

2022 ANNUAL REPORT

June 28, 2023

British Columbia Smoke and Carbon Monoxide Alarm Program

Submitted to:

Director, Extended Producer Responsibility Section
BC Ministry of Environment and Climate Change Strategy
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1 Executive Summary

The BC Smoke and Carbon Monoxide (CO) Stewardship Program (“Program”) began on October 1, 2011. The Program is operated by Product Care Association of Canada (“Product Care”) pursuant to the requirements of the *British Columbia Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*, as well as the BC Smoke and Carbon Monoxide Alarm Stewardship Plan approved by the BC Ministry of Environment and Climate Change (BCMoeCCS) on August 17, 2011 (“Program Plan”).

This annual report provides the information required pursuant to section 8(2) of the Regulation covering the period from January 1 to December 31, 2022.

Products within plan	Residential-use smoke and carbon monoxide (CO) alarms
Program website	www.productcare.org

Program performance details required under s.8(2) of the Regulation are summarized in the chart below.

Recycling Regulation Reference	Topic	Summary
Part 2, Section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Consumer awareness survey conducted in fall 2022 revealed 54% of BC residents were aware that smoke and CO alarms can be recycled in British Columbia. • Website (productcare.org) provides detailed information about the Program for members and service partners. • Point of sale and point of return materials available for free upon request. • Advertised through digital campaign, including Google search, display, discovery, YouTube ads, Spotify, paid social media and targeted blog posts. • Published print ads in 2022 municipal waste and recycling calendars in Mission and Penticton. • Print ad in the Times Colonist Green October issue. • Collaborated through RCBC’s Hotline and Recyclepedia and the SABC Recycling Handbook to provide consumer-facing information about the program.

Recycling Regulation Reference	Topic	Summary
		<ul style="list-style-type: none"> • Print advertising in Business in Vancouver’s Property Manager’s Sourcebook and the Business Examiner’s Vancouver Island Construction issue (Nov) to promote our large volume pick-up service.
Part 2, Section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • At the end of 2022 the collection system included 225 contracted collection sites, including 78 return-to-retail locations, 35 local government facilities, 2 First Nations facilities, 3 fire departments and 107 private recycling depots. • Ten (10) collection sites were added in 2022 and three (3) were removed. • 14 collection events.
Part 2, Section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Smoke and CO alarm manufacturers are actively pursuing sustainability measures by using recyclable materials, reducing material use, and exploring eco-friendly options. • Ongoing research and development is being conducted to enhance the recyclability of product and component materials and reduce the use of radioactive materials like Americium. • Industry is also focusing on reusability, and have incorporated replaceable sensor modules into some models, to reduce waste and resources required for manufacturing. • New packaging made from recyclable materials is being considered to eliminate plastic packaging completely. • The industry is working towards using renewable power sources to eliminate the need for batteries and reduce waste.

Recycling Regulation Reference	Topic	Summary
Part 2, Section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> • The plastic and metal components (copper, aluminum, ferrous, etc.) are separated and recycled. • For alarms with radioactive components, the radioactive component (Am-241 foil) is shipped for final disposal at a licensed radioactive waste facility.
Part 2, Section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> • As per the approved Program Plan, due to the limited number of manufacturers in the sector, aggregated sales data is not made publicly available to protect confidential market share information. • Between January 1 and December 31, 2022, the Program collected approximately 117,985 units.
Part 2, Section 8(2)(e.1)		<ul style="list-style-type: none"> • <u>Appendix C</u> lists units collected by Regional District.
Part 2, Section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> • See <u>Appendix D</u> for the Program's Independent Financial 2022 Audit report.

The Program Plan sets out a number of key performance targets for the Program up to 2016. The following chart summarizes the Program's performance in 2022 and strategies for improvement going forward, where applicable.

2022 Key Program Measures and Performance

2022 Key Program Measures and Performance	
Part 2 section 8(2)(g)	
2022 Performance	Strategies for Improvement
Approximately 117,985 units were collected	N/A
<p>As part of SABC, the Program continued to work with other stewardship organizations to conduct outreach with stakeholders. In addition, the Program engaged RCBC for hotline and Recyclepedia services.</p> <p>The program continued to work with the First Nations Emergency Services Society (FNESS) Installation Program to capture used alarms removed from First Nations communities.</p>	<p>The Program will continue to reach out to other organizations and stewardship programs, where synergies exist.</p>
<p>Based on an accessibility study conducted in 2019 by an independent third party, 99.6% of the population had access to a collection site according to SABC's Accessibility Standard. Since December 31, 2019, twenty-five (25) sites were added to the alarms collection network and eight (8) were removed. Closures in Creston (2020) and Quesnel (2022), both with a population greater than 4,000, created service gaps in these communities. In all other communities with a population greater than 4,000, accessibility has been maintained since December 31, 2019.</p>	<p>The Program continues to actively recruit in communities where gaps exist. In the interim, the Program will seek to provide service to gap communities through collection events.</p>

2 Program Outline

The BC Smoke and Carbon Monoxide (CO) Alarm Stewardship Program (“Program”) began on October 1, 2011. The Program is operated by Product Care Association of Canada (“PCA”) pursuant to the requirements of the *British Columbia Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*, as well as the BC Smoke and Carbon Monoxide Alarm Stewardship Plan, approved by the BC Ministry of Environment and Climate Change Strategy (BCMoECCS) on August 17, 2011 (“Program Plan”).

Product Care is a federally incorporated, not-for-profit product stewardship association formed in response to extended producer responsibility regulations and is governed by a multi-sector industry board of directors, which includes representation from members with a commercial presence in British Columbia.

Amendments to the Program Plan were submitted to the Ministry in August of 2021 and are currently under review. This annual report provides information required pursuant to section 8(2) of the Regulation covering the period from January 1 to December 31, 2022.

Program members include manufacturers, brand owners, distributors, first importers and retailers. A current list of Program members is available on Product Care’s website.

Products that are managed through the Program include:

- Smoke alarms designed for residential-use as defined by the CAN/ULC-S531 standard.¹
- Carbon monoxide (CO) alarms designed for residential use, as defined by the CAN/CSA 6.19 standard.

By the end of 2022, the Program had developed a collection network of 225 permanent year-round contracted collection sites. The Program does not directly own or manage collection sites, but rather contracts with all collection locations. Collection sites include fire safety organizations, fire halls, private bottle depots, not-for-profit recycling organizations, retailers, and local government and First Nations facilities. Approximately 117,985 alarm units were collected by the Program in 2022.

The Program’s website is a consumer-facing portal where the public can obtain information about the Program, including what products are accepted in the Program, where to find the nearest collection site, promotional materials, and membership information. Further details on education and outreach efforts are outlined in [Section 3](#) of this report.

¹ Underwriters Laboratory of Canada (ULC) Standards develops and publishes standards and specifications for specific product types, including those having a bearing on fire safety. Fire alarms installed in dwelling units must conform to the CAN/ULC-S531-02 standard.

3 Public Education Materials and Strategies

In 2022, Product Care implemented a variety of tactics to educate and raise consumer awareness of smoke and carbon monoxide (CO) alarm recycling in accordance with regulatory requirements. Product Care educated BC's public about smoke and CO alarm recycling year-round and province-wide yielding more than 31.8 million impressions. Public education efforts spanned from traditional channels, such as TV and industry publications to new media, including The Weather Network App, social media and YouTube. The following section provides details regarding the Program's communication and public education activities in 2022.

Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in fall 2022, 54% of British Columbians are aware that they can recycle or safely dispose of smoke and carbon monoxide alarms in the province. The consumer awareness survey was conducted by an independent survey company in September 2022 using online surveying techniques. Respondents were asked if they were aware that smoke and carbon monoxide alarms can be recycled or safely disposed of in BC when they are no longer wanted.

Communication and Education

The following tactics were employed in 2022 to educate the public:

- **Point of Sale (PoS)** – Free brochures, rack cards, posters and wallet reminders were made available to retailers to educate consumers at PoS. Digital content such as blog posts and social media posts were also supplied to retailers to share with online audiences.
- **Hotline** – The Program operated a toll-free hotline, as well as participated in the Recycling Council of British Columbia (RCBC) hotline and website/app service, which all answer consumer inquiries about product recycling. Combined, these services received a total of 437 consumer inquiries in 2022.
- **Website** – The Program continues to operate a permanent website where consumers can find Program information year-round, which offers information about proper disposal, where to find collection sites, hours of operation, safety information, accepted and not accepted products, and so forth.
- **TV** – September to November, 15-second and 30-second animated TV ads ran on Corus, and BC1, generating approximately 27 million impressions.
- **Trade publication** – Product Care advertised in the Property Managers' Sourcebook (2022 edition) with a circulation of 8,000 copies and Business Examiner Vancouver Island Construction issue (November 2022), with an estimated audience of 200k monthly readers. (See [Appendix A](#)).
- **Newsletters** – An advertisement was placed in The Times Colonist October's Think Green issue with distribution in Victoria.

Digital ad campaigns:

All digital campaigns were set to reach the entire province. Together they achieved a total of more than 4.7 million impressions and more than 33,000 clicks to visit the program section on Product Care’s website all year long.

