

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

Via Email: ExtendedProducerResponsibility@gov.bc.ca

June 30, 2021

Dear Director:

Re: 2020 OPEIC 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 Outdoor Power Equipment Institute of Canada's 2020 annual report for the OPEIC program for electric outdoor power equipment for the period January 1, 2020 through December 31, 2020.

Please provide confirmation of receipt. We will also be posting the report on OPEIC's website as per the Regulation.

If you have any questions regarding this report, please contact me at (703) 549-7600 or bmartin@opei.org.

Yours truly,

Brandon Martin

Director of Battery and Electric Products and Industry Affairs Outdoor Power Equipment Institute of Canada

cc. Kristi MacMillan

Outdoor Power Equipment Institute Canada

Annual Report to the Director 2020

Submitted to: Director, Extended Producer Responsibility Section

Environmental Standards Branch

Ministry of Environment and Climate Change Strategy

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1. Executive Summary

The Outdoor Power Equipment Institute of Canada (OPEIC) manages an approved extended producer responsibility program ("Program") for electric outdoor power equipment (EOPE) in British Columbia. The Program operates pursuant to the terms set out in the Outdoor Power Equipment Stewardship Program for Outdoor Power Equipment ("Program Plan") first approved by the Ministry of the Environment and Climate Change Strategy (MoECCS) on April 20, 2012. The most recent amendments to the Program Plan received Ministry approval on July 30, 2020. This report covers the period of January 1, 2020, to December 31, 2020, in accordance with the Program Plan, as approved July 30, 2020. While the COVID-19 pandemic did result in temporary closures of many collection sites in the province in 2020, there were no long-term adverse consequences to the Program. Any specific impacts to Program operations are detailed in the relevant section of this report. In addition, OPEIC kept the MOECCS apprised of significant developments related to the pandemic throughout the year through conversations with Ministry staff and in response to MoECCS surveys.

Products within the plan	Electric outdoor power equipment, categorized into four groups: handheld, walk-behind, free-standing ad lawn tractors.
Program Website	www.opeic.ca

Regulations Provision	Topic	Summary
Part 2, section 8 (2)(a)	Public Education Materials and Strategies	 Updated and maintained easy-to-use website www.opeica.ca with an up-to-date collection site locator tool. Provided additional consumer support through Recycling Council of BC (RCBC) for hotline, website, and Recyclepedia services. Continued membership with the Stewardship Agencies of BC (SABC). Continued participation in the First Nations Recycling Initiative. Ran radio advertising on select radio stations targeting rural communities and the Lower Mainland. From July 31, 2020, onwards, OPEIC was promoted at CESA's collection events. Ran Google search advertising campaign targeting users performing Google searches. Conducted Google display advertising campaign, targeting BC residents who show interest in EOPE or related topics. Distributed OPEIC promotional materials on request. The 2020 consumer awareness survey resulted in a 63% awareness level.
Part 2, section 8(2)(b)	Collection System and Facilities	 Effective July 31, 2020, OPEIC products were collected through network of 247 collection sites contracted by the Canadian Electrical Stewardship Association (CESA).

Regulations	Topic	Summary
Provision		
		 Consumers could drop off their broken or unwanted electric outdoor power equipment at collection sites at no charge. As of December 31, 2020, 230 collection sites collected Regular Products¹. For Regular Products, maintained an accessibility rate, as defined by the SABC Standard, of, or in excess of 99.5%. As of December 31, 2020, 104 collection sites collected Bulky Products². 23 collection events were held between July 31 and December 31, 2020. All Program Products³ were accepted at these events.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	 Producers maximized the use of materials that can be recycled and reused. Producers optimized product design to reduce the materials used, reducing product weight, material content, and product volume. Supply chain initiatives included the use of returnable-reusable packaging for components from suppliers. Producers seek to reduce water consumption through improved processes. Indicatives include treatment and reuse of process waster to reduce overall needs. There is an established market for the resale and reuse of EOPE.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	 EOPE was collected in the same containers as CESA products and fixtures for the BC Lights recycling program. Combined products were sent to four consolidation points across the province and then onwards to two recyclers. Metals and plastics are the primary commodities recovered from EOPE. The Program accepted all batteries recycled with Program Products. The processors removed batteries from Regular Products and sent them to an RQO approved battery recycler. The processors were certified under the R2 certification program.
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	 Program participants reported 261,188 units of EOPE were sold between December 1, 2019, and November 30, 2020. Prior to July 31, 2020, Program Products were managed through the existing scrap metal network. An estimated 77.4 tonnes of Regular EOPE was collected between July 31 and December 31, 2020, in British Columbia. 2,059 Bulky Products were reportedly collected between July 31 and December 31, 2020. In 2020, two sampling events were conducted involving nine metal recycling sites. These sampling studies were conducted to

See Definition of Regular Products in <u>Section 4: Collection System and Facilities</u>
 See Definition of Bulky Products in <u>Section 4: Collection System and Facilities</u>
 Program Products are obligated products set out in section 4 of the Program Plan. A list of all Program Products can be found on <u>www.opeic.ca/how-it-works</u>.

Regulations Provision	Topic	Summary
		 assess the extent to which EOPE is managed through the scrap metal system. SABC members participated in waste composition audits in Metro Vancouver, The Squamish Regional District, and the Squamish Lillooet Regional District.
Part 2, section 8(2)(f)	Summary of Revenues and Expenditures	 The Program management costs are funded by environmental handling (EHF) applied to the sales of EOPE in or into BC. Retailers may choose to build the EHF into the product's price or display it as a separate charge to consumers at the point of sale. See Appendix D for the independent financial audit for the financial reporting year.

2. Program Outline

The Outdoor Power Equipment Institute of Canada (OPEIC) operates an approved extended producer responsibility program ("Program") for electric outdoor power equipment ("EOPE") in BC in accordance with its Program Plan ("Program Plan") approved by the BC Ministry of Environment and Climate Change Strategy (MoECCS) pursuant to the BC Recycling Regulation (BC Reg. 449/2004) ("Regulation"), which first received Ministry approval on April 20, 2012. Current amendments to the Program Plan received approval on July 30, 2020.

EOPE is included in Article 2(1) of Schedule 3 of the Regulation ("Electronic and Electrical Product Category") and includes items such as electric snow blowers, electric lawnmowers, and electric gardening tools. The Program categorizes designated products into four groups of EOPE: hand-held, walk-behind, free-standing, and lawn tractors.

OPEIC is a Canadian non-profit organization federally-incorporated under Part 2 of the *Canada Not-for-Profit Corporations Act*, formed as the legal entity to govern the Program. As of December 2020, the Program had 43 participants representing the majority of the EOPE market in British Columbia. Participants included manufacturers, distributors, and dealers. Product Care Association of Canada ("Product Care") continued to be engaged as Program Manager by OPEIC in 2020.

Prior to July 30, 2020, the Program relied on an existing market driven system for the collection of EOPE that was previously an approved stewardship plan. Unlike traditional stewardship programs where a new and separate collection system was developed to divert products from the waste stream, the Program utilized the existing collection and transportation network operated by the scrap metal recycling industry. Starting July 31, 2020, OPEIC contracted with the Canadian Electrical Stewardship Association (CESA) ("the Service Provider") to utilize its network of collection sites. These collection sites provide convenient drop-off locations throughout the province, including retailers, local government sites, private recycling sites, and recycling depots. Consumers can drop off their EOPE at any of the service provider's collection sites without charge. Details regarding the new collection network can be found in Section 7 (Products Sold and Collected) of this report.

OPEIC's website (<u>www.opeic.ca</u>) offers an up-to-date collection site locator providing listings of the current collection sites. The website also outlines OPEIC's policies for participants and program information for consumers.

3. Public Education Materials and Strategies

The Program pursued an ongoing engagement strategy with consumers, collection sites, municipalities, and retailers in 2020. The following is a summary of the public education and promotion strategies executed during the reporting year.

3.1 Website

OPEIC's dedicated Program website includes the following content:

- Collection site locator (a map displaying locations of all OPEIC collection sites See
- •
- •

- Appendix A)
- Hours of operations and addresses for all collection sites
- Details of products accepted and not accepted by the Program
- Other program information (e.g., environmental handling fees, program news, program
- history, etc.)
- Contact information, including email address (info@opeic.ca) and a toll-free consumer inquiry phone number (1-877-592-2972 ext. 226)
- A list of frequently asked questions to address stakeholder inquiries

OPEIC.ca saw 13,282 unique visitors and 27,430 page views in 2020. New visitors were the largest category of OPEIC website users in 2020 (84%), suggesting that consumers are continuing to learn about the Program and are exploring recycling options for EOPE.

3.2 Partnerships

OPEIC continued to contract with the Recycling Council of BC ("RCBC") to provide consumer support through RCBC's phone hotline (604-RECYCLE) and the free Recyclepedia smartphone app. RCBC is a

trusted public information resource that consumers use to learn about the recycling options available in their communities. Between January 1, 2020, and December 31, 2020, RCBC collectively answered 1,401 phone, email, and smartphone app inquires with regard to products included in the OPEIC Program.

OPEIC also continued its participation in the Stewardship Agencies of British Columbia (SABC), a consortium of stewardship programs in the province connected by a mandate to simplify recycling for the public. BCRecycles.ca – SABC's consumer-oriented website – is a one-stop-shop resource for detailed information on materials that can be recycled in British Columbia. BCRecycles.ca includes a comprehensive recycling locator tool, a downloadable recycling handbook, and contact information for the OPEIC Program.

OPEIC also continued to participate in the First Nations Recycling Initiative (FNRI). The initiative is supported by nine stewardship agencies seeking to engage with indigenous communities who are interested in starting recycling programs in their communities. A First Nations Field Service Specialist is dedicated to raising awareness of the initiative, offering resources to support recycling, and organizing community collection events in indigenous communities. In 2020, FNRI engaged with 20 indigenous communities across 16 different regional districts meeting with public works managers, band administrators, chiefs, and councils. As well, FNRI collaborates with Indigenous Services Canada (ISC) and the Indigenous Zero Waste Technical Advisory Group (IZWTAG) to collectively increase recycling accessibility for indigenous communities across the province. FNRI represented OPEIC in quarterly meetings with both groups and plans to continue to build strong partnerships moving forward.

