2022 ANNUAL REPORT

May 1st 2023

Nova Scotia
Paint
Program



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1 About Product Care

The Nova Scotia Paint Stewardship Program ("Program") is administered and operated by Product Care Association of Canada ("Product Care"). Product Care, on behalf of its members, oversees the administration, collection, transportation, recycling and management of regulated post-consumer paints and paint aerosols in Nova Scotia.

Product Care is a federally incorporated, not-for-profit product stewardship association formed in response to stewardship regulations and is governed by a multi-sector industry board of directors. Product Care has developed and managed paint, lighting products, smoke and CO alarms, household hazardous waste and special waste stewardship programs since 1994.

Product Care's members are the "brand owners" (manufacturers, distributors and retailers) of "consumer paint products" as defined pursuant to the *Nova Scotia Solid Waste-Resource Management Regulations N.S. Reg. 25/96* as amended ("Regulation") pursuant to section 102 of the *Environment Act*. A current list of Product Care members can be found on Product Care's <u>website</u>.

1.1 Reporting Period

This report covers the 2022 calendar year (January 1 to December 31, 2022). All content has been prepared in accordance with section 18F (1) of the Regulation.

1.2 Program Summary

Product Care has operated an approved paint stewardship program plan with Nova Scotia Department of Environment and Climate Change ("ECC") under the Regulation since 2012. This 2022 annual report reports out against the requirements set out in the 2018-2022 Program Plan ("Program Plan").

The Program includes all water-based, oil and solvent-based paints and stains, but does not cover specifically formulated industrial and automotive coatings. The Program also includes all paint aerosols (industrial, commercial, automotive, etc.), marine paint (except those registered as a pesticide) and empty paint containers. For the purposes of this annual report, these are collectively referred to as "Program Product". A detailed list of products accepted and not accepted is available on Product Care's website.

The Program offers collection sites throughout the Province where consumers can bring leftover household paint and paint containers for free. Collection services are offered through Enviro-depots™ (i.e., redemption centres), select retail stores and local government recycling/waste facilities. Product Care supplies collection sites with standard reusable collection containers ("tubskids") to facilitate collection of Program Product. The Program contracts with Divert NS to deliver empty collection containers, pick up full ones from collection sites, and consolidate the full collection containers into loads, which are shipped to a processor for recycling. Additional program elements managed by Product Care include revenue management, communications, and administration.

The Program is funded by environmental handling fees (EHFs), which are remitted to Product Care by its paint industry members on sales of Program Product in or into Nova Scotia. The fees are used to operate

the Program, including collection, transportation, recycling and management of leftover paint, as well as program administration and consumer education.

2 Brand Owner Information

In accordance with section 18F(1)(a) of the Regulation, Program members reported the sale of approximately 5,953,999 litres¹ of Program Product in Nova Scotia from January 1 to December 31, 2022.

3 Collection

The following section provides the total amount of post-consumer paint collected in Nova Scotia, as well as the location of the Program's collection sites.

3.1 Total Amount of Post-Consumer Paint Collected

In accordance with section 18F(1)(a) of the Regulation, Table 1 below shows the total amount of post-consumer paint collected by the Program during the reporting period. Not all paint that was collected in 2022 was processed.

Table 1: Total Amount of Post-Consumer Paint Collected in 2022

Item	Number of Tubskids ^{2,3}	Residual Paint Volume (L) ⁴	Residual Aerosol Paint Volume (L) ⁵	PaintShare Volume (L)	Total Residual Paint Volume (L)
Volume Collected	3,391	401,494	2,035	1,301	404,830

Table 2 provides the Program's recovery rate in 2022 based on the volume of paint collected as a function of volume of paint sold in Nova Scotia in 2022.

¹ Sales data is reported to Product Care in container units. For the purpose of this report, sales units are converted to litres using coefficients based on the volume of the most common container size in each product category.

 $^{^2}$ Tubskid dimensions (42" x 42" x 48") with a nominal capacity of 108 one-gallon containers. The actual number of paint containers per bin varies depending on the mix of paint container sizes, ranging from 250ml - 18.9L capacity.

³ Since July 5, 2019, aerosols are no longer separated from other paint products. All paint products are collected and transported in the same collection container (tubskids).

⁴ The total residual volume of paint collected is calculated based on the total number of tubskids collected multiplied by a conversion rate of 118.4 L per tubskid. The conversion rate is derived by dividing the total actual residual paint processed by the number of tubskids processed in the same year.

⁵ For the purposes of estimating volume, a rounded conversion rate of 0.6 L per collected tubskid was used as the conversion factor. The conversion factor was derived from the number of tubskids processed and the average number of aerosol cans per tubskid, multiplied by a historic residual volume per can from sampling.

Table 2: 2022 Paint Sales, Residual Recovery Volume and Recovery Rate

	Total
Sales (litres)	5,953,999
Residual Recovery Volume (litres)	404,830
Recovery Rate	6.8%

3.2 Collection Sites

The Program commits to maintaining a minimum of 68 collection sites to provide reasonable access to Nova Scotians. As of December 31, 2022, 92 collection sites were participating in the Program. In 2022, two collection sites closed, resulting in a decrease of two collection sites compared to 2021. It is important to note that none of these closures impacted the accessibility levels.

