot Powell River qathet	
419 Trail Bay Hardware Sechelt Sunshine Coast	
420. Trail Bottle Depot Trail Kootenay Boundary	
421. Trees Company Garden Supplies (Unadvertised) Winlaw Central Kootenay	
422. Tsawwassen Bottle Depot Delta Metro Vancouver	
423. Tumbler Ridge Transfer Station Tumbler Ridge Peace River	
424. Ucluelet Bottle Depot Ucluelet Alberni Clayoquot	
425. United Blvd Recycling & Waste Centre Coquitlam Metro Vancouver	
426. Urban Impact Recycling (Unadvertised) New Westminster Metro Vancouver	
427. Valemount Carwash and Recycling Center Valemount Fraser Fort George	
428. Vancouver Central Return-It Depot Vancouver Metro Vancouver	
429. Vancouver West Bottle Depot Vancouver Metro Vancouver	
430. Vancouver Zero Waste Centre Vancouver Metro Vancouver	
431. Vanderhoof Thrift Store Vanderhoof Bulkley Nechako	

	Depot Name	City	Regional District
432.	Venture Bottle Depot	Lumby	North Okanagan
433.	Venture Training Vernon	Vernon	North Okanagan
434.	Village of Gold River	Gold River	Strathcona
435.	Village of New Denver	New Denver	Central Kootenay
436.	Walnut Grove Bottle Depot	Langley	Metro Vancouver
437.	Wells Gray Home Hardware	Clearwater	Thompson Nicola
438.	Wesco Energy Solutions (Unadvertised)	Abbotsford	Metro Vancouver
439.	West Coast Metal Recycling LLP	Langley	Metro Vancouver
440.	West-Can Home Hardware	Burnaby	Metro Vancouver
441.	Westcoast Home Hardware	Port Alberni	Alberni Clayoquot
442.	Western Integrated Electrical Ltd (Unadvertised)	Burnaby	Metro Vancouver
443.	Whistler Home Hardware	Whistler	Squamish Lillooet
444.	White Rock Return-It Depot	Surrey	Metro Vancouver
445.	Wide Sky Disposal	Fort Nelson	Northern Rockies
446.	Willow Point Bottle Depot	Campbell River	Strathcona
447.	Willowbrook Recycling Depot	Langley	Metro Vancouver
448.	Wilway Lumber	Abbotsford	Fraser Valley
449.	Winfield Return It Centre	Lake Country	Central Okanagan
450.	Woss Recycling Depot	Woss	Mt. Waddington

## **Appendix D - 2022 Audited Program Financial Statement**

# PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

## STATEMENT OF REVENUES AND EXPENSES

**31 DECEMBER 2022** 

# PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

## **Statement of Revenues and Expenses**

For the year ended 31 December 2022

## **Contents**

Independent Auditors' Report	
Statement of Revenues and Expenses	5
Notes to the Statement of Revenues and Expenses	6



#### INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment and Climate Change Strategy,

#### Report on the Audit of the Statement of Revenues and Expenses

#### **Opinion**

As required by the British Columbia Environmental Management Act, Recycling Regulation 8(2)(f)(ii), we have audited the Statement of Revenues and Expenses of the BC Lamps and Lighting Equipment Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2022 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenues and expenses of the BC Lamps and Lighting Equipment Program for the year ended 31 December 2022 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 Auditors' Responsibilities section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the Statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other Matter - Restriction on Distribution and Use

This report is prepared on the direction of Product Care Association of Canada's management and the BC Ministry of Environment and Climate Change Strategy. As a result, the report may not be suitable for another purpose. Our report is intended solely for Product Care Association of Canada's management and the BC Ministry of Environment and Climate Change Strategy and should not be distributed to other parties.

#### Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation and fair presentation of the Statement 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 the Statement that is free from material misstatement, whether due to fraud or error.





#### **INDEPENDENT AUDITORS' REPORT - continued**

In preparing the Statement, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

#### Auditors' Responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 this Statement.

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 Statement, 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 Association'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement 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 auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.



#### **INDEPENDENT AUDITORS' REPORT - continued**

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

CHARTERED PROFESSIONAL ACCOUNTANTS

Rolfe, Berson LLP

Vancouver, Canada 11 April 2023

# PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

# **Statement of Revenues and Expenses**

For the year ended 31 December 2022

	2022	2021
Revenues	\$ 4,759,235 \$	5,128,111
Program expenses		
Processing	3,468,095	3,480,797
Collection	674,078	656,801
Administration (Note 2(c))	490,741	504,764
Transportation	277,860	260,116
Communications	261,701	201,312
	5,172,475	5,103,790
(Deficiency) Excess of revenues over expenses for the year	\$ (413,240) \$	24,321

The accompanying notes are an integral part of this statement of revenues and expenses.

# PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

# Notes to the Statement of Revenues and Expenses

For the year ended 31 December 2022

#### 1. Basis of Presentation

The Statement of Revenues and Expenses (the "Statement") only includes the revenues and expenses of the BC Lamps and Lighting Equipment Program (the "Program"), a segment of the operations of Product Care Association of Canada (the "Association").

#### 2. Summary of Significant Accounting Policies

The Statement is prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

#### (a) Revenue Recognition

Environmental Handling Fees are received from members of the BC Lamps and Lighting Equipment Program. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Environmental Handling Fees revenues are recognized as individual members report and remit them as required by the Association's membership agreement which is at the end of the month following the reporting period that the designated program materials were sold by the member.

Members are obligated to remit Environmental Handling Fees for all products sold from the earlier of the program's start date or the date when the member started selling obligated products. If, for any reason, a member omits reporting and remitting Environmental Handling Fees associated with sold program products, the Association will recognize those Environmental Handling Fees as revenue when the amounts are determinable by the Association.

