

Electronic Products Recycling Association

Annual Report to the Director

[2020 Calendar Year]

Submitted to: Director, Extended Producer Responsibility Programs
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1. Executive Summary

The table below should concisely summarize program performance for the section 8 annual reporting requirements such that ministry staff and the public can easily understand whether reporting requirements and stewardship plan targets have been met.

| | |
|-----------------------------|--|
| Products within plan | As outlined in Appendix B of our stewardship plan, EPRA BC covers a broad range of regulated electronic product categories, including IT, Audio/Video, Communication equipment, Medical and Control devices as well as the more common displays, computers and printers. |
| Program website | www.recycleMYelectronics.ca/bc |

| Recycling Regulation Reference | Topic | Summary |
|---------------------------------------|--|--|
| Part 2, section 8(2)(a) | <u>Public Education Materials and Strategies</u> | <p>EPRA has undertaken significant marketing initiatives focused on 3 key messages:</p> <ol style="list-style-type: none"> 1. Awareness of Collection location and desired e-recycling behaviour 2. Knowledge of acceptable products 3. The responsible way to recycle end-of-life electronics in BC <p>EPRA uses several types of media to communicate the message including: television, radio, newspapers, online and promotional materials.</p> <p>EPRA participates in and co-sponsors the RCBC Recyclepedia, hotline and depot locator app.</p> <p>In 2020, EPRA BC continued its collaboration with other stewardship agencies in promoting BC Recycles to help consumers identify a single source for recycling information</p> <p>A public opinion survey conducted on behalf of Stewardship Association of BC (SABC) in September of 2020 showed that 85% of BC residents were aware of how to recycle electronics in an environmentally friendly manner.</p> |

| Recycling Regulation Reference | Topic | Summary |
|--------------------------------|--|--|
| Part 2, section 8(2)(b) | <u>Collection System and Facilities</u> | <p>EPRA BC has a robust collection system designed to provide easy access not only to consumers but also the ICI (Institutional, Commercial and Industrial) sector particularly for Phase V products.</p> <p>Consumer return of end-of-life electronics is facilitated through our extensive depot network which consisted of 225 collection sites at the end of 2020 (see: http://www.return-it.ca/electronics/locations/) This network in conjunction with 66 return-to-retail facilities provided excellent service coverage. A study done in February of 2021 showed that 98.7% of the population was covered to the standards outlined in our stewardship plan.</p> <p>As a supplement to our permanent depots, we held 19 collections events within the province throughout the year.</p> <p>For the Business-to-Business (B2B) sector (primarily related to Phase V material), we have implemented several programs to facilitate easy access to recycling of obligated material:</p> <ol style="list-style-type: none"> 1. Large volume generator program – Free pick up of material for generators meeting minimum volume requirements 2. Processor incentive program – Generators can contract for the pickup and processing of material directly with recyclers approved to the ERS standard. The recyclers are compensated by the program and there is no cost to the generator for the basic pick up and recycling of obligated material. <p>Information on B2B options are available here:</p> <p>https://www.return-it.ca/electronics/industry/b2b-options/</p> |
| Part 2, section 8(2)(c) | <u>Product Environmental Impact Reduction, Reusability and Recyclability</u> | <p>Electronics Product Stewardship Canada (EPSC) represents major electronics and IT equipment brand owners in Canada on sustainability issues. EPSC issues its <i>Design for Environment (DfE) Report</i>, which highlights the industry's progress related to design for the environment, along with the many technological advances that are creating change in electronics design. Developments in cloud computing, for example, are opening the door for smaller and lighter products. Manufacturers are continuing to develop products that have a lower energy or materials footprint. This year's report builds on previous reports and focuses on a reduction in weight of new products and the corresponding smaller environmental footprint as well as the evolving management of hazardous substances. EPRA will report annually on DfE issues as provided through this research. The latest report is available at the link below:</p> <p>http://epsc.ca/design-for-the-environment-report/</p> <p>Reuse and Recycling are covered in detail in Section 5 below.</p> |

| Recycling Regulation Reference | Topic | Summary |
|--------------------------------|--|--|
| Part 2, section 8(2)(d) | <u>Pollution Prevention Hierarchy and Product / Component Management</u> | Recycling end-of-life electronics diverts materials from landfills and ensures the management of the deposition of these materials in an environmentally and socially responsible way. Recycling also saves energy, as materials recovered can be used to create new useful products, ultimately reducing the energy demands associated with the extraction and processing of new raw material. See Section 6 for details. |
| Part 2, section 8(2)(e) | <u>Product Sold and Collected and Recovery Rate</u> | In 2020, our stewards reported the supply of 12,812,549 regulated electronic products into the province. During 2020, we collected a total of 13,853 metric tonnes of end-of-life electronics. |
| Part 2, section 8(2)(e.1) | | See Section 7 for breakdown per regional district |
| Part 2, section 8(2)(f) | <u>Summary of Deposits, Refunds, Revenues and Expenses</u> | Audited financial information is available in Appendix E |

2. Program Outline

Provide a brief (1 page) overview of the stewardship agency/company and their members [website link], program inclusions, collection approach and any other high-level information relative to the annual report e.g. studies completed, new targets set, consultations or surveys conducted.

In the last decade, product stewardship programs have grown in popularity across Canada and around the world. A true partnership between industry, government and consumers, stewardship programs provide a sustainable model to divert and recover materials from the waste stream. They also improve recycling efforts within our communities as increasingly, consumers expect convenient, accessible and responsible recycling for their end-of-life products, including electronics.

The Electronic Products Recycling Association (EPRA) is the national organization tasked with promoting and managing end-of-life electronics recycling in Canada. EPRA is an industry-led, voluntary, not-for-profit environmental compliance program dedicated to responsible recycling of end-of-life electronics and providing secure, convenient recycling options in the provinces in which it operates.

Being a part of the national EPRA organization has benefitted industry, consumers and other stakeholders in British Columbia by enabling our ability to further deliver best practices in industry-led electronics recycling.

2020 saw a continuation of our Return-to-Retail program with two major national retailers collecting end-of-life electronics as part of our program. This provides consumers with yet another convenient option for recycling in BC.

EPRA is committed to ensuring responsible recycling of end-of-life electronics collected by EPRA programs through adherence to the Electronics Recycling Standard (ERS). The ERS is a comprehensive process that ensures products and resulting materials are handled in an environmentally sound and socially acceptable manner that protects the environment and safeguards worker health and safety.

EPRA BC enables businesses and consumers to responsibly manage their end-of-life electronics, and assists obligated stewards in achieving regulatory compliance. Currently there are over 1,700 stewards* registered with EPRA in British Columbia, 225 permanent collection sites and 4 verified processors. In 2020, EPRA BC safely collected and responsibly recycled 13,853 tonnes of end-of-life electronics.

*A list of stewards currently in the Program can be found at:

<https://www.recyclemyelectronics.ca/bc/stewards/registered-stewards-remitters-pops/>

3. Public Education Materials and Strategies

Provide a brief overview of the key materials and strategies used to promote awareness of the program. Identify the various types of outreach (i.e. face to face, social media, traditional media, etc.) utilized.

EPRA BC continues to reach consumers and raise awareness of the program through many types of media including television, radio, newspapers (ads and articles) online, etc. Different types of media are used strategically to target specific audiences with a tailored message and the publishing and placement of each advertisement is carefully planned to ensure that the target audience is reading, listening or watching.

To maintain high levels of awareness, consumers need consistent messaging on a regular basis. As EPRA BC has matured, our consumer awareness message has become more strategic and targeted to reach the right people at the right time with a meaningful and motivating message.

EPRA BC - 2020 Public Relations Coverage Report

In 2020, EPRA actively promoted the program in BC through earned media (PR) and advertorials. EPRA received coverage in in key recycling periods with circulation and viewership of 52,067,691 impressions.

| Dates | Tactics | Outlets | City/Market | Impressions |
|--|---|---|-------------------------------------|-------------------|
| SPRING CLEANING & EARTH DAY | | | | |
| Mar 16th - Apr 26th (Campaign was cancelled mid-campaign on March 23rd, due to COVID-19) | Social Media | Facebook/Twitter/YouTube | BC - Full Province | 674,747 |
| | Pre Roll 15s Non-Skip | Global, Bell, CBC, OTT | BC - Full Province | 69,425 |
| | Pre Roll 6s | YouTube | BC - Full Province | 70,191 |
| | Online Banner Ads | Google Display | BC - Full Province | 1,122,347 |
| BACK TO SCHOOL | | | | |
| Aug 17th - Sept 27th | Television | CBUT - CBC, CHAN - Global, CHEK, CTV & CTV2, CITY - City TV, Sportsnet and RSBC | Vancouver/Victoria | 15,998,000 |
| Aug 31st - Sept 27th | Radio | CFBT - 94.5, CJJR - 93.7, CFOX - 99.3, CFMI - 101, CHQM - 103.5 QM FM, CKZZ - X95.3 FM, CKNW - AM980, CKPK - 102.7, CJAX - 96.9 | Lower Mainland | 5,313,500 |
| Aug 17th - Sept 29th | Social Media - Images | Facebook/YouTube Twitter/LinkedIn | BC - Full Province | 2,587,115 |
| Aug 17th - Sept 29th | Social Media - Video | Facebook/YouTube Twitter/LinkedIn | BC - Full Province | 6,281,748 |
| Aug 17th - Sept 29th | Online Banner Ads | Google Display | BC - Full Province | 986,244 |
| Aug 17th - Sept 29th | Pre-Roll 15s Skippable (Youtube Trueview) | YouTube | BC - Full Province | 990,028 |
| Aug 17th - Sept 29th | Pre-Roll 15s Non-Skip (Youtube) | YouTube | BC - Full Province | 377,566 |
| August - September | Pre-Roll 15s Non-Skip (Pre-roll) | Global, Bell, CBC, OTT, Tremor & MiQ (Websites) | BC - Full Province | 1,383,209 |
| Aug 17th - Sept 29th | Pre Roll 6s | YouTube | BC - Full Province | 1,053,663 |
| October/November | Magazine Ads | Principle(ed), Ops Talk | BC - Full Province | 58,000 |
| HOLIDAY | | | | |
| Dec 26th - Dec 31st | Television - 15 second, PSA Bonus (no charge) | CBUT - CBC, CHAN - Global, CIVI - CTV, CIVT - CTV2, CKVU - City TV | Metro Van, CRD - CBC: Full Province | 1,314,000 |
| Jan 1st - Jan 10th | Television - 15 second PSA Bonus | CBUT - CBC, CHAN - Global, CIVI - CTV, CIVT - CTV2, CKVU - City TV | Metro Van, CRD - CBC: Full Province | 1,292,962 |
| Dec 26th - Dec 31st | Radio, PSA Bonus (no charge) | CFBT - 94.5, CJJR - 93.7, CFOX - 99.3, CFMI - Rock 101 | Vancouver | 1,049,300 |
| Dec 26th - Dec 31st | Connected TV/Pre Roll | Corus, Tremor | BC - Full Province | 56,483 |
| Jan 1st - Jan 10th | Connected TV/Pre Roll | Corus, Tremor | BC - Full Province | 129,688 |
| Dec 26th - Dec 31st | Pre Roll (YouTube) | YouTube | BC - Full Province | 124,564 |
| Dec 26th - Dec 31st | Digital Display | Google Display | BC - Full Province | 687,435 |
| Jan 1st - Jan 10th | Gamer Specific - Digital Display | Reddit, PlayStation, Hardcore Gamers, Action Game Gans | BC - Full Province | 169,956 |
| November/ December | Google Grant | Google Display | BC - Full Province | 18,637 |
| Dec 26th - Dec 31st | Facebook | Facebook | BC - Full Province | 749,706 |
| Jan 1st - Jan 10th | Facebook | Facebook | BC - Full Province | 1,335,067 |
| Dec 26th - Dec 31st | Instagram | Instagram | BC - Full Province | 342,583 |
| Jan 1st - Jan 10th | Instagram | Instagram | BC - Full Province | 666,891 |
| ALWAYS ON | | | | |
| 2020: Jan - Dec | Google AdWords | Google Display | BC - Full Province | 79,419 |
| 2020: Jan - Dec | eSports Sponsorship | Sports Bar - Rogers Arena | Shifted to Digital due to COVID-19 | 2,446,517 |
| ETHNIC AUDIENCES - CHINESE + SOUTH ASIAN | | | | |

