



# BRITISH COLUMBIA LAMPS AND LIGHTING EQUIPMENT EXTENDED PRODUCER RESPONSIBILITY PROGRAM



**Submitted to:**

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**2024 Annual Report**

**Submitted on June 30, 2025**

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# TABLE OF CONTENTS

|     |   |    |
|-----|---|----|
| 1.  | Executive Summary   | 3  |
| 2.  | Program Outline   | 7  |
| 3.  | Public Education Materials and Strategies   | 7  |
| 3.1 | Strategy .....  | 8  |
| 3.2 | Consumer-facing Activities .....  | 8  |
| 3.3 | Institutional, commercial and industrial (IC&I) .....                               | 10 |
| 4.  | Collection System   | 10 |
| 4.1 | Collection Sites .....  | 11 |
| 4.2 | Collection Events .....   | 17 |
| 5.  | Environmental Sustainability: Producer Efforts to Reduce Waste in Product Lifecycle | 17 |
| 6.  | Pollution Prevention Hierarchy and Product / Component Management                   | 19 |
| 7.  | Product Sold, Product Collected and Recovery Rate                                   | 22 |
| 7.1 | Products Sold .....   | 22 |
| 7.2 | Product Collected .....   | 22 |
| 7.3 | Commercial Fixtures and Non-PCB Ballasts .....                                      | 27 |
| 7.4 | Waste Composition Audits .....  | 27 |
| 8.  | Summary of Expenditures and Fees  | 28 |
| 9.  | Plan Performance  | 29 |
|     | Appendix A – Public Advertising and Promotional Materials                           | 30 |
|     | Appendix B – Industry-Focused Advertising and Communication Materials               | 39 |
|     | Appendix C – List of Contracted Collection Sites                                    | 44 |
|     | Appendix D – 2024 Audited Program Financial Statement                               | 59 |
|     | Appendix E – 2024 Product Care Consolidated Audited Financial Statements            | 68 |
|     | Appendix F – 2024 Third Party Assurance Statement for Non-Financial Information     | 92 |

# 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 Parks (BCMEP) on November 13, 2018 (“Program Plan”), and pursuant to the requirements of the Recycling Regulation B.C. Reg. 449/2004 (“Regulation”)<sup>1</sup>. Amendments to the Program Plan were submitted to the Ministry on April 22, 2022, and are presently under review. This annual report reports on the performance of the Program as required, pursuant to Section 8(2) of the Regulation, for the period January 1 to December 31, 2024. As the amended Program Plan is still under review, this annual report is based on the currently approved 2018 Program Plan.

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

Table 1: Program Product Categories

|                    |  |
|--------------------|--|
| Product Categories | 1. Fluorescent Tubes measuring $\leq$ 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)                                     |
|                    | 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) |

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: [Lights-Product-Guide-EN-March2024.pdf](#)

The Program’s regulatory reporting requirements and key performance targets for 2024 are summarized in Table 2 and Table 3 below.

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

Table 2: Regulatory Reporting Requirements

| Regulation Provision    | Topic  | Summary  |
|-------------------------|--|--|
| Part 2, section 8(2)(a) | Public Education<br>Materials and Strategies | <ul style="list-style-type: none"> <li>• The 2024 survey indicated 88% consumer awareness</li> <li>• Productcare.org provided consumers with content about the Program, with a “Find a recycling location” tool, collection site opening hours, and accepted product lists.</li> <li>• Productcare.org provided service partners and members with content about the Program, membership, regulatory documentation, stewardship plans, annual reports, product lists, and fee schedules.</li> <li>• Point of sale and point of return materials were available for reorder, free of charge, upon request.</li> <li>• Video ads were placed on Linear TV (Global BC, CBC, CTV), Connected TV (Stack TV, Amazon Prime, Disney+), Audio Streaming (Spotify), Display &amp; social media.</li> <li>• Print ads appeared in the Property Manager’s Sourcebook and editions of the Business Examiner magazine.</li> <li>• Outdoor ads were displayed on buses and a digital billboard.</li> <li>• Digital ads included campaigns on Google (Search, Display, Video), social media (Facebook, Instagram, TikTok, LinkedIn), and Spotify.</li> <li>• Banners ads in British Columbia Electrical Association (BCEA), Building Owners and Managers Association of British Columbia (BOMA BC), Canadian Home Builders’ Association of British Columbia (CHBA BC), and Electro-Federation Canada (EFC) newsletters.</li> <li>• Partnered with RCBC on the RCBC Hotline and Recyclepedia.</li> </ul> |

| Regulation Provision    | Topic   | Summary   |
|-------------------------|---|---|
| Part 2, section 8(2)(b) | Collection System and Facilities                                      | <p>The Program's collection system had 441 contracted collection sites. Additional collection services included:</p> <ul style="list-style-type: none"> <li>• Courier service and direct pickup service for PCB-containing ballasts.</li> <li>• Direct pickup service from Large Volume Generators of lamps and pre-crushed lamps.</li> <li>• 8 collection events.</li> <li>• The Program also provided services to 63 First Nations communities.</li> </ul>  |
| Part 2, section 8(2)(c) | Product Environmental Impact Reduction, Reusability and Recyclability | <p>The lighting industry continues to advance its transition toward more sustainable practices by prioritizing durable and energy-efficient technologies—most notably, the widespread adoption of LED lighting. This shift significantly reduces energy consumption and decreases the frequency of product replacement, thanks to the extended lifespan of LED products. In parallel, the industry is increasingly aligning with circular economy principles by improving product reusability and repairability, and incorporating more sustainable materials in packaging.</p>   |
| Part 2, section 8(2)(d) | Pollution Prevention Hierarchy and Product / Component Management     | <ul style="list-style-type: none"> <li>• Lamps<sup>2</sup> were broken down into component parts and managed according. For details, please refer to Pollution Prevention Hierarchy and Product / Component Management.</li> <li>• Minor amounts of pre-crushed lamps were held in temporary storage at the end of the year awaiting shipment to the final processor.</li> <li>• Residential-use fixtures were broken down into various components for recovery / recycling. A small amount of glass was grouped with refuse and sent to landfill. See Pollution Prevention Hierarchy and Product / Component Management for more details.</li> <li>• Commercial fixtures and non-PCB ballasts were collected and managed through the existing market-driven metal recycling system.</li> <li>• PCB containing ballasts were collected</li> </ul> |

<sup>2</sup> Includes whole lamps and pre-crushed lamps.

| Regulation Provision      | Topic   | Summary  |
|---------------------------|---|--|
|                           |   | and managed as hazardous waste and sent for incineration at licensed/permitted facilities.   |
| Part 2, section 8(2)(e)   | Product Sold and Collected and Recovery Rate                                | <ul style="list-style-type: none"> <li>• Program members reported selling 23,603,861 units of Program Products in 2024.</li> <li>• In 2024, the Program collected an estimated: <ul style="list-style-type: none"> <li>• 6,248,906 units of lamps</li> <li>• 967 tonnes of residential fixtures</li> <li>• 9,797 kilograms of PCB containing ballasts</li> <li>• 1,854 kilograms of pre-crushed lamps</li> </ul> </li> </ul> |
| Part 2, section 8(2)(e.1) |   | <ul style="list-style-type: none"> <li>• See Table 16 for estimated lamp collection volumes by regional district.</li> <li>• See Table 19 for estimated residential fixture collection volumes by regional district.</li> </ul>  |
| Part 2, section 8(2)(f)   | Summary of Revenues and Expenses  | <ul style="list-style-type: none"> <li>• The Program is funded through fees remitted by members on the sale of new Program Products in or into British Columbia.</li> <li>• 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 (see Appendix E).</li> </ul>                                 |
| Part 2, section 8(2)(g)   | Summary of the third-party non-financial audit on the Program's performance | <ul style="list-style-type: none"> <li>• The audited non-financial statement is appended to the report (see Appendix F)</li> </ul>   |

Table 3: 2024 Key Performance Targets

| 2024 Key Performance Targets              |                                  |                  |                            |
|---|----------------------------------|------------------|----------------------------|
| Regulation, Part 2 section 8(2)(g)        |                                  |                  |                            |
| 2024 Program Plan Targets                 |                                  | 2024 Performance | Strategies for Improvement |
| Consumer Awareness                        | Minimum 70%, surveyed biennially | 88%              | N/A                        |
| Accessibility Targets <sup>3</sup>        |                                  | 2024 Performance | Strategies for Improvement |
| 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.

The Program operated in accordance with Product Care's Program Plan approved by the BCMEP pursuant to the requirements of the Regulation. Producers of designated products are required to meet the obligations set out by the Regulation. The Program is funded by membership fees, known as environmental handling fees ("EHF"), remitted to Product Care by its members based on unit sales in or into the province, of products identified in the Program Plan ("Program Products"). A current list of Program members is available here:

<https://www.productcare.org/members/membership-documents/>.

Between January 1, 2024, and December 31, 2024, 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

Consumers are an integral component of the recycling ecosystem; without their participation, responsible end-of-life management of consumer products cannot be achieved. For this reason, a concerted communications strategy must be deployed to ensure consumers of regulated products:

1. Are aware that the product can be recycled; and
2. Know the steps/process for how to recycle said product.

In 2024, Product Care Recycling implemented a range of promotion and education activities as part of our communication plan to meet these objectives, complying with the obligations under section 5(1)c(iv) of the

<sup>3</sup> 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 2020-2024 did not impact the 2019 study results.

Regulation The following section provides details regarding these efforts as per annual reporting requirements, outlined in section 8(2)(a).

### **3.1 STRATEGY**

Consumers of the program's products are diverse; they range across demographics and vary in their purchase, use, and disposal behaviour. Recognizing these nuances and that different segments of our audience will access information in different ways and at different times, the Program utilizes a multi-channel approach for communication activities when targeting consumers. This comprehensive strategy ensures broad market coverage, giving consumers a variety of ways to receive and access information about the program.

Commercial users represent a significant portion of lighting products purchased, and consumed, in the province. Though awareness strategies designed for residential consumers will undoubtedly also reach commercial audiences, there remains a need to support large volume recycling by developing separate messaging to target industrial, commercial, and institutional (IC&I) users. For this reason, the Program deploys a specialized strategy to reach commercial audiences, supporting the objective of high diversion.

### **3.2 CONSUMER-FACING ACTIVITIES**

#### **3.2.1 INFORMATION HUB**

Product Care owns and manages [productcare.org](https://productcare.org), a program information hub. The site is consumer-facing and has been designed to meet their specific needs. Website content includes (see Appendix A ):

- Recycling locator:
  - Interactive map displaying the locations of *all* light collection sites within the province, along with their hours of operation and contact information.
- Program information
  - Listing of accepted and non-accepted products, along with tips for proper end of life product management
  - Details on program funding and Environmental Handling Fees
  - Videos describing the recycling process

#### **3.2.2 TOLL-FREE NUMBER AND EMAIL**

To increase access to Information regarding recycling for British Columbia residents, Product Care manages a consumer-facing toll-free number and email address. Additionally, the Program participates in the Recycling Council of British Columbia's (RCBC) hotline and Recyclapedia app service, which also address consumer inquiries about Product Care's programs. Together, these services handled a total of 6,062 inquiries in 2024.

#### **3.2.3 POINTS OF SALE (POS) AND POINT OF RETURN (POR)**

The optimal time to educate a consumer that a product is recyclable is at the time of purchase. Similarly, informing consumers who regularly recycle that other products they may own can *also* be recycled is equally valuable, as these consumers are already demonstrating an interest in recycling. For these reasons, Product Care has a suite of printed educational materials that are available at no cost to retailers or collection sites. Online forms facilitate ease-of-ordering and shipment.

#### **3.2.4 MULTI-CHANNEL ADVERTISING**

Advertising campaigns are a proactive mechanism to reach consumers and influence their future behaviour. To maximize the effectiveness of these efforts, the Program undertook a multi-channel approach, utilizing a mix of traditional and digital platforms. Campaigns are released across the province, targeting both rural areas and urban centres.

Product Care focuses its advertising efforts during peak periods of lighting product use and purchase to maximize campaign effectiveness among residential and commercial audiences. For example, during the darker months from September to March, when indoor lighting use increases, collection volumes typically rise, along with traffic to the online recycling locator. In addition to seasonal campaigns, the Program runs a year-round Google Search advertising campaign to reach consumers actively seeking information about lighting product recycling.



### 3.2.4.1 DISPLAY ADVERTISING (VIDEO, DISPLAY, SOCIAL)

Digital advertisements appear on websites, apps, and social media platforms through targeting and tracking technology. A suite of Product Care branded assets across formats (text, graphic, video, etc.) (see Appendix A) are distributed through the Google Display Network and Meta Audience Network and are displayed to relevant consumers based on their demographics, interest, browsing behaviour, or past online interactions. Based on their ability to target a specified audience (consumers of lighting products), digital advertisements form a foundational component of our advertising strategy.

### 3.2.4.2 SOCIAL MEDIA

To supplement our digital investment, Product Care also purchases advertisements on popular social media platforms, alternative social media platforms, such as Pinterest, Reddit, and Tik Tok, that may not be captured in the Google or Meta networks, but nevertheless present valuable opportunities to reach our target audience. These platforms provide us with opportunities to engage with niche audiences with ideal behaviours that coincide with our target audience.

### 3.2.4.3 STREAMING CHANNELS

Video advertisements on the streaming platform Spotify help the Program to reach audiences beyond traditional digital and social channels. Not only are these ads shown when users are actively engaging with the app, ensuring high visibility, by leveraging video on a platform primarily known for audio content, advertisements uniquely stand out.

### 3.2.4.4 TRADITIONAL CHANNELS

Traditional advertising supports the Program's multi-channel strategy by reaching those not actively engaged online. In 2024, linear television advertisements as well as outdoor advertising (digital billboard screen and transit), provided a tangible brand presence for the stewardship program.

## 3.2.5 AWARENESS EVENTS

In 2024, Product Care attended and/or sponsored the following events:

- April 23-25: IZW TAG Day 2024
- May 9: SABC/BCMEP Meeting
- Oct 2-3: Metro Vancouver Zero Waste Conference
- Oct 23-25: Coast Waste Management Association (CWMA) 2024 Conference

## 3.2.6 CONSUMER AWARENESS

Product Care coordinates consumer awareness surveys to validate the impact of our promotion and education activities for the provincial stewardship programs we oversee. A reputable third party conducts the surveys every two years, compiling responses by program product and by province. Harmonizing the biennial process between provincial programs not only achieves cost and resource efficiency.

The 2024 survey found that 88% of BC respondents who purchased program lighting products were aware that they can be recycled in the province, surpassing the Program Plan's target of 70%. Survey respondents were asked the question: "As far as you are aware, can light bulbs or tubes be recycled or safely disposed of in BC when they are no longer wanted?". The next consumer awareness study will be conducted in the fall of 2026, following the committed cadence of one every two years.

Table 4: Consumer Awareness Survey Results

| Year | Target | Actual |
|------|--------|--------|
| 2024 | 70%    | 88%    |
| 2022 | 70%    | 86%    |

### **3.3 INSTITUTIONAL, COMMERCIAL AND INDUSTRIAL (IC&I)**

In 2024, the Program continued the execution of its IC&I-focused awareness strategy as committed to in the Program Plan. Tactics employed are detailed below, and examples of associated collateral are provided in Appendix B.

#### **3.3.1 INDUSTRY CAMPAIGNS**

Product Care used a mix of print and digital tactics to engage the commercial sector, including electricians, property managers, developers, among others.

##### **3.3.1.1 PRINT**

The Product Care Lights Recycling Program for large volumes was advertised in the following industry publications:

- BIV – Property Manager's Sourcebook
- Business Examiner – Vancouver Island Commercial Building Awards Souvenir Booklet
- Business Examiner – July edition

##### **3.3.1.2 DIGITAL CAMPAIGNS**

A Google video campaign ran ads on YouTube and its partner sites, targeting consumers who had previously visited industry-related websites. Meanwhile, a LinkedIn video campaign targeted users based on their job roles and interests.

##### **3.3.1.3 NEWSLETTERS**

Banners promoted Product Care's free commercial lights pick-up services to industry members in the following newsletters:

- EFC – Electro Federation of Canada
- BCEA – British Columbia Electrical Association:
- CHBABC – Canadian Home Builders' Association of BC
- BOMA – Building Owners and Managers Association of BC

#### **3.3.2 INDUSTRY OUTREACH**

Product Care continued to engage with leading wholesalers/distributors to promote the Program to the IC&I sector in BC through the following events:

- EFC Annual Industry Conference
- RCC (Retail Council of Canada) Sustainability Conference
- Vancouver Island Tabletop Tradeshows hosted by the BC Electrical Association

## **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 5 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:

[Lights-Product-Guide-EN-March2024.pdf](#)

Table 5: Summary of Program Products

| Product Category  | Product Subcategory  |
|-------------------|--|
| 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 | NA   |
| Fixtures          | Small light fixtures and light strings   |
|                   | Portable fixtures, emergency/egress lights, small outdoor fixtures, decorative fixtures, and linear fixtures |
|                   | Commercial and industrial non-linear fixtures  |
|                   | Large outdoor fixtures for use in institutional, commercial, and industrial settings                         |
| Ballasts          | PCB Containing   |
|                   | Non-PCB Containing   |

## 4.1 COLLECTION SITES

A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the public.

The Program's collection system included four hundreds and forty-one (441) contracted collection sites, with eight (8) advertised sites added in 2024 and twelve (12) advertised sites removed representing a net decrease of four (4) sites from 2023. See Table 6 for a list of these changes ( a full list of collection sites by location is available in Appendix C ).