Table 1: Digital Ad Campaigns

Campaign Type	Description	Duration	Impressions	Video Views	Clicks
Google Search	Text ads shown on Google & other search engines when users actively look for information about recycling any of our accepted products.	Jan-Dec	912	-	164
Facebook	Responsive ads displayed across Facebook and Instagram & Event ads optimized to showcase the main features of an event to get attendees.	Apr-Nov	696,582	170,740	7,466
Google Display & Discovery	Responsive ads displayed across the Google display network, discovery, YouTube and Gmail.	Apr-Oct	1,848,906	-	21,386
Google Performance Max	A mix of Search, Display, Discovery and Video Ads optimized to reach the people most likely to make a conversion (find a recycling location).	Sep-Oct	113,690	32	1,659
Google Video	Skippable video ads displayed across YouTube and Google's video partners.	Sep-Oct	275,432	84,939	233
Programmatic Pre-roll	15 sec Pre-Roll video & Display/Native ads.	Oct-Nov	1,000,517	704,587	229
TWN	Banner ads displayed throughout the Weather Network app.	Oct-Nov	2,281,067	-	9,333

Spotify	30 second audio spot advertising to raise awareness during Fire Prevention Week and the CO Awareness Week.	Oct-Nov	182,292	-	115
Daily Hive	Branded content, Instagram story & post to raise awareness during Fire Prevention Week.	Oct	147,144	-	304

Blog Posts:

Between October and November during key moments for our program such as Fire prevention week and CO awareness week, content was created to raise awareness about safety, the importance of smoke/CO alarms and what to do with them once expired:

- Learn which smoke alarm best fits your home!
- 5 Strategies to improve fire safety in your home!
- How to peacefully cook without triggering your smoke alarm

4 Collection System and Facilities

The Program works with existing collection sites across BC where end users can return their smoke and CO alarms. There is no charge for consumers to drop-off these products. Product Care does not directly own or manage any collection sites, but rather contracts with all collection sites. At the end of 2022, the collection system was comprised of 225 contracted advertised collection sites, including seventy-eight (78) return-to-retail locations, thirty-five (35) local government facilities, two (2) First Nation sites, three (3) fire departments and one hundred and seven (107) private recycling depots. Ten (10) collection sites were added and three (3) were removed during 2022. Table 2 below provides a breakdown of the different types of collection sites reported in 2022. [Appendix B](#) provides a complete list of contracted collection sites as of December 31, 2022. [Appendix C](#) lists the number of collection sites in each regional district.

Table 2: Collection Site by Type (2022)

Collection Site Type	2022
Retailers	78
Local government	35
First Nations	2
Recycling depots	107
Fire departments	3
Total	225

4.1 Accessibility

An accessibility study of the Program's collection network was completed by an independent third-party consultant in 2019 which found that 99.6% of British Columbians had access to a permanent collection site based on the Accessibility Standard established by the Stewardship Agencies of BC (SABC). This Standard defines minimum accessibility levels as a 30-minute drive or less to a collection point in urban centres with a population greater than 4,000, and a 45-minute drive or less for those living in rural communities greater than 4,000 people. Since December 31, 2019, twenty-five (25) sites were added to the alarms collection network and eight (8) were removed. Closures in Creston (2020) and Quesnel (2022), both with a population greater than 4,000, created service gaps in these communities. Taking into consideration, closures that have occurred since December 31, 2019, the population of these communities compared to the population of British Columbia (0.55% of the total BC population), contrasted with new sites added and collection events that serviced these communities, the Program has

a high level of confidence that these closures have not caused a significant change to our accessibility levels.

The Program supplements the collection system with a Large Volume Generator (LVG) program. The LVG program provides free pick-up service from any entity that generates large volumes of smoke and CO alarms (i.e., more than 40). In 2022, 81 entities were registered as LVGs with the Program, including fire safety organizations, electrical distributors, local government facilities and others.

Product Care also supplements the collection system with a number of collection events, often carried out in collaboration with a municipality or regional district. The Program participated in 14 collection events in 2022, which accepted smoke and CO alarms (see Table 3 below).

Table 3: Collection Events by Location (2022)

Date	Event Location
April 23, 2022	Creston
June 18, 2022	Hillcrest Centre, Vancouver
July 16, 2022	King George Secondary School, Vancouver
August 20, 2022	Magee Secondary School, Vancouver
September 11, 2022	Castlegar
September 11, 2022	Salmo
September 17, 2022	Killarney, Vancouver
September 17, 2022	Creston
September 24, 2022	McBride
September 24, 2022	Chilliwack
September 25, 2022	Nakusp
September 25, 2022	Silverton
October 22, 2022	Kitsilano Secondary School, Vancouver
October 29, 2022	Langley

In addition, the Program provided service/access to more than 11² First Nations communities through various means, including permanent collection sites, collection events and direct service.

² The 2021 annual report reported that the program provided service/access to forty-eight (48) First Nations communities in BC in error. This number has been amended to eleven (11).

Since 2021, Product Care has collaborated with the First Nations Emergency Services Society (FNESS) Installation Program to collect used smoke and CO alarms removed from over 108 First Nations communities in British Columbia.

4.2 Waste Composition Audits

To confirm that Program products are being successfully diverted from landfill, the Program participates in waste composition audits undertaken by local governments in collaboration with other stewardship organizations.

In conjunction with SABC, two waste composition audits took place in 2022, at the Greater Vernon Diversion and Disposal Facility (RDNO) and the Hartland Landfill in Saanich (CRD). The audits were conducted by independent third-party consultants. Audit findings pertaining to Program Products are detailed in Table 4 below. No smoke or CO alarms were identified in either audit.

Table 4: Units of Program Products Identified

Product (Units)	Greater Vernon Diversion and Disposal Facility (RDNO)	Hartland Landfill, Saanich (CRD)
Smoke & CO Alarms	0	0

5 Environmental Sustainability

Smoke and carbon monoxide alarms are traditionally built with plastic housings, electronic circuitry, and small amounts of radioactive material, such as Americium used in ionization technology smoke alarms. The move towards sustainability in their design and production primarily involves using recyclable materials, reducing material use, and exploring innovative, eco-friendly materials.

Recyclability and Research

Today's manufacturers are not only focused on making their devices recyclable but are also conducting ongoing research and development to enhance the recyclability of product and component materials used in smoke and CO alarms. Alarm casings are now often made from recyclable plastics, and circuit boards are designed to be easily separated and recycled. Moreover, there are concerted efforts to reduce the use of materials like Americium, aiming for safer and more sustainable alternatives.

Reusability and Packaging Innovation

Reusability is another area where the industry is making strides. Instead of disposing of the entire alarm when it reaches its end-of-life, some models now come with replaceable sensor modules. This not only reduces waste but also cuts down on the resources required for manufacturing new alarms. The modular design means that only the expired parts need to be replaced, making the alarms more resource-efficient.

As part of the industry's commitment to sustainability, members are planning to introduce new packaging made from recyclable materials, with an aim to eliminate plastic packaging completely. Various types of packaging are being considered as viable alternatives, a move that would significantly decrease the industry's plastic waste.

Less Material Use and New Materials

Manufacturers are also working on reducing the amount of material used in their products. Smaller, more compact designs are becoming popular not only for their aesthetic appeal but also for their reduced environmental footprint. In terms of new materials, there's a growing interest in bioplastics – derived from renewable sources like corn starch, sugarcane, or cellulose. Bioplastics offer a promising alternative to traditional petroleum-based plastics, as they are typically biodegradable and have a lower carbon footprint.

Future Prospects

Over the next 5-10 years, measures will be taken by the smoke and CO alarm industry to reduce their environmental impact, all while maintaining the highest level of protection against fire and related hazards. We can anticipate more widespread use of recyclable and biodegradable materials, further reduction in material use, and greater emphasis on modular manufacturing.

Another prospective development is the integration of renewable power sources, reducing the need for disposable batteries. Additionally, smart alarms, which can provide real-time updates on device health, could enable proactive maintenance, further extending the life of these devices and reducing waste.

6 Pollution Prevention Hierarchy and Product / Component Management

The following is based on information provided by the Program's downstream processors, where available, or based on the understanding of the service agreement with the downstream processors.

There are generally three types of common smoke alarms: ionization, photoelectric and combination ionization/photoelectric. Alarms that use the ionization technology have a radioactive source within the detector to ionize the air and produce a small electric current. When smoke enters the detector chamber, the current is interrupted, which causes the alarm to sound. The radioactive element used is most commonly Americium-241 (Am-241), which emits alpha radiation (or alpha particles). The source of radioactivity is quite small. Photoelectric alarms aim a light source into a sensing chamber at an angle away from the sensor. Smoke enters the chamber, reflecting light onto the light sensor, triggering the alarm. Combination ionization & photoelectric alarms use both sensing technologies in parallel.

The boxes of collected units are received at Product Care's facility. At the facility, they are sorted, which involves counting the number of alarms and removing batteries (those that are easily removable) as well as any non-program products.³ Product Care's processors also inspect incoming units to ensure any remaining batteries are removed. In 2022, 1 drum (324kg) was sent for processing while the remainder of the batteries removed from alarms by the Program, were put into on-site temporary storage. Batteries removed by the two downstream processors were sent to a downstream battery processor for further processing.

At the downstream processors' facilities prior to dismantling, each smoke alarm is sorted by type and inventoried by a trained technician. According to information obtained from end fate surveys completed by the downstream processors, the plastic and metal components are separated and sent for recycling and the Am-241 foil is shipped for long-term storage at a licensed radioactive waste facility. Table 5 provides a summary of the management of all alarm sub-components, according to information provided by the Program's downstream processor.

³ Some of the alarms collected in 2022 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2022 only.

Table 5: Product / Component Management⁴

Type of Alarm	Sub-component	Recycled	Storage at a licensed long-term storage facility
Radioactive Alarms	Radioactive Cells		100%
	Plastic	100%	
	Metal	100%	
Photovoltaic (non-radioactive alarms)	Plastic	100%	
	Metal	100%	

7 Product Sold and Collected and Recovery Rate

Products Sold

The BC smoke and CO alarm market is primarily served by three brand owners. Given the small number of manufacturers of these products selling into the BC market, the Ministry of Environment and Climate Change Strategy has given approval that aggregated sales data reported by program members is not made publicly available, as is done with other stewardship programs.