| | | | | |
|---|-----------------------------|--|--------------------|-------------------|
| 2020: Jan | Print - Chinese New Year | Ming Pao, Rise Weekly, Global Chinese Press, New Leaf Weekly, Sing Tao, Ming Sheng Bao, Dushi Canadian City Post | BC - Full Province | 304,500 |
| 2020: Nov | Print - Diwali | Punjabi Guardian, Canadian Punjab Times, Akal Guardian, South Asian Post, Hamdard Weekly | BC - Full Province | 97,000 |
| VISIBILITY AUDIENCE – Local Government | | | | |
| Jan - Dec 2020 | UBCM Newsletter - Compass | UBCM eNewsletter | BC - Full Province | 720,000 |
| EPRA BC - HOLIDAY SEASON RECYCLING AWARENESS | | | | |
| 2021: Jan 2nd | Holiday Recycling Awareness | globalnews.ca | BC - Full Province | 2,808,000 |
| 2021: Jan 2nd | Holiday Recycling Awareness | Global Okanagan (CHBC) | BC - Full Province | 400,000 |
| 2021: Jan 2nd | Holiday Recycling Awareness | Global News Morning | BC - Full Province | 309,200 |
| Total Impressions: | | | | 52,067,691 |

Included in the numbers above was a specific program to improve awareness of specific product categories, Medical Equipment and Musical Instruments. An example of this is below:



In 2020, we continued to target some ICI (Institutional, Commercial and Industrial) organizations to raise awareness of Phase V and the associated products. In addition, EPRA BC continued to work in conjunction with other BC stewards to better understand how to ensure consumers knew where and how to recycle the wide range of obligated products in the province. We have introduced messaging to help British Columbians understand what happens to the products after they are dropped off for recycling. An example of that messaging is this video produced to help consumers understand our process.

<http://www.recyclemyelectronics.ca/bc/what-can-i-do/where-does-it-go/>

We have also produced a video to assist retailers with training of their staff to better communicate the Environmental Handling Fee (EHF) to consumers.

<http://recyclemyelectronics.ca/bc/stewards/what-is-the-ehf-a-training-video/>

Moving forward, we plan to continue with our existing efforts to inform consumers of depot location, products accepted, fee structure, etc. We will continue to work to reinforce consumer awareness, heighten the credibility

of our brand and promote the BC product stewardship model as the best way to operate Extended Producer Responsibility programs.

Please refer to Section 9 below for key statistics related to Public Education and Awareness.

4. Collection System and Facilities

Provide a brief overview of the way in which the stewardship agency collects the products from the consumer (i.e. depots, return to retailer, collection events, etc.). If available, list the number of collection facilities in each regional district and identify changes in the number, location, and method of collection from the previous year to the present year. If the list is extensive, consider including a summary and attaching a separate document or URL.

Collection sites consist of a group of Encorp Return-It depots, regional government locations and non-profit organizations throughout the province. Since the launch of the program in August of 2007 through to the end of 2020, we have increased the number of collection sites over 3 times from 70 to 225 including a net increase of 1 site (5 additions, 4 deletions) in 2020.

The current EPRA collection network provides comprehensive coverage of both rural and urban locations throughout the province. EPRA BC has committed to continue to review opportunities that would enhance the collection system. We are also working with community partners to conduct Drop-Off Events in various regions of the province. In 2020, EPRA BC conducted 19 such drop off events (see Appendix C for locations.)

In addition to our regular collection depot network, at the end of 2020 our Return-to-Retail program consisted of 66 locations of several major national electronics retailers across BC to further enhance consumer convenience.

The combination of permanent collection depots and Return-to-Retail locations provided coverage to 98.7% of the province as outlined in our February 2021 study.

The inclusion of Phase V material introduced in 2012 increased the need for a more robust Business-to-Business (B2B) collection system and we have implemented several programs for businesses and other institutions to facilitate easy access to recycling of obligated material:

1. Large volume generator program – Free pick up of material for generators meeting minimum volume requirements
2. Processor incentive program – Generators can contract directly with approved recyclers for the pickup and processing of material. The recyclers are compensated by the program and there is no cost to the generator for the basic pick up and recycling of obligated material.

Information on B2B options is available here: <https://www.return-it.ca/electronics/industry/b2b-options/>

5. Product Environmental Impact Reduction, Reusability and Recyclability

Identify ways in which producers or the agency contributes to the reduction of environmental impact. For example, utilization of certified processors, R&D performed to improve recyclability / reuse of the product or components, examples of design for environment mechanisms used by producer members of the agency, reduction of greenhouse gas emissions. The producer may also wish to report on the status of any studies being undertaken to assist with the measurement of environmental impacts. Identifying successes is encouraged.

EPRA supports the concept of the “3 Rs” of Reduce, Reuse and Recycle.

Reduce: The reduce component was addressed above in the executive summary.

Reuse: Reusing unwanted electronic products is promoted through the communications and public awareness program as the first option where markets and opportunities for reuse in-province exist. EPRA BC in cooperation with RCBC sponsored the BC Material Exchange website where the public could list usable electronics for exchange or sale free of charge. We also work with local charitable entities to explain the Electronics Reuse & Refurbishing Program (ERRP) and assist with their qualification. Computers for Schools has been certified to the ERRP standard for their facility in British Columbia. Obligated products that are used or refurbished will not attract an EHF. EPRA's approach to reuse and refurbishment is consistent with the industry's position that it be in compliance with Canada's Basel Convention commitments and not allow end-of-life electronics management challenges to be passed on to less developed countries.

Reuse is promoted on our EPRA BC website under the Service Providers tab at:

<http://recyclemyelectronics.ca/bc/service-providers/info-for-reuse-organizations/>

Recycle: Recycling or processing of unwanted and end-of-life electronics is promoted as the final option. Recycling, which diverts electronics waste from landfill and illegal export, was the major focus of the EPRA program. Typically, recycling involves some form of "primary" or initial processing, which may include dismantling and sorting of material by hand or by more elaborate mechanical means. Further manual or mechanical separation of materials by another vendor or vendors is considered "downstream" processing. Material flows will be tracked to their "point of final processing" (i.e. where they are altered into a new product or state) or, for unrecyclable hazardous materials, to their point of disposal (i.e., where they are disposed of in an environmentally sound manner).

All recycling will be completed by contractors who meet the Electronics Recycling Standard (ERS) which may be updated from time to time in order to ensure they meet the ongoing needs of the programs which have adopted them.

To ensure that all materials collected under an EPRA program will be responsibly recycled, EPRA has established the following criteria for service:

Service providers must be ERS certified prior to receiving any collected EPRA program materials for processing; and

Service providers will be responsible for ensuring that any and all (downstream) processors needed for further/additional processing of program materials (after primary processing) have also successfully completed the ERS process prior to receiving any collected EPRA program materials for processing.

The Recycle component including product management and outcomes is covered in detail in Section 6.

6. Pollution Prevention Hierarchy and Product / Component Management

Provide a brief overview of the way in which the collected product is managed and how those outcomes relate to the pollution prevention hierarchy. Provide breakdowns by weight or percentage of product managed at each level. Please also refer to third party assurance FAQs (original version dated November 22, 2012), distributed to stewardship programs by the Ministry.

Recycling

Recycling end-of-life electronics diverts materials and substances of concern from landfills and prevents the shipment of these materials to locations where disposal will not be managed responsibly. Recycling also saves

energy, as materials recovered can be used to create new useful products, ultimately reducing the energy demands associated with the extraction and processing of new raw material.

Recycling of electronics involves processing to recover raw materials such as metals, glass and plastics. The EPRA recycling program was developed to make sure the responsible recycling of end-of life electronics is conducted according to high, internationally recognized standards, regardless of commodity revenues.

EPRA environmental governance includes policies and processes that ensure recycled materials are handled in a safe, secure and approved fashion and can be tracked accordingly. This is accomplished through a two-step approach. The Recycler Qualification office is employed upfront to only certify processors who meet the Electronic Recycling Standard 2015 (ERS). Secondly, the provincial programs follow through with quarterly Mass Balancing procedures that capture actual volumes collected and processed by primary processors and the resulting volumes and destinations of output materials, which acts as a control to ensure ERS certified processors are used.

Recycler Qualification Office

The Recycler Qualification Office (RQO) was established by the industry-led end-of-life electronics stewardship programs to ensure that environmentally sound electronics reuse and recycling standards are established, met, maintained and continually improved upon.

The RQO manages all recycler assessments and approvals on behalf of the provincial stewardship programs, to ensure assessments are undertaken in a timely manner, and results are objective, thorough, and sufficiently detailed to provide confidence in the results of the assessment.

Electronic Recycling Standard (ERS)

This is the publication that defines the Stewardship Programs' minimum requirements and approach to auditing and approving end-of-life electronics (EOLE) Recyclers to ensure that EOLE are handled in an environmentally sound and socially acceptable manner that protects the environment and safeguards worker health and safety by all processors within the material processing pathway.

Specifically, the RQO assesses processors for

- Third party certification to the Responsible Recycling ('R2') Standard, an industry-developed standard establishing practices for the recycling of electronics globally
- Legal and regulatory compliance
- Worker safety
- Material handling and destination safety and compliance

Within material handling, RQO procedures include identifying use of ERS certified downstream parties and destination of product.

Mass Balancing

Once a provincial program has contracted with recyclers, the mass balance quarterly reporting process undertakes validation of actual volume handled by primary processors.

Mass balancing reporting has the following objectives:

- Ensuring input volumes match output volumes within 3%

- Identify whether any output materials are sent to non-ERS certified downstream processors and determine appropriate follow up measures to ensure processing pathways are compliant.
- Ensuring primary processor compliance with provincial inventory limits

The mass balancing reports require input volume, processed volume and output to be identified by each primary processor each quarter. The reporting also requires percentage of product by material type to be reported. While the information is self-reported, spot audits of a minimum of 1 primary processor per year, review backup documentation to check the accuracy of the mass balance quarterly report data through review of supporting documentation against reported data. Non-conformities are issued and action plans are developed by primary recyclers to address any issues noted during the spot audits as a management tool to address risk and meet the stated objectives of mass balancing. However, historic reported figures are not adjusted to reflect the issues identified, therefore, we recognize that the reported figures below are not reflective of adjustments that might occur as a result of issue resolution and are an indicative rather than exact reflection of the mass balance reporting.

Proactive validation by the RQO of all processors who manage and distribute materials to ERS compliant destinations, combined with mass balance reporting by primary processors to validate that what was committed is in fact in place, serve to ensure a reliable, safe destination for recycled electronic materials.

