



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

Via Email: ExtendedProducerResponsibility@gov.bc.ca

June 30, 2021

Dear Director:

Re: 2020 BC Paint and Household Hazardous Waste Annual Report

Pursuant to the British Columbia Recycling Regulation, 449/2004, issued under the Environmental Management Act (O.C. 995/2004), please find attached the Product Care Association annual report for the Paint and Household Hazardous Waste Stewardship Program for the period January 1, 2020 through December 31, 2020.

Please provide confirmation of receipt. We will also post the report on Product Care's website as per the requirements in the Regulation.

If you have any questions regarding this report, please contact me at (778) 331-6968 or mannie@productcare.org.

Yours truly,

A handwritten signature in blue ink, appearing to read "Mannie Cheung", with a long horizontal flourish extending to the right.

Mannie Cheung
Vice-President, Operations
Product Care Association

cc. Meegan Armstrong

Product Care Association Paint and Household Hazardous Waste Annual Report 2020

Submitted to:

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

Prepared by:

Product Care Association of Canada
105 W. 3rd Ave
Vancouver, BC, V5Y 1E6
(604) 592-2972

July 1, 2021



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1 Executive Summary

The BC Paint and Household Hazardous Waste (HHW) Program (“Program”) has been in operation since 1994 under the operation and management of Product Care Association of Canada (“Product Care”). The Program operates 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 British Columbia Paint and Household Hazardous Waste (HHW) Product Stewardship Plan (“Program Plan”) approved by the British Columbia Ministry of Environment and Climate Change Strategy (BCMOECCS) on November 20, 2018.

This annual report reports on the performance of the Program as required pursuant to Section 8(2) of the Regulation for the period January 1 to December 31, 2020.

Products within plan	<ul style="list-style-type: none"> • Architectural paints and coatings (household); paint aerosols (consumer, industrial and automotive) • Domestic pesticides • Flammable liquids and aerosols • Gasoline
Program website	https://www.productcare.org/province/british-columbia

The Program’s performance information required pursuant to s.8(2) of the Regulation is provided below.

Recycling Regulation Reference	Topic	Summary of Activities in 2020
Part 2, s.8(2)(a)	Public Education Materials & Strategies	<ul style="list-style-type: none"> • Commitment to report consumer awareness level annually. • 78% of British Columbians were aware they could recycle paint and HHW. • Productcare.org provided consumers with content about the Program, with a “Find a recycling location” tool, collection site hours and operations, and accepted product lists. • Productcare.org provided service partners and members with content about the Program, membership, regulatory documentation, stewardship plans, annual reports, product lists and fee schedules. • Point of sale and point of return materials were available for reorder, free of charge, upon request.

Recycling Regulation Reference	Topic	Summary of Activities in 2020
		<ul style="list-style-type: none"> • Print ads published in CPCA Insight, Property Manager’s Sourcebook, and in municipal calendars for Mission, Chilliwack, Penticton, Oliver and Summerland. • Digital advertising: The Weather Network, CBC, Global News, Google search, Google display, YouTube, Facebook and blogs. • Partnered with RCBC on the Hotline and Recyclepedia.
Part 2, s.8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • Program had a 99.7% accessibility rate for collection sites accepting paint and a 98.4% accessibility rate for collection sites accepting HHW. Total sites increased by two in 2020 for a total of 224 collection sites as of December 31, 2020. Of the 224 collection sites, 116 were paint-only and 108 were HHW collection sites. • See Appendix A for locations of collection sites. • Participated in nine collection events in 2020. • The Program’s collection network and collection events provided access/service to 28 First Nations communities.
Part 2, s.8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • See Section 5.
Part 2, s.8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<p><u>Paint:</u></p> <ul style="list-style-type: none"> • Reuse: 1.5% of all paint collected by the Program was reused through the PaintShare Program. • Recycling: 87.9% % of water-based (latex) paint was recycled back into paint and coating products or used as a raw material in the manufacturing of concrete products. • Energy recovery: 100% of solvent-based (alkyd) paint and 12.1% of water-based paint was sent to energy recovery as an alternative energy source in licensed incinerators. • Landfill: No paint was sent to a landfill. <p><u>Paint containers:</u></p> <ul style="list-style-type: none"> • 100% of metal containers were recycled.

Recycling Regulation Reference	Topic	Summary of Activities in 2020
		<ul style="list-style-type: none"> • 83% of #2 plastic containers were recycled. The remaining 17% were used as an alternative energy source in licensed incinerators. • 100% of #5 plastic (polypropylene) containers were used as an alternative energy source in licensed incinerators. <p><u>Paint aerosols and containers:</u></p> <ul style="list-style-type: none"> • Energy Recovery: 100% of paint aerosol residuals were sent to energy recovery as an alternative energy source in licensed incinerators. • Recycling: 100% of paint aerosol containers recycled. <p><u>Flammable liquids and containers:</u></p> <ul style="list-style-type: none"> • Energy recovery: 100% of flammable liquids were sent to energy recovery as an alternative energy source in licensed incinerators. • Recycling: 100% of flammable liquid containers were recycled. <p><u>Pesticides and containers:</u></p> <ul style="list-style-type: none"> • Incineration: 100% of pesticides. • Recycling: 100% of pesticide containers were recycled. <p><u>Gasoline and containers:</u></p> <ul style="list-style-type: none"> • Energy recovery: 100% of gasoline liquids were sent for energy recovery as an alternative energy source in licensed incinerators. • Recycling: 100% of gasoline containers were recycled.
Part 2, s.8(2)(e)	Product Sold and Collected and Recovery Rate	Recovery rates: <ul style="list-style-type: none"> • Paint, 8.8% • Flammable liquids/gasoline, 5.7% Pesticides, 10.5%
Part 2, s.8(2)(e.1)		See Section 7 for the collection volumes breakdown by regional district.
Part 2, s.8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	See Appendix D for the audited financial statements for the reporting year.

The Program Plan sets out a number of key performance measures for the Program. The following chart summarizes the performance in 2020 and Product Care’s strategies for improvement going forward, where applicable. In accordance with BC’s Recycling Regulation, the Program’s annual report is subject to an independently verified third party non-financial audit. See Appendix G for the auditor’s report.

Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2020 Performance	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total	<ul style="list-style-type: none"> • 224 collection sites 	N/A
Maintain a minimum of 95% accessibility rate to a collection site based on SABC Accessibility Standard for Paint and HHW collection sites respectively	<ul style="list-style-type: none"> • 99.7% accessibility rate for collection sites accepting paint • 98.4% accessibility rate for collection sites accepting HHW 	N/A
Collections		
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Paint (Non- aerosol & Aerosol), 4.2% annual increase	<ul style="list-style-type: none"> • Paint CCV was 14% below target for 2020. 	<ul style="list-style-type: none"> • Implement Commercial Painter Outreach Strategy (see section 3) • Continue to implement Residential Segmentation Strategy (see section 3)
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Solvent & Flammable liquids, 8.75% annual increase	<ul style="list-style-type: none"> • Solvent & flammable liquids CCV was 16.6% below target for 2020. 	<ul style="list-style-type: none"> • Continue to implement Residential Segmentation Strategy (see section 3)
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Pesticides, 7.85% annual increase	<ul style="list-style-type: none"> • Pesticide CCV was 53.1% below target for 2020. 	<ul style="list-style-type: none"> • Continue to implement Residential Segmentation Strategy (see section 3)

Comparison of Key Performance Targets

Priority Extended Producer Responsibility Plan Targets	2020 Performance	Strategies for Improvement
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Consumer Awareness

Percent of population aware of the Program: 70% or more for paint and HHW	<ul style="list-style-type: none"> 78% of consumers were aware they could recycle paint and HHW. 	<ul style="list-style-type: none"> Continue to promote the Program and increase Program awareness
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Management of Collected Materials

Recycle a minimum of 75% of water-based (latex) paint	<ul style="list-style-type: none"> 87.9% of water-based paint was recycled. 12.1% was sent for energy recovery. None was sent to a landfill 	N/A
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100% of solvent-based (alkyd) paint sent to energy recovery	<ul style="list-style-type: none"> 100% of solvent-based paint was sent to energy recovery. 	N/A
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Strive for 100% recycling of metal & HDPE (#2) paint containers	<ul style="list-style-type: none"> 100% of metal paint containers were recycled. 83% of HDPE (#2) plastic paint containers were recycled 	<ul style="list-style-type: none"> Continue to seek recycling options for HDPE (#2) paint containers
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100% of polypropylene (#5) paint containers sent to energy recovery	<ul style="list-style-type: none"> 100% of #5 plastic (polypropylene) containers were used as an alternative energy source in licensed incinerators 	N/A
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100% of flammable liquids sent to energy recovery	<ul style="list-style-type: none"> 100% of flammable liquids were sent to energy recovery as an alternative energy source in licensed incinerators 	N/A
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Strive for 100% recycling of flammable liquid containers	<ul style="list-style-type: none"> 100% of flammable liquid containers were recycled 	N/A
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100% of pesticides sent for incineration	<ul style="list-style-type: none"> 100% of pesticides were sent for incineration 	N/A
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Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2020 Performance	Strategies for Improvement
Strive for 100% recycling of metal & plastic pesticide containers	<ul style="list-style-type: none"> 100% of metal & plastic pesticide containers were recycled 	N/A
100% of gasoline sent to energy recovery	<ul style="list-style-type: none"> 100% of gasoline liquids were sent for energy recovery as an alternative energy source in licensed incinerators 	N/A
Strive for 100% recycling of gasoline containers	<ul style="list-style-type: none"> 100% of gasoline containers were recycled 	N/A

2 Program Outline

The BC Paint and Household Hazardous Waste (HHW) Program (“Program”) has been in operation since 1994 under the operation and management of Product Care Association of Canada (“Product Care”). Product Care is a federally incorporated, not-for-profit product stewardship association formed in response to stewardship regulations and is governed by a multi-sector industry board of directors, including representatives from the paint and HHW sectors with a commercial presence in BC.

Producers of designated products are required to meet the obligations set out in British Columbia’s *Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*. Accordingly, the Program operates pursuant to the requirements of the Regulation and the British Columbia Paint and Household Hazardous Waste (HHW) Product Stewardship Plan (“Program Plan”) approved by the British Columbia Ministry of Environment and Climate Change Strategy (BCMOECCS) on November 20, 2018. This annual report reports on the performance of the Program as required pursuant to Section 8(2) of the Regulation for the period January 1 to December 31, 2020.

The Program is funded by membership fees, known as environmental handling fees (“EHF”), remitted to Product Care by its members based on the volume of sales of products identified in the Program Plan (“Program Products”). A current list of Program members is available here: <https://www.productcare.org/members/membership-documents>

3 Public Education Materials and Strategies

In 2020, Product Care implemented a number of different tactics to educate and raise consumer awareness of paint and HHW recycling in accordance with regulatory requirements. The following section provides details regarding the Program’s communication and public education activities in 2020.

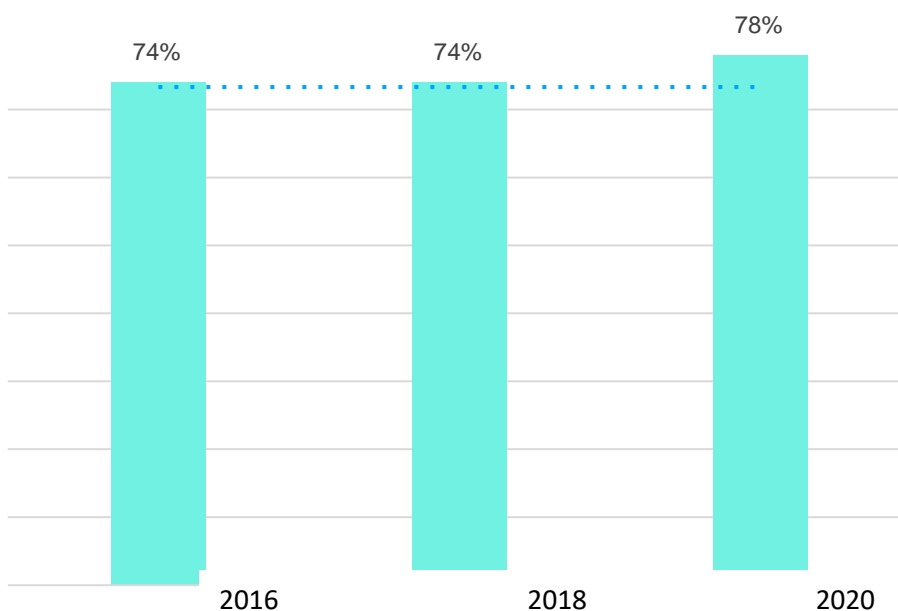
3.1.1 Public Education Overview

In 2020, Product Care educated BC’s public about paint and HHW recycling year-round and province-wide across 15 different channels yielding more than 140 million impressions. Public education efforts spanned from traditional channels, such as TV and industry publications to new media, including The Weather Network App and YouTube.

3.1.2 Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in fall 2020, 78% of British Columbians were aware that they could recycle paint and HHW in the province. This represents a four per cent increase in awareness from the previous survey in 2018 and exceeds the Program’s awareness target set at 70% (Figure 1). The consumer awareness survey was conducted by an independent survey company between September 8-14, 2020 using online surveying techniques. Respondents were asked the question “as far as you are aware, can household paint, pesticides and flammable liquids be recycled or safely disposed of in BC when they are no longer wanted.” Product Care has seen fairly stable awareness numbers over the past several surveys, reflecting the maturity of the Program and validating the efficacy of implemented public education tactics. The following table offers a historical look at the stable awareness trends for the Program, referencing SABC survey results.

Figure 1: Program Awareness Over Time 2016 to 2020



Awareness results are derived from a (typically) bi-annual survey conducted by Stewardship Agencies of British Columbia (SABC). The most recent survey was conducted online in September 2020 and was representative of British Columbia's adult population, with a total sample size of 1,036.

3.1.3 Consumer Insights and Targeting Strategy

Product Care has invested in research to better understand general consumer behaviour around recycling, as well as specific products and their lifecycle usage. Unlike other consumer products, paint and HHW are used by only a portion of the population, and on an infrequent basis. Most households will only use paint every 5-7 years and then store the leftover product for even longer intervals before deciding to recycle. Studies show that a high percentage of homeowners purchase paint, but only a minor proportion of renters. Virtually all households indicate that one person in the household is responsible for recycling paint and HHW products. For these reasons, Product Care takes the approach of educating consumers throughout the various life stages of product consumption, from point of purchase through to point of return. In 2020, Product Care used four guiding insights to inform the strategy for effectively educating British Columbians about safe disposal and recycling options for paint and HHW.

- 1. Understanding the product** – Due to the long window between point of sale and point of return, paint and HHW recycling is marketed throughout a long product lifespan. Furthermore, the product has the ability to be stored and reused over a long period, and also has the ability to be used up entirely (and therefore never returned). As such, Product Care encourages mindful consumption and reuse as the most responsible options, followed by drop off at a collection site as the next best alternative to using up product. Product Care has a PaintShare Program whereby British Columbians can drop off or pick-up high-quality leftover paint for free, which Product Care proactively promotes.
- 2. People who interact with the products** – Emphasis is placed on the actual users of the product, which primarily include people who own homes, since renters are less likely to purchase paint and HHW products. While Product Care educates the entire population, special attention is paid to educating homeowners by tailoring the messaging and the medium to the media habits of those consumers.
- 3. Timing** – Since the product has a long lifespan, efforts are made to educate consumers from point of sale through active lifecycle and right through to end-of-life. This is achieved through numerous channels that ensure the message is reached at consistent points of relevance, as shown in the tactics outlined below. For example, PoS (point of sale) materials are made available to retailers for free; ad campaigns run throughout the year as well as during key seasons (spring through fall); and PoR (point of return) materials are made available to collection sites for free.
- 4. Recycling motivators and how to message** – Product Care conducted consumer research to understand the motivators and barriers to recycling products that must be taken to collection site. A statistically significant sample of British Columbians was surveyed to learn more about

these behaviours. Survey results showed the importance of a match between injunctive norms (what people think should be done) and descriptive norms (what is actually being done)— aka people must believe they should recycle and must believe that recycling is a societal norm. The survey showed that statistics about high volumes of recycled product validated recycling as a societal norm and was a motivator for recycling Program product. This led to campaigns with messaging such as ‘82 million litres of paint – that’s how much we’ve recycled since our Program was born’ (see Appendix C for examples).

3.1.4 Residential Segmentation Strategy

In 2020, Product Care adopted a new strategy for educating the public, which focuses on heavy targeted education during key times with core product user groups, rather than an inch deep and mile wide with continuous blanket education that would spread the message thin. The following tactics were employed in 2020, generating a total of more than 140 million impressions across BC, and ensuring education occurred at every point of the product’s lifecycle.

Beginning of product lifecycle:

- **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.
- **Digital Advertising** – When a consumer looks up information related to the safe disposal of HHW and paint recycling, Product Care appears in the search results with messaging about product recycling and directs them to Product Care’s website for more information.

