



# NEW BRUNSWICK PAINT PROGRAM



Submitted to:

**Tim LeBlanc**

Chief Executive Officer

Recycle New Brunswick, 277 Main St.  
Fredericton, NB E3A 1E1

2025 Annual Report

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# 1. About Product Care

The New Brunswick Paint Stewardship Plan (“Plan”) is administered and operated by Product Care Association of Canada (“Product Care”). On behalf of its members, Product Care, oversees the administration, collection, transportation, recycling and management of all regulated post-consumer paint, including paint aerosols (“Accepted Products”).

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

Product Care’s members include obligated producers, as defined under the [Designated Materials Regulation – Clean Environment Act 2024-37](#) (“Regulation”), effective July 15, 2024, for products designated under the architectural paint category.

## 1.1. REPORTING PERIOD

This report covers the 2025 calendar year (January 1 to December 31, 2025). This report has been prepared in accordance with the annual reporting requirements set out in Section 45 (Annual Reports and Other Information) of the Regulation and is based on the commitments established under the approved 2021–2025 Plan.

A revised 2026 Plan was approved on December 5, 2025. Accordingly, this 2025 Annual Report has been prepared based on the approved 2021–2025 Plan.

## 1.2. PLAN SUMMARY

Product Care has operated the approved paint stewardship Plan in New Brunswick in accordance with the applicable stewardship regulation since 2009. The Plan previously operated under the Designated Materials Regulation, New Brunswick Regulation 2008-54, until it was repealed and replaced by the Designated Materials Regulation – Clean Environment Act 2024-37, which came into effect on July 15, 2024.

A revised 2026 Program Plan reflecting the updated regulatory framework was subsequently approved by Recycle New Brunswick on December 5, 2025. The Plan was approved for one year, January 1 to December 31, 2026. Product Care is required to submit the next paint stewardship plan by September 30, 2026.

“Accepted Products” are defined by the Regulation as the designated material “paint” which is defined as “a tinted or untinted water-based, oil or solvent-based architectural coating used for commercial or household purposes, including stain, and includes the coating’s container” or a “coloured or clear paint or stain sold in an aerosol container and includes the paint’s or stain’s container, but does not include coatings intended for marine antifouling, industrial or automotive applications”.

A detailed list of products accepted by the Plan is found on Product Care’s website (<https://www.productcare.org/products/paint/new-brunswick/>).

The Plan is funded by environmental handling fees (EHFs), which are remitted to Product Care by its paint industry members on sales of Accepted Products in or into New Brunswick. The fees are used to operate the Plan, including collection, transportation and management of leftover paint, as well as program administration and consumer education.

The Plan offers collection sites throughout the province where consumers can bring leftover paint. Collection services are offered through redemption centres, retail locations, local government recycling/waste facilities and collection events. The Plan supplies collection sites with standard reusable collection containers (“tubskids” and drums). The Plan contracts with a hauler to deliver empty collection containers and pick-up full ones from collection sites and events, and consolidate the full collection containers into loads, which are shipped to a processor for processing. Additional Plan elements managed by Product Care include revenue management, communications, and administration.

### 1.3. REPORTING REQUIREMENTS

Section 39(b) of the Regulation requires the Plan to use Categories of Material for annual reports, performance measures, and targets.

Under the approved 2026 Plan, Product Care established two Categories of Material for Accepted Products:

- Paint Materials Category
- Container Materials Category

These Categories of Material were approved by Recycle NB as part of the approved 2026 Plan.

Accordingly, this Annual Report has been prepared in accordance with Section 45 (Annual Reports and Other Information) of the Regulation, including the requirement to report by Category of Material, and is based on the reporting commitments established under the approved 2021–2025 Plan.

Applicable reporting requirements and commitments are summarized in Table 1 below.

Table 1: Annual Reporting Commitments

Reporting Measures	Reporting Commitment	Regulatory requirement
Paint sold	Report annually on total litres sold, for the Paint Materials Category	45(2) at the same time a producer submits its annual report, the producer shall provide to the stewardship board a statement in writing specifying the total amount of designated materials, by category of material, distributed by the producer during the previous calendar year or during the period approved by the stewardship board
Paint collected	Report annually on the total estimated amount of paint collected in the province by Category of Material:  Paint Materials Category: <ul style="list-style-type: none"> <li>• Residual Paint (litres)</li> <li>• Residual Aerosol Paint (litres)</li> </ul> Container Materials Category: <ul style="list-style-type: none"> <li>• Metal Containers (tonnes)</li> <li>• Plastic Containers (tonnes)</li> </ul> Report annually on the total estimated amount of paint collected by Regional Service Commission for the Category of Material:  Paint Materials Category. <ul style="list-style-type: none"> <li>• Residual Paint (tubskids)</li> <li>• Residual Aerosol Paint (drums)</li> </ul>	45(1)a the total amount of designated material waste, by category of material, collected: (i) in the Province, or (ii) in the geographical areas specified in the stewardship plan;
Collection sites	Report annually on the number and location (community and Regional Service Commission) of contracted collection sites.	45(1)b

Reporting Measures	Reporting Commitment	Regulatory requirement
Collection events	Report annually on the number and location of collection events.	a description of collection systems used and the location of return facilities, if any
End fate management	<p>Report annually on the amount of designated material waste that was reused, recycled, recovered for energy, stored, processed, disposed of, or otherwise handled, by Category of Material:</p> <p>Paint Materials Category:</p> <ul style="list-style-type: none"> <li>• Water-based Paint</li> <li>• Oil-based Paint</li> <li>• Residual Aerosol Paint</li> </ul> <p>Container Materials Category:</p> <ul style="list-style-type: none"> <li>• Metal Containers</li> <li>• Plastic Containers</li> </ul>	45(1)c the amount of designated material waste, by category of material, that was reused, recycled, composted, recovered for the purposes of energy, stored, processed, disposed of or otherwise handled;
End fate processes	<p>Report annually a description of the end fate processes used to manage the handling of designated material waste by Category of Material. This will include a description of how the following are managed:</p> <p>Paint Materials Category:</p> <ul style="list-style-type: none"> <li>• Water-based Paint</li> <li>• Oil-based Paint</li> <li>• Residual Aerosol Paint</li> </ul> <p>Container Materials Category:</p> <ul style="list-style-type: none"> <li>• Metal Containers</li> <li>• Plastic Containers</li> </ul>	45(1)d a description of the types of processes used to reuse, recycle, compost, recover energy from, store, process, dispose of or otherwise handle designated material waste, by category of material;
End fate facilities	Report annually the location of any storage, processing, or handling facilities for paint.	45(1)e the location of any storage, processing or handling facilities for designated material waste;
Design for environment	Report annually on the efforts to redesign paint to improve opportunities for reuse and recycling, for both Categories of Material (undifferentiated).	45(1)f a description of the efforts to redesign designated materials to improve opportunities for reuse and recycling, by category of material;
Consumer awareness	Report annually on the types of consumer information, educational materials and strategies undertaken by the Plan.	45(1) g the types of consumer information, educational materials and strategies adopted by the producer;
Consumer awareness survey	Conduct consumer awareness survey every two (2) year.	45(1)h an assessment of the effectiveness of its stewardship plan against the performance measures and the targets that were approved or imposed by the stewardship board;
Plan assessment	The Plan's effectiveness will be assessed annually against the performance measures and the targets that were approved or imposed by the stewardship board.	

Reporting Measures	Reporting Commitment	Regulatory requirement
Financial statements	Report annually the audited financial statements of the annual statement of revenues and expenses incurred in connection with the stewardship plan.	45(1)i) the annual financial statements, as prepared by an independent auditor, of the revenues received and the expenditures incurred in connection with the stewardship plan;

## 2. Producer information

As of July 15, 2024, the term “producer” officially replaced “brand owner” in the regulation. A producer is now defined as the first party in the supply chain that meets one of the following criteria:

1. Brand holder of the designated material with a permanent establishment in Canada.
2. Importer into New Brunswick with a permanent establishment in New Brunswick.
3. Retailer in New Brunswick that supplies the designated material to consumers.

As of December 31, 2025, 77 producers were registered under the Plan (APPENDIX 1 – PRODUCERS LIST provides a list of registered producers).

In accordance with Section 45(2) of the Regulation, Product Care reports annually on total litres sold for the Paint Materials Category in New Brunswick. For the reporting period, producers reported sales of approximately 4,900,927 litres<sup>1</sup> of Paint in New Brunswick.

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

### 3. Collection

#### 3.1. TOTAL AMOUNT OF POST-CONSUMER PAINT COLLECTED

In accordance with Section 45(1)(a) of the Regulation, Table 2 below shows the total amount of post-consumer paint, for the Paint Materials Category, collected by the Plan for the 2025 reporting period.

Table 2: Total Amount of the Post-Consumer Paint Collected in 2025

Item	Number of Tubskids <sup>2</sup>	Number of Aerosol Drums	Residual Paint Volume from Tubskids (L) <sup>3</sup>	Residual Aerosol Paint Volume (L) <sup>4</sup>	Paint Share Volume (L) <sup>5</sup>	Total Residual Paint Volume (L)
Volume Collected	2,305	262	288,984	1,402	2,418	292,804

Table 3 provides the 2025 recovery rate, which is the volume of paint collected as a function of the volume of paint sold in New Brunswick in 2025. It also shows the volume available to collect as a function of sales and the calculated capture rate for 2025.

<sup>2</sup> Each collection bin (tubskid) measures 42 x 42 x 48" with a nominal capacity of 108 one-gallon containers.

