



# BRITISH COLUMBIA LAMPS AND LIGHTING EQUIPMENT EXTENDED PRODUCER RESPONSIBILITY PROGRAM



Submitted to:

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Submitted on June 30, 2026



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# 1. EXECUTIVE SUMMARY

This annual report has been prepared by Product Care Association of Canada (“Product Care”) in accordance with 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 remain under review. As such, this annual report reflects performance in accordance with the currently approved 2018 Program Plan.

This report presents the performance of the Program for the period January 1 to December 31, 2025, as required under Section 8(2) of the Regulation.

The British Columbia Lamps and Lighting Equipment Extended Producer Responsibility Program (“Program”) includes lamps, fixtures, and ballasts. Examples of products accepted by the Program are provided in Table 1.

Table 1: Examples of Products Accepted by the Program

| Products | Examples                                                                                                     |
|----------|--------------------------------------------------------------------------------------------------------------|
| Lamps    | Fluorescent, induction, UV and LED tubes of all lengths and shapes                                           |
|          | Compact Fluorescent Lights (CFL) / Screw-In Induction Lamps                                                  |
|          | Light Emitting Diodes (LED)                                                                                  |
|          | High Intensity Discharge (HID), Special Purpose and Other                                                    |
|          | Incandescent / Halogen                                                                                       |
| Fixtures | Small light fixtures, string lights and strip lights                                                         |
|          | 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                                                                                           |

A list of accepted products is also detailed on the Program’s website:

<https://www.productcare.org/products/lights/british-columbia/>.

The Program’s regulatory reporting requirements and key performance targets for 2025 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 at productcare.org/materials.</li> <li>• Video ads were placed on connected TV (Amazon Prime) and audio streaming (Spotify).</li> <li>• Print ads appeared in the Business Examiner magazine.</li> <li>• Outdoor ads were displayed on buses.</li> <li>• Digital ads included campaigns on Google (Search, Display, Video), social media (Facebook, Instagram, TikTok, LinkedIn, and Reddit).</li> <li>• Banners ads in British Columbia Electrical Association (BCEA), Building Owners and Managers Association of British Columbia (BOMA 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 provided access through a total of 496 collection sites, including 436 contracted collection sites and 60 non-contracted sites made available through the Electronic Products Recycling Association's (EPRA) network for residential fixtures.</p> <p>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>• 21 collection events</li> <li>• The Program also provided services to 64 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, which will be processed in the following year.</li> <li>• Residential-use fixtures were broken down into various components for recovery / recycling. See Pollution Prevention Hierarchy and Product / Component Management for more details.</li> <li>• Commercial fixtures and non-PCB ballasts were collected and managed</li> </ul> |

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

| Regulation Provision      | Topic                                                                       | Summary                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                           |                                                                             | <p>through the existing market-driven metal recycling system.</p> <ul style="list-style-type: none"> <li>PCB containing ballasts were collected and managed as hazardous waste and sent for incineration at licensed/permitted facilities.</li> </ul>                                                                                                                                                            |
| Part 2, section 8(2)(e)   | Product Sold and Collected and Recovery Rate                                | <ul style="list-style-type: none"> <li>Program members reported selling 23,261,478 units of Program Products in 2025.</li> <li>In 2025, the Program collected an estimated: <ul style="list-style-type: none"> <li>5,800,905 units of lamps</li> <li>295 tonnes of residential fixtures</li> <li>5,308 kilograms of PCB containing ballasts</li> <li>1,303 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: 2025 Key Performance Targets

| 2025 Key Performance Targets              |                                  |                  |                            |
|-------------------------------------------|----------------------------------|------------------|----------------------------|
| Regulation, Part 2 section 8(2)(g)        |                                  |                  |                            |
| 2018 Program Plan Targets                 |                                  | 2025 Performance | Strategies for Improvement |
| Consumer Awareness                        | Minimum 70%, surveyed biennially | 88%              | N/A                        |
| Accessibility Targets <sup>3</sup>        |                                  | 2025 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                        |

## 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, 2025, and December 31, 2025, the Program captured end-of-life lamps and lighting equipment products from all sectors (residential, institutional, commercial, and industrial) to ensure proper end-of-life management.

<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.

### 3. PUBLIC EDUCATION MATERIALS AND STRATEGIES

Consumer participation is essential to the success of the Program. Promotion and education activities are therefore implemented to ensure consumers:

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

In 2025, Product Care implemented promotion and education activities to meet these objectives, complying with the obligations under section 5(1)c(iv) of the 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 Program products are diverse; they range across demographics and vary in their purchase, use, and disposal behaviour. Recognizing that different segments of our audience will access information in different ways and at different times, the Program utilizes a multi-channel communication approach. 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 consumed in the province. Though awareness strategies designed for residential consumers will 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. COMMUNICATION CHANNELS

##### 3.2.1. WEBSITE

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 *all* light collection sites within the province, including location details and hours of operation.
- Information for recycling large volumes.
- Program information:
  - Listing of accepted and non-accepted products.
  - 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 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 4,622 inquiries in 2025.

##### 3.2.3. PRINTED ASSETS - 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. All materials are available for order at no cost through [productcare.org/materials](https://productcare.org/materials).



### 3.2.4. MULTI-CHANNEL ADVERTISING

The Program used a mix of digital and traditional media to promote lights recycling and inform residents about available collection services across the province. Advertising directed consumers to program information and the online recycling locator, helping residents find nearby collection sites. Advertising was delivered through the following channels:

#### Digital advertising

- Google Search advertising targeted users based on relevant keywords and search terms, ensuring that consumers actively looking for lights disposal or recycling information were directed to the Program website and recycling locator.
- Google Display advertising delivered banner and video ads across websites and mobile apps, using targeting based on users' browsing behaviour and the content they engage with to reach relevant audiences.
- Social media platforms, including Facebook, Instagram, TikTok, and Reddit, were used to reach audiences online. Targeting was applied more broadly based on users' interests and behaviours to reach relevant individuals and build overall program awareness.

#### Streaming media

- Spotify was used to reach audiences beyond traditional digital and social channels. Video ads were shown when users were actively engaging with the app, ensuring high visibility.
- Connected TV advertising ran on Amazon Prime, allowing the Program to reach audiences consuming television content through streaming services.

#### Traditional advertising

- Transit advertising was deployed across multiple communities, including the Lower Mainland, Victoria, Kelowna, Kamloops, and Prince George, to build broad awareness through high-visibility placements in public spaces.

### 3.2.5. GENERAL AWARENESS EVENTS

In 2025, Product Care attended and/or sponsored the following events:

- **Apr 23–25: IZW TAG Day (Vancouver, BC):** Attended this Indigenous-led event focused on zero waste in First Nations communities. Shared stewardship info and built relationships.
- **Jun 08: Vancouver Landfill Open House (Delta, BC):** Product Care hosted a booth to share info about recycling paint, HHW, lights, and alarms with families and residents.
- **Oct 08–10: Zero Waste Conference (Vancouver, BC):** Attended this annual conference focused on waste reduction, circular economy, and sustainable materials management. Engaged with industry, government, and community stakeholders to promote awareness of Product Care's recycling programs.

### 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)

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. WEBSITE SELF-SCREENING FORM

To improve lead quality and streamline service requests, the Program implemented a self-screening form on its website. This tool allows users to determine eligibility for the free pick-up service based on a short set of qualifying questions. Submissions are tracked as online conversions and used to support evaluation and optimization of digital campaigns.

#### 3.3.2. DIGITAL CAMPAIGNS

- Google Performance Max was used to promote the Program’s free pick-up service for large volume generators across Google Search, Display, YouTube, Discovery, and Gmail. Targeting was based on intent and behavioural signals, including relevant search queries and engagement with industry-related websites.
- LinkedIn Advertising was used to promote the availability of free pick-up services for large volume generators. Targeting focused on professionals in construction, engineering, and property management, using attributes such as job titles, and group memberships.

#### 3.3.3. NEWSLETTERS

Banners promoted free commercial pick-up services to industry members in the following newsletters:

- BCEA - British Columbia Electrical Association:
- BOMA - Building Owners and Managers Association of BC
- EFC - Electro Federation of Canada

#### 3.3.4. PRINT

The Program reached out to large-volume generators through advertisements in the following industry publication:

- Business Examiner - Thompson Okanagan Commercial Building Awards Booklet

#### 3.3.5. INDUSTRY EVENTS

The Program supported and participated in industry events to engage with stakeholders, strengthen relationships, and promote awareness of its recycling programs among institutional and operational audiences.

- **Apr 23–25:** SWANA Northwest Regional Solid Waste Symposium (Burnaby, BC)
- **May 27–29:** EFC Annual Industry Conference (Niagara Falls, ON)
- **Sep 24–26:** SIWMA Conference (Squamish, BC)
- **Oct 23–25:** CWMA Conference (Victoria, BC)
- **Oct 29–30:** RCC Sustainability Conference (Toronto, ON)

## 4. COLLECTION SYSTEM AND FACILITIES

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 on the [Program’s website](#).

Table 5: Summary of Program Products

| Product Category  | Examples of Program Products                                                                                 |
|-------------------|--------------------------------------------------------------------------------------------------------------|
| Whole lamps       | Fluorescent, induction, UV, and LED tubes of all lengths and shapes                                          |
|                   | Compact fluorescent lights (CFL) / screw-in induction lamps                                                  |
|                   | Light emitting diodes (LED)                                                                                  |
|                   | High intensity discharge lamps (HID) of all types                                                            |
|                   | Special purpose lamps                                                                                        |
|                   | Incandescent lamps                                                                                           |
|                   | Halogen 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 provided access through a total of four hundreds and ninety-six (496) collection sites. This includes four hundreds and thirty-six (436) contracted collection sites and an additional sixty (60) sites made available through EPRA’s network for residential light fixtures. A full list of collection sites by location is available in Appendix C.

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 6, which also includes the number of

collection sites by type of collection service, some sites offer more than one type of collection service. Table 7 provides the number of contracted collection sites by regional district.

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

| Type of Service                                           | Description                                                                                                  | No. of Collection Sites |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------|
| Advertised Residential Lamps                              | Collection sites accepting residential volumes of lamps (up to 16 units)                                     | 350                     |
| Advertised Residential Fixtures                           | Collection sites accepting residential volumes of fixtures                                                   | 197                     |
| Advertised All Sectors Lamps (Commercial and Residential) | Collection sites accepting commercial volumes of lamps (up to one full skid spot)                            | 167                     |
| Advertised Commercial Fixtures and Non-PCB Ballasts       | Collection sites accepting commercial volumes of fixtures & non-PCB ballasts                                 | 108                     |
| Unadvertised Residential Fixtures                         | Collection sites accepting residential volumes of fixtures from specific sources only                        | 9                       |
| Unadvertised Commercial Lamps                             | Collection sites accepting commercial volumes of lamps from specific sources only                            | 14                      |
| Unadvertised Consolidators Lamps                          | Collection sites consolidating volumes of Program Products into larger quantities from specific sources only | 13                      |

Table 7: Contracted Collection Sites by Regional District

| Regional District         | No. of Collection Sites |
|---------------------------|-------------------------|
| Alberni-Clayoquot         | 7                       |
| Bulkley-Nechako           | 12                      |
| Capital Regional District | 43                      |
| Cariboo                   | 8                       |
| Central Coast             | 2                       |
| Central Kootenay          | 11                      |
| Central Okanagan          | 13                      |
| Columbia Shuswap          | 6                       |
| Comox Valley              | 10                      |
| Cowichan Valley           | 12                      |
| East Kootenay             | 6                       |
| Fraser Valley             | 20                      |
| Fraser-Fort George        | 9                       |
| Kitimat Stikine           | 7                       |
| Kootenay Boundary         | 3                       |

| Regional District         | No. of Collection Sites |
|---------------------------|-------------------------|
| Metro Vancouver           | 150                     |
| Mt Waddington             | 9                       |
| Nanaimo Regional District | 14                      |
| North Coast               | 5                       |
| North Okanagan            | 10                      |
| Northern Rockies          | 1                       |
| Okanagan Similkameen      | 16                      |
| Peace River               | 7                       |
| qathet                    | 4                       |
| Squamish Lillooet         | 12                      |
| Strathcona                | 9                       |
| Sunshine Coast            | 6                       |
| Thompson Nicola           | 24                      |
| <b>Total</b>              | <b>436</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.

In 2025, there was a net decrease of five (5) sites from 2024 in the Program's contracted collection site network. A total of seven (7) advertised sites were added, and twelve (12) advertised sites were removed. See Table 8 for a list of these changes

Table 8: Collection Sites Added/Removed in 2025

| Depot Location | Depot Name                                          | Change from 2024 |
|----------------|-----------------------------------------------------|------------------|
| Sooke          | Bottle Depot - Sooke                                | Opened           |
| Victoria       | GFL Environmental - Ellice (David)                  | Opened           |
| Vancouver      | Guillevin International - 0440                      | Opened           |
| Radium         | Radium Transfer Station                             | Opened           |
| Powell River   | Resource Recovery Centre (qathet Regional District) | Opened           |
| Vancouver      | United We Can                                       | Opened           |

| Depot Location | Depot Name                                | Change from 2024 |
|----------------|-------------------------------------------|------------------|
| Mount Currie   | Xet'olacw Transfer Station                | Opened           |
| Surrey         | Asset Investment Recovery - Surrey        | Closed           |
| Burnaby        | Collingwood Bottle Exchange               | Closed           |
| Kimberley      | Columbia Recycle Ltd.                     | Closed           |
| Burnaby        | East Hastings Bottle Depot                | Closed           |
| Chemainus      | GFL Environmental - Chemainus             | Closed           |
| Nanaimo        | GFL Environmental - McGarrigle            | Closed           |
| Gibsons        | Gibsons Building Supplies                 | Closed           |
| Cranbrook      | Home Hardware Building Centre - Cranbrook | Closed           |
| Houston        | Houston Return-it                         | Closed           |
| Abbotsford     | RONA+ Abbotsford (#83322)                 | Closed           |
| Vanderhoof     | Vanderhoof Thrift Store                   | Closed           |
| Abbotsford     | Wilway Lumber                             | Closed           |

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 hundred and thirty-six (436) contracted collection sites, seventy-three (73) of those collection sites were in communities with populations of less than 4,000. The Program also provided collection services to four (4) communities with populations of less than 4,000 through collection events.

The Program provided collection service/access to sixty-four (64) First Nation communities through various means, including permanent collection sites, collection events, partnership with EPRA, and direct pickup services. Product Care continued its membership with the Indigenous Zero Waste Technical Advisory Group (IZWTAG), a member of the First Nation Recycling Initiative (FNRI), 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 2025.

