



BRITISH COLUMBIA PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM



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Annual Report 2024
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1. EXECUTIVE SUMMARY

The BC Paint and Household Hazardous Waste (HHW) Program ("Program") has been in operation since 1994 under the operation and management of Product Care Association of Canada ("Product Care"). The Program operates pursuant to the requirements of the British Columbia Recycling Regulation (BC Reg 449/2004 as amended) ("Regulation") under the Province's Environmental Management Act, as well as the British Columbia Paint and Household Hazardous Waste (HHW) Product Stewardship Plan ("Program Plan") approved by the British Columbia Ministry of Environment and Parks (BCMEP) on November 20, 2018.

In accordance with the Regulation, a producer must review its approved plan and submit any amendments, within 5 years of its original approval, and every 5 years thereafter. Accordingly, amendments to the Program Plan were submitted to the BCMEP on July 15, 2022, and are under review, awaiting approval. The next review is due on July 16, 2027.

This annual report reports on the performance of the Program as required, pursuant to Section 8(2) of the Regulation, for the period January 1 to December 31, 2024. As the amended Program Plan is still under review, this annual report is based on the currently approved 2018 Program Plan.

Products within plan	<ul style="list-style-type: none">• Architectural paints and coatings (household); paint aerosols (consumer, industrial and automotive)• Domestic pesticides• Flammable liquids and aerosols• Gasoline
Program website	https://www.productcare.org/province/british-columbia/

The Program's performance information required pursuant to s.8(2) of the Regulation is provided below.

Recycling Regulation Reference	Topic	Summary of Activities in 2024
Part 2, s.8(2)(a)	Public Education Materials & Strategies	<ul style="list-style-type: none">• 75% of BC consumers who purchased paint and HHW in 2024 were aware they could recycle these products, exceeding the program's 70% target.• Productcare.org provided consumers with content about the Program, with a "Find a recycling location" tool, collection site hours and operations, and accepted product lists.• Productcare.org provided service partners and members with content about the Program, membership, regulatory documentation, stewardship plans, annual reports, product lists and fee schedules.• Point of sale and point of return materials were available to order, free of charge, upon request.

Recycling Regulation Reference	Topic	Summary of Activities in 2024
		<ul style="list-style-type: none"> Advertising campaigns were deployed across traditional and digital channels, aligning with peak paint and HHW usage periods Digital ads ran on Google Search, Display, Meta, Spotify, Pinterest, Reddit, and TikTok. Traditional advertising included TV commercials and transit ads in major BC urban centers. Partnered with RCBC on the RCBC Hotline and Recyclepedia.
Part 2, s.8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> The Program maintained a 99.7% accessibility rate for collection sites accepting paint and a 98.4% accessibility rate for collectionsites accepting HHW (See Section 4). The total number of sites contracted increased by 19 to 247. Of these, 132 were paint-only, and 115 were HHW collection sites. See Appendix A for locations of collection sites. Participated in 9 collection events. Collection service was provided to 62 First Nations communities.
Part 2, s.8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> See Section 5.
Part 2, s.8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<p><u>Paint:</u></p> <ul style="list-style-type: none"> Reuse: 2.4% of all paint collected by the Program was reused through the PaintShare Program. Recycling: 50.35% of water-based (latex) paint was recycled back into paint and coating products or used as a raw material in the manufacturing of concrete products. Energy recovery: 100% of oil-based (alkyd) paint and 49.65% of water-based paint were sent to energy recovery as an alternative energy source. Landfill: No paint was sent to a landfill. <p><u>Paint containers:</u></p> <ul style="list-style-type: none"> 100% of metal containers were recycled. 92% of #2 plastic containers were recycled. 8%, were used as an alternative energy source. 100% of #5 plastic (polypropylene) containers were used as an alternative energy source.

Recycling Regulation Reference	Topic	Summary of Activities in 2024
		<p><u>Paint aerosols and containers:</u></p> <ul style="list-style-type: none"> • Energy Recovery: 100% of paint aerosol residuals were sent to energy recovery as an alternative energy source. • Recycling: 100% of paint aerosol containers recycled. <p><u>Flammable liquids and containers:</u></p> <ul style="list-style-type: none"> • Energy recovery: 100% of flammable liquids were sent to energy recovery as an alternative energy source. • Recycling: 100% of flammable liquid containers were recycled. <p><u>Pesticides and containers:</u></p> <ul style="list-style-type: none"> • Incineration: 100% of pesticides. • Recycling: 100% of pesticide containers were recycled. <p><u>Gasoline and containers:</u></p> <ul style="list-style-type: none"> • Energy recovery: 100% of gasoline liquids were sent for energy recovery as an alternative energy source. • Recycling: 100% of gasoline containers were recycled.
Part 2, s.8(2)(e)	Product Sold and Collected and Recovery Rate	<p>Recovery rates:</p> <ul style="list-style-type: none"> • Paint, 9.6%. • Flammable liquids/gasoline, 7.8% • Pesticides, 10.4%
Part 2, s.8(2) (e.1)	Producer's Product Collected in each Regional District	<ul style="list-style-type: none"> • See Section 7 for the collection volumes breakdown by regional district.
Part 2, s.8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> • See Appendix C for the 2024 audited financial statements for the Program and Appendix D for the 2024 audited financial statements for Product Care Association of Canada.
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"> • The 2024 audited non-financial statement is appended to the report (See Appendix E)

The Program Plan sets out key performance measures for the Program. The following chart summarizes the performance in 2024 and Product Care's strategies for improvement going forward, where applicable. In accordance with BC's Recycling Regulation, the Program's annual report is subject to an independently verified third-party non-financial audit. See [Appendix E](#) for the auditor's report.

Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2024 Performance	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total	<ul style="list-style-type: none"> 247 collection sites (representing a net increase of 14 paint-only sites and 5 HHW sites over the year). 	N/A
Maintain a minimum of 95% accessibility rate to a collection site based on SABC Accessibility Standard for Paint and HHW collection sites respectively.	<ul style="list-style-type: none"> 99.7% accessibility rate for collection sites accepting paint (See discussion in section 4.1) 98.4% accessibility rate for collection sites accepting HHW (See discussion in section 4.1) 	N/A
Collections		
Maintain paint CCV levels achieved in the fifth year (2023) of the program plan until performance targets have been reassessed.	<ul style="list-style-type: none"> Paint CCV was 1.0% below 2023 levels 	<ul style="list-style-type: none"> See discussion in section 7. Continue to carry out industry-focused strategies and tactics (see section 3). Continue to employ strategies to engage consumers (see section 3).
Maintain solvent & flammable liquids CCV levels achieved in the fifth year (2023) of the program plan until performance targets have been reassessed.	<ul style="list-style-type: none"> Solvent & flammable liquids CCV was 8.6% above 2023 levels. 	<ul style="list-style-type: none"> See discussion in section 7. Continue to employ strategies to engage consumers (see section 3).
Maintain pesticide CCV levels achieved in the fifth year (2023) of the program plan until the performance targets have been reassessed.	<ul style="list-style-type: none"> Pesticide CCV was 2.2% above 2023 levels. 	<ul style="list-style-type: none"> See discussion in section 7. Continue to employ strategies to engage consumers (see section 3).
Consumer Awareness		
Percent of population aware of the Program: 70% or more for paint and HHW.	<ul style="list-style-type: none"> As of 2024, 75% of BC consumers who purchased paint and HHW in 2024 were aware they could recycle it, exceeding the program's 70% target. 	N/A

Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2024 Performance	Strategies for Improvement
Management of Collected Materials		
Recycle a minimum of 75% of water-based (latex) paint.	<ul style="list-style-type: none"> 50.4% of water-based paint was recycled. 	<ul style="list-style-type: none"> See discussion in section 6. Continue to employ strategies to address improper left-over paint storage practices (see section 3).
100% of oil-based (alkyd) paint sent to energy recovery.	<ul style="list-style-type: none"> 100% of oil-based paint was sent to energy recovery. 	N/A
Strive for 100% recycling of metal & HDPE (#2) paint containers.	<ul style="list-style-type: none"> 100% of metal paint containers were recycled. 92% of HDPE (#2) plastic paint containers were recycled. 	<ul style="list-style-type: none"> Continue to seek recycling options for HDPE (#2) paint containers.
100% of polypropylene (#5) paint containers sent to energy recovery.	<ul style="list-style-type: none"> 100% of #5 plastic (polypropylene) containers were used as an alternative energy source. 	N/A
100% of flammable liquids sent to energy recovery.	<ul style="list-style-type: none"> 100% of flammable liquids were sent to energy recovery as an alternative energy source in licensed incinerators. 	N/A
Strive for 100% recycling of flammable liquid containers.	<ul style="list-style-type: none"> 100% of flammable liquid containers were recycled. 	N/A
100% of pesticides sent for Incineration.	<ul style="list-style-type: none"> 100% of pesticides were sent for incineration. 	N/A
Strive for 100% recycling of metal & plastic pesticide containers.	<ul style="list-style-type: none"> 100% of metal & plastic pesticide containers were recycled. 	N/A
100% of gasoline sent to energy recovery.	<ul style="list-style-type: none"> 100% of gasoline liquids were sent for energy recovery as an alternative energy source. 	N/A
Strive for 100% recycling of gasoline containers.	<ul style="list-style-type: none"> 100% of gasoline containers were recycled. 	N/A

2. PROGRAM OUTLINE

The BC Paint and Household Hazardous Waste (HHW) Program (“Program”) has been in operation since 1994 under the operation and management of Product Care Association of Canada (“Product Care”). Product Care is a federally incorporated, not-for-profit product stewardship association formed in response to stewardship regulations and is governed by a multi-sector industry board of directors, including representatives from the paint and HHW sectors with a commercial presence in BC.

Producers of designated products are required to meet the obligations set out in British Columbia’s Recycling Regulation (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s Environmental Management Act. Accordingly, the Program operates pursuant to the requirements of the Regulation and the British Columbia Paint and Household Hazardous Waste (HHW) Product Stewardship Plan (“Program Plan”) approved by the BCMEP on November 20, 2018. This annual report reports on the performance of the Program as required pursuant to Section 8(2) of the Regulation for the period January 1 to December 31, 2024.

The Program is funded by membership fees, known as environmental handling fees (“EHF”), remitted to Product Care by its members based on the volume of sales 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>.

3. PUBLIC EDUCATION MATERIALS AND STRATEGIES

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

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

In 2024, Product Care implemented a range of promotional and educational activities as part of our communication plan to meet these objectives, complying with our obligations under the BC Recycling Regulation. The following section provides a description of educational materials and educational strategies that Product Care employed as per annual reporting requirements, outlined in 8(2)(a).

3.1. STRATEGY

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

Though most of the activities undertaken in 2024 apply to both paint and HHW, a unique messaging strategy is utilized in HHW promotions to minimize confusion for consumers. Because terms like 'household hazardous waste' may not be familiar to consumers, advertisements for these program products emphasize the product type (e.g. pesticides). Product Care believes common language and clear visuals will better resonate with consumers, helping them to recognize the accepted program product and know if they have it in their household.

3.2. ACTIVITIES

3.2.1. INFORMATION HUB

Product Care owns and manages productcare.org that serves as a program information hub. The site is consumer-facing and has been designed to meet their specific needs. Website content includes:

Recycling locator

Interactive map displaying the locations of *all* paint and HHW collection sites within the province, along with their hours of operation and contact information. The database of collection sites is regularly updated to ensure consumers receive accurate information.

Program information

- Listing of accepted and non-accepted products, along with tips for drop-off.
- Details on program funding and Environmental Handling Fees.

Product information

- Dedicated page for [PaintShare program](#), educating consumers on opportunities to access free paint.
- Videos describing the recycling process.

3.2.2. TOLL-FREE NUMBER AND EMAIL

Product Care operates a toll-free hotline and participates in the Recycling Council of British Columbia (RCBC) hotline and website/app service to respond to consumer inquiries regarding product recycling. In 2024, a combined total of 19,412 consumer inquiries were received through these services.

3.2.3. POINTS OF SALE (POS) AND POINT OF RETURN (POR)

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

3.2.4. MULTI-CHANNEL ADVERTISING

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

Product Care concentrates advertising activity during periods when paint and HHW product purchase and usage is at its highest to maximize the relevance and effectiveness of campaigns with residential and commercial audiences. Warmer summer months, from April to September, coincide with high volumes of program product in our collection network and increased traffic to the online recycling locator. However, Product Care also maintains a year-long Google Search advertising campaign to capture consumers deliberately seeking information regarding paint and HHW recycling.

Digital Advertising (Video, display, social)

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

Alternative social media

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

Streaming Channels

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

Traditional Channels

Traditional advertising supports our multi-channel strategy by reaching those not actively engaged online. In 2024, linear television advertisements and transit bus-wraps provided a tangible brand presence for the stewardship program. Transit advertising was undertaken in urban areas across the Lower Mainland, Victoria, Kelowna, Kamloops and Prince George.

General Awareness Events

In 2024, Product Care participated in several key events across British Columbia to promote awareness of our Extended Producer Responsibility (EPR) programs.

- **IZWTAG Day – April 23–25, Vancouver, BC:** Attended this Indigenous-led event focused on zero waste in First Nations communities. Shared stewardship info and built relationships.
- **Vancouver Landfill Open House – June 8, Delta, BC:** Product Care hosted a booth to share info about recycling paint, HHW, lights, and alarms with families and residents.

- **CWMA Conference – October 23–25, Victoria, BC:** Sponsored and attended BC’s leading waste management conference. Connected with industry partners and promoted program awareness.

3.2.5. CONSUMER AWARENESS

Product Care coordinates consumer awareness surveys to validate the impact of our promotion and education activities for the provincial stewardship programs Product Care oversees. A reputable third party conducts the surveys every two years, compiling responses by program. Harmonizing the biennial process between provincial programs not only achieves cost and resource efficiencies, but it also allows our internal team to identify trends and best practices. The survey results provide the program with insights to help inform outreach tactics and strategies.

The 2024 survey found that 75% of BC respondents who purchased paint and HHW are aware it 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 household paint, pesticides and flammable liquids be recycled or safely disposed of in BC when they are no longer wanted?*

Consumer Awareness Target

Year	Target	Consumer
2024	70%	75%
2022	70%	86%

3.2.6. INDUSTRIAL, COMMERCIAL AND INSTITUTIONAL

Commercial users represent a significant portion of paint consumed in the province. Though awareness strategies designed for residential consumers will undoubtedly also reach commercial audiences, there remains a need to support large volume recycling by developing separate messaging to target industrial, commercial, and institutional (IC&I) users of paint.