#### (b) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for notfor-profit organizations requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses and disclosure of contingencies included in the statement. Accounts subject to estimates include revenue accruals, expense accruals and overhead allocation. Actual results could differ from those estimates.

#### (c) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to this Program. The allocation of general and administrative expenses to this Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association's programs. Included in administration expense is \$275,712 (2021 - \$306,182) of overhead expense which has been allocated to the Program.

Appendix E - 2022 Product Care Consolidated Audited Financial Statements

# PRODUCT CARE ASSOCIATION OF CANADA FINANCIAL STATEMENTS 31 DECEMBER 2022

## **Financial Statements**

For the year ended 31 December 2022

# **Contents**

Independent Auditors' Report	
Statement of Financial Position	4
Statement of Changes in Net Assets	5
Statement of Operations	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 21



#### INDEPENDENT AUDITORS' REPORT

To the Members, Product Care Association of Canada

#### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the financial statements of Product Care Association of Canada (the "Association"), which comprise the statement of financial position as at 31 December 2022, and the statements of changes in net assets, operations 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 Association as at 31 December 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association 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 various Annual Reports that the Association issues for its provincial recycling programs (the "Annual Reports").

Our opinion on the financial statements does not cover the other information and we do not and will 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.

We obtained certain sections of the Association's Annual Reports prior to the date of this auditors' report. 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 auditors' report. We have nothing to report in this regard.





#### **INDEPENDENT AUDITORS' REPORT - Continued**

The complete Annual Reports are expected to be made available to us after the date of this auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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

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

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditors' 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 auditors' 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



#### **INDEPENDENT AUDITORS' REPORT - Continued**

- 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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Association 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.

CHARTERED PROFESSIONAL ACCOUNTANTS

Holfe, Berson LLP

Vancouver, Canada 20 April 2023

### **Statement of Financial Position 31 December 2022**

		2022	2021
			(Note 17
Assets			
Current			
Cash and cash equivalents	\$	7,803,169 \$	11,239,584
Term deposits (Note 5(a))		11,166,649	-
Accounts receivable		3,263,440	2,952,024
Prepaid expenses and deposits		686,378	209,449
		22,919,636	14,401,057
Restricted cash (Note 3)		2,151,872	2,128,594
Forgivable loans (Note 4)		347,977	372,394
Term deposits (Note 5(b))		9,695,138	20,716,359
Reserve - at market value (Note 6)		-	19,522,764
Investments - at market value		23,941,026	5,622,900
Tangible capital assets (Note 7)		14,970,974	15,328,142
Intangible assets (Note 8)	_	50,000	50,000
	\$	74,076,623 \$	78,142,210
I iakilit.			
LIADIIIIV			
Liability			
v	<u>\$</u>	6,661,229 \$	7,220,954
Current	<u>\$</u>	6,661,229 \$	7,220,954
Current Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11)	<u>\$</u> _	6,661,229 \$	7,220,954
Current Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11)  Contingencies (Note 10)	<u>\$</u>	6,661,229 \$ 3,627,298	7,220,954 33,891,756
Current Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11)  Contingencies (Note 10)  Net Assets	<u>\$</u> _		
Current     Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11) Contingencies (Note 10)  Net Assets  Unrestricted	<u>\$</u>	3,627,298	33,891,756
Current     Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11) Contingencies (Note 10)  Net Assets  Unrestricted Invested in tangible capital and intangible assets Reserve - internally restricted (Note 6) Internally restricted (Note 6)	<u>\$</u>	3,627,298	33,891,756 15,378,142
Current Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11) Contingencies (Note 10)  Net Assets Unrestricted Invested in tangible capital and intangible assets Reserve - internally restricted (Note 6) Internally restricted (Note 6)	<u>\$</u>	3,627,298 15,020,974	33,891,756 15,378,142
Current Accounts payable and accrued liabilities (Note 9)  Commitments (Note 11) Contingencies (Note 10)  Net Assets  Unrestricted Invested in tangible capital and intangible assets Reserve - internally restricted (Note 6)	<u>\$</u>	3,627,298 15,020,974 - 46,615,250	33,891,756 15,378,142 19,522,764

Director

# PRODUCT CARE ASSOCIATION OF CANADA Statement of Changes in Net Assets For the year ended 31 December 2022

	The state of the s	Invested in Tangible Capital and Intangible	Internally Restricted	Externally	Internally	Total	Total
	Unrestricted (Note 17)	Assets	Reserve	(Note 17)	restricted	2022	2021
Net assets - beginning of year	\$ 33,891,756 \$	15,378,142 \$	19,522,764 \$	2,128,594 \$	- \$	70,921,256 \$	65,466,967
Excess (deficiency) of revenues over expenses for the year	(2,820,285)	(685,577)	-	-	-	(3,505,862)	5,454,289
Transfer to invested in tangible capital and intangible assets	(328,409)	328,409	-	-	-	-	-
Transfer from internally restricted reserve (Note 6)	2,425,324	-	(19,522,764)	-	17,097,440	-	-
Transfer to internally restricted (Note 6)	(29,517,810)	-	-	-	29,517,810	-	-
Transfer to externally restricted (Note 12)	(23,278)	-	-	23,278	-	-	_
Net assets - end of year	\$ 3,627,298 \$	15,020,974 \$	- \$	2,151,872 \$	46,615,250 \$	67,415,394 \$	70,921,256

The accompanying notes are an integral part of these financial statements

# **Statement of Operations**

For the year ended 31 December 2022

		2022	2021
Revenues	<u>\$</u> _	39,941,245 \$	44,205,764
Expenses			
Operating		39,141,420	38,153,394
General and administration		3,487,113	3,463,899
General communications		123,686	93,923
	_	42,752,219	41,711,216
Excess (deficiency) of revenues over expenses from operations	_	(2,810,974)	2,494,548
Other income (expense)			
Investment income		690,877	2,471,957
Interest income		509,750	347,411
Gain on sale of marketable securities		1,191	11,840
Unrealized (loss) gain on investments		(1,896,706)	128,533
	_	(694,888)	2,959,741
Excess (deficiency) of revenues over expenses for the year	\$	(3,505,862)\$	5,454,289

