2022 ANNUAL REPORT June 27th 2023

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

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1 Executive Summary

This annual report has been prepared by Product Care Association of Canada ("Product Care") based on the requirements set in the BC Lamps and Lighting Equipment Stewardship Plan dated and approved by the BC Ministry of Environment and Climate Change Strategy (BC MoECCS) on November 13, 2018 ("Program Plan"), and pursuant to the requirements of the Recycling Regulation B.C. Reg. 449/2004 ("Regulation")¹. 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, 2022.

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

| | 1. Fluorescent Tubes measuring ≤ 2 feet |
|--------------------|--|
| | 2. Fluorescent Tubes measuring > 2 feet and \leq 4 feet |
| | 3. Fluorescent Tubes measuring > 4 feet |
| | 4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps |
| | 5. Light Emitting Diodes (LED) |
| Product Categories | 6. High Intensity Discharge (HID), Special Purpose and Other |
| | 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) |

Table 1: Program Product Categories

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

The Program's regulatory reporting requirements and key performance targets for 2022 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 | Торіс | 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, Daily Hive, Electro federation Canada and Electrical line magazine Partnered with RCBC on the Hotline and Recyclepedia | |
| Part 2, section 8(2)(b) | Collection System and Facilities | The Program's collection system had 450 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 | |
| Part 2, section 8(2)(c) | Product Environmental Impact Reduction, Reusability and Recyclability | Producers are making significant efforts to reduce the environmental impact of their products through innovative product design and technology, with a focus on product impact reduction, reusability, and recyclability. Additionally, the industry is adopting LED lamp technology, which has a longer lifespan and contains no mercury, resulting in a reduction in sales of traditional lighting technologies. These efforts are promoting a sustainable future and driving innovation in the industry. | |

| Regulation Provision | Торіс | Summary | |
|---------------------------|--|---|--|
| 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. Some crushed lamps were held in temporary storage at the end of year awaiting shipment. 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. 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 27,212,447 units of program product in 2022. In 2022, the Program collected an estimated: 6,599,849 units of lamps 1,070 tonnes of residential fixtures 7,638 kilograms of PCB containing ballasts 4,638 kilograms of crushed lamps | |
| Part 2, section 8(2)(e.1) | | See Table 15 for estimated lamp collection volumes by regional district. See Table 18 for estimated residential fixture collection volumes by regional district. | |
| 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 Appendix D) along with the audited financial statements of Product Care Association of Canada. | |

² Includes whole lamps and crushed lamps.

Table 3: 2022 Key Performance Targets

| 2022 Key Performance Targets | | | | |
|--|-----------------|------------------|-------------------------------|--|
| Regulation, Part 2 section 8(2)(g) | | | | |
| 2022 Progra | am Plan Targets | 2022 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 | |

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 multi-sector industry board of directors.

In 2022, 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/members/

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 2020-2022 did not have an impact on the 2019 study results.

Between January 1, 2022, and December 31, 2022, 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 2022, Product Care implemented a variety of tactics to educate and raise consumer awareness of lights and light fixtures recycling in accordance with regulatory requirements in BC. Product Care educated British Columbia's public about lights and fixtures recycling year-round and province-wide yielding more than 60 million impressions. Public education efforts spanned from traditional channels, such as TV and industry publications to New Media, including The Weather Network App and YouTube. The following section provides details regarding the Program's communication and public education activities in 2022.

3.1 Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in fall 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."

3.2 Advertising Campaigns

In 2022, Product Care educated the public using year-round tactics as well as heavy targeted education during key times with core product user groups. The following tactics were executed in 2022 (see <u>Appendix A</u>), generating more than 60 million impressions across BC:

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. Digital content such as blog posts and social media posts were also supplied to retailers to share with online audiences.
- 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 4,152 consumer inquiries in 2022.
- 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.

Traditional Advertising:

- **TV** From February to March and October to December, 15 second animated ads ran on Global TV, generating more than 22 million impressions.
- Radio 324 spots distributed across radio stations in Victoria and Vancouver: CJZN-FM (91.3 The Zone), CKKQ-FM (100.3 The Q), CKPK-FM (102.7 Now!), and CKPK-HD (102.7 The Peak)
- **Newspaper ads**: Half page ads on two local newspapers in Salmon Arm to advertise a new depot opening: Salmon Arm Observer & Friday AM.
- **Media release outreach**: A media release was sent to different media to promote our holiday lights recycling. This release was published in: The Peace Arch News, Squamish Chief, The New Westminster Record and The Squamish Chief; generating more than 245k impressions.
- **Municipal Calendars** The Program advertised in recycling calendars in Mission and Penticton with a total circulation of 32,000 calendars.
- Advertising on buses From November 2022 to January 2023, outdoor advertising was placed on 25 bus tails running in Vancouver/East Vancouver (15 buses), North Vancouver/North Burnaby (6 buses) Granville/Hastings/Commercial (4 buses), getting an approximate of 13,189,000 impressions.

Digital Advertising Campaigns:

| Campaign | Description | Duration | Impressions | Video | Clicks |
|----------------|--|----------|-------------|---------|--------|
| Туре | | | | Views | |
| Google Search | Text ads shown on Google & other search | Jan-Dec | 10,752 | - | 1,909 |
| | engines when users actively look for | | | | |
| | information about recycling any of our | | | | |
| | accepted products | | | | |
| Facebook | Responsive ads displayed across Facebook | Jan-Dec | 5,662,288 | 316,661 | 22,447 |
| | and Instagram & Event ads optimized to | | | | |
| | showcase the main features of an event to | | | | |
| | get attendees | | | | |
| Google Display | Responsive ads displayed across the | Jan-Dec | 10,118,792 | - | 53,945 |
| & Discovery | Google display network, discovery, | | | | |
| | YouTube and Gmail | | | | |
| Google | A mix of Search, Display, Discovery and | Dec | 14,376 | 326 | 793 |
| Performance | Video Ads optimized to reach the people | | | | |
| Max | most likely to make a conversion (find a | | | | |
| | recycling location) | | | | |
| Google Video | Skippable video ads displayed across | Jan-Feb | 3,057,417 | 729,562 | 1,946 |
| | YouTube and Google's video partners | Aug-Dec | | | |
| Programmatic | 15 sec Pre-Roll video & Display/Native ads | Feb-Mar | 1,395,504 | 898,988 | 2,534 |
| Pre-roll | | Oct-Dec | | | |
| The Weather | Banner ads displayed throughout The | Feb-Mar | 2,289,953 | - | 7,048 |
| Network | Weather Network app | Oct-Dec | | | |
| Spotify | 30 sec audio spot advertising on Spotify's | Sep-Oct | 157,858 | - | 124 |
| | free version | | | | |
| Daily Hive | Branded content, Instagram story & post | Nov | 142,816 | - | 482 |
| | | | | | |

| Campaign Type | Description | Duration | Impressions | Video Views | Clicks |
|------------------------|--|----------|-------------|----------------|--------|
| Social media boost | Social Post Amplification through Display channels | Nov | 788,002 | - | 2,233 |
| Curiocity Vancouver | Sponsored content on Curiocity's Vancouver website amplified through an post and a reel in their Instagram account | Dec | 68,000 | - | 850 |
| TOTAL | | | 23,705,758 | 1,945,537 | 94,311 |

3.3 Industry-Focused Awareness Campaigns

In 2022, 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>.

3.3.1 Industry Events

In 2022, Product Care attended and/or sponsored the following events:

Electro Federation of Canada (EFC)

- May 31 to June 2, 2022 Electro Federation Canada's 2022 Industry Conference at the Fairmont Chateau Whistler
- Nov 17th, 2022 Electro Federation Canada's 12th Annual Future Forum Webinar Innovation During Disruptive Times: Finding the crossroads between talent and technology

Coast Waste Management Association (CWMA)

• Oct 26-28 – CWMA 2022 conference

3.3.2 Industry Campaigns

Print and E-Newsletter Ads

In 2022, Product Care employed various tactics to engage the commercial sector (e.g. electricians, property managers, developers, etc.), yielding more than 381,854 impressions. Promotion and education efforts spanned channels such as print, industry newsletters, trade publications, social media and digital advertising.

- Trade publication the Program advertised in the Property Managers' Sourcebook (2022 edition) with a circulation of 8,000 copies and Business Examiner Vancouver Island Construction issue (November 2022), with an estimated audience of 200k monthly readers. (See Appendix B).
- Electrical Line: A print ad ran in Electrical Line magazine's September/October and November/December 2022 issue, which is circulated to 19,000 industry members. Additionally, branded content explaining recycling program's benefits for industrial, commercial and institutional organizations was included in the Sep/Oct edition. From July to December 2022, web and e-newsletter display banners promoted Product Care's free

commercial lights pick up services to these same audiences generating 48,964 impressions and 190 clicks in the website as well as 8,460 "opens" (users who opened the email containing the newsletter) and 13 link clicks on the newsletter sent in the email.

- British Columbia Electrical Association: Ads ran in the top banner position of the British Columbia Electrical Association's (BCEA) monthly e-newsletters (12 total), receiving 58,830 impressions and 95 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.
- Fact sheet a one-page information resource for sales staff of the distributors/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 Section 4.1 for collection site service details). These sites include retailers, recycling organizations (both non-profit and for profit), local government recycling centers or transfer stations/landfills and other associations or businesses interested in participating in the Program.

Contracted collection sites accept "Program Products" as outlined in Table 4 below. A complete list of products accepted and not accepted by the Program is available in the Program's Product Guide on Product Care's website:

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

Table 4: Summary of Program Products

Summary of Program Products

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 enters into separate contracts with collection sites for each collection service offered and as a result, there is no one-to-one relationship between the number of sites and the number of services offered. The seven different collection services offered through the Program are listed in Table 5.

Table 5: Light Recycling Collection Service Types

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

The Program's collection system included 450 contracted collection sites, with 4 advertised sites added in 2022 and 8 advertised sites removed representing a net decrease of 4 sites from 2021. See Table 6 for a list of these changes. See <u>Appendix C</u> for a full list of collection sites by location.

Table 6: Collection Sites Added/Removed in 2022

| Depot Location | Depot Name | Change from 2021 |
|----------------|---|------------------|
| Burnaby | Burnaby Eco-Centre | Opened |
| Cache Creek | Boston Flats Eco-Depot | Opened |
| Salmon Arm | Bill's Bottle Depot | Opened |
| Surrey | Central Surrey Recycling & Waste Centre | Opened |
| Barriere | Barriere Return-It | Closed |
| Duncan | Duncan Home Hardware Building Centre | Closed |
| Langley | Langley Bottle Depot | Closed |
| Maple Ridge | Maple Ridge Bottle Depot Ltd. | Closed |
| Mayne Island | Mayne Island Home Hardware | Closed |
| Oak Bay | Oak Bay Recycling Depot | Closed |
| Prince George | CM Recycling Ltd | Closed |
| Surrey | Guildford Bottle Depot 2001 Ltd. | Closed |

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

| Regional District | # of Collection Sites |
|---------------------------|-----------------------|
| Alberni-Clayoquot | 6 |
| Bulkley-Nechako | 10 |
| Capital Regional District | 41 |
| Cariboo | 8 |
| Central Coast | 4 |
| Central Kootenay | 12 |
| Central Okanagan | 14 |
| Columbia Shushwap | 7 |
| Comox Valley | 8 |
| Cowichan Valley | 12 |
| East Kootenay | 7 |
| Fraser Valley | 25 |
| Fraser-Fort George | 8 |
| Kitimat Stikine | 7 |
| Kootenay Boundary | 3 |
| Metro Vancouver | 157 |
| Mt Waddington | 10 |
| Nanaimo Regional District | 14 |
| North Coast | 4 |
| North Okanagan | 12 |
| Northern Rockies | 1 |
| Okanagan Similkameen | 16 |
| Peace River | 6 |
| qathet | 5 |
| Squamish Lillooet | 11 |
| Strathcona | 10 |
| Sunshine Coast | 7 |
| Thompson Nicola | 25 |
| Total | 450 |

Table 7: Contracted Collection Sites by Regional District

The Program measures consumer access to collection facilities in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). This Standard defines minimum accessibility levels as a 30-minute drive or less to a collection point in urban centres with a population greater than 4,000, and a 45 minute drive or less for those living in rural communities greater than 4,000 people. An accessibility study was conducted on contracted collections sites for 2019 by an independent third-party company. Table 8 provides the percentage of the population with access to collection site locations by collection site type as of December 31, 2019, based on the SABC Accessibility Standard. Since 2019, accessibility levels have not been impacted by site closures as all but one

community⁴ with populations greater than 4,000 had additional collection sites. From 2019 to 2022 there were 36 collection sites that opened. Of these 36 sites, 1 collection site was added in a community with a population greater than 4,000 that did not previously have a collection site. Accessibility levels have remained largely 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 in2019

| Collection Site Type | % Population ⁵ (2019 Study) |
|----------------------|--|
| Residential Lamps | 99.7 |
| Residential Fixtures | 98.4 |
| Commercial Lamps | 99.6 |
| Commercial Fixtures | 96.2 |

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 453 contracted collection sites, 88 of those collection sites were in communities with populations less than 4,000. The Program also provided collection services to 6 communities with populations less than 4,000 through collection events.

Service to First Nations

The Program also provided collection services (permanent collection sites) to a number of First Nations, including Lax Kw'alaams, Tsal'alh, and Heiltsuk. In addition, the Program provided collection services to an additional 26 First Nations. Table 9 below lists these First Nations, which had agreements with local government to access their municipal collection site. Product Care also continued to participate as a member of the Indigenous Zero Waste Technical Advisory Group (IZWTAG).

⁴ With a population of 5,583 according to the 2021 national census, Creston represents 0.1% of the provincial population residing in communities with populations greater than 4,000.

⁵ Based on the SABC Accessibility Standard as described in footnote 3.