Industry Events

- **CCSPA Conference – April 29–30, 2024**
Organized by the Canadian Consumer Specialty Products Association, this conference in Ottawa brought together industry leaders to discuss regulatory trends and environmental responsibility. Product Care’s CEO Brian Bastien shared insights on stewardship in the consumer products sector.
- **CPCA Conference – May 22–23, 2024**
Hosted by the Canadian Paint and Coatings Association in Montreal; this event focused on sustainability, regulation, and innovation in the coatings industry.
- **Cloverdale Paint Golf Tournament – September 27, 2024**
Product Care participated in Cloverdale Paint’s private golf tournament held at Henderson Lake Golf Course. The event provided an informal setting to engage with industry partners and promote awareness of our recycling programs.

Trade Publications (See Appendix B)

Advertised in the following industry publications:

- Canadian Paint and Coatings Association (CPCA) – Insight magazine
- Business in Vancouver (BIV) – Property Manager's Sourcebook

- Business Examiner – Vancouver Island Commercial Building Awards Souvenir Booklet
- Business Examiner – July edition

Newsletters

Banners promoted Product Care’s free commercial pick-up services to industry members in the following Newsletters:

- Canadian Home Builders' Association of BC (CHBABC)
- Building Owners and Managers Association of BC (BOMA)

3.3. PAINTSHARE

Product Care’s PaintShare program is an innovative reuse model that puts leftover paint where it belongs—on buildings, walls, and in the hands of artists and DIYers. As part of Product Care’s program plan, a separate communications strategy was developed in 2020 and deployed in the subsequent years, to ensure BC residents are aware of this free-to-use service.

2024 HIGHLIGHTS

In 2024, the BC Paint recycling program ramped up marketing efforts for the PaintShare program, leveraging *Pinterest*, *TikTok*, and *Reddit* to connect with key audiences.

On **Reddit**, Product Care engaged users interested in recycling, reuse, DIY, art, and painting by targeting communities focused on sustainable living and home improvement. Our messaging highlighted how residents can give leftover paint a second life through PaintShare, supporting local reuse rather than disposal.

On **Pinterest**, Product Care reached audiences within arts, home décor, and painting communities. Our goal was to inspire creative users to consider using leftover paint available through PaintShare, while raising awareness about the program as a practical and eco-friendly option for reducing paint waste by promoting reuse.

On **TikTok** Product Care engaged DIY enthusiasts with creative, short-form content that showcased how PaintShare supports eco-friendly project ideas.

Across all platforms, Product Care’s message emphasized the environmental and economical benefits of the PaintShare program.

4. COLLECTION SYSTEMS

As of December 31, 2024, Product Care contracted with 247 permanent collection sites in British Columbia to provide convenient locations for consumers to drop off unwanted Program Products; exceeding the 2018 Program Plan commitment to maintain a minimum of 219 contracted collection sites. Of the 247 locations, 132 were paint collection sites that collected leftover paint products only, including paint aerosols. The remaining 115 were HHW collection sites that collected both paint and household hazardous products (i.e., flammable liquids, pesticides, and gasoline). Of the 247 locations, 110 were part of the PaintShare Program, which provides paint to customers for free.

In 2024, fifteen (15) new paint sites opened, and one (1) paint only site closed. Fifteen (15) of the new paint sites that opened were retail stores that joined the Return to Retail program as paint-only collection sites. Six (6) new HHW sites opened and one (1) HHW site closed. Two (2) sites stopped collecting HHW and became paint only sites and two (2) paint sites expanded their collections to include HHW. This resulted in a net increase of fourteen (14) paint-only sites and five (5) HHW sites for the year.

Table 1 provides a comparison of 2023 and 2024 collection site numbers, Table 2 lists the specific changes in the collection system in 2024, and Table 3 lists the collection sites by Regional District. A complete list of contracted collection sites in 2024 is provided in [Appendix A](#).

Table 1: Paint and HHW Contracted Collection Sites, 2023 and 2024

Collection Site Type	2023	2024
Paint Only	118	132
HHW + Paint	110	115
Total Permanent	228	247

Table 2: Collection Site Changes in 2024

Collection Site Name	Location	Change in 2024
Dulux Paint #8650 - Abbotsford	Abbotsford	New paint collection site
Dulux Paint #8412 – Burnaby	Burnaby	New paint collection site
Dulux Paint #8470- Kamloops	Kamloops	New paint collection site
Dulux Paint #8471- Kelowna	Kelowna	New paint collection site
Dulux Paint #8471- Langley	Langley	New paint collection site
Dulux Paint #8501- Maple Ridge	Maple Ridge	New paint collection site
Dulux Paint #8553 Prince George	Prince George	New paint collection site
Dulux Paint #8565 Richmond	Richmond	New paint collection site
Dulux Paint #8602 South Surrey	South Surrey	New paint collection site
Dulux Paint #8603 Surrey	Surrey	New paint collection site
Dulux Paint #8621- Vancouver- Boundary	Vancouver	New paint collection site

Dulux Paint #8623 -Vancouver- Kingsway	Vancouver	New paint collection site
Dulux Paint #8626- Saanich	Saanich	New paint collection site
Dulux Paint #8661 Coquitlam	Coquitlam	New paint collection site
Dulux Paint #8688 Surrey	Surrey	New paint collection site
Thompson Bottle Depot	Port Alberni	New paint only collection site (stopped collecting HHW)
Scott Road Bottle Depot	Surrey	New paint only collection site (stopped collecting HHW)
Burns Lake Transfer Station	Burns Lake	New HHW collection site
Cranbrook Transfer Station	Cranbrook	New HHW collection site
Fort St. James Transfer Station	Fort St James	New HHW collection site
Knockholt Sub-Regional Landfill & Houston Transfer Station	Houston	New HHW collection site
North-Wood Environmental Services Ltd.	Kamloops	New HHW collection site
Parksville Bottle & Recycling Depot	Parksville	New HHW collection site
Tyhistanis Transfer Station	Tofino	New HHW collection site
Vanderhoof Transfer Station	Vanderhoof	New HHW collection site
Burns Lake Transfer Station	Burns Lake	Added Paintshare
Parksville Bottle & Recycling Depot	Parksville	Added Paintshare
Vanderhoof Transfer Station	Vanderhoof	Added Paintshare
Tyhistanis Transfer Station	Tofino	Added PaintShare
ACE Victory Building Centre	Mackenzie	Closed paint collection site
Mattress Recycling	Hope	Closed paint, HHW & PaintShare collection site
Scott Road Bottle Depot	Surrey	Closed HHW collection site
Thompson Bottle Depot	Port Alberni	Closed HHW collection site
Ironwood Bottle Depot Ltd.	Richmond	Stopped participation in PaintShare
Langley bottle Depot	Langley	Stopped participation in PaintShare

Table 3: Summary of Collection Sites by Regional District as of December 31, 2024

Districts	Number of Collection Sites
Alberni Clayoquot	6
Bulkley Nechako	9
Capital	14
Cariboo	6
Central Coast	2
Central Kootenay	4
Central Okanagan	5
Columbia Shuswap	6
Comox Valley	3
Cowichan Valley	7
East Kootenay	6
Fraser Fort George	6
Fraser Valley	14
Kitimat Stikine	5
Kootenay Boundary	6
Metro Vancouver	68
Mt. Waddington	7
Nanaimo	5
North Coast	5
North Okanagan	4
Northern Rockies	1
Okanagan Similkameen	9
Peace River	7
qathet	2
Squamish Lillooet	10
Strathcona	5
Sunshine Coast	3
Thompson Nicola	22
Total	247

Product Care also supplements the collection system with several one-day collection events, often carried out in collaboration with a municipality or regional district. Product Care participated in nine (9) collection events in 2024, eight (8) of these events accepted both paint and HHW and one (1) accepted paint only. See Table 4 for a list of collection events.

Table 4: Collection Events Held in 2024

Date	Event Location
April 14, 2024	Scotch Creek (paint only)
April 20, 2024	Hope
April 27, 2024	Creston
September 14, 2024	Naksup
September 21, 2024	Castlegar
September 21, 2014	McBride
September 28, 2024	Creston
October 19, 2024	Township of Langley
October 26, 2024	City of Chilliwack

In addition, the Program provided service/access to more than 62 First Nations communities through various means, including permanent collection sites, collection events, and direct pickup services. Services to some of these communities were delivered through our partnership with the Indigenous Zero Waste Technical Advisory Group (IZWTAG).

4.1. ACCESSIBILITY

The Program measures consumer access to permanent collection facilities in accordance with the Accessibility Standard established by the Stewardship Agencies of BC (SABC). SABC defines reasonable access as a 30-minute drive or less to a collection site in urban areas with a population of 4,000 or more and a 45-minute drive or less in rural areas with a population of 4,000 or more. The Program commits to provide a minimum of 95% of the population that meets the Standard with access to a permanent collection facility. The 95% is viewed as the minimum standard and the Program works to exceed the minimum requirements.

Accessibility levels were determined through a GIS analysis of the network undertaken by an independent third-party consultant. The network was analyzed by collection site type, applying widely accepted GIS practices. Collection site locations were geocoded using address locations and a provincial road network file was used to create a network dataset that could be used to calculate the driving times from population points to collection sites. A dissemination block digital boundary file and population data was used to clip each dissemination block to the area within a 500m buffer of the provincial road network. Each block was classified as being urban, rural, or excluded according to scenarios defined by SABC. The total accessibility was calculated by summing the total population of dissemination blocks that met the accessibility criteria specified by SABC as set out above. Table 5 provides the total SABC population with access to collection locations as of December 31, 2019.

Table 5: SABC Population with Access to Collection Sites in 2019 and Targets

Collection site type	Accessibility target	Total SABC population with access (2019)
Accepting HHW	95%	98.4%
Accepting Paint	95%	99.7%

The accessibility rate for HHW collection sites was 98.4%. The accessibility rate for sites accepting paint was 99.7%. Both exceed the accessibility target of 95% according to the SABC Accessibility Standard. Since December 31, 2019, 53 new sites were added (37 paint sites and 16 HHW sites) and 33 sites were removed (25 paint sites and 8 HHW sites). Since 2019, despite site closures, the accessibility levels have been largely unaffected as only three communities: Creston, Hope and Qualicum, experienced closures and did not have alternative collection sites. These closures did not affect accessibility as these communities have a combined population of 21,572 (2021 census) representing 0.43% of the total provincial population (2021 census). Therefore, accessibility levels have remained relatively unchanged since the 2019 study, allowing the Program to consistently achieve the established accessibility targets.

4.2. WASTE COMPOSITION AUDITS

To confirm that Program Products are being successfully diverted from landfill, the Program participates in waste composition audits undertaken by local governments in collaboration with other stewardship organizations. The Program is committed to participate in all waste composition studies committed to by SABC. The Program reports out on the number and location of waste composition audits conducted annually and the amount of Program Products identified.

In conjunction with SABC, five waste composition audits took place in 2024 at the Cowichan Valley Regional District (CVRD), District of Squamish (DoS), Squamish-Lillooet Regional District (SLRD), City of Surrey (CoS) and Thompson-Nicola Regional District (TNRD). The audits were conducted by independent third-party consultants engaged by the local government. Audit findings pertaining to Program Products are detailed in Table 6 below.

Table 6: Units of Program Products Identified

Product (Units)	CVRD	DoS	SLRD	CoS	TNRD
Aerosol paint (units containing residual)	0	2	0	0	0
Aerosol paint containers	2	0	0	0	1
Domestic pesticides	24	0	0	4	2
Flammable liquids	3	1	0	0	1
Gasoline	0	0	0	0	0
Paint containers	3	4	1	0	5
Paint/coatings (units containing residual)	3	0	1	0	0
Total	35	7	2	4	9

5. 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:

5.1. TRANSITION TO WATER-BASED PAINTS

The paint industry has increasingly favored 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.

5.2. 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 kilotons of VOC emissions over the next 5 years.

5.3. 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.

5.4. HOUSEHOLD HAZARDOUS PRODUCTS

Over the past 5 to 10 years, the consumer chemical industry has made notable progress in reducing the toxicity and improving the recyclability of household hazardous products. Manufacturers are reformulating products such as oven cleaners, and pesticides by replacing harmful chemicals with safer, more environmentally responsible alternatives, prioritizing both user safety and environmental protection.

This shift is supported by findings from the U.S. Environmental Protection Agency (EPA), which highlights a clear industry trend toward reformulation, safer ingredients, and improved labeling. According to the U.S. EPA, consumer demand for products labeled as non-toxic, biodegradable, or derived from renewable resources has accelerated industry innovation and the adoption of greener alternatives.

As a result, the household hazardous and special products sector is undergoing a meaningful transition. Products are becoming safer to use, less harmful to dispose of, and more aligned with broader sustainability goals. These efforts reflect an industry-wide response to changing regulations, consumer expectations, and the need for greater environmental responsibility.

6. POLLUTION PREVENTION HIERARCHY AND PRODUCT/COMPONENT MANAGEMENT

Product Care endeavours to manage collected products in accordance with the pollution prevention hierarchy¹. This section details the measures that Product Care follows with respect to each product category based on information provided by downstream processors, where available².

6.1. CONSOLIDATION

Collected products are sent to a consolidation facility in the Lower Mainland. During consolidation, paint is separated into water-based (latex) and oil-based (alkyd) paint, and paint aerosols are repackaged into larger containers. Pesticides and flammable liquids are consolidated by product type and properties, and “other aerosols” (flammable and pesticide aerosols) are repackaged into larger containers.

Following these initial processes, consolidated or repackaged materials are sent to downstream processors for recycling, energy recovery or incineration. Detailed information on how collected materials are processed is provided below.

6.2. PAINT

Leftover paint is the largest volume of the residual products managed by the Program. Leftover paint is managed in a number of ways:

REUSE

Reusable paint is given away at no charge through the PaintShare Program to the public to be used for its originally intended purpose. In 2024, 110 collection sites participated in the PaintShare Program, representing almost 50% of all collection sites. Based on monthly reports provided by collection sites, approximately 2.4% of the total volume of paint processed in 2024 was reused through the PaintShare Program, up from 1.6% in 2023.

RECYCLING

Product Care utilizes several options for water-based (latex) paint recycling. High-grade recyclable water-based paint is reprocessed into paint and coatings products. The lower-grade recyclable paint (i.e., paint that is not suitable for paint-to-paint recycling) is used as a raw material in the manufacturing of concrete products (blocks, barriers, and Portland cement).

According to shipment records³, approximately 50.35% of the water-based paint sent to downstream processors by the Program in 2024 was recycled utilizing one of the two options listed above. The total volume of water-based paint processed is equivalent to the total volume of water-based paint shipped from the consolidation facility to the downstream processors.

Recycling low-quality water-based paint presents significant challenges. The returned low-quality water-based paint often necessitates its diversion to energy recovery processes. Factors such as adverse weather conditions or improper storage by consumers contribute to the degradation of paint quality.

¹ 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/reg_guide.pdf

² The information detailed in this section was verified based on processor questionnaires or site visits of the various processors and the review of final disposition as indicated on hazardous waste manifests as applicable. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies.