Table 6: Collection Sites Added/Removed in 2024

| Depot Location | Depot Name                                | Change from 2024 |
|----------------|---|------------------|
| Prince George  | Asset Investment Recovery - Prince George | Opened           |
| Victoria       | Asset Investment Recovery - Victoria      | Opened           |
| Burns Lake     | Burns Lake Transfer Station               | Opened           |
| Maple Ridge    | Canadian Tire #481 (Maple Ridge)          | Opened           |

| Depot Location  | Depot Name                                  | Change from 2024 |
|-----------------|---|------------------|
| Victoria        | Canadian Tire Hillside (#365)               | Opened           |
| Fraser Lake     | Fraser Lake and Area 'D' Transfer Station   | Opened           |
| Tofino          | Tyhistanis Transfer Station                 | Opened           |
| Vanderhoof      | Vanderhoof Transfer Station                 | Opened           |
| Golden          | Ace Hardware Golden                         | Closed           |
| Powell River    | Canadian Tire #480 (Powell River)           | Closed           |
| Vernon          | Home Building Centre - Vernon               | Closed           |
| Hope            | Mattress Recycling                          | Closed           |
| Castlegar       | Mountain High Lighting                      | Closed           |
| Hope            | RONA Hope - Fraser Valley Building Supplies | Closed           |
| Surrey          | Scott Road Bottle Depot                     | Closed           |
| Denny Island    | Shearwater Marine Ltd                       | Closed           |
| Powell River    | Town Centre Recycling Depot                 | Closed           |
| New Westminster | Urban Impact Recycling                      | Closed           |
| Surrey          | Canadian Tire #443 (Surrey Newton)          | Closed           |
| Vancouver       | Kerrisdale Lumber Co.                       | Closed           |

The Program enters into separate contracts with collection sites for each collection service offered. The seven different collection services offered through the Program are listed in Table 7, which also includes the number of collection sites by type of collection service, some sites offer more than one type of collection service. Table 8 provides the number of contracted collection sites by regional district.

Table 7: Light Recycling Collection – Service Types and Number of Collection Sites by Type

| Type of Service   | Description   | No. of Collection Sites |
|---|---|-------------------------|
| Advertised Residential Lamps                              | Collection sites accepting residential volumes of lamps (up to 16 units)              | 352                     |
| Advertised Residential Fixtures                           | Collection sites accepting residential volumes of fixtures                            | 199                     |
| Advertised All Sectors Lamps (Commercial and Residential) | Collection sites accepting commercial volumes of lamps (up to one full skid spot)     | 163                     |
| Advertised Commercial Fixtures and Non-PCB Ballasts       | Collection sites accepting commercial volumes of fixtures & non-PCB ballasts          | 107                     |
| Unadvertised Residential Fixtures                         | Collection sites accepting residential volumes of fixtures from specific sources only | 9                       |

| Type of Service                  | Description  | No. of Collection Sites |
|----------------------------------|--|-------------------------|
| Unadvertised Commercial Lamps    | Collection sites accepting commercial volumes of lamps from specific sources only                            | 14                      |
| Unadvertised Consolidators Lamps | Collection sites consolidating volumes of Program Products into larger quantities from specific sources only | 13                      |

Table 8: Contracted Collection Sites by Regional District

| Regional District         | No. of Collection Sites |
|---------------------------|-------------------------|
| Alberni-Clayoquot         | 7                       |
| Bulkley-Nechako           | 14                      |
| Capital Regional District | 41                      |
| Cariboo                   | 8                       |
| Central Coast             | 2                       |
| Central Kootenay          | 11                      |
| Central Okanagan          | 13                      |
| Columbia Shuswap          | 6                       |
| Comox Valley              | 10                      |
| Cowichan Valley           | 13                      |
| East Kootenay             | 7                       |
| Fraser Valley             | 22                      |
| Fraser-Fort George        | 9                       |
| Kitimat Stikine           | 7                       |
| Kootenay Boundary         | 3                       |
| Metro Vancouver           | 151                     |
| Mt Waddington             | 9                       |
| Nanaimo Regional District | 15                      |
| North Coast               | 5                       |
| North Okanagan            | 10                      |
| Northern Rockies          | 1                       |
| Okanagan Similkameen      | 16                      |
| Peace River               | 7                       |
| qathet                    | 3                       |
| Squamish Lillooet         | 11                      |
| Strathcona                | 9                       |
| Sunshine Coast            | 7                       |

| Regional District | No. of Collection Sites |
|-------------------|-------------------------|
| Thompson Nicola   | 24                      |
| <b>Total</b>      | <b>441</b>              |

The Program measures consumer access to collection facilities in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). This Standard defines minimum accessibility levels as a 30-minute drive or less to a collection point in urban centres with a population greater than 4,000, and a 45-minute drive or less for those living in rural communities greater than 4,000 people.

An accessibility study was conducted in 2019 by an independent third party on contracted collection sites. Table 9 shows the percentage of the population with access to collection site locations by type as of December 31, 2019, according to the SABC Accessibility Standard.

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

Table 9: Percentage of Population with Access to Collection Sites per SABC Accessibility Standard in 2019

| Collection Site Type | % Population <sup>4</sup> (2019 Study) |
|----------------------|--|
| Residential Lamps    | 99.7                                   |
| Residential Fixtures | 98.4                                   |
| Commercial Lamps     | 99.6                                   |
| Commercial Fixtures  | 96.2                                   |

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 four hundreds and forty-one (441) contracted collection sites, ninety-one (91) of those collection sites were in communities with populations of less than 4,000. The Program also provided collection services to two (2) communities with populations of less than 4,000 through collection events.

The Program provided collection service/access to sixty-three (63) First Nation communities through various means, including permanent collection sites, collection events, and direct pickup services. Product Care continued its membership with the Indigenous Zero Waste Technical Advisory Group (IZWTAG) and supported the collection of Program Products at Zero Waste Circuit Rider events. Table 10 lists the First Nations communities that were provided with collection services in 2024.

Table 10: First Nations Communities serviced in 2024

| First Nations Community       | Type of Services Provided |
|-------------------------------|---------------------------|
| Adams Lake                    | Permanent collection site |
| Ashcroft                      | Permanent collection site |
| Binche Whuten                 | Collection event          |
| Blueberry River First Nations | Collection event          |

<sup>4</sup> Based on the SABC Accessibility Standard as described in footnote 3.

| First Nations Community          | Type of Services Provided |
|----------------------------------|---------------------------|
| Bonaparte                        | Permanent collection site |
| Canim Lake                       | Collection event          |
| Cheslatta Carrier Nation         | Collection event          |
| Coldwater                        | Permanent collection site |
| Cook's Ferry                     | Permanent collection site |
| Esdilagh First Nation            | Collection event          |
| Esk'etemc                        | Collection event          |
| Gitanmaax hagwilget              | Collection event          |
| Gitanyow                         | Collection event          |
| Gitsegukla                       | Collection event          |
| Gitwangak                        | Collection event          |
| Gwa'Sala-Nakwaxda'xw             | Permanent collection site |
| Halfway River First Nation       | Collection event          |
| Heiltsuk                         | Permanent collection site |
| High Bar                         | Permanent collection site |
| Hupacasath First Nation          | Permanent collection site |
| Iskut                            | Collection event          |
| Kanaka Bar                       | Permanent collection site |
| Kispiox                          | Collection event          |
| Lax Kw'alaams                    | Permanent collection site |
| Lheidli T'enneh                  | Collection event          |
| Lower Nicola                     | Permanent collection site |
| Lytton                           | Permanent collection site |
| Nak'azdli Whut'en                | Collection event          |
| Namgis First Nation              | Permanent collection site |
| Neskonlith                       | Permanent collection site |
| Nicomen                          | Permanent collection site |
| Nisga'a Village of Gingolx       | Collection event          |
| Nisga'a Village of Gitwinksihlkw | Collection event          |
| Nisga'a Village of Laxgalt'sap   | Collection event          |
| Nisga'a Village of New Aiyansh   | Collection event          |

| First Nations Community                   | Type of Services Provided |
|---|---------------------------|
| Nooaitch                                  | Permanent collection site |
| Oregon Jack Creek                         | Permanent collection site |
| Osoyoos                                   | Permanent collection site |
| Penelakut Tribe                           | Permanent collection site |
| Penticton                                 | Permanent collection site |
| Quatsino                                  | Permanent collection site |
| Shackan                                   | Permanent collection site |
| Sik-e-dakh                                | Collection event          |
| Simpcw First Nation                       | Permanent collection site |
| Skeetchestn                               | Permanent collection site |
| Skin Tyee                                 | Collection event          |
| Takla Lake First Nation                   | Collection event          |
| Tla-o-qui-aht First Nations (Opitsaht)    | Permanent collection site |
| Tl'azt'en Nation                          | Collection event          |
| tlesqox                                   | Collection event          |
| Tl'etinqox Government                     | Collection event          |
| Tsal'alh                                  | Permanent collection site |
| Tseshah                                   | Permanent collection site |
| tsideldel                                 | Collection event          |
| Ts'il Kaz Koh                             | Collection event          |
| West Moberly First Nations                | Collection event          |
| Wet'suwet'en First Nation                 | Collection event          |
| Whe-La-La-U                               | Permanent collection site |
| Whispering Pines/Clinton                  | Permanent collection site |
| Williams Lake                             | Collection event          |
| Witset First Nation (Formerly Moricetown) | Collection event          |
| Xeni Gwet'in First Nations Government     | Collection event          |
| Yunesit'in Government                     | Collection event          |



### 4.1.1 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/consumers that generate qualifying quantities of Program Products at their own site or at an offsite locations.

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

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

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

### 4.2 COLLECTION EVENTS

The Program continued to partner with local governments and other organizations in holding collection events to provide collection services for Program Products. Table 11 lists the dates and locations of the eight (8) collection events in 2024 that the Program participated in.

Table 11: 2024 Collection Events

| Date               | Location  |
|--------------------|-----------|
| February 24, 2024  | Vancouver |
| April 20, 2024     | Hope      |
| April 27, 2024     | Creston   |
| September 14, 2024 | Nakusp    |
| September 21, 2024 | McBride   |
| September 21, 2024 | Castlegar |
| September 28, 2024 | Creston   |
| October 19, 2024   | Langley   |

## 5. ENVIRONMENTAL SUSTAINABILITY: PRODUCER EFFORTS TO REDUCE WASTE IN PRODUCT LIFECYCLE

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

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

### SHIFT IN INDUSTRY TREND TOWARDS MORE DURABLE PRODUCTS

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

### MINIMIZE ENERGY CONSUMPTION DURING THE IN-USE PHASE

1. Market-Driven Transition to New Lighting Technologies:

- The adoption of new lighting technologies brings forth numerous benefits, as evidenced by various life cycle assessment studies. A pivotal advantage lies in recognizing that energy consumption during the use phase significantly impacts the overall environmental footprint of lighting products throughout their life cycle. Specifically, this energy use constitutes 80-90% of the total impact. By embracing these advanced technologies, the lighting industry effectively reduces electricity consumption and mitigates pollution associated with energy generation.
2. **LEDs: Durability and Environmental Favourability:**
- LEDs (Light Emitting Diodes) stand out due to their durability and positive environmental impact. Consider the following:
- **Extended Lifespan:** LEDs last approximately 15,000–25,000 hours, significantly outlasting CFLs (8,000 hours), incandescent bulbs (1,000 hours), and halogen lamps (3,000 hours). This longer lifespan reduces the frequency of replacements, lowering both consumer costs and environmental waste.
  - **Reduced Replacement Frequency:** Sales data from 2020 to 2024 indicate a 29% decline in LED sales and a 43% drop in non-LED lighting products. This downward trend suggests that LED technology's durability has reduced the need for frequent replacements, leading to a lower environmental impact from manufacturing, distribution, and disposal.
  - **Mercury-Free and Energy Efficiency:** LEDs contain no mercury and are highly energy-efficient, making them a safer and more sustainable lighting choice. The industry continues to drive LED adoption, with market share increasing from 49% to 55% between 2020 and 2024, further emphasizing the shift toward environmentally friendly lighting solutions.
3. **Lighting as a Service (LaaS):**
- Beyond LED efficiency, the lighting industry embraces the "Lighting as a Service" (LaaS) model to optimize energy consumption. LaaS involves integrating and managing lighting systems as part of facility management. Intelligent controls collect data, enabling efficient lighting control based on occupancy, activity patterns, and daylight levels. This strategic approach contributes to improved energy and carbon management performance.

## DEVELOP A CIRCULAR ECONOMY IN THE LIGHTING INDUSTRY

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

1. **Enhancing Reusability:**
  - Lighting product manufacturers prioritize increasing the reusability of their products. By creating items that can be upgraded for different purposes, they reduce the need for consumers to purchase new products. This shift contributes significantly to minimizing the environmental impact associated with frequent replacements.
  - Additionally, producers focus on designing products with easily replaceable parts, such as drivers, controls, and LED boards. These improvements not only enhance product durability but also facilitate disassembly, repair, and recycling.
2. **Packaging Waste Reduction:**
  - Lighting companies are actively redesigning their packaging to minimize waste. Innovative packaging design and technology allow them to achieve this goal while maintaining the necessary protection for their products.
  - Sustainable materials, including those with recycled content or bamboo, are increasingly used in packaging. These choices further reduce the environmental footprint associated with packaging materials.

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

sustainable future but also drive innovation in the industry.

## 6. POLLUTION PREVENTION HIERARCHY AND PRODUCT / COMPONENT MANAGEMENT

The objective of the Program is to minimize the improper disposal of Program Product by providing an effective collection program and ensuring that the collected materials are either recycled or disposed of in an environmentally responsible manner. Product Care works with its service providers to ensure Program Products are managed, within reason, using the highest option on the Pollution Prevention Hierarchy (PPH).<sup>5</sup> 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 pre-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 recycled as sand blasting material and aggregate or utilized as an energy component. Only a minor amount was sent to landfill.

### PRE-CRUSHED LAMPS

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

### RESIDENTIAL FIXTURES

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

### COMMERCIAL FIXTURES AND NON-PCB BALLASTS

Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. Collected materials are typically sent to downstream scrap metal recycling processors, where metals are extracted for recycling. All metal is extracted and recycled, and the remaining

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<sup>5</sup> The pollution prevention hierarchy is explained on pages 9 and 10 of the BC Recycling Regulation Guide available here: [https://www2.gov.bc.ca/assets/gov/environment/waste-management/recycling/recycle/recycle\\_reg\\_guide.pdf](https://www2.gov.bc.ca/assets/gov/environment/waste-management/recycling/recycle/recycle_reg_guide.pdf)

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 2024 due to light fixtures only accounting for a very small percentage of the overall scrap metal stream. Product Care is confident that the inherent value of metal fixtures, in conjunction with historical evidence, attests to the effective recycling of these products.

## PCB CONTAINING BALLASTS

PCBs remain regulated from transportation to disposal by the BCMEP, Environment Canada, and Transport Canada. Transportation is managed directly from generators of PCB containing ballasts using Transport Canada licensed contractors. An amendment to the operational plan for Product Care's Delta facility, allows PCB containing ballasts to be received and consolidated at its facility prior to sending them out for disposal through a licensed hazardous waste management company. Through the hazardous waste management company, the PCB containing ballasts were incinerated at high temperature in a licensed incinerator.

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

Table 12: Materials Processing

| Material                 | Sub-Component                | Downstream Processing             | End-Fate  |
|--------------------------|------------------------------|-----------------------------------|---|
| Lamps (all technologies) | Phosphor Powder with Mercury | Chemical treatment, stabilization | Securely landfilled                               |
|                          | Metal                        | Physical treatment and smelting   | Recycled – metal commodity                        |
|                          | Glass                        | Physical treatment                | Recycled as sandblasting material                 |
|                          |                              |                                   | Recycled as aggregate                             |
|                          | Plastic                      | Physical treatment                | Recycled as sandblasting material and aggregate   |
|                          |                              |                                   | Ground up and sent with metal for energy recovery |
|                          |                              |                                   | Landfilled <sup>6</sup>                           |
| Pre-crushed Lamps        | Metal                        | Same as whole lamps               | Same as whole lamps                               |
|                          | Glass                        | Physical treatment                | Recycled as aggregate                             |
|                          | Mercury and Phosphor Powder  | Same as whole lamps               | Same as whole lamps                               |
|                          | Plastic                      | Physical treatment                | Same as whole lamps                               |
|                          | Ferrous Steel                | Production, Processing,           | Recycled  |

<sup>6</sup> Minimal amounts of the shattered shield coating (poly coating) from tubes.

| Material                                 | Sub-Component                     | Downstream Processing  | End-Fate     |
|--|-----------------------------------|--|--------------|
| Residential Fixtures <sup>7</sup>        |                                   | Non-processing   |              |
|  | Plastics                          | Processing   | Recycled     |
|  | Aluminum                          | Production, Processing, Non-processing                                   | Recycled     |
|  | Wire and cables and string lights | Refining, Non-processing   | Recycled     |
|  | Copper                            | Processing, Refining   | Recycled     |
|  | Glass                             | Production, Processing, Non-processing                                   | Recycled     |
|  | Circuit Boards                    | Refining   | Recycled     |
|  | Rechargeable Batteries            | Processing, Non-Processing   | Recycled     |
|  | Paper Based Materials             | Processing   | Recycled     |
|  | Non-Rechargeable Batteries        | Processing, Non-Processing, Refining                                     | Recycled     |
|  | Refuse <sup>8</sup>               | Other final deposition   | Landfilled   |
| Commercial Fixtures and non-PCB Ballasts | N/A                               | Managed through the existing market- driven scrap metal recycling system |              |
| PCB Containing Ballasts                  | N/A                               | Hazardous Waste Management Company sent to PCB licensed incinerator      | Incineration |

<sup>7</sup> Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and Electronic Recycling Standard (ERS) provided by verified Processors detailing the end disposition of product managed. For more information, please see [www.rqp.ca](http://www.rqp.ca)

<sup>8</sup> According to one of the processor's reports, a small portion of glass is included in the refuse category and not specifically weighed.