3.3 Radio Advertising.

OPEIC ran radio campaigns with numerous stations in 2020, targeting regions at peak periods of product use. JRfm country radio ads ran in the Lower Mainland for four weeks, from mid-June to mid-July, with a total of 140 spots aired during the campaign period. Vista Radio ads ran in six communities (Duncan, Nelson, Powell River, Prince George, Sechelt and Williams Lake) for three weeks in June/July and for an additional three weeks in September/October, for a total of 270 spots over six weeks. OPEIC also engaged Vista Radio for social media advertising, further cross-promoting the program to Vista's listeners with paid social media posts on the station's social channels throughout the radio campaign.

3.4 Events

Between July 31 and December 31, 2020, OPEIC partnered with the Canadian Electrical Stewardship Association (CESA) to attend 13 in-person collection events and 10 remote collection events across three Regional Districts. Throughout the year, CESA facilitated the collection of EOPE at events attended. From July onwards (when events resumed after COVID lockdowns) CESA included OPEIC in social media promotions, distributed OPEIC brochures, and displayed a dedicated program signage to promote electric outdoor power equipment recycling at in-person events.

The number of collection events was dramatically curtailed in 2020 due to the COVID-19 Pandemic. Collection events typically hosted by the Service Provider in previous years were not able to take place due to provincial restrictions on public events and gatherings from March 2020 through the rest of the year.

3.5 Google Search Advertising

OPEIC conducted a Google search advertising campaign between January and December 2020 targeting users performing Google searches for keywords related to EOPE, OPEIC, and recycling. Ads targeted the entire province of British Columbia, generating a total of 15,190 impressions and 1,206 clicks through to OPEIC.ca. See

Appendix A for details.

3.6 Google Display Ads

OPEIC conducted a Google display advertising campaign targeting the entire province of British Columbia. The campaign was further targeted to primarily reach residents who showed an interest in EOPE or related topics, such as landscaping equipment, home improvement, and the environment.

Although ads targeted the entire province, a dedicated campaign delivered additional display advertising in the following communities, to coincide with radio advertising activities: Duncan, Nanaimo, Nelson, Powell River, Prince George, and Williams Lake.

Collectively display ads generated more than 3.7 million impressions and 11,497 clicks through to OPEIC.ca. See

Appendix A for details.

3.7 Marketing Materials

OPEIC promotional materials, such as rack cards, were distributed to Program stakeholders on request. All stakeholders were able to re-order promotional materials free of charge by emailing or phoning OPEIC. Digital files of Program rack cards and FAQ sheets were also made available online to download free of charge.

3.8 Consumer Awareness

In 2020, the Stewardship Agencies of BC conducted a survey to determine the awareness amongst British Columbians about recycling stewarded products. The survey was conducted by an independent third party between September 8-14, 2020, using an online survey technique. With regard to EOPE, 710 British Columbians were asked "as far as you are aware, can the following be recycled or safely disposed of in BC when they are no longer wanted?" of which 63% responded positively.

4. Collection System and Facilities

Pursuant to the commitments in its Program Plan, OPEIC transitioned its system of collecting Program Products effective July 31, 2020. Prior to that date, OPEIC employed a market-driven approach to collecting Program Products, contracting with private scrap metal recycling sites, local government sites, recycling depots, and return-to-retail locations that accept metal products. Up until that time, the OPEIC collection network consisted of 74 contracted collection sites. These sites managed various types of scrap metal obtained from a range of products. Given the relatively small size and volume of EOPE products, the manner in which metals are received at these collection sites, and the space and resources required to separate EOPE on site, it was not practical or profitable for collection sites to segregate EOPE from the mixed stream of recycled metal products and provide discrete collection volumes.

Effective July 31, 2020, OPEIC contracted with the Service Provider to collect EOPE through the Service Provider's network of collection sites. This new collection system provides greater opportunities for increasing levels of accessibility to British Columbians and enables the Program to better track the Program's performance.

The Service Provider's collection network provides year-round recycling options for consumers seeking to return their broken or unwanted EOPE at no charge. It has been developed in collaboration with existing collection networks, and other stewardship programs wherever feasible to enhance program performance and to develop easy-to-access collection sites. It operates in collaboration with third-party business owners who operate independent collection sites, as well as municipalities and retail stores. The collection system is further supported by the use of one-day collection events and direct pick-up from large volume generators.

The Service Provider does not directly own or manage any collection sites, but contracts with organizations that can provide collection services. Collection sites include any location that accepts

"Program Products" including, but not limited to, private drop-off centers, local government sites, service organizations, and return-to-retail. Regardless of the type of collection site, there is no charge to the consumer to drop off Program Products.

OPEIC defines two streams of products included in the OPEIC Program, "Regular" and "Bulky" products. "Regular Products" include products such as chain saws, brush cutters, garden shears, tillers, ice drills and are designed to be carried by the equipment operator either on their back or in their hands and might have one accessory wheel. "Bulky Products" include products that have two wheels or more, such as lawnmowers, snowblowers, pressure washers with wheels, and cultivators. Bulky Products collected through the Service Provider's network of collection sites are managed as scrap metal by each collection site independent of the Program.

As of December 31, 2020, the service provider's collection network consisted of 247 collection sites of which 230 accepted Regular Products and 104 accepted Bulky Products. The majority of Bulky Product collection sites overlap with Regular Product collection sites. The Program's website provides a depot finder tool where consumers can find the nearest collection site that accepts Regular and/or Bulky Products.

Of the 247 contracted collection sites, 230 were advertised. Advertised collection sites accept public drop-off of products included in the OPEIC Program and are listed on the OPEIC Depot Locator site. Unadvertised sites, which include large volume generators who may operate in the commercial or institutional (ICI) sector, municipal facilities, and landfills, do not allow public drop-off and may have limited collection space available (e.g., thrift stores). The Service Provider offers direct pick-up of designated OPEIC products as a part of the unadvertised service.

Table 1 lists the number of collection sites by regional district, including those that accept Regular Products, Bulky Products, advertised and unadvertised sites.

Table 1: Number of Collection sites by Regional District

	Number of Collection Sites by Regional District			
Regional District	Regular Only	Bulky Only	Regular and Bulky	Total
Alberni Clayoquot	1	1	1	3
Bulkley Nechako	3	0	3	6
Capital Regional District	13	0	8	21
Cariboo	1	0	3	4
Central Coast	1	0	2	3
Central Kootenay	3	0	0	3
Central Okanagan	2	0	5	7
Columbia Shuswap	4	5	6	15
Comox Valley	2	0	3	5
Cowichan Valley	3	0	6	9
East Kootenay	2	9	0	11
Fraser Fort George	3	0	1	4
Fraser Valley	6	0	4	10

	Numb	er of Collection	Sites by Regional Di	strict
Regional District	Regular Only	Bulky Only	Regular and Bulky	Total
Kitimat Stikine	7	0	0	7
Kootenay Boundary	2	1	0	3
Metro Vancouver	48	0	20	68
Mt. Waddington	1	0	4	5
Nanaimo Regional District	0	0	4	4
North Coast	2	0	2	4
North Okanagan	3	0	3	6
Northern Rockies	1	0	0	1
Okanagan Similkameen	6	0	2	8
Peace River	3	0	1	4
qathet	2	1	0	3
Squamish Lillooet	4	0	2	6
Strathcona	2	0	2	4
Sunshine Coast	2	0	1	3
Thompson Nicola	16	0	4	20
Totals	143	17	87	247

See Appendix C for a detailed list of all of the collection sites in the Service Provider's collection network as of December 31, 2020. Given the wholesale change to the Program's collection network in 2020, Appendix C does not identify changes from the previous year. Any future changes will be reported out in subsequent years.

4.1 Accessibility

The OPEIC Program provides British Columbians with reasonable access to recycling services for EOPE. The Program Plan sets out the following commitments with regard to accessibility:

- Maintain a minimum 99.5% accessibility rate for "Regular" products in accordance with the Stewardship Agencies of B.C. Accessibility Standard
- Maintain a minimum of 81 Bulky collection sites
- For both Regular and Bulky Products, provide service to gap areas that do not have a permanent collection site in a timely manner and a manner appropriate to the context determined by OPEIC. In accordance with the additional requirements set out in the Director's program approval letter dated July 30, 2020, a short-term solution to provide for collection in communities where permanent collection facilities or direct pick-up services are not yet established in accordance with the accessibility commitments in the plan, OPEIC will commit to holding a minimum of one advertised collection event a year for each of Regular and Bulky Products, as applicable.
- Report out annually on government requests for bulky access and continue to work with regional districts to address any gaps identified with regard to consumer access to bulky product collections. Advertise these options in affected communities using appropriate channels as requested.

The Program measures consumer access to permanent collection sites in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). SABC defines reasonable access as a 30-minute drive or less to a collection site in urban areas with a population of 4,000 or more and a 45 minute drive or less in rural areas with a population of 4,000 or more. The accessibility standard is viewed as the minimum standard and the Program works to exceed this standard.

Accessibility levels were calculated in 2019 on behalf of OPEIC's Service Provider by an independent third party using a Geographic Information System (GIS) analysis, 2016 Statistics Canada Census Data and road networks. Each population category (urban, rural, <4,000) was divided into Census dissemination blocks. Drive-time distance and speed from each dissemination block were applied to the closest Program collection location based on road types and/or urban/rural milieus. Once a Program collection location was identified, the 30-minute or 45-minute drive time distance threshold was applied to determine the level of access.

The 2019 accessibility study found that 99.5% of British Columbians in communities with populations greater than 4,000 had access to a permanent collection site within the required driving time. Subsequently in the months following the 2019 accessibility study an additional 16 contracted collection sites were added to the network across seven different regional districts. One collection site closed permanently, and two collection sites stopped collection of very large items (but continue to accept Regular Products). Six new collection sites accepted Regular Products, nine accepted very large items, one site accepted regular and very large items, and all were advertised sites. In 2020, an additional 15 contracted collection sites were added to the network across eight different regional districts, while four collection sites closed permanently. Three of the four sites that closed were in areas serviced by other collection sites, one site closed in an area which was not serviced by another collection site, whilst efforts continue to find a replacement permanent collection site in this community, for 2020, service was provided through a collection event. Of the 15 new sites, two collection sites accepted Regular Products, five accepted Bulky Products, and eight accepted Regular and Bulky Products. The net increase in the number of collection sites since the study was completed in 2019 indicates that the Program's accessibility levels remain at or exceed 99.5%.

As of December 31, 2020. The service provider had 104 collection sites that accepted Bulky Products, exceeding Program targets of 81.

OPEIC received no requests from local governments in 2020 for collection of Bulky Products.

4.2 Collection Events

The collection system is further supported by the use of one-day collection events. From July 31 to December 31, 2020, 23 collection events were held.

Table 2 lists the number of collection events for by regional district.

