

Newfoundland & Labrador Paint Stewardship Plan 2025-2029

Submitted by:

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1. Introduction

The 2025-2029 Newfoundland and Labrador Paint Stewardship Program Plan (“Plan”) is submitted by Product Care Association of Canada (“Product Care”) to Multi Materials Stewardship Board (MMSB), pursuant to the requirements of the *Newfoundland and Labrador Waste Management Regulations, 2003, as amended by Regulation 100/10* (O.C. 2012-290) (“Regulation”) issued under the *Environmental Protection Act* (O.C. 2003-226).

Prior to the expiry of the 2018-2023 Product Care Stewardship Plan dated April 5, 2018, Product Care submitted a revised plan to MMSB. The Plan covers the years 2025-2029. Subject to MMSB approval, the Plan replaces the one approved 2018-2023.

Sections 5 through 12 of the Plan address the required elements of a program plan as specified under section 31.6 of the Regulation.

2. Product Care Association of Canada

The Newfoundland and Labrador Paint Stewardship Program (“Program”) is operated and managed by Product Care 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.

Product Care also operates paint stewardship programs in seven other Canadian provinces: BC, SK, MB, ON, NB, NS and PEI, as well as stewardship programs for other products such as household hazardous waste, smoke alarms, and lighting products in several provinces.

3. Program Membership and Program Funding

The Plan is submitted by Product Care on behalf of brand owners of paint products who have appointed Product Care as their agent under the Regulation (for a current list of brand owners, see [Appendix B – Newfoundland and Labrador Brand Owners](#)). The Program is open to any brand owner to join, subject to agreeing to Product Care’s by-laws and membership agreement.

The Program is funded by Environmental Handling Fees (“EHF”) paid to Product Care by its members based on the quantity of designated products sold or supplied in Newfoundland and Labrador. The EHF is not a tax or a refundable deposit. According to section 31.14 of the Regulation, the EHF must be integrated into the product price and is subject to retail sales taxes; it may not be displayed at the time of retail sale as a separate charge. The Program does not prescribe how the cost of the EHF is managed through the supply chain.

EHF rates are set by Product Care’s Board of Directors 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. Current EHF rates for Program Products (as defined under section 5.1 of this Plan) are listed in [Table 1](#) below.

Table 1: EHF for Program Products as of April 2024

Paint Container Size Ranges	EHF Rate
100 ml to 250 ml	\$0.45
251 ml to 1 litre	\$0.75
1.01 litres to 5 litres	\$1.75
5.01 litres to 23 litres	\$3.15
Aerosol paint (any size)	\$0.45

Various market conditions and operational challenges may create a need to adjust the EHF rates. This decision will be taken based on a thorough analysis and consideration of the program's past performance, market conditions, trends and forecast. Product Care will continue to diligently implement processes aimed at managing and mitigating costs, aligning with our commitment and dedication to prudent financial management and program improvement.

4. Financials

Program revenues are applied to the operation of the Program, including but not limited to administration, communication and public education, collection, transport, recycling, and responsible disposal of collected residual products, as well as maintaining a reserve fund. The Program's financial performance is tracked separately and segmented from Product Care's other programs. A summary of the Program's audited revenues and expenses for 2023 is provided in Appendix A – 2023 Audited Financial Statements. The Program discloses its audited financial statements each year in its annual report, available on Product Care's website (www.productcare.org).

The reserve fund is used to stabilize program funding in the case of unexpected fluctuations in operating costs or reduced revenue due to economic or other factors. The reserve fund is also intended to cover the cost of winding up the Program in the event of regulatory changes. The reserve fund policy is set by Product Care's Board of Directors.

Reserve Fund Policy Description

As required by MMSB, the following Reserve Fund Policy description outlines the purpose and management of the reserve fund. This policy is subject to change based on decisions by the Board of Directors or regulatory requirements:

- To assist in stabilizing EHF's.
- To cover the costs of winding up the Program by the decision of the members or as a consequence of regulatory change, in an orderly manner
- To cover any claims against Product Care, its Board of Directors, or staff, in excess of Product Care's insurance coverage.
- To cover the cost of unanticipated or extraordinary items.
- The total contributions to the fund will not exceed two years' worth of expenses.

5. Program Products

Regulatory Requirement

31.6 (a): the collection of waste paint by the brand owner, including the collection of waste paint of other brand owners

5.1. Accepted Products

The Program is responsible for managing post-consumer leftover “paint” as defined in section 31.1(f) of the Regulation. The Regulation defines “Paint” as:

- i. a tinted or untinted water-based, oil or solvent-based architectural coating used for a commercial or household purpose, and includes stain and the coating’s container, or
- ii. a coloured or clear paint or stain sold in an aerosol container and includes the paint’s or stain’s container, but does not include coatings intended for marine antifouling or industrial applications.

For further clarity, the following are included as “Program Products.” This list is subject to change by Product Care.

- Architectural paint and related containers (including already empty containers) to a maximum container size of 25L, sold or supplied in Newfoundland and Labrador, including:
 - Interior & exterior: water-based, acrylic, oil-based, enamel, oil-based deck coatings and floor paints (including elastomeric)
 - Varnishes and urethanes (single component)
 - Concrete/masonry paints
 - Drywall paints
 - Primers (metal, wood)
 - Undercoats
 - Stucco paint
 - Marine paint (unless registered under the Pest Control Act)
 - Wood finishing oils
 - Wood preservatives (unless registered under the Pest Control Act)
 - Melamine, metal & anti-rust paints, stains, shellac
 - Swimming pool (single component)
 - Already empty paint containers
 - Stain-blocking paint
 - Textured paints
 - Block fillers
 - Wood, masonry, driveway sealers, or water repellants (non-tar/bitumen based)

The Program accepts Program Products sold in Newfoundland and Labrador regardless of the brand owner. The Program accepts Program Products from any consumer/user of Program Products, including households, businesses, institutions, government, and commercial painters, as long as the leftover Program Products are generated in Newfoundland and Labrador.