Year-round tactics:

- **Hotline** – Product Care operated a toll-free hotline, as well as participated in the Recycling Council of British Columbia (RCBC) hotline and website/app service, which all answer consumer inquiries about product recycling. Combined, these services received a total of 5,707 consumer inquiries in 2020.
- **Website** – Product Care continues to operate a permanent website where consumers can find Program information year-round, which offers information about proper disposal, where to find a collection sites, hours of operation, safety information, accepted and not accepted products, and so forth.
- **Google Search** – Ads ran year-round and targeted those who typed relevant keywords into Google, resulting in 52,198 impressions and 8,184 clicks.
- **Google Display** – Ads ran year-round and targeted those who searched relevant keywords in Google, resulting in 1,745,504 impressions and 5,953 clicks.
- **Social Media** – Throughout the year, Product Care shared relevant content about paint and HHW recycling across its social media platforms including Facebook, Instagram, Twitter and YouTube.

- **Municipal Calendars** – Product Care advertised in recycling calendars in Mission, Chilliwack, Penticton, Oliver and Summerland, with a total circulation of 48,500 calendars.

Seasonal campaigns ran from spring through fall to coincide with peak product usage:

- **Earned Media** – Product Care pitched news outlets across BC about the importance of recycling paint and HHW, resulting in 340,000 impressions across five news outlets.
- **TV** – In May and from July to September, a 15-second animated TV ad ran on Global News, generating 106 million impressions, and a static ad ran on Global’s Zone4 24/7 news channel, resulting in approximately 25 million impressions.
- **The Weather Network** – Product Care advertised on The Weather Network, resulting in 1,026,515 impressions and 999 clicks.
- **Gmail** – Ads ran from June through December through the email platform resulting in 244,665 impressions and 34,174 clicks.
- **YouTube** – Ads ran from July to November through the video streaming platform resulting in 659,616 impressions and 277,913 video views.
- **Social Media** – Product Care ran paid social media content during key seasons resulting in 38,675 impressions.
- **CBC** – In May 2020, a sponsored CBC article about paint and HHW recycling went live—alongside complementary display ads—garnering approximately 4,950,000 impressions.

End of product lifecycle:

- **Point of Return (PoR)** – Free brochures, rack cards, signs and wallet reminders were made available to all collection sites to educate consumers at point of return (collection sites).
- **Digital Advertising** – When a consumer conducts an internet search for information related to the safe disposal of HHW and paint recycling, Product Care appears in the search results with messaging about recycling the product and directs the user to Product Care’s website for more information. Paint Reuse Strategy

The Program committed to developing a communications strategy focused on Paint Reuse within two years of plan approval. PaintShare (previously Paint Reuse) allows consumers to pick up high quality, leftover paint that has been dropped off at participating collection sites.

Product Care conducted an online survey in November 2019 amongst a representative sample of 1,005 BC residents, where thirty-five percent of respondents indicated they were aware that they have access to free leftover paint (through the PaintShare Program).

This communications strategy focusses on increasing awareness of the PaintShare Program among British Columbians by employing the following tactics:

- Digital advertising through Google search ads and display ads, YouTube video ads, Facebook and Instagram advertising, and Pinterest ads.

- PaintShare web page will be promoted through blog posts that will incorporate specific information on PaintShare. The posts will include a call-to-action to find a collection site with PaintShare or to interact with us on social media.
- Public awareness through sponsorships and partnerships with Science World BC Green Games and RCBC's recycling hotline.

3.1.5 Industry-focused strategies and tactics

Commercial users represent a significant portion of Program Products consumed in the province. Awareness strategies utilized in the residential/consumer sector for paint recycling will naturally also increase awareness in the commercial sector. However, commercial painters and other industrial, commercial and institutional (IC&I) users of Program Product have different means of obtaining information, that may require additional strategies and tactics. Consequently, the Program committed to a commercial user strategy. The Program implemented the following tactics, to increase awareness of paint recycling amongst the commercial sector:

- Attending at least two industry events annually
- Advertising in paint and coatings industry publications annually
- Within the first full calendar year following plan approval, conduct targeted outreach to the trade painters to:
 - Identify opportunities and challenges to raise awareness of the Program
 - Develop a campaign to raise awareness amongst commercial painters
 - Provide a qualitative report on this initiative in the Program's annual report Each of these commitments are addressed below in turn.

3.1.6 Industry Event

Product Care exhibited at BUILDDEX Vancouver in February 2020. The trade show attracted professionals in the construction, renovation, and real estate industries. Note that due to COVID-19 and the related event cancellations, Product Care was unable to attend other industry events during the year.

3.1.7 Trade Publications

Product Care advertised in the Property Manager's Sourcebook to reach a targeted audience responsible for paint, with a circulation of 8,000 copies. Product Care also ran an inside cover print ad featured in Canadian Paint & Coatings Association (CPCA) Insight Trade Publication. Three thousand copies were distributed to industry members. A digital version of the publication is posted on CPCA's website.

3.1.8 Commercial Painter Outreach Strategy

In addition to the industry-focused tactics above, the Program initiated the Commercial Painter Outreach Strategy to raise awareness of paint recycling amongst commercial painters in BC.

Informed by the findings from commercial painter outreach strategy research conducted in 2019, a comprehensive engagement strategy was developed focusing on partnering with paint

distributors/retailers to raise awareness amongst commercial painters. Product Care began to implement the strategy in 2020 by developing a range of tools and tactics for paint distributors/retailers to use depending on their approach to marketing to their commercial customers:

Invite paint companies to promote the Program – provide companies with the following toolkit:

- a. Briefing document describing the campaign to distribute to sales representatives and other staff who engage directly with commercial painters.
- b. One-page information sheet resource for distributors/retailers to share with their commercial painter customers.
- c. Campaign social media template posts for distributors/retailers to post on their social media accounts.
- d. Paragraph description of the paint recycling Program and large volume direct pick-up service, to add to company websites, newsletters, etc.
- e. Website tile that links to the Product Care website URL and can be placed easily on company websites.
- f. A reminder that point of sale materials are available to order through an online form.
- g. Offer for Product Care staff to attend corporate sales team meetings to provide information about the Program, large-volume direct pick-up service and trade painter awareness campaign.

The Commercial Painter Outreach Strategy toolkit was provided to brand owners in 2020 to be utilized in their 2021 and future marketing campaigns.

4 Collection Systems and Facilities

As of December 31, 2020, Product Care contracted with 224 permanent collection sites¹ in British Columbia to provide convenient locations for consumers to drop off unwanted Program Products; exceeding the Program Plan commitment to maintain a minimum of 219 contracted collection sites. Of the 224 locations, 116 were paint collection sites that collected leftover paint products only, including paint aerosols. The remaining 108 were HHW collection sites that collected paint and household hazardous products (i.e., flammable liquids, pesticides and gasoline). Of the 224 locations, 122 were part of the PaintShare Program, providing paint to customers for free.

Four (4) HHW sites and four (4) paint sites were added in 2020, while one (1) HHW and five (5) paint sites were removed, representing a net increase of two (2) site from 2019. Table 1 provides a comparison of 2019 and 2020 collection site numbers and Table 2 lists the specific changes in the collection system in 2020. Table 3 lists the collection sites by Regional District. A complete list of contracted collection sites as of December 31, 2020 is provided in Appendix A.

¹ Many collection sites closed temporarily for various periods of time in 2020 and/or reduced their operating hours due to the COVID- 19 Pandemic. The pandemic had no long-term impact on the collection network.

Table 1: Paint and HHW Contracted Collection Sites, 2019 and 2020

Collection Site Type	2019	2020
Paint	117	116
HHW	105	108
Total Permanent	222	224

Table 2: Collection Site Changes in 2020

Collection Site Name	Location	Change from 2019
Kitwanga Transfer Station	Kitwanga	New Paint + PaintShare collection site
Barriere Return-It	Barriere	New Paint + PaintShare collection site
RONA Home Centre (Salmon Arm) #06175 / Glacier Building Supplies RONA	Salmon Arm	New Paint collection site
Invermere Hardware	Invermere	New Paint collection site
Vancouver Zero Waste Centre (Vancouver Landfill - Delta)	Delta	New HHW collection site
Alberni Valley Landfill	Port Alberni	New HHW collection site
Surrey Central Return-It	Surrey	New HHW collection site
Queensborough Landing Return-It	New Westminister	New HHW collection site
Ouellette Bros. Building Supplies	Fort St. James	CLOSED HHW collection site
RONA Home Centre (King George Newton) (#61250)	Surrey	CLOSED Paint collection site
RONA Home Centre (Salmon Arm) #06175 / Glacier Building Supplies	Salmon Arm	CLOSED Paint collection site
New Westminister Recycling	New Westminister	CLOSED Paint collection site
Invermere Fire Department	Invermere	CLOSED Paint collection site
RONA - Coast Builders (Madeira Park) (store #9551)	Madeira Park	CLOSED Paint collection site

Table 3: Summary of Collection Sites by Regional District in 2020

Regional Districts	Number of Collection Sites
Alberni Clayoquot	4
Bulkley Nechako	8
Capital	12
Cariboo	6
Central Coast	3
Central Kootenay	5
Central Okanagan	3
Columbia Shuswap	6
Comox Valley	4
Cowichan Valley	7
East Kootenay	5
Fraser Fort George	5
Fraser Valley	12
Kitimat Stikine	5
Kootenay Boundary	6
Metro Vancouver	55
Mt. Waddington	6
Nanaimo	6
North Coast	4
North Okanagan	5
Northern Rockies	1
Okanagan Similkameen	9
Peace River	7
qathet	2
Squamish Lillooet	9
Strathcona	4
Sunshine Coast	3
Thompson Nicola	22
Total	224

Product Care also supplements the collection system with a number of one-day collection events, often carried out in collaboration with a municipality or regional district. Product Care participated in nine collection events in 2020, which accepted both paint and HHW products. See Table 4 for a list of collection events.

Table 4: Collection Events Held in 2020

Date	Event Location
July 18-19, 2020	Sayward
September 20, 2020	Castlegar
September 27, 2020	Nakusp
October 3, 2020	Chilliwack
October 3, 2020	Mission
October 3, 2020	Kamloops
October 17-18, 2020	Sayward
October 24, 2020	Merritt
October 25, 2020	Cache Creek

In addition, the Program provided service/access to more than 28 First Nations communities through various means, including permanent collection sites, collection events and direct service.

4.1.1 Accessibility

The Program measures consumer access to permanent collection facilities in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). An accessibility study will be conducted every five years (next study in 2023), at which time the Program will evaluate its collection system to ensure accessibility rates have not materially changed over the duration of the Program Plan. SABC defines reasonable access as a 30-minute drive or less to a collection site in urban areas with a population of 4,000 or more and a 45-minute drive or less in rural areas with a population of 4,000 or more. The Program commits to provide a minimum of 95% of the population that meets the Standard with access to a permanent collection facility. The 95% is viewed as the minimum standard and the Program works to exceed the minimum requirements.

Accessibility levels were determined through a GIS analysis of the network undertaken by an independent third-party consultant. The network was analyzed by collection site type, applying widely accepted GIS practices. Collection site locations were geocoded using address locations and a provincial road network file was used to create a network dataset that could be used to calculate the driving times from population points to collection sites. A dissemination block digital boundary file and population data was used to clip each dissemination block to the area within a 500 m buffer of the provincial road network. Each block was classified as being urban, rural or excluded according to scenarios defined by SABC. The total accessibility was calculated by summing the total population of dissemination blocks that met the following accessibility criteria specified by SABC. Table 5 provides the total SABC population with access to collection locations as of December 31, 2019.

Table 5: SABC Population with Access to Collection Sites in 2019 and Targets

Collection site Type	Accessibility Target	Total SABC population with access
Accepting HHW	95%	98.4%
Accepting Paint	95%	99.7%

The accessibility rate for HHW collection sites was 98.4%. The accessibility rate for sites accepting paint was 99.7%. Both exceed the accessibility target of 95% according to the SABC Accessibility Standard. Communities with populations greater than 4,000 in which a site closed in 2020 had other collection sites that continued to provide consumer access; therefore accessibility levels did not change from 2019 levels.

4.1.2 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. The Program is committed to participating in all waste composition studies committed to by SABC. The Program reports out on the number and location of waste composition audits conducted annually and the amount of Program products identified, as applicable.

In conjunction with SABC, three waste composition audits took place in 2020 in the District of Squamish (Squamish Landfill), Squamish-Lillooet Regional District (Lillooet Landfill and the Whistler Transfer Station), and Metro Vancouver. The audits were conducted by independent third-party consultants and involved visual and hand sorting of waste into 159 categories. Audit findings pertaining to Program Products are detailed in Table 6 below.

Table 6: Units of Program Products Identified

Product (Units)	District of Squamish	Squamish-Lillooet Regional District	Metro Vancouver
Aerosol paint (units containing residual)	2	1	2
Aerosol paint containers	0	0	7
Domestic pesticides	0	0	0
Flammable liquids	4	2	0
Gasoline	0	0	0
Paint containers	1	8	3
Paint/coatings (units containing residual)	0	4	4
Total	7	15	16

5 Product Environmental Impact Reduction, Reusability and Recyclability

5.1.1 Product Environmental Impact Reduction, Reusability and Recyclability

The paint and coatings industry continues to be at the forefront of product formulation and design for reduced environmental impact. Originally the major sustainability initiative relating to paint was the reduction of the amount of volatile organic compounds (VOCs) emitted by coatings products. That is still an active area, with new federal regulations on VOC limits for 54 architectural product categories planned for 2021.

The industry has now expanded its focus beyond VOC emissions reduction to include resource conservation, waste minimization, enhanced efficiency in manufacturing processes, use of renewable and less harmful materials, and more. Companies are looking to improve “design for environment” not only in product formulation, but directly and indirectly throughout the entire value chain such as equity, diversity, and inclusive practices in hiring and maintaining the workforce. The industry realizes the economic and competitive advantages that can result from progressive in-house programs emphasizing sustainability and circularity in advance of increasingly strict government regulations. Some of these programs relate to removing Substances of Very High Concern (SVHC) in products to reduce the impacts on human health and the environment.

5.1.2 Sustainability in the Industry

Many CPCA members are increasingly challenging themselves to achieve multiple sustainability objectives and align with the targets outlined in the United Nations Sustainable Development Goals (SDGs). All UN member states adopted the SDGs to guide global action on the urgent environmental, political, and economic challenges facing our planet. They set ambitious targets to build a more sustainable, safe, and prosperous world for all humanity by 2030. Some key performance indicators (KPIs) are being used by multiple CPCA members to align with the UN SDGs:

- Tracking of Nitrogen oxides (NOx), Sulfur oxides (SOx), and Volatile organics (VOC) and other significant air emissions from architectural and industrial coatings
- Materials used by weight or volume related to packaging
- Water consumption from manufacturing activities
- Direct greenhouse gas emissions (GHGs)
- Waste generated in raw tonnage and proportion diverted from disposal by circular economy approaches

5.1.3 Opportunities for R&D for Improved Circularity

Historically, raw materials used in coatings were fully sourced from bio-based feedstocks. Advances in manufacturing processes over the last few decades have led to the current environment where the majority of coatings are derived from fossil fuels and petrochemicals. Recently, the industry has again

begun to incorporate materials sourced from renewables such as starch, corn oil, and bio-based polyols into a wide range of products. However, the choice of renewable coating materials is still quite limited and for some applications, such as polyacrylates or phenolic resins, no bio-based alternatives exist.

6 Pollution Prevention Hierarchy and Product/ Component Management

Product Care endeavours to manage collected products in accordance with the pollution prevention hierarchy.² This section details the measures that Product Care follows with respect to each product category based on information provided by downstream processors, where available.³

Consolidation

Collected products are sent to a consolidation facility in the Lower Mainland. During consolidation, paint is separated into water-based (latex) and solvent-based (alkyd) paint. Paint aerosols are separated into liquid paint, metal containers and propellant. The solvent-based (alkyd) paint is then consolidated with solvent-based paint and other flammable liquids. Pesticides and flammable liquids are consolidated by product type and properties, and “other aerosols” (flammable and pesticide aerosols) are repackaged into larger containers.

Following these initial processes, consolidated or repackaged materials are sent to downstream processors for recycling, energy recovery, incineration or landfill. Detailed information on how collected materials are processed is provided below.

Paint

Leftover paint is the largest volume of the residual products managed by the Program. Leftover paint is managed in a number of ways:

Reuse

Reusable paint is given away at no charge through the PaintShare (previously Paint Reuse) Program to members of the public and non-profit organizations to be used for its originally intended purpose. In 2020, 122 collection sites participated in the PaintShare Program, representing 54% of all collection sites. Due to COVID-19 restrictions, many depots paused the Paint Share Program in 2020 for various periods of time to reduce contact between staff and patrons. Based on monthly reports provided by collection sites, approximately 1.5% of the total volume of paint processed in 2020 was reused through the PaintShare Program, down from 2.1% in 2019.

² The pollution prevention hierarchy is explained on pages 9 and 10 of the BC Recycling Regulation Guide available here: https://www2.gov.bc.ca/assets/gov/environment/waste-management/recycling/recycle/reg_guide.pdf

³ The information detailed in this section was verified based on processor questionnaires or site visits of the various processors and the review of final disposition as indicated on hazardous waste manifests as applicable. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies.

Recycling

Product Care utilizes a number of options for water-based (latex) paint recycling. High-grade recyclable water-based paint is reprocessed into paint and coatings products. The lower grade recyclable paint (i.e., paint that is not suitable for paint-to-paint recycling) is used as a raw material in the manufacturing of concrete products (blocks, barriers, and Portland cement).