Table 2: Collection events held by Regional District

Regional District	# Of Collection Events
Metro Vancouver	17
Central Kootenay	5
Comox Valley	1

Total	23
Total	25

Product collected at collection events is included in the overall collection tonnages reported in section <u>7.2</u> (<u>Product Sold and Collected</u>).

5. Product Environmental Impact Reduction, Reusability and Recyclability

Manufacturers continue to produce products that focus on sustainable environmental impacts while keeping end of life processing in mind for recycling or reusability. As the foundation of communities, manufacturers continue to make substantial investments over time to minimize their environmental footprint by increasing energy efficiency, saving, and recycling water, improving product life-cycle assessments, and implementing initiatives to reduce pollution and waste.

5.1 Product Design

Product design influences the durability and reliability of products, which has a direct impact on the life of a product and end-of-life management options. Producers optimize product design to reduce the materials used, which in turn reduces product weight, material content and product volume. Specifically, producers conduct analyses on the use of plastics and other materials in the design and manufacture of EOPE; maximizing the use of materials that can be recycled and reused. Producers also work to reduce the environmental impact associated with product packaging waste. For instance, producers are reducing the quantities of PVC used in packaging by substituting alternative recyclable solutions, such as cardboard. Trends also include the reduction in packaging weight and volume, more efficient use of packaging materials, the use of recycled content and recyclable materials.

5.2 Manufacturing Processes

Producers are reducing air emissions, increasing energy efficiency, reducing, and recycling water, limiting waste and producing safe products and solutions so others in the economy can do the same. These include the collection, recycling, and reuse of remnant ferrous and non-ferrous metals that result from the manufacture of components. Other waste materials, including plastic, corrugated and paper materials can be recovered and recycled during the manufacturing process for productive uses. The use of recycled plastics in the manufacturing of EOPE is limited because of standards on specific material and performance characteristics required of these products, such as flame retardants, impact resistance, electrical conductivity, or extreme temperature capabilities. In these instances, a specially formulated plastic resin is essential to the product's performance. In Canada and the US, EOPE products are tested and certified to safety standards, such as, Canadian Standards Association (CSA), International Electrotechnical Commission (IEC), and other national standard development organizations, such as Underwriters Laboratories (UL). As part of these certification processes, follow-up on-site visits are conducted that include verification of the actual virgin resin against the original certification. The use of recycled plastics in these instances is not possible because of the variability in its composition and properties. Supply chain initiatives include the use of returnable/reusable packaging for components from suppliers. Suppliers are encouraged to locate support operations in close proximity to manufacturing operations, thereby reducing transportation-related energy use in the delivery of components. Producers seek to reduce water consumption in water-dependent manufacturing processes through improved process efficiencies. Initiatives include the treatment and reuse of process water to reduce total needs.

5.3 Reuse and Repair

The reuse market for EOPE is very well developed. Valuable EOPE products that are not at the end of their functional life are not expected to be dropped off at collection sites or collection events because they have residual value. The market facilitates the repair and reuse of EOPE products through a variety of channels, including re-selling websites (e.g., Craigslist and garage sales), charitable organizations (e.g., Salvation Army or local product dealerships) and trade-ins on new product purchases. The Program

recognizes that there is a robust and effective reuse system already in place outside the parameters of the Program and hence will focus on the collection and recycling of the end-of-life EOPE.

5.4 Recycle/Recovery

The OPEIC Program strives to ensure that all materials collected are managed using the highest option on the pollution prevention hierarchy as set out under subsections 5(3) (d-g) of the Regulation, where economically feasible and viable. Through the partnership with CESA, material is sent to processors who are contracted with CESA directly.

6. Pollution Prevention Hierarchy and Product / Component Management

OPEIC strives to manage collected materials in accordance with the pollution prevention hierarchy set out under Section 8(2)(d) of the Recycling Regulation. These end-of-life products are shipped to processors that break them down into component parts to be recycled and/or recovered.

Prior to July 31, 2020, program products were collected through private scrap metal recycling sites, local government sites, recycling depots and return-to-retail locations that accept metal products as described in Section 4. A description of the recycling stream for the OPEIC products collected prior to 31 July 2020 as provided by a Canadian Association of Recycling Industries (CARI) spokesman explains that collected EOPE is combined with other metal accumulated on-site, which is then sold to a larger metal recycler who processes the majority of metal-bearing products collected in BC for recycling. Metal-bearing products are shredded, and the resulting material is sorted into ferrous metal, non-ferrous metal and waste material (plastics, fabrics, etc.). According to information provided by metal processors, the shredders successfully pull out approximately 99% of the metal. This material is then shipped to smelters and formed into ingots. Ingots are then sold to manufacturers to make consumer and/or industrial goods.

As part of the transition of OPEIC's collection network detailed in section 4 above, Regular items collected through the Service Provider's collection network were processed by the service provider's processors. In 2020, the Service Provider contracted with two processors to process collected materials. Both processors are certified under the R2 certification program. Under this certification, they are required to conform to the Electronics Product Stewardship Canada (EPSC) Electronic Recycling Standard, the industry standard for like-products (e.g., electrical, electronics and battery operated.) The EPSC Electronic Recycling Standard defines the minimum requirements for handling end-of-life electronics and contains mandatory environmental, occupational health and safety, and material handling required. The downstream material flows are audited annually by the Recycler Qualification Program (RQO), an independent third-party auditor, and are based on information from the RQO-approved materials and processor documents. Bulky Products collected after July 31, 2020, were managed as scrap metal and subject to the same expected end fate as program products collected prior to 31 July, 2020.

Table 3 provides a description of the downstream process for each commodity type, accounting for all Regular items processed in 2020. Materials are reported out by commodity only, and not by product type or component. Due to the complexity of the disassembly process, it is difficult for commodities to be completely segregated for measurement purposes.

Table 3: Downstream Processes for regular products by material commodity in 2020

Material Commodity	Reuse	Recycle	Recovery	Landfill	Downstream Process ⁴
Ferrous Steel		Х			Production, Processing, Non- processing
Plastics		Χ			Processing, Non-processing
Aluminum		х			Production, Processing, Non- processing
Wire and Cables and String Lights		x			Refining, Non-Processing
Copper		Χ			Processing, Refining
Glass		Χ			Non-Processing
Circuit Boards		х			Refining
Rechargeable and Non- Rechargeable Batteries		x			Reuse, Processing, Refining and Non -Processing

As noted, the Program accepts all batteries recycled with Program Products. In accordance with the requirements set out in the EPSC Electronics Recycling Standard, the Service Provider's primary processors remove batteries from Regular Products and send them to an approved downstream processor where base materials are extracted and commodified (see Table 3 above). With regard to Bulky Products, a representative sample of scrap metal collectors confirmed that batteries are removed from products diligently, in part due to the potential fire hazard, including batteries that are designed not to be removed by the user. A majority of regional district operators collecting EOPE also have battery management operations in place. Generally, batteries are removed prior to the product being bailed and shredded and are managed separately. In addition, CARI members are required to comply with all environmental requirements, ensuring that batteries are managed in a responsible manner. Scrap metal facilities make their own business decision as to whom they contract with to recover and process batteries. Facilities consider this information to be private and do not disclose it to OPEIC. Consequently, with respect to all Program Products collected pre-July 31, 2020, and Bulky Products collected after July 31st 2020, the end fate of embedded products is unknown.

⁴ Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and EPSC Electronic Recycling Standard verified Processors detailing the end disposition of product managed.

As part of the Ministry's Approval Letter (July 30, 2020), OPEIC is required to utilize collection sites and services that ensure batteries in Bulky Products are properly managed and handled in accordance with all applicable legal requirements by July 1, 2021. OPEIC initiated discussions with the Service Provider in 2020 to transition collections of Bulky Products from the scrap metal recycling system to the Service Provider's collection stream for Regular Products. Under this arrangement, Bulky Products, their materials, and any associated batteries will be managed through the Service Provider's processors, rather than scrap metal recycling system, ensuring that the batteries are managed in the same way as batteries from Regular Products. Management of Bulky Products through the Regular Product stream ensures batteries are managed properly, as the processors for Regular Products comply with the Recycling Standard and are certified under the R2 certification process. This makes it unnecessary to address the commitments originally set out in the Program Plan to engage in dialogue with the scrap metal industry to ensure the appropriate management of batteries.

7. Products Sold and Collected and Recovery Rate

7.1 Product Reported Sold

OPEIC participants reported 261,188 units of EOPE were sold in BC during the fiscal reporting year from December 1, 2019, to November 30, 2020.⁵ (See

Table 4 for a breakdown of units sold by product category).

Table 4: Total Units of Electric Outdoor Power Equipment Sold in BC in 2020 Fiscal Reporting Year

EOPE Category	Total Units Sold
Handheld EOPE	165,273
Walk-behind EOPE	50,775
Free-Standing EOPE	45,081
Lawn Tractors	59
Total	261,188

7.2 Product Collected

The Program commits to report out on the total estimated weight of Program Product collected as of July 31, 2020. Weight reported from July 31 – December 31, 2020, may not reflect the full amount of EOPE recovered because efforts to direct consumers to the service providers' collection sites only began in July and consumers may have still been taking Program Products to private scrap metal collection sites based on past practice.

Prior to July 31, 2020, EOPE was recycled through the collection network, as detailed in section 4. Up to that date, OPEIC conducted sampling studies at collection sites in the Lower Mainland and Vancouver Island to estimate the quantity of EOPE managed through the scrap metal system. It is OPEIC's experience and understanding that the vast majority of scrap metal recycled in BC moved through eight CARI member companies. Due to the COVID-19 Pandemic, no sampling events were able to take place

⁵ In 2017, OPEIC changed its accounting policy for the recognition of revenue from Environmental Handling Fees (EHFs). In previous periods, OPEIC had recognized revenues from EHFs in the period that the related program materials were sold by the member. As of 2017, OPEIC decided to recognize revenue from EHFs at the end of the month following the reporting period that the program materials were sold by the member. Management believes that the new policy is preferable because it better reflects the requirements of OPEIC's membership agreements, which defines the members' obligations under the various programs. Accordingly, in order to align non-financial reporting of units sold with OPEIC's financial revenues, the units sold reported for 2020 reflect units sold between December 2019 and November 2020.

prior to July 31, 2020. Therefore, no collection volumes could be estimated for the period Jan 1, 2020 – July 31, 2020. The sampling events resumed in September 2020, as detailed below in section 7.3.