5.2. Non-Program Material

Non-program materials, whether paint (e.g. industrial coatings) or non-paint products (e.g. paint thinners), introduce unfunded costs and safety hazards into the system and are not accepted. Minimization of non-program material is achieved through a comprehensive program of public education, signage at collection sites, collection site staff training, as well as effective regulatory enforcement against those who abandon products at or near collection sites. Any non-program material that does accidentally enter the system is segregated at the time of processing for special handling. Non-program material includes, but is not limited to, the following and is subject to change by Product Care:

- Paint for industrial use
- Paint containing pesticides (e.g., anti-fouling paints)
- Automotive paint (non-aerosol)
- Baked on coatings
- Craft paint (non-aerosol)
- 2 component epoxies
- 2-part paints
- Resins
- Traffic or line marking paint
- Deck cleaners
- Caulking compounds, epoxies, glues or adhesives
- Tar or bitumen-based products
- Paint thinners, mineral spirits, or solvents
- Household chemicals
- Brushes, bags, and rollers
- Unlabelled or improperly sealed containers
- Non-paint products

6. Management of Collected Paint

Regulatory Requirement

31.6 (b): the management of waste paint in adherence with the following, in order of preference:

- (i) reuse*
- (ii) recycle*
- (iii) recovery of energy*
- (iv) disposal in an engineered landfill*

6.1. Leftover Paint Management

The Program's objective is to eliminate the improper disposal of paint in the environment while recovering the resources present in leftover paint. Table 2 shows the management options that the Program employs for the various Program Products in accordance with the hierarchy of management options under section 31.6(b) of the Regulation. The application of the hierarchy of management options to each product varies depending on several

considerations, such as product composition, availability of appropriate recycling technologies, qualified service providers, sufficient economies of scale, the existence of end markets for commodities, and global market conditions.

Not all paint is suitable for recycling and, as such, requires alternative management options. If management options are not available or circumstances change, products may be managed through energy recovery, landfill, or incineration.

Table 2: Management Options Employed by the Program for Various Program Products

	Reuse	Recycle	Energy Recovery	Engineered Landfill	Incineration
Water-based Paint	✓	✓		✓	
Oil-based Paint	✓		✓		
Aerosol Paint			✓		✓
Empty Paint Containers		✓	✓	✓	

6.1.1. Reuse (PaintShare) Program

Product Care has implemented a paint reuse program, “PaintShare”, which gives away better quality returned paint (water-based or oil-based) to the public at participating collection sites. This is an efficient way to manage leftover paint as the product is used for its intended purpose and does not require transportation and reprocessing. However, this may reduce the volume and quality of paint available for reprocessing (recycling). Not all paint is of quality that can be used in the PaintShare program. In some cases, the paint may be no longer suitable for use without recycling or in the form of skin/sludge, making it unsuitable for PaintShare.

Consumers receiving paint from the PaintShare program take the product “as is” and are informed that there is no guarantee regarding the suitability of container contents. Collection site staff apply special labels to each container for this purpose and consumers are required to sign a waiver form prior to taking the paint for reuse.

The Program will continue efforts on expanding the PaintShare Program while recognizing the growing adoption of tools that help consumers accurately estimate the amount of paint needed, reducing over-purchasing. Additionally, community sharing through social media and other platforms has made it easier to distribute leftover paint informally. It is important to note that while these methods contribute to paint reuse, they occur outside of the Program.

In 2023, 35 collection sites offered paint reuse, including Green Depots and local government waste facilities. Participation in the Paint Reuse program is voluntary and can be limited by factors such as storage space, and staff availability.

In the five-year period 2018-2023, approximately 21,000 litres of paint were reused through the PaintShare program. Product Care uses the assumption that PaintShare containers are, on average, 75% full. Depot guidelines, prioritize full or near-full containers available for PaintShare. MMSB has requested for the Program to validate the

fullness assumption. Due to the limited and variability of paint available for PaintShare and other considerations, time is required to ensure coordination and sufficient PaintShare paint is available for assessment, hence the program will conduct an assessment of fullness over the course of 2025 and 2026.

6.1.2. Water-Based Paint

Currently, water-based paints make up more than 90 percent of paint products on the market. Recovered water-based paint is first sorted by quality. The higher-quality water-based paint is then consolidated by colour in preparation for recycling. While Product Care strives to recycle as much of the water-based paint collected as possible, management options are dictated by the quality of paint received from consumers, which is beyond the Program's control. Paint of certain colours or chemical compositions, poor quality, or paint that is solidified cannot be recycled. Additionally, unlike virgin paint, there is limited ability to adjust the colour of recycled paints, limiting consumer choice and, consequently, limiting the demand for recycled water-based paint. These factors are beyond the Program's control. Canadian and overseas markets for recycled water-based paint are influenced by consumer awareness and acceptance of "green" building products.

As noted above, not all paint is suitable for recycling and, therefore, requires alternative management options. Depending on the type, paints (including solidified water-based paint) typically have varying degrees of heat value, which makes them an option for energy recovery. Lower-quality water-based paint, which is not suitable for recycling, or for energy recovery, is stabilized and sent to an engineered landfill.

6.1.3. Oil-Based Paint

Over the past years, paint has been shifting from oil-based paints to more modern and innovative water-based paint. In 2020, water-based paints made up about 80 percent of household paints sold, according to the Paint Quality Institute. Sales of oil-based paint have continued to decline due to regulations addressing volatile organic compounds ("VOCs"), better formulations and other factors. Currently, they represent less than 10 percent of the architectural paint market. Similarly, while the technology exists for "paint-to-paint" recycling of oil-based paints, the markets for the recycled oil-based paint are very limited and continue to decline due to stricter VOC regulations and limited colour options. The remaining recovered oil-based paint is blended with other hydrocarbons and sent to licensed facilities, such as cement kilns with high-level air quality controls, for energy recovery. In some cases, older oil-based paints containing PCBs may require incineration to ensure safe and effective management.