Collection Volumes

Smoke and CO alarms are collected at collection sites in boxes, cardboard gaylord boxes or mega-bags, depending on the volume the collection site expects to receive. Between January 1 and December 31, 2022, the Program collected approximately 117,985 units, as detailed in Table 6 below.

The number of alarms collected in small containers (boxes and totes) and mega-bags was calculated by multiplying the number of small containers and mega-bags collected during the year by a conversion factor of 45 alarms per small container and 1,096 alarms per mega-bag. The conversion factors were calculated by averaging the units of alarms from more than 2,862⁵ small collection containers and 28 mega-bags, which were sorted and counted in 2022 at Product Care’s facility.

Table 6: Units Collected, January 1 – December 31, 2022

Container Type	# of Containers Collected	Approximate # of Alarms Collected ⁶
Small Containers	2,013	90,585
Mega Bags	25	27,400
Total	2,038	117,985

Table 7 sets out the approximate number of smoke and CO alarms collected from each of the Province's Regional Districts between January 1 and December 31, 2022.

Table 7: Total Smoke and CO Alarms Collected by Regional District, 2022

Regional District	# Small Containers ⁷	# Mega Bags ⁸	# of Smoke & CO Alarms
Alberni Clayoquot	9	0	405
Bulkley Nechako	2	0	90
Capital Regional District	211	0	9,495
Cariboo	5	0	225
Central Coast	0	0	0
Central Kootenay	11	0	495
Central Okanagan	133	0	5,985
Columbia Shuswap	0	0	0
Comox Valley	21	0	945
Cowichan Valley	38	0	1,710
East Kootenay	18	0	810
Fraser Fort George	13	0	585
Fraser Valley	164	21	30,396
Kitimat Stikine	6	0	270
Kootenay Boundary	9	0	405
Metro Vancouver	1,167	4	56,899
Mount Waddington	0	0	0
Nanaimo	67	0	3,015
North Coast	0	0	0
North Okanagan	26	0	1,170
Northern Rockies	0	0	0
Okanagan Similkameen	24	0	1,080
Peace River	12	0	540
Qathet	0	0	0
Squamish Lillooet	24	0	1,080

⁴ Based on information provided in end fate surveys completed by the Program's primary processors.

⁵ Sorted refers to alarms that were processed in 2022. Not all alarms collected are processed in the same year.

⁶ Conversion factors used to calculate the approximate # of alarms collected: 45 units per small container and 1,096 units per mega-bag.

⁷ See footnote 5.

⁸ See footnote 5.

Regional District	# Small Containers ⁷	# Mega Bags ⁸	# of Smoke & CO Alarms
Strathcona	12	0	540
Sunshine Coast	15	0	675
Thompson Nicola	26	0	1,170
Total	2,013	25	117,985

Recovery Rate

Given the unique nature of the smoke and CO alarm market in BC, the Program cannot report on the recovery rate as a performance measure. Recovery rate compares the amount of materials collected to the amount of material sold during the same time period. Collection and sales data are typically published alongside the recovery rate to substantiate a percentage-based recovery rate. In the case of smoke and CO alarms, given the small number of companies selling these products in the BC market, providing this data would permit competitors to estimate the sales data of individual companies, which is confidential business information.

8 Revenues and Expenditures

The Program is funded by membership fees, known as environmental handling fees (EHFs), remitted to PCA by its members based on the volume of sales of smoke and CO alarms in British Columbia. PCA sets the EHF rates. In some cases, retailers recover the fees from consumers as a separate visible EHF. Program revenues are applied to the operation of the Program, including administration, education, collection, transport, recycling, and disposal of collected products, as well as a reserve fund. Table 8 illustrates the EHFs for Program Products effective from April 1, 2022.

Table 8: Environmental Handling Fees as of April 1, 2022

Unit Type	EHF
Smoke Alarms and Combination Smoke/CO Alarms	\$0.50
Carbon Monoxide (CO) Alarms	\$0.50

A copy of the independent financial audit of the Program's revenues and expenses can be found in [Appendix D](#). A copy of Product Care's consolidated financial statements for 2022 can be found in [Appendix E](#). See [Appendix F](#) for the independently verified audit of the 2022 annual report.

9 Plan Performance

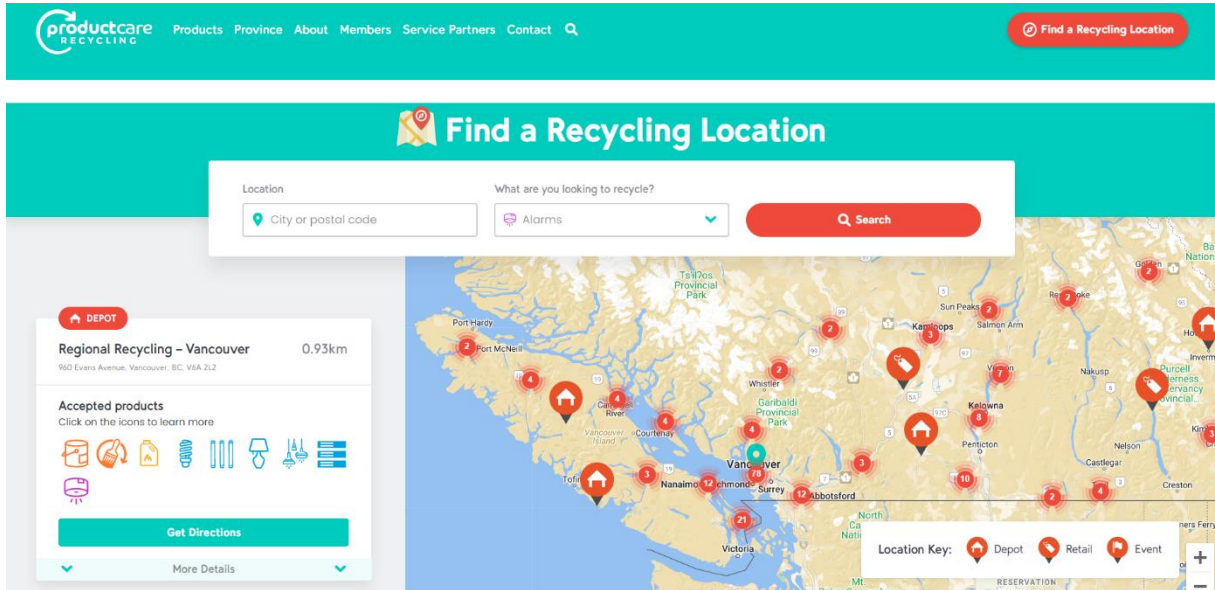
Table 9 summarizes the Program’s key performance measures for 2022, as committed to in the Program Plan, along with actual performance values and strategies for improving performance in 2022.

Table 9: 2022 Key Program Measures and Performance

2022 Key Program Measures and Performance	
2022 Performance	Strategies for Improvement
Approximately 117,985 units collected (exceeding our target by 329% (2022 collection target of 35,836 units based on 5% annual increase from 2012 baseline of 22,000 units.)	N/A
As part of SABC, the Program worked with other stewardship programs. In addition, the Program engaged RCBC for hotline and Recyclepedia services.	The Program will continue to reach out to other organizations and stewardship programs, where synergies exist.
Based on an accessibility study conducted in 2019 by an independent third party, 99.6% of the population had access to a collection site according to SABC’s Accessibility Standard. Since December 31, 2019, twenty-five (25) sites were added to the alarms collection network and eight (8) were removed. Closures in Creston (2020) and Quesnel (2022), both with a population greater than 4,000, created service gaps in these communities. In all other communities with a population greater than 4,000, accessibility has been maintained since December 31, 2019.	The Program continues to actively recruit in communities where gaps exist. In the interim, the Program will seek to provide service to gap communities through collection events.

Appendix A: Communication and Public Outreach Materials

Website (Recycling locator)




TV Ads



Google Search

Sponsored

 Business name
www.productcare.org/recycling

Smoke Alarm Recycling BC | Over 200 Locations in BC | Product Care Recycling

Check your smoke alarms and change expired or faulty alarms to be recycled. Hundreds of drop off recycling locations in British Columbia. Find your nearest one here. Reduce Landfill Waste. Do the Right Thing. Free To Drop...


[Recycling Locations](#)

[About Product Care](#)

[Recycle Paint](#)

[Recycle HHW](#)

Sponsored

 Business name
www.productcare.org/recycling

Recycle Expired Smoke Alarms | Over 200 Locations in BC | Product Care...

Smoke and CO Alarms are recyclable and shouldn't be put in the trash. Hundreds of drop off recycling locations in British Columbia. Find your nearest one here. Reduce Landfill Waste. Do the Right Thing. Free To Drop Off...


[Recycling Locations](#)

[About Product Care](#)

[Recycle Paint](#)

[Recycle HHW](#)

Sponsored

 Business name
www.productcare.org/recycling

Recycle Your Old Smoke Alarm | Over 200 Locations in BC | Product Care...

Check your smoke alarms and change expired or faulty alarms to be recycled. Hundreds of drop off recycling locations in British Columbia. Find your nearest one here. Reduce Landfill Waste. Do the Right Thing. Free To Drop...


[Recycling Locations](#)

[About Product Care](#)

[Recycle Paint](#)

[Recycle HHW](#)

Sponsored

 Business name
www.productcare.org/recycling

Smoke Alarm Recycling Program | Find Your Nearest Location | Product Care...

Check your smoke alarms and change expired or faulty alarms to be recycled. Hundreds of drop off recycling locations in British Columbia. Find your nearest one here. Reduce Landfill Waste. Do the Right Thing. Free To Drop...