# **Statement of Cash Flows** For the year ended 31 December 2022

		2022	2021
Cash provided by (used in):			
Operating activities			
Excess (deficiency) of revenues over expenses for the year	\$	(3,505,862)\$	5,454,289
Items not involving cash			
Market value adjustments		1,896,706	(128,533)
Amortization		685,577	581,580
Loans forgiven		60,073	56,401
Gain on sale of marketable securities		(1,191)	(11,840)
		(864,697)	5,951,897
Changes in non-cash working capital balances		, , ,	, ,
Accounts receivable		(311,416)	723,841
Prepaid expenses and deposits		(476,929)	1,722,996
Accounts payable and accrued liabilities		(559,726)	1,337,452
Ontario fee reduction payable		-	(1,616,224)
	_	(2,212,768)	8,119,962
Investing activities			
Redemption (purchase) of term deposits		(145,427)	5,203,302
Restricted cash		(23,278)	1,610,183
Transfer to reserve		_	(1,969,340)
Purchase of capital assets - net		(328,409)	(7,180,464)
Purchase of investments		(690,877)	(5,938,511)
	_	(1,187,991)	(8,274,830)
Financing opticity			
Financing activity		(25 (5))	(90.010)
Issuance of forgivable loans	_	(35,656)	(89,910)
Net decrease in cash and cash equivalents		(3,436,415)	(244,778)
Cash and cash equivalents - beginning of year	_	11,239,584	11,484,362
Cash and cash equivalents - end of year	\$	7,803,169 \$	11,239,584

Notes to the Financial Statements For the year ended 31 December 2022

#### 1. Nature of operations

On 7 May 2001, Product Care Association (the "Association") was incorporated under the Canada Corporations Act. The new entity was the result of the amalgamation of PPC Paint and Product Care Association and Consumer Product Care Association. Effective 7 January 2015, the Association filed Articles of Continuance under the Canada Not-for-Profit Corporations Act and changed its name to Product Care Association of Canada. The Association is a not-for-profit organization and as such, the Association is not subject to income taxes.

The purpose of the Association is to design, implement, and operate product stewardship programs in Canada or elsewhere. Product stewardship programs are industry funded and managed programs which provide a collection system to consumers for unwanted products. The program then takes responsibility for the recycling and proper disposal of the waste products. Products accepted by the Association's stewardship programs include: paint, pesticides, flammable liquids and other household hazardous waste, lighting products and smoke and carbon monoxide alarms. The Association operates product stewardship programs for some or all of these products in BC, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

#### 2. Summary of significant accounting policies

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

#### (a) Financial instruments

#### (i) Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and investments in other securities, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and cash equivalents, restricted cash, term deposits, accounts receivable, and forgivable loans.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The Association's financial assets measured at fair value include investments which are comprised of various investments in mutual funds.

#### Notes to the Financial Statements For the year ended 31 December 2022

#### 2. Summary of significant accounting policies - Continued

#### (a) Financial instruments - Continued

#### (ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

#### (iii) Transaction costs

The Association recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

#### (b) Cash and cash equivalents

The Association's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the Association cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

#### (c) Tangible capital assets

Tangible capital assets are recorded at cost. The Association provides for amortization using the straight-line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

Building 25 years
Office equipment 2 years
Depot equipment 2, 3 and 5 years

#### Notes to the Financial Statements For the year ended 31 December 2022

5 years

#### 2. Summary of significant accounting policies - Continued

#### (d) Intangible assets

Intangible assets are recorded at cost. The Association provides for amortization using the following methods at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization rate is as follows:

ERP software

Intangible assets with an indefinite life are not amortized and are assessed annually for impairment.

#### (e) Impairment of long-lived assets

The Association tests long-lived assets for impairment when events or changes in circumstances indicate that their carrying value may not be recovered. When a tangible capital asset or intangible asset no longer contributes to the services provided by the Association its carrying value amount is written down to its residual value. No impairment losses were determined by management to be necessary for the year.

#### (f) Revenue recognition

Environmental Handling Fees (EHFs) are received from registered members within the provinces which participate in the Association's programs. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHFs revenues are recognized as individual members report and remit them as required by the Association's membership agreement which is by the end of the month following the reporting period that the designated program materials were sold by the member.

Members are obligated to remit EHFs for all products sold from the earlier of the programs' start date or the date when the member started selling obligated products. If, for any reason, a member omits reporting and remitting EHFs associated with sold program products, the Association will recognize those EHFs as revenue when the amounts are determinable by the Association.

Investment income includes interest income, and realized and unrealized investment gains and losses. Unrealized gains and losses are reported in the statement of operations. Investment income is recognized as revenue when earned.

Notes to the Financial Statements For the year ended 31 December 2022

#### 2. Summary of significant accounting policies - Continued

#### (g) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Accounts and disclosures subject to estimates include amortization of tangible capital and intangible assets, accrued liabilities, revenue recognized for EHFs receivable and commitments for unprocessed product on hand. Management believes that estimates utilized in preparing the financial statements are prudent and reasonable, however, actual results could differ from those estimates.

#### (h) Foreign exchange

Monetary assets and liabilities of the Association which are denominated in foreign currencies are translated at year end exchange rates. Other assets and liabilities are translated at rates in effect at the date the assets were acquired and liabilities incurred. Revenue and expenses are translated at the rates of exchange in effect at their transaction dates. The resulting gains or losses are included in the statement of operations.