³ Shipment records evidencing the management of Program Product may include certificates of disposal, bills of lading or processor invoices and the review of final disposition as indicated on hazardous waste manifests, as applicable. Shipment records evidencing the management of metal and plastic containers may include bills of lading, scale tickets or processor invoices.

In the 2022 and 2023 annual reports, Product Care reported that a portion of the 2021 (11.2%) and 2022 (16.7%) low-quality water-based paint was placed in temporary storage due to production issues with the downstream cement manufacturer previously used to process the material. These issues were supposed to be resolved in 2024 but have lingered on, as a result, the 2021 and 2022 inventory of low-quality water-based paint continues to be in temporary storage, waiting for the downstream cement manufacturer to resume processing. The remaining material is expected to be processed in Summer 2025.

ENERGY RECOVERY

Oil-based (alkyd) paints are suitable for energy recovery by virtue of their high solvent content. According to shipment records, 100% of the oil-based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2024 went to hazardous waste management companies who then sent the paint to permitted/licensed facilities to be used for alternative energy recovery.

Product Care continues to search for recycling options for oil-based paint. This is generally more difficult due to hazardous waste and transportation regulations, which limit the movement of this kind of material. Regulations, such as the Federal VOC Regulations, require tighter limits on certain chemical constituents, which tend to be higher in older paints, making recycling of oil-based (alkyd) paints more difficult. In addition, the chemistry of oil-based paints makes it more difficult to recycle into paint and coating products, and the diminishing market for recycled oil-based products is significantly smaller than that for water-based paint products.

Due to the colour or physical/chemical composition, some water-based paint cannot be recycled. Water-based paint has heat value, but not as high as oil-based paints. A portion of the unrecyclable water-based paint was sent to downstream processors who sent it to a licensed facility to be used as energy recovery. According to shipment records, 49.7% of the water-based paint sent to downstream processors was used as energy recovery in 2024. In recent years, there has been an uptick in the return of low-quality water-based paint. This could be attributed to the escalating severe weather conditions observed across the province, i.e., extreme low or high temperatures, which can degrade the quality of left-over paint.

SECURE LANDFILL

In 2024, all water-based paint was recycled as paint, sent for energy recovery, or sent to a downstream processor to be used as raw materials in the manufacturing process of concrete products. No water-based paint was landfilled.

6.3. FLAMMABLE LIQUIDS

Due to the nature of flammable liquids and the fact that many flammable liquids are sold as fuels, leftover flammables collected are treated as alternative fuels for energy recovery. According to shipment records, 100% of the flammable liquids shipped from the consolidation facility to downstream processors in 2024 went to a hazardous waste management company who then sent them to permitted/licensed facilities to be used for alternative energy recovery.

6.4. GASOLINE

Due to the nature of gasoline, which is intended for use as a fuel, collected leftover gasoline is treated as an alternative fuel for energy recovery. According to shipment records, 100% of the gasoline shipped from the consolidation facility to downstream processors in 2024 went to a hazardous waste management company which then sent the gasoline to permitted/licensed facilities to be used for energy recovery.

6.5. PESTICIDES

Due to the nature of pesticides, there is no reuse or recycling option available for these products. According to shipment records, 100% of pesticide products shipped from the consolidation facility to downstream processors in 2024 went to a hazardous waste management company which then sent them to permitted/licensed facilities for incineration.

6.6. CONTAINERS

Metal Containers

Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2024 from paint (including aerosols), pesticides, flammable liquids and gasoline were sent for metal recycling.

Plastic Containers

According to shipment records, 100% of #2 HDPE plastic gasoline containers shipped from the consolidation facility to downstream processors were recycled in 2024. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 92% of 5-gallon size #2 HDPE plastic paint containers shipped from the consolidation facility to downstream processors were recycled and the remaining 8% of the 5-gallon #2 HDPE plastic paint containers (pail lids which consist of mixed types of plastics) were sent to energy recovery as an alternative energy source in licensed incinerators, as demonstrated by shipment records. Ongoing shifts in the plastic recycling industry, driven by external factors such as global plastic waste policies, and the increased introduction of plastic bans and restrictions, continue to make finding recycling options for certain product streams challenging. Product Care remains dedicated to seeking recycling options for 100% of its #2 plastic paint containers, in line with the Program's commitment, while acknowledging that persistent external pressures continue to impact the plastic recycling industry.

Based on shipping records to processors, the Program managed 100% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery. The diversion of this plastic to energy recovery was due to the limited market demand for recycled polypropylene #5.

Table 7: Program Product End Fate 2024⁴

Product Category	Recycling	Energy Recovery	Incineration
Water-based (latex) Paint	50.35%	49.65%	
Oil-based (alkyd) Paint		100%	
Flammable Liquids		100%	
Pesticides			100%
Gasoline		100%	
Metal Containers	100%		
#2 Plastic Containers (Paint)	92%	8%	
#2 Plastic Containers (Gasoline)	100%		
#5 Plastic Containers		100%	
Plastic Pesticide Containers	100%		
Plastic Flammable Liquids Containers	100%		

⁴ Table 7 does not include paint volumes reused through PaintShare, which represented approximately 2.4% of total paint volumes collected (see discussion above under "Reuse").

7. PRODUCT SOLD AND COLLECTED AND RECOVERY RATE

7.1. PRODUCT COLLECTED

The Program employs two metrics for measuring collected volumes of Program Product. Residual Recovery Volume (RRV) measures the amount of product collected as a function of the amount of product sold in the same year. The container capacity volume (CCV) measures the maximum capacity of the containers that could fit within tubskids or drums⁵ returned through the Program. The Program reports annually on the total CCV by product category at both the provincial and regional district level, the ratio of CCV to total paint sold, total RRV collected, and an annual recovery rate based on RRV. Table 8 provides the CCV collected in BC, broken down by regional district. Table 9 provides the total 2024 residual recovery volumes (RRV) for each product category.

Table 8: Container Capacity Volume (L) Collected by Regional District (2024)

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
Alberni Clayoquot	76,032	3,238	4,752	216	175
Bulkley Nechako	50,112	1,356	432	108	0
Capital	1,353,024	18,331	78,192	16,740	11,550
Cariboo	82,512	2,625	432	108	569
Central Coast	6,048	175	0	0	0
Central Kootenay	81,648	2,669	3,456	0	88
Central Okanagan	393,552	7,000	15,552	972	1,400
Columbia Shuswap	120,096	4,725	9,072	2,268	525
Comox Valley	218,160	3,894	15,984	216	481
Cowichan Valley	320,976	18,550	30,320	2,160	394
East Kootenay	104,544	3,150	1,728	0	1,400
Fraser Fort George	156,384	3,500	15,552	648	0
Fraser Valley	583,632	10,413	21,168	3,132	1,663
Kitimat Stikine	51,408	1,050	864	108	0
Kootenay Boundary	80,352	2,406	4,320	1,080	394
Metro Vancouver	5,298,912	76,431	184,896	22,032	30,975
Mt. Waddington	11,232	1,138	432	0	175
Nanaimo	400,032	13,300	26,352	864	1,050

⁵ Tubskids are 4'x4'x3' plastic boxes used for the collection of paint, paint aerosols, flammable liquids, and pesticides. Drums are converted into tubskids at a factor of 0.25 tubskids per drum. The total number of tubskids has been rounded to the nearest whole number. The total number of tubskids is based on tubskids picked up from collection sites as evidenced by bills of lading.

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
North Coast	27,216	4,025	4,320	0	0
North Okanagan	189,648	4,813	9,072	324	1,050
Northern Rockies	6,912	350	0	0	175
Okanagan Similkameen	191,376	3,719	7,344	1,836	656
Peace River	64,368	64,368	864	0	306
qathet	28,944	3,719	1,296	0	0
Squamish Lillooet	220,752	3,850	10,800	324	1,225
Strathcona	105,408	13,475	12,528	216	131
Sunshine Coast	123,120	11,069	11,232	1,188	438
Thompson Nicola	274,320	4,856	15,120	1,188	1,050
TOTAL	10,620,720	226,540	486,000	55,728	55,695

Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2024)

Residual recovery volume (litres)	Paint (non-aerosol) ⁶	Paint (Aerosol) ⁷	Flammable Liquids/Gasoline ⁸	Pesticides ⁹
2024	2,722,551	39,534	168,244	17,123

The program commits to maintaining the CCV levels achieved in the fifth calendar year after plan approval (2023) until the performance targets have been reassessed. Table 10 provides the total 2024 container capacity volume (CCV) and performance against the achieved 2023 levels.

⁶ Paint residual recovery volume was calculated using a conversion factor of 108.1 litres per tubskid, based on the average volume generated per tubskid over the full year 2024. This number includes PaintShare.

⁷ The volume of paint aerosol residual recovery for 2024 was estimated using a conversion factor of 30.5 liters per tubskid, based on the average volume generated per tubskid processed throughout the year. Due to the aerosol processing equipment being non-operational, PCA did not process aerosols in-house. Instead, the unprocessed containers were sent to a downstream processing facility. Consequently, PCA could not calculate a current-year conversion factor, which typically depends on the average volume generated per tubskid. Therefore, the residual recovery volume for 2024 has been estimated using the actual number of tubskids collected with the 2021 aerosol conversion rate of 30.5 liters. Based on historical data, Product Care believes that the 2021 conversion rate provides a reasonable estimate.

⁸ Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 149.6 litres per tubskid, based on the average volume generated per tubskid over the full year 2024. This does not include volume from flammable or pesticide aerosols.

⁹ Pesticide residual recovery volume was calculated using a conversion factor of 132.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2024.

The Program has stated all along that basing the evaluation of the Program's performance on a single metric is not appropriate, especially with the reference to recovery rate. It is very difficult to isolate the factors influencing recovery rates for various Program Products. Rather, the Program should be evaluated based on a suite of performance measures. Product Care will continue to monitor CCV and recovery rates closely.

Table 10: Approximate Total Collected Volumes (CCV) for Paint, Paint Aerosols, Flammable Liquids and Pesticides 2023v. 2024)

Container Capacity Volume (litres) ¹⁰	Paint	Flammable Liquids/Gasoline ¹¹	Pesticides
2023 (CCV)	10,956,883	498,701	54,540
2024 (CCV)	10,847,258	541,694	55,728
2023 target CCV	10,956,883	498,701	54,540
Variance (2024 actual vs target)	-1.0%	8.6%	2.2%

7.2. RECOVERY RATE

For all product categories, Table 11 below shows the calculation of the recovery rate, based on the sales in BC and the residual recovery volume collected in 2024. Regarding gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore, sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category. Gasoline collected volumes are included in the residual recovery volumes for flammable liquids, as gasoline and other flammable liquids are processed together and therefore indistinguishable.

Table 11: Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2024)

2024	Sales (litres) ¹²	CCV (litres)	CCV / Sales (%)	RRV (litres)	Recovery Rate (%)
Paint ¹³	28,896,333	10,847,258	37.54%	2,762,086	9.6%

¹⁰ Container capacity volume was calculated by converting the total number of tubskids collected into equivalent litres of containers, using a conversion factor of 432 litres per tubskid (non-aerosol), and 0.25 tubskids per drum for the paint (non-aerosol), flammable liquids/gasoline (non-aerosol) and pesticides(non-aerosol) categories. A conversion factor of 175 litres per tubskid was used for the paint aerosol and flammable liquid and pesticide aerosol categories.

¹¹ Includes both non-aerosol and aerosol flammables.

¹² Volumes reported as "Sales (litres)" are estimated by converting units reported to Product Care by its members according to the typical container volume for each container size category. For the flammable liquids category, the sales (litres) exclude gasoline, as sales volume of gasoline is not reported to Product Care.

¹³ Collection volumes reported include aerosol and non-aerosol paint. Paint residual recovery volume was calculated using a conversion factor of 108.1 litres per tubskid, based on the average volume generated per tubskid over the full year 2024. Paint aerosol residual recovery volume was calculated using a conversion factor of 30.5 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year (2024). Due to the aerosol processing equipment being non-operational, PCA did not process aerosols in-house. Instead, the unprocessed containers were sent to a downstream processing facility. Consequently, PCA could not calculate a current-year conversion factor, which typically depends on the average volume generated per tubskid. Therefore, the residual recovery volume for 2024 has been estimated using the actual number of tubskids collected with the 2021 aerosol conversion rate of 30.5 liters. Based on historical data, Product Care believes that the 2021 conversion rate provides a reasonable estimate.

Flammable Liquids /Gasoline¹⁴	2,171,523	541,694	24.95%	168,244	7.8%
Pesticides¹⁵	165,090	55,728	33.76%	17,123	10.4%

Collection volumes for paint decreased, while those for HHW products increased in 2024. The decrease in paint volumes may be influenced by the state of the residential real estate market, inflationary pressures, and the lasting effects of Covid, which caused a significant spike in 2021, followed by a gradual decline that has continued to extend into 2024.

¹⁴ Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 149.6 litres per tubskid, based on the average volume generated per tubskid over the full year 2024. This does not include volume from flammable aerosols.

¹⁵ Pesticide residual recovery volume was calculated using a conversion factor of 132.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2024. This does not include volume from pesticide aerosol.

8. REVENUES AND EXPENDITURES

8.1. ENVIRONMENTAL HANDLING FEES

The Program is funded by membership fees, known as environmental handling fees (EHF), remitted to Product Care by its members based on the number of units of designated products sold in or into BC. 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. EHF rates are set by Product Care and are subject to change as needed to ensure there are sufficient funds to operate the Program and maintain the necessary reserve in accordance with Product Care's policies. The EHF rates for the paint category, were adjusted and took effect on July 1, 2024. Table 12 lists the EHF rates for Program Products.

Table 12: Environmental Handling Fees (2024)

Paint Category

Container Size	EHF Rates Prior to Jul 1, 2024	Current EHF's
100 ml to 250 ml	\$0.35	\$0.40
251 ml to 1 litre	\$0.65	\$0.70
1.01 litres to 5 litres	\$1.00	\$1.30
5.01 litres to 23 litres	\$2.25	\$2.80
Aerosol Paint (any size)	\$0.35	\$0.40

Pesticide Category

Container Size	EHF Rates
Less than 10 ml or grams	\$0.10
0.01 to 0.89 litres or kg	\$0.80
0.9 to 1.79 litres or kg	\$2.10
1.8 to 10 litres or kg	\$3.50

Flammable Liquids Category

Container Size	EHF Rates
Less than 750 ml	\$0.10
751 ml to 1 litre	\$0.15
1.01 litres to 2 litres	\$0.35
2.01 litres to 4 litres	\$0.60
4.01 litres to 10 litres	\$1.50

Aerosol Flammable Liquids	
1 to 75 ml or grams	\$0.01
76 to 200 ml or grams	\$0.10
Over 201 ml or grams	\$0.15

For the gasoline category, the EHF per gas station per month is \$11.25.

8.2. INDEPENDENTLY AUDITED FINANCIAL STATEMENTS

A copy of the independent financial audit of the Program's revenues and expenses can be found in [Appendix C](#). A copy of Product Care Association's consolidated financial statements for 2024 can be found in [Appendix D](#).

