



News Media Canada Médias d'Info Canada

STEWARDSHIP PLAN

2018 ANNUAL REPORT

Required Information Page

Stewardship plan approval date: October 19, 2017

Product category: Schedule 5 – Printed Paper and Packaging [Newsprint]

Stewardship agency and/or program name: News Media Canada

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Stewardship program website: None

Stewardship plan website: <https://nmc-mic.ca/public-affairs/newspapers-and-recycling/bc-stewardship/>

Annual report website: <https://nmc-mic.ca/public-affairs/newspapers-and-recycling/bc-stewardship/>

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Message from the President

On behalf of News Media Canada and our members, it is with great pleasure to present our second ever annual report for newspaper stewardship in BC. 2018 was no doubt a very tumultuous year for the recycling industry in North America and indeed the entire world. Never before has modern recycling encountered the challenges, nor the intense media spotlight as it has over the past year. And although what's happened has not been easy for the recycling industry, NMC believes it's critical that the issues be widely reported so all British Columbians can be informed, and we are immensely proud of the work done by our members in this regard.

In spite of the challenges the recent market changes have created for many materials, we are happy that our product – recovered newsprint – has weathered the storm relatively well. Through our agreement with the BC Government and Recycle BC, the province's sole stewardship agency for Packaging and Printed Paper, newsprint collection and recycling has continued uninterrupted through the province-wide system. And because there are stable markets for newsprint, through Recycle BC we can provide the much-needed assurance that it has continued to be responsibly recycled as British Columbians expect.

Our stewardship plan continues to grow in a number of important respects. We were pleased to welcome three new members in 2018. We've also expanded our efforts across both old and new members to promote the recycling of our product, and recycling more generally. And even despite a slight decrease in tonnage distributed in 2018, our recovery rate remains well above the 75% threshold, sitting at an outstanding 93% for 2018.

We truly appreciate British Columbians' ongoing support for print news and your commitment to recycling that is key to our stewardship success.

Sincerely,

A handwritten signature in black ink that reads "John Hinds". The signature is written in a cursive, slightly slanted style.

John Hinds

President & Chief Executive Officer, News Media Canada

Introduction

This is the second annual report released by News Media Canada (NMC) for our British Columbia Stewardship Plan under Schedule 5 of the Recycling Regulation. The first was for 2017, following plan approval in October of 2017. This report incorporates plan performance and data for the year 2018, as well as additional information on efforts so far in 2019 and those planned for the future.

The system for newsprint recycling in BC is unique in several ways. To start, BC is the only jurisdiction in North America that requires industry to fully fund and operate a recycling system for Printed Paper and Packaging, or PPP. As a PPP product, newsprint of course falls under this category. The PPP collection and recycling system is run by Recycle BC (formerly MMBC), through a comprehensive system of curbside and depot collection, servicing all but a few communities across the province. As Recycle BC's is a large-scale, sophisticated program, we suggest readers refer to their annual report as well for additional information, some of which is related to newsprint.

NMC fulfills our obligations under the Regulation through an agreement with the BC Government, who maintains a direct relationship with Recycle BC. As a reporting and advertising medium, newspapers fulfill a critical role in keeping the public informed and governments have long used newspapers to communicate important information and messaging. This need has allowed us to provide this service in the form of in-kind advertising for government, which translates into partial funding for Recycle BC to collect our material through their centralized system.

Similar to what works in other provinces, this system has been successful in BC as well because it allows newspapers to meet our recycling obligations while ensuring the sustainability of our work in a challenging and ever-changing media environment. We've had excellent results in our first two years of data collection and reporting and we see no reason that this won't be the case in the future.

Our Stewardship Plan is open to both NMC members and non-members. The intention behind this was to ensure that all newspapers had the opportunity to join and benefit by getting into compliance with the regulation. We firmly believe that this continues to benefit our publisher members, non-members, and the overall recovery of newsprint in BC.

As a result of this open policy we've also grown year after year, with an additional three publications added to our membership in 2018 (the complete, up-to-date list of members is included in Appendix A):

- The Georgia Straight
- The Epoch Times
- Ming Pao

The program continues to be administered by News Media Canada on behalf of members, which include most applicable BC publications. We are governed by a 15-person board, made up of diverse representatives from across the country.¹ The NMC head office is still based out of Toronto, lead by our longstanding CEO John Hinds. And our website remains the host of all important documents related to our product stewardship activities.²

¹ The current board of directors is posted on our website here: <https://nmc-mic.ca/about-us/board-of-directors/>

² These documents can be found at this link: <https://nmc-mic.ca/public-affairs/newspapers-and-recycling/bc-stewardship/>

Recovery Rate and Third-Party Audit

High material recovery for newsprint in BC continues to be a significant achievement of our Stewardship Plan. Newspaper has a long history of recycling in BC, having been the original material collected at the residential curbside. Residents have been recycling newsprint since the early 1980's and are good at it. And unlike a lot of newer materials, it does not pose much confusion for the blue box user. These factors helped achieve a recovery rate of 93% for 2018, just slightly below the 96% recovery achieved last year.

The recovery rate is stated as a percentage of the newsprint collected through the Recycle BC system, versus that distributed into the residential market by our members. Calculating this figure is an important requirement of the Recycling Regulation.

In April of 2019, BDO Canada LLP was engaged to conduct an audit on PPP tonnage information from Plan members for 2018. The audit produced figures on the distribution of applicable residential PPP. The same firm was used for our previous audit, so they are very familiar with product stewardship in BC, particularly around newsprint.

The key metric in our recovery calculations is something called "Residential Production Volume". This is the tonnage of PPP distributed by our members into the residential market, exclusively. It's an important distinction because the Recycling Regulation covers only residential material, while excluding anything distributed to commercial, industrial, or institutional premises. Newspapers are of course consumed across all building types, which requires gross volumes to be adjusted using the following process for each member.

- Begin with the total number of copies printed per publication
- Remove from the above any copies that are not discarded through the residential waste stream such as:
 - Internal copies
 - Copies distributed to non-residential customers such as hotels/motels, airlines/airports, office buildings, and street-side distribution such as transit stations
 - Unsold returns from retailers
- Use the resulting total to determine the number of residential copies
- Translate this total number of units into a total weight in Metric Tonnes

Although the vast majority of our material is newsprint, we also break it down further into more detailed categories as our members are responsible for some other PPP that is measured as well:

- Newsprint
- Magazines, and other bound periodicals
- Plastic film and laminates
- Other printed paper – subscription letter & envelopes
- Other packaging

The two pages to follow show our 2018 tonnages of PPP, split up by both our member publishers, and the aforementioned material categories. Where necessary, figures were adjusted by BDO to be as accurate and consistent as possible.