During the COVID-19 global pandemic, RQO has strived to monitor and maintain processing standards throughout our global processing network. An interim Audit Policy and associated processes were developed by EPRA to formalize the RQO's COVID-19 response, determine alternative procedures and ensure continuity. However, travel restrictions, facility temporary closures, reductions in staffing and operational constraints nevertheless impacted the processors and RQO's ability to conduct audits. As a result, 7% of all downstream and processing facility audits scheduled or initiated in 2020 were postponed or in process as of December 31st, 2020. RQO has taken appropriate action to assess the risk associated with the audit delays by considering prior track records and types of materials processed. Those that were postponed or in process were reviewed and deemed low risk and, as such, the program integrity remains in good stead. Once the local health regulations and the businesses operations return to appropriately staffed levels and accessibility in 2021, these reviews will resume.

2020 EPRA BC Mass Balance Results

The following tables report the processing category and material type / component for material received and processed by Primary Processors on a weighted-average basis. The information is based on quarterly mass balance reporting by Primary Processors which includes the destination of material shipped from their facilities.

Categorical Outputs

The table below represents the weight of materials shipped from primary processors to downstream processors which is reconciled within an allowable 3% variance to total WEEE collected of 13,853 metric tonnes as part of our mass balancing process. The mass balance process also identified 11 metric tonnes of materials sent to otherwise approved secondary processors prior to obtaining RQO approval for the specific materials received. This demonstrates the mass balancing procedure is working as it should and appropriate follow up measures were taken upon identification of these non-conformances.

As the amount reported by primary processors is greater than the amount of WEEE reported by EPRA this further supports that all processed materials had known end fates.

| Categorical output of material end fate | Average |
|--|----------------|
| Materials Requiring Further Processing* | 91.09% |
| Energy from Waste | 0.56% |
| Landfilled Materials | 8.35% |
| Total | 100.00% |

* Material collected 13,928 MT. The Primary Processors have reported on 13,965 MT, leaving 0 MT or 0% of materials delivered as materials with unknown fate.

| Material / Component | % of Material Stream | Process |
|-----------------------------|----------------------|--|
| Leaded Glass | 11.46% | Tubes are manually and mechanically separated and either cleaned and processed into cullet for use in glass production, or smelted for reclaim of lead from the glass. |
| Plastic | 21.27% | Plastics are manually and/or mechanically separated. Identifiable plastics are cleaned, sorted and pelletized for reuse; and unidentifiable plastics are landfilled, used as a fuel substitute in the process of metal smelting, or managed through an energy-from-waste recovery process. |
| Ferrous Metals | 41.48% | Metals are manually and/or mechanically separated and smelted for reclaim. |
| Mixed Metals | 5.16% | Metals are manually and/or mechanically separated and smelted for reclaim. (Includes Dusts) |
| Wood | 3.85% | Materials are manually separated and managed through an energy-from-waste recovery process or landfilled. |
| Circuit Boards | 5.09% | Boards are manually and/or mechanically separated and smelted for reclaim of precious metals, while the plastics are used as a fuel substitute in the smelting process. |
| Wires/Cables | 1.66% | Manually and/or mechanically separated and smelted for metal recovery, while the plastics are either used as a fuel substitute in the smelting process, or mechanically separated and landfilled. |
| Copper | 1.29% | Metals are manually and/or mechanically separated and smelted for reclaim. |
| Aluminum | 1.95% | Metals are manually and/or mechanically separated and smelted for reclaim. |
| Copper Yokes | 0.22% | Metals are manually and/or mechanically separated and smelted for reclaim. |
| Batteries | 0.28% | Mechanically separated for recovery of metals. |
| Ink/Toner Cartridges | 0.56% | Cartridges are cleaned and reconditioned for reuse or processed through an energy-from-waste recovery process. |

| | | |
|------------------------|-------|---|
| Glass | 0.54% | Non-leaded glass is manually separated for recovery and further use, or introduced into the smelting process as a silica flux substitute. |
| Mercury Lamps | 0.05% | Lamps are mechanically processed and separated into glass, metal and phosphor powder material streams. Phosphor powder is further distilled for mercury recovery. Metal and glass are also reclaimed for further use. |
| Ethylene Glycol | 0.02% | The glycol is manually drained from the light tubes and refined for further use. |
| Landfill | 3.04% | Materials sent to landfill |
| Dusts | 0.62% | Dusts captured during shredding or dismantling of materials. Sent for further recovery and smelted for reclaim. |
| Other | 1.46% | Materials are manually and/or mechanically separated for reclaim. |

NOTE: Materials shipped 14,098 MT. The Primary Processors have increased inventory on hand by 43 MT

Primary Processors

As of December 31, 2020, the following were approved as EPRA BC primary processors:

eCycle Solutions

Chilliwack, BC

www.ecyclesolutions.com

Quantum Lifecycle Partners

Edmonton, AB

www.quantumlifecycle.com

FCM Recycling

Delta, BC

www.fcmrecycling.com

KC Recycling

Trail, BC

www.kc-recycling.com

7. Product Sold and Collected and Recovery Rate

Provide a summary of the total amount of product sold, collection volumes and, if applicable, recovery rates achieved by the program based on the approach included in the approved program plan. Also provide a summary of total product recovered by regional district.

In 2020, our stewards reported the supply of 12,812,549 regulated electronic products into the province. During 2020, we collected a total of 13,853 metric tonnes of end-of-life electronics. The breakdown of the product recovered by regional district is summarized in the chart below.

Due to the nature of our products as durable goods, and their associated long life cycle, a recovery rate calculation is not practical. Instead our Stewardship Plan was approved based on reporting on a suite of measures as outlined in sections 1 and 9.

| Stewardship Agency Name | | Electronics Products Recycling Association | | |
|------------------------------------|-----------------------|--|-------------------|-------------------------------------|
| Program Name | | Electronics | | |
| Product Category | | EOLE | | |
| Report Period (Calendar or Fiscal) | | January 1, 2020 to December 31, 2020 | | |
| Count | Name | Population Per 2020 Government of BC Estimates | Capture Rate (kg) | Per Capita Recovery or Capture Rate |
| 1 | Alberni / Clayoquot | 33,885 | 74,800 | 2.2 |
| 2 | Bulkley / Nechako | 39,713 | 129,617 | 3.3 |
| 3 | Capital Regional Dist | 425,503 | 1,231,994 | 2.9 |
| 4 | Cariboo | 65,575 | 156,379 | 2.4 |
| 5 | Central Coast | 3,565 | 5,910 | 1.7 |
| 6 | Central Kootenay | 63,911 | 149,812 | 2.3 |
| 7 | Central Okanagan | 222,748 | 913,031 | 4.1 |
| 8 | Columbia Shuswap | 56,899 | 160,109 | 2.8 |
| 9 | Comox | 73,664 | 201,235 | 2.7 |
| 10 | Cowichan Valley | 90,776 | 275,092 | 3.0 |
| 11 | East Kootenay | 65,782 | 136,452 | 2.1 |
| 12 | Fraser - Fort George | 103,975 | 261,364 | 2.5 |
| 13 | Fraser Valley | 335,229 | 793,122 | 2.4 |
| 14 | Greater Vancouver | 2,737,681 | 7,215,213 | 2.7 |
| 15 | Kitimat - Stikine | 40,631 | 98,638 | 2.4 |
| 16 | Kootenay Boundary | 33,430 | 118,732 | 3.6 |
| 17 | Mount Waddington | 11,770 | 48,185 | 4.1 |
| 18 | Nanaimo | 171,990 | 421,659 | 2.5 |
| 19 | North Okanagan | 19,414 | 48,640 | 2.5 |

| | | | | |
|----|---------------------|-----------|------------|-----|
| 20 | Northern Rockies | 92,184 | 288,745 | 3.1 |
| 21 | Okanagan - Similkam | 4,996 | 7,384 | 1.5 |
| 22 | Peace River | 90,057 | 237,524 | 2.6 |
| 23 | Powell River | 67,284 | 139,382 | 2.1 |
| 24 | Skeena - QC | 21,224 | 51,353 | 2.4 |
| 25 | Squamish - Lillooet | 47,363 | 145,023 | 3.1 |
| 26 | Strathcona | 49,308 | 98,473 | 2.0 |
| 27 | Sunshine Coast | 31,723 | 101,171 | 3.2 |
| 28 | Thompson - Nicola | 147,432 | 343,966 | 2.3 |
| | Grand Total | 5,147,712 | 13,853,005 | 2.7 |

8. Summary of Deposits, Refunds, Revenues and Expenditures

For those programs that charge deposits only:

Include a summary of deposits received and refunds paid in British Columbia by the producers (by plan if agency manages more than one plan). Attach a copy of the current year's independently audited financial statements as an appendix.

N/A

For those programs that charge a visible ecofee only:

Include a summary of fees / rates charged by the agency and provide a summary of total revenues and expenses in British Columbia (by plan if agency manages more than one plan). Attach a copy of the current year's independently audited financial statements as an appendix.

The Program is funded by a visible Environmental Handling Fee (EHF) paid by the consumer at the time of purchase of obligated electronic items. The EHF is used to fund the collection, transportation and recycling of the material as well as administrative costs and consumer awareness efforts.

A listing of obligated products and the associated fees is available at the link below:

<https://www.return-it.ca/electronics/products/>

The information on revenues and expenses is in the financial statement in Appendix E

9. Plan Performance

Using the table below, provide a brief overview of the performance of the plan for the current year compared to the stated performance requirements and targets specified in the approved plan. If no specific targets have been set (e.g. new plans in first year of operation), specify baseline results, significant achievements and identify when targets will be set.

2020 Performance Targets and Reporting Commitments

| Metrics | Performance Targets and Reporting Commitments | | |
|--|---|---------------------|-------------------|
| Governance | There were no significant changes to the governance structure | | |
| Products sold and collected | | | |
| Amount of product sold (units) | 12,812,549 | | |
| Amount of product collected (weight) | 13,853 metric tonnes | | |
| Amount of product collected by regional district | See Section 7 of this report | | |
| Amount of product collected per capita by regional district and total for the province | See Section 7 of this report | | |
| Collection System and Accessibility | | | |
| Location and number of contracted collection sites, and changes in location and number from previous report | See Appendix B | | |
| | | | |
| Number of contracted sites by RD | See Appendix D | | |
| Number and location of contracted collection events by RD | See Appendix C | | |
| Locations of underserved area according to the accessibility standard as defined in the plan along with the events held to provide accessibility in these areas | None | | |
| Percent of population with access to a collection location (97% target) | 98.7% | | |
| Qualitative report on product on categories with low awareness | See Section 7 of this report | | |
| Waste Audits | | | |
| The results of local government waste composition studies identified in kilogram (kg) per capita of program material and the total amount batteries from each of the studies | In 2020, 3 waste audits were done as outlined below: | | |
| | | Per Capita (kg/yr.) | |
| | | Electronics | Batteries (total) |
| | Squamish | 1.59 | 0.30 |
| | SLRD | 2.52 | 0.52 |
| | Metro Van | 3.51 | 0.14 |
| Consumer Awareness | | | |

| | |
|--|--|
| Percentage of population aware of where to take electronics for recycling (75% target) | <p>A survey was conducted by Insights West of a representative group of BC residents. The survey question was:</p> <p><i>Do you know where to take the following (Electronics) to be recycled or safely disposed of?</i></p> <p>85% reported knowing of a program for Electronics</p> |
| Management of Program Costs | |
| Program costs per tonne of material collected | <p>Total program cost per tonne: \$ 1,187/tonne</p> <p>Operational cost per tonne: \$ 1,027/tonne</p> <p>Administrative cost per tonne: \$ 160/tonne</p> |
| Financial statements | 2020 EPRA Financial Statements (Appendix E) |
| Management of Environmental | |
| Efforts to reduce environmental impacts throughout the product life cycle | Design for Environment (DfE) report outlines industry efforts to reduce environmental impacts http://epsc.ca/design-for-the-environment-report/ |
| Management of collected products to final disposition | See Section 6 of this report |