6.1.4. Aerosol Paints

The quantity of paint recovered from paint aerosols is very limited and consists of a variety of product formulations that limit the options for recycling. Paint aerosols typically contain propellants such as hydrocarbons or compressed gases (e.g., butane or propane) that are used to propel the paint out of the can when it's sprayed. These propellants are volatile and need to be safely removed and managed to prevent environmental harm.

To be processed, paint aerosols are punctured, the contents drained, and the propellant captured in activated carbon filters. The activated carbon adsorbs the propellants, effectively removing them from the air and preventing their release into the atmosphere. The residual paint is used for energy recovery, and the steel containers are recycled.

6.2. Empty Paint Containers

Recycling options for empty Program Product containers are dependent on several factors including, but not limited to, the availability of recycling technology, reasonable accessibility to recycling facilities, commodity market pricing, etc. Accordingly, the Program will strive to recycle Program Product containers (metal, plastic) where a recycling market exists and is economically viable and logistically feasible. To reduce unnecessary transportation costs, collection sites already managing scrap metal on-site will be encouraged to manage empty metal paint containers with the rest of their recycled metals.

The Program has historically been successful in recycling metal and plastic paint containers. However, due to the current plastic recycling market conditions beyond the Program’s influence, recycling of some plastic containers may no longer be viable or sustainable. Where recycling markets become unavailable or not economically sustainable or reasonable, Product Care will manage containers using the best available option, including disposal. Should disposal be required, the Program will provide MMSB with a rationale detailing the efforts undertaken to try to recycle the material before opting for disposal.

A study was undertaken by Product Care in 2020 investigating the possible alternative management streams, outside of the Program, for already empty metal paint containers. The study’s objective was not to determine the amount of paint containers managed through alternative streams but rather to explore various management options to get an understanding of how containers are being managed outside of the program’s system, including consumer reuse, scrap metal collection, curbside recycling, commercial recycling, landfill, and illegal dumping. The study evidenced that metal paint containers managed outside of the Program are being recycled through responsible management options.

6.3. Non-Program Material

Non-program material that enters the system is segregated at the processing stage for shipment to a hazardous waste management company for processing and management. Depending on material type, processing methods for non-program material include physical or chemical treatment, energy recovery, incineration, or landfilling.

7. Design for Environment

Regulatory Requirement

31.6 (e): a description of the efforts being made by the brand owner to redesign paint products to improve reusability and recyclability

31.6 (j) the elimination or reduction of the environmental impacts of waste paint

The overall objective of the Program is to reduce the amount of waste Program Products and to minimize the improper disposal of Program Products by providing an effective collection program and ensuring that the collected materials are either recycled or disposed of in an environmentally responsible manner, adhering to the pollution prevention hierarchy, where technically feasible and economically viable. However, most brand owners manufacture for a market area that includes more than one province or country, which limits the ability for a stewardship program of this scope to influence how products are designed.

Nevertheless, there are several significant trends that are improving the environmental footprint of paint products. There has been a steady shift in the marketplace from oil-based paints to water-based paints (Paint Quality Institute, 2020-2022) due to a number of factors, including:

- Consumer preference for more environmentally friendly products;
- Advanced water-based coating technology providing similar product performance as oil-based technology; and
- Regulatory requirements such as Environment Canada’s Volatile Organic Compound (VOC) Concentration Limits for Architectural Coatings Regulation (P.C 2009-1535), which sets limits for VOCs for a number of coatings including architectural coatings. These regulations require coatings manufacturers to switch to low-VOC formulations.

This trend is expected to continue as consumer preference for water-based paint increases, and technical specifications improve.

In addition, the Program utilizes the following tools to minimize the environmental impact of leftover paint:

- Applying variable EHF, which increase with the size of the container, to encourage consumers to buy the appropriate amount;
- Promotion to the consumer of the “B.U.D” rule, i.e. Buy what you need, Use what you buy, and Dispose of the remainder responsibly;
- Consumer education on the proper storage methods for leftover paint;
- Operation of a paint reuse program whereby leftover paint is made available to the public free of charge and
- Ongoing research into alternative management options for collected materials.

8. Local Economic Benefits

Regulatory Requirement

31.6 (f): a description of the efforts made by the brand owner to maximize the local economic benefits created through the implementation of the paint stewardship plan

Program implementation provides economic benefits within Newfoundland and Labrador. A local program coordinator helps to manage the operation of the Program. The Program utilizes existing collection sites in the province, and the added activity can result in increased revenue and employment opportunities for those facilities. The Program contracts with transportation services for pickup from collection sites using in-province service providers. The high cost of transportation to and from Newfoundland and Labrador provides an incentive for the Program to manage as many functions within the province as possible. Communication activities, such as local radio stations are also conducted within the province.

The Program has invested in targeted marketing campaigns. These campaigns, specifically designed for Newfoundland and Labrador's diverse cultural landscape, not only increase program participation but also channel

funds into the province's marketing and advertising sectors. The various activities of the Program help to protect the environment and contribute to the economic prosperity of Newfoundland and Labrador.

9. Communications and Public Awareness

Regulatory Requirement

31.6(g): a communications plan for informing consumers of the brand owner's paint stewardship plan and the location of all return collection facilities, in addition to the brand owner's obligations under section 31.13

Product Care will continue to employ industry best practices in the promotion of the Program, subject to economic feasibility, adjusting its specific mix of media channels, partners, and suppliers on the basis of ongoing performance analysis and program needs.

The following describes the Program communications strategy for Newfoundland and Labrador. The Program will inform MMSB of planned communication tactics used by the Program on an annual basis.

9.1. Insights

PCA obtains information about the interaction of consumers with paint from several sources, including surveys, sales data, industry research, observations from Product Care staff visits to communities around the province, as well as the experience gained from operating the Program since its inception and from operating programs in other provinces.