#### 3. Restricted cash

Restricted cash is comprised of the following amounts:

	 2022	2021
		(Note 17)
Quebec Recycfluo Program Reserve (Note 12) Ontario Fee Reduction Reserve (Note 10(b))	\$ 1,386,372 \$ 765,500	1,363,094 765,500
	\$ 2,151,872 \$	2,128,594

Notes to the Financial Statements
For the year ended 31 December 2022

#### 4. Forgivable loans

The Association has advanced funds in the form of forgivable loans to various organizations for the development of collection facilities for specific programs (Note 11(b)). Providing that the collection facility commences operations and meets the various criteria in the collection site agreement, these funds and any related interest are forgiven at the rate of 10% or 20% of the original amount of the loan on each anniversary of the commencement of the collection site's operations. If the development of the collection facility is not completed, or the collection facility does not commence operations, the amounts advanced are repayable to the Association plus interest at 8% per annum.

	 2022	2021
Balance - beginning of year Funds advanced during the year Loans forgiven during the year	\$ 372,394 \$ 35,656 (60,073)	338,885 89,910 (56,401)
Balance - end of year	\$ 347,977 \$	372,394

#### 5. Term deposits

#### (a) Short-term

As at 31 December 2022, the Association held term deposits of \$11,166,649 (2021 - \$Nil) with maturity dates ranging from 8 August 2023 to 18 August 2023 and bearing interest at 4.4% per annum which has been classified as a short-term assets.

#### (b) Long-term

As at 31 December 2022, the Association held term deposits totalling \$9,695,138 (2021 - \$20,716,359) with maturity dates ranging from 18 July 2024 to 18 August 2024 and bearing interest at 1.5% per annum which have been classified as long-term assets.

#### 6. Internally restricted net assets

In previous year's, the Directors of the Association established the internally restricted reserve fund for the purpose of (1) responding to environmental impairment liability exposures and director and officers liability exposures up to predetermined levels in conjunction with the overall insurance program and (2) to fund the ongoing operations, future program expenses, potential penalties and various other projects of the Association from time to time. During the year, the Directors of the Association approved the PCA Members' Net Assets Management and Allocation Policy, which includes the establishment of an internally restricted PCA Program Reserve Fund and resulted in the closure of the previous internally restricted Reserve Fund. The PCA program Reserve Fund is presented as internally restricted net assets on the statement of financial position and statement of changes in net assets.

Notes to the Financial Statements For the year ended 31 December 2022

#### 6. Internally restricted net assets - Continued

The purpose of the PCA Program Reserve Fund is as follows:

- stabilizing eco fees by being available to manage year to year volume fluctuations;
- covering the costs of winding up the Association by the decision of the members or as consequence of regulatory change, in an orderly manner, not to exceed two years;
- to cover the cost of unanticipated or extraordinary items;
- Interim funding of program expansion;
- to fund other special projects (such as the acquisition or construction of a building);
- to fund the purchase of capital equipment; and
- to act as a sinking fund to cover the cost of managing products with long life spans, for which collection may occur well in the future

The balance of the PCA Program Reserve Fund shall be equal to or be less than programs' total expenses recorded in the most recently completed year, and should never fall below six months of the programs' total expenses. At the discretion of the Directors, the balance of the PCA Program Reserve Fund may exceed the most recent year's expenses in cases where programs have elevated risks due to market conditions compounded with long life spans of associated program products. The amount of the PCA program reserve threshold is recalculated on an annual basis and the reserve value is adjusted accordingly at year end for the associated year which is presented in the statement of changes in net assets as a fund transfer.

The assets in the PCA Program Reserve Fund consist of cash, term deposits and investments in fixed income and equity securities, and are independently managed.

During the year, upon the closure of the internally restricted reserve fund, \$17,097,440 was transferred to the PCA Program Reserve Fund with the remaining balance of \$2,425,324 transferred to unrestricted net assets. Additionally, at year end, \$29,517,810 (2021 - \$Nil) was transferred from unrestricted net assets to the PCA Program Reserve Fund. In total, these transactions resulted in a fund transfer of \$46,615,250 to the internally restricted net assets.

Notes to the Financial Statements For the year ended 31 December 2022

#### 7. Tangible capital assets

	 Cost	accumulated amortization	2022 Net	2021 Net
Land Buildings Depot equipment Office equipment	\$ 7,659,119 8,141,509 3,387,436 5,551	\$ 1,542,619 2,674,471 5,551	\$ 7,659,119 \$ 6,598,890 712,965	7,659,119 6,937,399 731,624
	\$ 19,193,615	\$ 4,222,641	\$ 14,970,974 \$	15,328,142

Land and buildings consist of two properties where legal ownership resides with bare trustee corporations. The Association has beneficial ownership of the properties.

Included in operating expenses and general and administrative expenses is a total of \$685,577 (2021 - \$571,332) of amortization expense.

#### 8. Intangible assets

	 Cost	ccumulated mortization	2022 Net	2021 Net
ERP Software Quebec RecycFluo Program	\$ 754,986 50,000	\$ 754,986 \$ -	- \$ 50,000	- 50,000
	\$ 804,986	\$ 754,986 \$	50,000 \$	50,000

During the 2012 fiscal year, the Association acquired certain intangible assets related to commencement of the Quebec RecycFluo Program for \$50,000. The intangible assets acquired consist of the program trademark and the list of program members that was established by the previous program manager. Management of the Association is of the opinion that no impairment allowance is required for the 2022 fiscal year.

Included in operating expenses and general and administrative expenses is a total of \$Nil (2021 - \$10,248) of amortization expense.

#### Notes to the Financial Statements For the year ended 31 December 2022

9.	Accounts payable and accrued liabilities		
	1 0	 2022	2021
			(Note 17)
	Accounts payable and accrued liabilities	\$ 6,591,595 \$	7,046,760
	Government remittances payable	 69,634	174,194
		\$ 6,661,229 \$	7,220,954

#### 10. Contingencies

(a) During the 2020 to the 2021 fiscal years, the Association accrued estimated penalties of \$810,354 as a result of the program not meeting certain material collection targets pursuant to the Regulation regarding the recycling and recovery of products by businesses. On 30 June 2022, the government of Quebec amended the Regulation and as such, the penalties accumulated in previous years have been cancelled. Due to this, the Association has reversed the penalties previously accrued in the financial statements, which has been recorded as a reduction in operating expenses in the current year of \$810,354, and has not accrued any estimated penalties for the 2022 fiscal year.

