

2023 ANNUAL REPORT

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British Columbia Paint and Household Hazardous Waste Program

Submitted to:

Director, Extended Producer Responsibility Section
BC Ministry of Environment and Climate Change Strategy
PO Box 9341, STN PROV GOVT
Victoria, BC, V8W 9M1

Prepared by:

Product Care Association of Canada
420 – 2238 Yukon St.
Vancouver, BC, V5Y 3P2



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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 Climate Change Strategy (BCMOECCS) on November 20, 2018.

This annual report reports on the performance of the Program as required pursuant to Section 8(2) of the Regulation for the period January 1 to December 31, 2023.

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

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

Recycling Regulation Reference	Topic	Summary of Activities in 2023
Part 2, s.8(2)(a)	Public Education Materials & Strategies	<ul style="list-style-type: none"> • As of 2022, 71% of British Columbians were aware they could recycle paint and HHW. • 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. • 15-second TV ads were placed on CBC, BC2, Bell,

Recycling Regulation Reference	Topic	Summary of Activities in 2023
		<p>and Global BC.</p> <ul style="list-style-type: none"> • Print ads were published in CPCA Insight, Property Manager’s Sourcebook, and four editions of the Business Examiner magazine. • Digital advertising: Google search, Google display (including YouTube, Gmail, and thousands of websites and apps such as The Weather Network), Facebook, Instagram, Spotify, LinkedIn, Gaming ads (Apex), and connected TV (Bell, Corus, Rogers). • Partnered with RCBC on the RCBC Hotline and Recyclepedia.
Part 2, s.8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • The Program maintained a 99.7% accessibility rate for collection sites accepting paint and a 98.4% accessibility rate for collection sites accepting HHW. These accessibility rates have been maintained as changes in the collection network from 2020 to 2023 have not impacted the 2019 results. • The total number of sites contracted in 2023 decreased by 7 to 228. Of these, 118 were paint-only, and 110 were HHW collection sites. • See Appendix A for locations of collection sites. • Participated in 15 collection events in 2023. • Collection service was provided to 63 First Nations communities.
Part 2, s.8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • See Section 5.
Part 2, s.8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<p><u>Paint:</u></p> <ul style="list-style-type: none"> • Reuse: 1.6% of all paint collected by the Program was reused through the PaintShare Program. • Recycling: 61.4% 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 solvent-based (alkyd) paint and 38.6% of water-based paint were sent to energy recovery as an alternative energy source.

Recycling Regulation Reference	Topic	Summary of Activities in 2023
		<ul style="list-style-type: none"> • Landfill: No paint was sent to a landfill. <p><u>Paint containers:</u></p> <ul style="list-style-type: none"> • 100% of metal containers were recycled. • 96% of #2 plastic containers were recycled. 4%, were used as an alternative energy source. • 100% of #5 plastic (polypropylene) containers were used as an alternative energy source. <p><u>Paint aerosols and containers:</u></p> <ul style="list-style-type: none"> • Energy Recovery: 100% of paint aerosol residuals were sent to energy recovery as an alternative energy source. • Recycling: 100% of paint aerosol containers recycled. <p><u>Flammable liquids and containers:</u></p> <ul style="list-style-type: none"> • Energy recovery: 100% of flammable liquids were sent to energy recovery as an alternative energy source. • Recycling: 100% of flammable liquid containers were recycled. <p><u>Pesticides and containers:</u></p> <ul style="list-style-type: none"> • Incineration: 100% of pesticides. • Recycling: 100% of pesticide containers were recycled. <p><u>Gasoline and containers:</u></p> <ul style="list-style-type: none"> • Energy recovery: 100% of gasoline liquids were sent for energy recovery as an alternative energy source. • Recycling: 100% of gasoline containers were recycled.
Part 2, s.8(2)(e)	Product Sold and Collected and Recovery Rate	<p>Recovery rates:</p> <ul style="list-style-type: none"> • Paint, 9.6%. • Flammable liquids/gasoline, 5.6% • Pesticides, 10.7%
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.

Recycling Regulation Reference	Topic	Summary of Activities in 2023
Part 2, s.8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	See Appendix C for the 2023 audited financial statements for the Program and Appendix D for the 2023 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 2023 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 2023 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	2023 Performance	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total	<ul style="list-style-type: none"> 228 collection sites (a net decrease of 5 paint-only sites and 2 HHW sites for the year). 	N/A
Maintain a minimum of 95% accessibility rate to a collection site based on SABC Accessibility Standard for Paint and HHW collection sites respectively	<ul style="list-style-type: none"> 99.7% accessibility rate for collection sites accepting paint (See discussion in section 4.1) 98.4% accessibility rate for collection sites accepting HHW (See discussion in section 4.1) 	N/A
Collections		
Percentage annual increase in container capacity volume	<ul style="list-style-type: none"> Paint CCV was 29.7% below target for 2023. 	See discussion in section 7 . <ul style="list-style-type: none"> Continue to carry out

Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2023 Performance	Strategies for Improvement
(CCV) based on 2016 volumes: Paint (Non- aerosol & Aerosol), 4.2% annual increase		industry-focused strategies and tactics (see section 3). <ul style="list-style-type: none"> Continue to employ strategies to engage residential users (see section 3).
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Solvent & Flammable liquids, 8.75% annual increase.	<ul style="list-style-type: none"> Solvent & flammable liquids CCV was 26.5% below target for 2023. 	See discussion in section 7 . <ul style="list-style-type: none"> Continue to employ strategies to engage residential users (see section 3)
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Pesticides, 7.85% annual increase.	<ul style="list-style-type: none"> Pesticide CCV was 65.8% below target for 2023. 	See discussion in section 7 . Continue to employ strategies to engage residential users (see section 3).
Consumer Awareness		
Percent of population aware of the Program: 70% or more for paint and HHW	<ul style="list-style-type: none"> As of 2022, 71% of consumers were aware they could recycle paint and HHW. Next awareness survey scheduled for fall 2024. 	N/A
Management of Collected Materials		
Recycle a minimum of 75% of water-based (latex) paint	<ul style="list-style-type: none"> 61.4% 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 solvent-based (alkyd) paint sent to energy recovery	<ul style="list-style-type: none"> 100% of solvent-based paint was sent to energy recovery. 	N/A
Strive for 100% recycling of	<ul style="list-style-type: none"> 100% of metal paint 	<ul style="list-style-type: none"> Continue to seek recycling

Comparison of Key Performance Targets		
Priority Extended Producer Responsibility Plan Targets	2023 Performance	Strategies for Improvement
metal & HDPE (#2) paint containers	<p>containers were recycled.</p> <ul style="list-style-type: none"> 96% of HDPE (#2) plastic paint containers were recycled. 	options for HDPE (#2) paint containers
100% of polypropylene (#5) paint containers sent to energy recovery	<ul style="list-style-type: none"> 100% of #5 plastic (polypropylene) containers were used as an alternative energy source. 	N/A
100% of flammable liquids sent to energy recovery	<ul style="list-style-type: none"> 100% of flammable liquids were sent to energy recovery as an alternative energy source in licensed incinerators. 	N/A
Strive for 100% recycling of flammable liquid containers	<ul style="list-style-type: none"> 100% of flammable liquid containers were recycled. 	N/A
100% of pesticides sent for incineration	<ul style="list-style-type: none"> 100% of pesticides were sent for incineration. 	N/A
Strive for 100% recycling of metal & plastic pesticide containers	<ul style="list-style-type: none"> 100% of metal & plastic pesticide containers were recycled. 	N/A
100% of gasoline sent to energy recovery	<ul style="list-style-type: none"> 100% of gasoline liquids were sent for energy recovery as an alternative energy source. 	N/A
Strive for 100% recycling of gasoline containers	<ul style="list-style-type: none"> 100% of gasoline containers were recycled. 	N/A

2 Program Outline

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

Producers of designated products are required to meet the obligations set out in British Columbia’s Recycling Regulation (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s Environmental Management Act. Accordingly, the Program operates pursuant to the requirements of the Regulation and the British Columbia Paint and Household Hazardous Waste (HHW) Product Stewardship Plan (“Program Plan”) approved by the British Columbia Ministry of Environment and Climate Change Strategy (BCMOECCS) on November 20, 2018. Amendments to the Program Plan were submitted to the Ministry on July 15, 2022, and are presently undergoing evaluation, awaiting approval. The amendments included changes to performance metrics and targets. 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, 2023.

The Program is funded by membership fees, known as environmental handling fees (“EHF”), remitted to Product Care by its members based on the volume of sales of products identified in the Program Plan (“Program Products”). A current list of Program members is available here <https://www.productcare.org/members/membership-documents>.

3 Public Education Materials and Strategies

In 2023, Product Care continued to deploy a variety of tactics to educate and raise consumer awareness of paint and household hazardous waste (HHW) recycling in accordance with regulatory requirements in BC. Product Care educated British Columbia's public about paint and HHW recycling year-round and province-wide yielding more than 41.8 million impressions. The following section provides details regarding the Program's communication and public education activities for the year.

3.1 Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in the fall of 2022, 71% of British Columbians were aware that they could recycle or safely dispose of paint and HHW in the province. This number exceeds the Program's awareness target of 70%. The consumer awareness survey was conducted in September 2022, using online surveying techniques. 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?" The next awareness study is scheduled for the fall of 2024, following a biennial schedule.

3.2 Advertising Campaigns

The Program's goal was to educate the public about responsible disposal of Paint & HHW products, and the following tactics were employed:

- **Point of Sale (PoS)** – Free brochures, rack cards, posters and wallet reminders were made available to retailers to educate consumers at PoS.
- **Hotline** – Product Care operated a toll-free hotline, as well as participated in the Recycling Council of British Columbia (RCBC) hotline and website/app service, which all answer consumer inquiries about product recycling. Combined, these services received a total of 21,429 consumer inquiries in 2023.
- **Website** – Product Care continues to operate a permanent website where consumers can find Program information year-round. The website offers information about proper disposal, where to find collection sites, hours of operation, safety information, accepted and not accepted products, and so forth.
- **Municipal Calendars** – Product Care advertised in recycling calendars distributed in Mission and Penticton with a total circulation of 32,000 calendars.
- **TV** – From August to October, 10-second and 15-second animated TV ads ran on Corus (Global and BC2), CBC, Rogers and Bella, generating more than 20 million impressions.

3.2.1 Digital Campaigns

Campaign Type	Description	Duration	Impressions	Video Views	Clicks
Google Search	Text ads shown on Google & other search engines when users actively look for information about recycling any of our accepted products.	Jan-Dec	25,880	-	4,631
Meta ads	Video and carrousel ads displayed across Facebook and Instagram & Event ads optimized to showcase the main aspects of collection events.	Apr-Oct	3,529,526	1,081,376	30,612
Google Display & Performance Max	Responsive ads displayed across the Google display network (including discovery, YouTube, Gmail and thousands of websites and apps such as the weather network). Performance Max is a Google Ads campaign type that uses machine learning to optimize ad placements and performance across all Google platforms based on specified advertising goals.	Feb-Sep	14,286,608	35	83,408
Google Video	Skippable video ads displayed across YouTube and Google's video partners.	Apr-Nov	1,804,957	550,231	4,840
Connected TV	15 In-Stream Video ads displayed on digital TV channels managed by Bell, Corus, and Rogers	Aug-Oct	1,228,775	1,167,290	723
Gaming	15 In-Stream Video ads displayed on videogames managed by Apex	Sep-Oct	183,385	162,823	2,037
Spotify	30-second audio spot advertising on Spotify's free version.	Jul-Nov	298,242	-	1,122
LinkedIn	Video ads to users working in fields relevant to the industry	Aug-Nov	108,727	77,436	127
Total Digital			21,466,100	3,039,191	127,500

3.3 Industry-focused strategies and tactics

Commercial users represent a significant portion of paint consumed in the province. Awareness strategies utilized in the residential consumer sector for paint recycling will naturally also increase awareness in the commercial sector. However, commercial painters and other industrial, commercial, and institutional (IC&I) users of paint have additional means of obtaining information that may be useful in reaching them. The Program implemented the following tactics to increase awareness of paint recycling in the commercial sector.

3.3.1 Industry Events and Publications

In 2023, Product Care was present at various industry gatherings/events:

Organizer	Event
Business Examiner	Fraser Valley Commercial Building Awards Program (Oct 2023)
Business Examiner	Victoria Commercial Building Awards Program (Nov 2023)
Coast Waste Management Association	CWMA Conference (Oct 2023)
Cloverdale Paint	Golf Tournament – Industry attendees (Sep 2023) and Annual Conference (Feb 2023)

In 2023, Product care advertised in various industry trade publications:

Publication	Edition	Copies/Impressions
Business in Vancouver	Property Manager’s Sourcebook (2023)	8,000
Business Examiner	Vancouver Island Construction issue (Nov 2023)	13,330
Business Examiner	Business Examiner Victoria Digital Magazine (Dec 2023)	12,040
CPCA Insight magazine	Full-page ad on the Canadian Paints and Coatings yearly publication.	1,000

4 Collection Systems and Facilities

As of December 31, 2023, Product Care contracted with 228 permanent collection sites in British Columbia to provide convenient locations for consumers to drop off unwanted Program Products; exceeding the Program Plan commitment to maintain a minimum of 219 contracted collection sites. Of the 228 locations, 118 were paint collection sites that collected leftover paint products only, including paint aerosols. The remaining 110 were HHW collection sites that collected both paint and household hazardous products (i.e., flammable liquids, pesticides, and gasoline). Of the 228 locations, 110 were part of the PaintShare Program, which provides paint to customers for free.

In 2023, one new paint site opened, one site stopped collecting HHW and became a paint only site, and one paint site expanded its collections to include household hazardous waste (HHW). However, six paint-only sites and two HHW sites closed, while one site stopped collecting HHW. This resulted in a net decrease of five paint-only sites and two HHW sites for the year.

Table 1 provides a comparison of 2022, and 2023 collection site numbers, Table 2 lists the specific changes in the collection system in 2023, and Table 3 lists the collection sites by Regional District. A complete list of contracted collection sites in 2023 is provided in [Appendix A](#).

