

British Columbia Lamps & Lighting Equipment Extended Producer Responsibility Program

2020 Annual Report

Submitted to: Director, Extended Producer Responsibility Section
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1 Executive Summary

This annual report has been prepared by Product Care Association of Canada (“Product Care”) based on the requirements set in the BC Lamps and Lighting Equipment Stewardship Plan dated and approved by the BC Ministry of Environment and Climate Change Strategy (BC MoECCS) on November 13, 2018 (“Program Plan”), and pursuant to the requirements of the Recycling Regulation B.C. Reg. 449/2004 (“Regulation”) ¹. This annual report references the Program Plan with regard to the Program’s performance between January 1 to December 31, 2020.

The products captured under the British Columbia Lamps and Lighting Equipment Extended Producer Responsibility Program (“Program”) are broken down into thirteen Product Categories as listed in Table 1 below.

Table 1: Program Product Categories and Website

Product Categories	<ol style="list-style-type: none">1. Fluorescent Tubes measuring ≤ 2 feet2. Fluorescent Tubes measuring > 2 feet and ≤ 4 feet3. Fluorescent Tubes measuring > 4 feet4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps5. Light Emitting Diodes (LED)6. High Intensity Discharge (HID), Special Purpose and Other7. Incandescent / Halogen8. Miniature Bulb Package9. Designated Small Fixtures / Decorative Light Strings10. Fixture Category A11. Fixture Category B12. Large Outdoor Fixtures13. Ballasts / Transformers (not integrated into lamps or fixture)
Program Website	https://www.productcare.org/products/lights/british-columbia/

A complete list of products accepted and not accepted by the Program is available in the Program’s Product Guide available for download on Product Care’s website:

<https://www.productcare.org/app/uploads/2017/04/Lights-Product-Guide-EN.pdf>

The Program’s regulatory reporting requirements and key performance targets for 2020 are summarized in Table 2 and Table 3 below.

¹ Recycling Regulation B.C. Reg. 449/2004 Part 4, Schedule 3, Section 2 (1) (e).

Table 2: Regulatory Reporting Requirements and key performance targets

Regulation Provision	Topic	Summary
Part 2, section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Website • Consumer-focused Awareness (Residential) <ul style="list-style-type: none"> – Residential Consumer Awareness Survey – Consumer-focused strategies and tactics <ul style="list-style-type: none"> ▪ Television and Radio, Earned Media, Print, and Digital Advertising ▪ Program Hotline ▪ Community Events and Partnerships ▪ PoS and PoR material • Industry-focused Awareness <ul style="list-style-type: none"> – Industry Events – Print and Digital Advertising – Online Industry Forums – ICI Outreach Campaign
Part 2, section 8(2)(b)	Collection System and Facilities	<p>The Program's collection system had 452 contracted collection sites. Additional collection services included:</p> <ul style="list-style-type: none"> • Courier service and direct pickup service for PCB containing ballasts • Direct pickup service from Large Volume Generators of lamps and pre-crushed lamps • 15 collection events
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<p>Producers are working to reduce the environmental impact of lighting products through innovative product design and technology. Life-cycle management is also playing an important role in reducing the environmental impact of lighting products. The proliferation of LEDs (which do not contain mercury) has resulted in fewer mercury-containing products entering the market.</p>
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> • Lamps² were broken down into component parts and managed as follows: <ul style="list-style-type: none"> - Glass was sent to be used as sandblasting material and aggregate in concrete. - Metal was sent to various downstream metal sites for recovery and recycling. - Phosphor powder containing mercury was stabilized, and sent to secure landfill. • Residential-use fixtures were broken down into component parts for recovery / recycling.

² Includes whole lamps and crushed lamps

Regulation Provision	Topic	Summary
		<ul style="list-style-type: none"> Commercial fixtures and non-PCB ballasts were collected and managed through the existing market-driven scrap metal recycling system. PCB containing ballasts were collected and managed as hazardous waste and sent for incineration at licensed/permitted facilities.
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> Program members reported selling 31,373,669 units of program product in 2020. In 2020, the Program collected an estimated: <ul style="list-style-type: none"> 6,399,203 units of lamps 843 tonnes of fixtures from residential collection network 14,992 kilograms of PCB containing ballasts 1,877 kilograms of crushed lamps Scrap metal sites were sampled in 2020 for commercial fixtures and non-PCB ballasts material.
Part 2, section 8(2)(e.1)		<ul style="list-style-type: none"> See Table 17 for estimated lamp collection volumes by regional district. See Table 20 for estimated residential fixture collection volumes by regional district
Part 2, section 8(2)(f)	Summary of Revenues and Expenses	<ul style="list-style-type: none"> The Program is funded by fees remitted by members on the sale of new program products sold in or into British Columbia. Audited financial statements for the reporting period are appended to the report (see Appendix D).

Table 3: 2020 Key Performance Targets

2020 Key Performance Targets			
Regulation, Part 2 section 8(2)(g)			
2020 Program Plan Targets		2020 Performance	Strategies for Improvement
Consumer Awareness	Minimum 70%, surveyed bi-annually	79%	N/A
Accessibility Targets ³			
Residential Lamps	Minimum 95%	99.6% (based on adjusted 2019 results).	N/A

³ The program reports on accessibility based on the SABC Accessibility Standard, where “access” is defined, as a 30 minute drive or less to a collection point in urban centres with a population of 150,000 or more, and a 45 minute drive or less for those living in communities greater than 4,000 people.

2020 Key Performance Targets			
Regulation, Part 2 section 8(2)(g)			
2020 Program Plan Targets		2020 Performance	Strategies for Improvement
Residential Fixtures	Minimum 95%	98.3% (based on adjusted 2019 study results).	N/A
Commercial Lamps	Minimum 95%	99.5% (based on adjusted 2019 study results).	N/A
Commercial Fixtures and Non- PCB Ballasts	Minimum 95%	96.1% (based on adjusted 2019 study results).	N/A

2 Program Outline

The Program has been in operation since 2010 under the management of Product Care Association of Canada (“Product Care”). Product Care is a federally incorporated, not-for-profit extended producer responsibility agency formed in response to recycling regulations and is governed by a multi-sector industry board of directors.

In 2020, the Program operated in accordance with Product Care’s Program Plan approved by the BC MoECCS pursuant to the requirements of the Regulation. Producers of designated products are required to meet the obligations set out in Regulation. The Program is funded by membership fees, known as environmental handling fees (“EHF”), remitted to Product Care by its members based on unit 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/>.

Between January 1, 2020, and December 31, 2020, the Program captured end-of-life lamps and lighting equipment products from all sectors (residential, institutional, commercial and industrial) and diverted them from landfill.

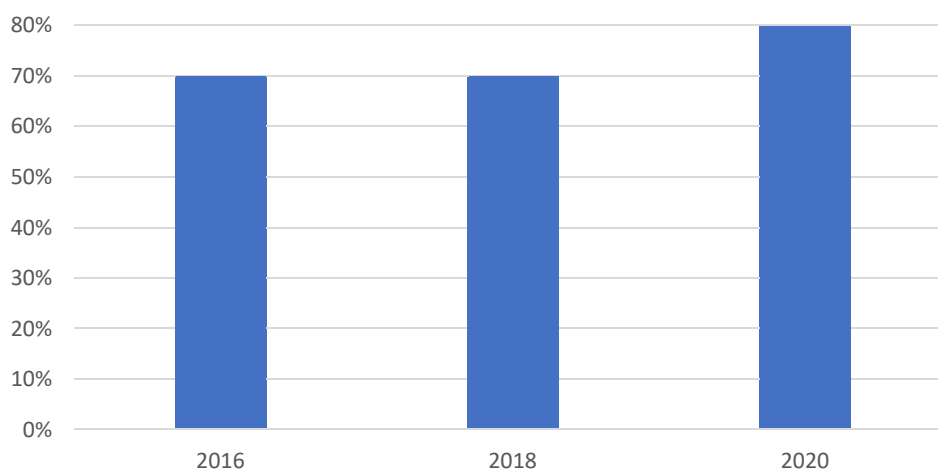
3 Public Education Materials and Strategies

In 2020, Product Care educated BC’s public about lights and fixtures recycling year-round and province-wide across 22 different channels yielding more than 90.3 million impressions. Public education efforts spanned from traditional channels, such as TV and municipal calendars, to new media including Daily Hive, HGTV, The Weather Network App and YouTube. In addition to paid advertising efforts, Product Care capitalized on the Christmas/ holiday season by implementing an earned media campaign picked up by 65 publications (print and online) across BC with a cumulative reach of 6.4 million.

Consumer Awareness

The Program currently has a public awareness level of 79% based on a fall 2020 survey of the British Columbian public. This represents an increase of nine percentage points from the previous survey conducted in 2018. The 79% awareness level also exceeds the 70% target outlined in the Program Plan. Product Care has seen a steady upward trend in awareness each survey year, validating the efficacy of implemented public education strategies and tactics. Figure 1 offers a historical look at increasing awareness trends for BC lights recycling, referencing SABC survey results.

Figure 1: Consumer Awareness of the Ability to Recycle Lamps 2016-2020



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 by an independent third-party survey agency in September 2020 and was representative of British Columbia's adult population, with a total sample size of 1,036. Respondents were asked "as far as you are aware, can light bulbs or tubes be recycled or safely disposed of in BC when they are no longer wanted."

Consumer Insights and Targeting Strategy

Product Care has invested in research to better understand general consumer behaviour around recycling, as well as the specific products and their lifecycle usage. While lighting products, particularly light bulbs are used by most of the population, they typically have a long lifecycle so don't need to be replaced too frequently. Nearly all households indicate that one person in the household is responsible for recycling lighting 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. Product Care takes a product-specific approach to its public education and promotion tactics with regard to lamps and lighting equipment.

In 2020, Product Care used four guiding insights to inform the strategy for effectively educating British Columbians about proper recycling options for lighting products:

1. **Understanding the product** – Due to the long window between point of sale and point of return, lights recycling is marketed throughout a long product lifespan. As such, ProductCare 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.
2. **People who interact with the products** – Emphasis is placed on the actual users of the product, which in the case of lighting products is BC's adult population, regardless of home type (apartment/ condo, detached/ semi-detached). While Product Care educates the entire population, special attention is paid to educating those responsible for purchasing or recycling by tailoring the messaging and the medium to the media habits of those consumers.
3. **Timing** – Since lighting products have 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 (fall/ winter); 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 depots. A statistically significant sample of British Columbians was surveyed to learn more about these behaviours. Survey results showed the importance of motivating people through intrinsic values. Messaging such as 'every light bulb counts' were used to draw on environmental and family values (see Appendix A for examples).

Strategic Targeting

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 implemented in 2020, generating more than 90.3 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 point of sale.
- **Digital advertising** – When a consumer looks up information related to lights and fixtures, 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.

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 247,360 consumer inquiries in 2020.
- **Website** – Product Care continued to operate a permanent website offering consumers year-round information about proper disposal, where to find a collection site, 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 2,536 impressions and 545 clicks.
- **Google Display** – Ads ran year-round and targeted those who searched relevant keywords in Google, resulting in 4.4 million impressions and 10,902 clicks.
- **Social media** – throughout the year, Product Care shared organic (unpaid) relevant content about lights 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.

Seasonal campaigns were implemented in the fall/ winter to capitalize on the time of year where people tend to use more lights/ have them on longer, as well as leveraging the holiday season for string lights (see [Appendix A](#) for campaign samples.)

- **TV** – 15 and 30-second animated TV ads ran on Global TV 24/7 October through December and static ads ran on Global News channels, generating 81.2 million impressions.
- **Earned media** – In November/December, Product Care pitched news outlets across BC about the importance of recycling string lights and other lighting products, resulting in 6.4 million impressions across 65 news outlets.
- **Corus media buys** – Product Care advertised on The Weather Network and HGTV October through December, resulting in 908,083 impressions and 1,570 clicks.
- **Daily Hive** – Product Care partnered with popular BC news platform Daily Hive (DH) during the Christmas/ holiday season to share content about the lights program and string light recycling. This partnership included a branded article on the DH website, display ads, and posts on the DH Instagram, Facebook, and Twitter pages. The campaign resulted in a more than 356,685 impressions.
- **Gmail ads** – Ads ran through September to December targeting British Columbians with Gmail accounts who had expressed an interest in an extensive list of relevant keywords, such as light bulb replacement and recycling, resulting in 47,027 impressions and 10,341 clicks.
- **YouTube** – Ads ran September through November on the video streaming platform resulting in 212,730 impressions and 75,936 views.
- **Social media** – Product Care ran paid social media content during key seasons throughout the year resulting in 249,607 impressions. Posts contained information about accepted lighting products, with a special focus on string lights in the run up to the holiday season.

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.
- **Digital advertising** – When a consumer looks up information related to lights recycling, Product Care returns in the search results with messaging about recycling the product and directs the user to Product Care’s website for more information.

3.3 Industry-Focused Awareness

To raise awareness among the commercial sector, the Program has historically employed a number of targeted strategies, including but not limited to, print and e-newsletter advertising, sponsoring and attending industry events and tradeshow, hosting industry information sessions, and direct mailing and communications.

In 2020, the Program committed to conducting commercial-specific sector outreach through the following additional strategies:

- **Industry Events:** Attending at least two industry events annually,
- **Print and E-newsletter ads:** Issuing a minimum of six print and e-newsletter ads
- **ICI Outreach Campaign with Wholesalers/Distributors:** Undertaking an outreach campaign targeting commercial users with the cooperation of electrical distributors/wholesalers through which the majority of commercial users procure Program Products to:
 1. Identify opportunities and challenges to raise awareness of the Program among their customers.
 2. Develop a campaign in partnership with provincial distributors/wholesalers of commercial lighting products to raise awareness amongst their customers.

Within two years of Program Plan approval, develop and implement an outreach initiative targeting the majority of those within the commercial sector who sell, install, utilize and dispose of Program Products, including electrical distributors, electricians, junk and garbage service providers, property managers and other sectors. This initiative will include:

1. Informing them of the program and the environmental and economic benefits of participating in the program,
2. Ascertaining current practices for managing unwanted lamps and fixtures and identify barriers and opportunities,
3. Encouraging the requirement for/commitment to recycling in procurement contracts
4. Providing information on the convenience/cost savings of the Large Volume Generator (LVG) and facilitate registration as an LVG.

Tactics employed for each of these are detailed below. See [Appendix B](#) for campaign examples.

3.3.1 Industry Events

In 2020, Product Care attended two industry events to promote the Program:

1. **LIFT Expo:** In January 2020, Product Care exhibited at LIFT Expo in Vancouver. Running for two days, the expo attracted over 18,000 cannabis industry professionals. This generated numerous contact leads, with some registering as Large Volume Generators.
2. **BUILDEX:** Product Care exhibited at BUILDEX Vancouver in February 2020. The trade show attracted over 10,000 professionals in the construction, renovation, and real estate sectors.

3.3.2 Print and E-Newsletter Ads

In 2020, Product Care educated BC's commercial sector (e.g. electricians, property managers, developers, etc.) on lights recycling—particularly around recycling large volumes of lights— using eight different tactics that yielded more than 155,000 impressions. Promotion and education efforts spanned channels such as print, industry newsletters, trade publications, social media and digital advertising.