The amended regulation requires certain collection targets beginning in the Association's 2023 fiscal year, and the Association will be subject to potential penalties if these targets are not met.

(b) Pursuant to the Surplus Fund Transfer Addendum (Note 13), the Association established a restricted reserve fund of \$765,500 (2021 - \$765,500) from the Association's existing assets excluding the surplus funds received as part of the Fee Reduction Campaign. The restricted reserve fund has been allocated to the categories of designated program materials as follows:

Paint and Coatings	\$ 673,700
Pesticides	15,000
Solvents	61,700
Fertilizers	 15,100
	_
	\$ 765,500

The purpose of the restricted reserve fund is to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 September 2021. In the event that there is insufficient funding in the restricted reserve fund to cover the expenses during a transitional delay, the Association is required to fund any expenses in excess of the restricted reserve fund from its own assets. At the date of the independent auditors' report, while the transition of the MHSW program is underway, it is indeterminable whether the Association will be required to fund any expenses, either up to, or in excess of, the amount of the restricted reserve fund.

Notes to the Financial Statements For the year ended 31 December 2022

#### 11. Commitments

(a) The Association has a lease agreement for the Quebec office suite which expires on 31 May 2024.

The Association has a lease agreement for the Ontario office which expires on 29 Feb 2024.

The annual lease payments for the Association's premises are as follows:

2023 2024	\$ 108,858 31,902	
	\$ 140.760	

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$1,535,000 available which can to be used for the development of collection facilities for certain ongoing programs. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. As of 31 December 2022, \$688,898 of loans have been disbursed from the pool of available funds (Note 4) and \$340,921 of loans have been forgiven.
- (c) During the 2021 fiscal year, the Association's board of directors passed a resolution to make capital funding of up to \$1,000,000 available to collection sites participating in the Saskatchewan Household Hazardous Waste Program. The terms and conditions of how these funds will be disbursed have not been determined by the Association at the date of the Independent Auditors' Report.
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$755,481 (2021 \$1,191,111) which will be incurred during 2023.

Notes to the Financial Statements For the year ended 31 December 2022

#### 12. Externally restricted net assets

Externally restricted net assets is comprised of the following amounts:

	 2022	2021
Quebec Recycfluo Program Reserve Ontario Fee Reduction Reserve (Note 10(b))	\$ 1,386,372 \$ 765,500	1,363,094 765,500
	\$ 2,151,872 \$	2,128,594

Pursuant to the agreement between the Association and Societe Quebecoise de recuperation et de recyclage, the Association is required to maintain a reserve fund equal to a minimum of six months and a maximum of twelve months of program operating expenses. The purpose of the reserve fund is to cover the expenses during a potential wind down of the program. During the year, interest income of \$23,278 was transferred from unrestricted net assets to the externally restricted net assets related to the Quebec Recycfluo Program Reserve.

#### 13. Ontario Fee Reduction Campaign

On 24 June 2020, the Resource Productivity and Recovery Authority ("RRPA") approved the Surplus Fund Transfer Addendum which, among other matters, included a transfer of surplus funds from the previous Municipal Hazardous or Special Waste ("MHSW") program to Stewards or members of the program. On 8 July 2020, the Association entered into an agreement with Stewardship Ontario ("SO") to distribute surplus funds from the MHSW program to the members of the Ontario PaintRecycle Program and the Ontario Pesticides, Solvents and Fertilizers Program (the "Programs"). Under the agreement the Association received total surplus funds of \$16,366,500, of which \$14,586,000 was to be distributed to members of the Ontario PaintRecycle Program and \$1,780,500 was to be distributed to members of the Ontario Pesticides, Solvents and Fertilizers Program by fee reductions and the residual funds that could not be applied towards fee reductions was to be disbursed in accordance with the residual funds addendum. The total of these funds were fully distributed as of 31 December 2021.

During the year, SO transferred additional funds of \$585,039, of which \$499,472 was to be distributed to members of the Ontario PaintRecycle Program and \$85,567 was to be distributed to members of the Ontario Pesticides, Solvents and Fertilizers Program. The total of these funds were fully distributed to members as of 31 December 2022.

During the year, the board of directors approved an extension of the Ontario Solvent fee reduction program. The extended fee reduction program is funded from the accumulated surplus generated by the Association's Solvent program which has been used to reduce EHF's owing by members. For the year ended 31 December 2022, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$676,667 (2021 - \$235,576).

Notes to the Financial Statements For the year ended 31 December 2022

#### 14. Financial instruments

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 31 December 2022.

#### (a) 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 Association's main credit risks relate to its cash and cash equivalents, restricted cash, term deposits, accounts receivable and forgivable loans. Cash, cash equivalents, restricted cash and term deposits are in place with major financial institutions. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of customers. Concentrations of credit risk with respect to the forgivable loans are limited to the extent that a collection facility who has received a forgivable loan does not become operational and the loan becomes repayable to the Association (Note 4). The Association has evaluation and monitoring processes in place and writes off accounts when they are determined to be uncollectible. There has been no change to the risk exposure from the prior year.

#### (b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is not exposed to this risk due to its strong working capital position. There has been no change to the risk exposure from the prior year.

#### (c) 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. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

#### (d) 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 Association has investments denominated in U.S. dollars included in the reserve (Note 6). As such, these investments are exposed to foreign exchange fluctuations.