Table 1: Paint and HHW Contracted Collection Sites, 2022 and 2023

Collection Site Type	2022	2023
Paint Only	123	118
HHW + Paint	112	110
Total Permanent	235	228

Table 2: Collection Site Changes in 2023

Collection Site Name	Location	Change in 2023
Masset Recycling Depot	Masset	New paint collection site
Cranbrook Bottle Depot	Cranbrook	New Paint only collection site (stopped collecting HHW)
Quesnel Landfill	Quesnel	New HHW collection site (changed from Paint only)
Qualicum Bottle Depot	Qualicum	Closed paint collection site
Bella Coola Recycling Depot	Bella Coola	Closed paint collection site
Cloverdale Paint	Nanaimo	Closed paint collection site
Columbia Bottle Recycling	Creston	Closed paint collection site
Venture Bottle Depot	Lumby	Closed paint collection site
Lowe's New Westminster (Queensborough)	New Westminster	Closed paint collection site
Quesnel Landfill	Quesnel	Closed Paint only collection site (changed to HHW + Paint)
Parksville Bottle & Recycling Depot	Parksville	Closed HHW collection site
Cranbrook Bottle Depot	Cranbrook	Closed HHW collection site (now a Paint only collection site)
Aldergrove Bottle Depot	Aldergrove	Closed HHW collection site
Malcolm Island Recycling Depot	Malcolm Island	Closed PaintShare
Woss Recycling Depot	Woss	Closed PaintShare
Quatsino Recycling Depot	Quatsino	Closed PaintShare
Sechelt Landfill	Sechelt	Closed PaintShare

Table 3: Summary of Collection Sites by Regional District as of December 31, 2023

Regional Districts	Number of Collection Sites
Alberni Clayoquot	5
Bulkley Nechako	7
Capital	13
Cariboo	6
Central Coast	2
Central Kootenay	4
Central Okanagan	4
Columbia Shuswap	6
Comox Valley	3
Cowichan Valley	7
East Kootenay	5
Fraser Fort George	6
Fraser Valley	14
Kitimat Stikine	5
Kootenay Boundary	6
Metro Vancouver	58
Mt. Waddington	7
Nanaimo	4
North Coast	5
North Okanagan	4
Northern Rockies	1
Okanagan Similkameen	9
Peace River	7
qathet	2
Squamish Lillooet	10
Strathcona	5
Sunshine Coast	3
Thompson Nicola	20
Total	228

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 fifteen (15) collection events in 2023, which accepted both paint and HHW products. See Table 4 for a list of collection events.

Table 4: Collection Events Held in 2023

Date	Event Location
April 15, 2023	James Bay (Victoria)
April 22, 2023	Hope
May 13, 2023	Mission
July 15, 2023	Sorrento
July 15, 2023	SCRD Event, Thormanby & Trail Island
July 22, 2023	SCRD Event, Gambier
July 25 th , 2023	Sicamous
August 19, 2023	SCRD Event, Nelsons & Hardy Island
August 19, 2023	Silverton
September 9, 2023	Nakusp
September 10 th , 2023	Silverton
September 16 th , 2023	Castlegar
September 17 th , 2023	Kaslo
September 23 rd , 2023	Creston
September 24 th , 2023	Salmo

In addition, the Program provided service/access to more than 63 First Nations communities through various means, including permanent collection sites, collection events and direct pickup service.

4.1 Accessibility

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

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

locations as of December 31, 2019.

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

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

The accessibility rate for HHW collection sites was 98.4%. The accessibility rate for sites accepting paint was 99.7%. Both exceed the accessibility target of 95% according to the SABC Accessibility Standard. Since December 31, 2019, 34 new sites were added (23 paint sites and 11 HHW sites) and 27 sites were removed (22 paint sites and 5 HHW sites). Since 2019, the accessibility levels have been largely unaffected by site closures as only three communities experienced closures: Creston, Parksville and Qualicum, which have a combined population of 28,528 (2021 census) representing 0.55% of the total provincial population. Therefore, accessibility levels have remained mainly unchanged since the 2019 study, allowing the Program to consistently achieve the established accessibility targets.

4.2 Waste Composition Audits

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

In conjunction with SABC, a waste composition audit took place in 2023 at the Regional District of Kootenay Boundary (RDKB), specifically at the McKelvey Creek Landfill and at the Grand Forks Landfill. The audits were conducted by independent third-party consultants engaged by the regional districts. Audit findings pertaining to Program Products are detailed in Table 6 below.

Table 6: Units of Program Products Identified

Product (Units)	Regional District of Kootenay Boundary (RDKB)
Aerosol paint (units containing residual)	6
Aerosol paint containers	2
Domestic pesticides	0
Flammable liquids	5
Gasoline	0

Product (Units)	Regional District of Kootenay Boundary (RDKB)
Paint containers	4
Paint/coatings (units containing residual)	0
Total	17

5 Product Environmental Impact Reduction, Reusability and Recyclability

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

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

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

Transition to Water-Based Paints

The paint industry has increasingly favored water-based (latex) paint products over solvent-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 42 kilotonnes of volatile organic compound (VOC) emissions over the past 15 years.

VOC Reduction in Paint Formulation and Future Trends

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

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, and there is 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.

Household Hazardous/Special Products

Over the past 5-10 years, the consumer chemical industry has seen a trend towards reformulating products to reduce their toxic content and enhance recyclability. Efforts include replacing harmful chemicals with safer alternatives in products like oven cleaners and pesticides, emphasizing user and environmental safety.

Consumer preferences and increased environmental awareness have also fueled the transition towards less toxic household products (US EPA). Many consumers now opt for products labeled as non-toxic, biodegradable, or made from renewable resources, pushing companies to innovate and reformulate their offerings to meet these demands. As a result, there is a growing market for household products that are not only effective but also environmentally responsible, highlighting a significant shift in the household hazardous and special products industry towards sustainability and reduced toxicity (US EPA).

6 Pollution Prevention Hierarchy and Product/ Component Management

Product Care endeavours to manage collected products in accordance with the pollution prevention hierarchy.¹ This section details the measures that Product Care follows with respect to each product category based on information provided by downstream processors, where available.²

Consolidation

Collected products are sent to a consolidation facility in the Lower Mainland. During consolidation, paint is separated into water-based (latex) and solvent-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.

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 members of the public and non-profit organizations to be used for its originally intended purpose. In 2023, 110 collection sites participated in the PaintShare Program, representing almost 50% of all collection sites. Based on monthly reports provided by collection sites, approximately 1.6% of the total volume of paint processed in 2023 was reused through the PaintShare Program, up from 1.4% in 2022.

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

¹ The pollution prevention hierarchy is explained on pages 9 and 10 of the BC Recycling Regulation Guide available here: https://www2.gov.bc.ca/assets/gov/environment/waste-management/recycling/recycle/reg_guide.pdf

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

products (blocks, barriers, and Portland cement).

According to shipment records³, approximately 61.4% of the water-based paint sent to downstream processors by the Program in 2023 was recycled utilizing one of the two options listed above. The total volume of water-based paint processed is equivalent to the total volume of water-based paint shipped from the consolidation facility to the downstream processors.

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

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

Energy Recovery

Solvent-based (alkyd) paints are suitable for energy recovery by virtue of their high solvent content. According to shipment records, 100% of the solvent-based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2023 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 solvent-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 solvent-based paints more difficult. In addition, the chemistry of solvent-based paints makes it more difficult to recycle into paint and coating products, and the diminishing market for recycled solvent-based products is significantly smaller than that for water-based paint products.

Due to the colour or physical/chemical composition, some water-based paint cannot be recycled. Water-based paint has heat value, but not as high as solvent-based paints. A portion of the unrecyclable water-based paint was sent to downstream processors who sent it to a licensed facility to be used as energy recovery. According to shipment records, 38.6% of the water-based paint sent to downstream processors was used as energy recovery in 2023. In recent years, there has been an uptick in the return of low-quality water-based paint. This could be attributed to the escalating severe weather conditions observed across

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.

the province, i.e., extreme low or high temperatures, which can degrade the quality of left-over paint.

Secure Landfill

In 2023, all water-based paint was recycled as paint, sent for energy recovery, or sent to a downstream processor to be used as raw materials in the manufacturing process of concrete products. No water-based paint was landfilled.

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 2023 went to a hazardous waste management company who then sent them to permitted/licensed facilities to be used for alternative energy recovery.

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 2023 went to a hazardous waste management company who then sent the gasoline to permitted/licensed facilities to be used for energy recovery.

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 2023 went to a hazardous waste management company who then sent them to permitted/licensed facilities for incineration.

Containers

Metal Containers

Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2023 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 2023. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 96% of 5-gallon size #2 HDPE plastic paint containers shipped from the consolidation facility to downstream processors were recycled and the remaining 4% of the 5-gallon #2 HDPE plastic paint containers (pail lids which consist of mixed types of plastics) were sent to energy recovery as an alternative energy source in

licensed incinerators, as demonstrated by shipment records. Ongoing shifts in the plastic recycling industry, driven by external factors such as global policies like the Basel Convention’s plastics waste amendments, and the increased introduction of plastic bans and restrictions, continue to make finding recycling options for certain product streams challenging. Product Care remains dedicated to seeking recycling options for 100% of its #2 plastic paint containers, in line with the Program's commitment, while acknowledging that persistent external pressures continue to impact the plastic recycling industry.

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

Table 7: Program Product End Fate 2023⁴

Product Category	Recycling	Energy Recovery	Incineration
Water-based (latex) Paint	61.4%	38.6%	
Solvent-based (alkyd) Paint		100%	
Flammable Liquids		100%	
Pesticides			100%
Gasoline		100%	
Metal Containers	100%		
#2 Plastic Containers (Paint)	96%	4%	
#2 Plastic Containers (Gasoline)	100%		
#5 Plastic Containers		100%	
Plastic Pesticide Containers	100%		
Plastic Flammable Liquids Containers	100%		

⁴ Table 7 does not include paint volumes reused through PaintShare, which represented approximately 1.6% of total paint volumes collected (see discussion above under “Reuse”).

7 Product Sold and Collected and Recovery Rate

7.1 Product Collected

The Program employs two metrics for measuring collected volumes of Program Product. Residual Recovery Volume (RRV) measures the amount of product collected as a function of the amount of product sold in the same year. The container capacity volume (CCV) measures the maximum capacity of the containers that could fit within tubskids or drums⁵ returned through the Program. The Program reports annually on the total CCV by product category at both the provincial and regional district level, the ratio of CCV to total paint sold, total RRV collected, and an annual recovery rate based on RRV. Table 8 provides the CCV collected in BC, broken down by regional district. Table 9 provides the total 2023 residual recovery volumes (RRV) for each product category.

Table 8: Container Capacity Volume (L) Collected by Regional District (2023)

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
Alberni Clayoquot	73,872	6,519	2,592	0	131
Bulkley Nechako	26,352	1,925	0	0	175
Capital	1,264,032	20,475	69,552	14,688	10,806
Cariboo	101,520	4,025	2,160	216	131
Central Coast	10,800	219	0	0	88
Central Kootenay	102,384	3,019	4,752	324	131
Central Okanagan	396,144	6,825	15,120	1,188	1,094
Columbia Shuswap	117,504	2,800	6,480	1,836	744
Comox Valley	220,320	3,938	15,552	540	394
Cowichan Valley	324,864	16,800	32,400	3,024	525
East Kootenay	133,488	3,544	432	108	2,144
Fraser Fort George	153,360	3,325	17,280	432	0
Fraser Valley	560,736	10,806	21,168	2,916	1,006
Kitimat Stikine	46,656	1,575	432	0	0
Kootenay Boundary	91,584	2,188	2,160	1,296	350
Metro Vancouver	5,349,456	77,350	177,552	20,952	17,150
Mt. Waddington	6,912	2,013	0	0	175
Nanaimo	377,136	15,575	22,032	864	1,269

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

Regional District	Paint	Aerosols	Flammable Liquids	Pesticides	Aerosols Other
North Coast	22,896	3,1502	5,616	0	0
North Okanagan	206,928	4,331	8,208	972	1,181
Northern Rockies	3,456	175	0	0	0
Okanagan Similkameen	233,776	4,900	7,776	1,728	525
Peace River	77,760	2,844	864	0	219
qathet	28,512	2,625	864	0	88
Squamish Lillooet	244,512	3,675	9,072	756	1,138
Strathcona	114,048	15,663	12,528	432	263
Sunshine Coast	143,856	13,169	12,528	756	525
Thompson Nicola	295,056	5,513	10,368	1,512	1,050
TOTAL	10,717,920	238,966	457,488	54,540	41,214

Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2023)

Residual recovery volume (litres)	Paint (non-aerosol) ⁶	Paint (Aerosol) ⁷	Flammable Liquids/Gasoline ⁸	Pesticides ⁹
2023	2,731,887	41,702	138,570	15,697

The Program also commits to achieving annual targeted increases in CCV for each product category against 2016 baseline levels. Specifically, the Program is to achieve an annual increase in CCV of 4.2% for paint (including aerosols), 8.75% for flammable liquids/gasoline and 7.85% for pesticides based on 2016 container capacity for total volumes of paint (including aerosols) and HHW reported. Table 10 provides

⁶ Paint residual recovery volume was calculated using a conversion factor of 108.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2023. This number includes PaintShare.

⁷ The volume of paint aerosol residual recovery for 2023 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 in both 2022 and 2023, 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 2023 has been estimated using the actual number of tubskids collected and 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 130.9 litres per tubskid, based on the average volume generated per tubskid over the full year 2023. This does not include volume from flammable or pesticide aerosols.

⁹ Pesticide residual recovery volume was calculated using a conversion factor of 124.3 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2023.

the total 2023 container capacity volume (CCV) and performance against the targeted annual increase in CCV. In 2016, Product Care set these targets based on historical collection data from 2010 to 2016, which indicated a consistent rise in CCV.

However, since 2016, despite annual fluctuations, there has been a downward trend in collection volumes across all product categories. This decline is attributable to several factors that have emerged since setting the 2016 targets, including shifts in consumer purchasing habits, product reformulations toward less hazardous ingredients (resulting in non-obligated products), product bans (such as the BC pesticide ban), and program maturity. The 2018 Program Plan committed to reporting and meeting the CCV targets until reassessed. For all the reasons above, the 2023 amended plan commits to reporting on CCV but not as a performance metric/target.

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 (2016 v. 2023)

Container capacity volume (litres) ¹⁰	Paint	Flammable Liquids/Gasoline ¹¹	Pesticides
2016 baseline (CCV)	11,693,724	377,111	93,917
2023 (CCV)	10,956,883	498,701	54,540
2023 (target CCV)	15,596,490	678,382	159,399
Variance (2023 actual vs target)	-29.7%	-26.5%	-65.8%

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 2023. 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.

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.