2018 Tonnages

Reported GPV for 2018	12,946.00	4,352.00	1,187.26	5,116.75	2,250.05	2,609.29	698.63	522.27	1,898.18	288.42	365.08	32,233.93
Adjustments	(7,600.38)	(963.90)	-	1,926.65	(26.05)	-	-	(24.49)	(7.00)	2.67	-	(6,692.50)
Revised 2018 Estimates	5,345.62	3,388.10	1,187.26	7,043.40	2,224.00	2,609.29	698.63	497.78	1,891.18	291.09	365.08	25,541.43

Reported RPV for 2018	5,278.09	3,041.32	905.31	4,637.70	1,373.17	2,317.31	523.08	489.51	1,098.34	288.42	213.11	20,165.36
Adjustments	8.34	7.01	-	(66.40)	-	-	-	(22.96)	0.02	(7.73)	17.08	(64.64)
Revised 2018 Estimates	5,286.43	3,048.33	905.31	4,571.30	1,373.17	2,317.31	523.08	466.55	1,098.36	280.69	230.19	20,100.72

CATEGORIES OF PPP	Black Press	Glacier Media	Globe and Mail	Postmedia	Sing Tao	Times Colonist	Continenta l Group	Aberdeen	Ming Pao	Epoch Times	Georgia Straight	Total
I) NEWSPRINT												
Reported in 2018	4,348.83	3,031.89	872.26	4,542.08	867.52	2,232.37	500.76	466.20	1,083.15	281.77	213.11	18,439.94
Adjustments	(13.71)	(155.49)	-	(66.40)	-	-	-	(21.88)	(384.69)	(7.73)	17.08	(632.82)
Revised 2018 Estimates	4,335.12	2,876.40	872.26	4,475.68	867.52	2,232.37	500.76	444.32	698.46	274.04	230.19	17,807.12
II) MAGAZINES												
Reported in 2018	929.26	-	28.50	95.62	505.65	65.24	22.32	23.31	15.19	6.65	-	1,691.74
Adjustments	13.71	159.79	-	-	-	-	-	(1.09)	384.71	-	-	557.12
Revised 2017 Estimates	942.97	159.79	28.50	95.62	505.65	65.24	22.32	22.22	399.90	6.65	-	2,248.86
III) PLASTIC FILM AND LAMINATES												
Reported in 2018	-	9.43	4.22	-	-	4.18	-	-	-	-	-	17.83
Adjustments	8.34	2.71	-	-	-	11.35	-	-	-	-	-	22.40
Revised 2018 Estimates	8.34	12.14	4.22	-	-	15.53	-	-	-	-	-	40.23
IV) OTHER PRINTED PAPER -												
Reported in 2018	-	-	0.33	-	-	15.53	-	-	-	-	-	15.86
Adjustments	-	-	-	-	-	(11.35)	-	-	-	-	-	(11.35)
Revised 2018 Estimates	-	-	0.33	-	-	4.18	-	-	-	-	-	4.51
V) OTHER PACKAGING												
Reported in 2018	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Revised 2018 Estimates	-	-	-	-	-	-	-	-	-	-	-	-

The key figure can be found in the bottom-right cell of the Residential Production Volume table: 20,100.72 Metric Tonnes. This is the total adjusted tonnage of PPP across all plan members for 2018, and acts as the denominator in the Recovery Rate calculation. The numerator is 18,704 Metric Tonnes of PPP collected, which is the figure reported by the BC Government on behalf of Recycle BC for our applicable tonnage. Together these results work out to a 93% Recovery Rate.³

This is an excellent result, and one that we have achieved even while growing our membership. As new members come on their tonnages get added to those distributed under the plan, with no commensurate impact on tonnages collected, at least in the short term. This type of growth should therefore translate into a decreasing Recovery Rate, which we have mostly managed to avoid. We of course hope to continue to grow in this manner.

Communication and Consumer Awareness

Ongoing communication is an important element of our Stewardship Plan, and one that aligns perfectly with our product and business. Throughout 2018 and beyond, NMC has continued to use its newspaper communication platform to support and promote recycling in communities around BC.

This year, we included a review of recycling promotion activity as part of our annual audit. It was confirmed that once again, our members have made consistent and significant efforts to promote recycling through newspaper advertising. All eight of our publishers who were members at the start of the year included promotional pieces throughout 2018. Some members with multiple publications included promotions in all of them, whereas others just in select papers.

To cite a few examples, two of BC’s most prominent daily papers, the Vancouver Sun and Province, ran the following number of ads in 2018:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
The Vancouver Sun	26	23	27	25	26	26	25	25	25	26	26	25	305
The Province	26	23	26	26	26	25	26	26	26	26	26	25	305

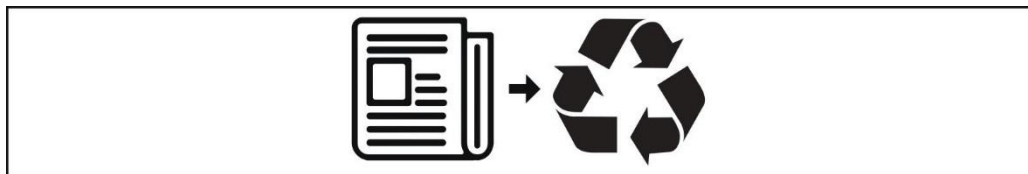
The Globe and Mail also ran between 4 and 8 recycling ads per month between March and December of 2018. From among our community newspapers, examples include Aberdeen who ran weekly ads from late March to the end of December, Black Press who ran weekly and twice weekly ads depending on frequency of publication, and Glacier Media who ran an ad in near every addition of every paper for most of the year. This concerted effort helped get the message across to customers to always recycle their papers after reading. The three new members that came on board later in the year did not do any promotions in 2018, however have already begun doing so for 2019.

Our strategy with advertising is for NMC to develop and provide content directly to members so they can easily run the ads in their papers, and to change the recycling awareness and advertisements at least yearly. We have recently developed some new, refreshed ads that will be run throughout the year.

³ As in the last report, NMC acknowledges that the total tonnage collected likely includes some material distributed by members outside of our plan.

The new ads include options for 100% image-based communication. This was an important change we made to previous content using a combination of words and images, because a number of our members produce non-English language papers. These publishers may find the new ads are more appropriate for non-English papers. The ads have been made available in multiple colours and sizes, so publishers have the option to use whichever work the best for them and report their usage back to NMC for tracking purposes.