According to shipment records⁴, approximately 87.9% of the water-based paint sent to downstream processors by the Program in 2020 was recycled utilizing one of the two options listed above; exceeding the minimum target of 75% recycling rate for water-based paint.

The total volume of paint processed is the sum of the total volume of paint reused through PaintShare plus the total volume of paint shipped from the consolidation facility to the downstream processors.

Energy Recovery

Solvent-based (alkyd) paints are suitable for energy recovery by virtue of their high solvent content. According to shipment records, 100% of the solvent-based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2020 went to hazardous waste management companies who then sent the paint to permitted/licensed facilities to be used for alternative energy recovery.

Product Care continues to search for recycling options for solvent-based paint. This is generally more difficult due to hazardous waste and transportation regulations, which limit the movement of this kind of material.

Regulations, such as the Federal VOC Regulations, require tighter limits on certain chemical constituents, which tend to be higher in older paints, making recycling of solvent-based paints more difficult. In addition, the chemistry of solvent-based paints makes it more difficult to recycle into paint and coating products, and the diminishing market for recycled solvent-based products is significantly smaller than that for water-based paint products.

Due to the colour or physical/chemical composition, some water-based paint cannot be recycled. Water-based paint has heat value, but not as high as solvent-based paints. A portion of the unrecyclable water-based paint was sent to downstream processors who sent it to a licensed facility to be used as alternative fuel (energy recovery). According to shipment records, 12.1% of the water-based paint sent to downstream processors was used as an alternative fuel in 2020.

⁴ Shipment records evidencing the management of Program product may include Certificates of Disposal, bills of lading or processor invoices and the review of final disposition as indicated on hazardous waste manifests as applicable. Shipment records evidencing the management of metal and plastic containers may include bills of lading, scale tickets or processor invoices.

Secure Landfill

In 2020, all water-based paint was recycled as paint, sent for energy recovery, or used as raw materials in the manufacturing process of concrete products. No water-based paint was landfilled.

Flammable Liquids

Due to the nature of flammable liquids and the fact that many flammable liquids are sold as fuels, leftover flammables collected are treated as alternative fuels for energy recovery. According to shipment records, 100% of the flammable liquids shipped from the consolidation facility to downstream processors in 2020 went to a hazardous waste management company who then sent them to permitted/licensed facilities to be used for alternative energy recovery.

Gasoline

Due to the nature of gasoline, which is intended for use as a fuel, collected leftover gasoline is treated as alternative fuel for energy recovery. According to shipment records, 100% of the gasoline shipped from the consolidation facility to downstream processors in 2020 went to a hazardous waste management company who then sent the gasoline to permitted/licensed facilities to be used for energy recovery.

Pesticides

Due to the nature of pesticides, there is no reuse or recycling option available for these products. According to shipment records, 100% of pesticide products shipped from the consolidation facility to downstream processors in 2020 went to a hazardous waste management company who then sent them to permitted/licensed facilities for incineration.

Containers

Metal Containers

Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2020 from paint (including aerosols), pesticides, flammable liquids and gasoline were sent for metal recycling.

Plastic Containers

According to shipment records, 100% of #2 HDPE plastic gasoline containers shipped from the consolidation facility to downstream processors were recycled in 2020. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 83% of 5-gallon size #2 HDPE plastic paint containers shipped from the consolidation facility to downstream processors were recycled and the remaining 17% of the 5-gallon #2 HDPE plastic paint containers were sent to energy recovery as an alternative energy source in licensed incinerators, as demonstrated by shipment records. Changes in the plastic recycling industry due to external factors (e.g., international policy such as China Sword) made it difficult to find recycling options for certain product streams. Product Care remains committed to seeking recycling options for 100% of its #2 plastic paint containers in keeping with the Program's commitment.

Based on shipping records to processors, the Program managed 100% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery. The diversion of this plastic to energy recovery was due to the limited market demand for recycled polypropylene #5. The same challenges noted with #2 HDPE applies to #5 polypropylene. Product Care remains committed to seeking recycling for 100% of its #5 plastic containers.

Table 7: Program Product End Fate 2020⁵

Product Category	Recycling	Energy Recovery	Incineration	Landfill
Water-based (latex) Paint	87.9%	12.1%		
Solvent-based (alkyd) Paint		100%		
Flammable Liquids		100%		
Pesticides			100%	
Gasoline		100%		
Metal Containers	100%			
#2 Plastic Containers (Paint)	83%	17%		
#2 Plastic Containers (Gasoline)	100%			
#5 Plastic Containers		100%		
Plastic Pesticide Containers	100%			
Plastic Flammable Liquids Containers	100%			

Remaining Paint Containers

In 2020, as per its commitment in the Program Plan, the Program undertook an extensive study “to investigate how the remaining paint containers that are not collected through the Program are being managed at end-of- life” and to report the findings in the 2020 annual report. Results of the study are summarized in Appendix B to this annual report.

7 Product Sold and Collected and Recovery Rate

Product Collected

The Program employs two metrics for measuring collected volumes of Program Product. Residual Recovery Volume (RRV) measures the amount of product collected as a function of the amount of product sold in the same year. The container capacity volume (CCV) measures the maximum capacity of

⁵ Table 7 does not include paint volumes reused through PaintShare, which represented approximately 1.5% of total paint volumes collected (see discussion above under “Reuse”).

the containers that could fit within tubskids or drums⁶ returned through the Program. The Program reports annually on the total CCV by product category at both the provincial and regional district level, the ratio of CCV to total paint sold, total RRV collected, and an annual recovery rate based on RRV. Table 8 provides the CCV collected in BC, broken down by regional district. Table 9 provides the total 2020 residual recovery volumes (RRV) for each product category.

Table 8: Container Capacity Volume (L) Collected by Regional District (2020)

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
Alberni Clayoquot	54,000	4,419	864	108	0
Bulkley Nechako	39,744	2,450	432	108	44
Capital	1,310,256	17,369	65,664	17,280	8,881
Cariboo	101,520	5,425	864	0	219
Central Coast	4,752	175	0	0	0
Central Kootenay	111,888	2,275	2,160	216	88
Central Okanagan	463,536	8,400	14,688	1,620	1,663
Columbia Shuswap	88,560	3,500	6,480	1,620	481
Comox Valley	209,520	2,844	11,664	540	656
Cowichan Valley	341,712	11,681	27,216	7,884	3,413
East Kootenay	147,744	3,763	864	108	1,007
Fraser Fort George	164,160	2,231	12,528	432	0
Fraser Valley	636,768	11,463	25,056	3,564	1,663
Kitimat Stikine	48,384	788	432	0	0
Kootenay Boundary	101,520	2,056	4,320	864	306
Metro Vancouver	5,815,584	81,638	149,472	16,092	14,613
Mt. Waddington	33,696	4,988	0	0	0
Nanaimo	497,232	13,125	19,872	2,160	1,531
North Coast	26,352	2,450	864	0	0
North Okanagan	221,616	5,775	6,480	648	963
Northern Rockies	2,592	175	0	0	0
Okanagan Similkameen	227,664	5,294	2,592	1,080	394
Peace River	88,128	2,144	864	324	219

⁶ Tubskids are 4'x4'x3' plastic boxes used for the collection of paint, paint aerosols, flammable liquids and pesticides. Drums are converted into tubskids at a factor of 0.25 tubskids per drum. The total number of tubskids has been rounded to the nearest whole number. The total number of tubskids is based on tubskids picked up from collection sites as evidenced by bills of lading.

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
Powell River	30,240	1,794	864	0	0
Squamish Lillooet	209,520	4,550	6,480	864	875
Strathcona	99,792	10,500	8,640	324	525
Sunshine Coast	132,624	13,869	8,208	864	306
Thompson Nicola	306,720	4,856	8,208	1,188	831
TOTAL	11,515,824	229,997	385,776	57,888	38,678

Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2020)

Residual recovery volume (litres)	Paint (non-aerosol) ⁷	Paint (Aerosol) ⁸	Flammable Liquids/Gasoline ⁹	Pesticides ¹⁰
2020	2,860,785	39,940	164,705	16,308

The Program also commits to achieving annual targeted increases in CCV for each product category against 2016 baseline levels. Specifically, the Program is to achieve an annual increase in CCV of 4.2% for paint (including aerosols), 8.75% for flammable liquids/gasoline and 7.85% for pesticides based on 2016 container capacity for total volumes of paint (including aerosols) and HHW reported. Table 10 provides the total 2020 container capacity volume (CCV) and performance against the targeted annual increase in CCV. When setting these targets at the time of drafting the current Program Plan in 2016, Product Care relied on historical collection volumes from 2010 through 2016, which showed a consistent increase in CCV. However, collection volumes have been decreasing since 2016 for all product categories. The decrease in CCV runs contrary to all other key Program performance indicators, including increased consumer awareness levels, expansion of the Program’s collection networks and accessibility levels, and continued low numbers of units found through waste composition audits. The Program has stated all along that basing the evaluation of the Program’s performance on a single metric is not appropriate, especially with the reference to recovery rate. It is very difficult to isolate the factors influencing recovery rates for various Program Products. Rather, the Program should be evaluated based on a suite of performance measures. Product Care will continue to monitor CCV and recovery rates closely.

⁷ Paint residual recovery volume was calculated using a conversion factor of 105.7 litres per tubskid, based on the average volume generated per tubskid over the full year 2020. This number includes PaintShare.

⁸ Paint aerosol residual recovery volume was calculated using a conversion factor of 30.4 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year 2020.

⁹ Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 184.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2020. This does not include volume from flammable or pesticide aerosols.

¹⁰ Pesticide residual recovery volume was calculated using a conversion factor of 121.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2020.

Table 10: Approximate Total Collected Volumes (CCV) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2020 v. 2016)

Container capacity volume (litres) ¹¹	Paint	Flammable Liquids/Gasoline ¹²	Pesticides
2016 (CCV)	11,693,724	377,111	93,917
2020 (CCV)	11,745,818	424,451	57,888
2020 (target CCV)	13,658,270	509,100	123,407
Variance (2020 actual vs target)	-14.0%	-16.6%	-53.1%

Recovery Rate

For all product categories, Table 11 below shows the calculation of the recovery rate, based on the sales in BC and the residual recovery volume collected in 2020. With regard to gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore, sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category. Gasoline collected volumes are included in the residual recovery volumes for flammable liquids, as gasoline and other flammable liquids are processed together and therefore indistinguishable.

Table 11: Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2020)

2020	Sales (litres) ¹³	CCV (litres)	CCV / Sales (%)	RRV (litres)	Recovery Rate (%)
Paint ¹⁴	32,968,006	11,745,818	35.6%	2,900,725	8.8%
Flammable Liquids/Gasoline ¹⁵	2,890,458	424,451	14.7%	164,705	5.7%

¹¹ Container capacity volume was calculated by converting the total number of tubskids collected into equivalent litres of containers, using a conversion factor of 432 litres per tubskid, and 0.25 tubskids per drum for the paint (non-aerosol), flammable liquids/gasoline (non-aerosol) and pesticides categories. A conversion factor of 175 litres per tubskid was used for the paint aerosol and flammable liquid and pesticide aerosol categories.

¹² Includes both non-aerosol and aerosol flammables and pesticides.

¹³ Volumes reported as "Sales (litres)" are estimated by converting units reported to Product Care by its members according to the typical container volume for each container size category.

¹⁴ Collection volumes reported include aerosol and non-aerosol paint. Paint residual recovery volume was calculated using a conversion factor of 105.7 litres per tubskid, based on the average volume generated per tubskid over the full year 2020. Paint aerosol residual recovery volume was calculated using a conversion factor of 30.4 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year 2020.

¹⁵ Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 184.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2020. This does not include volume from flammable or pesticide aerosols.

Pesticides¹⁶	154,988	57,888	37.4%	16,308	10.5%
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7 Revenues and Expenditures

7.1 Environmental Handling Fees

The Program is funded by membership fees, known as environmental handling fees (EHF), remitted to Product Care by its members based on the number of units of designated products sold in or into BC. The fee may be passed on by the member to their customers, either as a visible fee or by incorporating the cost directly into the price of the product. EHF rates are set by Product Care and are subject to change as needed to ensure there are sufficient funds to operate the Program and maintain the necessary reserve in accordance with Product Care's policies. Table 12 lists the EHF rates for Program Products.

Table 12: Environmental Handling Fees (2020) Paint Category

Container Size	EHF Rates
100 ml to 250 ml	\$0.35
251 ml to 1 litre	\$0.65
1.01 litres to 5 litres	\$1.00
5.01 litres to 23 litres	\$2.25
Aerosol Paint (any size)	\$0.35

Pesticide Category

Container Size	EHF Rates
Less than 10 ml or grams	\$0.10
0.01 to 0.89 litres or kg	\$1.85
0.9 to 1.79 litres or kg	\$2.10
1.8 to 10 litres or kg	\$3.50

¹⁶ Pesticide residual recovery volume was calculated using a conversion factor of 121.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2020.

Flammable Liquids Category

Container Size	EHF Rates
Less than 750 ml	\$0.10
751 ml to 1 litre	\$0.15
1.01 litres to 2 litres	\$0.35
2.01 litres to 4 litres	\$0.60
4.01 litres to 10 litres	\$1.50
Aerosol Flammable Liquids	
1 to 75 ml or grams	\$0.01
76 to 200 ml or grams	\$0.10
Over 201 ml or grams	\$0.15

For the gasoline category, the EHF per gas station per month is \$11.25.

7.2 Independently Audited Financial Statements

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 2020 can be found in Appendix E. See Appendix F for the auditor’s engagement letter.

8 Plan Performance

This annual report addresses the performance of the Program in relation to Program Plan targets and commitments. Accordingly, Table 13 sets out the key performance measures for 2020, and strategies for performance improvement going forward.

Table 13: Key Performance Measures

Plan Target	2020 Results	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total	<ul style="list-style-type: none"> • 224 collection sites 	<ul style="list-style-type: none"> • N/A
Maintain a minimum of 95% accessibility rate to a collection site based on SABC Accessibility Standard for Paint and HHW ¹⁷	<ul style="list-style-type: none"> • 99.7% accessibility rate for collection sites accepting paint • 98.4% accessibility rate for 	<ul style="list-style-type: none"> • N/A

¹⁷ The Program also refers to HHW collection sites as “Paint Plus” sites.

Plan Target	2020 Results	Strategies for Improvement
collection sites respectively	collection sites accepting HHW	
Collections		
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Paint (Non-aerosol & Aerosol), 4.2% annual increase	<ul style="list-style-type: none"> • Paint CCV was 14% below target for 2020. 	<ul style="list-style-type: none"> • Implement Commercial Painter Outreach Strategy (see section 3) • Continue to implement the Residential Segmentation Strategy (see section 3)
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Solvent & Flammable liquids, 8.75% annual increase	<ul style="list-style-type: none"> • Solvent & flammable liquids CCV was 16.6% below target for 2020. 	<ul style="list-style-type: none"> • Continue to implement the Residential Segmentation Strategy (see section 3)
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Pesticides, 7.85% annual increase	<ul style="list-style-type: none"> • Pesticide CCV was 53.1% below target for 2020. 	<ul style="list-style-type: none"> • Continue to implement the Residential Segmentation Strategy (see section 3)
Consumer Awareness		
Percent of population aware of the Program: 70% or more for paint and HHW	<ul style="list-style-type: none"> • 78% of consumers were aware they could recycle paint and HHW in the province. 	<ul style="list-style-type: none"> • N/A
Management of Collected Materials		
Recycle a minimum of 75% of water-based (latex) paint	<ul style="list-style-type: none"> • 87.9% of water-based paint was recycled. • 12.1% was sent for energy recovery. • None was sent to a landfill 	<ul style="list-style-type: none"> • N/A

Plan Target	2020 Results	Strategies for Improvement
100% of solvent-based (alkyd) paint sent to energy recovery	<ul style="list-style-type: none"> • 100% of solvent-based paint was sent to energy recovery. 	<ul style="list-style-type: none"> • N/A
Strive for 100% recycling of metal & HDPE (#2) paint containers	<ul style="list-style-type: none"> • 100% of metal paint containers were recycled. • 83% of #2 plastic paint containers were recycled 	<ul style="list-style-type: none"> • Continue to seek recycling options for #2 HDPE paint containers
100% of polypropylene (#5) paint containers sent to energy recovery	<ul style="list-style-type: none"> • 100% of #5 plastic (polypropylene) containers were used as an alternative energy • source in licensed incinerators 	<ul style="list-style-type: none"> • Continue to seek recycling options for #5 HDPE paint containers
100% of flammable liquids sent to energy recovery	<ul style="list-style-type: none"> • 100% of flammable liquids were sent to energy recovery as an alternative energy source in • licensed incinerators 	<ul style="list-style-type: none"> • N/A
Strive for 100% recycling of flammable liquid containers	<ul style="list-style-type: none"> • 100% of flammable liquid containers were recycled 	<ul style="list-style-type: none"> • N/A
100% of pesticides sent for incineration	<ul style="list-style-type: none"> • 100% of pesticides were sent for incineration 	<ul style="list-style-type: none"> • N/A
Strive for 100% recycling of metal & plastic pesticide containers	<ul style="list-style-type: none"> • 100% of metal & plastic pesticide containers were recycled 	<ul style="list-style-type: none"> • N/A
100% of gasoline sent to energy recovery	<ul style="list-style-type: none"> • 100% of gasoline liquids were sent for energy recovery as an alternative energy source in • licensed incinerators 	<ul style="list-style-type: none"> • N/A
Strive for 100% recycling of gasoline containers	<ul style="list-style-type: none"> • 100% of gasoline containers were recycled 	<ul style="list-style-type: none"> • N/A

Appendix A: Collection Site List by Regional District (as of Dec 31, 2020)

The following collection sites were contracted with the Program to collect paint as of December 31, 2020, and whether they contracted to collect HHW and participate in PaintShare.