Table 11: Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2023)

2023	Sales (litres) ¹²	CCV (litres)	CCV / Sales (%)	RRV (litres)	Recovery Rate (%)
Paint ¹³	28,877,744	10,956,883	37.9%	2,773,589	9.6%
Flammable Liquids /Gasoline ¹⁴	2,469,053	498,701	20.2%	138,570	5.6%
Pesticides ¹⁵	146,166	54,540	37.1%	15,697	10.7%

Collection volumes for paint decreased, while those for HHW products increased in 2023. The decrease in paint volumes may be influenced by the state of the residential real estate market, inflationary pressures, and the effects of Covid, which caused a significant spike in 2021, followed by a gradual decline that extended into 2023.

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

¹³ Collection volumes reported include aerosol and non-aerosol paint. Paint residual recovery volume was calculated using a conversion factor of 108.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2023. 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 (2023).

¹⁴ Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 130.9 litres per tubskid, based on the average volume generated per tubskid over the full year 2023. This does not include volume from flammable aerosols.

¹⁵ Pesticide residual recovery volume was calculated using a conversion factor of 124.3 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2023. 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.

Table 12: Environmental Handling Fees (2023)

Paint Category

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

Flammable Liquids Category

Container Size	EHF Rates
Less than 750 ml	\$0.10
751 ml to 1 litre	\$0.15
1.01 litres to 2 litres	\$0.35
2.01 litres to 4 litres	\$0.60
4.01 litres to 10 litres	\$1.50
Aerosol Flammable Liquids	
1 to 75 ml or grams	\$0.01

76 to 200 ml or grams	\$0.10
Over 201 ml or grams	\$0.15

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

8.2 Independently Audited Financial Statements

A copy of the independent financial audit of the Program’s revenues and expenses can be found in [Appendix C](#). A copy of Product Care Association's consolidated financial statements for 2023 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 2023, and strategies for performance improvement going forward.

Table 13: Key Performance Measures

Plan Target	2023 Results	Strategies for Improvement
Collection System and Accessibility		
Maintain a minimum of 219 contracted collection sites in total.	<ul style="list-style-type: none"> • 228 collection sites (a decrease of 7). 	N/A
Maintain a minimum of 95% accessibility rate to a collection site based on SABC Accessibility Standard for Paint and HHW ¹⁶ collection sites respectively.	<ul style="list-style-type: none"> • 99.7% accessibility rate for collection sites accepting paint (see discussion in section 4.1.1 above). • 98.4% accessibility rate for collection sites accepting HHW (see discussion in section 4.1.1 above). 	N/A
Collections		
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Paint (Non- aerosol & Aerosol), 4.2% annual increase.	<ul style="list-style-type: none"> • Paint CCV was 29.7% below target for 2023. 	See discussion in section 7. <ul style="list-style-type: none"> • Continue to carry out Industry-focused strategies and tactics (see section 3). • Continue to employ strategies to engage residential users (see section 3).
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Solvent & Flammable liquids, 8.75% annual increase.	<ul style="list-style-type: none"> • Solvent & flammable liquids CCV was 26.5% below target for 2023. 	See discussion in section 7 . <ul style="list-style-type: none"> • Continue to employ strategies to engage residential users (see section 3).

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

Plan Target	2023 Results	Strategies for Improvement
Percentage annual increase in container capacity volume (CCV) based on 2016 volumes: Pesticides, 7.85 % annual increase.	<ul style="list-style-type: none"> • Pesticide CCV was 65.8% below target for 2023. 	See discussion in section 7 . <ul style="list-style-type: none"> • Continue to employ strategies to engage residential users (see section 3).
Consumer Awareness		
Percent of population aware of the Program: 70% or more for paint and HHW.	<ul style="list-style-type: none"> • As of 2022, 71% of consumers were aware they could recycle paint and HHW in the province. 	N/A
Management of Collected Materials		
Recycle a minimum of 75% of water-based (latex) paint.	<ul style="list-style-type: none"> • 61.4%% of water-based paint was recycled. • 38.6% of low-quality water-based paint was sent to energy recovery. 	Enhanced educational campaigns: Targeted and engaging content that informs consumers about the proper storage practices for left-over water-based paint. See discussion in Section 6 .
100% of solvent-based (alkyd) paint sent to energy recovery.	<ul style="list-style-type: none"> • 100% of solvent-based paint was sent to energy recovery. 	N/A
Strive for 100% recycling of metal & HDPE (#2) paint containers.	<ul style="list-style-type: none"> • 100% of metal paint containers were recycled. • 96% of #2 plastic paint containers were recycled. 	<ul style="list-style-type: none"> • Continue to seek recycling options for #2 HDPE paint containers.
100% of polypropylene (#5) paint containers sent to energy recovery.	<ul style="list-style-type: none"> • 100% of #5 plastic (polypropylene) containers were used as an alternative energy source. 	<ul style="list-style-type: none"> • Continue to seek recycling options for #5 HDPE paint containers.
100% of flammable liquids sent to energy recovery.	<ul style="list-style-type: none"> • 100% of flammable liquids were sent to energy recovery as an alternative energy source. 	N/A

Plan Target	2023 Results	Strategies for Improvement
Strive for 100% recycling of flammable liquid containers.	<ul style="list-style-type: none"> • 100% of flammable liquid containers were recycled. 	N/A
100% of pesticides sent for Incineration.	<ul style="list-style-type: none"> • 100% of pesticides were sent for incineration. 	N/A
Strive for 100% recycling of metal & plastic pesticide containers.	<ul style="list-style-type: none"> • 100% of metal & plastic pesticide containers were recycled. 	N/A
100% of gasoline sent to energy recovery.	<ul style="list-style-type: none"> • 100% of gasoline liquids were sent for energy recovery as an alternative energy source. 	N/A
Strive for 100% recycling of gasoline containers.	<ul style="list-style-type: none"> • 100% of gasoline containers were recycled. 	N/A

Appendix A: Collection Site List by Regional District (as of Dec 31, 2023)

The following collection sites were contracted with the Program to collect paint in 2023. The table also indicates whether each site was contracted to collect HHW and participate in PaintShare.

#	Collection site name	Regional District	City	PaintShare	HHW
1	7 Mile Landfill and Recycling Centre	Mt. Waddington	Port McNeill	Yes	Yes
2	70 Mile House Eco-Depot	Thompson Nicola	70 Mile House	No	Yes
3	A&P Disposal and Recycling	Capital	Sooke	Yes	Yes
4	Abbotsford Bottle Depot	Fraser Valley	Abbotsford	No	No
5	Abbotsford Mission Recycling Depot	Fraser Valley	Abbotsford	Yes	Yes
6	ACE Victory Building Centre	Fraser Fort George	Mackenzie	No	No
7	ACRD 3rd Ave Depot	Alberni Clayoquot	Port Alberni	Yes	Yes
8	Agassiz Bottle Depot	Fraser Valley	Agassiz	Yes	Yes
9	Alberni Valley Landfill	Alberni Clayoquot	Port Alberni	Yes	Yes
10	Augusta Recyclers Inc.	qathet	Powell River	Yes	Yes
11	Barnhartvale Landfill	Thompson Nicola	Kamloops	No	No
12	Bay Street Castle	Capital	Victoria	No	No
13	Beaverdell Transfer Station	Kootenay Boundary	Beaverdell	No	Yes
14	Bella Bella Eco-Depot (Heiltsuk Environmental Services)	Central Coast	Bella Bella	Yes	Yes
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 Depot	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	Campbell Mountain Landfill	Okanagan Similkameen	Penticton	Yes	Yes
23	Campbell River Waste Management Centre	Strathcona	Campbell River	Yes	Yes
24	Central Cariboo Disposal Services	Cariboo	Williams Lake	Yes	Yes
25	Central Surrey Recycling & Waste Centre	Metro Vancouver	Surrey	Yes	yes
26	Chasers Bottle Depot	North Okanagan	Vernon	Yes	yes

27	Chetwynd Recycling and Bottle Depot	Peace River	Chetwynd	Yes	Yes
28	Chilliwack Bottle Depot Ltd.	Fraser Valley	Chilliwack	No	Yes
29	Clearbrook Return-It Depot Ltd. (was R&T Bottle Depot)	Fraser Valley	Abbotsford	Yes	No
30	Clearwater Eco-Depot	Thompson Nicola	Clearwater	No	Yes
31	Clinton Eco-Depot	Thompson Nicola	Clinton	No	Yes
32	Cloverdale Paint #10 (Prince George)	Fraser Fort George	Prince George	No	No
33	Cloverdale Paint #15 (North Van)	Metro Vancouver	North Vancouver	No	No
34	Cloverdale Paint #20 (Coquitlam)	Metro Vancouver	Coquitlam	No	No
35	Cloverdale Paint #21 (Quesnel)	Cariboo	Quesnel	No	No
36	Cloverdale Paint #22 (Penticton)	Okanagan Similkameen	Penticton	No	No
37	Cloverdale Paint #24 (Chilliwack)	Fraser Valley	Chilliwack	No	No
38	Cloverdale Paint #26 (Mission)	Fraser Valley	Mission	No	No
39	Cloverdale Paint #27 (Westbank)	Central Okanagan	Westbank	No	No
40	Cloverdale Paint #5 (Boundary) / Branch 05 Spray Shop	Metro Vancouver	Burnaby	No	No
41	Cloverdale Paint #6 (Byrne)	Metro Vancouver	Burnaby	No	No
42	Cloverdale Paint #78 (Saanich) / Branch 78 Spray Shop	Capital	Saanich	No	No
43	Cloverdale Paint #84 (Port Alberni)	Alberni Clayoquot	Port Alberni	No	No
44	Cloverdale Paint #87 (Campbell River)	Strathcona	Campbell River	No	No
45	Comox Valley Waste Management Centre	Comox Valley	Cumberland	Yes	Yes
46	Cortes Island Waste Management Centre	Strathcona	Cortes Island	Yes	Yes
47	Courtenay Return-It Depot	Comox Valley	Courtenay	Yes	No
48	Cranbrook Bottle Depot	East Kootenay	Cranbrook	No	No
49	D.C. Recycling & Bottle Depot	Peace River	Dawson Creek	No	No
50	Daajing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte)	North Coast	Queen Charlotte Village	Yes	No
51	Do Your Part Recycling	Kitimat Stikine	Terrace	Yes	Yes
52	East Hastings Bottle Depot	Metro Vancouver	Burnaby	Yes	Yes
53	Edmonds Return-it Depot	Metro Vancouver	Burnaby	Yes	Yes
54	Ellice Recycle Ltd.	Capital	Victoria	No	Yes
55	Enderby Return-It Recycling Depot Ltd.	North Okanagan	Enderby	Yes	No
56	Fernie Bottle Depot Ltd.	East Kootenay	Fernie	Yes	No
57	Fisher Road Recycling	Cowichan Valley	Cobble Hill	Yes	Yes

58	Fleetwood Bottle Return Depot Ltd.	Metro Vancouver	Surrey	No	No
59	Fort St. James Transfer Station	Bulkley Nechako	Fort St. James	Yes	No
60	Fraser Lake and Area 'D' Transfer Station	Bulkley Nechako	Fraser Lake	Yes	No
61	FSJ Bottle Drop	Peace River	Fort St. John	Yes	Yes
62	Gabriola Island Recycling Organization	Nanaimo RD	Gabriola Island	Yes	Yes
63	Galiano Island Recycling Resources	Capital	Galiano Island	No	No
64	General Grant's Sahali	Thompson Nicola	Kamloops	No	Yes
65	GFL Environmental - Langford	Capital	Langford	No	Yes
66	GFL Environmental - Squamish	Squamish Lillooet	Squamish	Yes	Yes
67	GFL Environmental - Squamish Landfill	Squamish Lillooet	Squamish	Yes	Yes
68	GFL Environmental - Whistler	Squamish Lillooet	Whistler	Yes	No
69	Gibsons Recycling Depot	Sunshine Coast	Gibsons	Yes	Yes
70	Go Green Bottle Depot and Recycling	Metro Vancouver	Vancouver	No	No
71	Gold Trail Recycling	Cariboo	100 Mile House	Yes	Yes
72	Golden Landfill	Columbia Shuswap	Golden	No	Yes
73	Grand Forks Bottle Depot	Kootenay Boundary	Grand Forks	No	Yes
74	Grand Forks Regional Landfill	Kootenay Boundary	Grand Forks	Yes	Yes
75	GRIPS - Green Recycling in Pender Society	Sunshine Coast	Pender Harbour	Yes	Yes
76	Guildford Bottle Depot 2001 Ltd.	Metro Vancouver	Surrey	No	No
77	Hartland Landfill Facility	Capital	Victoria	Yes	Yes
78	Hazelton Bottle Depot	Kitimat Stikine	New Hazelton	No	No
79	Heffley Creek Eco-Depot	Thompson Nicola	Heffley Creek	No	Yes
80	Home Hardware Merritt	Thompson Nicola	Merritt	No	Yes
81	Hornby Island Waste Management Centre	Comox Valley	Hornby Island	Yes	Yes
82	Houston Bottle Depot	Bulkley Nechako	Houston	No	No
83	Interior Freight & Bottle Ltd.	North Okanagan	Vernon	Yes	Yes
84	Invermere Hardware & Building Supplies Co Ltd. (Home Hardware)	East Kootenay	Invermere	No	No
85	Ironwood Bottle & Return-it Depot	Metro Vancouver	Richmond	Yes	No
86	Island Return It - Campbell River	Strathcona	Campbell River	Yes	No
87	Island Return It - Duncan	Cowichan Valley	Duncan	Yes	No
88	Island Solid Waste Management - Port Clements	North Coast	Port Clements	Yes	No
89	J&C Bottle Depot	Okanagan Similkameen	Penticton	Yes	Yes
90	Jenill Bottle Depot	Metro Vancouver	Surrey	Yes	Yes

