



BRITISH COLUMBIA PAINT & HOUSEHOLD HAZARDOUS WASTE PROGRAM

ANNUAL REPORT 2025



Submitted to:

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Responsibility Section B.C. Ministry of
Environment and Climate Change Strategy

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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 BCMoEP on July 15, 2022, and was approved on March 13, 2026.

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, 2025.

Products within plan	• 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 2025
Part 2, s.8(2)(a)	Public Education Materials & Strategies	• 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 at productcare.org/materials. • Advertising campaigns were deployed across traditional and digital channels, aligning with peak paint and HHW usage periods

Recycling Regulation Reference	Topic	Summary of Activities in 2025
		- 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. - Collaborated through RCBC's Hotline and Recyclepedia and the SABC Recycling Handbook to provide consumer-facing information about the program.
Part 2, s.8(2)(b)	Collection System and Facilities	- The Program maintained a 99.6% accessibility rate for collection sites accepting paint and a 97.2% accessibility rate for collectionsites accepting HHW (See Section 4). - The total number of sites contracted remained at 247. See Appendix A for locations of collection sites. - Participated in 11 collection events. - Collection service was provided to 61 First Nations.
Part 2, s.8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	See Section 5.
Part 2, s.8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<u>Paint:</u> - Reuse: 1.7% of all paint collected by the Program was reused through the PaintShare Program. - Recycling: 64.2% 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 35.7% of water-based paint were sent to energy recovery as an alternative energy source. - Landfill: No paint was sent to a landfill. <u>Paint containers:</u> 100% of metal containers were recycled. 98% of #2 plastic containers were recycled. 2%, were used as an alternative energy source. 99% of #5 plastic (polypropylene) containers were used as an alternative energy source. 1% of #5 plastic (polypropylene) containers were recycled. <u>Paint aerosols and containers:</u> - Energy Recovery: 100% of paint aerosol residuals were sentto energy recovery as an alternative energy source. - Recycling: 100% of paint aerosol containers recycled.

Recycling Regulation Reference	Topic	Summary of Activities in 2025
		<u>Flammable liquids and containers:</u> • Energy recovery: 100% of flammable liquids were sent to energy recovery as an alternative energy source. • Recycling: 100% of flammable liquid containers were recycled. <u>Pesticides and containers:</u> • Incineration: 100% of pesticides. • Recycling: 100% of pesticide containers were recycled. <u>Gasoline and containers:</u> • 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	Recovery rates: • Paint, 9.4%. • Flammable liquids/gasoline, 7.4% • Pesticides, 17.2%
Part 2, s.8(2) (e.1)	Producer's Product Collected in each Regional District	• See Section 7 for the collection volumes breakdown by regional district.
Part 2, s.8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	• See Appendix C for the 2025 audited financial statements for the Program and Appendix D for the 2025 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	• The 2025 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 2025 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	2025 Performance	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total	247 collection sites	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.	99.7% accessibility rate for collection sites accepting paint (See discussion in section 4.1) 96.4% 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.	Paint CCV was 0.2% above 2023 levels	- 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.	Solvent & flammable liquids CCV was 13.3% above 2023 levels.	- 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.	Pesticide CCV was 1.4% above 2023 levels.	- 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.	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
Management of Collected Materials		

Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2025 Performance	Strategies for Improvement
Recycle a minimum of 75% of water-based (latex) paint.	64.3% of water-based paint was recycled.	- 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.	100% of oil-based paint was sent to energy recovery.	N/A
Strive for 100% recycling of metal & HDPE (#2) paint containers.	100% of metal paint containers were recycled. 98% of HDPE (#2) plastic paint containers were recycled.	Continue to seek recycling options for HDPE (#2) paint containers.
100% of polypropylene (#5) paint containers sent to energy recovery.	99% of #5 plastic (polypropylene) containers were used as an alternative energy source. The remaining 1% was sent for recycling.	N/A
100% of flammable liquids sent to energy recovery.	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.	100% of flammable liquid containers were recycled.	N/A
100% of pesticides sent for Incineration.	100% of pesticides were sent for incineration.	N/A
Strive for 100% recycling of metal & plastic pesticide containers.	100% of metal & plastic pesticide containers were recycled.	N/A
100% of gasoline sent to energy recovery.	100% of gasoline liquids were sent for energy recovery as an alternative energy source.	N/A
Strive for 100% recycling of gasoline containers.	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 BCMoEP on November 20, 2018. A revised Program Plan was submitted on July 22, 2022, and approved by BCMoEP on March 13, 2026; however, for the purposes of this Annual Report, program performance is assessed against the 2018 Program Plan.

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, 2025

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. PROMOTION AND EDUCATION

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

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

In 2025, Product Care implemented promotional and educational activities to meet these objectives, in accordance with the BC Recycling Regulation and the Program Plan. 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 that different segments of our audience will access information in different ways and at different times, the Program uses a multi-channel communication approach. This comprehensive strategy ensures broad market coverage, giving consumers a variety of ways to receive and access information about the program.

Though most of the activities 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.

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. The Program continues to support these users through tailored communications and resources to facilitate access to collection services.

3.2 ACTIVITIES

3.2.1 WEBSITE

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 all paint and HHW collection sites within the province, including hours of operation and contact information, where available. The database is regularly updated to ensure accuracy.

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 the [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 2025, a combined total of 963 consumer inquiries were received through these services.

3.3.3 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 available at no cost to retailers and collection sites. Materials can be ordered online at productcare.org/materials.

3.3.4 MULTI-CHANNEL ADVERTISING

The Program used a mix of digital and traditional media to inform residents about available paint and HHW collection services across British Columbia. Advertising directed consumers to program information and the online recycling locator, helping residents find nearby collection sites.

Advertising was delivered through the following channels:

Digital Advertising

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

Streaming media

- **Spotify** was used to deliver video advertisements to audiences engaging with online streaming content.
- **Connected TV** advertising ran on platforms such as StackTV, Amazon, and CBC, allowing the Program to reach audiences consuming television content through streaming services.

Traditional Advertising

- **Linear television** advertising aired across Global BC and CBC, including news and seasonal programming. The campaign featured 10-second cost-efficient spots and 15-second public service announcements, as well as bonus placements to extend reach.
- **Transit advertising** was deployed across multiple communities, including the Lower Mainland, Victoria, Kelowna, Kamloops, and Prince George, to build broad awareness through high-visibility placements in public spaces.

General Awareness Events

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

- **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.
- **Zero Waste Conference – October 8-10, Vancouver, BC:** Attended this annual conference focused on waste reduction, circular economy, and sustainable materials management. Engaged with industry, government, and community stakeholders to promote awareness of Product Care’s recycling programs.

3.4 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%

3.4.1 INDUSTRIAL, COMMERCIAL AND INSTITUTIONAL

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

Website Self-Screening Form

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

Digital campaigns

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

Newsletters

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

- Building Owners and Managers Association of BC (BOMA)

Print (See Appendix B)

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

- Business Examiner - Thompson Okanagan Commercial Building Awards Booklet

Industry Events

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

- **Apr 23–25:** Solid Waste Association of North America (SWANA) Northwest Regional Solid Waste Symposium (Burnaby, BC)
- **May 21–23:** Canadian Coatings Association (CCA) Conference (Halifax, NS)
- **Sep 24–26:** Southern Interior Waste Management Association (SIWMA) Conference (Squamish, BC)
- **Oct 8–10:** Canadian Consumer Specialty Products Association (CCSPA) Conference (Victoria, BC)
- **Oct 23–25:** Coast Waste Management Association (CWMA) Conference (Victoria, BC)
- **Oct 29–30:** Retail Council of Canada (RCC) Sustainability Conference (Toronto, ON)

3.5 PAINTSHARE

The Program continued to promote the PaintShare program through digital advertising, including Reddit, Pinterest, Facebook & Instagram, to increase awareness and encourage participation among BC residents.

Audience Targeting

Targeting focused on users with interests aligned with paint reuse, including painting, DIY, crafts, and community-oriented activities. This approach aimed to reach audiences most likely to benefit from and participate in the PaintShare program.

Messaging

Across all platforms, messaging emphasized the environmental benefits of reuse and the accessibility of free leftover paint, encouraging residents to choose reuse over disposal.

PaintShare Program Enhancements

In 2025, Product Care refreshed the PaintShare program across Canada, with a focus on increasing site participation, consumer engagement, enhancing reuse outcomes, and strengthening support for collection sites.

Through engagement with collection sites, opportunities were identified to improve program awareness and ease of participation. In response, Product Care developed updated program guidelines and a comprehensive FAQ document to support consistent program delivery and improve understanding among collection sites.

Website traffic to the [PaintShare page](#) in BC increased significantly in 2025 (400%), reflecting renewed promotion efforts. Product Care will continue to monitor both participation and reuse volumes to assess sustained program performance and inform future improvements.

3.6 PROMOTION OF SAFE STORAGE, REUSE, AND PAINT MANAGEMENT

The Program promoted responsible paint use and recycling through the following initiatives:

Print

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

Blog

A blog post provided guidance on [extending the life of paint through reuse](#) (e.g., mixing leftover paint to create new colours) and highlighted proper storage practices to preserve quality and prevent unnecessary disposal. This content was shared through social media to increase reach and awareness.

4. COLLECTION SYSTEMS

As of December 31, 2025, 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, 131 were paint collection sites that collected leftover paint products only, including paint aerosols. The remaining 116 were HHW collection sites that collected both paint and household hazardous products (i.e., flammable liquids, pesticides, and gasoline). Of the 247 locations, 114 were part of the PaintShare Program, which provides paint to customers for free.

In 2025, two (2) new paint only sites opened, and three (3) paint only sites closed. Three (3) new HHW sites opened and two (2) HHW sites closed. While the total number of collection sites remained unchanged at 247, there was a shift in site types, with a net decrease of (1) one paint-only site and a net increase of (1) one HHW site during the year.