	Collection Site Name	Regional District	City	PaintShare	HHW
1.	70 Mile House Eco-Depot	Thompson Nicola	70 Mile House	No	Yes
2.	A&P Disposal	Capital Regional District	Sooke	Yes	Yes
3.	Abbotsford Bottle Depot	Fraser Valley	Abbotsford	No	Yes
4.	4. Abbotsford Community Services Recycling	Fraser Valley	Abbotsford	Yes	Yes
5.	5. Ace Victory Building Centre (Formerly - Irly Building Center - Mackenzie)	Fraser Fort George	Mackenzie	No	No
6.	Agassiz Bottle Depot	Metro Vancouver	Agassiz	Yes	Yes
7.	Alberni Valley Landfill	Alberni Clayoquot	Port Alberni	No	Yes
8.	8. Aldergrove Return-It Bottle Depot	Fraser Valley	Aldergrove	Yes	Yes
9.	Area 'D' Transfer Station	Bulkley Nechako	Fraser Lake	Yes	No
10.	Augusta Recyclers Ltd.	qathet	Powell River	Yes	Yes
11.	11. B&D Bottlers Ltd dba Revelstoke Bottle Depot	Columbia Shuswap	Revelstoke	Yes	No
12.	Barnhartvale Landfill	Thompson Nicola	Kamloops	No	No
13.	Barriere Return-It	Thompson Nicola	Barriere	Yes	No
14.	Battery Doctors	Central Okanagan	Kelowna	Yes	Yes
15.	Bay Street Castle	Capital Regional District	Victoria	No	No
16.	Beaverdell Solid Waste Transfer Station	Kootenay Boundary	Beaverdell	No	Yes
17.	Bella Bella Eco-Depot (Heiltsuk Environmental Services)	Central Coast	Bella Bella	Yes	Yes
18.	Bella Coola Recycling Depot	Central Coast	Bella Coola	Yes	No
19.	Bings Creek Solid Waste Management Complex	Cowichan Valley	Duncan	Yes	Yes
20.	Blue River Eco-Depot	Thompson Nicola	Blue River	No	Yes
21.	Boucherie Self Storage & Bottle Depot	Central Okanagan	Westbank	Yes	Yes

Collection Site Name	Regional District	City	PaintShare	HHW
22. Bridgeview Return-It (Common Earth Enterprises Ltd.)	Metro Vancouver	Surrey	Yes	No
23. Bulkley Valley Bottle Depot Ltd.	Bulkley Nechako	Smithers	Yes	Yes
24. Burnaby Recycling Depot dba Burnaby Eco Centre	Metro Vancouver	Burnaby	No	Yes
25. Burns Lake Recycling Depot	Bulkley Nechako	Burns Lake	Yes	No
26. Campbell Mountain Landfill	Okanagan Similkameen	Penticton	Yes	Yes
27. Campbell River Bottle Depot (dba Island Return It Campbell River)	Strathcona	Campbell River	Yes	No
28. Campbell River Waste Management Centre	Strathcona	Campbell River	Yes	Yes
29. Central Cariboo Disposal Services	Cariboo	Williams Lake	Yes	Yes
30. Chasers Bottle Depot	North Okanagan	Vernon	Yes	Yes
31. Chetwynd Recycling & Bottle Depot	Peace River	Chetwynd	Yes	Yes
32. Chilliwack Bottle Depot	Fraser Valley	Chilliwack	No	Yes
33. Clearwater Eco-Depot	Thompson Nicola	Clearwater	No	Yes
34. Clinton Eco-Depot	Thompson Nicola	Clinton	No	Yes
35. Columbia Bottle Recycling	Central Kootenay	Creston	Yes	No
36. Comox Return Centre	Comox Valley	Comox	Yes	No
37. Comox Valley Waste Management Centre	Comox Valley	Cumberland	Yes	Yes
38. Coquitlam Return-It Depot	Metro Vancouver	Coquitlam	No	No
39. Coquitlam Transfer Station	Metro Vancouver	Coquitlam	Yes	Yes
40. Cortes Island Recycling Centre	Strathcona	Cortes Island	Yes	Yes
41. Courtenay Return-It Depot	Comox Valley	Courtenay	Yes	No
42. Cowichan Valley Bottle Depot dba Island Return-It Recycling Centre - Cowichan Valley Bottle Depot	Cowichan Valley	Duncan	Yes	No
43. Cranbrook Bottle Depot	East Kootenay	Cranbrook	No	Yes
44. D.C. Recycling & Bottle Depot	Peace River	Dawson Creek	No	No
45. Do Your Part Recycling	Kitimat Stikine	Terrace	Yes	Yes
46. East Hastings Bottle Depot	Metro Vancouver	Burnaby	Yes	Yes
47. East Van Bottle Depot	Metro Vancouver	Vancouver	No	No
48. Edmonds Return-It Depot	Metro Vancouver	Burnaby	Yes	Yes
49. Ellice Recycle Ltd.	Capital Regional District	Victoria	No	Yes
50. Enderby Return-It Recycling Depot	North Okanagan	Enderby	Yes	No

Collection Site Name	Regional District	City	PaintShare	HHW
51. Fernie Bottle Depot	East Kootenay	Fernie	Yes	No

	Collection Site Name	Regional District	City	PaintShare	HHW
52.	Fisher Road Recycling (Division of DL Bins Ltd)	Cowichan Valley	Cobble Hill	Yes	Yes
53.	Fleetwood Bottle Return Depot Ltd.	Metro Vancouver	Surrey	No	No
54.	Fort St. James Transfer Station	Bulkley Nechako	Fort St. James	Yes	No
55.	FSJ Bottle Drop	Peace River	Fort St. John	Yes	Yes
56.	Gabriola Island Recycling Organization	Capital Regional District	Gabriola Island	Yes	Yes
57.	Galiano Island Recycling Resources	Capital Regional District	Galiano Island	No	No
58.	General Grants Sahali	Thompson Nicola	Kamloops	Yes	Yes
59.	GFL Environmental – Langford	Capital Regional District	Langford	No	Yes
60.	GFL Environmental - Pemberton	Squamish Lillooet	Pemberton	Yes	Yes
61.	GFL Environmental - Squamish	Squamish Lillooet	Squamish	Yes	Yes
62.	GFL Environmental - Whistler	Squamish Lillooet	Whistler	Yes	No
63.	Gibsons Recycling Depot	Sunshine Coast	Gibsons	Yes	Yes
64.	Go Green Bottle Depot and Recycling	Metro Vancouver	Vancouver	No	No
65.	Gold Trail Recycling	Cariboo	100 Mile House	Yes	Yes
66.	Golden Landfill	Columbia Shuswap	Golden	No	Yes
67.	Grand Forks Bottle Depot	Kootenay Boundary	Grand Forks	No	Yes
68.	Grand Forks Regional Landfill	Kootenay Boundary	Grand Forks	Yes	Yes
69.	GRIPS Recycling	Sunshine Coast	Pender Harbour	Yes	No
70.	Guildford Bottle Depot 2001 Ltd.	Metro Vancouver	Surrey	No	No
71.	Hartland Recycling Depot	Capital Regional District	Saanich	Yes	Yes
72.	Hazelton Bottle Depot (formerly New Hazelton Bottle Depot)	Kitimat Stikine	New Hazelton	No	No
73.	Heffley Creek Eco-Depot	Thompson Nicola	Heffley Creek	No	Yes
74.	Home Hardware - Merritt	Thompson Nicola	Merritt	No	Yes
75.	Hornby Island Waste Management Centre	Comox Valley	Hornby Island	Yes	Yes
76.	Houston Bottle Depot	Bulkley Nechako	Houston	No	No
77.	Interior Freight & Bottle Ltd.	North Okanagan	Vernon	Yes	Yes
78.	Invermere Hardware & Building Supplies Co Ltd. (Home Hardware)	East Kootenay	Invermere	No	No

	Collection Site Name	Regional District	City	PaintShare	HHW
79.	Ironwood Bottle & Return-it Depot	Metro Vancouver	Richmond	Yes	Yes
80.	Islands Regional Landfill Depot	North Coast	Port Clements	Yes	No
81.	J&C Bottle Depot	Okanagan Similkameen	Penticton	Yes	Yes
82.	Jenill Bottle Depot	Metro Vancouver	Surrey	Yes	Yes
83.	Joe's Bottle Depot	Metro Vancouver	Vancouver	No	No
84.	Junction Bottle Depot Ltd.	Cowichan Valley	Ladysmith	Yes	No
85.	Kamloops Home Hardware Building Center	Thompson Nicola	Kamloops	No	No
86.	Kaslo Building Supplies	Central Kootenay	Kaslo	No	Yes
87.	KBM Autoworks	North Okanagan	Lumby	Yes	No
88.	Kitchener Bottle Depot Ltd.	Metro Vancouver	Burnaby	Yes	No
89.	Kitimat Recycling Depot	Kitimat Stikine	Kitimat	Yes	No
90.	Kitwanga Transfer Station	Kitimat Stikine	Kitimat	Yes	No
91.	Knockholt Sub-Regional Landfill	Bulkley Nechako	Houston	Yes	No
92.	Ladner Bottle Depot	Metro Vancouver	Delta	No	No
93.	Landfill Zero Waste Centre (Vancouver Landfill - Delta) (Burns Bog)	Metro Vancouver	Delta	No	Yes
94.	Langley Bottle Depot	Metro Vancouver	Langley	Yes	No
95.	Lax Kw'alaams Waste Transfer Station	North Coast	Lax Kw'alaams	Yes	Yes
96.	Lee's Bottle Depot	Metro Vancouver	Burnaby	No	No
97.	Logan Lake Eco-Depot	Thompson Nicola	Logan Lake	No	Yes
98.	Lorne Street Bottle Depot	Thompson Nicola	Kamloops	Yes	Yes
99.	Lougheed Return-It Depot	Metro Vancouver	Coquitlam	Yes	
100.	Louis Creek Eco-Depot	Thompson Nicola	Louis Creek	No	Yes
101.	Lowe's - Langford #3702 (store #83003) (formerly RONA Home & Garden #61710)	Capital Regional District	Victoria	No	No
102.	Lowe's - New Westminster (Queensborough) #3056 (Store #82045)	Metro Vancouver	New Westminster	No	No
103.	Lowe's Vancouver Grandview #83004 (3704) (formerly RONA Home & Garden (Grandview) store #61760)	Metro Vancouver	Vancouver	No	No
104.	Lower Nicola Eco-Depot	Thompson Nicola	Lower Nicola	No	Yes
105.	Lytton Eco-Depot	Thompson Nicola	Lytton	No	Yes

Collection Site Name		Regional District	City	PaintShare	HHW
106.	Malcolm Island Recycling Centre	Mt. Waddington	Sointula	Yes	No
107.	Mayne Island Recycling Society (MIRS)	Capital Regional District	Mayne Island	No	No
108.	McKelvey Creek Landfill	Kootenay Boundary	Trail	No	Yes
109.	Meade Creek Recycling Drop-Off Depot	Cowichan Valley	Lake Cowichan	Yes	Yes
110.	Merritt Machine Works Ltd.	Thompson Nicola	Merritt	Yes	No
111.	Mission Flats Landfill	Thompson Nicola	Kamloops	Yes	Yes
112.	Mission Recycle Center Ltd.	Fraser Valley	Mission	Yes	No
113.	Mission Recycling Depot	Fraser Valley	Mission	Yes	Yes
114.	Nechako Bottle Depot	Fraser Fort George	Prince George	No	Yes
115.	Nechako Valley School Bottle Depot	Bulkley Nechako	Vanderhoof	Yes	No
116.	Nelson Leafs Recycling Centre	Central Kootenay	Nelson	Yes	Yes
117.	New & Nearly New	East Kootenay	Kimberley	Yes	No
118.	Newton Bottle Depot	Metro Vancouver	Surrey	Yes	No
119.	North Shore Bottle Depot	Metro Vancouver	North Vancouver	Yes	Yes
120.	North Van / North Shore Transfer Station	Metro Vancouver	North Vancouver	Yes	Yes
121.	North Van Bottle Depot	Metro Vancouver	North Vancouver	Yes	Yes
122.	Oak Bay Recycling Depot	Capital Regional District	Oak Bay	No	No
123.	Oliver Sanitary Landfill	Okanagan Similkameen	Oliver	Yes	No
124.	Osoyoos Bottle Depot	Okanagan Similkameen	Osoyoos	Yes	No
125.	Panorama Village Return-it	Metro Vancouver	Surrey	Yes	No
126.	Parksville Bottle & Recycling Depot	Nanaimo Regional District	Parksville	Yes	Yes
127.	Peerless Road Recycling Drop-Off Depot	Cowichan Valley	Ladysmith	Yes	Yes
128.	Pender Island Recycling Society	Capital Regional District	Pender Island	Yes	No
129.	PG Recycling & Return-It Centre (BBK Holding Inc.)	Fraser Fort George	Prince George	Yes	No
130.	Pitt Meadows Bottle & Return-it Depot Ltd.	Metro Vancouver	Pitt Meadows	Yes	No
131.	Poco Return-it (FKA Biggar Bottle Depot)	Metro Vancouver	Port Coquitlam	No	Yes
132.	Port Hardy Return-it Centre	Mt. Waddington	Port Hardy	Yes	Yes

	Collection Site Name	Regional District	City	PaintShare	HHW
133.	Powell Street Return-it Bottle Depot	Metro Vancouver	Vancouver	Yes	No
134.	Prespatou Transfer Station	Peace River	Prespatou	Yes	Yes
135.	Qualicum Bottle Depot	Nanaimo Regional District	Qualicum Beach	Yes	No
136.	Quality Glass Ltd.	Thompson Nicola	Ashcroft	Yes	No
137.	Queen Charlotte Recycling Depot - Island Solid Waste Management (NCRD)	North Coast	Queen Charlotte City	Yes	No
138.	Queensborough Landing Return-It	Metro Vancouver	New Westminster	Yes	Yes
139.	Quesnel Landfill Site	Cariboo	Quesnel	No	No
140.	R&T Bottle Depot	Fraser Valley	Abbotsford	Yes	No
141.	R3 Recycle-It Resource Recovery	Peace River	Fort St. John	Yes	No
142.	Regional Recycling Abbotsford	Fraser Valley	Abbotsford	Yes	Yes
143.	Regional Recycling Cloverdale	Metro Vancouver	Surrey	Yes	Yes
144.	Regional Recycling Nanaimo - Hayes	Nanaimo Regional District	Nanaimo	No	Yes
145.	Regional Recycling Nanaimo - Old Victoria	Nanaimo Regional District	Nanaimo	No	Yes
146.	Regional Recycling Prince Rupert (NCRD)	North Coast	Prince Rupert	Yes	Yes
147.	Regional Recycling Richmond	Metro Vancouver	Richmond	Yes	Yes
148.	Regional Recycling Vancouver	Metro Vancouver	Vancouver	Yes	Yes
149.	Regional Recycling Whistler	Squamish Lillooet	Whistler	Yes	Yes
150.	Revelstoke Refuse Disposal Facility	Columbia Shuswap	Revelstoke	No	Yes
151.	Richmond Recycling Depot	Metro Vancouver	Richmond	No	Yes
152.	Ridge Meadows Recycling Society dba Maple Ridge Recycling Depot	Metro Vancouver	Maple Ridge	Yes	Yes
153.	RONA - BH Allen Building Centre (North Vancouver) (#8140)	Metro Vancouver	North Vancouver	No	No
154.	RONA - Capital Building Supplies (Prince George) (#1890)	Fraser Fort George	Prince George	No	No
155.	RONA - Fraser Valley Building Supplies (Hope) (#61350)	Fraser Valley	Hope	No	No
156.	Rona - Glacier Building Supplies (Revelstoke) (#123)	Columbia Shuswap	Revelstoke	No	No