91	Joe's Bottle Depot	Metro Vancouver	Vancouver	No	No
92	Junction Bottle Depot Ltd.	Cowichan Valley	Ladysmith	Yes	No
93	Kamloops Home Hardware Building Center	Thompson Nicola	Kamloops	No	No
94	Kaslo Building Supplies 1990 LTD	Central Kootenay	Kaslo	No	Yes
95	Kelowna Recycling and The Battery Drs	Central Okanagan	Kelowna	Yes	Yes
96	Kimberley Bottle Depot (was New & Nearly New)	East Kootenay	Kimberley	Yes	No
97	Kitchener Bottle Depot Ltd.	Metro Vancouver	Burnaby	Yes	No
98	Kitimat Recycling Depot	Kitimat Stikine	Kitimat	Yes	No
99	Kitwanga Transfer Station	Kitimat Stikine	Kitwanga	Yes	No
100	Knockholt Sub-Regional Landfill & Houston Transfer Station	Bulkley Nechako	Houston	Yes	No
101	Ladner Bottle Depot Co. Ltd	Metro Vancouver	Delta	No	No
102	Landfill Zero Waste Centre (Vancouver Landfill - Delta) (Burns Bog/Delta Landfill)	Metro Vancouver	Delta	No	Yes
103	Langley Bottle Depot	Metro Vancouver	Langley	Yes	No
104	Lax Kw'alaams Waste Transfer Station	North Coast	Lax Kw'alaams	Yes	Yes
105	Lee's Bottle Depot	Metro Vancouver	Burnaby	No	No
106	Lillooet Landfill & Recycling Centre	Squamish Lillooet	Lillooet	Yes	Yes
107	Logan Lake Eco-Depot	Thompson Nicola	Logan Lake	No	Yes
108	Lorne Street Bottle Depot	Thompson Nicola	Kamloops	Yes	Yes
109	Lougheed Return-It Depot	Metro Vancouver	Coquitlam	Yes	No
110	Louis Creek Eco-Depot	Thompson Nicola	Louis Creek	No	Yes
111	Lower Nicola Eco-Depot	Thompson Nicola	Lower Nicola	No	Yes
112	Lowe's Vancouver Grandview #83704	Metro Vancouver	Vancouver	No	No
113	Lytton Eco-Depot	Thompson Nicola	Lytton	No	Yes
114	Malcolm Island Recycling Depot	Mt. Waddington	Sointula	No	Yes
115	Masset Recycle Depot	North Coast	Masset	Yes	No
116	Mattress Recycling	Fraser Valley	Hope	Yes	Yes
117	Mayne Island Recycling Society	Capital	Mayne Island	Yes	No
118	McKelvey Creek Regional Landfill	Kootenay Boundary	Trail	No	Yes
119	Meade Creek Recycling Centre	Cowichan Valley	Lake Cowichan	Yes	yes
120	Metrotown Return-It Depot	Metro Vancouver	Burnaby	Yes	No
121	Mission Flats Landfill	Thompson Nicola	Kamloops	Yes	Yes
122	Mission Recycling Depot	Fraser Valley	Mission	Yes	Yes
123	Mission Return-It Depot (was Mission Recycle Center Ltd.)	Fraser Valley	Mission	Yes	No

124	Nechako Bottle Depot	Fraser Fort George	Prince George	No	Yes
125	Nelson Leafs Recycling Centre	Central Kootenay	Nelson	No	Yes
126	Newton Bottle Depot	Metro Vancouver	Surrey	Yes	No
127	North Shore Bottle Depot	Metro Vancouver	North Vancouver	Yes	Yes
128	North Shore Recycling and Waste Centre	Metro Vancouver	North Vancouver	Yes	Yes
129	North Van Bottle and Return-It Depot	Metro Vancouver	North Vancouver	Yes	Yes
130	NVSS Bottle Depot	Bulkley Nechako	Vanderhoof	Yes	No
131	Oak Bay Recycling Depot	Capital	Oak Bay	No	No
132	Oliver Sanitary Landfill	Okanagan Similkameen	Oliver	Yes	No
133	Osoyoos Bottle Depot	Okanagan Similkameen	Osoyoos	Yes	No
134	Panorama Village Return-It Inc.	Metro Vancouver	Surrey	Yes	No
135	Peerless Road Recycling Centre	Cowichan Valley	Ladysmith	Yes	Yes
136	Pemberton Transfer Station	Squamish Lillooet	Pemberton	No	Yes
137	Pemberton Valley Hardware (was RONA #8522)	Squamish Lillooet	Pemberton	No	No
138	Pender Island Recycling Society	Capital	Pender Island	Yes	No
139	PG Recycling & Return-It Centre	Fraser Fort George	Prince George	Yes	No
140	Pitt Meadows Bottle & Return-it Depot Ltd.	Metro Vancouver	Pitt Meadows	Yes	No
141	Poco Return-It	Metro Vancouver	Port Coquitlam	No	Yes
142	Port Hardy Return-it Centre	Mt. Waddington	Port Hardy	Yes	Yes
143	Powell Street Return-it Bottle Depot	Metro Vancouver	Vancouver	No	No
144	Prespatou Transfer Station	Peace River	Prespatou	Yes	Yes
145	Princeton Landfill	Okanagan Similkameen	Princeton	Yes	No
146	Quality Glass Ltd.	Thompson Nicola	Ashcroft	Yes	No
147	Quatsino Recycling Depot	Mt. Waddington	Quatsino	No	Yes
148	Queensborough Landing Return-It	Metro Vancouver	New Westminster	Yes	Yes
149	Quesnel Landfill	Cariboo	Quesnel	No	Yes
150	Recycle-It Resource Recovery	Peace River	Fort St. John	Yes	No
151	Regional Recycling Abbotsford	Fraser Valley	Abbotsford	Yes	Yes
152	Regional Recycling Cloverdale	Metro Vancouver	Surrey	Yes	Yes
153	Regional Recycling Nanaimo - Hayes	Nanaimo RD	Nanaimo	No	Yes
154	Regional Recycling Nanaimo - Old Victoria	Nanaimo RD	Nanaimo	No	Yes
155	Regional Recycling Prince Rupert	North Coast	Prince Rupert	Yes	Yes
156	Regional Recycling Richmond	Metro Vancouver	Richmond	Yes	Yes
157	Regional Recycling Vancouver	Metro Vancouver	Vancouver	Yes	Yes

158	Regional Recycling Whistler	Squamish Lillooet	Whistler	Yes	Yes
159	Revelstoke Bottle Depot	Columbia Shuswap	Revelstoke	Yes	No
160	Revelstoke Refuse Disposal Facility	Columbia Shuswap	Revelstoke	No	Yes
161	Richmond Recycling Depot	Metro Vancouver	Richmond	No	Yes
162	Ridge Meadows Recycling Society	Metro Vancouver	Maple Ridge	No	Yes
163	RONA - BH Allen Building Centre (North Vancouver) (#8140)	Metro Vancouver	North Vancouver	No	No
164	RONA - Capital Building Supplies (Prince George) (#1890)	Fraser Fort George	Prince George	No	No
165	Rona - Langley Bypass #61810	Metro Vancouver	Langley	No	No
166	RONA - North Valley Supply Ltd. (Clearwater) (#6410)	Thompson Nicola	Clearwater	No	No
167	RONA - Northstar Hardware & Building Supplies (Invermere) (#8999)	East Kootenay	Invermere	No	No
168	RONA - Powell River Building Supply (#2791)	qathet	Powell River	No	No
169	RONA - RA Rosback Enterprises (Port McNeill) (#1195)	Mt. Waddington	Port McNeill	No	No
170	RONA Alert Bay - (#1215)	Mt. Waddington	Alert Bay	No	No
171	RONA Building Centre (Cobble Hill) (#61040)	Cowichan Valley	Cobble Hill	No	No
172	RONA Building Centre (Fort St. John) (#8444)	Peace River	Fort St. John	No	No
173	RONA Building Centre (Nanaimo) (#61030)	Nanaimo RD	Nanaimo	No	No
174	RONA Golden (#61830)	Columbia Shuswap	Golden	No	No
175	RONA Home & Garden (Kelowna) (#61700)	Central Okanagan	Kelowna	No	No
176	RONA Home Centre (Austin) (#61290)	Metro Vancouver	Coquitlam	No	No
177	RONA Home Centre (Burnaby - Edmonds) (#61270)	Metro Vancouver	Burnaby	No	No
178	RONA Home Centre (Chilliwack) (#61390)	Fraser Valley	Chilliwack	No	No
179	RONA Home Centre (Clearbrook) (#61220)	Fraser Valley	Abbotsford	No	No
180	RONA Home Centre (Coquitlam) (#61260)	Metro Vancouver	Coquitlam	No	No
181	RONA Home Centre (Fleetwood) (#61720)	Metro Vancouver	Surrey	No	No
182	RONA Home Centre (Kamloops) (#61310)	Thompson Nicola	Kamloops	No	No
183	RONA Home Centre (Maple Ridge) (#61190)	Metro Vancouver	Maple Ridge	No	No

184	RONA Home Centre (North Van-Tilford) (#61740)	Metro Vancouver	North Vancouver	No	No
185	RONA Home Centre (Quesnel) (#61320)	Cariboo	Quesnel	No	No
186	RONA Home Centre (South Surrey) (#61240)	Metro Vancouver	Surrey	No	No
187	RONA Home Centre (Squamish) (#61450)	Squamish Lillooet	Squamish	No	No
188	RONA Home Centre (Vernon) (#61300)	North Okanagan	Vernon	No	No
189	RONA Home Centre (Whistler) (#61460)	Squamish Lillooet	Whistler	No	No
190	RONA Home Centre (Williams Lake) (#61340)	Cariboo	Williams Lake	No	No
191	RONA Penticton - (#61490)	Okanagan Similkameen	Penticton	No	No
192	RONA Richmond - (#8040)	Metro Vancouver	Richmond	No	No
193	RONA+ Langford (#83702) (was Lowe's Langford #83702)	Capital	Langford	No	No
194	Salmo Valumart & Bottle Depot	Central Kootenay	Salmo	No	No
195	Salmon Arm Landfill	Columbia Shuswap	Salmon Arm	No	Yes
196	Saltspring Island Recycling	Capital	Saltspring Island	No	Yes
197	Sapperton Return-It Depot	Metro Vancouver	New Westminster	No	No
198	Sardis Bottle Depot	Fraser Valley	Chilliwack	Yes	No
199	Scott Road Bottle Depot	Metro Vancouver	Surrey	No	Yes
200	Sechelt Landfill	Sunshine Coast	Sechelt	No	Yes
201	Semiahmoo Bottle Depot	Metro Vancouver	Surrey	No	No
202	Seton Lake Band Transfer Station	Squamish Lillooet	Shalalth	Yes	Yes
203	Sidney Return-It	Capital	Sidney	Yes	No
204	Silverton Building Supplies	Central Kootenay	Silverton	No	No
205	Smithers/Telkwa Transfer Station	Bulkley Nechako	Smithers	Yes	Yes
206	South Thompson Eco-Depot	Thompson Nicola	Pritchard	No	Yes
207	South Van Bottle Depot	Metro Vancouver	Vancouver	No	Yes
208	Starlite Auto Wrecking & Repair	Columbia Shuswap	Sorrento	Yes	No
209	Stewart Transfer Station	Kitimat Stikine	Stewart	Yes	No
210	Summerland Sanitary Landfill	Okanagan Similkameen	Summerland	Yes	Yes
211	Surrey Central Return-It Centre	Metro Vancouver	Surrey	No	Yes
212	T-2 Market	Okanagan Similkameen	Oliver	Yes	Yes
213	Thompson Bottle Depot Ltd.	Alberni Clayoquot	Port Alberni	Yes	Yes
214	Thorsen Creek Recycling Depot	Central Coast	Bella Coola	Yes	Yes

215	Trail Bottle Depot	Kootenay Boundary	Trail	Yes	No
216	Tsawwassen Bottle Depot	Metro Vancouver	Delta (Tsawwassen)	No	No
217	Tumbler Ridge Transfer Station	Peace River	Tumbler Ridge	Yes	Yes
218	Ucluelet Bottle Depot Ltd.	Alberni Clayoquot	Ucluelet	Yes	No
219	United Blvd Recycling and Waste Centre (was Coquitlam Recycling and Waste Centre)	Metro Vancouver	Coquitlam	Yes	Yes
220	Valemount Recycling Center	Fraser Fort George	Valemount	Yes	No
221	Vancouver West Bottle Depot	Metro Vancouver	Vancouver	No	No
222	Village of Gold River	Strathcona	Gold River	Yes	Yes
223	Walnut Grove Bottle Depot	Metro Vancouver	Langley	No	No
224	West Boundary Regional Landfill	Kootenay Boundary	Greenwood	No	Yes
225	White Rock Return-It Depot	Metro Vancouver	Surrey	Yes	Yes
226	Wide Sky Disposal	Northern Rockies	Fort Nelson	Yes	Yes
227	Willowbrook Recycling Inc.	Metro Vancouver	Langley	No	No
228	Woss Recycling Depot	Mt. Waddington	Woss	No	Yes

Appendix B: Public Education Materials

Website

Program page: Paint

The screenshot shows the website's header with the Productcare Recycling logo and navigation links: Products, Province, About, Members, Service Partners, and Contact. A teal banner at the top contains the text: "If you have additional questions about our BC Paint program, contact us at 1-877-592-2972, ext. 384" and a "FRANCAIS" link. A red button labeled "Find a Recycling Location" is in the top right. The main content area features a background image of a forested mountain range. An orange button "← Back to Paint Recycling" is on the left. A large orange box contains the text "Paint Recycling British Columbia". Below this is a navigation bar with three tabs: "Accepted Products" (selected), "Commercial Volumes", and "Funding". The "Accepted Products" section has a sub-header "Accepted Products" followed by a horizontal line. The text reads: "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." Below this is a section titled "When dropping off your paint remember:" with three columns of text: "Recycling locations may have a limit to how many paint cans they can accept at once. If you have more than 10, it is advisable to call ahead to ensure they can be accepted", "Do not mix different types of paint products together. Our recycling locations can't accept paint which has been mixed with other products", and "Paint must be in its original container, with the labels intact, and tightly sealed".

Program page: HHW

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

FRANCAIS

productcare RECYCLING

Products Province About Members Service Partners Contact

Find a Recycling Location

← Back to Household Hazardous Waste

Household Hazardous Waste British Columbia

Accepted Products Funding

Accepted Products

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

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

Accepted Products:

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

Pesticides

We accept liquid, solid and aerosol pesticides.

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

Recycling locator

The screenshot shows the 'Find a Recycling Location' page on the Productcare Recycling website. At the top, the navigation bar includes 'Products', 'Province', 'About', 'Members', 'Service Partners', and 'Contact'. A red button labeled 'Find a Recycling Location' is positioned in the top right corner. The main heading 'Find a Recycling Location' is accompanied by a location pin icon. Below this, a search form is displayed with two input fields: 'Location' (containing 'City or postal code') and 'What are you looking to recycle?' (set to 'Household Hazardous Waste'). A red 'Search' button is to the right of the second field. Below the search form, a sidebar on the left provides details for the 'Richmond Recycling Depot', which is 6.85km away. It lists 'Accepted products' with icons for paint cans, oil, antifreeze, and other fluids. A map on the right shows the Greater Vancouver area with red location pins and numbers indicating various recycling sites across the region.