Table 1 provides a comparison of 2024 and 2025 collection site numbers, Table 2 lists the specific changes in the collection system in 2025, and Table 3 lists the collection sites by Regional District. A complete list of contracted collection sites in 2025 is provided in [Appendix A](#).

Table 1: Paint and HHW Contracted Collection Sites, 2024 and 2025

Collection Site Type	2024	2025
Paint Only	132	131
HHW + Paint	115	116
Total Permanent	247	247

Table 2: Collection Site Changes in 2025

Collection Site Name	Location	Change in 2025
Benjamin Moore	Kelowna, Okanagan	New paint collection site
Hagens Home Hardware Building Centre	Mackenzie, Fraser-Fort George	New paint collection site
Xet'olacw Transfer Station	Mount Currie, Squamish-Lillooet	New HHW collection site
Langley Recycling and Waste Centre	Aldergrove, Metro Vancouver	New HHW collection site, added PaintShare
Radium Transfer Station	Radium, East Kootenay	New HHW collection site
RONA- Northstar Hardware & Building Supplies	Invermere, East Kootenay	Closed paint collection site
Houston Return-It	Houston, Bulkey-Nachako	Closed paint collection site
Starlite Auto Wrecking & Repair	Sorrento, Columbia Shuswap	Closed paint and PaintShare collection site

East Hastings Bottle Depot	Burnaby, Metro Vancouver	Closed paint, HHW and PaintShare collection site
Nechako Bottle depot	Prince George, Fraser-Fort George	Closed HHW collection site
Semiahmoo Bottle Depot	Surrey, Metro Vancouver	Added PaintShare
Galiano Island Recycling Resources	Galiano Island	Added PaintShare
Barnhartvale Landfill	Kamloops, Thompson-Nicola	Added PaintShare
Salmo Valumart & Bottle Depot	Salmo, Central Kootenay	Added PaintShare
Ridge Meadows Recycling Society	Maple Ridge, Metro Vancouver	Added PaintShare

Table 3: Summary of Collection Sites by Regional District as of December 31, 2025

Districts	Number of Collection Sites
Alberni Clayoquot	6
Bulkley Nechako	8
Capital	14
Cariboo	6
Central Coast	2
Central Kootenay	4
Central Okanagan	6
Columbia Shuswap	5
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	11
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 eleven (11) collection events in 2025, all of these events accepted both paint and HHW See Table 4 below for a list of collection events.

Table 4: Collection Events Held in 2025

Date	Event Location
April 26, 2025	Hope
May 4, 2025	Creston
June 7, 2025	Hazelton
September 13, 2025	McBride
September 13, 2025	Nakusp & District
September 14, 2025	Village of Silverton
September 20, 2025	Castlegar & District
September 20 & 21, 2025	Township of Langley
September 28, 2025	Creston
October 18, 2025	Harrison Hotsprings
October 4, 2025	City of Chilliwack

In addition, the Program provided service/access to more than 61 First Nations through various means, including permanent collection sites, collection events, and direct pickup services. Services to some of these Nations were delivered through our partnership with the Indigenous Zero Waste Technical Advisory Group (IZWTAG) and First Nations Recycling Initiative (FNRI).

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 population with access (2019)
Accepting HHW	95%	98.4%
Accepting Paint	95%	99.7%

As per the 2019 study, the accessibility rate for HHW collection sites was 98.4%, while 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 collection sites have been added (37 paint sites and 16 HHW sites) and 33 sites have been removed (25 paint sites and 8 HHW sites).

Since 2019, provincial accessibility levels, as measured against the SABC standard, have remained largely unchanged despite some collection site closures. Accessibility gaps were identified in Creston, Hope, and Qualicum for both paint and HHW, as well as in the Nechako and Prince George areas for HHW only. As a result, approximately 21,572 residents (2021 Census) did not have access to a paint collection site and approximately 137,880 residents did not have access to a HHW collection site. Although the Program continues to meet the accessibility target, it recognizes the reduced local access experienced in these communities. To help address this, the Program has provided collection opportunities through collection events in Hope and Creston and will continue to explore opportunities to enhance service accessibility where feasible.

Based on the Program's 2025 collection network, approximately 97.2% of the population has access to a HHW collection site and 99.6% has access to a paint collection site, both exceeding the SABC accessibility target of 95%.

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, a waste composition audit took place in 2025 in Comox Valley Regional District (CVRD). The audit was conducted by independent third-party consultants engaged by the CVRD. Audit findings pertaining to Program Products are detailed in Table 6 below.

Table 6: Units of Program Products Identified

Product (Units)	CVRD
Aerosol paint (units containing residual)	0
Aerosol paint containers	0
Domestic pesticides	2
Flammable liquids	0
Gasoline	0
Paint containers	2
Paint/coatings (units containing residual)	1
Total	5

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.

At the same time, stakeholder input indicates that sustainability considerations are influencing product availability, sourcing decisions, and packaging design across both paint and HHW categories. Retailers report strong consumer interest in reduced-VOC and lower-hazard products, as well as growing attention to the credibility of environmental claims supported by recognized certifications. Cost, certification requirements, and limited consumer demand for recycled products continue to influence market uptake.

Innovation within the sector has also resulted in the emergence of non-traditional paint-like products marketed with environmental claims. While these developments reflect ongoing efforts to reduce environmental and health impacts during product use, they also highlight increasing strain on established regulatory definitions of paint used for stewardship and end-of-life management purposes. As product formulations evolve, stewardship organizations and regulators must assess whether new paint-like products align with the regulatory definition of paint under British Columbia's Recycling Regulation and whether they can be safely and effectively managed through existing collection and processing systems.

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. The measures outlined below highlight some of the ways the industry continues to reduce the environmental impacts of paint products.

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 2025, 114 collection sites participated in the PaintShare Program, representing almost 50% of all collection sites. Based on monthly reports provided by collection sites, approximately 1.7% of the total volume of paint processed in 2025 was reused through the PaintShare Program.

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 64.3% of the water-based paint sent to downstream processors by the Program in 2025 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.

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/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.

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.

In the 2022, 2023 and 2024 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. This material has since been fully processed and used as a raw material in cement manufacturing.

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 2025 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.

For water-based paint, some paint cannot be recycled due to its colour or physical or chemical composition. While water-based paint has energy value, it is not as high as oil-based paint. A portion of the unrecyclable water-based paint was therefore sent to downstream processors who sent it to a licensed facility to be used as energy recovery. According to shipment records, 35.7% of the water-based paint sent to downstream processors was used as energy recovery in 2025. In recent years, there has been an increase in the return of low-quality water-based paint. This may be attributed to more frequent extreme weather conditions across the province (e.g., very high or low temperatures), which can degrade stored paint, as well as formulation changes to meet VOC requirements that have reduced preservative content and may result in faster degradation over time.

SECURE LANDFILL

No water-based paint was landfilled in 2025. 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.

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 2025 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 2025 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 2025 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 2025 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 2025.

Shipment records also confirm 100% of plastic containers, from flammable liquids and pesticides, were sent for plastics recycling.

98% of #2 HDPE plastic recovered from paint processing (5 gallon paint containers) shipped from the consolidation facility to downstream processors were recycled and the remaining 2% of the #2 HDPE plastic (5 gallon pail lids) were sent for energy recovery as an alternative energy source for cement kilns, 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 99% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery. The remaining 1% was sent for recycling. The diversion of this plastic to energy recovery was due to the limited market recycled polypropylene #5

Table 7: Program Product End Fate 2025⁴

Product Category	Recycling	Energy Recovery	Incineration
Water-based (latex) Paint	64.29%	35.71%	
Oil-based (alkyd) Paint		100%	
Flammable Liquids		100%	
Pesticides			100%
Gasoline		100%	
Metal Containers	100%		

⁴ Table 7 does not include paint volumes reused through PaintShare, which represented approximately 1.7% of total paint volumes collected (see discussion above under "Reuse").

#2 Plastic Containers (Paint)	98%	2.00%	
#2 Plastic Containers (Gasoline)	100%		
#5 Plastic Containers	1.00%	99%	
Plastic Pesticide Containers	100%		
Plastic Flammable Liquids Containers	100%		

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 2025 residual recovery volumes (RRV) for each product category.

Table 8: Container Capacity Volume (L) Collected by Regional District (2025)

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
Alberni Clayoquot	74,304	3,063	3,888	216	350
Bulkley Nechako	42,768	2,144	864	0	131
Capital	1,330,560	18,113	81,648	18,036	12,731
Cariboo	104,112	3,325	3,024	864	350
Central Coast	9,504	0	0	0	0
Central Kootenay	82,512	2,625	2,160	0	0
Central Okanagan	380,592	5,206	15,984	1,080	1,050
Columbia Shuswap	132,192	4,156	6,048	2,268	569
Comox Valley	216,432	3,325	19,440	864	525

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
Cowichan Valley	337,392	15,225	35,856	1,296	306
East Kootenay	157,680	3,675	3,888	972	2,669
Fraser Fort George	145,584	3,588	17,280	648	88
Fraser Valley	588,816	11,594	22,896	2,268	1,225
Kitimat Stikine	44,928	875	2,592	0	88
Kootenay Boundary	98,064	2,888	4,320	1,512	263
Metro Vancouver	5,261,328	76,781	180,576	17,172	30,756
Mt. Waddington	21,168	3,500	2,592	108	306
Nanaimo	453,168	13,825	30,240	1,188	1,138
North Coast	20,736	2,975	6,480	0	88
North Okanagan	191,808	5,163	9,936	324	1,138
Northern Rockies	0	0	0	0	0
Okanagan Similkameen	171,936	3,894	6,480	1,512	656
Peace River	85,536	2,231	432	864	481
qathet	30,240	3,194	432	432	88
Squamish Lillooet	239,328	4,113	6,912	864	394
Strathcona	127,008	13,038	18,144	756	569
Sunshine Coast	136,512	11,375	12,096	1,188	613
Thompson Nicola	271,296	6,081	13,392	864	1,094
TOTAL	10,755,504	225,972	507,600	55,296	57,666

Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2025)

Residual recovery volume (litres)	Paint (non-aerosol) ⁶	Paint (Aerosol) ⁷	Flammable Liquids/Gasoline ⁸	Pesticides ⁹
2025	2,648,614	39,435	172,008	17,492

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 2025 container capacity volume (CCV) and performance against the achieved 2023 levels.