<sup>3</sup> To determine the residual volume of paint collected from tubskids, the number of tubskids collected is multiplied by a conversion rate of 125.4 L per tubskid. Residual paint volume from tubskids has been rounded up. This conversion rate is obtained by dividing the total actual residual paint extracted (including both water-based and solvent-based) by the number of tubskids processed in the same year. Paint that was previously not processed in 2024 was processed in 2025.

<sup>4</sup> Based on a conversion rate of 5.25 litres per drum for 262 aerosol drums, plus 0.114 litres per aerosol can for 231 aerosol cans shipped in paint tubskids, which were separated and processed by the paint processor.

<sup>5</sup> PaintShare volume is calculated assuming that containers are 75% full.

Table 3: 2025 Paint Sales, Residual Recovery Volume, Recovery Rate, Available to Collect and Capture Rate – Paint Materials Category

	Total
Sales (litres)	4,900,927
Residual Recovery Volume (litres)	292,804
Recovery Rate (%)	6.0%
Total Available to Collect (litres) <sup>6</sup>	445,984
Available to Collect (%) <sup>7</sup>	9.1%
Capture Rate (% collected/available)	65.7%

In 2021, the Available to Collect Study was conducted at the request of the regulators to estimate the potential amount of waste paint that could be collected in the province. The study took into consideration factors such as consumer intention, storage time, and end-of-life management obtained via surveys and sampling. It is important to acknowledge that any sampling and surveys have a degree of uncertainty. Factors such as sample size, selection methodology, question phrasing, and response rates can all contribute to variations in results, limiting their precision. Therefore, the results of the study only serve as a general estimate when evaluating Plan performance.

<sup>6</sup> The 2025 total available to collect volume was calculated based on the results of the Atlantic Availability to Collect Study conducted in 2021.

<sup>7</sup> The Atlantic Availability to Collect Study conducted in 2021 established the percentage of available to collect as 9.1% for 2021-2026.

Table 4 shows the total amount of paint tubskids and aerosol drums collected by the individual regions of New Brunswick.

Table 4: Collection Containers Collected by Region in 2025

Regional Service Commissions	Paint (tubskids)	Aerosol (drums)
Northwest Regional Service Commission (RSC 1)	78	17
Restigouche Regional Service Commission (RSC 2)	76	13
Chaleur Regional Service Commission (RSC 3)	354	10
Acadian Peninsula Regional Service Commission (RSC 4)	96	6
Greater Miramichi Regional Service Commission (RSC 5)	83	9
Kent Regional Service Commission (RSC 6)	80	2
Southeast Regional Service Commission (RSC 7)	795	147
Kings Regional Service Commission (RSC 8)	63	8
Fundy Regional Service Commission (RSC 9)	416	32
Southwest New Brunswick Service Commission (RSC 10)	86	9
Capital Regional Service Commission (RSC 11)	97	2
Western Valley Regional Service Commission (RSC 12)	81	7
<b>TOTAL</b>	<b>2,305</b>	<b>262</b>

### 3.2. COLLECTION SITES

As of December 31, 2025, 64 collection sites were participating in the Plan, exceeding the program's commitment of 60 collection sites. See Table 5 for the breakdown of collection site changes in 2025.

Table 5: Collection Site Changes in 2025

	# of Collection Sites	Changes
2025	64	2 sites opened
2024	62	4 sites opened, 3 site closed

In accordance with Section 45(1)(b) of the Regulation, APPENDIX 2 – COLLECTION SITES provides details on the collection sites, including location and participation in the PaintShare program.

### 3.3. COLLECTION SITE VISITS

In accordance with the Plan commitment “Collection sites will be visited at least once every two years to ensure sites are operating according to Product Care’s NB Collection Facility Guidelines”, a Product Care representative visited 61 collection sites in 2025 (see APPENDIX 3 - COLLECTION SITES VISITS) and 62 collection sites in 2024, providing in-person support to the collection site staff, delivering informational brochures and providing any necessary training. Every site has been visited at least once in the previous two years, thus fulfilling the Plan's obligations.

### 3.4. REGIONAL SERVICE COMMISSION EVENTS

In addition to providing collection services through the collection site network, the Plan partnered with Regional Service Commissions (RSCs) to collect paint at household hazardous waste (HHW) events. In accordance with Section 45(1)(b) of the Regulation, Product Care reports annually on the number and location of collection events. According to information provided by Regional Service Commissions to Product Care, 44 household hazardous waste (HHW) collection events were held in 2025 (see Table 6). The Plan managed all post-consumer paint collected from these events.

Table 6: HHW Collection Event Locations and Dates in 2025

Location	Date	Location	Date
Fundy Albert (Hillsborough)	January 8-9	Riverview	July 2-3
Tantramar (Sackville)	January 15-16	Fundy Albert (Riverside-Albert)	July 9-10
Shediac	January 22-23	Dieppe	July 16-17
Cap-Acadie (Grand Barachois)	January 29-30	Three Rivers (Petitcodiac)	July 23-24
Salisbury	February 5-6	Cap-Acadie (Beaubassin East)	August 6-7
Moncton	February 12-13	Tantramar (Sackville)	August 13-14
Memramcook	February 19-20	Maple Hills (Irishtown)	August 20-21
Cap-Acadie (Beaubassin East)	March 5-6	Strait Shores (Port Elgin)	August 27-28
Riverview	March 12-13	Shediac	September 3-4
Fundy Albert (Hillsborough)	March 19-20	Fundy Albert (Alma)	September 10-11
Dieppe	March 26-27	Moncton	September 17-18
Shediac	April 2-3	Memramcook	October 1-2
Fundy Albert (Riverside-Albert)	April 9-10	Riverview	October 8-9
Three Rivers (Petitcodiac)	April 16-17	Cap-Acadie (Grand Barachois)	October 15-16
Maple Hills (Irishtown)	April 23-24	Salisbury	October 22-23
Tantramar (Sackville)	April 30 - May 1	Dieppe	October 29-30
Strait Shores (Port Elgin)	May 7-8	Tantramar (Dorchester)	November 5-6
Fundy Albert (Alma)	May 14-15	Three Rivers (Petitcodiac)	November 12-13
Moncton	May 21-22	Fundy Albert (Hillsborough)	November 26-27
Memramcook	May 28-29	Strait Shores (Port Elgin)	December 3-4
Tantramar (Dorchester)	June 4-5	Maple Hills (Irishtown)	December 17-18
Cap-Acadie (Grand Barachois)	June 18-19	Salisbury	June 25-26

## 4. Material Management

### 4.1. DESIGN FOR ENVIRONMENT

In accordance with Section 45(1)(f) of the Regulation, Product Care reports annually on the efforts to redesign paint to improve opportunities for reuse and recycling, for both Categories of Material (undifferentiated).

#### Product environmental impact reduction, reusability and recyclability

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

Beyond their primary function of protecting built infrastructure, coatings are also essential components in the production processes of various industries. Functional coatings provide additional properties to materials, leading to upgraded infrastructure, innovative products, and resource efficiency.

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

#### Transition to water-based paints

The paint industry has increasingly favoured water-based (latex) paint products over oil-based (alkyd) paints in the last decade, significantly impacting the architectural paint sector. In the past five years, there has been an additional 10% shift toward water-based paints. According to representatives from the Canadian paint industry, this transition has led to a reduction of around 44 kilotonnes of volatile organic compound (VOC) emissions over the past 15 years.

#### VOC reduction in paint formulation and future trends

Paint manufacturers are actively finding ways to reduce volatile organic compounds (VOCs) in their products, though achieving zero VOC might take time. Regulations and innovations in biobased products are driving the reduction of VOCs. Proposed regulations for VOC in architectural paints, industrial, commercial adhesives & sealants, and auto refinish coatings are expected to further reduce VOC emissions.

Several of our members offer Greenguard-certified paint products, which help consumers easily identify options that meet rigorous third-party standards for low chemical emissions. This certification supports healthier indoor environments and reinforces consumer confidence in making sustainable choices.

According to representatives from the Canadian paint industry, low-VOC and VOC-free paints now account for approximately 50% of all paint sold, particularly within the architectural and decorative segments. The widespread adoption of these formulations reflects both regulatory progress and growing consumer demand for safer, more environmentally responsible products.

Industry is steadily increasing the use of bio-based ingredients. Suppliers are offering more plant-derived and renewable inputs for formulations, replacing traditionally petroleum-based or toxic substances. It is expected that these reformulation trends will result in a further decrease of approximately 2 kilotonnes of VOC emissions over the next 5 years.

#### Sustainable packaging innovations in the paint sector

The paint industry is witnessing a notable shift towards more sustainable packaging solutions, as companies increasingly adopt materials with higher recycled content. Currently, some industry players are utilizing packaging that contains 15% recycled content, contributing to a circular economy. There is also an industry-wide goal to achieve 50% recycled content by 2030. This aligns with federal mandates aiming for significant reductions in non-recyclable packaging materials. The composition of these recycled materials varies, with plastics and other innovative components being considered to meet these evolving standards.

Additionally, the sector is exploring alternative materials, like cellulose and seaweed, to reduce reliance on traditional, less environmentally friendly packaging options. These efforts are part of a broader industry commitment to decrease non-recyclable material usage by 10% by 2030, in line with governmental objectives.

## 4.2. POST-CONSUMER PAINT MANAGEMENT

In accordance with Sections 45(1)(c) and 45(1)(d) of the Regulation, the following section describes the methods the Plan used to manage paint and the amount of paint managed through each method for the Paint Materials Category and the Container Materials Category.