Attachments

- Appendix A – Third Party Assurance Statement for Non-Financial Information
- Appendix B – List of Collections Depots and R2R Collection Sites as of Dec 31, 2020
- Appendix C – List of Collection Events in 2020
- Appendix D – List of Collection sited by Regional District
- Appendix E – 2020 EPRA Financial Statement

APPENDIX A



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2020 INDEPENDENT REASONABLE ASSURANCE REPORT FOR SELECTED NON-FINANCIAL INFORMATION

To the Directors of Electronic Products Recycling Association:

ASSURANCE LEVEL AND SUBJECT MATTER

We have undertaken a reasonable assurance engagement in respect of the following disclosures within Electronic Products Recycling Association ('EPRA')'s Annual Report to the Director (the 'Report') and contained in Appendix 1, for the year ended December 31, 2020 (together the 'Subject Matter'):

- 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);
- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2) (d) of the Recycling Regulation;
- The total amount of the producer's product collected in accordance with Section 8(2) (e) of the Recycling Regulation; and,
- The performance for the year in relation to approved targets under Sections 8(2) (b), (d) and (e) in accordance with Section 8(2) (g) of the Recycling Regulation.

The objective of this report is to express an opinion on how EPRA's management has discharged its responsibility to report on the Subject Matter in accordance with Section 8(2) (b), (d), (e) and (g) of the Recycling Regulation.

RESPONSIBILITIES

Management is responsible for the preparation and presentation of the Subject Matter in accordance with the evaluation criteria which are integral to the Subject Matter and are presented current as at the date of our report in Appendix 1. Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express a reasonable opinion on the subject matter information based on the evidence we have obtained. Our opinion does not constitute a legal determination on EPRA's compliance with the Recycling Regulation.

ASSURANCE STANDARD AND PROFESSIONAL REQUIREMENTS

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) *Assurance Engagements other than Audits or*

Reviews of Historical Financial Information, published by the International Federation of Accountants.

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

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

APPLICABLE CRITERIA

Management is responsible for determining the appropriateness of the evaluation criteria. The evaluation criteria presented in Appendix 1 are an integral part of the Subject Matter and address the relevance, completeness, reliability, neutrality and understandability of the Subject Matter.

SUMMARY OF WORK PERFORMED

ISAE 3000 requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with ISAE 3000 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

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

Inherent Limitations

Non-financial information, such as that included in the Report, is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the availability and relative precision of methods used for determining both qualitative and quantitative information. The absence of a significant body of established practice on which to draw allows for the selection of different, but acceptable, measurement techniques which can result in materially different measurements and can impact comparability. The nature and methods used to determine such information, as described in management's internally developed criteria, may change over time. It is important to read the applicable criteria in Appendix 1.



OPINION

In our opinion, the Subject Matter presented in Electronic Products Recycling Association's Annual Report to the Director for the year ended December 31, 2020 is prepared, in all material respects, in accordance with the applicable criteria.

SPECIFIC PURPOSE OF SUBJECT MATTER INFORMATION

The subject matter information has been prepared in accordance with the evaluation criteria. As a result, the subject matter information may not be suitable for another purpose.

A handwritten signature in black ink that reads 'KPMG LLP' with a long horizontal line underneath.

Chartered Professional Accountants

Vancouver, Canada

June 29, 2021

Appendix 1 to the Independent Reasonable Assurance Report

Subject Matter, Applicable Definitions and Evaluation Criteria

COLLECTION FACILITIES

SUBJECT MATTER

| Specific Disclosures in the annual stewardship report for which evaluation criteria were developed | | |
|--|--|---|
| Disclosed information | Claim in the Report | Report Reference |
| Number of collection facilities | Total Collection Sites: 225 depots | <i>1. Executive Summary</i> on Page 4 <i>4. Collection System and Facilities</i> on Page 9 |
| Changes in number of collection facilities | This is a net increase of 1 (5 additions, 4 deletions) over the 224 depots reported in 2019. | <i>4. Collection System and Facilities</i> on Page 9 |

APPLICABLE DEFINITIONS

The following definitions 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:

- i. Collection Facility: any facility that has a signed End-Of-Life Electronics (“EOLE”) Agreement for the collection of returned EOLE and is included on the EPRA website. A collection facility does not include collection events or return-to-retail facilities.
- ii. Collection Event: any collection of EOLE that does not require signing of an End-Of-Life Electronics Agreement to become a permanent collection facility.
- iii. Return-to-Retail Facility: a retail facility that collects and ships EOLE directly to Primary Processors. These facilities do not require signed EOLE agreements.

EVALUATION CRITERIA

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

1. The number of collection facilities is determined based on the number of facilities with signed End-Of-Life Electronics agreements in place with Encorp for collection of EOLE.
2. The number of collection facilities reported in the annual report is reconciled to the total number of collection facilities accepting EOLE (End-of-life electronics) on Encorp's list of Authorized Depots as of December 31, 2020.
3. All collection facilities in Encorp's listing have signed End-Of-Life Electronics agreements in place with Encorp for collection of EOLE.
4. Changes in the number and location of collection facilities are determined based on notification of changes by individual facilities which are required to be made prior to the effective date of the change. Facilities notify in writing through an agreement or correspondence of these changes which are reflected in the updated collection facility listings each month.
5. One-off or intermittent collection events, collection facilities excluded from EPRA's website and return-to-retail facilities are excluded from the number of collection facilities.

PRODUCT MANAGEMENT

SUBJECT MATTER

| Specific Disclosures in the annual stewardship report for which evaluation criteria were developed | | |
|---|---|--|
| Disclosed information | Claim in the Report | Report Reference |
| A description of how the recovered product was managed in accordance with the pollution prevention hierarchy (S.8(2) (d)) | <ul style="list-style-type: none"> • Description of the Recycler Qualification Office and Recycler Qualification Program • Description of Mass Balancing • 2020 EPRA BC Mass Balance Results | 6. Pollution Prevention Hierarchy and Product / Component Management on pages 10 – 14 |

APPLICABLE DEFINITIONS

The following definitions were applied to the assessment of the description of how the recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section S.8(2) (d):

- i. Total weight of material processed, by category, is determined based on scaled deliveries from consolidation sites which are reconciled to invoiced material receipts from primary processors.
- ii. Processors are defined as operations or facilities that manually or mechanically sort or process recovered material prior to (combined or segregated) transfer to a facility where the materials are recovered to the point where the material can enter back into the supply chain as a commodity, is used for energy generation or is treated as waste.
- iii. Primary processors are defined as operations or facilities that receive program product and initiate the recycling process by dismantling the product and sorting the materials through manual and/or mechanical means into various streams for the purpose of reclaiming recyclable materials and other approved management of residuals by downstream processors. This does not include consolidation, cross-docking, or brokering of received material without processing.
- iv. Downstream processors are defined as operations or facilities that receive material from a primary processor or other downstream processors for the purpose of additional processing, refining and/or approved disposition of the material.

- v. Sites of final recovery are sites that accept unprocessed or processed material and treat the material to the point where it can enter back into the supply chain as a commodity, is used for energy generation or is treated as waste.

EVALUATION CRITERIA

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

1. Acceptable end fates are determined in accordance with EPRA's approved stewardship plan, applicable regulation, and qualitative information on processing methods and end fate of materials/components obtained through Recycler Qualification Office (RQO) audits and due diligence processes.
2. EPRA maintains quantitative monitoring of deliveries to primary processors and from primary processors to the next point in the recycling process (mass balancing). To the extent that there are further steps in the recycling process prior to a point of final disposition, qualitative data is collected and the processing pathways are subject to a periodic audit process.
3. Mass balancing data is compiled from self-reported data from sites of final recovery. The compilation of the data is subject to 3rd party assurance, but the base data remain unaudited and may include estimates where sites of final recovery are unable to, or choose not to, report data.
4. Prior to approval, all new processors are subject to an initial due diligence review that ensures certification to the Responsible Recycling "R2" Standard. This review establishes the downstream processing pathways and ensures identified points of final recovery for each category are consistent with the acceptable end fates identified. This review also includes confirming there are no further processing steps involved in material recovery and that the sites have regulatory approval to undertake the declared types of recovery.
5. Primary processors report the weights shipped and the next destination of material components (e.g. wires & cables, copper bearing material, copper yokes, circuit boards, etc.) on a quarterly basis.

6. EPRA reviews the primary processor reporting on a quarterly basis to ensure material components are processed in line with the processing pathways as determined by the approved RQO Downstream Flow documentation. For any material components identified as processed by unapproved processors, EPRA initiates a follow-up process including confirming approval status with RQO and contacting primary processors to investigate or stop shipments depending on the nature of the material.
7. On an annual basis, EPRA reviews primary processor reporting to ensure total input volumes match the total output volumes, including changes in inventory, within a 3% margin of error.
8. Nationally, EPRA performs an annual verification of one primary processor's quarterly mass balance report to ensure reported data is accurate by comparing the reported output volumes to shipping documents and investigating any significant differences.
9. Based on primary processor reporting and the qualitative information on processing pathways of material components obtained through the RQO program, on an annual basis EPRA consolidates primary processor data and reports on a weighted average basis estimated conformance with acceptable end fates achieved with respect to the processing of components / materials.
10. All approved processors are subject to ongoing audit requirements as outlined in the Interim RQO Audit Policy that came into effect during Q2 2020 in response to COVID-19 and remains in effect as at December 31, 2020. The frequency and type of audit is risk-based and depends on the type of material handled, processing activities undertaken and whether it is processed in or outside of Canada.

In addition to the standard re-audit frequency, a re-audit may be initiated prior to a scheduled review as a result of:

- a request for a change to an approved process, such as the materials processed, processing methods undertaken, or any downstream recyclers used; or
- as a result of any significant issues identified outside of the audit process, such as through media reports, regulatory notices or other incident reports.

Organizations may also be subject to periodic interim surveillance reviews to monitor status or performance against the identified requirements.

PRODUCT SOLD AND COLLECTED

SUBJECT MATTER

| Specific Disclosures in the annual stewardship report for which evaluation criteria were developed | | |
|--|---|--|
| Disclosed information | Claim in the Report | Report Reference |
| Product collected | Total WEEE Collected – 13,853 Metric Tonnes | 1. <i>Executive Summary</i> on Page 5 7. <i>Product Sold and Collected and Recovery Rate</i> on Page 15 |
| Product sold | “In 2020, our stewards reported the supply of 12,812,549 regulated electronic products into the province”* | 1. <i>Executive Summary</i> on Page 5 7. <i>Product Sold and Collected and Recovery Rate</i> on Page 15 |
| Recovery rate | See the evaluation criterion for performance for the year in relation to targets in the approved stewardship plan below | |

*claim marked with an asterisk is not subject to audit for 2020

In accordance with the Ministry of Environment and Climate Change Strategy’s guidance on *Third Party Assurance for Non-Financial Information in Annual Reports – 2020 Reporting Year*, assurance is not required for product sold data if the stewardship program does not report a recovery rate, as defined in the Regulation, in accordance with the approved stewardship plan. Consistent with EPRA’s approved stewardship plan, there are no targets associated with recovery rate. Therefore, no evaluation criteria are required over product sold and an assurance opinion is not required over the reported amount of product sold.