Here are some examples of the new content now being used:



We also encourage each of the publishers to supplement these adverts with their own local information, including traditional advertising as well as coverage of recycling-related issues.

Environmental Performance and Changing Markets

We would again like to emphasize the outstanding recovery rate of newsprint as our key environmental achievement. 93% recovery means all but a tiny portion of BC newsprint is being properly recycled, with a minimal amount burdening the province's disposal infrastructure and polluting our environment. We also continue to be leaders in sustainability of our product, which is singular, wholly recyclable, and recycled content-rich.

Looking back at 2018, one thing that sticks out is the resiliency of recovered newsprint as a commodity on the recycling markets. In the 2017 Annual Report we included an extensive section on regulatory changes in China in particular. One year later, these changes have had an unprecedented impact on the market, creating massive ripple effects throughout the recycling industry. Chinese imports continue to be highly restricted, with the stated objective of eliminating them altogether by 2020. And capacity from other international markets is not sufficient to accommodate those materials that once went to China. Throughout all this, however, newsprint has fared much better than most all other PPP commodities.

Although its value is not what it once was, newsprint continues to be purchased consistently by international markets in countries like China and Korea who maintain a significant reliance on newspapers for communication. Indeed, for countries outside North America that have not as quickly transitioned to digital media, print-based communication remains very strong, and requires recycled feedstocks.

The significant volumes of newspaper that remain in the residential mixture also present the opportunity for systems to collect newsprint separately or sort it out of mixed papers at a processing facility. This is an important strength of our material because in these unique times, sorted materials are more stable and sought-after than mixed paper, for example, which has been shut out of some markets altogether.

In addition to export markets, some North American mills are also reprocessing our product, driven in part by desire for recycled content. These local outlets are important to diversify the market and we both hope and expect more to come online in the future as North America is forced to become more self-reliant in how it deals with waste materials. This transition will not be without challenges, but in the long-term will be a positive that will no doubt deliver many important environmental benefits.

Looking Forward

The newspaper industry as a whole continues to transition to a digital platform, with commensurate declines in print distribution. In 2018, for example two Glacier publications – the TriCity News and the Burnaby Now – have reduced their publications from twice to once weekly. At the same time, other papers are becoming thinner. This is a large part of why our tonnage actually went down slightly this year as compared to last, in spite of our adding multiple new members. But regardless of changes to the industry, NMC remains committed to representing our members and supporting quality journalism and news media in BC and across Canada.

Overall, we are happy with plan performance in 2018 and the efforts and adjustments we made following 2017. That said, there were a number of further improvements suggested by our auditor that we will be pursuing this year.

Our members made strides in improving tracking and reporting of tonnages, however the auditor highlighted that some challenges with consistency still remain. For example, it was noted that for improved accuracy and completeness, the Ministry and NMC should work to standardize definitions and methodologies for calculating Gross Production Volumes. Issues existed in this area largely because some publishers have their own printing operations and calculate based on net paper consumption, whereas others use outsourced printers and calculate based on copies printed. This is something we hope to improve on in concert with the BC Government.

NMC will also be working on improved consistency of tracking non-newsprint PPP materials, and practices for parsing out residential material from total distribution. Both of these were mentioned by our auditor as needing further refinement, in part to reduce the amount of adjusting that they did this year (noted in the tables on pages 7 and 8). In terms of material categories, we will focus on standard guidelines around tracking of plastic film, which may be used to wrap newspapers during wet weather and is currently managed quite differently between certain members. We will also be working on our consumer definitions to address the issue of differentiating residential material. These and all practices around reporting and meeting plan our requirements will be particularly stressed for our new members in order to get them quickly up to speed.

And finally, as will always be the case, our plan will remain open to all that wish to gain compliance through it. We have had multiple rounds of new entries, and we will continue to solicit other obligated producers who are without a plan, to join on with us.

Conclusion

Two years into our program, NMC is very pleased with our results thus far. Our recovery rate has far outstripped the mandated 75% for two successive years and shows no signs of faltering. Beyond simple collection, we also have many reasons to be confident in the genuine end recycling of our product, even during challenging times.

We thank the BC Government for its commitment to the newspaper Stewardship Plan, and Recycle BC for continuing to operate an exemplary collection system across the province. We fully anticipate another successful year in 2019.

Appendix A – List of Current Members as of 2018 Annual Report

The list below shows all current members, including all those added since original plan approval. Please note that none of our original founding members or newer additions have left the Plan since joining.

- Postmedia Network Inc.
 - The Vancouver Sun
 - The Province
 - National Post

- The Globe and Mail Inc.
 - Globe and Mail

- Black Press Group Ltd
 - 100 Mile House Free Press
 - Abbotsford News
 - Agassiz-Harrison Observer
 - Alberni Valley News
 - Aldergrove Star
 - Ashcroft-Cache Creek Journal
 - Barriere Star Journal
 - Bella Coola Coast Mountain News
 - Boulevard – Okanagan
 - Boulevard Chinese Edition
 - Boulevard Mid-Island
 - Boulevard Vancouver Edition
 - Boulevard Victoria
 - Boundary Creek Times
 - Burns Lake / Lakes District News
 - Campbell River Mirror
 - Canadian Grapes to Wine
 - Castlegar News
 - Chilliwack Progress
 - Clearwater Times
 - Cloverdale Reporter
 - Courtenay / Comox Valley Record
 - Cranbrook Daily Townsman
 - Cranbrook Kootenay News Advertiser
 - Creston Valley Advance
 - Duncan Cowichan Valley Citizen
 - Fernie Free Press
 - Fort St. James Caledonia Courier
 - Golden Star
 - Goldstream News Gazette
 - Grand Forks Gazette
 - Gulf Island Driftwood
 - Haida Gwaii Observer