The Program utilizes the accessibility levels developed by Divert NS⁶ in determining what constitutes reasonable access to Nova Scotians. The collection network's high accessibility level is illustrated when compared to the Electronic Products Recycling Association's (EPRA) collection network. As noted, Product Care had a total of 92 collection sites as of December 31, 2022. EPRA has reported that in 2020 their 78 collection sites in NS placed "99% of the population within 30 km (rural) or 30 mins (urban) of an EPRA NS Drop-off Centre." Product Care offered collection services at 51 EPRA sites in 2022. After assessing the remaining 27 EPRA sites, it was found that Product Care had established either a collection site in the same community or in a nearby community. By taking into account the overlap assessment of EPRA's collection sites and the additional 14 Product Care collection sites, beyond EPRA's, the Program is confident that it meets or exceeds the accessibility levels of EPRA network.

In accordance with section 18F(1)(f) of the Regulation, <u>Appendix 1</u> provides the locations of the collection sites.

3.3 Process of Internal Accountability

In accordance with section 18(F)(1)(i) of the Regulation, the Program provides collection site guidelines to all collection sites setting out the operational procedures and requirements for the proper collection and handling of Program Product. In addition, the Program provides emergency spill kits and emergency procedure instructions to collection sites.

To ensure the environmental effectiveness of the Program, Product Care carries out collection site

⁶ Accessibility levels as developed by Divert NS:

Rural sites shall be located to ensure that at least 90% of the Province's rural population is within a 30 kilometre radius of the nearest collection site;

[•] Urban sites in Halifax Regional Municipality and Cape Breton Regional Municipality shall be located to ensure that at least 50% of their respective urban populations are within a 10 kilometre radius of the nearest collection site;

Urban and rural sites in HRM and CBRM shall be sited so as to ensure that at least 90% of their respective combined (urban
and rural) populations are within a 30 kilometre radius of the nearest collection site;

⁷ EPRA has confirmed that their collection network has not changed since 2020.

inspections every two years as required by the Program Plan. In 2022, Product Care carried out collection site inspections at 45 collection sites (48 in 2021) to ensure they fulfilled their role as a service provider and adhered to all applicable Program guidelines and requirements.

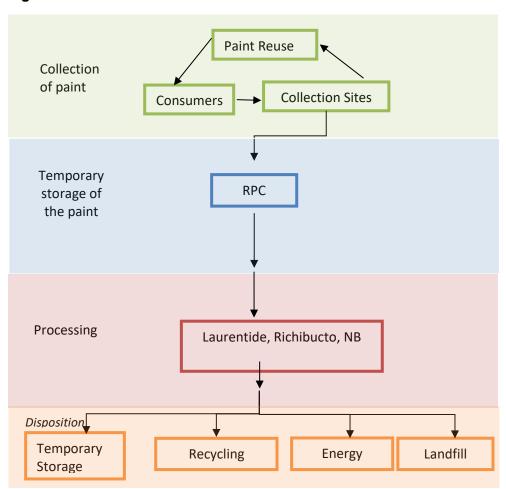
4 Processing

In accordance with sections 18(F)(1)(b,c,d,e,f) of the Regulation, this section of the report sets out:

- a) The total amount of post-consumer paint processed or in storage;
- b) The percentage of post-consumer paint collected that was reused, recycled, disposed of in an engineered landfill, recovered for energy, contained, or otherwise treated or disposed of;
- c) A description of the types of processes utilized to reuse, recycle, dispose of, recover energy from, contain, or otherwise treat or dispose of post-consumer paint;
- d) A description of the efforts to redesign paint products to improve reusability and recyclability; and
- e) The location of processing or containment facilities for post-consumer paint.

All paint collected through the Program was transported by Divert NS from collection sites to the Regional Processing Centre (RPC) in Kemptown. Accumulated full truck loads were then transported from Kemptown to Laurentide Re-source's processing facility in Richibucto, NB. Collected products were then, removed from the tubskids, inspected, sorted, and processed as outlined in Figure 1.

Figure 1: Material flow



4.1 Locations of Containment and Processing Facilities

The table below shows the locations of any long-term containment or final treatment and processing facilities for post-consumer paint products.

Divert NS Regional Processing Centre (RPC)	
119 Mingo Road	Temporary Storage Facility
Kemptown, NS B6L 2K4	
Laurentide Re-sources Atlantic Inc.	
9322 Rue Main	Temporary Storage/Processing Facility
Richibucto, NB E4W 4C7	
Société Laurentide Inc.	
345 Bulstrode Street	Processing Facility
Victoriaville, QC G6T 1P7	

4.2 Post-Consumer Paint Processed

All paint collected through the Program was sent to the Laurentide Re-sources Atlantic Inc. facility in Richibucto, NB for processing. In 2022, a total of 3,390 tubskids of leftover paint were delivered to the Laurentide facilities for processing, which included tubskids collected in 2021 and held at the Kemptown consolidation facility.