Table 9: First Nations with collection services in 2022

| First Nations | Depot | |
|-----------------------|------------------------------|--|
| Penelakut | Bings Creek transfer station | |
| Penticton | Campbell Mountain Landfill | |
| Cooks Ferry | Logan Lake Eco-depot | |
| Simpcw | Louis Creek Eco-depot | |
| Coldwater | | |
| Lower Nicola | | |
| Shackan | Lower Nicola Eco-depot | |
| Nooaitch | | |
| Nicomen | | |
| Lytton | Lutten Fee denet | |
| Kanaka Car | Lytton Eco-depot | |
| Whispering Pines | Mission Flats landfill | |
| Osoyoos | Oliver Landfill | |
| Adams Lake | | |
| Neskonlith | South Thompson eco-depot | |
| Gwa'sala-'Nakwaxda'xw | Seven Mile Transfer station | |
| Namgis | | |
| Quatsino | Seven Mile Transfer station | |
| Whe-La-La-U | | |
| Hupacasath | Dert Alberni Foo denet | |
| Tseshaht | Port Alberni Eco-depot | |
| Ashcroft | | |
| Bonaparte | | |
| High Bar | Boston Flats Eco-depot | |
| Oregon Jack Creek | | |
| Skeetchestn | | |

4.2 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.

4.3 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. Table 10 lists the dates and locations of the 21 collection events in 2022 that the Program participated in.

Table 10: 2022 Collection Events⁶

| Date | Location | |
|---------------------|-------------------------------------|--|
| January 15, 2022 | Salmon Arm | |
| April 23, 2022 | Creston | |
| May 13, 2022 | Mission | |
| May 14, 2022 | Terrace | |
| May 15, 2022 | Kitimat | |
| May 23, 2022 | Zeballos and Ocucje* | |
| June 18, 2022 | Vancouver | |
| July 16, 2022 | Vancouver | |
| August 20, 2022 | Vancouver | |
| September 10, 2022 | Castlegar | |
| September 12, 2022 | Chilliwack | |
| September 12, 2022 | Salmo* | |
| September 17, 2022 | Creston | |
| September 17, 2022 | Vancouver | |
| September 19, 2022 | Kaslo* | |
| September 19, 2022 | Vancouver | |
| September 24, 2022 | McBride* | |
| September 25, 2022 | Nakusp* | |
| September 25, 2022 | Pitt Meadows (Katzie First Nations) | |
| September 25, 2022 | Silverton* | |
| October 29-30, 2022 | Langley | |

5 Environmental Sustainability

Lighting product producers are making significant efforts to reduce the environmental impact of their products through innovative product design and technology. By implementing measures to improve product impact reduction, reusability, and recyclability, they are creating more sustainable products. New design and technology solutions have addressed environmental concerns by reducing material use, increasing lamp life, increasing energy efficiency, and reducing waste. With the increasing awareness of the impact of products on the environment, lighting manufacturers are actively taking steps towards

⁶ Communities with an * have populations under 4,000.

creating more sustainable products.

The primary focus of the lighting industry in recent years has been the development and adoption of energy-efficient and long-lasting LED lamp technology. The longer lifespan of LED lights has led to a decline in sales for other traditional lighting technologies, such as halogen, incandescent, fluorescent, and HID lights. In particular, sales of CFLs have experienced a decline at a faster rate than anticipated. The Advisory Committee foresees that CFLs will likely be eliminated from the market within the next two years. Furthermore, it is anticipated that fluorescent tubes will follow CFLs and likely be eliminated from the market in the next five to ten years. LEDs contain no mercury and have an even longer life of about 15,000-20,000 hours. Most CFLs, in comparison, only have an average life of 10,000 hours. As a result of LEDs containing no mercury and having an even longer life, there is a drive to further integrate LEDs into fixtures.

The lighting industry is adopting the "lighting as a service" business model, which offers a more sustainable approach to the use of lighting and fixtures. This model provides consumers with assistance in design, installation, operation, and maintenance, while the responsibility of the lighting system's durability, reuse, and recycling at the end of its life remains with the service provider. This strategy applies circular economy principles, promoting a more sustainable and environmentally friendly approach.

Lighting product producers are reducing packaging waste by using less packaging material. Companies are using innovative design and technology to create products that require minimal packaging. This approach is reducing the amount of waste that ends up in landfills and reduces the resources needed to produce packaging. Additionally, companies are increasingly using sustainable materials in their products, such as recycled plastics or bamboo, to reduce their environmental impact further.

Lighting product producers are also focusing on increasing reusability of their products. By creating products that can be used multiple times or for different purposes, manufacturers are reducing the need for consumers to purchase new products, resulting in a reduced environmental impact. Additionally, companies are designing products that are easier to disassemble, making them more repairable and recyclable.

In summary, the lighting industry is undergoing a transformation towards more sustainable practices by embracing energy-efficient LED technology, phasing out traditional lighting technologies, adopting the lighting as a service business model, and focusing on product impact reduction, reusability, and recyclability. These efforts are not only promoting a more sustainable future but are also driving 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.

Crushed Lamps

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. In 2022, some crushed lamps were held in temporary storage at the end of year awaiting shipment.

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 CESAcontracted 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.

⁷ The pollution prevention hierarchy is explained on pages 9 and 10 of the BC Recycling Regulation Guide available here: <u>https://www2.gov.bc.ca/assets/gov/environment/waste-management/recycling/recycle/recycle_reg_guide.pdf</u>

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 2022. 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:

- 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.

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

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

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 |
| | Glass | Physical treatment | Recycled as sand blasting material |
| | | | Recycled as aggregate |
| Lamps (all technologies) | | | 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 |
| | Glass Ph | 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 |
| | Plastics | Processing | Recycled |
| Residential Fixtures ¹⁰ | Aluminum | Production, Processing, Non-processing | Recycled |
| | Wire and cables and string lights | Refining, 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 | |
|----------------------|----------------|-------------------------------------|-----------------|--|
| | Copper | Processing, Refining | Recycled | |
| | | Processing, Non- | | |
| | Glass | processing | Recycled | |
| | Circuit Boards | Refining | Recycled | |
| | Rechargeable | Processing, Non- | | |
| | Batteries | Processing, Reuse | Reuse, Recycled | |
| | Paper Based | Processing | Desirated | |
| | Materials | Trocessing | Recycled | |
| | Non- | Reuse, | | |
| | Rechargeable | Processing, Non- | Dougo Doguelad | |
| | Batteries | Processing, | Reuse, Recycled | |
| | Batteries | Refining | | |
| Commercial Fixtures | N/A | Managed through the exist | • | |
| and non-PCB Ballasts | N/A | driven scrap metal recycling system | | |
| | | Hazardous Waste | | |
| PCB Containing | N/A | Management Company | Incineration | |
| Ballasts | | sent to PCB licensed | | |
| | | incinerator. | | |

7 Product Sold, Product Collected and Recovery Rate

7.1 Products Sold

In 2022, members of the Program reported sales of 27,212,447 units of Program Products in BC. Table 12 shows the reported units sold in 2022 broken down by product category.

Table 12: Units Reported Sold by Product Category in 2022

| Product Category | Units Reported Sold |
|---|---------------------|
| 1. Fluorescent Tubes measuring ≤ 2 feet | 114,102 |
| 2. Fluorescent Tubes measuring > 2 feet and ≤ 4 feet | 1,423,360 |
| 3. Fluorescent Tubes measuring > 4 feet | 120,709 |
| 4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps | 535,003 |
| 5. Light Emitting Diodes (LED) | 10,376,207 |
| 6. High Intensity Discharge (HID) and Other | 118,561 |
| 7. Incandescent / Halogen | 2,823,997 |
| 8. Miniature Bulb Package | 589,872 |
| 9. Designated Small Fixtures/Decorative Light Strings | 5,934,903 |

| Product Category | Units Reported Sold |
|---|---------------------|
| 10. Fixture Category A | 4,790,689 |
| 11. Fixture Category B | 123,866 |
| 12. Large Outdoor Fixtures | 51,907 |
| 13. Ballasts/Transformers (not integrated into lamps or fixtures) | 209,271 |
| Total | 27,212,447 |

7.2 Products Collected

In 2022, the Program collected approximately 6,599,849 units of lamps, 1,070 tonnes¹¹ of fixtures through residential collections, 7,638 kg of PCB containing ballasts¹² and 4,638 kg¹³ of crushed lamps.

Table 13 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, 2022.

Table 13: Estimated Quantity of Product Collected in 2022

| Program Product | Estimated Quantity Collected |
|-------------------------|------------------------------|
| Whole Lamps | 6,599,849 units |
| Residential Fixtures | 1,070 tonnes |
| PCB Containing Ballasts | 7,638 kg |
| Crushed Lamps | 4,638 kg |

Table 14 presents a breakdown of the estimated number of units of each lamp Product Category collected by the Program in 2022.

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 14: Whole Lamp Units Collected by Product Category

| Lamp Product Category | Units Collected |
|---|-----------------|
| 1. Fluorescent Tubes (All sizes and shapes) ¹⁴ | 2,434,018 |
| 2. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps | 1,104,632 |
| 3. Light Emitting Diodes (LED) | 650,864 |
| 4. High Intensity Discharge (HID) and Other ¹⁵ | 141,320 |
| 5. Incandescent / Halogen ¹⁶ | 2,269,015 |
| Total Units Collected | 6,599,849 |

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

| Regional District | Estimated Lamp Units | Units/Capita ¹⁸ |
|---------------------------|----------------------|----------------------------|
| Alberni Clayoquot | 41,990 | 1.25 |
| Bulkley Nechako | 21,902 | 0.58 |
| Capital Regional District | 464,715 | 1.12 |
| Cariboo | 53,829 | 0.86 |
| Central Coast | 3,570 | 1.00 |
| Central Kootenay | 55,109 | 0.88 |
| Central Okanagan | 287,318 | 1.29 |
| Columbia Shuswap | 44,892 | 0.79 |
| Comox Valley | 102,778 | 1.42 |
| Cowichan Valley | 129,680 | 1.46 |
| East Kootenay | 57,832 | 0.88 |
| Fraser Fort George | 90,430 | 0.93 |
| Fraser Valley | 414,195 | 1.28 |
| Kitimat Stikine | 35,171 | 0.93 |
| Kootenay Boundary | 42,892 | 1.29 |

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.

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.

| Regional District | Estimated Lamp Units | Units/Capita ¹⁸ |
|---------------------------|----------------------|----------------------------|
| Metro Vancouver | 4,910,013 | 1.86 |
| Mt. Waddington | 6,008 | 0.55 |
| Nanaimo Regional District | 193,267 | 1.13 |
| North Coast | 14,025 | 0.15 |
| North Okanagan | 129,450 | 1.41 |
| Northern Rockies | 4,625 | 1.03 |
| Okanagan Similkameen | 88,879 | 0.99 |
| Peace River | 59,950 | 0.97 |
| qathet | 17,641 | 0.82 |
| Squamish Lillooet | 65,252 | 1.29 |
| Strathcona | 31,421 | 0.65 |
| Sunshine Coast | 39,381 | 1.22 |
| Thompson Nicola | 154,390 | 1.07 |
| Total | 7,560,605 | 1.04 |

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

Table 16 presents a breakdown of the estimated weight of PCB-containing ballasts collected by regional district by the Program in 2022.

Table 16: Approximate Weights of PCB-Containing Ballasts¹⁹

| Regional District | Approximate PCB-Containing Ballast Weight (Kg) |
|---------------------------|---|
| Capital Regional District | 1,863 |
| Comox Valley | 219 |
| Cowichan Valley | 1,517 |
| Metro Vancouver | 3,801 |
| Nanaimo | 239 |
| Total | 7,638 ²⁰ |

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

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

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

collection containers. The proportion of lighting fixtures determined through sampling is applied to the total weight of material collected by CESA to approximate the tonnage of residential light fixtures collected. Table 17 shows the approximate tonnage collected by each Program. Table 18 provides the approximate weight of product collected by regional district.

Table 17: Approximate Weights Collected by Program in 2022

| Year | Light Fixtures Tonnage Collected (tonnes) | CESA Tonnage Collected (tonnes) | OPEIC Tonnage Collected (tonnes) |
|------|--|------------------------------------|-------------------------------------|
| 2022 | 1,070 | 5 <i>,</i> 385 | 300 |

Table 18: Approximate Weights of Residential Fixtures Collected and Weight Collected per Capita byRegional District in 2022

| Regional District | Approximate Fixture Weight (Kg) | Kg/capita ²¹ |
|---------------------------|---------------------------------|-------------------------|
| Alberni Clayoquot | 3,969 | 0.12 |
| Bulkley Nechako | 3,336 | 0.09 |
| Capital Regional District | 101,570 | 0.24 |
| Cariboo | 10,492 | 0.17 |
| Central Coast | 614 | 0.17 |
| Central Kootenay | 10,251 | 0.16 |
| Central Okanagan | 79,555 | 0.36 |
| Columbia Shuswap | 11,388 | 0.20 |
| Comox Valley | 27,135 | 0.37 |
| Cowichan Valley | 21,997 | 0.25 |
| East Kootenay | 6,786 | 0.10 |
| Fraser Fort George | 15,782 | 0.16 |
| Fraser Valley | 60,908 | 0.19 |
| Kitimat Stikine | 7,323 | 0.19 |
| Kootenay Boundary | 11,778 | 0.36 |
| Metro Vancouver | 514,789 | 0.19 |
| Mt. Waddington | 4,705 | 0.43 |
| Nanaimo Regional District | 42,240 | 0.25 |
| North Coast | 3,538 | 0.04 |
| North Okanagan | 26,078 | 0.28 |
| Northern Rockies | 354 | 0.08 |
| Okanagan Similkameen | 27,235 | 0.30 |
| Peace River | 6,782 | 0.11 |
| qathet | 2,808 | 0.13 |

²¹ Regional district populations based on 2021 census data.

| Regional District | Approximate Fixture Weight (Kg) | Kg/capita ²¹ |
|-------------------|---------------------------------|-------------------------|
| Squamish Lillooet | 12,012 | 0.24 |
| Strathcona | 12,230 | 0.25 |
| Sunshine Coast | 13,407 | 0.42 |
| Thompson Nicola | 31,048 | 0.22 |
| Total | 1,070,112 ²² | 0.22 |

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 two waste composition studies in 2022 undertaken in partnership with the Regional District of North Okanagan and the Capital Regional District. Table 19 presents the results of the audits.²³ 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.

| Regional District | Location | Program Product (kg/capita) | Batteries (kg/capita) | Batteries (units) |
|--|--|--------------------------------|--------------------------|----------------------|
| Regional District of North Okanagan | Greater Vernon Diversion and Disposal Facility | 0.47 | 0.78 | 237 |
| Capital Regional District | Hartland Landfill | 0.29 | 0.34 | 230 |

Table 19: Waste Composition Audit Results

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

²³The 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. Table 20 provides a list of the 2022 EHF rates per unit for each product category.

| Product Category | Fee Category | EHF |
|------------------|---|--------|
| | 1. Fluorescent/Induction/UV Tubes measuring ≤ 2 feet | \$0.20 |
| | 2. Fluorescent/Induction/UV Tubes measuring > 2 feet and ≤ 4 feet | \$0.40 |
| | 3. Fluorescent/Induction/UV Tubes measuring > 4 feet | \$0.80 |
| Lamps | 4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps | \$0.15 |
| 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 |
| Fixtures | 10. Fixture Category A | \$0.15 |
| | 11. Fixture Category B | \$0.15 |
| | 12. Large Outdoor Fixtures | \$0.15 |
| Ballasts | 13. Ballasts | \$0.15 |

Table 20: 2022 EHF Rate Schedule

A copy of the independent financial audit of the Program's revenues and expenses can be found in <u>Appendix D</u>. A copy of Product Care's consolidated audited financial statements for 2022 can be found in <u>Appendix E</u>. See <u>Appendix F</u> for the Third-Party Assurance Statement for Non-Financial Information for the 2022 annual report.