All paint, collected through the Plan is sent to the Laurentide Re-sources Atlantic Inc. facility in Richibucto, New Brunswick for initial processing.

In 2025, a total of 2,284 tubskids of leftover paint (excluding paint aerosols) were shipped to the Laurentide facility in Richibucto, New Brunswick for processing, which includes tubskids collected in 2024, held at the transporter’s (Hebert’s Recycling) consolidation facility, and processed in 2025. Paint aerosols were sent to the GFL Environmental facility in Sussex, New Brunswick for processing.

During the reporting period, Laurentide processed (i.e., opened, sorted, and bulked into shipping containers) 2,278 tubskids (excluding paint aerosols), which includes tubskids that remained in their inventory from 2024.

Table 7 shows the volume of post-consumer paint and aerosols shipped to processors and the volume processed by collection container (tubskids and drums) and by residual volume (litres).

Table 7: Total Amount Post-Consumer Paint Processed in 2025

Item	Number of Tubskids	Residual Paint Volume (L)	Number of Aerosol Drums	Residual Aerosol Paint Volume (L) <sup>8</sup>	Total Residual Paint Volume (L)
Volume Shipped to Processor	2,284	286,351 <sup>9</sup>	280	1,496	287,847
Volume Processed	2,278	285,599 <sup>10</sup>	280	1,496	287,095

<sup>8</sup> Based on a conversion rate of 5.25 litres per drum for 280 aerosol drums, plus 0.114 litres per aerosol can for 231 aerosol cans shipped in paint tubskids, which were separated and processed by the paint processor.

<sup>9</sup> Residual paint volume shipped to the processor has been rounded up. To determine the residual volume of paint shipped to processors from tubskids, the number of tubskids shipped is multiplied by a conversion rate of 125.4 L per tubskid. This conversion rate is obtained by dividing the total actual residual paint extracted (including both water-based and solvent-based) by the number of tubskids processed in the same year. Paint that was not processed in 2024 was processed in 2025.

<sup>10</sup> Actual volume of residual paint recovered from processed tubskids, including both water-based and solvent-based paint.

Table 8 shows the number of tubskids and drums that were collected and processed in each of the reporting years, and inventory that is carried over for processing in the following year. Inventory carried over is material that has been collected, but not processed. This includes material in transit, in storage at transit hubs, and in storage at the processor.

Table 8: Total Amount of Collection Containers Collected, Processed and Inventory Carried Over

2025	Number of Tubskids	Number of Aerosol Drums
Inventory carried over (2024)	219	79
Collected	2,305	262
Processed	2,278	280
Inventory carried over (to 2026)	246	61

### Metal and Plastic Containers Collected and Processed

As part of contractual obligations to Product Care, Laurentide is required to adhere to approved material disposition, including metal and plastic containers management. Requirements for standardized inventory reporting combined with periodic inspections by Product Care ensure materials are managed in accordance with Product Care requirements. Table 9 lists the amount of metal and plastic containers collected and managed in 2025. Containers collected and not managed in 2025, will be managed in 2026.

Table 9: Metal and Plastic Containers Collected and Managed in 2025

Container Type	2025		
	Collected (tonnes)	Managed (tonnes)	Carry-over (tonnes)
Metal <sup>11</sup>	66.9	66.9	0
Plastic (HDPE 2)	5.3	5.6	1.7
Plastic (polypropylene)	40.4	36.9	16.1
Total	112.7	109.4	17.8

Metal containers (paint containers and paint aerosol containers) were sent to scrap metal recyclers, comingled, and processed with various other metal products. The processed scrap metals are then sold as a commodity and eventually end up being recycled at a smelter. Plastic containers are sent to be converted into kerosene and diesel. Table 10 lists processors and management process for metal and plastic containers.

<sup>11</sup> Metal weight for aerosol paint cans is calculated using a conversion factor of 35.5 kg per aerosol drum.

Table 10: A list of metal and plastic container processors with their management processes

Name of processors	Location	Management process
DR Metal Recycling	New Brunswick	Processed with other scrap metal and sold as a metal commodity
Sustane Tech	Nova Scotia	Plastic containers are converted into kerosene and diesel

## Management Methods

### 4.2.1. REUSE (PAINTSHARE PROGRAM)

The PaintShare program makes better quality paint returned to collection sites available to the public to take and use at no cost. PaintShare was offered at 27 collection sites in 2025 (see APPENDIX 2 – COLLECTION SITES for a list of sites offering PaintShare). Participating collection sites reported approximately 2,418 litres of paint given away for reuse in 2025.

The amount of paint taken through the Paint Share program is subject to consumer demand. The accuracy of volumes managed through the Paint Share program is predicated on users completing the reuse tracking form. PaintShare volumes are estimated by assuming that each container is 75% full on average.

### 4.2.2. RECYCLING

At the Laurentide Re-resources facility, paint containers are removed from collection bins (tubs/kids), inspected, opened, sorted by type, colour and quality, and poured into shipping containers according to management options. Bulked paint of recyclable quality is then transferred to an affiliated processor Peintures Recupérées du Québec (PRQ) in Victoriaville, QC or sent to customers located offshore. Table 11 provides the quantities of water-based paint and solvent-based paint that were reprocessed and recycled into paint. The diminishing market for solvent-based paint has made it increasingly difficult to recycle. Consequently, while limited amounts of solvent-based paints continue to be recycled, a large portion of the volume is sent for energy recovery.

Table 11: Quantity and Type of Paint Recycled in 2025 <sup>12</sup>

Type	Litres	Percentage
Water-based paint	173,307	84%
Solvent-based paint	33,356	16%
Total	206,663	100%

<sup>12</sup> Volumes managed through the PaintShare program are not included in Table 11.

### **4.2.3. ENERGY RECOVERY**

Not all solvent-based paint collected is of suitable quality for recycling. In some cases, the paint may be in the form of skins or sludge, of an undesirable colour, contaminated or of the wrong chemistry for paint recycling. In addition, regulations such as the Federal VOC Regulations, require more stringent limits on certain chemical constituents, which tend to be found in higher concentrations in older paints, making it difficult to recycle. Finally, the market for recycled solvent-based paint is significantly smaller than that for water-based products and demand continues to decline.

Due to the high solvent content of solvent-based paints, these products are suitable for energy recovery. Through the process of fuel blending, solvent-based paint collected that is not suitable for paint recycling is used as an alternative energy source in applications such as permitted incinerators.

During the reporting period, 38,407 litres of solvent-based paint and paint from paint aerosols processed were blended with other fuels and utilized for energy value at licensed facilities.

### **4.2.4. LANDFILL**

The sorting and bulking of the water-based paint by Laurentide Re-sources generated 42,025 litres of non-recyclable water-based sludge/solid, which were solidified and disposed of at a synthetic-lined landfill cell with leachate collection.

### **4.2.5. INCINERATION**

No material was incinerated during the reporting period.

In accordance with Section 45(1)(c) of the Regulation, Table 12 shows the breakdown of post-consumer paint and empty containers that were reused, recycled, recovered for energy or disposed of in an engineered landfill, for the Paint Materials Category and the Container Materials Category. Paint is shown in litres and as a percentage, and empty containers are shown in tonnes and as a percentage.

Table 12: Management of Paint - Paint Materials Category and Container Materials Category

Paint Materials Category (litres)		
Method	Volume(litres)	Percentage
Reuse	2,418	0.8%
Recycle	206,663	71.4%
Energy Recovery	38,407	13.3%
Landfill	42,025	14.5% <sup>13</sup>
Incineration	0	0%
Total	289,513	100%
Container Materials Category (tonnes)		
Method	Volume (tonnes)	Percentage
Reuse	0	0%
Recycle	109.4	100%
Energy Recovery	0	0%
Landfill	0	0%
Incineration	0	0%
Total	109.4	100%

### 4.3. LOCATION OF PROCESSING AND CONTAINMENT FACILITIES

In accordance with Section 45(1)(e) of the Regulation, Table 13 provides a list of facilities contracted by the Plan to handle and process paint and containers.

<sup>13</sup> The amount of paint that can be recycled back into paint is heavily dependent on the quality of the paint coming into the collection systems. Poor quality paint (e.g. previously frozen) cannot be recycled back into paint.

Table 13: Processing & Containment Facilities

Location Address	Facility Type
Hebert's Recycling Inc. 53 Walsh Avenue, Miramichi, NB E1N 3A5	Containment Facility
Laurentide Re-sources Atlantic Inc. 9322 Rue Main, Richibucto, NB E4W 4C7	Processing and Containment Facility
Société Laurentide Inc. 345 Bulstrode Street, Victoriaville, QC G6T 1P7	Processing and Containment Facility
GFL Environmental 17 Jones Court, Sussex NB E4E 2S2	Processing and Containment Facility
DR Metal Recycling 180 Edinburgh Dr, Moncton NB E1E 2K7	Containers Processing Facility
Sustane Tech Suite 110 3770 Kempt Road, Halifax, NS B3K 4X8	Containers Processing Facility

## 5. Communication and Education

Consumer participation is essential to the success of the Plan. 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 said product.

In 2025, Product Care implemented education activities to meet these objectives, complying with the requirements under Regulatory Requirement 39(k). The following section provides details regarding these efforts, as per Section 45(1)(g) of the Regulation.

### 5.1. STRATEGY

Consumers of the Accepted 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 Plan uses 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 Plan.