Collection Site Name	Regional District	City	PaintShare	HHW
157. Rona - Interlakes Building Supplies Ltd. (Lone Butte) (#7240)	Cariboo	Lone Butte	No	No
158. Rona - Langley Bypass #61810	Metro Vancouver	Langley	No	No
159. RONA - Mack Foster Building Materials (Richmond) (#8040)	Metro Vancouver	Richmond	No	No
160. Rona - North Valley Supply Ltd. (Clearwater) (#6410)	Thompson Nicola	Clearwater	No	No
161. RONA - Northstar Hardware & Building Supplies (Invermere) (#8999)	East Kootenay	Invermere	No	No
162. RONA - Pemberton Valley Hardware (#8522)	Squamish Lillooet	Pemberton	No	No
163. RONA - Powell River Building Supply (#2791)	qathet	Powell River	No	No
164. RONA - RA Rosback Enterprises (Alert Bay) (#1215)	Mt. Waddington	Alert Bay	No	No
165. RONA - RA Rosback Enterprises (Port McNeill) (#1195)	Mt. Waddington	Port McNeill	No	No
166. RONA Building Centre (Cobble Hill) (#61040)	Cowichan Valley	Cobble Hill	No	No
167. RONA Building Centre (Fort St. John) (#8444)	Peace River	Fort St. John	No	No
168. RONA Building Centre (Nanaimo) (#61030)	Nanaimo Regional District	Nanaimo	No	No
169. RONA Home & Garden (Kelowna) (#61700)	Central Okanagan	Kelowna	No	No
170. RONA Home Centre (Austin) (#61290)	Metro Vancouver	Coquitlam	No	No
171. RONA Home Centre (Burnaby - Edmonds) (#61270)	Metro Vancouver	Burnaby	No	No
172. RONA Home Centre (Chilliwack) (#61390)	Fraser Valley	Chilliwack	No	No
173. RONA Home Centre (Clearbrook) (#61220)	Fraser Valley	Abbotsford	No	No
174. RONA Home Centre (Coquitlam) (#61260)	Metro Vancouver	Coquitlam	No	No
175. RONA Home Centre (Fleetwood) (#61720)	Metro Vancouver	Surrey	No	No
176. RONA Home Centre (Golden) (#61830)	Columbia Shuswap	Golden	No	No

	Collection Site Name	Regional District	City	PaintShare	HHW
177.	RONA Home Centre (Kamloops) (#61310)	Thompson Nicola	Kamloops	No	No
178.	RONA Home Centre (Maple Ridge) (#61190)	Metro Vancouver	Maple Ridge	No	No
179.	RONA Home Centre (North Van-Tilford) (#61740)	Metro Vancouver	North Vancouver	No	No
180.	RONA Home Centre (Penticton) (#61490)	Okanagan Similkameen	Penticton	No	No
181.	RONA Home Centre (Quesnel) (#61320)	Cariboo	Quesnel	No	No
182.	RONA Home Centre (South Surrey) (#61240)	Metro Vancouver	Surrey	No	No
183.	RONA Home Centre (Squamish) (#61450)	Squamish Lillooet	Squamish	No	No
184.	RONA Home Centre (Vernon) (#61300)	North Okanagan	Vernon	No	No
185.	RONA Home Centre (Whistler) (#61460)	Squamish Lillooet	Whistler	No	No
186.	RONA Home Centre (Williams Lake) (#61340)	Cariboo	Williams Lake	No	No
187.	Salmo ValuMart & Bottle Depot	Central Kootenay	Salmo	No	No
188.	Salmon Arm Landfill	Columbia Shuswap	Salmon Arm	No	Yes
189.	Saltspring Island Recycling	Capital Regional District	Saltspring Island	No	Yes
190.	Sardis Bottle Depot	Fraser Valley	Chilliwack	Yes	No
191.	Scott Road Bottle Depot	Metro Vancouver	Surrey	No	Yes
192.	Sechelt Landfill	Sunshine Coast	Sechelt	Yes	Yes
193.	Semiahmoo Bottle Depot	Metro Vancouver	Surrey	No	No
194.	Seven Mile Recycling Centre	Mt. Waddington	Port McNeill	Yes	Yes
195.	Sidney Bottle Depot (dba Island Return It Sidney)	Capital Regional District	Sidney	Yes	No
196.	Silverton Building Supplies	Central Kootenay	Silverton	No	No
197.	SLRD Lillooet Landfill	Squamish Lillooet	Lillooet	Yes	Yes
198.	Smithers/Telkwa Transfer Station	Bulkley Nechako	Smithers	Yes	Yes
199.	South Thompson Eco-Depot	Thompson Nicola	Pritchard	No	Yes
200.	South Van Bottle Depot	Metro Vancouver	Vancouver	No	Yes
201.	Starlite Auto Wrecking & Repair	Thompson Nicola	Sorrento	Yes	No
202.	Stewart Transfer Station	Kitimat Stikine	Stewart	Yes	No
203.	Summerland Bottle Depot	Okanagan Similkameen	Summerland	No	No

Collection Site Name	Regional District	City	PaintShare	HHW
204. Summerland Landfill	Okanagan Similkameen	Summerland	Yes	Yes
205. Surrey Central Return-It Centre	Metro Vancouver	Surrey	No	Yes
206. Sun Coast Eco-Depot	Alberni Clayoquot	Port Alberni	Yes	Yes
207. T-2 Market	Okanagan Similkameen	Oliver	Yes	Yes
208. Thompson Bottle Depot Ltd. (formerly The Bottle Depot dba Port Alberni Return it Depot)	Alberni Clayoquot	Port Alberni	Yes	Yes
209. Thorsen Creek Recycling Depot	Central Coast	Bella Coola	Yes	Yes
210. Town of Princeton	Okanagan Similkameen	Princeton	Yes	No
211. Trail Bottle Depot (0933258 BC LTD)	Kootenay Boundary	Trail	Yes	No
212. Tsal'alh Eco-Depot - Seton Lake	Squamish Lillooet	Shalalth	Yes	Yes
213. Tsawwassen Bottle Depot (D&G Recycling)	Metro Vancouver	Delta (Tsawwassen)	No	No
214. Tumbler Ridge Transfer Station	Peace River	Tumbler Ridge	Yes	Yes
215. Ucluelet Bottle Depot Ltd.	Alberni Clayoquot	Ucluelet	Yes	No
216. Valemount Recycling Centre	Fraser Fort George	Valemount	Yes	No
217. Vancouver West bottle depot	Metro Vancouver	Vancouver	No	No
218. Village of Gold River	Strathcona	Gold River	Yes	Yes
219. Walnut Grove Bottle Depot	Metro Vancouver	Langley	No	No
220. West Boundary Regional Landfill	Kootenay Boundary	Greenwood	No	Yes
221. White Rock Return-It Depot Ltd.	Metro Vancouver	Surrey	Yes	Yes
222. Wide Sky Disposal	Northern Rockies	Fort Nelson	Yes	Yes
223. Willowbrook Recycling Depot	Metro Vancouver	Langley	No	No
224. Woss Recycling Depot	Mt. Waddington	Woss	Yes	No

Appendix B: Paint Container Study

In the 2019 British Columbia Paint and Household Hazardous Waste Stewardship Plan, the Program committed “to investigating how the remaining containers that are not collected through the Program are being managed at end-of-life” with findings to be reported out in the 2020 annual report. Product Care undertook a study to investigate possible alternative management streams, including consumer reuse, scrap metal collection, curbside recycling, commercial, landfill, and illegal dumping:

1. Consumer Reuse: A survey and literature review were completed to explore consumer attitudes and behaviours related to paint containers.
2. Scrap Metal Sites: Sampling was conducted at select private scrap metal recycling facilities and qualitative interviews conducted with staff.
3. Curbside Recycling: Representatives¹⁸ were interviewed at municipal offices and sorting facilities and visual curbside audits were conducted of residential blue boxes.
4. Commercial: Trade painters were interviewed to better understand how the commercial sector manages containers.
5. Landfill: Solid waste policies of regional districts in B.C. were reviewed to identify bans on paint containers, staff at municipal transfer stations were interviewed, and results of landfill waste compositions studies were reviewed to identify the presence of paint containers.
6. Illegal Dumping: A literature review was undertaken of studies on illegal dumping conducted by local governments.

The study’s objective was not to determine the amount of paint containers¹⁹ managed through alternative streams, but rather to explore various management options to get an understanding of how containers are being managed, outside of the program’s system.

With respect to each management stream, the study found that:

Consumer Reuse

- According to two different surveys, 55%-61% of paint purchasers indicated that they took empty paint containers to a depot to be recycled, 12% recycled empty containers in a blue bin or curbside, 10% put them in the garbage, 7% stored them for later use, and 4% returned them to a retailer.

Scrap metal facilities

- Two sets of sampling studies conducted in September and October 2020 at 10 scrap metal recycling facilities in the Lower Mainland and Vancouver Island revealed negligible numbers of paint containers. Five of 10 scrap metal facilities reported having seen paint containers, but the instances and number of containers were relatively low.

¹⁸ Representatives included waste management municipal offices, administrative staff from recycling haulers, and/or operators in transfer stations.

¹⁹ The paint containers identified in this study were any paint containers and not exclusive to accepted Program paint containers.

Curbside Recycling

- Based on a visual audit of 5,163 blue bins in the Lower Mainland, virtually no paint containers were found.
- Based on interviews with representatives²⁰ from 5 municipalities in B.C., paint containers were seen in recycling curbside collection systems for only 1 of the 5 municipalities recycling facilities investigated. The facility's protocol was to send dried paint cans to a metal recycler and to treat wet paint containers as garbage. The Program will reach out to these facilities to have the paint containers with residuals to be managed through the program.

Commercial sector

- Based on interviews with 10 commercial trade painters, 70% reported they were aware of the ability to recycle containers, 50% reported they recycled their empty containers through a collection depot, 40% landfilled their empty containers.

Landfill

- All regional B.C. districts have bans for stewarded products, which includes program paint containers.
- According to 10 SABC landfill waste composition audits, 0.81% of stewarded products found in the audits were paint containers.
- Based on interviews with representatives²¹ from 5 municipalities in B.C., paint containers were seen in garbage curbside collection systems for 4/5 municipalities. Two of the municipalities diverted the containers to the Program or a private scrap metal facility, while the other two landfilled them.

Illegal Dumping

- There were no incidents of paint container sited in any of the 43 illegal dumping studies reviewed that were conducted by local municipalities in BC.

Study findings suggest that

- More than half of empty paint containers recycled by residential consumers go through the program. An additional 7% are being stored and/or used by consumers.
- Despite 10% of consumers stating they put empty paint containers in the garbage, there was a low presence of empty containers observed at transfer stations, and half of the transfer stations interviewed confirmed paint containers found in garbage are diverted to the program or private scrap metal recycling facilities.
- Similarly, while 12% of consumers indicated they put empty paint containers in the blue bin for curbside collection, only a few paint containers were observed during curbside audits, and half of the recycling facilities interviewed indicated they diverted containers that came through their facility to a private scrap metal recycling facility.
- While negligible numbers of paint containers were observed at scrap metal facilities, consumer survey results, interviews with local municipal staff, commercial painters and scrap metal facility operators indicate that a portion of containers are being recycled through this management stream.

²⁰ Representatives included: waste management municipal offices, administrative staff from recycling haulers, and/or operators in transfer stations.

²¹ Ibid.

Appendix C: Communications Materials

1. Google Search Ads

Ad · www.productcare.org/ ▾

Manage Leftover Paint Safely | Find a Recycling Location

Keep paint out of landfills - recycle it! Find your nearest recycling location here. British Columbia's paint recycling program is managed by Product Care Recycling.

2. Google Display Ads



3. Gmail Ads

Leftover Paint?



Product Care

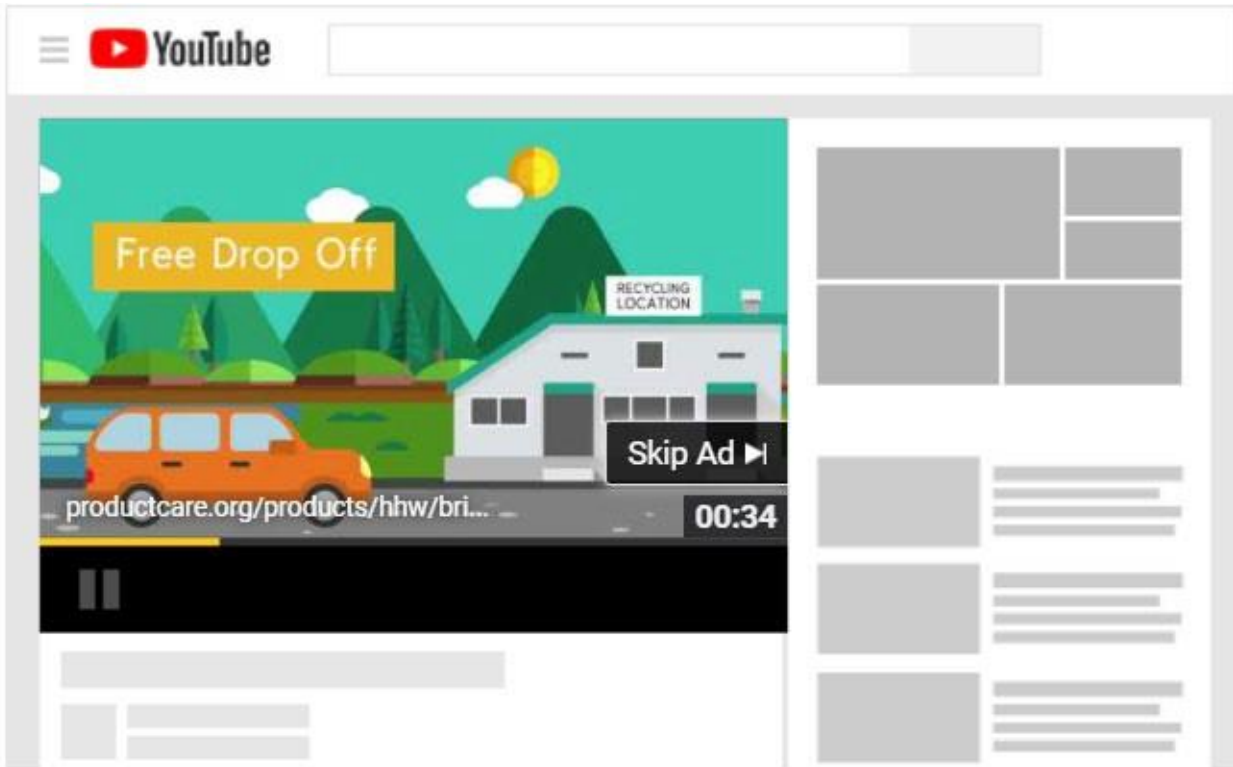


Leftover Paint?

Recycle your leftover paint for free. 200 recycling locations across British Columbia

Find A Location

4. YouTube Ads



5. Paid Social

a. Facebook


 Product Care Recycling
June 16, 2020 · 🌐


Ever wondered what happens AFTER you drop off your leftover paint for recycling? ♻️
<https://www.productcare.org/.../blog/how-is-paint-recycled/>



PRODUCTCARE.ORG
Paint Recycling: How it works - Product Care Recycling
Leftover paint recycling starts by sorting paint by quality and type. Paint is t... [Learn More](#)

b. Instagram



 Product Care Recycling

🌱 **ECO TIP** 🌱 Doing some DIY? Reduce waste by buying the correct amount of paint!

Buying the correct amount of paint reduces leftovers and saves you money. Here's how to calculate how much paint you will need to buy:

✅ Painting a room? Multiply the walls' height x length to estimate the

👍 Liked by [textilelabforcircularity](#) and 645 others

JULY 29, 2020

6. Organic Social

a. Facebook


 **Product Care Recycling**
Published by Alex Barrow · September 5, 2020 · ...


It's the last long weekend of summer ☀️ That means it's time to tidy up! Do you recycle this item when you're finished renovating? ♻️ <https://www.productcare.org/.../empty-paint-can-recycling/>




PRODUCTCARE.ORG
Don't throw them out - recycle empty paint cans! Here's how
We accept empty paint cans for recycling. The cans are compressed and transported to metal r...


b. Instagram





 productcarerecycling ...

 productcarerecycling 82 MILLION litres of paint - that's how much we've recycled since our ♻️ program was born. That's enough paint to flow over Niagara Falls for almost 30 seconds! 🤯

When you bring your unwanted paint to a recycling location, its #recycling journey is only just beginning. Find out what happens next and how recycling benefits the environment in our blog post: www.productcare.org/about/blog/how-is-paint-recycled/ - link also in bio!



 productcarerecycling ...

 productcarerecycling Whether it's a road trip, barbecue, or wilderness camping, many of the summer activities we love best can leave us with leftover household hazardous products, like gasoline, BBQ lighter fuel and camping fuel 🚗🔥🏕️

The best thing to do with these flammable leftovers is use them up, but if you can't, bring them to your nearest Product Care Recycling ♻️ location in BC, Manitoba and Ontario. Accepted products vary by province, so be sure to check your province's list on our website: productcare.org/hhw.