- Hope Standard
- Houston Today
- Indulge (Chinese/English)
- Indulge Magazine
- Invermere, The Valley Echo
- Kelowna Capital News
- Keremeos, The Review
- Kimberly Daily Bulletin
- Kitimat, Northern Sentinel
- Ladysmith-Chemainus Chronicle
- Lake Cowichan Gazette
- Langley Advance
- Langley Times
- Maple Ridge-Pitt Meadows News
- Mission City Record
- Monday Magazine
- N2K Magazine
- Nakusp, Arrow Lakes News
- Nanaimo News Bulletin
- Nelson Star
- North Delta Reporter
- Northern Connector
- Oak Bay News
- Parksville/Qualicum Beach News
- Peace Arch News, White Rock/South Surrey
- Penticton Western News
- Port Hardy, The Norther View
- Princeton, The Similkameen Spotlight
- Quesnel, Cariboo Observer
- Real Estate Weekly Abbotsford
- Real Estate Weekly Langley
- Real Estate Weekly Surrey
- Revelstoke Times Review
- Rossland News
- Saanich News
- Salmon Arm Observer
- Salmon Arm, Shuswap Market News
- Sicamous, Eagle Valley News
- Sidney, Peninsula News Review
- Smithers, Interior News
- Sooke News Mirror
- Summerland Review
- Surrey Now
- Surrey, North Delta Leader
- Terrace Standard
- Tofino-Ucuelet Westerly News
- Trail Daily Times
- Vancouver Island Free Daily

- Vanderhoof, Omineca Express
- Vernon, Morning Star
- Victoria News
- Williams Lake Advisor
- Williams Lake Tribune
- Wine Trails
- Winfield, Lake County Calendar

- Glacier Media Inc.
 - Business in Vancouver
 - Western Investor
 - Real Estate Weekly
 - Alaska Highway News
 - Pipeline News North
 - The Mirror
 - Northern Horizon
 - Prince George Citizen
 - Vancouver Courier
 - North Shore News
 - Burnaby Now
 - New Westminster Record
 - Richmond News
 - Delta Optimist
 - Tri-City News
 - Westender
 - Bowen Island Undercurrent
 - Squamish Chief
 - Whistler Question
 - Whistler Pique
 - Bridge River Lillooet News
 - Powell River Peak
 - Coast Reporter

- Sing Tao Newspapers (Canada 1988) Ltd.
 - Sing Tao Daily
 - Sing Tao Real Estate Guide
 - Entertainment Insider
 - Sing Tao Weekly Magazine
 - Canadian City Post
 - Sing Tao Etel Directory

- Aberdeen Publications Ltd. Partnership
 - Kamloops This Week
 - Merritt Herald
 - Sunshine Coast The Local
 - Peachland View
 - Oliver Chronicle
 - Osoyoos Times

- Columbia Valley Pioneer
- Continental Newspapers
 - Kelowna Daily Courier
 - Penticton Herald
 - Okanagan Saturday
 - Westside Weekly
 - Okanagan Advertiser
- TC Publications Ltd. Partnership
 - Victoria Times Colonist
- Ming Pao Newspaper (Canada) Ltd.
 - Ming Pao
- The Epoch Times Western Canada Society
 - The Epoch Times
- Vancouver Free Press Publishing Corp.
 - The Georgia Straight

CURRENCIES		CURRENCIES	
Country	Rate	Country	Rate
Canada	1.0000	Canada	1.0000
USA	0.7500	USA	0.7500
UK	0.5000	UK	0.5000
Japan	0.0050	Japan	0.0050
France	0.0070	France	0.0070
Germany	0.0080	Germany	0.0080
Italy	0.0100	Italy	0.0100
Spain	0.0150	Spain	0.0150
Portugal	0.0200	Portugal	0.0200
Greece	0.0300	Greece	0.0300
Sweden	0.0400	Sweden	0.0400
Norway	0.0500	Norway	0.0500
Denmark	0.0600	Denmark	0.0600
Finland	0.0700	Finland	0.0700
Poland	0.0800	Poland	0.0800
Czech Republic	0.0900	Czech Republic	0.0900
Slovakia	0.1000	Slovakia	0.1000
Hungary	0.1100	Hungary	0.1100
Croatia	0.1200	Croatia	0.1200
Slovenia	0.1300	Slovenia	0.1300
Estonia	0.1400	Estonia	0.1400
Lithuania	0.1500	Lithuania	0.1500
Latvia	0.1600	Latvia	0.1600
Romania	0.1700	Romania	0.1700
Bulgaria	0.1800	Bulgaria	0.1800
Greece	0.1900	Greece	0.1900
Turkey	0.2000	Turkey	0.2000
India	0.0100	India	0.0100
China	0.0200	China	0.0200
South Korea	0.0300	South Korea	0.0300
Japan	0.0400	Japan	0.0400
Philippines	0.0500	Philippines	0.0500
Indonesia	0.0600	Indonesia	0.0600
Malaysia	0.0700	Malaysia	0.0700
Singapore	0.0800	Singapore	0.0800
Thailand	0.0900	Thailand	0.0900
Vietnam	0.1000	Vietnam	0.1000
South Africa	0.1100	South Africa	0.1100
Argentina	0.1200	Argentina	0.1200
Brazil	0.1300	Brazil	0.1300
Chile	0.1400	Chile	0.1400
Colombia	0.1500	Colombia	0.1500
Costa Rica	0.1600	Costa Rica	0.1600
Cuba	0.1700	Cuba	0.1700
Dominican Republic	0.1800	Dominican Republic	0.1800
Ecuador	0.1900	Ecuador	0.1900
El Salvador	0.2000	El Salvador	0.2000
Honduras	0.2100	Honduras	0.2100
Jamaica	0.2200	Jamaica	0.2200
Mexico	0.2300	Mexico	0.2300
Nicaragua	0.2400	Nicaragua	0.2400
Panama	0.2500	Panama	0.2500
Paraguay	0.2600	Paraguay	0.2600
Peru	0.2700	Peru	0.2700
Puerto Rico	0.2800	Puerto Rico	0.2800
Uruguay	0.2900	Uruguay	0.2900
Venezuela	0.3000	Venezuela	0.3000



May 29, 2019

Mr. John Hinds
President and Chief Executive Officer
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RE: Internal Audit Report of Non-Financial Information

BACKGROUND

As per the British Columbia (BC) Recycling Regulation (B.C. Reg. 449/2004), a producer that uses a commercial enterprise to sell, offer for sale, or distribute, in B.C., a product of the packaging and paper product¹ (PPP) category must provide an approved Extended Producer Responsibility Plan². To meet the requirements of the BC Recycling Regulation, the BC members of News Media Canada (NMC) submitted a Stewardship Plan to the BC Ministry of Environment and Climate Change Strategy (the Ministry) on September 29, 2017.

NMC's Stewardship Plan indicates that NMC will track tonnage information, and that a recovery rate will be calculated by dividing the tonnage of newspaper collected through the Recycle BC system by the tonnage of newspaper distributed in the residential markets by BC participating producers (Producers), as reported by NMC. To verify the tonnage information tracked by NMC, BDO Canada LLP (BDO) was engaged on March 4th, 2019 by NMC to conduct an internal audit on NMC Producers³ data for the year ended December 31, 2018⁴. The objective of this audit was to assess the accuracy and completeness of NMC reported figures.