Municipal Calendars

Mission

Keep these products out of landfills



- ✓ Paint
- ✓ Household hazardous waste
(pesticides, flammable liquids, gasoline)

- ✓ Light bulbs & fixtures
- ✓ Smoke & carbon monoxide alarms

Find information on accepted products and recycling locations at productcare.org/mission or call 1-877-592-2972



April 2023













The above products are accepted at the Mission Recycling Depot (7229 Mershon Street) – any day of the year.

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>Get up to 1 cubic yard of free Rot Pot compost at the Mission Landfill any day of the week, including weekends in April and May.</p>		<p>Fraser Valley Conservancy's Spring Native Plant Sale Open for online sales April 4 to May 7 https://fraser-valley-conservancy.myshopify.com/ 604-625-0066</p>				<p>1 April Fool's Day</p> <p>Free Compost.</p>
<p>2 Palm Sunday</p> <p>Free Compost.</p>	<p>3 Fraser Valley Conservancy's Spring Native Plant Sale See above</p> <p>Green Zone B</p>	<p>4</p> <p>Yellow Zone A</p>	<p>5</p> <p>Blue Zone A</p>	<p>6</p> <p>Orange Zone A</p>	<p>7 Good Friday</p> <p>NO COLLECTION RECYCLING DEPOT & LANDFILL CLOSED</p>	<p>8</p>
<p>9 Easter Sunday</p> <p>RECYCLING DEPOT & LANDFILL CLOSED</p>	<p>10 Easter Monday</p> <p>Free Compost</p> <p>Red Zone A</p>	<p>11</p> <p>Green Zone A</p>	<p>12</p> <p>Yellow Zone B</p>	<p>13</p> <p>Blue Zone B</p>	<p>14</p> <p>Orange Zone B</p>	<p>15</p>

Penticton

B.C. Product Stewardship Programs 2023-2024

PRODUCT	STEWARD	PROGRAM	For more details and depot locations
<p>Paint and Household Hazardous Waste</p> 		<p>Recycle leftover household paint, empty paint cans, and household hazardous waste including flammable liquids, pesticides, and gasoline at several locations in the province. Please ensure products are in their original containers, with intact labels and a tight seal.</p>	<p>Visit productcare.org/bc for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.</p>
<p>Major Appliances</p> 		<p>Responsibly recycle your old, major appliances including ovens, dishwashers, washers/dryers, range hoods, and more - including appliances with refrigerants like fridges, freezers, and air conditioners. Find a free, certified collection site near you plus a full list of accepted products at return-it.ca/large-appliances</p>	<p>For more details and depot locations: return-it.ca/large-appliances/locations or 1-888-252-4621.</p>
<p>Lights, Bulbs and Fixtures</p> 		<p>Recycle your light bulbs and light fixtures at hundreds of recycling locations in the province. Common accepted products include CFLs, LEDs, fluorescent tubes, and fixtures like lamps, flashlights, string lights, chandeliers, and more.</p>	<p>Visit productcare.org/bclights for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.</p>
<p>Thermostats</p> 		<p>Bring your thermostat in for safe recycling and disposal to keep all its components, especially mercury, out of the waste stream. Includes all mercury-containing, electronic and mechanical thermostats.</p>	<p>To participate in the program or find Public Drop-Off locations near you, please visit hrai.ca/trp or contact the TRP Team at 1-800-267-2231 x108 or 905-602-4710 or send an email to trp@hrai.ca</p>
<p>Smoke or Carbon Monoxide Alarms</p> 		<p>Bring your smoke or carbon monoxide alarms to your nearest recycling location for safe recycling.</p>	<p>Visit productcare.org/bcalarms for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.</p>

Keep these items out of your Blue Recycling Cart

The biggest offenders in Penticton:



875%




Google Search

Paint example

A screenshot of a mobile search result for 'Paint example'. The result is a sponsored advertisement from Product Care Recycling. It features a green circular logo with a white arrow pointing right. The text includes the company name, website URL, a main headline, a descriptive paragraph, and four links: 'Recycling locations', 'About Product Care', 'Recycle paint', and 'HHW safe disposal'.

Sponsored

 Product Care Recycling
www.productcare.org

[Dispose of Your Paint Safely | We Accept Paint & Paint Cans | Product Care...](#)

Find more than 200 recycling locations where you can drop off your leftover paint for free. We accept many types of paint, as well as empty paint containers. Find a location near you. View Products. Types: Household paint,...

[Recycling locations](#)

[About Product Care](#)


[Recycle paint](#)

[HHW safe disposal](#)

HHW example

A screenshot of a mobile search result for 'HHW example'. The result is a sponsored advertisement from Product Care Recycling. It features a green circular logo with a white arrow pointing right. The text includes the company name, website URL, a main headline, a descriptive paragraph, and four links: 'Recycling locations', 'About Product Care', 'Recycle paint', and 'HHW safe disposal'.

Sponsored

 Product Care Recycling
www.productcare.org

[Dispose of Old Gasoline | Find a Free Drop Off Location | Product Care...](#)

Drop-off solvents, paint thinner, liquid camping fuel and more. Avoid the landfill. You can drop off old gasoline in jerry cans for safe disposal. Find a location near you. Not-For-Profit Company. View Product Guides. View Blog....

[Recycling locations](#)

[About Product Care](#)

[Recycle paint](#)

[HHW safe disposal](#)

Facebook/Instagram Ads

Paint examples

Product Care Recycling
Sponsored · 🌱

Every can of recycled paint makes a difference. More than 200 recycling locations in BC.




productcare.org
Recycle Paint in BC
Find a Location near you

[Learn more](#)

👍 Like 💬 Comment ➦ Share

Product Care Recycling
Sponsored · 🌱




Leftover Paint? Recycle it
We accept many types of paint, as well as empty paint containers. Find a ... See more

[Learn more](#)

👍 Like 💬 Comment ➦ Share

Product Care Recycling
Sponsored · 🌱

We accept many types of paint, as well as empty paint containers. Find a location in BC.



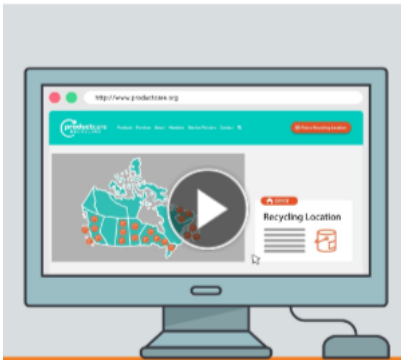
productcare.org
Leftover Paint? Recycle it
Find a Location near you

[Learn more](#)

👍 Like 💬 Comment ➦ Share

Product Care Recycling
Sponsored · 🌱

Did you know leftover paint can be recycled? If you have leftover paint you don't want or need, recycle it for free. Learn more at ...See more





productcare.org
Paint Recycling

[Learn more](#)

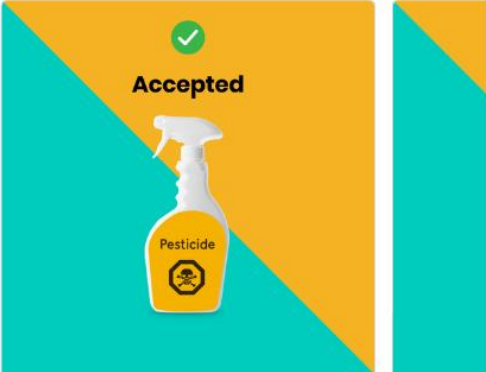
👍 3 1 share

👍 Like 💬 Comment ➦ Share

HHW examples

Product Care Recycling Sponsored ·  



Drop off leftover pesticides and flammable liquids for safe disposal. [Learn more](#)








Accepted
Pesticide

Dispose of it Safely [Learn more](#)
Find a location

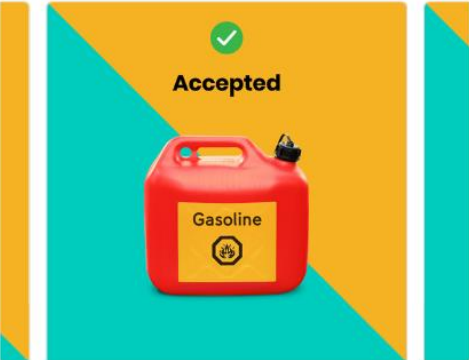
Dispose Safely
Find a l

  30 12 comments 9 shares

 Like  Comment  Share

Product Care Recycling Sponsored ·  



Drop off leftover pesticides and flammable liquids for safe disposal. [Learn more](#)








Accepted
Gasoline

Dispose of it Safely [Learn more](#)
Find a location


Dis Saf
Fin

  30 12 comments 9 shares




 Like  Comment  Share


Product Care Recycling Sponsored ·  

Drop off leftover pesticides and flammable liquids for safe disposal. [Learn more](#)



productcare.org
Dispose of it Safely [Learn more](#)
Find a location

 Like  Comment  Share

Product Care Recycling Sponsored ·  

Drop off leftover pesticides and flammable liquids for safe disposal. [Learn more](#)




productcare.org
Dispose of it Safely [Learn more](#)
Find a location

 Like  Comment  Share


Google Display

Paint - desktop example


Example of your image ad at 160x600



Paint Can be Recycled



We accept many types of paint, as well as empty paint containers. Find a location in BC



Example of your image ad at 300x250



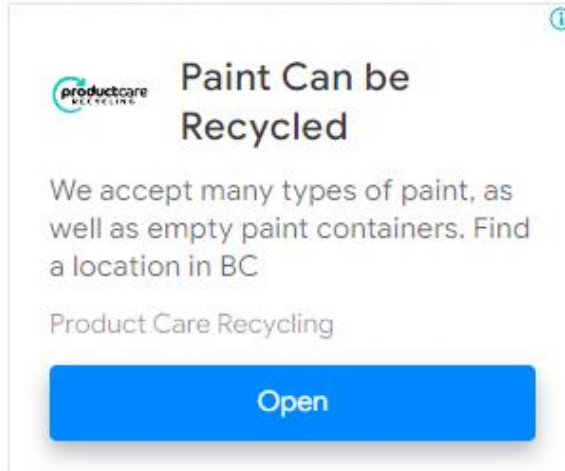
Paint Can be Recycled



We accept many types of paint, as well as empty paint containers. Find a location in BC




Example of your text ad at 300x250



Paint Can be Recycled

We accept many types of paint, as well as empty paint containers. Find a location in BC

Product Care Recycling



Example of your native ad at 480x120



Leftover Paint? Recycle it. Find a Location in British Columbia

Ad We accept many types of paint, as well as empty paint containers. Find a location in BC

Product Care Recycling



HHW - Desktop example

Example of your image ad at 160x600



HHW safe disposal near you



Leftover pesticides and flammable liquids can be safely disposed of or used in new ways



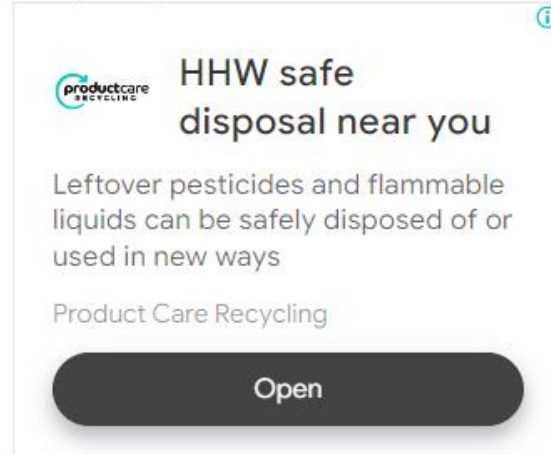
Example of your image ad at 300x250




HHW safe disposal near you

 Leftover pesticides and flammable liquids can be safely disposed of or used in new ways 

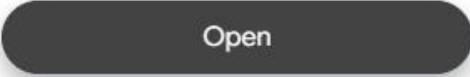
Example of your text ad at 300x250



 **HHW safe disposal near you**

Leftover pesticides and flammable liquids can be safely disposed of or used in new ways

Product Care Recycling




Example of your native ad at 480x120

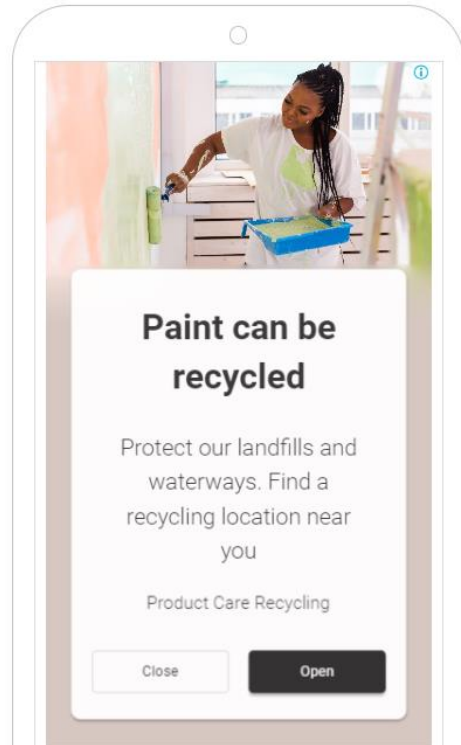
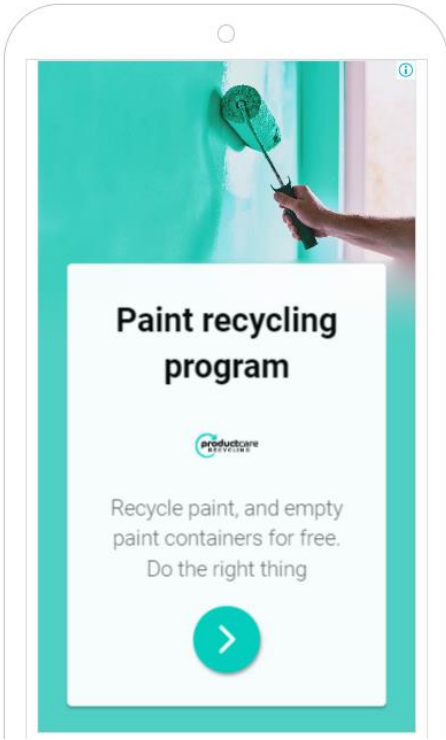


Household hazardous products don't belong in the trash. Find a location...