## 7. PRODUCT SOLD, PRODUCT COLLECTED AND RECOVERY RATE<sup>9</sup>

### 7.1 PRODUCTS SOLD

In 2024, members of the Program reported sales of 23,603,861 units<sup>10</sup> of Program Products in BC. Table 13 shows the reported units sold in 2024 broken down by product category.

Table 13: Units Reported Sold by Product Category in 2024

| Product Category  | Units Reported Sold |
|---|---------------------|
| 1. Fluorescent Tubes measuring $\leq$ 2 feet                      | 102,252             |
| 2. Fluorescent Tubes measuring $>$ 2 feet and $\leq$ 4 feet       | 1,036,436           |
| 3. Fluorescent Tubes measuring $>$ 4 feet                         | 100,028             |
| 4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps     | 369,734             |
| 5. Light Emitting Diodes (LED)                                    | 8,920,547           |
| 6. High Intensity Discharge (HID) and Other                       | 89,124              |
| 7. Incandescent / Halogen   | 2,478,041           |
| 8. Miniature Bulb Package   | 755,692             |
| 9. Designated Small Fixtures/Decorative Light Strings             | 5,494,370           |
| 10. Fixture Category A  | 3,905,448           |
| 11. Fixture Category B  | 136,217             |
| 12. Large Outdoor Fixtures  | 45,433              |
| 13. Ballasts/Transformers (not integrated into lamps or fixtures) | 170,539             |
| <b>Total</b>  | <b>23,603,861</b>   |

### 7.2 PRODUCT COLLECTED

In 2024, the Program collected approximately 6,248,906 units of lamps, 967 tonnes<sup>11</sup> of fixtures through residential collections, 9,797 kg of PCB containing ballasts<sup>12</sup> and 1,854 kg<sup>13</sup> of pre-crushed lamps.

Table 14 provides a summary of the collection data. Collection quantities for the different Program Products are based on annual processor reports and/or estimated based on quantities processed and reported by the Program's processors between January 1 and December 31, 2024.

<sup>9</sup> As outlined in the Program Plan, recovery rate is not considered a meaningful indicator of Plan performance and is therefore not reported. The Program focuses on accessibility and awareness as the primary performance metrics.

<sup>10</sup> Sales data does not include retroactive reporting from members. The EHF revenue associated with these units has been included in the 2024 Audited Financial Statement for the program.

<sup>11</sup> Residential light fixtures are collected 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.

<sup>12</sup> This weight includes the weight of the collection container.

<sup>13</sup> This weight includes the weight of the collection container.

Table 14: Estimated Quantity of Product Collected in 2024

| Program Product         | Estimated Quantity Collected |
|-------------------------|------------------------------|
| Whole Lamps             | 6,248,906 units              |
| Residential Fixtures    | 967 tonnes                   |
| PCB Containing Ballasts | 9,797 kg                     |
| Pre-crushed Lamps       | 1,854 kg                     |

Table 15 presents a breakdown of the estimated number of units of each lamp Product Category collected by the Program in 2024.

Table 15: Whole Lamp Units Collected by Product Category

| Lamp Product Category   | Units Collected  |
|---|------------------|
| 1. Fluorescent Tubes (All sizes and shapes) <sup>14</sup>     | 2,380,784        |
| 2. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps | 858,452          |
| 3. Light Emitting Diodes (LED)                                | 903,195          |
| 4. High Intensity Discharge (HID) and Other <sup>15</sup>     | 95,251           |
| 5. Incandescent / Halogen <sup>16</sup>                       | 2,011,224        |
| <b>Total Units Collected</b>                                  | <b>6,248,906</b> |

Table 16 sets out the estimated number of lamp units collected by individual regional districts.

Table 16: Estimated Units of Lamps Collected by Regional District in 2024

| Regional District         | Estimated Lamp Units | Units/Capita <sup>17</sup> |
|---------------------------|----------------------|----------------------------|
| Alberni Clayoquot         | 32,704               | 0.98                       |
| Bulkley Nechako           | 11,898               | 0.32                       |
| Capital Regional District | 511,610              | 1.23                       |
| Cariboo                   | 40,331               | 0.64                       |
| Central Coast             | 6,115                | 1.71                       |
| Central Kootenay          | 50,123               | 0.80                       |

<sup>14</sup> 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.

<sup>15</sup> 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.

<sup>16</sup> This number includes projector bulbs and miniature bulbs.

<sup>17</sup> Regional district populations based on 2021 census data.

| Regional District         | Estimated Lamp Units | Units/Capita <sup>17</sup> |
|---------------------------|----------------------|----------------------------|
| Central Okanagan          | 186,925              | 0.84                       |
| Columbia Shuswap          | 51,080               | 0.90                       |
| Comox Valley              | 96,581               | 1.33                       |
| Cowichan Valley           | 141,092              | 1.59                       |
| East Kootenay             | 41,828               | 0.63                       |
| Fraser Fort George        | 97,865               | 1.01                       |
| Fraser Valley             | 411,577              | 1.27                       |
| Kitimat Stikine           | 24,655               | 0.65                       |
| Kootenay Boundary         | 45,144               | 1.36                       |
| Metro Vancouver           | 4,297,146            | 1.63                       |
| Mt. Waddington            | 12,870               | 1.19                       |
| Nanaimo Regional District | 191,232              | 1.12                       |
| North Coast               | 15,675               | 0.17                       |
| North Okanagan            | 98,431               | 1.07                       |
| Northern Rockies          | 3,560                | 0.79                       |
| Okanagan Similkameen      | 85,738               | 0.95                       |
| Peace River               | 43,460               | 0.71                       |
| Qathet                    | 22,501               | 1.05                       |
| Squamish Lillooet         | 59,873               | 1.19                       |
| Strathcona                | 48,293               | 1.00                       |
| Sunshine Coast            | 56,236               | 1.75                       |
| Thompson Nicola           | 143,342              | 1.00                       |
| <b>Total</b>              | <b>6,827,885</b>     | <b>1.03<sup>18</sup></b>   |

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 16 only represents an estimate of collected units and does not necessarily reflect the actual number of units collected by regional district.

Table 17 presents a breakdown of the estimated weight of PCB-containing ballasts collected by regional district by the Program in 2024.

<sup>18</sup> Average of all Regional District's per capita lamps collections.



Table 17: Approximate Weights of PCB-Containing Ballasts<sup>19</sup>

| Regional District         | Approximate PCB-Containing Ballast Weight (Kg) |
|---------------------------|--|
| Alberni-Clayoquot         | 2  |
| Bulkley Nechako           | 300  |
| Capital Regional District | 697  |
| Columbia Shuswap          | 2  |
| Cowichan Valley           | 43   |
| East Kootenay             | 9  |
| Fraser Fort George        | 31   |
| Metro Vancouver           | 8,705  |
| Nanaimo Regional District | 8  |
| <b>Total</b>              | <b>9,797<sup>20</sup></b>                      |

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 approximate the proportion of CESA products, OPEIC products and lighting fixtures collected in CESA's collection containers.

The total weight of collection material collected was recorded through bill of ladings (BoL's). To estimate the net collection tonnage of residential lighting fixtures collected in 2024, the Service Provider's processors submitted monthly sampling reports of collection material processed, indicating the portion of materials that were lighting fixtures versus the proportion of small appliances and electric outdoor power equipment. The proportion of material which was found to be lighting fixtures by weight in the sampling report was applied to the total weight of the collection tonnage reported from BoL's during each month to approximate the tonnage of residential light fixtures collected.

Table 18 shows the approximate tonnage collected by each Program. Table 19 provides the approximate weight of product collected by regional district.

Table 18: Approximate Weights Collected by Program in 2024

| Year | Light Fixtures Tonnage Collected (tonnes) | CESA Tonnage Collected (tonnes) | OPEIC Tonnage Collected (tonnes) |
|------|---|---------------------------------|----------------------------------|
| 2024 | 967                                       | 5,776                           | 237                              |

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

<sup>20</sup> The values shown may not add up to the total value due to rounding.

Table 19: Approximate Weights of Residential Fixtures Collected and Weight Collected per Capita by Regional District in 2024

| Regional District         | Approximate Fixture Weight (Kg) | Kg/capita <sup>21</sup> |
|---------------------------|---------------------------------|-------------------------|
| Alberni Clayoquot         | 4,244                           | 0.13                    |
| Bulkley Nechako           | 3,195                           | 0.08                    |
| Capital Regional District | 94,836                          | 0.23                    |
| Cariboo                   | 8,845                           | 0.14                    |
| Central Coast             | 621                             | 0.17                    |
| Central Kootenay          | 11,945                          | 0.19                    |
| Central Okanagan          | 111,916                         | 0.50                    |
| Columbia Shuswap          | 11,397                          | 0.20                    |
| Comox Valley              | 31,585                          | 0.44                    |
| Cowichan Valley           | 20,866                          | 0.23                    |
| East Kootenay             | 5,710                           | 0.09                    |
| Fraser Fort George        | 12,811                          | 0.13                    |
| Fraser Valley             | 52,237                          | 0.16                    |
| Kitimat Stikine           | 7,819                           | 0.21                    |
| Kootenay Boundary         | 12,336                          | 0.37                    |
| Metro Vancouver           | 412,201                         | 0.16                    |
| Mt. Waddington            | 3,535                           | 0.33                    |
| Nanaimo Regional District | 40,428                          | 0.24                    |
| North Coast               | 3,309                           | 0.04                    |
| North Okanagan            | 22,004                          | 0.24                    |
| Northern Rockies          | 159                             | 0.04                    |
| Okanagan Similkameen      | 17,855                          | 0.20                    |
| Peace River               | 8,103                           | 0.13                    |
| Qathet                    | 2,523                           | 0.12                    |
| Squamish Lillooet         | 10,039                          | 0.20                    |

<sup>21</sup> Regional district populations based on 2021 census data.

| Regional District | Approximate Fixture Weight (Kg) | Kg/capita <sup>21</sup>  |
|-------------------|---------------------------------|--------------------------|
| Strathcona        | 11,721                          | 0.24                     |
| Sunshine Coast    | 14,598                          | 0.45                     |
| Thompson Nicola   | 30,344                          | 0.21                     |
| <b>Total</b>      | <b>967,183<sup>22</sup></b>     | <b>0.21<sup>23</sup></b> |

### 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 participating in annual waste composition studies in conjunction with SABC.

SABC and the Program participated in one waste composition study in 2024 undertaken in partnership with the Cowichan Valley Regional District, District of Squamish, Squamish-Lillooet Regional District, City of Surrey, and the Thompson-Nicola Regional District. Table 20 presents the results of the audits.<sup>24</sup> The Program also committed to report the total amount of batteries found per waste audit conducted, as batteries cannot necessarily be associated with specific products found during the audit.

Table 20: Waste Composition Audit Results

| Regional District                   | Location  | Program Product (kg/capita) | Batteries (units found) | Batteries (kg/capita) |
|-------------------------------------|---|-----------------------------|-------------------------|-----------------------|
| Cowichan Valley Regional District   | Bings Creek Recycling and Waste Management Centre | 0.35                        | 123                     | 0.10                  |
| District of Squamish                | Squamish Landfill                                 | 0.44                        | 36                      | 0.16                  |
| Squamish-Lillooet Regional District | Squamish Landfill                                 | 0.75                        | 11                      | 0.07                  |
| City of Surrey                      | North Surrey Recycling and Waste Centre           | 0.15                        | 141                     | 0.25                  |

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

<sup>23</sup> Average of all Regional District's per capita lighting fixture collections.

<sup>24</sup> The results for program products 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. The results for units of batteries are the actual number collected at sampling.

| Regional District                 | Location                          | Program Product (kg/capita) | Batteries (units found) | Batteries (kg/capita) |
|-----------------------------------|-----------------------------------|-----------------------------|-------------------------|-----------------------|
| Thompson-Nicola Regional District | Environmental Services Works Yard | 2.09                        | 130                     | 1.12                  |

## 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 21 provides a list of the 2024 EHF rates per unit for each product category.

Table 21: EHF Rate Schedule of 2024

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

A copy of the independent financial audit of the Program's revenues and expenses can be found in Appendix D. A copy of Product Care's consolidated audited financial statements for 2024 can be found in Appendix E. See Appendix F for the Third-Party Assurance Statement for Non-Financial Information for the 2024 annual report.

# 9. PLAN PERFORMANCE

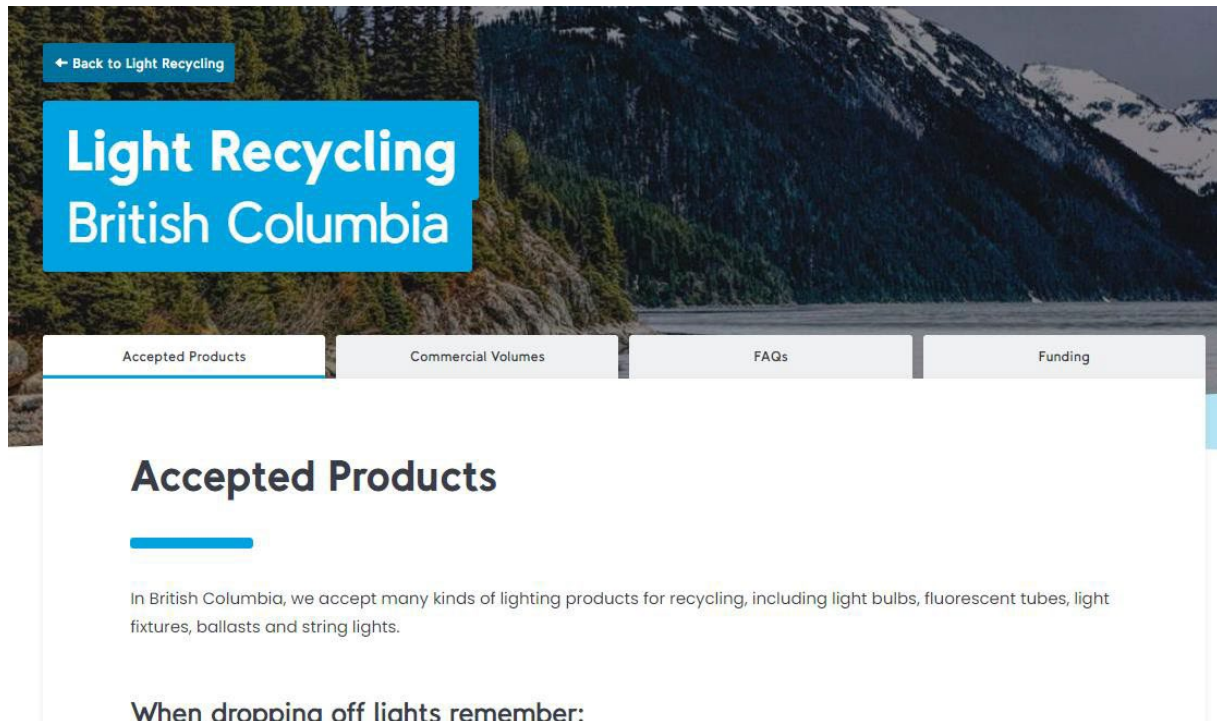
| 2024 Key Performance Targets              |                                  |                  |                            |
|---|----------------------------------|------------------|----------------------------|
| Regulation, Part 2 section 8(2)(g)        |                                  |                  |                            |
| 2024 Program Plan Targets                 |                                  | 2024 Performance | Strategies for Improvement |
| Consumer Awareness                        | Minimum 70%, surveyed biennially | 88%              | N/A                        |
| Accessibility Targets <sup>25</sup>       |                                  | 2024 Performance | Strategies for Improvement |
| Residential Lamps                         | Minimum 95%                      | 99.7%            | N/A                        |
| Residential Fixtures                      | Minimum 95%                      | 98.4%            | N/A                        |
| Commercial Lamps                          | Minimum 95%                      | 99.6%            | N/A                        |
| Commercial Fixtures and Non- PCB Ballasts | Minimum 95%                      | 96.2%            | N/A                        |

<sup>25</sup> See footnote 3.