APPLICABLE DEFINITIONS

There are no applicable definitions.

EVALUATION CRITERIA

The following evaluation criteria were applied to the assessment of total amounts of the producer’s product collected in accordance with Section 8(2) (e);

1. Product Collected (from collection facilities): The weight of product collected is based on the weight of material shipped to processors by consolidation facilities as reported to Encorp on the Movement Authorization forms (MAs) accompanying the load. Product

weights identified on processors' invoices are reconciled against shipping weight on MAs for the specific pallets shipped.

2. Product Collected (from direct shippers or return to retail facilities): The weight of product collected is based on the weight of material shipped to processors as reported to Encorp on invoices and weigh scale receipts received from processors. The weight scale tickets by direct shippers and return to retail facilities are reconciled against the invoices by processors from consolidation sites.

TARGETS

SUBJECT MATTER

| Specific Disclosures in the annual stewardship report for which evaluation criteria were developed | | |
|--|--|---|
| Disclosed information | Claim in the Report | Report Reference |
| Targets associated with Section 8(2) (b) per Approved Stewardship Plan: <ul style="list-style-type: none"> Maintain 97% accessibility (percentage of the population with access to a collection site) | % of the population covered by collection sites – 98.7% * | <i>1. Executive Summary</i> on Page 4 <i>4. Collection System and Facilities</i> on Page 9 |
| Targets associated with Section 8(2) (d): <ul style="list-style-type: none"> No quantitative performance target identified in the approved Stewardship Plan | Not applicable | |
| Target associated with Section 8(2) (e): <ul style="list-style-type: none"> Recovery rate | “Due to the nature of our products as durable goods, and their associated long life cycle, a recovery rate calculation is not practical. Instead our Stewardship Plan was approved based on reporting on a suite of measures as outlined in Section 1 and 9.”* | <i>7. Product Sold and Collected and Recovery Rate</i> on Page 15 |

*claims marked with an asterisk are not subject to audit for 2020

In accordance with the Ministry of Environment and Climate Change Strategy’s guidance on *Third Party Assurance for Non-Financial Information in Annual Reports – 2020 Reporting Year* and subsequent confirmation from the Ministry of Environment, assurance in relation to the accessibility performance target is not required this year. As such, no evaluation criteria are required and an assurance opinion is not required in 2020.

In accordance with EPRA’s approved stewardship plan, there are no quantitative performance targets associated with recovery rate or with Section 8(2) (d) of the Regulation. As such, no evaluation criteria are required and an assurance opinion is not required.

APPLICABLE DEFINITIONS

There are no applicable definitions.

EVALUATION CRITERIA

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

1. Targets in the stewardship plan have been identified and reported on by management in the annual report; and
2. The description of progress against targets to date is supported by records of progress maintained by the Company.

APPENDIX B

EPRA Collections Sites

As of December 31, 2020

| Supplier Name | Address | City |
|---------------------------------------|---------------------------------------|---------------|
| 7 Mile Transfer Station | Regional District of Mount Waddington | Port McNeill |
| 70 Mile House Eco-Depot | 3061 N. Bonaparte Road | 70 Mile House |
| A & P Disposal & Recycling | 622 Marilyn Road | Sooke |
| Abbotsford Bottle Depot | 33236 Walsh Avenue | Abbotsford |
| Abbotsford Community Services | 33670 Valley Road | Abbotsford |
| Agassiz Bottle Depot | 7659 Industrial Way | Agassiz |
| Alberni Valley Landfill - ACRD* | 7080 McCoy Lake Road | Port Alberni |
| Aldergrove Return-It | 27482 Fraser Highway | Aldergrove |
| Armstrong Return-It Depot | 3730 Pleasant Valley Road | Armstrong |
| Ashcroft Bottle Return-It Center | 420 Railway Ave | Ashcroft |
| Asset Investment Recovery (Surrey) | 8307 130th Street | Surrey |
| B&G Bottle Depot | 476 Legion Drive | Quesnel |
| Barriere Return-It Depot | 4365 Borthwick Ave. | Barriere |
| Bella Coola Recycling Depot | Walker Island Road | Bella Coola |
| Bill's Bottle Depot | 2840 13th Avenue SW | Salmon Arm |
| Blundell Return-It Centre | 130-8180 No. 2 Road | Richmond |
| Bottle Depot - Victoria (Queens) | 655 Queens Avenue | Victoria |
| Boucherie Self Storage & Bottle | 2711 Kyle Road | Kelowna |
| Brentwood Return-It Depot | 3931 Graveley Street | Burnaby |
| Bridgeview Bottle & Return-It Depot | Unit 118, 12332 Patullo Place | Surrey |
| Bulkley Valley Bottle Depot | 3446 19th Avenue | Smithers |
| Burns Lake Return-It Recycling Depot | 113 Park Street | Burns Lake |
| Castlegar Return-It Depot | 1507 Columbia Ave | Castlegar |
| Chasers Bottle Depot | 4702 - 31st Street | Vernon |
| Chetwynd Recycling & Bottle Depot | 4824 - 54th Street | Chetwynd |
| Chilliwack Bottle Depot | #2 - 45934 Trethewey Avenue | Chilliwack |
| Clearwater Bottle Depot | 10 Old N Thompson Hwy | Clearwater |
| Clearwater Eco-Depot | 290 Road 2A - 100 Mile FSR | Clearwater |
| Clinton Eco-Depot | 5 Boyd Pit Road | Clinton |
| CM Recycling | 1265 Sam Toy Avenue | Quesnel |
| Columbia Bottle Depot - Central | 1936 Kent Road | Kelowna |
| Columbia Bottle Depot - Rutland | 680 Dease Road | Kelowna |
| Columbia Bottle Depot - St. Paul | 1314 St. Paul Street | Kelowna |
| Columbia Bottle Recycling* | #1, 1420 N.W. Boulevard | Creston |
| Comox Return Centre | 678 Anderton Road | Comox |
| Coquitlam Return-It Depot | 104 - 2560 Barnet Highway | Coquitlam |
| Cortes Island Waste Management Center | 1300 Squirrel Cove Road | Cortes Island |

| | | |
|--|--------------------------------|----------------|
| Courtenay Return-It Depot | 493 Puntledge Road | Courtenay |
| Cranbrook Bottle Depot | 1125 Industrial Road #3 | Cranbrook |
| DC Campbell Recycling Ltd. | 925 - 100th Avenue | Dawson Creek |
| Denman Island Bottle Depot | 5901 Denman Road | Denman Island |
| East Hastings Bottle Depot | 6893 Hastings Street | Burnaby |
| East Van Bottle Depot | 2605 Kaslo Street | Vancouver |
| Edmonds Return-It Depot | 7496 Edmonds Street | Burnaby |
| Elks Bottle Depot | 300 Osilinka Drive | MacKenzie |
| Enderby Return-it Recycling Depot | 904 Belvedere Street | Enderby |
| Falkland Transfer Station | 2830 Wetaskiwin Rd | Falkland |
| Fernie Bottle Depot | 1291 Ridgemont Avenue | Fernie |
| Fleetwood Bottle Return Depot | 15093 Fraser Highway | Surrey |
| Fort Nelson Return-It Depot | Bay 1, 4800 46th Avenue | Fort Nelson |
| Fort St. John Bottle Depot | 10104 93rd Avenue | Fort St. John |
| Fraser Lake Bottle Depot Ltd. | 20 Cougar Street | Fraser Lake |
| Fraser Valley Bottle & Return-It Depot | #108, 22575 Fraser Hwy | Langley |
| G.R.I.P.S. Green Recycling in Pender Island Society | 13136B Hwy 101 | Madeira Park |
| Galiano Island Recycling | 220 Sturdies Bay Road | Galiano Island |
| General Grant's Recycling Centers - North Shore | 611 Fortune Drive | Kamloops |
| General Grant's Recycling Centers - Saheli | 963 Camosun Crescent | Kamloops |
| General Grant's Recycling Centers - South Shore | Unit B, 1395 - Battle Street | Kamloops |
| GFL Environment Inc. (Duncan)* | 3015 Boys Road | Duncan |
| Gibsons Recycling Depot | 1018 Venture Way | Gibsons |
| Glenemma Transfer Station | 3125 McTavish Rd | Salmon Arm |
| Go Green Bottle Depot & Recycling | 7 East 7th Ave | Vancouver |
| Gold River Waste Management Center | 100 Hilke Road | Gold River |
| Gold Trail Recycling | 694 Sollows Crescent | 100 Mile House |
| Golden Bottle Depot | 916 11th Avenue South | Golden |
| Grand Forks Bottle Depot | 8058 Donaldson Drive | Grand Forks |
| Guildford Bottle Depot | #100, 14727 - 108A Avenue | Surrey |
| Haney Bottle Depot | #2, 22935 Lougheed Highway | Maple Ridge |
| Hart Return-It Depot | 6665 Hart Highway | Prince George |
| Hartland Landfill | #1 Hartland Avenue | Victoria |
| Hazelton Bottle Depot | 3324 Fielding St. | New Hazelton |
| Heffley Creek Eco-Depot | 7385 Sullivan Valley Road | Heffley Creek |
| Heiltsuk Environmental Services Ltd. | PO Box 880 | Bella Bella |
| Hope Bottle Depot Ltd. | 930A - 6th Avenue | Hope |
| Houston Bottle Depot | 2266 North Nadina Avenue | Houston |
| Interior Freight & Bottle Depot Ltd. | 4205 24th Avenue | Vernon |
| Invermere Bottle Depot & Recycling | 133 Industrial Road #2 | Invermere |
| Ironwood Bottle Depot | Unit 110 - 11020 Horseshoe Way | Richmond |
| ISKUT Landfill | ISKUT Landfill | Iskut |
| Island Return-It - South Cowichan | 1350 Fisher Road | Coble Hill |
| Island Return-It Campbell River | 1580-F Willow Street | Campbell River |
| Island Return-It Duncan | 6476 Norcross Road | Duncan |
| Island Return-it Esquimalt | 935 Ellery Street | Esquimalt |