♡ 💬 🗑️ 📌

c. Twitter



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#TuesdayTip: How to store leftover paint

- ▶ Pour 3mm of water over latex paint, or 3mm of solvent over oil-based paint to seal it before closing the lid
- ▶ Or, stretch plastic wrap over opening, replace lid securely, and place can upside down to create a seal

Happy painting! 🎨

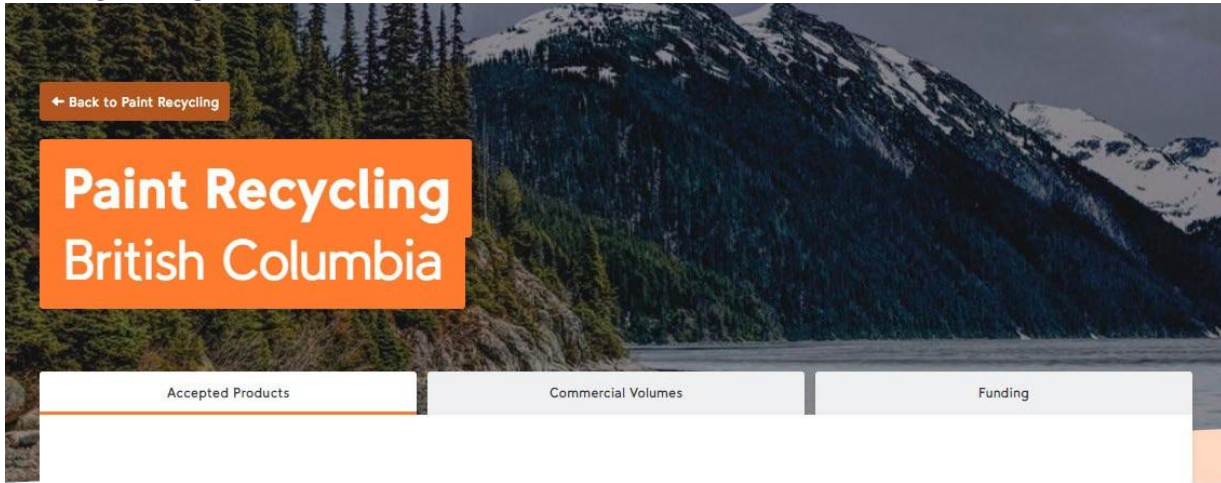


7. Website Blog Posts

 <p>Blog</p> <p>4 expert tips for choosing paint colours in your home</p> <p>8th May 2020</p>	 <p>Blog</p> <p>4 paint colour trends for 2020</p> <p>9th June 2020</p>	 <p>Blog</p> <p>How is your leftover paint recycled?</p> <p>12th June 2020</p>
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8. Website – Program Page, Recycling Locator

a. Program Page



Accepted Products

In British Columbia, there are more than 200 recycling locations where you can drop off your leftover paint for free.

At 100 of these locations, you can also drop off flammable liquids and pesticides through [British Columbia's household hazardous waste \(HHW\) recycling program](#). Be sure to use our recycling locator to determine which locations accept HHW, as not all do.

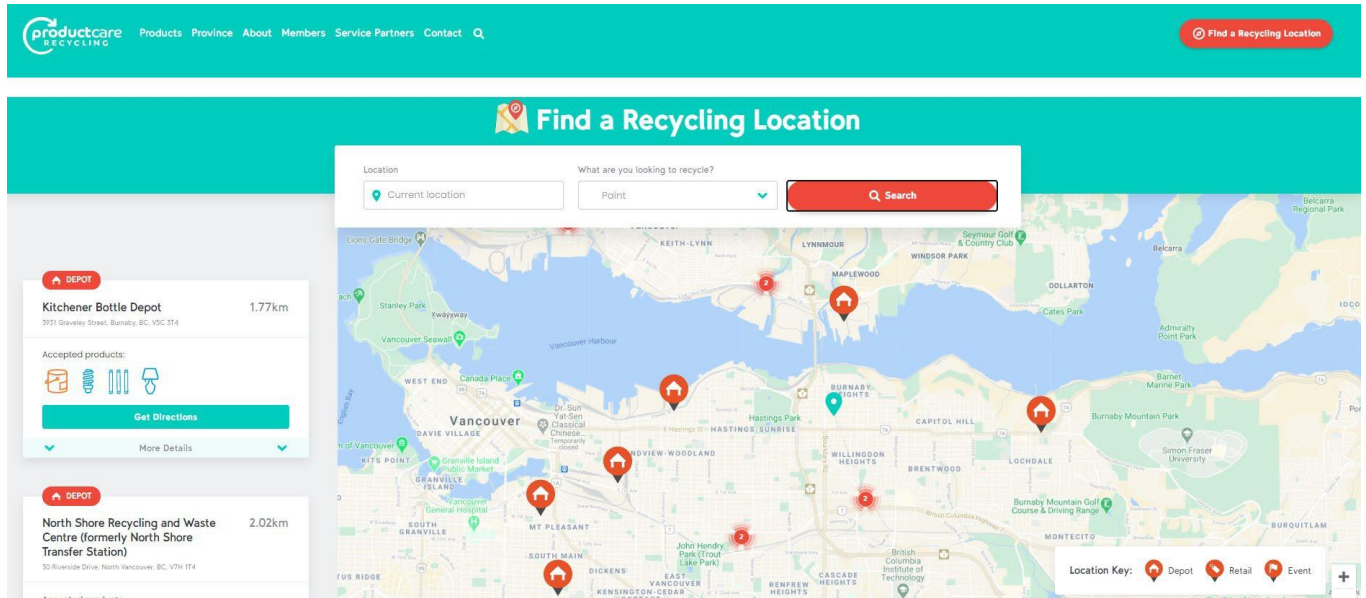


Accepted Products

You can drop off leftover pesticides and flammable liquids, including gasoline, for free at recycling locations across British Columbia. They will be safely disposed of or used in new ways, such as for energy recovery.

There is no limit to how many products you can drop off at once.

b. Recycling Locator Tool



9. TWN Display Ads



10. CBC Article and Ads:

CBC | MENU

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Store it now, recycle it later

Leftover paint? LEARN MORE

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Home

Spring cleaning the garage? Here's what to do with leftover paint, pesticides and more



Common hazardous household products are a big landfill problem

CBC Life · Posted: May 04, 2020 1:44 PM ET | Last Updated: May 4

Sponsored Content with productcare



(Credit: iStock/Getty Images)

If you're finding some time to clean out the basement or garage right now, you'll want to dispose of those old, unwanted containers of paint, pesticides, gasoline and other flammable hazardous household products properly.

ADVERTISEMENT

Hazardous household products don't belong in the trash

LEARN MORE

11. CPCA ad:



Recycling paint since 1994

For 26 years, Product Care Recycling has worked with paint and coatings manufacturers to fulfill their EPR obligations—**diverting over 10.3 million litres of paint** from Canadian landfills in 2019.

Website: productcare.org/cpca
Toll Free: 1-877-592-2972
Email: contact@productcare.org



12. Print Materials (posters, rack card, depot signs):



Want free leftover paint for a project?

Product Care's PaintShare program allows you to pick up free leftover paint from participating recycling locations.

This puts paint where it belongs – art and DIY projects, buildings, walls, and fences – and diverts it away from our landfills and waterways. Leftover paint is given away on an as is, as available basis.

To find a PaintShare location near you, visit productcare.org.



#paintshare

How is Product Care funded?

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

The fees are not a tax or a refundable deposit. The fees are used to operate the programs, including collection, transportation, and recycling of leftover paint, as well as program administration and consumer education. EHFs are sometimes itemized on sales receipts.

For specific product fees, visit productcare.org.

Leftover paint?

Recycle it for free!
Visit productcare.org to find a recycling location near you.



Accepted Paint Products

- Interior and exterior water-based (latex, acrylic) and oil-based (alkyd, enamel) household paint
- Undercoat and primers (e.g. metal, wood, etc.)
- Concrete or masonry paint, block filler, drywall or stucco paint, deck and floor coatings/paint (including elastomeric)
- Varnish and urethane (only single component), wood finishing oil, melamine, stain, shellac, anti-rust paint, and stain blocking paint
- Marine paint and wood preservatives (unless registered under Pest Control Products Act)
- Swimming pool paint (only single component)
- Textured paint
- Wood, masonry, driveway sealer, and water repellent (not tar based or bitumen based)*
- All types of aerosol paint
- Empty containers of accepted products



Max. paint container size:
25 litres



Max. paint aerosol size:
24 ounces or 680 grams

* Tar and bitumen based paints and coatings are accepted in Ontario only

Always remember the BUD Rule:

- Buy no more than you need
- Use the paint you buy
- Drop off the leftovers for recycling

Not Accepted Products

- Unidentifiable, unknown, unlabelled, and non-original containers
- Containers with poor integrity (e.g. badly rusted, leaking, bulging, improperly sealed)
- Non-aerosol industrial paints and finishes (e.g. baked-on, heat resistant, etc.)
- Roof patch and repair, tar or tar/bitumen based products*
- Patching stucco and spackling compounds
- Caulking compound, epoxies, glues, and adhesives
- Non-aerosol traffic or line marking paint
- Non-aerosol craft or automotive paint
- Brushes, rags, and rollers
- Two-part or component paints containing catalyst or activator
- Colourants and tints
- Paint thinner, resins, mineral spirits, and solvents
- Waxes, polishes, sealants, and other household products
- Paint mixed with other products
- Products registered as a pesticide under the Pest Control Products Act (has a P.C.P. registration number on label)
- Paint for skating rinks and curling club floors
- Household cleaners

Note: Some products may be accepted through local household hazardous waste programs (check with your local waste authority)

* Tar and bitumen based paints and coatings are accepted in Ontario only



Have large volumes of leftover paint?

In select provinces, you may qualify for free pick up. Visit productcare.org for more information.

Who is Product Care?

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

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

productcare.org
1-877-392-2972
In BC: 1-800-687-4321





Drop off checklist

- ✓ Products must be in original container, with label intact
- ✓ Container is tightly sealed
- ✓ Gasoline must be returned in an approved ULC container

Visit productcare.org to find a full list of accepted products and a recycling location near you.

How is Product Care funded?

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

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

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



Accepted Flammable Liquids

- Acetone
- BBQ lighter fluid
- Camping fuel (liquid type only)
- Flammable degreasers, lubricants, and liquid adhesives
- Flammable fuel treatment and additives
- Flammable furniture stripper
- Fondue fuel
- Kerosene
- Methanol and methyl hydrate
- Mineral spirits
- Paint stripper and thinner
- Paint and varnish remover
- Turpentine and varsol
- Other flammable solvents

Flammable liquids and aerosols must display the flammable symbol

Max. flammables size: 10 litres
Max. aerosol size: 24 ounces or 680 grams

Accepted Domestic Pesticides

- Liquid and solid pesticides
- Aerosol pesticides

Pesticides must have the poison symbol, the Pest Control Product (PCP) number, and the word "domestic" on the label

Max. solid/liquid pesticide size: 10 litres
Max. aerosol size: 24 ounces or 680 grams

Not Accepted Products

- Unidentifiable, unknown, unlabelled, and non-original containers
- Leaking and improperly sealed products
- Insect repellents, disinfectants, and pet products
- Commercial, industrial, or agricultural products
- Fertilizer
- Powder (solid) forms of masonry products, cement, grout, mortar, and plaster of Paris
- Swimming pool and hot tub chemicals (e.g. pucks, pH adjusters)
- Acids, bleach, and other corrosive materials
- Corrosive cleaners (e.g. drain opener, bleach)
- Oil, antifreeze, and windshield washer fluid
- Diesel and refillable propane cylinders
- Caulking compound
- Cosmetics, health, and beauty aids
- Drugs, medicines, and medical sharps
- Wine and distilled spirits
- Mercury switches
- Batteries
- Ammunition

Accepted Gasoline

- Leftover, stale, and old gasoline

Gasoline will only be accepted in approved ULC containers. For safety reasons, containers cannot be returned after drop-off

Max. container size: 25 litres



Who is Product Care?

Product Care Recycling is a federally incorporated not-for-profit organization that responsibly manages products at end-of-life. We keep materials out of our landfills and waterways, conserve resources, and protect the planet.

Visit productcare.org to find a full list of accepted products and a recycling location near you.

productcare.org
1-877-592-2972
RCBC: 1-800-667-4321



Paint

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

Accepted Paint Products

- Household paint (*interior or exterior, water or oil based; includes latex, acrylic, alkyd, enamel*) and primers (*metal, wood, etc.*)
- Varnish and urethane (*only single component*), wood finishing oil, melamine, stain, shellac paint
- Anti-rust, concrete, metal, and masonry paint
- Single component paints including stain blocking, swimming pool, textured, and drywall paint or stucco paint
- All types of paint aerosols
- Empty containers of accepted products

Maximum paint container size: 25 litres
Maximum paint aerosol size: 680 grams or 24 ounces

Not Accepted Products

- Unknown, unlabelled, rusted, bulging, or non-original containers
- Non-aerosol industrial paints and finishes (*e.g. baked-on, heat resistant, etc.*), non-aerosol craft or automotive paint
- Roof patch and repair, tar or tar/bitumen based products
- Caulking compound, epoxies, glues and adhesives
- Non-aerosol traffic or line-marking paint
- Brushes, rags and rollers
- Colourants and tints
- Household cleaners (*wood, deck, wall, or surface cleaners*)

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE.

Emergency contact:
1-877-592-2972



Household Hazardous Waste (HHW)

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

Accepted HHW Products

- Flammable liquids including, but not limited to:
 - BBQ lighter fluid, camping fuel, kerosene, and fondue fuel
 - Flammable degreasers, lubricants, liquid adhesives, fuel treatment and additives
 - Acetone, methyl hydrate, varsol, and mineral spirits
 - Paint stripper, thinner, and varnish remover
- Gasoline in an approved ULC container
- Consumer pesticides with a poison symbol, a PCP registration number, and the word "domestic" on the label

Maximum gasoline container size: 25 litres
Maximum flammables and solid/liquid pesticide container size: 10 litres
Maximum aerosol size: 680 grams or 24 ounces

Not Accepted Products

- Unknown, unlabelled, rusted, bulging, or non-original containers
- Leaking or improperly sealed products
- Fertilizer and commercial, industrial, or agricultural products
- Oil, antifreeze, and windshield washer fluid
- Propane, butane, and diesel fuels
- Cosmetics, drugs, medicines, and medical sharps
- Insect repellent, disinfectants, and pet products
- Cleaners (*e.g. drain opener, bleach*)
- Swimming pool and hot tub chemicals (*ex. pucks, pH adjusters*)

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE.

Emergency contact:
1-877-592-2972



Keep these products out of landfill:

Paint

Household Hazardous Waste

Lights

Smoke & CO Alarms

Learn how and where to recycle them at productcare.org



Drop off for free:



Paint



Household Hazardous Waste



Lights



Alarms

Learn more at productcare.org



13. Earned Media:

RICHMOND SENTINEL HOME | COMMUNITY | CANADA | INTERNATIONAL | VIDEOS | COUPONZONE | EDITORIAL
Get all your news updates in one place! [f](#) [t](#) [i](#) [y](#)

Business



Environmental stewards urge paint recycling

By Richmond Sentinel
Published 11:26 PDT, Tue September 22, 2020
Last Updated: 1:53 PDT, Tue October 13, 2020

[f](#) [t](#) [e](#) [p](#)



People who have no more use for their old paint can drop it off for recycling at the Qualicum Beach and Parksville bottle and recycling depots. (PQB News file photo)

Recycle old paint in Parksville and Qualicum Beach

Non-profit groups encourage people to drop off paint at recycling depots

PQB NEWS / Sep. 24, 2020 1:30 p.m. / BUSINESS / LOCAL BUSINESS



If you have left over residential paint, you can drop it off for recycling at the Qualicum Beach and Parksville bottle and recycling depots.

The non-profit organization Product Care Recycling, which has helped divert more than 82 million litres of paint from Canadian landfills since 1994, indicated

10% off all Sale Prices

EVERYTHING in store during **OCTOBER**

Legion 

We will donate **\$50** from every purchase over **\$999.99** (pre-tax) to our local Parksville Qualicum Beach branches

 **Coombs Junction FURNITURE & MATTRESS**

10% off all Sale Prices

EVERYTHING in store during **OCTOBER**



Home » Community

This is where to take your old paint products in New West

Theresa McManus / New West Record
SEPTEMBER 23, 2020 04:13 PM



Make sure paint products don't up in the garbage by recycling them as part of a program offered across B.C.
Photograph By CONTRIBUTED

If home projects or cleaning are part of your fall plans, you won't have to go far to ensure old paint doesn't end up in the trash.

Product Care Recycling is reminding British Columbians that residential paint can be recycled at more than 200 locations across the province, including several locations

14. Zone 4 Ads:



15. Property Manager's Sourcebook:



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

Drop them off at select recycling locations for **free**, or contact us to see if you qualify for our **free** pick up service.

Call: 1-877-592-2972 **Email:** contact@productcare.org

To learn more about our services and accepted products, visit productcare.org



16. Recycling Calendars:



Keep Summerland beautiful with our free recycling programs

- ✓ Paint
- ✓ Household hazardous waste (pesticides, flammable liquids, gasoline)
- ✓ Light bulbs & fixtures
- ✓ Smoke & CO alarms

Find information on accepted products and drop-off recycling locations at productcare.org or call 1-800-867-4321



Appendix D: 2020 Program Audited Financial Statements

**PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS
WASTE PROGRAM**

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2020

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2020

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INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment,

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 Paint and Household Hazardous Waste Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2020 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 Paint and Household Hazardous Waste Program for the year ended 31 December 2020 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. 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 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
7 April 2021

**PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM**

**Statement of Revenues and Expenses
For the year ended 31 December 2020**

	2020	2019
Revenues	\$ 9,434,872	\$ 8,733,235
Program expenses		
Processing	3,550,431	3,692,638
Collection	1,541,179	1,575,719
Transportation	1,139,769	1,256,481
Administration (Note 2(b) & (d))	1,047,018	1,161,376
Communications	125,530	115,631
	<u>7,403,927</u>	<u>7,801,845</u>
Excess of revenues over expenses for the year	\$ 2,030,945	\$ 931,390

Commitment (Note 3)

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

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2020

1. Basis of Presentation

The Statement of Revenues and Expenses (the “Statement”) only includes the revenues and expenses related to the BC Paint and Household Hazardous Waste Program (the “Program”), a segment of the operations of Product Care Association of Canada (the “Association”).