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. 2025)

Container Capacity Volume (litres) ¹⁰	Paint	Flammable Liquids/Gasoline ¹¹	Pesticides
2023 (CCV)	10,956,883	498,701	54,540
2025 (CCV)	10,981,473	565,263	55,296
2023 target CCV	10,956,883	498,701	54,540
Variance (2025 actual vs target)	0.2%	13.3%	1.4%

⁶ Paint residual recovery volume was calculated using a conversion factor of 104.5 litres per tubskid, based on the average volume generated per tubskid over the full year 2025. This number includes PaintShare.

⁷ The volume of paint aerosol residual recovery for 2025 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 2025 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 146.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2025. This does not include volume from flammable or pesticide aerosols.

⁹ Pesticide residual recovery volume was calculated using a conversion factor of 136.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2025

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.

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 2025. 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 (2025)

2025	Sales (litres) ¹²	CCV (litres)	CCV / Sales (%)	RRV (litres)	Recovery Rate (%)
Paint ¹³	28,654,005	10,981,473	38.3%	2,688,049	9.4%
Flammable Liquids /Gasoline ¹⁴	2,316,559	565,263	24.4%	172,008	7.4%
Pesticides ¹⁵	101,477	55,296	54.5%	17,491	17.2%

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 104.5 litres per tubskid, based on the average volume generated per tubskid over the full year 2025. 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 (2025). 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 2025 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.

¹⁴ Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 146.46 litres per tubskid, based on the average volume generated per tubskid over the full year 2025. This does not include volume from flammable aerosols.

¹⁵ Pesticide residual recovery volume was calculated using a conversion factor of 136.77 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2025. 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. Table 12 lists the EHF rates for Program Products as of April 1, 2025. Current rates for the BC Paint & HHW program can be found on the Product Care [website](#).

Table 12: Environmental Handling Fees (2025)

Paint Category

Container Size	EHF Rates as of April 1, 2025
100 ml to 250 ml	\$0.35
251 ml to 1 litre	\$0.65
1.01 litres to 5 litres	\$1.00
5.01 litres to 23 litres	\$2.25
Aerosol Paint (any size)	\$0.35

Pesticide Category

Container Size	EHF Rates as of April 1, 2025
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 as of April 1, 2025
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
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 as of April 1, 2025, is \$11.25. Current rates can be found on the Product Care [website](#).

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 2025 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 2025, and strategies for performance improvement going forward.

Table 13: Key Performance Measures

Plan Target	2025 Results	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total.	247 collection sites (no net change).	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.	99.6% accessibility rate for collection sites accepting paint 97.2% 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.	Paint CCV was 0.2% above 2023 levels.	- 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).

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

Plan Target	2025 Results	Strategies for Improvement
Maintain solvent & flammable liquids CCV levels achieved in the fifth year (2023) of the program until performance targets have been reassessed.	Solvent & flammable liquids CCV was 13.3% above 2023 levels.	- 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.	Pesticide CCV was 1.4% above 2023 levels.	- 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.	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.	64.29% of water-based paint was recycled. 35.71% of low-quality water-based paint was sent to energy recovery.	- 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.	100% of oil-based paint was sent to energy recovery.	N/A
Strive for 100% recycling of metal & HDPE (#2) paint containers.	100% of metal paint containers were recycled. 98% of #2 plastic paint containers were recycled. 2% of #2 plastic paint containers were sent to energy recovery.	Continue to seek recycling options for #2 HDPE paint containers.
100% of polypropylene (#5) paint containers sent to energy recovery.	99% of #5 plastic (polypropylene) containers were used as an alternative energy source. 1% of #5 plastic (polypropylene) containers were recycled.	Continue to seek recycling options for #5 HDPE paint containers.

Plan Target	2025 Results	Strategies for Improvement
100% of flammable liquids sent to energy recovery.	100% of flammable liquids were sent to energy recovery as an alternative energy source.	N/A
Strive for 100% recycling of flammable liquid containers.	100% of flammable liquid containers were recycled.	N/A
100% of pesticides sent for Incineration.	100% of pesticides were sent for incineration.	N/A
Strive for 100% recycling of metal & plastic pesticide containers.	100% of metal & plastic pesticide containers were recycled.	N/A
100% of gasoline sent to energy recovery.	100% of gasoline liquids were sent for energy recovery as an alternative energy source.	N/A
Strive for 100% recycling of gasoline containers.	100% of gasoline containers were recycled.	N/A

APPENDIX A: COLLECTION SITE LIST BY REGIONAL DISTRICT (AS OF DEC 31,2025)

The following collection sites were contracted with the Program to collect paint in 2025. 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	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 Sort'n Go Centre (Alberni Valley Landfill)	Alberni Clayoquot	Port Alberni	Yes	Yes
9	Augusta Recyclers Inc.	qathet	Powell River	Yes	Yes
10	Barnhartvale Landfill	Thompson-Nicola	Kamloops	Yes	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	Benjamin Moore Kelowna	Central Okanagan	Kelowna	No	No
15	Bings Creek Recycling Centre	Cowichan Valley	Duncan	Yes	Yes
16	Blue River Eco-Depot	Thompson-Nicola	Blue River	No	Yes
17	Boston Flats Eco-Depot	Thompson-Nicola	Cache Creek	No	Yes
18	Boucherie Self Storage & Bottle	Central Okanagan	West Kelowna	No	Yes
19	Bridgeview Return-It Bottle Depot	Metro Vancouver	Surrey	No	No
20	Burnaby Eco-Centre (formerly Burnaby Recycling Depot)	Metro Vancouver	Burnaby	No	Yes
21	Burns Lake Return-It Recycling Depot	Bulkley Nechako	Burns Lake	Yes	No

22	Burns Lake Transfer Station	Bulkley Nechako	Burns Lake	Yes	Yes
23	Campbell Mountain Landfill	Okanagan Similkameen	Penticton	Yes	Yes
24	Campbell River Waste Management Centre	Strathcona	Campbell River	Yes	Yes
25	Central Cariboo Transfer Station	Cariboo	Williams Lake	Yes	Yes
26	Central Surrey Recycling & Waste Centre	Metro Vancouver	Surrey	Yes	Yes
27	Chasers Bottle Depot	North Okanagan	Vernon	Yes	Yes
28	Chetwynd Recycling and Bottle Depot	Peace River	Chetwynd	Yes	Yes
29	Chilliwack Bottle Depot Ltd.	Fraser Valley	Chilliwack	No	Yes
30	Clearbrook Return-It Depot Ltd. (was R&T Bottle Depot)	Fraser Valley	Abbotsford	Yes	No
31	Clearwater Eco-Depot	Thompson-Nicola	Clearwater	No	Yes
32	Clinton Eco-Depot	Thompson-Nicola	Clinton	No	Yes
33	Cloverdale Paint #10 (Prince George)	Fraser Fort George	Prince George	No	No
34	Cloverdale Paint #15 (North Van)	Metro Vancouver	North Vancouver	No	No
35	Cloverdale Paint #20 (Coquitlam)	Metro Vancouver	Coquitlam	No	No
36	Cloverdale Paint #21 (Quesnel)	Cariboo	Quesnel	No	No
37	Cloverdale Paint #22 (Penticton)	Okanagan Similkameen	Penticton	No	No
38	Cloverdale Paint #24 (Chilliwack)	Fraser Valley	Chilliwack	No	No
39	Cloverdale Paint #26 (Mission)	Fraser Valley	Mission	No	No
40	Cloverdale Paint #27 (Westbank)	Central Okanagan	Westbank	No	No
41	Cloverdale Paint #5 (Boundary) / Branch 05 Spray Shop	Metro Vancouver	Burnaby	No	No
42	Cloverdale Paint #6 (Byrne)	Metro Vancouver	Burnaby	No	No
43	Cloverdale Paint #78 (Saanich) / Branch 78 Spray Shop	Capital	Saanich	No	No
44	Cloverdale Paint #84 (Port Alberni)	Alberni Clayoquot	Port Alberni	No	No
45	Cloverdale Paint #87 (Campbell River)	Strathcona	Campbell River	No	No
46	Columbia Bottle Depot Sahali	Thompson-Nicola	Kamloops	No	Yes
47	Comox Valley Waste Management Centre	Comox Valley	Cumberland	Yes	Yes