### 5.2. COMMUNICATION CHANNELS

#### 5.2.1. BILINGUAL WEBSITE

Product Care owns and manages two websites—[productcare.org](https://productcare.org) (English) and [agrp.ca](https://agrp.ca) (French)—that serve as program information hubs. These sites are consumer-facing and have been designed to meet their specific needs. Website content includes:

- Recycling locator
  - Interactive map displaying *all* paint collection sites within the province, including hours of operation and addresses (see APPENDIX 4 – RECYCLING LOCATOR TOOL).
- Listing of accepted and non-accepted products, along with tips for drop-off
- Description of Accepted Products and applicable environmental handling fees
- Dedicated page for the PaintShare program, educating consumers on the opportunities to access free paint.
- Information for consumers (for more information, see Recycle Your Paint):
  - Buy the right amount of paint;
  - Store leftover paint correctly;
  - Use up leftover paint; and
  - Videos describing the recycling process.

## 5.2.2. PRINTED ASSETS - POINTS OF SALE (POS) AND POINT OF RETURN (POR)

The Plan provides printed educational materials (See APPENDIX 5 – POS AND POR MATERIALS) to support consumer awareness at retail and collection sites. These materials help inform users about accepted products, proper recycling options, and responsible paint management, and direct them to additional information online through QR codes.

Available print materials for collection sites and retailers:

- Bilingual brochure: provides an overview of the Plan, with English on one side and French on the other. It includes a list of accepted products and highlights the BUD/SUR rule.
- Return to Retail poster: Posters for participating retail locations that accept post-consumer paint.
- Return to Product Care poster: promotes paint drop-off at Product Care Recycling collection sites.
- PaintShare poster: promotes the PaintShare program, outlining the steps consumers can follow to take home reusable paint at no cost.
- Accepted Products posters: Visually engaging posters available in various formats that present accepted and non-accepted products in a clear, graphic format. The A-frame poster is designed for standard A-frame displays or wall placement, and reinforces proper material separation. The Only-Paint Accepted poster discourages the drop-off of non-accepted materials and highlights the risks of leaving products outside site operating hours.
- BUD/SUR Rule Flyer: educates consumers on responsible paint purchasing and use by promoting the BUD/SUR rule, encouraging users to buy only what they need, use products fully, store leftovers properly, and recycle remaining materials.

All materials are available for order at no cost through [productcare.org/materials](https://productcare.org/materials) (English) and [agrp.ca/materiels](https://agrp.ca/materiels) (French).

### **5.2.3. MULTI-CHANNEL BILINGUAL ADVERTISING**

The Plan used a mix of digital and traditional media to promote paint recycling and inform residents about available collection services in the province in both English and French (see APPENDIX 6 – ADVERTISING). 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 paint 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 applications, using targeting based on users' browsing behaviour and the content they engage with to reach audiences likely to use paint and generate paint waste.
- Social media platforms, including Facebook, Instagram, TikTok, Pinterest, and Reddit, were used to reach audiences online. Targeting was applied more broadly based on users' interests and behaviours to reach individuals likely to use paint products and build overall program awareness.

#### **Streaming channels**

- Spotify was used to deliver video advertisements to audiences engaging with online streaming content.
- Amazon Prime deliver 15-second video ads to streaming audiences, increasing visibility and reaching viewers less engaged through traditional channels.

#### **Broadcast media**

- Linear TV advertisements (CBC) supported our multi-channel strategy by reaching those not actively engaged online, providing a tangible brand presence for the stewardship program.

### **5.2.4. PROMOTION OF SAFE STORAGE, REUSE, AND PAINT MANAGEMENT**

The BUD (Buy only what you need, Use what you buy, Drop off what's left) rule was promoted through a dedicated flyer available free of charge at [productcare.org/materials](http://productcare.org/materials) and [agrp.ca/materiels](http://agrp.ca/materiels). This resource supports education on waste reduction and encourages proper recycling of leftover paint.

### **5.2.5. TOLL-FREE NUMBER AND EMAIL**

To support access to information regarding recycling for provincial residents, Product Care manages a consumer-facing toll-free number and email address.

## 5.3. RESULTS

Product Care tracks performance metrics across digital channels. These results provide insight into the reach and impact of our communications strategy in New Brunswick.

### 5.3.1. WEBSITE ENGAGEMENT

In 2025, Product Care’s bilingual websites – [productcare.org](https://productcare.org) (English) and [agrp.ca](https://agrp.ca) (French) – recorded 187,010 sessions from New Brunswick, with 80,907 unique users accessing content. Notably, 15,893 of these users visited the recycling locator tool, indicating strong consumer interest in finding drop-off locations. Approximately 17.8% of all New Brunswick-based visits were to the French-language site.

### 5.3.2. DIGITAL CAMPAIGNS PERFORMANCE

Table 14 below summarizes the key performance indicators (KPIs) for each platform. A conversion is defined as a click on the “Find a recycling location” button, which directs users to the recycling locator tool.

Table 14: Digital Campaigns Performance

Platform	Impressions <sup>14</sup>	Clicks <sup>15</sup>	CTR (Click-Through Rate) <sup>16</sup>	Video Views <sup>17</sup>	Conversions <sup>18</sup>
Google Search Grant	418	65	15.55%	NA	64
Google Perf. Max (Search, Display & Video)	5,929,737	65,318	1.10%	39,601	15,943
Meta (Facebook & Instagram)	1,778,465	119,157	6.70%	935,828	10,797
TikTok	755,979	1,077	0.14%	749,018	130
Reddit	55,222	213	0.38%	NA	NA
Pinterest	80,410	245	0.30%	NA	NA
Spotify	219,898	977	0.44%	NA	NA
Total digital	8,820,129	187,052	2.12%	1,724,447	26,934

<sup>14</sup> Impressions represent the number of times an advertisement was displayed to users. An impression is counted each time an ad appears on a screen, regardless of whether it is clicked.

<sup>15</sup> Clicks represent the number of times people clicked on an ad and were directed to the Program website.

<sup>16</sup> CTR (Click-Through Rate) represents the percentage of impressions that resulted in a click and is calculated as clicks divided by impressions.

<sup>17</sup> Video Views represent the number of times a video advertisement was watched. The definition of a view varies by platform. For example, Google counts a view when a user watches at least 30 seconds of a video ad (or the entire video if it is shorter than 30 seconds).

<sup>18</sup> Conversions represent a meaningful action taken by a user after interacting with an ad. For the Program, a conversion is recorded when a user clicks the website’s “Find a Recycling Location” button.

### 5.3.3. CONSUMER AWARENESS

Product Care coordinates consumer awareness surveys to validate the impact of our promotion and education activities. 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 achieves cost and resource efficiencies.

The 2024 survey found that 85% of New Brunswick respondents who purchased paint are aware it can be recycled in the province, a 3% increase from 2022's results, and surpassing the Plan's target of 75% (see Table 15).

Table 15: Biennial Consumer Awareness Survey Targets and Results 2022-2024

Year	Target	Actual
2024	75%	85%
2022	75%	82%

## 6. Plan performance assessment

In accordance with Section 45(1)(h) of the Regulation, the Plan’s effectiveness is assessed annually against the performance measures and targets. For this reporting period, performance is assessed against the targets approved under the 2021–2025 New Brunswick Paint Stewardship Plan.

Table 16: Plan’s Performance Assessment

Performance Measure	Target	Performance
Reuse Rate	70% reuse rate	72.2%
Awareness	75% consumer awareness level	85%
Accessibility	Maintain 60 collection sites	64 collection sites

## 7. Financial Information

In accordance with Section 45(1)(i) of the Regulation, the Plan’s audited financial statements detailing the revenues received and the expenditures incurred by the Plan are provided in APPENDIX 7 – AUDITED FINANCIAL STATEMENTS of this report.

## 8. APPENDIX 1 – PRODUCERS LIST

Producers	RNB ID
1439174 Ontario Ltd	RNBP76
3M Canada	RNBP83
Acklands-Grainger Inc	RNBP78
Alexandria Moulding	RNBP88
Amazon.com.ca, ULC.	RNBP89
Amre Supply Canada Inc	RNBP96
Avanti Sports Group Inc.	RNBP61
BASF Canada Inc.	RNBP79
Bass Pro Canada ULC	RNBP095
Behr Process Corporation	RNBP009
Benjamin Moore & Co., LTD.	RNBP016
Bestbuy Distributors Limited	RNBP87
Canadian Tire Corporation Limited	RNBP038
Cansel Survey Equipment Inc	RNBP84
CBR Products	RNBP004
Class C Solutions Group a business of MSC Industrial Supply co.	RNBP93
Cloverdale Paint Inc.	RNBP050
Comfort & Stuff Imports Ltd	RNBP85
Country Chic Paint Ltd.	RNBP094
CRC Canada Company	RNBP92
Denalt Paints Ltd.	RNBP086
Diamond Vogel dba Old Masters	RNBP90
Dover Finishing Products	RNBP117
Ducan Products Inc.	RNBP001
Dynamic Paint Products Inc	RNBP007
Farrow & Ball Canada Limited	RNBP65
Fastenal Canada Ltd.	RNBP73
Forrest Paint Co.	RNBP036
Golden Artist Colors, Inc.	RNBP108
Groupe BMR inc.	RNBP81
Henry Company Canada Inc.	RNBP012
Home Hardware Stores Limited	RNBP022
Homestead House Paint Co	RNBP103
IRL Supplies (2011) Ltd	RNBP82
John Deere Canada ULC	RNBP088
K-G Packaging Inc.	RNBP029
Kent Building Supplies	RNBP037
Kleen Flo Tumbler Industries Limited	RNBP005
Kubota Canada Ltd.	RNBP106
Lawson Products, Inc.	RNBP86
Les Produits Techniseal inc	RNBP044
Loop Recycled Products	RNBP68