9 Plan Performance

| 2022 Key Performance Targets | | | | |
|--|--------------------------------------|------------------|-------------------------------|--|
| Regulation, Part 2 section 8(2)(g) | | | | |
| 2022 Program Plan Targets | | 2022 Performance | Strategies for Improvement | |
| Consumer Awareness | Minimum 70%, surveyed bi-annually | 75% | N/A | |
| Accessibility Targets ²⁴ | | | | |
| 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 | |

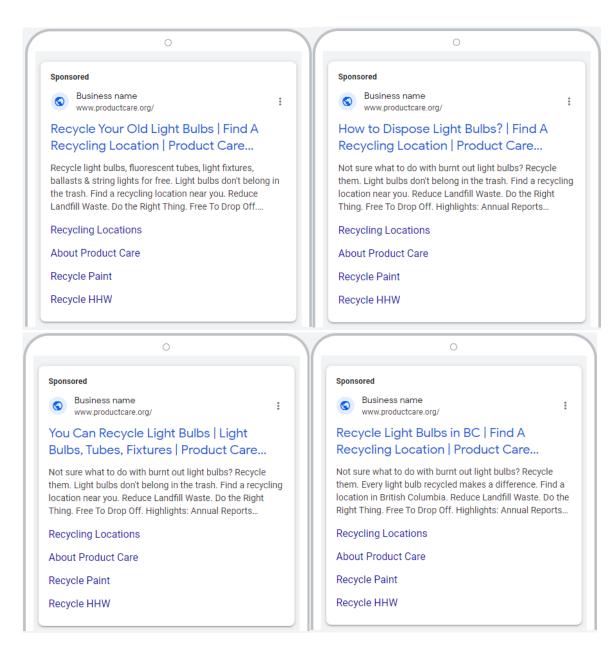
²⁴ See note 3.

Appendix A - Public Awareness Advertising and Communication Material

Advertising on buses

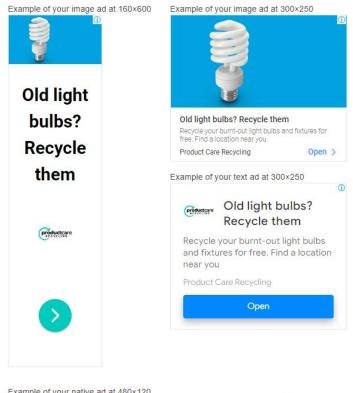


Google Search ads



Google Display – Dynamic ads

Desktop



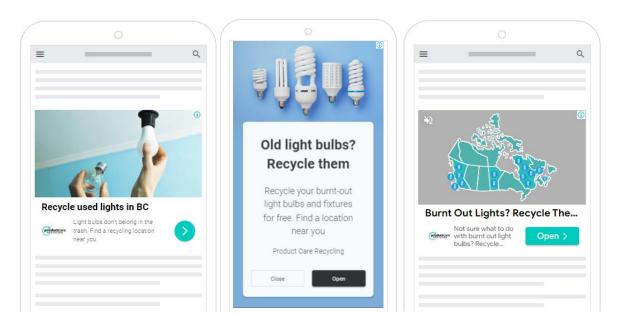
Example of your native ad at 480×120



Light bulbs and fixtures don't belong in the trash. Find a recycling location... Ad Product Care Recycling

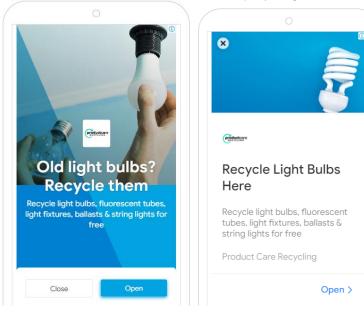
0

Mobile



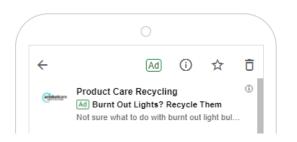
Example of your image ad at 320x568 ③ BETA

Example of your image ad at 320x568

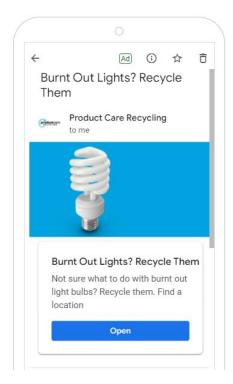


Google Display - Gmail ads

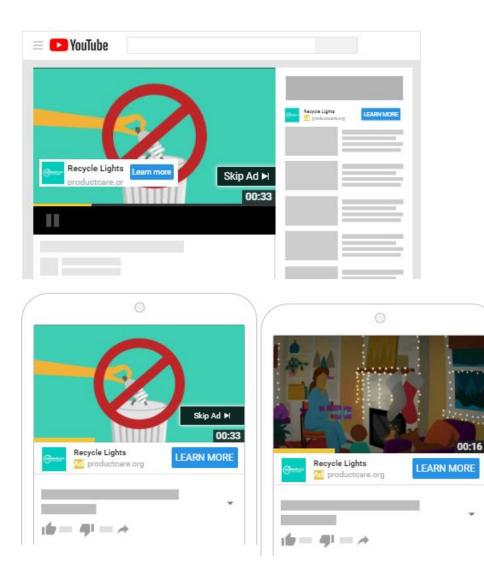
Closed



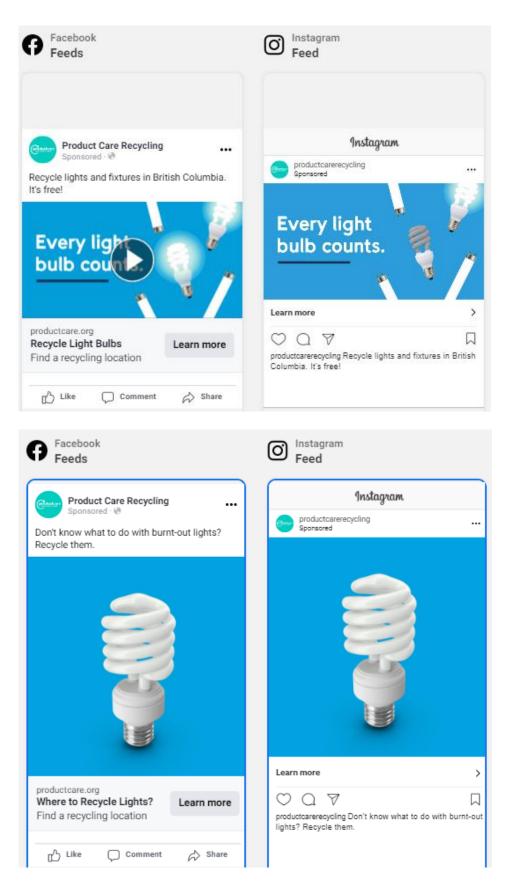
Open



YouTube ads

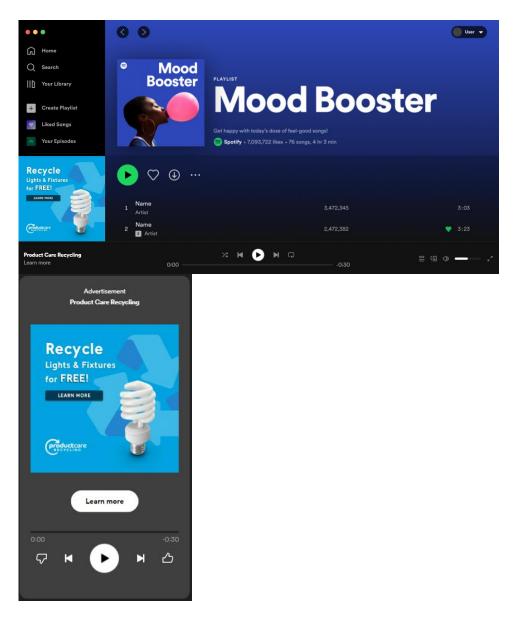


Facebook Ads



| G Facebook Feeds | Instagram Feed |
|---|---|
| | |
| Product Care Recycling | Instagram |
| Every light recycled makes a difference. Find a recycling location in BC. | Sponsored |
| | RECYCLINC WWW.productore.org |
| | Learn more > |
| burnt-out lights? Recycle Learn more them | Image: Construct of the second sec |
| 🖒 Like 💭 Comment 🖒 Share | |

Spotify Ads



Curiocity Vancouver – Sponsored content



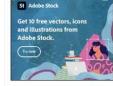
Let's get recycling Vancouver!

| Share | | | |
|----------|-----------------|--|--|
| f 🏏 | 🦻 in 😥 🖂 | | |
| | | | |
| Posted | Dec 7, 2022 | | |
| Ву | Curiocity Staff | | |
| -, | | | |
| Category | Things To Do | | |
| | | | |

Digging out festive lights and spotting a few burnt-out bulbs is one of the most Christmassy things to do. And while we are all for Christmas miracles, there isn't one that can bring those lights back to life. But insteed of tossing them in the trash, you can recycle them for free this year, thanks to <u>Product Care Recycling</u>.

Recent Posts

25 of the most exciting events & activities to add to your winter bucket list in BC this year An immersive Van Gogh exhibit is coming to Metro Vancouver & here's when you can get tickets



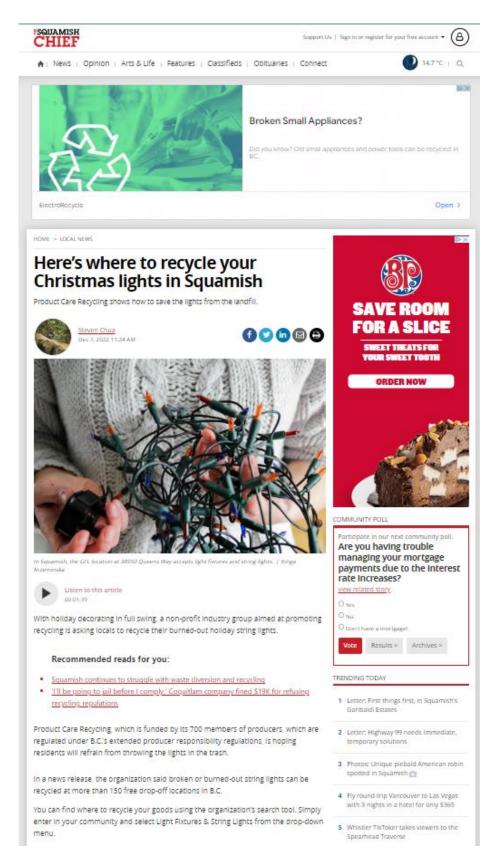
The not-for-profit recycling organization is making it easier than ever to recycle our old Christmas lights. How, you ask? Well, they have hundreds of recycling drop-off locations across BC. You can drop off your burnt-out lights here for free.

The drop-off locations accept a variety of lights. This includes all kinds of holiday string



News Media Release - Squamish Chief

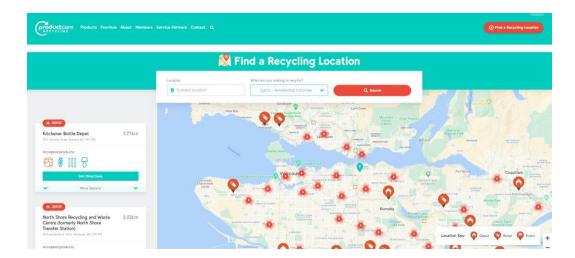
See article



Website – program page



Website - Recycling locator tool



TWN Display ads

Burnt out string lights? Recycle them for free!

LEARN HOW >>



Light bulbs burnt out?

Recycle them for free!

Find out where >

productcare

Recycling calendars – Mission



Recycling Calendars – Penticton Brochure

B.C. Product Stewardship Programs 2021-2022

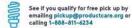
| PRODUCT | STEWARD | PROGRAM | For more details and depot locations |
|--|---|--|--|
| Paint and Household Hazardous Waste | Product care RECYCLING | Recycle leftover household paint, empty paint cans, and household hazardous waste including flammable liquids, pesticides, and gasoline at several locations in the province. Please ensure products are in their original containers, with intact labels and a tight seal. | Visit www.productcare.org for a full list of accepted products and recycling locations, or call 1-877-592-2972. Or call the Recycling Council of B.C. Hotline at 1-800-667-4321. |
| Medications | HEALTH PRODUCTS STEWARDSHIP ASSOCIATION | Return unused and expired prescription medications, over-the-counter drugs and natural health products through the British Columbia Medications Return Program (BCMRP) to your nearest pharmacy. | www.healthsteward.ca or call the Recycling Council of B.C. Hotline at 1-800-667-4321. |
| Small Appliances and Power Tools | ElectroRecycle | Recycle over 400 types of small appliances and power tools including kitchen countertop, personal care, floor cleaning, and air treatment items. All appliances must be powered by electricity or batteries. | www.ElectroRecycle.ca or call the Recycling Council of B.C. Hotline at 1-800-667-4321. |
| 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 www.productcare.org for a full list of accepted products and recycling locations, or call 1-877-592-2972. Or call the Recycling Council of B.C. Hotline at 1-800-667-4321. |
| Batteries and Cellphones | cal @recycle [:] | Bring your household single-use and rechargeable batteries and cellphones for safe recycling and disposal. Includes cell phones and batteries under Skg (alkaline, NiCd, lithium, etc); batteries from cell- and cordless phones, power tools, laptops, etc. Excludes car batteries. | www.call2recycle.ca/ british-columbia or 1-888-224-9764. |
| Smoke or Carbon Monoxide Alarms | Productcare | Bring your smoke or carbon monoxide alarms to your nearest recycling location for safe recycling. | Visit www.productcare.org for a full list of accepted products and recycling locations, or call 1-877-592-2972. Or call the Recycling Council of B.C. Hotline at 1-800-667-4321. |

Print materials - brochure

Large volumes of burnt out light bulbs or tubes?