48	Cortes Island Waste Management Centre	Strathcona	Cortes Island	Yes	Yes
49	Courtenay Return-It Depot	Comox Valley	Courtenay	Yes	No
50	Cranbrook Bottle Depot	East Kootenay	Cranbrook	No	No
51	Cranbrook Transfer Station	East Kootenay	Cranbrook	No	Yes
52	D.C. Recycling & Bottle Depot	Peace River	Dawson Creek	No	No
53	Daajing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte)	North Coast	Queen Charlotte Village	Yes	No
54	Do Your Part Recycling	Kitimat Stikine	Terrace	Yes	Yes
55	Dulux Paint #8412 (Burnaby - MacPherson)	Metro Vancouver	Burnaby	No	No
56	Dulux Paint #8470 (Kamloops - Dalhousie)	Thompson-Nicola	Kamloops	No	No
57	Dulux Paint #8471 (Kelowna - Spall)	Central Okanagan	Kelowna	No	No
58	Dulux Paint #8481 (Langley)	Metro Vancouver	Langley	No	No
59	Dulux Paint #8501 (Maple Ridge)	Metro Vancouver	Maple Ridge	No	No
60	Dulux Paint #8553 (Prince George -Ogilvie)	Fraser Fort George	Prince George	No	No
61	Dulux Paint #8565 (Richmond)	Metro Vancouver	Richmond	No	No
62	Dulux Paint #8602 (South Surrey - King George)	Metro Vancouver	Surrey	No	No
63	Dulux Paint #8603 (Surrey - 132nd St)	Metro Vancouver	Surrey	No	No
64	Dulux Paint #8621 (Vancouver - Boundary)	Metro Vancouver	Vancouver	No	No
65	Dulux Paint #8623 (Vancouver - Kingsway)	Metro Vancouver	Vancouver	No	No
66	Dulux Paint #8626 (Saanich Victoria)	Capital	Victoria	No	No
67	Dulux Paint #8650 (Abbotsford - Ventura)	Fraser Valley	Abbotsford	No	No
68	Dulux Paint #8661 (Coquitlam)	Metro Vancouver	Coquitlam	No	No
69	Dulux Paint #8688 (Surrey - 192nd St)	Metro Vancouver	Surrey	No	No
70	Eazy Return - Vancouver Return-it Depot (go Green)	Metro Vancouver	Vancouver	No	No
71	Edmonds Return-it Depot	Metro Vancouver	Burnaby	Yes	Yes
72	Enderby Return-It Recycling Depot Ltd.	North Okanagan	Enderby	Yes	No
73	Fernie Bottle Depot Ltd.	East Kootenay	Fernie	Yes	No

74	Fisher Road Recycling	Cowichan Valley	Cobble Hill	Yes	Yes
75	Fleetwood Bottle Return Depot Ltd.	Metro Vancouver	Surrey	No	No
76	Fort St. James Transfer Station	Bulkley Nechako	Fort St. James	Yes	Yes
77	Fraser Lake and Area 'D' Transfer Station	Bulkley Nechako	Fraser Lake	Yes	No
78	FSJ Bottle Drop	Peace River	Fort St. John	Yes	Yes
79	Gabriola Island Recycling Organization	Nanaimo RD	Gabriola Island	Yes	Yes
80	Galiano Island Recycling Resources	Capital	Galiano Island	Yes	No
81	GFL Environmental - Ellice (David) (was Ellice Recycle Ltd)	Capital	Victoria	No	Yes
82	GFL Environmental - Langford	Capital	Langford	No	Yes
83	GFL Environmental - Squamish	Squamish Lillooet	Squamish	Yes	Yes
84	GFL Environmental - Squamish Landfill	Squamish Lillooet	Squamish	Yes	Yes
85	GFL Environmental - Whistler	Squamish Lillooet	Whistler	Yes	No
86	Gibsons Recycling Depot	Sunshine Coast	Gibsons	Yes	Yes
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	Kootenay Boundary	Grand Forks	Yes	Yes
92	GRIPS - Green Recycling in Pender	Sunshine Coast	Pender Harbour	Yes	Yes
93	Guildford Bottle Depot	Metro Vancouver	Surrey	No	No
94	Hagen's Home Hardware Building Centre	Fraser Fort George	Mackenzie	No	No
95	Hartland Landfill Facility	Capital	Victoria	Yes	Yes
96	Hazelton Bottle Depot	Kitimat Stikine	New Hazelton	No	No
97	Heffley Creek Eco-Depot	Thompson-Nicola	Heffley Creek	No	Yes
98	Home Hardware Merritt	Thompson-Nicola	Merritt	No	Yes
99	Hornby Island Waste Management Centre	Comox Valley	Hornby Island	Yes	Yes
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	Langley Recycling and Waste Centre	Metro Vancouver	Langley	Yes	Yes
122	Lax Kw'alaams Waste Transfer Station	North Coast	Lax Kw'alaams	Yes	Yes
123	Lee's Bottle Depot	Metro Vancouver	Burnaby	No	No
124	Lillooet Landfill & Recycling Centre	Squamish Lillooet	Lillooet	Yes	Yes
125	Logan Lake Eco-Depot	Thompson-Nicola	Logan Lake	No	Yes

126	Lorne Street Bottle Depot	Thompson-Nicola	Kamloops	Yes	Yes
127	Lougheed Return-It Depot	Metro Vancouver	Coquitlam	Yes	No
128	Louis Creek Eco-Depot	Thompson-Nicola	Louis Creek	No	Yes
129	Lower Nicola Eco-Depot	Thompson-Nicola	Lower Nicola	No	Yes
130	Lytton Eco-Depot	Thompson-Nicola	Lytton	No	Yes
131	Malcolm Island Recycling Depot	Mt. Waddington	Sointula	No	Yes
132	Masset Recycle Depot	North Coast	Masset	Yes	No
133	Mayne Island Recycling Society	Capital	Mayne Island	Yes	No
134	McKelvey Creek Regional Landfill	Kootenay Boundary	Trail	No	Yes
135	Meade Creek Recycling Centre	Cowichan Valley	Lake Cowichan	Yes	Yes
136	Metrotown Return-It Depot	Metro Vancouver	Burnaby	Yes	No
137	Mission Flats Landfill	Thompson-Nicola	Kamloops	Yes	Yes
138	Mission Recycling Depot	Fraser Valley	Mission	Yes	Yes
139	Mission Return-It Depot (was Mission Recycle Center Ltd.)	Fraser Valley	Mission	Yes	No
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	Radium Transfer Station	East Kootenay	Radium	No	Yes
168	Recycle-It Resource Recovery (R3)	Peace River	Fort St. John	Yes	No
169	Regional Recycling Abbotsford	Fraser Valley	Abbotsford	Yes	Yes
170	Regional Recycling Cloverdale	Metro Vancouver	Surrey	Yes	Yes
171	Regional Recycling Nanaimo - Hayes	Nanaimo RD	Nanaimo	No	Yes
172	Regional Recycling Nanaimo - Old Victoria	Nanaimo RD	Nanaimo	No	Yes
173	Regional Recycling Prince Rupert	North Coast	Prince Rupert	Yes	Yes
174	Regional Recycling Richmond	Metro Vancouver	Richmond	Yes	Yes
175	Regional Recycling Vancouver	Metro Vancouver	Vancouver	Yes	Yes
176	Regional Recycling Whistler	Squamish Lillooet	Whistler	Yes	Yes
177	Revelstoke Bottle Depot	Columbia Shuswap	Revelstoke	Yes	No

178	Revelstoke Refuse Disposal Facility	Columbia Shuswap	Revelstoke	No	Yes
179	Richmond Recycling Depot	Metro Vancouver	Richmond	No	Yes
180	Ridge Meadows Recycling Society	Metro Vancouver	Maple Ridge	Yes	Yes
181	RONA - BH Allen Building Centre (North Vancouver) (#8140)	Metro Vancouver	North Vancouver	No	No
182	RONA - Capital Building Supplies (Prince George) (#1890)	Fraser Fort George	Prince George	No	No
183	RONA - North Valley Supply Ltd. (Clearwater) (#6410)	Thompson-Nicola	Clearwater	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	Yes	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	Yes	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	Stewart Transfer Station	Kitimat Stikine	Stewart	Yes	No
227	Summerland Landfill	Okanagan Similkameen	Summerland	Yes	Yes
228	Surrey Central Return-It Centre	Metro Vancouver	Surrey	No	Yes

229	T-2 Market	Okanagan Similkameen	Oliver	Yes	Yes
230	Thompson Bottle Depot Ltd.	Alberni Clayoquot	Port Alberni	No	No
231	Thorsen Creek Recycling Depot	Central Coast	Bella Coola	Yes	Yes
232	Trail Bottle Depot	Kootenay Boundary	Trail	Yes	No
233	Tsawwassen Bottle Depot	Metro Vancouver	Delta (Tsawwassen)	No	No
234	Tumbler Ridge Transfer Station	Peace River	Tumbler Ridge	Yes	Yes
235	Tyhistanis Transfer Station	Alberni Clayoquot	Tofino	Yes	Yes
236	Ucluelet Bottle Depot Ltd.	Alberni Clayoquot	Ucluelet	Yes	No
237	United Blvd Recycling and Waste Centre (was Coquitlam Recycling and Waste Centre)	Metro Vancouver	Coquitlam	Yes	Yes
238	Valemount Recycling Center	Fraser Fort George	Valemount	Yes	No
239	Vancouver West Bottle Depot	Metro Vancouver	Vancouver	No	No
240	Vanderhoof Transfer Station	Bulkley Nechako	Vanderhoof	Yes	Yes
241	Walnut Grove Bottle Depot	Metro Vancouver	Langley	No	No
242	West Boundary Regional Landfill	Kootenay Boundary	Greenwood	No	Yes
243	White Rock Return-It Depot	Metro Vancouver	Surrey	Yes	Yes
244	Wide Sky Disposal	Northern Rockies	Fort Nelson	Yes	Yes
245	Willowbrook Recycling Inc.	Metro Vancouver	Langley	No	No
246	Woss Recycling Depot	Mt. Waddington	Woss	No	Yes
247	Xet'olacw Transfer Station (Lil'wat Nation)	Squamish Lillooet	Mount Currie	No	Yes

APPENDIX B: PUBLIC EDUCATION MATERIALS

WEBSITE

Program page: Paint

The screenshot shows the Productcare Recycling website. At the top, a teal banner contains the text: "If you have additional questions about our BC Paint program, contact us at 1-877-592-2972, ext. 384" and a "FRANÇAIS" link. Below the banner is a navigation bar with the Productcare Recycling logo and links for Products, Province, About, Members, Service Partners, and Contact. A red button labeled "Find a Recycling Location" is on the right. The main content area features a large orange box with the text "Paint Recycling British Columbia" and a "Back to Paint Recycling" link. Below this is a tabbed interface with "Accepted Products" selected. The "Accepted Products" section includes a heading, a paragraph about 200 recycling locations, a link to the household hazardous waste (HHW) recycling program, and a "When dropping off your paint remember:" section with two columns of guidelines.