<b>Producers</b>	<b>RNB ID</b>
LPS Canada	RNBP008
Michaels Stores Inc.	RNBP083
MOTION INDUSTRIES INC	RNBP71
Orgill Inc	RNBP72
OSMOSE PENTOX INC.	RNBP116
Peinture Laurentide Inc.	RNBP119
Peintures MF Inc	RNBP020
PPG Canada Inc.	RNBP006
Princess Auto Ltd	RNBP66
Produits de Plancher Finitec Inc	RNBP043
RONA Inc.	RNBP097
Rust-Oleum Consumer Brands Canada	RNBP034
Saman	RNBP035
SCP Distributors Canada Inc.	RNBP101
Selectone Paints Limited	RNBP047
Seymour of Sycamore, Inc.	RNBP040
Sherwin-Williams Canada Inc	RNBP098
Sika Canada Inc	RNBP011
Soprema Inc.	RNBP027
TENAQUIP Limited	RNBP74
The Home Depot Canada	RNBP052
The Houtshop Inc.	RNBP91
The Sansin Corporation	RNBP041
The Sherwin-Williams Company	RNBP024
Timber Pro Coatings Ltd	RNBP096
UAP INC	RNBP64
UCP PAINT INC	RNBP70
ULINE CANADA CORPORATION	RNBP115
Uni-Select Inc	RNBP118
Wal-Mart Canada Corp.	RNBP026
Wesco Distribution Canada LP	RNBP114
Whaleco Canada Inc.	RNBP128
White Cap Supply Canada Inc.	RNBP104
Wood Essence Distributing	RNBP049
Wurth Canada Limited	RNBP77

## 9. APPENDIX 2 – COLLECTION SITES

	Collection Site Name	Address	Town/City/Community	PaintShare
1	Centre de reboisement de Memramcook	280 Old Shediac Rd	Memramcook	No
2	Airport General Store	4105 Loch Lomond Road	Saint John	Yes
3	Baie Ste Anne Home Building Supplies	6 Ch Riviere du Portage	Baie-Sainte-Anne	No
4	Betts Home Hardware Building Centre	420 Main Street	Doaktown	No
5	Billy's Bottle Exchange & Salvage	524 Darlington Drive	Dalhousie	Yes
6	Billy's Bottle Exchange (Atholville)	15C Boom Lane	Atholville	Yes
7	BMR D.E Landry (formerly RONA #2125)	1976 Rue Commerciale	Saint-Francois-de-Madawaska	No
8	BMR Parent - Kedgwick (formerly RONA #7786)	115 rue Notre-Dame	Kedgwick	No
9	BMR Parent - Saint-Quentin (formerly RONA #7200)	38 Chemin Labrie	Saint-Quentin	No
10	Boyd Bros. Home Hardware Building Centre	#9 - Route 172	St. George	No
11	Brooks Redemption Center	496 Campbell Settlement Rd	Nackawic	Yes
12	Caissie Home Hardware Building Centre	11301 rue Principale	Rogersville	No
13	Canadian Tire Oromocto	345 Miramichi Road	Oromocto	No
14	Caraquet Centre De Renovation Home Hardware	42 Blv St-Pierre Est.	Caraquet	No
15	Grange Design	1263 Rue Principale	Beresford	No
16	Centre de Remboursement SAMJ	6416 Route 17	Saint-Quentin	Yes
17	Centre De Remboursement Shippagan Les Iles Inc.	4008 Route 113	Lamèque	Yes
18	Centre de Transbordement	220 rue de L'entreprise	Tracadie	Yes
19	Chaleur Regional Service Commission - Redpine Landfill	1300 Route 360	Allardville	No
20	Dulux Paint (Fredericton, Store #8451)	947 Prospect Street	Fredericton	No
21	Dulux Paint (Moncton, Store #8513)	674 St. George Blvd.	Moncton	No
22	Dulux Paint (St John, Store #8469)	144 Thorne Ave	St. John	No
23	Dupuis Home Hardware Building Centre	8 Ch Pont Rouge	Memramcook	No
24	Fredericton Region Solid Waste Commission Landfill	1775 Alison Blvd	Fredericton	No
25	Fundy Regional Service Commission - Crane Mountain Landfill	10 Crane Mountain Road	Fredericton	No
26	Golden Mile Redemption Centre Ltd.	35 Linton Road	Saint John	Yes
27	Gorbers Bottle Exchange Ltd.	216 High Street	Moncton	Yes
28	Grand Bay Redemption Centre	301 Highland Road	Grand Bay-Westfield	No
29	Hampton Recycling Centre	401 William Bell Drive	Hampton	Yes
30	Hebert's Bottle Exchange & Scrap Metal	293 Wellington Street	Miramichi	Yes
31	Hillsborough Recycling Depot	110 Steeves St.	Hillsborough	Yes
32	Horsman's Bottle Exchange Inc.	3493 Route 106	Salisbury West	Yes
33	J&L Warehousing Inc.	500 Blvd. de L'Acadie	Edmundston	Yes
34	Keith's Building Supplies	169 Route 1	St. Stephen	No

Collection Site Name	Address	Town/City/Community	PaintShare	
35	La Societe Cooperative de Lameque Ltee	68 rue Principale	Lamèque	No
36	Le Legumier de Madawaska	13790 Rte 144	Rivière Verte	Yes
37	Maison du Tapis	832 Bouldes Acadiens	Bertrand	No
38	Mapleview Redemption Center	182 Route 385	Weaver	Yes
39	Norrad's Express and Redemption Centre Ltd.	40 Albert Street	Sussex	No
40	Northside Redemption Centre	213 McFarland Street	Fredericton	No
41	Northwest Regional Service Commission Landfill	248 Clement Roy Rd.	Rivière Verte	Yes
42	Pub's Redemption Centre	346 Rothesay Ave	Saint John	Yes
43	Recyclage Chaleur	571 Rue De L'Industrie	Petit-Rocher	Yes
44	Richibucto Home Hardware Building Centre	45 Cartier Blvd	Richibucto	No
45	Roblynn Home Hardware Building Centre	257 Restigouche Road	Oromocto	No
46	RONA Edmundston	595 Rue Carrier	Edmundston	No
47	Saint Antoine Home Hardware Building Centre	4612 Rue Principale	Saint-Antoine	No
48	Shediac Redeem Center	610 Main St	Shediac	Yes
49	Southeast Regional Service Commission - Eco360 Waste Management Facility	100 Enviro Drive	Moncton	No
50	Southern Valley Transfer Station	155 Moffatt St	Woodstock	Yes
51	Southside Redemption Centre	70 Timothy Avenue	Hanwell	No
52	Southwest New Brunswick Service Commission - Hemlock Knoll Landfill	5749 Route 3	Lawrence Station	No
53	Tediche Home Hardware Building Centre	2499 Acadie Road	Cap-Pelé	No
54	Tri-R Redemption Centre	16 Lewis Street	Oromocto	No
55	Vail's Bottle Exchange	522 Main St.	Woodstock	Yes
56	Valley Redemption Centre	665 Babin Street	Dieppe	Yes
57	Valley Redemption Centre - Collishaw	323 Collishaw St.	Moncton	Yes
58	Valley Redemption Centre - Quispamsis	1 Market Street	Quispamsis	No
59	Valley Redemption Centre - Toombs	88 Toombs St.	Moncton	Yes
60	Village of Grand Manan Transfer Station	9 Curling Club Road	Grand Manan	Yes
61	Watson's Home Building Centre	2686 Route 3	Harvey	No
62	Wheaton's All in One	13 Industrial Drive	Sackville	Yes
63	Blackville Home building Centre	80 Main Street	Blackville	No
64	East Main Market	77 East Main Street	Port Elgin	No

## 10. APPENDIX 3 - COLLECTION SITES VISITS

Collection Site Name	Inspection Date	Town/City/Community	County
Centre de remboursement de Memramcook	2025-07-19	Memramcook	Westmorland
Airport General Store	2025-06-04	Saint John	Saint John
Baie Ste Anne Home Building Supplies	2025-09-13	Baie-Sainte-Anne	Northumberland
Betts Home Hardware Building Centre	2025-10-10	Doaktown	Northumberland
Billy's Bottle Exchange & Salvage	2025-10-09	Dalhousie	Restigouche
Billy's Bottle Exchange (Atholville)	2025-10-09	Atholville	Restigouche
BMR D.E Landry (formerly RONA #2125)	2025-08-02	Saint-Francois-de-Madawaska	Madawaska
BMR Parent - Kedgwick (formerly RONA #7786)	2025-08-02	Kedgwick	Restigouche
Boyd Bros. Home Hardware Building Centre	2025-06-14	St. George	Charlotte
Brooks Redemption Center	2025-08-02	Nackawic	York
Caissie Home Hardware Building Centre	2025-09-13	Rogersville	Northumberland
Canadian Tire Oromocto	2025-07-06	Oromocto	Sunbury
Caraquet Centre De Renovation Home Hardware	2025-10-10	Caraquet	Gloucester
Grange Design	2025-10-10	Beresford	Gloucester
Centre de Remboursement SAMJ	2025-07-30	Saint-Quentin	Restigouche
Centre De Remboursement Shippagan Les Iles Inc.	2025-10-10	Lamèque	Gloucester
Centre de Transbordement	2025-10-10	Tracadie	Gloucester
Chaleur Regional Service Commission - Redpine Landfill	2025-10-09	Allardville	Gloucester
Dulux Paint (Fredericton, Store #8451)	2025-07-06	Fredericton	York
Dulux Paint (Moncton, Store #8513)	2025-07-07	Moncton	Westmorland
Dulux Paint (St John, Store #8469)	2025-06-04	St. John	St. John
Dupuis Home Hardware Building Centre	2025-07-19	Memramcook	Westmorland
Fredericton Region Solid Waste Commission Landfill	2025-07-06	Fredericton	York
Fundy Regional Service Commission - Crane Mountain Landfill	2025-07-06	Fredericton	York
Golden Mile Redemption Centre Ltd.	2025-06-04	Saint John	Saint John
Gorbers Bottle Exchange Ltd.	2025-07-07	Moncton	Westmorland