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

Table 10: First Nations Communities serviced in 2025

| First Nations Community                 | Type of Services Provided |
|-----------------------------------------|---------------------------|
| Adams Lake                              | Collection site           |
| Ahousaht                                | Collection event          |
| Ashcroft                                | Collection site           |
| Bonaparte                               | Collection site           |
| Coldwater                               | Collection site           |
| Cook's Ferry                            | Collection site           |
| Dease River                             | Collection event          |
| Dzawada'enuxw First Nation              | Collection event          |
| Ehattesaht                              | Collection event          |
| Esk'etemc                               | Collection event          |
| Gitwangak                               | Collection event          |
| Gitlaxt'aamiks Gitwinksihlkw Laxgaltsap | Collection event          |
| Gitxaala Nation                         | Collection event          |
| Gwa'Sala-Nakwaxda'xw                    | Collection site           |
| Heiltsuk                                | Collection site           |
| High Bar                                | Collection site           |
| Hupacasath First Nation                 | Collection site           |
| Kanaka Bar                              | Collection site           |
| Kitasoo                                 | Collection event          |
| Kwikwasut'inuxw Haxwa'mis               | Collection event          |
| Lax Kw'alaams                           | Collection site           |
| Lheidli T'enneh                         | Collection event          |
| Lil'wat Nation                          | Collection site           |
| Lower Nicola                            | Collection site           |
| Lytton                                  | Collection site           |
| Namgis First Nation                     | Collection site           |
| Nanoose First Nation                    | Collection event          |
| Neskonlith                              | Collection site           |
| Nicomen                                 | Collection site           |
| Nisga'a Village of Gingolx              | Collection event          |

| First Nations Community                 | Type of Services Provided |
|-----------------------------------------|---------------------------|
| Nisga'a Village of Gitwinksihlkw        | Collection event          |
| Nisga'a Village of Laxgalt'sap          | Collection event          |
| Nisga'a Village of New Aiyansh          | Collection event          |
| Nooaitch                                | Collection site           |
| Opitsaht First Nation                   | Collection event          |
| Oregon Jack Creek                       | Collection site           |
| Osoyoos                                 | Collection site           |
| Penelakut Tribe                         | Collection site           |
| Penticton                               | Collection site           |
| Quatsino                                | Collection site           |
| Seabird Island Indian Band              | Collection event          |
| Saik'uz First Nation                    | Collection event          |
| Samahquam                               | Collection event          |
| Shackan                                 | Collection site           |
| Shishalh Nation                         | Collection event          |
| Simpcw First Nation                     | Collection site           |
| Skeetchestn                             | Collection site           |
| Soowahlie                               | Collection event          |
| Stswecem'c Xgat'tem First Nation        | Collection event          |
| Tahltan                                 | Collection event          |
| Takla Lake First Nation                 | Collection event          |
| T'it'q'et                               | Collection event          |
| Tla'amin Nation                         | Collection event          |
| Tla-o-qui-aht First Nation              | Collection site           |
| Tlesqox                                 | Collection event          |
| Tsal'alh                                | Collection site           |
| Tsartlip                                | Collection event          |
| Tseshaht                                | Collection site           |
| Tsi Del Del (Alexis Creek First Nation) | Collection event          |
| Tsleil-Waututh Nation                   | Collection event          |
| Tsq'escen                               | Collection event          |



| First Nations Community  | Type of Services Provided |
|--------------------------|---------------------------|
| Whe-La-La-U              | Collection site           |
| Whispering Pines/Clinton | Collection site           |
| Yunesit'in Government    | Collection event          |

## 4.2. LARGE VOLUME COLLECTIONS

In addition to collection sites, the Program provided free of charge, direct pick-up service for large volume generators (LVGs). LVGs are organizations/companies/consumers that generate qualifying quantities of Program Products at their own site or at an offsite location.

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

## 4.3. 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 twenty-one (21) collection events in 2025 that the Program participated in.

Table 11: 2025 Collection Events

| Date               | Location             |
|--------------------|----------------------|
| February 22, 2025  | Vancouver            |
| March 29, 2025     | Vancouver            |
| April 26, 2025     | Hope                 |
| April 26, 2025     | Vancouver            |
| May 4, 2025        | Creston              |
| May 31, 2025       | Vancouver            |
| June 21, 2025      | Kelowna              |
| June 22, 2025      | Vancouver            |
| July 26, 2025      | Vancouver            |
| August 23, 2025    | Vancouver            |
| September 13, 2025 | McBride <sup>5</sup> |
| September 13, 2025 | Nakusp <sup>5</sup>  |

<sup>5</sup> Communities with population under 4,000.

| Date                      | Location                          |
|---------------------------|-----------------------------------|
| September 13, 2025        | Vancouver                         |
| September 14, 2025        | Nakusp <sup>5</sup>               |
| September 14, 2025        | Silverton <sup>5</sup>            |
| September 20, 2025        | Castlegar                         |
| September 20 and 21, 2025 | Langley                           |
| September 31, 2025        | Kaslo                             |
| September 28, 2025        | Creston                           |
| October 18, 2025          | Harrison Hot Springs <sup>5</sup> |
| October 18, 2025          | Vancouver                         |

## 5. PRODUCT ENVIRONMENTAL IMPACT REDUCTION, REUSABILITY AND RECYCLABILITY

Lighting producers are working to reduce environmental impacts through product design, technological innovation, and lifecycle management. Industry efforts focus on improving durability, energy efficiency, reusability, and recyclability while reducing material use and energy consumption where feasible.

### Design approaches to reduce environmental impacts

Lighting producers consider hazardous substance reduction in product design. Products are required to comply with applicable regulations that restrict certain chemicals and substances, in accordance with relevant provincial and federal regulations (e.g., RoHS Directive-type requirements and Canadian equivalents under CEPA).

- For example, mercury content is being phased out.
- Manufacturers are also reducing the use of lead-containing solders and halogenated flame retardants.

### Shift toward durable lighting technologies

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.

### Minimize energy consumption during the in-use phase

#### 1. Market-driven transition to new lighting technologies:

Life cycle assessment studies consistently show that energy use during the operational phase represents approximately 80–90% of total environmental impact.

- LEDs use up to 75–80% less energy than traditional lighting (e.g., guidance from U.S. Department of Energy).
- Ongoing improvements in lumens-per-watt performance continue to reduce electricity consumption while maintaining or improving light output.

#### 2. Durability and Environmental Favorability:

- **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 2025 indicate a 27% decline in LED sales and a 49% 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:** New technologies 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 60% between 2020 and 2025, 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.

## Circular economy considerations in the Lighting Industry

The lighting industry is increasingly considering circular economy principles in product design and lifecycle management.

### 1. Reusability:

- Manufacturers are incorporating design features that support product servicing or component replacement where feasible. In some lighting products, specific components, such as lenses, emitters, drivers, and modules may be replaceable while maintaining product safety and compliance with servicing requirements.

### 2. Recyclability:

- Lighting product manufacturers are incorporating recyclable materials into their products to support end-of-life recycling. However, the ultimate fate of these materials depends on the availability of processing facilities, as well as the technologies they use.

### 3. Packaging waste reduction:

- Lighting producers are actively exploring packaging design approaches that reduce packaging material use while maintaining product protection during transportation. Some packaging materials may include recycled content or sustainable materials where appropriate.

In summary, the lighting industry continues to evolve through improvements in energy efficient technology, phasing out traditional lighting technologies, and consideration of circular design approaches. These efforts may contribute to reductions in energy use and material waste across the lighting product lifecycle.

## 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>6</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.

### 6.1. 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 are incorporated into the sand blasting material and aggregate. Only a minor amount of plastics was sent to landfill.

### 6.2. 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 and be processed in the following year.

### 6.3. RESIDENTIAL FIXTURES

Residential fixtures contain materials similar to those found in small appliances and other electrical and electronic equipment (e.g., metal, glass, plastics, etc.). Given these similarities, the Program partnered with the Electronic Products Recycling Association ("EPRA") program to collect residential fixtures along with electronic and electrical products at EPRA-contracted collection sites.

Residential fixtures were collected through the Program's collection network. At sites that also participated in the EPRA program, fixtures were collected using a comingled collection approach alongside electronic and electrical products. Following collection, residential fixtures were shipped to three independent processors, where they were processed together with other electrical and electronic products and separated into their respective material streams for recycling and recovery. A small amount of sub-components were sent to landfill as refuse.

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<sup>6</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)

## 6.4. 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 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. As noted in previous annual reports, Product Care discontinued sampling at metal recycling facilities because light fixtures represent a very small proportion 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.

## 6.5. 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 licensed contractors. PCB ballasts are consolidated at an approved facility, transported to a hazardous waste management company, and then to a licensed incinerator, where they were incinerated at high temperature.

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                          |
|                          |                              |                                   | Landfilled <sup>7</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                | Processing, Non-processing        | Recycled                          |

<sup>7</sup> Minimal amounts of the shattered shield coating (poly coating) plastics from tubes.

| Material                                 | Sub-Component                     | Downstream Processing                                                   | End-Fate             |
|------------------------------------------|-----------------------------------|-------------------------------------------------------------------------|----------------------|
| Residential Fixtures <sup>8</sup>        | Plastics                          | Processing, Production, Non-processing, Other final disposition         | Recycled, Landfilled |
|                                          | Aluminum                          | Processing, Non-processing                                              | Recycled             |
|                                          | Wire and cables and string lights | Refining, Non-processing                                                | Recycled             |
|                                          | Copper                            | Processing, Refining, Non-processing                                    | Recycled             |
|                                          | Glass                             | Production, Processing                                                  | Recycled             |
|                                          | Circuit Boards                    | Refining, Processing, Non-processing                                    | Recycled             |
|                                          | Rechargeable Batteries            | Non-Processing                                                          | Recycled             |
|                                          | Non-Rechargeable Batteries        | Processing, Non-Processing, Refining                                    | Recycled             |
|                                          | Refuse                            | Other final disposition                                                 | 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>8</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)

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

### 7.1. PRODUCTS SOLD

In 2025, members of the Program reported sales of 23,261,478 units<sup>10</sup> of Program Products in BC. Table 13 shows the reported units sold in 2025 broken down by product category.

Table 13: Units Reported Sold by Product Category in 2025

| Product Category                                                  | Units Reported Sold |
|-------------------------------------------------------------------|---------------------|
| 1. Fluorescent Tubes measuring $\leq$ 2 feet                      | 101,623             |
| 2. Fluorescent Tubes measuring $>$ 2 feet and $\leq$ 4 feet       | 917,310             |
| 3. Fluorescent Tubes measuring $>$ 4 feet                         | 86,607              |
| 4. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps     | 292,937             |
| 5. Light Emitting Diodes (LED)                                    | 8,411,409           |
| 6. High Intensity Discharge (HID) and Other                       | 95,787              |
| 7. Incandescent / Halogen                                         | 2,237,993           |
| 8. Miniature Bulb Package                                         | 653,284             |
| 9. Designated Small Fixtures/Decorative Light Strings             | 5,839,059           |
| 10. Fixture Category A                                            | 4,324,216           |
| 11. Fixture Category B                                            | 114,449             |
| 12. Large Outdoor Fixtures                                        | 35,754              |
| 13. Ballasts/Transformers (not integrated into lamps or fixtures) | 151,050             |
| <b>Total</b>                                                      | <b>23,261,478</b>   |

### 7.2. PRODUCT COLLECTED

In 2025, the Program collected approximately 5,800,905 units of lamps, 295 tonnes<sup>11</sup> of fixtures through residential collections, 5,308 kg of PCB containing ballasts<sup>12</sup> and 1,303 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, 2025.

<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 2025 Audited Financial Statement for the program.

<sup>11</sup> Residential light fixtures are collected with EPRA products. The Program and EPRA use a sampling protocol to determine the proportion of EPRA 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 2025

| Program Product         | Estimated Quantity Collected |
|-------------------------|------------------------------|
| Whole Lamps             | 5,800,905 units              |
| Residential Fixtures    | 295 tonnes                   |
| PCB Containing Ballasts | 5,308 kg                     |
| Pre-crushed Lamps       | 1,303 kg                     |

Table 15 presents a breakdown of the estimated number of units of each lamp Product Category collected by the Program in 2025.

Table 15: Whole Lamp Units Collected by Product Category

| Lamp Product Category                                         | Units Collected  |
|---------------------------------------------------------------|------------------|
| 1. Fluorescent Tubes (All sizes and shapes) <sup>14</sup>     | 2,189,577        |
| 2. Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps | 689,257          |
| 3. Light Emitting Diodes (LED)                                | 1,070,160        |
| 4. High Intensity Discharge (HID) and Other <sup>15</sup>     | 100,723          |
| 5. Incandescent / Halogen <sup>16</sup>                       | 1,751,188        |
| <b>Total Units Collected</b>                                  | <b>5,800,905</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 2025

| Regional District         | Estimated Lamp Units | Units/Capita <sup>17</sup> |
|---------------------------|----------------------|----------------------------|
| Alberni Clayoquot         | 21,536               | 0.64                       |
| Bulkley Nechako           | 22,380               | 0.59                       |
| Capital Regional District | 3,860                | 0.01                       |
| Cariboo                   | 32,023               | 0.51                       |
| Central Coast             | 9,890                | 2.76                       |

<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 Kootenay          | 46,039               | 0.74                       |
| Central Okanagan          | 229,655              | 1.03                       |
| Columbia Shuswap          | 45,380               | 0.80                       |
| Comox Valley              | 76,727               | 1.06                       |
| Cowichan Valley           | 123,677              | 1.39                       |
| East Kootenay             | 43,357               | 0.66                       |
| Fraser Fort George        | 101,387              | 1.05                       |
| Fraser Valley             | 334,325              | 1.03                       |
| Kitimat Stikine           | 27,422               | 0.73                       |
| Kootenay Boundary         | 35,144               | 1.06                       |
| Metro Vancouver           | 3,585,102            | 1.36                       |
| Mt. Waddington            | 10,893               | 1.00                       |
| Nanaimo Regional District | 169,186              | 0.99                       |
| North Coast               | 10,161               | 0.11                       |
| North Okanagan            | 111,929              | 1.22                       |
| Northern Rockies          | 2,810                | 0.63                       |
| Okanagan Similkameen      | 88,723               | 0.98                       |
| Peace River               | 36,130               | 0.59                       |
| Qathet                    | 18,647               | 0.87                       |
| Squamish Lillooet         | 58,711               | 1.16                       |
| Strathcona                | 39,512               | 0.82                       |
| Sunshine Coast            | 46,265.00            | 1.44                       |
| Thompson Nicola           | 119,551              | 0.83                       |
| <b>Total</b>              | <b>5,450,422</b>     | <b>0.93<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 2025.

