2023 ANNUAL REPORT

Submitted on June 28th, 2024

British Columbia Lights Program

Submitted to:

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

Prepared by:

Product Care Association of Canada 420 – 2238 Yukon St. Vancouver, BC, V5Y 3P2



Contents

1	Executive Summary	3
2	Program Outline	7
3	Public Education Materials and Strategies	7
	3.1 Consumer Awareness	7
	3.2 Advertising Campaigns	7
	3.3 Industry Focused Awareness Campaigns	9
4	Collection System	12
	4.1 Collection Sites	12
	4.2 Collection Events	19
5	Environmental Sustainability: Producer Efforts to Reduce Waste in Product Lifecycle	20
6	Pollution Prevention Hierarchy and Product / Component Management	22
7	Product Sold, Product Collected and Recovery Rate	26
	7.1 Products Sold	26
	7.2 Products Collected	26
	7.3 Commercial Fixtures and Non-PCB Ballasts	31
	7.4 Waste Composition Audits	31
8	Summary of Expenditures and Fees	32
9	Plan Performance	33
Арр	pendix A - Public Awareness Advertising and Communication Material	34
Арр	pendix B - Industry-Focused Awareness Advertising and Communication Materials	52
Арр	pendix C - List of Contracted Collection Sites	60
Арр	pendix D - 2023 Audited Program Financial Statement	72
Арр	pendix E - 2023 Product Care Consolidated Audited Financial Statements	80
Δnn	pendix F - 2023 Third Party Assurance Statement for Non-Financial Information	104

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. Amendments to the Program Plan were submitted to the Ministry on April 22, 2022, and are presently undergoing evaluation, awaiting approval. This annual report references the Program Plan with regard to the Program's performance between January 1 to December 31, 2023.

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 <u>Table 1</u> below.

Table 1: Program Product Categories

	1. Fluorescent Tubes measuring ≤ 2 feet
	2. Fluorescent Tubes measuring > 2 feet and ≤ 4 feet
	3. Fluorescent Tubes measuring > 4 feet
	4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps
	5. Light Emitting Diodes (LED)
	6. High Intensity Discharge (HID), Special Purpose and Other
Product Categories	7. Incandescent / Halogen
	8. Miniature Bulb Package
	9. Designated Small Fixtures / Decorative Light Strings
	10. Fixture Category A
	11. Fixture Category B
	12. Large Outdoor Fixtures
	13. Ballasts / Transformers (not integrated into lamps or fixture)

A list of product categories is also detailed on the Program's 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 2023 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

Regulation Provision	Topic	Summary
Part 2, section 8(2)(a)	Public Education Materials and Strategies	 75% of British Columbians were aware they could recycle lighting products in BC. Productcare.org provided consumers with content about the Program, with a "Find a recycling location" tool, collection site hours and operations, and accepted product lists. Productcare.org provided service partners and members with content about the Program, membership, regulatory documentation, stewardship plans, annual reports, product lists and fee schedules. Point of sale and point of return materials were available for reorder, free of charge, upon request. 15" TV ads were placed on Global BC. Print ads published in Electrical Line Magazine Property. Manager's Sourcebook, Business Examiner's Vancouver Island Construction issue., and in municipal calendars for Mission and Penticton. Outdoor ads were places on buses in Vancouver's metro area. Radio ads were broadcasted in 4 different radio stations: The Zone, The Q, Now!, The Peak. Digital advertising: The Weather Network, Google search, Google display, YouTube, Facebook, Instagram, Programmatic, Spotify, Curiocity Vancouver, Electro federation Canada and Electrical line magazine. Partnered with RCBC on the RCBC Hotline and Recyclepedia.
Part 2, section 8(2)(b)	Collection System and Facilities	The Program's collection system had 445 contracted collection sites. Additional collection services included: Courier service and direct pickup service for PCB-containing ballasts. Direct pickup service from Large Volume Generators of lamps and pre-crushed lamps. 21 collection events. The Program also provided services to 59 First Nations communities.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	The lighting industry is transitioning to sustainable practices by focusing on durable, reusable, and recyclable designs, primarily through the adoption of energy-efficient LED technology. This shift not only reduces energy consumption but also minimizes the frequency of replacements due to LEDs' extended lifespans. Additionally, the industry is embracing circular economy principles by enhancing product

Regulation Provision	Topic	Summary
		reusability and repairability, and by using sustainable materials in packaging. These efforts collectively aim to minimize the environmental impact at the end of the product's life cycle, promoting a more sustainable future.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	 Lamps² were broken down into component parts and managed as follows: 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. Minor amounts of pre-crushed lamps were held in temporary storage at the end of the year awaiting shipment to the final processor. Minor amounts of shatter shield coating (poly coating) from tubes were sent to landfill. Residential-use fixtures were broken down into various components for recovery / recycling. A small amount of glass was sent to landfill. Commercial fixtures and non-PCB ballasts were collected and managed through the existing market-driven 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	 Program members reported selling 24,243,920 units of Program Products in 2023. In 2023, the Program collected an estimated: 6,746,745 units of lamps 832 tonnes of residential fixtures 22,424 kilograms of PCB containing ballasts 3,974 kilograms of crushed lamps
Part 2, section 8(2)(e.1)		 See <u>Table 15</u> for estimated lamp collection volumes by regional district. See <u>Table 18</u> for estimated residential fixture collection volumes by regional district.

² Includes whole lamps and crushed lamps.

Regulation Provision	Topic	Summary
Part 2, section 8(2)(f)	Summary of Revenues and Expenses	 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 <u>Appendix D</u>) along with the audited financial statements of Product Care Association of Canada (see <u>Appendix E</u>).
Part 2, section 8(2)(g)	Summary of the third-party non-financial audit on the Program's performance	The audited non-financial statement is appended to the report (see <u>Appendix F</u> - 2023 Third Party Assurance Statement for Non-Financial Information

Table 3: 2023 Key Performance Targets

2023 Key Performance Targets						
	Regulation, Part 2 section 8(2)(g)					
2023 Pro	gram Plan Targets	2023 Performance	Strategies for Improvement			
Consumer Awareness	Minimum 70%, surveyed bi-annually	75%	N/A			
	Accessibility Targets ³					
Residential Lamps	Minimum 95%	99.7% (2019)	N/A			
Residential Fixtures	Minimum 95%	98.4% (2019)	N/A			
Commercial Lamps	Minimum 95%	99.6% (2019)	N/A			
Commercial Fixtures and Non- PCB Ballasts	Minimum 95%	96.2% (2019)	N/A			

³ The Accessibility Standard defines reasonable access as a 30-minute drive to a collection site in urban areas of population greater than 4,000 and a 45-minute drive to a collection site in rural areas with a population greater than 4,000. Rural communities are defined as cities, towns, resort municipalities and district municipalities with a population of between 4,000 and 29,999 outside the Metro Vancouver and Capital Regional Districts. Urban communities are defined as cities, district municipalities and towns within the Metro Vancouver and Capital Regional Districts with a population of 4,000 or more and cities and district municipalities with a population of 30,000 or more in the remainder of the province. These accessibility rates have been maintained as changes in the collection network from 2020-2023 did not impact the 2019 study results.

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 extended producer regulations and is governed by a multisector industry board of directors.

In 2023, 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 in or into the province, 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, 2023, and December 31, 2023, 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 2023, Product Care continued its ongoing efforts to educate and raise consumer awareness about recycling lights and light fixtures in British Columbia, in accordance with regulatory requirements. The year-round, province-wide campaign reached the public and generated over 34 million impressions. Public education efforts included traditional channels such as TV and industry publications, as well as digital media platforms including social media, reputable third-party websites, and information apps like The Weather Network. The following section details the Program's communication and public education activities for the year.

3.1 Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in the fall of 2022, 75% of British Columbians are aware that they can recycle lighting products exceeding the Program's awareness target of 70%. The consumer awareness survey was conducted in September 2022, using online surveying techniques. Respondents were asked the question: "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?" The next consumer awareness study will be conducted in the fall of 2024, following the committed cadence of one every two years.

3.2 Advertising Campaigns

Product Care educated the public through year-round initiatives and intensified targeted education during key periods aimed at core product user groups. The following tactics were executed in 2023 (see <u>Appendix A</u>) generating more than 34 million impressions to BC's general public and 816,455 impressions to industry-specific audience groups across BC:

3.2.1 Year-round Tactics:

- Point of Sale (PoS) / Point of Return (PoR) Free brochures, rack cards, posters and wallet reminders were made available to retailers and collection sites to educate consumers at PoS and PoR.
- Hotline Product Care operated a toll-free hotline, as well as participated in the Recycling Council of British Columbia (RCBC) hotline and website/app service, which all answer consumer inquiries about product recycling. Combined, these services received a total of 5,819 consumer inquiries in 2023.
- Website Product Care continues to operate a permanent website where consumers can find Program information year-round, which offers information about proper disposal, where to find a collection site, hours of operation, safety information, accepted and not accepted products, etc.

3.2.2 Traditional Advertising:

- **TV** From February to March and October to December 2023, 15-second animated ads ran on Global TV, generating more than 18.8 million impressions.
- **Municipal Calendars** The Program advertised in recycling calendars in Mission and Penticton with a total circulation of 32,000 calendars.
- Advertising on buses In January 2023 and December 2023, outdoor advertising was placed on 196 buses running in the core of Metro Vancouver, garnering an estimated 6,728,000 impressions. The advertisements were distributed in the following formats:
 - Super tails (placed on the back of the bus): 25 (January) and 13 (December)
 - Superkings with headliners (placed on the sides of the bus): 8 (December) Interior of the bus (transit cards): 150 (December)

3.2.3 Digital Advertising Campaigns:

Campaign Type	Description	Duration	Impressions	Video Views	Clicks
Google Search	Text ads shown on Google & other search engines when users actively look for information about recycling any of our accepted products.	Jan-Dec	4,761	-	1,180
Meta Ads	Responsive video, image and carrousel ads displayed across Facebook and Instagram.	Jan-Mar Oct-Dec	3,764,693	1,113,430	23,781
Google Display & Performance Max	Responsive ads displayed across the Google display network (including thousands of websites and apps such as The Weather Network), discovery, YouTube and Gmail.	Jan-Dec	8,287,112	1,870	64,355
Google Video	Video ads displayed across YouTube and Google's video partners.	Jan-Mar Oct-Dec	1,142,421	584,065	2,071
Media IQ ⁴ Programmatic ads	Display retargeting ads and geotargeted ads (banners showing the nearest collection site).	Nov-Dec	1,160,500	-	15,897
Media IQ Connected TV	15-second ads running on linear TV streaming through smart TVs and digital devices.		346,006	339,859	
Spotify	30-second audio spot advertising on Spotify's free version.	Oct-Dec	507,677	-	172
Curiocity Vancouver	Sponsored content on Curiocity's Vancouver website amplified through a post and a reel on their Instagram account.	Dec	76,504	-	3825
TOTAL			15,933,189	2,244,868	108,293

3.2.4 Public Engagement Events

In 2023, Product Care attended and sponsored the following event: Comox Valley Waste Management Centre Open House (July).

3.3 Industry Focused Awareness Campaigns

In 2023, the Program continued with the execution of its industry-focused awareness strategy as committed to in the Program Plan. Tactics employed are detailed below and examples of associated collateral are provided in <u>Appendix B</u>.

⁴ Media IQ provides programmatic ads, which are similar to Google display ads but with a different catalogue. This expands our reach to a wider set of websites and apps.

⁵ Refers to the number of interactions.

3.3.1 Industry Events

In 2023, Product Care attended and/or sponsored the following events:

- Electro Federation Canada's 2023 Industry Conference (May)
- Electro Federation Canada's 13th Annual Future Forum Webinar The Power to Innovate: An AI Perspective (Oct)
- Fraser Valley Commercial Building Awards Program (Oct)
- Victoria Commercial Building Awards Program (Nov)
- Coast Waste Management Association (CWMA) 2023 Conference (Oct)

3.3.2 Industry Campaigns

In 2023, Product Care employed various tactics (Print and E-Newsletter Ads) to engage the commercial sector (e.g. electricians, property managers, developers etc.), yielding approximately 816,455 impressions. Promotion and education efforts spanned channels such as print, industry newsletters, trade publications, social media, and digital advertising.

3.3.2.1 Print: Trade publications (See Appendix B)

Product Care lights recycling program for large volumes was advertised on the following industry publications:

Publication	Edition	Copies/Impressions
Business in Vancouver	Property Manager's Sourcebook (2023)	8,000
Business Examiner	Vancouver Island Construction issue (Nov)	13,330
Business Examiner	Business Examiner Victoria Digital Magazine (Dec)	12,040

3.3.2.2 Digital campaigns for ICI (See Appendix B)

A Google video campaign placed ads on YouTube and its partners targeting consumers who had previously visited websites relevant to the industry. On the other hand, a LinkedIn video campaign targeted users according to their job roles and interests. Here are the results:

Channel	Description	Duration	Impressions	Video Views	Clicks
Google Video	A video campaign targeting users who previously visited websites relevant for industry members was advertised on YouTube and Google video partners, including electricalline.com, electrofed.com, canadianelectholesaler.ca, etc.	Oct-Dec	643,515	205,644	837
LinkedIn	A video campaign was targeted to users working in roles relevant to industry members, such as construction managers, electricians, etc.	Aug-Nov	90,553	58,450	457

3.3.2.3 Newsletters:

From July to December 2023, web and e-newsletter display banners promoted Product Care's free commercial lights pick-up services to industry members generating 58,485 impressions and 123 clicks to the website. Here are the newsletter results.

Electrical Line Magazine Newsletters: Banners were placed on the Electrical Line Magazine monthly
newsletters. Each of these newsletters had a different topic related to the industry. These are the
results:

Newsletter release date	Newsletter title (Click to preview)	Opens	Click-throughs
July 21, 2023	July 21, 2023 EHRC Reviews Labour Requirements of Canada's Investment Tax Credit		8
August 24, 2023	Charge Solar Unveils 220 kW First Nation Solar Project	1,206	11
September 25, 2023	ABB To Expand Installation Products Plant in Canada	1,629	5
October 14, 2023	<u>Unlicensed Electrician Fined \$25,000 and Placed on Probation</u>	1,530	6
November 21, 2023	PEI-Based Company is Revolutionizing Renewable Energy with Scalable Modular Dams	1,314	5
December 21, 2023	First Canadian eVinci™ Microreactor Targeted for Saskatchewan	1,339	9

- British Columbia Electrical Association: From April to December, ads ran on the British Columbia Electrical Association's (BCEA) weekly e-newsletter, receiving 15,902 impressions and 8 clicks.
- **Electro-Federation:** Through a sponsorship with Electro-Federation (EFC), the Program 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.

3.3.3 Industry Outreach Campaign with Wholesalers/Distributors

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

- Info-sheet a one-page information sheet for distribution directly to ICI customers.
- Factsheet a one-page information sheet was provided to sales staff, of distributors and wholesalers, to share information about the Program with their ICI customers.

4 Collection System

The Program provides a free and convenient collection system for 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 <u>Section 4.1</u> 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 <u>Table 4</u> 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

Whole Lamps:

- 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

Pre-Crushed Lamps

Fixtures:

- 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

Ballasts:

- 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 public.