Certain assets and liabilities are exposed to foreign exchange fluctuations due to transactions denominated in foreign currency. As at 31 December 2022, cash and accounts receivable of \$201,114 USD and \$164,974 USD (2021 - \$541,242 USD and \$97,818 USD) respectively and accounts payable and accrued liabilities of \$12,275 USD (2021 - \$50,879 USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

Notes to the Financial Statements For the year ended 31 December 2022

#### 14. Financial instruments - Continued

#### (e) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Association to a fair value risk while the floating-rate instruments subject it to a cash flow risk. There has been no change to the risk exposure from the prior year.

#### (f) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Association is exposed to other price risk through amounts held in investments and the reserve. There has been no change to the risk exposure from the prior year.

#### 15. Controlled organization

The Association controls PCA Product Stewardship Inc. ("PCA PSI") as it is the sole member of PCA PSI and has the right to appoint the majority of PCA PSI's Board of Directors.

PCA PSI was created to develop and manage programs in the USA that allow members to easily satisfy state regulations around the end of life handling of various products produced and sold by industry. PCA PSI is currently managing the Washington State LightRecycle program and the California State ThermostatCare program.

PCA PSI has not been consolidated in the Association's financial statements. Financial statements of PCA PSI are prepared in accordance with US generally accepted accounting principals FASB ASC 958, not-for-profit entities. The financial summary as at 31 December 2022 and for the year then ended are based on the audited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

### Notes to the Financial Statements For the year ended 31 December 2022

### 15. Controlled organization - Continued

PCA PSI	
	<b>31 December</b> 31 December <b>2022</b> 2021
	(unaudited)
Financial Position	
Total assets	<b>\$ 4,866,224</b> \$ 2,413,993
Total liabilities Total net assets	<b>1,308,165</b> 115,943 <b>3,558,059</b> 2,298,050
	<b>\$ 4,866,224</b> \$ 2,413,993
	31 December 31 December 2022 2021
	(unaudited)
Results of Operations	
Total revenue Total expenses	<b>\$ 3,393,312</b> \$ 1,506,927 <b>2,333,196</b> 1,102,530
Excess of revenues over expenses	<b>\$ 1,060,116</b> \$ 404,397
	31 December 31 December 2022 2021 (unaudited)
Cash Flows	
Cash provided by operating activities	<b>\$ 2,121,950</b> \$ 560,965

Notes to the Financial Statements For the year ended 31 December 2022

#### 16. Related party transactions

The Association is related to PCA PSI (Note 15). The following summarizes the related party balances and transactions for the year.

Included in accounts receivable is \$29,779 (2021 - \$18,814) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2023 fiscal year.

Included in revenues is \$270,090 (2021 - \$88,360) charged to PCA PSI for administrative expenses.

These transactions are in the normal course of operations and have been valued at the exchange amount which is the amount of consideration established and agreed to by the related parties.

#### 17. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2022 financial statements. As at 1 January 2022, \$1,363,094 was reclassified from unrestricted net assets to externally restricted net assets which represents the amount of PCA funds reserved for the Quebec RecycFluo program. This amount is required to be maintained as an externally restricted reserve fund by the agreement with Recycfluo Quebec (Note 12).

Appendix F - 2022 Third Part	y Assurance Stat	ement for Non-Fir	nancial Information	

# PRODUCT CARE ASSOCIATION OF CANADA – BC LAMPS AND LIGHTING EQUIPMENT STEWARDSHIP PROGRAM

# INDEPENDENT REASONABLE ASSURANCE REPORT

**31 DECEMBER 2022** 



#### INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of Product Care Association of Canada,

#### Assurance Level and Selected Information

We have been engaged by Product Care Association of Canada (the "Association") to perform a reasonable assurance engagement in respect of the following information (the "Selected Information"), detailed in Appendix 1, and also included within the Association's Annual Report for the BC Lamps and Lighting Equipment Program to the Ministry of Environment and Climate Change Strategy for the year ended 31 December 2022:

- Section 4.1 Collection Sites and Appendix C 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 description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- Section 7.2 Products Collected the description of how total amounts of the producer's product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 9 Plan Performance the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Our reasonable assurance engagement does not constitute a legal determination on the Association's compliance with Sections 8(2)(b), (d) and (e) of the Recycling Regulation.

#### Responsibilities

Preparation and fair presentation of the Selected Information in accordance with the evaluation criteria as listed in Appendix 1 is the responsibility of the Association's management. Management is also responsible for such internal control as management determines is necessary to enable the preparation of the Selected Information such that it is free from material misstatement. Furthermore management is responsible for preparation of suitable evaluation criteria in accordance with the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports – 2022 Reporting Year dated November 2022, as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

Our responsibility is to express an opinion on the Selected Information based on the procedures we have performed and the evidence we have obtained.





#### **Evaluation Criteria**

The evaluation criteria presented in Appendix 1 are an integral part of the Selected Information and address the relevance, completeness, reliability, neutrality and understandability of the Selected Information.

#### **Applicable Quality Control Requirements**

We apply the Canadian Standards on Quality Management and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Scope of the Reasonable Assurance Engagement

We carried out our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000) published by the International Federation of Accountants. This Standard requires that we comply with independence requirements and plan and perform the engagement to obtain reasonable assurance about whether the Selected Information is free of material misstatement.

A reasonable assurance engagement includes examining, on a test basis, evidence supporting the amounts and disclosures within the Selected Information. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement in the Selected Information due to omissions, misrepresentations and errors. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the Selected Information in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the entity's internal control. 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 Selected Information. The main elements of our work were:

- Gain an understanding of the data collection, monitoring and reporting processes through inquiries of management;
- Testing the processes, documents and records on a sample basis;
- Re-calculating quantitative data on a sample basis as it pertains to the Selected Information; and
- Evaluating the presentation of the Selected Information in the Annual Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

#### **Inherent Limitations**

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Selected Information 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 the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of evaluation criteria.