Specific data in the scope of this audit included:

- A. Gross Production Volume for the Producers for 2018⁴
- B. Residential⁵ Production Volume for Producers for 2018⁴
- C. Residential Production Volume disaggregated by category of PPP for 2018⁴
- D. Names of the newspapers to which the information relates for 2018⁴
- E. Performance measurement in NMC's Stewardship Plan regarding the inclusion of promotional pieces from each publication according to the Stewardship Plan approval in 2018⁴

In total, eleven (11) Producers were included in the scope of this audit.

BDO carried out the audit work between April 1st, 2019 and May 17th, 2019, and submitted the final report to NMC on May 29th, 2019. This audit was conducted in accordance with the Institute of Internal Auditors (IIA) Standards.

This internal audit did not constitute a legal determination on NMC's, and/or its BC members', compliance with the B.C. Recycling Regulation 449/2004, or with any agreement between the Ministry, NMC, and/or Producers.

AUDIT APPROACH

Assessing the completeness and accuracy of NMC's reported tonnage information required BDO to reach out to individual Producers. In total, 11 Producers are included in NMC's reporting for 2018. Of these 11 Producers, eight (8) Producers were included as part of a prior year internal audit, where 2016 and 2017 reported volumes were reviewed. The remaining three (3) Producers joined the group of NMC Producers in 2019. As such, the three (3) new Producers' data for 2016 and 2017 data was also provided for review.

¹ As per Schedule 5 of the BC Recycling Regulation, "paper" includes flyers, brochures, booklets, catalogues, telephone directories, newspapers, magazines, paper fibre, and paper used for copying, writing, or other general use. News Media Canada reports on PPP in five (5) categories: newsprints, magazines, plastic film and laminates, other printed paper (i.e., subscription letter & envelopes), and other packaging.

² Newsprint falls under the PPP category as per Schedule 5 of the B.C. Recycling Regulation.

³ NMC Producers are those producers with activity in BC, which are being represented by the NMC and fall under the BC Stewardship Plan. The number of NMC Producers has increased over the years, and reached 11 at the time of this audit (compared to 8 in the prior year audit).

⁴ Including three new participating producers for 2018, for which the 2016 and 2017 years are scoped in as well.

⁵ The stipulations for volumes discarded through the residential stream are presented in Schedule A, *Calculation of Volumes Discarded through Residential Waste Stream*, of the agreement between the Province and participating producers. Generally, it includes PPP discarded as trash and collected for recycling at residential premises or public spaces in BC.

The main elements of our work included:

- Gaining an understanding of, and evaluating, the design of the key processes and controls for managing and reporting the in-scope data used by NMC in reporting to the Ministry.
- Responding to assessed risks through testing, on a sample basis, the in-scope data reported by NMC.
- Performing procedures such as interviews, inspection, observation, vouching to independent source documentation, and recalculating figures to obtain corroborating evidence to address assessed risks linked to the in-scope data.
- Evaluating the sufficiency and appropriateness of the evidence obtained.

Specific activities included:

- Preparing a planning and scoping document.
- Conducting structured interviews with the three (3) new Producers:
 - Ming Pao
 - Epoch Times
 - Georgia Straight
- Confirming any changes to the calculation methodology with the remaining eight (8) Producers:
 - Black Press
 - Glacier Media
 - Globe and Mail
 - Postmedia
 - Sing Tao
 - Times Colonist
 - Continental Group
 - Aberdeen
- Conducting testing with all Producers, including obtaining supporting documentation for NMC reported totals, recalculations, and sample testing.

BDO would like to thank the Producers for their cooperation. Their ability to respond to our information, meeting, and other requests in a timely fashion allowed us to complete our audit in the timeframe required.

INHERENT LIMITATIONS

Due to the nature of non-financial information, there are inherent limitations to this information, and it cannot be tested with the same level of precision and clarity as financial information. Further, there are varying approaches in how non-financial reporting can be tested and audited, whereas for financial reporting rigorous and standardized procedures have been established. The non-financial information tested as part of this audit was often based on internal sources of information, which cannot be relied on as heavily as third party information. Where possible, BDO attempted to obtain evidence of third party information to support the non-financial data.

SUMMARY OF KEY FINDINGS

This section summarizes BDO's key findings under the five (5) scope elements detailed in the Background section of this report. Note that, unless otherwise specified, the findings discussed in this section apply to the 2018 reported data.

A. GROSS PRODUCTION VOLUME

While a specific definition for Gross Production Volume is not provided, BDO's understanding is that Gross Production Volumes represented the volume of production, in Metric Tonnes (MT), of all publications, regardless of whether copies entered in the residential stream.

BDO found that different methodologies were used by Producers to report on Gross Production Volumes⁶. More specifically:

⁶ Note that differences in methodologies used to calculate Gross Production Volume were mostly due to the different types of operations, and printing models, used by Producers. Some Producers have their own printing facilities across BC, while others outsource the printing of their publications to other participating Producers, or to other printers, which were not included in the scope of this audit (external printers). Even Producers that have their own printing facilities may have some of their publications printed by other Producers, or external printers, due to factors such as cost, or location.

- Producers with printing facilities generally reported Gross Production Volumes using an inventory calculation of paper purchased for their printing facilities (i.e., Opening Inventory + Purchases - Closing Inventory = Gross Production Volume), or a total amount of paper purchased during the year, due to minimal fluctuation in inventory. As a result, these Producers would have included paper spoilage in their calculations, while others would not have.
- Those Producers that do not have printing facilities calculated the weight of total copies received (i.e., copies printed by external printers or other Producers).

The differences in methodologies used resulted in BDO being unable to conclude on the accuracy and completeness of the Total Gross Production Volume reported by NMC. Since the Gross Production Volume figure does not factor in the calculation of amounts owed/paid to the Ministry, we did not request revisions to Gross Production Volumes based on different methodologies. A lack of guidance, or definition in calculating Gross Production Volume, provided to Producers led to these inconsistencies.

BDO also identified that Total Gross Production Volume reported by Producers only includes the use of paper for newsprint and magazines. The total does not include the other PPP categories, and as a result should not be used to draw conclusions on the Total Residential Production Volume.

Consistent with the prior year internal audit, BDO identified instances where there was double reporting of figures in the Total Gross Production figures reported by NMC. These errors arose because of instances where both Producers reported the gross production of particular volumes when one Producer prints publications on behalf of another. This resulted in an overstatement in the consolidated tonnage figure reported by NMC.