During the reporting period, Laurentide processed (i.e., opened, sorted and bulked into shipping containers) 3,381 tubskids of paint/aerosol. These volumes processed included some tubskids that were in their inventory from 2021.

Table 3 shows the volume of post-consumer paint shipped to processors and the volume processed by tubskids) and by residual volume (litres). Volumes collected but not shipped, or shipped but not processed, were managed in the following reporting year.

Table 3: Volume of Post-Consumer Paint Received and Processed in 2022

Item	Number of Tubskids ⁸	Residual Paint Volume (L) ⁹	Residual Aerosol Paint Volume (L) ¹⁰	Total Residual Paint Volume (L)
Volume Shipped to Processor	3,390	401,376	2,034	403,410
Volume Processed	3,381	400,388	2,153	402,540

The number of paint containers managed in 2022 at Laurentide Re-sources and the number of containers of non-program materials collected is set out in Table 4.

Table 4: Number of Paint Containers Managed in 2022 at Laurentide Re-Sources Atlantic Facility

	# of Containers
Paint containers	399,618
Non-program containers	10,581
Total containers ¹¹	410,199
% of non-program containers	2.6%

⁸ Tubskid dimensions (42" x 42" x 48") with a nominal capacity of 108 one-gallon containers. The actual number of paint containers per bin varies depending on the mix of paint container sizes, ranging from 250ml – 18.9L capacity.

⁹ The total residual volume of paint processed is calculated based on the total number of tubskids collected multiplied by a conversion rate of 118.4 L per tubskid. The conversion rate is derived by dividing the total actual residual paint processed by the number of tubskids processed in the same year.

¹⁰ For the purposes of estimating volume, a rounded conversion rate of 0.6 L per collected tubskid was used as the conversion factor. The conversion factor was derived from the number of tubskids processed and the average number of aerosol cans per tubskid, multiplied by a historic residual volume per can from sampling.

¹¹ Includes aerosol containers.

Metal and Plastic Containers Collected, Processed and Stored

Table 5 lists the amount of metal and plastic containers recycled or temporarily stored in 2022 and their respective processors.

Table 5: Metal and Plastic Containers Collected, Recycled and Temporarily Stored in 2022

Container Type	Collected (tonnes)	Recycled (tonnes)	Temporarily stored (tonnes)	Processor	Management process
Metal	112.5	112.5	-	DR Metal Recycling, NB Nova 4 Metals, NS Aim Metal, NB Copal Metal, QC	Mixed with other scrap metal and sold as a commodity that is eventually sent for smelting
Plastic (HDPE 2)	8.0	-	8.0	Laurentide Re-sources Atlantic/ Société Laurentide Inc.	Temporary storage
Plastic (polypropylene)	46.6	-	46.6	Laurentide Re-sources Atlantic/ Société Laurentide Inc.	Temporary storage

Metal containers (paint containers and paint aerosol containers) were managed by scrap metal recyclers, which take empty metal paint containers that have been baled and mixes them with other metals. The bales of scrap metals are then sold as a commodity and eventually end up being recycled at a smelter.

For plastic containers, the standard process is for the primary processor to bale the empty plastic paint containers and send them for recycling to secondary processors and to be sold as a commodity. In the 2021 annual report, Product Care reported that 37.1 tonnes of the polypropylene empty plastic containers collected were processed and managed as a commodity for plastics recycling. However, the reported amount was instead placed in inventory due to some challenges with downstream recyclers and market conditions. It was anticipated that the problems would be resolved in 2022 but unfortunately have not and the program had to temporarily store the plastics as the Program continues to work with the primary recycler to find a solution. Should the issue not be resolved in 2023, the Program will explore other product management alternatives, such as energy recovery and/or disposal.

4.3 Product Management

The following sections describe the methods employed by the Program to manage post-consumer paint.

Reuse (PaintShare Program)

The PaintShare Program makes better quality paint returned to collection sites available to the public to take and use at no cost. The collection sites record and report the number of containers given away. This is a highly efficient way to achieve reuse as the paint does not require transportation and reprocessing.

In 2022, the PaintShare Program gave away an estimated 1,301 liters of paint to consumers at no cost. Product Care continues to encourage collection sites to participate in the PaintShare program. The estimated volume of reuse was calculated based on the assumption that each container was, on average, 75% full.

Recycling

At the Laurentide Re-sources processing facility, paint containers were removed from the collection bins, inspected, opened, sorted by type, colour and quality, and poured into shipping containers according to management options. Paint that was of recyclable quality and had been bulked at the Laurentide Resources Richibucto processing facility was either transported to Peintures Recuperees du Quebec (PRQ), an affiliated processor in Victoriaville, QC, or sent to customers located offshore. Table 7 provides the quantities of water-based paint and solvent-based paint that were recycled and reprocessed as paint. The diminishing market for solvent-based paint has made it increasingly difficult to recycle. Consequently, while limited amounts of solvent-based paints continue to be recycled, a large portion of the volume was sent for energy recovery in 2022.