Effective July 31, 2020, Regular Products were collected along with CESA product and residential fixtures from the BC Lamp & Lighting Equipment Stewardship Program through the Service Providers' contracted collection sites that accept Regular Products. To determine OPEIC's net tonnage in 2020, the Service Provider's processors submitted monthly sampling reports of collection material processed, indicating the portion of materials that were EOPE. Data from the sampling reports was extrapolated to estimate the total amount of EOPE collected in each particular month. The proportion was applied to the weight of the collection tonnage during that month. An estimated 77.4 tonnes of Regular EOPE were collected between July 31, 2020, and December 31, 2020, based on reports provided by the Service Provider's contracted consolidation facilities. Due to the change in collection infrastructure in 2020, year-over-year comparison of weights collected are not provided for 2019-2020.

See

Appendix B for a breakdown of the estimated weight of Regular Products collected by regional district, and per capita by regional district between July 31, 2020, and December 31, 2020.

As of July 31, 2020, Bulky Products were collected at the Service Providers' collection sites that accept Bulky Products. The Service Provider provided OPEIC with self-reported unit-based tracking forms submitted to the Service Provider by collection sites, identifying the number of units of Bulky Products collected. Tracking forms are not subject to further verification and may be subject to uncertainty. Between July 31, 2020, and December 31, 2020, collection sites accepting Bulky Products reported 2,059 units of Bulky Products collected. Prior to this, separate unit counts of Bulky Products collected were not available.

7.3 Scrap Metal Sampling

OPEIC conducts sampling events at select scrap metal recycling sites around the province to confirm that EOPE was being managed through this management stream. As in previous years, four sampling events were scheduled for 2020 at nine (9) scrap metal sites in the Lower Mainland and Vancouver Island, representing the vast majority of scrap metal that moves through BC. However, due to the pandemic and related restrictions, the first two sampling events had to be cancelled. Sampling events were conducted in September and October 2020 only.

7.4 Waste Composition Audits

Every year, waste composition audits are conducted by select local and regional governments with the participation of SABC members, including OPEIC. The purpose of the audits is to identify whether Program Products are entering landfills. In its program plan, OPEIC commits to participate in all waste composition studies undertaken by SABC and report out on the number of audits conducted, their location, the kilograms of Program Product identified per audit per capita, as well as the total weight of all batteries under 5kg found in each audit. In 2020, SABC members participated in three waste composition audits in Metro Vancouver, Squamish, and Squamish-Lillooet. Findings of each audit are detailed in Table 5.

Table 5: Waste Composition Audit Findings

Regional District	Program Product Identified Per Capita (Kg)	Total weight of all batteries < 5kg found per waste audit conducted (Kg)
Metro Vancouver	0.7	349.7
Squamish	0.0	6.2
Squamish – Lillooet	0.0	5.4

8. Summary of Revenues and Expenditures

A summary of Program revenues and expenditures is provided in OPEIC's audited financial statements found in Appendix D

The Program is funded through environmental handling fees (EHF's), which are remitted to OPEIC by Program participants based on unit sales of new EOPE in or into British Columbia. EHF rates are set by OPEIC in consultation with the industry and retailers. In some cases, retailers recover the EHFs from the

consumer as a separate fee. Program revenues are applied to the management cost of the Program including education, outreach, and administration.

Table 6 provides the EHFs applied to sales in 2020.

Table 6: OPEIC Environmental Handling Fees (EHF's)

Product Category	2020 EHF Per Unit
Handheld EOPE	\$2.00
Walk-behind EOPE	\$8.00
Free-standing EOPE	\$4.50
Lawn Tractors	\$16.00

9. Plan Performance

OPEIC assesses the performance of the Program with both qualitative and quantitative measures in response to the performance targets and commitments outlined in the approved Program Plan. Table 7 summarizes the Program's performance against its targets and commitments as set out in the Program Plan.

Table 7: Program Commitment and Targets

Program Area	Target/Commitment	2020 Performance	Strategies for Improvement
Consumer Awareness	Percent of residential consumers of EOPE that are aware that EOPE can be recycled. Target of 35% in 2022 and 70% in 2024.	63%	
	Residential consumer awareness survey – Conduct every two (2) years from 2020.	Survey conducted in 2020 with 63% awareness level	
	Report annually on the number of program website visits.	13,282 unique visitors and 27,430 page views	
	Report annually on the number of RCBC Recyclepedia website visits and hotline calls.	1,401 phone, email, and smartphone app inquiries	
Collection Sites	Report annually by collection site type (Regular and/or Bulky Products), provide list of sites with locations and identify changes from previous year.	Regular only sites = 143 Bulky only sites = 17 Regular and Bulky sites = 87 Total number of sites = 247 See Appendix C for a list of all sites with	All sites in 2020 are considered new. Note: In the 2021 annual report, we will identify changes to the network from the previous year.

Program Area	Target/Commitment	2020 Performance	Strategies for
		locations and network changes	Improvement
	Report annually the number of contracted regular and bulky collection sites by regional district.	See Table 1	
	Report annually the number of collection events by regional district.	See Table 2	
Collections	Estimated weight of "regular" products collected.	77.4 tonnes	
	Estimated weight of "regular" products collected by regional district.	See Appendix B	
	Estimated weight of "regular" products collected per capita by regional district.	See Appendix B	
	Number of units of Bulky items collected.	2,059 items	
Waste Composition Audits	Participation in all waste composition studies committed to by SABC.	OPEIC participated in the three (3) SABC waste composition studies. See 7.5 Waste Composition Audits	
	Number and location of waste audits conducted – Report Annually.	Three (3) waste composition audits: Metro Vancouver, Squamish Regional District, and Squamish Lillooet Regional District	
	Kilograms per capita of Program Product identified during waste audits – Report Annually.	Metro Vancouver: 0.7 kg/capita Squamish Regional District: 0.0 kg/capita	
		Squamish Lillooet Regional District: 0.0 kg/capita	
	Total weight of batteries found per waste audit conducted.	Metro Vancouver: 349.7 kg	
		Squamish Regional District: 6.2 kg	

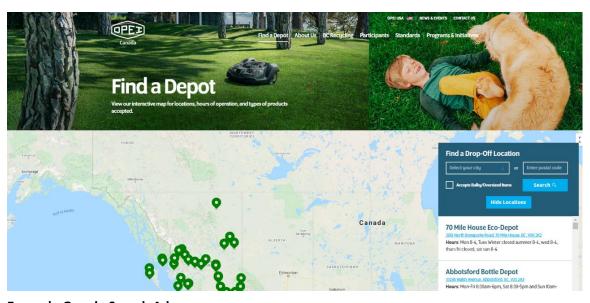
Program Area	Target/Commitment	2020 Performance	Strategies for
			Improvement
		Squamish Lillooet: 5.4 kg	
Accessibility	Maintain an accessibility rate of 99.5% for Regular Products.	99.5% (2019 study ⁶) No accessibility study was performed in 2020. There was a net increase of 11 collection sites in the service provider's network during 2020. Therefore, it is assumed that OPEIC maintained an accessibility rate of 99.5% or greater for Regular Products in 2020.	
	Maintain the number of bulky collection sites as of December 31, 2019 (81).	As of December 31, 2020, the Service Provider had 104 collection sites that accepted Bulky Products.	
	Report out annually on government requests for bulky access and continue to work with regional districts to address any gaps identified with regard to consumer access to bulky product collections. Advertise these options in affected communities using appropriate channels as requested.	There were no requests for bulky access from regional districts in 2020. Participated in a collection event in Creston to provide service to that community	OPEIC will continue to work with the contracted Service Provider to provide accessibility of Bulky Products to British Columbians, in line with commitments in the Program Plan.
Management of Environmental Impacts	End fate management of materials.	See section <u>6. Pollution</u> Prevention Hierarchy and Product / Component Management.	
	End fate management of batteries.	See section <u>6. Pollution</u> <u>Prevention Hierarchy and</u> <u>Product / Component</u> <u>Management.</u>	
	Changes to Environmental Standards for processors of Regular Products.	See section <u>6. Pollution</u> Prevention Hierarchy and Product / Component Management.	

⁻

 $^{^{\}rm 6}$ Conducted by an independent third party, commissioned by the contracted Service Provider.

Appendix A: Public Education Strategies

Collection Site Locator



Example Google Search Ad

Recycle Your Broken Lawn Mower | Find a Drop-Off Location in BC | Learn more

Recycle your old or broken lawnmower. BC's free-to-use recycling program for lawnmowers and outdoor power equipment.

Example Google Display Ad



Appendix B: Estimated Weight of EOPE Collected by Each Regional District and Per Capita⁷.

Regional District	Estimated weight of EOPE Collected	Estimated weight of EOPE collected per capita
Alberni Clayoquot	129.87	0.00
Bulkley Nechako	362.23	0.01
Capital Regional District	7,575.30	0.02
Cariboo	641.34	0.01
Central Coast	85.78	0.02
Central Kootenay	680.63	0.01
Central Okanagan	5,946.88	0.03
Columbia Shuswap	847.98	0.01
Comox Valley	1,737.41	0.02
Cowichan Valley	1,601.15	0.02
East Kootenay	479.73	0.01
Fraser Fort George	1,261.84	0.01
Fraser Valley	4,168.83	0.01
Kitimat Stikine	522.35	0.01
Kootenay Boundary	787.61	0.02
Metro Vancouver	38,117.44	0.01
Mt. Waddington	241.93	0.02
Nanaimo Regional District	2,783.67	0.02
North Coast	315.97	0.02
North Okanagan	2,070.01	0.02
Northern Rockies	-	-
Okanagan Similkameen	1,823.77	0.02
Peace River	465.64	0.01
qathet	261.68	0.01
Squamish Lillooet	917.39	0.02
Strathcona	544.82	0.01
Sunshine Coast	820.84	0.03
Thompson Nicola	2,143.89	0.01

⁷ Source: Statistics Canada, Demographic Analysis Section, BC Stats, Ministry of Citizens' Services, Government of British Columbia, Feb, 2021.

Appendix C: Number and Location of Contracted Collection Sites

The list of collection sites below represents the collection sites in the Service Provider's collection network as of December 31, 2020. OPEIC's entire collection network was replaced as of July 31, 2020, so all of the sites below represent a change in 2020. OPEIC will report out on changes year-over-year going forward in this list.