Through these sources, the Program can better assess, among others:

- Who purchases and uses Program Products.
- When consumers consider recycling Program Products.
- Where consumers go to find information about recycling programs.

This information is then used to inform the Program's strategies for raising consumer awareness. Findings from these various sources suggest the following about consumer behaviour:

- Program Products are infrequently purchased by consumers.
- Sales data indicates that Program Products are primarily used seasonally, throughout spring, summer, and early fall.
- Consumers seek information about recycling Program Products from a wide variety of sources, with a large majority indicating that they learned about the Program through the internet and through radio advertising.
- Consumers tend to keep leftover paint for future reuse and only decide to dispose of it when the product is no longer needed or usable.

Product Care considers several variables when setting consumer awareness targets. While the above-mentioned consumer behaviour insights play a role, there are several other factors that influence consumer awareness levels. These include:

- **Program lifecycle:** Experience with other stewardship programs indicates that programs go through several phases: launch, growth, and maturity. Subject to variations, programs generally experience rapid growth in awareness during the launch phase, followed by strong annual increases in the program's first five years, followed by slower growth, and then stabilization.
- **Consumer usage patterns:** Paint is a product that is used by only a portion of the population and on an infrequent basis. Most households will only use paint every 5-7 years and then store the leftover product for even longer intervals before deciding to recycle. Studies show that a high percentage of homeowners purchase paint, but only a minor proportion of renters. Virtually all households indicate that one person in the household is responsible for recycling Program Products. Therefore, it is reasonable to expect that awareness levels will be lower than for other stewardship programs of products that are consumed on a regular and frequent basis.
- **Product seasonality:** The length of the province's painting season has an impact on the duration of time when the paint is "top of mind" (i.e. being purchased and used by consumers). Newfoundland and Labrador have a shorter painting season compared to most provinces, which results in a shorter period of consumer attention.
- **Incremental cost:** Increasing awareness levels requires significant resources. Furthermore, as awareness levels increase, so does the incremental cost. Any communication plan must consider the return on investment.
- **Stakeholder participation:** Awareness levels are enhanced when communication and education activities are shared with community partners. Other provincial paint programs have seen significant boosts in awareness where local governments and communities promote the program. The Program continues to explore opportunities for providing messaging through local community channels.

9.2. Communications Strategy and Direction

Marketing is a rapidly evolving landscape, with new technologies and the way consumers access information changing constantly. Consequently, strategies and tactics can be expected to be adjusted from time to time throughout the life of the Plan. Based on the available information on consumer attitudes and consumption patterns, the Program intends to continue to use a broad range of tactics to educate consumers during peak use periods, ranging from general messaging via mass media to behaviour-specific messaging through targeted channels, such as social media. Various potential tactics are detailed below.

9.2.1. Internet

- **Program website:** Provides information to NL residents on:
 - Collection site locations and hours of operation
 - Description of products accepted by the Program
 - Details on applicable environmental handling fees and economic benefits of the Program
 - Annual reports and other Program information
 - Information for consumers on buying the right amount of paint as well as the safe storage and handling of Program Products
- **Website links:** Links between the Program's website and websites of third parties, such as regional governments, improve the Program's search engine ranking, provide third-party validation, and improve accessibility to Program information.

- **Social media:** Social media channels, such as Facebook, X, Instagram and YouTube, that serve to communicate and engage the public, are used to share educational content about the Program and respond to comments and questions received. Social media also provides an opportunity to create and disseminate targeted messaging. For example, since selling or cleaning a home are the top reasons for recycling, the Program can target those who “like” topics, brands and channels related to home improvement. The Program is also able to target those who like/follow retailers who sell Program Products to develop awareness at the beginning of the Product’s lifecycle.
- **Search Engine Marketing (SEM) and digital advertising:** Targeted digital ads, including Google Display and Google Search ads, that target people who are searching for information related to Program Products (e.g. “Where can I recycle paint,” “Where can I buy paint,” etc.). Digital advertising tools also target those who have previously visited the Program’s website and “retarget” them with digital advertisements.

9.2.2. Point of Sale and Return

- **Point of sale (PoS) materials:** Program brochures, posters and other informational materials are available to retailers to provide to consumers. The Program regularly updates and replenishes materials upon request, free of charge.
- **Point of return materials:** Program signage for display and counter cards to distribute to consumers. The Program consults with collection sites to identify the type of materials and messaging that best engage consumers.

9.2.3. Traditional Advertising

- **Traditional Media Channel:** Advertising is run via traditional media channels to promote public education and awareness of the Program. Campaigns may include general awareness campaigns, as well as campaigns focused on specific communities as needed. Potential mediums may include TV, radio and print advertising.
- **Earned Media:** Pitches may be made on newsworthy topics to traditional media reporters in an attempt to gain coverage to promote additional Program awareness.

9.3. Consumer Awareness

To measure the awareness of the Program, Product Care utilizes a third-party research firm to conduct biannual consumer awareness surveys that gauge consumer awareness of recycling options for paint. Surveys are conducted in a manner that recognizes the demographic distribution of the provincial population.

Product Care has conducted six consumer awareness surveys since Program inception. As expected at the beginning of the Program, awareness levels increased significantly, reflecting the efficiency of the Program’s communication tactics.

Product Care has seen that mature programs typically maintain a consumer awareness level of at least 75%, with fluctuations occurring based on survey conditions. Based on this, the Program will aim to maintain a consumer awareness level of at least 75% for paint products.

Product Care will continue to conduct public awareness surveys every two years to monitor consumer awareness levels. Awareness levels, along with an overview of the survey methodology, will be published in the Program’s annual report.

9.4. Strategic Directions

Product Care will continue to build upon the communications methods developed since the inception of the Program by introducing the following tactics.