The Program's collection system included 445 contracted collection sites, with 8 advertised sites added in 2023 and 13 advertised sites removed representing a net decrease of 5 sites from 2022. See <u>Table 5</u> for a list of these changes (a full list of collection sites by location is available in <u>Appendix C</u>).

Table 5: Collection Sites Added/Removed in 2023

Depot Location	Depot Name	Change from 2022
Campbell River	Campbell River ReStore	Opened
Courtenay	Comox Valley ReStore	Opened
Surrey	Jenill Bottle Depot	Opened
Masset	Masset Recycle Depot	Opened
Williams Lake	MICA Venture Inc.	Opened
Altona	Prespatou Transfer Station	Opened
Saltspring Island	Salt Spring Garbage & Transfer Station	Opened
Comox	The Salvation Army - Comox Valley (Ryan Road Thrift Store & Recycling Centre)	Opened
Bella Coola	Bella Coola Recycling Depot	Closed
Burns Lake	Burns Lake Home Hardware	Closed
Williams Lake	Canadian Tire #438 (Williams Lake)	Closed
Surrey	Canadian Tire #489 (North Surrey)	Closed
Abbotsford	Ener-Lite Systems Ltd.	Closed
Galiano Island	Galiano Trading Co. Ltd	Closed
Abbotsford	London Drugs #85 Mt Leehman	Closed
New Westminster	Lowe's New Westminster (Queensborough) #83056	Closed
Port McNeill	Port McNeill Recycling Depot	Closed
Victoria	reFUSE Resource Recovery	Closed
Lumby	Venture Bottle Depot	Closed
Campbell River	Willow Point Bottle Depot	Closed
Thompson-Nicola	Wells Gray Home Hardware	Closed

The Program 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 <u>Table 6</u>. Table 6 also includes the number of collection sites by type of collection service, some sites offer more than one type of collection service.

Table 6: Light Recycling Collection - Service Types and Number of Collection Sites by Type

Type of Service	Description	No. of Collection Sites
Advertised Residential Lamps	Collection sites accepting residential volumes of lamps (up to 16 units)	347
Advertised Residential Fixtures	Collection sites accepting residential volumes of fixtures	197
Advertised All Sectors Lamps (Commercial and Residential)	Collection sites accepting commercial volumes of lamps (up to one full skid spot)	153
Advertised Commercial Fixtures and Non-PCB Ballasts	Collection sites accepting commercial volumes of fixtures & non-PCB ballasts	104
Unadvertised Residential Fixtures	Collection sites accepting residential volumes of fixtures from specific sources only	9
Unadvertised Commercial Lamps	Collection sites accepting commercial volumes of lamps from specific sources only	15
Unadvertised Consolidators Lamps	Collection sites consolidating volumes of Program Products into larger quantities from specific sources only	14

<u>Table 7</u> 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	11	
Capital Regional District	39	
Cariboo	8	
Central Coast	3	
Central Kootenay	12	
Central Okanagan	13	
Columbia Shushwap	7	
Comox Valley	10	
Cowichan Valley	13	
East Kootenay	7	
Fraser Valley	24	
Fraser-Fort George	8	
Kitimat Stikine	7	
Kootenay Boundary	3	
Metro Vancouver	154	
Mt Waddington	9	
Nanaimo Regional District	15	
North Coast	5	
North Okanagan	11	
Northern Rockies	1	
Okanagan Similkameen	16	
Peace River	7	
qathet	5	
Squamish Lillooet	11	
Strathcona	9	
Sunshine Coast	7	
Thompson Nicola	24	
Total	445	

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 in 2019 by an independent third party on contracted collection sites. <u>Table 8</u> shows the percentage of the population with access to collection site locations by type as of December 31, 2019, according to the SABC Accessibility Standard.

Since 2019, the accessibility levels have been largely unaffected by site closures as only one community, Creston, which has a population of 5,583 and represents 0.1% of the provincial population, experienced a site closure. Therefore, accessibility levels have remained unchanged since the 2019 study, allowing the Program to consistently achieve the established accessibility targets.

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

Collection Site Type	% Population ⁶ (2019 Study)
Residential Lamps	99.7
Residential Fixtures	98.4
Commercial Lamps	99.6
Commercial Fixtures	96.2

4.1.1 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 445 contracted collection sites, 84 of those collection sites were in communities with populations of less than 4,000. The Program also provided collection services to 6 communities with populations of less than 4,000 through collection events.

4.1.2 Service to First Nations

The Program provided collection services to 59 First Nation communities through permanent collection sites and special events. Product Care continued its membership with the Indigenous Zero Waste Technical Advisory Group (IZWTAG) and supported the collection of Program Products at Zero Waste Circuit Rider events. <u>Table 9</u> lists the First Nations communities that were provided with collection services in 2023.

⁶ Based on the SABC Accessibility Standard as described in footnote 3.

Table 9: First Nations Communities serviced in 2023

First Nations Community	Type of Services Provided
Adams Lake	Permanent collection site
Alexis Creek (Tŝideldel First Nation)	Collection event
Ashcroft	Permanent collection site
Binche Whuten	Collection event
Bonaparte	Permanent collection site
Bridge River (Xwisten)	Collection event
Canim Lake	Collection event
Coldwater	Permanent collection site
Cook's Ferry	Permanent collection site
Esk'etemc	Collection event
Gitanmaax	Collection event
Gitanyow	Collection event
Gitsegukla	Collection event
Gitwangak	Collection event
Glen Vowell	Collection event
Gwa'Sala-Nakwaxda'xw	Permanent collection site
Hagwilget Village	Collection event
Halfway River First Nation	Collection event
Heiltsuk	Permanent collection site
Hesquiaht	Collection event
High Bar	Permanent collection site
Hupacasath First Nation	Permanent collection site
Ka:'yu:'k't'h'/Che:k:tles7et'h' First Nations	Collection event
Kanaka Bar	Permanent collection site
Kispiox	Collection event
Kitasoo	Collection event
Klahoose First Nation	Collection event
Lax Kw'alaams	Permanent collection site
Lower Nicola	Permanent collection site
Lytton	Permanent collection site
Namgis First Nation	Permanent collection site
Nazko First Nation	Collection event
Neskonlith	Permanent collection site
Nicomen	Permanent collection site
Nooaitch	Permanent collection site
Oregon Jack Creek	Permanent collection site
Osoyoos	Permanent collection site
Penelakut Tribe	Permanent collection site
Penticton	Permanent collection site
Quatsino	Permanent collection site

First Nations Community	Type of Services Provided
Shackan	Permanent collection site
Simpcw First Nation	Permanent collection site
Skeetchestn	Permanent collection site
Skidegate	Collection event
Soda Creek	Collection event
Sts'ailes	Collection event
Tl'azt'en Nation	Collection event
Tl'etinqox Government	Collection event
Tootsey	Collection event
Tsal'alh	Permanent collection site
Tseshaht	Permanent collection site
Ulkatcho	Collection event
West Moberly First Nations	Collection event
Whe-La-La-U	Permanent collection site
Williams Lake	Collection event
Witset First Nation (Formerly Moricetown)	Collection event
Xeni Gwet'in First Nations Government	Collection event
Yunesit'in Government	Collection event
Whispering Pines/Clinton	Permanent collection site

4.1.3 Large Volume Collections

In addition to collection sites, the Program provided free of charge, direct pick-up service 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.

4.2 Collection Events

The Program continued to partner with local governments and not-for-profit organizations in holding collection events to provide collection services for Program Products. <u>Table 10</u> lists the dates and locations of the 21 collection events in 2023 that the Program participated in.

Table 10: 2023 Collection Events

Date	Location
February 25, 2023	Vancouver
March 25, 2023	Vancouver
April 15, 2023	Victoria
April 22, 2023	Норе
April 23, 2023	Creston
April 29, 2023	Vancouver
May 13, 2023	Mission
May 27, 2023	Vancouver
June 24, 2023	Vancouver
July 15, 2023	Sorrento
July 25, 2023	Sicamous
July 29, 2023	Vancouver
August 20, 2023	Vancouver
September 9, 2023	Nakusp
September 10, 2023	Silverton
September 16, 2023	Castlegar
September 17, 2023	Kaslo
September 23, 2023	Creston
September 24, 2023	Salmo
October 14, 2023	Vancouver
November 25, 2023	Vancouver

5 Environmental Sustainability: Producer Efforts to Reduce Waste in Product Lifecycle

Lighting producers are actively reducing environmental impact through innovative design and technology, emphasizing durability, reusability, and recyclability across the product lifecycle. Adoption of energy-efficient technologies like LEDs has revolutionized the industry, slashing energy use and fostering sustainability.

Here are some trends reflecting environmental sustainability within the lighting industry:

Shift in Industry Trend towards More Durable Products

In recent years, the lighting industry has shifted its focus from traditional lighting technologies to the development and adoption of energy-efficient and long-lasting lamp technology. As an example, the advancement of LED lighting technology is having a significant impact on the lighting market. Manufacturers are now focusing most of their efforts in this type of product and are no longer spending research energy on expanding any of the traditional product lines, such as fluorescent, HID, incandescent or halogen.

Minimize Energy Consumption During the In- Use Phase

1. Market-Driven Transition to New Lighting Technologies:

The adoption of new lighting technologies brings forth numerous benefits, as evidenced by various life cycle assessment studies. A pivotal advantage lies in recognizing that energy consumption during the use phase significantly impacts the overall environmental footprint of lighting products throughout their life cycle. Specifically, this energy use constitutes 80-90% of the total impact. By embracing these advanced technologies, the lighting industry effectively reduces electricity consumption and mitigates pollution associated with energy generation.

2. LEDs: Durability and Environmental Favourability

LEDs (Light Emitting Diodes) stand out due to their durability and positive environmental impact. Consider the following:

- **Lifespan:** LEDs boast an impressive lifespan of approximately 15,000-25,000 hours, far surpassing CFLs, incandescent bulbs, and halogen lamps (with average lifespans of 8,000 hours, 1,000 hours, and 3,000 hours, respectively).
- Reduced Replacement Frequency: The extended lifespan of LEDs translates to fewer replacements, minimizing the need for new bulbs and lamps. Consequently, this reduces the associated environmental impact related to manufacturing and end-of-life management.
- Mercury-Free and Energy Efficiency: LEDs are mercury-free and highly energy-efficient, making them an attractive choice. The industry is actively pushing for further integration of LEDs into fixtures.

3. Lighting as a Service (LaaS):

Beyond LED efficiency, the lighting industry embraces the "Lighting as a Service" (LaaS)
model to optimize energy consumption. LaaS involves integrating and managing lighting
systems as part of facility management. Intelligent controls collect data, enabling efficient
lighting control based on occupancy, activity patterns, and daylight levels. This strategic
approach contributes to improved energy and carbon management performance.

Developing a Circular Economy in the Lighting Industry

The lighting industry is actively implementing product design strategies rooted in circular economy principles, thereby promoting a more sustainable and environmentally friendly approach. Here are the key initiatives:

1. Enhancing Reusability:

- Lighting product manufacturers prioritize increasing the reusability of their products. By creating items that can be upgraded for different purposes, they reduce the need for consumers to purchase new products. This shift contributes significantly to minimizing the environmental impact associated with frequent replacements.
- Additionally, producers focus on designing products with easily replaceable parts, such as
 drivers, controls, and LED boards. These improvements not only enhance product durability
 but also facilitate disassembly, repair, and recycling.

2. Packaging Waste Reduction:

- Lighting companies are actively redesigning their packaging to minimize waste. Innovative
 packaging design and technology allow them to achieve this goal while maintaining the
 necessary protection for their products.
- Sustainable materials, including those with recycled content or bamboo, are increasingly
 used in packaging. These choices further reduce the environmental footprint associated
 with packaging materials.

In summary, the lighting industry is transitioning to more sustainable practices by embracing energy-efficient technology, phasing out traditional lighting technologies, adopting low impact service models, and focusing on reducing product impact and improving reusability and recyclability. These efforts are not only promoting a more sustainable future, but also drive innovation in the industry.

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, three for fixtures, one for crushed lamps and one for PCB containing ballasts. At the processors, with exception of PCB ballast, 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:

- 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.
 Minor amounts of shatter shield coating (poly coating) from tubes were sent to landfill.

Pre-Crushed Lamps

Pre-crushed lamps were sent to a processor and were managed using the same method applied to whole lamps with the same material end-fates, with the exception of glass which was used as aggregate in concrete. Some pre-crushed lamps may be held in temporary storage at the end of the year awaiting shipment to the final processor.

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 three independent processors where they were comingled with other

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

electronics and broken down into their respective components to be recycled and/or recovered. A small amount of glass was sent to landfill.

Commercial Fixtures and Non-PCB Ballasts

Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. According to a spokesperson from the Canadian Association of Recycling Industries⁸ (CARI), collected materials are sent to a downstream scrap metal recycling processor, where the main materials recovered are metals. All metal is extracted and recycled, and the remaining shredder residue is sent to landfill for use as landfill cover. The Program does not receive reporting from metal recyclers and therefore is not able to verify or report on the volume and portion of the material recycled and or disposed of through this system.

Product Care did not conduct sampling at metal recycling facilities in 2023. Due to light fixtures only accounting for a very small percentage of the overall scrap metal stream, employing sampling to estimate the amount of fixtures collected through metal recycling facilities fails to offer a reliable and accurate accounting of volumes. Product Care asserts that this method is not only ineffective, but also unnecessary for the following reasons:

- 1. Sampling limitations: Relying on a limited data set from select sampling events to estimate the volume of fixtures collected introduces considerable variability and a substantial margin of error. This inconsistency compromises the dependability of the results, making the sampling method unsuitable for assessing the extent of recycling initiatives.
- 2. Inherent value of metal fixtures: The financial worth of metal found in fixtures presents a strong incentive for recycling facilities to collect and process these items. This market-driven strategy has been proven to be successful for all metal recycling.
- 3. Historical evidence: Industry trends indicate a consistent pattern of fixtures being recycled through the metal recycling industry. This historical evidence supports the assertion that metal fixtures are being properly recycled.

Given these considerations, Product Care is confident that the inherent value of metal fixtures, in conjunction with historical evidence, attests to the effective recycling of these products. Consequently, sampling becomes an unwarranted and inefficient procedure.

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 metal recycled in BC moves through eight CARI member companies.

<u>Table 11</u> provides a consolidated overview of the treatments and final disposition of materials derived from Program Products.

Table 11: Materials Processing

Material	Sub-Component	Downstream Processing	End-Fate
	Phosphor Powder with Mercury	Chemical treatment, stabilization	Securely landfilled
	Metal	Physical treatment and smelting	Recycled – metal commodity
			Recycled as sand blasting material
Lamps (all technologies)	Glass	Physical treatment	Recycled as aggregate
			Recycled as sand blasting material and aggregate
	Plastic	Physical treatment	Ground up and sent with metal for smelting, as an energy component
			Landfilled ⁹
	Metal	Same as whole lamps	Same as whole lamps
Crushed Lamps	Glass	Physical treatment	Recycled as aggregate in concrete
Crushed Lamps	Mercury and Phosphor Powder	Same as whole lamps	Same as whole lamps
	Plastic	Physical treatment	Recycled as aggregate
	Ferrous Steel	Production, Processing, Non-processing	Recycled
Residential Fixtures ¹⁰	Plastics	Processing	Recycled
	Aluminum	Production, Processing, Non- processing	Recycled

⁹ Minimal amounts of the shattered shield coating (poly coating) from tubes.