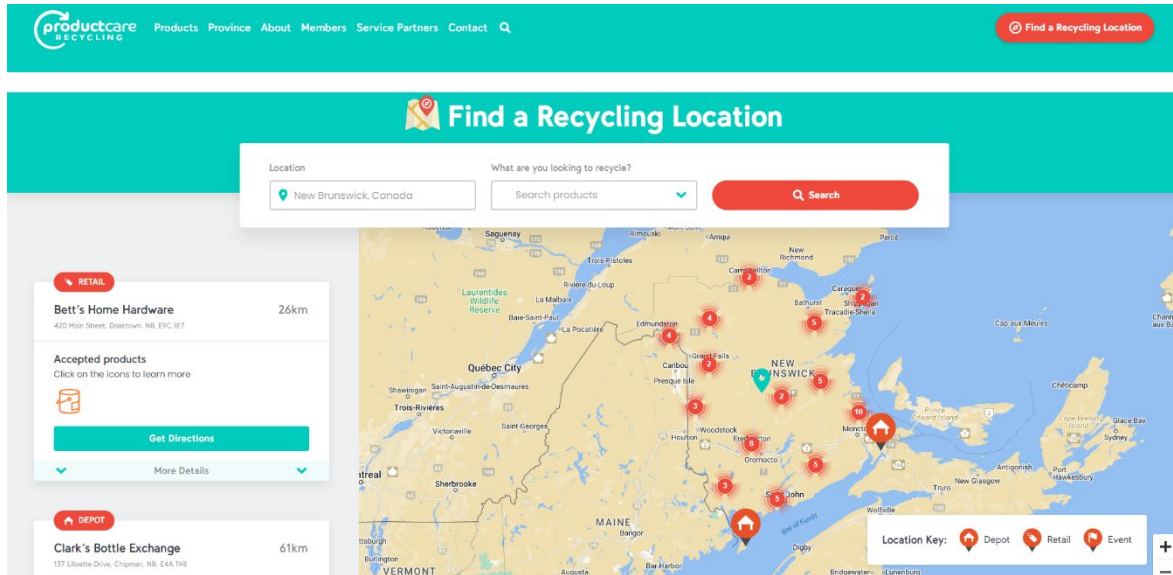
Collection Site Name	Inspection Date	Town/City/Community	County
Grand Bay Redemption Centre	2025-06-04	Grand Bay-Westfield	Kings
Hampton Recycling Centre	2025-06-04	Hampton	Kings
Hebert's Bottle Exchange & Scrap Metal	2025-10-10	Miramichi	Northumberland
Horsman's Bottle Exchange Inc.	2025-07-07	Salisbury West	Westmorland
J&L Warehousing Inc.	2025-08-02	Edmundston	Madawaska
Keith's Building Supplies	2025-06-14	St. Stephen	Charlotte
La Societe Cooperative de Lameque Ltee	2025-10-10	Lamèque	Gloucester
Le Legumier de Madawaska	2025-08-02	Rivière Verte	Madawaska
Maison du Tapis	2025-10-09	Bertrand	Gloucester
Mapleview Redemption Center	2025-08-02	Weaver	Victoria
Norrad's Express and Redemption Centre Ltd.	2025-06-04	Sussex	Kings
Northside Redemption Centre	2025-07-06	Fredericton	York
Northwest Regional Service Commission Landfill	2025-07-30	Rivière Verte	Madawaska
Pub's Redemption Centre	2025-06-04	Saint John	Saint John
Recyclage Chaleur	2025-10-10	Petit-Rocher	Gloucester
Richibucto Home Hardware Building Centre	2025-07-12	Richibucto	Kent
Roblynn Home Hardware Building Centre	2025-07-06	Oromocto	Sunbury
RONA Edmundston	2025-08-02	Edmundston	Madawaska
Saint Antoine Home Hardware Building Centre	2025-07-12	Saint-Antoine	Kent
Shediac Redeem Center	2025-07-12	Shediac	Westmorland
Southeast Regional Service Commission - Eco360 Waste Management Facility	2025-07-19	Moncton	Westmorland
Southern Valley Transfer Station	2025-08-02	Woodstock	Carleton
Southside Redemption Centre	2025-07-06	Hanwell	York
Southwest New Brunswick Service Commission - Hemlock Knoll Landfill	2025-06-14	Lawrence Station	Charlotte
Tediche Home Hardware Building Centre	2025-07-12	Cap-Pelé	Westmorland
Tri-R Redemption Centre	2025-07-06	Oromocto	Sunbury
Vail's Bottle Exchange	2025-08-02	Woodstock	Carleton
Valley Redemption Centre	2025-07-07	Dieppe	Westmorland
Valley Redemption Centre - Collishaw	2025-07-07	Moncton	Westmorland
Valley Redemption Centre - Quispamsis	2025-06-04	Quispamsis	Kings

Collection Site Name	Inspection Date	Town/City/Community	County
Valley Redemption Centre - Toombs	2025-07-07	Moncton	Westmorland
Village of Grand Manan Transfer Station	2025-10-09	Grand Manan	Charlotte
Watson's Home Building Centre	2025-06-14	Harvey	York
Wheaton's All in One	2025-07-19	Sackville	Westmorland
Blackville Home building Centre	2025-10-10	Blackville	Northumberland

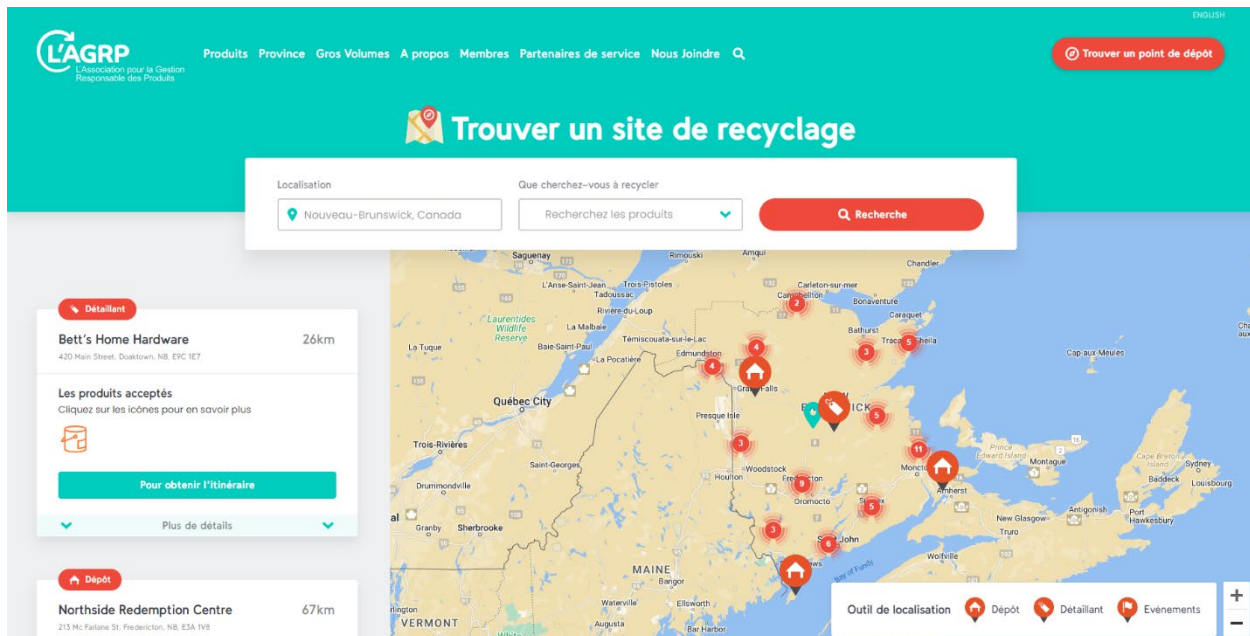
# 11. APPENDIX 4 – RECYCLING LOCATOR TOOL

Below is a snapshot of the recycling locator tool found at [productcare.org / agrp.ca](http://productcare.org/agrp.ca):

English



French



## 12. APPENDIX 5 – POS AND POR MATERIALS

### 12.1. POINT OF SALE (POS) AND POINT OF RETURN (POR) POSTER



### 12.2. PAINTSHARE POSTER



**Pick up FREE leftover paint here!**

- 1 Ask staff for assistance
- 2 Select paint
- 3 Sign waiver form
- 4 Bring back container (leftovers or empty)



**Récupérez ici et GRATUITEMENT des restes de peinture !**

- 1 Adressez-vous à un associé
- 2 Choisissez la peinture désirée
- 3 Signez le formulaire de décharge
- 4 Rapportez le contenant (vide ou plein)



For more information visit [productcare.org/paintshare](http://productcare.org/paintshare) or scan the QR code







Pour en savoir plus, visitez le site [agrp.ca/partage](http://agrp.ca/partage) ou scannez le code QR




### 12.3. ACCEPTED PRODUCTS A-FRAME POSTER

# RECYCLE PAINT HERE

For more information, visit [productcare.org/paint/nb](http://productcare.org/paint/nb) or scan the QR code



**ACCEPTED PRODUCTS**

Interior/Exterior water-based and oil-based paint



Undercoats and Primers

Stains and Varnishes

Aerosol paint


**NOT ACCEPTED PRODUCTS**

- Unlabeled, and non-original containers
- Colorants, resins, mineral spirits
- Paint in glass containers
- Paint mixed with other products
- Containers larger than 25 liters

# RECYCLEZ LA PEINTURE ICI

Pour plus d'informations, consultez [agrp.ca/peinture/nb](http://agrp.ca/peinture/nb) ou balayez le code QR.