Table 7: Type and Quantity of Paint Recycled in 2022

Туре	Litres	Percentage of Total Paint Recycled
Water-based paint	294,928	95%
Solvent-based paint	16,669	5%
Total	311,597	100%

Aerosol Paint Management

The residual volumes of paint recovered from paint aerosols were very small (0.5%) of all paint processed in 2022 and represent a variety of product formulations that limit options for recycling. Paint aerosol containers were punctured, the propellant filtered through activated carbon and the contents drained. The residual paint was used for energy recovery.

Energy Recovery

Not all solvent-based paint collected is of suitable quality for recycling. In some cases, the paint may be in the form of skins or sludge, of an undesirable color, contaminated or of the wrong chemistry for paint recycling. In addition, regulations such as the Federal VOC Regulations, require more stringent limits on certain chemical constituents, which tend to be found in higher concentrations in older paints, making it

difficult to recycle. Finally, the market for recycled solvent-based paint is significantly smaller than that for water-based products and demand continues to decline.

Due to the high solvent content of solvent-based paints, these products are suitable for energy recovery. Solvent-based paint collected by the Program that was not suitable for paint recycling was used as an alternative energy source in applications such as permitted incinerators. During the reporting period, 14,888 litres of solvent-based paint and paint from paint aerosols processing were blended with other fuels and utilized for energy value at licensed facilities.

Incineration

During the reporting period, no material went for incineration.

Landfill

The sorting and bulking of the water-based paint by Laurentide Re-sources generated 76,055 litres of non-recyclable water-based sludge/solid, which was solidified and disposed of at an engineered landfill.

4.4 Percentage of Post-Consumer Paint by Management Method

In 2022, the Program achieved a reuse and recycling rate of 77.5 per cent, exceeding the 70 percent target in the Program Plan. Table 8 below shows the breakdown of post-consumer paint managed by the different product management methods.

Table 8: Post-Consumer Paint by Management Method

Method	Volume (litres)	Percentage
Reuse – PaintShare Program	1,301	0.3%
Reuse – Paint Recycling	311,597	77.2%
Energy Recovery	14,888	3.7%
Landfill	76,055	18.8%
Incineration	-	-
Total	403,842 ¹²	100%

4.5 Design for Environment

Product Environmental Impact Reduction, Reusability and Recyclability

The paint and coatings industry has been working tirelessly to make their products safer for the environment. This effort is driven by the growing awareness of the negative impact of chemical products on the environment. In recent times, the industry has made significant strides towards reducing the environmental impact of their products. The industry's offerings are not only safe to handle but are increasingly eco-efficient, reflecting the latest available science. The industry evaluates the impacts of

¹² The values shown do not add up to the total value due to rounding.

their products along their entire life cycle and continuously develops new offerings. Sustainable production processes are top priorities for the industry. Beyond their primary function of protecting built infrastructure, coatings are also essential components in the production processes of various industries. Functional coatings provide additional properties to materials, leading to upgraded infrastructure, innovative products, and resource efficiency.

Here are some measures that the industry is taking to make their products more environmentally friendly:

- Using sustainable raw materials, such as bio-based resins and binders that have a lower environmental impact than their petroleum-based counterparts.
- Reducing volatile organic compounds (VOCs) in their products by using low-VOC and zero-VOC formulations.
- Implementing programs to recycle or reuse leftover paint and hazardous products, reducing waste and conserving natural resources.
- Working to reduce the amount of packaging used and the environmental impact of transportation, including the development of more efficient packaging and transportation methods.
- Collaborating with regulatory agencies to ensure that their products meet the required environmental and safety standards, leading to the development of guidelines and regulations designed to protect the environment and human health.

In addition to these measures, the industry is also shifting towards the use of water-based paint products over solvent-based paint products, as they are more recyclable. They are also researching and implementing improvements in packaging design, with the goal of finding more sustainable solutions. While plastic containers still prevail over metal ones due to cost and limited availability of post-consumer materials, industry members are determined to find more sustainable solutions, whether it's by using recyclable materials such as metal or containers made from recycled post-consumer materials. Some of the industry's long-term goals include improving education on eco-friendly offerings to drive consumer choice and actively conducting research into more sustainable alternatives, including biobased and recyclable raw materials.

The paint and coatings products industry has made significant progress in making their products more environmentally friendly. While there is still much work to be done, the industry is committed to reducing the environmental impact of their products. The industry has realized that these efforts are not only good for the environment and people but also for the long-term sustainability of the industry.

5 Communication and Education

In 2022, Product Care implemented a number of different strategies and tactics to raise consumer awareness of the Program. In accordance with section 18(F)(1)(h) and as outlined in the Program Plan, the following section provides details regarding the types of educational information and tactics used by the Program in 2022.

5.1 Consumer Awareness

In order to assess the recycling awareness levels of Nova Scotian consumers of paint, the Program commits to conducting consumer awareness surveys every two years and aims to maintain a consumer awareness level in the range between of 60%-70%. An online awareness survey was conducted in 2022 by an independent survey company. The survey revealed that 83% of residents who purchased paint were aware that they could recycle it, exceeding the target.

In addition, the Program committed to meeting with Regional Solid Waste Coordinators at least once a year to discuss opportunities for collaboration on educating consumers about the Program. The Program met with Regional Solid Waste Coordinators on October 26, 2022.