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

• If you have more than one pallet of whole bulbs or tubes, you may aualify 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.



1

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.

Not Accepted

· Alarms, phones, and devices for the visually

 Holiday decorations (other than string lights and stake lights) such as jack-o-lanterns, decorative sculptures, and plastic Santas

Laser pointers and other laser products

Horticultural lighting fixtures such as

greenhouse or grow lamp fixtures

Propane and gas powered lights

· Exit signs without light heads

Fencing, fountains, or garlands with integrated

Decorative keychains with integrated lights

Black light equipment

Electronic billboards

Products

×

impoired

• Lava lamps Aquarium equipment Camera and video accessories

 Bug zappers Auto fixtures

lights

Bocklit signs

Neon signs

· Plasma balls

Mirror boll lights

Sunshine simulators

Burnt out 🏄 light bulbs or broken fixtures?

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



(Productcare

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.

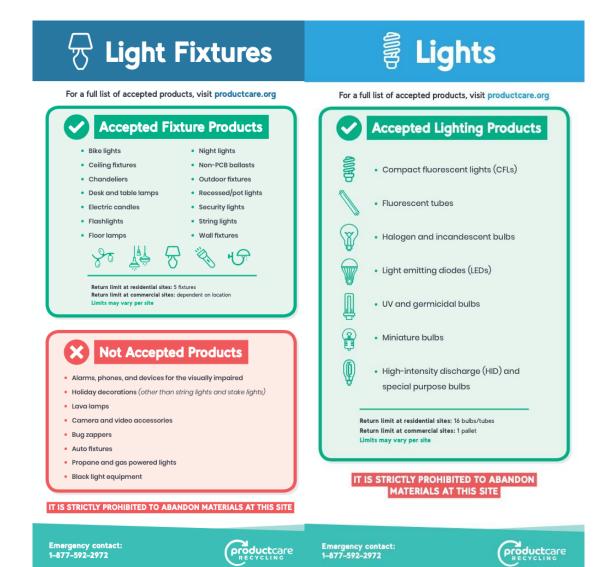


Fluorescent tubes Halogen and incandescent bulbs Light emitting diodes (LEDs) UV and germicidal bulbs Miniature bulbs High-intensity discharge (HID) and special purpose builbs × Return limit at residential sites: 16 bulbs/tubes Return limit at commercial sites: 1 pallet Note: Limits may vary per site Accepted Lighting Fixtures & Ballasts** This includes, but is not limited to: Bike lights Outdoor fixtures Ceiling fixtures • Recessed/pot lights Chandeliers Security lights Electric candles String lights Table and desk Flashlights lamps Floor lamps Wall fixtures 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

Accepted Light Bulbs

Compact fluorescent lights (CFLs)



Print materials – collection site signage



Keep these products out of landfill:

Paint

Household Hazardous Waste

Lights

Smoke & CO Alarms

Learn how and where to recycle them at productcare.org



Drop off for free: Paint Household Hazardous Waste Lights Alarms

Learn more at product care.org



Appendix B - Industry-Focused Awareness Advertising and Communication Materials

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



Business Examiner - Vancouver Island Construction issue



11/2

Electric Line Magazine – Print advertisement

In Memoriam:

As the year has drawn to a close, with sadness and respect, the following commemorates the passing of Here Goncalves on July 25th, 2022 at the age of 75.

Here lived an evenful life, never one to shy away from new adventures. He was a musican, designer, inventor, and entreprenary the founded Superior industry-standard) "b-id-rectional" conduit. He was a significant corntributor to the industry. He will be missed for his unique sense of humour, adventurous spirit and curious nature.

Superior Flexible, the company he was so proud to have built, will remain family owned and operated by his sons with Christopher at the helm.

18 Electrical Line November / December 2022

industry**news**

BELUCE CANADA INC. ann



WESTBURNE announces that Jennifer WESTBURNE announces that Jennite Schilling has accepted the position of National Lighting Category Manager for Westburne Canada. In this new role, Jen-infer will work alongside Westburne's Divisional Vendor Relations Managers Div



lighting spe-cialists, sup-nology solutions Jennifer Schilling porting advanced tech and services which the

which have both huge part of Westburne's offering. After many years, Jennifer rejoined Westburne service. Cynthia will be an important





Intee yc later, he back ev developed h med with Star Alexandre Dupuis stronger having further

electricalline.com

pro's vision and values, Alexandre will be an added value to the team.

Electrical Line Have you RENEWED your COMPLIMENTARY subscription? Has your address changed? Make sure there will be no interruptions to the delivery of your magazine and e-mail your change of address to interference in the sure there will be no interruptions to the delivery of your magazine and e-mail your change

If you are not aetting your own copy of Electrical Line Magazine, go to electricalline.com/subscribe and SUBSCRIBE TODAY!

electricalline.com

EDDY GROUP LIMITED announded that Endy Van Dever has accepted the trans and have her lead the opening on the celebration of Branch Manager at the comparison of Branch Manager



Emily Junifierever tradesperson, account manager. Emily Son Nearer role. "Doing Jason McFarland manager. Emily comes highly record." Atlantie Holiday, Reception & Doner Mathematic Holi

MINDEN ENTERPRISES President Tory Munden, announces the promo-tion of Jash Meeter Vice (President Business Development with a cori Cecuson OL Lighting & Data Communic Geneson OL Lighting & Data Communic Solution (See 1997) and See 1997 (See 1997) and See 1997) and See 1997 (See 1997) and See 1997) and See 1997 (See 1997) and See 1997 (See 1997) and See 1997) and See 1997 (See 1997) and



studied adver-tising at St. Clair College, holds several Sales Certifi-cations and brings with him several years' experi-

ence as a mar-keting coordi-nator and sales lectrozad is grate-its team and look



BC Light Recycling 2022 Annual Report



industry**news**

November / December 2022 Electrical Line 19

Electric Line Magazine – Branded content

14 Electrical Line September / October 2022

electricalline.com

industry**news**

incidents will lead to rewarding lifelong careers," said Joel Moody, Ontario's Chief Prevention Officer.

The digital campaign will run throughout the fall utilizing online videos, static ads and banner ads on platforms such as Google, YouTube, and Facebook.

CAF-FCA Launches Enhanced Program Under Canadian Apprenticeship Service

On September 20 2022, the Canadian Apprenticeship Forum (CAF-FCA) and its partners - the Canadian Construction Association, Aboriginal Apprenticeship Board, Apprenticesearch.com. BuildForce Canada and SkillPlan launched their Canadian Apprenticeship Service program, distributing grants to employers who hire Level one apprentices. To support apprentice employment, the federal government's Apprenticeship Service is encouraging small- and medium-sized employers to hire Level 1 apprentices by offering \$5,000 grants. Employers may receive \$10,000 if they hire a Level 1 apprentice from an equity-deserving group.

Employers will be provided an incentive for hiring an apprentice, training related to mentoring, inclusion and essential skills will also be available providing much needed supports to SMEs who do not have HR staff. CAF-FCA and its partners are providing these additional supports to employers at no cost through their Canadian Apprenticeship Service.

For more information on how the CAF-FCA program works, visit apprenticesearch.com/cas.

Supporting Apprentices & Small Business In Drive To Zero Carbon Electricity

Canada's ambitious drive to improve renewable or zero carbon electricity generation is placing increased demand on recruiting talent in the electricity sector. Like many industries, this sector is facing a dire labour shortage. For small and medium enterprises (SMEs) this is

How Can Your Business Benefit From Recycling Used Lights?



Consumers are placing increased priority on the sustainable practices of their suppliers and retailers. It has become increasingly important to demonstrate Corporate Social Responsibility and to care about the environment, to consumers. Today, both efforts promote loyalty with customers and clients.

By participating and or getting involved with promoting Product Care Light Recycling Program, your company will be not only be providing a service to your customers but also demonstrating that your company is dedicated to protecting the environment and corporate social responsibility is a core value for your organization.

Product Care Recycling's lights programs provide free recycling services for used lights (lamps). The recycling programs collect and manage collected lights from residence and commercial businesses, diverting lights from landfill and the environment and preserving natural resources. Collected lights are recycled and managed responsibly.

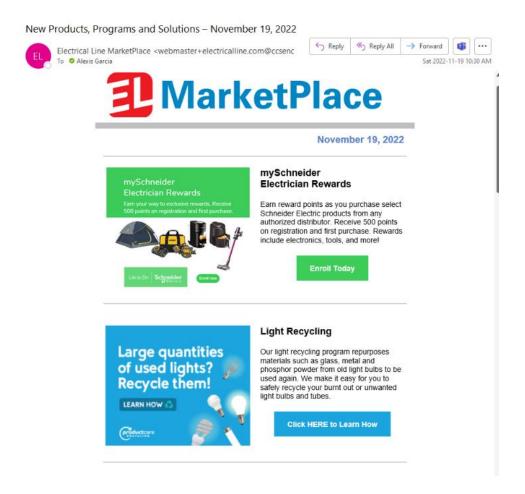
Sustainable initiatives like recycling used lights can inspire your employees, maintain and attract new customers.

At Product Care Recycling, as of 2022 we have managed to collect and recycle over 75 million lights across the country. For more information about how to get involved with the programs or more information about Product Care Recycling lights programs, visit productcare.org/lights.

exacerbated by financial constraints. To ease this, EHRC (Electricity Human Resources Canada) is launching a new program funded by the Government of Canada's Apprenticeship Service, to provide financial incentives up to \$10,000 to SMEs that hire 1st year apprentices from select Red Seal trades in a wide array of environmental careers including construction and manufacturing. Additional financial incentives are offered for hiring from equity deserving groups. To ensure the success of the program, ECO Canada is helping to promote the program through their channels.

When launched, the program will be administered through an easy and intuitive online portal found on the EHRC website at <u>electricityhr.ca</u>.

Electric Line Magazine – Newsletter ad



BCEA ads



BCEA NEWS

Message from the Chair

BCEA Happy New Year from the BCEA!

Welcome to 2022! I hope all of our members had a restful holiday and are excited to be back at it.

We have many exciting events, both virtual and in person (fingers crossed) that we are planning for this year, and we couldn't be more excited to continue servicing our vision of a thriving electrical industry.

Here's to a healthy, safe, and prosperous year ahead.

Mark Your Calendars for These Upcoming Events!

Professional Development Series — Construction Forecast

On January 27, 2022, we invite you to the next Professional Development series on Construction Forecast.

This session will be free to all BCEA Members. Non-member fee is \$25.00.

Details & Registration Coming Soon!



Electro Federation of Canada (EFC) digital ads

Electro Federation of Canada (EFC) Newsletter banner





Lots of burnt out bulbs & tubes?

Visit **productcare.org** to find out where to recycle them at no cost.



Electro Federation of Canada (EFC)

Dedicated Email Blast: May 17th , 2022



How can your business benefit from recycling used lights?

Consumers are placing increased priority on the sustainable practices of their suppliers and retailers. It has become increasingly important to demonstrate Corporate Social Responsibility and to care about the environment, to consumers. Today, both efforts promote loyalty with customers and clients.



By participating and or getting involved with promoting Product Care Light Recycling Program, your company will be not only be providing a service to your customers but also demonstrating that your company is dedicated to protecting the environment and corporate social responsibility is a core value for your organization.

Product Care Recycling's lights programs provide free recycling services for used lights (lamps). The recycling programs collect and manage collected lights from residence and commercial businesses, diverting lights from landfill and the environment and preserving natural resources. Collected lights are recycled and managed responsibly.

Sustainable initiatives like recycling used lights can inspire your employees, maintain and attract new customers.

At Product Care Recycling, as of 2021 we have managed to collect and recycle over 70 million lights across the country. For more information about how to get involved with the programs or more information about Product Care Recycling lights programs, visit our website at productcare.org.

Electro Federation of Canada (EFC)

Dedicated Email Blast: October 18th



The importance of recycling lights for your business and the environment

You can prevent lights from ending up in landfills by recycling them. This is important because although the lighting product may have reached its end of useful life, some component parts still have life in them. Glass, metal, mercury, and phosphorus are just a few of the light-related materials that can be safely recovered or reused. By reusing parts in different production processes, we protect our natural resources and lessen our impact on the environment. For instance, processing aluminium from recycled materials uses 9 than processing it from fresh resources. We can also prevent leachate contamination of ground and surface water by properly recycling the mercury that some lamps contain.

How can Product Care help your business?

New EPR light recycling program coming to Ontario in January 2023

g), there are new requirements for producers roducts into Ontario to collect and recycle f-life.

oducer Responsibility Organization (PRO) in nsive light recycling program to help lighting oduct Care meet their obligations that come into ngstanding experience in British Columbia, Edward Island, we are bringing our expertise to

ario producers:

twork across Ontario processors to ensure lighting material is tracked ce with regulatory requirements d education in accordance with regulatory

porting

Ict Care as your PRO, click here. Our des step by step guidance. To become a e with Product Care, contact io@productcare.org.

to Ontario in January to Ontario I January

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.