<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) |
|---------------------------|------------------------------------------------|
| Capital                   | 2,310                                          |
| Central Kootenay          | 60                                             |
| Central Okanagan          | 14                                             |
| Comox Valley              | 83                                             |
| Cowichan Valley           | 932                                            |
| East Kootenay             | 9                                              |
| Fraser Valley             | 1                                              |
| Kootenay Boundary         | 305                                            |
| Metro Vancouver           | 1,320                                          |
| Nanaimo Regional District | 8                                              |
| North Coast               | 265                                            |
| Sunshine Coast            | 1                                              |
| <b>Total</b>              | <b>5,308<sup>20</sup></b>                      |

Product Care partners with EPRA for the collection of residential light fixtures. As fixtures collected are comingled with EPRA and OPEIC products, the Program, EPRA and OPEIC use a sampling protocol to approximate the proportion of EPRA products, OPEIC products and lighting fixtures collected in EPRA'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 2025, EPRA's processors submitted monthly sampling reports of collection material processed, indicating the portion of materials that were lighting fixtures versus the proportion of EPRA products 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 2025

| Year | Light Fixtures Tonnage Collected (tonnes) | EPRA Tonnage Collected (tonnes) | OPEIC Tonnage Collected (tonnes) |
|------|-------------------------------------------|---------------------------------|----------------------------------|
| 2025 | 295                                       | 12,737                          | 162                              |

<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 2025

| Regional District         | Approximate Fixture Weight (Kg) | Kg/capita <sup>21</sup> |
|---------------------------|---------------------------------|-------------------------|
| Alberni Clayoquot         | 1,928                           | 0.06                    |
| Bulkley Nechako           | 3,654                           | 0.10                    |
| Capital Regional District | 28,144                          | 0.07                    |
| Cariboo                   | 3,008                           | 0.05                    |
| Central Coast             | 157                             | 0.04                    |
| Central Kootenay          | 3,025                           | 0.05                    |
| Central Okanagan          | 19,908                          | 0.09                    |
| Columbia Shuswap          | 3,416                           | 0.06                    |
| Comox Valley              | 6,972                           | 0.10                    |
| Cowichan Valley           | 6,244                           | 0.07                    |
| East Kootenay             | 3,233                           | 0.05                    |
| Fraser Fort George        | 15,894                          | 0.16                    |
| Fraser Valley             | 4,513                           | 0.01                    |
| Kitimat Stikine           | 2,396                           | 0.06                    |
| Kootenay Boundary         | 2,891                           | 0.09                    |
| Metro Vancouver           | 142,159                         | 0.05                    |
| Mt. Waddington            | 955                             | 0.09                    |
| Nanaimo Regional District | 11,195                          | 0.07                    |
| North Coast               | 1,052                           | 0.01                    |
| North Okanagan            | 6,590                           | 0.07                    |
| Northern Rockies          | 166                             | 0.04                    |
| Okanagan Similkameen      | 5,700                           | 0.06                    |
| Peace River               | 2,731                           | 0.04                    |
| Qathet                    | 1,118                           | 0.05                    |
| Squamish Lillooet         | 3,268                           | 0.06                    |

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

| Regional District | Approximate Fixture Weight (Kg) | Kg/capita <sup>21</sup>  |
|-------------------|---------------------------------|--------------------------|
| Strathcona        | 3,796                           | 0.08                     |
| Sunshine Coast    | 3,008                           | 0.09                     |
| Thompson Nicola   | 7,457                           | 0.05                     |
| <b>Total</b>      | <b>294,577<sup>22</sup></b>     | <b>0.07<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 2025 undertaken in partnership with the Comox Valley Regional District. Table 20 presents the results of the audits.<sup>24</sup> The Program also committed to reporting the total amount of batteries found per waste audit conducted, as batteries cannot necessarily be associated with specific products found during the audit.

Table 20: Waste Composition Audit Results

| Regional District              | Location                               | Program Product (kg/capita) | Batteries (units found) | Batteries (kg/capita) |
|--------------------------------|----------------------------------------|-----------------------------|-------------------------|-----------------------|
| Comox Valley Regional District | Campbell River Waste Management Centre | 0.22                        | 69                      | 0.22                  |

<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.

## 8. SUMMARY OF EXPENDITURES AND FEES

The Program is funded by members based on EHF's 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 2025 EHF rates per unit for each product category.

Table 21: EHF Rate Schedule of 2025

| 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 2025 can be found in Appendix E. See Appendix F for the Third-Party Assurance Statement for Non-Financial Information for the 2025 annual report.

## 9. PLAN PERFORMANCE

Table 22: Key Performance Targets

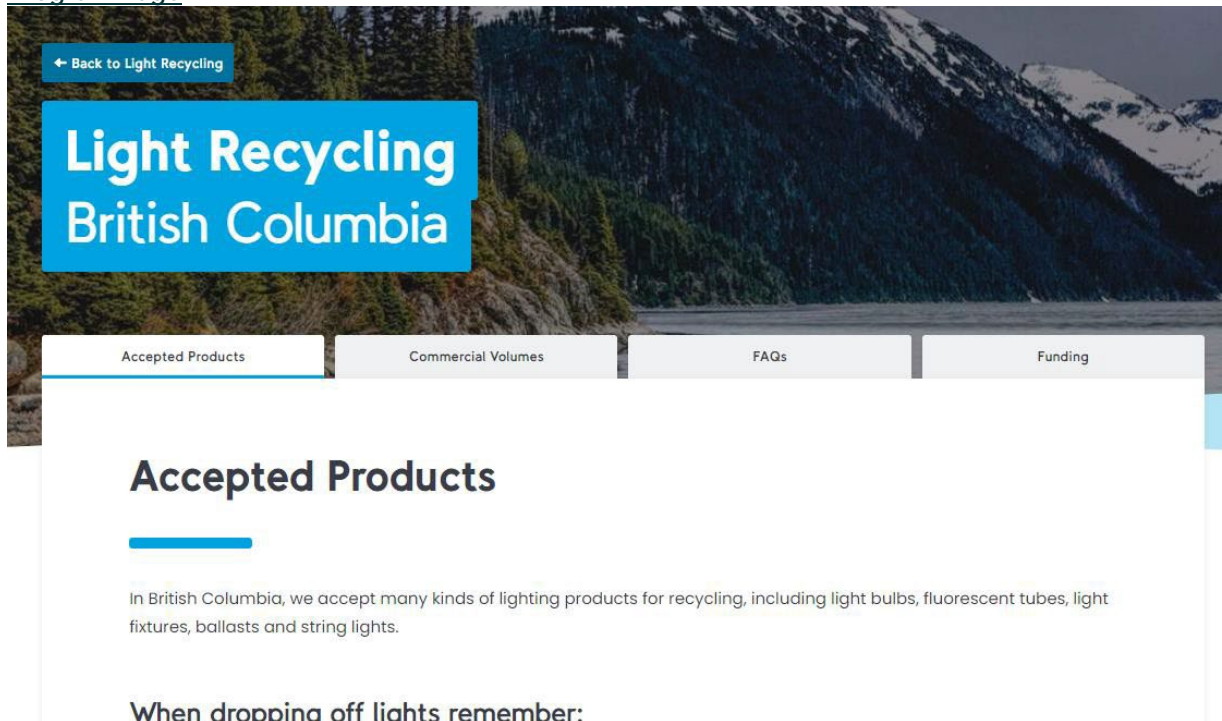
| 2025 Key Performance Targets              |                                  |                  |                            |
|-------------------------------------------|----------------------------------|------------------|----------------------------|
| Regulation, Part 2 section 8(2)(g)        |                                  |                  |                            |
| 2025 Program Plan Targets                 |                                  | 2025 Performance | Strategies for Improvement |
| Consumer Awareness                        | Minimum 70%, surveyed biennially | 88%              | N/A                        |
| Accessibility Targets <sup>25</sup>       |                                  | 2025 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.

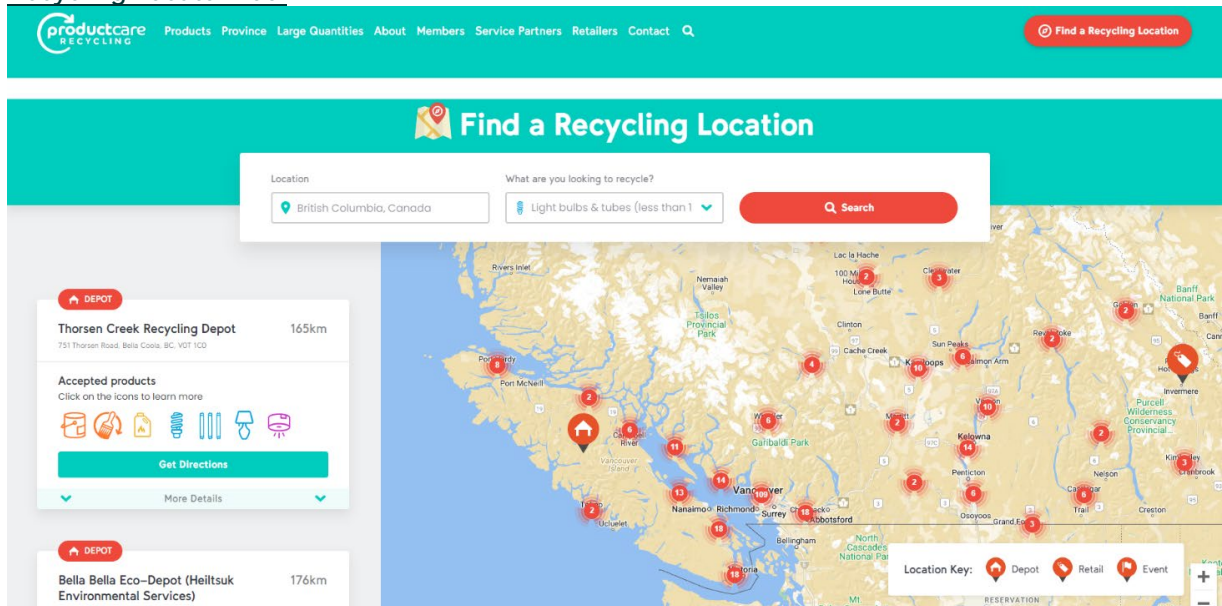
# APPENDIX A – PUBLIC ADVERTISING AND PROMOTIONAL MATERIALS

## 10.1. Website

- [Program Page](#)



- [Recycling Locator Tool](#)





## 10.2. Print materials

- Brochure

### Large volumes of burnt out light bulbs or tubes?

- If you have **16 bulbs to one pallet of whole bulbs or tubes**, visit [productcare.org](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](http://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](http://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

• Wallet Reminder

## Keep these products out of landfill:

Paint

Household Hazardous Waste

Lights

Smoke & CO Alarms

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

## Drop off for free:

Paint

Household Hazardous Waste

Lights

Alarms

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

- Collection site signage

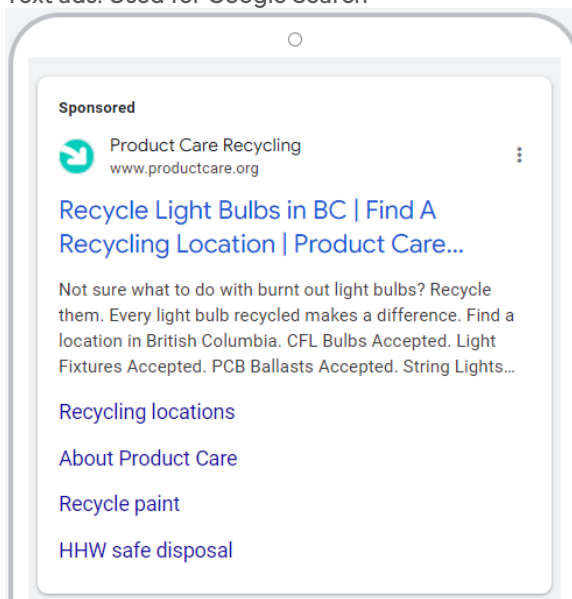


### 10.3. Transit



### 10.4. Search ads

- Text ads: Used for Google Search

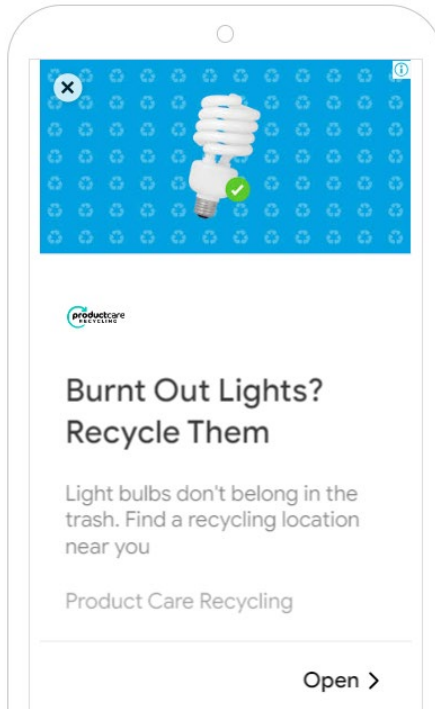


- Display banner: used for Google Display & YouTube

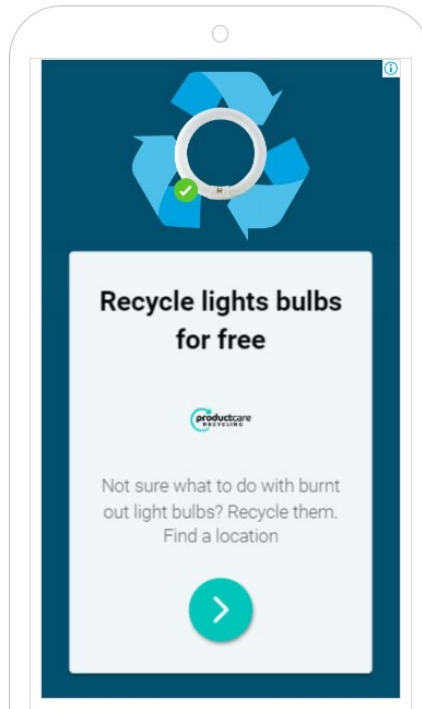


- Responsive banners: used for Google Display & YouTube

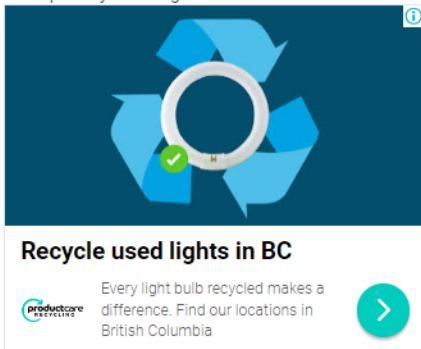
Example of your image ad at 320x568



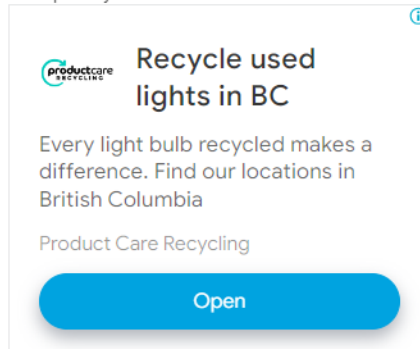
Example of your image ad at 320x568



Example of your image ad at 300x250



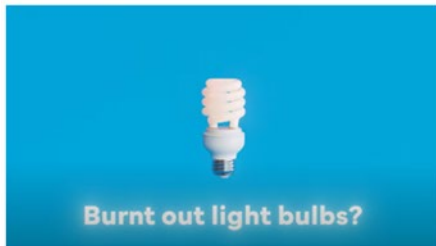
Example of your text ad at 300x250





## 10.5. Video ads

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



Got burnt out light bulbs?



Don't toss them,



Recycle them.



Drop them off for free



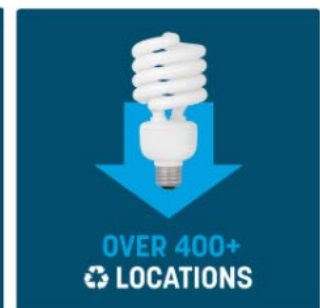
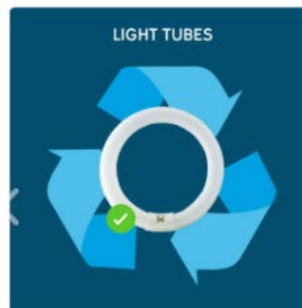
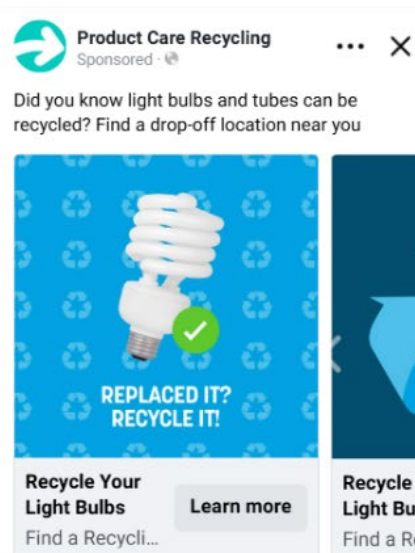
at hundreds of recycling locations.