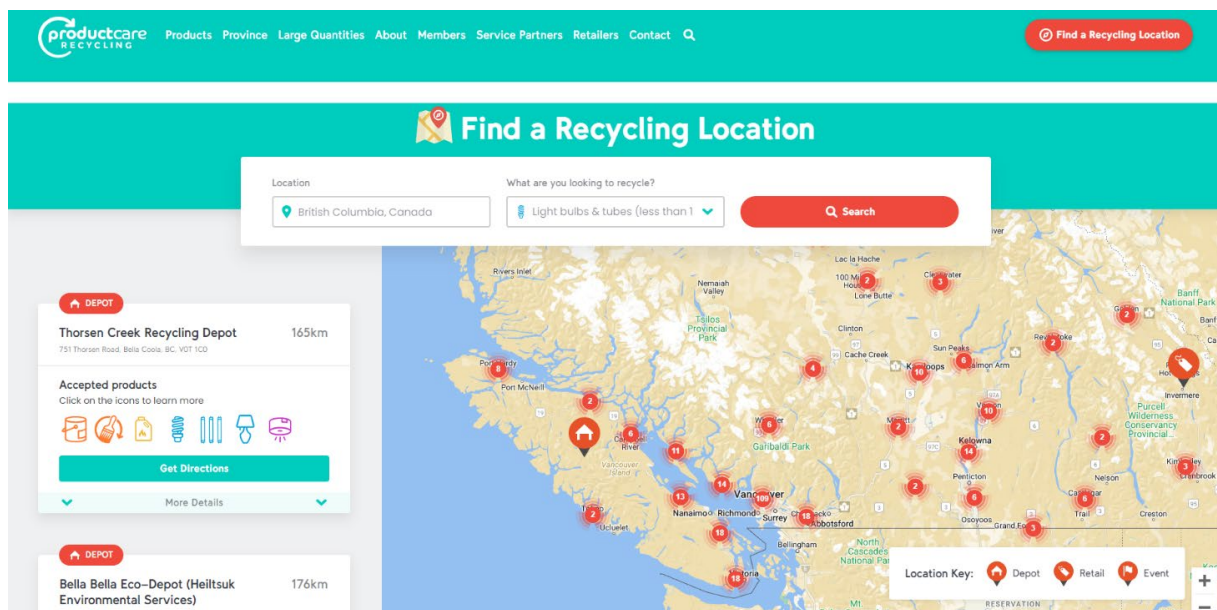
## APPENDIX A – PUBLIC ADVERTISING AND PROMOTIONAL MATERIALS

### 10.1. WEBSITE

#### 10.1.1. PROGRAM PAGE



#### 10.1.2. RECYCLING LOCATOR TOOL





## 10.2. PRINT MATERIALS

### 10.2.1. 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](http://productcare.org) to find a free recycling location that accepts commercial volumes.
- If you have **more than one pallet of whole bulbs or tubes**, you may qualify for free pick up. A pallet is equal to 750 four foot fluorescent tubes, 1200 CFL bulbs, 600 HID bulbs, or a combination of these bulbs and tubes that equates to the same volume.



See if you qualify for free pick up by emailing [pickup@productcare.org](mailto:pickup@productcare.org) or calling 1-888-811-6234

#### How is Product Care funded?

Product Care Recycling programs are funded by environmental handling fees (EHFs), which are remitted to us by our lights industry members.

The fees are not a tax or a refundable deposit. The fees are used to operate the programs, including collection, transportation, and recycling of lights, as well as program administration and consumer education.

EHFs are sometimes itemized on sales receipts. For specific product fees, visit [productcare.org](http://productcare.org).



#### Burnt out light bulbs or broken fixtures?

Recycle them for free!  
Visit [productcare.org](http://productcare.org) to find a recycling location near you.



#### Accepted Light Bulbs

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



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

#### Accepted Lighting Fixtures & Ballasts\*\*

This includes, but is not limited to:

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

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

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

#### Not Accepted Products

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



#### Who is Product Care?

Product Care Recycling is a federally incorporated not-for-profit organization that responsibly manages products at end-of-life. We keep hazardous materials out of our landfills and waterways, conserve resources, and protect the planet by recycling millions of light bulbs each year.

Visit [productcare.org](http://productcare.org) to find a recycling location near you.

[productcare.org](http://productcare.org)  
1-877-592-2972



## Light Fixtures

For a full list of accepted products, visit [productcare.org](https://productcare.org)

**✓ Accepted Fixture Products**

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

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

**✗ Not Accepted Products**

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

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Emergency contact:  
1-877-592-2972

## Lights

For a full list of accepted products, visit [productcare.org](https://productcare.org)

**✓ Accepted Lighting Products**

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

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

IT IS STRICTLY PROHIBITED TO ABANDON MATERIALS AT THIS SITE

Emergency contact:  
1-877-592-2972

### 10.2.2. COLLECTION SITE SIGNAGE

## Burnt out light bulbs or tubes?

Recycle them for free! Visit [productcare.org](https://productcare.org) to find a recycling location near you.

productcare.org

## Broken light fixtures?

Recycle them for free! Visit [productcare.org](https://productcare.org) to find a recycling location near you.

productcare.org



# Keep these products out of landfill:

Paint

Household Hazardous Waste

Lights

Smoke & CO Alarms

Learn how and where to recycle them at [productcare.org](https://productcare.org)



## Drop off for free:



Paint



Household Hazardous Waste



Lights



Alarms

Learn more at [productcare.org](https://productcare.org)



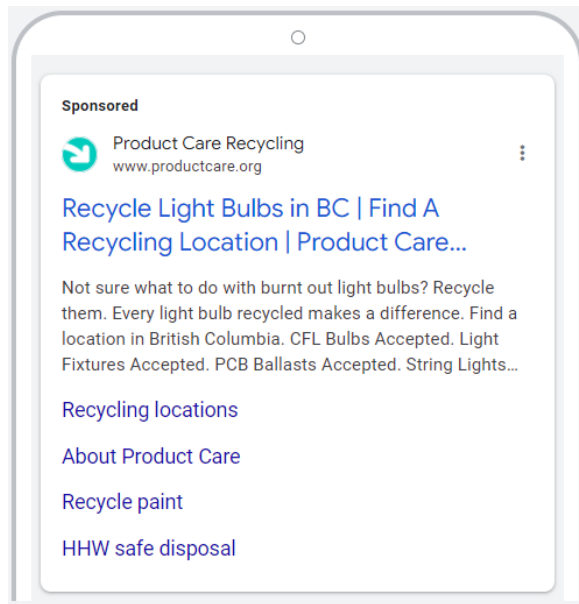
### 10.2.3. TRANSIT



## 10.3. SEARCH ADS

### 10.3.1. TEXT ADS

Used for Google Search



### 10.3.2. DISPLAY BANNER

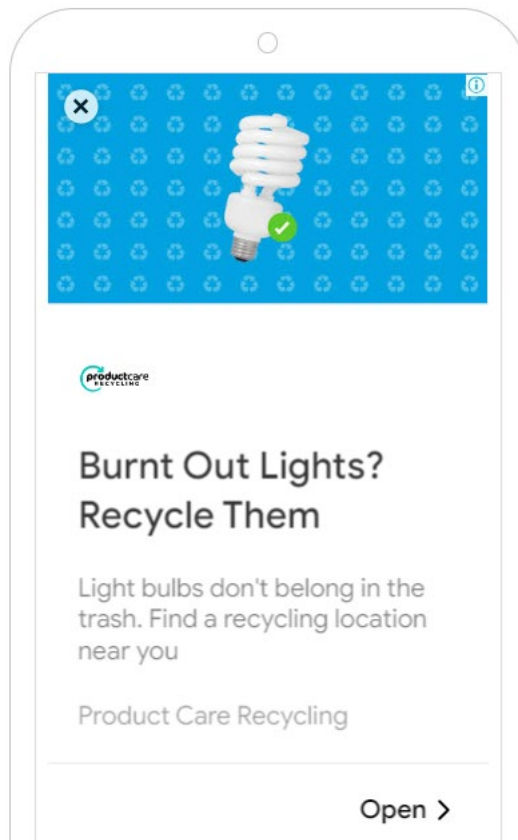
Used for Google Display & YouTube



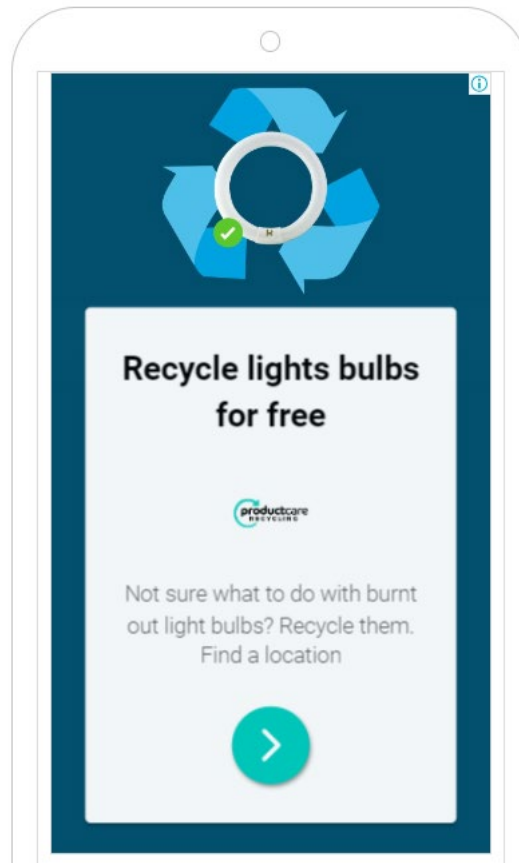
### 10.3.3. RESPONSIVE BANNERS

Used for Google Display & YouTube

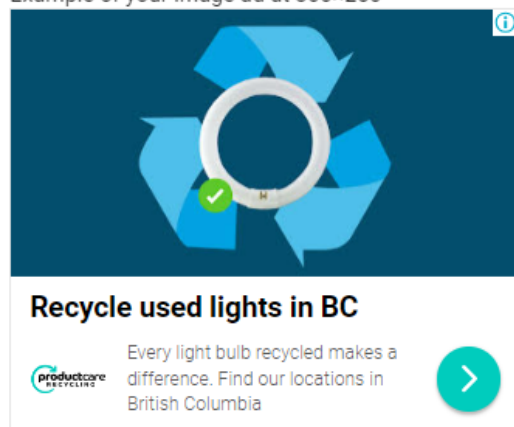
Example of your image ad at 320x568



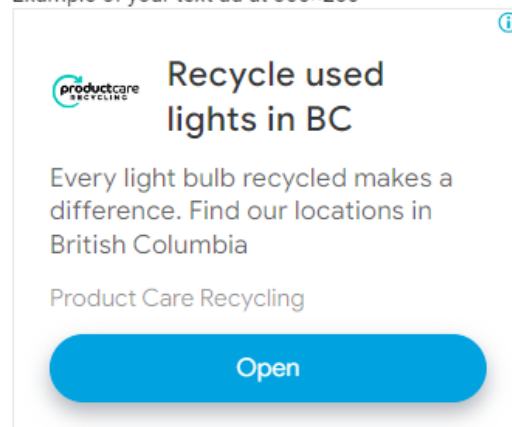
Example of your image ad at 320x568



Example of your image ad at 300x250

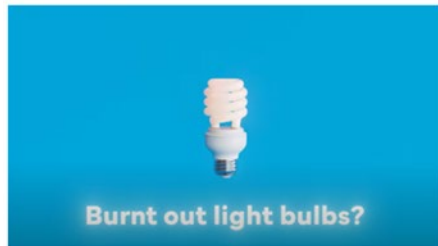


Example of your text ad at 300x250



### 10.3.4. VIDEO AD

Used for Linear TV, Connected TV, Social Media, YouTube, Spotify & Display



Got burnt out light bulbs?



Don't toss them,



Recycle them.



Drop them off for free




at hundreds of recycling locations.



Find the one nearest you at  
productcare.org

10.3.5. CAROUSEL ADS

Used for Facebook & Instagram




**Product Care Recycling**  
Sponsored · 🌱

...

✕

Did you know light bulbs and tubes can be recycled? Find a drop-off location near you




REPLACED IT?  
RECYCLE IT!

Recycle Your  
Light Bulbs

Find a Recycli...

Learn more

LIGHT BULBS




Recycle Your  
Light Bulbs

Find a Recycli...

Learn more


LIGHT TUBES



Recycle Your  
Light Bulbs

Find a Recycli...

Learn more



OVER 400+  
🔄 LOCATIONS

Recycle Your  
Light Bulbs

Find a Recycli...

Learn more



## APPENDIX B – INDUSTRY-FOCUSED ADVERTISING AND COMMUNICATION MATERIALS

### 11.1. BUSINESS IN VANCOUVER (BIV) – PROPERTY MANAGER’S SOURCEBOOK



# ANY OF THESE PRODUCTS PILING UP?

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

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



Find out if you qualify for free large volume pick-up at [productcare.org/BC](https://productcare.org/BC)



## 11.2. BUSINESS EXAMINER (ALL EDITIONS)



# ANY OF THESE PRODUCTS PILING UP?

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

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



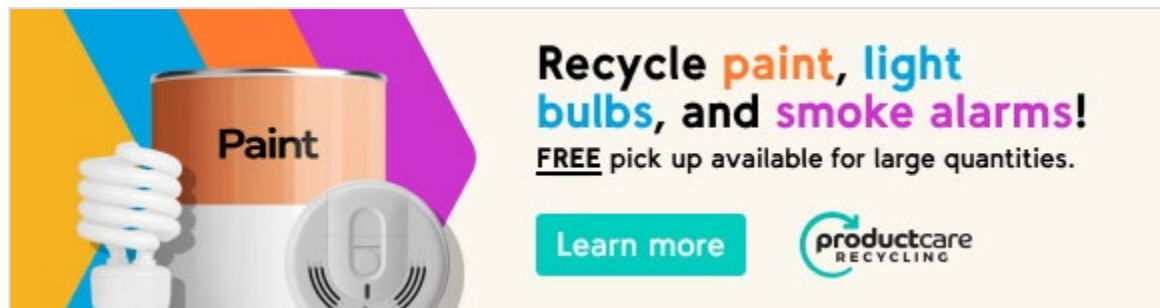
Find out if you qualify for  
free large volume pick-up at  
**[productcare.org/BC](https://productcare.org/BC)**





### 11.3. NEWSLETTER BANNERS

Used for **BOMA & CHBABC** newsletters



Used for **BCEA**



Used for **EFC**



## 11.4. 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](https://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 [bcdispacthlights@productcare.org](mailto:bcdispacthlights@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?

- 1 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.
- 2 Aligns your company with your customers' green procurement and sustainability strategies, thereby promoting customer loyalty.
- 3 Demonstrates that your company is a responsible corporate citizen and that you take responsibility for how your products are managed at end of life.

## 11.5. 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 | MB | QC | PEI |
|--|----|----|----|-----|
| Fluorescent tubes  | ✓  | ✓  | ✓  | ✓   |
| Compact fluorescent lights (CFL) / screw-in induction lights | ✓  | ✓  | ✓  | ✓   |
| High intensity discharge (HID)                               | ✓  |    | ✓  | ✓   |
| Light emitting diodes (LED)                                  | ✓  |    |    | ✓   |
| 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](mailto:bcdispatchlights@productcare.org) or call 1-888-811-6234.

#### Why recycle used lights and lighting equipment?

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

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



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

## APPENDIX C – LIST OF CONTRACTED COLLECTION SITES

|     | Depot Name  | City           | Regional District    |
|-----|---|----------------|----------------------|
| 1.  | 7 Mile Landfill and Recycling Centre                    | Port McNeill   | Mt. Waddington       |
| 2.  | 70 Mile House Eco-Depot                                 | 70 Mile House  | Thompson-Nicola      |
| 3.  | Abbotsford Bottle Depot                                 | Abbotsford     | Fraser Valley        |
| 4.  | Abbotsford Mission Recycling Depot                      | Abbotsford     | Fraser Valley        |
| 5.  | ABC Recycling - Burnaby                                 | Burnaby        | Metro Vancouver      |
| 6.  | ABC Recycling - Campbell River                          | Campbell River | Strathcona           |
| 7.  | ABC Recycling - Fort St. John                           | Fort St. John  | Peace River          |
| 8.  | ABC Recycling - Kelowna                                 | Kelowna        | Central Okanagan     |
| 9.  | ABC Recycling - Prince George                           | Prince George  | Fraser-Fort George   |
| 10. | ABC Recycling - Surrey                                  | Surrey         | Metro Vancouver      |
| 11. | ABC Recycling - Terrace                                 | Terrace        | Kitimat-Stikine      |
| 12. | Ace Building Centre-Vanderhoof                          | Vanderhoof     | Bulkley-Nechako      |
| 13. | ACRD 3rd Ave Depot                                      | Port Alberni   | Alberni-Clayoquot    |
| 14. | Action Steel Sales (Okanagan) Ltd                       | Penticton      | Okanagan-Similkameen |
| 15. | Agassiz Bottle Depot                                    | Agassiz        | Fraser Valley        |
| 16. | Alberni Valley Landfill                                 | Port Alberni   | Alberni-Clayoquot    |
| 17. | Aldergrove Return-It Depot                              | Aldergrove     | Metro Vancouver      |
| 18. | Allied Salvage & Metals (1985) Ltd.                     | Richmond       | Metro Vancouver      |
| 19. | Allied Scrap Metal Squamish                             | Squamish       | Squamish-Lillooet    |
| 20. | Armstrong Spallumcheen Bottle Depot                     | Armstrong      | North Okanagan       |
| 21. | Asset Investment Recovery - Prince George               | Prince George  | Fraser-Fort George   |
| 22. | Asset Investment Recovery - Surrey                      | Surrey         | Metro Vancouver      |
| 23. | Asset Investment Recovery - Victoria                    | Victoria       | Capital              |
| 24. | Augusta Recyclers Inc.                                  | Powell River   | qathet               |
| 25. | Bay Street Castle                                       | Victoria       | Capital              |
| 26. | BC Fluorescent Sales & Service Ltd.                     | Vancouver      | Metro Vancouver      |
| 27. | Bella Bella Eco-Depot (Heiltsuk Environmental Services) | Bella Bella    | Central Coast        |
| 28. | Bill's Bottle Depot                                     | Salmon Arm     | Columbia Shuswap     |