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. Lighting products included by Province: BC QC MB PEL Ø \checkmark Huprescent tubes Compact fluorescent lights 0 (CIL) / screw-in induction lights 0000000 High intensity discharge (HD) Light emitting diodes (LLD) Incandescent / halogen Miniature lights Lighting fixtures and products Ballasts

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 landfilts 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 as of December 31st 2022

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

| | Depot Name | City | Regional District |
|-----|---|-----------------|---------------------------|
| 39. | Bridgeview Return-It Bottle Depot | Surrey | Metro Vancouver |
| 40. | Bulkley Valley Bottle Depot (2021) Ltd | Smithers | Bulkley Nechako |
| 41. | Burnaby Eco-Centre | Burnaby | Metro Vancouver |
| 42. | Burns Lake Home Hardware | Burns Lake | Bulkley Nechako |
| 43. | Burns Lake Return-It Recycling Depot | Burns Lake | Bulkley Nechako |
| 44. | Campbell Mountain Landfill | Penticton | Okanagan Similkameen |
| 45. | Campbell River Waste Management Centre | Campbell River | Strathcona |
| 46. | Canadian Tire #355 | Kamloops | Thompson Nicola |
| 47. | Canadian Tire #362 | Nanaimo | Nanaimo Regional District |
| 48. | Canadian Tire #368 | Victoria | Capital Regional District |
| 49. | Canadian Tire #389 | Vancouver | Metro Vancouver |
| 50. | Canadian Tire #433 | Chilliwack | Fraser Valley |
| 51. | Canadian Tire #434 | Abbotsford | Fraser Valley |
| 52. | Canadian Tire #437 | Campbell River | Strathcona |
| 53. | Canadian Tire #438 | Williams Lake | Cariboo |
| 54. | Canadian Tire #443 | Surrey | Metro Vancouver |
| 55. | Canadian Tire #480 | Powell River | qathet |
| 56. | Canadian Tire #487 | Quesnel | Cariboo |
| 57. | Canadian Tire #488 | Port Alberni | Alberni Clayoquot |
| 58. | Canadian Tire #489 | Surrey | Metro Vancouver |
| 59. | Canadian Tire #601 | North Vancouver | Metro Vancouver |
| 60. | Canadian Tire #603 | Burnaby | Metro Vancouver |
| 61. | Canadian Tire #604 | Vancouver | Metro Vancouver |
| 62. | Canadian Tire #608 | Coquitlam | Metro Vancouver |
| 63. | Canadian Tire #609 | Port Coquitlam | Metro Vancouver |
| 64. | Canadian Tire #610 | Richmond | Metro Vancouver |
| 65. | Canadian Tire #636 | Sechelt | Sunshine Coast |
| 66. | Canadian Tire #678 | Surrey | Metro Vancouver |
| 67. | Capital Salvage Co. Ltd. | Vancouver | Metro Vancouver |
| 68. | Castlegar Return-It Depot | Castlegar | Central Kootenay |
| 69. | Central Builders' Supply PG Ltd. | Prince George | Fraser Fort George |
| 70. | Central Hardware 2018 Ltd | Enderby | North Okanagan |
| 71. | Central Saanich Home Hardware | Saanichton | Capital Regional District |
| 72. | Central Surrey Recycling & Waste Centre | Surrey | Metro Vancouver |
| 73. | Century Hardware Ltd. | 100 Mile House | Cariboo |
| 74. | Chase Home Hardware Building Center | Chase | Thompson Nicola |
| 75. | Chasers Bottle Depot | Vernon | North Okanagan |
| 76. | Chetwynd Home Hardware | Chetwynd | Peace River |
| 77. | Chetwynd Recycling & Bottle Depot | Chetwynd | Peace River |
| 78. | Chilliwack Bottle Depot | Chilliwack | Fraser Valley |

| | Depot Name | City | Regional District |
|------|---|-----------------|---------------------------|
| 79. | Clearwater Eco-Depot | Clearwater | Thompson Nicola |
| 80. | Clinton Eco-Depot | Clinton | Thompson Nicola |
| 81. | Coast Lighting (Vi) Ltd. (Unadvertisted) | Victoria | Capital Regional District |
| 82. | Collingwood Bottle Exchange | Burnaby | Metro Vancouver |
| 83. | Columbia Bottle Depot – Dease Rd. | Kelowna | Central Okanagan |
| 84. | Columbia Bottle Depot – Kent Rd | Kelowna | Central Okanagan |
| 85. | Columbia Bottle Depot – St. Paul | Kelowna | Central Okanagan |
| 86. | Columbia Recycle Ltd. | Kimberley | East Kootenay |
| 87. | Commercial Lighting Products (Unadvertised) | Delta | Metro Vancouver |
| 88. | Commercial Lighting Products (Unadvertised) | Victoria | Capital Regional District |
| 89. | Comox Valley Auto & Metal Recyclers | Courtenay | Comox Valley |
| 90. | Comox Valley Waste Management Centre | Cumberland | Comox Valley |
| 91. | Cook St. Castle Building Centre | Victoria | Capital Regional District |
| 92. | Coquitlam Return-It Depot | Coquitlam | Metro Vancouver |
| 93. | Core Electric Services Ltd. (Unadvertised) | North Vancouver | Metro Vancouver |
| 94. | Cormorant Island Recycling Facility Alert Bay | Alert Bay | Mt. Waddington |
| | | Cortes Island | |
| 95. | Cortes Island Waste Management Centre | (Squirrel Cove) | Strathcona |
| 96. | Courtenay Return-It Depot | Courtenay | Comox Valley |
| 97. | Cranbrook Bottle Depot | Cranbrook | East Kootenay |
| | Curt Garland Community Support Centre (Salvation Army | | |
| 98. | - Prince George) | Prince George | Fraser Fort George |
| 99. | D&S Electric | Williams Lake | Cariboo |
| 100. | D.C. Recycling & Bottle Depot | Dawson Creek | Peace River |
| 101. | Davie Village Home Hardware | Vancouver | Metro Vancouver |
| 102. | Davis Trading & Supply Ltd. | Vancouver | Metro Vancouver |
| 103. | Denman Island Waste Management Recycling Depot | Denman Island | Comox Valley |
| 104. | DL's Recycling Centre | Saanichton | Capital Regional District |
| 105. | Do Your Part Recycling | Terrace | Kitimat Stikine |
| 106. | Dolly's Home Hardware | Qualicum Beach | Nanaimo Regional District |
| 107. | Dunlop's Home Hardware Building Centre | Port Hardy | Mt. Waddington |
| 108. | East Hastings Bottle Depot | Burnaby | Metro Vancouver |
| 109. | Edmonds Return-It Depot | Burnaby | Metro Vancouver |
| 110. | Enderby Return-It Recycling Depot | Enderby | North Okanagan |
| 111. | Energy Network Services Inc (Unadvertised) | Port Coquitlam | Metro Vancouver |
| 112. | Ener-Lite Systems Ltd (Unadvertised) | Abbotsford | Fraser Valley |
| 113. | Ernie's Used Auto Parts | Castlegar | Central Kootenay |
| 114. | Fernie Bottle Depot | Fernie | East Kootenay |
| 115. | Fernie Home Hardware Building Center | Fernie | East Kootenay |
| 116. | Fisher Road Recycling | Cobble Hill | Cowichan Valley |
| 117. | Fleetwood Bottle Return Depot Ltd. | Surrey | Metro Vancouver |

| | Depot Name | City | Regional District |
|------|---|-----------------|---------------------------|
| 118. | Fort St. James Transfer Station | Fort St. James | Bulkley Nechako |
| 119. | Fraser Lake Bottle Depot | Fraser Lake | Bulkley Nechako |
| 120. | Fraser Valley Metal Exchange | Maple Ridge | Metro Vancouver |
| 121. | Fraser Valley Metal Recycling Ltd. | Abbotsford | Fraser Valley |
| 122. | Fraservalley Return-It Depot | Langley | Metro Vancouver |
| 123. | Gabriola Island Recycling Organization | Gabriola Island | Nanaimo Regional District |
| 124. | Galiano Island Recycling Resources | Galiano Island | Capital Regional District |
| 125. | Galiano Trading Co. | Galiano Island | Capital Regional District |
| 126. | Gandy's Home Hardware | Vancouver | Metro Vancouver |
| 127. | General Grant's North Shore Bottle Depot | Kamloops | Thompson Nicola |
| 128. | General Grant's Sahali | Kamloops | Thompson Nicola |
| 129. | GFL Environmental | Langford | Capital Regional District |
| 130. | GFL Environmental | Squamish | Squamish Lillooet |
| 131. | GFL Environmental Inc | Chemainus | Cowichan Valley |
| 132. | GFL Environmental Inc (Unadvertised) | Coquitlam | Metro Vancouver |
| 133. | GFL Environmental Inc | Duncan | Cowichan Valley |
| 134. | GFL Environmental Inc | Nanaimo | Nanaimo Regional District |
| 135. | Gibsons Building Supplies | Gibsons | Sunshine Coast |
| 136. | Gibsons Recycling Depot | Gibsons | Sunshine Coast |
| 137. | Go Green | Vancouver | Metro Vancouver |
| 138. | Gold Trail Recycling Ltd. | 100 Mile House | Cariboo |
| 139. | Grand Forks Bottle Depot | Grand Forks | Kootenay Boundary |
| 140. | Grand Forks Home Hardware | Grand Forks | Kootenay Boundary |
| 141. | GRIPS – Green Recycling in Pender Society | Madeira Park | Sunshine Coast |
| 142. | Habitat for Humanity Restore – Uptown | Victoria | Capital Regional District |
| 143. | Habitat for Humanity Restore – Westshore | Victoria | Capital Regional District |
| 144. | Hagens Home Hardware Building Centre | Mackenzie | Fraser Fort George |
| 145. | Haney Bottle Depot | Maple Ridge | Metro Vancouver |
| 146. | Happy Stan's Recycling Services Ltd. | Port Coquitlam | Metro Vancouver |
| 147. | Hart Return-It Depot | Prince George | Fraser Fort George |
| 148. | Hartland Landfill Facility | Victoria | Capital Regional District |
| 149. | Hazelton Bottle Depot | New Hazelton | Kitimat Stikine |
| 150. | Heffley Creek Eco-Depot | Heffley Creek | Thompson Nicola |
| 151. | Hewer Home Hardware | Vancouver | Metro Vancouver |
| 152. | Highway 4 Auto Salvage | Coombs | Nanaimo Regional District |
| 153. | Hipperson Home Hardware | Nelson | Central Kootenay |
| 154. | Home Building Centre – Vernon | Vernon | North Okanagan |
| 155. | Home Hardware Building Centre | Cranbrook | East Kootenay |
| 156. | Home Hardware Building Centre | Revelstoke | Columbia Shuswap |
| 157. | Home Hardware Building Centre | Delta | Metro Vancouver |

| | Depot Name | City | Regional District |
|------|--|-----------------|---------------------------|
| 158. | Home Hardware Building Centre | Williams Lake | Cariboo |
| 159. | Home Hardware Merritt | Merritt | Thompson Nicola |
| 160. | Home Hardware Sidney | Sidney | Capital Regional District |
| 161. | Home Hardware West Kelowna | West Kelowna | Central Okanagan |
| 162. | Hope Bottle Depot Ltd. | Норе | Fraser Valley |
| 163. | Hornby Island Waste Management Centre | Hornby Island | Comox Valley |
| 164. | Houston Bottle Depot | Houston | Bulkley Nechako |
| 165. | Interior Freight and Bottle Ltd. | Vernon | North Okanagan |
| 166. | Invermere Hardware & Building Centre | Invermere | East Kootenay |
| 167. | Ironwood Bottle & Return-It Depot | Richmond | Metro Vancouver |
| 168. | Island Return It – Campbell River | Campbell River | Strathcona |
| 169. | Island Return It – Duncan | Duncan | Cowichan Valley |
| 170. | Island Return It – Esquimalt | Esquimalt | Capital Regional District |
| 171. | Island Return It – South Cowichan | Cobble Hill | Cowichan Valley |
| 172. | Island Solid Waste Management | Port Clements | North Coast |
| 173. | Island Solid Waste Management | Queen Charlotte | North Coast |
| 174. | J&C Bottle Depot | Penticton | Okanagan Similkameen |
| 175. | Junction Bottle Depot Ltd. | Ladysmith | Cowichan Valley |
| 176. | Kamloops Home Hardware Building Center | Kamloops | Thompson Nicola |
| 177. | Kaslo Building Supplies (1990) Ltd | Kaslo | Central Kootenay |
| 178. | Kelowna Recycling and The Battery Drs | Kelowna | Central Okanagan |
| 179. | Kensington Return-it | Burnaby | Metro Vancouver |
| 180. | Keremeos Landfill | Keremeos | Okanagan Similkameen |
| 181. | Kerrisdale Lumber Co. | Vancouver | Metro Vancouver |
| 182. | Kimberley Bottle Depot | Kimberley | East Kootenay |
| 183. | Kitchener Bottle Depot | Burnaby | Metro Vancouver |
| 184. | Kitimat Recycling Depot | Kitimat | Kitimat Stikine |
| 185. | Kitwanga Transfer Station | Kitwanga | Kitimat Stikine |
| 186. | Knox Mountain Metals Inc. | Kelowna | Central Okanagan |
| 187. | Ladner Bottle Depot Co Ltd. | Delta | Metro Vancouver |
| 188. | Lake Country Home Hardware Building Centre | Lake Country | Central Okanagan |
| 189. | Lake Cowichan Home Hardware | Lake Cowichan | Cowichan Valley |
| 190. | Landfill Zero Waste Centre | Delta | Metro Vancouver |
| 191. | Lax Kw'alaams Waste Transfer Station | Lax Kw'alaams | North Coast |
| 192. | Lee's Bottle Depot | Burnaby | Metro Vancouver |
| 193. | Logan Lake Eco-Depot | Logan Lake | Thompson Nicola |
| 194. | LoLo Return-It Express Plus | North Vancouver | Metro Vancouver |
| 195. | London Drugs #10 | Vancouver | Metro Vancouver |
| 196. | London Drugs #11 | Richmond | Metro Vancouver |
| 197. | London Drugs #12 | Kelowna | Central Okanagan |