Trade publications and channels:

- **Property Manager's Sourcebook:** Product Care advertised in Business in Vancouver's industry publication to reach a targeted audience responsible for replacing large volumes of lighting products, with a circulation of 8,000 copies.
- **Business in Vancouver branded content:** Product Care pursued a new opportunity with Business in Vancouver (BIV) through a branded content campaign that ran in BIV's Sustainability magazine, which is circulated to 11,000 people. The campaign included an article promoting Product Care's ICI lights services (both print and online). The online version was accompanied by display ads and social media posts on BIV's channels garnering more than 1,600 impressions. The article was read over 600 times over a four-week period.
- **Electrical Line:** A print ad ran in Electrical Line magazine's September/October 2020 issue, which is circulated to 19,000 industry members. From July to December 2020, web and e-newsletter display banners promoted Product Care's commercial lights pick up services to these same audiences.
- **British Columbia Electrical Association:** Ads ran in the top banner position of the British Columbia Electrical Association's (BCEA) monthly e-newsletters (12 total), receiving approximately 20,000 impressions.
- **Electro-Federation/Kerrwill:** Through a sponsorship with Electro-Federation (EFC), Product Care had banners displayed in EFC's general e-newsletters, distributed two targeted email blasts— focused on the commercial lights program—to EFC's network and had a banner displayed year-round on the EFC website. In addition, Kerrwill (an electrical wholesaler with over 7,000 monthly visits to their website) ran digital ads promoting light recycling in their e-newsletters and on their website.

3.3.3 ICI Outreach Campaign with Wholesalers/Distributors

Product Care partnered with eight leading wholesalers/distributors to the ICI sector in BC. The following tactics were used as part of the campaign:

- Blog posts – informative articles published on websites and in newsletters of distributors/wholesalers.
- Info-sheet – a one-page information sheet for distribution directly to ICI customers (see [Appendix B](#)).
- Fact sheet – a one-page information resource for sales staff of the distributors/wholesalers to share information about the Program with their ICI customers (see [Appendix B](#)).

The fact sheet was distributed to staff members of the wholesalers/distributors, and the info sheet was shared directly with ICI customers through the wholesalers'/distributors' communication channels used by the wholesaler/distributors. A blog post highlighting the Program was posted on the website of one commercial retailer.

In addition to partnering with wholesalers/distributors, Product Care also implemented a direct, targeted LinkedIn advertising campaign to reach relevant individuals in the commercial sector. The ads were delivered via LinkedIn Mail, and were designed to inform the ICI sector about the availability and details of the Program’s no cost pick-up service. Individuals were targeted by location (British Columbia) and job title, including contractors and building managers. The messaging campaign generated 1,856 impressions and 988 clicks, an open rate of 52%. 17 recipients clicked through to the website to learn more.

4 Collection System

The Program provides a free and convenient collection system for all consumers of Program Products. Product Care does not directly own or manage collection sites, but contracts with them based on the services they provide (see Section 4.1 for collection site service details). These sites include retailers, recycling organizations (both non-profit and for profit), local government recycling centers or transfer stations/landfills and other associations or businesses interested in participating in the Program.

Contracted collection sites accept “Program Products” as outlined in Table 4 below. A complete list of products accepted and not accepted by the Program is available in the Program’s Product Guide on Product Care’s website: <https://www.productcare.org/app/uploads/2017/04/Lights-Product-Guide-EN.pdf>.

Table 4: Summary of Program Products

Summary of Program Products
<p>Whole Lamps:</p> <ul style="list-style-type: none"> • Fluorescent, induction and UV tubes of all lengths and shapes • Compact fluorescent lights (CFL) and screw-in induction lamps • Light emitting diodes (LED) • High intensity discharge lamps (HID) of all types • Special purpose lamps • Incandescent lamps • Halogen lamps • Miniature lamps <p>Pre-Crushed Lamps</p>
<p>Fixtures:</p> <ul style="list-style-type: none"> • Small light fixtures and light strings • Portable fixtures, emergency/egress lights, small outdoor fixtures, decorative fixtures, and linear fixtures • Commercial and industrial non-linear fixtures • Large outdoor fixtures for use in institutional, commercial and industrial settings
<p>Ballasts:</p> <ul style="list-style-type: none"> • PCB Containing • Non-PCB Containing

4.1 Collection Sites

A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the general public. Product Care enters into separate contracts with collection sites for each collection service offered and as a result, there is no one-to-one relationship between the number of sites and the number of services offered. The seven different collection services offered through the Program are listed in Table 5.

Table 5: Light Recycling Collection Service Types

Type of Service	Description
Advertised Residential Lamps	Collection sites accepting residential volumes of lamps (up to 16 units)
Advertised Residential Fixtures	Collection sites accepting residential volumes of fixtures
Advertised All Sectors Lamps (Commercial and Residential)	Collection sites accepting commercial volumes of lamps (up to one full skid spot)
Advertised Commercial Fixtures and Non-PCB Ballasts	Collection sites accepting commercial volumes of fixtures & Non-PCB Ballasts
Unadvertised Residential Fixtures	Collection sites accepting residential volumes of fixtures from specific sources only
Unadvertised Commercial Lamps	Collection sites accepting commercial volumes of lamps from specific sources only
Unadvertised Consolidators Lamps	Collection sites consolidating volumes of Program Products into larger quantities from specific sources only

The Program's collection system included 452 contracted collection sites, with 27 advertised sites added in 2020, fifteen (15) advertised sites removed, and nine (9) unadvertised collection sites removed representing a net increase of three sites from 2019. See Table 6 for a list of these changes. See [Appendix C](#) for a full list of collection sites by location.

Table 6: Collection Sites Added/Removed in 2020

Depot Location	Depot Name	Change from 2019
Barriere	Barriere Return-It	Opened
Chemainus	GFL Environmental Inc - Chemainus	Opened
Duncan	GFL Environmental Inc - Duncan	Opened
Langley	Ace Hardware Walnut Grove #70060	Opened
	Salvation Army - NRO Western Region	Opened
Metro Vancouver	Salvation Army - Kerrisdale Thrift Store	Opened
	Salvation Army - Marpole (Granville) Thrift Store	Opened
	Salvation Army - North Burnaby Thrift Store	Opened
	Salvation Army - Surrey Thrift Store	Opened
Nanaimo	GFL Environmental Inc - Nanaimo	Opened

Depot Location	Depot Name	Change from 2019
New Westminster	Salvation Army - New Westminster Thrift Store	Opened
North Vancouver	Salvation Army - Capilano (Fell Ave) Thrift Store	Opened
Prince George	Hart Return-It	Opened
Port Alberni	Alberni Valley Landfill	Opened
Port Coquitlam	PoCo Return-It	Opened
Powell River	Town Centre Recycling Depot	Opened
Quatsino	Quatsino Recycling Depot	Opened
Salmon Arm	Prisa Lighting	Opened
	Salmo Valumart & Bottle Depot	Opened
Sayward	Sayward Recycling Depot (CVRD)	Opened
Surrey	Asset Investment Recovery - Surrey	Opened
	Salvation Army - Surrey Scottsdale Thrift Store	Opened
Vancouver	London Drugs #90 - Vancouver House	Opened
Vanderhoof	Salvation Army - Vanderhoof	Opened
Victoria	Salvation Army - Cedar Hill Thrift Store	Opened
	Salvation Army - Langford Thrift Store	Opened
	Salvation Army Victoria - Consolidation Center	Opened
100 Mile House	Lone Butte Supply (Timbermart)	Closed
Central Kootenay	Ernie's Used Auto Parts	Closed
Courtenay	Home Hardware Building Centre Ltd	Closed
Creston	MAKE/DO	Closed
Midway	McMynn Ace Building Centre	Closed
Nanaimo	Nanaimo Recycling Exchange Society (Permanent Closure)	Closed
New Westminster	New Westminster Recycling Depot (Corp of New West)	Closed
Prince George	Lowes Prince George (#3326) 82051	Closed
Salmon Arm	Rona Salmon Arm #06175 (#613302430)	Closed
	Bill's Bottle Depot	Closed
Sooke	Salvation Army - Sooke Thrift Store	Closed
Stewart	Border Town Recycling Group - Shipping (Stewart Aquatic Ctr) - Closed	Closed
Sunshine Coast	Rona Coast Builders /Madeira Park #09551	Closed
Surrey	Rona Surrey (Newton)	Closed
Victoria	Habitat for Humanity Restore - Tillicum	Closed

Table 7 provides the number of contracted collection sites by Regional District.

Table 7: Contracted Collection Sites by Regional District

Regional District	# of Collection Sites
Alberni-Clayoquot	6
Bulkley-Nechako	10
Capital Regional District	42
Cariboo	9
Central Coast	4
Central Kootenay	11
Central Okanagan	15
Columbia Shuswap	7
Comox Valley	8
Cowichan Valley	14
East Kootenay	8
Fraser Valley	24
Fraser-Fort George	8
Kitimat Stikine	7
Kootenay Boundary	4
Metro Vancouver	158
Mt Waddington	10
Nanaimo Regional District	15
North Coast	4
North Okanagan	12
Northern Rockies	1
Okanagan Similkameen	15
Peace River	6
qathet	5
Squamish Lillooet	12
Strathcona	9
Sunshine Coast	7
Thompson Nicola	21
Total	452

The Program measures consumer access to collection facilities in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). This Standard defines minimum accessibility levels as a 30-minute drive or less to a collection point in urban centres with a population greater than 4,000, and a 45 minute drive or less for those living in rural communities greater than 4,000 people. An accessibility study was conducted on contracted collections sites for 2019 by an independent third-party company. Table 8 provides the total population with access to collection site locations by collection site type as of December 31, 2019 based on the SABC Accessibility Standard. Of the 14 sites that closed in 2020 with populations greater than 4,000, all had additional collection sites servicing their communities except for one community, Creston. As a result, the impact on the Program's accessibility level in 2020 was no more than 0.1%.⁴

⁴ With a population of 5,351 according to the 2016 national census, Creston represents 0.1% of the provincial population residing in communities with populations greater than 4,000.

Table 8: Percentage of Population with Access to Collection Sites per SABC Accessibility Standard in 2019

Collection Site Type	% Population ⁵ (2019 Study)	Estimated Adjusted 2020 % Population
Residential Lamps	99.7	99.6
Residential Fixtures	98.4	98.3
Commercial Lamps	99.6	99.5
Commercial Fixtures	96.2	96.1

Service to Small Communities

In addition to providing access to residents in communities with populations greater than 4,000, the Program provided collection services beyond the SABC Accessibility Standard. Of the 458 contracted collection sites, 78 of those collection sites were in communities with populations less than 4,000. The Program also provided collection services to three communities with populations less than 4,000 through collection events or direct pick-up service. Table 9 lists the collection services to small communities with populations less than 4,000.

Table 9: Services to Communities with Populations Less Than 4,000

Community	Population	Type of Service
Nakusp	1,605	Collection Event
Crofton	1,373	Direct Pick-Up Service
Port Mellon	1,328	Direct Pick-Up Service

Indigenous Communities

The Program also maintained a number permanent collection sites in indigenous communities, including Lax Kw'alaams, Shalath and Bella Bella. In addition, the Program provided collection services to an additional 22 communities.

Table 10 shows the communities that had access to a collection site. Product Care also continued to participate as a member with the Indigenous Zero Waste Technical Advisory Group (IZWTAG).

Table 10: Indigenous Communities with collection services in 2020

Band Name	Depot
Penelakut first nation	Bings Creek transfer station
Penticton Indian Band	Campbell Mountain Landfill
Cooks Ferry Indian Band	Logan Lake Eco-depot
Simpchw First Nation	Louis Creek Eco-depot

⁵ Based on the SABC Accessibility Standard.

Band Name	Depot
Colwater Indian Band	Lower Nicola Eco-depot
Lower Nicola Indian Band	
Shackan Indian Band	
Nooaitch Indian Band	
Nicomien Indian Band	
Lytton First Nation	Lytton Eco-depot
Kanaka Car Indian Band	
Whispering Pines Indian Band	Mission Flats landfill
Osoyoos Indian Band	Oliver Landfill
Adams Lake Indian Band	South Thompson eco-depot
Neskonlith Indian Band	
Gwa'sala-'Nakwaxda'xw Nation	Seven Mile Transfer station
tsal'alh band (seton lake)	Tsal'alh Eco-Depot - Seton Lake
Namgis	Seven Mile Transfer station
Quatsino	
Whe-La-La-U	
Hupacasath	Port Alberni Eco-depot
Tseshaht	

4.2 Large Volume Collections

In addition to collection sites, the Program provided free of charge, direct pick-up services for large volume generators (LVGs). LVGs are organizations/companies that generate qualifying quantities of Program Products at their own site or at offsite locations that would overburden any one collection site.

The following Program Products are covered under this service for specified minimum quantities:

- Whole lamps
- Drums of pre-crushed lamps
- PCB ballasts over 5kg

Product Care provided courier service for collections of PCB containing ballasts under 5kgs.

4.3 Collection Events

In addition to the collection events, noted in Table 9, the Program continued to partner with local governments and not-for-profit organizations in holding collection events to provide collection services for Program Products.

Table 11 lists the dates and locations of the 15 collection events in 2020 that the Program participated in.

Table 11: 2020 Collection Events

Date	Location
February 29, 2020	Vancouver
July 18-19,2020	Sayward
August 8,2020	Vancouver
August 22, 2020	Vancouver
September 12,2020	Kaslo
September 19,2020	Creston
September 20,2020	Castlegar
September 26, 2020	Silverton
September 27, 2020	Nakusp
October 3, 2020	Mission
October 3, 2020	Chilliwack
October 17-18, 2020	Sayward
October 17, 2020	Kitsilano
October 31, 2020	Merrit
November 30, 2020	Cache Creek

5 Product Environmental Impact Reduction, Reusability and Recyclability

Lighting product producers continue working to reduce the environmental impact of lighting products through innovative product design and technology. New design and technology has addressed environmental concerns by reducing material use, increasing lamp life, increasing energy efficiency and increasing recycling rates.

Over the past couple of years, the primary focus has been on increasing the use of energy efficient and long life LED lamp technology. The advancement of LED lighting technology is having a significant impact on the lighting market as a whole. Manufacturers are focusing most of their efforts in this area and no longer spending research energy on expanding any of the traditional product lines of CFL, linear fluorescent, HID, incandescent or halogen. Acceptance of LED technologies has greatly increased as prices decrease. In fact, the acceptance and adaptation to LED technology has been much more rapid and widespread than most industry experts would have forecasted some years ago.

Due to the significantly longer lifespan of LED lights, sales have decreased for other traditional lighting technologies, such as halogen, incandescent, fluorescent, and HID lights. A review of lamp sales trends from the past three years reveals declining sales in all lamp categories, with the exception of LED lamp categories. According to members of Product Care's Light Recycling Advisory Committee, it can be expected that declining sales trends will continue for mercury containing lamps. In particular, sales of CFLs have experienced a decline at a faster rate than anticipated. The Advisory Committee foresees that CFLs will likely be eliminated from the market within the next two to three years. Furthermore, it is anticipated that fluorescent tubes will follow CFLs and likely be eliminated from the market in the next

five to ten years. As older lighting technologies are eliminated from the market, the Advisory Committee expects that they will be replaced by LED lamp technologies. LEDs contain no mercury and have an even longer life of about 15,000-20,000 hours. Most CFLs, in comparison, only have an average life of 10,000 hours. It is expected that we will also likely see more and more integration of LEDs into fixtures.