#### **Conclusion**

In our opinion, the Selected Information within Product Care Association of Canada's Annual Report for the BC Lamps and Lighting Equipment Program for the year ended 31 December 2022 presents fairly, in all material respects, in accordance with the evaluation criteria listed in Appendix 1:

- 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 description of how total amounts of the producer's product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- The description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

#### **Emphasis of Matter**

Without qualifying our opinion, the following should be noted regarding the information in the Annual Report:

- 1. The Association does not present a recovery rate in the Annual Report. As such, the total amount of producer's products sold as presented on Table 12 Units Reported Sold by Product Category in 2022 of the Annual Report has not been included in the Selected Information in accordance with the Recycling Regulation Guidance Third Party Assurance for Non-Financial Information in Annual Reports 2022 Reporting Year dated November 2022 as issued by the British Columbia Ministry of Environment and Climate Change Strategy.
- 2. The Selected Information in Section 6 Pollution Prevention Hierarchy and Product/Component Management includes information related to the disposition of PCB ballasts. The product management of PCB ballast shipments are tracked on government hazardous waste manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a downstream processor. Materials are comingled at the primary processor before being shipped to a downstream processor. Sample hazardous waste manifests indicating the final disposition of PCB ballasts for shipments to downstream processors were obtained for 1 of the 2 processing pathways for PCB ballasts. The final disposition of products shipped to the processor where hazardous waste manifests indicating the final disposition were not available is based on questionnaire responses from the primary processor. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1 as it pertains to the disposition of PCB ballasts.

#### **Other Matter**

Our report has been prepared solely for the purposes of management's stewardship under 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 the Association, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

Kalfe. Berson UP

#### Appendix 1

#### **Evaluation Criteria**

#### Collection facilities

Specific disclosures in the annual stewardship report from Section 4.1 - Collection Sites and Appendix C - List of Contracted Collection Sites as of December 31<sup>st</sup> 2022 for which evaluation criteria were developed

Disclosure per Annual Report	Reference
Total number of collection facilities - 450	Appendix C - List of Contracted Collection Sites as
	of December 31st 2022

"A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the general public. The Program enters into separate contracts with collection sites for each collection service offered and as a result, there is no one-to-one relationship between the number of sites and the number of services offered."

"The Program's collection system included 450 contracted collection sites, with 4 advertised sites added in 2022 and 8 advertised sites removed representing a net decrease of 4 sites from 2021."

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:

- "Collection facilities" are depots that have a signed contract with the Association for the collection of program materials during the reporting period: 1 January 31 December 2022, a physical location that is available to collect program materials, and the staff of the facility has an adequate understanding of the program.
- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the Annual Report.
- Large volume generators (LVG's) and collection events are excluded from the number of collection facilities.
- The change in number of collection facilities is calculated by comparing the current number of collection facilities, a sum of all the collection facilities that have a signed contract within a given reporting year and those that closed within the same reporting year, to the number of collection facilities reported in the prior reporting year.

#### **Pollution Prevention Hierarchy**

Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed

#### **Disclosure per Annual Report**

Reference

"After collection, Program Products are transported to the Program's primary processors."

"At the processors, with exception of PCB ballasts, Program Products are broken down into their respective component materials and either processed on site or sent to a downstream processor for further processing. Information about how material was managed by the Program's primary processors was based on information provided to Product Care by the Program's primary processors."

**Material: Lamps** 

Sub-Component: Phosphor Powder with Mercury

End fate: Securely landfilled

Sub-Component: Metal

End fate: Recycled – Metal commodity

Sub-Component: Glass

End fate: Recycled – Recycled as sand blasting

material and aggregate

Sub-Component: Plastic

End fate: Recycled as sand blasting material and aggregate; ground up and sent with metal for smelting, as an energy component, and landfilled

Table 11: Materials Processing

#### **Material: Crushed Lamps**

"Crushed lamps were sent to a processor and were managed using the same method applied to whole lamps with the same material end-fates, with the exception of glass which was used as aggregate in concrete. In 2022, some crushed lamps were held in temporary storage at the end of year awaiting shipment."

Sub-Component: Metal

End fate: Same as whole lamps

Sub-Component: Glass

End fate: Recycled as aggregate in concrete

Sub-Component: Mercury and Phosphor Powder

End fate: Same as whole lamps

Sub-Component: Plastic End fate: Recycled as aggregate Table 11: Materials Processing

#### **Material: Residential Fixtures**

"Residential fixtures contain materials similar to small appliances (e.g., metal, glass, plastics, etc.). The Program partnered with the Canadian Electrical Stewardship Association's (CESA) program (ElectroRecycle) to collect residential fixtures along with small appliances and power tools at CESA-contracted collection sites. They were shipped to three independent processors where they were comingled with other electronics and broken down into their respective components to be recycled and/or recovered."

Sub-Component: Ferrous Steel

Downstream process: Production, processing, non-

processing

End fate: Recycled

**Sub-Component: Plastics** 

Downstream process: Processing

End fate: Recycled

Sub-Component: Aluminum

Downstream process: Production, processing, non-

processing

End fate: Recycled

Sub-Component: Wire and Cables and String lights Downstream process: Refining, non-processing

End fate: Recycled

Sub-Component: Copper

Downstream process: Processing, refining

End fate: Recycled

**Sub-Component: Glass** 

Downstream process: Processing, non-processing

End fate: Recycled

Sub-Component: Circuit Boards Downstream process: Refining

End fate: Recycled

Sub-Component: Rechargeable Batteries

Downstream process: Processing, non-processing,

reuse

End fate: Reuse, Recycled

Sub-Component: Paper Based Materials

Downstream process: Processing

End fate: Recycled

Sub-Component: Non Rechargeable Batteries Downstream process: Reuse, processing, non-

processing, refining End fate: Reuse, Recycled

#### **Material: Commercial Fixtures and Non-PCB Ballasts**

"Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. According to a spokesperson from the Canadian Association of Recycling Industries (CARI) collected materials are sent to a downstream scrap metal recycling processor, where the main materials recovered are metals. All metal is extracted and recycled, and the remaining shredder residue is sent to landfill for use as landfill cover. The Program does not receive reporting from metal recyclers and therefore is not able to verify or report on the volume and portion of the material recycled and or disposed of through this system."