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

Paint must be in its original container, with the labels intact, and tightly sealed

Do not mix different types of paint products together. Our recycling locations can't accept paint which has been mixed with other products

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

FRANÇAIS

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



[← 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**.


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


Find a Recycling Location



Location

What are you looking to recycle?

Search

Get Directions

More Details

DEPOT

Richmond Recycling Depot

6.85km

5555 Lynas Lane, Richmond, BC, V7C 5B2

Accepted products

Click on the icons to learn more







Get Directions

More Details



PRINT RESOURCES FOR COLLECTION SITES

PAINT

POSTERS

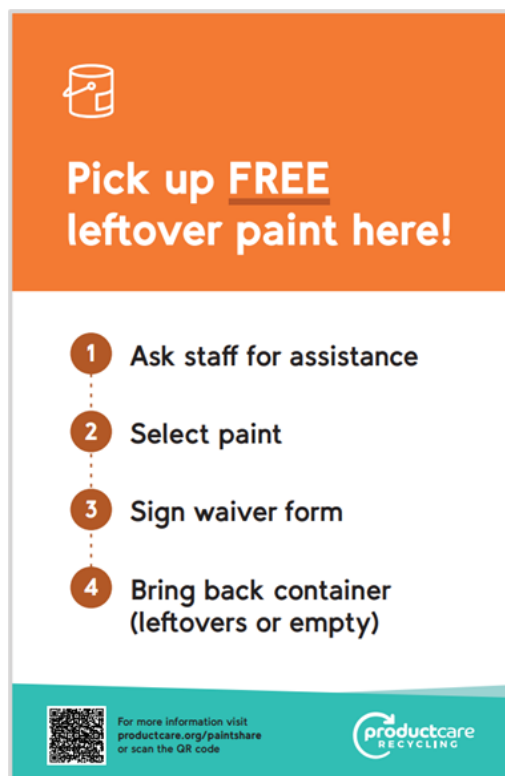
PoR/PoS Posters



General Awareness poster



PaintShare Poster



The poster features an orange header with a paint can icon. Below the header, the text reads "Pick up **FREE** leftover paint here!". A numbered list follows: 1. Ask staff for assistance, 2. Select paint, 3. Sign waiver form, 4. Bring back container (leftovers or empty). At the bottom, there is a QR code, the text "For more information visit productcare.org/paintshare or scan the QR code", and the ProductCare Recycling logo.



Pick up FREE leftover paint here!

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

For more information visit productcare.org/paintshare or scan the QR code



"Only-Paint" collection site poster



The poster has an orange background. At the top, it says "RECYCLING PAINT?". Below that, it states "ACCEPTED PAINT PRODUCTS MUST BE DROPPED OFF THE RIGHT WAY". A section titled "This recycling location only accepts:" shows icons for Household Paint, Paint Aerosols, and Empty Paint Cans, each with a green checkmark. A warning section with a triangle icon says "No gasoline, propane tanks, or other hazardous waste. NEVER LEAVE ITEMS OUTSIDE WHEN THE DEPOT IS CLOSED- EVEN ACCEPTED PRODUCTS CAN CAUSE SPILLS AND SAFETY HAZARDS." A "Why it matters:" section lists three points: leaving items after hours is dangerous and illegal, non-program products can't be handled safely, and abandoned products put staff, the public, and the environment at risk. At the bottom, a QR code is shown next to the text "Need paint for a home or community project? Access **FREE** leftover paint at participating PaintShare locations across the province. Scan the QR code or visit productcare.org/paintshare". The ProductCare Recycling logo is in the bottom right corner.

RECYCLING PAINT?

ACCEPTED PAINT PRODUCTS MUST BE DROPPED OFF THE RIGHT WAY

This recycling location only accepts:

-  Household Paint
-  Paint Aerosols
-  Empty Paint Cans



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

Why it matters:

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



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



Illegal dumping sign



Think BUD flyer



Want free leftover paint for a project?

Product Care's PaintShare program allows you to pick up free leftover paint from participating recycling locations.

This puts paint where it belongs – art and DIY projects, buildings, walls, and fences – and diverts it away from our landfills and waterways. Leftover paint is given away on an as is, as available basis.

To find a PaintShare location near you, visit productcare.org.



#paintshare

How is Product Care funded?

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

The fees are not a tax or a refundable deposit. The fees are used to operate the programs, including collection, transportation, and recycling of leftover paint, as well as program administration and consumer education. EHFs are sometimes itemized on sales receipts.

For specific product fees, visit productcare.org.



Leftover paint?

Recycle it for free!

Scan to find a recycling location near you

productcare.org

13.

Accepted Paint Products

- Interior and exterior water-based (latex, acrylic) and oil-based (alkyd, enamel) household paint
- Undercoat and primers (e.g. metal, wood, etc.)
- Concrete or masonry paint, block filler, drywall or stucco paint, deck and floor coatings/paint (including elastomeric)
- Varnish and urethane (only single component), wood finishing oil, melamine, stain, shellac, anti-rust paint, and stain blocking paint
- Marine paint and wood preservatives (unless registered under Pest Control Products Act)
- Swimming pool paint (only single component)
- Textured paint
- Wood, masonry, driveway sealer, and water repellent (not tar based or bitumen based)*
- All types of aerosol paint
- Empty containers of accepted products



Max. paint container size: 25 litres

Max. paint aerosol size: 24 ounces or 680 grams

* Tar and bitumen based paints and coatings are accepted in Ontario only

Always remember the BUD Rule:

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

Not Accepted Products

- Unidentifiable, unknown, unlabelled, and non-original containers
- Containers with poor integrity (e.g. badly rusted, leaking, bulging, improperly sealed)
- Non-aerosol industrial paints and finishes (e.g. baked-on, heat resistant, etc.)
- Roof patch and repair, tar or tar/bitumen based products*
- Patching stucco and spackling compounds
- Caulking compound, epoxies, glues, and adhesives
- Non-aerosol traffic or line marking paint
- Non-aerosol craft or automotive paint
- Brushes, rags, and rollers
- Two-part or component paints containing catalyst or activator
- Colourants and tints
- Paint thinner, resins, mineral spirits, and solvents
- Waxes, polishes, sealants, and other household products
- Paint mixed with other products
- Products registered as a pesticide under the Pest Control Products Act (has a P.C.P. registration number on label)
- Paint for skating rinks and curling club floors
- Household cleaners

Note: Some products may be accepted through local household hazardous waste programs (check with your local waste authority)

* Tar and bitumen based paints and coatings are accepted in Ontario only



Have large volumes of leftover paint?

In select provinces, you may qualify for free pick up. Visit productcare.org for more information.

Who is Product Care?

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

Visit productcare.org to find a recycling location near you.

productcare.org
 1-877-592-2972
 In BC: 1-800-667-4321





HHW

General awareness poster



**Leftover
flammable liquids,
pesticides, or
gasoline?**

Drop off household hazardous waste for
free! Visit productcare.org to find a
recycling location near you.

productcare.org

productcare
RECYCLING



Drop off checklist

- ✓ Products must be in original container, with label intact
- ✓ Container is tightly sealed
- ✓ Gasoline must be returned in an approved ULC container

Visit productcare.org to find a full list of accepted products and a recycling location near you.

How is Product Care funded?

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

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

EHFs are sometimes itemized on sales receipts. For specific product fees, visit productcare.org.

Leftover flammable liquids, pesticides, or gasoline?

Drop household hazardous waste off for free! Visit productcare.org to find a recycling location near you.

Accepted Flammable Liquids

- Acetone
- BBQ lighter fluid
- Camping fuel (liquid type only)
- Flammable degreasers, lubricants, and liquid adhesives
- Flammable fuel treatment and additives
- Flammable furniture stripper
- Fondue fuel
- Kerosene
- Methanol and methyl hydrate
- Mineral spirits
- Paint stripper and thinner
- Paint and varnish remover
- Turpentine and varsol
- Other flammable solvents

Flammable liquids and aerosols must display the flammable symbol

Max. flammables size: 10 litres
Max. aerosol size: 24 ounces or 680 grams

Accepted Gasoline

- Leftover, stale, and old gasoline

Gasoline will only be accepted in approved ULC containers. For safety reasons, containers cannot be returned after drop-off

Max. container size: 25 litres

Accepted Domestic Pesticides

- Liquid and solid pesticides
- Aerosol pesticides

Pesticides must have the poison symbol, the Pest Control Product (PCP) number, and the word "domestic" on the label

Max. solid/liquid pesticide size: 10 litres
Max. aerosol size: 24 ounces or 680 grams

Not Accepted Products

- Unidentifiable, unknown, unlabelled, and non-original containers
- Leaking and improperly sealed products
- Insect repellents, disinfectants, and pet products
- Commercial, industrial, or agricultural products
- Fertilizer
- Powder (solid) forms of masonry products, cement, grout, mortar, and plaster of Paris
- Swimming pool and hot tub chemicals (e.g. pucks, pH adjusters)
- Acids, bleach, and other corrosive materials
- Corrosive cleaners (e.g. drain opener, bleach)
- Oil, antifreeze, and windshield washer fluid
- Empty containers
- Diesel and refillable propane cylinders
- Caulking compound
- Cosmetics, health, and beauty aids
- Drugs, medicines, and medical sharps
- Wine and distilled spirits
- Mercury switches
- Batteries
- Ammunition



Who is Product Care?