5.2 Website

The Product Care website includes the following Program content:

- "Find a recycling location" tool (a searchable map displaying the collection sites) (Appendix 2)
- Collection site hours and operations
- Accepted and not accepted products
- The environmental and economic benefits of the Program
- Program member support section with news and updates
- Other information (e.g., a list of environmental handling fees (EHFs), news, annual reports, information about buying and storing paint, etc.)

An estimated 587,264 users accessed ProductCare.org during the 2022 calendar year of which 32,255 session were from Nova Scotia.

5.3 Program Hotline

Product Care continued to operate a toll-free, "hotline" (1-877-592-2972) for consumers to obtain information about the Program.

5.4 Television

Television commercials aired on Global TV (CIHF-DT) in Halifax and Sydney from August to October 2022, resulting in more than 7 million impressions.

5.5 Print Advertising

An inside cover print ad was featured in CPCA Insight Trade Publication. The full-page advertisement focused on paint and coatings member recruitment for Product Care paint programs, with an estimate of 1,500 copies distributed across Canada to industry members (see Appendix 3).

5.6 Digital Advertising

All digital campaigns were set to reach the entire province. Together they achieved a total of more than 4.9 million impressions and more than 29,000 clicks to visit the province section on Product Care's website all year long.

Campaign Type	Description	Duration	Impressions	Video Views	Clicks
Google	Text ads shown on Google & other search	Jan-Dec	3,136	NA	733
Search	engines				
Google	Skippable video ads displayed across	May-Sep	635,992	180,578	597
Video	YouTube and Google's video partners				
Google	Responsive banners displayed across the	Feb-Oct	2,329,746	NA	13,247
Display &	Google display network, discovery,				
Discovery	YouTube and Gmail				
Facebook	Responsive ads displayed across	Feb-Oct	1,517,305	43,166	12,926
Ads	Facebook and Instagram & Event ads				
	optimized to showcase the main features				
	of an event to get attendees				
TWN	Banner ads displayed throughout the	Aug-Oct	444,446	NA	1,789
Display ads	Weather Network app				

See Appendix 4 for examples of digital advertising activities.

5.7 Point of Sale (PoS) and Point of Return (PoR) Materials

In 2022, Product Care distributed both PoS and PoR materials as requested by retailers and collection sites. The following materials were available through the online order form:

- General paint program awareness posters
- Return to Retail (R2R) and Return to Product Care posters
- Bifold paint brochures

See Appendix 5 for examples of PoS and PoR materials.

6 Financial Information

Product Care's audited financial statements are attached in Appendix 6.

APPENDIX 1 – Collection Sites

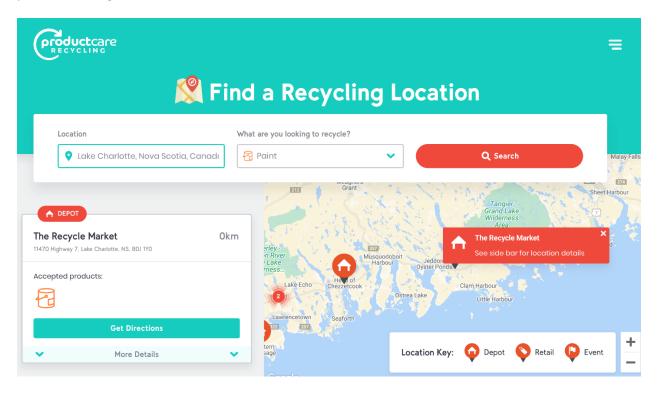
Region	Collection site	City
	Admiral Recycling Ltd.	Port Hood
	Burke's Recycling Depot Ltd	Louisbourg
	Camdon Recycling Limited	Edwardsville
	Cheticamp Recycling	Cheticamp
	Glace Bay Recycling Ltd.	Glace Bay
	Inverness Recycling	Strathlorne
	Isle Madame Bottle Exchange	Arichat
Cana Broton	Keltic Recycling Inc	Sydney River
Cape Breton	Municipality of C. of Victoria-Baddeck Landfill	Baddeck
	Dingwall Transfer Station	Dingwall
	New Waterford Recyclers	River Ryan, New Waterford
	North Sydney Recycling	North Sydney
	St. Peter's Bottle Exchange	St. Peter's
	Strait Bottle Exchange	Port Hawkesbury
	Total Recycling Ltd.	Sydney
	Triple B Recycling Depot	Sydney
	Beech Hill Waste Management Site (County of Antigonish)	Antigonish
	Decoste Recovery Depot	Tracadie
	MacMillian's Service Center Ltd	Lower South River
Eastern	Mason's Recycling Centre	Canso
	Mount William Waste Management Site (Pictou County SWM)	Mount William
	Guysborough Waste Management Facility	Guysborough
	St. Mary's Transfer Station	Sherbrooke
	3K Enviro Depot	Sheet Harbour
	Beaver Redemption & Recycling	Halifax
	Bluenose Bottle Exchange	Dartmouth
	Bluewater Recycling Corp.	Bedford
	Bluewater Recycling Corp.	Goodwood
	Burnside Recycling	Dartmouth
11-1:6	Canadian Recycling Limited	Dartmouth
Halifax	Clifton Recycling Centre	Halifax
	E.T. Bottle Exchange	Dartmouth
	O'Connell's Recycling	Lower Sackville
	Friends Depot	Ingramport
	Green Tree Recycling Depot	Lower Sackville
	Greenleaf Recycling Limited	Porter's Lake
	Halifax Hazardous Waste Depot	Halifax