[Recycling Locations](#)

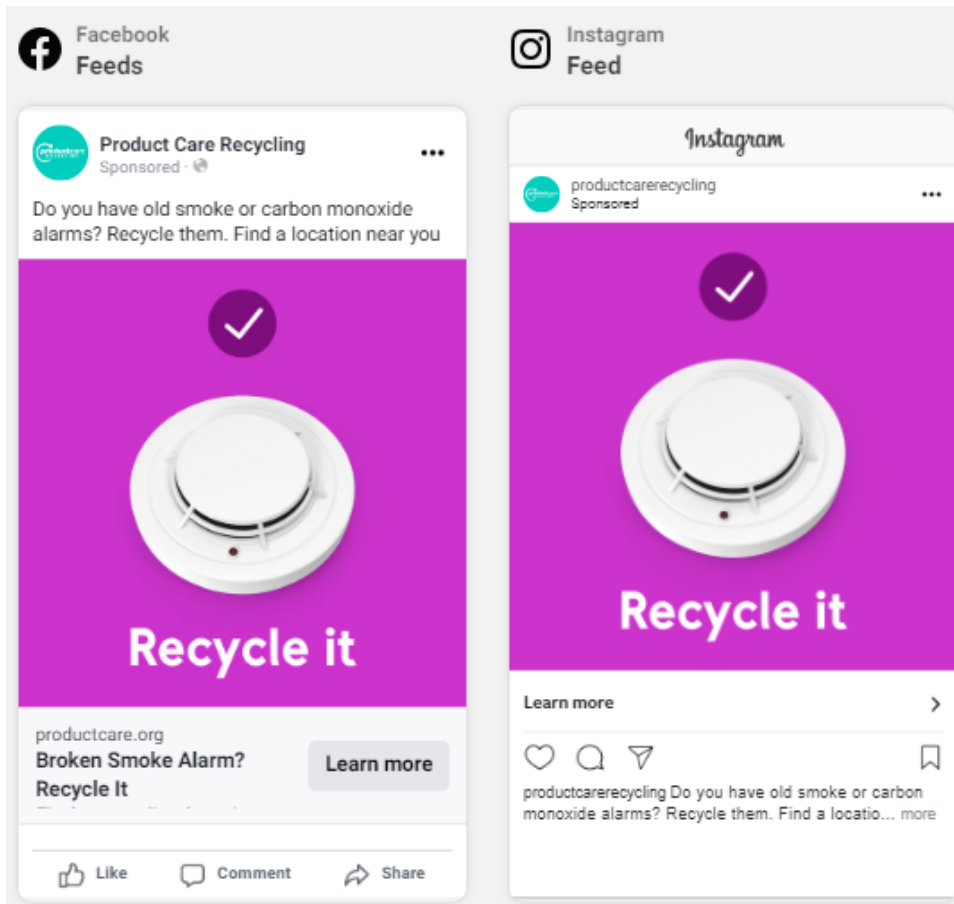
[About Product Care](#)

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[Recycle HHW](#)

Facebook/Instagram Ads


General Awareness campaign (Traffic to our program page)



Facebook Feeds

Product Care Recycling
Sponsored · 🌐

Smoke and CO alarms don't belong in the trash. Find a recycling location in BC.




productcare.org
Where to Recycle Smoke Alarms? [Learn more](#)

Like Comment Share

Instagram Feed

Instagram

productcarerecycling
Sponsored



Product Care Recycling safely manages and recycles smoke and carbon monoxide alarms.


[Learn more](#)

productcarerecycling Smoke and CO alarms don't belong in the trash. Find a recycling location in BC.

Facebook Feeds

Product Care Recycling
Sponsored · 🌐

Do you have old smoke or carbon monoxide alarms? Recycle them. Find a location near you



And when you do, be sure to recycle them for free at a recycling location near you.


productcare.org
Broken Smoke Alarm? Recycle It [Learn more](#)

Like Comment Share

Instagram Feed

Instagram

productcarerecycling
Sponsored



And when you do, be sure to recycle them for free at a recycling location near you.

[Learn more](#)

productcarerecycling Do you have old smoke or carbon monoxide alarms? Recycle them. Find a locatio... more

Seasonal content campaigns (Traffic to our blog posts)

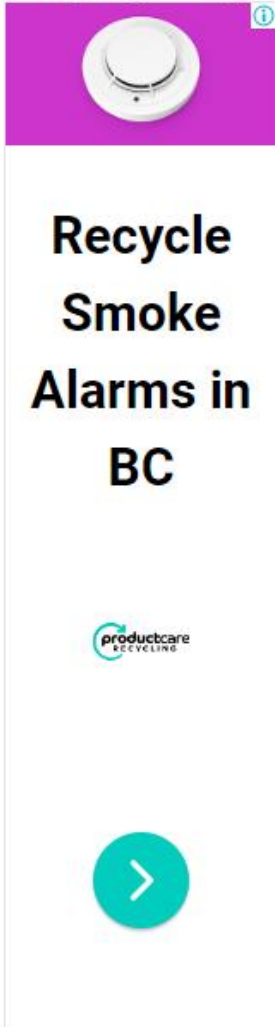
The image displays four screenshots of social media posts from Product Care Recycling, illustrating seasonal content campaigns designed to drive traffic to their blog posts.

- Top Left:** A post titled "Product Care Recycling is feeling safe." with a lock icon. The text reads: "Fire Prevention Week is here! Make sure your smoke alarms are functional & working. And remember to replace and recycle ...See more". Below the text is a graphic featuring a smoke alarm in the center, surrounded by concentric circles in shades of purple and teal. The text on the graphic says "5 Strategies to improve fire safety in your home!".
- Top Right:** A post titled "Product Care Recycling" with a "Sponsored" label. The text reads: "Fire Prevention Week is here! Make sure your smoke alarms are functional & working. Here are 5 strategies to help improve ...See more". Below the text is a similar graphic to the one in the top left, with the text "5 Strategies to improve fire safety in your home!" and a "Learn more" button.
- Bottom Left:** A post titled "Product Care Recycling" with a "Sponsored" label. The text reads: "Keep your family safe by replacing and recycling old or broken Carbon Monoxide (CO) alarms. ...See more". Below the text is a graphic with a purple background, a yellow warning triangle with a black exclamation mark in the center, and the text "Carbon Monoxide (CO) Awareness Week" and "November 1-7, 2022". A "Learn more" button is at the bottom.
- Bottom Right:** A post titled "productcarerecycling" with a "Sponsored" label. The text reads: "Keep your family safe by replacing and recycling old or broken Carbon Monoxide (... more)". Below the text is a similar graphic to the one in the bottom left, with the text "Carbon Monoxide (CO) Awareness Week" and "November 1-7, 2022". A "Learn more" button is at the bottom.

Google Display, Discovery, Performance Max

Desktop

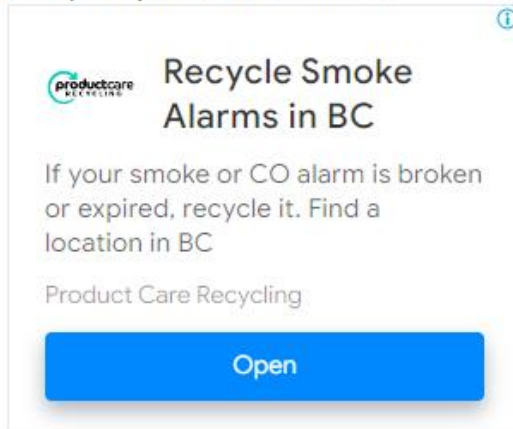
Example of your image ad at 160x600



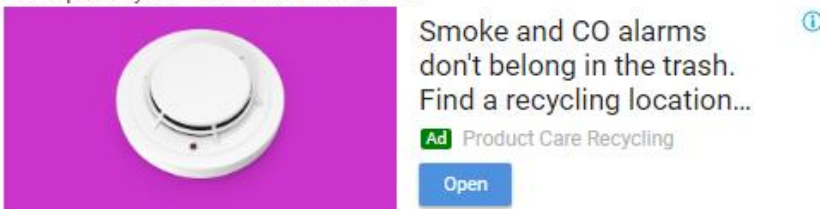
Example of your image ad at 300x250



Example of your text ad at 300x250



Example of your native ad at 480x120



Mobile

Example of your video ad at 320x568



Gmail


Closed-Displayed as an unopened promotional email⁹

Product Care Recyclin Ad i **Where to Recycle Smoke Alarms?** - If your smoke or CO alarm is broken or ex