9. PLAN PERFORMANCE

This annual report addresses the performance of the Program in relation to Program Plan targets and commitments. Accordingly, Table 13 sets out the key performance measures for 2024, and strategies for performance improvement going forward.

Table 13: Key Performance Measures

Plan Target	2024 Results	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total.	<ul style="list-style-type: none"> 247 collection sites (an increase of 19). 	N/A
Maintain a minimum of 95% accessibility rate to a collection site based on SABC Accessibility Standard for Paint and HHW ¹⁶ collection sites respectively.	<ul style="list-style-type: none"> 99.7% accessibility rate for collection sites accepting paint 98.4% accessibility rate for collection sites accepting HHW). 	N/A
Collections		
Maintain paint CCV levels achieved in the fifth year (2023) of the program until performance targets have been reassessed.	<ul style="list-style-type: none"> Paint CCV was 1.0% below 2023 levels. 	<ul style="list-style-type: none"> See discussion in section 7. Continue to carry out Industry-focused strategies and tactics (see section 3). Continue to employ strategies to engage consumers (see section 3).
Maintain solvent & flammable liquids CCV levels achieved in the fifth year (2023) of the program until performance targets have been reassessed.	<ul style="list-style-type: none"> Solvent & flammable liquids CCV was 8.6% above 2023 levels. 	<ul style="list-style-type: none"> See discussion in section 7. Continue to employ strategies to engage consumers (see section 3).
Maintain pesticide CCV levels achieved in the fifth year (2023) of the program until performance targets have been reassessed.	<ul style="list-style-type: none"> Pesticide CCV was 2.2% above 2023 levels. 	<ul style="list-style-type: none"> See discussion in section 7. Continue to employ strategies to engage consumers (see section 3).
Consumer Awareness		

¹⁶ The Program also refers to HHW collection sites as "Paint Plus" sites.

Plan Target	2024 Results	Strategies for Improvement
Percent of population aware of the Program: 70% or more for paint and HHW.	<ul style="list-style-type: none"> As of 2024, 75% of consumers were aware they could recycle paint and HHW in the province. 	N/A
Management of Collected Materials		
Recycle a minimum of 75% of water-based (latex) paint.	<ul style="list-style-type: none"> 50.35% of water-based paint was recycled. 49.65% of low-quality water-based paint was sent to energy recovery. 	<ul style="list-style-type: none"> Enhance educational campaigns: Target and engage content that informs consumers about the proper storage practices for left-over water-based paint. See discussion in Section 6.
100% of oil-based (alkyd) paint sent to energy recovery.	<ul style="list-style-type: none"> 100% of oil-based paint was sent to energy recovery. 	N/A
Strive for 100% recycling of metal & HDPE (#2) paint containers.	<ul style="list-style-type: none"> 100% of metal paint containers were recycled. 92% of #2 plastic paint containers were recycled. 	<ul style="list-style-type: none"> Continue to seek recycling options for #2 HDPE paint containers.
100% of polypropylene (#5) paint containers sent to energy recovery.	<ul style="list-style-type: none"> 100% of #5 plastic (polypropylene) containers were used as an alternative energy source. 	<ul style="list-style-type: none"> Continue to seek recycling options for #5 HDPE paint containers.
100% of flammable liquids sent to energy recovery.	<ul style="list-style-type: none"> 100% of flammable liquids were sent to energy recovery as an alternative energy source. 	N/A
Strive for 100% recycling of flammable liquid containers.	<ul style="list-style-type: none"> 100% of flammable liquid containers were recycled. 	N/A
100% of pesticides sent for Incineration.	<ul style="list-style-type: none"> 100% of pesticides were sent for incineration. 	N/A
Strive for 100% recycling of metal & plastic pesticide containers.	<ul style="list-style-type: none"> 100% of metal & plastic pesticide containers were recycled. 	N/A

Plan Target	2024 Results	Strategies for Improvement
100% of gasoline sent to energy recovery.	<ul style="list-style-type: none"> 100% of gasoline liquids were sent for energy recovery as an alternative energy source. 	N/A
Strive for 100% recycling of gasoline containers.	<ul style="list-style-type: none"> 100% of gasoline containers were recycled. 	N/A

APPENDIX A: COLLECTION SITE LIST BY REGIONAL DISTRICT (AS OF DEC 31, 2024)

The following collection sites were contracted with the Program to collect paint in 2024. The table also indicates whether each site was contracted to collect HHW and participate in PaintShare.

#	Collection site name	Regional District	City	Paint Share	HHW
1	7 Mile Landfill and Recycling Centre	Mt. Waddington	Port McNeill	Yes	Yes
2	70 Mile House Eco-Depot	Thompson-Nicola	70 Mile House	No	Yes
3	A&P Disposal and Recycling	Capital	Sooke	Yes	Yes
4	Abbotsford Bottle Depot	Fraser Valley	Abbotsford	No	No
5	Abbotsford Mission Recycling Depot	Fraser Valley	Abbotsford	Yes	Yes
6	ACRD 3rd Ave Depot	Alberni Clayoquot	Port Alberni	Yes	Yes
7	Agassiz Bottle Depot	Fraser Valley	Agassiz	Yes	Yes
8	Alberni Valley Landfill	Alberni Clayoquot	Port Alberni	Yes	Yes
9	Augusta Recyclers Inc.	qathet	Powell River	Yes	Yes
10	Barnhartvale Landfill	Thompson-Nicola	Kamloops	No	No
11	Bay Street Castle	Capital	Victoria	No	No
12	Beaverdell Transfer Station	Kootenay Boundary	Beaverdell	No	Yes
13	Bella Bella Eco-Depot (Heiltsuk Environmental Services)	Central Coast	Bella Bella	Yes	Yes
14	Bings Creek Recycling Centre	Cowichan Valley	Duncan	Yes	Yes
15	Blue River Eco-Depot	Thompson-Nicola	Blue River	No	Yes
16	Boston Flats Eco-Depot	Thompson-Nicola	Cache Creek	No	Yes

17	Boucherie Self Storage & Bottle Depot	Central Okanagan	West Kelowna	No	Yes
18	Bridgeview Return-It Bottle Depot	Metro Vancouver	Surrey	No	No
19	Burnaby Eco-Centre (formerly Burnaby Recycling Depot)	Metro Vancouver	Burnaby	No	Yes
20	Burns Lake Return-It Recycling Depot	Bulkley Nechako	Burns Lake	Yes	No
21	Burns Lake Transfer Station	Bulkley Nechako	Burns Lake	Yes	Yes
22	Campbell Mountain Landfill	Okanagan Similkameen	Penticton	Yes	Yes
23	Campbell River Waste Management Centre	Strathcona	Campbell River	Yes	Yes
24	Central Surrey Recycling & Waste Centre	Metro Vancouver	Surrey	Yes	Yes
25	Chasers Bottle Depot	North Okanagan	Vernon	Yes	Yes
26	Chetwynd Recycling and Bottle Depot	Peace River	Chetwynd	Yes	Yes
27	Chilliwack Bottle Depot Ltd.	Fraser Valley	Chilliwack	No	Yes
28	Clearbrook Return-It Depot Ltd. (was R&T Bottle Depot)	Fraser Valley	Abbotsford	Yes	No
29	Clearwater Eco-Depot	Thompson-Nicola	Clearwater	No	Yes
30	Clinton Eco-Depot	Thompson-Nicola	Clinton	No	Yes
31	Cloverdale Paint #10 (Prince George)	Fraser Fort George	Prince George	No	No
32	Cloverdale Paint #15 (North Van)	Metro Vancouver	North Vancouver	No	No
33	Cloverdale Paint #20 (Coquitlam)	Metro Vancouver	Coquitlam	No	No
34	Cloverdale Paint #21 (Quesnel)	Cariboo	Quesnel	No	No
35	Cloverdale Paint #22 (Penticton)	Okanagan Similkameen	Penticton	No	No
36	Cloverdale Paint #24 (Chilliwack)	Fraser Valley	Chilliwack	No	No

37	Cloverdale Paint #26 (Mission)	Fraser Valley	Mission	No	No
38	Cloverdale Paint #27 (Westbank)	Central Okanagan	Westbank	No	No
39	Cloverdale Paint #5 (Boundary) / Branch 05 Spray Shop	Metro Vancouver	Burnaby	No	No
40	Cloverdale Paint #6 (Byrne)	Metro Vancouver	Burnaby	No	No
41	Cloverdale Paint #78 (Saanich) / Branch 78 Spray Shop	Capital	Saanich	No	No
42	Cloverdale Paint #84 (Port Alberni)	Alberni Clayoquot	Port Alberni	No	No
43	Cloverdale Paint #87 (Campbell River)	Strathcona	Campbell River	No	No
44	Comox Valley Waste Management Centre	Comox Valley	Cumberland	Yes	Yes
45	Cortes Island Waste Management Centre	Strathcona	Cortes Island	Yes	Yes
46	Courtenay Return-It Depot	Comox Valley	Courtenay	Yes	No
47	Cranbrook Bottle Depot	East Kootenay	Cranbrook	No	No
48	Cranbrook Transfer Station	East Kootenay	Cranbrook	No	Yes
49	D.C. Recycling & Bottle Depot	Peace River	Dawson Creek	No	No
50	Daajing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte)	North Coast	Queen Charlotte Village	Yes	No
51	Do Your Part Recycling	Kitimat Stikine	Terrace	Yes	Yes
52	Dulux Paint #8412 (Burnaby - MacPherson)	Metro Vancouver	Burnaby	No	No
53	Dulux Paint #8470 (Kamloops - Dalhousie)	Thompson-Nicola	Kamloops	No	No
54	Dulux Paint #8471 (Kelowna - Spall)	Central Okanagan	Kelowna	No	No
55	Dulux Paint #8481 (Langley)	Metro Vancouver	Langley	No	No
56	Dulux Paint #8501 (Maple Ridge)	Metro Vancouver	Maple Ridge	No	No

57	Dulux Paint #8553 (Prince George -Ogilvie)	Fraser Fort George	Prince George	No	No
58	Dulux Paint #8565 (Richmond)	Metro Vancouver	Richmond	No	No
59	Dulux Paint #8602 (South Surrey - King George)	Metro Vancouver	Surrey	No	No
60	Dulux Paint #8603 (Surrey - 132nd St)	Metro Vancouver	Surrey	No	No
61	Dulux Paint #8621 (Vancouver - Boundary)	Metro Vancouver	Vancouver	No	No
62	Dulux Paint #8623 (Vancouver - Kingsway)	Metro Vancouver	Vancouver	No	No
63	Dulux Paint #8626 (Saanich Victoria)	Capital	Victoria	No	No
64	Dulux Paint #8650 (Abbotsford - Ventura)	Fraser Valley	Abbotsford	No	No
65	Dulux Paint #8661 (Coquitlam)	Metro Vancouver	Coquitlam	No	No
66	Dulux Paint #8688 (Surrey - 192nd St)	Metro Vancouver	Surrey	No	No
67	East Hastings Bottle Depot	Metro Vancouver	Burnaby	Yes	Yes
68	Edmonds Return-it Depot	Metro Vancouver	Burnaby	Yes	Yes
69	Ellice Recycle Ltd.	Capital	Victoria	No	Yes
70	Enderby Return-It Recycling Depot Ltd.	North Okanagan	Enderby	Yes	No
71	Environmental 360 Solutions Central Interior Ltd. (was Central Cariboo disposal)	Cariboo	Williams Lake	Yes	Yes
72	Fernie Bottle Depot Ltd.	East Kootenay	Fernie	Yes	No
73	Fisher Road Recycling	Cowichan Valley	Cobble Hill	Yes	Yes
74	Fleetwood Bottle Return Depot Ltd.	Metro Vancouver	Surrey	No	No
75	Fort St. James Transfer Station	Bulkley Nechako	Fort St. James	Yes	Yes
76	Fraser Lake and Area 'D' Transfer Station	Bulkley Nechako	Fraser Lake	Yes	No

77	FSJ Bottle Drop	Peace River	Fort St. John	Yes	Yes
78	Gabriola Island Recycling Organization	Nanaimo RD	Gabriola Island	Yes	Yes
79	Galiano Island Recycling Resources	Capital	Galiano Island	No	No
80	General Grant's Sahali	Thompson-Nicola	Kamloops	No	Yes
81	GFL Environmental - Langford	Capital	Langford	No	Yes
82	GFL Environmental - Squamish	Squamish Lillooet	Squamish	Yes	Yes
83	GFL Environmental - Squamish Landfill	Squamish Lillooet	Squamish	Yes	Yes
84	GFL Environmental - Whistler	Squamish Lillooet	Whistler	Yes	No
85	Gibsons Recycling Depot	Sunshine Coast	Gibsons	Yes	Yes
86	Go Green Bottle Depot and Recycling	Metro Vancouver	Vancouver	No	no
87	Gold River Management Centre (was Village of Gold River)	Strathcona	Gold River	Yes	Yes
88	Gold Trail Recycling	Cariboo	100 Mile House	Yes	Yes
89	Golden Landfill	Columbia Shuswap	Golden	No	Yes
90	Grand Forks Bottle Depot	Kootenay Boundary	Grand Forks	No	Yes
91	Grand Forks Regional Landfill	Kootenay Boundary	Grand Forks	Yes	Yes
92	GRIPS - Green Recycling in Pender Society	Sunshine Coast	Pender Harbour	Yes	Yes
93	Guildford Bottle Depot	Metro Vancouver	Surrey	No	No
94	Hartland Landfill Facility	Capital	Victoria	Yes	Yes
95	Hazelton Bottle Depot	Kitimat Stikine	New Hazelton	No	No
96	Heffley Creek Eco-Depot	Thompson-Nicola	Heffley Creek	No	Yes

97	Home Hardware Merritt	Thompson-Nicola	Merritt	No	Yes
98	Hornby Island Waste Management Centre	Comox Valley	Hornby Island	Yes	Yes
99	Houston Bottle Depot	Bulkley Nechako	Houston	No	No
100	Interior Freight & Bottle Ltd.	North Okanagan	Vernon	Yes	Yes
101	Invermere Hardware & Building Supplies Co Ltd. (Home Hardware)	East Kootenay	Invermere	No	No
102	Ironwood Bottle & Return-it Depot	Metro Vancouver	Richmond	No	No
103	Island Return It - Campbell River	Strathcona	Campbell River	Yes	No
104	Island Return It - Duncan	Cowichan Valley	Duncan	Yes	No
105	Island Solid Waste Management - Port Clements	North Coast	Port Clements	Yes	No
106	J&C Bottle Depot	Okanagan Similkameen	Penticton	Yes	Yes
107	Jenill Bottle Depot	Metro Vancouver	Surrey	Yes	Yes
108	Joe's Bottle Depot	Metro Vancouver	Vancouver	No	No
109	Junction Bottle Depot Ltd.	Cowichan Valley	Ladysmith	Yes	No
110	Kamloops Home Hardware Building Center	Thompson-Nicola	Kamloops	No	No
111	Kaslo Building Supplies 1990 LTD	Central Kootenay	Kaslo	No	Yes
112	Kelowna Recycling and The Battery Drs	Central Okanagan	Kelowna	Yes	Yes
113	Kimberley Bottle Depot (was New & Nearly New)	East Kootenay	Kimberley	Yes	No
114	Kitchener Bottle Depot Ltd.	Metro Vancouver	Burnaby	Yes	No
115	Kitimat Recycling Depot (KUTE)	Kitimat Stikine	Kitimat	Yes	No
116	Kitwanga Transfer Station	Kitimat Stikine	Kitwanga	Yes	No