- **Ensure relevance of messaging:** Product Care aims to speak to its audiences in a tailored manner based on available demographic information.
- **Educate before, during, and after purchase:** Educating the public (whether likely paint users or not) is critical to ensuring a general understanding that paint can and should be recycled. The Program also aims to educate directly relevant audiences at the point of sale and after purchase to ensure they are educated at all stages of product engagement. This ensures maximum opportunity for education.
- **Collaborate with industry stakeholders:** Service partners, government groups, industry and trade organizations, MMSB, and other product stewards offer opportunities to collaborate to promote recycling. The Program will work to create synergies wherever possible to maximize in-market presence and reach of the message.
- **Promote website as a central information hub:** The Program website houses all core content that consumers and stakeholders need to know about the Program and can be accessed from home, work, or on the move. The primary call-to-action of communications efforts is to drive stakeholders to the website to access information such as the collection site locator and the accepted products guide.
- **Go where the people are looking for information:** While the majority of Newfoundlanders said they learned about the Program through word of mouth, the second highest source of awareness was traditional media advertising (e.g. radio), followed by internet and social media. As such, Product Care ensures a multi-channel approach to consumer awareness.

10. Collection and Transportation System

Regulatory Requirement

31.6(h): the establishment of return collection facilities that will ensure reasonable and free consumer access for the return of waste paint and paint containers

10.1. Collection System

Product Care does not directly own or manage any collection sites but contracts with collection sites such as paint retailers, Green Depots, local government recycling centres, transfer stations, and landfills. In 2023, the Program offered fifty-three (53) permanent, year-round collection sites in Newfoundland and Labrador, providing free and convenient locations for consumers to drop off unwanted Program Products. Thirty-five (35) collection sites offered PaintShare as well. A complete list of collection sites is available on the Program’s website.

As required by MMSB, the Program will offer collection services to communities based on two levels of service: prescribed communities, and additional communities.

Prescribed Communities: The Program will maintain permanent collection sites in or near 21 prescribed communities, including three locations in St. John's. Four new communities have been added since the last Program Plan: Paradise, St. Anthony, Lethbridge/Bonavista (with a site in one of them), and Springdale. If a permanent collection site cannot be established in any of these communities, the Program will provide collection events as an interim measure until a permanent site is secured. The prescribed communities include:

Bay Roberts	Gander	Mount Pearl
Carbonear	Grand Falls-Windsor	Port Aux Basques
Clarenville	Happy Valley-Goose Bay	Port Aux Choix
Conception Bay South	Labrador West	St. John's (3 locations)
Corner Brook	Lewisporte	Stephenville
Deer Lake	Marystown	Paradise
Bonavista/Lethbridge*	Springdale*	St. Anthony

**These communities currently do not have a permanent collection site and have historically been serviced by collection events. The Program will remain committed to making continuous efforts to serve them effectively. These efforts include determining if other collection options are possible, such as Return to Retail, finding new nearby locations, and/or holding collection events (annually or biennially depending on volume collected).*

Additional Communities: For 34 additional communities, as required by MMSB, the Program will ensure **collection services** are provided through either permanent collection sites or periodic collection events. The frequency of collection events (e.g. annually or biennially) will depend on the volume collected. Four new communities have been added since the last program plan: Grand Bank, St. Lawrence, Bay St. George, and Wabana. The additional communities include:

Baie Verte	Hopedale	Rigolet
Black Tickle*	LaScie	Riverhead
Botwood	L'Anse au Loup	Robert's Arm
Burgeo	Makkovik	Rocky Harbour
Cartwright	Mary's Harbour	St. Alban's/Milltown
Charlottetown	Nain	St. Lawrence
Dunville	New-Wes-Valley	St. Lewis
Fogo	New World Island	Twillingate
Gambo	Pasadena	Wabana**
Glovertown	Port Hope Simpson	Bay St. George**
Grand Bank	Postville*	
Harbour Breton	Bonavista/Lethbridge**	

** Due to the limited options for collection services in these small communities, the Program has experienced service gaps in the past. Should future service gaps occur in these communities, the Program will endeavour to put best efforts into seeking avenues to provide collection services.*

***Time will be required to cultivate relationships and establish services in these newly added communities.*

New Pilot Community

As required by MMSB, Product Care will run a one-year pilot project in 2025 or 2026 to provide collection services in either Bay Bulls or Witless Bay. Services will be offered through either a permanent site or a collection event. The Program will monitor and evaluate collection volumes during the pilot to determine if ongoing service is required in the selected community.

For targeted communities in remote areas serviced by collection events (annual or biennial) that have experienced low historic collection volumes in the past, the Program will assess the need for maintaining collection services in each of these communities on an ongoing basis. Program research indicates that in some remote communities, residents tend to do a great job of using up all their paint, leaving very little to return, and hence creating low demand for collection services.

Large Volume: Collection sites that are capable of handling large volumes are designated as “preferred collection sites” for commercial painters. Consumers are requested to provide advance notice of large volumes to ensure collection sites can properly receive, handle, and store Program Product at the collection site. The voluntary drop-off limit for paint products is 10 containers or 50 aerosols per day. Some recycling locations, such as municipal sites and Green Depots, may have enough space to accept larger amounts. The Program offers information on recycling locations that may have more space and be able to accept larger quantities.

The Program will continue to monitor service for residents throughout Newfoundland and Labrador and where gaps exist, in accordance with the prescribed/additional communities, it will endeavour to provide collection services to that community until such time as a site is set.

To augment the permanent collection network, the Program will continue to evaluate and consider other opportunities such as:

- Program-sponsored collection events, possibly in partnership with a retailer, local government, or other stewardship agencies, where feasible and deemed necessary.
- Participating in joint collection events with other organizations and programs.

10.1.1. Collection Site Procedures

The Program enters into contracts with each collection site, which cover respective roles and responsibilities.

A collection site procedures manual is maintained by PCA and distributed to all collection sites and communities that host collection events. The manual includes information on the following:

- Management requirements
- Program Product information
- Collection site requirements

- Operational procedures
- Reporting requirements

The Program coordinates transportation logistics for the collection system, arranging the drop-off of empty collection containers and pick up of full containers. The Program will strive to visit all collection sites bi-annually to ensure adequate training and performance. Training includes proper identification of Program Products, high-level description of how materials are managed, PaintShare discussion, communication material availability and dissemination.