The shift to more energy efficient and longer lasting lighting technology is clear. Most LED lamps are more than 50% more efficient than CFL lamps, reducing electricity use and reducing pollution from power generation.⁶ These changes all help to decrease the impact on the environment, with longer life lamps helping to reduce waste, make lamps less hazardous and reducing the size of lamps thereby reducing the amount of materials required to manufacture them and minimizing waste.

6 Pollution Prevention Hierarchy and Product / Component Management

The objective of the Program is to minimize the improper disposal of Program Product by providing an effective collection program and ensuring that the collected materials are either recycled or disposed of in an environmentally responsible manner. Product Care works with its service providers to ensure Program Products are managed, within reason, using the highest option on the Pollution Prevention Hierarchy (PPH)⁷. The application of the PPH and the management option varies by Program Product depending on options available and economic feasibility.

After collection, Program Products are transported to the Program's primary processors. These processors include two for processing whole lamps, two for fixtures, one for crushed lamps and one for PCB containing ballasts. At the processors, Program Products are broken down into their respective component materials and either processed on site or sent to a downstream processor for further processing. Information about how material was managed by the Program's primary processors was based on information provided to Product Care by the Program's primary processors. Processing and management details are set out below.

Lamp processors are required to conform to the Program's Lamp Processor Standard, which defines the minimum requirements to become an approved processor. The Standard sets out environmental, occupational health and safety, and material handling rules to ensure materials are handled appropriately.

Whole Lamps

Whole lamps were processed and broken down into various components under a controlled environment. As reported by the Program's processors, the component parts were recycled or disposed of as follows:

⁶ Personal Communication with representative of a major manufacture.

⁷ 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/recycle_reg_guide.pdf

- Metal was sent to a downstream metal site for recycling.
- Glass was sent for use as sand blasting material and aggregate
- Phosphor powder with mercury was stabilized, and sent to secure landfill.

Crushed Lamps

Crushed lamps were sent to a processor and were managed using the same method for whole lamps with the same material end-fates, with the exception of glass which was used as aggregate in concrete.

Residential Fixtures

Residential fixtures contain materials similar to small appliances (e.g., metal, glass, plastics, etc.). The Program partnered with the Canadian Electrical Stewardship Association's (CESA) program (ElectroRecycle) to collect residential fixtures along with small appliances and power tools at CESA-contracted collection sites. They were shipped to two independent processors where they were comingled with other electronics and broken down into their respective components to be recycled and/or recovered.

Commercial Fixtures and Non-PCB Ballasts

Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven scrap metal recycling system. A description of this recycling system provided by a Canadian Association of Recycling Industries⁸ (CARI) spokesman explains that the collected materials are sent to a downstream scrap metal recycling processor, where the main materials recovered are metals. According to industry representatives, all metal is extracted and recycled and the remaining shredder residue is sent to landfill for use as landfill cover. Since it is a market-driven system, the Program has no ability to verify or report on the volume and portion of the material recycled and or disposed of through this system.

PCB Containing Ballasts

PCBs are strictly regulated from transportation to disposal by the BC Ministry of Environment and Climate Change Strategy, Environment Canada, and Transport Canada. The Program contracted with a hazardous waste management company to collect, transport and manage PCB containing ballasts. Through the hazardous waste management company, the PCB ballasts were incinerated at high temperature in a licensed incinerator.

⁸ It is the Program's experience and understanding that the vast majority of scrap metal recycled in BC moves through eight CARI member companies.

Table 12 provides a consolidated overview of the treatments and final disposition of materials derived from Program Products.

Table 12: Materials Processing

Material	Sub-Component	Downstream Processing	End-Fate
Lamps (all technologies)	Phosphor Powder with Mercury	Chemical treatment, stabilization	Securely landfilled
	Metal	Physical treatment and smelting	Recycled – metal commodity
	Glass	Physical treatment	Recycled as sand blasting material and aggregate
Crushed Lamps	Metal	Same as whole lamps	Same as whole lamps
	Glass	Physical treatment	Recycled as aggregate in concrete
	Mercury and Phosphor Powder	Same as whole lamps	Same as whole lamps
Residential Fixtures ⁹	Ferrous Steel	Production, Processing, Non-processing	Recycled
	Plastics	Processing, Non-Processing	Recycled
	Aluminum	Production, Processing, Non-processing	Recycled
	Wire and Cables and String lights	Refining, Non-processing	Recycled
	Copper	Processing, Refining	Recycled
	Glass	Non- processing	Recycled
	Circuit Boards	Refining	Recycled
	Rechargeable Batteries	Processing, Non-Processing, Reuse	Recycled
	Non Rechargeable Batteries	Reuse, Processing, Non-Processing, Refining	Recycled
Commercial Fixtures and Non-PCB Ballasts	N/A	Managed through the existing market driven scrap metal recycling system	
PCB Containing Ballasts	N/A	Hazardous Waste Management Company sent to PCB licensed incinerator.	Incineration

⁹Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and EPSC Electronic Recycling Standard provided by verified Processors detailing the end disposition of product managed.

Product Sold, Product Collected and Recovery Rate

7.1 Products Sold

In 2020, members of the Program reported sales of 31,373,669 units of Program Products in BC.

Table 13 shows the reported units sold in 2020 broken down by product category.

Table 13: Units Reported Sold by Product Category in 2020

Product Category	Units Reported Sold
1. Fluorescent Tubes measuring \leq 2 feet	144,207
2. Fluorescent Tubes measuring $>$ 2 feet and \leq 4 feet	1,676,532
3. Fluorescent Tubes measuring $>$ 4 feet	136,527
4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	813,472
5. Light Emitting Diodes (LED)	11,551,077
6. High Intensity Discharge (HID) and Other	353,685
7. Incandescent / Halogen	4,520,370
8. Miniature Bulb Package	795,129
9. Designated Small Fixtures/Decorative Light Strings	6,416,999
10. Fixture Category A	4,466,333
11. Fixture Category B	154,074
12. Large Outdoor Fixtures	66,912
13. Ballasts/Transformers (not integrated into lamps or fixtures)	278,352
Total	31,373,669

7.2 Products Collected

In 2020, the Program collected approximately 6,399,203 units of lamps, 843 tonnes¹⁰ of fixtures through residential collections, 14,253 kg of PCB containing ballasts¹¹ and 1,816 kg¹² of crushed lamps.

Table 14 provides a summary of the collection data. Collection quantities for the different Program Products are based on annual processor reports and/or estimated based on quantities processed and reported by the Program's processors between January 1 and December 31, 2020.

Table 14: Estimated Quantity of Product Collected in 2020

Program Product	Estimated Quantity Collected
Whole Lamps	6,399,203 units
Residential Fixtures	843 tonnes
PCB Containing Ballasts	14,992 kg
Crushed Lamps	1,877 kg

Table 15 presents a breakdown of the estimated number of units of each lamp Product Category collected by the Program in 2020.

Table 15: Whole Lamp Units Collected by Product Category

Lamp Product Category	Units Collected
1. Fluorescent Tubes (All sizes and shapes) ¹³	2,400,470
2. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	1,027,284
3. Light Emitting Diodes (LED)	342,593
4. High Intensity Discharge (HID) and Other ¹⁴	154,619

¹⁰ Residential light fixtures are collected together with CESA products. The Program and CESA use a sampling protocol to determine the proportion of CESA products and lighting fixtures. The Program utilizes the sampling results to approximate the tonnage of residential light fixtures.

¹¹ This weight includes the weight of the collection container.

¹² This weight includes the weight of the collection container.

¹³ This number includes 0-2', 2-4', 4-8', U and O shaped tubes and Poly-coated tubes. Poly-coated tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units.

¹⁴ This number includes Sodium lamps, HPS lamps (High Pressure Sodium), Metal Halide lamps, Mercury Vapour lamps, Induction tubes, UVC lamps and tubes, and Neon tubes. Neon tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units.

Lamp Product Category	Units Collected
5. Incandescent / Halogen ¹⁵	2,474,237
Total Units Collected	6,399,203

Table 17 sets out the estimated number of lamp units collected by individual regional districts. The estimated quantities were calculated by multiplying an average of units per box type (see Table 16: Average Units per Box Type (2019)) by total boxes received according to product type as reported by the Program's processors. The average units per box type were determined by sampling shipments of each box type collected in January, April, July and October 2019.¹⁶ During those months, the majority of box types¹⁷ received were counted.

Table 16: Average Units per Box Type (2019)

Box Type	Average Units per box
Residential CFL and mixed bulbs	151
Residential four foot tubes	33
Residential eight foot tubes	16
Commercial CFL and mixed bulbs	421
Commercial four foot tubes-gaylord	919
Commercial large four foot tube box	22
Commercial four foot tubes-plywood	229
Commercial eight foot tubes	30

Table 17: Estimated Units of Lamps Collected by Regional District in 2020

Regional District	Estimated Lamp Units	Units/Capita ¹⁸
Alberni Clayoquot	20,239	0.65
Bulkley Nechako	25,271	0.67
Capital Regional District	531,229	1.39
Cariboo	39,194	0.63

¹⁵ This number includes projector bulbs and miniature bulbs.

¹⁶ Sampling of boxes did not take place in 2020 due to COVID-19 pandemic.

¹⁷ Shipments that had the same lamp technology (4' tubes) but in different size boxes (Gaylord box and 4' LVG box) were not included – as we could not differentiate which tubes were in which different size box.

¹⁸ Regional district populations based on 2016 census data.

Regional District	Estimated Lamp Units	Units/Capita ¹⁸
Central Coast	3,490	1.05
Central Kootenay	43,111	0.72
Central Okanagan	302,038	1.55
Columbia Shuswap	40,786	0.79
Comox Valley	87,472	1.31
Cowichan Valley	143,481	1.71
East Kootenay	54,459	0.90
Fraser Fort George	93,920	0.99
Fraser Valley	475,383	1.61
Kitimat Stikine	47,244	1.26
Kootenay Boundary	54,146	1.72
Metro Vancouver	5,114,242	2.07
Mt. Waddington	7,744	0.70
Nanaimo Regional District	197,452	1.27
North Coast	14,040	0.77
North Okanagan	104,096	1.23
Northern Rockies	3,875	0.72
Okanagan Similkameen	73,792	0.89
Peace River	36,815	0.58
qathet	21,029	1.05
Squamish Lillooet	89,224	2.09
Strathcona	27,079	0.61
Sunshine Coast	50,291	1.68
Thompson Nicola	153359	1.16
Total	7,854,501	1.69

Due to the variability in the number of units actually collected within a box, the total number of units by regional district reported in Table 16 only represents an estimate of collected units and does not necessarily reflect the actual number of units collected by regional district. The estimated total units collected by regional district and units collected by product type set out in Table 14 may vary as the methodology for calculating the units by regional district versus calculating the units collected by product type is based on different processes.

Table 18 presents a breakdown of the estimated weight of PCB-containing ballasts collected by regional district by the Program in 2020.

Table 18: Approximate Weights of PCB-Containing Ballasts¹⁹

Regional District	Approximate PCB-Containing Ballast Weight (Kg)
Alberni Clayoquot	120
Capital Regional District	3,104
Cariboo	3,213
Central Kootenay	1,812
Comox Valley	77
Cowichan Valley	599
Fraser Valley	2
Kootenay-Boundary	35
Metro Vancouver	4626
North Okanagan	258
Okanagan-Similkameen	393
Thompson Nicola	756
Total	14,992²⁰

Product Care partners with CESA for the collection of residential light fixtures. As fixtures are collected together with CESA products, the Program and CESA use a sampling protocol to determine the proportion of CESA products and lighting fixtures collected in CESA's collection containers. The proportion of lighting fixtures determined through sampling is applied to the total weight of material collected by CESA to approximate the tonnage of residential light fixtures collected. Table 19 shows the approximate tonnage collected for the Program and CESA. Table 20 provides the approximate weight of product collected by regional district.

Table 19: Approximate Weight of Fixtures collected by Program in 2020

Program	Approximate Weight Collected (tonnes)
Light Fixtures	843

Table 20: Approximate Weights of Residential Fixtures Collected and Weight Collected per Capita by Regional District in 2020

Regional District	Approximate Fixture Weight (Kg)	Kg/capita ²¹
Alberni Clayoquot	1,449	0.05

¹⁹ This table only lists Regional Districts that reported PCB Ballast collections. Regional Districts that did not report collections are not listed.

²⁰ The values shown do not add up to the total value due to rounding.

²¹ Regional district populations based on 2016 census data.

Regional District	Approximate Fixture Weight (Kg)	Kg/capita ²¹
Bulkley Nechako	3,302	0.09
Capital Regional District	77,218	0.20
Cariboo	7,279	0.12
Central Coast	1,170	0.35
Central Kootenay	6,574	0.11
Central Okanagan	64,701	0.33
Columbia Shuswap	9,613	0.19
Comox Valley	17,220	0.26
Cowichan Valley	16,949	0.20
East Kootenay	5,127	0.08
Fraser Fort George	13,059	0.14
Fraser Valley	47,642	0.16
Kitimat Stikine	5,540	0.15
Kootenay Boundary	8,156	0.26
Metro Vancouver	423,719	0.17
Mt. Waddington	3,193	0.29
Nanaimo Regional District	28,611	0.18
North Coast	3,118	0.17
North Okanagan	21,115	0.25
Northern Rockies	152	0.03
Okanagan Similkameen	20,856	0.25
Peace River	5,890	0.09
qathet	2,751	0.14
Squamish Lillooet	9,794	0.23
Strathcona	5,614	0.13
Sunshine Coast	8,671	0.29
Thompson Nicola	24,765	0.19
Total	843,247²²	0.18

7.3 Commercial Fixtures and Non-PCB Ballasts

Commercial fixtures and non-PCB containing ballasts were collected and managed outside the Program through the existing market-driven scrap metal recycling system. These facilities manage various types of scrap metal obtained from a range of products. Given the relative size and volume of the Program Products, the manner in which materials are received at scrap metal sites, and the space and resources required to separate Program Products on site, it is not practical for scrap metal sites to segregate commercial fixtures and non-PCB containing ballasts from the mixed-stream of recycled products and provide discrete collection volumes to report out on units collected.

²² The values shown do not add up to the total value reported due to rounding.

Sampling studies at collection sites in the Lower Mainland and Vancouver Island were conducted, in conjunction with other extended producer responsibility programs. It is the Program's experience and understanding that the vast majority of scrap metal recycled in BC moves through eight CARI member companies. Due to the COVID-19 pandemic and restrictions, Product Care was able to conduct only two sampling events in September and October, 2020 at these company locations. Selection of these locations was based on the specific amenities of each site, the ability to complete sampling safely and geographic location. Table 21 lists the metal recycling facilities where the two sampling events were conducted in 2020.