117	Knockholt Sub-Regional Landfill & Houston Transfer Station	Bulkley Nechako	Houston	Yes	Yes
118	Ladner Bottle Depot Co. Ltd	Metro Vancouver	Delta	No	No
119	Landfill Zero Waste Centre (Vancouver Landfill - Delta) (Burns Bog/Delta Landfill)	Metro Vancouver	Delta	No	Yes
120	Langley Bottle Depot	Metro Vancouver	Langley	No	No
121	Lax Kw'alaams Waste Transfer Station	North Coast	Lax Kw'alaams	Yes	Yes
122	Lee's Bottle Depot	Metro Vancouver	Burnaby	No	No
123	Lillooet Landfill & Recycling Centre	Squamish Lillooet	Lillooet	Yes	Yes
124	Logan Lake Eco-Depot	Thompson-Nicola	Logan Lake	No	Yes
125	Lorne Street Bottle Depot	Thompson-Nicola	Kamloops	Yes	Yes
126	Lougheed Return-It Depot	Metro Vancouver	Coquitlam	Yes	No
127	Louis Creek Eco-Depot	Thompson-Nicola	Louis Creek	No	Yes
128	Lower Nicola Eco-Depot	Thompson-Nicola	Lower Nicola	No	Yes
129	Lytton Eco-Depot	Thompson-Nicola	Lytton	No	Yes
130	Malcolm Island Recycling Depot	Mt. Waddington	Sointula	No	Yes
131	Masset Recycle Depot	North Coast	Masset	Yes	No
132	Mayne Island Recycling Society	Capital	Mayne Island	Yes	No
133	McKelvey Creek Regional Landfill	Kootenay Boundary	Trail	No	Yes
134	Meade Creek Recycling Centre	Cowichan Valley	Lake Cowichan	Yes	Yes
135	Metrotown Return-It Depot	Metro Vancouver	Burnaby	Yes	No

136	Mission Flats Landfill	Thompson-Nicola	Kamloops	Yes	Yes
137	Mission Recycling Depot	Fraser Valley	Mission	Yes	Yes
138	Mission Return-It Depot (was Mission Recycle Center Ltd.)	Fraser Valley	Mission	Yes	No
139	Nechako Bottle Depot	Fraser Fort George	Prince George	No	Yes
140	Nelson Leafs Recycling Centre	Central Kootenay	Nelson	No	Yes
141	Newton Bottle Depot	Metro Vancouver	Surrey	Yes	No
142	North Shore Bottle Depot	Metro Vancouver	North Vancouver	Yes	Yes
143	North Shore Recycling and Waste Centre	Metro Vancouver	North Vancouver	Yes	Yes
144	North Van Bottle and Return-It Depot	Metro Vancouver	North Vancouver	Yes	Yes
145	North-Wood Environmental Services Ltd.	Thompson-Nicola	Kamloops	No	Yes
146	NVSS Bottle Depot	Bulkley Nechako	Vanderhoof	Yes	No
147	Oak Bay Recycling Depot	Capital	Oak Bay	No	No
148	Oliver Sanitary Landfill	Okanagan Similkameen	Oliver	Yes	No
149	Osoyoos Bottle Depot	Okanagan Similkameen	Osoyoos	Yes	No
150	Panorama Village Return-It Inc.	Metro Vancouver	Surrey	Yes	No
151	Parksville Bottle & Recycling Depot	Nanaimo RD	Parksville	Yes	Yes
152	Peerless Road Recycling Centre	Cowichan Valley	Ladysmith	Yes	Yes
153	Pemberton Transfer Station	Squamish Lillooet	Pemberton	No	Yes
154	Pemberton Valley Hardware (was RONA #8522)	Squamish Lillooet	Pemberton	No	No
155	Pender Island Recycling Society	Capital	Pender Island	Yes	No

156	PG Recycling & Return-It Centre	Fraser Fort George	Prince George	Yes	No
157	Pitt Meadows Bottle & Return-it Depot Ltd.	Metro Vancouver	Pitt Meadows	Yes	No
158	Poco Return-It	Metro Vancouver	Port Coquitlam	No	Yes
159	Port Hardy Return-it Centre	Mt. Waddington	Port Hardy	Yes	Yes
160	Powell Street Return-it Bottle Depot	Metro Vancouver	Vancouver	No	No
161	Prespatou Transfer Station	Peace River	Prespatou	Yes	Yes
162	Princeton Landfill	Okanagan Similkameen	Princeton	Yes	No
163	Quality Glass Ltd.	Thompson-Nicola	Ashcroft	Yes	No
164	Quatsino Recycling Depot	Mt. Waddington	Quatsino	No	Yes
165	Queensborough Landing Return-It	Metro Vancouver	New Westminster	Yes	Yes
166	Quesnel Landfill	Cariboo	Quesnel	No	Yes
167	Recycle-It Resource Recovery (R3)	Peace River	Fort St. John	Yes	No
168	Regional Recycling Abbotsford	Fraser Valley	Abbotsford	Yes	Yes
169	Regional Recycling Cloverdale	Metro Vancouver	Surrey	Yes	Yes
170	Regional Recycling Nanaimo - Hayes	Nanaimo RD	Nanaimo	No	Yes
171	Regional Recycling Nanaimo - Old Victoria	Nanaimo RD	Nanaimo	No	Yes
172	Regional Recycling Prince Rupert	North Coast	Prince Rupert	Yes	Yes
173	Regional Recycling Richmond	Metro Vancouver	Richmond	Yes	Yes
174	Regional Recycling Vancouver	Metro Vancouver	Vancouver	Yes	Yes
175	Regional Recycling Whistler	Squamish Lillooet	Whistler	Yes	Yes

176	Revelstoke Bottle Depot	Columbia Shuswap	Revelstoke	Yes	No
177	Revelstoke Refuse Disposal Facility	Columbia Shuswap	Revelstoke	No	Yes
178	Richmond Recycling Depot	Metro Vancouver	Richmond	No	Yes
179	Ridge Meadows Recycling Society	Metro Vancouver	Maple Ridge	No	Yes
180	RONA - BH Allen Building Centre (North Vancouver) (#8140)	Metro Vancouver	North Vancouver	No	No
181	RONA - Capital Building Supplies (Prince George) (#1890)	Fraser Fort George	Prince George	No	No
182	RONA - North Valley Supply Ltd. (Clearwater) (#6410)	Thompson-Nicola	Clearwater	No	No
183	RONA - Northstar Hardware & Building Supplies (Invermere) (#8999)	East Kootenay	Invermere	No	No
184	RONA - Powell River Building Supply (#2791)	qathet	Powell River	No	No
185	RONA - RA Rosback Enterprises (Port McNeill) (#1195)	Mt. Waddington	Port McNeill	No	No
186	RONA Alert Bay (#1215)	Mt. Waddington	Alert Bay	No	No
187	RONA Building Centre (Cobble Hill) (#61040)	Cowichan Valley	Cobble Hill	No	No
188	RONA Building Centre (Fort St. John) (#8444)	Peace River	Fort St. John	No	No
189	RONA Building Centre (Nanaimo) (#61030)	Nanaimo RD	Nanaimo	No	No
190	RONA Golden (#61830)	Columbia Shuswap	Golden	No	No
191	RONA Home & Garden (Kelowna) (#61700)	Central Okanagan	Kelowna	No	No
192	RONA Home Centre (Austin) (#61290)	Metro Vancouver	Coquitlam	No	No
193	RONA Home Centre (Burnaby - Edmonds) (#61270)	Metro Vancouver	Burnaby	No	No
194	RONA Home Centre (Chilliwack) (#61390)	Fraser Valley	Chilliwack	No	No

195	RONA Home Centre (Clearbrook) (#61220)	Fraser Valley	Abbotsford	No	No
196	RONA Home Centre (Coquitlam) (#61260)	Metro Vancouver	Coquitlam	No	No
197	RONA Home Centre (Fleetwood) (#61720)	Metro Vancouver	Surrey	No	No
198	RONA Home Centre (Kamloops) (#61310)	Thompson-Nicola	Kamloops	No	No
199	RONA Home Centre (Maple Ridge) (#61190)	Metro Vancouver	Maple Ridge	No	No
200	RONA Home Centre (North Van-Tilford) (#61740)	Metro Vancouver	North Vancouver	No	No
201	RONA Home Centre (Quesnel) (#61320)	Cariboo	Quesnel	No	No
202	RONA Home Centre (South Surrey) (#61240)	Metro Vancouver	Surrey	No	No
203	RONA Home Centre (Squamish) (#61450)	Squamish Lillooet	Squamish	No	No
204	RONA Home Centre (Vernon) (#61300)	North Okanagan	Vernon	No	No
205	RONA Home Centre (Whistler) (#61460)	Squamish Lillooet	Whistler	No	No
206	RONA Home Centre (Williams Lake) (#61340)	Cariboo	Williams Lake	No	No
207	RONA Langley Bypass #61810	Metro Vancouver	Langley	No	No
208	RONA Penticton (#61490)	Okanagan Similkameen	Penticton	No	No
209	RONA Richmond (#8040)	Metro Vancouver	Richmond	No	No
210	RONA+ Langford (#83702) (was Lowe's Langford #83702)	Capital	Langford	No	No
211	RONA+ Vancouver Grandview #83704 (was Lowe's Vancouver Grandview #83704)	Metro Vancouver	Vancouver	No	No
212	Salmo Valumart & Bottle Depot	Central Kootenay	Salmo	No	No
213	Salmon Arm Landfill	Columbia Shuswap	Salmon Arm	No	Yes

214	Salt Spring Island Recycling	Capital	Salt Spring Island	No	Yes
215	Sapperton Return-It Depot	Metro Vancouver	New Westminster	No	No
216	Sardis Bottle Depot	Fraser Valley	Chilliwack	Yes	No
217	Scott Road Bottle Depot	Metro Vancouver	Surrey	No	No
218	Sechelt Landfill	Sunshine Coast	Sechelt	No	Yes
219	Semiahmoo Bottle Depot	Metro Vancouver	Surrey	No	No
220	Seton Lake Band Transfer Station	Squamish Lillooet	Shalalth	Yes	Yes
221	Sidney Return-It	Capital	Sidney	Yes	No
222	Silverton Building Supplies	Central Kootenay	Silverton	No	No
223	Smithers/Telkwa Transfer Station	Bulkley Nechako	Smithers	Yes	Yes
224	South Thompson Eco-Depot	Thompson-Nicola	Pritchard	No	Yes
225	South Van Bottle Depot	Metro Vancouver	Vancouver	No	Yes
226	Starlite Auto Wrecking & Repair	Columbia Shuswap	Sorrento	Yes	No
227	Stewart Transfer Station	Kitimat Stikine	Stewart	Yes	No
228	Summerland Sanitary Landfill	Okanagan Similkameen	Summerland	Yes	Yes
229	Surrey Central Return-It Centre	Metro Vancouver	Surrey	No	Yes
230	T-2 Market	Okanagan Similkameen	Oliver	Yes	Yes
231	Thompson Bottle Depot Ltd.	Alberni Clayoquot	Port Alberni	No	No
232	Thorsen Creek Recycling Depot	Central Coast	Bella Coola	Yes	Yes
233	Trail Bottle Depot	Kootenay Boundary	Trail	Yes	No

234	Tsawwassen Bottle Depot	Metro Vancouver	Delta (Tsawwassen)	No	No
235	Tumbler Ridge Transfer Station	Peace River	Tumbler Ridge	Yes	Yes
236	Tyhistanis Transfer Station	Alberni Clayoquot	Tofino	Yes	Yes
237	Ucluelet Bottle Depot Ltd.	Alberni Clayoquot	Ucluelet	Yes	No
238	United Blvd Recycling and Waste Centre (was Coquitlam Recycling and Waste Centre)	Metro Vancouver	Coquitlam	Yes	Yes
239	Valemount Recycling Center	Fraser Fort George	Valemount	Yes	No
240	Vancouver West Bottle Depot	Metro Vancouver	Vancouver	No	No
241	Vanderhoof Transfer Station	Bulkley Nechako	Vanderhoof	Yes	Yes
242	Walnut Grove Bottle Depot	Metro Vancouver	Langley	No	No
243	West Boundary Regional Landfill	Kootenay Boundary	Greenwood	No	Yes
244	White Rock Return-It Depot	Metro Vancouver	Surrey	Yes	Yes
245	Wide Sky Disposal	Northern Rockies	Fort Nelson	Yes	Yes
246	Willowbrook Recycling Inc.	Metro Vancouver	Langley	No	No
247	Woss Recycling Depot	Mt. Waddington	Woss	No	Yes

APPENDIX B: PUBLIC EDUCATION MATERIALS

WEBSITE

Program page: Paint

The screenshot shows the 'Paint Recycling British Columbia' page on the Product Care Recycling website. The page features a teal header with contact information and a navigation menu. A large orange banner displays the title 'Paint Recycling British Columbia'. Below this, a tabbed interface shows 'Accepted Products' as the active section. The content area provides information about recycling locations, including a link to the household hazardous waste (HHW) recycling program. A 'When dropping off your paint remember:' section lists guidelines for paint disposal, such as limits on the number of cans and the requirement for original containers.

If you have additional questions about our BC Paint program, contact us at 1-877-592-2972, ext. 384

FRANÇAIS

productcare
RECYCLING

Products Province About Members Service Partners Contact

Find a Recycling Location

← Back to Paint Recycling

Paint Recycling British Columbia

Accepted Products Commercial Volumes Funding

Accepted Products

In British Columbia, there are more than 200 recycling locations where you can drop off your leftover paint for free.



At 100 of these locations, you can also drop off flammable liquids and pesticides through [British Columbia's household hazardous waste \(HHW\) recycling program](#). Be sure to use our recycling locator to determine which locations accept HHW, as not all do.