2. Summary of Significant Accounting Policies

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

(a) Revenue Recognition

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

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

(b) 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
Depot equipment	3 and 5 years

Included in administration expense is \$348,320 (2019 - \$335,982) of amortization expense related to tangible capital assets.

(c) 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, depreciation, overhead allocation and processing commitment. Actual results could differ from those estimates.

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2020

2. Summary of Significant Accounting Policies - continued

(d) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to this Program. The allocation of general and administrative expenses to this Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association's programs. Included in administration expense is \$416,591 (2019 - \$466,332) of overhead expense allocated to the Program.

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 \$68,666 (2019 - \$127,366) which will be incurred in 2021.

Appendix E: 2020 Product Care Consolidated Audited Financial Statements

PRODUCT CARE ASSOCIATION OF CANADA

FINANCIAL STATEMENTS

31 DECEMBER 2020

PRODUCT CARE ASSOCIATION OF CANADA
Financial Statements

For the year ended 31 December 2020

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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 2020, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of 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 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
14 April 2021

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Financial Position
31 December 2020

	2020	2019
Assets		
Current		
Cash and cash equivalents	\$ 12,841,414	\$ 17,145,675
Term deposit (Note 5(a))	11,000,000	-
Restricted cash (Note 3)	2,381,724	-
Accounts receivable	3,675,865	3,115,474
Prepaid expenses and deposits (Note 11(d))	1,932,445	1,906,291
	31,831,448	22,167,440
Forgivable loans (Note 4)	338,885	395,765
Term deposits (Note 5(b))	14,919,661	14,545,880
Reserve - at market value (Note 6)	17,097,440	15,896,183
Tangible capital assets (Note 7)	8,719,010	8,933,951
Intangible assets (Note 8)	60,248	113,469
	72,966,692	62,052,688

Liabilities

Current		
Accounts payable and accrued liabilities (Note 9)	\$ 5,883,501	\$ 5,008,903
Ontario fee reduction payable (Note 12)	1,616,224	-
	7,499,725	5,008,903


Commitments (Note 11)
Contingencies (Note 10)

Members' Equity

Unrestricted	38,824,769	32,100,182
Invested in tangible capital and intangible assets	8,779,258	9,047,420
Reserve - internally restricted (Note 6)	17,097,440	15,896,183
Ontario fee reduction reserve (Note 10(b))	765,500	-
	65,466,967	57,043,785
	72,966,692	62,052,688

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 2020

	Unrestricted	Invested in Tangible Capital and Intangible Assets	Internally Restricted Reserve	Ontario Fee Reduction Reserve	Total 2020	Total 2019
Net assets - beginning of year	\$ 32,100,182	\$ 9,047,420	\$ 15,896,183	-	\$ 57,043,785	\$ 51,601,317
Excess (deficiency) of revenues over expenses for the year	8,908,104	(484,922)	-	-	8,423,182	5,442,468
Transfer to invested in tangible capital and intangible assets, net	(216,760)	216,760	-	-	-	-
Transfer to reserve	(1,201,257)	-	1,201,257	-	-	-
Transfer to Ontario fee reduction reserve (Note 10(b))	(765,500)	-	-	765,500	-	-
Net assets - end of year	\$ 38,824,769	\$ 8,779,258	\$ 17,097,440	\$ 765,500	\$ 65,466,967	\$ 57,043,785

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 2020

	2020	2019
Revenues	\$ 45,552,306	\$ 41,748,412
Expenses		
Operating	35,445,685	35,298,468
General and administration	3,388,802	3,468,808
General communications	99,648	203,266
	38,934,135	38,970,542
Excess of revenues over expenses from operations	6,618,171	2,777,870
Other income		
Investment income	808,097	1,162,903
Interest income	602,754	697,712
Unrealized gain on investments	390,934	799,325
Gain on sale of marketable securities	2,226	4,658
Gain on sale of tangible capital assets	1,000	-
	1,805,011	2,664,598
Excess of revenues over expenses for the year	\$ 8,423,182	\$ 5,442,468

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 2020

	2020	2019
Cash provided by (used in):		
Operating activities		
Excess of revenues over expenses for the year	\$ 8,423,182	\$ 5,442,468
Items not involving cash		
Market value adjustment to reserve	(390,934)	(799,325)
Amortization	484,922	575,285
Loans forgiven	56,880	56,021
Gain on sale of marketable securities	(2,226)	(4,658)
Gain on sale of tangible capital assets	(1,000)	-
	8,570,824	5,269,791
Changes in non-cash working capital balances		
Accounts receivable	(560,391)	231,574
Prepaid expenses and deposits	(26,154)	(1,678,145)
Accounts payable and accrued liabilities	874,598	(1,836,108)
Ontario fee reduction payable	1,616,224	-
	10,475,101	1,987,112
Investing activities		
Purchase of term deposits	(11,373,781)	(293,210)
Transfer to reserve	(808,097)	(1,162,573)
Purchase of capital assets - net	(215,760)	(172,854)
	(12,397,638)	(1,628,637)
Net increase (decrease) in cash	(1,922,537)	358,475
Cash - beginning of year	17,145,675	16,787,200
Cash - end of year	\$ 15,223,138	\$ 17,145,675
Cash and cash equivalents consists of:		
Cash	\$ 2,318,718	\$ 1,686,702
Savings accounts	10,522,696	15,458,973
Restricted cash	2,381,724	-
	\$ 15,223,138	\$ 17,145,675

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 2020

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, term deposits, accounts receivable, and forgivable loans.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and Ontario Fee Reduction Payable.

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

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
Leasehold improvements	5 years

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

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. Unrestricted investment income is recognized as revenue when earned.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

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 operations.

3. Restricted cash

Restricted cash is comprised of the following amounts:

	2020	2019
Ontario Fee Reduction Campaign (Note 12)	\$ 1,616,224	\$ -
Ontario Fee Reduction Reserve (Note 10(b))	765,500	-
	\$ 2,381,724	\$ -

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 30% 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.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

4. Forgivable loans - Continued

	2020	2019
Balance - beginning of year	\$ 395,765	\$ 451,786
Loans forgiven during the year	(56,880)	(56,021)
Balance - end of year	\$ 338,885	\$ 395,765

5. Term deposits

(a) Short-term

As at 31 December 2020, the Association held a term deposit of \$11,000,000 (2019 - \$Nil) with a maturity date of 10 August 2021 and bearing interest at 0.92% per annum which has been classified as a short-term asset.

(b) Long-term

As at 31 December 2020, the Association held term deposits totalling \$14,919,661 (2019 - \$14,545,880) with maturity dates ranging from 18 July 2021 to 28 November 2021 and bearing interest at 0.90% to 2.65% per annum which have been classified as long-term assets.

6. Reserve

The internally restricted reserve fund was established to (1) respond 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. The amount is internally restricted and expenditures from the reserve are at the discretion of the Board of Directors. Transfers to the reserve fund are made upon resolutions passed by the Board of Directors. During the year the transfers to the fund were limited to the income earned on the investments in the reserve fund.

The assets in the reserve fund consist of cash and investments in fixed income and equity securities and are independently managed. All income earned on these investments is initially reported in the unrestricted fund and then transferred to the reserve fund. During the year, \$1,201,257 was transferred from the unrestricted fund to the reserve fund, which consisted of an unrealized gain of \$390,934 at 31 December 2020, realized investment income and gain of \$810,323. In the prior year, \$1,966,556 was transferred from the reserve fund to the unrestricted fund, which consisted of an unrealized gain of \$799,325 at 31 December 2019 and realized investment income and gain of \$1,167,561.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

7. Tangible capital assets

	Cost	Accumulated Amortization	2020 Net	2019 Net
Land	\$ 3,403,983	\$ -	\$ 3,403,983	\$ 3,403,983
Building	5,900,290	936,123	4,964,167	5,200,179
Equipment	2,416,752	2,065,892	350,860	327,923
Office equipment	5,551	5,551	-	1,388
Leasehold improvements	17,547	17,547	-	478
	\$ 11,744,123	\$ 3,025,113	\$ 8,719,010	\$ 8,933,951

Legal ownership of the building resides with a bare trustee corporation. The Association has beneficial ownership of the building.

Included in operating expenses and general and administrative expenses is a total of \$431,701 (2019 - \$425,259) of amortization expense.

8. Intangible assets

	Cost	Accumulated Amortization	2020 Net	2019 Net
ERP Software	\$ 754,986	\$ 744,738	\$ 10,248	\$ 63,469
Quebec RecycFluo Program	50,000	-	50,000	50,000
	\$ 804,986	\$ 744,738	\$ 60,248	\$ 113,469

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 2020 fiscal year.

Included in operating expenses and general and administrative expenses is a total of \$53,221 (2019 - \$150,026) of amortization expense.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

9. Accounts payable and accrued liabilities

	2020	2019
Accounts payable and accrued liabilities	\$ 5,572,835	\$ 4,827,595
Government remittances payable	310,666	181,308
	\$ 5,883,501	\$ 5,008,903

10. Contingencies

- (a) Effective for the 2020 fiscal year, pursuant to the Regulation regarding the recycling and recovery of products by businesses as amended on 4 November 2019, the Association is required to calculate and accrue certain penalties if material collection targets as defined by the regulation are not met. Included in operating expense are estimated penalties of \$402,091 (2019 - recovery of \$1,927,662), as a result of the program not meeting certain material collection targets in the fiscal year. These penalties are payable to the Quebec Green Fund five years after the year they are incurred and can be offset over the next five years if the program exceeds collection targets.
- (b) Pursuant to the Surplus Fund Transfer Addendum (Note 12), the Association established a restricted reserve fund of \$765,500 from the Association's existing assets excluding the surplus funds received as part of the Fee Reduction Campaign. The restricted reserve fund has been allocated to the categories of designated program materials as follows:

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

The purpose of the restricted reserve fund is to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 June 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, it is indeterminable whether there will be any delay in transitioning the MHSW program and if 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 2020

11. Commitments

- (a) The Association has a lease agreement for the Vancouver office building which expires on 31 January 2021.

The Association has a lease agreement for the Quebec office suite which expires on 31 May 2021.

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 and other operating leases are as follows:

2021	\$ 89,644
2022	53,360
2023	53,360
2024	<u>8,893</u>
	<u>\$ 205,257</u>

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$2,235,000 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 2020, \$563,332 of loans have been disbursed from the pool of available funds (Note 4) and \$224,447 of loans have been forgiven. In the current year, the Association's board of directors passed a resolution to make additional funds of up to \$100,000 available for the development of collection facilities for remote and indigenous communities in BC.
- (c) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,406,710 (2019 - \$760,538) which will be incurred during 2021.
- (d) During the 2019 fiscal year, the Association entered into an agreement to purchase a strata lot that will be used as the Association's future office space for total consideration of \$5,655,091. The strata lot is under construction with the estimated completion date falling in April 2021. Deposits paid to 31 December 2020 totalled \$1,696,527 and have been recorded as prepaid expenses. The balance of the purchase price, \$3,958,564, is due on the completion date subject to the terms and conditions of the purchase agreement.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

12. 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 fund 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 distrusted to members of the Ontario Pesticides, Solvents and Fertilizers Program before 30 June 2021. Under the agreement, eligible members of the Programs are entitled to receive a reduction of Environmental Handling Fees (“EHFs”) from the surplus funds that would have otherwise been payable by the members as they report EHF, in accordance with the fee reduction schedule as established and agreed by the Association and SO. As of 31 December 2020, \$801,158 of surplus funds made available to the Ontario PaintRecycle Program and \$815,066 related to the Ontario Pesticides, Solvents and Fertilizers Program, for a total of \$1,616,224, remain to be applied to future member fee reductions in 2021. The remaining amounts at 31 December 2020 are determined based on EHF reported by the members to 30 November 2020 in accordance with the Association’s revenue recognition policy (Note 2(f)).

13. 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 2020.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association’s main credit risks relate to its cash and cash equivalents, term deposits, accounts receivable and forgivable loans. Cash, cash equivalents 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.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

13. Financial instruments - Continued

(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 2020, cash and accounts receivable of \$531,115 USD and \$100,580 USD (2019 - \$344,593 USD and \$47,881 USD) respectively and accounts payable and accrued liabilities of \$20,035 USD (2019 - \$10,698 USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

(e) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. 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.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

13. Financial instruments - Continued

(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 its investments held in the reserve. There has been no change to the risk exposure from the prior year.

14. 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. The Association and PCA PSI have certain members of the Board of Directors in common.

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.

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 2020 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 2020

14. Controlled organization - Continued

PCA PSI

	31 December 2020	31 December 2019
		(unaudited)
Financial Position		
Total assets	\$ 1,976,432	\$ 1,649,413
Total liabilities	79,347	203,322
Total net assets	1,897,085	1,446,091
	\$ 1,976,432	\$ 1,649,413
		(unaudited)
Results of Operations		
Total revenue	\$ 1,758,482	\$ 2,044,755
Total expenses	1,253,263	1,583,974
Excess of revenues over expenses	\$ 505,219	\$ 460,781
		(unaudited)
Cash Flows		
Cash provided by operating activities	\$ 320,907	\$ 446,699
Cash used by investing activities	-	-

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2020

15. Related party transactions

The Association is related to PCA PSI (Note 14). The following summarizes the related party balances and transactions for the year.

Included in accounts receivable is \$9,953 (2019 - \$12,422) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2021 fiscal year.

Included in revenues is \$110,622 (2019 - \$107,155) 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.

16. Impact of COVID-19

In March 2020, the World Health Organization declared the COVID-19 outbreak to be a public health emergency. This pandemic has caused an increase in economic uncertainty that has led to volatility in international markets and disrupted business operations around the world. The Association's primary source of revenue is derived from Environmental Handling Fees charged to its members on the sale of approved program products which are dependant on the members' ongoing business operations. Additionally, the Association's operating expenses are largely comprised of the costs of collection, transportation and processing of program products as these are returned to the Association for recycling and proper disposal. During the year, the Association continued to receive revenue from Environmental Handling Fees as charged to its members. The Association did experience disruption in its collection and processing activities in certain provinces at various points during the year due to regional COVID-19 restrictions. At the date of the Independent Auditors' Report, the Association's management has been unable to determine the impact of the COVID-19 pandemic on future revenues, expenses and operations.

Appendix F: Auditor’s Engagement Letter



1500 – 1090 West Georgia Street
Vancouver, B.C. V6E 3V7
Tel: 604-684-1101 Fax: 604-684-7937
E-mail: admin@rolfebenson.com

FILE REFERENCE: 6304

REPLY TO: Andrew Westman

19 February 2021

Mr. Mark Kurschner
Product Care Association of Canada
105 West 3rd Avenue
VANCOUVER, BC V5Y 1E6

Dear Mr. Kurschner:

**re: BC Paint and Household Hazardous Waste Program
BC Lamps and Lighting Equipment Program
BC Smoke and Carbon Monoxide (CO) Alarms Program
New Brunswick Paint Recycling Program
Nova Scotia Paint Recycling Program
Manitoba Household Hazardous Waste Program
Newfoundland and Labrador Paint Recycling Program
Ontario Paint Recycle Program and Ontario Pesticides,
Solvents and Fertilizers Program
Quebec RecycFluo Program**

Objective, Scope and Limitations

You have requested that we audit the statements of revenue and expenses (and accumulated surplus) for the above listed programs (the “Statements”) on behalf of Product Care Association of Canada (the “Association”) for the year ended 31 December 2020. We are pleased to confirm our acceptance and our understanding of these audit engagements by means of this letter. Our audits will be conducted with the objective of our expressing an opinion on the Statements.

The audits will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific situation. The examination of the statements and the issuance of our audit opinions are solely for the use of the Association and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these Statements and we accept no responsibility for their use by any third party.

Our Responsibilities

We will conduct our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits to obtain reasonable assurance about whether the Statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the Association's preparation of the Statements 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. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the Statements that we have identified during the audit.

Management's Responsibilities

Our audits will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the Statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASFNPO"), in particular, the Statements are fairly presented;
- b) For such internal control as management determines is necessary to enable the preparation of Statements that are free from material misstatement, whether due to fraud or error; and
- c) To provide us with:
 - i. Unrestricted access to persons within the entity from whom we determine it is necessary to make inquiries;
 - ii. Access to all information of which management is aware that is relevant to the preparation of the Statements such as records, documentation and other matters; and
 - iii. Additional information that we may request from management for the purpose of the audit.