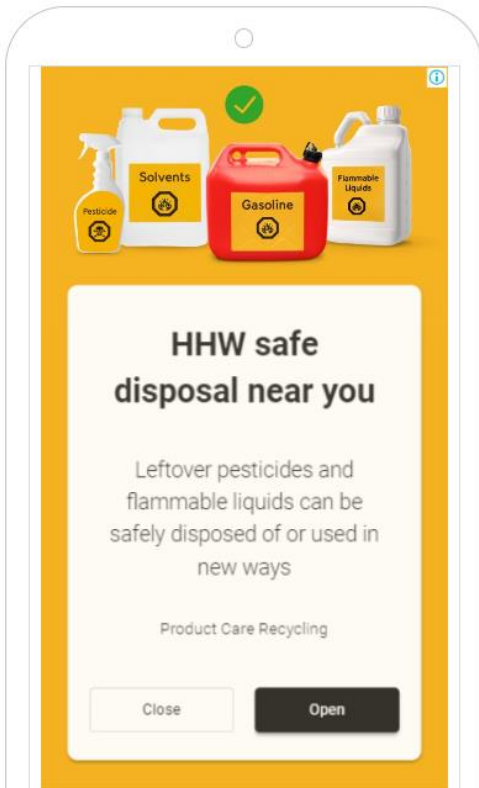
 Product Care Recycling



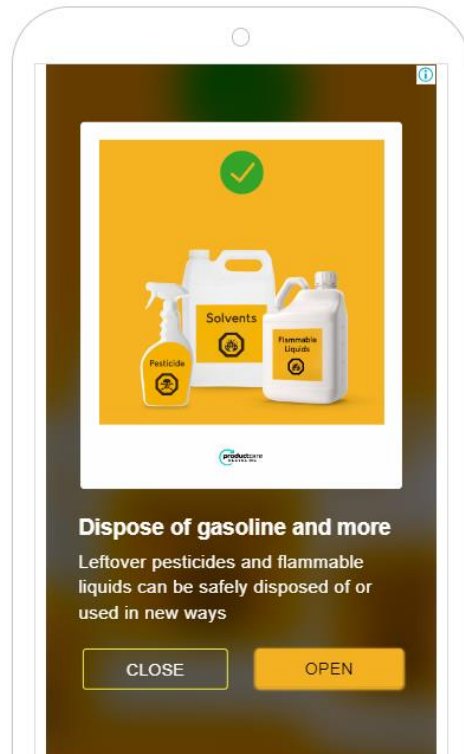
Paint – mobile



HHW – mobile

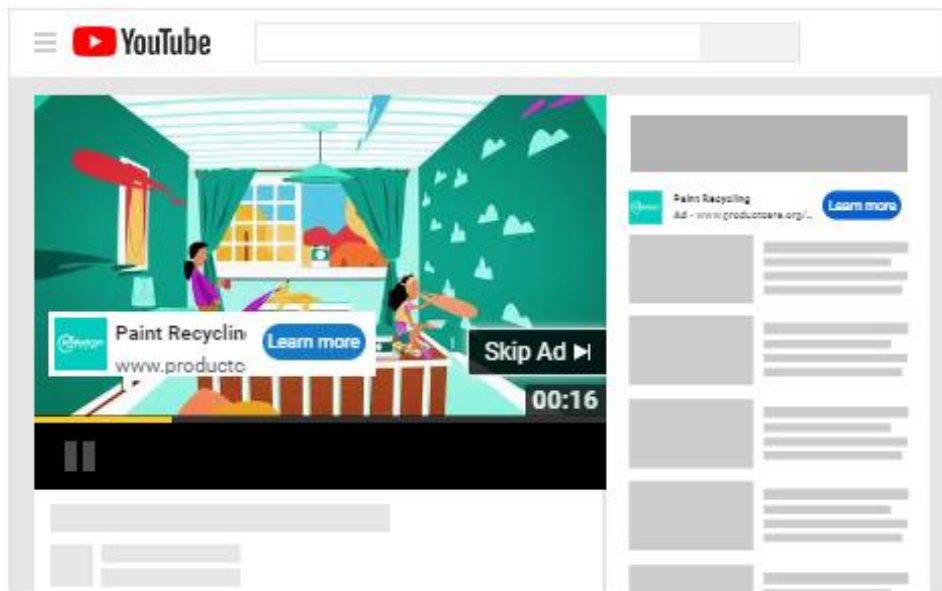


Example of your image ad at 320x568 ⓘ BETA

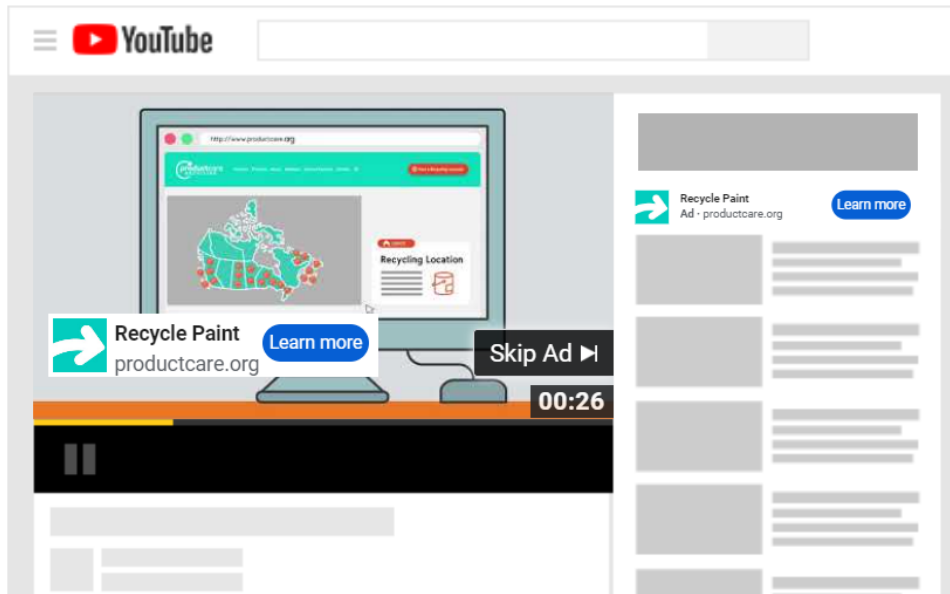


Google Video, TV and Gaming

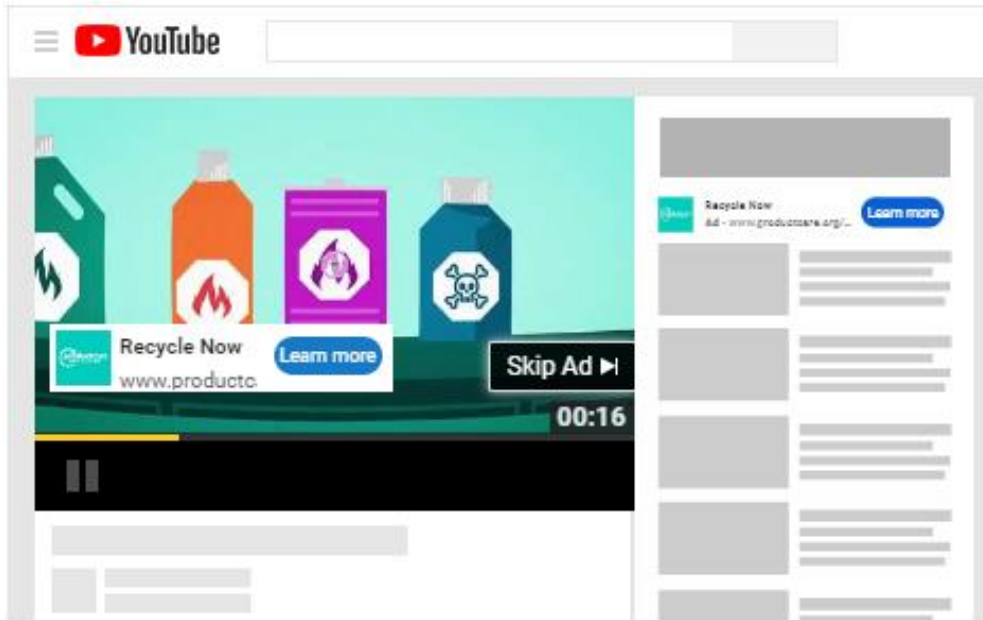
Paint 15 sec video: Used for TV, gaming, and digital video campaigns. [Click here to watch.](#)



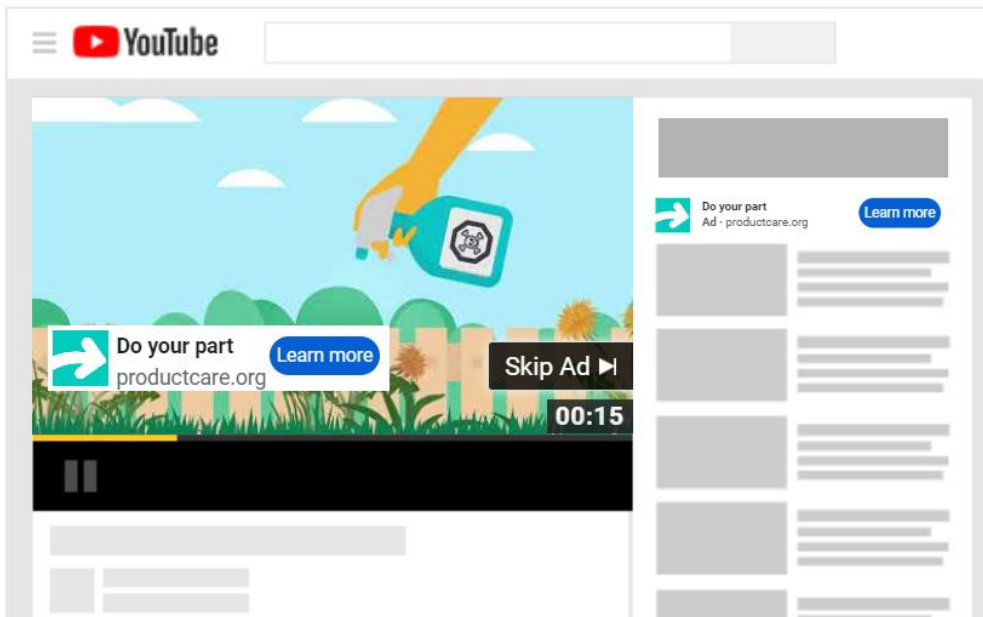
Paint 26 sec video: Used only for digital video campaigns. [Click here to watch.](#)



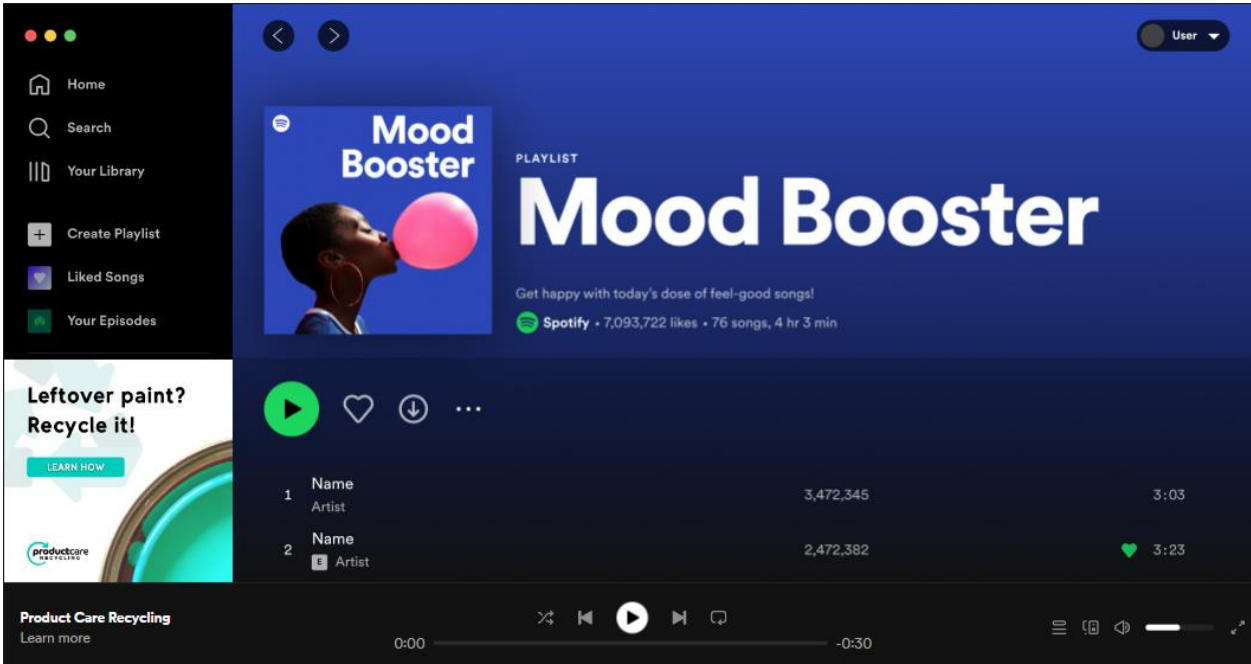
HHW 15 sec video: Used for TV and digital video campaigns. [Click here to watch.](#)



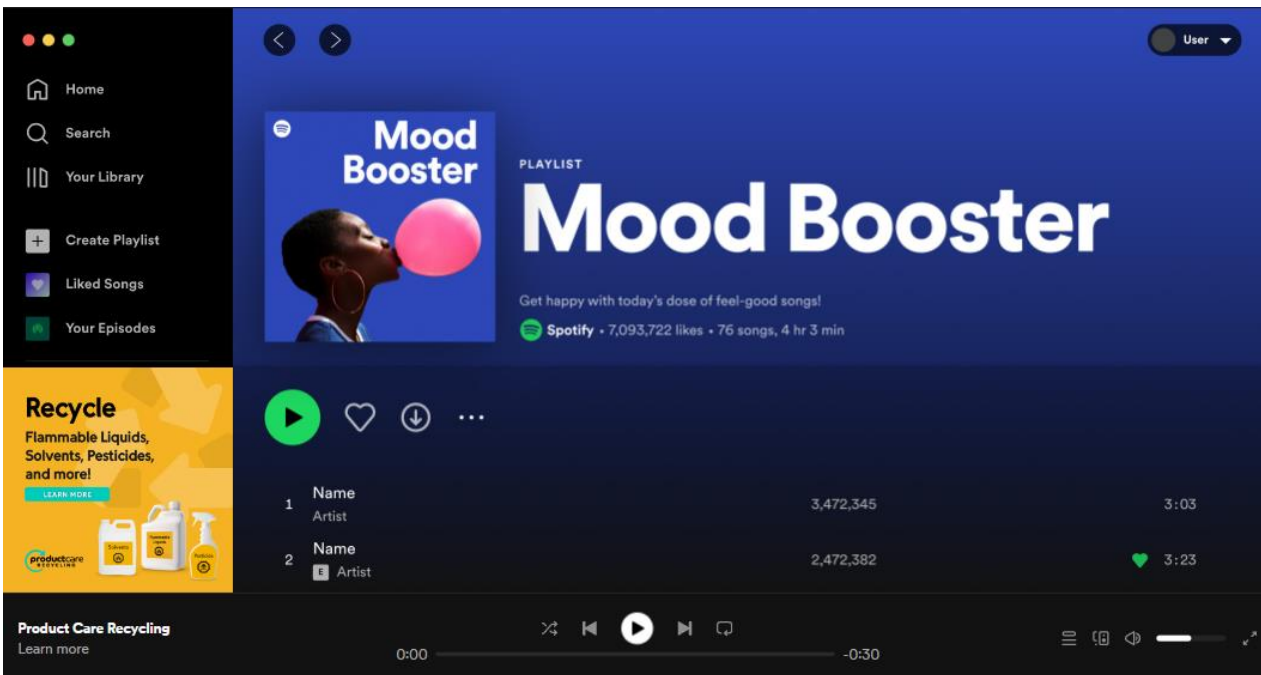
HHW 34 sec video: Used only for digital video campaigns. [Click here to watch.](#)