¹⁰ Downstream 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.

Material	Sub-Component	Downstream Processing	End-Fate
	Wire and cables and string lights	Refining, Non-processing	Recycled
	Copper	Processing, Refining	Recycled
	Glass	Production, Processing,	Recycled
	Glass	Non-processing	Landfilled
	Circuit Boards	Refining	Recycled
	Rechargeable Batteries	Processing, Non-Processing, Reuse	Reuse, Recycled
	Paper Based Materials	Processing	Recycled
	Non-Rechargeable Batteries	Reuse, Processing, Non-Processing, Refining	Reuse, Recycled
Commercial Fixtures and non-PCB Ballasts	N/A	Managed through the exis recycling system	ting market- driven scrap metal
PCB Containing Ballasts	N/A	Hazardous Waste Management Company sent to PCB licensed incinerator	Incineration

7 Product Sold, Product Collected and Recovery Rate

7.1 Products Sold

In 2023, members of the Program reported sales of 24,243,920 units of Program Products in BC. <u>Table 12</u> shows the reported units sold in 2023 broken down by product category.

Table 12: Units Reported Sold by Product Category in 2023

Product Category	Units Reported Sold
1. Fluorescent Tubes measuring ≤ 2 feet	97,810
2. Fluorescent Tubes measuring > 2 feet and ≤ 4 feet	1,242,516
3. Fluorescent Tubes measuring > 4 feet	104,107
4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	425,705
5. Light Emitting Diodes (LED)	9,366,680
6. High Intensity Discharge (HID) and Other	101,753
7. Incandescent / Halogen	2,449,370
8. Miniature Bulb Package	602,307
9. Designated Small Fixtures/Decorative Light Strings	5,357,214
10. Fixture Category A	4,144,001
11. Fixture Category B	117,662
12. Large Outdoor Fixtures	35,471
13. Ballasts/Transformers (not integrated into lamps or fixtures)	199,324
Total	24,243,920

7.2 Products Collected

In 2023, the Program collected approximately 6,746,745 units of lamps, 832 tonnes¹¹ of fixtures through residential collections, 22,424 kg of PCB containing ballasts¹² and 3,974 kg¹³ of crushed lamps.

<u>Table 13</u> 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, 2023.

¹¹ 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.

¹² This weight includes the weight of the collection container.

¹³ This weight includes the weight of the collection container.

Table 13: Estimated Quantity of Product Collected in 2023

Program Product	Estimated Quantity Collected
Whole Lamps	6,746,745 units
Residential Fixtures	832 tonnes
PCB Containing Ballasts	22,424 kg
Crushed Lamps	3,974 kg

<u>Table 14</u> presents a breakdown of the estimated number of units of each lamp Product Category collected by the Program in 2023.

Table 14: Whole Lamp Units Collected by Product Category

Lamp Product Category	Units Collected
1. Fluorescent Tubes (All sizes and shapes) ¹⁴	2,453,957
2. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	1,027,569
3. Light Emitting Diodes (LED)	753,606
4. High Intensity Discharge (HID) and Other ¹⁵	123,554
5. Incandescent / Halogen ¹⁶	2,388,059
Total Units Collected	6,746,745

¹⁴ 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.

¹⁵ 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.

¹⁶ This number includes projector bulbs and miniature bulbs.

<u>Table 15</u> sets out the estimated number of lamp units collected by individual regional districts.

Table 15: Estimated Units of Lamps Collected by Regional District in 2023¹⁷

Regional District	Estimated Lamp Units	Units/Capita ¹⁸
Alberni Clayoquot	32,704	0.98
Bulkley Nechako	11,898	0.32
Capital Regional District	511,610	1.23
Cariboo	40,331	0.64
Central Coast	6,115	1.71
Central Kootenay	50,123	0.80
Central Okanagan	186,925	0.84
Columbia Shuswap	51,080	0.90
Comox Valley	96,581	1.33
Cowichan Valley	141,092	1.59
East Kootenay	41,828	0.63
Fraser Fort George	97,865	1.01
Fraser Valley	411,577	1.27
Kitimat Stikine	24,655	0.65
Kootenay Boundary	45,144	1.36
Metro Vancouver	4,297,146	1.63
Mt. Waddington	12,870	1.19
Nanaimo Regional District	191,232	1.12
North Coast	15,675	0.17
North Okanagan	98,431	1.07
Northern Rockies	3,560	0.79
Okanagan Similkameen	85,738	0.95
Peace River	43,460	0.71
qathet	22,501	1.05
Squamish Lillooet	59,873	1.19
Strathcona	48,293	1.00
Sunshine Coast	56,236	1.75
Thompson Nicola	143,342	1.00
Total	6,827,885	1.03 ¹⁹

Due to the variability in the actual number of units collected within a box, the total number of units by regional district reported in <u>Table 15</u> only represents an estimate of collected units and does not necessarily reflect the actual number of units collected by regional district.

¹⁷ The estimated quantities were calculated by multiplying an average of units per box type (based on historical sampling) by total boxes received according to product type as reported by the Program's processors.

¹⁸ Regional district populations based on 2021 census data.

¹⁹ Average of all Regional District's per capita lamps collections.

<u>Table 16</u> presents a breakdown of the estimated weight of PCB-containing ballasts collected by regional district by the Program in 2023.

Table 16: Approximate Weights of PCB-Containing Ballasts²⁰

Regional District	Approximate PCB-Containing Ballast Weight (Kg)
Capital Regional District	3,755
Central Okanagan	1
Cowichan Valley	1,137
East Kootenay	2
Fraser Fort George	1,298
Kootenay Boundary	349
Metro Vancouver	15,883
Total	22,424 ²¹

Product Care partners with CESA for the collection of residential light fixtures. As fixtures collected are comingled with CESA and OPEIC products, the Program, CESA and OPEIC use a sampling protocol to determine the proportion of CESA products, OPEIC products and lighting fixtures collected in CESA's collection containers.

To estimate the net collection tonnage of lighting fixtures collected in 2023, the Service Provider's processors submitted monthly sampling reports of collection material processed, indicating the portion of materials that were lighting fixtures versus the proportion of small appliances and electric outdoor power equipment. The Program also records the total weight of collection material collected through bill of ladings (BoL's). The proportion of material that was found to be lighting fixture by weight in the sampling report was applied to the total weight of the collection tonnage reported from BoL's during each month.

The Service Provider's processors also submitted monthly sampling reports of the collection material processed, indicating the number of units of lighting fixtures that were found in the sample each month. To estimate the total number of units of lighting fixtures collected in 2023, the number of units found in each sample was extrapolated using the proportion of bags sampled with respect to the total number of bags received per month by each processor. 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.

²⁰ This table only lists Regional Districts that reported PCB Ballast collections. Regional Districts that did not report collections are not listed.

²¹ The values shown do not add up to the total value due to rounding.

<u>Table 17</u> shows the approximate tonnage collected by each Program. <u>Table 18</u> provides the approximate weight of product collected by regional district.

Table 17: Approximate Weights Collected by Program in 2023

Year	Light Fixtures Tonnage Collected (tonnes)	CESA Tonnage Collected (tonnes)	OPEIC Tonnage Collected (tonnes)
2023	832	5,760	219

Table 18: Approximate Weights of Residential Fixtures Collected and Weight Collected per Capita by Regional District in 2023

Regional District	Approximate Fixture Weight (Kg)	Kg/capita ²²
Alberni Clayoquot	3,406	0.10
Bulkley Nechako	2,958	0.08
Capital Regional District	77,673	0.19
Cariboo	8,063	0.13
Central Coast	1,025	0.29
Central Kootenay	8,505	0.14
Central Okanagan	63,714	0.29
Columbia Shuswap	9,380	0.16
Comox Valley	26,160	0.36
Cowichan Valley	18,363	0.21
East Kootenay	6,415	0.10
Fraser Fort George	10,835	0.11
Fraser Valley	50,059	0.15
Kitimat Stikine	6,618	0.18
Kootenay Boundary	9,059	0.27
Metro Vancouver	387,973	0.15
Mt. Waddington	2,883	0.27
Nanaimo Regional District	32,920	0.19
North Coast	2,949	0.03
North Okanagan	20,315	0.22
Northern Rockies	171	0.04

²² Regional district populations based on 2021 census data.

Regional District	Approximate Fixture Weight (Kg)	Kg/capita ²²
Okanagan Similkameen	17,547	0.19
Peace River	6,196	0.10
qathet	2,394	0.11
Squamish Lillooet	8,853	0.18
Strathcona	10,486	0.22
Sunshine Coast	10,727	0.33
Thompson Nicola	25,857	0.18
Total	831,504 ²³	0.1824

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 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 metal recycling facilities, and the space and resources required to separate Program Products on site, it is not practical for metal recycling facilities 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.

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 participate in annual waste composition studies committed to by SABC.

SABC and the Program participated in one waste composition study in 2023 undertaken in partnership with the Regional District of Kootenay Boundary. <u>Table 19</u> presents the results of the audits.²⁵ The Program also committed to report the total amount of batteries found per waste audit conducted, as batteries cannot necessarily be associated with specific products found during the audit.

Table 19: Waste Composition Audit Results

Regional District	Location	Program Product (kg/capita)	Batteries (units)	Batteries (kg/capita)
Regional District of Kootenay Boundary	McKelvey Creek Landfill and Grand Forks Landfill	0.82	150	0.73

²³ The values shown do not add up to the total value reported due to rounding.

²⁴ Average of all Regional District's per capita lighting fixture collections.

²⁵The 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.

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. <u>Table 20</u> provides a list of the 2023 EHF rates per unit for each product category.

Table 20: EHF Rate Schedule of 2023

Product Category	Fee Category	EHF
	1. Fluorescent/Induction/UV Tubes measuring ≤ 2 feet	
	2. Fluorescent/Induction/UV Tubes measuring > 2 feet and ≤ 4 feet	
	3. Fluorescent/Induction/UV Tubes measuring > 4 feet	\$0.80
Lamas	4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps	
Lamps	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
	9. Designated Small Fixtures / Decorative Light Strings	\$0.15
	10. Fixture Category A	\$0.15
Fixtures	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 $\underline{Appendix\ D}$. A copy of Product Care's consolidated audited financial statements for 2023 can be found in $\underline{Appendix\ E}$. See $\underline{Appendix\ F}$ for the Third-Party Assurance Statement for Non-Financial Information for the 2023 annual report.

9 Plan Performance

2023 Key Performance Targets				
Regulation, Part 2 section 8(2)(g)				
2023 Program Plan Targets		2023 Performance	Strategies for Improvement	
Consumer Awareness	Minimum 70%, surveyed bi-annually	75%	N/A	
Accessibility Targets ²⁶				
Residential Lamps	Minimum 95%	99.7% (2019)	N/A	
Residential Fixtures	Minimum 95%	98.4% (2019)	N/A	
Commercial Lamps	Minimum 95%	99.6% (2019)	N/A	
Commercial Fixtures and Non- PCB Ballasts	Minimum 95%	96.2% (2019)	N/A	

 $^{^{26}}$ See footnote 3.

Appendix A - Public Awareness Advertising and Communication Material

1. Municipal Calendars

Mission



Penticton

B.C. Product Stewardship Programs 2023-2024

PRODUCT	STEWARD	PROGRAM	For more details and depot locations
Paint and Household Hazardous Waste	product care	Recycle leftover household paint, empty paint cans, and household hazardous waste including flammable liquids, pesticides, and gasoline at several locations in the province. Please ensure products are in their original containers, with intact labels and a tight seal.	Visit productcare.org/bc for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Major Appliances	Returnit MARR	Responsibly recycle your old, major appliances including ovens, dishwashers, washers/dryers, range hoods, and more - including appliances with refrigerants like fridges, freezers, and air conditioners. Find a free, certified collection site near you plus a full list of accepted products at return-it.ca/large-appliances	For more details and depot locations: return-it.ca/large-appliances/locations or 1-888-252-4621.
Lights, Bulbs and Fixtures	productcare	Recycle your light bulbs and light fixtures at hundreds of recycling locations in the province. Common accepted products include CFLs, LEDs, fluorescent tubes, and fixtures like lamps, flashlights, string lights, chandeliers, and more.	Visit productcare.org/bclights for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Thermostats	↑ ≈ ₩ TRP	Bring your thermostat in for safe recycling and disposal to keep all its components, especially mercury, out of the waste stream. Includes all mercury-containing, electronic and mechanical thermostats.	To participate in the program or find Public Drop-Off locations near you, please visit hrai.ca/trp or contact the TRP Team at 1-800-267-2231 x108 or 905-602-4710 or send an email to trp@hrai.ca
Smoke or Carbon Monoxide Alarms	product care	Bring your smoke or carbon monoxide alarms to your nearest recycling location for safe recycling.	Visit productcare.org/bcalarms for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.