10.2. Transportation and Consolidation

Program-contracted transporters deliver empty collection containers and supplies to each site and pick up full containers of collected paint.

Full paint collection containers are transported to a consolidation hub where full trailer loads are assembled for transport to the processor. Emptied collection containers are stored for redistribution to collection sites.

10.3. Risk Management

Product Care has an approved environmental management plan with the NL Department of Environment and Climate Change, which satisfies the province's regulatory requirements related to the collection and transportation of waste paint. These include:

1. **Waste paint collection sites:** These sites must be accessible to the public and comply with specific environmental and safety standards. They should be designed to prevent any environmental contamination, particularly in handling, storing, and transferring waste paint.
2. **Transportation regulations:** The transportation of waste paint must adhere to hazardous material transportation guidelines, which include proper labelling, secure packaging, and safe handling procedures to prevent spills or leaks during transit.
3. **Storage and handling at collection sites:** The waste paint must be stored in a manner that prevents leaks and spills. This involves using appropriate containers and having spill containment measures in place.
4. **Record keeping:** Collection sites are typically required to maintain records of the quantity and type of waste paint received, stored, and transported.
5. **Inspections and compliance:** Collection sites and transportation operations may be subject to regular inspections to ensure compliance with environmental and safety regulations.
6. **Training and safety:** Personnel involved in the collection and transportation of waste paint must be adequately trained in handling hazardous materials and emergency response procedures.

Product Care is cognizant of the need to minimize the potential for environmental incidents when handling waste paint. Product Care works with its partners (collection sites, transporters, and processors) to ensure compliance

with environmental regulations and best environmental practices with respect to the collection, transportation, and consolidation of leftover paint.

The Program's environmental risk management system includes:

- System-wide shipping documentation
- Tracking of individual shipments from point of collection to recycling and disposal
- Requirement of certificates of disposal and recycling
- Use of only reputable recyclers
- Site visits of collection sites to ensure compliance
- Development of "recycler standards" as necessary
- Development of best management practices, including training, reporting, guidelines, etc., for collection sites and transporters
- Maintenance of an environmental impairment insurance policy

In addition, processors and recyclers are required to track residual volumes collected and how those volumes are managed, with the exception of paint aerosol volumes, which are estimated based on data from other programs. The information provided is used for tracking and auditing purposes.

11. Independent Assessment of Plan Performance

Regulatory Requirement

31.6(i): the assessment of the performance of the brand owner's plan by an independent auditor

An independent auditor conducted an assessment of the performance of the Program in accordance with section 31.6(i) of the Regulation.

A summary of the assessment is provided below.

Assessment Area	Feasibility and Performance Assessment
Collection Network	High
Material Management	High
Performance Metrics	High/ Medium
Design For Environment	High/ Medium
Efforts to Maximize Local Economic Benefits	High
Communications Plan	High
Overall Program Plan Performance	High
Environmental Impact Reductions	High

The general conclusion from the Independent Assessment stated:

"The Program Plan addresses the requirements of the Regulation, and the proposed actions are generally feasible to ensure the success of the program."

12. Performance Measurements

Regulatory Requirement

31.6(c): the brand owner’s expected capture rate

31.6(d): the brand owner’s plan for achieving at least a 70% reuse rate

Unlike some traditionally stewarded products, such as electronics and beverage containers, which are durable or frequently consumed, paint is a consumable product used infrequently by consumers. Leftover paint is often stored rather than immediately viewed as waste requiring disposal. Additionally, program performance for paint is influenced by its long product life, market conditions, and evolving consumer behavior, making typical performance measures incomplete and a potentially misleading measure of success for paint stewardship.

To provide an understanding of program performance, Product Care will report annually on a suite of performance measures. These measures will focus on identifying trends rather than absolute numbers, recognizing the unique characteristics of paint and the broader program context. It is important that these measures are not viewed in isolation but rather as part of a comprehensive evaluation. The Program will utilize the following measures to highlight trends of program performance:

- Capture Rate
- Residual Recovery Volume
- Recovery Rate
- Tubskid Count
- Reuse Rate
- Awareness – See Section 9
- Accessibility – See Section 10

By using these measures as reference points and considering their specific contexts and limitations, Product Care aims to offer a clearer and more nuanced view of program performance, supporting continuous improvement and informed decision-making. Further details on these measures are discussed in subsequent sections.

12.1. Capture Rate

Although the Regulation requires the Program to report on the capture rate¹, it is not an effective metric used to gauge program performance for several reasons. First, it is difficult to determine the quantity of leftover paint available to collect with any precision because paint is a consumable product. Second, consumers often store leftover paint for years before they decide it is a waste material requiring disposal, and even then, the paint may

¹ “Capture rate” compares the volume of paint recovered against the volume of paint “available to collect” (i.e. the amount of waste paint estimated to exist in the marketplace in that year).

remain in storage for a considerable period until the consumer has a change of circumstances, such as the sale of a residence.

In 2021, a study was conducted, at the request of MMSB, to estimate the potential amount of waste paint that could be collected in the province. The study took into consideration factors such as consumer intention, storage time, and end-of-life management obtained via surveys and sampling. It is important to acknowledge that any sampling and surveys have a degree of uncertainty.

Subsequently, the results of the study only serve as an estimate when evaluating program performance; the capture rate should not be considered an absolute indicator of the program's performance and the volume of paint available to collect (calculated using the study's results) may be seen as the maximum achievable under ideal conditions.

Product Care will continue to report on the capture rate as an indicator of program performance, but it should be used in conjunction with other metrics. Trends in the capture rate may provide further confirmation of trends shown by other metrics, offering another data point on how the program is performing. As noted above, looking at multiple performance data points, rather than relying on a single measure, provides a more comprehensive evaluation of the Program's performance.