Spotify - Paint



Spotify – HHW



Industry Focused

CPCA Insight 2023 magazine



Helping Manufacturers & Brand Owners Comply with Provincial Paint Regulations

Product Care provides **convenient** and **efficient** paint waste collection in 8 provinces. Thanks to all the participating return-to-retail collection, **costs are reduced** for all paint producers. To find out more visit productcare.org



Architectural
Paint



All Paint
Aerosols



Empty Paint
Containers

British Columbia
bepaintrecycle@productcare.org
1.877.592.2972 ext. 364

Saskatchewan
skpaintrecycle@productcare.org
1.877.592.2972 ext. 226

Manitoba
manitoba@productcare.org
1.877.592.2972 ext. 366

Ontario
ontario@productcare.org
1.877.592.2972 ext. 239

New Brunswick
nbpaintrecycle@productcare.org
1.877.592.2972 ext. 233

Prince Edward Island
peipaint@productcare.org
1.877.592.2972 ext. 233

Novascotia
nspaintrecycling@productcare.org
1.877.592.2972 ext. 239

Newfoundland & Labrador
nlpaintrecycle@productcare.org
1.877.592.2972 ext. 233



Leftover paint, burnt out lights, or expired alarms piling up?



Recycling paint, lights, and smoke/CO alarms minimizes your company's environmental impact and ensures hazardous materials are kept out of our soil and waterways.

Drop off small volumes of **paint**, **lights**, and **alarms** for free at a recycling location near you.

Large volumes may qualify for **free** pick up.

Visit our website or contact us for more information.

 productcare.org/BC  1-877-592-2972

Visit productcare.org for a full list of accepted products or to find a location near you.

Business Examiner

- Fraser Valley Commercial Building Awards Program (Oct 2023)
- Victoria Commercial Building Awards Program (Nov 2023)
- Vancouver Island Construction issue (Nov 2023)
- Business Examiner Victoria Digital Magazine (Dec 2023)



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.

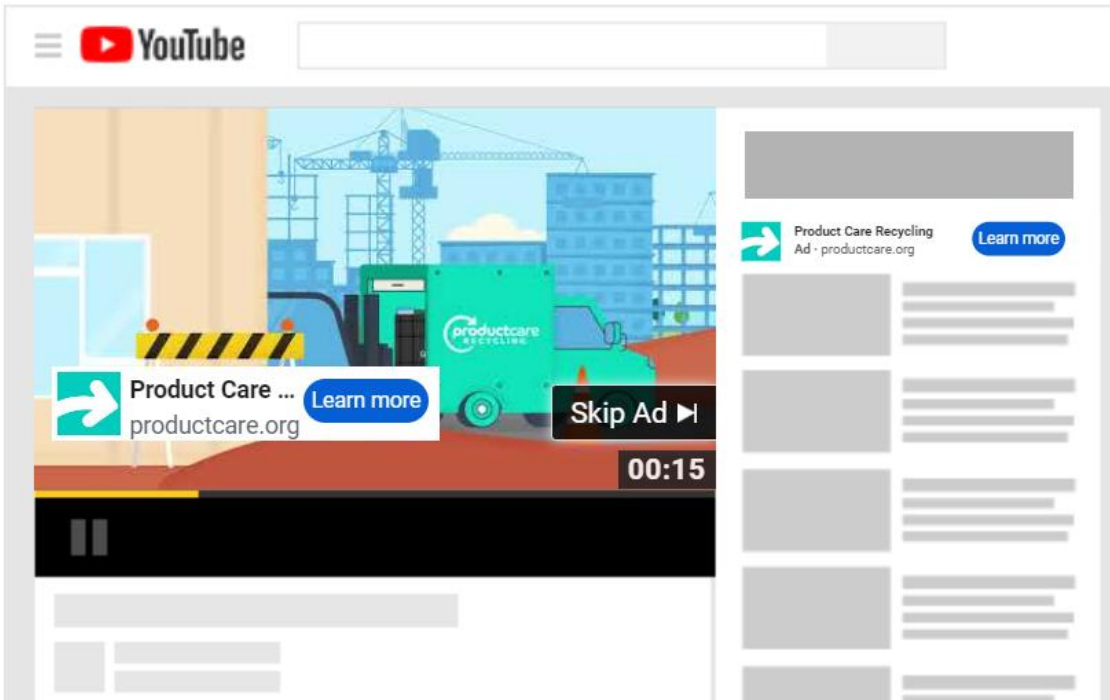


Find out if you qualify for
free large volume pick-up at
productcare.org/BC



ICI Video - LinkedIn and YouTube & Partners

Paint 15 sec video. [Click here to watch.](#)



Appendix C: 2023 Program Audited Financial Statements

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

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2023

PRODUCT CARE ASSOCIATION OF CANADA
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2023

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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 2023 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 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 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.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
8 April 2024

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

**Statement of Revenues and Expenses
For the year ended 31 December 2023**

	2023	2022
Revenues	\$ 8,035,944	\$ 8,559,577
Program expenses		
Processing	5,020,864	4,434,607
Transportation	1,730,293	1,748,396
Collection	1,540,308	1,453,221
Administration (Note 2(b) & (d))	1,444,687	1,240,496
Communications	257,352	254,838
	9,993,504	9,131,558
Deficiency of revenues over expenses for the year	\$ (1,957,560)	\$ (571,981)

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 2023

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 \$397,122 (2022 - \$403,093) of amortization expense related to tangible capital assets.

(c) Use of Estimates

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

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 2023

2. Summary of Significant Accounting Policies - continued

(d) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to this Program. The allocation of general and administrative expenses to this 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 \$654,027 (2022 - \$486,745) of overhead expense 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 \$243,350 (2022 - \$212,237) which will be incurred in 2024.

Appendix D: 2023 Product Care Consolidated Audited Financial Statement

PRODUCT CARE ASSOCIATION OF CANADA

FINANCIAL STATEMENTS

31 DECEMBER 2023

PRODUCT CARE ASSOCIATION OF CANADA
Financial Statements

For the year ended 31 December 2023

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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 2023, 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 2023, 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
28 May 2024

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Financial Position
31 December 2023

	2023	2022
Assets		
Current		
Cash and cash equivalents	\$ 4,970,393	\$ 7,803,169
Term deposits (Note 5(a))	18,065,004	11,166,649
Accounts receivable	4,444,127	3,263,440
Prepaid expenses and deposits	668,253	686,378
	28,147,777	22,919,636
Restricted cash (Note 3)	2,012,131	2,151,872
Forgivable loans (Note 4)	373,375	347,977
Term deposits (Note 5(b))	1,500,000	9,695,138
Investments - at market value	26,402,161	23,941,026
Tangible capital assets (Note 7)	14,514,493	14,970,974
Intangible assets (Note 8)	50,000	50,000
	\$ 72,999,937	\$ 74,076,623

Liability

Current		
Accounts payable and accrued liabilities (Note 9)	\$ 8,398,461	\$ 6,661,229

Commitments (Note 11)
Contingencies (Note 10)

Net Assets

Unrestricted	11,207,548	3,627,298
Invested in tangible capital and intangible assets	14,564,493	15,020,974
Internally restricted (Note 6)	36,817,304	46,615,250
Externally restricted (Note 12)	2,012,131	2,151,872
	64,601,476	67,415,394
	\$ 72,999,937	\$ 74,076,623

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 2023

	Unrestricted (Note 18)	Invested in Tangible Capital and Intangible Assets	Externally restricted (Note 18)	Internally restricted	Total 2023	Total 2022
Net assets - beginning of year	\$ 3,627,298	\$ 15,020,974	\$ 2,151,872	\$ 46,615,250	\$ 67,415,394	\$ 70,921,256
Deficiency of revenues over expenses for the year	(2,093,466)	(720,452)	-	-	(2,813,918)	(3,505,862)
Transfer to invested in tangible capital and intangible assets	(263,971)	263,971	-	-	-	-
Transfer from internally restricted reserve (Note 6)	11,545,998	-	-	(11,545,998)	-	-
Transfer to internally restricted (Notes 11(b) and (c))	(1,748,052)	-	-	1,748,052	-	-
Transfer to externally restricted (Note 12)	(625,759)	-	625,759	-	-	-
Transfer to unrestricted (Note 10(b))	765,500	-	(765,500)	-	-	-
Net assets - end of year	\$ 11,207,548	\$ 14,564,493	\$ 2,012,131	\$ 36,817,304	\$ 64,601,476	\$ 67,415,394

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 2023

	2023	2022
		(Note 18)
Revenues (Note 17)	\$ 41,781,651	\$ 39,941,245
Expenses		
Processing	21,424,552	19,318,015
Collections	10,690,442	10,311,028
Transportation	7,509,321	6,447,522
Program administration	4,094,430	3,064,855
General and administration	4,417,644	3,610,799
	<u>48,136,389</u>	<u>42,752,219</u>
Deficiency of revenues over expenses from operations	<u>(6,354,738)</u>	<u>(2,810,974)</u>
Other income (expense)		
Investment income	1,442,671	690,877
Interest income	1,079,685	509,750
Unrealized gain (loss) on investments	1,017,308	(1,896,706)
Gain on sale of marketable securities	1,156	1,191
	<u>3,540,820</u>	<u>(694,888)</u>
Deficiency of revenues over expenses for the year	<u>\$ (2,813,918)</u>	<u>\$ (3,505,862)</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 2023

	2023	2022
Cash provided by (used in):		
Operating activities		
Deficiency of revenues over expenses for the year	\$ (2,813,918)	\$ (3,505,862)
Items not involving cash		
Market value adjustments	(1,017,308)	1,896,706
Amortization	720,452	685,577
Loans forgiven	72,652	60,073
Gain on sale of marketable securities	(1,156)	(1,191)
	(3,039,278)	(864,697)
Changes in non-cash working capital balances		
Accounts receivable	(1,180,687)	(311,416)
Prepaid expenses and deposits	18,125	(476,929)
Accounts payable and accrued liabilities	1,737,233	(559,726)
	(2,464,607)	(2,212,768)
Investing activities		
Redemption (purchase) of term deposits	1,296,782	(145,427)
Restricted cash	139,741	(23,278)
Purchase of capital assets - net	(263,971)	(328,409)
Purchase of investments	(1,442,671)	(690,877)
	(270,119)	(1,187,991)
Financing activity		
Issuance of forgivable loans	(98,050)	(35,656)
	(2,832,776)	(3,436,415)
Net decrease in cash and cash equivalents	(2,832,776)	(3,436,415)
Cash and cash equivalents - beginning of year	7,803,169	11,239,584
Cash and cash equivalents - end of year	\$ 4,970,393	\$ 7,803,169

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 2023

1. Nature of operations

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

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

2. Summary of significant accounting policies

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

(a) Financial instruments

(i) Measurement of financial instruments

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

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

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

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

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

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:

Building	25 years
Office equipment	2 years
Depot equipment	2, 3 and 5 years

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

2. Summary of significant accounting policies - Continued

(d) Intangible assets

Intangible assets are recorded at cost. The Association provides for amortization using the following methods at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization rate is as follows:

ERP software	5 years
--------------	---------

Intangible assets with an indefinite life are not amortized and are assessed annually for impairment.

(e) Impairment of long-lived assets

The Association tests long-lived assets for impairment when events or changes in circumstances indicate that their carrying value may not be recovered. When a tangible capital asset or intangible asset no longer contributes to the services provided by the Association its carrying value amount is written down to its residual value. No impairment losses were determined by management to be necessary for the year.

(f) Revenue recognition

Environmental Handling Fees (EHFs) are received from registered members within the provinces which participate in the Association's programs. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHF's 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's 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's associated with sold program products, the Association will recognize those EHF's 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 2023

2. Summary of significant accounting policies - Continued

(g) Use of estimates

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

(h) Foreign exchange

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

3. Restricted cash

Restricted cash is comprised of the following amounts:

	2023	2022
Quebec Recycfluo Program Reserve (Note 12)	\$ 2,012,131	\$ 1,386,372
Ontario Fee Reduction Reserve (Note 10(b))	-	765,500
	\$ 2,012,131	\$ 2,151,872

The restricted cash for the Quebec RecycFluo Program Reserve is comprised of \$1,453,905 of cash held in a segregated bank account and \$558,226 of cash allocated from the Association's cash and cash equivalents. Subsequent to year end the Association has transferred \$558,226 of cash to the Quebec RecycFluo Program's segregated bank account.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

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.

	2023		2022
Balance - beginning of year	\$ 347,977	\$	372,394
Funds advanced during the year	98,050		35,656
Loans forgiven during the year	(72,652)		(60,073)
	\$ 373,375	\$	347,977

5. Term deposits

(a) Short-term

As at 31 December 2023, the Association held term deposits of \$18,065,004 (2022 - \$11,166,649) with maturity dates ranging from 10 January 2024 to 18 August 2024 and bearing interest at 1.50% to 5.84% per annum which have been classified as a short-term assets.

(b) Long-term

As at 31 December 2023, the Association held a term deposit totalling \$1,500,000 (2022 - \$9,695,138) with maturity date of 14 August 2025 and bearing interest at 5.84% per annum which has been classified as long-term assets.