Keep these items out of your **Blue Recycling Cart**

1.2%

0.6%

0.5%

0.5%



2. Advertising on Buses

• Super tails:



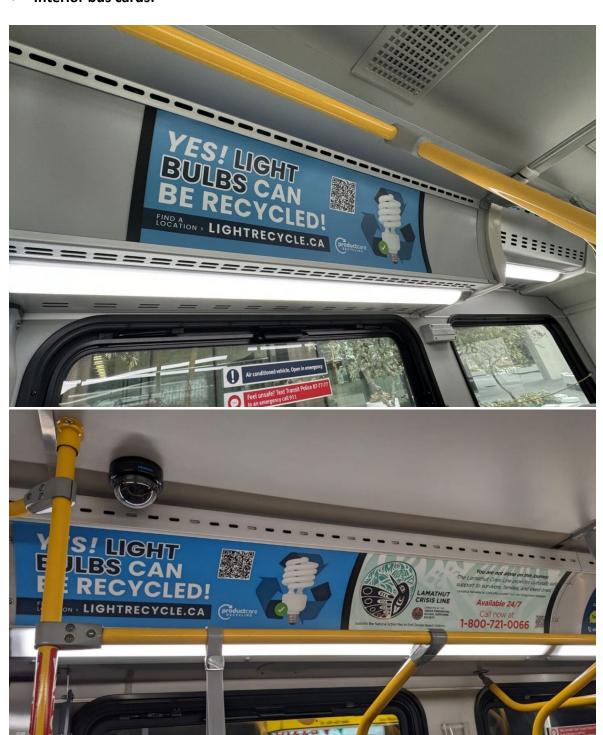


• Superkings with headliners

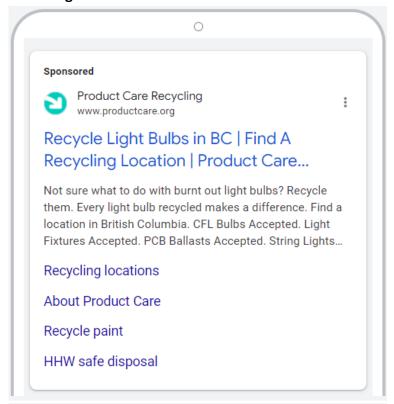


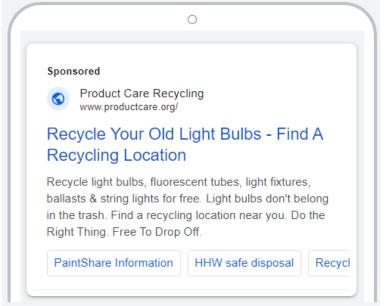


• Interior bus cards:

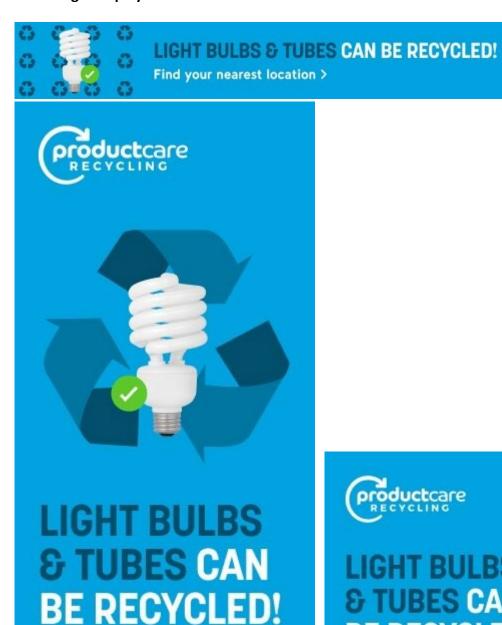


3. Google Search Ads





4. Google Display Banners



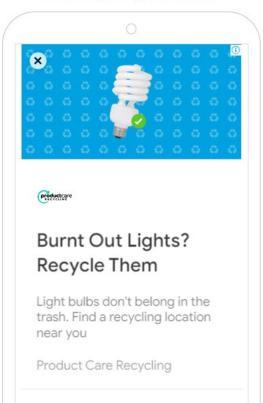
Find your nearest location >



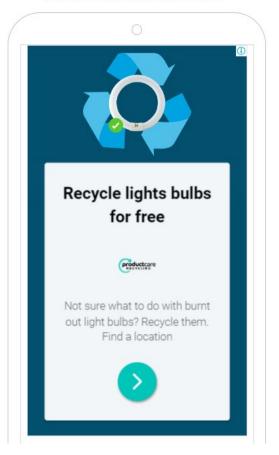
productcare

5. Google Display – Responsive Ads

Example of your image ad at 320x568

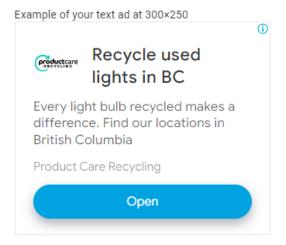


Example of your image ad at 320x568





Open >



6. Video Ads (YouTube and social media)

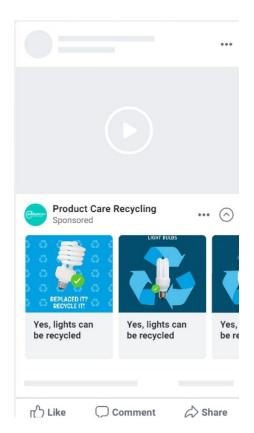




7. Facebook Ads





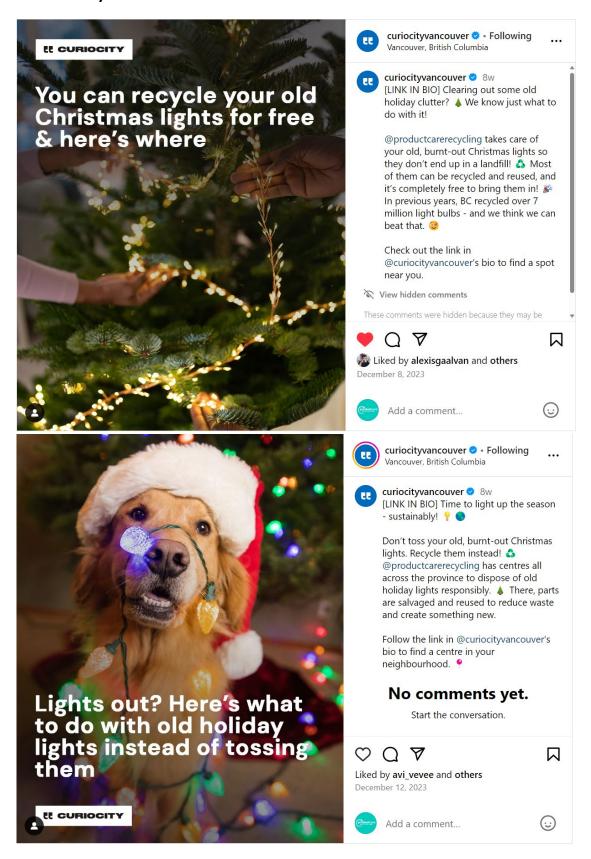




8. Spotify Ads



9. Curiocity Vancouver

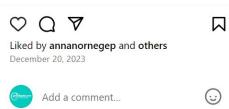






No comments yet.

Start the conversation.



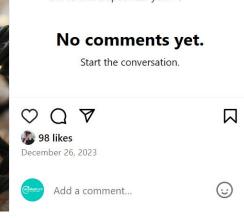


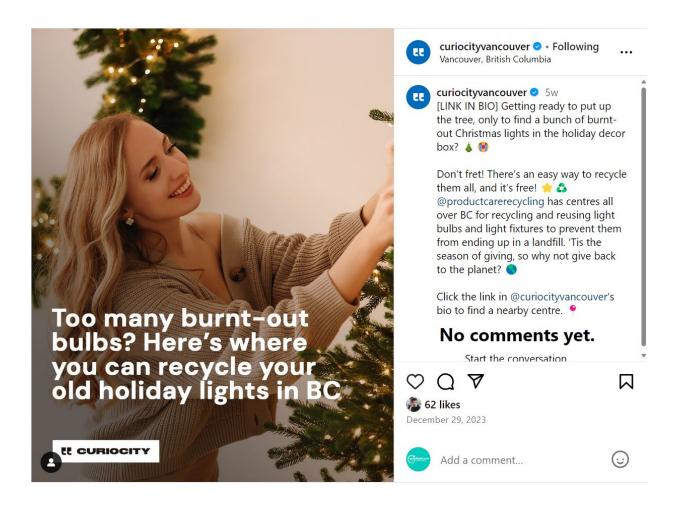


curiocityvancouver 6 6w
[LINK IN BIO] Looking to make an impact this holiday season? 8 4

Well, it starts with clearing out your old Christmas lights & recycling them for free, thanks to @productcarerecycling! In previous years, BC managed to recycle over 7 million bulbs, so find a centre near you and let's beat that number!

Follow the link in @curiocityvancouver's bio to find a spot near you.

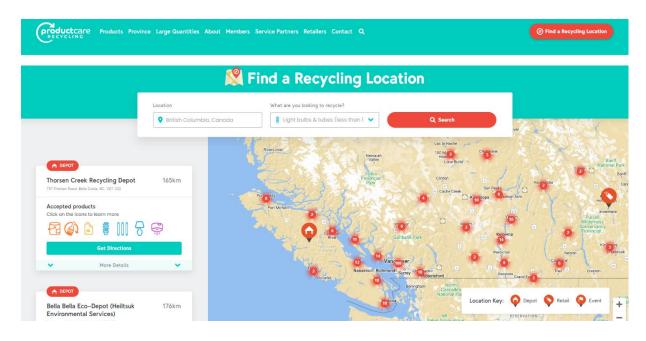




10. Website - Program Page



11. Website - Recycling Locator Tool



12. 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 product care.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.









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 (HD) and special purpose bulbs

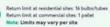














Accepted Lighting Fixtures & Ballasts**

This includes but is not limited to:

- Bike lights
- Outdoor fixtures
- Ceiling fixtures Chandeliers
- Recessed/pot lights Security lights

Table and desk

Wall fixtures

- · Electric candles

- Night lights Non-PCB ballasts

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



- Alarms, phones, and devices for the visually
- . 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
- Propone 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
- · Bookit 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-oflife. 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







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
- 1





Night lights

Non-PCB ballasts

Recessed/pot lights

Outdoor fixtures

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

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

MATERIALS AT THIS SITE

IT IS STRICTLY PROHIBITED TO ABANDON

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Emergency contact: 1-877-592-2972



Emergency contact: 1-877-592-2972



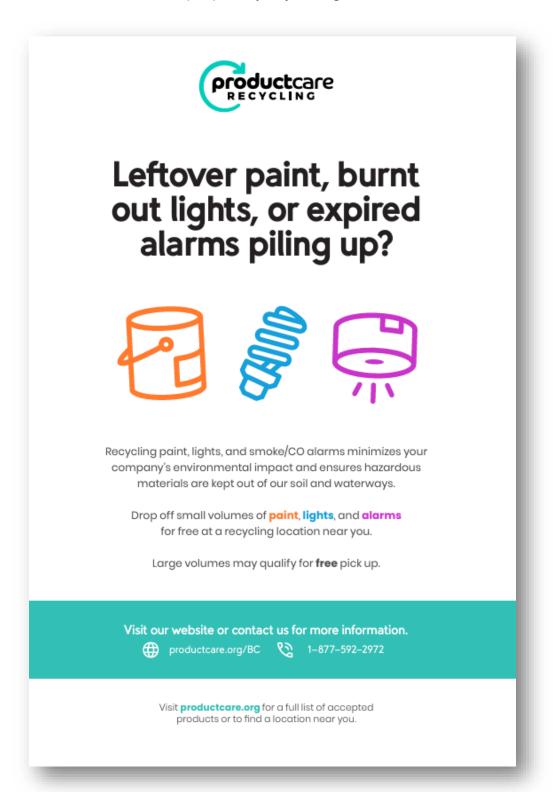
13. Print materials - Collection Site Signage





Appendix B - Industry-Focused Awareness Advertising and Communication Materials

1. Business In Vancouver (BIV) – Property Manager's Sourcebook



2. Business Examiner (all editions)



ANY OF THESE PRODUCTS PILING UP?

We provide FREE pick-up service for large volumes of paint, light bulbs, and smoke/CO alarms.

Small volumes can be dropped off directly at more than 400 recycling locations across BC.



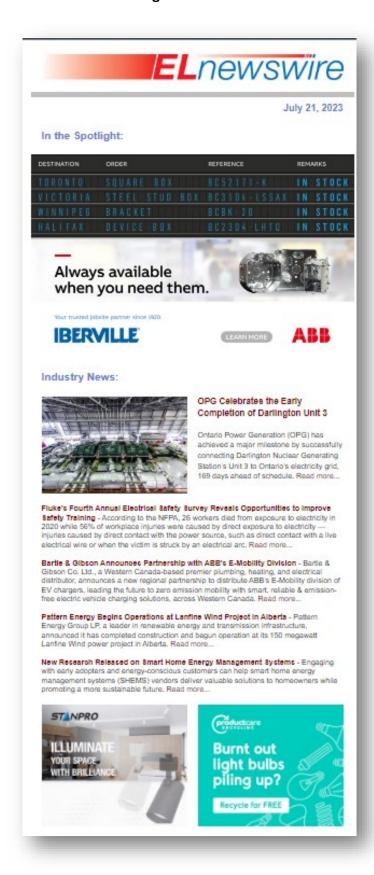




Find out if you qualify for free large volume pick-up at productcare.org/BC



3. Electrical Line Magazine - Newsletter Ad



4. Electrical Line Magazine - Website Ad

300x250 banner



600x375 banner



5. BCEA Powerup Newsletter





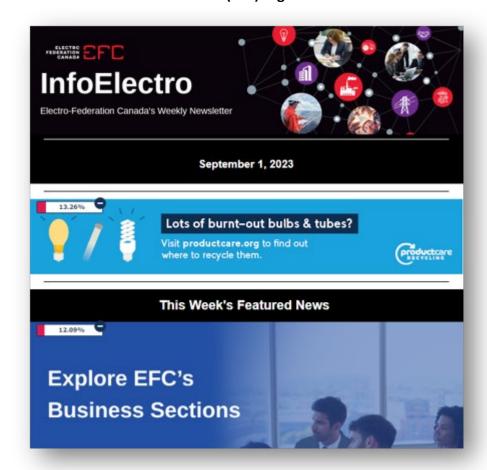
Technical Safety BC is launching a new and improved certification portal!

On March 27, Technical Safety BC launched a new and improved Online Services portal specifically for managing certifications. You will be able to pay online, book exams, choose your exam format, and receive your certificate up to six days sooner — all without having to call in, visit an office, or emailing the contact centre.

This marks the first in a series of releases which will improve Online Services to give clients more control over the application, exam booking, and certification process.

If members don't yet have an Online Services account, visit the sign-up link.

6. Electro Federation of Canada (EFC) Digital Ads



7. ICI Fact Sheet



Lights, fixtures and ballasts recycling fact sheet

Product Care's extended producer responsibility program provides a turn-key recycling solution for lights (lamps) in British Columbia, Manitoba, Quebec and Prince Edward Island, as well as lighting fixtures and ballasts in British Columbia.

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

Do your part to protect the environment by sharing information about our lights recycling service with your customers.

Key Information



- There are 1,300 recycling locations across Canada
- Find a recycling location near you at productcare.org
- You and your customers can drop off used lights at no cost. More than 100 locations in British Columbia also accept lighting fixtures
- Large quantities of used lights may qualify for free pickup.

Who to contact?

For more information on which lights can be recycled in your province and whether your company qualifies for free pickup, contact Product Care by emailing bcdispatchlights@productcare.org or calling 1-888-811-6234.

Why recycle used lights and lighting equipment?

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

Recycling lights 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?

- Provides you and your customers with a no-cost solution to dispose of their used lights (and lighting fixtures and ballasts in British Columbia), and reduces waste disposal costs.
- Aligns your company with your customers' green procurement and sustainability strategies, thereby promoting customer loyalty.
- Demonstrates that your company is a responsible corporate citizen and that you take responsibility for how your products are managed at end of life.

8. ICI Info Sheet



Recycle lights, fixtures and ballasts at no cost

Does your company have used lights, fixtures or ballasts?

You can recycle lights (lamps) at 1,300 recycling locations across British Columbia, Manitoba, Quebec and Prince Edward Island, as well as fixtures and ballasts at more than 100 recycling locations in BC.

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 lights, 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 lights, fixtures and ballasts ensures that any hazardous materials they contain are managed responsibly, while the glass and metal components are recycled and used again, thereby conserving resources and reducing waste.