Table 21: Collection Sites Sampled in 2020

Collection Site Sampled	Site Address	City
ABC Metals Recycling	8081 Meadow Ave	Burnaby
ABC Metals Recycling	4318 Terminal Place	Campbell River
Davis Trading & Supply Ltd.	1100 Grant Street	Vancouver
Rypac Aluminum Recycling Ltd.	11849 Tannery Road	Surrey
Schnitzer Steel Pacific Recycling	5551 Duncan Bay Road	Campbell River
Schnitzer Steel Pacific Recycling	13271 Trans Canada Hwy	Cassidy
Coast Environmental	3015 Boys Road	Duncan
Schnitzer Steel Pacific Recycling	307 David Street	Victoria
Schnitzer Steel Pacific Recycling	12301 Musqueam Dr.	Surrey

While all collection sites where sampling was conducted were within the Lower Mainland and Vancouver Island, these locations also received materials from smaller scrap metal collectors located in other jurisdictions.

7.4 Waste Composition Audits

Waste composition audits are conducted, in partnership with local governments and other extended producer responsibility programs, to confirm the extent of Program Product going to landfill. The Program committed to participating in annual waste composition studies committed to by SABC.

SABC and the Program participated in three waste composition studies in 2020 undertaken in partnership with the District of Squamish, Squamish-Lillooet Regional District and Metro Vancouver. Table 22 presents the results of the audits²³. The Program also committed to reporting the total amount of batteries found per waste audit conducted, as batteries cannot necessarily be associated with specific products found during the audit.

Table 22: Waste Composition Audit Results

Regional District	Locations	Kg/capita - Program Product ²⁴	Kg/capita-Batteries	Total Quantity-Batteries
District of Squamish	• Squamish Landfill	No product was found	0.3	64
Squamish-Lillooet Regional District	• Lillooet Landfill • Whistler Transfer Station	No product was found	0.5	153
Metro Vancouver	• Coquitlam Transfer Station • Surrey Transfer Station Vancouver South Transfer Station • North Vancouver Landfill	No product was found	0.1	169

8 Summary of Expenditures and Fees

The Program is funded by members based on environmental handling fees (EHFs) applied to the sale of new Program Products in or into British Columbia. 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.

All fees were used for program purposes; directly funding the promotion, administration, collection, transportation, and recycling of collected products. Table 23 provides a list of the 2020 EHF rates per unit for product each category.

²³ The results reflect extrapolated weights per capita based on a small sample of material audited at the landfill. This provides a snapshot of the waste stream during each sampling period and may not account for variances in composition throughout the year.

²⁴ Calculated using the combined weight of lamps, fixtures and ballasts, with the population based on 2016 census data.
BC Light Recycling 2020 Annual Report

Table 23: 2020 EHF Rate Schedule

Product Category	Fee Category	EHF in 2020
Lamps	1. Fluorescent/Induction/UV Tubes measuring ≤ 2 feet	\$0.20
	2. Fluorescent/Induction/UV Tubes measuring > 2 feet and ≤ 4 feet	\$0.40
	3. Fluorescent/Induction/UV Tubes measuring > 4 feet	\$0.80
	4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	\$0.15
	5. Light Emitting Diodes (LED)	\$0.15
	6. High Intensity Discharge (HID) and Other	\$1.10
	7. Incandescent / Halogen	\$0.05
	8. Miniature Bulb Package	\$0.10
Fixtures	9. Designated Small Fixtures / Decorative Light Strings	\$0.15
	10. Fixture Category A	\$0.15
	11. Fixture Category B	\$0.15
	12. Large Outdoor Fixtures	\$0.15
Ballasts	13. Ballasts	\$0.15

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 and [Appendix G](#) for the Third-Party Assurance Statement for Non-Financial Information for the 2020 annual report.

9 Plan Performance

2020 Key Performance Targets			
Regulation, Part 2 section 8(2)(g)			
2020 Program Plan Targets		2020 Performance	Strategies for Improvement
Consumer Awareness	Minimum 70%, surveyed bi-annually	79%	N/A
Accessibility Targets²⁵			

²⁵ See note 3

2020 Key Performance Targets			
Regulation, Part 2 section 8(2)(g)			
2020 Program Plan Targets		2020 Performance	Strategies for Improvement
Residential Lamps	Minimum 95%	99.6% (based on adjusted 2019 results.)	N/A
Residential Fixtures	Minimum 95%	98.5% (based on adjusted 2019 results).	N/A
Commercial Lamps	Minimum 95%	99.5% (based on adjusted 2019 results).	N/A
Commercial Fixtures and Non- PCB Ballasts	Minimum 95%	96.1% (based on adjusted 2019 results).	N/A

Appendix A - Public Awareness Advertising and Communication Materials

Google Search ads

Ad · www.productcare.org/recycling ▼

Recycle Light Bulbs in BC | Many Types of Bulbs Accepted

Light bulbs don't belong in the trash. Recycle them for free at 200+ sites in BC. Recycle your light bulbs so their parts can be reused and their mercury safely handled.

Google Display ads



Gmail ads

Every light bulb counts.



Product Care

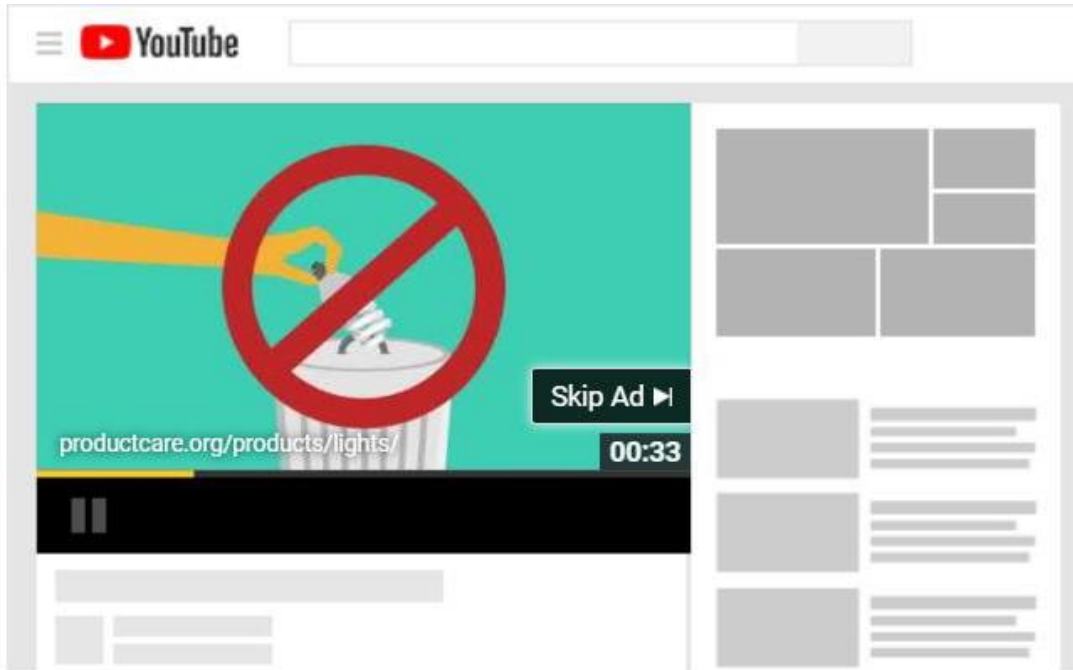


Every light bulb counts.

Burnt out light bulbs don't belong in the trash! Recycle them at over 200 locations in BC.

[Find A Location](#)

YouTube ads



Paid social media

 **Product Care Recycling**
November 9, 2020 · 🌐

Recycle your burnt out light bulbs 🔦 Find your nearest location at
<https://www.productcare.org/recycling-locator/>



Every light bulb counts.

Organic social media

Facebook



Product Care Recycling

March 11, 2020 · 🌐

💡 #DidYouKnow Compact fluorescent lights (CFLs) contain a tiny amount of mercury, which can be harmful to marine life, water supplies, and human health. The good news is that these materials can be recycled. When you recycle CFL light bulbs, the mercury can be properly and safely handled to ensure it doesn't harm anyone. 🐟 🐱 🐶 🌱

Visit our website to see if these products can be recycled in your province:

<https://www.productcare.org/products/lights/>

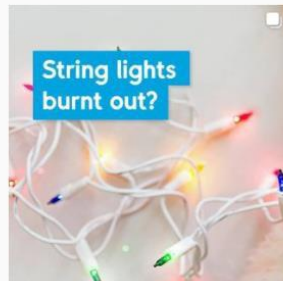
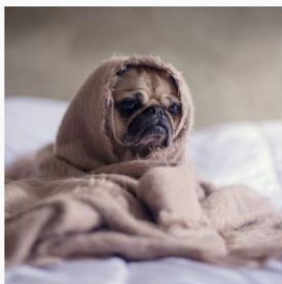


PRODUCTCARE.ORG

Light Recycling - Product Care Recycling

About Light Recycling We make it easy for you to safely recycle your burnt out or unwanted li...

Instagram



Twitter



Product Care Recycling
@ProductCareCAN

...

Did you know? Our light recycling program ensures that materials such as glass and metal from old light bulbs can be used again – and keeps these materials out of our landfills and waterways! 💡 Help us give these products a new life! productcare.org/recycling-locations



Daily Hive partnership

≡ DH

VANCOUVER
URBANIZED

SIGN IN

REAL ESTATE

DEVELOPMENT

TRANSPORTATION

ARCHITECTURE

PUBLIC ART

OPINIONS

🔖

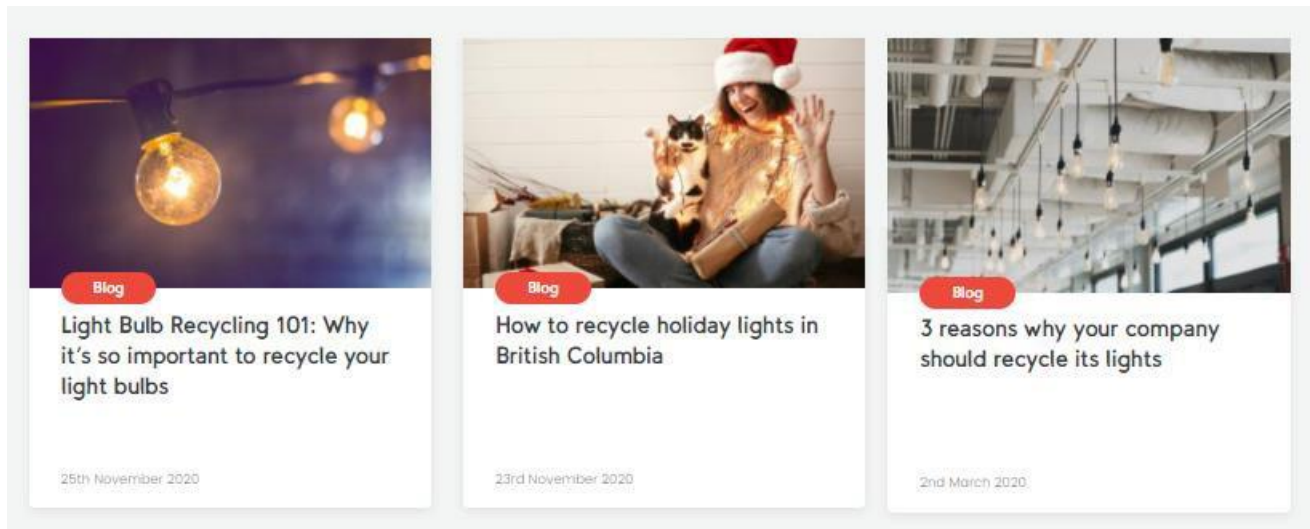
SPONSORED

URBANIZED

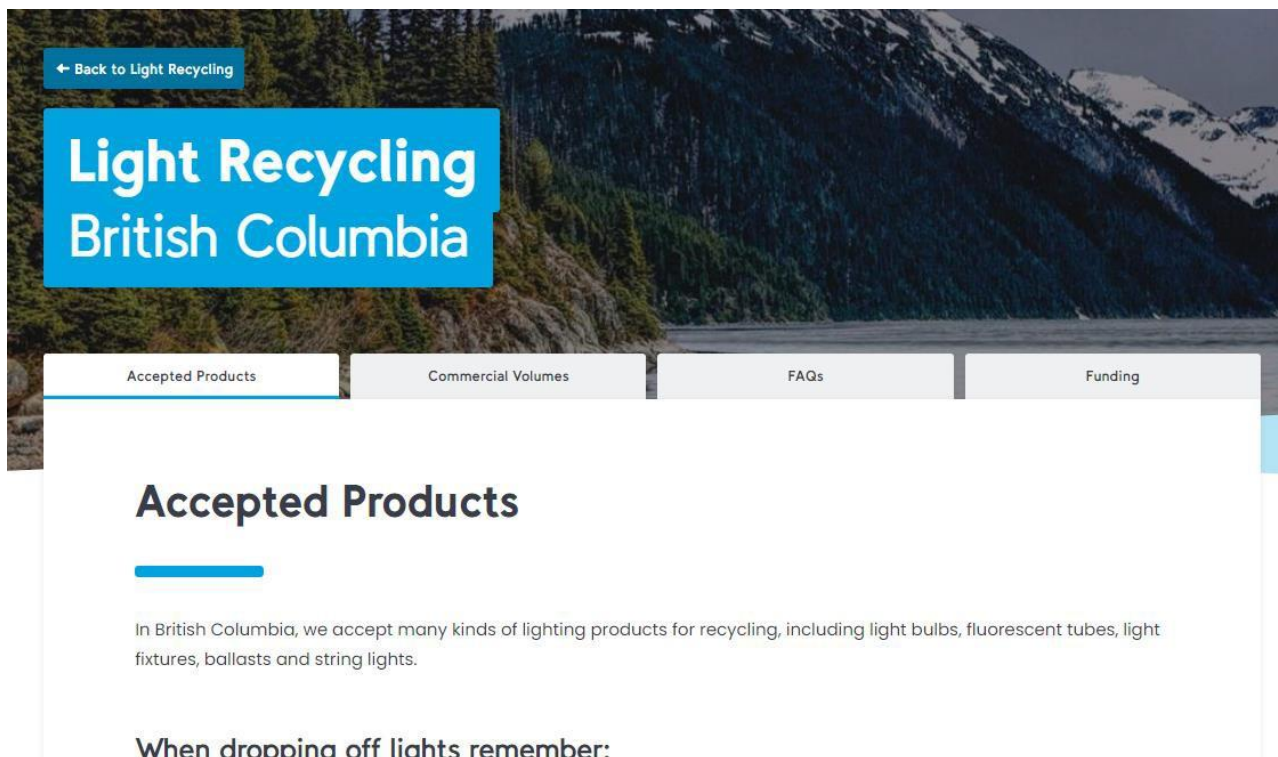
Recycling light bulbs in BC is easier than you think

DH Daily Hive Branded Content | Dec 8 2020, 11:59 am

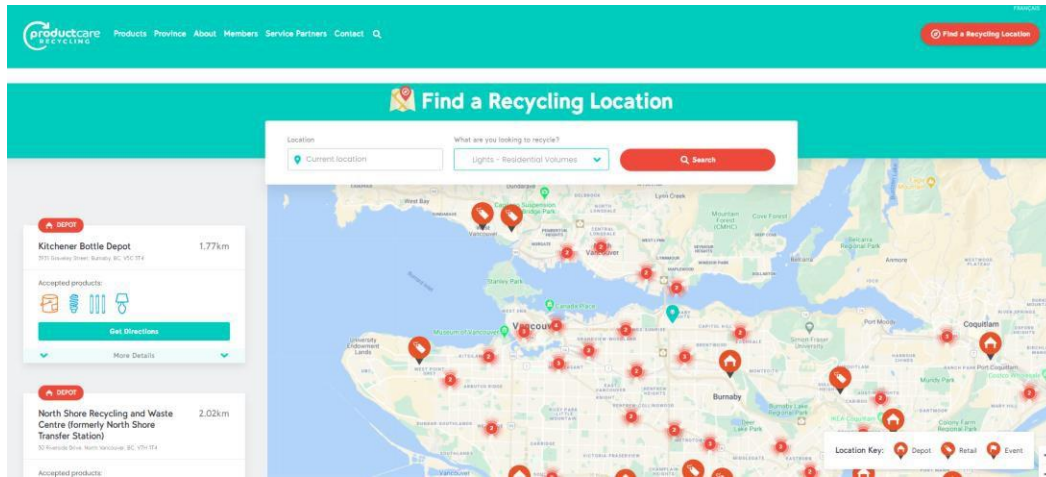
Website blog posts



Website – program page



Website - Recycling locator tool



TWN Display ads



Recycling calendars:



Print materials - brochure

Large volumes of burnt out light bulbs or tubes?