|     | Depot Name                             | City            | Regional District    |
|-----|--|-----------------|----------------------|
| 29. | Bings Creek Recycling Centre           | Duncan          | Cowichan Valley      |
| 30. | Blight's Home Hardware                 | Vancouver       | Metro Vancouver      |
| 31. | Blue River Eco-Depot                   | Blue River      | Thompson-Nicola      |
| 32. | Boston Flats Eco-Depot                 | Cache Creek     | Thompson-Nicola      |
| 33. | Bottle Depot - Glanford                | Saanich         | Capital              |
| 34. | Bottle Depot - Queens                  | Victoria        | Capital              |
| 35. | Boucherie Self Storage & Bottle Depot  | West Kelowna    | Central Okanagan     |
| 36. | Bowen Island Recycling Depot           | Bowen Island    | Metro Vancouver      |
| 37. | Brentwood Auto & Metal Recyclers       | Saanichton      | Capital              |
| 38. | Bridgeview Return-It Bottle Depot      | Surrey          | Metro Vancouver      |
| 39. | Bulkley Valley Bottle Depot (2021) Ltd | Smithers        | Bulkley-Nechako      |
| 40. | Burnaby Eco-Centre                     | Burnaby         | Metro Vancouver      |
| 41. | Burns Lake Return-It Recycling Depot   | Burns Lake      | Bulkley-Nechako      |
| 42. | Burns Lake Transfer Station            | Burns Lake      | Bulkley-Nechako      |
| 43. | Campbell Mountain Landfill             | Penticton       | Okanagan-Similkameen |
| 44. | Campbell River ReStore                 | Campbell River  | Strathcona           |
| 45. | Campbell River Waste Management Centre | Campbell River  | Strathcona           |
| 46. | Canadian Tire #355 (Kamloops)          | Kamloops        | Thompson-Nicola      |
| 47. | Canadian Tire #362 (Nanaimo)           | Nanaimo         | Nanaimo              |
| 48. | Canadian Tire #368 (Victoria)          | Victoria        | Capital              |
| 49. | Canadian Tire #389 (Vancouver Cambie)  | Vancouver       | Metro Vancouver      |
| 50. | Canadian Tire #433 (Chilliwack)        | Chilliwack      | Fraser Valley        |
| 51. | Canadian Tire #434 (Abbotsford)        | Abbotsford      | Fraser Valley        |
| 52. | Canadian Tire #437 (Campbell River)    | Campbell River  | Strathcona           |
| 53. | Canadian Tire #481 (Maple Ridge)       | Maple Ridge     | Metro Vancouver      |
| 54. | Canadian Tire #487 (Quesnel)           | Quesnel         | Cariboo              |
| 55. | Canadian Tire #488 (Port Alberni)      | Port Alberni    | Alberni-Clayoquot    |
| 56. | Canadian Tire #601 (North Van)         | North Vancouver | Metro Vancouver      |
| 57. | Canadian Tire #603 (Burnaby)           | Burnaby         | Metro Vancouver      |
| 58. | Canadian Tire #604 (Vancouver)         | Vancouver       | Metro Vancouver      |
| 59. | Canadian Tire #608 (Coquitlam)         | Coquitlam       | Metro Vancouver      |

|     | Depot Name   | City           | Regional District  |
|-----|--|----------------|--------------------|
| 60. | Canadian Tire #609 (Port Coquitlam)                                | Port Coquitlam | Metro Vancouver    |
| 61. | Canadian Tire #610 (Richmond)                                      | Richmond       | Metro Vancouver    |
| 62. | Canadian Tire #636 (Sechelt)                                       | Sechelt        | Sunshine Coast     |
| 63. | Canadian Tire Hillside (#365)                                      | Victoria       | Capital            |
| 64. | Capital Salvage Co. Ltd.   | Vancouver      | Metro Vancouver    |
| 65. | Castlegar Return-it Depot  | Castlegar      | Central Kootenay   |
| 66. | Central Builders - Parksville Home Building Centre (Store #5255-2) | Parksville     | Nanaimo            |
| 67. | Central Builders' Supply PG Ltd.                                   | Prince George  | Fraser-Fort George |
| 68. | Central Hardware Ltd.  | Enderby        | North Okanagan     |
| 69. | Central Saanich Home Hardware                                      | Saanichton     | Capital            |
| 70. | Central Surrey Recycling & Waste Centre                            | Surrey         | Metro Vancouver    |
| 71. | Century Hardware Ltd.  | 100 Mile House | Cariboo            |
| 72. | Chase Home Hardware Building Center                                | Chase          | Thompson-Nicola    |
| 73. | Chasers Bottle Depot   | Vernon         | North Okanagan     |
| 74. | Chetwynd Home Hardware   | Chetwynd       | Peace River        |
| 75. | Chetwynd Recycling and Bottle Depot                                | Chetwynd       | Peace River        |
| 76. | Chilliwack Bottle Depot Ltd.                                       | Chilliwack     | Fraser Valley      |
| 77. | Clearbrook Return-It Depot Ltd.                                    | Abbotsford     | Fraser Valley      |
| 78. | Clearwater Eco-Depot   | Clearwater     | Thompson-Nicola    |
| 79. | Clinton Eco-Depot  | Clinton        | Thompson-Nicola    |
| 80. | Coast Lighting (Vi) Ltd.   | Victoria       | Capital            |
| 81. | Collingwood Bottle Exchange  | Burnaby        | Metro Vancouver    |
| 82. | Columbia Bottle Depot - Dease Rd.                                  | Kelowna        | Central Okanagan   |
| 83. | Columbia Bottle Depot - Kent Rd                                    | Kelowna        | Central Okanagan   |
| 84. | Columbia Bottle Depot - St. Paul                                   | Kelowna        | Central Okanagan   |
| 85. | Columbia Recycle Ltd.  | Kimberley      | East Kootenay      |
| 86. | Commercial Lighting Products (Delta)                               | Delta          | Metro Vancouver    |
| 87. | Commercial Lighting Products (Vic)                                 | Victoria       | Capital            |
| 88. | Comox Valley Auto & Metal Recyclers                                | Courtenay      | Comox Valley       |
| 89. | Comox Valley ReStore   | Courtenay      | Comox Valley       |

|      | Depot Name  | City                    | Regional District  |
|------|---|-------------------------|--------------------|
| 90.  | Comox Valley Waste Management Centre  | Cumberland              | Comox Valley       |
| 91.  | Cook St. Castle Building Centre   | Victoria                | Capital            |
| 92.  | Coquitlam Return-It Depot   | Coquitlam               | Metro Vancouver    |
| 93.  | Core Electric Services Ltd.   | North Vancouver         | Metro Vancouver    |
| 94.  | Cormorant Island Recycling Facility Alert Bay                                       | Alert Bay               | Mt. Waddington     |
| 95.  | Cortes Island Waste Management Centre   | Cortes Island           | Strathcona         |
| 96.  | Courtenay Return-It Depot   | Courtenay               | Comox Valley       |
| 97.  | Cranbrook Bottle Depot  | Cranbrook               | East Kootenay      |
| 98.  | Curt Garland Community Support Centre   | Prince George           | Fraser-Fort George |
| 99.  | D&S Electric  | Williams Lake           | Cariboo            |
| 100. | D.C. Recycling & Bottle Depot   | Dawson Creek            | Peace River        |
| 101. | Daajing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte) | Queen Charlotte Village | North Coast        |
| 102. | Davie Village Home Hardware   | Vancouver               | Metro Vancouver    |
| 103. | Davis Trading & Supply Ltd.   | Vancouver               | Metro Vancouver    |
| 104. | Denman Island Recycling Centre  | Denman Island           | Comox Valley       |
| 105. | DL's Recycling Centre   | Saanichton              | Capital            |
| 106. | Do Your Part Recycling  | Terrace                 | Kitimat-Stikine    |
| 107. | Dolly's Home Hardware   | Qualicum Beach          | Nanaimo            |
| 108. | Dunlop's Home Hardware Building Centre  | Port Hardy              | Mt. Waddington     |
| 109. | East Hastings Bottle Depot  | Burnaby                 | Metro Vancouver    |
| 110. | Edmonds Return-it Depot   | Burnaby                 | Metro Vancouver    |
| 111. | Enderby Return-It Recycling Depot Ltd.  | Enderby                 | North Okanagan     |
| 112. | Energy Network Services Inc   | Port Coquitlam          | Metro Vancouver    |
| 113. | Ernie's Used Auto Parts   | Castlegar               | Central Kootenay   |
| 114. | Fernie Bottle Depot Ltd.  | 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    |
| 118. | Fort St. James Transfer Station   | Fort St. James          | Bulkley-Nechako    |
| 119. | Fraser Lake and Area 'D' Transfer Station   | Fraser Lake             | Bulkley-Nechako    |



|      | Depot Name                                | City            | Regional District  |
|------|---|-----------------|--------------------|
| 120. | Fraser Lake Bottle Depot                  | Fraser Lake     | Bulkley-Nechako    |
| 121. | Fraser Valley Metal Exchange              | Maple Ridge     | Metro Vancouver    |
| 122. | Fraser Valley Metal Recycling Ltd.        | Abbotsford      | Fraser Valley      |
| 123. | Fraservalley Return-It Depot              | Langley         | Metro Vancouver    |
| 124. | Gabriola Island Recycling Organization    | Gabriola Island | Nanaimo            |
| 125. | Galiano Island Recycling Resources        | Galiano Island  | Capital            |
| 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 - Chemainus             | Chemainus       | Cowichan Valley    |
| 130. | GFL Environmental - Coquitlam             | Coquitlam       | Metro Vancouver    |
| 131. | GFL Environmental - Duncan                | Duncan          | Cowichan Valley    |
| 132. | GFL Environmental - Langford              | Langford        | Capital            |
| 133. | GFL Environmental - McGarrigle            | Nanaimo         | Nanaimo            |
| 134. | GFL Environmental - Squamish              | Squamish        | Squamish-Lillooet  |
| 135. | Gibsons Building Supplies                 | Gibsons         | Sunshine Coast     |
| 136. | Gibsons Recycling Depot                   | Gibsons         | Sunshine Coast     |
| 137. | Go Green Bottle Depot and Recycling       | Vancouver       | Metro Vancouver    |
| 138. | Gold River Management Centre              | Gold River      | Strathcona         |
| 139. | Gold Trail Recycling                      | 100 Mile House  | Cariboo            |
| 140. | Grand Forks Bottle Depot                  | Grand Forks     | Kootenay Boundary  |
| 141. | Grand Forks Home Hardware                 | Grand Forks     | Kootenay Boundary  |
| 142. | GRIPS - Green Recycling in Pender Society | Madeira Park    | Sunshine Coast     |
| 143. | Habitat for Humanity Restore - Uptown     | Victoria        | Capital            |
| 144. | Habitat for Humanity Restore - Westshore  | Victoria        | Capital            |
| 145. | Hagens Home Hardware Building Center      | Mackenzie       | Fraser-Fort George |
| 146. | Haney Bottle Depot                        | Maple Ridge     | Metro Vancouver    |
| 147. | Happy Stan's Recycling Services Ltd.      | Port Coquitlam  | Metro Vancouver    |
| 148. | Hart Return-It Depot                      | Prince George   | Fraser-Fort George |
| 149. | Hartland Landfill Facility                | Victoria        | Capital            |
| 150. | Hazelton Bottle Depot                     | New Hazelton    | Kitimat-Stikine    |



|      | Depot Name                                    | City           | Regional District    |
|------|---|----------------|----------------------|
| 151. | Heffley Creek Eco-Depot                       | Heffley Creek  | Thompson-Nicola      |
| 152. | Hewer Home Hardware                           | Vancouver      | Metro Vancouver      |
| 153. | Highway 4 Auto Salvage                        | Coombs         | Nanaimo              |
| 154. | Hipperson Home Hardware                       | Nelson         | Central Kootenay     |
| 155. | Home Hardware Building Centre - Cranbrook     | Cranbrook      | East Kootenay        |
| 156. | Home Hardware Building Centre - Revelstoke    | Revelstoke     | Columbia Shuswap     |
| 157. | Home Hardware Building Centre - Tsawwassen    | Delta          | Metro Vancouver      |
| 158. | Home Hardware Building Centre - Williams Lake | Williams Lake  | Cariboo              |
| 159. | Home Hardware Merritt                         | Merritt        | Thompson-Nicola      |
| 160. | Home Hardware Sidney                          | Sidney         | Capital              |
| 161. | Hope Bottle Depot Ltd.                        | Hope           | Fraser Valley        |
| 162. | Hornby Island Waste Management Centre         | Hornby Island  | Comox Valley         |
| 163. | Houston Bottle Depot                          | Houston        | Bulkley-Nechako      |
| 164. | Interior Freight & Bottle Ltd.                | Vernon         | North Okanagan       |
| 165. | Invermere Home Hardware Building Centre       | Invermere      | East Kootenay        |
| 166. | Ironwood Bottle & Return-it Depot             | Richmond       | Metro Vancouver      |
| 167. | Island Return It - Campbell River             | Campbell River | Strathcona           |
| 168. | Island Return It - Duncan                     | Duncan         | Cowichan Valley      |
| 169. | Island Return-It South Cowichan               | Cobble Hill    | Cowichan Valley      |
| 170. | Island Solid Waste Management - Port Clements | Port Clements  | North Coast          |
| 171. | J&C Bottle Depot                              | Penticton      | Okanagan-Similkameen |
| 172. | Jenill Bottle Depot                           | Surrey         | Metro Vancouver      |
| 173. | Junction Bottle Depot Ltd.                    | Ladysmith      | Cowichan Valley      |
| 174. | Kamloops Home Hardware Building Center        | Kamloops       | Thompson-Nicola      |
| 175. | Kaslo Building Supplies 1990 LTD              | Kaslo          | Central Kootenay     |
| 176. | Kelowna Recycling and The Battery Drs         | Kelowna        | Central Okanagan     |
| 177. | Kensington Return-it                          | Burnaby        | Metro Vancouver      |
| 178. | Keremeos Landfill                             | Keremeos       | Okanagan-Similkameen |
| 179. | Kimberley Bottle Depot                        | Kimberley      | East Kootenay        |
| 180. | Kitchener Bottle Depot Ltd.                   | Burnaby        | Metro Vancouver      |
| 181. | Kitimat Recycling Depot                       | Kitimat        | Kitimat-Stikine      |

|      | Depot Name  | City            | Regional District |
|------|---|-----------------|-------------------|
| 182. | Kitwanga Transfer Station   | Kitwanga        | Kitimat-Stikine   |
| 183. | Knockholt Sub-Regional Landfill & Houston Transfer Station                        | Houston         | Bulkley-Nechako   |
| 184. | Knox Mountain Metals Inc.   | Kelowna         | Central Okanagan  |
| 185. | Ladner Bottle Depot Co. Ltd   | Delta           | Metro Vancouver   |
| 186. | Lake Country Home Hardware Building Centre (was Lake Country Ace Hardware #70036) | Lake Country    | Central Okanagan  |
| 187. | Lake Cowichan Home Hardware   | Lake Cowichan   | Cowichan Valley   |
| 188. | Landfill Zero Waste Centre  | Delta           | Metro Vancouver   |
| 189. | Lax Kw'alaams Waste Transfer Station  | Lax Kw'alaams   | North Coast       |
| 190. | Lee's Bottle Depot  | Burnaby         | Metro Vancouver   |
| 191. | Lillooet Landfill & Recycling Centre  | Lillooet        | Squamish-Lillooet |
| 192. | Logan Lake Eco-Depot  | Logan Lake      | Thompson-Nicola   |
| 193. | LoLo Return-It Express Plus   | North Vancouver | Metro Vancouver   |
| 194. | London Drugs #10 Vancouver (42nd St)  | Vancouver       | Metro Vancouver   |
| 195. | London Drugs #11 Richmond No3 Rd  | Richmond        | Metro Vancouver   |
| 196. | London Drugs #12 Kelowna (Harvey Ave)   | Kelowna         | Central Okanagan  |
| 197. | London Drugs #14 Victoria - Quadra st   | Victoria        | Capital           |
| 198. | London Drugs #15 Coquitlam (Coq Ctr)  | Coquitlam       | Metro Vancouver   |
| 199. | London Drugs #16 Abbotsford (Sevenoaks Shopping Centre)                           | Abbotsford      | Fraser Valley     |
| 200. | London Drugs #17 Delta (Scott Mall)   | Delta           | Metro Vancouver   |
| 201. | London Drugs #18 Langley  | Langley         | Metro Vancouver   |
| 202. | London Drugs #19 Robson VCR   | Vancouver       | Metro Vancouver   |
| 203. | London Drugs #2 Granville   | Vancouver       | Metro Vancouver   |
| 204. | London Drugs #25 Lougheed TC  | Burnaby         | Metro Vancouver   |
| 205. | London Drugs #28 Kingsway VCR   | Vancouver       | Metro Vancouver   |
| 206. | London Drugs #29 Yates St   | Victoria        | Capital           |
| 207. | London Drugs #3 New West  | New Westminster | Metro Vancouver   |
| 208. | London Drugs #35 Kamloops   | Kamloops        | Thompson-Nicola   |
| 209. | London Drugs #36 Nanaimo  | Nanaimo         | Nanaimo           |
| 210. | London Drugs #37 Delta  | Delta           | Metro Vancouver   |