Opened- Displayed after clicking on the closed promotional email¹⁰

Where to Recycle Smoke Alarms? Ad i

Product Care Recycling



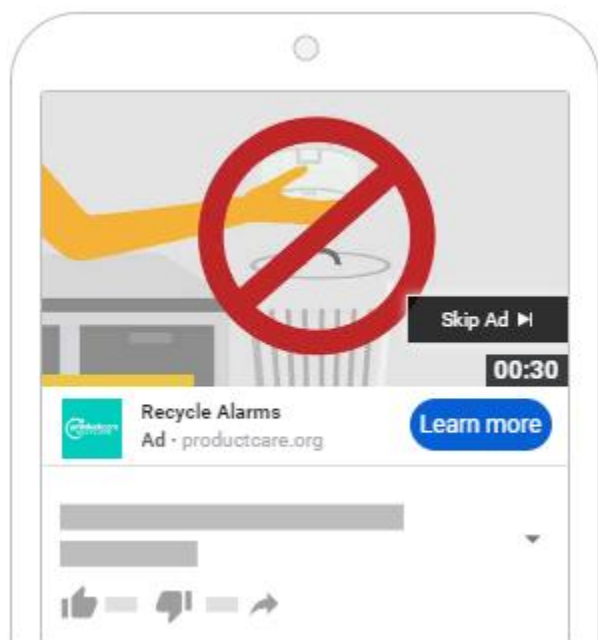
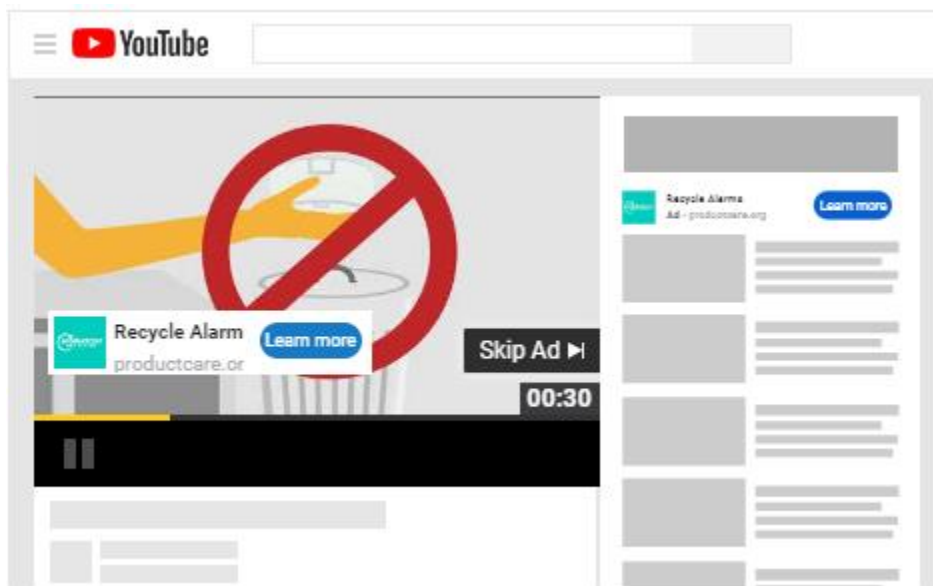
If your smoke or CO alarm is broken or expired, recycle it. Find a location in BC

[Open](#)

⁹ Like other promotional emails, the user will receive an email from Product Care showing a small header (less than 30 characters) and part of a 90 characters description.

¹⁰ If the user expresses interest and clicks on the email, the complete description, an accompanying image, and a call-to-action button that links to the program page will be displayed upon opening.

Google – Skippable video ads

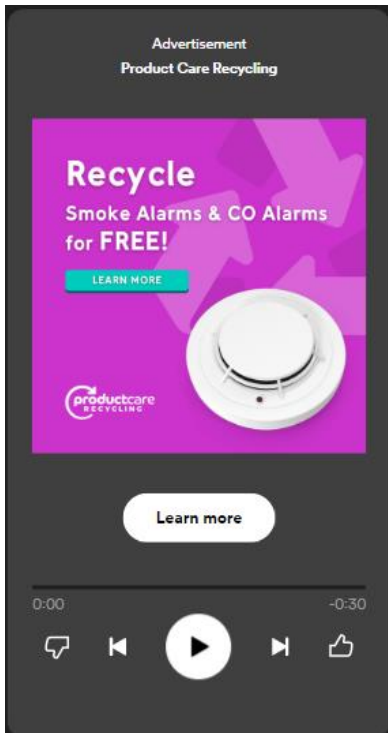


Spotify Ads

Desktop



Mobile



Daily Hive



dailyhivevancouver • Follow
Paid partnership with **productcarerecycling**
Vancouver, British Columbia

dailyhivevancouver Check it once, check it twice 🚒 Have you checked your smoke and CO alarms recently? The Canada Safety Council advises everyone to test their smoke and CO alarms twice a year to ensure they're working effectively. You can recycle your old and/or broken alarms with Product Care's free program—head to

📍 OCTOBER 11, 2022

Add a comment... [Post](#)

Instagram Stories



📄 READ MORE


[PRODUCTCARE.ORG](https://www.productcare.org)

DAILY HIVE
Bring awareness to #FirePreventionWeek and make sure to check that your smoke alarm works

The Weather Network



Property Manager's Sourcebook



Leftover paint, burnt out lights, or expired alarms piling up?


Recycling paint, lights, and smoke/CO alarms minimizes your company's environmental impact and ensures hazardous materials are kept out of our soil and waterways.

Drop off small volumes of paint, lights, and alarms for free at a recycling location near you. Large volumes may qualify for **FREE** pick up.

Visit productcare.org or contact us for more information.

CALL 1-877-592-2972 ext. 216	EMAIL ops@productcare.org
--	--

Visit productcare.org for a full list of accepted products or to find a location near you.



Business Examiner: Vancouver Island Construction issue



Leftover paint, burnt out lights, or expired alarms piling up?



Recycling paint, lights, and smoke/CO alarms minimizes your company's environmental impact and ensures hazardous materials are kept out of our soil and waterways.

Drop off small volumes of **paint, lights, and alarms** for free at a recycling location near you.

Large volumes may qualify for **free** pick up.

[Learn more on our website](#) >

or contact us at 1-877-592-2972

Visit productcare.org for a full list of accepted products or to find a location near you.

CONSTRUCTION



A report prepared by Sage Policy Group explains in depth several of the major concerns in the construction industry in BC.

21

Mechabe Commons University of British Columbia Okanagan, BC
in partnership with Health Sciences
 Thompson Okanagan Commercial Building Awards 2022
 "Design/Construct Award, Best Overall Entry"
 Award of Excellence, Community Healthcare

Lake Country Fire Hall Lake Country, BC

Vanderhoof Cultural Centre District of Vanderhoof, BC

50th Parallel Estate Winery Lake Country, BC
 Thompson Okanagan Commercial Building Award Winner 2018
 "Design/Construct Award, Best Overall Entry"
 Award of Excellence, Winery Category

International Design Award Winner 2018
 "Residential Commercial Building"

Award winning **architecture** designed for **life** in **British Columbia**.

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 Architecture Inc.

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BUSINESS EXAMINER

ANNOUNCING THE FUTURE

THURSDAY, OCTOBER 26, 2022 | 7

Transit riders in the Capital Region will soon benefit from brand new cleaner, quieter electric buses

Transit riders in the Capital Region will soon benefit from brand new cleaner, quieter electric buses.

BC Transit's first series of electric buses and charging equipment will be coming to Victoria as part of the goal to transition to an entirely electric fleet by 2040.

After a rigorous procurement process, the contract to build and deliver the first 10 heavy-duty electric buses to BC Transit has been finalized and formally awarded to Proterra Operating Company Inc. (Proterra). The non-exclusive contract will additionally enable BC Transit to advance the Low Carbon Fleet Program with the purchase of additional buses, chargers, and supporting services from Proterra, with a potential 500 heavy-duty buses expected to be replaced in the next 10 years. The contract also allows BC Transit the flexibility to respond to changing market dynamics and technology



Proterra was named the successful proponent on May 16th, 2022. The first project under the contract is for \$20 million for the Victoria electric bus project. The contract award completes the competitive procurement process that began in the fall of 2020.

Proterra is a leader in the design and manufacture of zero-emission electric transit vehicles and EV technology solutions for

commercial applications. With more than 400 vehicles on the road today, Proterra battery systems have been grown over 25 million service miles driven and are selected by world-class commercial vehicle manufacturers to electric delivery vehicles, construction equipment, school buses, coach buses and more.

As part of the project, one electric bus will be deployed in

Victoria in Fall 2022 in preparation for the 10 build-to-order buses that will be delivered starting in Summer 2023. The contract allows BC Transit the option of purchasing more heavy-duty electric buses, charging equipment, and supporting services in the future.

The project is being cost shared with the Government of Canada contributing 40 per cent and the Province of BC contributing 40

per cent of eligible costs. Federal funding for the buses, charging equipment, and the associated infrastructure projects is provided through the Investing in Canada Infrastructure Program.

Electric Buses have many advantages -- most importantly they use B.C.'s readily available renewable electricity, resulting in nearly zero emissions from operations. These buses are also more efficient, quieter, and have lower operating costs.

BC Transit will continue working to pursue future electric bus projects, encouraged by CleanBC, Provincial support, and Government of Canada funding programs designed to help public transit fleets transition to electrification. To learn more about BC Transit's Low Carbon Fleet Program, please visit [bctransit.com/low-carbon-fleet-program](https://www.bctransit.com/low-carbon-fleet-program)

VOICE

of the Rider

Your Opinion Matters!

Be a part of BC Transit's Voice of the Rider Panel

Visit: bctransit.com/voiceoftherider

Only working smoke and carbon monoxide alarms save lives. Check to make sure yours work.

Broken, expired, or faulty alarms can be recycled for FREE.