| | | |
|--|----------------------------------|-----------------|
| Island Solid Waste Management | 71454 Highway 16 | Port Clements |
| J & C Bottle Depot | 200 Rosetown Avenue | Penticton |
| Jenill Recycling (643578 BC) | #1, 13140 - 88th Avenue | Surrey |
| Junction Bottle Depot | 149 Oyster Bay Drive | Ladysmith |
| Kensington Square Return-It | 6518 Hastings Street | Burnaby |
| Kitimat Recycling Depot | 314 Railway Avenue | Kitimat |
| Kitwanga Transfer Station | 898 Hwy 37 Kitwanga | Kitwanga |
| Ladner Bottle Depot | 4930 Elliott Street | Ladner |
| Langford Return-It Depot | 1045 Dunford Avenue | Langford |
| Langley Bottle Depot | 20137 Industrial Avenue | Langley |
| Lee's Bottle Depot | 7385 Buller Ave | Burnaby |
| Lillooet Solid Waste Management Facility | 405 Landfill Road | Lillooet |
| Logan Lake Bottle Depot | 131 Chartrand Ave | Logan Lake |
| Logan Lake Eco-Depot | 9261 Highway 97C | Logan Lake |
| Lonsdale Bottle & Return-It Depot | 142 - 3rd Street West | North Vancouver |
| Lorne Street Bottle | 270 Halston Road | Kamloops |
| Lougheed Return-It Depot | 1045A Lougheed Hwy | Coquitlam |
| Louis Creek Eco-Depot | 4077 Agate Bay Rd | Barriere |
| Lower Nicola Eco-Depot | 2348 Woodward Road | Lower Nicola |
| Lytton Eco-Depot | 2040 Lytton-Lillooet Hwy #12 | Lytton |
| Make/Do** | 116 Northwest Boulevard | Creston |
| Malawi Transfer Station | 3591 McLean Sawmill Rd | Malakwa |
| Malcolm Island Transfer Station | 5 - 2nd Street | Sointula |
| Maple Ridge Bottle Depot | Unit #15, 20475 Lougheed Highway | Maple Ridge |
| Mayne Island Recycling Society | 390 Campbell Bay Road | Mayne Island |
| Merritt Return-It Depot | 2352 Clapperton Ave | Merritt |
| Metrotown Return-It Depot | 4760 Imperial Street | Burnaby |
| MEZIADIN Landfill | 14512 Highway 37 | Meziadin |
| Mica Ventures Inc. | 405 South Mackenzie Avenue | Williams Lake |
| Mission Recycle Centre | 7233 Park Street | Mission |
| Mission Recycling Depot | 7229 Mershon Street | Mission |
| Mount Pleasant Return-It Depot | 2525 Carolina Street | Vancouver |
| Naramata Store | 255 Robinson Avenue | Naramata |
| Nechako Bottle Depot | 1922 - 1st Avenue | Prince George |
| Nelson Leafs Bottle Depot | 120 Silica Street | Nelson |
| Newton Bottle Depot | 13245 72 Avenue | Surrey |
| North Coast Regional Recycling | 251 Kaien Road | Prince Rupert |
| North Road Return-It Depot | Unit W - 435 North Road | Coquitlam |
| North Shore Bottle Depot | 235 Donaghy Ave | North Vancouver |
| North Shuswap Bottle Depot | 109 Aylmer Road | Chase |
| North Vancouver Bottle & Return-It Depot | 310 Brooksbank Avenue | North Vancouver |
| NVSS Bottle Depot | 294 East Third Street | Vanderhoof |
| OK Bottle Depot | #145-5751 Cedarbridge Way | Richmond |
| Osoyoos Bottle Depot | 8305 - 72nd Avenue | Osoyoos |
| P.G. Recycling & Return-It Centre | 2614 Petersen Road | Prince George |
| Panorama Village Return-It | Unit 112 - 15157 Highway 10 | Surrey |

| | | |
|--|------------------------------------|--------------------|
| Parksville Bottle & Recycling | 611A Alberni Highway | Parksville |
| Pemberton Recycling Centre | 1937 Timberlane Road | Pemberton |
| Pender Island Recycling Society | 4400 Otter Bay Road | Pender Island |
| Pitt Meadows Bottle & Return-It Depot | 19090 Lougheed Highway | Pitt Meadows |
| Planet Earth Recycling Ltd. | #3-1400 Industrial Road | West Kelowna |
| PoCo Return-It | 2577 Kingsway Avenue | Port Coquitlam |
| Port Alberni Return-It Depot | 3680 - 4th Avenue | Port Alberni |
| Port Hardy Return-It Centre | 8740 Main Street | Port Hardy |
| Powell Street Return-It Bottle Depot | 1856 Powell Street | Vancouver |
| Princeton Return-It Depot | 367 HWY 3 | Princeton |
| Quatsino Transfer Station | 200 West Quatsino Road | Quatsino |
| Queensborough Landing Return-It Depot | Unit A - 409 Boyne Street | New Westminster |
| R&T Recyclables & Bottle Depot | Unit 23 - 31550 South Fraser Way | Abbotsford |
| Re-Build-It Centre | 8000 Nesters Road | Whistler |
| Regional District of Bulkley Nechako | 1521 Necoslie Road | Fort St. James |
| Regional District Okanagan-Similkameen | 101 Martin Street | Penticton |
| Regional Recycling - Abbotsford | 750 Riverside Road | Abbotsford |
| Regional Recycling - Burnaby | 2876 Norland Ave | Burnaby |
| Regional Recycling - Cloverdale | 5534 176th Street | Surrey |
| Regional Recycling - Richmond | 13300 Vulcan Way | Richmond |
| Regional Recycling Nanaimo | 2375 Hayes Road | Nanaimo |
| Regional Recycling South | 839 Old Victoria Road | Nanaimo |
| Regional Recycling Vancouver | 960 Evans Avenue | Vancouver |
| Regional Recycling Whistler | 8006 Nesters Road | Whistler |
| Revelstoke Bottle Depot | 97 Cartier Street, Industrial Park | Revelstoke |
| Richmond Recycling Depot | 5555 Lynas Lane | Richmond |
| Ridge Meadows Recycling | 10092-236th St. | Maple Ridge |
| Salish Soils Inc. | 5800 Black Bear Road | Sechelt |
| Salmo Return-It Depot | 6320 Highway 3 West | Salmo |
| Salt Spring Island Recycling Depot | 349 Rainbow Road | Salt Spring Island |
| Salvation Army - Brentwood Bay | 7177 West Saanich Road | Brentwood Bay |
| Salvation Army - Cedar Hill | 1551 Cedar Hill Cross Road | Saanich |
| Salvation Army – Cloverdale* | 100 – 5620-138 th St | |
| Salvation Army - East 12th Avenue | 261 E. 12th Avenue | Vancouver |
| Salvation Army - Fell Avenue | 1451 Fell Ave | North Vancouver |
| Salvation Army - Granville Street | 8384 Granville Street | Vancouver |
| Salvation Army – Hart Highway | 6487 Hart Highway | Prince George |
| Salvation Army - Kerrisdale | 2021 W. 41st Avenue | Vancouver |
| Salvation Army - Newton | 7155-138 th St | Surrey |
| Salvation Army - Langford | 777 Goldstream Ave. | Langford |
| Salvation Army - Lower Mainland | 19733-96th Avenue | Langley |
| Salvation Army - Mill Bay | 855 Shawnigan-Mill Bay Road | Mill Bay |
| Salvation Army - New Westminster | 774 Columbia Street | New Westminster |
| Salvation Army - North Burnaby | 4099 East Hastings Street | Burnaby |
| Salvation Army - North Delta | #300-8066 120th Street | Surrey |

| | | |
|--|----------------------------------|-----------------|
| Salvation Army - North Vancouver | 241 Lonsdale Avenue | North Vancouver |
| Salvation Army - Port Coquitlam | 3190 – 2850 Shaughnessy St | Port Coquitlam |
| Salvation Army - Prince George | 3500 D 18 Ave | Prince George |
| Salvation Army - Saanich | Unit 111, 3934 Quadra Street | Victoria |
| Salvation Army – Victoria | 525 Johnson Street | Victoria |
| Salvation Army – Victoria** | 4 – 765 Vanalman Avenue | Victoria |
| Salvation Army - Victoria Hillside | Unit 2 - 990 Hillside Avenue | Victoria |
| Salvation Army - View Royal | 307 Island Highway | View Royal |
| Salvation Army - West 4th Avenue** | 1906 W. 4th Avenue | Vancouver |
| Salvation Army - West Broadway | 2714 W. Broadway | Vancouver |
| Salvation Army - West Vancouver | 1582 Marine Drive | West Vancouver |
| Salvation Army - White Rock | 1327 Johnston Road | White Rock |
| Salvation Army Comox Valley Ministries | 1671 Ryan Road | Comox |
| Sapperton Return-It Depot | Unit 21 - 79 Braid Street | New Westminster |
| Sardis Bottle Depot | 45635B Lark Road | Chilliwack |
| Scotch Creek Bottle Depot | 3855 Squilax - Anglemont Highway | Scotch Creek |
| SCOTT 72 Bottle & Return-It Depot | #102, 7743 128th St | Surrey |
| Scott Road Bottle Depot | #2, 12111 - 86th Avenue | Surrey |
| Semiahmoo Bottle Depot | #28, 15515 - 24th Avenue | White Rock |
| Sicamous Landfill | 950 Two Mile Rd | Sicamous Rd |
| Sicamous Return-It Depot** | 322 Finlayson | Sicamous |
| Sidney Return-It Depot | #5, 10025 Galaran Road | Sidney |
| Sikimkin Transfer Station | 2281 Skimikin Rd | Tappen |
| Skeena Queen Charlotte Regional District | 1205 Oceanview Dr | Queen Charlotte |
| Sorrento Bottle Depot | 1249 (Basement) Trans Canada Hwy | Sorrento |
| South Thompson Eco-Depot | 1595 Martin Prairie Road | Pritchard |
| South Van Bottle Depot | 34 East 69th Avenue | Vancouver |
| Squamish Bottle Depot Inc. | 15 - 38927 Queens Way | Squamish |
| Stewart Transfer Station | 1140 Sluice Box Road | Stewart |
| Summerland Bottle Depot | 9615 S. Victoria Rd | Summerland |
| Sun Coast Waste Services | 3620 3rd Ave | Port Alberni |
| Sunset Coast Bottle Depot | 7127 Duncan Street | Powell River |
| Sur-Del Bottle Depot | 8962 - 120A Street | Surrey |
| Surrey Central Return-It Centre | 13845 - 104th Avenue | Surrey |
| T-2 Market | 5980 Sawmill Road | Oliver |
| Terrace Bottle Depot | Unit 101-3110 Kalum Street | Terrace |
| The Battery Doctors | 1972 Windsor Road | Kelowna |
| The Bottle Depot (Glanford) | 4261 Glanford Avenue | Victoria |
| Thorsen Creek Waste & Recycling Centre* | 751 Thorsen Road | Bella Coola |
| Trail Bottle Depot | 562B Rossland Avenue | Trail |
| Tsawwassen Return-It Centre | 5636 12 Avenue | Tsawwassen |
| Ucluelet Bottle Depot | 1-325 Forbes Road | Ucluelet |
| Valemount Recycling Center | 933 5th Avenue | Valemount |
| Vancouver Central Return-It Depot | 2639 Kingsway | Vancouver |
| Vancouver West Return-It Depot | 1253 West 75th Avenue | Vancouver |
| Venture Bottle Depot | 1818 Miller Street | Lumby |

Venture Training Centre
Walnut Grove Bottle & Return Centre
West Coast Landfill
White Rock Return-It Depot
Williams Lake Return-It Depot
Willowbrook Recycling
Winfield Return-It Center
Winter Harbour - RD Mt. Waddington
Woss Transfer Station

4240 Alexis Park Drive
Unit 6-8, 20280 97th Avenue
1500 Alaska Pine Road
3221 140th Street
232 Mackenzie Avenue South
19641 - 60th Avenue
#4 - 11852 Highway 97N
165 Winter Harbour Road
Lat 50.20977, Lon-126.5882

Vernon
Langley
Ucluelet
Surrey
Williams Lake
Langley
Lake Country
Winter Harbour
Woss