|      | Depot Name                                   | City            | Regional District    |
|------|--|-----------------|----------------------|
| 211. | London Drugs #39 Vernon                      | Vernon          | North Okanagan       |
| 212. | London Drugs #4 Broadway                     | Vancouver       | Metro Vancouver      |
| 213. | London Drugs #41 Chilliwack                  | Chilliwack      | Fraser Valley        |
| 214. | London Drugs #42 S.Surrey                    | Surrey          | Metro Vancouver      |
| 215. | London Drugs #44 W Van                       | West Vancouver  | Metro Vancouver      |
| 216. | London Drugs #46 Sooke Rd                    | Victoria        | Capital              |
| 217. | London Drugs #47 Maple Ridge                 | Maple Ridge     | Metro Vancouver      |
| 218. | London Drugs #5 North Van                    | North Vancouver | Metro Vancouver      |
| 219. | London Drugs #50 Davie St                    | Vancouver       | Metro Vancouver      |
| 220. | London Drugs #51 Prince George               | Prince George   | Fraser-Fort George   |
| 221. | London Drugs #52 Richmond                    | Richmond        | Metro Vancouver      |
| 222. | London Drugs #53 Victoria Dr                 | Vancouver       | Metro Vancouver      |
| 223. | London Drugs #54 Tillicum                    | Victoria        | Capital              |
| 224. | London Drugs #55 Mission                     | Mission         | Fraser Valley        |
| 225. | London Drugs #56 Brentwood TC                | Burnaby         | Metro Vancouver      |
| 226. | London Drugs #6 Burnaby (Kingsway)           | Burnaby         | Metro Vancouver      |
| 227. | London Drugs #61 Gibsons                     | Gibsons         | Sunshine Coast       |
| 228. | London Drugs #67 Courtenay                   | Courtenay       | Comox Valley         |
| 229. | London Drugs #7 Vcr-East Hastings            | Vancouver       | Metro Vancouver      |
| 230. | London Drugs #70 Penticton                   | Penticton       | Okanagan-Similkameen |
| 231. | London Drugs #71 Burnaby (Market Crossing)   | Burnaby         | Metro Vancouver      |
| 232. | London Drugs #72 Nanaimo (Rutherford Rd)     | Nanaimo         | Nanaimo              |
| 233. | London Drugs #73 Campbell River (Mariner Sq) | Campbell River  | Strathcona           |
| 234. | London Drugs #74 W. Broadway VCR             | Vancouver       | Metro Vancouver      |
| 235. | London Drugs #75 Cloverdale                  | Surrey          | Metro Vancouver      |
| 236. | London Drugs #76 Westbank                    | Westbank        | Central Okanagan     |
| 237. | London Drugs #77 Duncan                      | Duncan          | Cowichan Valley      |
| 238. | London Drugs #78 Vancouver (Abbott St)       | Vancouver       | Metro Vancouver      |
| 239. | London Drugs #8 Surrey (London Stn)          | Surrey          | Metro Vancouver      |
| 240. | London Drugs #80 Squamish                    | Squamish        | Squamish-Lillooet    |
| 241. | London Drugs #81 South Surrey                | Surrey          | Metro Vancouver      |

|      | Depot Name                              | City            | Regional District |
|------|---|-----------------|-------------------|
| 242. | London Drugs #82 Olympic Village        | Vancouver       | Metro Vancouver   |
| 243. | London Drugs #88 Dunbar                 | Vancouver       | Metro Vancouver   |
| 244. | London Drugs #9 Guildford Town Centre   | Surrey          | Metro Vancouver   |
| 245. | London Drugs #90 Vancouver House        | Vancouver       | Metro Vancouver   |
| 246. | Lorne Street Bottle Depot               | Kamloops        | Thompson-Nicola   |
| 247. | Lougheed Return-It Depot                | Coquitlam       | Metro Vancouver   |
| 248. | Louis Creek Eco-Depot                   | Louis Creek     | Thompson-Nicola   |
| 249. | Lower Nicola Eco-Depot                  | Lower Nicola    | Thompson-Nicola   |
| 250. | Lytton Eco-Depot                        | Lytton          | Thompson-Nicola   |
| 251. | Mac's Traders Inc. (MTI)                | Langley         | Metro Vancouver   |
| 252. | Malcolm Island Recycling Depot          | Sointula        | Mt. Waddington    |
| 253. | Maple Ridge Lighting Inc.               | Maple Ridge     | Metro Vancouver   |
| 254. | Masset Recycle Depot                    | Masset          | North Coast       |
| 255. | Mayne Island Recycling Society          | Mayne Island    | Capital           |
| 256. | Meade Creek Recycling Centre            | Lake Cowichan   | Cowichan Valley   |
| 257. | Merritt Return-It Depot                 | Merritt         | Thompson-Nicola   |
| 258. | Metrotown Return-It Depot               | Burnaby         | Metro Vancouver   |
| 259. | MICA Venture Inc.                       | Williams Lake   | Cariboo           |
| 260. | Mission Flats Landfill                  | Kamloops        | Thompson-Nicola   |
| 261. | Mission Recycling Depot                 | Mission         | Fraser Valley     |
| 262. | Mission Return-It Depot                 | Mission         | Fraser Valley     |
| 263. | Mount Pleasant Return-It                | Vancouver       | Metro Vancouver   |
| 264. | Nelson Home Building Centre             | Nelson          | Central Kootenay  |
| 265. | Nelson Leafs Recycling Centre           | Nelson          | Central Kootenay  |
| 266. | Newton Bottle Depot                     | Surrey          | Metro Vancouver   |
| 267. | North Shore Bottle Depot                | North Vancouver | Metro Vancouver   |
| 268. | North Shore Recycling and Waste Centre  | North Vancouver | Metro Vancouver   |
| 269. | North Surrey Recycling and Waste Centre | Surrey          | Metro Vancouver   |
| 270. | North Van Bottle and Return-It Depot    | North Vancouver | Metro Vancouver   |
| 271. | Oak Bay Home Hardware                   | Victoria        | Capital           |
| 272. | OK Bottle Depot                         | Richmond        | Metro Vancouver   |

|      | Depot Name                                  | City            | Regional District    |
|------|---|-----------------|----------------------|
| 273. | Okanagan Falls Landfill                     | Okanagan Falls  | Okanagan-Similkameen |
| 274. | Oliver Sanitary Landfill                    | Oliver          | Okanagan-Similkameen |
| 275. | Osoyoos Bottle Depot                        | Osoyoos         | Okanagan-Similkameen |
| 276. | Osoyoos Home Hardware Building Centre       | Osoyoos         | Okanagan-Similkameen |
| 277. | Panorama Village Return-It Inc.             | Surrey          | Metro Vancouver      |
| 278. | Parksville Bottle & Recycling Depot         | Parksville      | Nanaimo              |
| 279. | Parksville Home Hardware                    | Parksville      | Nanaimo              |
| 280. | Parsons Scrap Metals                        | Surrey          | Metro Vancouver      |
| 281. | Pearson's Home Hardware                     | North Vancouver | Metro Vancouver      |
| 282. | Peerless Road Recycling Centre              | Ladysmith       | Cowichan Valley      |
| 283. | Pemberton Recycling Centre                  | Pemberton       | Squamish-Lillooet    |
| 284. | Pemberton Valley Hardware (was RONA #8522)  | Pemberton       | Squamish-Lillooet    |
| 285. | Pender Island Recycling Society             | Pender Island   | Capital              |
| 286. | Penticton Home Hardware Building Centre     | Penticton       | Okanagan-Similkameen |
| 287. | PG Recycling & Return-It Centre             | Prince George   | Fraser-Fort George   |
| 288. | Pitt Meadows Bottle & Return-it Depot Ltd.  | Pitt Meadows    | Metro Vancouver      |
| 289. | Planet Earth Recycling Ltd.                 | West Kelowna    | Central Okanagan     |
| 290. | PoCo Return-It                              | Port Coquitlam  | Metro Vancouver      |
| 291. | Port Hardy Return-it Centre                 | Port Hardy      | Mt. Waddington       |
| 292. | Powell Street Return-it Bottle Depot        | Vancouver       | Metro Vancouver      |
| 293. | Powerhouse Recycled Auto & Truck Parts Ltd. | Cumberland      | Comox Valley         |
| 294. | Prespatou Transfer Station                  | Altona          | Peace River          |
| 295. | Princeton Home Hardware                     | Princeton       | Okanagan-Similkameen |
| 296. | Princeton Return-It Depot                   | Princeton       | Okanagan-Similkameen |
| 297. | Puds Auto Wrecking & Towing                 | Osoyoos         | Okanagan-Similkameen |
| 298. | Quality Wholesale Ltd.                      | Burnaby         | Metro Vancouver      |
| 299. | Quantum Lighting Inc.                       | Coquitlam       | Metro Vancouver      |
| 300. | Quatsino Recycling Depot                    | Quatsino        | Mt. Waddington       |
| 301. | Queensborough Landing Return-It             | New Westminster | Metro Vancouver      |
| 302. | Recycle-It Resource Recovery                | Fort St. John   | Peace River          |
| 303. | Recycling Alternative - Vancouver           | Vancouver       | Metro Vancouver      |

|      | Depot Name  | City            | Regional District |
|------|---|-----------------|-------------------|
| 304. | Regional Recycling Abbotsford                             | Abbotsford      | Fraser Valley     |
| 305. | Regional Recycling Burnaby                                | Burnaby         | Metro Vancouver   |
| 306. | Regional Recycling Cloverdale                             | Surrey          | Metro Vancouver   |
| 307. | Regional Recycling Nanaimo - Hayes                        | Nanaimo         | Nanaimo           |
| 308. | Regional Recycling Nanaimo - Old Victoria                 | Nanaimo         | Nanaimo           |
| 309. | Regional Recycling Prince Rupert                          | Prince Rupert   | North Coast       |
| 310. | Regional Recycling Richmond                               | Richmond        | Metro Vancouver   |
| 311. | Regional Recycling Vancouver                              | Vancouver       | Metro Vancouver   |
| 312. | Regional Recycling Whistler                               | Whistler        | Squamish-Lillooet |
| 313. | Relamping Services Canada                                 | Surrey          | Metro Vancouver   |
| 314. | Revelstoke Bottle Depot                                   | Revelstoke      | Columbia Shuswap  |
| 315. | Richmond Recycling Depot                                  | Richmond        | Metro Vancouver   |
| 316. | Ridge Meadows Recycling Society                           | Maple Ridge     | Metro Vancouver   |
| 317. | RONA - BH Allen Building Centre (North Vancouver) (#8140) | North Vancouver | Metro Vancouver   |
| 318. | RONA - Langley Bypass #61810                              | Langley         | Metro Vancouver   |
| 319. | RONA - North Valley Supply Ltd. (Clearwater) (#6410)      | Clearwater      | Thompson-Nicola   |
| 320. | RONA - Powell River Building Supply (#2791)               | Powell River    | qathet            |
| 321. | RONA - RA Rosback Enterprises (Port McNeill) (#1195)      | Port McNeill    | Mt. Waddington    |
| 322. | RONA Alert Bay - (#1215)                                  | Alert Bay       | Mt. Waddington    |
| 323. | RONA Building Centre (Cobble Hill) (#61040)               | Cobble Hill     | Cowichan Valley   |
| 324. | RONA Building Centre (Nanaimo) (#61030)                   | Nanaimo         | Nanaimo           |
| 325. | Rona Fraser Valley Mission #08470                         | Mission         | Fraser Valley     |
| 326. | RONA Golden (#61830)                                      | Golden          | Columbia Shuswap  |
| 327. | RONA Home & Garden (Kelowna) (#61700)                     | Kelowna         | Central Okanagan  |
| 328. | RONA Home Centre (Austin) (#61290)                        | Coquitlam       | Metro Vancouver   |
| 329. | RONA Home Centre (Burnaby - Edmonds) (#61270)             | Burnaby         | Metro Vancouver   |
| 330. | RONA Home Centre (Chilliwack) (#61390)                    | Chilliwack      | Fraser Valley     |
| 331. | RONA Home Centre (Clearbrook) (#61220)                    | Abbotsford      | Fraser Valley     |

|      | Depot Name                                    | City               | Regional District    |
|------|---|--------------------|----------------------|
| 332. | RONA Home Centre (Coquitlam) (#61260)         | Coquitlam          | Metro Vancouver      |
| 333. | RONA Home Centre (Fleetwood) (#61720)         | Surrey             | Metro Vancouver      |
| 334. | RONA Home Centre (Kamloops) (#61310)          | Kamloops           | Thompson-Nicola      |
| 335. | RONA Home Centre (Maple Ridge) (#61190)       | Maple Ridge        | Metro Vancouver      |
| 336. | RONA Home Centre (North Van-Tilford) (#61740) | North Vancouver    | Metro Vancouver      |
| 337. | RONA Home Centre (Quesnel) (#61320)           | Quesnel            | Cariboo              |
| 338. | RONA Home Centre (South Surrey) (#61240)      | Surrey             | Metro Vancouver      |
| 339. | RONA Home Centre (Squamish) (#61450)          | Squamish           | Squamish-Lillooet    |
| 340. | RONA Home Centre (Vernon) (#61300)            | Vernon             | North Okanagan       |
| 341. | RONA Home Centre (Whistler) (#61460)          | Whistler           | Squamish-Lillooet    |
| 342. | RONA Home Centre (Williams Lake) (#61340)     | Williams Lake      | Cariboo              |
| 343. | RONA Penticton - (#61490)                     | Penticton          | Okanagan-Similkameen |
| 344. | RONA Richmond - (#8040)                       | Richmond           | Metro Vancouver      |
| 345. | RONA Tsawwassen #8880                         | Delta              | Metro Vancouver      |
| 346. | RONA Walnut Grove Urban (#08345)              | Langley            | Metro Vancouver      |
| 347. | RONA+ Abbotsford (#83322)                     | Abbotsford         | Fraser Valley        |
| 348. | RONA+ Langford #83704                         | Victoria           | Capital              |
| 349. | RONA+ Nanaimo Store #83323                    | Nanaimo            | Nanaimo              |
| 350. | RONA+ Vancouver Grandview #83004              | Vancouver          | Metro Vancouver      |
| 351. | RONA+ Victoria Tillicum #83330                | Victoria           | Capital              |
| 352. | Ross Bay Home Hardware                        | Victoria           | Capital              |
| 353. | Rypac Metal Recycling                         | Surrey             | Metro Vancouver      |
| 354. | Salish Soils Inc                              | Sechelt            | Sunshine Coast       |
| 355. | Salmo Valumart & Bottle Depot                 | Salmo              | Central Kootenay     |
| 356. | Salt Spring Garbage & Transfer Station        | Saltspring Island  | Capital              |
| 357. | Saltspring Island Recycling Depot             | Salt Spring Island | Capital              |
| 358. | Sandy's Auto Parts Ltd                        | Victoria           | Capital              |
| 359. | Sapperton Return-It                           | New Westminster    | Metro Vancouver      |
| 360. | Sardis Bottle Depot                           | Chilliwack         | Fraser Valley        |
| 361. | Sayward Recycling Depot                       | Sayward            | Comox Valley         |
| 362. | Schnitzer Steel Canada Ltd - Campbell River   | Campbell River     | Strathcona           |

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



|      | Depot Name  | City            | Regional District |
|------|---|-----------------|-------------------|
|      | Thrift Store & Recycling Centre)                                    |                 |                   |
| 393. | The Salvation Army - E 12th Ave Thrift Store                        | Vancouver       | Metro Vancouver   |
| 394. | The Salvation Army - Hillside Thrift Store                          | Victoria        | Capital           |
| 395. | The Salvation Army - Kerrisdale Thrift Store                        | Vancouver       | Metro Vancouver   |
| 396. | The Salvation Army - Langford Thrift Store                          | Victoria        | Capital           |
| 397. | The Salvation Army - Marpole (Granville) Thrift Store Store         | Vancouver       | Metro Vancouver   |
| 398. | The Salvation Army - Mill Bay Thrift Store                          | Mill Bay        | Cowichan Valley   |
| 399. | The Salvation Army - New Westminster Thrift Store Store             | New Westminster | Metro Vancouver   |
| 400. | The Salvation Army - North Burnaby Thrift Store                     | Burnaby         | Metro Vancouver   |
| 401. | The Salvation Army - North Vancouver Thrift Store                   | North Vancouver | Metro Vancouver   |
| 402. | The Salvation Army - Port Coquitlam Thrift Store                    | Port Coquitlam  | Metro Vancouver   |
| 403. | The Salvation Army - Surrey Scottsdale Thrift Store                 | Surrey          | Metro Vancouver   |
| 404. | The Salvation Army - Surrey Thrift Store                            | Surrey          | Metro Vancouver   |
| 405. | The Salvation Army - Victoria Consolidation Center - CON            | Victoria        | Capital           |
| 406. | The Salvation Army - View Royal Thrift Store                        | View Royal      | Capital           |
| 407. | The Salvation Army - West Broadway Thrift Store                     | Vancouver       | Metro Vancouver   |
| 408. | The Salvation Army - West Vancouver Thrift Store                    | West Vancouver  | Metro Vancouver   |
| 409. | The Salvation Army Langley (Lower Mainland Divisional Headquarters) | Langley         | Metro Vancouver   |
| 410. | Thorsen Creek Recycling Depot                                       | Bella Coola     | Central Coast     |
| 411. | Tofino Co-op Hardware   | Tofino          | Alberni-Clayoquot |
| 412. | Trail Bay Home Hardware   | Sechelt         | Sunshine Coast    |
| 413. | Trail Bottle Depot  | Trail           | Kootenay Boundary |
| 414. | Trees Company Garden Supplies                                       | Winlaw          | Central Kootenay  |
| 415. | Tsawwassen Bottle Depot   | Delta           | Metro Vancouver   |
| 416. | Tumbler Ridge Transfer Station                                      | Tumbler Ridge   | Peace River       |
| 417. | Tyhistanis Transfer Station   | Tofino          | Alberni-Clayoquot |
| 418. | Ucluelet Bottle Depot Ltd.  | Ucluelet        | Alberni-Clayoquot |

|      | Depot Name                             | City         | Regional District  |
|------|--|--------------|--------------------|
| 419. | United Blvd Recycling and Waste Centre | Coquitlam    | Metro Vancouver    |
| 420. | Valemount Recycling Center             | Valemount    | Fraser-Fort George |
| 421. | Vancouver Central Return-It Depot      | Vancouver    | Metro Vancouver    |
| 422. | Vancouver West Bottle Depot            | Vancouver    | Metro Vancouver    |
| 423. | Vancouver Zero Waste Centre            | Vancouver    | Metro Vancouver    |
| 424. | Vanderhoof Thrift Store                | Vanderhoof   | Bulkley-Nechako    |
| 425. | Vanderhoof Transfer Station            | Vanderhoof   | Bulkley-Nechako    |
| 426. | Venture Training Vernon                | Vernon       | North Okanagan     |
| 427. | Village of New Denver                  | New Denver   | Central Kootenay   |
| 428. | Walnut Grove Bottle Depot              | Langley      | Metro Vancouver    |
| 429. | Wesco Energy Solutions                 | Abbotsford   | Fraser Valley      |
| 430. | West Coast Metal Recycling LLP         | Langley      | Metro Vancouver    |
| 431. | West-Can Home Hardware                 | Burnaby      | Metro Vancouver    |
| 432. | Westcoast Home Hardware                | Port Alberni | Alberni-Clayoquot  |
| 433. | Western Integrated Electrical Ltd      | Burnaby      | Metro Vancouver    |
| 434. | Westshore Bottle Depot Ltd             | Victoria     | Capital            |
| 435. | Whistler Home Hardware                 | Whistler     | Squamish-Lillooet  |
| 436. | White Rock Return-It Depot             | Surrey       | Metro Vancouver    |
| 437. | Wide Sky Disposal                      | Fort Nelson  | Northern Rockies   |
| 438. | Willowbrook Recycling Inc.             | Langley      | Metro Vancouver    |
| 439. | Wilway Lumber                          | Abbotsford   | Fraser Valley      |
| 440. | Winfield Return It Centre              | Lake Country | Central Okanagan   |
| 441. | Woss Recycling Depot                   | Woss         | Mt. Waddington     |

## **APPENDIX D – 2024 AUDITED PROGRAM FINANCIAL STATEMENT**

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

**STATEMENT OF REVENUES AND EXPENSES**

**31 DECEMBER 2024**

**PRODUCT CARE ASSOCIATION OF CANADA  
BC LAMPS AND LIGHTING EQUIPMENT PROGRAM  
Statement of Revenues and Expenses  
For the year ended 31 December 2024**

**Contents**

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|   |       |
|---|-------|
| Independent Auditors' Report                    |       |
| Statement of Revenues and Expenses              | 5     |
| Notes to the Statement of Revenues and Expenses | 6 - 7 |

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## INDEPENDENT AUDITORS' REPORT

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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 2024 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 2024 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.