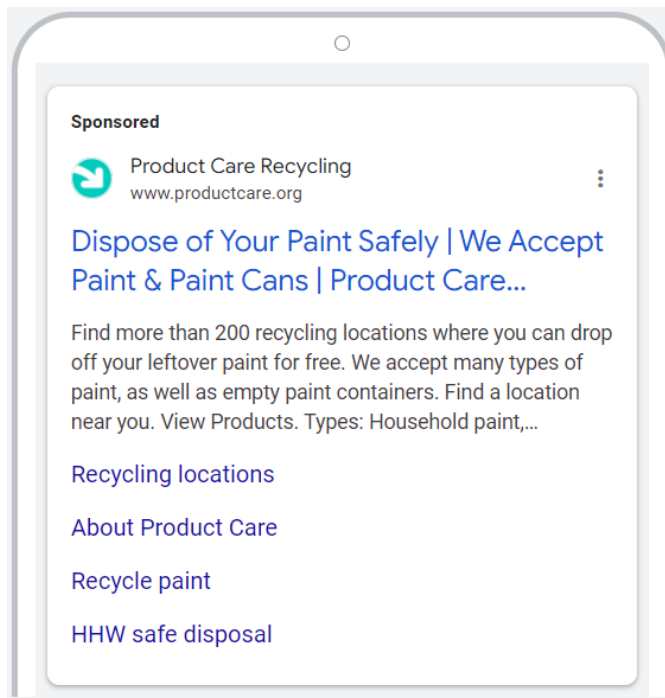
Product Care Recycling is a federally incorporated not-for-profit organization that responsibly manages products at end-of-life. We keep materials out of our landfills and waterways, conserve resources, and protect the planet.

Visit productcare.org to find a full list of accepted products and a recycling location near you.

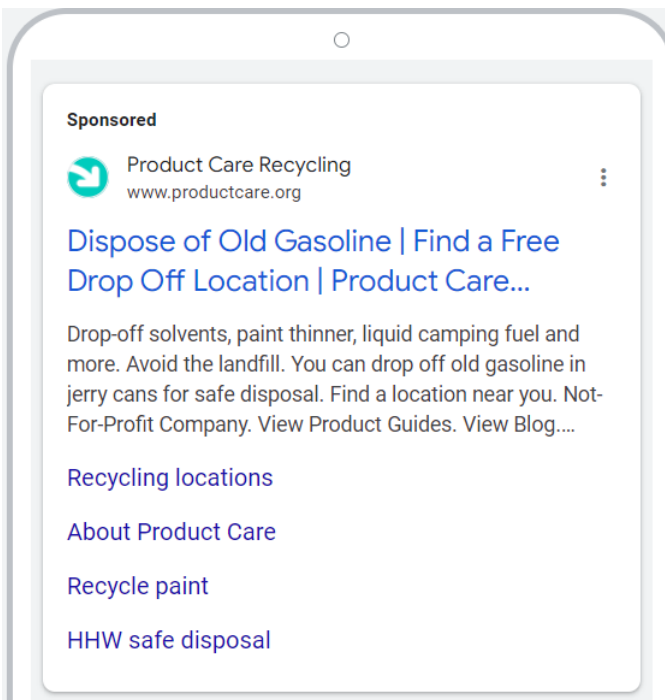
TEXT ADS

Used for Google Search

Paint example



HHW example



VIDEO ADS

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

Paint video:



Leftover paint?

Got leftover paint?



Don't toss it



Recycle it!



Drop it off for free



At hundreds of recycling locations



Find the one nearest you at
productcare.org

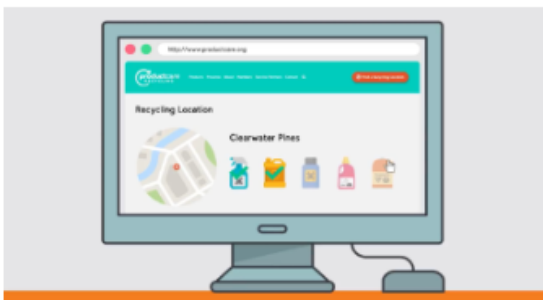
HHW - Flammables



Need to dispose of flammable liquids like gasoline, acetone, and camping fuel?



Household hazardous waste can be dropped off for safe disposal.



Visit productcare.org to find what's accepted in your province.

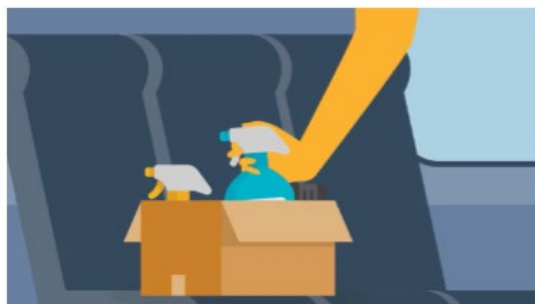


and the collection site or event near you

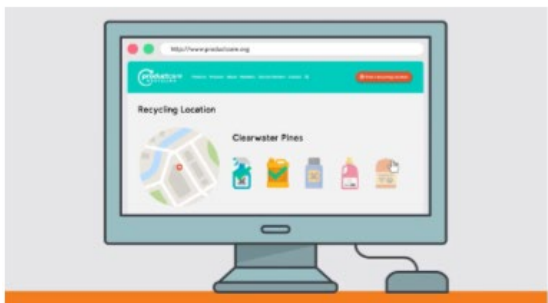
HHW - Pesticides



Need to dispose of pesticides?



Household hazardous waste can be dropped off for safe disposal.



Visit productcare.org to find what's accepted in your province



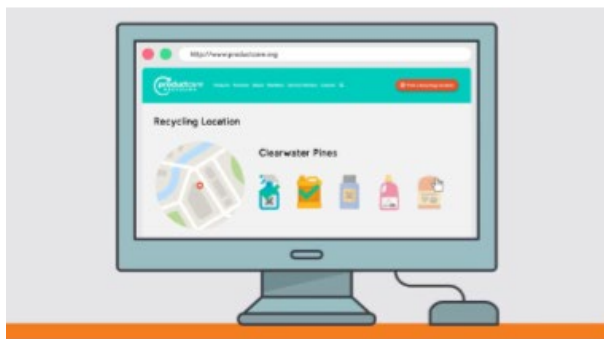
and the collection site or event near you



Need to dispose of solvents like turpentine, alcohols and mineral spirits?



Household hazardous waste can be dropped off for safe disposal.



Visit productcare.org to find what's accepted in your province



and the collection site or event near you

IMAGE BANNERS

Used for Google Display Network (Including YouTube)