When dropping off your paint remember:

- Recycling locations may have a limit to how many paint cans they can accept at once. If you have more than 10, it is advisable to call ahead to ensure they can be accepted
- Do not mix different types of paint products together. Our recycling locations can't accept paint which has been mixed with other products
- Paint must be in its original container, with the labels intact, and tightly sealed

If you have additional questions about our BC HHW program, contact us at 1-877-592-2972, ext. 384

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 [Products](#) [Province](#) [About](#) [Members](#) [Service Partners](#) [Contact](#) 

[Find a Recycling Location](#)

[← Back to Household Hazardous Waste](#)

Household Hazardous Waste British Columbia


[Accepted Products](#)[Funding](#)

Accepted Products


You can drop off leftover pesticides and flammable liquids, including gasoline, for free at recycling locations across British Columbia. They will be safely disposed of or used in new ways, such as for energy recovery.

There is no limit to how many products you can drop off at once.

Accepted Products:



For safety reasons, all products must be in the original container and have their original label intact to be accepted by the program. Products may not be leaking or improperly sealed.

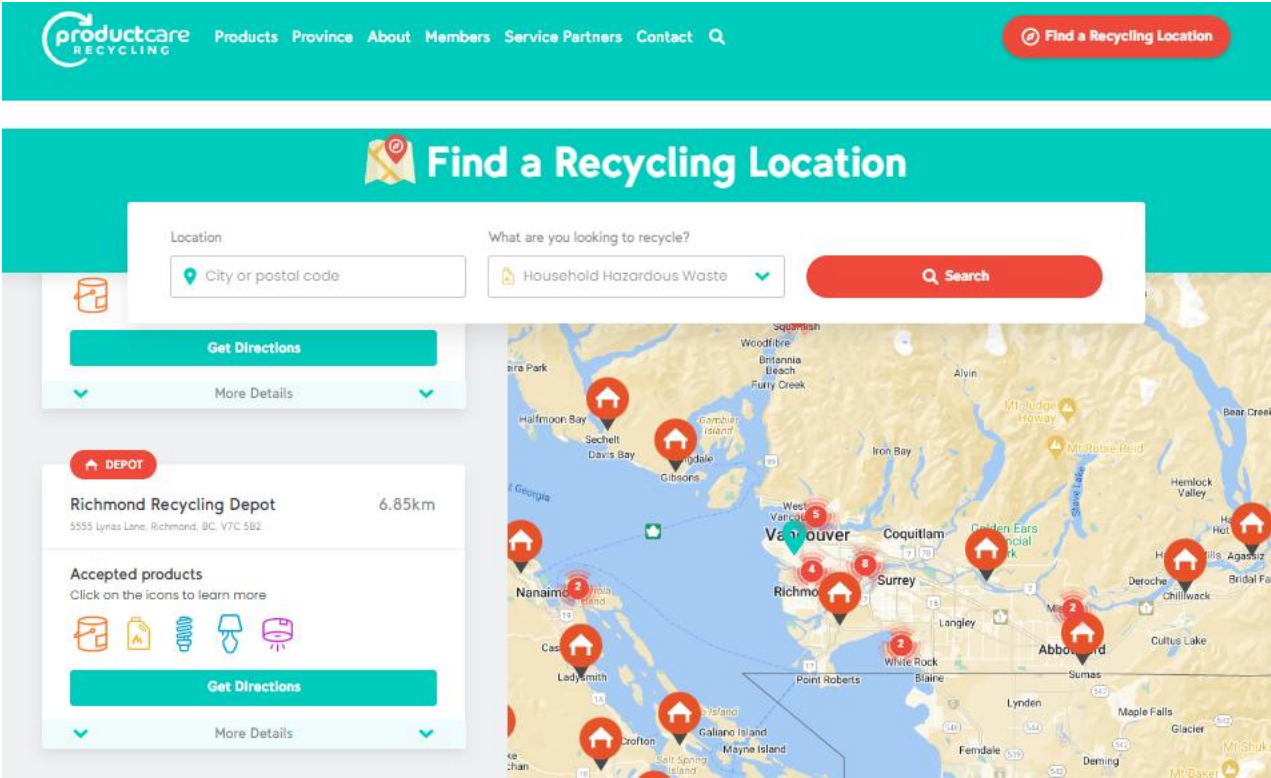


Pesticides

We accept liquid, solid and aerosol pesticides.

The maximum container size is **10 litres**. The maximum aerosol container size is **680g / 24oz**.

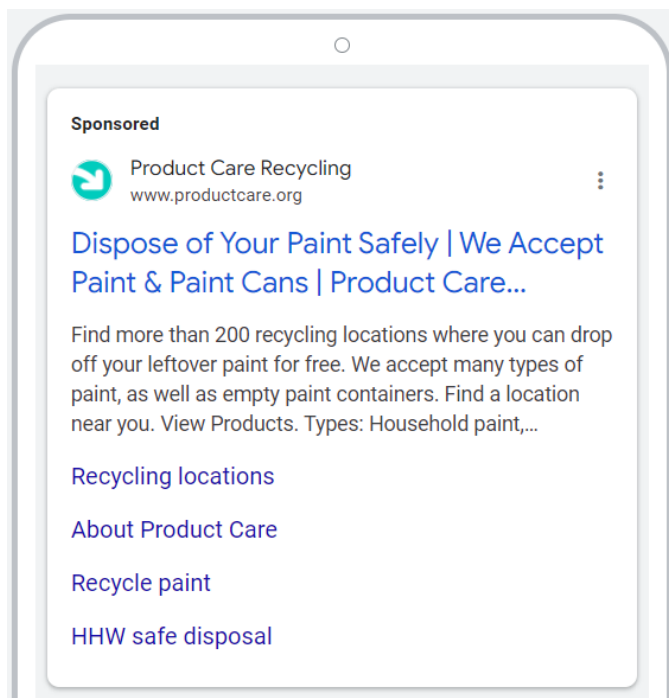
Recycling locator



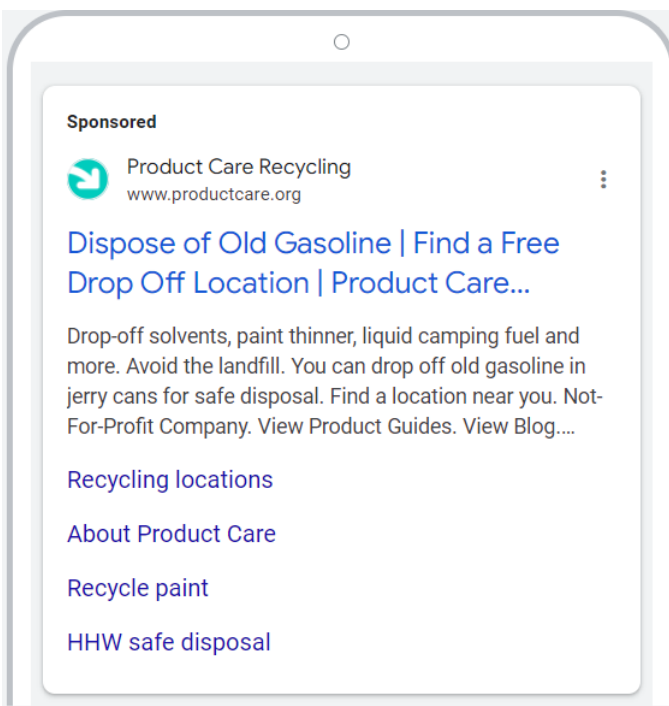
Used for Google Search

Paint example

TEXT ADS



HHW example



VIDEO ADS

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



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

IMAGE BANNERS

Used for Google Display Network (Including YouTube)




Paint

HHW - Pesticides




HHW – Flammable Liquids



**SAFELY
DISPOSE OF
FLAMMABLE
LIQUIDS**

Find a location



**SAFELY DISPOSE OF
FLAMMABLE
LIQUIDS**

Find a location



**SAFELY
DISPOSE OF
FLAMMABLE
LIQUIDS**

Find a location



**SAFELY DISPOSE OF
FLAMMABLE LIQUIDS**



Find a location



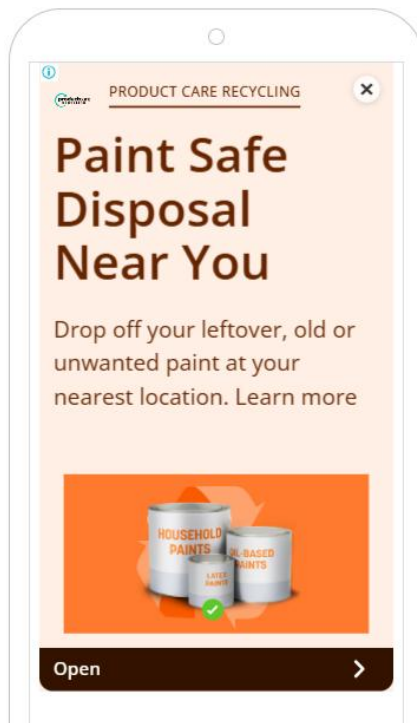
**SAFELY DISPOSE OF
FLAMMABLE LIQUIDS**

Find a location

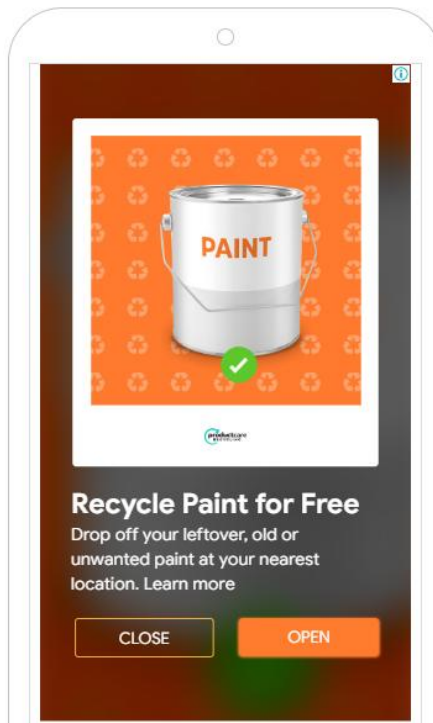
RESPONSIVE ADS

Used for Google Display network, mainly for mobile Apps and websites

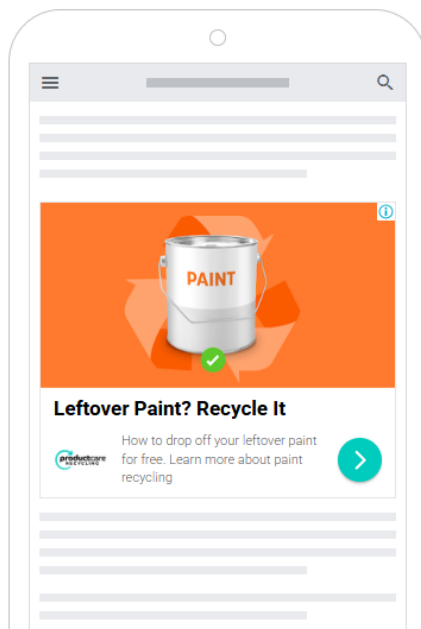
Example of your image ad at 320x568



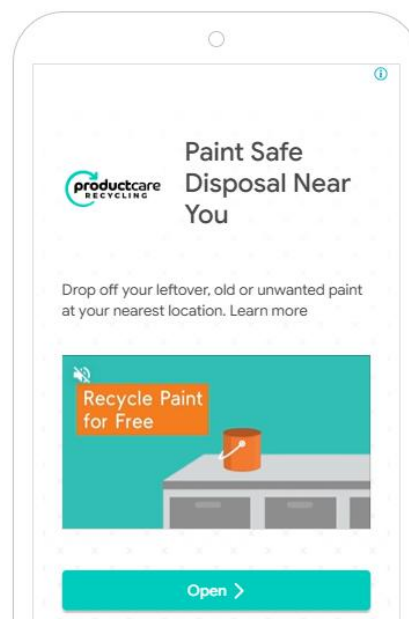
Example of your image ad at 320x568 ? BETA



Example of your image ad at 300x250



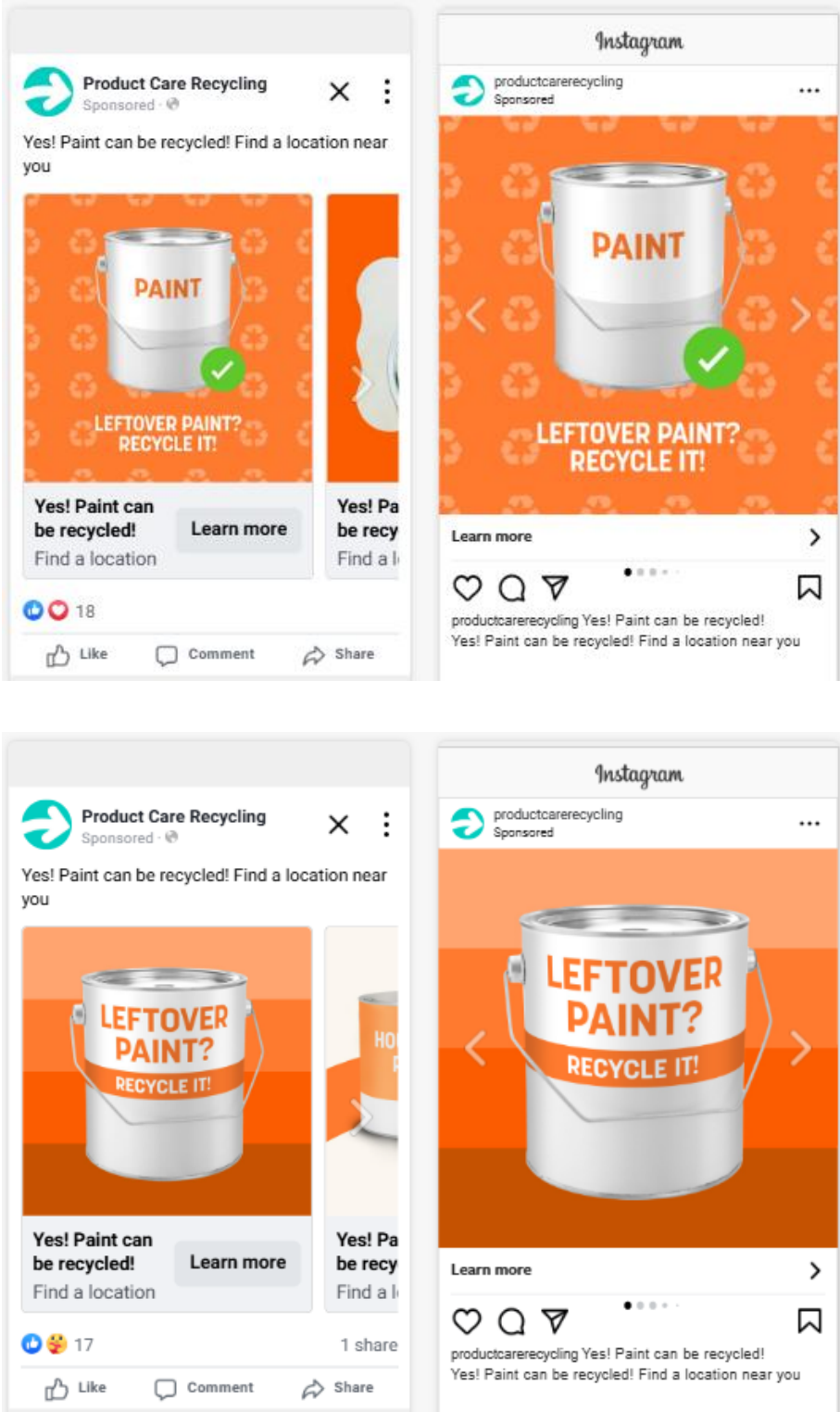
Example of your video ad at 320x568



CAROUSEL ADS

Used for Meta Ads (Facebook & Instagram)

Paint





Product Care Recycling
Sponsored -



Safely dispose of flammable liquids, pesticides and more. Find a household hazardous waste collection site near you!