* If you have **16 bulbs to one pallet of whole bulbs or tubes**, visit productcare.org to find a free recycling location that accepts commercial volumes.

* If you have **more than one pallet of whole bulbs or tubes**, you may qualify for free pick up. A pallet is equal to 750 four foot fluorescent tubes, 1,200 CFL bulbs, 600 HID bulbs, or a combination of these bulbs and tubes that equates to the same volume.



See if you qualify for free pick up by emailing pickup@productcare.org or calling 1-888-811-6234

How is Product Care funded?

Product Care Recycling programs are funded by environmental handling fees (EHFs), which are remitted to us by our lights 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 lights, as well as program administration and consumer education.

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



Burnt out light bulbs or broken fixtures?

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



Accepted Light Bulbs

- Compact fluorescent lights (CFLs)
- Fluorescent tubes
- Halogen and incandescent bulbs
- Light emitting diodes (LEDs)
- UV and germicidal bulbs
- Miniature bulbs
- High-intensity discharge (HID) and special purpose bulbs



Return limit at residential sites: 16 bulbs/tubes
Return limit at commercial sites: 1 pallet
Note: Limits may vary per site



Accepted Lighting Fixtures & Ballasts**

This includes, but is not limited to:

- Bike lights
- Ceiling fixtures
- Chandeliers
- Electric candles
- Flashlights
- Floor lamps
- Night lights
- Non-PCB ballasts
- Outdoor fixtures
- Recessed/pot lights
- Security lights
- String lights
- Table and desk lamps
- Wall fixtures



Return limit at residential sites: 5 fixtures
Return limit at commercial sites: dependent on specific location. Note: limits may vary per site

**If you have any PCB ballasts, please call 604-592-2972 ext. 236 for pick up



Not Accepted Products

- Alarms, phones, and devices for the visually impaired
- Laser pointers and other laser products
- Sunshine simulators
- Holiday decorations (other than string lights and stake lights) such as jack-o-lanterns, decorative sculptures, and plastic Santas
- Horticultural lighting fixtures such as greenhouse or grow lamp fixtures
- Lava lamps
- Aquarium equipment
- Camera and video accessories
- Bug zappers
- Auto fixtures
- Propane and gas powered lights
- Black light equipment
- Electronic billboards
- Exit signs without light heads
- Fencing, fountains, or garlands with integrated lights
- Decorative keychains with integrated lights
- Backlit signs
- Neon signs
- Plasma balls
- Mirror ball lights



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 hazardous materials out of our landfills and waterways, conserve resources, and protect the planet by recycling millions of light bulbs each year.

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

productcare.org
1-877-592-2972





Burnt out light bulbs or tubes?

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

productcare.org




Broken light fixtures?

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

productcare.org




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



Print materials – collection site signage



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

Accepted Lighting Products

- Compact fluorescent lights (CFLs)
- Fluorescent tubes
- Halogen and incandescent bulbs
- Light emitting diodes (LEDs)
- UV and germicidal bulbs
- Miniature bulbs
- High-intensity discharge (HID) and special purpose bulbs

Return limit at residential sites: 16 bulbs/tubes
 Return limit at commercial sites: 1 pallet
 Limits may vary per site

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Emergency contact:
1-877-592-2972



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

Accepted Fixture Products

- Bike lights
- Ceiling fixtures
- Chandeliers
- Desk and table lamps
- Electric candles
- Flashlights
- Floor lamps
- Night lights
- Non-PCB ballasts
- Outdoor fixtures
- Recessed/pot lights
- Security lights
- String lights
- Wall fixtures

Return limit at residential sites: 5 fixtures
 Return limit at commercial sites: dependent on location
 Limits may vary per site

Not Accepted Products

- Alarms, phones, and devices for the visually impaired
- Holiday decorations (other than string lights and stake lights)
- Lava lamps
- Camera and video accessories
- Bug zappers
- Auto fixtures
- Propane and gas powered lights
- Black light equipment

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Emergency contact:
1-877-592-2972





Product Care offers more than 150 free drop-off locations in B.C. (Pixabay.com)

Recycling broken or burnt string lights can reduce holiday landfill waste

In 2019, Product Care Recycling diverted more than 11.6 million light bulbs from landfills

JANELLE SWIFT / Nov. 24, 2020 11:00 a.m. / [NEWS](#)



As British Columbians unbox their holiday decorations ahead of the holiday season, one organization is encouraging everyone to recycle their burnt out and broken holiday string lights this year.

Product Care Recycling provides recycling solutions for a variety of products

Appendix B - Industry-Focused Awareness Advertising and Communication Materials

BCEA ads



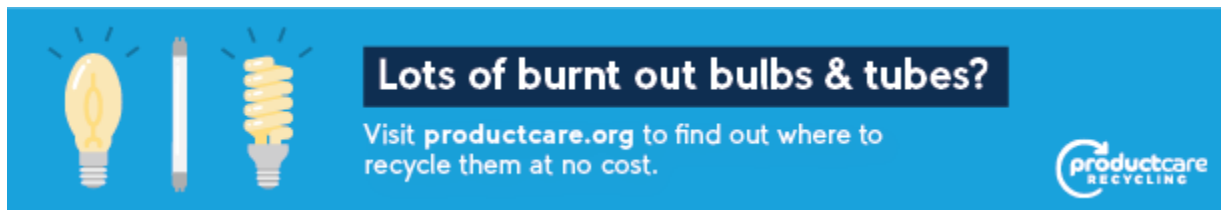
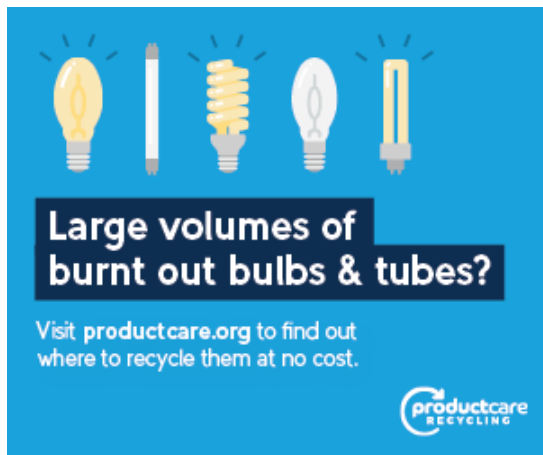
Green Space print ad



BIV digital ads



EFC/Kerrwill digital ads



Electrical Line ads, digital and print





Large quantities of used lights? Recycle them at no cost

Recycling light bulbs and tubes ensures that recyclable components (like glass and metal) are reused and hazardous materials are kept out of our landfills, soil, and waterways.



If you have one bulb to under a pallet, drop them off for free at more than 160 locations across BC



Large quantities (over a pallet) may qualify for free pickup. To see if you're eligible, call 1-888-811-6234 or email bcdispachlights@productcare.org

Visit productcare.org/EL for more information on improving your company's environmental footprint.



LinkedIn ad campaign

Recycle used light bulbs & fluorescent tubes at no cost

[Visit Website](#)



Wayne Chisholm

Hello Samantha,

Does your company have large quantities of used light bulbs or fluorescent tubes?

When mercury-containing bulbs, like compact fluorescent lights (CFLs) and fluorescent tubes, are thrown in the garbage, they can contaminate our soil and water supplies and add to landfill waste.

While other types of lights may not contain hazardous material, they should still be recycled—the glass and metal components can be recycled and used again, thereby conserving resources and diverting landfill waste.

The good news is that Product Care Recycling has more than 160 locations across British Columbia where you can drop off used lighting products for FREE.

Follow these easy steps to find a free drop-off location near you:

1. Visit our [Recycling Locator](#)

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

productcare
RECYCLING



Lamp & Lighting Equipment Recycling Fact Sheet

Product Care's extended producer responsibility program for lamps and lighting equipment provides a turn-key recycling solution for consumers of lamps and lighting equipment.

You are on the front lines, interacting with the users of these products on a daily basis, and together we can ensure your products are managed responsibly when they reach end of life.

Help us spread the message of recycling used lamps, fixtures and ballasts by sharing the following information with your customers.

Key Information



- There are more than 160 recycling locations across B.C.
- Find a recycling location near you at productcare.org
- You can drop off used lamps at no cost. Dozens of locations also accept lighting fixtures
- Large quantities of used lights and tubes may qualify for **free pickup**

Who to contact?

For more information, contact Product Care by emailing bcdispatchlights@productcare.org or calling 1-888-811-6234.

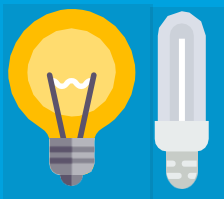
Why recycle used lights and lighting equipment?

Some lamps, such as CFLs, fluorescent tubes and HID lamps, contain mercury. This makes them hazardous to health and the environment when broken, crushed, or not properly managed.

Recycling lamps and fixtures ensures that any hazardous materials they contain are managed responsibly, while the glass and metal components can be recycled and used again, thereby conserving resources.

What are the benefits of promoting recycling for your company?

- 1 Provides your customers with a no-cost solution to disposing of their used lamps and lighting fixtures, thereby helping them to reduce their waste disposal costs.
- 2 Aligns your company with your customers' green procurement and sustainability strategies, thereby promoting customer loyalty.
- 3 Demonstrates that your company is a responsible corporate citizen and that you take responsibility for how your products are managed at end of life.



Recycle lights, fixtures and ballasts at nocost

Does your company have used lights, fixtures or ballasts?

You can recycle the following products at over 160 recycling locations across B.C.

Commonly Accepted Products



- Fluorescent bulbs and tubes
- LED, incandescent, halogen, and UV bulbs
- High intensity discharge (HID), high pressure sodium (HPS), and metal halide bulbs
- Lighting fixtures, including ballasts*

* Lighting fixtures, including certain types of ballasts, are accepted at select recycling locations in British Columbia. Contact your nearest recycling location to determine what types of fixtures they accept.

Have large quantities of lights and tubes?

To see if you qualify for a free pickup, email bcdispatchlights@productcare.org or call 1-888-811-6234.

Why recycle used lights and lighting equipment?

When mercury-containing bulbs, like compact fluorescent lights (CFLs) and fluorescent tubes, are thrown in the garbage, they can contaminate our soil and water supplies and add to landfill waste.

Recycling bulbs, tubes, fixtures and ballasts ensures that any hazardous materials they contain are managed responsibly, while the glass and metal components are recycled and used again, th



At Product Care, we take care of our planet by keeping hazardous waste and precious resources out of landfills and waterways. Recycling your used bulbs and tubes shows that your company cares about the environment too.

Appendix C - List of Contracted Collection Sites as of December 31st 2020

	Depot Name	City	Regional District
1.	7 Mile Landfill	Port McNeill	Mt. Waddington
2.	Abbotsford Bottle Depot	Abbotsford	Fraser Valley
3.	Abbotsford Community Services Recycling	Abbotsford	Fraser Valley
4.	ABC Recycling - Fort St. John	Fort St. John	Peace River
5.	ABC Recycling - Kelowna	Kelowna	Central Okanagan
6.	ABC Recycling - Prince George	Prince George	Fraser Fort George
7.	ABC Recycling - Terrace	Terrace	Kitimat Stikine
8.	ABC Recycling LTD - Burnaby	Burnaby	Metro Vancouver
9.	ABC Recycling LTD - Campbell River	Campbell River	Strathcona
10.	ABC Recycling LTD - Surrey	Surrey	Metro Vancouver
11.	Ace Building Centre-Vanderhoof #70519	Vanderhoof	Bulkley Nechako
12.	ACE Hardware - Abbotsford (Formerly Wilway) #70636	Abbotsford	Fraser Valley
13.	Ace Hardware Golden	Golden	Columbia Shuswap
14.	Ace Hardware Walnut Grove #70060	Langley	Metro Vancouver
15.	ACRD 3rd Ave Depot (formerly Sun Coast Waste Eco-Depot)	Port Alberni	Alberni Clayoquot
16.	Action Steel Sales (Okanagan) Ltd	Penticton	Okanagan Similkameen
17.	Agassiz Bottle Depot	Agassiz	Fraser Valley
18.	Alberni Valley Landfill	Port Alberni	Alberni Clayoquot
19.	Aldergrove Bottle Depot	Aldergrove	Metro Vancouver
20.	Allied Salvage & Metals (1985) Ltd	Richmond	Metro Vancouver
21.	Allied Scrap Metal Squamish	Squamish	Squamish Lillooet
22.	Armstrong Spallumcheen Bottle Depot	Armstrong	North Okanagan
23.	Augusta Recyclers	Powell River	qathet
24.	Barriere Return-It	Barriere	Thompson Nicola
25.	Bay Street Castle	Victoria	Capital Regional District
26.	Bella Coola Recycling Depot	Bella Coola	Central Coast
27.	Bings Creek Recycling Centre	Duncan	Cowichan Valley
28.	Blight's Home Hardware	Vancouver	Metro Vancouver
29.	Bottle Depot - Glanford	Saanich	Capital Regional District
30.	Bottle Depot - Queens Ave	Victoria	Capital Regional District
31.	Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
32.	Bowen Island Recycling Depot	Bowen Island	Metro Vancouver
33.	Brentwood Auto & Metal Retailers	Saanichton	Capital Regional District
34.	Bridgeview Return-It Bottle Depot	Surrey	Metro Vancouver
35.	Bulkley Valley Bottle Depot - COM	Smithers	Bulkley Nechako