For the sake of consistency, and to avoid duplication, where possible, BDO reported the Gross Production Volume as the total weight of each Producer's own newsprint and magazines, prior to the removal of copies sent to the residential stream. A summary of changes identified by BDO, with respect to the Gross Production Volume calculation is provided in Appendix A.

To ensure Producers use a consistent approach in calculating and reporting on Gross Production Volume, and to allow for accuracy and completeness testing, we recommend that the Ministry and NMC establish a standard definition and methodology for calculating Gross Production Volumes. This would include confirming which PPP categories are to be included in the Gross Production Total, and whether waste paper and materials (e.g., covers and plugs) should be included. It should also clarify if publications printed for other Producers, should be included.

B. RESIDENTIAL PRODUCTION VOLUME

The Residential Production Volume represents the share of newspaper produced by Producers for residential customers. Producers pay dues to the Ministry based on their Residential Production Volume, and the Producers use this volume to calculate the recycling recovery rate, as per the Stewardship Plan.

While the specific approach for calculating the Residential Production Volumes differed slightly for each Producer, the methodology used was generally consistent and in line with Schedule A of the agreement between the Province and participating producers, which outlines the *Calculation of Volumes Discarded through Residential Waste Stream*.

At a high level, the methodology used by Producers included:

- Starting with the total number of copies printed for each publication.
- Removing the allocation for copies considered not discarded through the residential waste stream as per schedule A, including:
 - internal copies (copies not distributed after production)
 - copies distributed to hotels/motels, airlines/railways, subscribers located in office buildings, and copies distributed to persons entering Skytrain Stations
 - returns (copies collected by the Producer that were not sold or distributed) from commercial vendors or newspaper boxes
- Using the resulting total as the number of residential copies.
- Using a calculation to translate the number of residential copies into weight in MT.

While the methodology is relatively straight forward, the calculation of the number of residential copies and of the Residential Production Volume is complex, and is, for most Producers, a manual process pulling from various sources of information.



BDO conducted testing for the calculation of residential copies for Producers and found the calculations to be reasonable in all material aspects. For one (1) Producer, based on testing conducted, residential copies used in the calculation may be overestimated, as the system accounted for residential copies that are actually no longer in circulation.

For the weight calculation, the majority of Producers used different formulas to best estimate the weight in MT. BDO conducted testing for the weight calculation and found the approaches to be reasonable.

There is confusion among the Producers regarding the interpretation and application of the stipulations of Schedule A when identifying which publications should be considered as part of the residential stream. For example:

- One (1) Producer only reported gross production. BDO provided a copy of Schedule A to the Producer. The Producer then provided a revised calculation for Residential Production Volume for BDO's review. Estimates provided in Appendix A reflect this revision.
- One (1) Producer had excluded apartment buildings from the residential stream, stating confusion around how high rise apartments that have their recycling picked up by commercial services should be classified. To be consistent with the approach used by most Producers, and to align with Schedule A, BDO added these totals back into the residential volume for this Producer. Estimates provided in Appendix A reflect this revision.
- One (1) Producer identified copies sent to libraries and to a City Hall as non-residential, deeming them as subscribers in office buildings, which can be excluded as per Schedule A. As there is no definition of "office building" in Schedule A, we accepted this approach; clarification may be needed to address this in future.

Through testing, BDO also identified that one (1) Producer used an inconsistent weight per page to calculate gross and residential tonnage. To ensure consistency, BDO recalculated the residential tonnage for this Producer based on a consistent weight for gross and residential tonnage. Estimates provided in Appendix A reflect this revision.

Other errors found by BDO through testing were primarily due to human error while manually inputting figures into spreadsheets, and did not lead to material impacts on total Residential Production Volumes. Errors led to both over, and under reporting.

Based on the above, BDO concludes that Producers would benefit from a standardized approach to calculating the weight of Residential Production Volume, and some further clarity on what is to be included in the residential stream to support the proper application of Schedule A.

Revised Residential Production Volumes, including adjustments for errors identified by BDO through testing, is included in Appendix A.

C. RESIDENTIAL PRODUCTION VOLUME DISAGGREGATED BY PPP

Five (5) PPP categories are used to breakdown the total Residential Production Volume. Categories as reported by NMC include:

- i) Newsprint
- ii) Magazines, and other bound periodicals
- iii) Plastic film and laminates
- iv) Other Printed Paper - subscription letter & envelopes
- v) Other Packaging

Methodology and reasoning for the disaggregation by PPP category for Residential Production Volume was not consistent across all Producers. The findings by PPP category are as follows:

- i) **Newsprint**
Newsprint was included by all Producers. The exact methodology to identify residential copies differed for each Producer, however, the general approach included obtaining the total number of copies printed, and removing copies deemed as not included in the residential stream, as per Schedule A. One (1) Producer did not initially provide a residential breakdown to NMC, however, was able to provide a breakdown during the time of the audit. One (1) Producer did not breakout magazines from newsprint. Based on testing conducted, the breaking out of magazines can be done by Producers as they report this information separately for the purposes of calculating weight, and an adjustment to correct this error has been included in Appendix A.

ii) Magazines and Other Bound Periodicals

The methodology to calculate the Residential Production Volume of Magazines generally aligned with that of Newsprint. As indicated above, one (1) Producer did not provide a breakdown between Newsprint and Magazines PPP categories. One (1) Producer also double counted Magazines within the Newsprint category. Estimates provided in Appendix A reflect these revisions.

iii) Plastic Film and Laminates

While, as we identified in the previous internal audit, the majority of Producers do not provide a consideration for plastic film and laminates, including plastic newspaper sleeves, some Producers added a total to their reporting in 2018. The reasoning provided by Producers for not including an amount for plastic sleeves included:

- Some Producers use biodegradable bags, and as such, according to Producers, these are not expected to be recycled and are therefore excluded.
- Other Producers mentioned that those delivering the publications are responsible for deciding whether they wish to use plastic sleeves, as such the Producers would have no way of tracking the use of plastic bags without requiring reporting by third parties.
- One (1) Producer did not report plastics in its reporting to NMC, but provided plastic totals for 2018 as part of the audit. This total was added in Appendix A.