* Indicates additions in 2020

**Indicates deletion in 2020

EPRA Return to Retail Sites

As of December 31, 2020

| | | |
|--------------------------------------|--|-----------------|
| Best Buy - Abbotsford | 4, 32900 South Fraser Way | Abbotsford |
| Best Buy - Burnaby | Metropolis at Metrotown | Burnaby |
| Best Buy - Cambie | 2220 Cambie Street | Vancouver |
| Best Buy - Chilliwack | #101 - 45805 Luckakuck Way | Chilliwack |
| Best Buy - Coquitlam | Unit 2140-2929 Barnet Highway | Coquitlam |
| Best Buy - Courtenay | Building D, Unit 1, 3245 Cliffe Avenue | Courtenay |
| Best Buy - Cowichan | #101 - 2900 Drinkwater Road | Duncan |
| Best Buy - Downtown Vancouver | Suite 200 - 798 Granville Street | Vancouver |
| Best Buy - Kamloops | Y700 - 1320 West Trans-Canada Hwy. | Kamloops |
| Best Buy - Kelowna | Unit 1403 - 2271 Harvey Avenue | Kelowna |
| Best Buy - Langford | 779 McCallum Drive | Langford |
| Best Buy - Langley | Unit F3 - 20202 - 66 Avenue | Langley |
| Best Buy - Nanaimo | 3200 Island Hwy. North, Unit 87 | Nanaimo |
| Best Buy - Prince George | #201 - 3900 Walls Avenue | Prince George |
| Best Buy - Richmond | 700, 5300 No. 3 Road | Richmond |
| Best Buy - South Vancouver | 8133 Ontario Street | Vancouver |
| Best Buy - Surrey | 10025 King George Highway | Surrey |
| Best Buy - Surrey Scott Road | 12048 80 Avenue | Surrey |
| Best Buy - Victoria | 3450 Uptown Boulevard, Suite 200 | Victoria |
| Best Buy - West Vancouver | #2100 Park Royal South | West Vancouver |
| Best Buy -South Surrey | 2267 160 Street | Surrey |
| Best Buy- Vernon | 5600 24 Street | Vernon |
| IKEA Coquitlam | Coquitlam | Coquitlam |
| IKEA Richmond | Richmond | Richmond |
| Staples - Abbotsford | Unit # 110 32500 South Fraserway | Abbotsford |
| Staples - Bridgeport | Unit #110 2780 Sweden Way | Richmond |
| Staples - Broadway | 1322 West Broadway | Vancouver |
| Staples - Campbell River | 1440 Island Hwy | Campbell River |
| Staples - Capilano | 1999 Marine Drive | North Vancouver |
| Staples - Chilliwack | 101-7491 Vedder Rd | Chilliwack |
| Staples - Cloverdale | 17433 56 Avenue, unit 108 | Surrey |
| Staples - Coquitlam | 1220 Seguin Drive | Coquitlam |
| Staples - Courtenay | 3299 Cliffe Avenue, Unit 2 | Courtenay |
| Staples - Cranbrook | 1500 Cranbrook Street North, Unit 43 | Cranbrook |
| Staples - Duncan | 252 Trunk Road | Duncan |
| Staples - Fort St John | 9600 93rd Avenue | Fort St. John |
| Staples - Kamloops | Unit 10 1395 Hillside Drive | Kamloops |
| Staples - Kelowna | #430 2339 HWY 97 North | Kelowna |
| Staples - Langford | 789 McCallum Rd. | Victoria |
| Staples - Langley | Unit # 200 20055 Willowbrook Drive | Langley |
| Staples - Lougheed | 4265 Lougheed Highway | Burnaby |
| Staples - Maple Ridge | 20050 Lougheed Highway | Maple Ridge |
| Staples - Marine Way | 5821 Marine Way | Burnaby |

| | | |
|---|-------------------------------------|----------------|
| Staples - Metrotown | 4561 Kingsway Ave. | Burnaby |
| Staples - Mission | 32525 London Avenue, Unit 900 | Mission |
| Staples - Nanaimo Island Highway | 2000 Island Hwy.N. | Nanaimo |
| Staples - Nanaimo Parkway | 6581 Aulds Road | Nanaimo |
| Staples - North Delta | 7315 120th Street | Delta |
| Staples - Park Royal | 2105 Park Royal South | West Vancouver |
| Staples - Penticton | 102 Warren Ave.E. | Penticton |
| Staples - Port Alberni | 3555 Johnston Road, Unit # 501 | Port Alberni |
| Staples - Powell River | 4730 Joyce Avenue | Powell River |
| Staples - Prince George | 1600 15th Avenue Unit #206 | Prince George |
| Staples - Quesnel | 640 Newman Road, Unit # 2 | Quesnel |
| Staples - Richmond | 1-6390 No 3 Road | Richmond |
| Staples - Royal Centre | 1055 West Georgia Street, Suite 220 | Vancouver |
| Staples - Salmon Arm | 360 Trans Canada Hwy SW, Unit # 3 | Salmon Arm |
| Staples - Surrey North | 10136 King George Hwy. | Surrey |
| Staples - Terrace | 4645 Greig Avenue | Terrace |
| Staples - University Endowment Lands | 2135 Allison Road, Unit 101 | Vancouver |
| Staples - Vancouver Downtown | 901 Seymour Street | Vancouver |
| Staples - Vancouver Grandview | 3003 Grandview Hwy, Unit 1 | Vancouver |
| Staples - Vernon | 3202-32nd Street | Vernon |
| Staples - Victoria | Building #3 780 Tolmie Avenue | Victoria |
| Staples - White Rock | 3037-152nd Street | Surrey |
| Staples - Williams Lake | #105-850 Oliver St. | Williams Lake |

APPENDIX C

EPRA Collection Events 2020

| Date | Location | City |
|------------|-----------------------------|-------------|
| 11/28/2020 | Ikea Coquitlam | Coquitlam |
| 11/28/2020 | Ikea Richmond | Richmond |
| 11/01/2020 | Cache Creek | Cache Creek |
| 10/25/2020 | Visitor Information Center | Cache Creek |
| 10/24/2020 | Civic Center Parking Lot | Merritt |
| 10/17/2020 | Clearwater Eco-Depot | Clearwater |
| 10/17/2020 | Kitsilano | Vancouver |
| 10/5/2020 | Barclay Manor | Vancouver |
| 10/3/2020 | Mission Flats Landfill | Kamloops |
| 9/27/2020 | Nakusp Sports Complex/Arena | Nakusp |
| 9/26/2020 | Silverton Public Works Yard | Silverton |
| 9/26/2020 | Kitsilano Secondary School | Vancouver |
| 9/20/2020 | Castlegar Community Complex | Castlegar |
| 9/19/2020 | Creston Community Complex | Creston |
| 9/13/2020 | Killarney Community Centre | Vancouver |
| 9/12/2020 | Kaslo | Kaslo |
| 8/22/2020 | Kerrisdale | Vancouver |
| 8/8/2020 | Hillcrest | Vancouver |
| 2/29/2020 | Trout Lake | Vancouver |

APPENDIX D

| Regional District | Collection Sites |
|---------------------------|------------------|
| Alberni - Clayoquot | 5 |
| Bulkley - Nechako | 6 |
| Capital Regional District | 23 |
| Cariboo | 7 |
| Central Coast | 3 |
| Central Kootenay | 4 |
| Central Okanagan | 9 |
| Columbia - Shuswap | 11 |
| Comox Valley | 7 |
| Cowichan Valley | 7 |
| East Kootenay | 7 |
| Fraser - Fort George | 9 |
| Fraser Valley | 15 |
| Kitimat - Stikine | 8 |
| Kootenay Boundary | 2 |
| Metro Vancouver | 99 |
| Thompson - Nicola | 21 |
| North Okanagan | 8 |
| Strathcona | 4 |
| Peace River | 4 |
| Sunshine Coast | 3 |
| Okanagan - Similkameen | 8 |
| Nanaimo | 6 |
| Mount Waddington | 6 |
| Squamish - Lillooet | 5 |
| North Coast | 3 |
| Northern Rockies | 1 |
| Grand Total | 291* |

*Includes all collection sites including 66 return to retailers.

APPENDIX E

Financial Statements of

**ELECTRONIC PRODUCTS
RECYCLING ASSOCIATION**

And Independent Auditors' Report thereon

Year ended December 31, 2020



KPMG LLP
Vaughan Metropolitan Centre
100 New Park Place, Suite 1400
Vaughan ON L4K 0J3
Canada
Tel 905-265-5900
Fax 905-265-6390

INDEPENDENT AUDITORS' REPORT

To the Members of Electronic Products Recycling Association

Opinion

We have audited the financial statements of Electronic Products Recycling Association (the Entity), which comprise:

- the statement of financial position as at December 31, 2020
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 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 organization.

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 auditors' report.

We are independent of the Entity 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.



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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



Page 3

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

April 20, 2021

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Statement of Financial Position

December 31, 2020, with comparative information for 2019

| | 2020 | 2019 |
|---|-----------------------|-----------------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 105,578,744 | \$ 99,367,713 |
| Accounts receivable (note 2) | 11,634,477 | 13,001,054 |
| Prepaid expenses | 646,578 | 109,875 |
| | <u>117,859,799</u> | <u>112,478,642</u> |
| Capital assets (note 3) | 174,706 | 217,935 |
| | <u>\$ 118,034,505</u> | <u>\$ 112,696,577</u> |
| Liabilities and Net Assets | | |
| Current liabilities: | | |
| Accounts payable and accrued liabilities (note 4) | \$ 7,582,571 | \$ 6,961,817 |
| Net assets: | | |
| Effectiveness and Efficiency Fund (note 5(a)): | | |
| British Columbia | 1,222,252 | 1,222,252 |
| Atlantic Canada | 664,126 | 664,126 |
| Saskatchewan | 289,000 | 289,000 |
| | <u>2,175,378</u> | <u>2,175,378</u> |
| Contingency reserve (note 5(b)): | | |
| British Columbia | 29,747,601 | 29,246,141 |
| Manitoba | 9,140,414 | 9,019,531 |
| Quebec | 40,557,185 | 40,745,912 |
| Atlantic Canada | 8,090,460 | 6,334,835 |
| Saskatchewan | 10,995,527 | 10,842,737 |
| Newfoundland and Labrador | 3,931,790 | 3,272,399 |
| New Brunswick | 5,485,944 | 3,770,192 |
| | <u>107,948,921</u> | <u>103,231,747</u> |
| Invested in capital assets: | | |
| Quebec | 42,904 | 74,903 |
| Newfoundland and Labrador | 1,086 | 3,479 |
| Headquarters | 130,716 | 139,553 |
| | <u>174,706</u> | <u>217,935</u> |
| Unrestricted | 152,929 | 109,700 |
| | <u>110,451,934</u> | <u>105,734,760</u> |
| Commitments (note 7) | | |
| | <u>\$ 118,034,505</u> | <u>\$ 112,696,577</u> |

See accompanying notes to financial statements.