Collection Facility	City	Regional District	Depot Type
70 Mile House Eco-Depot	70 Mile House	Thompson Nicola	Regular
Abbotsford Bottle Depot	Abbotsford	Fraser Valley	Regular
Abbotsford Mission Recycling Depot	Abbotsford	Fraser Valley	Bulky & Regular
ACRD 3rd Ave Depot	Port Alberni	Alberni Clayoquot	Bulky & Regular
Agassiz Bottle Depot	Agassiz	Fraser Valley	Regular
Aldergrove Bottle Depot	Aldergrove	Metro Vancouver	Bulky & Regular
Armstrong Spallumcheen Bottle Depot	Armstrong	North Okanagan	Regular
Ashcroft Bottle Depot	Ashcroft	Thompson Nicola	Bulky & Regular
Asset Investment Recovery - Glanford (Not Advertised)	Victoria	Capital Regional District	Regular
Asset Investment Recovery - Surrey	Surrey	Metro Vancouver	Regular
Augusta Recyclers Inc (Not Advertised)	Powell River	qathet	Bulky
Barnhartvale Landfill	Kamloops	Thompson Nicola	Bulky & Regular
Barriere Return-It dba Bag Lady	Barriere	Thompson Nicola	Regular
Enterprises			
Bella Bella Eco-Depot	Bella Bella	Central Coast	Bulky & Regular
Bella Coola Recycling Depot	Bella Coola	Central Coast	Regular
Bill's Bottle Depot	Salmon Arm	Columbia Shuswap	Regular
Bings Creek Recycling Centre	Duncan	Cowichan Valley	Bulky & Regular
Blue River Eco-Depot	Blue River	Thompson Nicola	Regular
Bottle Depot (Queens)	Victoria	Capital Regional District	Regular
Bottle Depot (Saanich)	Saanich	Capital Regional District	Regular
Boucherie Bottle Depot & Self Storage	West Kelowna	Central Okanagan	Regular
Brentwood Auto & Metal Recyclers	Saanichton	Capital Regional District	Bulky & Regular
Brentwood Thrift Store	Brentwood Bay	Capital Regional District	Regular
Bridgeview Return-It Bottle Depot	Surrey	Metro Vancouver	Regular
Bulkley Valley Bottle Depot	Smithers	Bulkley Nechako	Regular
Burns Lake Recycling Depot	Burns Lake	Bulkley Nechako	Regular
Campbell Mountain Sanitary Landfill	Penticton	Okanagan Similkameen	Regular
(CMSL)			
Campbell River Waste Management	Campbell River	Strathcona	Bulky & Regular
Centre			
Canal Flats Transfer Station	Canal Flats	East Kootenay	Bulky
Capilano (Fell Avenue) Thrift Store	North Vancouver	Metro Vancouver	Regular
Castlegar Return-It Depot	Castlegar	Central Kootenay	Regular
Cedar Hill Thrift Store	Victoria	Capital Regional District	Regular
Chasers Bottle Depot Ltd.	Vernon	North Okanagan	Regular

Collection Facility	City	Regional District	Depot Type
Chetwynd Recycling & Bottle Depot	Chetwynd	Peace River	Regular
Chilliwack Bottle Depot Ltd	Chilliwack	Fraser Valley	Regular
Clearwater Eco-Depot	Clearwater	Thompson Nicola	Regular
Clinton Eco-Depot	Clinton	Thompson Nicola	Regular
CM Recycling Ltd. (formerly Cariboo Metal Recycling)	Quesnel	Cariboo	Bulky & Regular
Columbia Bottle Depot - Dease	Kelowna	Central Okanagan	Bulky & Regular
Columbia Bottle Depot - Kent	Kelowna	Central Okanagan	Bulky & Regular
Columbia Bottle Depot - St. Paul	Kelowna	Central Okanagan	Bulky & Regular
Columbia Recycle 1996 LTD (Not	Trail	Kootenay Boundary	Bulky
Advertised)		,,	,
Columbia Valley Landfill	Windermere	East Kootenay	Bulky
Comox Return-Centre	Comox	Comox Valley	Regular
Comox Valley Waste Management Centre	Cumberland	Comox Valley	Bulky & Regular
Coquitlam Recycling and Waste Centre	Coquitlam	Metro Vancouver	Bulky & Regular
(Emterra Environmental - Coquitlam)	·		, ,
Coquitlam Return-It Depot	Coquitlam	Metro Vancouver	Regular
Cortes Waste Management Centre	Cortes Island	Strathcona	Regular
Courtenay Return-It Depot	Courtenay	Comox Valley	Bulky & Regular
Cranbrook Bottle Depot	Cranbrook	East Kootenay	Regular
Cranbrook Transfer Station	cranbrook	East Kootenay	Bulky
D.C. Recycling Ltd.	Dawson Creek	Peace River	Regular
DIRA Waste Management Committee -	Denman Island	Comox Valley	Regular
Bottle Depot			
East 12th Avenue Thrift Store	Vancouver	Metro Vancouver	Regular
East Hastings Bottle Depot	Burnaby	Metro Vancouver	Regular
East Vancouver Bottle Depot Ltd.	Vancouver	Metro Vancouver	Regular
Edmonds Return-it Depot	Burnaby	Metro Vancouver	Regular
Elkford Transfer Station	Elkford	East Kootenay	Bulky
Enderby Return-It Recycling Depot Ltd.	Enderby	North Okanagan	Bulky & Regular
Falkland Refuse Disposal Facility	Falkland	Columbia Shuswap	Bulky & Regular
Fernie Bottle Depot	Fernie	East Kootenay	Regular
Fernie Transfer Station	Fernie	East Kootenay	Bulky
Fleetwood Bottle Depot	Surrey	Metro Vancouver	Regular
Fort St. James Transfer Station	Fort St. James	Bulkley Nechako	Bulky & Regular
Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako	Regular
Fraser Valley Return-It Depot	Langley	Metro Vancouver	Regular
FSJ Bottle Drop	Fort St. John	Peace River	Regular
Galiano Recycling Centre	Galiano Island	Capital Regional District	Regular
General Grant's North Shore Bottle Depot	Kamloops	Thompson Nicola	Regular
General Grants Sahali (fka Full Refund	Kamloops	Thompson Nicola	Regular
Bottle Depot)			
GFL Environmental - Chemainus	Chemainus	Cowichan Valley	Bulky & Regular
GFL Environmental - Duncan	Duncan	Cowichan Valley	Bulky & Regular
GFL Environmental - Langford	Langford	Capital Regional District	Bulky & Regular

Collection Facility	City	Regional District	Depot Type
GFL Environmental - Nanaimo	Nanaimo	Nanaimo Regional	Bulky & Regular
		District	
GFL Environmental - Squamish	Squamish	Squamish Lillooet	Regular
Gibsons Recycling Depot	Gibsons	Sunshine Coast	Bulky & Regular
Glenemma Refuse Disposal Facility	Salmon Arm	Columbia Shuswap	Bulky & Regular
Go Green Bottle Depot & Recycling	Vancouver	Metro Vancouver	Regular
Gold Trail Recycling	100 Mile House	Cariboo	Bulky & Regular
Golden Refuse Disposal Facility	Golden	Columbia Shuswap	Bulky & Regular
Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary	Regular
Granville Thrift Store (Not Advertised)	Vancouver	Metro Vancouver	Regular
Green Recycling in Pender Society (GRIPS)	Madeira Park	Sunshine Coast	Regular
Guildford Bottle Depot	Surrey	Metro Vancouver	Regular
Haney Bottle Depot	Maple Ridge	Metro Vancouver	Regular
Hart Return-It Depot	Prince George	Fraser Fort George	Regular
Hartland Recycling Depot	Victoria	Capital Regional District	Bulky & Regular
Hazelton Bottle Depot	New Hazelton	Kitimat Stikine	Regular
Heffley Creek Eco-Depot	Heffley Creek	Thompson Nicola	Regular
Hillside Thrift Store	Victoria	Capital Regional District	Regular
Hope Bottle Depot	Норе	Fraser Valley	Regular
Houston Bottle Depot	Houston	Bulkley Nechako	Bulky & Regular
Interior Recycling	Vernon	North Okanagan	Bulky & Regular
Ironwood Bottle Depot	Richmond	Metro Vancouver	Regular
Iskut Landfill (Not Advertised)	Iskut	Kitimat Stikine	Regular
Island Return-it Recycling Centre Campbell River (FKA Campbell River Bottle Depot)	Campbell River	Strathcona	Regular
Island Return-it Recycling Centre Duncan (FKA Cowichan Valley Bottle Depot)	Duncan	Cowichan Valley	Bulky & Regular
Island Return-it Recycling Centre Esquimalt (FKA Westshore Bottle Depot)	Esquimalt	Capital Regional District	Regular
Island Return-it Recycling Centre South Cowichan	Cobble Hill	Cowichan Valley	Regular
Islands Solid Waste Management - Port Clements	Port Clements	North Coast	Regular
Islands Solid Waste Management - Queen Charlotte	Queen Charlotte Village	North Coast	Regular
J&C Bottle Depot	Penticton	Okanagan Similkameen	Bulky & Regular
Jenill Bottle Depot	Surrey	Metro Vancouver	Bulky & Regular
Junction Bottle Depot	Ladysmith	Cowichan Valley	Regular
Kensington Return it Depot	Burnaby	Metro Vancouver	Bulky & Regular
Keremeos Sanitary Landfill	Keremeos	Okanagan Similkameen	Regular
Kerrisdale Thrift Store (Not Advertised)	Vancouver	Metro Vancouver	Regular
Kimberley Transfer Station	Kimberley	East Kootenay	Bulky
Kitchener Bottle Depot Ltd.	Burnaby	Metro Vancouver	Regular
Kitimat Understanding the Environment Society (KUTE)	Kitimat	Kitimat Stikine	Regular
Kitwanga Transfer Station	Kitwanga	Kitimat Stikine	Regular