| | Depot Name | City | Regional District |
|------|------------------|-----------------|---------------------------|
| 198. | London Drugs #14 | Victoria | Capital Regional District |
| 199. | London Drugs #15 | Coquitlam | Metro Vancouver |
| 200. | London Drugs #16 | Abbotsford | Fraser Valley |
| 201. | London Drugs #17 | Delta | Metro Vancouver |
| 202. | London Drugs #18 | Langley | Metro Vancouver |
| 203. | London Drugs #19 | Vancouver | Metro Vancouver |
| 204. | London Drugs #2 | Vancouver | Metro Vancouver |
| 205. | London Drugs #25 | Burnaby | Metro Vancouver |
| 206. | London Drugs #28 | Vancouver | Metro Vancouver |
| 207. | London Drugs #29 | Victoria | Capital Regional District |
| 208. | London Drugs #3 | New Westminster | Metro Vancouver |
| 209. | London Drugs #35 | Kamloops | Thompson Nicola |
| 210. | London Drugs #36 | Nanaimo | Nanaimo Regional District |
| 211. | London Drugs #37 | Delta | Metro Vancouver |
| 212. | London Drugs #39 | Vernon | North Okanagan |
| 213. | London Drugs #4 | Vancouver | Metro Vancouver |
| 214. | London Drugs #41 | Chilliwack | Fraser Valley |
| 215. | London Drugs #42 | Surrey | Metro Vancouver |
| 216. | London Drugs #44 | West Vancouver | Metro Vancouver |
| 217. | London Drugs #46 | Victoria | Capital Regional District |
| 218. | London Drugs #47 | Maple Ridge | Metro Vancouver |
| 219. | London Drugs #5 | North Vancouver | Metro Vancouver |
| 220. | London Drugs #50 | Vancouver | Metro Vancouver |
| 221. | London Drugs #51 | Prince George | Fraser Fort George |
| 222. | London Drugs #52 | Richmond | Metro Vancouver |
| 223. | London Drugs #53 | Vancouver | Metro Vancouver |
| 224. | London Drugs #54 | Victoria | Capital Regional District |
| 225. | London Drugs #55 | Mission | Fraser Valley |
| 226. | London Drugs #56 | Burnaby | Metro Vancouver |
| 227. | London Drugs #6 | Burnaby | Metro Vancouver |
| 228. | London Drugs #61 | Gibsons | Sunshine Coast |
| 229. | London Drugs #67 | Courtenay | Comox Valley |
| 230. | London Drugs #7 | Vancouver | Metro Vancouver |
| 231. | London Drugs #70 | Penticton | Okanagan Similkameen |
| 232. | London Drugs #71 | Burnaby | Metro Vancouver |
| 233. | London Drugs #72 | Nanaimo | Nanaimo Regional District |
| 234. | London Drugs #73 | Campbell River | Strathcona |
| 235. | London Drugs #74 | Vancouver | Metro Vancouver |
| 236. | London Drugs #75 | Surrey | Metro Vancouver |
| 237. | London Drugs #76 | Westbank | Central Okanagan |

| | Depot Name | City | Regional District |
|------|---|-----------------|---------------------------|
| 238. | London Drugs #77 | Duncan | Cowichan Valley |
| 239. | London Drugs #78 | Vancouver | Metro Vancouver |
| 240. | London Drugs #8 | Surrey | Metro Vancouver |
| 241. | London Drugs #80 | Squamish | Squamish Lillooet |
| 242. | London Drugs #81 | Surrey | Metro Vancouver |
| 243. | London Drugs #82 | Vancouver | Metro Vancouver |
| 244. | London Drugs #85 | Abbotsford | Fraser Valley |
| 245. | London Drugs #88 | Vancouver | Metro Vancouver |
| 246. | London Drugs #9 | Surrey | Metro Vancouver |
| 247. | London Drugs #90 | Vancouver | Metro Vancouver |
| 248. | Lorne Street Bottle Depot | Kamloops | Thompson Nicola |
| 249. | Lougheed Return-It Depot | Coquitlam | Metro Vancouver |
| 250. | Louis Creek Eco-Depot | Louis Creek | Thompson Nicola |
| 251. | Lower Nicola Eco-Depot | Meritt | Thompson Nicola |
| 252. | Lowe's Abbotsford Store #82050 | Abbotsford | Fraser Valley |
| 253. | Lowe's Langford Store #83003 | Victoria | Capital Regional District |
| 254. | Lowe's Nanaimo Store #82049 | Nanaimo | Nanaimo Regional District |
| 255. | Lowe's Queensborough #82045 | New Westminster | Metro Vancouver |
| 256. | Lowe's Vancouver Grandview #83004 | Vancouver | Metro Vancouver |
| 257. | Lowe's Victoria Store #82054 | Victoria | Capital Regional District |
| 258. | Lytton Eco-Depot | Lytton | Thompson Nicola |
| 259. | Mac's Traders Inc. (MTI) | Langley | Metro Vancouver |
| 260. | Malcolm Island Recycling Centre | Sointula | Mt. Waddington |
| 261. | Maple Ridge Lighting Inc. | Maple Ridge | Metro Vancouver |
| 262. | Mattress Recycling | Норе | Fraser Valley |
| 263. | Mayne Island Recycling Society | Mayne Island | Capital Regional District |
| 264. | Meade Creek Recycling Centre | Lake Cowichan | Cowichan Valley |
| 265. | Merritt Return-It Depot Ltd. | Merritt | Thompson Nicola |
| 266. | Metrotown Return-It Depot | Burnaby | Metro Vancouver |
| 267. | Mission Flats Landfill | Kamloops | Thompson Nicola |
| 268. | Mission Recycling Centre | Mission | Fraser Valley |
| 269. | Mission Recycling Depot | Mission | Fraser Valley |
| 270. | Mount Pleasant Return-It | Vancouver | Metro Vancouver |
| 271. | Mountain High Lighting | Castlegar | Central Kootenay |
| 272. | Nelson Home Building Centre | Nelson | Central Kootenay |
| 273. | Nelson Leafs Recycling Centre | Nelson | Central Kootenay |
| 274. | Newton Bottle Depot | Surrey | Metro Vancouver |
| 275. | North Shore Bottle Depot | North Vancouver | Metro Vancouver |
| 276. | North Shore Recycling and Waste Centre | North Vancouver | Metro Vancouver |
| 277. | North Surrey Recycling and Waste Centre | Surrey | Metro Vancouver |

| | Depot Name | City | Regional District |
|------|---|-----------------|---------------------------|
| 278. | North Van Bottle and Return-It Depot | North Vancouver | Metro Vancouver |
| 279. | Oak Bay Home Hardware | Victoria | Capital Regional District |
| 280. | OK Bottle Depot | Richmond | Metro Vancouver |
| 281. | Okanagan Falls Landfill | Okanagan Falls | Okanagan Similkameen |
| 282. | Oliver Sanitary Landfill | Oliver | Okanagan Similkameen |
| 283. | Osoyoos Bottle Depot | Osoyoos | Okanagan Similkameen |
| 284. | Osoyoos Home Hardware Building Centre | Osoyoos | Okanagan Similkameen |
| 285. | Panorama Village Return-It Inc. | Surrey | Metro Vancouver |
| 286. | Parksville Bottle & Recycling Depot | Parksville | Nanaimo Regional District |
| 287. | Parksville Home Building Center, Central Builders | Parksville | Nanaimo Regional District |
| 288. | Parksville Home Hardware | Parksville | Nanaimo Regional District |
| 289. | Parsons Scrap Metals | Surrey | Metro Vancouver |
| 290. | Pearson's Home Hardware | North Vancouver | Metro Vancouver |
| 291. | Peerless Road Recycling Centre | Ladysmith | Cowichan Valley |
| 292. | Pemberton Recycling Centre | Pemberton | Squamish Lillooet |
| 293. | Pender Island Recycling Society | Pender Island | Capital Regional District |
| 294. | Penticton Home Hardware Building Centre | Penticton | Okanagan Similkameen |
| 295. | PG Recycling & Return-It Centre | Prince George | Fraser Fort George |
| 296. | Pitt Meadows Bottle & Return-It Depot Ltd. | Pitt Meadows | Metro Vancouver |
| 297. | Planet Earth Recycling Ltd. | Westbank | Central Okanagan |
| 298. | PoCo Return-It | Port Coquitlam | Metro Vancouver |
| 299. | Port Hardy Return-it Centre | Port Hardy | Mt. Waddington |
| 300. | Port McNeill Recycling Depot | Port McNeill | Mt. Waddington |
| 301. | Powell Street Return-it Bottle Depot | Vancouver | Metro Vancouver |
| 302. | Powerhouse Recycled Auto & Truck Parts Ltd. | Cumberland | Comox Valley |
| 303. | Princeton Home Hardware | Princeton | Okanagan Similkameen |
| 304. | Princeton Return-It Depot | Princeton | Okanagan Similkameen |
| 305. | Puds Auto Wrecking & Towing | Osoyoos | Okanagan Similkameen |
| 306. | Quality Wholesale Ltd. (Unadvertised) | Burnaby | Metro Vancouver |
| 307. | Quantum Lighting Inc. (Unadvertised) | Coquitlam | Metro Vancouver |
| 308. | Quatsino Recycling Depot | Quatsino | Mt. Waddington |
| 309. | Queensborough Landing Return-It | New Westminster | Metro Vancouver |
| 310. | R&T Bottle Depot | Abbotsford | Fraser Valley |
| 311. | Recycle-It Resource Recovery | Fort St John | Peace River |
| 312. | Recycling Alternative – Vancouver (Unadvertised) | Vancouver | Metro Vancouver |
| 313. | reFUSE Resource Recovery | Victoria | Capital Regional District |
| 314. | Regional Recycling | Abbotsford | Fraser Valley |
| 315. | Regional Recycling | Burnaby | Metro Vancouver |
| 316. | Regional Recycling Cloverdale | Surrey | Metro Vancouver |
| 317. | Regional Recycling Nanaimo - Hayes | Nanaimo | Nanaimo Regional District |

| | Depot Name | City | Regional District |
|------|---|-----------------|---------------------------|
| 318. | Regional Recycling Nanaimo - Old Victoria | Nanaimo | Nanaimo Regional District |
| 319. | Regional Recycling | Prince Rupert | North Coast |
| 320. | Regional Recycling | Richmond | Metro Vancouver |
| 321. | Regional Recycling | Vancouver | Metro Vancouver |
| 322. | Regional Recycling | Whistler | Squamish Lillooet |
| 323. | Relamping Services Canada (Unadvertised) | Surrey | Metro Vancouver |
| 324. | Revelstoke Bottle Depot | Revelstoke | Columbia Shuswap |
| 325. | Richmond Recycling Depot | Richmond | Metro Vancouver |
| 326. | Ridge Meadows Recycling Society | Maple Ridge | Metro Vancouver |
| 327. | RONA - BH Allen Building Centre (#8140) | North Vancouver | Metro Vancouver |
| 328. | RONA - Langley Bypass #61810 | Langley | Metro Vancouver |
| 329. | Rona - North Valley Supply Ltd. (#6410) | Clearwater | Thompson Nicola |
| 330. | RONA - Pemberton Valley Hardware (#8522) | Pemberton | Squamish Lillooet |
| 331. | RONA - Powell River Building Supply (#2791) | Powell River | qathet |
| 332. | RONA - RA Rosback Enterprises (#1195) | Port McNeil | Mt. Waddington |
| 333. | RONA Alert Bay - (#01215) | Alert Bay | Mt. Waddington |
| 334. | RONA Building Centre (#61040) | Cobble Hill | Cowichan Valley |
| 335. | RONA Building Centre (#61030) | Nanaimo | Nanaimo Regional District |
| 336. | RONA Fraser Valley #08470 | Mission | Fraser Valley |
| 337. | Rona Golden #61830 | Golden | Columbia Shuswap |
| 338. | RONA Home & Garden #61700 | Kelowna | Central Okanagan |
| 339. | RONA Home Centre #61290 | Coquitlam | Metro Vancouver |
| 340. | RONA Home Centre #61270 | Burnaby | Metro Vancouver |
| 341. | RONA Home Centre #61390 | Chilliwack | Fraser Valley |
| 342. | RONA Home Centre #61220 | Abbotsford | Fraser Valley |
| 343. | RONA Home Centre #61260 | Coquitlam | Metro Vancouver |
| 344. | RONA Home Centre #61720 | Surrey | Metro Vancouver |
| 345. | RONA Home Centre #61310 | Kamloops | Thompson Nicola |
| 346. | RONA Home Centre #61190 | Maple Ridge | Metro Vancouver |
| 347. | RONA Home Centre #61740 | North Vancouver | Metro Vancouver |
| 348. | RONA Home Centre #61320 | Quesnel | Cariboo |
| 349. | RONA Home Centre #61240 | Surrey | Metro Vancouver |
| 350. | RONA Home Centre #61450 | Squamish | Squamish Lillooet |
| 351. | RONA Home Centre #61300 | Vernon | North Okanagan |
| 352. | RONA Home Centre #61460 | Whistler | Squamish Lillooet |
| 353. | RONA Home Centre #61340 | Williams Lake | Cariboo |
| 354. | RONA Hope #61350 | Норе | Fraser Valley |
| 355. | RONA Penticton - (#61490) | Penticton | Okanagan Similkameen |
| 356. | RONA Richmond - #8040 | Richmond | Metro Vancouver |
| 357. | RONA - Tsawwassen #8880 | Tsawwassen | Metro Vancouver |