	Depot Name	City	Regional District
36.	Burns Lake Home Hardware	Burns Lake	Bulkley Nechako
37.	Burns Lake Return-It Recycling Depot	Burns Lake	Bulkley Nechako
38.	Campbell Mountain Sanitary Landfill	Penticton	Okanagan Similkameen
39.	Campbell River Waste Management Centre	Campbell River	Strathcona
40.	Canadian Tire #355 Kamloops	Kamloops	Thompson Nicola
41.	Canadian Tire #362 Nanaimo	Nanaimo	Nanaimo Regional District
42.	Canadian Tire #368 Victoria	Victoria	Capital Regional District
43.	Canadian Tire #389 Vancouver Cambie	Vancouver	Metro Vancouver
44.	Canadian Tire #433 Chilliwack	Chilliwack	Fraser Valley
45.	Canadian Tire #434 Abbotsford	Abbotsford	Fraser Valley
46.	Canadian Tire #437 Campbell River	Campbell River	Strathcona
47.	Canadian Tire #438 Williams Lake	Williams Lake	Cariboo
48.	Canadian Tire #443 Surrey Newton	Surrey	Metro Vancouver
49.	Canadian Tire #480	Powell River	qathet
50.	Canadian Tire #487 Quesnel	Quesnel	Cariboo
51.	Canadian Tire #488 Port Alberni	Port Alberni	Alberni Clayoquot
52.	Canadian Tire #489 Surrey	Surrey	Metro Vancouver
53.	Canadian Tire #601 North Van	North Vancouver	Metro Vancouver
54.	Canadian Tire #603 Burnaby	Burnaby	Metro Vancouver
55.	Canadian Tire #604 Vancouver	Vancouver	Metro Vancouver
56.	Canadian Tire #608 Coquitlam	Coquitlam	Metro Vancouver
57.	Canadian Tire #609 Port Coquitlam (GreenSpace)	Port Coquitlam	Metro Vancouver
58.	Canadian Tire #610 Richmond	Richmond	Metro Vancouver
59.	Canadian Tire #636 Sechelt	Sechelt	Sunshine Coast
60.	Canadian Tire #678 Surrey	Surrey	Metro Vancouver
61.	Capital Salvage Co. Ltd.	Vancouver	Metro Vancouver
62.	Castlegar Return-it Depot	Castlegar	Kootenay Boundary
63.	Central Builders' Supply Prince George	Prince George	Fraser Fort George
64.	Central Hardware 2018 Ltd	Enderby	North Okanagan
65.	Central Saanich Home Hardware	Saanichton	Capital Regional District
66.	Century Home Hardware	100 Mile House	Cariboo
67.	Chase Home Hardware	Chase	Thompson Nicola
68.	Chasers Bottle Depot	Vernon	North Okanagan
69.	Chetwynd Home Hardware	Chetwynd	Peace River
70.	Chetwynd Recycling & Bottle Depot	Chetwynd	Peace River
71.	Chilliwack Bottle Depot	Chilliwack	Fraser Valley
72.	Clearwater Eco-Depot	Clearwater	Thompson Nicola
73.	CM Recycling Ltd. (formerly Cariboo Metal Recycling)	Quesnel	Cariboo

	Depot Name	City	Regional District
74.	Collingwood Bottle Exchange	Burnaby	Metro Vancouver
75.	Columbia Bottle Depot - Dease	Kelowna	Central Okanagan
76.	Columbia Bottle Depot - Kent Rd	Kelowna	Central Okanagan
77.	Columbia Bottle Depot - St. Paul	Kelowna	Central Okanagan
78.	Columbia Recycle Ltd.	Kimberley	East Kootenay
79.	Comox Valley Auto & Metal Recyclers	Courtenay	Comox Valley
80.	Comox Valley Waste Management Centre	Cumberland	Comox Valley
81.	Cook St. Castle Building Centre	Victoria	Capital Regional District
82.	Coquitlam Recycling and Waste Centre (Emterra Environmental)	Coquitlam	Metro Vancouver
83.	Coquitlam Return-It Depot	Coquitlam	Metro Vancouver
84.	Cormorant Island Recycling Facility Alert Bay	Alert Bay	Mt. Waddington
85.	Cortes Island Waste Management Centre	Cortes Island (Squirrel Cove)	Strathcona
86.	Courtenay Return-It Depot	Courtenay	Comox Valley
87.	Cranbrook Bottle Depot	Cranbrook	East Kootenay
88.	D&S Electric	Williams Lake	Cariboo
89.	D.C. Campbell Recycling	Dawson Creek	Peace River
90.	Davie Village Home Hardware	Vancouver	Metro Vancouver
91.	Davis Trading & Supply Ltd.	Vancouver	Metro Vancouver
92.	Denman Island Waste Management Recycling Depot	Denman Island	Comox Valley
93.	District of Oak Bay Recycling Depot	Oak Bay	Capital Regional District
94.	District of Tumbler Ridge	Tumbler Ridge	Peace River
95.	DL's Recycling Centre	Saanichton	Capital Regional District
96.	Do Your Part Recycling	Terrace	Kitimat Stikine
97.	Dolly's Home Hardware	Qualicum Beach	Nanaimo Regional District
98.	Duncan Home Hardware Building Centre	Duncan	Cowichan Valley
99.	Dunlop's Home Hardware Building Centre	Port Hardy	Mt. Waddington
100.	East Hastings Bottle Depot	Burnaby	Metro Vancouver
101.	East Vancouver Bottle Depot Ltd	Vancouver	Metro Vancouver
102.	Edmonds Return-It Depot	Burnaby	Metro Vancouver
103.	Enderby Return-It Depot	Enderby	North Okanagan
104.	Fernie Bottle Depot	Fernie	East Kootenay
105.	Fernie Home Hardware Building Center	Fernie	East Kootenay
106.	Fisher Road Recycling	Cobble Hill	Cowichan Valley
107.	Fleetwood Bottle Return Depot	Surrey	Metro Vancouver
108.	Fort St. James Transfer Station	Fort St. James	Bulkley Nechako
109.	Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako
110.	Fraser Valley Metal Exchange	Maple Ridge	Metro Vancouver

	Depot Name	City	Regional District
111.	Fraser Valley Metal Recycling Ltd. (formerly Ccon Steel)	Abbotsford	Fraser Valley
112.	Fraservalley Return-It Depot	Langley	Metro Vancouver
113.	Gabriola Island Recycling	Gabriola Island	Nanaimo Regional District
114.	Galiano Island Recycling Resources	Galiano Island	Capital Regional District
115.	Galiano Trading Co.	Galiano Island	Capital Regional District
116.	Gandy's Home Hardware	Vancouver	Metro Vancouver
117.	General Grant's North Shore Bottle Depot	Kamloops	Thompson Nicola
118.	General Grant's Sahali	Kamloops	Thompson Nicola
119.	GFL Environmental - Langford	Langford	Capital Regional District
120.	GFL Environmental - Squamish	Squamish	Squamish Lillooet
121.	GFL Environmental Inc - Chemainus	Chemainus	Cowichan Valley
122.	GFL Environmental Inc - Duncan	Duncan	Cowichan Valley
123.	GFL Environmental Inc - Nanaimo	Nanaimo	Nanaimo Regional District
124.	Gibsons Building Supplies	Gibsons	Sunshine Coast
125.	Gibsons Recycling Depot	Gibsons	Sunshine Coast
126.	Go Green Bottle Depot	Vancouver	Metro Vancouver
127.	Gold Trail Recycling	100 Mile House	Cariboo
128.	Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary
129.	Grand Forks Home Hardware	Grand Forks	Kootenay Boundary
130.	GRIPS	Madeira Park	Sunshine Coast
131.	Guildford Bottle Depot	Surrey	Metro Vancouver
132.	Habitat for Humanity Restore - Uptown	Victoria	Capital Regional District
133.	Habitat for Humanity Restore - Westshore	Victoria	Capital Regional District
134.	Hagens Home Hardware Building Centre	Mackenzie	Fraser Fort George
135.	Haney Bottle Depot	Maple Ridge	Metro Vancouver
136.	Happy Stan's Recycling	Port Coquitlam	Metro Vancouver
137.	Hart Return-It Depot	Prince George	Fraser Fort George
138.	Hartland Landfill Recycling Depot (CRD)	Victoria	Capital Regional District
139.	Hazelton Bottle Depot	New Hazelton	Kitimat Stikine
140.	Heiltsuk Environmental Services dba Bella Bella Eco-Depot	Bella Bella	Central Coast
141.	Hewer Home Hardware	Vancouver	Metro Vancouver
142.	Highway 4 Auto Salvage	Coombs	Nanaimo Regional District
143.	Hipperson Home Hardware	Nelson	Central Kootenay
144.	Home Building Centre Vernon	Vernon	North Okanagan
145.	Home Hardware Bldg Cntr Merritt (store # 5738-2)	Merritt	Thompson Nicola
146.	Home Hardware Cranbrook	Cranbrook	East Kootenay
147.	Home Hardware Penticton	Penticton	Okanagan Similkameen

	Depot Name	City	Regional District
148.	Home Hardware Princeton	Princeton	Okanagan Similkameen
149.	Home Hardware Revelstoke	Revelstoke	Columbia Shuswap
150.	Home Hardware Sidney	Sidney	Capital Regional District
151.	Home Hardware West Kelowna	West Kelowna	Central Okanagan
152.	Home Hardware Williams Lake	Williams Lake	Cariboo
153.	Hope Bottle Depot	Hope	Fraser Valley
154.	Hornby Island Waste Management Centre	Hornby Island	Comox Valley
155.	Houston Bottle Depot -COM	Houston	Bulkley Nechako
156.	Interior Freight and Bottle Depot	Vernon	North Okanagan
157.	Invermere Home Hardware	Invermere	East Kootenay
158.	Ironwood Bottle Depot	Richmond	Metro Vancouver
159.	Island Return It - DUNCAN	Duncan	Cowichan Valley
160.	Island Return-It Campbell River	Campbell River	Strathcona
161.	Island Return-It ESQUIMALT - Com	Esquimalt	Capital Regional District
162.	Island Return-It South Cowichan	Cobble Hill	Cowichan Valley
163.	Island Solid Waste Landfill Port Clements	Port Clements	North Coast
164.	Island Solid Waste Management - Queen Charlotte	Queen Charlotte	North Coast
165.	J&C Bottle Depot	Penticton	Okanagan Similkameen
166.	Junction Bottle Depot	Ladysmith	Cowichan Valley
167.	Kamloops Home Hardware	Kamloops	Thompson Nicola
168.	Kaslo Building Supplies #70024 (Ace)	Kaslo	Central Kootenay
169.	Kensington Return-it	Burnaby	Metro Vancouver
170.	Keremeos Sanitary Landfill	Keremeos	Okanagan Similkameen
171.	Kerrisdale Lumber Co.	Vancouver	Metro Vancouver
172.	Kitchener Bottle Depot Ltd.	Burnaby	Metro Vancouver
173.	Kitwanga Transfer Station	Kitwanga	Kitimat Stikine
174.	Knox Mountain Metals Inc.	Kelowna	Central Okanagan
175.	KUTE Kitimat Recycling Depot	Kitimat	Kitimat Stikine
176.	Ladner Bottle Depot	Delta	Metro Vancouver
177.	Lake Country Ace Hardware #70036	Lake Country	Central Okanagan
178.	Lake Cowichan Home Hardware	Lake Cowichan	Cowichan Valley
179.	Langley Bottle Depot	Langley	Metro Vancouver
180.	Lax Kw'alaams Band	Lax Kw'alaams	North Coast
181.	Lee's Bottle Depot Ltd.	Burnaby	Metro Vancouver
182.	Lillooet Landfill	Lillooet	Squamish Lillooet
183.	London Drugs #10	Vancouver	Metro Vancouver
184.	London Drugs #11	Richmond	Metro Vancouver
185.	London Drugs #12	Kelowna	Central Okanagan
186.	London Drugs #14	Victoria	Capital Regional District

	Depot Name	City	Regional District
187.	London Drugs #15	Coquitlam	Metro Vancouver
188.	London Drugs #16 - Abbotsford	Abbotsford	Fraser Valley
189.	London Drugs #17	Delta	Metro Vancouver
190.	London Drugs #18	Langley	Metro Vancouver
191.	London Drugs #19	Vancouver	Metro Vancouver
192.	London Drugs #2	Vancouver	Metro Vancouver
193.	London Drugs #25	Burnaby	Metro Vancouver
194.	London Drugs #28	Vancouver	Metro Vancouver
195.	London Drugs #29	Victoria	Capital Regional District
196.	London Drugs #3	New Westminster	Metro Vancouver
197.	London Drugs #35	Kamloops	Thompson Nicola
198.	London Drugs #36 Nanaimo	Nanaimo	Nanaimo Regional District
199.	London Drugs #37	Delta	Metro Vancouver
200.	London Drugs #39	Vernon	North Okanagan
201.	London Drugs #4	Vancouver	Metro Vancouver
202.	London Drugs #41	Chilliwack	Fraser Valley
203.	London Drugs #42	Surrey	Metro Vancouver
204.	London Drugs #44	West Vancouver	Metro Vancouver
205.	London Drugs #46 Sooke Road	Victoria	Capital Regional District
206.	London Drugs #47	Maple Ridge	Metro Vancouver
207.	London Drugs #5	North Vancouver	Metro Vancouver
208.	London Drugs #50	Vancouver	Metro Vancouver
209.	London Drugs #51	Prince George	Fraser Fort George
210.	London Drugs #52	Richmond	Metro Vancouver
211.	London Drugs #53	Vancouver	Metro Vancouver
212.	London Drugs #54	Victoria	Capital Regional District
213.	London Drugs #55	Mission	Fraser Valley
214.	London Drugs #56	Burnaby	Metro Vancouver
215.	London Drugs #6	Burnaby	Metro Vancouver
216.	London Drugs #61	Gibsons	Sunshine Coast
217.	London Drugs #67	Courtenay	Comox Valley
218.	London Drugs #7	Vancouver	Metro Vancouver
219.	London Drugs #70	Penticton	Okanagan Similkameen
220.	London Drugs #71	Burnaby	Metro Vancouver
221.	London Drugs #72	Nanaimo	Nanaimo Regional District
222.	London Drugs #73	Campbell River	Strathcona
223.	London Drugs #74	Vancouver	Metro Vancouver
224.	London Drugs #75	Surrey	Metro Vancouver
225.	London Drugs #76	Westbank	Central Okanagan

	Depot Name	City	Regional District
226.	London Drugs #77	Duncan	Cowichan Valley
227.	London Drugs #78	Vancouver	Metro Vancouver
228.	London Drugs #8	Surrey	Metro Vancouver
229.	London Drugs #80	Squamish	Squamish Lillooet
230.	London Drugs #81	Surrey	Metro Vancouver
231.	London Drugs #82 Olympic Village	Vancouver	Metro Vancouver
232.	London Drugs #85 - Mt Leehman Rd	Abbotsford	Fraser Valley
233.	London Drugs #88 - Dunbar	Vancouver	Metro Vancouver
234.	London Drugs #9	Surrey	Metro Vancouver
235.	London Drugs #90 - Vancouver House	Vancouver	Metro Vancouver
236.	Lorne Street Bottle Depot	Kamloops	Thompson Nicola
237.	Lougheed Return-It Depot	Coquitlam	Metro Vancouver
238.	Louis Creek Eco-Depot - TNRD	Louis Creek	Thompson Nicola
239.	Lower Nicola Eco-Depot - TNRD	Meritt	Thompson Nicola
240.	Lowe's - Langford # 3702 (Rona #61710)	Victoria	Capital Regional District
241.	Lowe's Abbotsford (#3322) - 82050	Abbotsford	Fraser Valley
242.	Lowe's Nanaimo (#3323) 82049	Nanaimo	Nanaimo Regional District
243.	Lowe's Queensborough (#3056) 82045	New Westminster	Metro Vancouver
244.	Lowe's Victoria (#3330)	Victoria	Capital Regional District
245.	Mac's Traders Inc. (MTI)	Langley	Metro Vancouver
246.	Maple Ridge Bottle Depot	Maple Ridge	Metro Vancouver
247.	Maple Ridge Lighting	Maple Ridge	Metro Vancouver
248.	Mayne Island Building Center	Mayne Island	Capital Regional District
249.	Mayne Island Recycling Society	Mayne Island	Capital Regional District
250.	Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley
251.	Merritt Return-It Depot	Merritt	Thompson Nicola
252.	Metrotown Bottle Return-It Center	Burnaby	Metro Vancouver
253.	Mission Flats Landfill	Kamloops	Thompson Nicola
254.	Mission Recycling Centre	Mission	Fraser Valley
255.	Mission Recycling Depot	Mission	Fraser Valley
256.	Mount Pleasant Return-It	Vancouver	Metro Vancouver
257.	Mountain High Lighting	Castlegar	Central Kootenay
258.	Nelson Home Hardware Building Centre	Nelson	Central Kootenay
259.	Nelson Leafs Recycling Centre	Nelson	Central Kootenay
260.	New & Nearly New	Kimberley	East Kootenay
261.	Newton Bottle Depot	Surrey	Metro Vancouver
262.	North Shore Bottle Depot	North Vancouver	Metro Vancouver
263.	North Shore Recycling and Waste Centre (Emterra Environmental)	North Vancouver	Metro Vancouver