Given the aforementioned considerations about the capture rate, and as required by the Regulation, Product Care will report an expected capture rate range of 40–45% for the duration of this plan, based on the 2018–2023 average capture rate.

12.2. Residual Recovery Volume

Reference to volumes of residuals collected as a measure of program performance presents some unique challenges in the context of paint products. Unlike some other stewarded products, such as tires and electronics, Program Products are consumable products that don't necessarily have an expiry date after which they are no longer usable. Studies have shown that residents tend to keep Program Products in their possession for years after initial use. Program Product is only considered waste at the point where the consumer no longer values it or determines they no longer have any use for it. Factors such as the consumable nature of the product, varied product life expectancy, and consumer behaviour make it difficult to evaluate program performance based on residual volumes.

Residual recovery volume (RRV) represents the actual quantity of residual paint collected by the Program, measured in litres. In the context of paint, both an increase and decrease in RRV can suggest improvements in program performance. An increase in RRV shows that more paint is being recovered. However, a decrease in RRV can be an indication that consumers are being more efficient in the use of their paint and exercising the B.U.D. rule. Therefore, while RRV is acknowledged as an indicator of program performance, it must not be evaluated in isolation but in context with other metrics, such as the accessibility of the network and consumer awareness. Product Care will continue to analyze these metrics to improve the Program continuously.

The Program will continue to report the residual recovery volumes in the annual report.

12.3. Recovery Rate

The recovery rate compares the volume of product collected in a given year to the volume of product sold in that same year:

$$\text{Recovery Rate} = \frac{\text{Litres of paint collected}}{\text{Litres of paint sold}}$$

The quantity of paint collected is derived from collection and processing data, while the quantity of paint sold is determined from sales reports provided by Program members. Although the recovery rate is recognized as an indicator of program performance, it is crucial to evaluate it in conjunction with other performance metrics due to several influencing factors.

The recovery rate is a ratio of collected paint to sold paint and can be affected by various factors, such as population changes, market conditions, and consumer purchasing behavior. For example, a decrease in the recovery rate might indicate improved program performance if consumers are using paint more efficiently. Additionally, the paint collected in a given year is not necessarily from paint sold in the same year, as consumers may store paint for extended periods before disposal. Therefore, it is essential to examine trends over time in conjunction with other metrics, rather than relying solely on an annual absolute number.

Historic recovery rates for the program over the past five years have ranged between 3.5% and 6.1%, with an average recovery rate of 4.6% during this period. Based on these past trends, Product Care proposed an average recovery rate target of 5.25% for the length of the program. This represented a 0.65% increase compared to the previous program period's average recovery rate of 4.6%. Upon review, MMSB has mandated a revised recovery rate target of 6% in 2025 and 7% by 2029. Product Care will make best efforts to achieve these targets while navigating the various operational and market challenges that influence recovery rates.

12.4. Tubskid Count

The Program utilizes plastic reusable pallet-sized containers for the collection and transportation of leftover paint, as shown in the photograph below. Tubskid volume provides an alternative volumetric measure of the recovered product. As with other indicators, tubskid count should be used in combination with other measures to assess program performance. For example, in some years, the Program collects fewer tubskids compared to the previous year, however, sometimes the residual recovery volume could be higher from fewer tubskids. As with the recovery rate, tubskid count can fluctuate year to year based on factors beyond the Program's control, including market conditions and consumer behaviour. The Program will report on the number of tubskids collected annually. Figure 1 shows a tubskid filled with collected paint.

Figure 1: Tubskid of collected paint



12.5. Reuse Rate

The Regulation requires that the Program must achieve an annual 70% Reuse Rate. Section 31.1 of the Regulation defines Reuse Rate as “the amount of paint (excluding containers) reused under a paint stewardship plan divided by the amount of paint (excluding containers) collected that may be reused, expressed as a percentage.” With respect to waste paint, the term “reuse” includes any paint that is capable of being used by a consumer as paint:

$$\text{Reuse Rate} = \frac{\text{Reuse volume (Paint Reuse)} + \text{Volume of paint recycled}}{\text{Total volume of paint processed}}$$

The amount of paint collected by the Program that is reusable and/or recyclable as paint is not within the Program’s control, but rather a function of consumer behaviour, including how long consumers hold onto the paint, whether they seal and store the paint properly or leave it exposed to dry out, or contaminate it with other materials.

Factors that can affect the Reuse Rate include:

- Condition of returned paint
- Capacity of paint reprocessing facilities
- Current technology for reprocessing paint
- Markets for recycled paint

The Program uses “paint volume processed” instead of “residual recovery volume” to calculate the reuse rate. Paint volume processed reflects the actual volume of paint processed by Product Care’s processors according to the available management options (i.e., reused, recycled, landfilled) in each period. The residual recovery volume

is not used to calculate the reuse rate because not all the paint that is collected in one year is necessarily processed in that same year.

The Program has consistently maintained a reuse rate greater than 70%. This has been achieved through extensive consumer education and outreach activities through Product Care's website and our program partners to make them aware of proper storage techniques for leftover paint and how to return paint to ensure its quality for reuse and recycling. The Program will continue to educate consumers on how to manage leftover paint properly to maximize the potential for reuse and recycling of residuals.

13. Annual Report

As required under Section 31.12 of the Regulation, the Program reports on each of the following measures on an annual basis:

- The total amount of waste paint collected in the province by the brand owner;
- The total amount of waste paint processed or in storage;
- The percentage of waste paint collected that was reused, recycled, contained, or otherwise treated;
- A description of the types of processes utilized to reuse, recycle, contain, or otherwise treat or dispose of waste paint;
- A description of efforts to redesign paint products to improve reusability and recyclability;
- The location of all return collection facilities;
- The location of consumer information, educational materials, and strategies adopted by the brand owner;
- The annual financial statements prepared by an independent auditor of the revenues received and the expenditures incurred by the paint stewardship plan;
- An assessment of the performance of the brand owner's plan prepared in partnership with the board; and
- Other information requested by the board that relates to the paint stewardship plan.