British Columbia

HAZARDOUS WASTE DISPOSAL CHECKLIST

Dispose of them safely...

Find a collecti...

Learn more

FLAMMABLE LIQUIDS

Dispose of them safely...

Find a collecti...

Learn more

PESTICIDES

Dispose of them safely...

Find a collecti...

Learn more

Hundreds of LOCATIONS

Dispose of them safely...

Find a collecti...

Learn more

PRINT (INDUSTRY FOCUSED)

CPCA Insight magazine



The leader in paint recycling since 1994

Product Care Recycling provides convenient and efficient paint recycling services in 8 provinces. Hundreds of members trust Product Care to meet their regulatory obligations.



All paint
aerosols



Architectural
paint



Empty paint
containers

**Learn about
Product Care Recycling**

productcare.org
+1 (877) 592-2972





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





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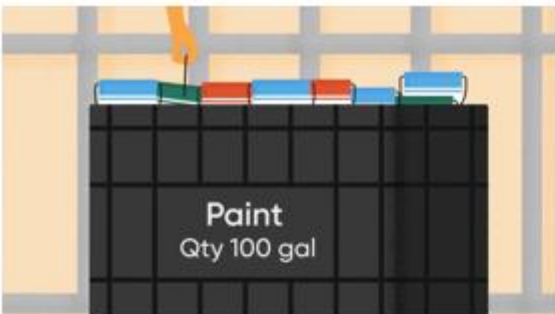
BANNERS (INDUSTRY FOCUSED)

Used for BOMA & CHBABC newsletters



VIDEOS (INDUSTRY FOCUSED)

Google Display, Video (YouTube) & LinkedIn.



Your organization has a lot leftover paint and paint cans to dispose of?



Recycle it!



You may qualify for our free large volume pick up services



Yes, we said free!



Visit productcare.org to learn more

APPENDIX C: 2024 PROGRAM AUDITED FINANCIAL STATEMENTS

**PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS
WASTE PROGRAM**

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2024

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2024

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INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment,

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 Paint and Household Hazardous Waste Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2024 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenues and expenses of the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2024 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter - Restriction on Distribution and Use

This report is prepared on the direction of Product Care Association of Canada's management and the BC Ministry of Environment. 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 should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Statement

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

INDEPENDENT AUDITORS' REPORT - continued

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

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

Auditors' Responsibilities

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

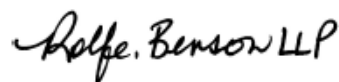
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

INDEPENDENT AUDITORS' REPORT - continued

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

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



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
25 May 2025

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM

Statement of Revenues and Expenses
For the year ended 31 December 2024

	2024	2023
Revenues	\$ 9,178,879	\$ 8,035,944
Program expenses		
Processing (Note 2(e))	5,247,848	5,020,864
Collection	1,646,558	1,540,308
Transportation	1,644,863	1,730,293
Administration (Notes 2(b) & (d))	1,448,183	1,444,687
Communications	316,711	257,352
	10,304,163	9,993,504
Deficiency of revenues over expenses for the year	\$ (1,125,284)	\$ (1,957,560)
Commitment (Note 3)		

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

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2024

1. Basis of Presentation

The Statement of Revenues and Expenses (the “Statement”) only includes the revenues and expenses related to the BC Paint and Household Hazardous Waste 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 Paint and Household Hazardous Waste 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) Tangible Capital Assets

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

Building	25 years
Depot equipment	3 and 5 years

Included in administration expense is \$400,502 (2023 - \$397,122) of amortization expense related to tangible capital assets.

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2024

2. Summary of Significant Accounting Policies - continued

(c) Use of Estimates

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

(d) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to the Program. The 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 \$620,523 (2023 - \$654,027) of overhead expense which has been allocated to the Program.

(e) Salaries and Wages Expense

During the year, the Association updated its methodology for charging salaries and wages expense to the Program for certain employees that have been identified as having direct involvement in the Program. Previously, these costs were either included in the overhead allocation (Note 2(d)) or charged directly to the Program. Beginning in the 2024 fiscal year, the salaries and wages expense for these employees are charged to the Program based on management's estimate of the employee time spent on the Program. This change in presentation has been accounted for prospectively in the Statement. Included in processing expense is \$2,452,603 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 \$351,840 (2023 - \$243,350) which will be incurred in 2025.

APPENDIX D: 2024 PRODUCT CARE CONSOLIDATED AUDITED FINANCIAL STATEMENT

PRODUCT CARE ASSOCIATION OF CANADA

FINANCIAL STATEMENTS

31 DECEMBER 2024

PRODUCT CARE ASSOCIATION OF CANADA

Financial Statements

For the year ended 31 December 2024

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INDEPENDENT AUDITORS' REPORT

To the Members,
Product Care Association of Canada

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Product Care Association of Canada (the "Association"), which comprise the statement of financial position as at 31 December 2024, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

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

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

INDEPENDENT AUDITORS' REPORT - Continued

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.

INDEPENDENT AUDITORS' REPORT - Continued

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

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



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
21 May 2025

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

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

Liability

Current		
Accounts payable and accrued liabilities (Note 9)	\$ 6,713,655	\$ 8,398,461


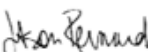
Commitments (Note 11)

Contingencies (Note 10)

Net Assets

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

APPROVED BY THE DIRECTORS:

 _____ 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 2024

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

The accompanying notes are an integral part of these financial statements

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

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

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 2024**

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

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA

Notes to the Financial Statements

For the year ended 31 December 2024

1. Nature of operations

On 7 May 2001, Product Care Association (the “Association”) was incorporated under the Canada Corporations Act. The new entity was the result of the amalgamation of PPC Paint and Product Care Association and Consumer Product Care Association. Effective 7 January 2015, the Association filed Articles of Continuance under the Canada Not-for-Profit Corporations Act and changed its name to Product Care Association of Canada. The Association is a not-for-profit organization and as such, the Association is not subject to income taxes.

The purpose of the Association is to design, implement, and operate product stewardship programs in Canada or elsewhere. Product stewardship programs are industry funded and managed programs which provide a collection system to consumers for unwanted products. The program then takes responsibility for the recycling and proper disposal of the waste products. Products accepted by the Association’s stewardship programs include: paint, pesticides, flammable liquids and other household hazardous waste, lighting products and smoke and carbon monoxide alarms. The Association operates product stewardship programs for some or all of these products in BC, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

2. Summary of significant accounting policies

The Association applies the Canadian accounting standards for not-for-profit organizations.

(a) Financial instruments

(i) Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and investments in other securities, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and cash equivalents, restricted cash, term deposits, accounts receivable, and forgivable loans.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The Association’s financial assets measured at fair value include investments which are comprised of various investments in mutual funds.

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

2. Summary of significant accounting policies - Continued

(a) Financial instruments - Continued

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

(iii) Transaction costs

The Association recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(b) Cash and cash equivalents

The Association's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the Association cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

(c) Tangible capital assets

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

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

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

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.

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

2. Summary of significant accounting policies - Continued

(g) Use of estimates

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

(h) Foreign exchange

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

3. Restricted cash

Restricted cash is comprised of the following amounts:

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

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

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

4. Forgivable loans

The Association has advanced funds in the form of forgivable loans to various organizations for the development of collection facilities for specific programs (Note 11(b)). Providing that the collection facility commences operations and meets the various criteria in the collection site agreement, these funds and any related interest are forgiven at the rate of 10% or 20% of the original amount of the loan on each anniversary of the commencement of the collection site's operations. If the development of the collection facility is not completed, or the collection facility does not commence operations, the amounts advanced are repayable to the Association plus interest at 8% per annum.

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

5. Term deposits

(a) Short-term

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

(b) Long-term

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

PRODUCT CARE ASSOCIATION OF CANADA

Notes to the Financial Statements

For the year ended 31 December 2024

6. Internally restricted net assets

The PCA Members' Net Assets Management and Allocation Policy includes the establishment of an internally restricted PCA Program Reserve Fund. The PCA program Reserve Fund is presented as internally restricted net assets on the statement of financial position and statement of changes in net assets.

The purpose of the PCA Program Reserve Fund is as follows:

- stabilizing eco fees by being available to manage year to year volume fluctuations;
- covering the costs of winding up the Association by the decision of the members or as consequence of regulatory change, in an orderly manner, not to exceed two years;
- to cover the cost of unanticipated or extraordinary items;
- Interim funding of program expansion;
- to fund other special projects (such as the acquisition or construction of a building);
- to fund the purchase of capital equipment; and
- to act as a sinking fund to cover the cost of managing products with long life spans, for which collection may occur well in the future

The balance of the PCA Program Reserve Fund shall be equal to or be less than programs' total expenses recorded in the most recently completed year, and should never fall below six months of the programs' total expenses. At the discretion of the Directors, the balance of the PCA Program Reserve Fund may exceed the most recent year's expenses in cases where programs have elevated risks due to market conditions compounded with long life spans of associated program products. The amount of the PCA program reserve threshold is recalculated on an annual basis and the reserve value is adjusted accordingly at year end for the associated year which is presented in the statement of changes in net assets as a fund transfer.

The assets in the PCA Program Reserve Fund consist of cash, term deposits and investments in fixed income and equity securities, and are independently managed.

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA

Notes to the Financial Statements

For the year ended 31 December 2024

7. Tangible capital assets

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

Land and buildings consist of two properties where legal ownership resides with bare trustee corporations. The Association has beneficial ownership of the properties.

Included in operating expenses and general and administrative expenses is a total of \$706,598 (2023 - \$720,452) of amortization expense.

8. Intangible assets

	Cost	Accumulated Amortization	2024 Net	2023 Net
ERP Software	\$ 754,986	\$ 754,986	\$ -	\$ -
Quebec RecycFluo Program	50,000	-	50,000	50,000
	\$ 804,986	\$ 754,986	\$ 50,000	\$ 50,000

During the 2012 fiscal year, the Association acquired certain intangible assets related to commencement of the Quebec RecycFluo Program for \$50,000. The intangible assets acquired consist of the program trademark and the list of program members that was established by the previous program manager. Management of the Association is of the opinion that no impairment allowance is required for the 2024 fiscal year.

9. Accounts payable and accrued liabilities

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

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

10. Contingencies

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

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

11. Commitments

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

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

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

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

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$1,535,000 available which can be used for the development of collection facilities for certain ongoing programs. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. As of 31 December 2024, \$880,108 of loans have been disbursed from the pool of available funds (Note 4) and \$492,651 of loans have been forgiven. The remaining undisbursed amount available to be loaned of \$654,892 (2023 - 748,052) has been presented as a component of internally restricted net assets (Note 6).

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

11. Commitments - continued

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

12. Externally restricted net assets

Externally restricted net assets are comprised of the following amounts:

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

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

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

13. Ontario Fee Reduction Campaign

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

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

During the 2022 year, the board of directors approved an extension of the Ontario Solvent fee reduction program. The extended fee reduction program is funded from the accumulated surplus generated by the Association's Solvent program which has been used to reduce EHF's owing by members. During 2023, the board of directors approved the termination of the Ontario Solvent fee reduction program effective from the October 2023 reporting period.

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

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

14. Financial instruments

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 31 December 2024.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's main credit risks relate to its cash and cash equivalents, restricted cash, term deposits, accounts receivable and forgivable loans. Cash, cash equivalents, restricted cash and term deposits are in place with major financial institutions. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of customers. Concentrations of credit risk with respect to the forgivable loans are limited to the extent that a collection facility who has received a forgivable loan does not become operational and the loan becomes repayable to the Association (Note 4). The Association has evaluation and monitoring processes in place and writes off accounts when they are determined to be uncollectible. There has been no change to the risk exposure from the prior year.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is not exposed to this risk due to its strong working capital position. There has been no change to the risk exposure from the prior year.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

(d) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association has investments denominated in U.S. dollars included in the reserve (Note 6). As such, these investments are exposed to foreign exchange fluctuations.

Certain assets and liabilities are exposed to foreign exchange fluctuations due to transactions denominated in foreign currency. As at 31 December 2024, cash and accounts receivable of \$395,299 USD and \$153,520 USD (2023 - \$271,087 USD and \$154,360 USD) respectively and accounts payable and accrued liabilities of \$11,744 USD (2023 - \$Nil USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

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

14. Financial instruments - Continued

(e) Interest rate risk

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

(f) Other price risk

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

15. Controlled organization

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

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

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

PCA PSI has not been consolidated in the Association's financial statements. Financial statements of PCA PSI are prepared in accordance with US generally accepted accounting principals FASB ASC 958, not-for-profit entities. The financial summary as at 31 December 2024 and for the year then ended are based on the audited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

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

15. Controlled organization - Continued

PCA PSI

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

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

16. Related party transactions

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

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

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

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

17. Revenue

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

18. Comparative figures

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

APPENDIX E: 2024 NON-FINANCIAL AUDIT REPORT

**PRODUCT CARE ASSOCIATION OF CANADA -
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE
PROGRAM**

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2024

INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of
Product Care Association of Canada,

Level of Assurance 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 Paint and Household Hazardous Waste Program to the British Columbia Ministry of Environment and Parks for the year ended 31 December 2024:

- Section 4 - Collection Systems and Appendix A - 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 - Product Sold and Collected and Recovery Rate - the description of how total amounts of the producer’s product sold and collected and the recovery rate has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 9 - Plan Performance - the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Our reasonable assurance engagement does not constitute a legal determination on the Association’s compliance with Sections 8(2)(b), (d) and (e) of the Recycling Regulation.

Responsibilities

Preparation and fair presentation of the Selected Information in accordance with the evaluation criteria as listed in Appendix 1 is the responsibility of the Association’s management. Management is also responsible for such internal control as management determines is necessary to enable the preparation of the Selected Information such that it is free from material misstatement. Furthermore, management is responsible for preparation of suitable evaluation criteria in accordance with the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports – 2024 Reporting Year dated November 2024, as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

Our responsibility is to express an opinion on the Selected Information based on the procedures we have performed and the evidence we have obtained.

Evaluation Criteria

The evaluation criteria presented in Appendix 1 are an integral part of the Selected Information and address the relevance, completeness, reliability, neutrality and understandability of the Selected Information.