	Depot Name	City	Regional District
264.	North Vancouver Bottle & Return-It Depot	North Vancouver	Metro Vancouver
265.	Oak Bay Home Hardware	Victoria	Capital Regional District
266.	OK Bottle Depot	Richmond	Metro Vancouver
267.	Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen
268.	Oliver Sanitary Landfill	Oliver	Okanagan Similkameen
269.	Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen
270.	Osoyoos Home Hardware	Osoyoos	Okanagan Similkameen
271.	Panorama Village Return-It	Surrey	Metro Vancouver
272.	Parksville Bottle & Recycling Depot	Parksville	Nanaimo Regional District
273.	Parksville Home Building Center, Central Builders	Parksville	Nanaimo Regional District
274.	Parksville Home Hardware	Parksville	Nanaimo Regional District
275.	Parsons Scrap Metals	Surrey	Metro Vancouver
276.	Pearson's Home Hardware	North Vancouver	Metro Vancouver
277.	Peerless Road Recycling Centre	Ladysmith	Cowichan Valley
278.	Pemberton Recycling Centre	Pemberton	Squamish Lillooet
279.	Pender Island Recycling Society	Pender Island	Capital Regional District
280.	PG Recycling	Prince George	Fraser Fort George
281.	Pitt Meadows Bottle & Return-It Depot	Pitt Meadows	Metro Vancouver
282.	Planet Earth Recycling	Westbank	Central Okanagan
283.	PoCo Return-It	Port Coquitlam	Metro Vancouver
284.	Port McNeil Recycling Depot	Port McNeill	Mt. Waddington
285.	Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver
286.	Powerhouse Recycled Auto & Truck Parts Ltd.	Cumberland	Comox Valley
287.	Princeton Return-It Depot	Princeton	Okanagan Similkameen
288.	Prisa Lighting	Salmon Arm	Columbia Shuswap
289.	Puds Auto Wrecking & Towing	Osoyoos	Okanagan Similkameen
290.	Quality Glass Ltd.	Ashcroft	Thompson Nicola
291.	Quality Wholesale Ltd.	Burnaby	Metro Vancouver
292.	Quatsino Recycling Depot	Quatsino	Mt. Waddington
293.	Queensborough Landing Return-It	New Westminster	Metro Vancouver
294.	R&T Bottle Depot	Abbotsford	Fraser Valley
295.	R3 Recycle-It Resource Recovery	Fort St John	Peace River
296.	reFUSE Resource Recovery	Victoria	Capital Regional District
297.	Regional Recycling Abbotsford	Abbotsford	Fraser Valley
298.	Regional Recycling Burnaby	Burnaby	Metro Vancouver
299.	Regional Recycling Cloverdale	Surrey	Metro Vancouver
300.	Regional Recycling Nanaimo - Hayes	Nanaimo	Nanaimo Regional District
301.	Regional Recycling Nanaimo - Old Vic	Nanaimo	Nanaimo Regional District
302.	Regional Recycling Prince Rupert	Prince Rupert	North Coast

	Depot Name	City	Regional District
303.	Regional Recycling Richmond	Richmond	Metro Vancouver
304.	Regional Recycling Vancouver	Vancouver	Metro Vancouver
305.	Regional Recycling Whistler	Whistler	Squamish Lillooet
306.	Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap
307.	Richmond Recycling Depot	Richmond	Metro Vancouver
308.	Ridge Meadows Recycling	Maple Ridge	Metro Vancouver
309.	Rona (Lowe's) Vancouver (#83004) 3704	Vancouver	Metro Vancouver
310.	Rona Abbotsford #61220	Abbotsford	Fraser Valley
311.	Rona Alert Bay #01215	Alert Bay	Mt. Waddington
312.	Rona Burnaby #61270	Burnaby	Metro Vancouver
313.	Rona Chilliwack #61390	Chilliwack	Fraser Valley
314.	Rona Clearwater #06410	Clearwater	Thompson Nicola
315.	Rona Cobble Hill #61040	Cobble Hill	Cowichan Valley
316.	Rona Coquitlam #61260	Coquitlam	Metro Vancouver
317.	Rona Coquitlam #61290	Coquitlam	Metro Vancouver
318.	Rona Fraser Valley Mission #08470	Mission	Fraser Valley
319.	Rona FVBS Hope (#61350) 08530	Hope	Fraser Valley
320.	Rona Golden #61830	Golden	Columbia Shuswap
321.	Rona Kamloops #61310	Kamloops	Thompson Nicola
322.	Rona Kelowna #61700	Kelowna	Central Okanagan
323.	Rona Langley #61810	Langley	Metro Vancouver
324.	Rona Maple Ridge #61190	Maple Ridge	Metro Vancouver
325.	Rona Nanaimo #61030	Nanaimo	Nanaimo Regional District
326.	Rona North Vancouver #08140	North Vancouver	Metro Vancouver
327.	Rona North Vancouver #61740	North Vancouver	Metro Vancouver
328.	Rona Pemberton Valley Hardware #08522	Pemberton	Squamish Lillooet
329.	Rona Penticton #61490	Penticton	Okanagan Similkameen
330.	Rona Port McNeil #01195	Port McNeil	Mt. Waddington
331.	Rona Powell River #02791	Powell River	qathet
332.	Rona Quesnel #61320	Quesnel	Cariboo
333.	Rona Richmond #08040	Richmond	Metro Vancouver
334.	Rona Squamish #61450	Squamish	Squamish Lillooet
335.	Rona Surrey #61240 South Surrey	Surrey	Metro Vancouver
336.	Rona Surrey #61720 (Fleetwood)	Surrey	Metro Vancouver
337.	Rona Tsawwassen Commons #8880	Tsawwassen	Metro Vancouver
338.	Rona Vernon #61300	Vernon	North Okanagan
339.	Rona Whistler #61460	Whistler	Squamish Lillooet
340.	Rona Williams Lake #61340	Williams Lake	Cariboo
341.	Ross Bay Home Hardware	Victoria	Capital Regional District

	Depot Name	City	Regional District
342.	Rypac Metal Recycling	Surrey	Metro Vancouver
343.	Salish Soils Inc	Sechelt	Sunshine Coast
344.	Salmo Valumart & Bottle Depot	Salmo	Central Kootenay
345.	Salt Spring Island Recycling Depot	Salt Spring Island	Capital Regional District
346.	Salvation Army - Brentwood Thrift Store	Brentwood	Capital Regional District
347.	Salvation Army - Capilano (Fell Ave) Thrift Store Store	North Vancouver	Metro Vancouver
348.	Salvation Army - Cedar Hill Thrift Store	Victoria	Capital Regional District
349.	Salvation Army - E 12th Ave Thrift Store	Vancouver	Metro Vancouver
350.	Salvation Army - Hillside Thrift Store	Victoria	Capital Regional District
351.	Salvation Army - Langford Thrift Store	Victoria	Capital Regional District
352.	Salvation Army - Marpole (Granville) Thrift Store Store	Vancouver	Metro Vancouver
353.	Salvation Army - Mill Bay Thrift Store	Mill Bay	Cowichan Valley
354.	Salvation Army - New Westminster Thrift Store Store	New Westminster	Metro Vancouver
355.	Salvation Army - North Burnaby Thrift Store	Burnaby	Metro Vancouver
356.	Salvation Army - North Vancouver Thrift Store	North Vancouver	Metro Vancouver
357.	Salvation Army - Port Coquitlam Thrift Store	Port Coquitlam	Metro Vancouver
358.	Salvation Army - Prince George	Prince George	Fraser Fort George
359.	Salvation Army - Surrey Scottsdale Thrift Store	Surrey	Metro Vancouver
360.	Salvation Army - Surrey Thrift Store	Surrey	Metro Vancouver
361.	Salvation Army - Vanderhoof	Vanderhoof	Bulkley Nechako
362.	Salvation Army - Victoria Consolidation Center - CON	Victoria	Capital Regional District
363.	Salvation Army - View Royal Thrift Store	View Royal	Capital Regional District
364.	Salvation Army - West Broadway Thrift Store	Vancouver	Metro Vancouver
365.	Salvation Army - West Vancouver Thrift Store	Vancouver	Metro Vancouver
366.	Sandy's Auto Parts Ltd	Langford	Capital Regional District
367.	Sapperton Return-It Depot	New Westminster	Metro Vancouver
368.	Sardis Bottle Depot	Chilliwack	Fraser Valley
369.	Sayward Recycling Depot (CVRD)	Sayward	Comox Valley
370.	Schnitzer Steel Canada Ltd - Campbell River	Campbell River	Strathcona
371.	Schnitzer Steel Canada Ltd. - Cassidy	Cassidy	Nanaimo Regional District
372.	Schnitzer Steel Canada Ltd. - Victoria	Victoria	Capital Regional District
373.	Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap
374.	Scotch Creek Home Building Center	Scotch Creek	Columbia Shuswap
375.	Scott Road Bottle Depot	Surrey	Metro Vancouver
376.	Scrap King Autowrecking & Towing Ltd.	Salmo	Central Kootenay
377.	Semiahmoo Bottle Depot	Surrey	Metro Vancouver

	Depot Name	City	Regional District
378.	Shearwater Marine Ltd	Richmond	Central Coast
379.	Shepherds Home Hardware	Armstrong	North Okanagan
380.	Sidney Return-It	Sidney	Capital Regional District
381.	Simpson Home Hardware	West Vancouver	Metro Vancouver
382.	Skyway Distributors Ltd	Cranbrook	East Kootenay
383.	SM Lighting and Bath Design (Save More)	Surrey	Metro Vancouver
384.	Smithers Home Hardware	Smithers	Bulkley Nechako
385.	Smithers Lumber Yard Ltd	Smithers	Bulkley Nechako
386.	Smokey Creek Salvage Ltd.	South Slocan	Central Kootenay
387.	Sointula (Malcolm Island) Recycling Depot	Sointula	Mt. Waddington
388.	Sooke Home Hardware	Sooke	Capital Regional District
389.	South Thompson Recycling - TNRD	Pritchard	Thompson Nicola
390.	South Van Bottle Depot	Vancouver	Metro Vancouver
391.	Stewart Transfer Station - RDKS	Stewart	Kitimat Stikine
392.	Summerland Landfill	Summerland	Central Okanagan
393.	Sun Dial Lighting Vernon	Vernon	North Okanagan
394.	Sunset Coast Bottle Depot	Powel River	qathet
395.	Sunshine Disposal & Recycling - Shipping (Town Centre Recycling Depot)	Powell River	qathet
396.	Surrey Central Return-It	Surrey	Metro Vancouver
397.	Surrey Transfer Station - Emterra Environmental	Surrey	Metro Vancouver
398.	T-2 Market Bottle Depot	Oliver	Okanagan Similkameen
399.	Terrace Bottle Depot	Terrace	Kitimat Stikine
400.	The Battery Doctors	Kelowna	Central Okanagan
401.	The Lampost	Kamloops	Thompson Nicola
402.	The Re-Use-It Centre Whistler	Whistler	Squamish Lillooet
403.	Thompson-Nicola Regional District - 660 M.F.Rd	Kamloops	Thompson Nicola
404.	Thorsen Creek Recycling Depot (CCRD) - COM	Bella Coola	Central Coast
405.	Tofino Co-op Hardware	Tofino	Alberni Clayoquot
406.	Trail Bay Hardware #51784	Sechelt	Sunshine Coast
407.	Trail Bottle Depot	Trail	Kootenay Boundary
408.	Tri Port Recycling (Port Hardy Return-It)	Port Hardy	Mt. Waddington
409.	Tsal'alh Eco-Depot (Seton Lake)	Shalalth	Squamish Lillooet
410.	Tsawwassen Bottle Depot	Delta	Metro Vancouver
411.	Tsawwassen Home Building Centre	Delta	Metro Vancouver
412.	Ucluelet Bottle Depot	Ucluelet	Alberni Clayoquot

	Depot Name	City	Regional District
413.	Unadvertised	Vancouver	Metro Vancouver
414.	Unadvertised	Victoria	Capital
415.	Unadvertised	Delta	Metro Vancouver
416.	Unadvertised	Victoria	Capital
417.	Unadvertised	North Vancouver	Metro Vancouver
418.	Unadvertised	Surrey	Metro Vancouver
419.	Unadvertised	Abbotsford	Fraser Valley
420.	Unadvertised	Coquitlam	Metro Vancouver
421.	Unadvertised	Richmond	Metro Vancouver
422.	Unadvertised	Coquitlam	Metro Vancouver
423.	Unadvertised	Vancouver	Metro Vancouver
424.	Unadvertised	Surrey	Metro Vancouver
425.	Unadvertised	Langley	Metro Vancouver
426.	Unadvertised	Winlaw	Central Kootenay
427.	Unadvertised	Abbotsford	Metro Vancouver
428.	Unadvertised	Burnaby	Metro Vancouver
429.	Unadvertised	Burnaby	Metro Vancouver
430.	Urban Impact Recycling	New Westminster	Metro Vancouver
431.	Valemount Recycling Centre	Valemount	Fraser Fort George
432.	Vancouver Central Return-It Depot	Vancouver	Metro Vancouver
433.	Vancouver Landfill (Delta)	Delta	Metro Vancouver
434.	Vancouver West Bottle Depot	Vancouver	Metro Vancouver
435.	Vancouver Zero Waste Centre	Vancouver	Metro Vancouver
436.	Venture Bottle Depot Lumby	Lumby	North Okanagan
437.	Venture Training Vernon	Vernon	North Okanagan
438.	Village of Gold River	Gold River	Strathcona
439.	Village of New Denver	New Denver	Central Kootenay
440.	Walnut Grove Bottle Depot	Langley	Metro Vancouver
441.	Wastech - Abbotsford Transfer Stn	Abbotsford	Fraser Valley
442.	Wells Gray Home Hardware	Clearwater	Thompson Nicola
443.	West Coast Metal Recycling LLP	Langley	Metro Vancouver
444.	West-Can Home Hardware	Burnaby	Metro Vancouver
445.	Westcoast Hardware	Port Alberni	Alberni Clayoquot

	Depot Name	City	Regional District
446.	Whistler Home Hardware	Whistler	Squamish Lillooet
447.	White Rock Return-It Depot Ltd	Surrey	Metro Vancouver
448.	Wide Sky Disposal	Fort Nelson	Northern Rockies
449.	Willow Point Bottle Depot	Campbell River	Strathcona
450.	Willowbrook Recycling Depot	Langley	Metro Vancouver
451.	Winfield Return It Centre	Lake Country	Central Okanagan
452.	Woss Recycling Depot	Woss	Mt. Waddington

Appendix D - 2020 Audited Program Financial Statement

**PRODUCT CARE ASSOCIATION OF CANADA
BC LAMPS AND LIGHTING EQUIPMENT PROGRAM**

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2020

**PRODUCT CARE ASSOCIATION OF CANADA
BC LAMPS AND LIGHTING EQUIPMENT 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 Lamps and Lighting Equipment 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 Lamps and Lighting Equipment 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
7 April 2021

PRODUCT CARE ASSOCIATION OF CANADA
BC LAMPS AND LIGHTING EQUIPMENT PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2020

	2020	2019
Revenues	\$ 5,135,997	\$ 5,476,221
Program expenses		
Processing	3,048,620	3,103,070
Collection	608,232	691,079
Administration (Note 2(c))	463,819	463,055
Transportation	252,882	329,414
Communications	172,231	192,465
	<u>4,545,784</u>	<u>4,779,083</u>
Excess of revenues over expenses for the year	\$ 590,213	\$ 697,138

Fund transfer - allocation of interim program costs (Note 3)

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

PRODUCT CARE ASSOCIATION OF CANADA
BC LAMPS AND LIGHTING EQUIPMENT 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 of the BC Lamps and Lighting Equipment 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 Lamps and Lighting Equipment 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 earlier of the programs’ start date or the date when member started selling obligated products. If, for any reason, a member omits reporting and remitting Environmental Handling Fees associated with sold program products, the Association will recognize those Environmental Handling Fees as revenue when the amounts are determinable by the Association.