Langford Thrift Store (Not Advertised) Langford Thrift Store (Not Advertised) Langford Thrift Store (Not Advertised) Langfery Otto Postorous Capital Regional District Langley Bottle Depot Lax Kw'alaams Band (Waste Transfer Lax Kw'alaams Station) Burnaby Metro Vancouver Regular Lee's Bottle Depot Burnaby Metro Vancouver Regular Station) Bulky & Regular Lee's Bottle Depot Legan Lake Eco-Depot Logan Lake Eco-Depot Louse Street Bottle Depot Louse Street Bottle Depot Louse Street Bottle Depot Louis Creek Tompson Nicola Louse Co-Depot Louis Creek Tompson Nicola Regular Lower Nicola Eco-Depot Lower Nicola Eco-Depot Lower Nicola Eco-Depot Lytton Tompson Nicola Regular Malakwa Refuse Disposal Facility Malakwa Columbia Shuswap Bulky & Regular Majole Ridge Recycling Depot Majole Ridge Metro Vancouver Mayle Ridge Recycling Depot Maple Ridge Recycling Depot Maple Ridge Recycling Depot Maple Ridge Recycling Society (MiRS) Mayne Island Recycling Society (MiRS) Mayne Ridge Metro Vancouver Bulky & Regular Merritt Return-It Depot Merritt Thompson Nicola Regular Merritt Return-It Centre Burnaby Metro Vancouver Bulky & Regular Metrotown Bottle Return-It Centre Burnaby Metro Vancouver Bulky & Regular Metrotown Bottle Return-It Centre Burnaby Metro Vancouver Bulky & Regular Metrotown Bottle Return-It Centre Metraldin Landfill (Not Advertised) Mission I Farser Valley Regular Metro Vancouver Regular Mission Recycling Depot Mission Fraser Valley Regular Mission Recycling Center Newton Bottle Depot North Nancou	Collection Facility	City	Regional District	Depot Type
Langford Thrift Store (Not Advertised) Langley Dottle Depot Langley Metro Vancouver Bulky & Regular Langley Bottle Depot Langley Metro Vancouver Bulky & Regular Station) Lee's Bottle Depot Burnaby Metro Vancouver Regular Lilliooet Landfill & Recycling Centre Uillooet Squamish Lilliooet Bulky & Regular Logan Lake Bottle Depot Logan Lake Co-Depot Louis Creek Thompson Nicola Regular Lower Nicola Eco-Depot Merritt Thompson Nicola Regular Lytton Eco-Depot Merritt Thompson Nicola Regular Lytton Eco-Depot Lytton Thompson Nicola Regular Lytton Eco-Depot Merritt Thompson Nicola Regular Malcalm Island Recycling Depot Sointula Mt. Waddington Bulky & Regular Majole Ridge Bottle Depot Maple Ridge Metro Vancouver Regular Maple Ridge Recycling Depot Maple Ridge Metro Vancouver Regular Mayne Island Recycling Society (MIRS) Mayne Island Merritt Return-It Depot Merritt Thompson Nicola Regular Merritt Return-It Depot Merritt Thompson Nicola Regular Merritt Return-It Depot Merritt Thompson Nicola Regular Metrotown Bottle Return-It Centre Burnaby Metro Vancouver Bulky & Regular Metrotown Bottle Return-It Centre Burnaby Metro Vancouver Bulky & Regular Mil Bay Thrift Store Milliams Lake Covichan Valley Regular Milsion Recycling Depot Mission Fraser Valley Regular Mission Recycling Centre Nelson Covichan Valley Regular Mission Recycling Center Nelson Covichan Valley Regular Mission Recycling Center Nelson Central Kootenay Regular Mission Recycling Center Nelson Central Kootenay Regular Mission Recycling Center Nelson Central Kootenay Regular North Burnaby (Hastings) Thrift Store New Westminster Thrift Store New Westminster Metro Vancouver Regular North Shore Bottle Depot Morth North Vancouver Metro Vancouver Regular North Shore Bottle Depot Ltd. Coquitlam Metro Vancouver Regular No	·			
Lax Kw'alaams Band (Waste Transfer Station) Burnaby Metro Vancouver Regular Station) Burnaby Metro Vancouver Regular Station) Logan Lake Bottle Depot Logan Lake Thompson Nicola Regular Logan Lake Eco-Pepot Logan Lake Thompson Nicola Regular Lower Nicola Coquittam Metro Vancouver Regular Lower Nicola Eco-Depot Louis Creek Eco-Depot Louis Creek Eco-Depot Louis Creek Eco-Depot Merritt Thompson Nicola Regular Lower Nicola Eco-Depot Merritt Thompson Nicola Regular Lytton Eco-Depot Lytton Thompson Nicola Regular Nalakwa Refuse Disposal Facility Malakwa Columbia Shuswap Bulky & Regular Malex Refuse Disposal Facility Malakwa Columbia Shuswap Bulky & Regular Malex Refuse Disposal Facility Malakwa Columbia Shuswap Bulky & Regular Maple Ridge Recycling Depot Maple Ridge Metro Vancouver Regular Maple Ridge Recycling Depot Maple Ridge Metro Vancouver Regular Maple Ridge Recycling Depot Maple Ridge Metro Vancouver Bulky & Regular Mayne Island Recycling Society (MIRS) Mayne Island Capital Regional District Regular Merritt Return-it Depot Merritt Return-it Centre Burnaby Metro Vancouver Bulky & Regular Metrodoung Buthy & Regular Mission Flats Landfill (Not Advertised) Meziadin Junction Kitimat Stikine Regular Mission Flats Landfill Kamloops Thompson Nicola Bulky & Regular Mission Recycling Depot Mission Fraser Valley Regular Nission Recycling Depot Mission Fraser Valley Regular Nission Recycling Center Nelson Central Kootenay Regular New Mestminster Thrift Store New Westminster Metro Vancouver Regular North Shore Bottle Depot Morth Vancouver Metro Vancouver Regular North Shore Bottle Depot Morth Vancouver Metro Vancouver Regular North Shore Bottle Depot Morth Vancouver Metro Vancouver Regular North Shore Bottle Depot North Vancouver Metro Vancouver Regular North Sh	Langford Thrift Store (Not Advertised)	Langford	Capital Regional District	Regular
Station Lee's Bottle Depot Burnaby Metro Vancouver Regular	Langley Bottle Depot	Langley	Metro Vancouver	Bulky & Regular
Lee's Bottle Depot	Lax Kw'alaams Band (Waste Transfer	Lax Kw'alaams	North Coast	Bulky & Regular
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Collection Facility	City	Regional District	Depot Type
Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen	Bulky & Regular
Panorama Village Return-It	Surrey	Metro Vancouver	Regular
Parksville Bottle & Recycling Depot Ltd.	Parksville	Nanaimo Regional District	Bulky & Regular
Peerless Road Recycling Centre	Ladysmith	Cowichan Valley	Bulky & Regular
Pemberton Recycling Centre	Pemberton	Squamish Lillooet	Regular
Pender Island Recycling Society (PIRS)	Pender island	Capital Regional District	Bulky & Regular
PG Recycling & Return-It Centre (FKA BBK Bottle Depot)	Prince George	Fraser Fort George	Bulky & Regular
Pitt Meadows Bottle and Return-it Depot Ltd	Pitt Meadows	Metro Vancouver	Regular
Planet Earth Recycling Ltd.	West Kelowna	Central Okanagan	Bulky & Regular
Poco Return It	Port Coquitlam	Metro Vancouver	Bulky & Regular
Port Coquitlam Thrift Store	Port Coquitlam	Metro Vancouver	Regular
Port Hardy Return It Centre	Port Hardy	Mt. Waddington	Regular
Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver	Regular
Princeton Return-It Depot	Princeton	Okanagan Similkameen	Regular
Quatsino Recycling Depot	Quatsino	Mt. Waddington	Bulky & Regular
Queensborough Landing Return-it	New Westminster	Metro Vancouver	Bulky & Regular
R&T Bottle Depot	Abbotsford	Fraser Valley	Regular
R3 Recycle-It Resource Recovery	Fort St. John	Peace River	Bulky & Regular
Regional Recycling Abbotsford	Abbotsford	Fraser Valley	Bulky & Regular
Regional Recycling Burnaby	Burnaby	Metro Vancouver	Bulky & Regular
Regional Recycling Cloverdale	Surrey	Metro Vancouver	Bulky & Regular
Regional Recycling Hayes	Nanaimo	Nanaimo Regional District	Bulky & Regular
Regional Recycling Old Victoria	Nanaimo	Nanaimo Regional District	Bulky & Regular
Regional Recycling Prince Rupert (NCRD)	Prince Rupert	North Coast	Bulky & Regular
Regional Recycling Richmond	Richmond	Metro Vancouver	Bulky & Regular
Regional Recycling Vancouver	Vancouver	Metro Vancouver	Bulky & Regular
Regional Recycling Whistler	Whistler	Squamish Lillooet	Bulky & Regular
Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap	Regular
Revelstoke Disposal Facility	Revelstoke	Columbia Shuswap	Bulky
Richmond Recycling Depot	Richmond	Metro Vancouver	Bulky & Regular
Saanich Thrift Store (Not Advertised)	Victoria	Capital Regional District	Regular
Salish Soils	Sechelt	Sunshine Coast	Regular
Salmo Valumart & Bottle Depot	Salmo	Central Kootenay	Regular
Salmon Arm Disposal Facility	Salmon Arm	Columbia Shuswap	Bulky
Salt Spring Garbage & Transfer Station	Saltspring Island	Capital Regional District	Bulky & Regular
Salt Spring Island Recycling Depot	Saltspring Island	Capital Regional District	Bulky & Regular
Salvation Army - Comox Valley	Comox	Comox Valley	Bulky & Regular
Salvation Army - Lower Mainland Divisional Headquarters	Langley	Metro Vancouver	Bulky & Regular
Salvation Army - Prince George	Prince George	Fraser Fort George	Regular
Salvation Army - Vanderhoof	Vanderhoof	Bulkley Nechako	Bulky & Regular