Learn more at productcore.org/alarms

Appendix B: List of 2022 Program Collection Sites

#	Collection Site Name	City	Regional District
1	7 Mile Landfill and Recycling Centre	Port McNeill	Mt. Waddington
2	Abbotsford Bottle Depot	Abbotsford	Fraser Valley
3	Abbotsford Mission Recycling Depot	Abbotsford	Fraser Valley
4	ACRD 3rd Ave Depot	Port Alberni	Alberni Clayoquot
5	Agassiz Bottle Depot	Agassiz	Fraser Valley
6	Alberni Valley Landfill	Port Alberni	Alberni Clayoquot
7	Aldergrove Return-It Depot	Aldergrove	Metro Vancouver
8	Augusta Recyclers Inc.	Powell River	qathet
9	Bella Bella Eco-Depot	Bella Bella	Central Coast
10	Bella Coola Recycling Depot	Bella Coola	Central Coast
11	Bill's Bottle Depot	Salmon Arm	Columbia Shuswap
12	Bings Creek Recycling Center	North Cowichan	Cowichan Valley
13	Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
14	Bowen Island Recycling Depot	Bowen Island	Metro Vancouver
15	Burnaby Eco-Centre	Burnaby	Metro Vancouver
16	Burns Lake Return-It Recycling Depot	Burns Lake	Bulkley Nechako
17	Campbell Mountain Landfill	Penticton	Okanagan Similkameen
18	Campbell River Waste Management Centre	Campbell River	Strathcona
19	Canadian Tire #437 (Campbell River)	Campbell River	Strathcona
20	Canadian Tire #438 (Williams Lake)	Williams Lake	Cariboo
21	Capital City and Sidney Fire Equipment	Sidney	Capital Regional District
22	Castlegar Return-It Depot	Castlegar	Central Kootenay
23	Central Surrey Recycling & Waste Centre	Surrey	Metro Vancouver
24	Century Hardware Ltd.	100 Mile House	Cariboo
25	Chasers Bottle Depot	Vernon	North Okanagan
26	Chetwynd Recycling & Bottle Depot	Chetwynd	Peace River
27	Chilliwack Bottle Depot	Chilliwack	Fraser Valley
28	Columbia Bottle - Dease Rd.	Kelowna	Central Okanagan
29	Columbia Bottle - St. Paul	Kelowna	Central Okanagan
30	Comox Valley Waste Management Centre	Cumberland	Comox Valley
31	Coquitlam Return-it Depot	Coquitlam	Metro Vancouver
32	Courtenay Return-It Depot	Courtenay	Comox Valley
33	Cranbrook Bottle Depot	Cranbrook	East Kootenay
34	Curt Garland Community Support Centre	Prince George	Fraser Fort George
35	D&S Electric	Williams Lake	Cariboo
36	D.C. Recycling & Bottle Depot	Dawson Creek	Peace River
37	District of Clearwater	Clearwater	Thompson Nicola

38	East Hastings Bottle Depot	Burnaby	Metro Vancouver
39	Enderby Return-It Recycling Ltd.	Enderby	North Okanagan
40	Fernie Bottle Depot	Fernie	East Kootenay
41	Fleetwood Bottle Return Depot	Surrey	Metro Vancouver
42	Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako
43	FSJ Bottle Drop	Fort St. John	Peace River
44	Gabriola Island Recycling Organization	Gabriola Island	Nanaimo Regional District
45	Galiano Island Recycling Resources	Galiano Island	Capital Regional District
46	General Grants Sahali	Kamloops	Thompson Nicola
47	GFL Environmental - Langford	Victoria	Capital Regional District
48	GFL Environmental Inc - Chemainus	Chemainus	Cowichan Valley
49	GFL Environmental Inc - Duncan	Duncan	Cowichan Valley
50	GFL Environmental Inc - McGarrigle	Nanaimo	Nanaimo Regional District
51	GFL Environmental Inc - Squamish	Squamish	Squamish Lillooet
52	Gibsons Recycling Depot	Gibsons	Sunshine Coast
53	Go Green	Vancouver	Metro Vancouver
54	Gold Trail Recycling Ltd.	100 Mile House	Cariboo
55	Golden Landfill	Golden	Columbia Shuswap
56	Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary
57	Grand Forks Home Hardware	Grand Forks	Kootenay Boundary
58	Habitat for Humanity Restore - Uptown	Victoria	Capital Regional District
59	Habitat for Humanity ReStore - Westshore	Victoria	Capital Regional District
60	Happy Stan's Recycling Services Ltd.	Port Coquitlam	Metro Vancouver
61	Hart Return-It Depot	Prince George	Fraser Fort George
62	Hartland Landfill Facility	Victoria	Capital Regional District
63	Home Hardware Building Centre - Cranbrook	Cranbrook	East Kootenay
64	Home Hardware Building Centre - Revelstoke	Revelstoke	Columbia Shuswap
65	Home Hardware Merritt	Merritt	Thompson Nicola
66	Houston Bottle Depot	Houston	Bulkley Nechako
67	Interior Freight & Bottle	Vernon	North Okanagan
68	Invermere Fire Rescue (Invermere Fire Department)	Invermere	East Kootenay
69	Island Return It - Campbell River	Campbell River	Strathcona
70	Island Return It - Esquimalt	Victoria	Capital Regional District
71	Island Return-It - Duncan	Duncan	Cowichan Valley
72	Island Return-It - South Cowichan	Cobble Hill	Cowichan Valley
73	Island Solid Waste Management - Port Clements	Port Clements	North Coast
74	Island Solid Waste Management - Queen Charlotte	Queen Charlotte	North Coast
75	J&C Bottle Depot	Penticton	Okanagan Similkameen
76	Joe's Bottle Depot	Vancouver	Metro Vancouver
77	Junction Bottle Depot Ltd.	Ladysmith	Cowichan Valley

78	Kamloops Fire Rescue	Kamloops	Thompson Nicola
79	Kaslo Building Supplies (1990) LTD	Kaslo	Central Kootenay
80	Kelowna Recycling and The Battery Drs	Kelowna	Central Okanagan
81	Keremeos Landfill	Keremeos	Okanagan Similkameen
82	Kimberley Bottle Depot (was New & Nearly New)	Kimberley	East Kootenay
83	Kitimat Recycling Depot	Kitimat	Kitimat Stikine
84	Ladner Bottle Depot Co. Ltd	Delta	Metro Vancouver
85	London Drugs #10 Vancouver (42nd St)	Vancouver	Metro Vancouver
86	London Drugs #11 Richmond No3 Rd	Richmond	Metro Vancouver
87	London Drugs #12 Kelowna (Harvey Ave)	Kelowna	Central Okanagan
88	London Drugs #14 Victoria - Quadra st	Victoria	Capital Regional District
89	London Drugs #15 Coquitlam (Coq Ctr)	Coquitlam	Metro Vancouver
90	London Drugs #16 Abbotsford (West Oaks Mall)	Abbotsford	Fraser Valley
91	London Drugs #17 Delta (Scott Mall)	Delta	Metro Vancouver
92	London Drugs #18 Langley	Langley	Metro Vancouver
93	London Drugs #19 Robson VCR	Vancouver	Metro Vancouver
94	London Drugs #2 Granville	Vancouver	Metro Vancouver
95	London Drugs #25 Lougheed TC	Burnaby	Metro Vancouver
96	London Drugs #28 Kingsway VCR	Vancouver	Metro Vancouver
97	London Drugs #29 Yates St	Victoria	Capital Regional District
98	London Drugs #3 New West	New Westminster	Metro Vancouver
99	London Drugs #35 Kamloops	Kamloops	Thompson Nicola
100	London Drugs #36 Nanaimo	Nanaimo	Nanaimo Regional District
101	London Drugs #37 Delta	Delta	Metro Vancouver
102	London Drugs #39 Vernon	Vernon	North Okanagan
103	London Drugs #4 Broadway	Vancouver	Metro Vancouver
104	London Drugs #41 Chilliwack	Chilliwack	Fraser Valley
105	London Drugs #42 S.Surrey	South Surrey	Metro Vancouver
106	London Drugs #44 W Van	West Vancouver	Metro Vancouver
107	London Drugs #46 Sooke Rd	Victoria	Capital Regional District
108	London Drugs #47 (Maple Ridge)	Maple Ridge	Metro Vancouver
109	London Drugs #5 North Van	North Vancouver	Metro Vancouver
110	London Drugs #50 Davie St	Vancouver	Metro Vancouver
111	London Drugs #51 Prince George	Prince George	Fraser Fort George
112	London Drugs #52 Richmond	Richmond	Metro Vancouver
113	London Drugs #53 Victoria Dr	Vancouver	Metro Vancouver
114	London Drugs #54 Tillicum	Victoria	Capital Regional District
115	London Drugs #55 Mission	Mission	Fraser Valley
116	London Drugs #56 Brentwood TC	Burnaby	Metro Vancouver

117	London Drugs #6 Burnaby (Kingsway)	Burnaby	Metro Vancouver
118	London Drugs #61 Gibsons	Gibsons	Sunshine Coast
119	London Drugs #67 Courtenay	Courtenay	Comox Valley
120	London Drugs #7 Vcr-East Hastings	Vancouver	Metro Vancouver
121	London Drugs #70 Penticton	Penticton	Okanagan Similkameen
122	London Drugs #71 Burnaby (Market Crossing)	Burnaby	Metro Vancouver
123	London Drugs #72 Nanaimo (Rutherford Rd)	Nanaimo	Nanaimo Regional District
124	London Drugs #73 Campbell River (Mariner Sq)	Campbell River	Strathcona
125	London Drugs #74 W. Broadway VCR	Vancouver	Metro Vancouver
126	London Drugs #75 Cloverdale	Surrey	Metro Vancouver
127	London Drugs #76 Westbank	Westbank	Central Okanagan
128	London Drugs #77 Duncan	Duncan	Cowichan Valley
129	London Drugs #78 Vancouver (Abbott St)	Vancouver	Metro Vancouver
130	London Drugs #8 Surrey (London Stn)	Surrey	Metro Vancouver
131	London Drugs #80 Squamish	Squamish	Squamish Lillooet
132	London Drugs #81 Surrey (26th Ave)	Surrey	Metro Vancouver
133	London Drugs #82 Olympic Village	Vancouver	Metro Vancouver
134	London Drugs #85 - Mt Leehman	Abbotsford	Fraser Valley
135	London Drugs #88 - Dunbar	Vancouver	Metro Vancouver
136	London Drugs #9 Guildford Town Centre	Surrey	Metro Vancouver
137	London Drugs #90 - Vancouver House	Vancouver	Metro Vancouver
138	Lougheed Return-It Depot	Coquitlam	Metro Vancouver
139	Malcolm Island Recycling Centre	Sointula	Mt. Waddington
140	Mattress Recycling	Hope	Fraser Valley
141	Mayne Island Recycling Society	Mayne Island	Capital Regional District
142	Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley
143	Metrotown Return-it Depot	Burnaby	Metro Vancouver
144	Mission Recycling Depot	Mission	Fraser Valley
145	Nelson Home Building Centre	Nelson	Central Kootenay
146	Newton Bottle Depot	Surrey	Metro Vancouver
147	North Shore Bottle Depot	North Vancouver	Metro Vancouver
148	North Shore Recycling and Waste Centre	North Vancouver	Metro Vancouver
149	North Van Bottle and Return-It Depot	North Vancouver	Metro Vancouver
150	Oak Bay Recycling Depot	Victoria	Capital Regional District
151	Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen
152	Oliver Sanitary Landfill	Oliver	Okanagan Similkameen
153	Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen
154	Panorama Village Return-it Inc.	Surrey	Metro Vancouver