Of those that reported weight for plastic, one (1) Producer used estimates to identify the approximate volume of plastic sleeves used by carriers. Others used their purchase numbers for 2018 as the basis for the reported totals. Plastic Film and Laminates was not reported as part of Gross Production Volume.

iv) Other Printed Paper - Subscription Letter & Envelopes

There have been no changes in 2018 as to how Other Printed Paper is reported by Producers. A number of Producers have mostly free publications that do not generate letters or other forms of renewal correspondence. As such, according to Producers, their use of other printed paper is anticipated to be trivial (less than 1 MT) and as such is not tracked. Those that reported other printed paper did so based on a separate calculation. Other Printed Paper was not reported as part of Gross Production Volume.

v) Other Packaging

None of the Producers reported using any other packaging.

Based on testing conducted, some manual reporting errors were identified, and are presented in Appendix A.

It is evident that Producers remain unclear on how what should be included in each PPP category and how it should be reported. BDO concludes again this year that Producers may benefit from further instructions on how to address certain categories, such as plastic, consistently. A revision of NMC's quarterly reporting template to include a breakdown of newsprint and magazines, as well as some general guidelines (i.e., definitions of what to include in each category), may also be beneficial to ensure consistency in reporting.

D. NAMES OF THE NEWSPAPERS

Most Producers produce several publications (newsprint and/or magazines). BDO was asked to review the list of publications included in the Gross and Residential Production Volumes to ensure completeness.

Based on testing conducted and information gathered through interviews and questionnaires, BDO observed the following:

- Gross Production Volumes for certain Producers, as reported by NMC, included allocations for publications printed that are outside of the scope of this audit (i.e., publications not owned by any of the eleven (11) participating Producers). Where possible, adjustments were made in Appendix A to the Gross Production Volumes to address this issue.
- Residential Production Volumes include only data for publications owned by the participating Producers. The list of publications included in the Producer's calculations aligns with prior year reporting, and is complete.

E. PROMOTIONAL PIECES

BDO was asked to review information relating to the performance measure in NMC's Stewardship Plan, dated September 2017, regarding the inclusion in 2018 of promotional pieces. The Stewardship Plan states that Producers



will “continue ongoing recycling promotion in BC newspapers” in 2018. Specific promotional pieces for this purpose were provided to Producers by NMC in March 2018, and to the new Producers in early 2019.

Through interviews, it was confirmed that the three (3) new Producers did not include the promotional pieces in their publications in 2018.

The other eight (8) Producers have included promotional pieces in their publications generally starting in April 2018, and included them throughout the year. Note that since the promotional pieces were used as fillers for some Publications, their inclusion was not always tracked (i.e., depends on the system used to track insertions). Some Producers indicated including the promotional pieces in all their publications, while others included them in select publications throughout the year.

Through testing, BDO also noted that some recycling ads (e.g., “Please recycle this newspaper”) had also been included by at least one (1) Producer prior to the provision of the specific NMC promotional pieces.

Based on the testing performed, and in the absence of further guidance on the definition of “ongoing” in the Stewardship Plan, BDO concludes that recycling promotion was ongoing in BC newspapers in 2018 for eight (8) of the Producers reviewed.

CONCLUSIONS

Generally, Producers made efforts to report appropriate totals for the in-scope non-financial information reported by NMC. Errors identified were due primarily to manual data input in complex spreadsheet models.

BDO concludes:

- **Gross Production Volumes** - Due to identified duplication, and a lack of definition and guidance for the calculation and reporting of Gross Production Volumes, the reported totals are not complete and accurate and should not be relied upon, or interpreted in tandem with Residential Production Volumes.
- **Residential Production Volumes** - BDO found that the specific methodology for calculating Residential Production Volumes varied by Producer. Where used, estimates were found to be reasonable; however, errors were identified through testing. In cases where samples selected were representative of the population, errors identified were extrapolated. Furthermore, a need for further clarification of what must be included in the residential stream totals, based on Schedule A, would be required to ensure consistent reporting. Other than the errors identified in Appendix A, amounts reported are deemed complete and accurate.
- **Disaggregated Residential Volumes by PPP** - Producers did not use a consistent approach to reporting on PPP categories. Due to a lack of specific and formal guidance on what should be included, BDO is not able to comment on the completeness of the reported totals for plastic. However, other than the errors identified in Appendix A, amounts reported for newsprint, magazines, and other paper are deemed complete and accurate.
- **Names of Newspapers** - Based on testing conducted the number of publications included in the Residential Production Volumes is complete and accurate. Note that the Gross Production Volumes reported by NMC included printing of publications that are outside of the participating Producers.
- **Promotional Pieces** - Eight (8) Producers included promotional pieces in their publications throughout 2018. The three (3) new Producers did not include the promotional pieces in 2018, as they received the promotional pieces templates for inclusion in publications from NMC in 2019.

BDO identified again this year that further guidance for Producers would encourage consistency on how tonnage information is calculated, including a need for definitions for Gross Production Volumes, and decisions on how to approach the disaggregation of PPP categories. Beyond this, we recommend NMC amend the quarterly reporting templates to include all categories of PPP separately, as well as providing additional guidance on what is to be included, to avoid confusion.

Appendix A includes BDO estimates of revised tonnage reported based on adjustments from errors identified during testing.

Our report has been prepared solely for the purposes of the NMC, to reconcile amounts reported by Producers, and for NMC to share with the Ministry. Our report 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 NMC, and accordingly, we do not accept any responsibility for loss incurred by any other party acting or refraining from acting based on this report.



A handwritten signature in black ink, appearing to read 'David Prime'.

David Prime, CPA, CA, CIA, CISA, CRMA
Partner, Risk Advisory Services
BDO Canada LLP

Vancouver, British Columbia
May 29, 2019

APPENDIX A - BDO ESTIMATES OF REVISED REPORTING

The following tables present the reported information from NMC and revised estimates from BDO based on adjustments from testing conducted. In cases where the samples selected were representative of the full population, errors identified were extrapolated. In cases where errors were found in samples selected that were not representative of the full population, such errors were not extrapolated. Additional errors which may exist are not included in the adjustments below.