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

Appendix C - List of Contracted Collection Sites

	Depot Name	City	Regional District
1.	7 Mile Landfill and Recycling Centre	Port McNeill	Mt. Waddington
2.	70 Mile House Eco-Depot	70 Mile House	Thompson-Nicola
3.	Abbotsford Bottle Depot	Abbotsford	Fraser Valley
4.	Abbotsford Mission Recycling Depot	Abbotsford	Fraser Valley
5.	ABC Recycling - Burnaby	Burnaby	Metro Vancouver
6.	ABC Recycling - Campbell River	Campbell River	Strathcona
7.	ABC Recycling - Fort St. John	Fort St. John	Peace River
8.	ABC Recycling - Kelowna	Kelowna	Central Okanagan
9.	ABC Recycling - Prince George	Prince George	Fraser-Fort George
10.	ABC Recycling - Surrey	Surrey	Metro Vancouver
11.	ABC Recycling - Terrace	Terrace	Kitimat-Stikine
12.	Ace Building Centre-Vanderhoof	Vanderhoof	Bulkley-Nechako
13.	Ace Hardware Golden	Golden	Columbia Shuswap
14.	ACRD 3rd Ave Depot	Port Alberni	Alberni-Clayoquot
15.	Action Steel Sales (Okanagan) Ltd	Penticton	Okanagan- Similkameen
16.	Agassiz Bottle Depot	Agassiz	Fraser Valley
17.	Alberni Valley Landfill	Port Alberni	Alberni-Clayoquot
18.	Aldergrove Return-It Depot	Aldergrove	Metro Vancouver
19.	Allied Salvage & Metals (1985) Ltd.	Richmond	Metro Vancouver
20.	Allied Scrap Metal Squamish	Squamish	Squamish-Lillooet
21.	Armstrong Spallumcheen Bottle Depot	Armstrong	North Okanagan
22.	Asset Investment Recovery - Surrey	Surrey	Metro Vancouver
23.	Augusta Recyclers Inc.	Powell River	qathet
24.	Bay Street Castle	Victoria	Capital
25.	BC Fluorescent Sales & Service Ltd.	Vancouver	Metro Vancouver
26.	Bella Bella Eco-Depot (Heiltsuk Environmental Services)	Bella Bella	Central Coast
27.	Bill's Bottle Depot	Salmon Arm	Columbia Shuswap
28.	Bings Creek Recycling Centre	Duncan	Cowichan Valley
29.	Blight's Home Hardware	Vancouver	Metro Vancouver
30.	Blue River Eco-Depot	Blue River	Thompson-Nicola
31.	Boston Flats Eco-Depot	Cache Creek	Thompson-Nicola
32.	Bottle Depot - Glanford	Saanich	Capital
33.	Bottle Depot - Queens	Victoria	Capital
34.	Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
35.	Bowen Island Recycling Depot	Bowen Island	Metro Vancouver
36.	Brentwood Auto & Metal Recyclers	Saanichton	Capital
37.	Bridgeview Return-It Bottle Depot	Surrey	Metro Vancouver
38.	Bulkley Valley Bottle Depot (2021) Ltd	Smithers	Bulkley-Nechako
39.	Burnaby Eco-Centre	Burnaby	Metro Vancouver

	Depot Name	City	Regional District
40.	Burns Lake Return-It Recycling Depot	Burns Lake	Bulkley-Nechako
41.	Campbell Mountain Landfill	Penticton	Okanagan- Similkameen
42.	Campbell River ReStore	Campbell River	Strathcona
43.	Campbell River Waste Management Centre	Campbell River	Strathcona
44.	Canadian Tire #355 (Kamloops)	Kamloops	Thompson-Nicola
45.	Canadian Tire #362 (Nanaimo)	Nanaimo	Nanaimo
46.	Canadian Tire #368 (Victoria)	Victoria	Capital
47.	Canadian Tire #389 (Vancouver Cambie)	Vancouver	Metro Vancouver
48.	Canadian Tire #433 (Chilliwack)	Chilliwack	Fraser Valley
49.	Canadian Tire #434 (Abbotsford)	Abbotsford	Fraser Valley
50.	Canadian Tire #437 (Campbell River)	Campbell River	Strathcona
51.	Canadian Tire #443 (Surrey Newton)	Surrey	Metro Vancouver
52.	Canadian Tire #487 (Quesnel)	Quesnel	Cariboo
53.	Canadian Tire #488 (Port Alberni)	Port Alberni	Alberni-Clayoquot
54.	Canadian Tire #601 (North Van)	North Vancouver	Metro Vancouver
55.	Canadian Tire #603 (Burnaby)	Burnaby	Metro Vancouver
56.	Canadian Tire #604 (Vancouver)	Vancouver	Metro Vancouver
57.	Canadian Tire #608 (Coquitlam)	Coquitlam	Metro Vancouver
58.	Canadian Tire #609 (Port Coquitlam)	Port Coquitlam	Metro Vancouver
59.	Canadian Tire #610 (Richmond)	Richmond	Metro Vancouver
60.	Canadian Tire #636 (Sechelt)	Sechelt	Sunshine Coast
61.	Capital Salvage Co. Ltd.	Vancouver	Metro Vancouver
62.	Castlegar Return-it Depot	Castlegar	Central Kootenay
63.	Central Builders - Parksville Home Building Centre (Store #5255-2)	Parksville	Nanaimo
64.	Central Builders' Supply PG Ltd.	Prince George	Fraser-Fort George
65.	Central Hardware Ltd.	Enderby	North Okanagan
66.	Central Saanich Home Hardware	Saanichton	Capital
67.	Central Surrey Recycling & Waste Centre	Surrey	Metro Vancouver
68.	Century Hardware Ltd.	100 Mile House	Cariboo
69.	Chase Home Hardware Building Center	Chase	Thompson-Nicola
70.	Chasers Bottle Depot	Vernon	North Okanagan
71.	Chetwynd Home Hardware	Chetwynd	Peace River
72.	Chetwynd Recycling and Bottle Depot	Chetwynd	Peace River
73.	Chilliwack Bottle Depot Ltd.	Chilliwack	Fraser Valley
74.	Clearbrook Return-It Depot Ltd.	Abbotsford	Fraser Valley
75.	Clearwater Eco-Depot	Clearwater	Thompson-Nicola
76.	Clinton Eco-Depot	Clinton	Thompson-Nicola
77.	Coast Lighting (Vi) Ltd.	Victoria	Capital
78.	Collingwood Bottle Exchange	Burnaby	Metro Vancouver
79.	Columbia Bottle Depot - Dease Rd.	Kelowna	Central Okanagan

	Depot Name	City	Regional District
80.	Columbia Bottle Depot - Kent Rd	Kelowna	Central Okanagan
81.	Columbia Bottle Depot - St. Paul	Kelowna	Central Okanagan
82.	Columbia Recycle Ltd.	Kimberley	East Kootenay
83.	Commercial Lighting Products (Delta)	Delta	Metro Vancouver
84.	Commercial Lighting Products (Vic)	Victoria	Capital
85.	Comox Valley Auto & Metal Recyclers	Courtenay	Comox Valley
86.	Comox Valley ReStore	Courtenay	Comox Valley
87.	Comox Valley Waste Management Centre	Cumberland	Comox Valley
88.	Cook St. Castle Building Centre	Victoria	Capital
89.	Coquitlam Return-It Depot	Coquitlam	Metro Vancouver
90.	Core Electric Services Ltd.	North Vancouver	Metro Vancouver
91.	Cormorant Island Recycling Facility Alert Bay	Alert Bay	Mt. Waddington
92.	Cortes Island Waste Management Centre	Cortes Island	Strathcona
93.	Courtenay Return-It Depot	Courtenay	Comox Valley
94.	Cranbrook Bottle Depot	Cranbrook	East Kootenay
95.	Curt Garland Community Support Centre	Prince George	Fraser-Fort George
96.	D&S Electric	Williams Lake	Cariboo
97.	D.C. Recycling & Bottle Depot	Dawson Creek	Peace River
98.	Daajing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte)	Queen Charlotte Village	North Coast
99.	Davie Village Home Hardware	Vancouver	Metro Vancouver
100.	Davis Trading & Supply Ltd.	Vancouver	Metro Vancouver
101.	Denman Island Recycling Centre	Denman Island	Comox Valley
102.	DL's Recycling Centre	Saanichton	Capital
103.	Do Your Part Recycling	Terrace	Kitimat-Stikine
104.	Dolly's Home Hardware	Qualicum Beach	Nanaimo
105.	Dunlop's Home Hardware Building Centre	Port Hardy	Mt. Waddington
106.	East Hastings Bottle Depot	Burnaby	Metro Vancouver
107.	Edmonds Return-it Depot	Burnaby	Metro Vancouver
108.	Enderby Return-It Recycling Depot Ltd.	Enderby	North Okanagan
109.	Energy Network Services Inc	Port Coquitlam	Metro Vancouver
110.	Ernie's Used Auto Parts	Castlegar	Central Kootenay
111.	Fernie Bottle Depot Ltd.	Fernie	East Kootenay
112.	Fernie Home Hardware Building Center	Fernie	East Kootenay
113.	Fisher Road Recycling	Cobble Hill	Cowichan Valley
114.	Fleetwood Bottle Return Depot Ltd.	Surrey	Metro Vancouver
115.	Fort St. James Transfer Station	Fort St. James	Bulkley-Nechako
116.	Fraser Lake Bottle Depot	Fraser Lake	Bulkley-Nechako
117.	Fraser Valley Metal Exchange	Maple Ridge	Metro Vancouver
118.	Fraser Valley Metal Recycling Ltd.	Abbotsford	Fraser Valley
119.	Fraservalley Return-It Depot	Langley	Metro Vancouver
120.	Gabriola Island Recycling Organization	Gabriola Island	Nanaimo

	Depot Name	City	Regional District
121.	Galiano Island Recycling Resources	Galiano Island	Capital
122.	Gandy's Home Hardware	Vancouver	Metro Vancouver
123.	General Grant's North Shore Bottle Depot	Kamloops	Thompson-Nicola
124.	General Grant's Sahali	Kamloops	Thompson-Nicola
125.	GFL Environmental - Chemainus	Chemainus	Cowichan Valley
126.	GFL Environmental - Coquitlam	Coquitlam	Metro Vancouver
127.	GFL Environmental - Duncan	Duncan	Cowichan Valley
128.	GFL Environmental - Langford	Langford	Capital
129.	GFL Environmental - McGarrigle	Nanaimo	Nanaimo
130.	GFL Environmental - Squamish	Squamish	Squamish-Lillooet
131.	Gibsons Building Supplies	Gibsons	Sunshine Coast
132.	Gibsons Recycling Depot	Gibsons	Sunshine Coast
133.	Go Green Bottle Depot and Recycling	Vancouver	Metro Vancouver
134.	Gold Trail Recycling	100 Mile House	Cariboo
135.	Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary
136.	Grand Forks Home Hardware	Grand Forks	Kootenay Boundary
137.	GRIPS - Green Recycling in Pender Society	Madeira Park	Sunshine Coast
138.	Habitat for Humanity Restore - Uptown	Victoria	Capital
139.	Habitat for Humanity Restore - Westshore	Victoria	Capital
140.	Hagens Home Hardware Building Center	Mackenzie	Fraser-Fort George
141.	Haney Bottle Depot	Maple Ridge	Metro Vancouver
142.	Happy Stan's Recycling Services Ltd.	Port Coquitlam	Metro Vancouver
143.	Hart Return-It Depot	Prince George	Fraser-Fort George
144.	Hartland Landfill Facility	Victoria	Capital
145.	Hazelton Bottle Depot	New Hazelton	Kitimat-Stikine
146.	Heffley Creek Eco-Depot	Kamloops	Thompson-Nicola
147.	Hewer Home Hardware	Vancouver	Metro Vancouver
148.	Highway 4 Auto Salvage	Coombs	Nanaimo
149.	Hipperson Home Hardware	Nelson	Central Kootenay
150.	Home Building Centre - Vernon	Vernon	North Okanagan
151.	Home Hardware Building Centre - Cranbrook	Cranbrook	East Kootenay
152.	Home Hardware Building Centre - Revelstoke	Revelstoke	Columbia Shuswap
153.	Home Hardware Building Centre - Tsawwassen	Delta	Metro Vancouver
154.	Home Hardware Building Centre - Williams Lake	Williams Lake	Cariboo
155.	Home Hardware Merritt	Merritt	Thompson-Nicola
156.	Home Hardware Sidney	Sidney	Capital
157.	Hope Bottle Depot Ltd.	Норе	Fraser Valley
158.	Hornby Island Waste Management Centre	Hornby Island	Comox Valley
159.	Houston Bottle Depot	Houston	Bulkley-Nechako
160.	Interior Freight & Bottle Ltd.	Vernon	North Okanagan
161.	Invermere Home Hardware Buliding Centre	Invermere	East Kootenay
162.	Ironwood Bottle & Return-it Depot	Richmond	Metro Vancouver

	Depot Name	City	Regional District
163.	Island Return It - Campbell River	Campbell River	Strathcona
164.	Island Return It - Duncan	Duncan	Cowichan Valley
165.	Island Return-It South Cowichan	Cobble Hill	Cowichan Valley
166.	Island Solid Waste Management - Port Clements	Port Clements	North Coast
167.	J&C Bottle Depot	Penticton	Okanagan- Similkameen
168.	Jenill Bottle Depot	Surrey	Metro Vancouver
169.	Junction Bottle Depot Ltd.	Ladysmith	Cowichan Valley
170.	Kamloops Home Hardware Building Center	Kamloops	Thompson-Nicola
171.	Kaslo Building Supplies 1990 LTD	Kaslo	Central Kootenay
172.	Kelowna Recycling and The Battery Drs	Kelowna	Central Okanagan
173.	Kensington Return-it	Burnaby	Metro Vancouver
174.	Keremeos Landfill	Keremeos	Okanagan- Similkameen
175.	Kerrisdale Lumber Co.	Vancouver	Metro Vancouver
176.	Kimberley Bottle Depot	Kimberley	East Kootenay
177.	Kitchener Bottle Depot Ltd.	Burnaby	Metro Vancouver
178.	Kitimat Recycling Depot	Kitimat	Kitimat-Stikine
179.	Kitwanga Transfer Station	Kitwanga	Kitimat-Stikine
180.	Knockholt Sub-Regional Landfill & Houston Transfer Station	Houston	Bulkley-Nechako
181.	Knox Mountain Metals Inc.	Kelowna	Central Okanagan
182.	Ladner Bottle Depot Co. Ltd	Delta	Metro Vancouver
183.	Lake Country Home Hardware Building Centre (was Lake Country Ace Hardware #70036)	Lake Country	Central Okanagan
184.	Lake Cowichan Home Hardware	Lake Cowichan	Cowichan Valley
185.	Landfill Zero Waste Centre	Delta	Metro Vancouver
186.	Lax Kw'alaams Waste Transfer Station	Lax Kw'alaams	North Coast
187.	Lee's Bottle Depot	Burnaby	Metro Vancouver
188.	Lillooet Landfill & Recycling Centre	Lillooet	Squamish-Lillooet
189.	Logan Lake Eco-Depot	Logan Lake	Thompson-Nicola
190.	LoLo Return-It Express Plus	North Vancouver	Metro Vancouver
191.	London Drugs #10 Vancouver (42nd St)	Vancouver	Metro Vancouver
192.	London Drugs #11 Richmond No3 Rd	Richmond	Metro Vancouver
193.	London Drugs #12 Kelowna (Harvey Ave)	Kelowna	Central Okanagan
194.	London Drugs #14 Victoria - Quadra st	Victoria	Capital
195.	London Drugs #15 Coquitlam (Coq Ctr)	Coquitlam	Metro Vancouver
196.	London Drugs #16 Abbotsford (Sevenoaks Shopping Centre)	Abbotsford	Fraser Valley
197.	London Drugs #17 Delta (Scott Mall)	Delta	Metro Vancouver
198.	London Drugs #18 Langley	Langley	Metro Vancouver
199.	London Drugs #19 Robson VCR	Vancouver	Metro Vancouver
200.	London Drugs #2 Granville	Vancouver	Metro Vancouver
201.	London Drugs #25 Lougheed TC	Burnaby	Metro Vancouver