Find the one nearest you at  
productcare.org

## 10.6. Carousel ads

Used for Facebook & Instagram



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

- Business Examiner



# ANY OF THESE PRODUCTS PILING UP?

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

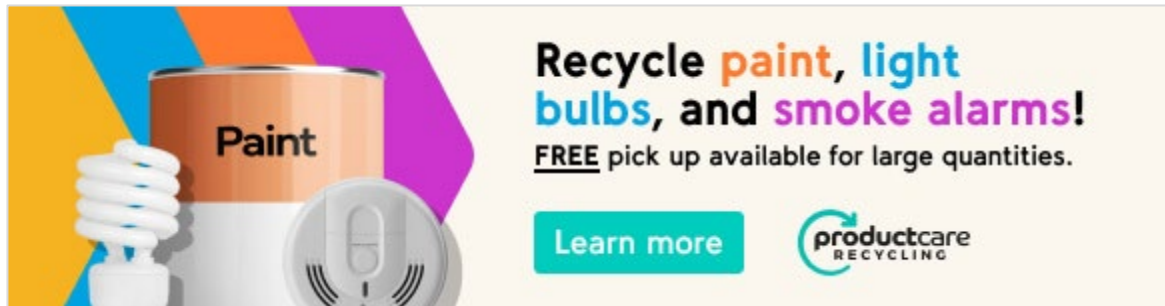
Small volumes can be dropped off directly at more than 400 recycling locations across BC.



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



- Newsletter banner: used for **BOMA** newsletters



- Newsletter banner: used for **BCEA** newsletters



- Newsletter banner: used for **EFC**







## 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 [bcdispatchlights@productcare.org](mailto:bcdispatchlights@productcare.org) or calling 1-888-811-6234.

### Why recycle used lights and lighting equipment?

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

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

### What are the benefits of promoting recycling for your company?

- 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.



## 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 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 <sup>26</sup>                                | 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 Sort'n Go Centre                         | 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 - Victoria                    | Victoria       | Capital              |
| 23. | Augusta Recyclers Inc.                                  | Powell River   | qathet               |
| 24. | B&G Bottle Depot*                                       | Quesnel        | Cariboo              |
| 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     |
| 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      |

<sup>26</sup> Collection sites indicated with an asterisk (\*) are not directly contracted by the Program. These sites are part of EPRA's collection network and accept residential light fixtures on behalf of the Program.

|     | Depot Name <sup>26</sup>               | City            | Regional District    |
|-----|----------------------------------------|-----------------|----------------------|
| 32. | Blundell Return-It Centre*             | Richmond        | Metro Vancouver      |
| 33. | Boston Flats Eco-Depot                 | Cache Creek     | Thompson-Nicola      |
| 34. | Bottle Depot - Glanford                | Saanich         | Capital              |
| 35. | Bottle Depot - Queens                  | Victoria        | Capital              |
| 36. | Bottle Depot - Sooke                   | Sooke           | Capital              |
| 37. | Boucherie Self Storage & Bottle Depot  | West Kelowna    | Central Okanagan     |
| 38. | Bowen Island Recycling Depot           | Bowen Island    | Metro Vancouver      |
| 39. | Brentwood Auto & Metal Recyclers       | Saanichton      | Capital              |
| 40. | Bridgeview Return-It Bottle Depot      | Surrey          | Metro Vancouver      |
| 41. | Bulkley Valley Bottle Depot (2021) Ltd | Smithers        | Bulkley-Nechako      |
| 42. | Burnaby Eco-Centre                     | Burnaby         | Metro Vancouver      |
| 43. | Burns Lake Return-It Recycling Depot   | Burns Lake      | Bulkley-Nechako      |
| 44. | Burns Lake Transfer Station            | Burns Lake      | Bulkley-Nechako      |
| 45. | Campbell Mountain Landfill             | Penticton       | Okanagan-Similkameen |
| 46. | Campbell River ReStore                 | Campbell River  | Strathcona           |
| 47. | Campbell River Waste Management Centre | Campbell River  | Strathcona           |
| 48. | Canadian Tire #355 (Kamloops)          | Kamloops        | Thompson-Nicola      |
| 49. | Canadian Tire #362 (Nanaimo)           | Nanaimo         | Nanaimo              |
| 50. | Canadian Tire #368 (Victoria)          | Victoria        | Capital              |
| 51. | Canadian Tire #389 (Vancouver Cambie)  | Vancouver       | Metro Vancouver      |
| 52. | Canadian Tire #433 (Chilliwack)        | Chilliwack      | Fraser Valley        |
| 53. | Canadian Tire #434 (Abbotsford)        | Abbotsford      | Fraser Valley        |
| 54. | Canadian Tire #437 (Campbell River)    | Campbell River  | Strathcona           |
| 55. | Canadian Tire #481 (Maple Ridge)       | Maple Ridge     | Metro Vancouver      |
| 56. | Canadian Tire #487 (Quesnel)           | Quesnel         | Cariboo              |
| 57. | Canadian Tire #488 (Port Alberni)      | Port Alberni    | Alberni-Clayoquot    |
| 58. | Canadian Tire #601 (North Van)         | North Vancouver | Metro Vancouver      |
| 59. | Canadian Tire #603 (Burnaby)           | Burnaby         | Metro Vancouver      |
| 60. | Canadian Tire #604 (Vancouver)         | Vancouver       | Metro Vancouver      |
| 61. | Canadian Tire #608 (Coquitlam)         | Coquitlam       | Metro Vancouver      |
| 62. | Canadian Tire #609 (Port Coquitlam)    | Port Coquitlam  | Metro Vancouver      |
| 63. | Canadian Tire #610 (Richmond)          | Richmond        | Metro Vancouver      |
| 64. | Canadian Tire #636 (Sechelt)           | Sechelt         | Sunshine Coast       |
| 65. | Canadian Tire Hillside (#365)          | Victoria        | Capital              |
| 66. | Capital Salvage Co. Ltd.               | Vancouver       | Metro Vancouver      |

|      | Depot Name <sup>26</sup>                                           | City            | Regional District  |
|------|--------------------------------------------------------------------|-----------------|--------------------|
| 67.  | Castlegar Return-it Depot                                          | Castlegar       | Central Kootenay   |
| 68.  | Central Builders - Parksville Home Building Centre (Store #5255-2) | Parksville      | Nanaimo            |
| 69.  | Central Builders' Supply PG Ltd.                                   | Prince George   | Fraser-Fort George |
| 70.  | Central Hardware Ltd.                                              | Enderby         | North Okanagan     |
| 71.  | Central Saanich Home Hardware                                      | Saanichton      | Capital            |
| 72.  | Central Surrey Recycling & Waste Centre                            | Surrey          | Metro Vancouver    |
| 73.  | Century Hardware Ltd.                                              | 100 Mile House  | Cariboo            |
| 74.  | Chase Home Hardware Building Center                                | Chase           | Thompson-Nicola    |
| 75.  | Chasers Bottle Depot                                               | Vernon          | North Okanagan     |
| 76.  | Chetwynd Home Hardware                                             | Chetwynd        | Peace River        |
| 77.  | Chetwynd Recycling and Bottle Depot                                | Chetwynd        | Peace River        |
| 78.  | Chilliwack Bottle Depot Ltd.                                       | Chilliwack      | Fraser Valley      |
| 79.  | Clearbrook Return-It Depot Ltd.                                    | Abbotsford      | Fraser Valley      |
| 80.  | Clearwater Eco-Depot                                               | Clearwater      | Thompson-Nicola    |
| 81.  | Clinton Eco-Depot                                                  | Clinton         | Thompson-Nicola    |
| 82.  | Coast Lighting (Vi) Ltd.                                           | Victoria        | Capital            |
| 83.  | Columbia Bottle Depot - Dease Rd.                                  | Kelowna         | Central Okanagan   |
| 84.  | Columbia Bottle Depot - Kent Rd                                    | Kelowna         | Central Okanagan   |
| 85.  | Columbia Bottle Depot - St. Paul                                   | Kelowna         | Central Okanagan   |
| 86.  | Columbia Bottle Depot Sahali                                       | Kamloops        | Thompson-Nicola    |
| 87.  | Commercial Lighting Products (Delta)                               | Delta           | Metro Vancouver    |
| 88.  | Commercial Lighting Products (Vic)                                 | Victoria        | Capital            |
| 89.  | Comox Valley Auto & Metal Recyclers                                | Courtenay       | Comox Valley       |
| 90.  | Comox Valley ReStore                                               | Courtenay       | Comox Valley       |
| 91.  | Comox Valley Waste Management Centre                               | Cumberland      | Comox Valley       |
| 92.  | Cook St. Castle Building Centre                                    | Victoria        | Capital            |
| 93.  | Coquitlam Return-It Depot                                          | Coquitlam       | Metro Vancouver    |
| 94.  | Core Electric Services Ltd.                                        | North Vancouver | Metro Vancouver    |
| 95.  | Cormorant Island Recycling Facility Alert Bay                      | Alert Bay       | Mt. Waddington     |
| 96.  | Cortes Island Waste Management Centre                              | Cortes Island   | Strathcona         |
| 97.  | Courtenay Return-It Depot                                          | Courtenay       | Comox Valley       |
| 98.  | Cranbrook Bottle Depot                                             | Cranbrook       | East Kootenay      |
| 99.  | CSRD - Golden Landfill*                                            | Golden          | Columbia-Shuswap   |
| 100. | CSWM - Tahsis Recycling Centre*                                    | Tahsis          | Strathcona         |

|      | Depot Name <sup>26</sup>                  | City                    | Regional District  |
|------|-------------------------------------------|-------------------------|--------------------|
| 101. | Curt Garland Community Support Centre     | Prince George           | Fraser-Fort George |
| 102. | D&S Electric                              | Williams Lake           | Cariboo            |
| 103. | D.C. Recycling & Bottle Depot             | Dawson Creek            | Peace River        |
| 104. | Daajing Giids Recycling Depot             | Queen Charlotte Village | North Coast        |
| 105. | Davie Village Home Hardware               | Vancouver               | Metro Vancouver    |
| 106. | Davis Trading & Supply Ltd.               | Vancouver               | Metro Vancouver    |
| 107. | Denman Island Recycling Centre            | Denman Island           | Comox Valley       |
| 108. | DL's Recycling Centre                     | Saanichton              | Capital            |
| 109. | Do Your Part Recycling                    | Terrace                 | Kitimat-Stikine    |
| 110. | Dolly's Home Hardware                     | Qualicum Beach          | Nanaimo            |
| 111. | Dunlop's Home Hardware Building Centre    | Port Hardy              | Mt. Waddington     |
| 112. | East Hastings Bottle Depot*               | Burnaby                 | Metro Vancouver    |
| 113. | Eazy Return - Vancouver Return-it Depot   | Vancouver               | Metro Vancouver    |
| 114. | Edmonds Return-it Depot                   | Burnaby                 | Metro Vancouver    |
| 115. | Elkford Transfer Station*                 | Elkford                 | East Kootenay      |
| 116. | Elk's Bottle Depot*                       | MacKenzie               | Fraser-Fort George |
| 117. | Enderby Return-It Recycling Depot Ltd.    | Enderby                 | North Okanagan     |
| 118. | Energy Network Services Inc               | Port Coquitlam          | Metro Vancouver    |
| 119. | Ernie's Used Auto Parts                   | Castlegar               | Central Kootenay   |
| 120. | Falkland Transfer Station*                | Falkland                | Columbia-Shuswap   |
| 121. | Fernie Bottle Depot Ltd.                  | Fernie                  | East Kootenay      |
| 122. | Fernie Home Hardware Building Center      | Fernie                  | East Kootenay      |
| 123. | Fisher Road Recycling                     | Cobble Hill             | Cowichan Valley    |
| 124. | Fleetwood Bottle Depot*                   | Surrey                  | Metro Vancouver    |
| 125. | Fleetwood Bottle Return Depot Ltd.        | Surrey                  | Metro Vancouver    |
| 126. | Fort Nelson Return-It Depot*              | Fort Nelson             | Northern Rockies   |
| 127. | Fort St. James Transfer Station           | Fort St. James          | Bulkley-Nechako    |
| 128. | Fort St. John Bottle Depot*               | Fort St. John           | Peace River        |
| 129. | Fraser Lake and Area 'D' Transfer Station | Fraser Lake             | Bulkley-Nechako    |
| 130. | Fraser Lake Bottle Depot                  | Fraser Lake             | Bulkley-Nechako    |
| 131. | Fraser Valley Metal Exchange              | Maple Ridge             | Metro Vancouver    |
| 132. | Fraser Valley Metal Recycling Ltd.        | Abbotsford              | Fraser Valley      |
| 133. | Fraservalley Return-It Depot              | Langley                 | Metro Vancouver    |
| 134. | Gabriola Island Recycling Organization    | Gabriola Island         | Nanaimo            |

|      | Depot Name <sup>26</sup>                         | City           | Regional District  |
|------|--------------------------------------------------|----------------|--------------------|
| 135. | Galiano Island Recycling Resources               | Galiano Island | Capital            |
| 136. | Gandy's Home Hardware                            | Vancouver      | Metro Vancouver    |
| 137. | General Grant's North Shore Bottle Depot         | Kamloops       | Thompson-Nicola    |
| 138. | General Grant's Recycling Centers - South Shore* | Kamloops       | Thompson-Nicola    |
| 139. | GFL Environmental - Coquitlam                    | Coquitlam      | Metro Vancouver    |
| 140. | GFL Environmental - Duncan                       | Duncan         | Cowichan Valley    |
| 141. | GFL Environmental - Ellice (David)               | Victoria       | Capital            |
| 142. | GFL Environmental - Langford                     | Langford       | Capital            |
| 143. | GFL Environmental - Squamish                     | Squamish       | Squamish-Lillooet  |
| 144. | GFL Environmental - Surrey*                      | Surrey         | Metro Vancouver    |
| 145. | Gibsons Recycling Depot                          | Gibsons        | Sunshine Coast     |
| 146. | Glenemma Transfer Station*                       | Salmon Arm     | Columbia-Shuswap   |
| 147. | Go Green Bottle Depot & Recycling*               | Vancouver      | Metro Vancouver    |
| 148. | Gold River Management Centre                     | Gold River     | Strathcona         |
| 149. | Gold Trail Recycling                             | 100 Mile House | Cariboo            |
| 150. | Goodies Recycling*                               | Chilliwack     | Fraser Valley      |
| 151. | Grand Forks Bottle Depot                         | Grand Forks    | Kootenay Boundary  |
| 152. | Grand Forks Home Hardware                        | Grand Forks    | Kootenay Boundary  |
| 153. | GRIPS - Green Recycling in Pender Society        | Madeira Park   | Sunshine Coast     |
| 154. | Guildford Bottle Depot*                          | Surrey         | Metro Vancouver    |
| 155. | Guillevin International - 0440                   | Vancouver      | Metro Vancouver    |
| 156. | Habitat for Humanity Restore - Uptown            | Victoria       | Capital            |
| 157. | Habitat for Humanity Restore - Westshore         | Victoria       | Capital            |
| 158. | Hagens Home Hardware Building Center             | Mackenzie      | Fraser-Fort George |
| 159. | Haney Bottle Depot                               | Maple Ridge    | Metro Vancouver    |
| 160. | Happy Stan's Recycling Services Ltd.             | Port Coquitlam | Metro Vancouver    |
| 161. | Hart Return-It Depot                             | Prince George  | Fraser-Fort George |
| 162. | Hartland Landfill Facility                       | Victoria       | Capital            |
| 163. | Hazelton Bottle Depot                            | New Hazelton   | Kitimat-Stikine    |
| 164. | Heffley Creek Eco-Depot                          | Heffley Creek  | Thompson-Nicola    |
| 165. | Heiltsuk Environmental Services Ltd.*            | Bella Bella    | Central Coast      |
| 166. | Hewer Home Hardware                              | Vancouver      | Metro Vancouver    |
| 167. | HH Recycling Ltd*                                | Hudson's Hope  | North Okanagan     |
| 168. | Highway 4 Auto Salvage                           | Coombs         | Nanaimo            |
| 169. | Hipperson Home Hardware                          | Nelson         | Central Kootenay   |