2018 REVISED ESTIMATES - ALL PRODUCERS

GROSS PRODUCTION VOLUMES (GPV)	Black Press	Glacier Media	Globe and Mail	Post Media	Sing Tao	Times Colonist	Continental Group	Aberdeen	Ming Pao	Epoch Times	Georgia Straight	Total
Reported GPV for 2018	12,946.00	4,352.00	1,187.26	5,116.75	2,250.05	2,609.29	698.63	522.27	1,898.18	288.42	365.08	32,233.93
Adjustments	(7,600.38)	(963.90)	-	1,926.65	(26.05)	-	-	(24.49)	(7.00)	2.67	-	(6,692.50)
Revised 2018 Estimates	5,345.62	3,388.10	1,187.26	7,043.40	2,224.00	2,609.29	698.63	497.78	1,891.18	291.09	365.08	25,541.43

RESIDENTIAL PRODUCTION VOLUMES (RPV)	Black Press	Glacier Media	Globe and Mail	Post Media	Sing Tao	Times Colonist	Continental Group	Aberdeen	Ming Pao	Epoch Times	Georgia Straight	Total
Reported RPV for 2018	5,278.09	3,041.32	905.31	4,637.70	1,373.17	2,317.31	523.08	489.51	1,098.34	288.42	213.11	20,165.36
Adjustments	8.34	7.01	-	(66.40)	-	-	-	(22.96)	0.02	(7.73)	17.08	(64.64)
Revised 2018 Estimates	5,286.43	3,048.33	905.31	4,571.30	1,373.17	2,317.31	523.08	466.55	1,098.36	280.69	230.19	20,100.72

CATEGORIES OF PPP	Black Press	Glacier Media	Globe and Mail	Post Media	Sing Tao	Times Colonist	Continental Group	Aberdeen	Ming Pao	Epoch Times	Georgia Straight	Total
I) NEWSPRINT												
Reported in 2018	4,348.83	3,031.89	872.26	4,542.08	867.52	2,232.37	500.76	466.20	1,083.15	281.77	213.11	18,439.94
Adjustments	(13.71)	(155.49)	-	(66.40)	-	-	-	(21.88)	(384.69)	(7.73)	17.08	(632.82)
Revised 2018 Estimates	4,335.12	2,876.40	872.26	4,475.68	867.52	2,232.37	500.76	444.32	698.46	274.04	230.19	17,807.12
II) MAGAZINES												
Reported in 2018	929.26	-	28.50	95.62	505.65	65.24	22.32	23.31	15.19	6.65	-	1,691.74
Adjustments	13.71	159.79	-	-	-	-	-	(1.09)	384.71	-	-	557.12
Revised 2018 Estimates	942.97	159.79	28.50	95.62	505.65	65.24	22.32	22.22	399.90	6.65	-	2,248.86
III) PLASTIC FILM & LAMINATES												
Reported in 2018	-	9.43	4.22	-	-	4.18	-	-	-	-	-	17.83
Adjustments	8.34	2.71	-	-	-	11.35	-	-	-	-	-	22.40
Revised 2018 Estimates	8.34	12.14	4.22	-	-	15.53	-	-	-	-	-	40.23
IV) OTHER PRINTED PAPER												
Reported in 2018	-	-	0.33	-	-	15.53	-	-	-	-	-	15.86
Adjustments	-	-	-	-	-	(11.35)	-	-	-	-	-	(11.35)
Revised 2018 Estimates	-	-	0.33	-	-	4.18	-	-	-	-	-	4.51
V) OTHER PACKAGING												
Reported in 2018	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
Revised 2018 Estimates	-	-	-	-	-	-	-	-	-	-	-	-

2017 REVISED ESTIMATES - NEW PRODUCERS ONLY⁷

GROSS PRODUCTION VOLUMES (GPV)		Ming Pao	Epoch Times	Georgia Straight	Total
Reported GPV for 2017 Adjustments		2,185.61	188.52	429.44	2,803.57
Revised 2017 Estimates		2,185.61	188.52	429.44	2,803.57
RESIDENTIAL PRODUCTION VOLUMES (RPV)		Ming Pao	Epoch Times	Georgia Straight	Total
Reported RPV for 2017 Adjustments		1,174.20	188.52	261.09	1,623.81
Revised 2017 Estimates		1,174.20	(6.90)	20.39	13.49
			181.62	281.48	1,637.30
CATEGORIES OF PPP		Ming Pao	Epoch Times	Georgia Straight	Total
I) NEWSPRINT					
Reported in 2017 Adjustments		720.14	188.52	261.09	1,169.75
Revised 2017 Estimates		720.14	(6.90)	20.39	13.49
			181.62	281.48	1,183.24
II) MAGAZINES					
Reported in 2017 Adjustments		454.06	-	-	454.06
Revised 2017 Estimates		454.06	-	-	454.06
III) PLASTIC FILM AND LAMINATES					
Reported in 2017 Adjustments		-	-	-	-
Revised 2017 Estimates		-	-	-	-
IV) OTHER PRINTED PAPER					
Reported in 2017 Adjustments		-	-	-	-
Revised 2017 Estimates		-	-	-	-
V) OTHER PACKAGING					
Reported in 2017 Adjustments		-	-	-	-
Revised 2017 Estimates		-	-	-	-

⁷ 2017 data was scoped in for three (3) new Participating Producers. Other Producers' 2017 data was reviewed as part of the prior year internal audit.

2016 REVISED ESTIMATES - NEW PRODUCERS ONLY⁸

GROSS PRODUCTION VOLUMES (GPV)		Ming Pao	Epoch Times	Georgia Straight	Total
Reported GPV for 2016 Adjustments		2,384.53	184.95	479.09	3,048.57
Revised 2016 Estimates		-	-	-	-
		2,384.53	184.95	479.09	3,048.57
RESIDENTIAL PRODUCTION VOLUMES (RPV)		Ming Pao	Epoch Times	Georgia Straight	Total
Reported RPV for 2016 Adjustments		1,190.64	184.95	283.52	1,659.11
Revised 2016 Estimates		5.68	(6.95)	23.88	22.60
		1,196.32	178.00	307.40	1,681.71
CATEGORIES OF PPP		Ming Pao	Epoch Times	Georgia Straight	Total
I) NEWSPRINT					
Reported in 2016 Adjustments		730.22	184.95	283.52	1,198.69
Revised 2016 Estimates		0.06	(6.95)	23.88	16.98
		790.28	178.00	307.40	1,215.67
II) MAGAZINES					
Reported in 2016 Adjustments		460.42	-	-	460.42
Revised 2016 Estimates		5.62	-	-	5.62
		466.04	-	-	466.04
III) PLASTIC & LAMINATES					
Reported in 2016 Adjustments		-	-	-	-
Revised 2016 Estimates		-	-	-	-
IV) OTHER PRINTED PAPER					
Reported in 2016 Adjustments		-	-	-	-
Revised 2016 Estimates		-	-	-	-
V) OTHER PACKAGING					
Reported in 2016 Adjustments		-	-	-	-
Revised 2016 Estimates		-	-	-	-

⁸ 2016 data was scoped in for three new participating producers. Other Producers' 2016 data was reviewed as part of the prior year internal audit.