	Depot Name	City	Regional District
202.	London Drugs #28 Kingsway VCR	Vancouver	Metro Vancouver
203.	London Drugs #29 Yates St	Victoria	Capital
204.	London Drugs #3 New West	New Westminster	Metro Vancouver
205.	London Drugs #35 Kamloops	Kamloops	Thompson-Nicola
206.	London Drugs #36 Nanaimo	Nanaimo	Nanaimo
207.	London Drugs #37 Delta	Delta	Metro Vancouver
208.	London Drugs #39 Vernon	Vernon	North Okanagan
209.	London Drugs #4 Broadway	Vancouver	Metro Vancouver
210.	London Drugs #41 Chilliwack	Chilliwack	Fraser Valley
211.	London Drugs #42 S.Surrey	Surrey	Metro Vancouver
212.	London Drugs #44 W Van	West Vancouver	Metro Vancouver
213.	London Drugs #46 Sooke Rd	Victoria	Capital
214.	London Drugs #47 Maple Ridge	Maple Ridge	Metro Vancouver
215.	London Drugs #5 North Van	North Vancouver	Metro Vancouver
216.	London Drugs #50 Davie St	Vancouver	Metro Vancouver
217.	London Drugs #51 Prince George	Prince George	Fraser-Fort George
218.	London Drugs #52 Richmond	Richmond	Metro Vancouver
219.	London Drugs #53 Victoria Dr	Vancouver	Metro Vancouver
220.	London Drugs #54 Tillicum	Victoria	Capital
221.	London Drugs #55 Mission	Mission	Fraser Valley
222.	London Drugs #56 Brentwood TC	Burnaby	Metro Vancouver
223.	London Drugs #6 Burnaby (Kingsway)	Burnaby	Metro Vancouver
224.	London Drugs #61 Gibsons	Gibsons	Sunshine Coast
225.	London Drugs #67 Courtenay	Courtenay	Comox Valley
226.	London Drugs #7 Vcr-East Hastings	Vancouver	Metro Vancouver
227.	London Drugs #70 Penticton	Penticton	Okanagan- Similkameen
228.	London Drugs #71 Burnaby (Market Crossing)	Burnaby	Metro Vancouver
229.	London Drugs #72 Nanaimo (Rutherford Rd)	Nanaimo	Nanaimo
230.	London Drugs #73 Campbell River (Mariner Sq)	Campbell River	Strathcona
231.	London Drugs #74 W. Broadway VCR	Vancouver	Metro Vancouver
232.	London Drugs #75 Cloverdale	Surrey	Metro Vancouver
233.	London Drugs #76 Westbank	Westbank	Central Okanagan
234.	London Drugs #77 Duncan	Duncan	Cowichan Valley
235.	London Drugs #78 Vancouver (Abbott St)	Vancouver	Metro Vancouver
236.	London Drugs #8 Surrey (London Stn)	Surrey	Metro Vancouver
237.	London Drugs #80 Squamish	Squamish	Squamish-Lillooet
238.	London Drugs #81 South Surrey	Surrey	Metro Vancouver
239.	London Drugs #82 Olympic Village	Vancouver	Metro Vancouver
240.	London Drugs #88 Dunbar	Vancouver	Metro Vancouver
241.	London Drugs #9 Guildford Town Centre	Surrey	Metro Vancouver
242.	London Drugs #90 Vancouver House	Vancouver	Metro Vancouver

	Depot Name	City	Regional District
243.	Lorne Street Bottle Depot	Kamloops	Thompson-Nicola
244.	Lougheed Return-It Depot	Coquitlam	Metro Vancouver
245.	Louis Creek Eco-Depot	Louis Creek	Thompson-Nicola
246.	Lower Nicola Eco-Depot	Lower Nicola	Thompson-Nicola
247.	Lowe's Abbotsford Store #83322	Abbotsford	Fraser Valley
248.	Lowe's Vancouver Grandview #83004 (3704)	Vancouver	Metro Vancouver
249.	Lytton Eco-Depot	Lytton	Thompson-Nicola
250.	Mac's Traders Inc. (MTI)	Langley	Metro Vancouver
251.	Malcolm Island Recycling Depot	Sointula	Mt. Waddington
252.	Maple Ridge Lighting Inc.	Maple Ridge	Metro Vancouver
253.	Masset Recycle Depot	Masset	North Coast
254.	Mattress Recycling	Норе	Fraser Valley
255.	Mayne Island Recycling Society	Mayne Island	Capital
256.	Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley
257.	Merritt Return-It Depot	Merritt	Thompson-Nicola
258.	Metrotown Return-It Depot	Burnaby	Metro Vancouver
259.	MICA Venture Inc.	Williams Lake	Cariboo
260.	Mission Flats Landfill	Kamloops	Thompson-Nicola
261.	Mission Recycling Depot	Mission	Fraser Valley
262.	Mission Return-It Depot	Mission	Fraser Valley
263.	Mount Pleasant Return-It	Vancouver	Metro Vancouver
264.	Mountain High Lighting	Castlegar	Central Kootenay
265.	Nelson Home Building Centre	Nelson	Central Kootenay
266.	Nelson Leafs Recycling Centre	Nelson	Central Kootenay
267.	Newton Bottle Depot	Surrey	Metro Vancouver
268.	North Shore Bottle Depot	North Vancouver	Metro Vancouver
269.	North Shore Recycling and Waste Centre	North Vancouver	Metro Vancouver
270.	North Surrey Recycling and Waste Centre	Surrey	Metro Vancouver
271.	North Van Bottle and Return-It Depot	North Vancouver	Metro Vancouver
272.	Oak Bay Home Hardware	Victoria	Capital
273.	OK Bottle Depot	Richmond	Metro Vancouver
274.	Okanagan Falls Landfill	Okanagan Falls	Okanagan- Similkameen
275.	Oliver Sanitary Landfill	Oliver	Okanagan- Similkameen
276.	Osoyoos Bottle Depot	Osoyoos	Okanagan- Similkameen
277.	Osoyoos Home Hardware Building Centre	Osoyoos	Okanagan- Similkameen
278.	Panorama Village Return-It Inc.	Surrey	Metro Vancouver
279.	Parksville Bottle & Recycling Depot	Parksville	Nanaimo
280.	Parksville Home Hardware	Parksville	Nanaimo
281.	Parsons Scrap Metals	Surrey	Metro Vancouver

	Depot Name	City	Regional District
282.	Pearson's Home Hardware	North Vancouver	Metro Vancouver
283.	Peerless Road Recycling Centre	Ladysmith	Cowichan Valley
284.	Pemberton Recycling Centre	Pemberton	Squamish-Lillooet
285.	Pemberton Valley Hardware (was RONA #8522)	Pemberton	Squamish-Lillooet
286.	Pender Island Recycling Society	Pender Island	Capital
287.	Penticton Home Hardware Building Centre	Penticton	Okanagan- Similkameen
288.	PG Recycling & Return-It Centre	Prince George	Fraser-Fort George
289.	Pitt Meadows Bottle & Return-it Depot Ltd.	Pitt Meadows	Metro Vancouver
290.	Planet Earth Recycling Ltd.	West Kelowna	Central Okanagan
291.	PoCo Return-It	Port Coquitlam	Metro Vancouver
292.	Port Hardy Return-it Centre	Port Hardy	Mt. Waddington
293.	Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver
294.	Powerhouse Recycled Auto & Truck Parts Ltd.	Cumberland	Comox Valley
295.	Prespatou Transfer Station	Altona	Peace River
296.	Princeton Home Hardware	Princeton	Okanagan- Similkameen
297.	Princeton Return-It Depot	Princeton	Okanagan- Similkameen
298.	Puds Auto Wrecking & Towing	Osoyoos	Okanagan- Similkameen
299.	Quality Wholesale Ltd.	Burnaby	Metro Vancouver
300.	Quantum Lighting Inc.	Coquitlam	Metro Vancouver
301.	Quatsino Recycling Depot	Quatsino	Mt. Waddington
302.	Queensborough Landing Return-It	New Westminster	Metro Vancouver
303.	Recycle-It Resource Recovery	Fort St. John	Peace River
304.	Recycling Alternative - Vancouver	Vancouver	Metro Vancouver
305.	Regional Recycling Abbotsford	Abbotsford	Fraser Valley
306.	Regional Recycling Burnaby	Burnaby	Metro Vancouver
307.	Regional Recycling Cloverdale	Surrey	Metro Vancouver
308.	Regional Recycling Nanaimo - Hayes	Nanaimo	Nanaimo
309.	Regional Recycling Nanaimo - Old Victoria	Nanaimo	Nanaimo
310.	Regional Recycling Prince Rupert	Prince Rupert	North Coast
311.	Regional Recycling Richmond	Richmond	Metro Vancouver
312.	Regional Recycling Vancouver	Vancouver	Metro Vancouver
313.	Regional Recycling Whistler	Whistler	Squamish-Lillooet
314.	Relamping Services Canada	Surrey	Metro Vancouver
315.	Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap
316.	Richmond Recycling Depot	Richmond	Metro Vancouver
317.	Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver
318.	RONA - BH Allen Building Centre (North Vancouver) (#8140)	North Vancouver	Metro Vancouver
319.	RONA - Langley Bypass #61810	Langley	Metro Vancouver
320.	RONA - North Valley Supply Ltd. (Clearwater) (#6410)	Clearwater	Thompson-Nicola

	Depot Name	City	Regional District
321.	RONA - Powell River Building Supply (#2791)	Powell River	qathet
322.	RONA - RA Rosback Enterprises (Port McNeill) (#1195)	Port McNeill	Mt. Waddington
323.	RONA Alert Bay - (#1215)	Alert Bay	Mt. Waddington
324.	RONA Building Centre (Cobble Hill) (#61040)	Cobble Hill	Cowichan Valley
325.	RONA Building Centre (Nanaimo) (#61030)	Nanaimo	Nanaimo
326.	Rona Fraser Valley Mission #08470	Mission	Fraser Valley
327.	RONA Golden (#61830)	Golden	Columbia Shuswap
328.	RONA Home & Garden (Kelowna) (#61700)	Kelowna	Central Okanagan
329.	RONA Home Centre (Austin) (#61290)	Coquitlam	Metro Vancouver
330.	RONA Home Centre (Burnaby - Edmonds) (#61270)	Burnaby	Metro Vancouver
331.	RONA Home Centre (Chilliwack) (#61390)	Chilliwack	Fraser Valley
332.	RONA Home Centre (Clearbrook) (#61220)	Abbotsford	Fraser Valley
333.	RONA Home Centre (Coquitlam) (#61260)	Coquitlam	Metro Vancouver
334.	RONA Home Centre (Fleetwood) (#61720)	Surrey	Metro Vancouver
335.	RONA Home Centre (Kamloops) (#61310)	Kamloops	Thompson-Nicola
336.	RONA Home Centre (Maple Ridge) (#61190)	Maple Ridge	Metro Vancouver
337.	RONA Home Centre (North Van-Tilford) (#61740)	North Vancouver	Metro Vancouver
338.	RONA Home Centre (Quesnel) (#61320)	Quesnel	Cariboo
339.	RONA Home Centre (South Surrey) (#61240)	Surrey	Metro Vancouver
340.	RONA Home Centre (Squamish) (#61450)	Squamish	Squamish-Lillooet
341.	RONA Home Centre (Vernon) (#61300)	Vernon	North Okanagan
342.	RONA Hope -Fraser Valley Building Supplies #08530 - closed 2024	Норе	Fraser Valley
343.	RONA Home Centre (Whistler) (#61460)	Whistler	Squamish-Lillooet
344.	RONA Home Centre (Willams Lake) (#61340)	Williams Lake	Cariboo
345.	RONA Penticton - (#61490)	Penticton	Okanagan- Similkameen
346.	RONA Richmond - (#8040)	Richmond	Metro Vancouver
347.	RONA Tsawwassen #8880	Delta	Metro Vancouver
348.	RONA Walnut Grove Urban (#08345)	Langley	Metro Vancouver
349.	RONA+ Langford #83704	Victoria	Capital
350.	RONA+ Nanaimo Store #83323	Nanaimo	Nanaimo
351.	RONA+ Victoria Tillicum #83330	Victoria	Capital
352.	Ross Bay Home Hardware	Victoria	Capital
353.	Rypac Metal Recycling	Surrey	Metro Vancouver
354.	Salish Soils Inc	Sechelt	Sunshine Coast
355.	Salmo Valumart & Bottle Depot	Salmo	Central Kootenay
356.	Salt Spring Garbage & Transfer Station	Salt Spring Island	Capital
357.	Saltspring Island Recycling Depot	Salt Spring Island	Capital
358.	Sandy's Auto Parts Ltd	Victoria	Capital
359.	Sapperton Return-It	New Westminster	Metro Vancouver
360.	Sardis Bottle Depot	Chilliwack	Fraser Valley