|      | Depot Name <sup>26</sup>                                   | City           | Regional District    |
|------|------------------------------------------------------------|----------------|----------------------|
| 170. | Home Hardware Building Centre - Revelstoke                 | Revelstoke     | Columbia Shuswap     |
| 171. | Home Hardware Building Centre - Tsawwassen                 | Delta          | Metro Vancouver      |
| 172. | Home Hardware Building Centre - Williams Lake              | Williams Lake  | Cariboo              |
| 173. | Home Hardware Merritt                                      | Merritt        | Thompson-Nicola      |
| 174. | Home Hardware Sidney                                       | Sidney         | Capital              |
| 175. | Hope Bottle Depot Ltd.                                     | Hope           | Fraser Valley        |
| 176. | Hornby Island Waste Management Centre                      | Hornby Island  | Comox Valley         |
| 177. | Interior Freight & Bottle Ltd.                             | Vernon         | North Okanagan       |
| 178. | Invermere Bottle Depot & Recycling*                        | Invermere      | East Kootenay        |
| 179. | Invermere Home Hardware Building Centre                    | Invermere      | East Kootenay        |
| 180. | Ironwood Bottle & Return-it Depot                          | Richmond       | Metro Vancouver      |
| 181. | Island Return It - Campbell River                          | Campbell River | Strathcona           |
| 182. | Island Return It - Duncan                                  | Duncan         | Cowichan Valley      |
| 183. | Island Return It - South Cowichan                          | Cobble Hill    | Cowichan Valley      |
| 184. | Island Solid Waste Management - Port Clements              | Port Clements  | North Coast          |
| 185. | J&C Bottle Depot                                           | Penticton      | Okanagan-Similkameen |
| 186. | Jenill Bottle Depot                                        | Surrey         | Metro Vancouver      |
| 187. | Junction Bottle Depot Ltd.                                 | Ladysmith      | Cowichan Valley      |
| 188. | Kamloops Home Hardware Building Center                     | Kamloops       | Thompson-Nicola      |
| 189. | Kaslo Building Supplies 1990 LTD                           | Kaslo          | Central Kootenay     |
| 190. | Kaslo Husky – EOLE*                                        | Kaslo          | Central Kootenay     |
| 191. | Kelowna Recycling and The Battery Drs                      | Kelowna        | Central Okanagan     |
| 192. | Kensington Return-it                                       | Burnaby        | Metro Vancouver      |
| 193. | Keremeos Landfill                                          | Keremeos       | Okanagan-Similkameen |
| 194. | Kimberley Bottle Depot                                     | Kimberley      | East Kootenay        |
| 195. | Kimberley Transfer Station*                                | Kimberley      | East Kootenay        |
| 196. | Kitchener Bottle Depot Ltd.                                | Burnaby        | Metro Vancouver      |
| 197. | Kitimat Recycling Depot                                    | Kitimat        | Kitimat-Stikine      |
| 198. | Kitwanga Transfer Station                                  | Kitwanga       | Kitimat-Stikine      |
| 199. | Knockholt Sub-Regional Landfill & Houston Transfer Station | Houston        | Bulkley-Nechako      |
| 200. | Knox Mountain Metals Inc.                                  | Kelowna        | Central Okanagan     |
| 201. | Ladner Bottle Depot Co. Ltd                                | Delta          | Metro Vancouver      |
| 202. | Lake Country Home Hardware Building Centre                 | Lake Country   | Central Okanagan     |
| 203. | Lake Cowichan Home Hardware                                | Lake Cowichan  | Cowichan Valley      |



|      | Depot Name <sup>26</sup>                                | City            | Regional District  |
|------|---------------------------------------------------------|-----------------|--------------------|
| 204. | Landfill Zero Waste Centre                              | Delta           | Metro Vancouver    |
| 205. | Langley Bottle Depot*                                   | Langley         | Metro Vancouver    |
| 206. | Lax Kw'alaams Waste Transfer Station                    | Lax Kw'alaams   | North Coast        |
| 207. | Lee's Bottle Depot                                      | Burnaby         | Metro Vancouver    |
| 208. | Lillooet Landfill & Recycling Centre                    | Lillooet        | Squamish-Lillooet  |
| 209. | Logan Lake Eco-Depot                                    | Logan Lake      | Thompson-Nicola    |
| 210. | LoLo Return-It Express Plus                             | North Vancouver | Metro Vancouver    |
| 211. | London Drugs #10 Vancouver (42nd St)                    | Vancouver       | Metro Vancouver    |
| 212. | London Drugs #11 Richmond No3 Rd                        | Richmond        | Metro Vancouver    |
| 213. | London Drugs #12 Kelowna (Harvey Ave)                   | Kelowna         | Central Okanagan   |
| 214. | London Drugs #14 Victoria - Quadra st                   | Victoria        | Capital            |
| 215. | London Drugs #15 Coquitlam (Coq Ctr)                    | Coquitlam       | Metro Vancouver    |
| 216. | London Drugs #16 Abbotsford (Sevenoaks Shopping Centre) | Abbotsford      | Fraser Valley      |
| 217. | London Drugs #17 Delta (Scott Mall)                     | Delta           | Metro Vancouver    |
| 218. | London Drugs #18 Langley                                | Langley         | Metro Vancouver    |
| 219. | London Drugs #19 Robson VCR                             | Vancouver       | Metro Vancouver    |
| 220. | London Drugs #2 Granville                               | Vancouver       | Metro Vancouver    |
| 221. | London Drugs #25 Lougheed TC                            | Burnaby         | Metro Vancouver    |
| 222. | London Drugs #28 Kingsway VCR                           | Vancouver       | Metro Vancouver    |
| 223. | London Drugs #29 Yates St                               | Victoria        | Capital            |
| 224. | London Drugs #3 New West                                | New Westminster | Metro Vancouver    |
| 225. | London Drugs #35 Kamloops                               | Kamloops        | Thompson-Nicola    |
| 226. | London Drugs #36 Nanaimo                                | Nanaimo         | Nanaimo            |
| 227. | London Drugs #37 Delta                                  | Delta           | Metro Vancouver    |
| 228. | London Drugs #39 Vernon                                 | Vernon          | North Okanagan     |
| 229. | London Drugs #4 Broadway                                | Vancouver       | Metro Vancouver    |
| 230. | London Drugs #41 Chilliwack                             | Chilliwack      | Fraser Valley      |
| 231. | London Drugs #42 S.Surrey                               | Surrey          | Metro Vancouver    |
| 232. | London Drugs #44 W Van                                  | West Vancouver  | Metro Vancouver    |
| 233. | London Drugs #46 Sooke Rd                               | Victoria        | Capital            |
| 234. | London Drugs #47 Maple Ridge                            | Maple Ridge     | Metro Vancouver    |
| 235. | London Drugs #5 North Van                               | North Vancouver | Metro Vancouver    |
| 236. | London Drugs #50 Davie St                               | Vancouver       | Metro Vancouver    |
| 237. | London Drugs #51 Prince George                          | Prince George   | Fraser-Fort George |

|      | Depot Name <sup>26</sup>                     | City           | Regional District    |
|------|----------------------------------------------|----------------|----------------------|
| 238. | London Drugs #52 Richmond                    | Richmond       | Metro Vancouver      |
| 239. | London Drugs #53 Victoria Dr                 | Vancouver      | Metro Vancouver      |
| 240. | London Drugs #54 Tillicum                    | Victoria       | Capital              |
| 241. | London Drugs #55 Mission                     | Mission        | Fraser Valley        |
| 242. | London Drugs #56 Brentwood TC                | Burnaby        | Metro Vancouver      |
| 243. | London Drugs #6 Burnaby (Kingsway)           | Burnaby        | Metro Vancouver      |
| 244. | London Drugs #61 Gibsons                     | Gibsons        | Sunshine Coast       |
| 245. | London Drugs #67 Courtenay                   | Courtenay      | Comox Valley         |
| 246. | London Drugs #7 Vcr-East Hastings            | Vancouver      | Metro Vancouver      |
| 247. | London Drugs #70 Penticton                   | Penticton      | Okanagan-Similkameen |
| 248. | London Drugs #71 Burnaby (Market Crossing)   | Burnaby        | Metro Vancouver      |
| 249. | London Drugs #72 Nanaimo (Rutherford Rd)     | Nanaimo        | Nanaimo              |
| 250. | London Drugs #73 Campbell River (Mariner Sq) | Campbell River | Strathcona           |
| 251. | London Drugs #74 W. Broadway VCR             | Vancouver      | Metro Vancouver      |
| 252. | London Drugs #75 Cloverdale                  | Surrey         | Metro Vancouver      |
| 253. | London Drugs #76 Westbank                    | Westbank       | Central Okanagan     |
| 254. | London Drugs #77 Duncan                      | Duncan         | Cowichan Valley      |
| 255. | London Drugs #78 Vancouver (Abbott St)       | Vancouver      | Metro Vancouver      |
| 256. | London Drugs #8 Surrey (London Stn)          | Surrey         | Metro Vancouver      |
| 257. | London Drugs #80 Squamish                    | Squamish       | Squamish-Lillooet    |
| 258. | London Drugs #81 South Surrey                | Surrey         | Metro Vancouver      |
| 259. | London Drugs #82 Olympic Village             | Vancouver      | Metro Vancouver      |
| 260. | London Drugs #88 Dunbar                      | Vancouver      | Metro Vancouver      |
| 261. | London Drugs #9 Guildford Town Centre        | Surrey         | Metro Vancouver      |
| 262. | London Drugs #90 Vancouver House             | Vancouver      | Metro Vancouver      |
| 263. | Lorne Street Bottle Depot                    | Kamloops       | Thompson-Nicola      |
| 264. | Lougheed Return-It Depot                     | Coquitlam      | Metro Vancouver      |
| 265. | Louis Creek Eco-Depot                        | Louis Creek    | Thompson-Nicola      |
| 266. | Lower Nicola Eco-Depot                       | Lower Nicola   | Thompson-Nicola      |
| 267. | Lytton Eco-Depot                             | Lytton         | Thompson-Nicola      |
| 268. | Mac's Traders Inc. (MTI)                     | Langley        | Metro Vancouver      |
| 269. | Malakwa Transfer Station*                    | Malakwa        | Columbia-Shuswap     |
| 270. | Malcolm Island Recycling Depot               | Sointula       | Mt. Waddington       |
| 271. | Maple Ridge Bottle Depot*                    | Maple Ridge    | Metro Vancouver      |
| 272. | Maple Ridge Lighting Inc.                    | Maple Ridge    | Metro Vancouver      |

|      | Depot Name <sup>26</sup>                | City            | Regional District    |
|------|-----------------------------------------|-----------------|----------------------|
| 273. | Masset Recycle Depot                    | Masset          | North Coast          |
| 274. | Mayne Island Recycling Society          | Mayne Island    | Capital              |
| 275. | McMillan Return-It Depot*               | Abbotsford      | Fraser Valley        |
| 276. | Meade Creek Recycling Centre            | Lake Cowichan   | Cowichan Valley      |
| 277. | Merritt Return-It Depot                 | Merritt         | Thompson-Nicola      |
| 278. | Metrotown Return-It Depot               | Burnaby         | Metro Vancouver      |
| 279. | MICA Venture Inc.                       | Williams Lake   | Cariboo              |
| 280. | Mission Flats Landfill                  | Kamloops        | Thompson-Nicola      |
| 281. | Mission Recycling Depot                 | Mission         | Fraser Valley        |
| 282. | Mission Return-It Depot                 | Mission         | Fraser Valley        |
| 283. | Mission Thrift Store - Cranbrook*       | Cranbrook       | East Kootenay        |
| 284. | Mount Pleasant Return-It                | Vancouver       | Metro Vancouver      |
| 285. | Mount Pleasant Return-It Depot*         | Vancouver       | Metro Vancouver      |
| 286. | Nechako Bottle Depot - Gunn Road*       | Prince George   | Fraser-Fort George   |
| 287. | Nelson Home Building Centre             | Nelson          | Central Kootenay     |
| 288. | Nelson Leafs Recycling Centre           | Nelson          | Central Kootenay     |
| 289. | Newton Bottle Depot                     | Surrey          | Metro Vancouver      |
| 290. | North Road Return-It Depot*             | Coquitlam       | Metro Vancouver      |
| 291. | North Shore Bottle Depot                | North Vancouver | Metro Vancouver      |
| 292. | North Shore Recycling and Waste Centre  | North Vancouver | Metro Vancouver      |
| 293. | North Shuswap Bottle Depot*             | Chase           | Thompson-Nicola      |
| 294. | North Surrey Recycling and Waste Centre | Surrey          | Metro Vancouver      |
| 295. | North Van Bottle and Return-It Depot    | North Vancouver | Metro Vancouver      |
| 296. | Northern Recycling Inc.*                | Quesnel         | Columbia-Shuswap     |
| 297. | NVSS Bottle Depot*                      | Vanderhoof      | Bulkley-Nechako      |
| 298. | Oak Bay Home Hardware                   | Victoria        | Capital              |
| 299. | OK Bottle Depot                         | Richmond        | Metro Vancouver      |
| 300. | Okanagan Falls Landfill                 | Okanagan Falls  | Okanagan-Similkameen |
| 301. | Oliver Sanitary Landfill                | Oliver          | Okanagan-Similkameen |
| 302. | Osoyoos Bottle Depot                    | Osoyoos         | Okanagan-Similkameen |
| 303. | Osoyoos Home Hardware Building Centre   | Osoyoos         | Okanagan-Similkameen |
| 304. | Panorama Village Return-It Inc.         | Surrey          | Metro Vancouver      |
| 305. | Parksville Bottle & Recycling Depot     | Parksville      | Nanaimo              |
| 306. | Parksville Home Hardware                | Parksville      | Nanaimo              |
| 307. | Parsons Scrap Metals                    | Surrey          | Metro Vancouver      |