**PRODUITS ACCEPTÉS**

Peinture d'intérieur et d'extérieur à base d'eau et à base d'huile



Revêtements et apprêts

Teintures et vernis

Peinture en aérosol

**PRODUITS NON ACCEPTÉS**

- Contenants non identifiables ou sans étiquette
- Colorants, résines, essences minérales
- Peinture dans des contenants en verre
- Peinture mélangée avec d'autres produits
- Contenants de plus de 25 litres

### 12.4. ONLY PAINT SITE POSTER

# RECYCLING PAINT?

ACCEPTED PAINT PRODUCTS MUST BE DROPPED OFF THE RIGHT WAY

This recycling location only accepts:





Household Paint      Paint Aerosols      Empty Paint Cans

No gasoline, propane tanks, or other hazardous waste.  
NEVER LEAVE ITEMS OUTSIDE WHEN THE DEPOT IS CLOSED—EVEN ACCEPTED PRODUCTS CAN CAUSE SPILLS AND SAFETY HAZARDS.

**Why it matters:**

- Leaving items after hours is dangerous and illegal
- Non-program products can't be handled safely
- Abandoned products put staff, the public, and the environment at risk

Need paint for a home or community project?  
Access FREE leftover paint at participating PaintShare locations across the province.  
Scan the QR code or visit [productcare.org/paintshare](http://productcare.org/paintshare)




# VOUS RECYCLEZ DE LA PEINTURE?

LES PRODUITS DE PEINTURE ACCEPTÉS DOIVENT ÊTRE RAPPORTÉS CORRECTEMENT

Ce site de recyclage accepte uniquement:





Peinture domestique      Peinture en aérosol      Contenants de peinture vides

Pas d'essence, de réservoirs de propane ou d'autres résidus dangereux.  
NE LAISSEZ JAMAIS DE PRODUITS À L'EXTÉRIEUR LORSQUE LE SITE EST FERMÉ: MÊME LES PRODUITS ACCEPTÉS PEUVENT ENTRAÎNER DES DÉVERSEMENTS ET PRÉSENTER DES RISQUES POUR LA SÉCURITÉ.

**Pourquoi est-ce important:**

- Rapporter des produits après les heures de travail est dangereux et illégal
- Les produits non acceptés ne peuvent pas être gérés en toute sécurité
- Les produits abandonnés mettent le personnel, le public et l'environnement en danger

Vous avez besoin de peinture pour un projet personnel ou communautaire?  
Obtenez GRATUITEMENT des restes de peinture aux sites PaintShare participants de la province.  
Balayez le code QR ou consultez la page: [agrp.ca/partage](http://agrp.ca/partage)




## 12.5. BUD / SUR FLYER

**THINK BUD**  
WHEN YOU BUY PAINT

**MOST PEOPLE HAVE LEFTOVER PAINT AFTER A PROJECT**

That's why the BUD Rule is so helpful:

<b>B</b> Buy only what you need	<b>U</b> Use what you buy	<b>D</b> Drop off what's left at a recycling location near you
------------------------------------	------------------------------	---

Reducing unnecessary paint purchases minimizes environmental impact, and returning leftover paint while it's still fresh maximizes reuse and recycling outcomes.

Scan the QR code or visit [productcare.org/paint/nb](http://productcare.org/paint/nb) to:

1. See what's accepted
2. Find a drop-off location
3. Check hours before you go

Recycle NB logo and Productcare Recycling logo.

**PENSEZ À LA RÈGLE**  
**SUR**  
QUAND VOUS ACHETEZ DE LA PEINTURE.

**LA PLUPART DES GENS ONT DES RESTES DE PEINTURE APRÈS UN PROJET**

C'est pourquoi la règle SUR est utile :

<b>S</b> Achetez <u>seulement</u> la quantité dont vous avez besoin	<b>U</b> Utilisez ce que vous achetez	<b>R</b> Rapportez (ou Recyclez) la peinture qui reste à un point de collecte près de chez vous
--	--	--

Réduire l'achat inutile de peinture diminue l'impact sur l'environnement. En rapportant la peinture résiduelle encore fraîche, on optimise les résultats en faveur de la réutilisation et du recyclage.

Balayez le code QR ou consultez le site [Web.agrp.ca/peinture/nb](http://Web.agrp.ca/peinture/nb) pour :


1. Voir les produits acceptés
2. Trouver un lieu de dépôt
3. Vérifier les heures d'ouverture avant de vous y rendre

Recycle NB logo and L'AGRP logo.


## 12.6. POR/POS BILINGUAL BROCHURE

### ✓ Accepted Paint Products


- Interior and exterior water-based (*latex, acrylic*) and oil-based consumer paint (*alkyd, enamel*)
- Undercoat and primers (*e.g. metal, wood, etc.*)
- Masonry paint, block filler, deck and floor coating (*including elastomeric*)
- Varnish and urethane (*single-component*), wood finishing oil, melamine, stain, shellac, anti-rust paint, stain blocking paint
- Drywall and stucco paint
- Marine paint and wood preservatives (*unless registered under Pest Control Products Act*)
- Swimming pool paint (*single-component*)
- Textured paint
- Wood, masonry, driveway sealer or water repellent (*non-tar based or bitumen based*)
- All paint aerosols including consumer, industrial and automotive
- Already empty paint and aerosol containers



Maximum container size:  
25 litres



Maximum aerosol size:  
680 grams or 24 ounces



This program is approved by Recycle NB  
1-888-322-8473  
[www.recyclenb.com](http://www.recyclenb.com)

### ✗ Not Accepted Products

- Unidentifiable or unlabelled containers
- Paint in glass containers or containers with poor integrity (*e.g. badly rusted, leaking, bulging, improperly sealed*)
- Brushes, rags and rollers
- Non-aerosol industrial paints & finishes (*e.g. baked-on, heat resistant, etc.*)
- Colorants and Tints
- Products registered as a pesticide under the Pest Control Products Act (*has a P.C.P. Registration number on label*)
- Non-aerosol craft or automotive paint
- Two-part or component paints containing catalyst or activator
- Roof patch and repair, tar or tar/bitumen-based products
- Traffic or line marking paint
- Paint thinner, resins, mineral spirits or solvents
- Deck cleaners
- Caulking compound, epoxies, glues or adhesives
- Other household chemicals

Always Remember the BUD Rule:

Buy no more than you need  
Use all the paint you buy  
Drop off the leftovers for recycling

\*Product Care Recycling contributes to the local economy while at the same time protecting the environment, one can at a time.


## Restes de peinture?

Recyclez-les gratuitement partout au Nouveau-Brunswick.





Scannez pour trouver le point de collecte le plus proche

egrp.ca


### ✓ Produits de peinture acceptés

- Peintures à l'eau (*latex ou acrylique*), à l'huile ou laque, d'intérieur ou d'extérieur
- Sous-couches et apprêts (*pour métal, bois, etc.*)
- Peintures pour maçonnerie, coulis pour remplissage des blocs de construction, revêtements pour terrasses et sols (*élastomères inclus*)
- Vernis à l'uréthane (*à composant unique*), huiles de finition pour bois, peintures mélamines, peintures bloques-taches pour plafond, gommages laquées, peintures anti-rouille
- Revêtements pour cloisons sèches et stucco
- Peintures marines et produits de préservation du bois (*sauf si homologué en vertu de la Loi sur les produits antiparasitaires*)
- Peintures pour piscine (*à composant unique*)
- Peintures au fini texturé
- Produits scellants ou hydrofuges pour bois, maçonnerie ou chaussée
- Toutes les peintures en aérosol sont acceptées, y compris les peintures résidentielles, industrielles et automobiles
- Contenants vides



Peinture résidentielle jusqu' à 25 litres



Peinture en aérosol 680 grammes ou 24 onces



Ce programme est approuvé par Recycle NB  
1-888-322-8473  
[www.recyclenb.com](http://www.recyclenb.com)

### ✗ Produits de peinture non acceptés

- Contenants non identifiables ou sans étiquette
- Peintures entreposées dans des contenants en verre ou des contenants en mauvais état (*rouillés, avec fuites, mal fermés*)
- Brosses, chiffons et rouleaux
- Peintures et apprêts industriels et finis (*ex. cuit au four, résistant à la chaleur, etc.*)
- Colorants et teintures
- Produits homologués en vertu de la Loi sur les produits antiparasitaires (*doit avoir un numéro d'homologation*)
- Peintures pour artisanat (*sauf aérosols*)
- Peintures automobiles (*sauf aérosols*)
- Peintures en 2 composants contenant un catalyseur ou activateur
- Produits pour toitures à base de goudron ou de bitume
- Peintures de signalisation routière
- Diluants à peinture, décapants et solvants
- Nettoyants pour terrasses
- Produits de calfeutrage, résines époxy, colles et adhésifs
- Autres produits chimiques domestiques

N'oubliez pas la règle « NUD »

N'achetez que ce dont vous avez besoin  
Utilisez toute la peinture que vous achetez  
Déposez vos restes de peinture pour les recycler

\*Product Care Recycling contribue à l'économie locale tout en protégeant l'environnement, un contenant à la fois.