	Depot Name	City	Regional District
361.	Sayward Recycling Depot	Sayward	Comox Valley
362.	Schnitzer Steel Canada Ltd - Campbell River	Campbell River	Strathcona
363.	Schnitzer Steel Canada Ltd - Cassidy	Cassidy	Nanaimo
364.	Schnitzer Steel Canada Ltd - Victoria	Victoria	Capital
365.	Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap
366.	Scotch Creek Home Building Centre	Scotch Creek	Columbia Shuswap
367.	Scott Road Bottle Depot	Surrey	Metro Vancouver
368.	Scrap King Autowrecking & Towing Ltd.	Salmo	Central Kootenay
369.	Semiahmoo Bottle Depot	Surrey	Metro Vancouver
370.	Seton Lake Band Transfer Station	Shalalth	Squamish-Lillooet
371.	Shearwater Marine Ltd	Denny Island	Central Coast
372.	Shepherds Home Hardware Ltd.	Armstrong	North Okanagan
373.	Sidney Return-It	Sidney	Capital
374.	Simpson Home Hardware	West Vancouver	Metro Vancouver
375.	SM Lighting and Bath Design	Surrey	Metro Vancouver
376.	Smithers Home Hardware	Smithers	Bulkley-Nechako
377.	Smithers Lumber Yard Ltd	Smithers	Bulkley-Nechako
378.	Smithers/Telkwa Transfer Station	Smithers	Bulkley-Nechako
379.	Smokey Creek Salvage Ltd.	South Slocan	Central Kootenay
380.	Sooke Home Hardware	Sooke	Capital
381.	South Thompson Eco-Depot	Pritchard	Thompson-Nicola
382.	South Van Bottle Depot	Vancouver	Metro Vancouver
383.	Stewart Transfer Station	Stewart	Kitimat-Stikine
384.	Summerland Sanitary Landfill	Summerland	Okanagan- Similkameen
385.	Sun Dial Lighting	Vernon	North Okanagan
386.	Sunset Coast Bottle Depot	Powel River	qathet
387.	Surrey Central Return-It Centre	Surrey	Metro Vancouver
388.	T-2 Market	Oliver	Okanagan- Similkameen
389.	Terrace Bottle & Return-It Depot	Terrace	Kitimat-Stikine
390.	The Kamloops Lampost	Kamloops	Thompson-Nicola
391.	The Salvation Army - Brentwood Thrift Store	Brentwood Bay	Capital
392.	The Salvation Army - Capilano (Fell Ave) Thrift Store Store	North Vancouver	Metro Vancouver
393.	The Salvation Army - Cedar Hill Thrift Store	Victoria	Capital
394.	The Salvation Army - Comox Valley (Ryan Road Thrift Store & Recycling Centre)	Comox	Comox Valley
395.	The Salvation Army - E 12th Ave Thrift Store	Vancouver	Metro Vancouver
396.	The Salvation Army - Hillside Thrift Store	Victoria	Capital
397.	The Salvation Army - Kerrisdale Thrift Store	Vancouver	Metro Vancouver
398.	The Salvation Army - Langford Thrift Store	Victoria	Capital
399.	The Salvation Army - Marpole (Granville) Thrift Store Store	Vancouver	Metro Vancouver

	Depot Name	City	Regional District
400.	The Salvation Army - Mill Bay Thrift Store	Mill Bay	Cowichan Valley
401.	The Salvation Army - New Westminster Thrift Store Store	New Westminster	Metro Vancouver
402.	The Salvation Army - North Burnaby Thrift Store	Burnaby	Metro Vancouver
403.	The Salvation Army - North Vancouver Thrift Store	North Vancouver	Metro Vancouver
404.	The Salvation Army - Port Coquitlam Thrift Store	Port Coquitlam	Metro Vancouver
405.	The Salvation Army - Surrey Scottsdale Thrift Store	Surrey	Metro Vancouver
406.	The Salvation Army - Surrey Thrift Store	Surrey	Metro Vancouver
407.	The Salvation Army - Victoria Consolidation Center - CON	Victoria	Capital
408.	The Salvation Army - View Royal Thrift Store	View Royal	Capital
409.	The Salvation Army - West Broadway Thrift Store	Vancouver	Metro Vancouver
410.	The Salvation Army - West Vancouver Thrift Store	West Vancouver	Metro Vancouver
411.	The Salvation Army Langley (Lower Mainland Divisional Headquarters)	Langley	Metro Vancouver
412.	Thorsen Creek Recycling Depot	Bella Coola	Central Coast
413.	Tofino Co-op Hardware	Tofino	Alberni-Clayoquot
414.	Town Centre Recycling Depot	Powell River	qathet
415.	Trail Bay Home Hardware	Sechelt	Sunshine Coast
416.	Trail Bottle Depot	Trail	Kootenay Boundary
417.	Trees Company Garden Supplies	Winlaw	Central Kootenay
418.	Tsawwassen Bottle Depot	Delta	Metro Vancouver
419.	Tumbler Ridge Transfer Station	Tumbler Ridge	Peace River
420.	Ucluelet Bottle Depot Ltd.	Ucluelet	Alberni-Clayoquot
421.	United Blvd Recycling and Waste Centre	Coquitlam	Metro Vancouver
422.	Valemount Recycling Center	Valemount	Fraser-Fort George
423.	Vancouver Central Return-It Depot	Vancouver	Metro Vancouver
424.	Vancouver West Bottle Depot	Vancouver	Metro Vancouver
425.	Vancouver Zero Waste Centre	Vancouver	Metro Vancouver
426.	Vanderhoof Thrift Store	Vanderhoof	Bulkley-Nechako
427.	Venture Training Vernon	Vernon	North Okanagan
428.	Village of Gold River	Gold River	Strathcona
429.	Village of New Denver	New Denver	Central Kootenay
430.	Walnut Grove Bottle Depot	Langley	Metro Vancouver
431.	Wesco Energy Solutions	Abbotsford	Fraser Valley
432.	West Coast Metal Recycling LLP	Langley	Metro Vancouver
433.	West-Can Home Hardware	Burnaby	Metro Vancouver
434.	Westcoast Home Hardware	Port Alberni	Alberni-Clayoquot
435.	Western Integrated Electrical Ltd	Burnaby	Metro Vancouver
436.	Westshore Bottle Depot Ltd	Victoria	Capital
437.	Whistler Home Hardware	Whistler	Squamish-Lillooet
438.	White Rock Return-It Depot	Surrey	Metro Vancouver
439.	Wide Sky Disposal	Fort Nelson	Northern Rockies

	Depot Name	City	Regional District
440.	Willowbrook Recycling Inc.	Langley	Metro Vancouver
441.	Wilway Lumber	Abbotsford	Fraser Valley
442.	Winfield Return It Centre	Lake Country	Central Okanagan
443.	Woss Recycling Depot	Woss	Mt. Waddington
444.	Urban Impact Recycling	New Westminster	Metro Vancouver
445.	Canadian Tire #480 (Powell River)	Powell River	qathet

Appendix D - 2023 Audited Program Financial Statement

PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2023

PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

Statement of Revenues and Expenses

For the year ended 31 December 2023

Contents

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



INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment and Climate Change Strategy,

Report on the Audit of the Statement of Revenues and Expenses

Opinion

As required by the British Columbia Environmental Management Act, Recycling Regulation 8(2)(f)(ii), we have audited the Statement of Revenues and Expenses of the BC Lamps and Lighting Equipment Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2023 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 2023 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter - Restriction on Distribution and Use

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

Responsibilities of Management and Those Charged with Governance for the Statement

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





INDEPENDENT AUDITORS' REPORT - continued

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

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

Auditors' Responsibilities

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

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

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



INDEPENDENT AUDITORS' REPORT - continued

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

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

CHARTERED PROFESSIONAL ACCOUNTANTS

Rolfe, Berson LLP

Vancouver, Canada 12 April 2024

PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

Statement of Revenues and Expenses

For the year ended 31 December 2023

		2023	2022
Revenues	\$	3,926,135 \$	4,759,235
Program expenses			
Processing		3,370,035	3,468,095
Collection		680,481	674,078
Administration (Note 2(c))		516,700	490,741
Transportation		330,600	277,860
Communications		220,090	261,701
	_	5,117,906	5,172,475
Deficiency of revenues over expenses for the year	\$	(1,191,771) \$	(413,240)

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 2023

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

(b) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for notfor-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 \$334,942 (2022 - \$275,712) of overhead expense which has been allocated to the Program.

Appendix E - 2023 Product Care Consolidated Audited Financial Stat	ements

PRODUCT CARE ASSOCIATION OF CANADA FINANCIAL STATEMENTS 31 DECEMBER 2023

Financial Statements

For the year ended 31 December 2023

Contents

Independent Auditors' Report	
Statement of Financial Position	4
Statement of Changes in Net Assets	5
Statement of Operations	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 21



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 2023, 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 2023, 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.





INDEPENDENT AUDITORS' REPORT - Continued

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.

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



INDEPENDENT AUDITORS' REPORT - Continued

- 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 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

Holfe, Berson LLP

Vancouver, Canada 28 May 2024

Statement of Financial Position 31 December 2023

Director

		2023	2022
Assets			
Current			
Cash and cash equivalents	\$	4,970,393 \$	7,803,169
Term deposits (Note 5(a))		18,065,004	11,166,649
Accounts receivable		4,444,127	3,263,440
Prepaid expenses and deposits	_	668,253	686,378
		28,147,777	22,919,636
Restricted cash (Note 3)		2,012,131	2,151,872
Forgivable loans (Note 4)		373,375	347,977
Term deposits (Note 5(b))		1,500,000	9,695,138
Investments - at market value		26,402,161	23,941,026
Tangible capital assets (Note 7)		14,514,493	14,970,974
Intangible assets (Note 8)	_	50,000	50,000
,			
Liability	\$	72,999,937 \$	74,076,623
Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11)	<u>\$</u>	72,999,937 \$ 8,398,461 \$	74,076,623 6,661,229
Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11) Contingencies (Note 10)			
Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11) Contingencies (Note 10) Net Assets		8,398,461 \$	6,661,229
Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11) Contingencies (Note 10) Net Assets Unrestricted		8,398,461 \$ 11,207,548	6,661,229 3,627,298
Liability Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11) Contingencies (Note 10) Net Assets Unrestricted Invested in tangible capital and intangible assets Internally restricted (Note 6)		8,398,461 \$ 11,207,548 14,564,493	3,627,298 15,020,974
Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11) Contingencies (Note 10) Net Assets Unrestricted Invested in tangible capital and intangible assets Internally restricted (Note 6)		8,398,461 \$ 11,207,548	6,661,229 3,627,298
Current Accounts payable and accrued liabilities (Note 9) Commitments (Note 11) Contingencies (Note 10) Net Assets Unrestricted Invested in tangible capital and intangible assets		8,398,461 \$ 11,207,548 14,564,493 36,817,304	3,627,298 15,020,974 46,615,250

The accompanying notes are an integral part of these financial statements

Statement of Changes in Net Assets For the year ended 31 December 2023

	1	Unrestricted (Note 18)	Invested in Tangible Capital and Intangible Assets	Externally restricted (Note 18)	Internally restricted	Total 2023	Total 2022
Net assets - beginning of year	\$	3,627,298 \$	15,020,974 \$	2,151,872 \$	46,615,250 \$	67,415,394 \$	70,921,256
Deficiency of revenues over expenses for the year		(2,093,466)	(720,452)	-	-	(2,813,918)	(3,505,862)
Transfer to invested in tangible capital and intangible assets		(263,971)	263,971	-	-	-	-
Transfer from internally restricted reserve (Note 6) Transfer to internally restricted (Notes 11(b)		11,545,998	-	-	(11,545,998)	-	-
and (c))		(1,748,052)	-	-	1,748,052	-	-
Transfer to externally restricted (Note 12)		(625,759)	-	625,759	-	-	-
Transfer to unrestricted (Note 10(b))		765,500	-	(765,500)	-	-	
Net assets - end of year	\$	11,207,548 \$	14,564,493 \$	2,012,131 \$	36,817,304 \$	64,601,476 \$	67,415,394

Statement of Operations For the year ended 31 December 2023

		2023	2022
			(Note 18)
Revenues (Note 17)	<u>\$</u>	41,781,651 \$	39,941,245
Expenses			
Processing		21,424,552	19,318,015
Collections		10,690,442	10,311,028
Transportation		7,509,321	6,447,522
Program administration		4,094,430	3,064,855
General and administration		4,417,644	3,610,799
	_	48,136,389	42,752,219
Deficiency of revenues over expenses from operations	_	(6,354,738)	(2,810,974)
Other income (expense)			
Investment income		1,442,671	690,877
Interest income		1,079,685	509,750
Unrealized gain (loss) on investments		1,017,308	(1,896,706)
Gain on sale of marketable securities		1,156	1,191
	_	3,540,820	(694,888)
Deficiency of revenues over expenses for the year	\$	(2,813,918) \$	(3,505,862)

Statement of Cash Flows For the year ended 31 December 2023

		2023	2022
Cash provided by (used in):			
Operating activities			
Deficiency of revenues over expenses for the year	\$	(2,813,918)\$	(3,505,862)
Items not involving cash			
Market value adjustments		(1,017,308)	1,896,706
Amortization		720,452	685,577
Loans forgiven		72,652	60,073
Gain on sale of marketable securities		(1,156)	(1,191)
	_	(3,039,278)	(864,697)
Changes in non-cash working capital balances		, , ,	, , ,
Accounts receivable		(1,180,687)	(311,416)
Prepaid expenses and deposits		18,125	(476,929)
Accounts payable and accrued liabilities		1,737,233	(559,726)
• •	_	(2,464,607)	(2,212,768)
Investing activities			
Redemption (purchase) of term deposits		1,296,782	(145,427)
Restricted cash		139,741	(23,278)
Purchase of capital assets - net		(263,971)	(328,409)
Purchase of investments		(1,442,671)	(690,877)
2 42 414 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	_	(270,119)	(1,187,991)
	_	(270,117)	(1,107,771)
Financing activity			
Issuance of forgivable loans		(98,050)	(35,656)
issuance of forgivable todals	_	(70,030)	(33,030)
Net decrease in cash and cash equivalents		(2,832,776)	(3,436,415)
Cash and cash equivalents - beginning of year		7,803,169	11,239,584
Cash and cash equivalents - end of year	- \$	4,970,393 \$	7,803,169

Notes to the Financial Statements For the year ended 31 December 2023

1. Nature of operations

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

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

2. Summary of significant accounting policies

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

(a) Financial instruments

(i) Measurement of financial instruments

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

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

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

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

Notes to the Financial Statements For the year ended 31 December 2023

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

Notes to the Financial Statements For the year ended 31 December 2023

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. EHFs 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 EHFs 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 EHFs associated with sold program products, the Association will recognize those EHFs as revenue when the amounts are determinable by the Association.

Other contract fees are recognized as revenue upon completion of the services provided.

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

Notes to the Financial Statements For the year ended 31 December 2023

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 EHFs receivable and commitments for unprocessed product on hand. Management believes that estimates utilized in preparing the financial statements are prudent and reasonable, however, actual results could differ from those estimates.

(h) Foreign exchange

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

3. Restricted cash

Restricted cash is comprised of the following amounts:

	 2023	2022
Quebec Recycfluo Program Reserve (Note 12) Ontario Fee Reduction Reserve (Note 10(b))	\$ 2,012,131 \$	1,386,372 765,500
	\$ 2,012,131 \$	2,151,872

The restricted cash for the Quebec RecycFluo Program Reserve is comprised of \$1,453,905 of cash held in a segregated bank account and \$558,226 of cash allocated from the Association's cash and cash equivalents. Subsequent to year end the Association has transferred \$558,226 of cash to the Quebec RecycFluo Program's segregated bank account.

Notes to the Financial Statements For the year ended 31 December 2023

2022

2022

4. Forgivable loans

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

		2023	2022
Balance - beginning of year	\$	347,977 \$	372,394
Funds advanced during the year		98,050	35,656
Loans forgiven during the year		(72,652)	(60,073)
Balance - end of year	<u>\$</u>	373,375 \$	347,977

5. Term deposits

(a) Short-term

As at 31 December 2023, the Association held term deposits of \$18,065,004 (2022 - \$11,166,649) with maturity dates ranging from 10 January 2024 to 18 August 2024 and bearing interest at 1.50% to 5.84% per annum which have been classified as a short-term assets.