Appendix A – 2023 Audited Financial Statements

**PRODUCT CARE ASSOCIATION OF CANADA
NEWFOUNDLAND AND LABRADOR
PAINT RECYCLING PROGRAM**

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

31 DECEMBER 2023

PRODUCT CARE ASSOCIATION OF CANADA
NEWFOUNDLAND AND LABRADOR PAINT RECYCLING PROGRAM
Statement of Revenues and Expenses and Accumulated Surplus
For the year ended 31 December 2023

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INDEPENDENT AUDITORS' REPORT

To: The Multi-Materials Stewardship Board

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

Opinion

As required by the Newfoundland and Labrador Waste Management Regulations (100/10 (31.12(1(I)))) we have audited the Statement of Revenues and Expenses and Accumulated Surplus of the Newfoundland and Labrador Paint Recycling Program (the “Statement”) as reported by Product Care Association of Canada (the “Association”) for the year ended 31 December 2023 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenue and expenses and accumulated surplus of the Newfoundland and Labrador Paint Recycling Program for the year ended 31 December 2023 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 Multi-Materials Stewardship Board. 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 Multi-Materials Stewardship Board, 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
21 March 2024

**PRODUCT CARE ASSOCIATION OF CANADA
NEWFOUNDLAND AND LABRADOR PAINT RECYCLING PROGRAM**
Statement of Revenues and Expenses and Accumulated Surplus
For the year ended 31 December 2023

	2023	2022
Revenues	\$ 603,068	\$ 661,569
Program expenses		
Processing	294,384	279,882
Transportation	280,950	299,865
Communications	116,445	125,033
Administration (Note 2(b) & 2(d))	100,887	102,882
Collection	63,269	74,143
Regulatory	41,217	31,073
	897,152	912,878
Deficiency of revenues over expenses for the year	(294,084)	(251,309)
Accumulated surplus - beginning of the year	751,258	1,002,567
Accumulated surplus - end of year	\$ 457,174	\$ 751,258

Commitment (Note 3)

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

PRODUCT CARE ASSOCIATION OF CANADA
NEWFOUNDLAND AND LABRADOR PAINT RECYCLING PROGRAM
Notes to the Statement of Revenues and Expenses and Accumulated Surplus
For the year ended 31 December 2023

1. Basis of Presentation

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

2. Summary of Significant Accounting Policies

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

(a) Revenue Recognition

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

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

(b) Tangible Capital Assets

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

Depot equipment	3 years
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Included in administration expense is \$3,583 (2022 - \$1,791) of amortization expense related to tangible capital assets.

**PRODUCT CARE ASSOCIATION OF CANADA
NEWFOUNDLAND AND LABRADOR PAINT RECYCLING PROGRAM**
Notes to the Statement of Revenues and Expenses and Accumulated Surplus
For the year ended 31 December 2023

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, amortization, overhead allocation and processing commitments. 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 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 \$58,714 (2022 - \$48,660) of overhead expense which has been allocated 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 \$88,227 (2022 - \$26,009) which will be incurred in 2024.

Appendix B – Newfoundland and Labrador Brand Owners

List of 67 brand owners who have appointed Product Care Association as their Agent for the Newfoundland and Labrador Paint Stewardship Program, as of December 31, 2023.

Brand Owner Name	
1. 1439174 Ontario Ltd (NLS Products)	35. Laurentide Re-sources Inc.
2. 3M Canada Company	36. Lawson Products, Inc.
3. Acklands - Grainger Inc.	37. LPS Canada - Division of LPS Laboratories
4. Alexandria Moulding	38. Michaels Stores Inc.
5. Amazon.com.ca, Inc.	39. Motion Industries (Canada), Inc.
6. AMRE Supply Canada Inc	40. Orgill Canada Hardlines ULC
7. Avanti Sports Group Inc.	41. Peavey Industries LP
8. BASF Canada Inc.	42. Peintures MF Inc.
9. Behr Process Corp.	43. PPG Architectural Coatings Canada Inc.
10. Benjamin Moore & Co. Ltd.	44. Princess Auto Ltd.
11. Bestbuy Distributors Ltd	45. Produits de Plancher Finitec Inc.
12. Canadian Building Restoration Products, Inc	46. RENUE RECYCLING LTD.
13. Canadian Tire Corporation, Limited	47. RONA Inc.
14. Cansel Survey Equipment Inc.	48. Rust-Oleum Canada
15. Class C Solutions Group, MSC Industrial Supply LLC	49. Saman Corporation (3777472 Canada Inc.)
16. Cloverdale Paint Inc.	50. Seymour of Sycamore, Inc.
17. Consolidated Coatings Corporation	51. Sherwin-Williams Canada Inc
18. Country Chic Paint Ltd.	52. Sika Canada Inc.
19. Denalt Paints Ltd.	53. Soprema Inc.
20. Diamond Vogel Paints Inc	54. Techniseal
21. Ducan Products Inc.	55. TENAQUIP Limited
22. Dynamic Paint Products Inc. DBA Lancaster Canada	56. The Houtshop Inc.
23. Farrow & Ball Canada Ltd.	57. The North West Company LP
24. Fastenal Canada Ltd.	58. The Sansin Corporation
25. General Motors of Canada Company	59. The Sherwin-Williams Company
26. Henry Company Canada, Inc.	60. Timber Pro Coatings Ltd.
27. Home Depot of Canada Inc.	61. UAP INC.
28. Home Hardware Stores Limited	62. UCP PAINT INC
29. Homestead House Paint Co INC	63. Uni-Select Inc.
30. Jaguar Land Rover Canada ULC	64. Vallen Canada Inc.
31. John Deere Canada ULC	65. Wal-Mart Canada Corp.
32. Kent Building Supplies	66. Wood Essence Distributing
33. Kleen-Flo Tumbler Industries Ltd.	67. Wurth Canada Limited
34. Kubota Canada LTD	