Region	Collection site	City
	Karen's Recycling Ltd.	Dartmouth
	Matt's Bottle Exchange	Eastern Passage
	Preston Recycling	East Preston
	Rona - Pierceys Almon	Halifax
	Rona - Pierceys Elmsdale	Elmsdale
	Rona - Pierceys Tantallon	Upper Tantallon
	Sackville Bottle Exchange	Lower Sackville
	Tanner's Transfer	Halifax
	The Recycle Market	Lake Charlotte
	Timberlea Bottle Exchange	Timberlea
	A & J Superette	Joggins
	Cumberland Central Landfill	Little Forks
	Durant's Enviro Depot	Parrsboro
	East Hants Waste Management Centre	Georgefield
	Elmsdale Recycling Ltd	Elmsdale
	John Ross & Sons Ltd.	Truro
	Keep Garbage Beneficial Inc	Pugwash
	M&R Recycling	Springhill
Northern	Moore Nickels & Dimes for You Recycling	Oxford
	Municipality of Colchester	Debert
	New Germany Enviro Center	New Germany
	Nova 4 Enviro Ltd.	Amherst
	Rawdon Recycling	Upper Rawdon
	Subway Bottle Exchange	Truro
	T'N'T Recycling	Shubenacadie East
	Tatamagouche Recycling Depot	Tatamagouche
	Two Capes Recycling (Advocate Country Store Inc.)	Advocate Harbour
	Adam's Bottle Exchange Limited	Gold River
	Cogmagun Landfill Site	Cogmagun
	Corkum Recycling Limited	Lunenburg
	Harlow Construction Limited	Shelburne
	Municipality of Barrington	Barrington
	Municipality of Shelburne	Shelburne
	Municipality of the District of Chester - Kaizer Meadow Landfill	Sherwood
	Municipality of the District of Lunenburg	Whynotts Settlement
South Shore/	Municipality of the Region of Queens	Milton
West Hants	O'Leary's Bottle Depot	Windsor
	Oak Park Bottle Exchange	Barrington
	Queen's Enviro Centre	Brooklyn
	Victor & Douglas Oickle's Bottle Exchange	Bridgewater

Region	Collection site	City
Valley	Windsor Recycling Depot	Windsor
	Beehive Adult Service Center	Alyesford
	Greenwood Recycling Centre	Greenwood
	Lequille Enviro Depot	Annapolis Royal
	L.W. Layton Salvage Ltd.	Canning
	New Minas Recycling	New Minas
	Valley Recycling	Greenwich
	Valley Waste - Eastern Waste Management Centre	Kentville
	Valley Waste - Western Waste Management Centre	Lawrencetown
Western	Comeau's Bottle Exchange	Meteghan Centre
	Digby Salvage & Disposal	Digby
	Municipality of Clare	Meteghan
	Paperchase Bottle Exchange Ltd.	Yarmouth
	Town of Yarmouth	South Ohio
	Webber's Bottle Exchange	Digby

APPENDIX 2 – "Find a Recycling Location" Tool

The image below provides a snapshot of the Program's collection site locator tool available at productcare.org.



APPENDIX 3 - Print

CPCA INSIGHT magazine



APPENDIX 4 – Digital Advertising Activities

Website Blog Posts



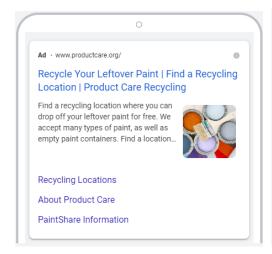
5 Paint Colour Trends for 2022

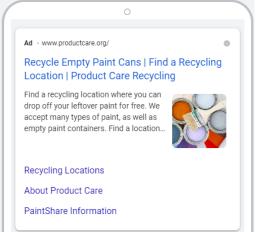
5 Summer Paint Colours to Cool Your Home

24th January 2022

15th July 2022

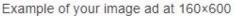
Google Search Ad



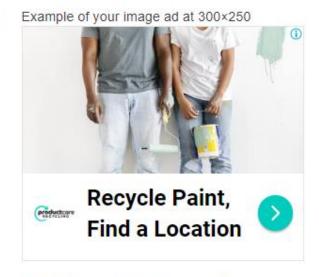


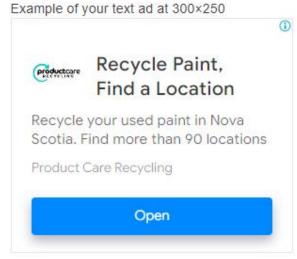
Google Display Ads

Desktop











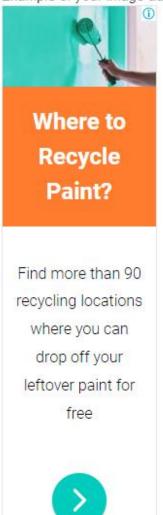


Leftover Paint? Recycle it.
Find a Location in Nova Scotia

Ad Recycle your used paint in Nova Scotia.
Find more than 90 locations
Product Care Recycling