Paint

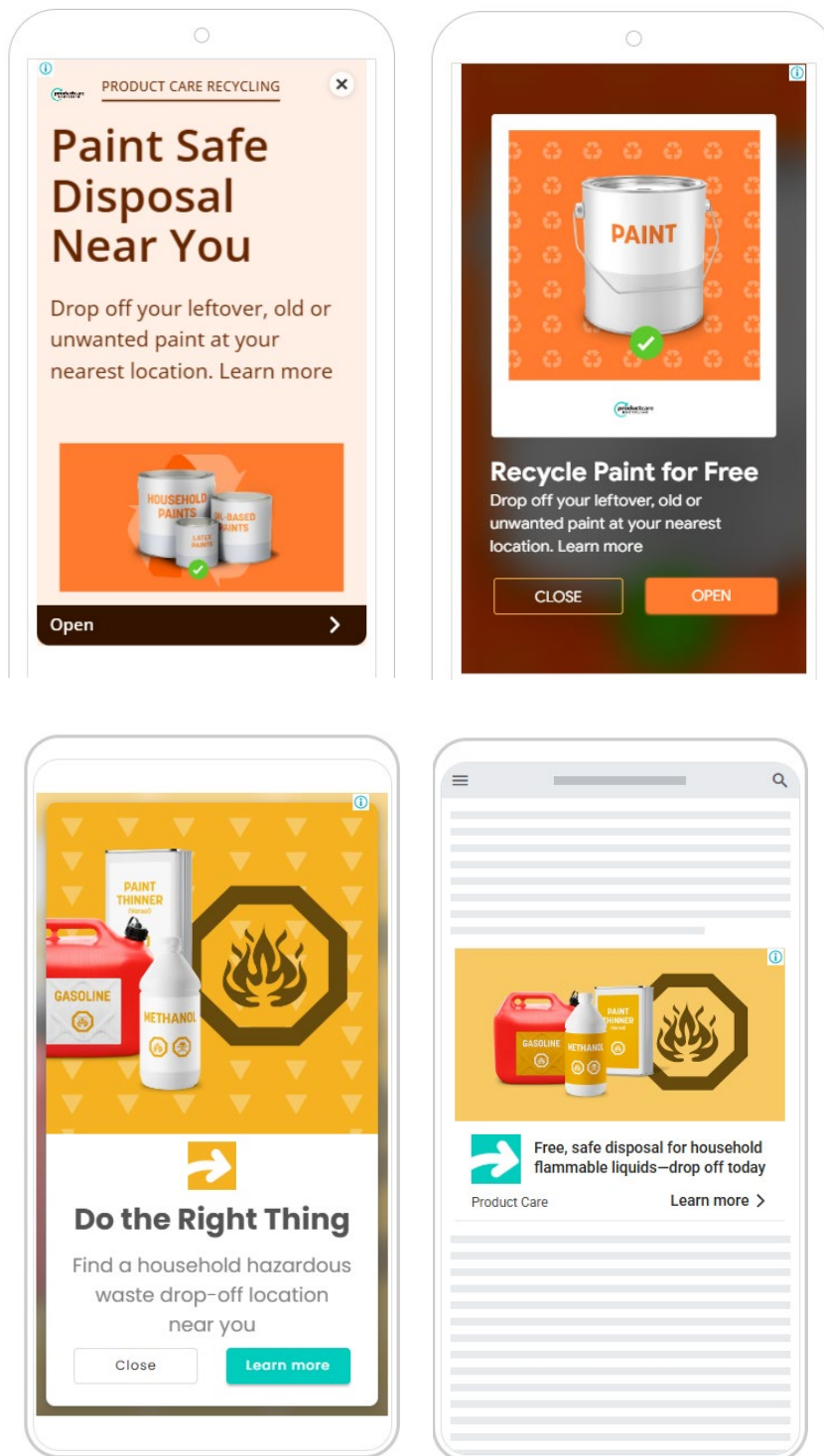
HHW - Pesticides





RESPONSIVE ADS

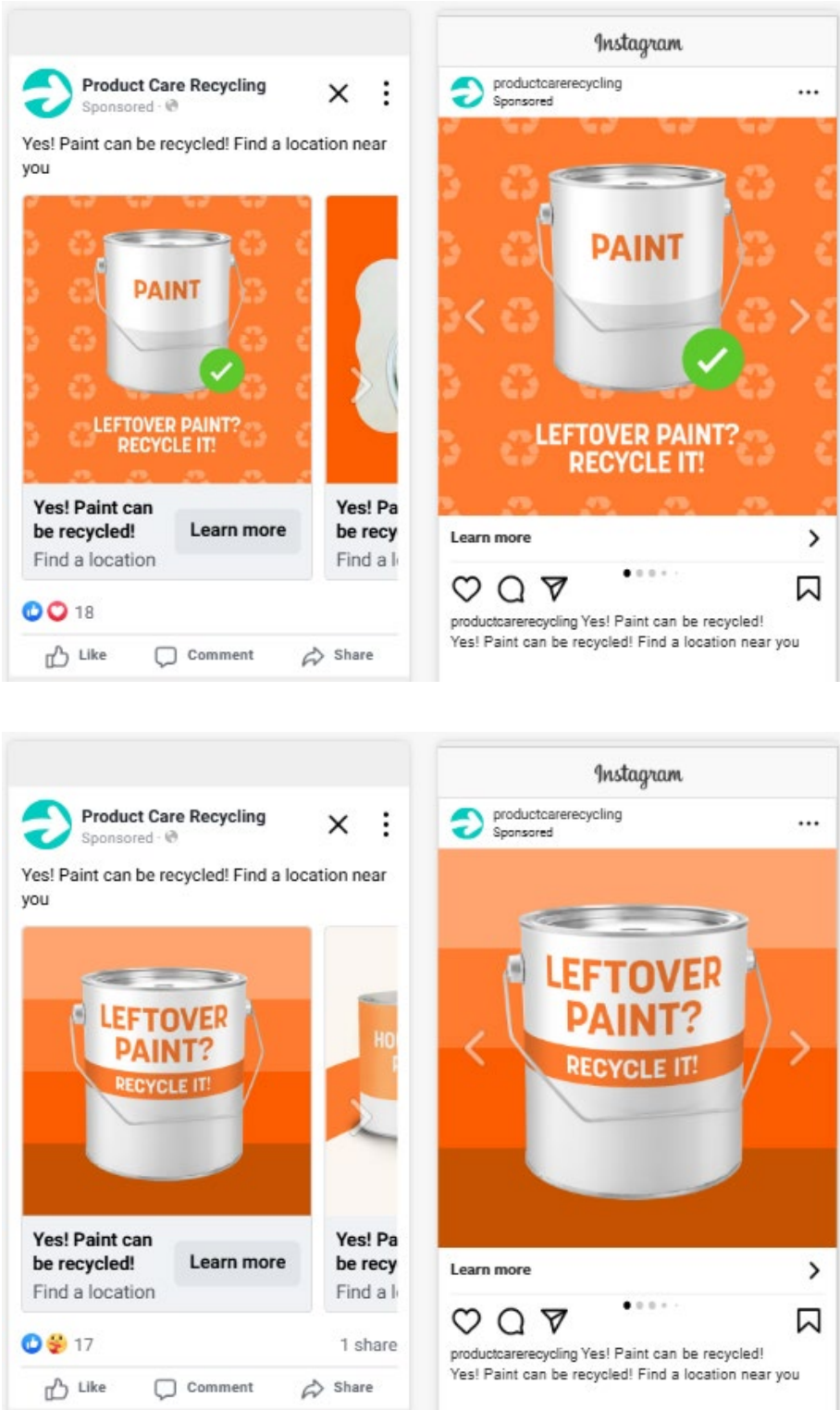
Used for Google Display network, mainly for mobile Apps and websites



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
9 LOCATIONS**

Dispose of them safely...
Find a collecti...

[Learn more](#)



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



BANNERS (INDUSTRY FOCUSED)

Used for BOMA



**Recycle paint,
light bulbs, and
smoke alarms!**

FREE pick up available
for large quantities.

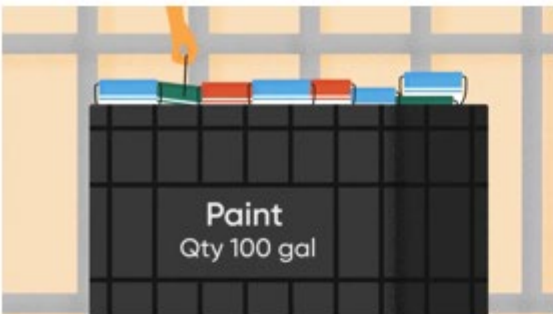
[Learn more](#)

 **productcare**
RECYCLING



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: 2025 PROGRAM AUDITED FINANCIAL STATEMENTS

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

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2025

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2025

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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 2025 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenues and expenses of the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2025 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter - Restriction on Distribution and Use

This report is prepared on the direction of Product Care Association of Canada's management and the BC Ministry of Environment. 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
16 April 2026

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

**Statement of Revenues and Expenses
For the year ended 31 December 2025**

	2025	2024
Revenues	\$ 9,379,020	\$ 9,178,879
Program expenses		
Processing (Note 2(e))	5,673,572	5,247,848
Transportation	1,731,642	1,644,863
Administration (Notes 2(b) & (d))	1,669,019	1,448,183
Collection	1,659,037	1,646,558
Communications	337,863	316,711
	<u>11,071,133</u>	<u>10,304,163</u>
Deficiency of revenues over expenses for the year	\$ (1,692,113)	\$ (1,125,284)

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 2025

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 \$414,900 (2024 - \$400,502) 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 2025

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 \$777,281 (2024 - \$620,523) of overhead expense which has been allocated to the Program.

(e) Salaries and Wages Expense

The salaries and wages expense for certain employees are charged to the Program based on management's estimate of the employee time spent on the Program. Included in processing expense is \$2,452,720 (2024 - \$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 \$303,242 (2024 - \$351,840) which will be incurred in 2026.

APPENDIX D: 2025 PRODUCT CARE CONSOLIDATED AUDITED FINANCIAL STATEMENT

PRODUCT CARE ASSOCIATION OF CANADA

FINANCIAL STATEMENTS

31 DECEMBER 2025

PRODUCT CARE ASSOCIATION OF CANADA

Financial Statements

For the year ended 31 December 2025

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Statement of Operations	6
Statement of Cash Flows	7
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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 2025, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

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

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

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.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
7 May 2026

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

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

Liability

Current		
Accounts payable and accrued liabilities (Notes 9 and 15)	\$ 8,119,013	\$ 6,713,655

Commitments (Note 11)

Contingencies (Note 10)

Net Assets

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

APPROVED BY THE DIRECTORS:


 _____ Director


 _____ Director

The accompanying notes are an integral part of these financial statements

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

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

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Operations
For the year ended 31 December 2025

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

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA**Statement of Cash Flows****For the year ended 31 December 2025**

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

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 2025

1. Nature of operations

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

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

2. Summary of significant accounting policies

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

(a) Financial instruments

(i) Measurement of financial instruments

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

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

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

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

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

2. Summary of significant accounting policies - Continued

(a) Financial instruments - Continued

(ii) Impairment

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

(iii) Transaction costs

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

(b) Cash and cash equivalents

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

(c) Tangible capital assets

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

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

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

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
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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 2025

2. Summary of significant accounting policies - Continued

(g) Use of estimates

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

(h) Foreign exchange

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

3. Restricted cash and term deposits

Restricted cash is comprised of the following amounts:

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

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

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

4. Forgivable loans

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

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

5. Term deposits

(a) Short-term

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

(b) Long-term

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

PRODUCT CARE ASSOCIATION OF CANADA

Notes to the Financial Statements

For the year ended 31 December 2025

6. Internally restricted net assets

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

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

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

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

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

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

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

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

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

7. Tangible capital assets

	Cost	Accumulated Amortization	2025 Net	2024 Net
Land	\$ 7,659,119	\$ -	\$ 7,659,119	\$ 7,659,119
Buildings	8,141,509	2,519,600	5,621,909	5,947,569
Depot equipment	3,839,149	3,290,658	548,491	618,115
Leasehold improvements	45,561	13,668	31,893	41,005
Computer equipment	46,163	18,392	27,771	28,766
Office equipment	21,906	9,640	12,266	-
Assets under development	732,924	-	732,924	674,262
	\$ 20,486,331	\$ 5,851,958	\$ 14,634,373	\$ 14,968,836

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

Included in operating expenses and general and administration expenses is a total of \$671,531 (2024 - \$706,598) of amortization expense.

8. Intangible assets

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

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

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

9. Accounts payable and accrued liabilities

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

10. Contingencies

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

Additionally, the amended Regulation requires certain collection targets beginning in the Association's 2023 fiscal year, and the Association will be subject to potential penalties if these targets are not met. The Association has met the required target during 2023, 2024, and 2025 and has not accrued any estimated penalties in these financial statements.