|      | Depot Name <sup>26</sup>                    | City                  | Regional District    |
|------|---------------------------------------------|-----------------------|----------------------|
| 308. | Pearson's Home Hardware                     | North Vancouver       | Metro Vancouver      |
| 309. | Peerless Road Recycling Centre              | Ladysmith             | Cowichan Valley      |
| 310. | Pemberton Recycling Centre                  | Pemberton             | Squamish-Lillooet    |
| 311. | Pemberton Valley Hardware (was RONA #8522)  | Pemberton             | Squamish-Lillooet    |
| 312. | Pender Island Recycling Society             | Pender Island         | Capital              |
| 313. | Penticton Home Hardware Building Centre     | Penticton             | Okanagan-Similkameen |
| 314. | PG Recycling & Return-It Centre             | Prince George         | Fraser-Fort George   |
| 315. | Pitt Meadows Bottle & Return-it Depot Ltd.  | Pitt Meadows          | Metro Vancouver      |
| 316. | Planet Earth Recycling Ltd.                 | West Kelowna          | Central Okanagan     |
| 317. | PoCo Return-It                              | Port Coquitlam        | Metro Vancouver      |
| 318. | Port Hardy Return-it Centre                 | Port Hardy            | Mt. Waddington       |
| 319. | Port McNeil Returnit Depot*                 | Port McNeill          | Mount Waddington     |
| 320. | Port Renfrew Transfer Station*              | Port Renfrew          | Capital              |
| 321. | Powell Street Return-it Bottle Depot        | Vancouver             | Metro Vancouver      |
| 322. | Powerhouse Recycled Auto & Truck Parts Ltd. | Cumberland            | Comox Valley         |
| 323. | Prespatou Transfer Station                  | Altona                | Peace River          |
| 324. | Princeton Home Hardware                     | Princeton             | Okanagan-Similkameen |
| 325. | Princeton Return-It Depot                   | Princeton             | Okanagan-Similkameen |
| 326. | Puds Auto Wrecking & Towing                 | Osoyoos               | Okanagan-Similkameen |
| 327. | Quality Wholesale Ltd.                      | Burnaby               | Metro Vancouver      |
| 328. | Quantum Lighting Inc.                       | Coquitlam             | Metro Vancouver      |
| 329. | Quatsino Recycling Depot                    | Quatsino              | Mt. Waddington       |
| 330. | Queensborough Landing Return-It             | New Westminster       | Metro Vancouver      |
| 331. | Radium Transfer Station                     | Radium                | East Kootenay        |
| 332. | RDEK- Radium Transfer Station*              | Fairmount Hot Springs | East Kootenay        |
| 333. | Re-Build-It Centre*                         | Whistler              | Squamish-Lillooet    |
| 334. | Recycle-It Resource Recovery                | Fort St. John         | Peace River          |
| 335. | Recycling Alternative - Vancouver           | Vancouver             | Metro Vancouver      |
| 336. | Regional District of Bulkley Nechako*       | Fort St. James        | Bulkley-Nechako      |
| 337. | Regional Recycling Abbotsford               | Abbotsford            | Fraser Valley        |
| 338. | Regional Recycling Burnaby                  | Burnaby               | Metro Vancouver      |
| 339. | Regional Recycling Cloverdale               | Surrey                | Metro Vancouver      |
| 340. | Regional Recycling Nanaimo - Hayes          | Nanaimo               | Nanaimo              |
| 341. | Regional Recycling Nanaimo - Old Victoria   | Nanaimo               | Nanaimo              |

|      | Depot Name <sup>26</sup>                                  | City            | Regional District |
|------|-----------------------------------------------------------|-----------------|-------------------|
| 342. | Regional Recycling Prince Rupert                          | Prince Rupert   | North Coast       |
| 343. | Regional Recycling Richmond                               | Richmond        | Metro Vancouver   |
| 344. | Regional Recycling Vancouver                              | Vancouver       | Metro Vancouver   |
| 345. | Regional Recycling Whistler                               | Whistler        | Squamish-Lillooet |
| 346. | Relamping Services Canada                                 | Surrey          | Metro Vancouver   |
| 347. | Resource Recovery Centre (qathet Regional District)       | Powell River    | qathet            |
| 348. | Revelstoke Bottle Depot                                   | Revelstoke      | Columbia Shuswap  |
| 349. | Richmond Recycling Depot                                  | Richmond        | Metro Vancouver   |
| 350. | Ridge Meadows Recycling Society                           | Maple Ridge     | Metro Vancouver   |
| 351. | RONA - BH Allen Building Centre (North Vancouver) (#8140) | North Vancouver | Metro Vancouver   |
| 352. | RONA - Langley Bypass #61810                              | Langley         | Metro Vancouver   |
| 353. | RONA - North Valley Supply Ltd. (Clearwater) (#6410)      | Clearwater      | Thompson-Nicola   |
| 354. | RONA - Powell River Building Supply (#2791)               | Powell River    | qathet            |
| 355. | RONA - RA Rosback Enterprises (Port McNeill) (#1195)      | Port McNeill    | Mt. Waddington    |
| 356. | RONA Alert Bay - (#1215)                                  | Alert Bay       | Mt. Waddington    |
| 357. | RONA Building Centre (Cobble Hill) (#61040)               | Cobble Hill     | Cowichan Valley   |
| 358. | RONA Building Centre (Nanaimo) (#61030)                   | Nanaimo         | Nanaimo           |
| 359. | Rona Fraser Valley Mission #08470                         | Mission         | Fraser Valley     |
| 360. | RONA Golden (#61830)                                      | Golden          | Columbia Shuswap  |
| 361. | RONA Home & Garden (Kelowna) (#61700)                     | Kelowna         | Central Okanagan  |
| 362. | RONA Home Centre (Austin) (#61290)                        | Coquitlam       | Metro Vancouver   |
| 363. | RONA Home Centre (Burnaby - Edmonds) (#61270)             | Burnaby         | Metro Vancouver   |
| 364. | RONA Home Centre (Chilliwack) (#61390)                    | Chilliwack      | Fraser Valley     |
| 365. | RONA Home Centre (Clearbrook) (#61220)                    | Abbotsford      | Fraser Valley     |
| 366. | RONA Home Centre (Coquitlam) (#61260)                     | Coquitlam       | Metro Vancouver   |
| 367. | RONA Home Centre (Fleetwood) (#61720)                     | Surrey          | Metro Vancouver   |
| 368. | RONA Home Centre (Kamloops) (#61310)                      | Kamloops        | Thompson-Nicola   |
| 369. | RONA Home Centre (Maple Ridge) (#61190)                   | Maple Ridge     | Metro Vancouver   |
| 370. | RONA Home Centre (North Van-Tilford) (#61740)             | North Vancouver | Metro Vancouver   |
| 371. | RONA Home Centre (Quesnel) (#61320)                       | Quesnel         | Cariboo           |
| 372. | RONA Home Centre (South Surrey) (#61240)                  | Surrey          | Metro Vancouver   |
| 373. | RONA Home Centre (Squamish) (#61450)                      | Squamish        | Squamish-Lillooet |
| 374. | RONA Home Centre (Vernon) (#61300)                        | Vernon          | North Okanagan    |
| 375. | RONA Home Centre (Whistler) (#61460)                      | Whistler        | Squamish-Lillooet |

|      | Depot Name <sup>26</sup>                    | City               | Regional District    |
|------|---------------------------------------------|--------------------|----------------------|
| 376. | RONA Home Centre (Williams Lake) (#61340)   | Williams Lake      | Cariboo              |
| 377. | RONA Penticton - (#61490)                   | Penticton          | Okanagan-Similkameen |
| 378. | RONA Richmond - (#8040)                     | Richmond           | Metro Vancouver      |
| 379. | RONA Tsawwassen #8880                       | Delta              | Metro Vancouver      |
| 380. | RONA Walnut Grove Urban (#08345)            | Langley            | Metro Vancouver      |
| 381. | RONA+ Langford #83704                       | Victoria           | Capital              |
| 382. | RONA+ Nanaimo Store #83323                  | Nanaimo            | Nanaimo              |
| 383. | RONA+ Vancouver Grandview #83704            | Vancouver          | Metro Vancouver      |
| 384. | RONA+ Victoria Tillicum #83330              | Victoria           | Capital              |
| 385. | Ross Bay Home Hardware                      | Victoria           | Capital              |
| 386. | Rypac Metal Recycling                       | Surrey             | Metro Vancouver      |
| 387. | Salish Soils Inc                            | Sechelt            | Sunshine Coast       |
| 388. | Salish Soils Inc.*                          | Sechelt            | Sunshine Coast       |
| 389. | Salmo Return-It Depot*                      | Salmo              | Central Kootenay     |
| 390. | Salmo Valumart & Bottle Depot               | Salmo              | Central Kootenay     |
| 391. | Salt Spring Garbage & Transfer Station      | Saltspring Island  | Capital              |
| 392. | Salt spring Island Recycling Depot          | Salt Spring Island | Capital              |
| 393. | Salvation Army - Brentwood Bay*             | Brentwood Bay      | Capital              |
| 394. | Salvation Army - Cloverdale*                | Surrey             | Metro Vancouver      |
| 395. | Salvation Army - King George*               | Surrey             | Metro Vancouver      |
| 396. | Salvation Army - Port Coquitlam*            | Port Coquitlam     | Metro Vancouver      |
| 397. | Salvation Army - Saanich*                   | Victoria           | Capital              |
| 398. | Salvation Army - Victoria*                  | Victoria           | Capital              |
| 399. | Salvation Army - White Rock*                | White Rock         | Metro Vancouver      |
| 400. | Sandy's Auto Parts Ltd                      | Victoria           | Capital              |
| 401. | Sapperton Return-It                         | New Westminster    | Metro Vancouver      |
| 402. | Sardis Bottle Depot                         | Chilliwack         | Fraser Valley        |
| 403. | Sayward Recycling Depot                     | Sayward            | Comox Valley         |
| 404. | Schnitzer Steel Canada Ltd - Campbell River | Campbell River     | Strathcona           |
| 405. | Schnitzer Steel Canada Ltd - Cassidy        | Cassidy            | Nanaimo              |
| 406. | Schnitzer Steel Canada Ltd - Victoria       | Victoria           | Capital              |
| 407. | Scotch Creek Bottle Depot                   | Scotch Creek       | Columbia Shuswap     |
| 408. | Scotch Creek Home Building Centre           | Scotch Creek       | Columbia Shuswap     |
| 409. | Scott 72 Bottle & Return-It Depot*          | Surrey             | Metro Vancouver      |

|      | Depot Name <sup>26</sup>                                                         | City            | Regional District    |
|------|----------------------------------------------------------------------------------|-----------------|----------------------|
| 410. | Scott Road Bottle Depot*                                                         | Surrey          | Metro Vancouver      |
| 411. | Scrap King Autowrecking & Towing Ltd.                                            | Salmo           | Central Kootenay     |
| 412. | Semiahmoo Bottle Depot                                                           | Surrey          | Metro Vancouver      |
| 413. | Seton Lake Band Transfer Station                                                 | Shalalth        | Squamish-Lillooet    |
| 414. | Shepherds Home Hardware Ltd.                                                     | Armstrong       | North Okanagan       |
| 415. | Sicamous Landfill*                                                               | Sicamous Rd     | Columbia-Shuswap     |
| 416. | Sidney Return-It                                                                 | Sidney          | Capital              |
| 417. | Sikimkin Transfer Station*                                                       | Tappen          | Columbia-Shuswap     |
| 418. | Simpson Home Hardware                                                            | West Vancouver  | Metro Vancouver      |
| 419. | SM Lighting and Bath Design                                                      | Surrey          | Metro Vancouver      |
| 420. | Smithers Home Hardware                                                           | Smithers        | Bulkley-Nechako      |
| 421. | Smithers Lumber Yard Ltd                                                         | Smithers        | Bulkley-Nechako      |
| 422. | Smithers/Telkwa Transfer Station                                                 | Smithers        | Bulkley-Nechako      |
| 423. | Smokey Creek Salvage Ltd.                                                        | South Slocan    | Central Kootenay     |
| 424. | Sooke Home Hardware                                                              | Sooke           | Capital              |
| 425. | South Thompson Eco-Depot                                                         | Pritchard       | Thompson-Nicola      |
| 426. | South Van Bottle Depot                                                           | Vancouver       | Metro Vancouver      |
| 427. | Sparwood Transfer Station*                                                       | Sparwood        | East Kootenay        |
| 428. | Squamish Bottle Depot*                                                           | Squamish        | Squamish-Lillooet    |
| 429. | Stewart Transfer Station                                                         | Stewart         | Kitimat-Stikine      |
| 430. | Summerland Bottle Depot*                                                         | Summerland      | Okanagan-Similkameen |
| 431. | Summerland Landfill                                                              | Summerland      | Okanagan-Similkameen |
| 432. | Sun Dial Lighting                                                                | Vernon          | North Okanagan       |
| 433. | Sunset Coast Bottle Depot                                                        | Powell River    | qathet               |
| 434. | Sur-Del Bottle Depot*                                                            | Surrey          | Metro Vancouver      |
| 435. | Surrey Central Return-It Centre                                                  | Surrey          | Metro Vancouver      |
| 436. | T-2 Market                                                                       | Oliver          | Okanagan-Similkameen |
| 437. | Terrace Bottle & Return-It Depot                                                 | Terrace         | Kitimat-Stikine      |
| 438. | The Kamloops Lampost                                                             | Kamloops        | Thompson-Nicola      |
| 439. | The Salvation Army - Brentwood Thrift Store                                      | Brentwood       | Capital              |
| 440. | The Salvation Army - Capilano (Fell Ave) Thrift Store<br>Store                   | North Vancouver | Metro Vancouver      |
| 441. | The Salvation Army - Cedar Hill Thrift Store                                     | Victoria        | Capital              |
| 442. | The Salvation Army - Comox Valley (Ryan Road Thrift<br>Store & Recycling Centre) | Comox           | Comox Valley         |
| 443. | The Salvation Army - E 12th Ave Thrift Store                                     | Vancouver       | Metro Vancouver      |

|      | Depot Name <sup>26</sup>                                            | City            | Regional District  |
|------|---------------------------------------------------------------------|-----------------|--------------------|
| 444. | The Salvation Army - Hillside Thrift Store                          | Victoria        | Capital            |
| 445. | The Salvation Army - Kerrisdale Thrift Store                        | Vancouver       | Metro Vancouver    |
| 446. | The Salvation Army - Langford Thrift Store                          | Victoria        | Capital            |
| 447. | The Salvation Army - Marpole (Granville) Thrift Store Store         | Vancouver       | Metro Vancouver    |
| 448. | The Salvation Army - Mill Bay Thrift Store                          | Mill Bay        | Cowichan Valley    |
| 449. | The Salvation Army - New Westminster Thrift Store Store             | New Westminster | Metro Vancouver    |
| 450. | The Salvation Army - North Burnaby Thrift Store                     | Burnaby         | Metro Vancouver    |
| 451. | The Salvation Army - North Vancouver Thrift Store                   | North Vancouver | Metro Vancouver    |
| 452. | The Salvation Army - Port Coquitlam Thrift Store                    | Port Coquitlam  | Metro Vancouver    |
| 453. | The Salvation Army - Surrey Scottsdale Thrift Store                 | Surrey          | Metro Vancouver    |
| 454. | The Salvation Army - Surrey Thrift Store                            | Surrey          | Metro Vancouver    |
| 455. | The Salvation Army - Victoria Consolidation Center - CON            | Victoria        | Capital            |
| 456. | The Salvation Army - View Royal Thrift Store                        | View Royal      | Capital            |
| 457. | The Salvation Army - West Broadway Thrift Store                     | Vancouver       | Metro Vancouver    |
| 458. | The Salvation Army - West Vancouver Thrift Store                    | West Vancouver  | Metro Vancouver    |
| 459. | The Salvation Army Langley (Lower Mainland Divisional Headquarters) | Langley         | Metro Vancouver    |
| 460. | Thorsen Creek Recycling Depot                                       | Bella Coola     | Central Coast      |
| 461. | TNRD - Blue River Eco-Depot*                                        | Blue River      | Thompson-Nicola    |
| 462. | Tofino Co-op Hardware                                               | Tofino          | Alberni-Clayoquot  |
| 463. | Trail Bay Home Hardware                                             | Sechelt         | Sunshine Coast     |
| 464. | Trail Bottle Depot                                                  | Trail           | Kootenay Boundary  |
| 465. | Trees Company Garden Supplies                                       | Winlaw          | Central Kootenay   |
| 466. | Tsal'alh First Nation - EcoDepot*                                   | Shalalth        | Squamish-Lillooet  |
| 467. | Tsawwassen Bottle Depot                                             | Delta           | Metro Vancouver    |
| 468. | Tumbler Ridge Transfer Station                                      | Tumbler Ridge   | Peace River        |
| 469. | Tyhistanis Transfer Station                                         | Ty-Histanis     | Alberni-Clayoquot  |
| 470. | Ucluelet Bottle Depot Ltd.                                          | Ucluelet        | Alberni-Clayoquot  |
| 471. | United Blvd Recycling and Waste Centre                              | Coquitlam       | Metro Vancouver    |
| 472. | United We Can                                                       | Vancouver       | Metro Vancouver    |
| 473. | Valemount Recycling Center                                          | Valemount       | Fraser-Fort George |
| 474. | Vancouver Central Return-It Depot                                   | Vancouver       | Metro Vancouver    |
| 475. | Vancouver West Bottle Depot                                         | Vancouver       | Metro Vancouver    |