Open

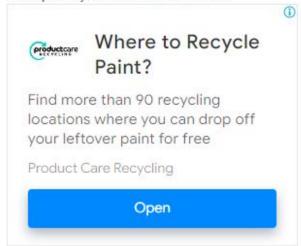
Example of your image ad at 160×600



Example of your image ad at 300×250



Example of your text ad at 300×250

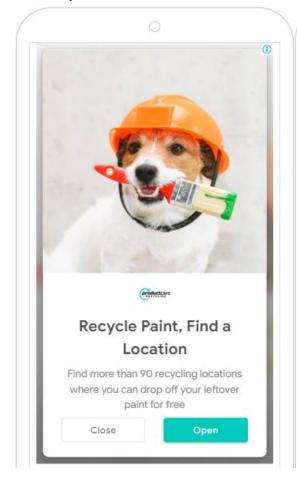


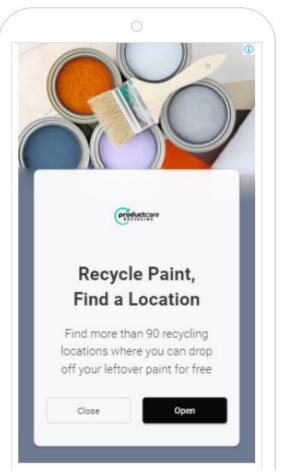
Example of your native ad at 480×120

Product Care Recycling



Mobile Aps

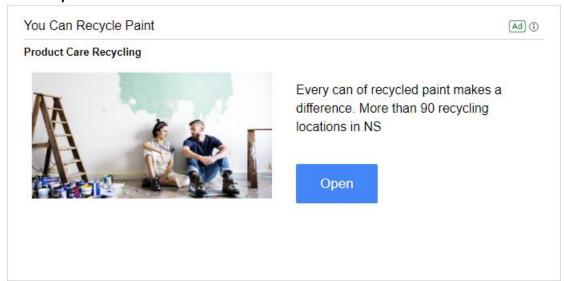




Gmail - closed

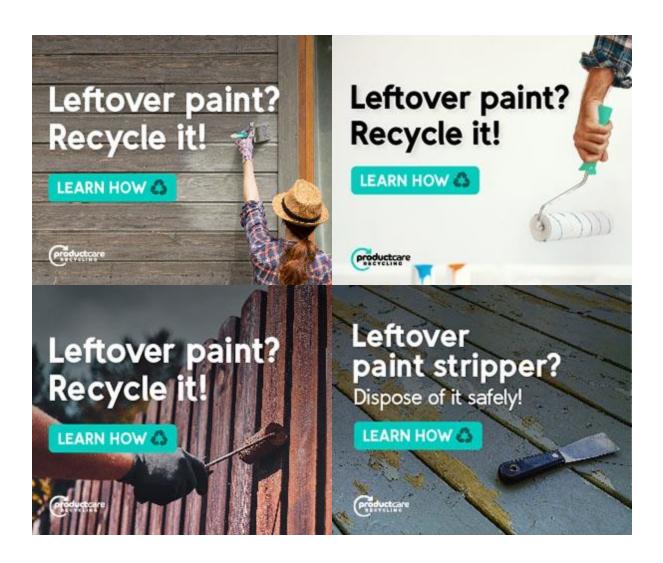
Product Care Recyclin (Ad (i) You Can Recycle Paint - Every can of recycled paint makes a difference. More