## Leftover Paint?

Recycle it for free across New Brunswick.





Scan to find a recycling location near you

productcare.org


# 13. APPENDIX 6 – ADVERTISING

## 13.1. VIDEO ADS

Used for TV, YouTube, and Social media (Vertical and square versions were used as well).

English



Leftover paint?

Got leftover paint?



Don't toss it



Recycle it!



Drop it off for free



At hundreds of recycling locations



Find the one nearest you at  
[productcare.org](http://productcare.org)



Avez-vous des restes de peinture?



Ne les jetez pas.



Recyclez les !



déposez les gratuitement



dans des centaines de points de dépôt.



Trouvez celui le plus près de vous sur agrp.ca.

## 13.2. CAROUSEL ADS

Used for Facebook & Instagram

English example:

Product Care Recycling with Recycle NB. Sponsored · 3 dots X

Recycle leftover paint for free at hundreds of locations

The carousel consists of seven cards. The first card shows a bucket of leftover paint with the text 'LEFTOVER PAINT? RECYCLE IT!' and a 'Learn more' button. The second card shows household paint cans with the text 'They can be recycled' and 'Learn more'. The third card shows undercoats and primers with the text 'Recycle primers &...' and 'Learn more'. The fourth card shows a can of varnish with the text 'Varnish? We'll take it' and 'Learn more'. The fifth card shows an aerosol paint can with the text 'Aerosol paint? Recyclable!' and 'Learn more'. The sixth card shows an empty paint container with the text 'Empty containers too!' and 'Learn more'. The seventh card shows a bucket of paint with the text 'Find a Recycling LOCATION' and 'Learn more'.

French example:

Product Care Recycling with Recycle NB. Sponsored · 3 dots X

Recyclez votre peinture restante gratuitement à un point de dépôt près de chez vous

The carousel consists of seven cards. The first card shows a bucket of paint with the text 'RESTES DE PEINTURE? RECYCLEZ-LES!' and 'Learn more'. The second card shows household paint cans with the text 'Ils peuvent être recyclés' and 'Learn more'. The third card shows undercoats and primers with the text 'Recyclez les apprêts et pl...' and 'Learn more'. The fourth card shows a can of varnish with the text 'Du vernis? On le prend!' and 'Learn more'. The fifth card shows an aerosol paint can with the text 'Peinture en aérosol?' and 'Learn more'. The sixth card shows an empty paint container with the text 'Contenants vides aussi!' and 'Learn more'. The seventh card shows a bucket of paint with the text 'Trouvez un POINT DE DÉPÔT' and 'Learn more'.

### 13.3. TEXT ADS

Used for Google Search

English

The image shows two side-by-side mobile ad mockups for Product Care Recycling. Both ads are for the same campaign and feature the following content:

- Sponsored** (in blue)
- Product Care Recycling** with logo and URL [www.productcare.org/](http://www.productcare.org/)
- Leftover paint? Recycle it - Find a Recycling Location** (in blue)
- Text: "Every can of recycled paint makes a difference. Find over 60 recycling locations in NB. We accept many types of paint, as well as empty paint containers. Find a location near you. Types: Household paint, Undercoat and primers, Empty containers, Anti-rust paint, Block..."
- Buttons: "Paint Recycling", "Get paint for free", "Version français"

The second ad mockup has a slightly different headline and button set:

- Yes, you can recycle paint - Find a Recycling Location** (in blue)
- Text: "Every can of recycled paint makes a difference. Find over 60 recycling locations in NB. Find more than 60 recycling locations where you can drop off your leftover paint for free. Types: Household paint, Undercoat and primers, Empty containers, Anti-rust paint, Block filler,..."
- Buttons: "Accepted products", "Find A Location"

French

The image shows two side-by-side mobile ad mockups for L'AGRP. Both ads are for the same campaign and feature the following content:

- Sponsorisé** (in blue)
- L'AGRP** with logo and URL [www.agrp.ca/](http://www.agrp.ca/)
- La peinture est recyclable - Trouvez le dépôt à proximité** (in blue)
- Text: "Apprenez comment recycler la vieille peinture avec nos programmes au Nouveau Brunswick. Résidus de peinture? Donnez-les! Vous pouvez aussi en obtenir gratuitement! Find A Location. Sign Up For Newsletter."
- Buttons: "A propos de l'AGRP", "Les produits acceptés", "Trouve"

The second ad mockup has a slightly different headline and button set:

- Restants de peinture ? - Trouvez un site de recyclage** (in blue)
- Text: "Plus de 60 points de dépôt où vous pouvez déposer gratuitement vos restants de peinture. Apprenez comment recycler la vieille peinture avec nos programmes au Nouveau Brunswick. Sign Up For Newsletter."
- Buttons: "Partage de Peinture", "Les produits acceptés"

### 13.4. IMAGE BANNERS

Used for Google Display Network (Including YouTube)

English





**OUI! LA PEINTURE PEUT ÊTRE RECYCLÉE!**

Trouvez où



**OUI! LA PEINTURE PEUT ÊTRE RECYCLÉE!**

Trouvez où



**OUI! LA PEINTURE PEUT ÊTRE RECYCLÉE!**

Trouvez où



**OUI! LA PEINTURE PEUT ÊTRE RECYCLÉE!**



Trouvez où



**OUI! LA PEINTURE PEUT ÊTRE RECYCLÉE!**

Trouvez où



**14. APPENDIX 7 – AUDITED FINANCIAL STATEMENTS**

**PRODUCT CARE ASSOCIATION OF CANADA  
NEW BRUNSWICK PAINT RECYCLING PROGRAM**

**STATEMENT OF REVENUES AND EXPENSES  
AND ACCUMULATED SURPLUS**

**31 DECEMBER 2025**

**PRODUCT CARE ASSOCIATION OF CANADA**  
**NEW BRUNSWICK PAINT RECYCLING PROGRAM**  
**Statement of Revenues and Expenses and Accumulated Surplus**  
For the year ended 31 December 2025

**Contents**

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## INDEPENDENT AUDITORS' REPORT

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To Recycle New Brunswick,

### Report on the Audit of the Statement of Revenues and Expenses and Accumulated Surplus

#### Opinion

As required by the New Brunswick Designated Materials Regulation - Clean Environment Act 45(1)(j), we have audited the Statement of Revenues and Expenses and Accumulated Surplus of the New Brunswick Paint Recycling 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 revenue and expenses and accumulated surplus of the New Brunswick Paint Recycling 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 Auditor's 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 pursuant to the regulations and Recycle New Brunswick’s requirements. 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 Recycle New Brunswick, 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.

*Rolfe Benson LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
13 April 2026

**PRODUCT CARE ASSOCIATION OF CANADA**  
**NEW BRUNSWICK PAINT RECYCLING PROGRAM**  
**Statement of Revenues and Expenses and Accumulated Surplus**  
**For the year ended 31 December 2025**

	2025	2024
<b>Revenues</b>	<b>\$ 1,383,741</b>	<b>\$ 1,168,435</b>
<b>Program expenses (recovery)</b>		
Processing	664,582	673,283
Transportation	189,017	204,355
Administration (Notes 2(b), (d) & (e))	180,374	153,844
Collection	141,855	133,727
Communications	107,667	107,388
Regulatory	50,000	(49,500)
	<u>1,333,495</u>	<u>1,223,097</u>
<b>Excess (deficiency) of revenues over expenses for the year</b>	<b>50,246</b>	<b>(54,662)</b>
<b>Accumulated surplus - beginning of the year</b>	<u>1,121,082</u>	<u>1,175,744</u>
<b>Accumulated surplus - end of year</b>	<b>\$ 1,171,328</b>	<b>\$ 1,121,082</b>
<b>Commitment (Note 3)</b>		

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

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**PRODUCT CARE ASSOCIATION OF CANADA**  
**NEW BRUNSWICK PAINT RECYCLING PROGRAM**  
**Notes to the Statement of Revenues and Expenses and Accumulated Surplus**  
**For the year ended 31 December 2025**

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**1. Basis of Presentation**

The Statement of Revenues and Expenses and Accumulated Surplus (the “Statement”) only includes the revenues and expenses related to the New Brunswick Paint Recycling Program (the “Program”), a segment of the operations of Product Care Association of Canada (the “Association”).

**2. Summary of Significant Accounting Policies**

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

(a) Revenue Recognition

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

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

(b) Tangible Capital Assets

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

Depot equipment	3 years
-----------------	---------

Included in administration expense is \$14,794 (2024 - \$15,079) of amortization expense related to tangible capital assets.

(c) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses and disclosure of contingencies included in the Statement. Accounts subject to estimates include revenue accruals, expense accruals, amortization, 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**  
**NEW BRUNSWICK PAINT RECYCLING PROGRAM**  
**Notes to the Statement of Revenues and Expenses and Accumulated Surplus**  
**For the year ended 31 December 2025**

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

(d) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to the Program. The 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 \$93,622 (2024 - \$73,656) of overhead expense which has been allocated to the Program.

(e) 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 \$47,711 (2024 - \$32,334) 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 cost to process, transport and recycle of \$94,539 (2024 - \$59,570) which will be incurred in 2026.