(b) Long-term

As at 31 December 2023, the Association held a term deposit totalling \$1,500,000 (2022 - \$9,695,138) with maturity date of 14 August 2025 and bearing interest at 5.84% per annum which has been classified as long-term assets.

6. Internally restricted net assets

During the prior year, the Directors of the Association approved the PCA Members' Net Assets Management and Allocation Policy, which includes the establishment of an internally restricted PCA Program Reserve Fund and resulted in the closure of the previous internally restricted Reserve Fund. The PCA program Reserve Fund is presented as internally restricted net assets on the statement of financial position and statement of changes in net assets.

Notes to the Financial Statements For the year ended 31 December 2023

2022

2022

6. Internally restricted net assets - Continued

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

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

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

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

During the year, \$11,545,998 was transferred from the internally restricted net assets to the unrestricted net assets (2022 - \$46,615,250 was transferred from unrestricted net asset to internally restricted net assets).

The balance of internally restricted net assets is comprised of the following amounts:

		2023	2022
PCA Program Reserve Fund	\$	35,069,252 \$	46,615,250
Funds available for the development of collection facilities (Note 11(b)) Funds available for the development of Saskatchewan collection		748,052	-
facilities (Note 11(c))	_	1,000,000	
	<u>\$</u>	36,817,304 \$	46,615,250

Notes to the Financial Statements For the year ended 31 December 2023

7. Tangible capital assets

	 Cost	Accumulated Amortization	2023 Net	2022 Net
Land Buildings Depot equipment Office equipment	\$ 7,659,119 8,141,509 3,410,758 5,551	\$ 1,868,280 2,828,613 5,551	\$ 7,659,119 \$ 6,273,229 582,145	7,659,119 6,598,890 712,965
	\$ 19,216,937	\$ 4,702,444	\$ 14,514,493 \$	14,970,974

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

Included in operating expenses and general and administrative expenses is a total of \$720,452 (2022 - \$685,577) of amortization expense.

8. Intangible assets

	 Cost	Accumulated Amortization	2023 Net	2022 Net
ERP Software Quebec RecycFluo Program	\$ 754,986 50,000	\$ 754,986 \$ -	5 - \$ 50,000	- 50,000
	\$ 804,986	\$ 754,986 \$	50,000 \$	50,000

During the 2012 fiscal year, the Association acquired certain intangible assets related to commencement of the Quebec RecycFluo Program for \$50,000. The intangible assets acquired consist of the program trademark and the list of program members that was established by the previous program manager. Management of the Association is of the opinion that no impairment allowance is required for the 2023 fiscal year.

9. Accounts payable and accrued liabilities

	 2023	2022
Accounts payable and accrued liabilities Government remittances payable	\$ 8,316,632 \$ 81,829	6,591,595 69,634
	\$ 8,398,461 \$	6,661,229

Notes to the Financial Statements For the year ended 31 December 2023

10. Contingencies

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

The amended regulation requires certain collection targets beginning in the Association's 2023 fiscal year, and the Association will be subject to potential penalties if these targets are not met. The Association has met the required target during 2023 and has not accrued any estimated penalties for the 2023 fiscal year.

b) Pursuant to the Surplus Fund Transfer Addendum (Note 13), 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 purpose of the restricted reserve fund was to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 September 2021. In the event that there was insufficient funding in the restricted reserve fund to cover the expenses during a transitional delay, the Association was required to fund any expenses in excess of the restricted reserve fund from its own assets. During the year, the Ontario MHSW program has been formally terminated and the funds have been released and transferred into the Association's unrestricted net assets.

11. Commitments

(a) The Association has a lease agreement for the Quebec office suite which expires on 31 May 2024. During the year, the Association has entered into an extension which expires on 31 May 2027.

The Association has a lease agreement for the Ontario office which expires on 29 Feb 2024. During the year, the Association has entered into an extension which expires on 28 February 2031.

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

2024	\$ 139,461
2025	220,799
2026	198,037
2027	149,737
2028	117,609
Thereafter	 256,084

\$ 1,081,727

Notes to the Financial Statements For the year ended 31 December 2023

11. Commitments - Continued

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$1,535,000 available which can to be used for the development of collection facilities for certain ongoing programs. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. As of 31 December 2023, \$786,948 of loans have been disbursed from the pool of available funds (Note 4) and \$413,573 of loans have been forgiven. During the year, the Association transferred the remaining undisbursed amount available to be loaned of \$748,052 to internally restricted net assets.
- (c) In previous years, the Association's board of directors passed a resolution to make capital funding of up to \$1,000,000 available to collection sites participating in the Saskatchewan Household Hazardous Waste Program. The terms and conditions of how these funds will be disbursed have not been determined by the Association at the date of the Independent Auditors' Report. During the year, the Association transferred the remaining undisbursed amount available to be loaned of \$1,000,000 to internally restricted net assets.
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,041,533 (2022 \$627,275) which will be incurred during 2024.

12. Externally restricted net assets

Externally restricted net assets is comprised of the following amounts:

	_	2023	2022
Quebec Recycfluo Program Reserve Ontario Fee Reduction Reserve (Note 10(b))	\$	2,012,131 \$	1,386,372 765,500
	\$	2,012,131 \$	2,151,872

Pursuant to the agreement between the Association and Societe Quebecoise de recuperation et de recyclage, the Association is required to maintain a reserve fund equal to a minimum of six months and a maximum of twelve months of program operating expenses. The purpose of the reserve fund is to cover the expenses during a potential wind down of the program. During the year, the Association transferred \$558,226 from unrestricted net assets to the externally restricted net assets related to the Quebec Recycfluo Program Reserve. Additionally, interest income of \$67,533 (2022 - \$23,278) was transferred from unrestricted net assets to the Quebec Recycfluo Program Reserve resulting in a total fund transfer of \$625,759.

Notes to the Financial Statements For the year ended 31 December 2023

13. Ontario Fee Reduction Campaign

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

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

During the prior year, the board of directors approved an extension of the Ontario Solvent fee reduction program. The extended fee reduction program is funded from the accumulated surplus generated by the Association's Solvent program which has been used to reduce EHF's owing by members.

For the year ended 31 December 2023, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$639,974 (2022 - \$676,667). During the year, the board of directors approved the termination of the Ontario Solvent fee reduction program effective from the October 2023 reporting period.

Notes to the Financial Statements For the year ended 31 December 2023

14. Financial instruments

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 31 December 2023.

(a) Credit risk

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

(b) Liquidity risk

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

(c) Market risk

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

(d) Currency risk

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

Certain assets and liabilities are exposed to foreign exchange fluctuations due to transactions denominated in foreign currency. As at 31 December 2023, cash and accounts receivable of \$271,087 USD and \$154,360 USD (2022 - \$201,114 USD and \$164,974 USD) respectively and accounts payable and accrued liabilities of \$Nil USD (2022 - \$12,275 USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

Notes to the Financial Statements For the year ended 31 December 2023

14. Financial instruments - Continued

(e) Interest rate risk

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

(f) Other price risk

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

15. Controlled organization

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

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

PCA PSI has not been consolidated in the Association's financial statements. Financial statements of PCA PSI are prepared in accordance with US generally accepted accounting principals FASB ASC 958, not-for-profit entities. The financial summary as at 31 December 2023 and for the year then ended are based on the unaudited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

Notes to the Financial Statements For the year ended 31 December 2023

15. **Controlled organization - Continued**

D	$\sim \Lambda$	D	SI
г١	-A	г	OI.

PCA PSI	
	31 December 31 December 2023 2022
	(unaudited)
Financial Position	,
Total assets	\$ 3,412,261 \$ 4,866,224
Total liabilities	437,819 1,308,165
Total net assets	2,974,442 3,558,059
	\$ 3,412,261 \$ 4,866,224
	31 December 31 December 2023 2022
Results of Operations	(unaudited)
Total revenue Total expenses	\$ 2,321,228 \$ 3,393,312 2,831,551 2,333,196
(Deficiency) excess of revenues over expenses	\$ (510,323) \$ 1,060,116
	31 December 31 December 2023 2022 (unaudited)
Cash Flows	,
Cash (used in) provided by operating activities	\$ (1,347,453) \$ 2,121,950
Increase (decrease) in cash	\$ (1,347,453) \$ 2,121,950

Notes to the Financial Statements For the year ended 31 December 2023

16. Related party transactions

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

Included in accounts receivable is \$22,019 (2022 - \$29,779) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2024 fiscal year.

Included in revenues is \$230,061 (2022 - \$270,090) charged to PCA PSI for administrative expenses.

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

17. Revenue

		2023	2022
Environmental Handling Fees Other	\$	40,216,607 \$ 1,565,044	38,323,036 1,618,209
	<u>\$</u>	41,781,651 \$	39,941,245

18. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2023 financial statements.

Appendix F - 2023 Third Pa	arty Assurance State	ment for Non-Financ	ial Information

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

INDEPENDENT REASONABLE ASSURANCE REPORT

31 DECEMBER 2023



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 British Columbia Ministry of Environment and Climate Change Strategy for the year ended 31 December 2023:

- 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 – 2022 Reporting Year dated November 2022, as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

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





Evaluation Criteria

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

Applicable Quality Control Requirements

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

Scope of the Reasonable Assurance Engagement

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

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

- Gain an understanding of the data collection, monitoring and reporting processes through inquiries of management;
- Testing the processes, documents and records on a sample basis;
- Re-calculating quantitative data on a sample basis as it pertains to the Selected Information; and
- 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 2023 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:

- 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 12 Units Reported Sold by Product Category
 in 2023 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 2022 Reporting Year dated November 2022 as issued by the British Columbia
 Ministry of Environment and Climate Change Strategy.
- 2. The Selected Information in Section 6 Pollution Prevention Hierarchy and Product/Component Management includes information related to the disposition of PCB ballasts. The product management of PCB ballast shipments are tracked on government hazardous waste manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a downstream processor. Materials are comingled at the primary processor before being shipped to a downstream processor. Sample hazardous waste manifests indicating the final disposition of PCB ballasts for shipments to downstream processors were obtained for 1 of the 3 processing pathways for PCB ballasts. The final disposition of products shipped to the processor where hazardous waste manifests indicating the final disposition were not available is based on questionnaire responses from the primary processor or certificates of destruction. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1 as it pertains to the disposition of PCB ballasts.

Other Matter

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

Rolfe. Berson UP

Appendix 1

Evaluation Criteria

Collection facilities

Concetion facilities					
Specific disclosures in the annual stewardship report from Section 4.1 - Collection Sites and					
Appendix C - List of Contracted Collection Sit	tes for which evaluation criteria were developed				
Disclosure per Annual Report	Reference				
Total number of collection facilities - 445 Appendix C - List of Contracted 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 public."					
"The Program's collection system included 445 contracted collection sites, with 8 advertised sites					
added in 2023 and 13 advertised sites removed representing a net decrease of 5 sites from 2022."					

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

- "Collection facilities" are depots that have a signed contract with the Association for the collection of program materials during the reporting period: 1 January 31 December 2023, 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

"After collection, Program Products are transported to the Program's primary processors."

"At the processors, with exception of PCB ballasts, 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."

Material: Lamps

Sub-Component: Phosphor Powder with Mercury

End fate: Securely landfilled

Sub-Component: Metal

End fate: Recycled – Metal commodity

Sub-Component: Glass

End fate: Recycled – Recycled as sand blasting

material and aggregate

Sub-Component: Plastic

End fate: Recycled as sand blasting material and aggregate; ground up and sent with metal for smelting, as an energy component; and landfilled

Table 11: Materials Processing

Material: Crushed Lamps

"Pre-crushed lamps were sent to a processor and were managed using the same method applied to whole lamps with the same material end-fates, with the exception of glass which was used as aggregate in concrete. Some pre-crushed lamps may be held in temporary storage at the end of year awaiting Shipment to the final processor."

Sub-Component: Metal

End fate: Same as whole lamps

Sub-Component: Glass

End fate: Recycled as aggregate in concrete

Sub-Component: Mercury and Phosphor Powder

End fate: Same as whole lamps

Sub-Component: Plastic
End fate: Recycled as aggregate

Table 11: Materials Processing

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 three independent processors where they were comingled with other electronics and broken down into their respective components to be recycled and/or recovered."

Sub-Component: Ferrous Steel

Downstream process: Production, processing,

non-processing
End fate: Recycled

Sub-Component: Plastics

Downstream process: Processing

End fate: Recycled

Sub-Component: Aluminum

Downstream process: Production, processing,

non-processing
End fate: Recycled

Sub-Component: Wire and Cables and String

lights

Downstream process: Refining, non-processing

End fate: Recycled

Sub-Component: Copper

Downstream process: Processing, refining

End fate: Recycled

Sub-Component: Glass

Downstream process: Production, processing,

non-processing

End fate: Recycled, Landfilled

Sub-Component: Circuit Boards Downstream process: Refining

End fate: Recycled

Sub-Component: Rechargeable Batteries

Downstream process: Processing, non-processing,

reuse

End fate: Reuse, Recycled

Sub-Component: Paper Based Materials

Downstream process: Processing

End fate: Recycled

Sub-Component: Non Rechargeable Batteries Downstream process: Reuse, processing, non-

processing, refining End fate: Reuse, Recycled

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 metal recycling system. According to a spokesperson from the Canadian Association of Recycling Industries (CARI), collected materials are sent to a downstream scrap metal recycling processor, where the main materials recovered are metals. All metal is extracted and recycled, and the remaining shredder residue is sent to landfill for use as landfill cover. The Program

Table 11: Materials Processing

does not receive reporting from metal recyclers and therefore is not able 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 11: 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 11: 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 are tracked on a hazardous waste manifest indicating the expected disposition.
- Shipments of hazardous waste generated from PCB ballast are tracked on hazardous waste manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a downstream processor. Materials are comingled at the primary processor before being shipped to a downstream processor. Sample hazardous waste manifests indicating the final disposition of PCB ballasts for shipments to downstream processors were obtained for 1 of the 3 processing pathways for PCB ballasts. Information on the expected disposition of PCB ballasts shipped to the processor where hazardous waste manifests indicating the final disposition were not available is based on questionnaire responses from the primary processor or certificates of destruction.
- 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 scheduled 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, 2023."

Product collected

Whole Lamps -6,746,745 units

Table 13: Estimated Quantity of Product Collected in 2023

Residential Fixtures – 832 tonnes

PCB Containing Ballasts – 22,424 kg

Crushed Lamps – 3,974 kg

"Product Care partners with CESA for the collection of residential light fixtures. As fixtures collected are comingled with CESA and OPEIC products, the Program, CESA and OPEIC use a sampling protocol to determine the proportion of CESA products, OPEIC 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."

Product Collected – Lamps

Fluorescent Tubes (All sizes and shapes) –

2,453,957 units

Table 14: Whole Lamp Units Collected by Product Category

Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps – 1,027,569 units

Light Emitting Diodes (LED) – 753,606 units

High Intensity Discharge (HID) and Other – 123,554 units

Incandescent / Halogen – 2,388,059 units

"This number (fluorescent tubes) 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 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 metal recycling facilities, and the space and resources required to separate Program Products on site, it is not practical for metal recycling facilities 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 BC Lamps and Lighting Equipment 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 2023 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.