On behalf of the Board of Directors:

Director

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Statement of Operations

Year ended December 31, 2020, with comparative information for 2019

| | 2020 | 2019 |
|--|-------------------|-------------------|
| Revenue: | | |
| Environmental handling fees | \$ 54,795,264 | \$ 49,567,890 |
| Management fee | 4,817,136 | 5,048,753 |
| Interest | 945,608 | 2,005,896 |
| | <u>60,558,008</u> | <u>56,622,539</u> |
| Expenses: | | |
| Direct operations: | | |
| Processing | 20,394,115 | 22,277,357 |
| Collection | 8,226,943 | 8,481,717 |
| Transportation, warehousing and storage | 9,516,032 | 10,372,779 |
| Quality assurance sampling and recycler audits | 340,965 | 379,730 |
| | <u>38,478,055</u> | <u>41,511,583</u> |
| Other: | | |
| Consumer awareness and communications | 7,241,943 | 8,519,146 |
| Administration | 9,648,979 | 9,720,102 |
| Government fees | 471,857 | 393,491 |
| | <u>17,362,779</u> | <u>18,632,739</u> |
| | <u>55,840,834</u> | <u>60,144,322</u> |
| Excess (deficiency) of revenue over expenses | \$ 4,717,174 | \$ (3,521,783) |

See accompanying notes to financial statements.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Statement of Changes in Net Assets

Year ended December 31, 2020, with comparative information for 2019

| | British Columbia | | Manitoba | Quebec | | Atlantic Canada | |
|---|------------------------|---|------------------------|------------------------|-------------------------------|------------------------|---|
| | Contingency reserve | Effectiveness and Efficiency Fund | Contingency reserve | Contingency reserve | Invested in capital assets | Contingency reserve | Effectiveness and Efficiency Fund |
| | (note 5(b)) | (note 5(a)) | (note 5(b)) | (note 5(b)) | | (note 5(b)) | (note 5(a)) |
| Balance, beginning of year | \$ 29,246,141 | \$ 1,222,252 | \$ 9,019,531 | \$ 40,745,912 | \$ 74,903 | \$ 6,334,835 | \$ 664,126 |
| Excess (deficiency) of revenue over expenses | — | — | — | — | (31,999) | — | — |
| Interfund transfers | 501,460 | — | 120,883 | (188,727) | — | 1,755,625 | — |
| Invested in capital assets | — | — | — | — | — | — | — |
| Balance, end of year | \$ 29,747,601 | \$ 1,222,252 | \$ 9,140,414 | \$ 40,557,185 | \$ 42,904 | \$ 8,090,460 | \$ 664,126 |

| | Saskatchewan | | Newfoundland and Labrador | New Brunswick | Headquarters | | 2020 | 2019 |
|--|------------------------|---|---------------------------|-------------------------------|------------------------|-------------------------------|--------------|----------------|
| | Contingency reserve | Effectiveness and Efficiency Fund | Contingency reserve | Invested in capital assets | Contingency reserve | Invested in capital assets | Unrestricted | Total |
| | (note 5(b)) | (note 5(a)) | (note 5(b)) | | (note 5(b)) | | | Total |
| Balance, beginning of year | \$ 10,842,737 | \$ 289,000 | \$ 3,272,399 | \$ 3,479 | \$ 3,770,192 | \$ 139,553 | \$ 109,700 | \$ 105,734,760 |
| Excess (deficiency) of revenue— over expenses | — | — | — | (2,393) | — | (101,379) | 4,852,945 | 4,717,174 |
| Interfund transfers | 152,790 | — | 659,391 | — | 1,715,752 | — | (4,717,174) | — |
| Invested in capital assets | — | — | — | — | — | 92,542 | (92,542) | — |
| Balance, end of year | \$ 10,995,527 | \$ 289,000 | \$ 3,931,790 | \$ 1,086 | \$ 5,485,944 | \$ 130,716 | \$ 152,929 | \$ 110,451,934 |

See accompanying notes to financial statements.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Statement of Cash Flows

Year ended December 31, 2020, with comparative information for 2019

| | 2020 | 2019 |
|---|----------------|----------------|
| Cash provided by (used in): | | |
| Operating activities: | | |
| Excess (deficiency) of revenue over expenses | \$ 4,717,174 | \$ (3,521,783) |
| Amortization which does not involve cash | 135,771 | 127,091 |
| Change in non-cash operating working capital: | | |
| Accounts receivable | 1,366,577 | (147,658) |
| Prepaid expenses | (536,703) | 31,538 |
| Accounts payable and accrued liabilities | 620,754 | 784,072 |
| | 6,303,573 | (2,726,740) |
| Investing activities: | | |
| Capital assets acquired | (92,542) | (76,797) |
| | (92,542) | (76,797) |
| Increase (decrease) in cash | 6,211,031 | (2,803,537) |
| Cash, beginning of year | 99,367,713 | 102,171,250 |
| Cash, end of year | \$ 105,578,744 | \$ 99,367,713 |

See accompanying notes to financial statements.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Notes to Financial Statements

Year ended December 31, 2020

Electronic Products Recycling Association ("EPRA" or the "Association") is an industry-led, not-for-profit association dedicated to ensuring the safe, secure and responsible recycling of end-of-life electronics and ensuring compliance with the provincial regulations on electronics recycling. Members of Electronics Product Stewardship Canada and the Retail Council of Canada established EPRA in 2011. EPRA collects environmental handling fees from registered companies (stewards) which sell electronics into the marketplace. These fees are in turn used to pay the handlers of end-of-life electronics, mainly collection depots, transportation companies and processors. The fees also cover the communication and education outreach on the electronics recycling programs and drop-off locations.

EPRA was incorporated on April 14, 2011 as a Canadian not-for-profit organization without share capital. The Association was previously incorporated under the Canada Corporations Act and was continued under the Canada Not-for-profit Corporations Act in March 2013. The Association operates programs in British Columbia, Saskatchewan, Manitoba, Quebec, New Brunswick, Prince Edward Island, Nova Scotia and Newfoundland and Labrador without monetary gain or profit to its stewards. EPRA also provides management administration to the Ontario Electronic Stewardship program. EPRA is exempt from income taxes under Section 149 (1) of the Income Tax Act (Canada).

1. Significant accounting policies:

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations:

(a) Revenue:

The Association follows the deferral method of accounting for revenue. Environmental handling fees ("EHF") are received from registered stewards within the provinces which participate in the EPRA program. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHF revenue is recognized as individual stewards' report and remit them as required by applicable provincial environmental legislation.

Management fee and interest revenue are recognized as earned.

(b) Direct collection, handling and processing and other expenses:

Processing, handling and collection expenses (including transportation, warehousing and related storage) are recorded on the date the electronics are gathered from collection sites. Other expenditures are recognized as incurred.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(c) Allocated expenditures:

Allocated expenditures, such as administration services, including harmonization costs, recycling quality office costs, administration and other governance expenses, are allocated to EPRA regions of British Columbia, Saskatchewan, Manitoba, Quebec, New Brunswick, Prince Edward Island, Nova Scotia and Newfoundland and Labrador based on actual costs as incurred.

(d) Capital assets:

Purchased capital assets are recorded at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Association's ability to provide services, its carrying amount is written down to its residual value.

| | |
|-------------------------|--|
| Software | 3 years |
| Furniture and equipment | 5 years |
| Equipment | 5 years |
| Leasehold improvements | Lesser of the estimated useful life and lease term |

(e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the allowance for doubtful accounts, accruals for processing end-of-life electronic products and environmental handling fees, accrued revenue and amortization of capital assets. Actual results could differ from those estimates.

2. Accounts receivable:

Included in accounts receivable is an amount totaling \$1,400,000 (2019 - \$1,400,000) owing from the British Columbia administration service provider that was advanced in order to finance the region's operations. The advance is unsecured, non-interest bearing and due on demand.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2020

3. Capital assets:

| | | | 2020 | 2019 |
|-------------------------|--------------|-----------------------------|-------------------|-------------------|
| | Cost | Accumulated amortization | Net book value | Net book value |
| Software | \$ 812,959 | \$ 682,243 | \$ 130,716 | \$ 139,553 |
| Furniture and equipment | 140,732 | 130,926 | 9,806 | 15,042 |
| Equipment | 13,050 | 11,963 | 1,087 | 3,480 |
| Leasehold improvements | 203,717 | 170,620 | 33,097 | 59,860 |
| | \$ 1,170,458 | \$ 995,752 | \$ 174,706 | \$ 217,935 |

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$456,248 (2019 - \$802,127), which includes amounts payable for harmonized sales tax.

5. Restricted funds:

(a) Effectiveness and Efficiency Fund:

The EPRA Board of Directors established an Effectiveness and Efficiency Fund to promote best practices for the collection, transportation and processing of end-of-life electronics and to ensure overall continued reduction of the environmental impact of the EPRA program.

The intent of the fund is for the enhancement of non-funded program elements, such as ensuring that there is adequate capacity to properly handle end-of-life electronics collected through the program, providing improvements to the metrics of the program and ensuring that best practices are employed for the handling of substances of concern. Up to 10% of direct operational expenses incurred by EPRA may be transferred to the fund annually when there is an excess of revenue over expenses in the year.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2020

5. Restricted funds (continued):

(b) Contingency reserve:

The EPRA Board of Directors established a Contingency reserve to accumulate sufficient funds to ensure stable program operations continued through variable economic conditions.

The targeted amount for the reserve is the equivalent of one year of projected operating costs. All excess of revenue over expenses not used for the purchase of capital assets and after transfers to the Effectiveness and Efficiency Fund are transferred to the fund until the targeted amount is reached. In a year where an operating deficit occurs, a transfer is made from the Contingency reserve to the general fund to cover the current year operating deficit.

6. Risk management:

(a) Credit risk:

EPRA is exposed to credit risk that arises from the quality of its stewards. Credit risk arises from the possibility that the registrants of EPRA will be unable to fulfill their obligations. EPRA stewards are numerous and diverse which reduces the concentration of credit risk. Management closely evaluates the collectability to mitigate this risk. There has been no change to the risk exposure from 2019.

(b) Market risk:

EPRA is exposed to financial risk that arises from fluctuations in the sale of consumer electronic products within the provincial regions in which EPRA operates. This risk is minimized by the corresponding decreases in program delivery and recycling process expenses and by regulation through each regional Department of the Environment. There has been no change to the risk exposure from 2019.

(c) Interest rate risk:

EPRA is exposed to interest rate risk arising from the possibility that changes in interest rates will affect the value of fixed income securities held by the Association. EPRA manages this risk by holding GICs and staggering the terms of the investments held. There has been no change to the risk exposure from 2019.

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2020

7. Commitments:

The Association has entered into a lease for office premises. Minimum future payments required under this operating lease are as follows:

| | |
|------------|------------|
| 2021 | \$ 122,128 |
| 2022 | 122,128 |
| 2023 | 124,036 |
| 2024 | 129,760 |
| 2025 | 129,760 |
| Thereafter | 227,081 |

ELECTRONIC PRODUCTS RECYCLING ASSOCIATION

Schedule 1 - Operations - British Columbia

Year ended December 31, 2020, with comparative information for 2019

| | 2020 | 2019 |
|--|-------------------|-------------------|
| Revenue: | | |
| Environmental handling fees | \$ 16,751,377 | \$ 15,412,783 |
| Interest | 277,631 | 578,502 |
| | <u>17,029,008</u> | <u>15,991,285</u> |
| Expenses: | | |
| Direct operations: | | |
| Processing | 7,194,465 | 7,438,187 |
| Collection | 3,606,845 | 3,724,624 |
| Transportation, warehousing and storage | 3,504,410 | 3,875,199 |
| Quality assurance sampling and recycler audits | 47,330 | 49,640 |
| | <u>14,353,050</u> | <u>15,087,650</u> |
| Other: | | |
| Consumer awareness and communications | 716,067 | 728,074 |
| Administration | 1,458,431 | 1,672,743 |
| | <u>2,174,498</u> | <u>2,400,817</u> |
| | <u>16,527,548</u> | <u>17,488,467</u> |
| Excess of revenue over expenses | | |
| (excess of expenses over revenue) | \$ 501,460 | \$ (1,497,182) |