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## INDEPENDENT AUDITORS' REPORT - continued

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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.

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## INDEPENDENT AUDITORS' REPORT - continued

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

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



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
25 May 2025



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**PRODUCT CARE ASSOCIATION OF CANADA**  
**BC LAMPS AND LIGHTING EQUIPMENT PROGRAM**  
**Statement of Revenues and Expenses**  
**For the year ended 31 December 2024**

|  | 2024                  | 2023                  |
|--|-----------------------|-----------------------|
| <b>Revenues</b>  | <b>\$ 4,324,446</b>   | <b>\$ 3,926,135</b>   |
| <b>Program expenses</b>                                  |                       |                       |
| Processing   | 3,630,505             | 3,370,035             |
| Collection   | 645,788               | 680,481               |
| Administration (Note 2(c) & (d))                         | 577,775               | 516,700               |
| Transportation   | 328,440               | 330,600               |
| Communications   | 255,055               | 220,090               |
|  | <b>5,437,563</b>      | <b>5,117,906</b>      |
| <b>Deficiency of revenues over expenses for the year</b> | <b>\$ (1,113,117)</b> | <b>\$ (1,191,771)</b> |
| <b>Commitment (Note 3)</b>                               |                       |                       |

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

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**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 2024**

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**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 not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses and disclosure of contingencies included in the statement. Accounts subject to estimates include revenue accruals, expense accruals, the allocation of overhead and salaries and wages expenses, and processing commitments. Actual results could differ from those estimates.

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**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 2024**

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**2. Summary of Significant Accounting Policies - continued**

(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 the Program. The general and administrative expenses include certain payroll which has not been directly charged to a program. The allocation of general and administrative expenses to the Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association's programs. Included in administration expense is \$327,454 (2023 - \$334,942) of overhead expense which has been allocated to the Program.

(d) Salaries and Wages Expense

During the year, the Association updated its methodology for charging salaries and wages expense to the Program for certain employees that have been identified as having direct involvement in the Program. Previously, these costs were either included in the overhead allocation (Note 2(c)) or charged directly to the Program. Beginning in the 2024 fiscal year, the salaries and wages expense for these employees are charged to the Program based on management's estimate of the employee time spent on the Program. This change in presentation has been accounted for prospectively in the Statement. Included in administration expense is \$228,704 of salaries and wages expense which has been charged to the Program.

**3. Processing Commitment**

At year end, the Association had unprocessed program materials on hand related to the Program with an estimated costs to process, transport and recycle of \$48,107 (2023 - \$Nil) which will be incurred in 2025.

## **APPENDIX E – 2024 PRODUCT CARE CONSOLIDATED AUDITED FINANCIAL STATEMENTS**

**PRODUCT CARE ASSOCIATION OF CANADA**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2024**

# **PRODUCT CARE ASSOCIATION OF CANADA**

## **Financial Statements**

For the year ended 31 December 2024

### **Contents**

---

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

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## INDEPENDENT AUDITORS' REPORT

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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 2024, 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 2024, 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.

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## **INDEPENDENT AUDITORS' REPORT - Continued**

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

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

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

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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



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## INDEPENDENT AUDITORS' REPORT - Continued

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- ♦ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
21 May 2025

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Statement of Financial Position**  
**31 December 2024**

|   | 2024                 | 2023                 |
|---|----------------------|----------------------|
| <b>Assets</b>                           |                      |                      |
| <b>Current</b>                          |                      |                      |
| Cash and cash equivalents               | \$ 4,849,895         | \$ 4,970,393         |
| Term deposits (Note 5(a))               | 9,667,312            | 18,065,004           |
| Accounts receivable                     | 2,769,262            | 4,444,127            |
| Prepaid expenses and deposits           | 574,171              | 668,253              |
|   | <u>17,860,640</u>    | <u>28,147,777</u>    |
| <b>Restricted cash (Note 3)</b>         | 2,184,401            | 2,012,131            |
| <b>Forgivable loans (Note 4)</b>        | 387,457              | 373,375              |
| <b>Term deposits (Note 5(b))</b>        | 2,750,000            | 1,500,000            |
| <b>Investments - at market value</b>    | 35,021,856           | 26,402,161           |
| <b>Tangible capital assets (Note 7)</b> | 14,968,836           | 14,514,493           |
| <b>Intangible assets (Note 8)</b>       | <u>50,000</u>        | <u>50,000</u>        |
|   | <u>\$ 73,223,190</u> | <u>\$ 72,999,937</u> |

**Liability**

|   |              |              |
|---|--------------|--------------|
| <b>Current</b>                                    |              |              |
| Accounts payable and accrued liabilities (Note 9) | \$ 6,713,655 | \$ 8,398,461 |


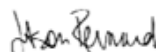
**Commitments (Note 11)**

**Contingencies (Note 10)**

**Net Assets**

|   |                      |                      |
|---|----------------------|----------------------|
| <b>Unrestricted</b>                                       | 11,176,582           | 11,207,548           |
| <b>Invested in tangible capital and intangible assets</b> | 15,018,836           | 14,564,493           |
| <b>Internally restricted (Note 6)</b>                     | 38,129,716           | 36,817,304           |
| <b>Externally restricted (Note 12)</b>                    | 2,184,401            | 2,012,131            |
|   | <u>66,509,535</u>    | <u>64,601,476</u>    |
|   | <u>\$ 73,223,190</u> | <u>\$ 72,999,937</u> |

APPROVED BY THE DIRECTORS:

|   |   |  |
|---|---|--|
| <br>_____ Director | <br>_____ Director |  |
|---|---|--|

The accompanying notes are an integral part of these financial statements

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Statement of Changes in Net Assets**  
For the year ended 31 December 2024

|   | <b>Unrestricted</b>  | <b>Invested in<br/>Tangible<br/>Capital and<br/>Intangible<br/>Assets</b> | <b>Externally<br/>restricted</b> | <b>Internally<br/>restricted</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|---|----------------------|---|----------------------------------|----------------------------------|-----------------------|-----------------------|
| <b>Net assets - beginning of year</b>                             | \$ 11,207,548        | \$ 14,564,493   | \$ 2,012,131                     | \$ 36,817,304                    | \$ 64,601,476         | \$ 67,415,394         |
| Excess (deficiency) of revenues over expenses<br>for the year     | 2,614,657            | (706,598)   | -                                | -                                | <b>1,908,059</b>      | (2,813,918)           |
| Transfer to invested in tangible capital and<br>intangible assets | (1,160,941)          | 1,160,941   | -                                | -                                | -                     | -                     |
| Transfer to internally restricted (Note 6)                        | (1,312,412)          | -   | -                                | 1,312,412                        | -                     | -                     |
| Transfer to externally restricted (Note 12)                       | (172,270)            | -   | 172,270                          | -                                | -                     | -                     |
| <b>Net assets - end of year</b>                                   | <b>\$ 11,176,582</b> | <b>\$ 15,018,836</b>  | <b>\$ 2,184,401</b>              | <b>\$ 38,129,716</b>             | <b>\$ 66,509,535</b>  | <b>\$ 64,601,476</b>  |

The accompanying notes are an integral part of these financial statements

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Statement of Operations**  
For the year ended 31 December 2024

|   | 2024                 | 2023                  |
|---|----------------------|-----------------------|
|   |                      | (Note 18)             |
| <b>Revenues (Note 17)</b>   | <b>\$ 47,749,748</b> | <b>\$ 41,781,651</b>  |
| <b>Expenses</b>   |                      |                       |
| Processing  | 25,652,099           | 21,424,552            |
| Collections   | 10,796,830           | 10,690,442            |
| Transportation  | 7,016,642            | 7,509,321             |
| General and administration  | 4,505,274            | 3,988,411             |
| Program administration  | 2,452,603            | 4,523,663             |
|   | <u>50,423,448</u>    | <u>48,136,389</u>     |
| <b>Deficiency of revenues over expenses from operations</b>       | <b>(2,673,700)</b>   | <b>(6,354,738)</b>    |
| <b>Other income (expense)</b>                                     |                      |                       |
| Investment income   | 4,871,685            | 1,442,671             |
| Interest income   | 962,048              | 1,079,685             |
| Gain on sale of marketable securities                             | 8,252                | 1,156                 |
| Unrealized (loss) gain on investments                             | (1,260,226)          | 1,017,308             |
|   | <u>4,581,759</u>     | <u>3,540,820</u>      |
| <b>Excess (deficiency) of revenues over expenses for the year</b> | <b>\$ 1,908,059</b>  | <b>\$ (2,813,918)</b> |

The accompanying notes are an integral part of these financial statements

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**PRODUCT CARE ASSOCIATION OF CANADA****Statement of Cash Flows****For the year ended 31 December 2024**

|  | 2024                | 2023                |
|--|---------------------|---------------------|
| <b>Cash provided by (used in):</b>                         |                     |                     |
| <b>Operating activities</b>                                |                     |                     |
| Excess (deficiency) of revenues over expenses for the year | \$ 1,908,059        | \$ (2,813,918)      |
| Items not involving cash                                   |                     |                     |
| Market value adjustments                                   | 1,260,226           | (1,017,308)         |
| Amortization   | 706,598             | 720,452             |
| Loans forgiven   | 79,078              | 72,652              |
| Gain on sale of marketable securities                      | (8,252)             | (1,156)             |
|  | <u>3,945,709</u>    | <u>(3,039,278)</u>  |
| Changes in non-cash working capital balances               |                     |                     |
| Accounts receivable  | 1,674,865           | (1,180,687)         |
| Prepaid expenses and deposits                              | 94,082              | 18,125              |
| Accounts payable and accrued liabilities                   | (1,684,807)         | 1,737,233           |
|  | <u>4,029,849</u>    | <u>(2,464,607)</u>  |
| <b>Investing activities</b>                                |                     |                     |
| Redemption of term deposits                                | 7,147,693           | 1,296,782           |
| Restricted cash  | (172,270)           | 139,741             |
| Purchase of capital assets - net                           | (1,160,941)         | (263,971)           |
| Purchase of investments                                    | (9,871,669)         | (1,442,671)         |
|  | <u>(4,057,187)</u>  | <u>(270,119)</u>    |
| <b>Financing activity</b>                                  |                     |                     |
| Issuance of forgivable loans                               | <u>(93,160)</u>     | <u>(98,050)</u>     |
| <b>Net (decrease) in cash and cash equivalents</b>         | <b>(120,498)</b>    | <b>(2,832,776)</b>  |
| <b>Cash and cash equivalents - beginning of year</b>       | <b>4,970,393</b>    | <b>7,803,169</b>    |
| <b>Cash and cash equivalents - end of year</b>             | <b>\$ 4,849,895</b> | <b>\$ 4,970,393</b> |

The accompanying notes are an integral part of these financial statements

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**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.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**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:

|                        |                  |
|------------------------|------------------|
| Computer equipment     | 3 years          |
| Buildings              | 25 years         |
| Office equipment       | 2 years          |
| Depot equipment        | 2, 3 and 5 years |
| Leasehold improvements | 5 years          |

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**2. Summary of significant accounting policies - Continued**

(d) Intangible assets

Intangible assets are recorded at cost. The Association provides for amortization using the following methods at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization rate is as follows:

|              |         |
|--------------|---------|
| ERP software | 5 years |
|--------------|---------|

Intangible assets with an indefinite life are not amortized and are assessed annually for impairment.

(e) Impairment of long-lived assets

The Association tests long-lived assets for impairment when events or changes in circumstances indicate that their carrying value may not be recovered. When a tangible capital asset or intangible asset no longer contributes to the services provided by the Association its carrying value amount is written down to its residual value. No impairment losses were determined by management to be necessary for the year.

(f) Revenue recognition

Environmental Handling Fees (EHFs) are received from registered members within the provinces which participate in the Association's programs. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHF revenues are recognized as individual members report and remit them as required by the Association's membership agreement which is by the end of the month following the reporting period that the designated program materials were sold by the member.

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

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

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



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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

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**2. Summary of significant accounting policies - Continued**

(g) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Accounts and disclosures subject to estimates include amortization of tangible capital and intangible assets, accrued liabilities, revenue recognized for EHF's receivable and commitments for unprocessed product on hand. Management believes that estimates utilized in preparing the financial statements are prudent and reasonable, however, actual results could differ from those estimates.

(h) Foreign exchange

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

**3. Restricted cash**

Restricted cash is comprised of the following amounts:

|  | <u>2024</u>         | <u>2023</u>         |
|--|---------------------|---------------------|
| Quebec RecycFluo Program Reserve (Note 12)   | \$ 2,055,411        | \$ 2,012,131        |
| Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve (Note 12) | <u>128,990</u>      | <u>-</u>            |
|  | <u>\$ 2,184,401</u> | <u>\$ 2,012,131</u> |

The restricted cash for the Quebec RecycFluo Program Reserve and Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve is comprised of \$2,044,370 of cash held in a segregated bank account and \$140,031 of cash allocated from the Association's cash and cash equivalents. Subsequent to year end the Association has transferred \$140,031 of cash to the Quebec RecycFluo Program and Quebec Non-Refillable Pressurized Fuel Container Recycling Program's segregated bank account.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

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**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.

|                                | <u>2024</u>       | <u>2023</u>       |
|--------------------------------|-------------------|-------------------|
| Balance - beginning of year    | \$ 373,375        | \$ 347,977        |
| Funds advanced during the year | 93,160            | 98,050            |
| Loans forgiven during the year | <u>(79,078)</u>   | <u>(72,652)</u>   |
| Balance - end of year          | <u>\$ 387,457</u> | <u>\$ 373,375</u> |

**5. Term deposits**

(a) Short-term

As at 31 December 2024, the Association held term deposits of \$9,667,312 (2023 - \$18,065,004) with maturity dates ranging from 10 January 2025 to 19 August 2025 and bearing interest at 4.8% to 5.84% per annum which have been classified as a short-term assets.

(b) Long-term

As at 31 December 2024, the Association held term deposits totalling \$2,750,000 (2023 - \$1,500,000) with maturity dates ranging from 19 July 2026 to 18 July 2027 bearing interest at 4.5% to 4.75% per annum which have been classified as long-term assets.

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## PRODUCT CARE ASSOCIATION OF CANADA

### Notes to the Financial Statements

For the year ended 31 December 2024

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#### 6. Internally restricted net assets

The PCA Members' Net Assets Management and Allocation Policy includes the establishment of an internally restricted PCA Program 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.

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, \$1,312,412 was transferred from unrestricted net asset to internally restricted net assets (2023 - \$11,545,998 was transferred from the internally restricted net assets to the unrestricted net assets).

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

|   | <u>2024</u>          | <u>2023</u>          |
|---|----------------------|----------------------|
| PCA Program Reserve Fund  | \$ 36,474,824        | \$ 35,069,252        |
| Funds available for the development of collection facilities<br>(Note 11(b))              | 654,892              | 748,052              |
| Funds available for the development of Saskatchewan collection<br>facilities (Note 11(c)) | <u>1,000,000</u>     | <u>1,000,000</u>     |
|   | <u>\$ 38,129,716</u> | <u>\$ 36,817,304</u> |

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

**7. Tangible capital assets**

|                          | Cost                 | Accumulated<br>Amortization | 2024<br>Net          | 2023<br>Net          |
|--------------------------|----------------------|-----------------------------|----------------------|----------------------|
| Land                     | \$ 7,659,119         | \$ -                        | \$ 7,659,119         | \$ 7,659,119         |
| Buildings                | 8,141,509            | 2,193,940                   | 5,947,569            | 6,273,229            |
| Depot equipment          | 3,589,953            | 2,971,838                   | 618,115              | 582,145              |
| Office equipment         | 5,551                | 5,551                       | -                    | -                    |
| Leasehold improvements   | 45,561               | 4,556                       | 41,005               | -                    |
| Computer equipment       | 34,519               | 5,753                       | 28,766               | -                    |
| Assets under development | 674,262              | -                           | 674,262              | -                    |
|                          | <b>\$ 20,150,474</b> | <b>\$ 5,181,638</b>         | <b>\$ 14,968,836</b> | <b>\$ 14,514,493</b> |

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 \$706,598 (2023 - \$720,452) of amortization expense.