Table 11: Materials Processing

Sub-Component: NA	Table 11: Materials Processing	
End fate: Managed through the existing market	· ·	
driven scrap metal recycling system		
Material: PCB Ballasts		
"PCBs are strictly regulated from transportation to disposal by the BC Ministry of Environment and		
Climate Change Strategy, Environment Canada, and Transport Canada. The Program contracted with a		
hazardous waste management company to collect, transport and manage PCB containing ballasts.		
Through the hazardous waste management company, the PCB ballasts were incinerated at high		
temperature in a licensed incinerator."		
Sub-Component: NA	Table 11: Materials Processing	
End fate: Incineration		

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

- The Association maintains a listing of all products shipped to the primary processor which is supported by shipping documents or processor invoices.
- The primary processor provides an invoice indicating the amount of product processed and in some cases a certificate of processing/reclamation.
- The primary processor provides information on product management in an annual questionnaire or an annual report to the Association. Questionnaire responses were received from all processors used by the program (excluding the processors of residential fixtures).
- The information on product management for residential fixtures is based on the information in the downstream material flow documents as approved by the Recycler Qualification Office ("RQO") and information included in the annual reports as provided by the primary processors.
- Shipments of hazardous waste generated from the processing of lamps flow through a multi-step processing environment. Shipments to the primary processor are supported by a bill of lading that does not include information on the expected disposition of these products by the secondary processor. Shipments from the primary processor to the secondary processor are supported by the applicable government manifest which includes co-mingled materials from other sources and information on the expected disposition as completed by the consignee after receiving the shipment.
- Shipments of hazardous waste generated from crushed lamps are tracked on a hazardous waste manifest indicating the expected disposition.
- Shipments of hazardous waste generated from PCB ballast are tracked on hazardous waste manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a downstream processor. Materials are comingled at the primary processor before being shipped to a downstream processor. Sample hazardous waste manifests indicating the final disposition of PCB ballasts for shipments to downstream processors were obtained for 1 of the 2 processing pathways for PCB ballasts. Information on the expected disposition of PCB ballasts shipped to the processor where hazardous waste manifests indicating the final disposition were not available is based on questionnaire responses from the primary processor.
- The Association performs periodic site inspections of the processors' facilities (excluding the processors of residential fixtures). Site inspection criteria have been developed to confirm the responses in the questionnaire provided by these primary processors. Site inspections are scheduled to be performed on a rotating 3 year schedule.

#### **Product collected**

Specific disclosures in the annual stewardship report from Section 7.2 - Products Collected for		
which evaluation criteria were developed		
Disclosure per Annual Report	Reference	

"Collection quantities for the different Program Products are based on annual processor reports and/or estimated based on quantities processed and reported by the Program's processors between January 1 and December 31, 2022."

#### **Product collected**

Whole Lamps -6,599,849 units

Table 13: Estimated Quantity of Product Collected in 2022

Residential Fixtures – 1,070 tonnes

PCB Containing Ballasts – 7,638 kg

Crushed Lamps – 4,638 kg

"Product Care partners with CESA for the collection of residential light fixtures. As fixtures collected are comingled with CESA and OPEIC products, the Program, CESA and OPEIC use a sampling protocol to determine the proportion of CESA products, OPEIC products and lighting fixtures collected in CESA's collection containers. The proportion of lighting fixtures determined through sampling is applied to the total weight of material collected by CESA to approximate the tonnage of residential light fixtures collected."

#### **Product Collected – Lamps**

Fluorescent Tubes (All sizes and shapes) – 2,434,018 units

Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps – 1,104,632 units

Light Emitting Diodes (LED) – 650,864 units

High Intensity Discharge (HID) and Other – 141,320 units

Incandescent / Halogen – 2,269,015 units

Table 14: Whole Lamp Units Collected by Product Category

"This number (fluorescent tubes) includes 0-2', 2-4', 4-8', and U and O shaped tubes and Poly-coated tubes. Poly-coated tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units."

"This number (HID and other) includes Sodium lamps, HPS lamps (High Pressure Sodium), Metal Halide lamps, Mercury Vapour lamps, Induction tubes, UVC lamps and tubes, and Neon tubes. Neon tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units."

"This number (Incandescent/Halogen) includes projector bulbs and miniature bulbs."

"Commercial fixtures and non-PCB containing ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. These facilities manage various types of scrap metal obtained from a range of products. Given the relative size and volume of the Program Products, the manner in which materials are received at metal recycling facilities, and the space and resources required to separate Program Products on site, it is not practical for metal recycling facilities to segregate commercial fixtures and non-PCB containing ballasts from the mixed-stream of recycled products and provide discrete collection volumes to report out on units collected."

The following evaluation criteria were applied to the assessment of the description of how total amounts of the producer's product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation:

#### **Product Collected**

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- Each shipment of product collected is supported by documentation provided by the processor which indicates the total units collected and the type of program materials collected.
- Residential fixtures are co-mingled with other end of life electronic materials during collection. The processors perform periodic sampling activities to determine the estimated percentage of program materials belonging to the program. The weights of residential fixtures related to the program are calculated by multiplying the total weight of co-mingled materials by the estimated percentage of LightRecycle program materials.

#### **Performance targets**

Specific disclosures in the annual stewardship report from Section 9 - Plan Performance for which evaluation criteria were developed

No targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation were presented in the 2022 Annual Report.

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

- All stewardship plan targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation have been identified and reported on by management in the Annual Report.
- The description of progress against targets to date is supported by records of progress maintained by the Association.