155	Parksville Bottle & Recycling Depot	Parksville	Nanaimo Regional District
156	Parksville Home Hardware	Parksville	Nanaimo Regional District
157	Peerless Road Recycling Center	Ladysmith	Cowichan Valley
158	Pemberton Recycling Centre	Pemberton	Squamish Lillooet
159	Pender Island Recycling Society	Pender Island	Capital Regional District
160	PG Recycling	Prince George	Fraser Fort George
161	Planet Earth Recycling Ltd.	West Kelowna	Central Okanagan
162	Poco Return-It	Port Coquitlam	Metro Vancouver
163	Port Hardy Return-it Centre	Port Hardy	Mt. Waddington
164	Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver
165	Princeton Return-It Depot	Princeton	Okanagan Similkameen
166	Quality Glass Ltd.	Ashcroft	Thompson Nicola
167	Quatsino Recycling Depot	Quatsino	Mt. Waddington
168	Queensborough Landing Return-It	New Westminster	Metro Vancouver
169	Recycle-It Resource Recovery	Fort St John	Peace River
170	Regional Recycling Abbotsford	Abbotsford	Fraser Valley
171	Regional Recycling Prince Rupert	Prince Rupert	North Coast
172	Regional Recycling Burnaby	Burnaby	Metro Vancouver
173	Regional Recycling Cloverdale	Surrey	Metro Vancouver
174	Regional Recycling Nanaimo - Hayes	Nanaimo	Nanaimo Regional District
175	Regional Recycling Nanaimo - Old Victoria	Nanaimo	Nanaimo Regional District
176	Regional Recycling Richmond	Richmond	Metro Vancouver
177	Regional Recycling Vancouver	Vancouver	Metro Vancouver
178	Regional Recycling Whistler	Whistler	Squamish Lillooet
179	Revelstoke Refuse Disposal Facility	Revelstoke	Columbia Shuswap
180	Richmond Recycling Depot	Richmond	Metro Vancouver
181	Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver
182	RONA Alert Bay - (#1215)	Alert Bay	Mt. Waddington
183	RONA Golden - (#61830)	Golden	Columbia Shuswap
184	RONA Hope - (Fraser Valley Building Supplies #08530)	Hope	Fraser Valley
185	RONA Penticton - (#61490)	Penticton	Okanagan Similkameen
186	RONA Richmond - (#8040)	Richmond	Metro Vancouver
187	Salmon Arm Landfill	Salmon Arm	Columbia Shuswap
188	Salt Spring Island Recycling Depot	Salt Spring Island	Capital Regional District
189	Sapperton Return-It Depot	New Westminster	Metro Vancouver
190	Sardis Bottle Depot	Chilliwack	Fraser Valley

191	Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap
192	Scott Road Bottle Depot	Surrey	Metro Vancouver
193	Semiahmoo Bottle Depot	Surrey	Metro Vancouver
194	Seton Lake Band Transfer Station	Shalath	Squamish Lillooet
195	Shepherds Home Hardware LTD	Armstrong	North Okanagan
196	Sidney Return-It	Sidney	Capital Regional District
197	SLRD Lillooet Landfill	Lillooet	Squamish Lillooet
198	Smithers Home Hardware	Smithers	Bulkley Nechako
199	Sooke Home Hardware	Sooke	Capital Regional District
200	South Van Bottle Depot	Vancouver	Metro Vancouver
201	Stewart Transfer Station	Stewart	Kitimat Stikine
202	Summerland Sanitary Landfill	Summerland	Central Okanagan
203	Surrey Central Return-It Centre	Surrey	Metro Vancouver
204	T-2 Market	Oliver	Okanagan Similkameen
205	The Salvation Army Langley (Lower Mainland Divisional Headquarters)	Langley	Metro Vancouver
206	Thornhill Fire Department	Terrace	Kitimat Stikine
207	Thorsen Creek Recycling Depot	Bella Coola	Central Coast
208	Trail Bay Hardware	Sechelt	Sunshine Coast
209	Trail Bottle Depot	Trail	Kootenay Boundary
210	Tsawwassen Bottle Depot	Delta	Metro Vancouver
211	Ucluelet Bottle Depot	Ucluelet	Alberni Clayoquot
212	United Blvd Recycling & Waste Centre	Coquitlam	Metro Vancouver
213	Valemount Carwash and Recycling Center	Valemount	Fraser Fort George
214	Vanderhoof Thrift Store	Vanderhoof	Bulkley Nechako
215	Venture Bottle Depot	Lumby	North Okanagan
216	Venture Training Vernon	Vernon	North Okanagan
217	Village of Gold River	Gold River	Strathcona
218	Village of Montrose	Montrose	Central Kootenay
219	Walnut Grove Bottle Depot	Langley	Metro Vancouver
220	Wesbrook Community Centre	Vancouver	Metro Vancouver
221	Westcoast Home Hardware	Port Alberni	Alberni Clayoquot
222	White Rock Return-It Depot	Surrey	Metro Vancouver
223	Wide Sky Disposal	Fort Nelson	Northern Rockies
224	Willowbrook Recycling Depot	Langley	Metro Vancouver
225	Woss Recycling Depot	Woss	Mt. Waddington

Appendix C: 2022 Breakdown of Collection Sites by Regional District

Regional District	# of Collection Sites
Alberni-Clayoquot	4
Bulkley-Nechako	5
Capital	17
Cariboo	4
Central Coast	3
Central Kootenay	4
Central Okanagan	8
Columbia-Shuswap	7
Comox Valley	3
Cowichan Valley	9
East Kootenay	5
Fraser-Fort George	5
Fraser Valley	13
Kitimat-Stikine	3
Kootenay Boundary	3
Metro Vancouver	72
Mount Waddington	6
Nanaimo	8
North Coast	3
North Okanagan	7
Northern Rockies	1
Okanagan-Similkameen	10
Peace River	4
qathet	1
Squamish Lillooet	6
Strathcona	5
Sunshine Coast	3
Thompson-Nicola	6
Total	225

Appendix D: 2022 Audited Program Financial Statements

**PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE
(CO) ALARMS PROGRAM**

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2022

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2022

Contents

Independent Auditors' Report	
Statement of Revenues and Expenses	5
Notes to the Statement of Revenues and Expenses	6 - 7

INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment and Climate Change Strategy,

Report on the Audit of the Statement of Revenues and Expenses

Opinion

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

In our opinion, the Statement presents fairly, in all material respects, the revenues and expenses of the BC Smoke and Carbon Monoxide (CO) Alarms Program for the year ended 31 December 2022 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter - Restriction on Distribution and Use

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

Responsibilities of Management and Those Charged with Governance for the Statement

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

INDEPENDENT AUDITORS' REPORT - continued

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

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

Auditors' Responsibilities

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

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

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

INDEPENDENT AUDITORS' REPORT - continued

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

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

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
11 April 2023

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2022

	2022	2021
Revenues	\$ 451,895	\$ 736,290
Program expenses		
Processing	328,045	327,556
Communications	93,023	67,930
Transportation	74,818	48,313
Collection	63,361	68,367
Administration (Note 2(c))	46,037	45,723
	605,284	557,889
(Deficiency) excess of revenues over expenses for the year	\$ (153,389)	\$ 178,401
Commitment (Note 3)		

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

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2022

1. Basis of Presentation

The Statement of Revenues and Expenses (the “Statement”) only includes the revenues and expenses related to the BC Smoke and Carbon Monoxide (CO) Alarms Program (the “Program”), a segment of the operations of Product Care Association of Canada (the “Association”).

2. Summary of Significant Accounting Policies

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

(a) Revenue Recognition

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

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

(b) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses and disclosure of contingencies included in the Statement. Accounts subject to estimates include revenue accruals, expense accruals, overhead allocation and processing commitments. Actual results could differ from those estimates.

(c) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to the Program. The allocation of general and administrative expenses to the Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association’s programs. Included in administration expense is \$32,264 (2021 - \$33,468) of overhead expense which has been allocated to the Program.

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2022

3. Processing Commitment

At year end, the Association had unprocessed program materials on hand related to the Program with an estimated cost to process, transport and recycle of \$120,018 (2021 - \$164,053) which will be incurred in 2023.

Appendix E: 2022 Product Care Consolidated Financial Statements

PRODUCT CARE ASSOCIATION OF CANADA

FINANCIAL STATEMENTS

31 DECEMBER 2022

PRODUCT CARE ASSOCIATION OF CANADA
Financial Statements

For the year ended 31 December 2022

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INDEPENDENT AUDITORS' REPORT

To the Members,
Product Care Association of Canada

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Product Care Association of Canada (the "Association"), which comprise the statement of financial position as at 31 December 2022, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises: the various Annual Reports that the Association issues for its provincial recycling programs (the "Annual Reports").