**8. Intangible assets**

|                          | Cost              | Accumulated<br>Amortization | 2024<br>Net      | 2023<br>Net      |
|--------------------------|-------------------|-----------------------------|------------------|------------------|
| ERP Software             | \$ 754,986        | \$ 754,986                  | \$ -             | \$ -             |
| Quebec RecycFluo Program | 50,000            | -                           | 50,000           | 50,000           |
|                          | <b>\$ 804,986</b> | <b>\$ 754,986</b>           | <b>\$ 50,000</b> | <b>\$ 50,000</b> |

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 2024 fiscal year.

**9. Accounts payable and accrued liabilities**

|  | 2024                | 2023                |
|--|---------------------|---------------------|
| Accounts payable and accrued liabilities | \$ 6,208,280        | \$ 8,316,632        |
| Government remittances payable           | 505,375             | 81,829              |
|  | <b>\$ 6,713,655</b> | <b>\$ 8,398,461</b> |

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**10. Contingencies**

On 30 June 2022, the government of Quebec amended the Regulation regarding the recycling and recovery of products by businesses. Under the previous Regulation, the Association had accrued penalties as a result of not meeting certain material collection targets. The amendment of the Regulation resulted in the cancellation of the penalties that had accumulated in previous years.

Additionally, the amended Regulation requires certain collection targets beginning in the Association's 2023 fiscal year, and the Association will be subject to potential penalties if these targets are not met. The Association has met the required target during 2023 and 2024 and has not accrued any estimated penalties in these financial statements.

**11. Commitments**

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

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

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

|            |    |                |
|------------|----|----------------|
| 2025       | \$ | 203,189        |
| 2026       |    | 205,011        |
| 2027       |    | 153,664        |
| 2028       |    | 119,360        |
| 2029       |    | 119,944        |
| Thereafter |    | <u>139,934</u> |
|            | \$ | <u>941,102</u> |

- (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 2024, \$880,108 of loans have been disbursed from the pool of available funds (Note 4) and \$492,651 of loans have been forgiven. The remaining undisbursed amount available to be loaned of \$654,892 (2023 - 748,052) has been presented as a component of internally restricted net assets (Note 6).

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

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**11. Commitments - continued**

- (c) In previous years, the Association's board of directors passed a resolution to make capital funding of up to \$1,000,000 available to collection sites participating in the Saskatchewan Household Hazardous Waste Program. The terms and conditions of how these funds will be disbursed have not been determined by the Association at the date of the Independent Auditors' Report. The remaining undisbursed amount available to be loaned of \$1,000,000 (2023 - 1,000,000) has been presented as a component of internally restricted net assets (Note 6).
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,772,182 (2023 - \$1,041,533) which will be incurred during 2025.

**12. Externally restricted net assets**

Externally restricted net assets are comprised of the following amounts:

|  | <u>2024</u>         | <u>2023</u>         |
|--|---------------------|---------------------|
| Quebec Recycfluo Program Reserve   | \$ 2,055,411        | \$ 2,012,131        |
| Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve | <u>128,990</u>      | <u>-</u>            |
|  | <u>\$ 2,184,401</u> | <u>\$ 2,012,131</u> |

Pursuant to the agreement between the Association and Societe Quebecoise de recuperation et de recyclage, the Association is required to maintain a reserve fund equal to a minimum of six months and a maximum of twelve months of program operating expenses. The purpose of the reserve fund is to cover the expenses during a potential wind down of the program. During the year, the Association transferred \$43,280 and \$128,990 from unrestricted net assets to the externally restricted net assets related to the Quebec RecycFluo Program Reserve and Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve respectively. Additionally, interest income of \$Nil (2023 - \$67,533) was transferred from unrestricted net assets to the Quebec RecycFluo Program Reserve resulting in a total fund transfer of \$172,270 (2023 - \$625,759) for the two programs.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**13. Ontario Fee Reduction Campaign**

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

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

During the 2022 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. During 2023, the board of directors approved the termination of the Ontario Solvent fee reduction program effective from the October 2023 reporting period.

For the year ended 31 December 2024, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$50,819 (2023 - \$639,974) with the 2024 reduction related to member EHF reporting received during the year and related to the period when the fee reduction program was still active.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**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 2024.

(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 2024, cash and accounts receivable of \$395,299 USD and \$153,520 USD (2023 - \$271,087 USD and \$154,360 USD) respectively and accounts payable and accrued liabilities of \$11,744 USD (2023 - \$Nil USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.



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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**14. Financial instruments - Continued**

(e) Interest rate risk

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

(f) Other price risk

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

**15. Controlled organization**

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

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

PCA PSI believes that the Washington State LightRecycle program will encounter a cumulative deficit in 2026. PCA PSI is actively working with obligated parties to develop a funding model acceptable to all parties. This matter has been highlighted in the PCA PSI Audited Financial Statements. The outcome of this matter is not determinable at this time. Management is of the opinion that the Association is not exposed to any material financial risk from the operations of the PCA PSI or Washington State LightRecycle Program.

PCA PSI has not been consolidated in the Association's financial statements. Financial statements of PCA PSI are prepared in accordance with US generally accepted accounting principals FASB ASC 958, not-for-profit entities. The financial summary as at 31 December 2024 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.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

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**15. Controlled organization - Continued**

PCA PSI

|                                      | <b>31 December<br/>2024</b> | 31 December<br>2023 |
|--------------------------------------|-----------------------------|---------------------|
|                                      |                             | (unaudited)         |
| Financial Position                   |                             |                     |
| Total assets                         | <b>\$ 2,857,902</b>         | \$ 3,412,261        |
| Total liabilities                    | <b>300,809</b>              | 437,819             |
| Total net assets                     | <b>2,557,093</b>            | 2,974,442           |
|                                      | <b>\$ 2,857,902</b>         | \$ 3,412,261        |
|                                      |                             |                     |
|                                      | <b>31 December<br/>2024</b> | 31 December<br>2023 |
|                                      |                             | (unaudited)         |
| Results of Operations                |                             |                     |
| Total revenue                        | <b>\$ 2,162,482</b>         | \$ 2,321,228        |
| Total expenses                       | <b>2,808,780</b>            | 2,831,551           |
| Deficiency of revenues over expenses | <b>\$ (646,298)</b>         | \$ (510,323)        |
|                                      |                             |                     |
|                                      | <b>31 December<br/>2024</b> | 31 December<br>2023 |
|                                      |                             | (unaudited)         |
| Cash Flows                           |                             |                     |
| Cash used in operating activities    | <b>\$ (778,069)</b>         | \$ (1,347,453)      |
| Decrease in cash                     | <b>\$ (778,069)</b>         | \$ (1,347,453)      |

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

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**16. Related party transactions**

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

Included in accounts receivable is \$22,384 (2023 - \$22,019) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2025 fiscal year.

Included in revenues is \$233,552 (2023 - \$230,061) charged to PCA PSI for administrative expenses.

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

**17. Revenue**

|                             | <u>2024</u>          | <u>2023</u>          |
|-----------------------------|----------------------|----------------------|
| Environmental Handling Fees | \$ 45,993,575        | \$ 40,216,607        |
| Other                       | <u>1,756,173</u>     | <u>1,565,044</u>     |
|                             | <u>\$ 47,749,748</u> | <u>\$ 41,781,651</u> |

**18. Comparative figures**

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2024 financial statements.

## **APPENDIX F – 2024 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 2024**

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## INDEPENDENT REASONABLE ASSURANCE REPORT

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To the Directors of  
Product Care Association of Canada,

### Assurance Level and Selected Information

We have been engaged by Product Care Association of Canada (the “Association”) to perform a reasonable assurance engagement in respect of the following information (the “Selected Information”), detailed in Appendix 1, and also included within the Association’s Annual Report for the BC Lamps and Lighting Equipment Program to the British Columbia Ministry of Environment and Parks for the year ended 31 December 2024:

- 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 – 2024 Reporting Year dated November 2024, 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 2024 presents fairly, in all material respects, in accordance with the evaluation criteria listed in Appendix 1:

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

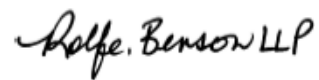
## Emphasis of Matter

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

1. The Association does not present a recovery rate in the Annual Report. As such, the total amount of producer's products sold as presented on Table 13 - Units Reported Sold by Product Category in 2024 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 – 2024 Reporting Year dated November 2024 as issued by the British Columbia Ministry of Environment and Parks.

## Other Matter

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



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
26 June 2025



## Appendix 1

### Evaluation Criteria

#### Collection facilities

| <b>Specific disclosures in the annual stewardship report from Section 4.1 - Collection Sites and Appendix C - List of Contracted Collection Sites for which evaluation criteria were developed</b>   |  |
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| <b>Disclosure per Annual Report</b>  | <b>Reference</b>                                 |
| Total number of collection facilities - 441  | Appendix C - List of Contracted Collection Sites |
| “A collection site is a physical location where consumers can drop off Program Products at no charge. Collection sites can offer one or more collection services based on various factors. Services offered by collection sites are generally advertised to the public. In some cases, collection sites are not advertised where the location does not collect from the public.” |  |
| “The Program’s collection system included 441 contracted collection sites, with 8 advertised sites added in 2024 and 12 advertised sites removed representing a net decrease of 4 sites from 2023.”  |  |

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 2024, a physical location that is available to collect program materials, and the staff of the facility has an adequate understanding of the program.
- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the Annual Report.
- Large volume generators (LVG’s) and collection events are excluded from the number of collection facilities.
- The change in number of collection facilities is calculated by comparing the current number of collection facilities, a sum of all the collection facilities that have a signed contract within a given reporting year and those that closed within the same reporting year, to the number of collection facilities reported in the prior reporting year.

### Pollution Prevention Hierarchy

| Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed   |                                |
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| Disclosure per Annual Report  | Reference                      |
| <p>“After collection, Program Products are transported to the Program’s primary processors.”</p> <p>“At the processors, with exception of PCB ballasts, Program Products are broken down into their respective component materials and either processed on site or sent to a downstream processor for further processing. Information about how material was managed by the Program’s primary processors was based on information provided to Product Care by the Program’s primary processors.”</p>  |                                |
| <p><b>Material: Lamps</b><br/> Sub-Component: Phosphor Powder with Mercury<br/> End fate: Securely landfilled</p> <p>Sub-Component: Metal<br/> End fate: Recycled – Metal commodity</p> <p>Sub-Component: Glass<br/> End fate: Recycled – Recycled as sand blasting material and aggregate</p> <p>Sub-Component: Plastic<br/> End fate: Recycled as sand blasting material and aggregate; ground up and sent with metal for energy recovery; and landfilled</p>   | Table 12: Materials Processing |
| <p><b>Material: Pre-Crushed Lamps</b><br/> “Pre-crushed lamps were sent to a processor and were managed using the same method applied to whole lamps with the same material end-fates, with the exception of glass which was used as aggregate in concrete. Some pre-crushed lamps may be held in temporary storage at the end of year awaiting shipment to the final processor.”</p>   |                                |
| <p>Sub-Component: Metal<br/> End fate: Same as whole lamps</p> <p>Sub-Component: Glass<br/> End fate: Recycled as aggregate</p> <p>Sub-Component: Mercury and Phosphor Powder<br/> End fate: Same as whole lamps</p> <p>Sub-Component: Plastic<br/> End fate: Same as whole lamps</p>   | Table 12: Materials Processing |
| <p><b>Material: Residential Fixtures</b><br/> “Residential fixtures contain materials similar to small appliances (e.g., metal, glass, plastics, etc.). The Program partnered with the Canadian Electrical Stewardship Association’s (CESA) program (ElectroRecycle) to collect residential fixtures along with small appliances and power tools at CESA-contracted collection sites. They were shipped to three independent processors where they were comingled with other electronics and broken down into their respective components to be recycled and/or recovered. A small amount of glass was grouped with refuse and sent to landfill.”</p> |                                |

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| <p>Sub-Component: Ferrous Steel<br/>Downstream process: Production, processing, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Plastics<br/>Downstream process: Processing<br/>End fate: Recycled</p> <p>Sub-Component: Aluminum<br/>Downstream process: Production, processing, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Wire and Cables and String lights<br/>Downstream process: Refining, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Copper<br/>Downstream process: Processing, refining<br/>End fate: Recycled</p> <p>Sub-Component: Glass<br/>Downstream process: Production, processing, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Circuit Boards<br/>Downstream process: Refining<br/>End fate: Recycled</p> <p>Sub-Component: Rechargeable Batteries<br/>Downstream process: Processing, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Paper Based Materials<br/>Downstream process: Processing<br/>End fate: Recycled</p> <p>Sub-Component: Non-Rechargeable Batteries<br/>Downstream process: Processing, non-processing, refining<br/>End fate: Recycled</p> <p>Sub-Component: Refuse<br/>Downstream process: Other final disposition<br/>End fate: Landfilled</p> | <p>Table 12: Materials Processing</p> |
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| <b>Material: Commercial Fixtures and Non-PCB Ballasts</b><br>“Commercial fixtures and non-PCB ballasts were collected and managed outside the Program through the existing market-driven metal recycling system. Collected materials are typically sent to downstream scrap metal recycling processors, where metals are extracted for recycling. 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<br>End fate: Managed through the existing market-driven scrap metal recycling system   | Table 12: Materials Processing |
| <b>Material: PCB Ballasts</b><br>“PCBs remain regulated from transportation to disposal by the BCMEP, Environment Canada, and Transport Canada. Transportation is managed directly from generators of PCB containing ballasts using Transport Canada licensed contractors. An amendment to the operational plan for Product Care’s Delta facility allows PCB containing ballasts to be received and consolidated at its facility prior to sending them out for disposal through a licensed hazardous waste management company. Through the hazardous waste management company, the PCB ballasts were incinerated at high temperature in a licensed incinerator.”               |                                |
| Sub-Component: NA<br>End fate: Incineration  | Table 12: Materials Processing |

The following evaluation criteria were applied to the assessment of how the recovered product is managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation:

- The Association maintains a listing of all products shipped to the primary processor which is supported by shipping documents or processor invoices.
- The primary processor provides an invoice indicating the amount of product processed and in some cases a certificate of processing/reclamation.
- The primary processor provides information on product management in an annual questionnaire or an annual report to the Association. Questionnaire responses were received from all processors used by the program (excluding the processors of residential fixtures).
- The information on product management for residential fixtures is based on the information in the downstream material flow documents as approved by the Recycler Qualification Office (“RQO”) and information included in the annual reports as provided by the primary processors.
- Shipments of hazardous waste generated from the processing of lamps flow through a multi-step processing environment. Shipments to the primary processor are supported by a bill of lading that does not include information on the expected disposition of these products by the secondary processor. Shipments from the primary processor to the secondary processor are supported by the applicable government manifest which includes co-mingled materials from other sources and information on the expected disposition as completed by the consignee after receiving the shipment.
- Shipments of hazardous waste generated from pre-crushed lamps are tracked on a hazardous waste manifest indicating the expected disposition.
- Shipments of hazardous waste generated from PCB ballasts 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.
- 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**

| <b>Specific disclosures in the annual stewardship report from Section 7.2 - Products Collected for which evaluation criteria were developed</b>   |   |
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| <b>Disclosure per Annual Report</b>   | <b>Reference</b>  |
| “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, 2024.”   |   |
| <b>Product collected</b><br>Whole Lamps – 6,248,906 units<br><br>Residential Fixtures – 967 tonnes<br><br>PCB Containing Ballasts – 9,797 kg<br><br>Pre-crushed Lamps – 1,854 kg  | Table 14: Estimated Quantity of Product Collected in 2024 |
| “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 approximate the proportion of CESA products, OPEIC products and lighting fixtures collected in CESA’s collection containers.”<br><br>“The proportion of material which was found to be lighting fixtures by weight in the sampling report was applied to the total weight of collection tonnage reported from BoL’s during each month to approximate the tonnage of residential light fixtures collected.”  |   |
| <b>Product Collected – Lamps</b><br>Fluorescent Tubes (All sizes and shapes) – 2,380,784 units<br><br>Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps – 858,452 units<br><br>Light Emitting Diodes (LED) – 903,195 units<br><br>High Intensity Discharge (HID) and Other – 95,251 units<br><br>Incandescent / Halogen – 2,011,224 units  | Table 15: Whole Lamp Units Collected by Product Category  |
| “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.”<br><br>“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.”<br><br>“This number (Incandescent/Halogen) includes projector bulbs and miniature bulbs.” |   |

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

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

#### **Product Collected**

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- Each shipment of product collected is supported by documentation provided by the processor which indicates the total units collected and the type of program materials collected.
- Residential fixtures are co-mingled with other end of life electronic materials during collection. The processors perform periodic sampling activities to determine the estimated percentage of program materials belonging to the program. The weights of residential fixtures related to the program are calculated by multiplying the total weight of co-mingled materials by the estimated percentage of BC Lamps and Lighting Equipment program materials.

#### **Performance targets**

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| <b>Specific disclosures in the annual stewardship report from Section 9 - Plan Performance for which evaluation criteria were developed</b> |
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| No targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation were presented in the 2024 Annual Report. |
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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.

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