Collection Facility	City	Regional District	Depot Type
Salvation Army - Victoria Consolidation	Victoria	Capital Regional District	Bulky & Regular
Centre			
Sapperton Return-It Depot	New Westminster	Metro Vancouver	Regular
Sardis Bottle Depot Ltd.	Chilliwack	Fraser Valley	Bulky & Regular
Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap	Regular
Scotch Creek Disposal Facility	Scotch Creek	Columbia Shuswap	Bulky
Scott 72 Bottle & Return-It Depot	Surrey	Metro Vancouver	Regular
Scott Road Bottle Depot Ltd.	Surrey	Metro Vancouver	Regular
Semiahmoo Bottle Depot	Surrey	Metro Vancouver	Bulky & Regular
Seven Mile Landfill and Recycling Centre	Port McNeill	Mt. Waddington	Bulky & Regular
Seymour Arm Refuse Disposal Facility	Seymour Arm	Columbia Shuswap	Bulky
Sherwoods Auto Parts	Port Alberni	Alberni Clayoquot	Bulky
Sicamous Refuse Disposal Facility	Sicamous	Columbia Shuswap	Bulky & Regular
Sidney Return- It	Sidney	Capital Regional District	Bulky & Regular
Skimikin Refuse Disposal Facility	Tappen	Columbia Shuswap	Bulky & Regular
Sorrento Bottle Depot	Sorrento	Columbia Shuswap	Regular
South Thompson Eco-Depot	Pritchard	Thompson Nicola	Regular
South Van.Bottle Depot (Zims) Ltd.	Vancouver	Metro Vancouver	Regular
Sparwood Transfer Station	Sparwood	East Kootenay	Bulky
Stewart Landfill	Stewart	Kitimat Stikine	Regular
Sunset Coast Bottle Depot	Powell River	qathet	Regular
Surrey Central Return-It Centre	Surrey	Metro Vancouver	Bulky & Regular
Surrey Scottsdale Thrift Store	Surrey	Metro Vancouver	Regular
Surrey Thrift Store (Not Advertised)	Surrey	Metro Vancouver	Regular
T2 Market	Oliver	Okanagan Similkameen	Regular
Terrace Bottle & Return-It Depot	Terrace	Kitimat Stikine	Regular
The Battery Doctors	Kelowna	Central Okanagan	Bulky & Regular
The Re-Build-It Centre	Whistler	Squamish Lillooet	Regular
Thorsen Creek Recycling Depot	Bella Coola	Central Coast	Bulky & Regular
Tie Lake Transfer Station	Tie Lake	East Kootenay	Bulky
Town Center Mall Recycle Depot	Powell River	qathet	Regular
Trail Bottle Depot	Trail	Kootenay Boundary	Regular
Trout Lake Refuse Disposal Facility	Trout Lake	Columbia Shuswap	Bulky
Tsal'ah Eco Depot	Shalalth	Squamish Lillooet	Regular
Tsawwassen Bottle Depot	Delta	Metro Vancouver	Regular
Ucluelet Bottle Depot	Ucluelet	Alberni Clayoquot	Regular
Urban Impact Recycling (Not Advertised)	New Westminster	Metro Vancouver	Regular
Valemount Recycling Center & Carwash	Valemount	Fraser Fort George	Regular
Vancouver Central Return-It Depot	Vancouver	Metro Vancouver	Regular
Vancouver West Bottle Depot	Vancouver	Metro Vancouver	Regular
Venture Bottle Depot	Lumby	North Okanagan	Regular
Venture Training	Vernon	North Okanagan	Bulky & Regular
Victoria Thrift Store (Not Advertised)	Victoria	Capital Regional District	Regular
View Royal Thrift Store	Victoria	Capital Regional District	Regular
Village of Gold River	Gold River	Strathcona	Bulky & Regular
Walnut Grove Bottle Depot Ltd.	Langley	Metro Vancouver	Regular

Collection Facility	City	Regional District	Depot Type
Wasa Transfer Station	Wasa	East Kootenay	Bulky
West Broadway Thrift Store (Not Advertised)	Vancouver	Metro Vancouver	Regular
West Van Thrift Store (Not Advertised)	West Vancouver	Metro Vancouver	Regular
White Rock Return-It Depot	Surrey	Metro Vancouver	Bulky & Regular
White Rock Thrift Store (Not Advertised)	White Rock	Metro Vancouver	Regular
Wide Sky Disposal Ltd.	Fort Nelson	Northern Rockies	Regular
Willowbrook Recycling Inc.	Langley	Metro Vancouver	Regular
Winfield Return It Centre	Lake Country	Central Okanagan	Regular
Woss Recycling Depot	Woss	Mt. Waddington	Bulky & Regular

Appendix D: Audited Financial Statements

OUTDOOR POWER EQUIPMENT INSTITUTE OF CANADA FINANCIAL STATEMENTS 31 DECEMBER 2020

OUTDOOR POWER EQUIPMENT INSTITUTE OF CANADA

Financial Statements

For the year ended 31 December 2020

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INDEPENDENT AUDITORS' REPORT

To the Members, Outdoor Power Equipment Institute of Canada

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Outdoor Power Equipment Institute of Canada ("OPEIC"), which comprise the statement of financial position as at 31 December 2020, 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 OPEIC as at 31 December 2020, 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 OPEIC 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 information, other than the financial statements, our auditors' report thereon and the independent reasonable assurance report, in OPEIC's Annual Report.

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 the Annual Report 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

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 OPEIC'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 OPEIC or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing OPEIC'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 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 OPEIC'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 OPEIC'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 OPEIC to cease to continue as a going concern.



INDEPENDENT AUDITORS' REPORT - Continued

• 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

Rolfe, Berson LLP

Vancouver, Canada 24 June 2021

Statement of Financial Position

31 December 2020

	2020	2019
Assets		
Current		
Cash and cash equivalents	\$ 1,809,972 \$ 1,513	
Accounts receivable		9,447
Prepaid expenses GST receivable		5,110
GS1 receivable	23,717 13 1,882,219 1,552	3,595
	1,002,219 1,552	.,100
Reserve (Note 4)	632,176 621	,887
	\$ 2,514,395 \$ 2,174	1,047
Current Accounts payable and accrued liabilities	\$ 112,496 \$ 79	9 <u>,014</u>
Net Assets		
Unrestricted	1,769,723 1,473	3,146
Internally restricted reserve (Note 4)		,887
	2,401,899 2,095	,033
	\$ 2,514,395 \$ 2,174	1,047
APPROVED BY THE DIRECTORS:		
Director	Director	

Statement of Changes in Net Assets For the year ended 31 December 2020

	U	nrestricted	Internally Restricted Reserve	Total 2020	Total 2019
Balance - beginning of year	\$	1,473,146	\$ 621,887	\$ 2,095,033	\$ 1,928,921
Excess of revenues over expenses for the year		306,866	-	306,866	166,112
Transfer to reserve (Note 4)	_	(10,289)	10,289		-
Balance - end of year	\$	1,769,723	\$ 632,176	\$ 2,401,899	\$ 2,095,033

Statement of OperationsFor the year ended 31 December 2020

		2020	2019
Revenues	<u>\$</u>	962,035	\$ 776,209
Expenses Program administration (Note 5) Collection, transportation and processing Communications and events		421,162 181,020 52,987 655,169	476,283 - 133,814 610,097
Excess of revenues over expenses for the year	\$	306,866	\$ 166,112

Statement of Cash Flows For the year ended 31 December 2020

		2020	2019
Cash provided by (used in):			
Operating activities			
Excess of revenues over expenses for the year Changes in non-cash working capital balances	\$	306,866	\$ 166,112
Accounts receivable		(22,929)	17,467
Prepaid expenses		(44)	(42)
GST receivable		(10,122)	(7,812)
Accounts payable and accrued liabilities		33,482	(2,888)
	_	307,253	172,837
Investing activity			
Transfer to reserve		(10,289)	(6,767)
Net increase in cash		296,964	166,070
Cash and cash equivalents - beginning of year		1,513,008	1,346,938
Cash and cash equivalents - end of year	\$	1,809,972	\$ 1,513,008

Notes to the Financial Statements For the year ended 31 December 2020

1. Incorporation and nature of operations

Outdoor Power Equipment Institute of Canada ("OPEIC") was incorporated under the Canada Not-for-profit Corporations Act on 15 February 2012 and commenced operations on 1 July 2012. OPEIC is a not-for-profit organization and it is not subject to income taxes providing certain requirements are met. OPEIC currently operates a stewardship program in the Province of British Columbia to assist the outdoor power equipment industry in discharging its obligation to establish end of life product collection and recycling programs under the British Columbia Recycling Regulations.

2. Summary of significant accounting policies

These financial statements are 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 (EHFs) are received from registered members that participate in OPEIC's programs. OPEIC recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHF revenues are recognized as individual members report and remit them as required by OPEIC'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, OPEIC will recognize those EHFs as revenue when the amounts are determinable by OPEIC.

Interest revenue is recognized on an accrual basis.

(b) Cash and cash equivalents

OPEIC'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.

Notes to the Financial Statements For the year ended 31 December 2020

2. Summary of significant accounting policies - Continued

(c) Financial instruments

(i) Measurement of financial instruments

OPEIC initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, accounts receivable and the reserve.

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

(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

OPEIC 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.

(d) Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. Accounts subject to estimates include accrued liabilities and revenue recognized for EHF's receivable. Actual results could differ from these estimates.

Notes to the Financial Statements For the year ended 31 December 2020

2. Summary of significant accounting policies - Continued

(e) Foreign exchange

Transactions denominated in foreign currencies are recorded in Canadian dollars at the exchange rate prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are converted to Canadian dollars at the exchange rate prevailing at year end. Exchange gains and losses are recorded in the statement of operations for the year.

3. Financial instruments

OPEIC is exposed to various risks through its financial instruments. The following analysis provides a measure of OPEIC's risk exposure and concentrations at the statement of financial position date, 31 December 2020.

(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. OPEIC's main credit risks relate to its cash and accounts receivable. Cash is in place with major financial institutions. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of members. OPEIC has evaluation and monitoring processes in place and writes off accounts when they are determined to be uncollectible. There has been no change to this 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. OPEIC is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. OPEIC maintains adequate cash to meet obligations as they become due. There has been no change to this 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. OPEIC is exposed to currency and interest rate risk.

Notes to the Financial Statements For the year ended 31 December 2020

3. Financial instruments - Continued

(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. Consequently, some assets and liabilities are exposed to foreign exchange fluctuations. OPEIC does not utilize any derivative instruments to mitigate this currency risk. There has been no change to this risk exposure from the prior year.

(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. OPEIC is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed-rate instruments subject OPEIC to fair value risk. There has been no change to this risk exposure from the prior year.

4. Reserve

In a previous year, the Board of Directors passed a resolution to establish the reserve fund. The purpose of the reserve fund is to ensure financial stability in case of unforeseen events such as:

- Fluctuations in costs;
- The risk that OPEIC will be wound-up by the decision of the participants or as a consequence of regulatory change;
- Claims against OPEIC, its Board of Directors, or staff in excess of OPEIC's insurance coverage; and
- To cover the cost of unanticipated or extraordinary items.

Transfers to the reserve fund are made upon resolutions passed by the Board of Directors. Total contributions to the reserve fund are not to exceed two years' worth of expenses.

The reserve fund consists of an investment in a term deposit and is independently managed. All income earned on the investment is initially reported in the unrestricted fund and then transferred to the reserve fund. During the year, \$10,289 (2019 - \$6,767) was transferred from unrestricted net assets to the reserve fund, representing the investment income earned on the term deposit.

Notes to the Financial Statements For the year ended 31 December 2020

5. Related party transactions

OPEIC is related to Outdoor Power Equipment Institute (OPEI), an organization incorporated in the United States, through a common Board of Directors.

During the year, program administration services of \$79,746 (2019 - \$119,812) were provided by OPEI to OPEIC.