(b) Use of Estimates

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

(c) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to 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 \$255,774 (2019 - \$285,656) of overhead expense which has been allocated to the Program.

PRODUCT CARE ASSOCIATION OF CANADA
BC LAMPS AND LIGHTING EQUIPMENT PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2020

3. Fund Transfer - Allocation of Interim Program Costs

During the 2015 and 2016 fiscal years at the request of the Ontario Ministry of Environment, expenses were incurred to operate an interim Light Recycling Program for a 12 month period in the Province of Ontario on behalf of the industry. These expenses were recorded as a general and administrative expenses of the Association pending the expected regulation of lighting products in Ontario. During the 2018 fiscal year, the Association's Board of Directors passed a resolution where these expenses would be allocated amongst the other Light Recycle Programs of the Association as the expected regulation to designate lighting products in Ontario had not occurred.

At that time it was determined that these costs were to be allocated over a five year period to each of the Association's Light Recycling Programs proportionally based on the 2017 operating expenses of these Programs. The total amount allocated to the BC Lamps and Lighting Equipment Program for the 5 year period was determined as \$530,161. This was to be allocated as a fund transfer decreasing the accumulated surplus (deficit) of the Program in each of the 2018 to 2022 fiscal years in equal amounts. During the 2018 fiscal year, \$106,032 was recorded as a fund transfer, with \$424,129 remaining to be transferred in future years.

On May 9, 2019, the Ontario Ministry of Environment issued draft extended producer responsibility regulations for electrical and electronic products including lighting products. The regulation for electrical and electronic equipment (EEE) was finalized in September 2020, with the lighting products designated for January 1, 2023. On this basis, the Association's Board of Directors determined that the prior year fund transfer to the BC Lamps and Lighting Equipment Program of \$106,032 should be reversed and that the \$530,161 of costs which were previously intended to be allocated to the BC Lamps and Lighting Equipment Program will be allocated to the Ontario Light Recycling Program upon its commencement.

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.



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
	<u>31,831,448</u>	<u>22,167,440</u>
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
	<u>72,966,692</u>	<u>62,052,688</u>

Liabilities

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

Commitments (Note 11)
Contingencies (Note 10)

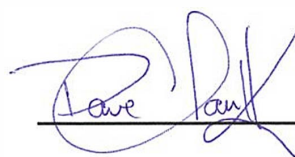
Members' Equity

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	-
	<u>65,466,967</u>	<u>57,043,785</u>
	<u>72,966,692</u>	<u>62,052,688</u>

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
	<u>38,934,135</u>	<u>38,970,542</u>
Excess of revenues over expenses from operations	<u>6,618,171</u>	<u>2,777,870</u>
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	-
	<u>1,805,011</u>	<u>2,664,598</u>
Excess of revenues over expenses for the year	<u>\$ 8,423,182</u>	<u>\$ 5,442,468</u>

The accompanying notes are an integral part of these financial statements.

PRODUCT CARE ASSOCIATION OF CANADA**Statement of Cash Flows****For the year ended 31 December 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)	-
	<u>8,570,824</u>	<u>5,269,791</u>
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	-
	<u>10,475,101</u>	<u>1,987,112</u>
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)
	<u>(12,397,638)</u>	<u>(1,628,637)</u>
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	-
	<u>\$ 15,223,138</u>	<u>\$ 17,145,675</u>

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
--------------	---------

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:

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

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	<u>(56,880)</u>	<u>(56,021)</u>
Balance - end of year	<u>\$ 338,885</u>	<u>\$ 395,765</u>

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

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

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	<u>15,100</u>
	<u>\$ 765,500</u>

The purpose of the restricted reserve fund is to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 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
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
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 lead 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 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: 
Name and Title Mark Kurschner, President

Date: Feb. 25, 2021

Per: _____
Name and Title

Appendix G - 2020 Third Party Assurance Statement for Non-Financial Information

**PRODUCT CARE ASSOCIATION OF CANADA -
BC LAMPS AND LIGHTING EQUIPMENT STEWARDSHIP
PROGRAM**

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2020

INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of
Product Care Association of Canada,

Assurance Level and Selected Information

We have been engaged by Product Care Association of Canada (the “Association”) to perform a reasonable assurance engagement in respect of the following information (the “Selected Information”), detailed in Appendix 1, and also included within the Association’s Annual Report for the BC Lamps and Lighting Equipment Program to the Ministry of Environment and Climate Change Strategy for the year ended 31 December 2020:

- Section 4.1 - Collection Sites and Appendix C - the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of BC Regulation 449/2004 (the “Recycling Regulation”);
- Section 6 - Pollution Prevention Hierarchy and Product/Component Management - the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- Section 7.2 - Products Collected - the description of how total amounts of the producer’s product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 9 - Plan Performance – the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Our reasonable assurance engagement does not constitute a legal determination on 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.

Conclusion

In our opinion, the Selected Information within Product Care Association of Canada's Annual Report for the BC Lamps and Lighting Equipment Program for the year ended 31 December 2020 presents fairly, in all material respects, in accordance with the evaluation criteria listed in Appendix 1:

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

Emphasis of Matter

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

1. The Association does not present a recovery rate in the Annual Report. As such, the total amount of producer's products sold as presented on Table 13 - Units Reported Sold by Product Category in 2020 of the Annual Report has not been included in the Selected Information in accordance with the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports – 2019 Reporting Year dated November 2019 as issued by the British Columbia Ministry of Environment and Climate Change Strategy.

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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
30 June 2021

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4.1 - Collection Sites and Appendix C - List of Contracted Collection Sites as of December 31st 2019 for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Total number of collection facilities - 452	Appendix C - List of Contracted Collection Sites as of December 31 st 2020
“A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the general public. Product Care enters into separate contracts with collection sites for each collection service offered and as a result, there is no one-to-one relationship between the number of sites and the number of services offered.”	
“The Program’s collection system included 452 contracted collection sites, with 27 advertised sites added in 2020, fifteen (15) advertised sites removed, and nine (9) unadvertised collection sites removed representing a net increase of three 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.
- Large volume generators (LVG’s) and collection events are excluded from the number of collection facilities.
- The change in number of collection facilities is calculated by comparing the current number of collection facilities, a sum of all the collection facilities that have a signed contract within a given reporting year and those that closed within the same reporting year, to the number of collection facilities reported in the prior reporting year.

Pollution Prevention Hierarchy

Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
<p>“After collection, Program Products are transported to the Program’s primary processors. These processors include two for processing whole lamps, two for fixtures, one for crushed lamps and one for PCB containing ballasts. At the processors, Program Products are broken down into their respective component materials and either processed on site or sent to a downstream processor for further processing. Information about how material was managed by the Program’s primary processors was based on information provided to Product Care by the Program’s primary processors.”</p>	
<p>Material: Lamps Sub-Component: Phosphor Powder with Mercury End fate: Securely landfilled</p> <p>Sub-Component: Metal End fate: Recycled – Metal commodity</p> <p>Sub-Component: Glass End fate: Recycled – Recycled as sand blasting material and aggregate</p>	Table 12: Materials Processing
<p>Material: Crushed Lamps Sub-Component: Metal End fate: Same as whole lamps</p> <p>Sub-Component: Glass End fate: Recycled as aggregate in concrete</p> <p>Sub-Component: Mercury and Phosphor Powder End fate: Same as whole lamps</p>	Table 12: Materials Processing
<p>Material: Residential Fixtures “Residential fixtures contain materials similar to small appliances (e.g., metal, glass, plastics, etc.). The Program partnered with the Canadian Electrical Stewardship Association’s (CESA) program (ElectroRecycle) to collect residential fixtures along with small appliances and power tools at CESA-contracted collection sites. They were shipped to two independent processors where they were comingled with other electronics and broken down into their respective components to be recycled and/or recovered.”</p>	
<p>Sub-Component: Ferrous Steel End fate: Recycled – Production, Processing, Non-processing</p> <p>Sub-Component: Plastics End fate: Recycled – Processing, Non-processing</p> <p>Sub-Component: Aluminum End fate: Recycled – Production, Processing, Non-processing</p> <p>Sub-Component: Wire and Cables and String lights End fate: Recycled – Refining, Non-processing</p>	Table 12: Materials Processing

Sub-Component: Copper End fate: Recycled – Processing, Refining Sub-Component: Glass End fate: Recycled – Non-processing Sub-Component: Circuit Boards End fate: Recycled – Refining Sub-Component: Rechargeable Batteries End fate: Recycled – Processing, Non-processing, Reuse Sub-Component: Non Rechargeable Batteries End fate: Recycled – Reuse, Processing, Non-processing, Refining	
Material: Commercial Fixtures and Non-PCB Ballasts “Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven scrap metal recycling system. A description of this recycling system provided by a Canadian Association of Recycling Industries (CARI) spokesman explains that the collected materials are sent to a downstream scrap metal recycling processor, where the main materials recovered are metals. According to industry representatives, all metal is extracted and recycled and the remaining shredder residue is sent to landfill for use as landfill cover. Since it is a market-driven system, the Program has no ability to verify or report on the volume and portion of the material recycled and or disposed of through this system.”	
Sub-Component: NA End fate: Managed through the existing market driven scrap metal recycling system	Table 12: Materials Processing
Material: PCB Ballasts “PCBs are strictly regulated from transportation to disposal by the BC Ministry of Environment and Climate Change Strategy, Environment Canada, and Transport Canada. The Program contracted with a hazardous waste management company to collect, transport and manage PCB containing ballasts. Through the hazardous waste management company, the PCB ballasts were incinerated at high temperature in a licensed incinerator.”	
Sub-Component: NA End fate: Incineration	Table 12: Materials Processing

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.
- The primary processor provides an invoice indicating the amount of product processed and in some cases a certificate of processing/reclamation.
- The primary processor provides information on product management in an annual questionnaire or an annual report to the Association. Questionnaire responses were received from all processors used by the program (excluding the processors of residential fixtures).

- The information on product management for residential fixtures is based on the information in the downstream material flow documents as approved by the Recycler Qualification Office (“RQO”) and information included in the annual reports as provided by the primary processors.
- Shipments of hazardous waste generated from the processing of lamps flow through a multi-step processing environment. Shipments to the primary processor are supported by a bill of lading that does not include information on the expected disposition of these products 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.
- Shipments of hazardous waste generated from crushed lamps and PCB ballasts are tracked on a hazardous waste manifest indicating the expected disposition.
- The Association performs periodic site inspections of the processors’ facilities (excluding the processors of residential fixtures). Site inspection criteria have been developed to confirm the responses in the questionnaire provided by these primary processors. Site inspections are to be performed on a rotating 3 year schedule.

Product collected

Specific disclosures in the annual stewardship report from Section 7.2 - Products Collected for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
“Collection quantities for the different Program Products are based on annual processor reports and/or estimated based on quantities processed and reported by the Program’s processors between January 1 and December 31, 2020.”	
Product collected Whole Lamps – 6,399,203 units Residential Fixtures – 843 tonnes PCB Containing Ballasts – 14,992 kg Crushed Lamps – 1,877 kg	Table 14: Estimated Quantity of Product Collected in 2020
“Residential light fixtures are collected together with CESA products. The Program and CESA use a sampling protocol to determine the proportion of CESA products and lighting fixtures. The Program utilizes the sampling results to approximate the tonnage of residential light fixtures.”	
Product Collected – Lamps Fluorescent Tubes (All sizes and shapes) – 2,400,470 units Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps – 1,027,284 units Light Emitting Diodes (LED) – 342,593 units High Intensity Discharge (HID) and Other – 154,619 units Incandescent / Halogen – 2,474,237 units	Table 15: Whole Lamp Units Collected by Product Category

“This number (fluorescent lamps) includes 0-2’, 2-4’, 4-8’, and U and O shaped tubes and Poly-coated tubes. Poly-coated tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units.”

“This number (HID and other) includes Sodium lamps, HPS lamps (High Pressure Sodium), Metal Halide lamps, Mercury Vapour lamps, Induction tubes, UVC lamps and tubes, and Neon tubes. Neon tubes are reported from the processor in length of feet. The length is then divided by 4 and rounded to nearest whole number to obtain reported units.”

“This number (Incandescent/Halogen) includes projector bulbs and miniature bulbs.”

“Commercial fixtures and non-PCB containing ballasts were collected and managed outside the Program through the existing market-driven scrap metal recycling system. These facilities manage various types of scrap metal obtained from a range of products. Given the relative size and volume of the Program Products, the manner in which materials are received at scrap metal sites, and the space and resources required to separate Program Products on site, it is not practical for scrap metal sites to segregate commercial fixtures and non-PCB containing ballasts from the mixed-stream of recycled products and provide discrete collection volumes to report out on units collected.”

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

Product Collected

- 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 provided by the processor which indicates the total units collected and the type of program materials collected.
- Residential fixtures are co-mingled with other end of life electronic materials during collection. The processors perform periodic sampling activities to determine the estimated percentage of program materials belonging to the program. The weights of residential fixtures related to the program are calculated by multiplying the total weight of co-mingled materials by the estimated percentage of LightRecycle program materials.

Performance targets

Specific disclosures in the annual stewardship report from Section 9 - Plan Performance for which evaluation criteria were developed

No targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation were presented in the 2020 Annual Report.

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

- All stewardship plan targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation have been identified and 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.