|      | Depot Name <sup>26</sup>                           | City           | Regional District |
|------|----------------------------------------------------|----------------|-------------------|
| 476. | Vancouver Zero Waste Centre                        | Vancouver      | Metro Vancouver   |
| 477. | Vanderhoof Transfer Station                        | Vanderhoof     | Bulkley-Nechako   |
| 478. | Venture Training Vernon                            | Vernon         | North Okanagan    |
| 479. | Village of New Denver                              | New Denver     | Central Kootenay  |
| 480. | Walnut Grove Bottle Depot                          | Langley        | Metro Vancouver   |
| 481. | Wesco Energy Solutions                             | Abbotsford     | Fraser Valley     |
| 482. | West Coast Landfill*                               | Ucluelet       | Alberni-Clayoquot |
| 483. | West Coast Metal Recycling LLP                     | Langley        | Metro Vancouver   |
| 484. | West-Can Home Hardware                             | Burnaby        | Metro Vancouver   |
| 485. | Westcoast Home Hardware                            | Port Alberni   | Alberni-Clayoquot |
| 486. | Western Integrated Electrical Ltd                  | Burnaby        | Metro Vancouver   |
| 487. | Westshore Bottle Depot Ltd                         | Victoria       | Capital           |
| 488. | Whistler Home Hardware                             | Whistler       | Squamish-Lillooet |
| 489. | White Rock Return-It Depot                         | Surrey         | Metro Vancouver   |
| 490. | Wide Sky Disposal                                  | Fort Nelson    | Northern Rockies  |
| 491. | Williams Lake Return-It Depot*                     | Williams Lake  | Cariboo           |
| 492. | Willowbrook Recycling Inc.                         | Langley        | Metro Vancouver   |
| 493. | Winfield Return It Centre                          | Kelowna        | Central Okanagan  |
| 494. | Winter Harbour - Regional Dist. of Mt. Waddington* | Winter Harbour | Mount Waddington  |
| 495. | Woss Recycling Depot                               | Woss           | Mt. Waddington    |
| 496. | Xet'olacw Transfer Station                         | Mount Currie   | Squamish-Lillooet |

## **APPENDIX D – 2025 AUDITED PROGRAM FINANCIAL STATEMENT**

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

**STATEMENT OF REVENUES AND EXPENSES**

**31 DECEMBER 2025**

**PRODUCT CARE ASSOCIATION OF CANADA  
BC LAMPS AND LIGHTING EQUIPMENT PROGRAM  
Statement of Revenues and Expenses  
For the year ended 31 December 2025**

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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 2025 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 2025 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  
21 April 2026

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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 2025**

|                                                          | 2025                | 2024                  |
|----------------------------------------------------------|---------------------|-----------------------|
| <b>Revenues</b>                                          | <b>\$ 3,771,441</b> | <b>\$ 4,324,446</b>   |
| <b>Program expenses</b>                                  |                     |                       |
| Processing                                               | 2,441,483           | 3,630,505             |
| Collection                                               | 578,971             | 645,788               |
| Administration (Note 2(c) & (d))                         | 466,535             | 577,775               |
| Transportation                                           | 318,552             | 328,440               |
| Communications                                           | 231,703             | 255,055               |
|                                                          | <u>4,037,244</u>    | <u>5,437,563</u>      |
| <b>Deficiency of revenues over expenses for the year</b> | <b>\$ (265,803)</b> | <b>\$ (1,113,117)</b> |

**Commitment** (Note 3)

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 2025**

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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 2025**

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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 \$283,447 (2024 - \$327,454 ) of overhead expense which has been allocated to the Program.

(d) Salaries and Wages Expense

The salaries and wages expense for certain employees are charged to the Program based on management's estimate of the employee time spent on the Program. Included in administration expense is \$146,037 (2024 - \$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 \$24,808 (2024 - \$48,107) which will be incurred in 2026.

## **APPENDIX E – 2025 PRODUCT CARE CONSOLIDATED AUDITED FINANCIAL STATEMENTS**

**PRODUCT CARE ASSOCIATION OF CANADA**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2025**

# **PRODUCT CARE ASSOCIATION OF CANADA**

## **Financial Statements**

For the year ended 31 December 2025

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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 2025, 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 2025, 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  
7 May 2026



**PRODUCT CARE ASSOCIATION OF CANADA**  
**Statement of Financial Position**  
**31 December 2025**

|                                                   | 2025                 | 2024                 |
|---------------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                                     |                      |                      |
| <b>Current</b>                                    |                      |                      |
| Cash and cash equivalents                         | \$ 5,468,432         | \$ 4,849,895         |
| Term deposits (Note 5(a))                         | 11,196,656           | 9,667,312            |
| Accounts receivable (Note 15)                     | 3,595,473            | 2,769,262            |
| Prepaid expenses and deposits                     | 234,438              | 574,171              |
|                                                   | <u>20,494,999</u>    | <u>17,860,640</u>    |
| <b>Restricted cash and term deposits (Note 3)</b> | <b>2,588,689</b>     | <b>2,184,401</b>     |
| <b>Forgivable loans (Note 4)</b>                  | <b>295,078</b>       | <b>387,457</b>       |
| <b>Term deposits (Note 5(b))</b>                  | <b>5,836,382</b>     | <b>2,750,000</b>     |
| <b>Investments - at market value</b>              | <b>38,250,191</b>    | <b>35,021,856</b>    |
| <b>Tangible capital assets (Note 7)</b>           | <b>14,634,373</b>    | <b>14,968,836</b>    |
| <b>Intangible assets (Note 8)</b>                 | <b>78,783</b>        | <b>50,000</b>        |
|                                                   | <u>\$ 82,178,495</u> | <u>\$ 73,223,190</u> |

**Liability**

|                                                           |              |              |
|-----------------------------------------------------------|--------------|--------------|
| <b>Current</b>                                            |              |              |
| Accounts payable and accrued liabilities (Notes 9 and 15) | \$ 8,119,013 | \$ 6,713,655 |

**Commitments (Note 11)**

**Contingencies (Note 10)**

**Net Assets**

|                                                           |                      |                      |
|-----------------------------------------------------------|----------------------|----------------------|
| <b>Unrestricted</b>                                       | <b>14,764,784</b>    | <b>11,176,582</b>    |
| <b>Invested in tangible capital and intangible assets</b> | <b>14,713,156</b>    | <b>15,018,836</b>    |
| <b>Internally restricted (Note 6)</b>                     | <b>41,992,853</b>    | <b>38,129,716</b>    |
| <b>Externally restricted (Note 12)</b>                    | <b>2,588,689</b>     | <b>2,184,401</b>     |
|                                                           | <u>74,059,482</u>    | <u>66,509,535</u>    |
|                                                           | <u>\$ 82,178,495</u> | <u>\$ 73,223,190</u> |

APPROVED BY THE DIRECTORS:

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Statement of Changes in Net Assets**  
For the year ended 31 December 2025

|                                                                   | <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/>2025</b> | <b>Total<br/>2024</b> |
|-------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------|----------------------------------|----------------------------------|-----------------------|-----------------------|
| <b>Net assets - beginning of year</b>                             | \$ 11,176,582        | \$ 15,018,836                                                             | \$ 2,184,401                     | \$ 38,129,716                    | \$ 66,509,535         | \$ 64,601,476         |
| Excess of revenues over expenses for the year                     | 8,224,676            | (674,729)                                                                 | -                                | -                                | 7,549,947             | 1,908,059             |
| Transfer to invested in tangible capital and<br>intangible assets | (369,049)            | 369,049                                                                   | -                                | -                                | -                     | -                     |
| Transfer to internally restricted (Note 6)                        | (3,863,137)          | -                                                                         | -                                | 3,863,137                        | -                     | -                     |
| Transfer to externally restricted (Note 12)                       | (404,288)            | -                                                                         | 404,288                          | -                                | -                     | -                     |
| <b>Net assets - end of year</b>                                   | <b>\$ 14,764,784</b> | <b>\$ 14,713,156</b>                                                      | <b>\$ 2,588,689</b>              | <b>\$ 41,992,853</b>             | <b>\$ 74,059,482</b>  | <b>\$ 66,509,535</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 2025

|                                                                      | 2025                       | 2024                       |
|----------------------------------------------------------------------|----------------------------|----------------------------|
| <b>Revenues (Note 16)</b>                                            | <b>\$ 58,588,016</b>       | <b>\$ 47,749,748</b>       |
| <b>Expenses</b>                                                      |                            |                            |
| Processing                                                           | 28,856,288                 | 25,652,099                 |
| Collections                                                          | 11,390,559                 | 10,796,830                 |
| Transportation                                                       | 7,447,760                  | 7,016,642                  |
| General and administration                                           | 4,872,530                  | 4,505,274                  |
| Program administration                                               | 2,452,720                  | 2,452,603                  |
|                                                                      | <u>55,019,857</u>          | <u>50,423,448</u>          |
| <b>Excess (deficiency) of revenues over expenses from operations</b> | <b><u>3,568,159</u></b>    | <b><u>(2,673,700)</u></b>  |
| <b>Other income (expense)</b>                                        |                            |                            |
| Investment income                                                    | 3,259,356                  | 4,871,685                  |
| Interest income                                                      | 752,258                    | 962,048                    |
| Gain on sale of tangible capital assets                              | 1,211                      | -                          |
| Gain on sale of marketable securities                                | 355                        | 8,252                      |
| Unrealized loss on investments                                       | (31,392)                   | (1,260,226)                |
|                                                                      | <u>3,981,788</u>           | <u>4,581,759</u>           |
| <b>Excess of revenues over expenses for the year</b>                 | <b><u>\$ 7,549,947</u></b> | <b><u>\$ 1,908,059</u></b> |

The accompanying notes are an integral part of these financial statements

# PRODUCT CARE ASSOCIATION OF CANADA

## Statement of Cash Flows

For the year ended 31 December 2025

|                                                             | 2025                | 2024                |
|-------------------------------------------------------------|---------------------|---------------------|
| <b>Cash provided by (used in):</b>                          |                     |                     |
| <b>Operating activities</b>                                 |                     |                     |
| Excess of revenues over expenses for the year               | \$ 7,549,947        | \$ 1,908,059        |
| Items not involving cash                                    |                     |                     |
| Market value adjustments                                    | 31,392              | 1,260,226           |
| Amortization of capital assets                              | 671,531             | 706,598             |
| Amortization of intangible assets                           | 3,198               | -                   |
| Loans forgiven                                              | 92,379              | 79,078              |
| Gain on sale of marketable securities                       | (355)               | (8,252)             |
| Gain on sale of tangible capital assets                     | (1,211)             | -                   |
|                                                             | <u>8,346,881</u>    | <u>3,945,709</u>    |
| Changes in non-cash working capital balances                |                     |                     |
| Accounts receivable                                         | (826,211)           | 1,674,865           |
| Prepaid expenses and deposits                               | 339,733             | 94,082              |
| Accounts payable and accrued liabilities                    | 1,405,357           | (1,684,807)         |
|                                                             | <u>9,265,760</u>    | <u>4,029,849</u>    |
| <b>Investing activities</b>                                 |                     |                     |
| (Purchase) redemption of term deposits                      | (4,615,726)         | 7,147,693           |
| Restricted cash and term deposits                           | (404,288)           | (172,270)           |
| Purchase of tangible capital assets - net                   | (338,279)           | (1,160,941)         |
| Proceeds on disposal of tangible capital assets             | 2,423               | -                   |
| Purchase of intangible assets - net                         | (31,981)            | -                   |
| Purchase of investments                                     | (3,259,372)         | (9,871,669)         |
|                                                             | <u>(8,647,223)</u>  | <u>(4,057,187)</u>  |
| <b>Financing activity</b>                                   |                     |                     |
| Issuance of forgivable loans                                | -                   | (93,160)            |
| <b>Net increase (decrease) in cash and cash equivalents</b> | <b>618,537</b>      | <b>(120,498)</b>    |
| <b>Cash and cash equivalents - beginning of year</b>        | <b>4,849,895</b>    | <b>4,970,393</b>    |
| <b>Cash and cash equivalents - end of year</b>              | <b>\$ 5,468,432</b> | <b>\$ 4,849,895</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 2025**

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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 British Columbia, Alberta, 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 2025**

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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:

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

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

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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 2025

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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 and term deposits**

Restricted cash is comprised of the following amounts:

|                                                                                      | <u>2025</u>         | <u>2024</u>         |
|--------------------------------------------------------------------------------------|---------------------|---------------------|
| Quebec RecycFluo Program Reserve (Note 12)                                           | \$ 2,124,876        | \$ 2,055,411        |
| Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve (Note 12) | 213,376             | 128,990             |
| Term deposit held as collateral for credit cards                                     | <u>250,437</u>      | <u>-</u>            |
|                                                                                      | <u>\$ 2,588,689</u> | <u>\$ 2,184,401</u> |

The restricted cash for the Quebec RecycFluo Program Reserve and Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve is comprised of \$2,104,511 of cash held in a segregated bank account and \$233,741 of cash allocated from the Association's cash and cash equivalents. Subsequent to year end the Association has transferred \$233,741 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 2025

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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>2025</u>       | <u>2024</u>       |
|--------------------------------|-------------------|-------------------|
| Balance - beginning of year    | \$ 387,457        | \$ 373,375        |
| Funds advanced during the year | -                 | 93,160            |
| Loans forgiven during the year | <u>(92,379)</u>   | <u>(79,078)</u>   |
| Balance - end of year          | <u>\$ 295,078</u> | <u>\$ 387,457</u> |

**5. Term deposits**

(a) Short-term

As at 31 December 2025, the Association held term deposits of \$11,196,656 (2024 - \$9,667,312) with maturity dates ranging from 10 January 2026 to 12 December 2026 and bearing interest at 2.9% to 4.75% per annum which have been classified as a short-term assets.

(b) Long-term

As at 31 December 2025, the Association held term deposits totalling \$5,836,382 (2024 - \$2,750,000) with maturity dates ranging from 18 July 2027 to 12 September 2027 bearing interest at 2.2% to 4.5% 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 2025

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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, \$3,863,137 (2024 - \$1,312,412) was transferred from unrestricted net assets to internally restricted net assets.