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

Included in accounts payable and accrued liabilities is \$10,073 (2019 - \$18,176) due to OPEI for program administration services. This amount is unsecured, non-interest bearing and is subject to normal trade payable payment terms.

6. Common control

By virtue of a common Board of Directors, OPEIC and OPEI are under common control.

OPEI has not been consolidated in OPEIC's financial statements. OPEI's year end is 31 August and its financial statements are prepared in accordance with US generally accepted accounting principles FASB ASU 2016-14, Presentation of Financial Statements for Not-for-Profit Entities. The financial summary as at 31 August 2020 and for the year then ended are based on the audited financial statements. All amounts are presented in US dollars.

OPEI

	31 August 2020	31 August 2019
Financial Position Total assets	\$ 18,296,879	\$ 19,466,505
Total liabilities Total net assets	6,691,508 11,605,371	9,089,756 10,376,749
2000 100 00000	\$ 18,296,879	\$ 19,466,505

Notes to the Financial Statements For the year ended 31 December 2020

6.	Common control - Continued		
		31 August 2020	31 August 2019
	Results of Operations Total revenues	\$ 6,219,790	\$ 6,393,008
	Total expenses	4,991,168	5,495,792
	Excess of revenue over expenses	<u>\$ 1,228,622</u>	\$ 897,216
		31 August 2020	31 August 2019
	Cash Flows		
	Cash flows from Operating activities Cash flows from Investing activities	\$ (1,511,333) (840,215)	\$ 1,040,545 (1,193,419)
	(Decrease) increase in cash	\$ (2,351,548)	\$ (152,874)

7. Impact of Covid-19

In March 2020, the World Health Organization declared the COVID-19 outbreak to be a public health emergency. This pandemic has caused an increase in economic uncertainty that has led to volatility in the international markets and disrupted business operations around the world. OPEIC's primary source of revenue is derived from Environmental Handling Fees charged by its members on the sale of approved program products which are dependent on the members' ongoing business operations. Additionally, OPEIC's operating expenses include the costs of collection, transportation and processing of program products as these are returned to OPEIC for recycling and proper disposal. During the year, OPEIC continued to receive revenue from EHFs as charged to its members who experienced higher than anticipated consumer demand during 2020 resulting in an increase in EHF revenue and net surplus in excess of budgeted amounts. OPEIC did experience disruptions in its collection and processing activities at various points during the year due to regional COVID-19 restrictions. At the date of the Independent Auditors' Report, management is unable to determine the full impact of the COVID-19 pandemic on future revenues, expenses and operations.

Appendix E: Third Party Assurance

INDEPENDENT REASONABLE ASSURANCE REPORT

31 DECEMBER 2020



INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of Outdoor Power Equipment Institute of Canada,

Assurance Level and Selected Information

We have been engaged by Outdoor Power Equipment Institute of Canada ("OPEIC") to perform a reasonable assurance engagement in respect of the following information (the "Selected Information"), detailed in Appendix 1, and also included within OPEIC's Annual Report for the Outdoor Power Equipment Recycling Program to the British Columbia Ministry of Environment and Climate Change Strategy for the year ended 31 December 2020:

- Section 4 Collection System and Facilities 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 Product 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 OPEIC'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 OPEIC'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 – 2019 Reporting Year dated November 2019, the most recently issued version of this guidance document, 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 International Standard on Quality Control 1 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 as 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 OPEIC's Annual Report for the Outdoor Power Equipment Recycling Program for the year ended 31 December 2020 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 Program; 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. OPEIC has not disclosed the changes in the number and location of collection facilities from the previous report in Section 4 Collection System and Facilities. As such, this has not been included in the Selected Information.
- 2. The Selected Information included in Section 6 Pollution Prevention Hierarchy and Product/Component Management for all program products collected from 1 January 2020 to 31 July 2020 and for bulky products collected from 31 July 2020 to 31 December 2020 is based on a general understanding of the free market scrap metal collection system and management's discussions with industry representatives. This information has not been subject to further verification and as such, the information presented is subject to uncertainty.
- 3. OPEIC has not disclosed product collected from 1 January 2020 to 31 July 2020 in Section 7.2 Product Collected as no sampling events took place as a result of the COVID-19 pandemic. As such, this has not been included in the Selected Information.
- 4. The quantities of bulky products collected as reported in Section 7.2 Product Collected is based on self-reported data from the collection facilities and has not been subject to further verification by OPEIC. As such, the information presented is subject to uncertainty.
- 5. OPEIC does not present a recovery rate in the Annual Report. As such, the total amount of producer's product sold as presented on Table 4 Total Units of Electric Outdoor Power Equipment Sold in BC in 2020 fiscal reporting year of the Annual Report has not been included in the Selected Information.

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 OPEIC, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

Rolfe. Berson UP

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4 - Collection System and				
Facilities for which evaluation criteria were developed				
Disclosure per Annual Report	Reference			
Total number of collection facilities in 2020 – 247	Table 1: Number of Collection sites by Regional			
	District			
	Appendix C: Number and Location of Contracted			
	Collection Sites			
"Pursuant to the commitments in its Program Plan, OPEIC transitioned its system of collecting Program				
Products effective July 31, 2020. Prior to that date, OPEIC employed a market-driven approach to				
collecting Program Products, contracting with private scrap metal recycling sites, local government sites,				
recycling depots, and return-to-retail locations that accept metal products. Up until that time, the OPEIC				
collection network consisted of 74 contracted collection sites."				
"Effective July 31, 2020, OPEIC contracted with the Service Provider to collect electric EOPE through				
Service Provider's network of collection sites."				
"Given the wholesale change to the Program's collection network in 2020, Appendix C does not identify				
changes from the previous year. Any future changes will be reported out in subsequent years."				

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 OPEIC for the collection of program materials during the reporting period 1 January 31 December 2020, a physical location that is available to collect program material, and the staff of the facility has an adequate understanding of the program.
- OPEIC 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.

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			

"Prior to July 31, 2020, program products were collected through private scrap metal recycling sites, local government sites, recycling depots and return-to-retail locations that accept metal products as described in Section 4. A description of the recycling stream for the OPEIC products collected prior to 31 July 2020 as provided by a Canadian Association of Recycling Industries (CARI) spokesman explains that collected EOPE is combined with other metal accumulated on-site, which is then sold to a larger metal recycler who processes the majority of metal-bearing products collected in BC for recycling. Metal-bearing products are shredded and the resulting material is sorted into ferrous metal, non-ferrous metal and waste material (plastics, fabrics, etc.). According to information provided by metal processors, the shredders successfully pull out approximately 99% of the metal. This material is then shipped to smelters and formed into ingots. Ingots are then sold to manufacturers to make consumer and/or industrial goods"

"Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and EPSC Electronic Recycling Standard verified Processors detailing the end disposition of product managed."

"Bulky Products collected after July 31, 2020, were managed as scrap metal and subject to the same expected end fate as program products collected prior to 31 July, 2020."

"with respect to all Program Products collected pre-July 31, 2020, and Bulky Products collected after July 31st 2020, the end fate of embedded products is unknown."

Material: Ferrous Steel

Downstream process: Production, processing, non-

processing
End fate: Recycle

Material: Plastics

Downstream process: Processing, non-processing

End fate: Recycle

Material: Aluminum

Downstream process: Production, processing, non-

processing

End fate: Recycle

Material: Wire and Cables and String Lights
Downstream process: Refining, non-processing

End fate: Recycle

Material: Copper

Downstream process: Processing, refining

End fate: Recycle

Material: Glass

Downstream process: Non-processing

End fate: Recycle

Material: Circuit Boards
Downstream process: Refining

End fate: Recycle

Material: Rechargeable and Non-Rechargeable

Batteries

Downstream process: Reuse, processing, refining

and non-processing End fate: Recycle

Table 3: Downstream Processes for Regular Products by Material Commodity in 2020

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:

- From 31 July 2020 OPEIC defines two streams of products included in the OPEIC Program:
 - o Regular Products are defined as products such as chain saws, brush cutters, garden shears, tillers, ice drills and are designed to be carried by the equipment operator either on their back or in their hands and might have one accessory wheel.
 - o Bulky Products are defined as products that have two wheels or more, such as lawnmowers, snowblowers, pressure washers with wheels, and cultivators.
- The information on product management for all program products from 1 January 2020 to 31 July 2020 and for bulky products from 31 July 2020 to 31 December 2020 has been determined based on a general understanding of the free market collection system and management's representations regarding conversations with industry representatives.
- The information on product management for regular products from 31 July 2020 to 31 December 2020 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.

Product collected

Specific disclosures in the annual stewardship report from Section 7 - Product Sold and Collected for which evaluation criteria were developed

Disclosure per Annual Report

"Prior to July 31, 2020, EOPE was recycled through the collection network, as detailed in section 4. Up to to that date, OPEIC conducted sampling studies at collection sites in the Lower Mainland and Vancouver Island to estimate the quantity of EOPE managed through the scrap metal system. It is OPEIC's experience and understanding that the vast majority of scrap metal recycled in BC moved through eight CARI member companies. Due to the COVID-19 Pandemic, no sampling events were able to take place prior to July 31, 2020. Therefore no collection volumes could be estimated for the period Jan 1, 2020 – July 31, 2020."

"An estimated 77.4 tonnes of Regular EOPE was collected between July 31, 2020 and December 31, 2020, based on reports provided by the Service Provider's contracted consolidation facilities."

"As of July 31, 2020, Bulky Products were collected at the Service Providers' collection sites that accept Bulky Products. The Service Provider provided OPEIC with self-reported unit-based tracking forms submitted to the Service Provider by collection sites, identifying the number of units of Bulky Products collected. Tracking forms are not subject to further verification and may be subject to uncertainty. Between July 31, 2020, and December 31, 2020, collection sites accepting Bulky Products reported 2,059 units of Bulky Products 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:

- Regular products are co-mingled with other end of life electronic materials during collection.
- Each shipment of co-mingled regular product collected is supported by documentation provided by the processors which indicates the total weight collected.
- The processors perform periodic sampling activities to determine the estimated percentage of program materials belonging to the program. The weights of regular products related to the program are calculated by multiplying the total weight of co-mingled materials by the estimated percentage of OPEIC regular products.
- The quantity of bulky products collected is determined using the information included in unit based tracking forms as self-reported by the collection sites accepting bulky products. OPEIC does not perform further verification of the number of units as reported by the bulky product collection sites and as such, the amounts reported are subject to uncertainty.

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 2020 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 disclosed in the Annual Report.