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained certain sections of the Association's Annual Reports prior to the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditors' report. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT - Continued

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITORS' REPORT - Continued

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

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

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
20 April 2023

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Financial Position
31 December 2022

	2022	2021
		(Note 17)
Assets		
Current		
Cash and cash equivalents	\$ 7,803,169	\$ 11,239,584
Term deposits (Note 5(a))	11,166,649	-
Accounts receivable	3,263,440	2,952,024
Prepaid expenses and deposits	686,378	209,449
	22,919,636	14,401,057
Restricted cash (Note 3)	2,151,872	2,128,594
Forgivable loans (Note 4)	347,977	372,394
Term deposits (Note 5(b))	9,695,138	20,716,359
Reserve - at market value (Note 6)	-	19,522,764
Investments - at market value	23,941,026	5,622,900
Tangible capital assets (Note 7)	14,970,974	15,328,142
Intangible assets (Note 8)	50,000	50,000
	\$ 74,076,623	\$ 78,142,210

Liability

Current		
Accounts payable and accrued liabilities (Note 9)	\$ 6,661,229	\$ 7,220,954

Commitments (Note 11)

Contingencies (Note 10)

Net Assets

Unrestricted	3,627,298	33,891,756
Invested in tangible capital and intangible assets	15,020,974	15,378,142
Reserve - internally restricted (Note 6)	-	19,522,764
Internally restricted (Note 6)	46,615,250	-
Externally restricted (Note 12)	2,151,872	2,128,594
	67,415,394	70,921,256
	\$ 74,076,623	\$ 78,142,210

APPROVED BY THE DIRECTORS:



Director



Director

The accompanying notes are an integral part of these financial statements

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

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

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Operations
For the year ended 31 December 2022

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

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Cash Flows
For the year ended 31 December 2022

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

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

1. Nature of operations

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

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

2. Summary of significant accounting policies

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

(a) Financial instruments

(i) Measurement of financial instruments

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

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

2. Summary of significant accounting policies - Continued

(a) Financial instruments - Continued

(ii) Impairment

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

(iii) Transaction costs

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

(b) Cash and cash equivalents

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

(c) Tangible capital assets

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

2. Summary of significant accounting policies - Continued

(d) Intangible assets

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

ERP software	5 years
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Intangible assets with an indefinite life are not amortized and are assessed annually for impairment.

(e) Impairment of long-lived assets

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

(f) Revenue recognition

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

2. Summary of significant accounting policies - Continued

(g) Use of estimates

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

(h) Foreign exchange

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

3. Restricted cash

Restricted cash is comprised of the following amounts:

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

4. Forgivable loans

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

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

5. Term deposits

(a) Short-term

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

(b) Long-term

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

6. Internally restricted net assets

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

6. Internally restricted net assets - Continued

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

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

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

7. Tangible capital assets

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

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

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

8. Intangible assets

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

9. Accounts payable and accrued liabilities

	2022	2021
		(Note 17)
Accounts payable and accrued liabilities	\$ 6,591,595	\$ 7,046,760
Government remittances payable	<u>69,634</u>	<u>174,194</u>
	<u>\$ 6,661,229</u>	<u>\$ 7,220,954</u>

10. Contingencies

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

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

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

Paint and Coatings	\$ 673,700
Pesticides	15,000
Solvents	61,700
Fertilizers	<u>15,100</u>
	<u>\$ 765,500</u>

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

11. Commitments

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

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

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

2023		\$	108,858
2024			<u>31,902</u>
		\$	<u>140,760</u>

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

12. Externally restricted net assets

Externally restricted net assets is comprised of the following amounts:

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

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

13. Ontario Fee Reduction Campaign

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

14. Financial instruments

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

(a) Credit risk

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

(b) Liquidity risk

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

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

(d) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association has investments denominated in U.S. dollars included in the reserve (Note 6). As such, these investments are exposed to foreign exchange fluctuations.

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

14. Financial instruments - Continued

(e) Interest rate risk

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

(f) Other price risk

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

15. Controlled organization

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

15. Controlled organization - Continued

PCA PSI

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2022

16. Related party transactions

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

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

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

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

17. Comparative figures

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

Appendix F : 2022 Independent Non-Financial Audit

PRODUCT CARE ASSOCIATION OF CANADA

**BC SMOKE AND CARBON MONOXIDE (CO)
ALARMS PROGRAM**

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2022

INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of
Product Care Association of Canada,

Assurance Level and Selected Information

We have been engaged by Product Care Association of Canada (the “Association”) to perform a reasonable assurance engagement in respect of the following information (the “Selected Information”) detailed in Appendix 1, and also included within the Association’s Annual Report for the BC Smoke and Carbon Monoxide (CO) Alarms (“AlarmRecycle”) Program to the British Columbia Ministry of Environment and Climate Change Strategy for the year ended 31 December 2022:

- Section 4 - Collection System and Facilities and Appendix B - the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of BC Regulation 449/2004 (the “Recycling Regulation”);
- Section 6 - Pollution Prevention Hierarchy and Product/Component Management - the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- Section 7 - Product Sold and Collected and Recovery Rate - the description of how total amounts of the producer’s product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 9 - Plan Performance – the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

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

Responsibilities

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

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

Evaluation Criteria

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

Applicable Quality Control Requirements

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

Scope of the Reasonable Assurance Engagement

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

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

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

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

Inherent Limitations

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

Conclusion

In our opinion, the Selected Information within Product Care Association of Canada's Annual Report for the BC Smoke and Carbon Monoxide (CO) Alarms Program for the year ended 31 December 2022 presents fairly in accordance with the evaluation criteria, in all material respects:

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

Emphasis of Matter

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

1. The Selected Information included in Section 6 - Pollution Prevention Hierarchy and Product/Component Management is determined based on supporting documentation and survey responses from the primary processors. Hazardous materials are not tracked on shipping manifests until radioactive alarms are broken into sub-components and the radioactive material is sent from the primary processors to a secondary storage facility. For one of the primary processors, this process is completed in the United States and falls under the US Environmental Protection Agency standards. No shipping documents have been reviewed to ensure these standards have been met. The second primary processor is located outside of B.C. Due to this, no B.C. hazardous waste manifests were available to verify the final disposition of these materials. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1.

2. The amount of product sold and recovery rate was not included in the scope of the Selected Information. Given the small number of manufacturers of these products selling into the B.C. market, it was approved by the Ministry of Environment that aggregated sales data would not be made publicly available in the Annual Report. As the Association is not required to report sales data, the recovery rate has also been excluded from the scope of the Selected Information as sales data forms part of this calculation.

Other Matter

Our report has been prepared solely for the purposes of management's stewardship under the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to the Association, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
20 June 2023

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4 - Collection System and Facilities for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Total number of collection facilities – 225	Table 2: Collection Site by Type (2022) Appendix B – List of 2022 Program Collection Sites
Change in the number of collection facilities in 2022 – “Ten collection sites were added and three were removed in 2022.”	

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

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

Pollution prevention hierarchy

Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
“The following is based on information provided by the Program’s downstream processors, where available, or based on the understanding of the service agreement with the downstream processors.”	
Alarm Type: Radioactive Alarms Sub-component: Radioactive cells End fate: 100% of product recovered stored at licensed long-term storage facility Sub-component: Plastic End fate: 100% of product recovered recycled Sub-component: Metal End fate: 100% of product recovered recycled	Table 5: Product / Component Management

<p>Alarm Type: Photovoltaic (non-radioactive alarms) Sub-component: Plastic End fate: 100% of product recovered recycled</p> <p>Sub-component: Metal End fate: 100% of product recovered recycled</p> <p>“Some of the alarms collected in 2022 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2022 only.”</p> <p>“Based on information provided in end fate surveys completed by the Program’s primary processors.”</p>	
<p>“According to information obtained from end fate surveys completed by the downstream processors, the plastic and metal components are separated and sent for recycling and the Am-241 foil is shipped for long-term storage at a licensed radioactive waste facility.”</p>	

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

- The Association maintains a listing of all products shipped to the primary processors which is supported by shipping documents or processor invoices.
- One of the program’s primary processors provides documents indicating the amounts of Am-241 collected, the other processor provides documentation showing shipments of Am-241 to the downstream processor.
- The processors provide information on product management in an annual questionnaire.
- The Association performs periodic site inspections of the processors’ facilities. Site inspection criteria have been developed to confirm the responses in the questionnaire provided by the primary processor. Site inspections were performed for both primary processors in 2016. Following the initial site inspections in 2016, a site inspection was performed for one of the processors during 2019.

Product collected

Specific disclosures in the annual stewardship report from Section 7 - Product Sold and Collected and Recovery Rate for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
# of alarms collected – in small containers 90,585 # of alarms collected – in mega bags 27,400	Table 6: Units Collected, January 1 – December 31, 2022
“The number of alarms collected in small containers (boxes and totes) and mega-bags was calculated by multiplying the number of small containers and mega-bags collected during the year by a conversion factor of 45 alarms per small container and 1,096 alarms per mega-bag. The conversion factors were calculated by averaging the units of alarms from more than 2,862 small collection containers and 28 mega-bags, which were sorted and counted in 2022 at Product Care’s facility.”	
“Sorted refers to alarms that were processed in 2022. Not all alarms collected are processed in the same year.”	

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

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- Each shipment of product collected is supported by documentation indicating the total number of small containers or mega bags collected and the type of program materials collected which has been agreed upon by the shipper, receiver and carrier.
- The calculation of the number of alarms in small containers is determined using the total number of small containers collected during the year and converting to units using the average number of units per box. The average number of units per box is determined by counting the contents of a sample of small containers received during the year.
- The number of alarms collected in mega bags is determined using the total number of mega bags collected during the year and converting to units using the average number of units per mega bag. The average number of units per mega bag is determined by counting the contents of a sample of mega bags received during the year.
- The Association is not required to present product sold or a recovery rate in the Annual Report. Given the small number of manufacturers of these products selling into the B.C. market, it was approved by the BC Ministry of Environment and Climate Change Strategy that aggregated sales data would not be made publicly available in the Annual Report.

Performance targets

Specific disclosures in the annual stewardship report from Section 9 – Plan Performance for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Target – units collected 2022 Assertion – Target exceeded: Approximately 117,985 units collected	Table 9: 2022 Key Program Measures and Performance

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

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