| | Depot Name | City | Regional District |
|------|---|--------------------|---------------------------|
| 358. | Ross Bay Home Hardware | Victoria | Capital Regional District |
| 359. | Rypac Metal Recycling | Surrey | Metro Vancouver |
| 360. | Salish Soils Inc | Sechelt | Sunshine Coast |
| 361. | Salmo Valumart & Bottle Depot | Salmo | Central Kootenay |
| 362. | Salt Spring Island Recycling Depot | Salt Spring Island | Capital Regional District |
| 363. | Sandy's Auto Parts Ltd | Victoria | Capital Regional District |
| 364. | Sapperton Return-It Depot | New Westminster | Metro Vancouver |
| 365. | Sardis Bottle Depot | Chilliwack | Fraser Valley |
| 366. | Sayward Recycling Depot (CVRD) | Sayward | Comox Valley |
| 367. | Schnitzer Steel Canada Ltd | Campbell River | Strathcona |
| 368. | Schnitzer Steel Canada Ltd. | Cassidy | Nanaimo Regional District |
| 369. | Schnitzer Steel Canada Ltd. | Victoria | Capital Regional District |
| 370. | Scotch Creek Bottle Depot | Scotch Creek | Columbia Shuswap |
| 371. | Scotch Creek Home Building Centre | Scotch Creek | Columbia Shuswap |
| 372. | Scott Road Bottle Depot | Surrey | Metro Vancouver |
| 373. | Scrap King Autowrecking & Towing Ltd. | Salmo | Central Kootenay |
| 374. | Semiahmoo Bottle Depot | Surrey | Metro Vancouver |
| 375. | Seton Lake Band Transfer Station | Shalalth | Squamish Lillooet |
| 376. | Shearwater Marine Ltd | Richmond | Central Coast |
| 377. | Shepherds Home Hardware Ltd. | Armstrong | North Okanagan |
| 378. | Sidney Return-It | Sidney | Capital Regional District |
| 379. | Simpson Home Hardware | West Vancouver | Metro Vancouver |
| 380. | SM Lighting and Bath Design | Surrey | Metro Vancouver |
| 381. | Smithers Home Hardware | Smithers | Bulkley Nechako |
| 382. | Smithers Lumber Yard Ltd | Smithers | Bulkley Nechako |
| 383. | Smokey Creek Salvage Ltd. | South Slocan | Central Kootenay |
| 384. | Sooke Home Hardware | Sooke | Capital Regional District |
| 385. | South Thompson Eco-Depot | Pritchard | Thompson Nicola |
| 386. | South Van Bottle Depot | Vancouver | Metro Vancouver |
| 387. | Squamish-Lillooet Regional District Landfill | Lillooet | Squamish Lillooet |
| 388. | Stewart Transfer Station | Stewart | Kitimat Stikine |
| 389. | Summerland Sanitary Landfill | Summerland | Central Okanagan |
| 390. | Sun Dial Lighting | Vernon | North Okanagan |
| 391. | Sunset Coast Bottle Depot | Powel River | qathet |
| 392. | Surrey Central Return-It Centre | Surrey | Metro Vancouver |
| 393. | T-2 Market | Oliver | Okanagan Similkameen |
| 394. | Terrace Bottle & Return-It Depot | Terrace | Kitimat Stikine |
| 395. | The Kamloops Lampost | Kamloops | Thompson Nicola |
| 396. | The Salvation Army - Brentwood Thrift Store | Brentwood | Capital Regional District |
| 397. | The Salvation Army - Capilano (Fell Ave) Thrift Store | North Vancouver | Metro Vancouver |

| | Depot Name | City | Regional District |
|------|---|-----------------|---------------------------|
| 398. | The Salvation Army - Cedar Hill Thrift Store | Victoria | Capital Regional District |
| 399. | The Salvation Army - E 12th Ave Thrift Store | Vancouver | Metro Vancouver |
| 400. | The Salvation Army - Hillside Thrift Store (Unadvertised) | Victoria | Capital Regional District |
| | The Salvation Army - Kerrisdale Thrift Store | | |
| 401. | (Unadvertised) | Vancouver | Metro Vancouver |
| | The Salvation Army - Langford Thrift Store | | |
| 402. | (Unadvertised) | Victoria | Capital Regional District |
| | The Salvation Army - Marpole (Granville) Thrift Store | | |
| 403. | (Unadvertised) | Vancouver | Metro Vancouver |
| 404. | The Salvation Army - Mill Bay Thrift Store | Mill Bay | Cowichan Valley |
| 405. | The Salvation Army - New Westminster Thrift Store | New Westminster | Metro Vancouver |
| | The Salvation Army - North Burnaby Thrift Store | | |
| 406. | (Unadvertised) | Burnaby | Metro Vancouver |
| 407. | The Salvation Army - North Vancouver Thrift Store | North Vancouver | Metro Vancouver |
| 408. | The Salvation Army - Port Coquitlam Thrift Store | Port Coquitlam | Metro Vancouver |
| 409. | The Salvation Army - Surrey Scottsdale Thrift Store | Surrey | Metro Vancouver |
| 410. | The Salvation Army - Surrey Thrift Store (Unadvertised) | Surrey | Metro Vancouver |
| 411. | The Salvation Army - Victoria Consolidation Center - CON | Victoria | Capital Regional District |
| 412. | The Salvation Army - View Royal Thrift Store | View Royal | Capital Regional District |
| | The Salvation Army - West Broadway Thrift Store | | |
| 413. | (Unadvertised) | Vancouver | Metro Vancouver |
| | The Salvation Army - West Vancouver Thrift Store | | |
| 414. | (Unadvertised) | Vancouver | Metro Vancouver |
| | The Salvation Army Langley (Lower Mainland Divisional | | |
| 415. | Headquarters) | Langley | Metro Vancouver |
| 416. | Thorsen Creek Recycling Depot | Bella Coola | Central Coast |
| 417. | Tofino Co-op Hardware | Tofino | Alberni Clayoquot |
| 418. | Town Centre Recycling Depot | Powell River | qathet |
| 419 | Trail Bay Hardware | Sechelt | Sunshine Coast |
| 420. | Trail Bottle Depot | Trail | Kootenay Boundary |
| 421. | Trees Company Garden Supplies (Unadvertised) | Winlaw | Central Kootenay |
| 422. | Tsawwassen Bottle Depot | Delta | Metro Vancouver |
| 423. | Tumbler Ridge Transfer Station | Tumbler Ridge | Peace River |
| 424. | Ucluelet Bottle Depot | Ucluelet | Alberni Clayoquot |
| 425. | United Blvd Recycling & Waste Centre | Coquitlam | Metro Vancouver |
| 426. | Urban Impact Recycling (Unadvertised) | New Westminster | Metro Vancouver |
| 427. | Valemount Carwash and Recycling Center | Valemount | Fraser Fort George |
| 428. | Vancouver Central Return-It Depot | Vancouver | Metro Vancouver |
| 429. | Vancouver West Bottle Depot | Vancouver | Metro Vancouver |
| 430. | Vancouver Zero Waste Centre | Vancouver | Metro Vancouver |
| 431. | Vanderhoof Thrift Store | Vanderhoof | Bulkley Nechako |

| | Depot Name | City | Regional District |
|------|--|----------------|-------------------|
| 432. | Venture Bottle Depot | Lumby | North Okanagan |
| 433. | Venture Training Vernon | Vernon | North Okanagan |
| 434. | Village of Gold River | Gold River | Strathcona |
| 435. | Village of New Denver | New Denver | Central Kootenay |
| 436. | Walnut Grove Bottle Depot | Langley | Metro Vancouver |
| 437. | Wells Gray Home Hardware | Clearwater | Thompson Nicola |
| 438. | Wesco Energy Solutions (Unadvertised) | Abbotsford | Metro Vancouver |
| 439. | West Coast Metal Recycling LLP | Langley | Metro Vancouver |
| 440. | West-Can Home Hardware | Burnaby | Metro Vancouver |
| 441. | Westcoast Home Hardware | Port Alberni | Alberni Clayoquot |
| 442. | Western Integrated Electrical Ltd (Unadvertised) | Burnaby | Metro Vancouver |
| 443. | Whistler Home Hardware | Whistler | Squamish Lillooet |
| 444. | White Rock Return-It Depot | Surrey | Metro Vancouver |
| 445. | Wide Sky Disposal | Fort Nelson | Northern Rockies |
| 446. | Willow Point Bottle Depot | Campbell River | Strathcona |
| 447. | Willowbrook Recycling Depot | Langley | Metro Vancouver |
| 448. | Wilway Lumber | Abbotsford | Fraser Valley |
| 449. | Winfield Return It Centre | Lake Country | Central Okanagan |
| 450. | Woss Recycling Depot | Woss | Mt. Waddington |

Appendix D - 2022 Audited Program Financial Statement

PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2022

PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM Statement of Revenues and Expenses For the year ended 31 December 2022

Contents

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| 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 2022 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 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 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.

Rolfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada 11 April 2023

PRODUCT CARE ASSOCIATION OF CANADA BC LAMPS AND LIGHTING EQUIPMENT PROGRAM

Statement of Revenues and Expenses

For the year ended 31 December 2022

| | 2022 | 2021 |
|--|--------------------|-----------|
| Revenues | \$ 4,759,235 \$ | 5,128,111 |
| Program expenses | | |
| Processing | 3,468,095 | 3,480,797 |
| Collection | 674,078 | 656,801 |
| Administration (Note 2(c)) | 490,741 | 504,764 |
| Transportation | 277,860 | 260,116 |
| Communications | 261,701 | 201,312 |
| | 5,172,475 | 5,103,790 |
| (Deficiency) Excess of revenues over expenses for the year | \$ (413,240) \$ | 24,321 |

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 2022

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 \$275,712 (2021 - \$306,182) of overhead expense which has been allocated to the Program.

Appendix E - 2022 Product Care Consolidated Audited Financial Statements

FINANCIAL STATEMENTS

31 DECEMBER 2022

PRODUCT CARE ASSOCIATION OF CANADA Financial Statements

For the year ended 31 December 2022

Contents

| Independent Auditors' Report | |
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INDEPENDENT AUDITORS' REPORT

To the Members, Product Care Association of Canada

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Product Care Association of Canada (the "Association"), which comprise the statement of financial position as at 31 December 2022, 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 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises: the various Annual Reports that the Association issues for its provincial recycling programs (the "Annual Reports").

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained certain sections of the Association's Annual Reports prior to the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditors' report. We have nothing to report in this regard.





INDEPENDENT AUDITORS' REPORT - Continued

The 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



INDEPENDENT AUDITORS' REPORT - Continued

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Halfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada 20 April 2023

PRODUCT CARE ASSOCIATION OF CANADA Statement of Financial Position 31 December 2022

| | | 2022 | 2021 |
|--|-----------|-------------------------------|-------------------------------|
| | | | (Note 17) |
| Assets | | | |
| Current | | | |
| Cash and cash equivalents | \$ | 7,803,169 \$ | 11,239,584 |
| Term deposits (Note 5(a)) | | 11,166,649 | - |
| Accounts receivable | | 3,263,440 | 2,952,024 |
| Prepaid expenses and deposits | | 686,378 | 209,449 |
| | | 22,919,636 | 14,401,057 |
| Restricted cash (Note 3) | | 2,151,872 | 2,128,594 |
| Forgivable loans (Note 4) | | 347,977 | 372,394 |
| Term deposits (Note 5(b)) | | 9,695,138 | 20,716,359 |
| Reserve - at market value (Note 6) | | - | 19,522,764 |
| Investments - at market value | | 23,941,026 | 5,622,900 |
| Tangible capital assets (Note 7) | | 14,970,974 | 15,328,142 |
| Intangible assets (Note 8) | _ | 50,000 | 50,000 |
| | \$ | 74,076,623 \$ | 78,142,210 |
| Liability | | | |
| Current | | | |
| Accounts payable and accrued liabilities (Note 9) | <u>\$</u> | 6,661,229 \$ | 7,220,954 |
| Commitments (Note 11) | | | |
| Contingencies (Note 10) | | | |
| | | | |
| Net Assets | | 3,627,298 | 33,891,756 |
| Net Assets Unrestricted | | 3,627,298 15,020,974 | 33,891,756 15,378,142 |
| Contingencies (Note 10) Net Assets Unrestricted Invested in tangible capital and intangible assets Reserve - internally restricted (Note 6) | | | , , |
| Net Assets Unrestricted Invested in tangible capital and intangible assets Reserve - internally restricted (Note 6) | | | 15,378,142 |
| Net Assets Unrestricted Invested in tangible capital and intangible assets Reserve - internally restricted (Note 6) Internally restricted (Note 6) | _ | 15,020,974 | 15,378,142 19,522,764 - |
| Net Assets Unrestricted Invested in tangible capital and intangible assets | _ | 15,020,974 - 46,615,250 | 15,378,142 |

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Director

000 Director ı٨

PRODUCT CARE ASSOCIATION OF CANADA Statement of Changes in Net Assets For the year ended 31 December 2022

| | Unrestricted | Invested in Tangible Capital and Intangible Assets | Internally Restricted Reserve | Externally restricted | Internally restricted | Total 2022 | Total 2021 |
|--|------------------|--|-------------------------------------|--------------------------|--------------------------|---------------|---------------|
| | (Note 17) | | | (Note 17) | | | |
| Net assets - beginning of year | \$ 33,891,756 \$ | 15,378,142 \$ | 19,522,764 \$ | 2,128,594 \$ | - \$ | 70,921,256 \$ | 65,466,967 |
| Excess (deficiency) of revenues over expenses for the year | (2,820,285) | (685,577) | - | - | - | (3,505,862) | 5,454,289 |
| Transfer to invested in tangible capital and intangible assets | (328,409) | 328,409 | - | - | - | - | - |
| Transfer from internally restricted reserve (Note 6) | 2,425,324 | - | (19,522,764) | - | 17,097,440 | - | - |
| Transfer to internally restricted (Note 6) | (29,517,810) | - | - | - | 29,517,810 | - | - |
| Transfer to externally restricted (Note 12) | (23,278) | - | - | 23,278 | - | - | |
| Net assets - end of year | \$ 3,627,298 \$ | 15,020,974 \$ | - \$ | 2,151,872 \$ | 46,615,250 \$ | 67,415,394 \$ | 70,921,256 |

Statement of Operations

For the year ended 31 December 2022

| | | 2022 | 2021 |
|---|----|----------------|------------|
| Revenues | \$ | 39,941,245 \$ | 44,205,764 |
| Expenses | | | |
| Operating | | 39,141,420 | 38,153,394 |
| General and administration | | 3,487,113 | 3,463,899 |
| General communications | | 123,686 | 93,923 |
| | _ | 42,752,219 | 41,711,216 |
| Excess (deficiency) of revenues over expenses from operations | | (2,810,974) | 2,494,548 |
| Other income (expense) | | | |
| Investment income | | 690,877 | 2,471,957 |
| Interest income | | 509,750 | 347,411 |
| Gain on sale of marketable securities | | 1,191 | 11,840 |
| Unrealized (loss) gain on investments | | (1,896,706) | 128,533 |
| | _ | (694,888) | 2,959,741 |
| Excess (deficiency) of revenues over expenses for the year | \$ | (3,505,862) \$ | 5,454,289 |

Statement of Cash Flows

For the year ended 31 December 2022

| 2022 | 2021 |
|---------------------------------------|---|
| | |
| | |
| \$ (3,505,862) \$ | 5,454,289 |
| | (100 500) |
| | (128,533) |
| · · · | 581,580 |
| · · · · · · · · · · · · · · · · · · · | 56,401 |
| (1,191) | (11,840) |
| (864,697) | 5,951,897 |
| | |
| (311.416) | 723,841 |
| , | 1,722,996 |
| | 1,337,452 |
| - | (1,616,224) |
| (2 212 768) | 8,119,962 |
| (2,212,700) | 8,119,902 |
| | |
| (145, 427) | 5,203,302 |
| | 1,610,183 |
| - | (1,969,340) |
| (328 409) | (7,180,464) |
| , | (5,938,511) |
| | |
| (1,107,991) | (8,274,830) |
| | |
| (35.656) | (89,910) |
| (**,***) | (** ;; - *) |
| (3,436,415) | (244,778) |
| 11,239,584 | 11,484,362 |
| \$ 7.803.169 \$ | 11,239,584 |
| \$ | $\begin{array}{c} & (3,505,862) \\ & 1,896,706 \\ & 685,577 \\ & 60,073 \\ & (1,191) \\ & (864,697) \\ & (311,416) \\ & (476,929) \\ & (559,726) \\ \hline \\ \hline \\ & (2,212,768) \\ \hline \\ & (145,427) \\ & (23,278) \\ \hline \\ & (328,409) \\ & (690,877) \\ & (1,187,991) \\ \hline \\ & (35,656) \\ & (3,436,415) \\ & 11,239,584 \\ \hline \end{array}$ |

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements For the year ended 31 December 2022

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 2022

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 |

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements

For the year ended 31 December 2022

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.