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

|                                                                                           | <u>2025</u>          | <u>2024</u>          |
|-------------------------------------------------------------------------------------------|----------------------|----------------------|
| PCA Program Reserve Fund                                                                  | \$ 40,337,961        | \$ 36,474,824        |
| Funds available for the development of collection facilities<br>(Note 11(b))              | 654,892              | 654,892              |
| Funds available for the development of Saskatchewan<br>collection facilities (Note 11(c)) | <u>1,000,000</u>     | <u>1,000,000</u>     |
|                                                                                           | <u>\$ 41,992,853</u> | <u>\$ 38,129,716</u> |

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2025

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**7. Tangible capital assets**

|                          | Cost                 | Accumulated<br>Amortization | 2025<br>Net          | 2024<br>Net          |
|--------------------------|----------------------|-----------------------------|----------------------|----------------------|
| Land                     | \$ 7,659,119         | \$ -                        | \$ 7,659,119         | \$ 7,659,119         |
| Buildings                | 8,141,509            | 2,519,600                   | 5,621,909            | 5,947,569            |
| Depot equipment          | 3,839,149            | 3,290,658                   | 548,491              | 618,115              |
| Leasehold improvements   | 45,561               | 13,668                      | 31,893               | 41,005               |
| Computer equipment       | 46,163               | 18,392                      | 27,771               | 28,766               |
| Office equipment         | 21,906               | 9,640                       | 12,266               | -                    |
| Assets under development | 732,924              | -                           | 732,924              | 674,262              |
|                          | <b>\$ 20,486,331</b> | <b>\$ 5,851,958</b>         | <b>\$ 14,634,373</b> | <b>\$ 14,968,836</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 administration expenses is a total of \$671,531 (2024 - \$706,598) of amortization expense.

**8. Intangible assets**

|                          | Cost              | Accumulated<br>Amortization | 2025<br>Net      | 2024<br>Net      |
|--------------------------|-------------------|-----------------------------|------------------|------------------|
| ERP Software             | \$ 786,967        | \$ 758,184                  | \$ 28,783        | \$ -             |
| Quebec RecycFluo Program | 50,000            | -                           | 50,000           | 50,000           |
|                          | <b>\$ 836,967</b> | <b>\$ 758,184</b>           | <b>\$ 78,783</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 2025 fiscal year.

Included in operating expenses and general and administration expenses is a total of \$3,198 (2024 - \$Nil) of amortization expense.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2025

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**9. Accounts payable and accrued liabilities**

|                                          | <u>2025</u>         | <u>2024</u>         |
|------------------------------------------|---------------------|---------------------|
| Accounts payable and accrued liabilities | \$ 8,051,396        | \$ 6,208,280        |
| Government remittances payable           | <u>67,617</u>       | <u>505,375</u>      |
|                                          | <u>\$ 8,119,013</u> | <u>\$ 6,713,655</u> |

**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, 2024, and 2025 and has not accrued any estimated penalties in these financial statements.

**11. Commitments**

- (a) During the 2023 fiscal year, the Association entered into an extension of a lease agreement for the Quebec office suite which expires on 31 May 2027.

During the 2023 fiscal year, the Association has entered into an extension of a lease agreement for the Ontario office which expires on 28 February 2031.

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

|            |                   |
|------------|-------------------|
| 2026       | \$ 204,432        |
| 2027       | 154,240           |
| 2028       | 120,761           |
| 2029       | 121,344           |
| 2030       | 121,344           |
| Thereafter | <u>20,224</u>     |
|            | <u>\$ 742,345</u> |

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2025

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**11. Commitments - Continued**

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$1,535,000 available which can to be used for the development of collection facilities for certain ongoing programs. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. As of 31 December 2025, \$880,108 of loans have been disbursed from the pool of available funds (Note 4) and \$585,030 of loans have been forgiven. The remaining undisbursed amount available to be loaned of \$654,892 (2024 - \$654,892) has been presented as a component of internally restricted net assets (Note 6).
- (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 (2024 - \$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 \$1,143,067 (2024 - \$1,772,182) which will be incurred during 2026.

**12. Externally restricted net assets**

Externally restricted net assets are comprised of the following amounts:

|                                                                            | <u>2025</u>         | <u>2024</u>         |
|----------------------------------------------------------------------------|---------------------|---------------------|
| Quebec Recycfluo Program Reserve                                           | \$ 2,124,876        | \$ 2,055,411        |
| Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve | <u>213,376</u>      | <u>128,990</u>      |
|                                                                            | <u>\$ 2,338,252</u> | <u>\$ 2,184,401</u> |

Pursuant to the agreement between the Association and Société Québécoise de récupération 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 \$69,465 and \$84,386 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, resulting in a total fund transfer of \$153,851 (2024 - \$172,270) for the two programs.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

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**13. Financial instruments**

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 31 December 2025.

(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, investments, accounts receivable and forgivable loans. Cash, cash equivalents, restricted cash, term deposits and investments 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 2025, cash and accounts receivable of \$652,911 USD and \$85,773 USD (2024 - \$395,299 USD and \$153,520 USD) respectively and accounts payable and accrued liabilities of \$Nil (2024 - \$11,744 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 2025**

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**13. 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.

**14. Controlled organization**

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

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.

On 27 October 2025 PCA PSI notified the participants of the Washington State LightRecycle program that it was withdrawing from the administration of the program effective 31 December 2025. Recent changes to Washington State law extended the program mandate to 2035. However, PCA PSI has determined that continuing as program administrator is not sustainable under the new framework. Management is of the opinion that the Association is not exposed to any material financial risk associated with the operations of the Washington State LightRecycle program or PCA PSI's termination of its role as administrator of the Washington State LightRecycle program.

The Washington State LightRecycle Program has a residual surplus of USD \$66,900 at 31 December 2025. Management of PCA PSI plans to transfer the residual surplus to a successor program administrator upon final determination of the residual surplus relating to the Washington State LightRecycle Program.

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2025

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**14. Controlled organization - Continued**

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 2025 and for the year then ended are based on the unaudited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

PCA PSI

|                                      | <b>31 December<br/>2025</b> | 31 December<br>2024 |
|--------------------------------------|-----------------------------|---------------------|
|                                      | <u>(unaudited)</u>          |                     |
| Financial Position                   |                             |                     |
| Total assets                         | <b>\$ 2,225,729</b>         | \$ 2,857,902        |
| Total liabilities                    | <b>938,871</b>              | 300,809             |
| Total net assets                     | <b><u>1,286,858</u></b>     | <u>2,557,093</u>    |
|                                      | <b>\$ 2,225,729</b>         | \$ 2,857,902        |
|                                      | <u>(unaudited)</u>          |                     |
| Results of Operations                |                             |                     |
| Total revenue                        | <b>\$ 2,167,584</b>         | \$ 2,162,482        |
| Total expenses                       | <b><u>3,339,241</u></b>     | <u>2,808,780</u>    |
| Deficiency of revenues over expenses | <b>\$ (1,171,657)</b>       | \$ (646,298)        |
|                                      | <u>(unaudited)</u>          |                     |
| Cash Flows                           |                             |                     |
| Cash used in operating activities    | <b>\$ (902,598)</b>         | \$ (778,069)        |



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**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2025

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**15. Related party transactions**

The Association is related to PCA PSI (Note 14). The following summarizes the related party balances and transactions for the year.

Included in accounts receivable is \$45,153 (2024 - \$22,384) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2026 fiscal year.

Included in accounts payable is \$335,615 (2024 - \$Nil) due to PCA PSI. These amounts are unsecured, non-interest bearing and will be paid in the 2026 fiscal year.

Included in revenues is \$238,313 (2024 - \$233,552) charged to PCA PSI for administrative expenses.

The Association is related to a corporation controlled by an executive of the Association. During the year, the Association incurred expenditures of \$355,325 (2024 - \$247,132) for executive services, project management, systems development and business process and system documentation from this corporation.

For the year ended 31 December 2025 expenditures of \$323,344 (2024 - \$247,132) are included in general and administrative expenses in the statement of operations and \$31,981 (2024 - \$Nil) of costs related to system development have been included in intangible assets in the statement of financial position.

Included in accounts payable is \$30,852 (2024 - \$51,975) due to this corporation. These amounts are unsecured, non-interest bearing and will be paid in the 2026 fiscal year.

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

**16. Revenue**

|                             | <u>2025</u>          | <u>2024</u>          |
|-----------------------------|----------------------|----------------------|
| Environmental Handling Fees | \$ 57,279,196        | \$ 45,993,575        |
| Other                       | <u>1,308,820</u>     | <u>1,756,173</u>     |
|                             | <u>\$ 58,588,016</u> | <u>\$ 47,749,748</u> |

## **APPENDIX F – 2025 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 2025**

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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 2025:

- 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 - Product 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 – 2025 Reporting Year dated November 2025, 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 the 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 2025 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 2025 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 – 2025 Reporting Year dated November 2025 as issued by the British Columbia Ministry of Environment and Parks.
2. Pollution The Selected Information in Section 6 - Pollution Prevention Hierarchy and Product/Component Management includes information related to the disposition of Phosphor Powder with Mercury. The product management of Phosphor Powder with Mercury shipments are tracked on government hazardous waste manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a downstream processor. Materials are comingled at the primary processor before being shipped to a downstream processor. Sample hazardous waste manifests indicating the final disposition of Phosphor Powder with Mercury for shipments to downstream processors were obtained for 1 of the 2 processing pathways for Phosphor Powder with Mercury. The final disposition of products shipped to the processor where hazardous waste manifests indicating the final disposition were not available is based on questionnaire responses from the primary processor or certificates of destruction. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1 as it pertains to the disposition of Phosphor Powder with Mercury.

## 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

## 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>                                                                                                                                                                               |                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| <b>Disclosure per Annual Report</b>                                                                                                                                                                                                                                                                                                                                              | <b>Reference</b>                                 |
| Total number of collection facilities - 496                                                                                                                                                                                                                                                                                                                                      | 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 provided access through a total of four hundred and ninety-six (496) collection sites. This includes four-hundred and thirty-six (436) contracted collection sites and an additional sixty (60) sites made available through EPRA’s network for residential light fixtures.”                                                                                        |                                                  |
| “In 2025, there was a net decrease of five (5) sites from 2024 in the Program’s contracted collection site network. A total of seven (7) advertised sites added, and twelve (12) advertised sites were removed.”                                                                                                                                                                 |                                                  |

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 or its service providers for the collection of program materials during the reporting period: 1 January – 31 December 2025, a physical location that is available to collect program materials, and the staff of the facility has an adequate understanding of the program.
- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the Annual Report.
- Large volume generators (LVG’s) and collection events are excluded from the number of collection facilities.
- The change in number of collection facilities is calculated by comparing the current number of collection facilities, a sum of all the collection facilities that have a signed contract within a given reporting year and those that closed within the same reporting year, to the number of collection facilities reported in the prior reporting year.

## Pollution Prevention Hierarchy

| Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Disclosure per Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Reference                      |
| <p>“After collection, Program Products are transported to the Program’s primary processors.”</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 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 and be processed in the following year.”</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 those found in small appliances and other electrical and electronic equipment (e.g., metal, glass, plastics, etc.). Given these similarities, the Program partnered with the Electronic Products Recycling Association ("EPRA") program to collect residential fixtures along with electronic and electrical products at EPRA-contracted collection sites. Residential fixtures were collected through the Program's collection network. At sites that also participated in the EPRA program, fixtures were collected using a comingled collection approach alongside electronic and electrical products. Following collection, residential fixtures were shipped to three independent processors, where they were processed together with other electrical and electronic products and separated into their respective material streams for recycling and recovery. A small amount of sub-components were sent to landfill as refuse.”</p> |                                |



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| <p>Sub-Component: Ferrous Steel<br/>Downstream process: Processing, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Plastics<br/>Downstream process: Processing, production, non-processing, other final disposition<br/>End fate: Recycled, Landfilled</p> <p>Sub-Component: Aluminum<br/>Downstream process: 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, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Glass<br/>Downstream process: Production, processing<br/>End fate: Recycled</p> <p>Sub-Component: Circuit Boards<br/>Downstream process: Refining, processing, non-processing<br/>End fate: Recycled</p> <p>Sub-Component: Rechargeable Batteries<br/>Downstream process: Non-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.”<br><br>"PCB ballasts are consolidated at an approved facility, transported to a hazardous waste management company, and then to a licensed incinerator, where they were incinerated at high temperature."                                                                                                                                                                                          |                                |
| 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:

Lamps, Crushed Lamps, Commercial Fixtures, Non-PCB Ballasts and PCB Ballasts:

- 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).
- 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.

#### Residential Fixtures:

- Acceptable end fates are determined in accordance with the Program's approved stewardship plan, applicable regulation, and qualitative information on processing methods and end fate of materials/components obtained through Recycler Qualification Office (RQO) audits and due diligence processes at the service provider level.
- Quantitative monitoring of deliveries to primary processors and from primary processors to the next point in the recycling process (mass balancing) is maintained by the service provider. To the extent that there are further steps in the recycling process prior to a point of final disposition, qualitative data is collected and the processing pathways are subject to a periodic audit process.
- Mass balancing data is compiled from self-reported data from sites of final recovery. The compilation of the data is subject to 3rd party assurance, but the base data remains unaudited and may include estimates where sites of final recovery are unable to, or choose not to, report data.
- Primary processors report the weights shipped and the next destination of material components on a quarterly basis.
- Primary processor reporting is reviewed on a quarterly and annual basis by the service provider to ensure material components are processed in line with the processing pathways as determined by the approved RQO Downstream Flow documentation. For any material components identified as processed by unapproved processors, the service provider initiates a follow-up process including confirming approval status with RQO and contacting primary processors to investigate or stop shipments depending on the nature of the material.
- Prior to approval, all new processors are subject to an initial due diligence review that ensures certification to the Electronic Recycling Standard (ERS). This review establishes the downstream processing pathways and ensures identified points of final recovery for each category are consistent with the acceptable end fates identified. This review also includes confirming there are no further processing steps involved in material recovery and that the sites have regulatory approval to undertake the declared types of recovery.
- All approved processors are subject to ongoing audit requirements as outlined in the Interim RQO Audit Policy that came into effect during Q2 2020 in response to COVID-19 and remains in effect as at December 31, 2025. The frequency and type of audit is risk-based and depends on the type of material handled, processing activities undertaken and whether it is processed in or outside of Canada.

**Product collected****Specific disclosures in the annual stewardship report from Section 7.2 - Product Collected for which evaluation criteria were developed**

| Disclosure per Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Reference                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| “Collection quantities for the different Program Products are based on annual processor reports and/or estimated based on quantities processed and reported by the Program’s processors between January 1 and December 31, 2025.”                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                           |
| <b>Product collected</b><br>Whole Lamps – 5,800,905 units<br><br>Residential Fixtures – 295 tonnes<br><br>PCB Containing Ballasts – 5,308 kg<br><br>Pre-crushed Lamps – 1,303 kg                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Table 14: Estimated Quantity of Product Collected in 2025 |
| <p>“Product Care partners with EPRA for the collection of residential light fixtures. As fixtures collected are comingled with EPRA and OPEIC products, the Program, EPRA and OPEIC use a sampling protocol to approximate the proportion of EPRA products, OPEIC products and lighting fixtures collected in EPRA’s collection containers.”</p> <p>“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.”</p>                                                                                                              |                                                           |
| <b>Product Collected – Lamps</b><br>Fluorescent Tubes (All sizes and shapes) – 2,189,577 units<br><br>Compact Fluorescent Lights (CFL)/ Screw-In Induction Lamps – 689,257 units<br><br>Light Emitting Diodes (LED) – 1,070,160 units<br><br>High Intensity Discharge (HID) and Other – 100,723 units<br><br>Incandescent / Halogen – 1,751,188 units                                                                                                                                                                                                                                                                                                                                                                                      | Table 15: Whole Lamp Units Collected by Product Category  |
| <p>“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.”</p> <p>“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.”</p> <p>“This number (Incandescent/Halogen) includes projector bulbs and miniature bulbs.”</p> |                                                           |

“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 2025 Annual Report. |
|---------------------------------------------------------------------------------------------------------------------------|

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

- All stewardship plan targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation have been identified and reported on by management in the Annual Report.