As part of our audit process, we will request from management and, where appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit. Those representations may include:

Completeness of Information

- a) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of directors and committees of directors and other matters;
- b) Acknowledging that all transactions have been recorded and are reflected in the Statements;
- c) Providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- d) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- e) Acknowledging that all related party relationships and related party transactions have been appropriately accounted for and disclosed in accordance with ASFNPO;



Fraud and error

- f) The design and implementation of internal controls to prevent and detect fraud and error;
- g) An assessment of the risk that the Statements may be materially misstated as a result of fraud;
- h) Providing us with information relating to fraud or suspected fraud affecting the Association involving;
 - i. management;
 - ii. employees who have significant roles in internal control; or
 - iii. others, where the fraud could have a material effect on the Statements;
- i) Providing us with information relating to any allegations of fraud or suspected fraud affecting the Association's Statements communicated by employees, former employees, analysts, regulators, or others;
- j) Communicating its belief that the effects of any uncorrected statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the Statements taken as a whole. A list of the uncorrected misstatements will be attached to the representation letter;

Recognition, Measurement and Disclosure

- k) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the Statements;
- l) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- m) Providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with ASFNPO;
- n) Providing us with information relating to claims and possible claims, whether or not they have been discussed with the Association's legal counsel;
- o) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the Association is contingently liable;
- p) Providing us with information on whether the Association has satisfactory title to assets, liens or encumbrances on existing assets, or assets that are pledged as collateral;
- q) Providing us with information relating to compliance with aspects of contractual agreements that may affect the Statements;
- r) Acknowledging that no subsequent events occurred that require adjustment to the accounting estimates and disclosures included in the Statements; and
- s) Providing us with representations on specific matters communicated to us during the engagement.

Form of Report

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

INDEPENDENT AUDITORS' REPORT

To the Members of
Product Care Association of Canada,

Report on the Audit of the Statement





Opinion

As requested by Product Care Association of Canada, we have audited the statement of revenue and expenses (and accumulated surplus) of the (program name) (the “statement”) for the year ended 31 December 2020.

In our opinion, the Statement presents fairly, in all material respects, the revenue and expenses (and accumulated surplus) of the (program name) for the year ended 31 December 2020 in accordance with Canadian Accounting Standards for Not-For-Profit Associations.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Statements

Management is responsible for the preparation and fair presentation of the Statement in accordance with ASFNPO 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.

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.
- 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the statement of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Rolfe, Benson LLP
Chartered Professional Accountants

Vancouver, BC
Date



If we conclude that a modification to our opinion on the Statements is necessary, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audits or are unable to form, or have not formed, an opinion on the Statements, we may withdraw from the audits before issuing an auditor's report or we may disclaim an opinion on the Statements. If this occurs, we will communicate the reasons and provide you details of any misstatements identified during the audits.

Use and Distribution of Our Report

The examination of the Statements and the issuance of our audit opinions are solely for the use of the Association and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these Statements and we accept no responsibility for their use by any third party. We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Reproduction of Auditors' Report

If reproduction or publication of our auditors' reports (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the reports on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins. Management is responsible for the accurate reproduction of the Statements, the auditors' reports and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either the full or summarized Statements that we have audited. We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

Preparation of Schedules

We understand that your personnel will prepare various schedules and analyses before our engagements are planned to commence and make various other specified documents available for our use during the audits. This assistance will facilitate our work and will help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or withdraw from the engagements.

Working Papers

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagements are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

File Inspections

In accordance with professional regulations (and by our Firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and our Firm's standards. File reviewers are required to maintain the confidentiality of client information.



Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagements. Our services are provided on the basis that:

- a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b) We will hold all personal information in compliance with our Firm's privacy statement.

Indemnity

The Association hereby agrees to indemnify, defend (by counsel retained and instructed by us), and hold harmless our Firm and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- a) The breach by the Association, or its directors, officers, agents or employees, of any of the covenants made by the Association herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement reports or the Statements in reference to which the engagement reports are issued, or any other work product made available to you by our Firm; and
- b) The services performed by us pursuant to these engagements, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our Firm. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your Association.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Rules of Professional Conduct / Code of Ethics, prepare your income tax returns (NPO information return or Charity information return), GST/HST returns and other special reports as required. Management will provide the information necessary to complete these returns / reports and will file them with the appropriate authorities on a timely basis.

Fees

Our professional fees will be based on time spent, and calculated at our regular hourly billing rates plus direct out-of-pocket expenses and applicable GST/HST and are due within 30 days and interest will be charged on overdue accounts. A listing of the estimated fees for each program is included in Appendix A. Out of pocket expenses and applicable GST will be charged in addition to the fee estimates included in Appendix A. Interim bills may be submitted at periodic dates to cover charges and expenses incurred to those dates. If significant additional time is necessary, we will discuss the reasons with you and agree on a fee estimate before we incur the additional costs.

This engagement letter includes the relevant terms that will govern the engagements for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.



If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to the Association.

Yours truly,

ROLFE, BENSON LLP

AW/mmh

The services set out in the foregoing letter are in accordance with our requirements. The terms set out in such letter are acceptable to us and are hereby agreed to.

Product Care Association of Canada

Per: Mark Kurschner
Name and Title Mark Kurschner, President

Date: Feb. 25, 2021

Per: _____
Name and Title

Appendix G: 2020 Non-Financial Audit Report

**PRODUCT CARE ASSOCIATION OF CANADA -
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE
PROGRAM**

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2020

INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of
Product Care Association of Canada,

Level of Assurance 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 Paint and Household Hazardous Waste Program to the British Columbia Ministry of Environment and Climate Change Strategy for the year ended 31 December 2020:

- Section 4 - Collection Systems and Facilities and Appendix A - 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 sold and collected and the recovery rate 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 – 2019 Reporting Year dated November 2019, the most recently issued guidance document, as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

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

Evaluation Criteria

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

Applicable Quality Control Requirements

We apply Canadian Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Scope of the Reasonable Assurance Engagement

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

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

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

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

Inherent Limitations

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

Basis for Qualified Conclusion

As noted in the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports – 2019 Reporting Year dated November 2019, the definition of collection facilities accepting household hazardous waste is required to follow the Environmental Management Act Hazardous Waste Regulation, specifically Section 42.3 *Requirements for Establishment and Operation of a Return Collection Facility* and Section 42.4 *Operating Requirements for a Return Collection Facility* (the “Hazardous Waste Regulations”). We were unable to obtain sufficient appropriate evidence whether the collection facilities accepting household hazardous waste have conformed with the Hazardous Waste Regulations as the Association’s management had not developed a process to evaluate this and as such, the information was not available. Consequently, we were unable to determine whether collection facilities participating in the BC Paint and Household Hazardous Waste Program that accept household hazardous waste had conformed to the requirements of the Hazardous Waste Regulations.

Qualified Conclusion

In our opinion, except for the effect of the matter described in the Basis for Qualified Conclusion paragraph, the Selected Information within Product Care Association of Canada’s Annual Report for the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2020 presents fairly in accordance with the evaluation criteria listed in Appendix 1, in all material respects:

- The location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation;
- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- The description of how total amounts of the producer’s product sold and collected and, if applicable, the producer’s recovery rate 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 further qualifying our opinion, the following should be noted regarding the information contained in the Annual Report:

1. The Selected Information in Section 6 - Pollution Prevention Hierarchy and Product/Component Management includes information related to the disposition of hazardous waste. The product management of hazardous waste is a multi-step process and shipments are tracked on government manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a secondary processor. Materials are comingled at the primary processor before being shipped to a secondary processor. Sample hazardous waste manifests indicating the expected disposition of products for shipments from the primary to secondary processors were obtained from 1 of the 3 hazardous waste primary processors. The final disposition of products shipped to the 2 processors where hazardous waste manifests were not available is based on questionnaire responses from these processors. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1 as it pertains to hazardous waste.

2. The Selected Information included in Section 7 specifically relating to Product Sold is based on self-reported member data. During the 2020 fiscal year, the Association performed internal member audits of 12 of the 156 members of the program and as such, the product sold data presented is subject to uncertainty.

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
28 June 2021

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4 - Collection Systems and Facilities Information for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Total number of collection facilities – 224	Table 1: Paint and HHW Contracted Collection Sites, 2019 and 2020; and: Appendix A: Collection Site List by Regional District (as of December 31, 2020)
“As of December 31, 2020, Product Care contracted with 224 permanent collection sites in British Columbia to provide convenient locations for consumers to drop off unwanted Program Products.”	
“Four (4) HHW site and four (4) paint sites were added in 2020, while one (1) HHW and five (5) paint sites were removed, representing a net increase of two (2) sites from 2019.”	

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 2020, 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.
- One day collection events are excluded from the listing 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

“Product Care endeavours to manage collected products in accordance with the pollution prevention hierarchy. This section details the measures that Product Care follows with respect to each product category based on information provided by downstream processors, where available.”

“The information detailed in this section was verified based on processor questionnaires or site visits of the various processors and the review of final disposition as indicated on hazardous waste manifests as applicable. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies.”

“Shipment records evidencing the management of program product may include Certificates of Disposal, bills of lading or processor invoices and the review of final disposition as indicated on hazardous waste manifests as applicable. Shipment records evidencing the management of metal and plastic containers may include bills of lading, scale tickets or processor invoices.”

Material: All Paint Excluding Aerosol (Paint Reuse Program)

“Reusable paint is given away at no charge through the PaintShare (previously Paint Reuse) program to members of the public and non-profit organizations to be used for its originally intended purpose.”

“Based on monthly reports provided by collection sites, approximately 1.5% of the total volume of paint processed in 2020 was reused through the PaintShare program, down from 2.1% in 2019.”

Material: Water-based (Latex) Paint (Excluding Paint Reuse)

End fate:
Recycling – 87.9%, Energy Recovery – 12.1%

Table 7: Program Product End Fate 2020

“Product Care utilizes a number of options for water-based (latex) paint recycling. High-grade recyclable water-based paint is reprocessed into paint and coatings products. The lower grade recyclable paint (i.e., paint that is not suitable for paint to paint recycling) is used as a raw material in the manufacturing of concrete products (blocks, barriers, and Portland cement).”

“According to shipment records, approximately 87.9% of the water-based paint sent to downstream processors by the Program in 2020 was recycled utilizing one of the two options listed above.”

“According to shipment records, 12.1% of the water-based paint sent to downstream processors was used as an alternative fuel in 2020.”

Material: Solvent-based (Alkyd) Paint (Excluding Paint Reuse)

End fate:
Energy recovery – 100%

Table 7: Program Product End Fate 2020

“According to shipment records, 100% of the solvent based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2020 went to hazardous waste management companies who then sent the paint to permitted/licensed facilities to be used for alternative energy recovery.”

Material: Flammable Liquids End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2020
“According to shipment records, 100% of the flammable liquids shipped from the consolidation facility to downstream processors in 2020 went to a hazardous waste management company who then sent them to permitted/licensed facilities to be used for alternative energy recovery.”	
Material: Pesticides End Fate: Incineration – 100%	Table 7: Program Product End Fate 2020
“According to shipment records, 100% of pesticide products shipped from the consolidation facility to downstream processors in 2020 went to a hazardous waste management company who then sent them to permitted/licensed facilities for incineration.”	
Material: Gasoline End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2020
“According to shipment records, 100% of the gasoline shipped from the consolidation facility to downstream processors in 2020 went to a hazardous waste management company who then sent the gasoline to permitted/licensed facilities to be used for alternative energy recovery.”	
Material: Metal Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2020
“Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2020 from paint (including aerosols), pesticides, flammable liquids, pesticides and gasoline were sent for metal recycling.”	
Material: #2 Plastic Containers (paint) End fate: Recycling – 83% Energy Recovery – 17%	Table 7: Program Product End Fate 2020
Material: #2 Plastic Containers (gasoline) End fate: Recycling – 100%	Table 7: Program Product End Fate 2020
Material: Plastic Pesticide Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2020
Material: Plastic Flammable Liquids Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2020
“According to shipment records, 100% of #2 HDPE plastic gasoline containers shipped from the consolidation facility to downstream processors were recycled in 2020. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 83% of 5 gallon size #2 HDPE plastic paint containers shipped from the consolidation facility to downstream	

processors were recycled and the remaining 17% of the 5 gallon #2 HDPE plastic paint containers were sent to energy recovery as an alternative energy source in licensed incinerators, as demonstrated by shipment records.”	
Material: #5 Plastic Containers End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2020
“The Program managed 100% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery.”	

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

- The Association maintains a listing of all products shipped to the primary processor which is supported by shipping documents or processor invoices.
- Shipments of non-hazardous waste are supported by shipping documents indicating the type and amount of product received.
- Shipments of hazardous waste flow through a multi-step processing environment. Shipments to the primary processor are supported by the applicable government manifest which does not include information on the expected disposition of product by the secondary processor. Shipments from the primary processor to the secondary processor are supported by the applicable government manifest which includes co-mingled materials from other sources and information on the expected disposition as completed by the consignee after receiving the shipment. Sample hazardous waste manifests indicating the expected disposition of products for shipments from the primary to secondary processors were obtained from 1 of the 3 hazardous waste primary processors. Information on expected disposition from the other processors are obtained through processor questionnaires on product management.
- The processors provide information on product management in an annual questionnaire.
- The Association performs periodic site inspections for certain of the non-hazardous waste processors’ facilities. Site inspection criteria have been developed to confirm the responses in the questionnaire provided by the primary processor. The initial site inspections for the non-hazardous waste processors were performed in 2015 and 2016 and subsequent site inspections are performed on a rotating five year schedule.

Product sold and collected and recovery rate

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
Product Collected Paint (non-aerosol) collected – 2,860,785 Litres Paint (aerosol) collected – 39,940 Litres Flammable Liquids/Gasoline collected – 164,705 Litres Pesticides collected – 16,308 Litres	Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2020)
“Paint residual recovery volume was calculated using a conversion factor of 105.7 litres per tubskid, based on the average volume generated per tubskid over the full year 2020.”	

“Paint aerosol residual recovery volume was calculated using a conversion factor of 30.4 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year 2020.”

“Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 184.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2020. This does not include volume from flammable or pesticide aerosols.”

“Pesticide residual recovery volume was calculated using a conversion factor of 121.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2020.”

<p>Product Sold Paint sold – 32,968,006 Litres</p> <p>Flammable Liquids/Gasoline sold – 2,890,458 Litres</p> <p>Pesticides sold – 154,988 Litres</p>	<p>Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2020)</p>
<p>“With regard to gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore, sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category. Gasoline collected volumes are included in the residual recovery volumes for flammable liquids, as gasoline and other flammable liquids are processed together and therefore indistinguishable.”</p>	
<p>“Volumes reported as “Sales (litres)” are estimated by converting units reported to Product Care by its members according to the typical container volume for each container size category.”</p>	
<p>Recovery Rate Recovery rate Paint – 8.8%</p> <p>Recovery rate Flammable Liquids/Gasoline – 5.7%</p> <p>Recovery rate Pesticides – 10.5%</p>	<p>Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2020)</p>

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

Product Collected

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- Each shipment of product collected is supported by documentation indicating the total units collected and the type of program materials collected which has been agreed upon by the shipper, receiver and carrier.
- The calculation of total litres of program materials collected is based on total units collected and converted to litres using the standard volume of containers used to collect the materials and the average litres of program materials collected from each container.

Product Sold

- The Association maintains a listing of product sold by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.

- The units of product sold per program category have been recalculated using the data included in the Association’s audited financial statements. Data not included in the audited financial statements has been agreed to supporting documents and recalculated.
- The calculation of total litres of program material sold is based on total units sold converted to litres based on the average volume of the most popular container sizes sold as provided by the Association’s members.
- Units sold are determined based on self-reporting by each member of the Program. A key source of information in determining the accuracy of units sold and reported to the Program by members is the internal audit process carried out on sales data reported by individual members. The Association has performed 12 internal audits of its 156 members’ sales data for the 2020 fiscal year.

Recovery Rate

- The calculation of the recovery rate is based on the Residual Recovery Volume in litres divided by the sales in litres.
- The calculation of the recovery rate has been performed accurately using the appropriate sources of information for product collected and product sold.

Performance targets

Specific disclosures in the annual stewardship report from Section 9 - Performance Measures for which evaluation criteria were developed	
<p>Target – maintain a minimum of 219 collection sites 2020 Assertion – Target exceeded: 224 collection sites</p> <p>Target – recycle a minimum of 75% of water-based (latex) paint 2020 Assertion – Target exceeded: 87.9% of water-based paint was recycled</p> <p>Target – 100% of solvent-based (alkyd) paint sent to energy recovery 2020 Assertion – Target met: 100% of solvent-based paint was sent to energy recovery</p> <p>Target – Strive for 100% recycling of metal & HDPE (#2) paint containers 2020 Assertion – Target not met: 100% of metal paint containers recycled; 83% of #2 plastic paint containers were recycled</p> <p>Target – 100% of polypropylene (#5) paint containers sent to energy recovery 2020 Assertion – Target met: 100% of #5 plastic (polypropylene) containers were used as an alternative energy source in licensed incinerators</p> <p>Target – 100% of flammable liquids sent to energy recovery 2020 Assertion – Target met: 100% of flammable liquids were sent to energy recovery as an alternative energy source in licensed incinerators</p> <p>Target – Strive for 100% recycling of flammable liquid containers 2020 Assertion – Target met: 100% of flammable liquid containers were recycled</p>	Table 13 – Key Performance Measures

<p>Target – 100% of pesticides sent for incineration 2020 Assertion – Target met: 100% of pesticides were sent for incineration</p> <p>Target – Strive for 100% recycling of metal and plastic pesticide containers 2020 Assertion – Target met: 100% of metal & plastic pesticide containers were recycled</p> <p>Target – 100% of gasoline sent to energy recovery 2020 Assertion – Target met: 100% of gasoline liquids were sent for energy recovery as an alternative energy source in licensed incinerators</p> <p>Target – Strive for 100% recycling of gasoline containers 2020 Assertion – Target met: 100% of gasoline containers were recycled</p>	
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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.