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.

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements

For the year ended 31 December 2022

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:

| | 2022 | 2021 |
|--|-------------------------------|----------------------|
| | | (Note 17) |
| Quebec Recycfluo Program Reserve (Note 12) Ontario Fee Reduction Reserve (Note 10(b)) | \$ 1,386,372 \$ 765,500 | 1,363,094 765,500 |
| | \$ 2,151,872 \$ | 2,128,594 |

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements Ear the year anded 31 December 2022

For the year ended 31 December 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.

| | 2022 | 2021 |
|--------------------------------|------------------|----------|
| Balance - beginning of year | \$ 372,394 \$ | 338,885 |
| Funds advanced during the year | 35,656 | 89,910 |
| Loans forgiven during the year | (60,073) | (56,401) |
| Balance - end of year | \$ 347,977 \$ | 372,394 |
| | | |

5. Term deposits

(a) Short-term

As at 31 December 2022, the Association held term deposits of \$11,166,649 (2021 - \$Nil) with maturity dates ranging from 8 August 2023 to 18 August 2023 and bearing interest at 4.4% per annum which has been classified as a short-term assets.

(b) Long-term

As at 31 December 2022, the Association held term deposits totalling \$9,695,138 (2021 - \$20,716,359) with maturity dates ranging from 18 July 2024 to 18 August 2024 and bearing interest at 1.5% per annum which have been classified as long-term assets.

6. Internally restricted net assets

In previous year's, the Directors of the Association established the internally restricted reserve fund for the purpose of (1) responding to environmental impairment liability exposures and director and officers liability exposures up to predetermined levels in conjunction with the overall insurance program and (2) to fund the ongoing operations, future program expenses, potential penalties and various other projects of the Association from time to time. During the 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 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, upon the closure of the internally restricted reserve fund, \$17,097,440 was transferred to the PCA Program Reserve Fund with the remaining balance of \$2,425,324 transferred to unrestricted net assets. Additionally, at year end, \$29,517,810 (2021 - \$Nil) was transferred from unrestricted net assets to the PCA Program Reserve Fund. In total, these transactions resulted in a fund transfer of \$46,615,250 to the internally restricted net assets.

Notes to the Financial Statements

For the year ended 31 December 2022

7. Tangible capital assets

| | _ | Cost | ccumulated mortization | 2022 Net | 2021 Net |
|--|----|--|---|---|--|
| Land Buildings Depot equipment Office equipment | \$ | 7,659,119 8,141,509 3,387,436 5,551 | \$ - \$ 1,542,619 2,674,471 5,551 | 7,659,119 \$ 6,598,890 712,965 - | 7,659,119 6,937,399 731,624 - |
| | \$ | 19,193,615 | \$ 4,222,641 \$ | 14,970,974 \$ | 15,328,142 |

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 \$685,577 (2021 - \$571,332) of amortization expense.

8. Intangible assets

| | Accumulated Cost Amortization | | 2022 Net | 2021 Net | |
|--|--------------------------------------|----|-----------------|----------------|-------------|
| ERP Software Quebec RecycFluo Program | \$ 754,986 50,000 | \$ | 754,986 \$ - | - \$ 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 2022 fiscal year.

Included in operating expenses and general and administrative expenses is a total of \$Nil (2021 - \$10,248) of amortization expense.

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements

For the year ended 31 December 2022

| 9. | Accounts payable and accrued liabilities | | | |
|----|--|-----------|------------------------|----------------------|
| | r • j • • j • • • • • • • • • • • • • • • • • • • | | 2022 | 2021 |
| | | | | (Note 17) |
| | Accounts payable and accrued liabilities Government remittances payable | \$ | 6,591,595 \$ 69,634 | 7,046,760 174,194 |
| | | <u>\$</u> | 6,661,229 \$ | 7,220,954 |

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, the Association has reversed the penalties previously accrued in the financial statements, which has been recorded as a reduction in operating expenses in the current year of \$810,354, 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.

(b) Pursuant to the Surplus Fund Transfer Addendum (Note 13), the Association established a restricted reserve fund of \$765,500 (2021 - \$765,500) from the Association's existing assets excluding the surplus funds received as part of the Fee Reduction Campaign. The restricted reserve fund has been allocated to the categories of designated program materials as follows:

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

The purpose of the restricted reserve fund is to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 September 2021. In the event that there is insufficient funding in the restricted reserve fund to cover the expenses during a transitional delay, the Association is required to fund any expenses in excess of the restricted reserve fund from its own assets. At the date of the independent auditors' report, while the transition of the MHSW program is underway, it is indeterminable whether the Association will be required to fund any expenses, either up to, or in excess of, the amount of the restricted reserve fund.

Notes to the Financial Statements

For the year ended 31 December 2022

11. Commitments

(a) The Association has a lease agreement for the Quebec office suite which expires on 31 May 2024.

The Association has a lease agreement for the Ontario office which expires on 29 Feb 2024.

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

| 2023 2024 | \$ 108,858 31,902 |
|--------------|-------------------------|
| | \$ 140,760 |

- (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 2022, \$688,898 of loans have been disbursed from the pool of available funds (Note 4) and \$340,921 of loans have been forgiven.
- (c) During the 2021 fiscal year, 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.
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$755,481 (2021 \$1,191,111) which will be incurred during 2023.

For the year ended 51 December 2

12. Externally restricted net assets

Externally restricted net assets is comprised of the following amounts:

| | _ | 2022 | 2021 |
|--|----|-------------------------|----------------------|
| Quebec Recycfluo Program Reserve Ontario Fee Reduction Reserve (Note 10(b)) | \$ | 1,386,372 \$ 765,500 | 1,363,094 765,500 |
| | \$ | 2,151,872 \$ | 2,128,594 |

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, interest income of \$23,278 was transferred from unrestricted net assets to the externally restricted net assets related to the Quebec Recycfluo Program Reserve.

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 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 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 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 2022, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$676,667 (2021 - \$235,576).

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements

For the year ended 31 December 2022

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 2022.

(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 2022, cash and accounts receivable of \$201,114 USD and \$164,974 USD (2021 - \$541,242 USD and \$97,818 USD) respectively and accounts payable and accrued liabilities of \$12,275 USD (2021 - \$50,879 USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

PRODUCT CARE ASSOCIATION OF CANADA Notes to the Financial Statements

For the year ended 31 December 2022

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 and the reserve. 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 2022 and for the year then ended are based on the audited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

Notes to the Financial Statements

For the year ended 31 December 2022

| Controlled organization - Continued | |
|--|--|
| PCA PSI | |
| | 31 December 31 December 2022 2021 |
| | (unaudited) |
| Financial Position | |
| fotal assets | \$ 4,866,224 \$ 2,413,993 |
| otal liabilities otal net assets | 1,308,165115,9433,558,0592,298,050 |
| | \$ 4,866,224 \$ 2,413,993 |
| | 31 December 31 December 2022 2021 |
| | (unaudited) |
| esults of Operations | |
| otal revenue otal expenses | \$ 3,393,312 \$ 1,506,927 2,333,196 1,102,530 |
| excess of revenues over expenses | \$ 1,060,116 \$ 404,397 |
| | 31 December 31 December 2022 2021 |
| | (unaudited) |
| Cash Flows | |
| Cash provided by operating activities | \$ 2,121,950 \$ 560,965 |

15.

Notes to the Financial Statements

For the year ended 31 December 2022

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 \$29,779 (2021 - \$18,814) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2023 fiscal year.

Included in revenues is \$270,090 (2021 - \$88,360) 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. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2022 financial statements. As at 1 January 2022, \$1,363,094 was reclassified from unrestricted net assets to externally restricted net assets which represents the amount of PCA funds reserved for the Quebec RecycFluo program. This amount is required to be maintained as an externally restricted reserve fund by the agreement with Recycfluo Quebec (Note 12).

Appendix F - 2022 Third Party Assurance Statement for Non-Financial Information

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

INDEPENDENT REASONABLE ASSURANCE REPORT

31 DECEMBER 2022



INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of Product Care Association of Canada,

Assurance Level and Selected Information

We have been engaged by Product Care Association of Canada (the "Association") to perform a reasonable assurance engagement in respect of the following information (the "Selected Information"), detailed in Appendix 1, and also included within the Association's Annual Report for the BC Lamps and Lighting Equipment Program to the Ministry of Environment and Climate Change Strategy for the year ended 31 December 2022:

- 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 2022 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 2022 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 2 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. 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, Benson UP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada 22 June 2023

Appendix 1

Evaluation Criteria

Collection facilities

| Specific disclosures in the annual stewardship report from Section 4.1 - Collection Sites and | | |
|--|-----------|--|
| Appendix C - List of Contracted Collection Sites as of December 31st 2022 for which evaluation | | |
| criteria were developed | | |
| Disclosure per Annual Report | Reference | |

| Disclosure per Annual Report | Reference |
|---|--|
| Total number of collection facilities - 450 | Appendix C - List of Contracted Collection Sites as of December 31 st 2022 |
| | of December 31 2022 |
| | |

"A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the general public. 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 Program's collection system included 450 contracted collection sites, with 4 advertised sites added in 2022 and 8 advertised sites removed representing a net decrease of 4 sites from 2021."

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 2022, 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 rep Hierarchy and Product/Component Management Disclosure per Annual Report | ort from Section 6 - Pollution Prevention |
|---|--|
| Disclosure per Annual Report | for which evaluation criteria were developed |
| | Reference |
| "After collection, Program Products are transported t | o the Program's primary processors." |
| "At the processors, with exception of PCB ballasts, P | rogram 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 man | aged by the Program's primary processors was based |
| on information provided to Product Care by the Prog | ram's primary processors." |
| Material: Lamps | Table 11: Materials Processing |
| 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 | |
| "Crushed lamps were sent to a processor and were maintain lamps with the same material end-fates, with the exception of the same crushed lamps were held in the shipment." | eption of glass which was used as aggregate in |
| Sub-Component: Metal | Table 11: Materials Processing |
| End fate: Same as whole lamps | |
| Sub-Component: Glass | |
| End fate: Recycled as aggregate in concrete | |
| | |
| Sub-Component: Mercury and Phosphor Powder | |
| Sub-Component: Mercury and Phosphor Powder End fate: Same as whole lamps | |
| End fate: Same as whole lamps Sub-Component: Plastic | |
| End fate: Same as whole lamps Sub-Component: Plastic End fate: Recycled as aggregate | |
| End fate: Same as whole lamps Sub-Component: Plastic End fate: Recycled as aggregate Material: Residential Fixtures | |
| End fate: Same as whole lamps Sub-Component: Plastic End fate: Recycled as aggregate Material: Residential Fixtures "Residential fixtures contain materials similar to sma | |
| End fate: Same as whole lamps Sub-Component: Plastic End fate: Recycled as aggregate Material: Residential Fixtures "Residential fixtures contain materials similar to sma Program partnered with the Canadian Electrical Stew | ardship Association's (CESA) program |
| End fate: Same as whole lamps Sub-Component: Plastic End fate: Recycled as aggregate Material: Residential Fixtures "Residential fixtures contain materials similar to sma Program partnered with the Canadian Electrical Stew (ElectroRecycle) to collect residential fixtures along | ardship Association's (CESA) program with small appliances and power tools at CESA- |
| End fate: Same as whole lamps Sub-Component: Plastic End fate: Recycled as aggregate Material: Residential Fixtures "Residential fixtures contain materials similar to sma Program partnered with the Canadian Electrical Stew | ardship Association's (CESA) program with small appliances and power tools at CESA- e independent processors where they were |
| Sub-Component: Mercury and Phosphor Powder | |

| Sub-Component: Ferrous Steel | Table 11: Materials Processing |
|---|---------------------------------|
| Downstream process: Production, processing, non- | Tuble II. Materials I focessing |
| 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 Common enter Common | |
| Sub-Component: Copper | |
| Downstream process: Processing, refining | |
| End fate: Recycled | |
| Sub-Component: Glass | |
| Downstream process: Processing, non-processing | |
| End fate: Recycled | |
| | |
| 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 Common anti Danan Dagad Matariala | |
| 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 Bal | lasts |
| "Commercial fixtures and non-PCB ballasts were col | |
| existing market-driven metal recycling system. Acco | |

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 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 2 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.
- 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 |

| December 31, 2022." Product collected | Table 13: Estimated Quantity of Product Collected | |
|---|---|--|
| Whole Lamps – 6,599,849 units | in 2022 | |
| Residential Fixtures – 1,070 tonnes | | |
| PCB Containing Ballasts – 7,638 kg | | |
| Crushed Lamps – 4,638 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 | Table 14: Whole Lamp Units Collected by Product | |
| Fluorescent Tubes (All sizes and shapes) – 2,434,018 units | Category | |
| Compact Fluorescent Lights (CFL)/ Screw-In | | |
| Induction Lamps – 1,104,632 units | | |
| Light Emitting Diodes (LED) – 650,864 units | | |
| High Intensity Discharge (HID) and Other – 141,320 units | | |
| Incandescent / Halogen – 2,269,015 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 LightRecycle program materials.

Performance targets

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

No targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation were presented in the 2022 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.