Gmail - open

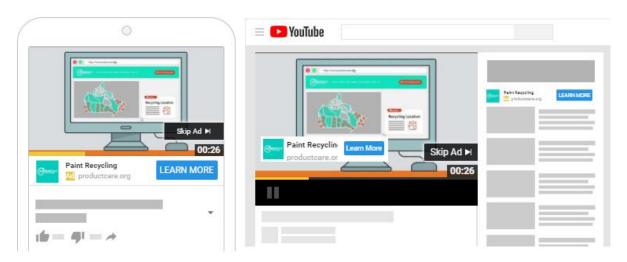


TWN Display Ads

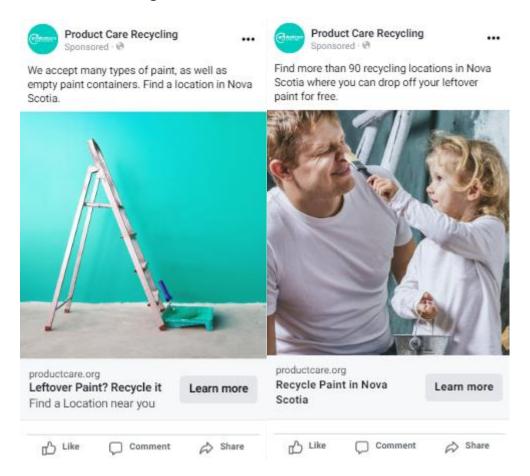


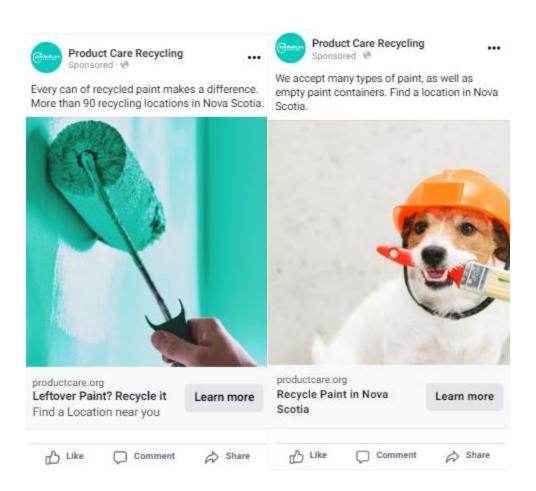


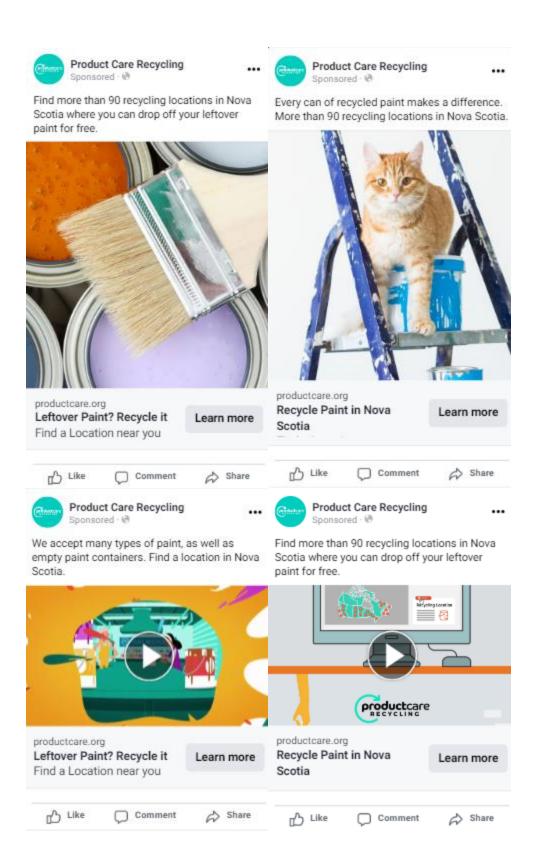
Google Video Ad



Facebook and Instagram Ads







APPENDIX 5 - PoR and PoS Materials

PoR/PoS Posters







APPENDIX 6 – Audited Financial Statements

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2022

Statement of Revenues and Expenses

For the year ended 31 December 2022

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INDEPENDENT AUDITORS' REPORT

To: Nova Scotia Environment

Report on the Audit of the Statement of Revenues and Expenses

Opinion

As required by the Nova Scotia Solid Waste-Resource Management Regulation - Environment Act Section 102 (18(F(I))), we have audited the Statement of Revenues and Expenses of the Nova Scotia Paint Recycling Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2022 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenue and expenses of the Nova Scotia Paint Recycling Program for the year ended 31 December 2022 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter - Restriction on Distribution and Use

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

Responsibilities of Management and Those Charged with Governance for the Statement

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





INDEPENDENT AUDITORS' REPORT - Continued

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

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

Auditors' Responsibilities

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

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

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



INDEPENDENT AUDITORS' REPORT - Continued

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

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

Rolfe, Berson UP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada 27 March 2023

Statement of Revenues and Expenses

For the year ended 31 December 2022

	2022	2021
Revenues	\$ 1,419,387 \$	1,627,559
Program expenses		
Processing	762,038	974,854
Collection	164,019	202,702
Administration (Note 2(b) & (d))	150,018	189,159
Transportation	143,866	142,561
Communications	39,531	32,196
	1,259,472	1,541,472
Excess of revenues over expenses for the year	\$ 159,915 \$	86,087

Commitment (Note 3)

Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2022

1. Basis of Presentation

The Statement of Revenues and Expenses (the "Statement") only includes the revenues and expenses related to the Nova Scotia Paint Recycling Program (the "Program"), a segment of the operations of Product Care Association of Canada (the "Association").

2. Summary of Significant Accounting Policies

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

(a) Revenue Recognition

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

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

(b) Tangible Capital Assets

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

Depot equipment 3 years

Included in administration expense is \$12,906 (2021 - \$21,730) of amortization expense related to tangible capital assets.

Notes to the Statement of Revenues and Expenses For the year ended 31 December 2022

2. Summary of Significant Accounting Policies - continued

(c) Use of Estimates

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

(d) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to the Program. The allocation of general and administrative expenses to the Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association's programs. Included in administration expense is \$67,134 (2021 - \$92,475) of overhead expense which has been allocated to the Program.

3. Processing Commitment

At year end, the Association had unprocessed program materials on hand related to the Program with an estimated cost to process, transport and recycle of \$79,375 (2021 - \$72,236) which will be incurred in 2023.