11. Commitments

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

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

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

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

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

11. Commitments - Continued

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$1,535,000 available which can to be used for the development of collection facilities for certain ongoing programs. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. As of 31 December 2025, \$880,108 of loans have been disbursed from the pool of available funds (Note 4) and \$585,030 of loans have been forgiven. The remaining undisbursed amount available to be loaned of \$654,892 (2024 - \$654,892) has been presented as a component of internally restricted net assets (Note 6).
- (c) In previous years, the Association's board of directors passed a resolution to make capital funding of up to \$1,000,000 available to collection sites participating in the Saskatchewan Household Hazardous Waste Program. The terms and conditions of how these funds will be disbursed have not been determined by the Association at the date of the Independent Auditors' Report. The remaining undisbursed amount available to be loaned of \$1,000,000 (2024 - \$1,000,000) has been presented as a component of internally restricted net assets (Note 6).
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,143,067 (2024 - \$1,772,182) which will be incurred during 2026.

12. Externally restricted net assets

Externally restricted net assets are comprised of the following amounts:

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

Pursuant to the agreement between the Association and Société Québécoise de récupération et de recyclage, the Association is required to maintain a reserve fund equal to a minimum of six months and a maximum of twelve months of program operating expenses. The purpose of the reserve fund is to cover the expenses during a potential wind down of the program. During the year, the Association transferred \$69,465 and \$84,386 from unrestricted net assets to the externally restricted net assets related to the Quebec RecycFluo Program Reserve and Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve respectively, resulting in a total fund transfer of \$153,851 (2024 - \$172,270) for the two programs.

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

13. Financial instruments

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

(a) Credit risk

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

(b) Liquidity risk

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

(c) Market risk

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

(d) Currency risk

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

Certain assets and liabilities are exposed to foreign exchange fluctuations due to transactions denominated in foreign currency. As at 31 December 2025, cash and accounts receivable of \$652,911 USD and \$85,773 USD (2024 - \$395,299 USD and \$153,520 USD) respectively and accounts payable and accrued liabilities of \$Nil (2024 - \$11,744 USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

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

13. Financial instruments - Continued

(e) Interest rate risk

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

(f) Other price risk

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

14. Controlled organization

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

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

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

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

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

14. Controlled organization - Continued

PCA PSI has not been consolidated in the Association's financial statements. Financial statements of PCA PSI are prepared in accordance with US generally accepted accounting principals FASB ASC 958, not-for-profit entities. The financial summary as at 31 December 2025 and for the year then ended are based on the unaudited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

PCA PSI

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

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

15. Related party transactions

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

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

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

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

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

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

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

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

16. Revenue

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

APPENDIX E: 2025 NON-FINANCIAL AUDIT REPORT

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

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2025

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 2025:

- 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 – 2025 Reporting Year dated November 2025, as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

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

Evaluation Criteria

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

Applicable Quality Control Requirements

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

Scope of the Reasonable Assurance Engagement

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

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

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

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

Inherent Limitations

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

Basis for Qualified Conclusion

As noted in the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports – 2025 Reporting Year dated November 2025, 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 2025 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

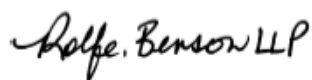
Without further qualifying our opinion, the following should be noted regarding the information contained in the Annual Report:

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 1 of the 4 hazardous waste primary processors. Two of the processors where hazardous waste manifests were not available is because this process is completed in the United States and falls under the US Environmental Protection Agency standards. The other processor where hazardous waste manifests were not available is because the final treatment took place outside of BC and the materials processed were not required to be reported on hazardous waste manifests in that province. No shipping documents have been reviewed to ensure these standards have been met. The final disposition of products shipped to the 3 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.

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

29 June 2026
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, 2024 and 2025; and: Appendix A: Collection Site List by Regional District (as of December 31, 2025)
Change in number of collection facilities during 2025 – 5 opened, 5 closed.	
“As of December 31, 2025, Product Care contracted with 247 permanent collection sites in British Columbia...”	
“In 2025, two (2) new paint-only sites opened, and three (3) paint-only sites closed. Three (3) new HHW sites opened, and two (2) HHW sites closed. While the total number of collection sites remained unchanged at 247, there was a shift in site types, with a net decrease of (1) one paint-only site and a net increase of (1) one HHW site during 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 2025, a physical location that is available to collect program materials, and the staff of the facility has an adequate understanding of the program.
- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the Annual Report.
- 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	
“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.” “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.” “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.”	
Material: All Paint Excluding Aerosol (Paint Reuse Program) “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.” “Based on monthly reports provided by collection sites, approximately 1.7% of the total volume of paint processed in 2025 was reused through the PaintShare program.”	
Material: Water-based (Latex) Paint (Excluding Paint Reuse) End fate: Recycling – 64.29%, Energy Recovery – 35.71%	Table 7: Program Product End Fate 2025
“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).” "A portion of the unrecyclable water-based paint was therefore sent to downstream processors who sent it to a licensed facility to be used as energy recovery. According to shipment records, 35.7% of the water-based paint sent to downstream processors was used as energy recovery in 2025." “In the 2022, 2023 and 2024 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. This material has since been fully processed and use as a raw material in cement manufacturing.”	
Material: Oil-based (Alkyd) Paint (Excluding Paint Reuse) End fate: Energy recovery – 100%	Table 7: Program Product End Fate 2025

“According to shipment records, 100% of the oil-based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2025 went to hazardous waste management companies who then sent the paint to permitted/licensed facilities to be used for alternative energy recovery.”	
Material: Flammable Liquids End Fate: Energy recovery – 100%	Table 7: Program Product End Fate 2025
“According to shipment records, 100% of the flammable liquids shipped from the consolidation facility to downstream processors in 2025 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 2025
“According to shipment records, 100% of pesticide products shipped from the consolidation facility to downstream processors in 2025 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 2025
“According to shipment records, 100% of the gasoline shipped from the consolidation facility to downstream processors in 2025 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 2025
“Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2025 from paint (including aerosols), pesticides, flammable liquids and gasoline were sent for metal recycling.”	
Material: #2 Plastic Containers (paint) End fate: Recycling – 98% Energy Recovery – 2%	Table 7: Program Product End Fate 2025
Material: #2 Plastic Containers (gasoline) End fate: Recycling – 100%	Table 7: Program Product End Fate 2025
Material: Plastic Pesticide Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2025
Material: Plastic Flammable Liquids Containers End fate: Recycling – 100%	Table 7: Program Product End Fate 2025

“According to shipment records, 100% of #2 HDPE plastic gasoline containers shipped from the consolidation facility to downstream processors were recycled in 2025. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 98% of #2 HDPE plastic recovered from paint processing (5-gallon paint containers) shipped from the consolidation facility to downstream processors were recycled and the remaining 2% of the #2 HDPE plastic (5-gallon pail lids) were sent for energy recovery as an alternative energy source for cement kilns, as demonstrated by shipment records.”	
Material: #5 Plastic Containers End Fate: Recycling – 1% Energy recovery – 99%	Table 7: Program Product End Fate 2025
“Based on shipping records to processors, the Program managed 99% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery. The remaining 1% was sent for recycling.”	

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 – 2,648,614 Litres Paint (aerosol) collected – 39,435 Litres	Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2025)

Flammable Liquids/Gasoline collected – 172,008 Litres	
Pesticides collected – 17,492 Litres	
“Paint residual recovery volume was calculated using a conversion factor of 104.5 litres per tubskid, based on the average volume generated per tubskid over the full year 2025. This number includes PaintShare.” “The volume of paint aerosol residual recovery for 2025 was estimated using a conversion factor of 30.5 litres 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 2025 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.” “Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 146.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2025. This does not include volume from flammable or pesticide aerosols.” “Pesticide residual recovery volume was calculated using a conversion factor of 136.7 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2025.”	
Product Sold Paint sold – 28,654,005 Litres Flammable Liquids/Gasoline sold – 2,316,559 Litres Pesticides sold – 101,477 Litres	Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2025)
“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.” “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.”	
Recovery Rate Recovery rate Paint – 9.4% Recovery rate Flammable Liquids/Gasoline – 7.4% Recovery rate Pesticides – 17.2%	Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2025)

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 2025 Assertion – Target exceeded: 247 collection sites	Table 13 – Key Performance Measures
Target – Recycle a minimum of 75% of water-based (latex) paint 2025 Assertion – Target not met: 64.29% of water-based paint was recycled	
Target – 100% of oil-based (alkyd) paint sent to energy recovery 2025 Assertion – Target met: 100% of oil-based paint was sent to energy recovery	
Target – Strive for 100% recycling of metal & HDPE (#2) paint containers 2025 Assertion – Target not met: 100% of metal paint containers recycled; 98% of #2 plastic paint containers were recycled	

Target – 100% of polypropylene (#5) paint containers sent to energy recovery 2025 Assertion – Target not met: 99% of #5 plastic (polypropylene) containers were used as an alternative energy source Target – 100% of flammable liquids sent to energy recovery 2025 Assertion – Target met: 100% of flammable liquids were sent to energy recovery as an alternative energy source Target – Strive for 100% recycling of flammable liquid containers 2025 Assertion – Target met: 100% of flammable liquid containers were recycled Target – 100% of pesticides sent for incineration 2025 Assertion – Target met: 100% of pesticides were sent for incineration Target – Strive for 100% recycling of metal & plastic pesticide containers 2025 Assertion – Target met: 100% of metal & plastic pesticide containers were recycled Target – 100% of gasoline sent to energy recovery 2025 Assertion – Target met: 100% of gasoline liquids were sent for energy recovery as an alternative energy source Target – Strive for 100% recycling of gasoline containers 2025 Assertion – Target met: 100% of gasoline containers were recycled	
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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.