Applicable Quality Control Requirements

We apply the Canadian Standards on Quality Management and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Scope of the Reasonable Assurance Engagement

We carried out our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000) published by the International Federation of Accountants. This Standard requires that we comply with independence requirements and plan and perform the engagement to obtain reasonable assurance about whether the Selected Information is free of material misstatement.

A reasonable assurance engagement includes examining, on a test basis, evidence supporting the amounts and disclosures within the Selected Information. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement in the Selected Information due to omissions, misrepresentations and errors. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the Selected Information in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the entity's internal control. A reasonable assurance engagement also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Selected Information. The main elements of our work were:

- Gain an understanding of the data collection, monitoring and reporting processes through inquiries of management;
- Testing the processes, documents and records on a sample basis;
- Re-calculating quantitative data on a sample basis as it pertains to the Selected Information; and
- Evaluating the presentation of the Selected Information in the Annual Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Selected Information and the methods used for determining and calculating such information. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments. Furthermore, the nature and methods used to determine such information, as well the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of evaluation criteria.

Basis for Qualified Conclusion

As noted in the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports – 2024 Reporting Year dated November 2024, the definition of collection facilities accepting household hazardous waste is required to follow the Environmental Management Act Hazardous Waste Regulation, specifically Section 42.3 *Requirements for Establishment and Operation of a Return Collection Facility* and Section 42.4 *Operating Requirements for a Return Collection Facility* (the “Hazardous Waste Regulations”). We were unable to obtain sufficient appropriate evidence whether the collection facilities accepting household hazardous waste have conformed with the Hazardous Waste Regulations as the Association’s management had not developed a process to evaluate this and as such, the information was not available. Consequently, we were unable to determine whether collection facilities participating in the BC Paint and Household Hazardous Waste Program that accept household hazardous waste had conformed to the requirements of the Hazardous Waste Regulations.

Qualified Conclusion

In our opinion, except for the effect of the matter described in the Basis for Qualified Conclusion paragraph, the Selected Information within Product Care Association of Canada’s Annual Report for the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2024 presents fairly in accordance with the evaluation criteria listed in Appendix 1, in all material respects:

- 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 sold and collected, and the recovery rate 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 further qualifying our opinion, the following should be noted regarding the information contained in the Annual Report:

1. The Selected Information in Section 6 - Pollution Prevention Hierarchy and Product/Component Management includes information related to the disposition of hazardous waste. The product management of hazardous waste is a multi-step process and shipments are tracked on government manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a secondary processor. Materials are comingled at the primary processor before being shipped to a secondary processor. Sample hazardous waste manifests indicating the expected disposition of products for shipments from the primary to secondary processors were obtained from 2 of the 4 hazardous waste primary processors. The 2 processors where hazardous waste manifests were not available, this is because this process is completed in the United States and falls under the US Environmental Protection Agency standards. No shipping documents have been reviewed to ensure these standards have been met. The final disposition of products shipped to the 2 processors where hazardous waste manifests were not available is based on questionnaire responses from these processors. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1 as it pertains to hazardous waste.

2. The Selected Information in Section 6 – Pollution Prevention Hierarchy and Product/Component Management includes the percentage of water-based paint stockpiled during 2021 and 2022 due to production issues with the downstream processor. These program materials had not been processed as of 31 December 2024.

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

28 June 2025
Vancouver, Canada

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4 - Collection Systems for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Total number of collection facilities – 247	Table 1: Paint and HHW Contracted Collection Sites, 2023 and 2024; and: Appendix A: Collection Site List by Regional District (as of December 31, 2024)
Change in number of collection facilities during 2024 – 21 opened, 2 closed.	
“As of December 31, 2024, Product Care contracted with 247 permanent collection sites in British Columbia...”	
“In 2024, fifteen (15) new paint sites opened, and one (1) paint only site closed.”	
“Six (6) new HHW sites opened, and one (1) HHW site closed. Two (2) sites stopped collecting HHW and became paint only sites and two (2) paint sites expanded their collections to include HHW.”	
“This resulted in a net increase of fourteen (14) paint-only sites and five (5) HHW sites for the year.”	

The following evaluation criteria were applied to the assessment of the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation:

- “Collection facilities” are depots that have a signed contract with the Association for the collection of program materials during the reporting period: 1 January – 31 December 2024, a physical location that is available to collect program materials, and the staff of the facility has an adequate understanding of the program.
- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the Annual Report.
- One day collection events are excluded from the listing 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	
<p>“Product Care endeavours to manage collected products in accordance with the pollution prevention hierarchy. This section details the measures that Product Care follows with respect to each product category based on information provided by downstream processors, where available.”</p> <p>“The information detailed in this section was verified based on processor questionnaires or site visits of the various processors and the review of final disposition as indicated on hazardous waste manifests as applicable. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies.”</p> <p>“Shipment records evidencing the management of Program Product may include certificates of disposal, bills of lading or processor invoices and the review of final disposition as indicated on hazardous waste manifests, as applicable. Shipment records evidencing the management of metal and plastic containers may include bills of lading, scale tickets or processor invoices.”</p>	
<p>Material: All Paint Excluding Aerosol (Paint Reuse Program)</p> <p>“Reusable paint is given away at no charge through the PaintShare Program to members of the public to be used for its originally intended purpose.”</p> <p>“Based on monthly reports provided by collection sites, approximately 2.4% of the total volume of paint processed in 2024 was reused through the PaintShare program, up from 1.6% in 2023.”</p>	
<p>Material: Water-based (Latex) Paint (Excluding Paint Reuse)</p> <p>End fate: Recycling – 50.35%, Energy Recovery – 49.65%</p>	Table 7: Program Product End Fate 2024
<p>“Product Care utilizes several options for water-based (latex) paint recycling. High-grade recyclable water-based paint is reprocessed into paint and coatings products. The lower grade recyclable paint (i.e., paint that is not suitable for paint-to-paint recycling) is used as a raw material in the manufacturing of concrete products (blocks, barriers, and Portland cement).”</p> <p>“In the 2022 and 2023 annual reports, Product Care reported that a portion of the 2021 (11.2%) and 2022 (16.7%) low-quality water-based paint was placed in temporary in storage due to production issues with the downstream cement manufacturer previously used to process the material. These issues were supposed to be resolved in 2024 but have lingered on, as a result, the 2021 and 2022 inventory of low-quality water-based paint continues to be in temporary storage, waiting for the downstream cement manufacturer to resume processing. The remaining material is expected to be processed in Summer 2025.”</p>	
<p>Material: Oil-based (Alkyd) Paint (Excluding Paint Reuse)</p> <p>End fate: Energy recovery – 100%</p>	Table 7: Program Product End Fate 2024
<p>“According to shipment records, 100% of the oil-based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2024 went to hazardous waste management companies who then sent the paint to permitted/licensed facilities to be used for alternative energy recovery.”</p>	

Material: Flammable Liquids End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2024
“According to shipment records, 100% of the flammable liquids shipped from the consolidation facility to downstream processors in 2024 went to a hazardous waste management company who then sent them to permitted/licensed facilities to be used for alternative energy recovery.”	
Material: Pesticides End Fate: Incineration – 100%	Table 7: Program Product End Fate 2024
“According to shipment records, 100% of pesticide products shipped from the consolidation facility to downstream processors in 2024 went to a hazardous waste management company who then sent them to permitted/licensed facilities for incineration.”	
Material: Gasoline End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2024
“According to shipment records, 100% of the gasoline shipped from the consolidation facility to downstream processors in 2024 went to a hazardous waste management company who then sent the gasoline to permitted/licensed facilities to be used for alternative energy recovery.”	
Material: Metal Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2024
“Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2024 from paint (including aerosols), pesticides, flammable liquids and gasoline were sent for metal recycling.”	
Material: #2 Plastic Containers (paint) End fate: Recycling – 92% Energy Recovery – 8%	Table 7: Program Product End Fate 2024
Material: #2 Plastic Containers (gasoline) End fate: Recycling – 100%	Table 7: Program Product End Fate 2024
Material: Plastic Pesticide Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2024
Material: Plastic Flammable Liquids Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2024
“According to shipment records, 100% of #2 HDPE plastic gasoline containers shipped from the consolidation facility to downstream processors were recycled in 2024. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 92% of 5-gallon size #2 HDPE plastic paint containers shipped from the consolidation facility to	

downstream processors were recycled and the remaining 8% of the 5-gallon #2 HDPE plastic paint containers (pail lids which consist of mixed types of plastics) were sent to energy recovery as an alternative energy source in licensed incinerators, as demonstrated by shipment records.”	
Material: #5 Plastic Containers End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2024
“Based on shipping records to processors, the Program managed 100% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery.”	

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

- The Association maintains a listing of all products shipped to the primary processor which is supported by shipping documents or processor invoices.
- Shipments of non-hazardous waste are supported by shipping documents indicating the type and amount of product received.
- Shipments of hazardous waste flow through a multi-step processing environment. Shipments to the primary processor are supported by the applicable government manifest which does not include information on the expected disposition of product 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. Sample hazardous waste manifests indicating the expected disposition of products for shipments from the primary to secondary processors were obtained from 2 of the 4 hazardous waste primary processors. Information on expected disposition from the other processors are obtained through processor questionnaires on product management.
- The processors provide information on product management in an annual questionnaire.
- The Association performs periodic site inspections for certain of the non-hazardous waste processors’ facilities. Site inspection criteria have been developed to confirm the responses in the questionnaire provided by the primary processor. The initial site inspections for the non-hazardous waste processors were performed in 2023 and subsequent site inspections are performed on a rotating five-year schedule.

Product sold and collected and recovery rate

Specific disclosures in the annual stewardship report from Section 7 - Product Sold and Collected and Recovery Rate for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Product Collected Paint (non-aerosol) collected – 2,722,551 Litres Paint (aerosol) collected – 39,534 Litres Flammable Liquids/Gasoline collected – 168,244 Litres Pesticides collected – 17,123 Litres	Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2024)

<p>“Paint residual recovery volume was calculated using a conversion factor of 108.1 litres per tubskid, based on the average volume generated per tubskid over the full year 2024.”</p> <p>“The volume of paint aerosol residual recovery for 2024 was estimated using a conversion factor of 30.5 litres per tubskid, based on the average volume generated per tubskid that was processed throughout the year. Due to the aerosol processing equipment being non-operational, PCA did not process aerosols in-house. Instead, the unprocessed containers were sent to a downstream processing facility. Consequently, PCA could not calculate a current-year conversion factor, which typically depends on the average volume generated per tubskid. Therefore, the residual recovery volume for 2024 has been estimated using the actual number of tubskids collected with the 2021 aerosol conversion rate of 30.5 litres. Based on historical data, Product Care believes that the 2021 conversion rate provides a reasonable estimate.”</p> <p>“Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 149.6 litres per tubskid, based on the average volume generated per tubskid over the full year 2024. This does not include volume from flammable or pesticide aerosols.”</p> <p>“Pesticide residual recovery volume was calculated using a conversion factor of 132.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2024.”</p>	
<p>Product Sold Paint sold – 28,896,333 Litres</p> <p>Flammable Liquids/Gasoline sold – 2,171,523 Litres</p> <p>Pesticides sold – 165,090 Litres</p>	<p>Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2024)</p>
<p>“Regarding gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore, sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category. Gasoline collected volumes are included in the residual recovery volumes for flammable liquids, as gasoline and other flammable liquids are processed together and therefore indistinguishable.”</p> <p>“Volumes reported as “Sales (litres)” are estimated by converting units reported to Product Care by its members according to the typical container volume for each container size category.”</p>	
<p>Recovery Rate Recovery rate Paint – 9.6%</p> <p>Recovery rate Flammable Liquids/Gasoline – 7.8%</p> <p>Recovery rate Pesticides – 10.4%</p>	<p>Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2024)</p>

The following evaluation criteria were applied to the assessment of the description of how total amounts of the producer’s product sold and collected and, if applicable, the producer’s recovery rate 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 indicating the total units collected and the type of program materials collected which has been agreed upon by the shipper, receiver and carrier.
- The calculation of total litres of program materials collected is based on total units collected and converted to litres using the standard volume of containers used to collect the materials and the average litres of program materials collected from each container.

Product Sold

- The Association maintains a listing of product sold by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- The units of product sold per program category have been recalculated using the data included in the Association's audited financial statements. Data not included in the audited financial statements has been agreed to supporting documents and recalculated.
- The calculation of total litres of program material sold is based on total units sold converted to litres based on the average volume of the most popular container sizes sold as provided by the Association's members.
- Units sold are determined based on self-reporting by each member of the Program. A key source of information in determining the accuracy of units sold and reported to the Program by members is the internal audit process carried out on sales data reported by individual members.

Recovery Rate

- The calculation of the recovery rate is based on the Residual Recovery Volume in litres divided by the sales in litres.
- The calculation of the recovery rate is performed using the appropriate sources of information for product collected and product sold.

Performance targets

Specific disclosures in the annual stewardship report from Section 9 – Plan Performance for which evaluation criteria were developed	
Target – Maintain a minimum of 219 collection sites 2024 Assertion – Target exceeded: 247 collection sites	Table 13 – Key Performance Measures
Target – Recycle a minimum of 75% of water-based (latex) paint 2024 Assertion – Target not met: 50.35% of water-based paint was recycled	
Target – 100% of oil-based (alkyd) paint sent to energy recovery 2024 Assertion – Target met: 100% of solvent-based paint was sent to energy recovery	
Target – Strive for 100% recycling of metal & HDPE (#2) paint containers 2024 Assertion – Target not met: 100% of metal paint containers recycled; 92% of #2 plastic paint containers were recycled	
Target – 100% of polypropylene (#5) paint containers sent to energy recovery	

<p>2024 Assertion – Target met: 100% of #5 plastic (polypropylene) containers were used as an alternative energy source</p> <p>Target – 100% of flammable liquids sent to energy recovery 2024 Assertion – Target met: 100% of flammable liquids were sent to energy recovery as an alternative energy source</p> <p>Target – Strive for 100% recycling of flammable liquid containers 2024 Assertion – Target met: 100% of flammable liquid containers were recycled</p> <p>Target – 100% of pesticides sent for incineration 2024 Assertion – Target met: 100% of pesticides were sent for incineration</p> <p>Target – Strive for 100% recycling of metal & plastic pesticide containers 2024 Assertion – Target met: 100% of metal & plastic pesticide containers were recycled</p> <p>Target – 100% of gasoline sent to energy recovery 2024 Assertion – Target met: 100% of gasoline liquids were sent for energy recovery as an alternative energy source</p> <p>Target – Strive for 100% recycling of gasoline containers 2024 Assertion – Target met: 100% of gasoline containers were recycled</p>	
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The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation:

- All stewardship plan targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation have been identified and reported on by management in the Annual Report.
- The description of progress against targets to date is supported by records of progress maintained by the Association.

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