6. Internally restricted net assets

During the prior year, the Directors of the Association approved the PCA Members' Net Assets Management and Allocation Policy, which includes the establishment of an internally restricted PCA Program Reserve Fund and resulted in the closure of the previous internally restricted 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.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

6. Internally restricted net assets - Continued

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, \$11,545,998 was transferred from the internally restricted net assets to the unrestricted net assets (2022 - \$46,615,250 was transferred from unrestricted net asset to internally restricted net assets).

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

	2023	2022
PCA Program Reserve Fund	\$ 35,069,252	\$ 46,615,250
Funds available for the development of collection facilities (Note 11(b))	748,052	-
Funds available for the development of Saskatchewan collection facilities (Note 11(c))	1,000,000	-
	\$ 36,817,304	\$ 46,615,250

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

7. Tangible capital assets

	Cost	Accumulated Amortization	2023 Net	2022 Net
Land	\$ 7,659,119	\$ -	\$ 7,659,119	\$ 7,659,119
Buildings	8,141,509	1,868,280	6,273,229	6,598,890
Depot equipment	3,410,758	2,828,613	582,145	712,965
Office equipment	5,551	5,551	-	-
	\$ 19,216,937	\$ 4,702,444	\$ 14,514,493	\$ 14,970,974

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

Included in operating expenses and general and administrative expenses is a total of \$720,452 (2022 - \$685,577) of amortization expense.

8. Intangible assets

	Cost	Accumulated Amortization	2023 Net	2022 Net
ERP Software	\$ 754,986	\$ 754,986	\$ -	\$ -
Quebec RecycFluo Program	50,000	-	50,000	50,000
	\$ 804,986	\$ 754,986	\$ 50,000	\$ 50,000

During the 2012 fiscal year, the Association acquired certain intangible assets related to commencement of the Quebec RecycFluo Program for \$50,000. The intangible assets acquired consist of the program trademark and the list of program members that was established by the previous program manager. Management of the Association is of the opinion that no impairment allowance is required for the 2023 fiscal year.

9. Accounts payable and accrued liabilities

	2023	2022
Accounts payable and accrued liabilities	\$ 8,316,632	\$ 6,591,595
Government remittances payable	81,829	69,634
	\$ 8,398,461	\$ 6,661,229

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

10. Contingencies

- a) During the 2020 to the 2021 fiscal years, the Association accrued estimated penalties of \$810,354 as a result of the program not meeting certain material collection targets pursuant to the Regulation regarding the recycling and recovery of products by businesses. On 30 June 2022, the government of Quebec amended the Regulation and as such, the penalties accumulated in previous years have been cancelled. Due to this, during the 2022 fiscal year the Association reversed the \$810,354 of penalties previously accrued in the financial statements, which was recorded as a reduction in program administration expenses, and has not accrued any estimated penalties for the 2022 fiscal year.

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

- b) Pursuant to the Surplus Fund Transfer Addendum (Note 13), the Association established a restricted reserve fund of \$765,500 from the Association's existing assets excluding the surplus funds received as part of the Fee Reduction Campaign. The purpose of the restricted reserve fund was to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 September 2021. In the event that there was insufficient funding in the restricted reserve fund to cover the expenses during a transitional delay, the Association was required to fund any expenses in excess of the restricted reserve fund from its own assets. During the year, the Ontario MHSW program has been formally terminated and the funds have been released and transferred into the Association's unrestricted net assets.

11. Commitments

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

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

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

2024	\$ 139,461
2025	220,799
2026	198,037
2027	149,737
2028	117,609
Thereafter	<u>256,084</u>
	<u>\$ 1,081,727</u>

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

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 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 2023, \$786,948 of loans have been disbursed from the pool of available funds (Note 4) and \$413,573 of loans have been forgiven. During the year, the Association transferred the remaining undisbursed amount available to be loaned of \$748,052 to internally restricted net assets.
- (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. During the year, the Association transferred the remaining undisbursed amount available to be loaned of \$1,000,000 to internally restricted net assets.
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,041,533 (2022 - \$627,275) which will be incurred during 2024.

12. Externally restricted net assets

Externally restricted net assets is comprised of the following amounts:

	2023	2022
Quebec Recycfluo Program Reserve	\$ 2,012,131	\$ 1,386,372
Ontario Fee Reduction Reserve (Note 10(b))	-	765,500
	\$ 2,012,131	\$ 2,151,872

Pursuant to the agreement between the Association and Societe Quebecoise de recuperation et de recyclage, the Association is required to maintain a reserve fund equal to a minimum of six months and a maximum of twelve months of program operating expenses. The purpose of the reserve fund is to cover the expenses during a potential wind down of the program. During the year, the Association transferred \$558,226 from unrestricted net assets to the externally restricted net assets related to the Quebec Recycfluo Program Reserve. Additionally, interest income of \$67,533 (2022 - \$23,278) was transferred from unrestricted net assets to the Quebec Recycfluo Program Reserve resulting in a total fund transfer of \$625,759.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

13. Ontario Fee Reduction Campaign

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

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

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

For the year ended 31 December 2023, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$639,974 (2022 - \$676,667). During the year, the board of directors approved the termination of the Ontario Solvent fee reduction program effective from the October 2023 reporting period.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

14. Financial instruments

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 31 December 2023.

(a) Credit risk

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

(b) Liquidity risk

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

(c) Market risk

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

(d) Currency risk

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

Certain assets and liabilities are exposed to foreign exchange fluctuations due to transactions denominated in foreign currency. As at 31 December 2023, cash and accounts receivable of \$271,087 USD and \$154,360 USD (2022 - \$201,114 USD and \$164,974 USD) respectively and accounts payable and accrued liabilities of \$Nil USD (2022 - \$12,275 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 2023

14. Financial instruments - Continued

(e) Interest rate risk

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

(f) Other price risk

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

15. Controlled organization

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

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

PCA PSI 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 2023 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.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

15. Controlled organization - Continued

PCA PSI

	31 December 2023	31 December 2022
	(unaudited)	
Financial Position		
Total assets	\$ 3,412,261	\$ 4,866,224
Total liabilities	437,819	1,308,165
Total net assets	2,974,442	3,558,059
	\$ 3,412,261	\$ 4,866,224
	(unaudited)	
Results of Operations		
Total revenue	\$ 2,321,228	\$ 3,393,312
Total expenses	2,831,551	2,333,196
(Deficiency) excess of revenues over expenses	\$ (510,323)	\$ 1,060,116
	(unaudited)	
Cash Flows		
Cash (used in) provided by operating activities	\$ (1,347,453)	\$ 2,121,950
Increase (decrease) in cash	\$ (1,347,453)	\$ 2,121,950

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

16. Related party transactions

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

Included in accounts receivable is \$22,019 (2022 - \$29,779) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2024 fiscal year.

Included in revenues is \$230,061 (2022 - \$270,090) charged to PCA PSI for administrative expenses.

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

17. Revenue

	<u>2023</u>	<u>2022</u>
Environmental Handling Fees	\$ 40,216,607	\$ 38,323,036
Other	<u>1,565,044</u>	<u>1,618,209</u>
	<u>\$ 41,781,651</u>	<u>\$ 39,941,245</u>

18. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2023 financial statements.

Appendix E: 2023 Non-Financial Audit Report

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

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2023

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 Climate Change Strategy for the year ended 31 December 2023:

- Section 4 - Collection Systems and Facilities 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 – 2022 Reporting Year dated November 2022, 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 – 2022 Reporting Year dated November 2022, 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 2023 presents fairly in accordance with the evaluation criteria listed in Appendix 1, in all material respects:

- The location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation;
- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- The description of how total amounts of the producer’s product sold and collected, and the recovery rate has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- The description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Emphasis of Matter

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

1. The Selected Information in Section 6 - Pollution Prevention Hierarchy and Product/Component Management includes information related to the disposition of hazardous waste. The product management of hazardous waste is a multi-step process and shipments are tracked on government manifests. Shipments to the primary processor do not indicate the final treatment of products as this takes place at a secondary processor. Materials are comingled at the primary processor before being shipped to a secondary processor. Sample hazardous waste manifests indicating the expected disposition of products for shipments from the primary to secondary processors were obtained from 1 of the 4 hazardous waste primary processors. 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.

2. The Selected Information included in Section 7 specifically relating to Product Sold is based on self-reported member data. During the 2023 fiscal year, the Association performed internal member audits of 7 of the 167 members of the program and as such, the product sold data presented is subject to uncertainty.
3. The Selected Information in Section 6 – Pollution Prevention Hierarchy and Product/Component Management includes the percentage of water-based paint stockpiled during 2021 and 2022 due to production issues with the downstream processor. These program materials had not been processed as of 31 December 2023.

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.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
27 June 2024

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4 - Collection Systems and Facilities Information for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Total number of collection facilities – 228	Table 1: Paint and HHW Contracted Collection Sites, 2022 and 2023; and: Appendix A: Collection Site List by Regional District (as of December 31, 2023)
Change in number of collection facilities during 2023 – 1 opened, 8 closed.	
“As of December 31, 2023, Product Care contracted with 228 permanent collection sites in British Columbia...”	
“In 2023, one new paint site opened...”	
“However, six paint-only sites and two HHW sites closed...”	
“This resulted in a net decrease of five paint-only sites and two HHW sites for the year.”	

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

- “Collection facilities” are depots that have a signed contract with the Association for the collection of program materials during the reporting period: 1 January – 31 December 2023, 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

<p>Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed</p> <p>“Product Care endeavours to manage collected products in accordance with the pollution prevention hierarchy. This section details the measures that Product Care follows with respect to each product category based on information provided by downstream processors, where available.”</p> <p>“The information detailed in this section was verified based on processor questionnaires or site visits of the various processors and the review of final disposition as indicated on hazardous waste manifests as applicable. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies.”</p> <p>“Shipment records evidencing the management of Program Product may include certificates of disposal, bills of lading or processor invoices and the review of final disposition as indicated on hazardous waste manifests, as applicable. Shipment records evidencing the management of metal and plastic containers may include bills of lading, scale tickets or processor invoices.”</p>	
<p>Material: All Paint Excluding Aerosol (Paint Reuse Program)</p> <p>“Reusable paint is given away at no charge through the PaintShare Program to members of the public and non-profit organizations to be used for its originally intended purpose.”</p> <p>“Based on monthly reports provided by collection sites, approximately 1.6% of the total volume of paint processed in 2023 was reused through the PaintShare program, up from 1.4% in 2022.”</p>	
<p>Material: Water-based (Latex) Paint (Excluding Paint Reuse)</p> <p>End fate: Recycling – 61.4%, Energy Recovery – 38.6%</p>	<p>Table 7: Program Product End Fate 2023</p>
<p>“Product Care utilizes several options for water-based (latex) paint recycling. High-grade recyclable water-based paint is reprocessed into paint and coatings products. The lower grade recyclable paint (i.e., paint that is not suitable for paint-to-paint recycling) is used as a raw material in the manufacturing of concrete products (blocks, barriers, and Portland cement).”</p> <p>“In the 2022 annual report, Product Care reported that a portion of the 2021 (11.2%) and 2022 (16.7%) low-quality water-based paint was placed temporarily in storage due to production issues with the downstream cement manufacturer that was previously used for processing the material. These issues were supposed to be resolved in 2023 but have lingered on, as a result, the 2021 and 2022 inventory of lower-grade water-based paint continues to be in temporary storage, waiting for the downstream cement manufacturer to resume processing. Processing of the stored material is expected to begin in 2024.”</p> <p>“According to shipment records, 38.6% of the water-based paint sent to downstream processors was used as energy recovery in 2023.”</p>	
<p>Material: Solvent-based (Alkyd) Paint (Excluding Paint Reuse)</p> <p>End fate: Energy recovery – 100%</p>	<p>Table 7: Program Product End Fate 2023</p>

<p>“According to shipment records, 100% of the solvent based paint and aerosol paint shipped to downstream processors from the consolidation facility in 2023 went to hazardous waste management companies who then sent the paint to permitted/licensed facilities to be used for alternative energy recovery.”</p>	
<p>Material: Flammable Liquids End Fate: Energy recovery – 100%</p>	Table 7: Program Product End Fate 2023
<p>“According to shipment records, 100% of the flammable liquids shipped from the consolidation facility to downstream processors in 2023 went to a hazardous waste management company who then sent them to permitted/licensed facilities to be used for alternative energy recovery.”</p>	
<p>Material: Pesticides End Fate: Incineration – 100%</p>	Table 7: Program Product End Fate 2023
<p>“According to shipment records, 100% of pesticide products shipped from the consolidation facility to downstream processors in 2023 went to a hazardous waste management company who then sent them to permitted/licensed facilities for incineration.”</p>	
<p>Material: Gasoline End Fate: Energy recovery – 100%</p>	Table 7: Program Product End Fate 2023
<p>“According to shipment records, 100% of the gasoline shipped from the consolidation facility to downstream processors in 2023 went to a hazardous waste management company who then sent the gasoline to permitted/licensed facilities to be used for alternative energy recovery.”</p>	
<p>Material: Metal Containers End fate: Recycling – 100%</p>	Table 7: Program Product End Fate 2023
<p>“Based on shipment records from the consolidation facility, 100% of metal containers processed by the Program in 2023 from paint (including aerosols), pesticides, flammable liquids and gasoline were sent for metal recycling.”</p>	
<p>Material: #2 Plastic Containers (paint) End fate: Recycling – 96% Energy Recovery – 4%</p>	Table 7: Program Product End Fate 2023
<p>Material: #2 Plastic Containers (gasoline) End fate: Recycling – 100%</p>	Table 7: Program Product End Fate 2023
<p>Material: Plastic Pesticide Containers End fate: Recycling – 100%</p>	Table 7: Program Product End Fate 2023
<p>Material: Plastic Flammable Liquids Containers End fate: Recycling – 100%</p>	Table 7: Program Product End Fate 2023

<p>“According to shipment records, 100% of #2 HDPE plastic gasoline containers shipped from the consolidation facility to downstream processors were recycled in 2023. Shipment records also confirm 100% of plastic containers from flammable liquids and pesticides were sent for plastics recycling. 96% of 5-gallon size #2 HDPE plastic paint containers shipped from the consolidation facility to downstream processors were recycled and the remaining 4% of the 5-gallon #2 HDPE plastic paint containers (pail lids which consist of mixed types of plastics) were sent to energy recovery as an alternative energy source in licensed incinerators, as demonstrated by shipment records.”</p>	
<p>Material: #5 Plastic Containers End Fate: Energy recovery – 100%</p>	<p>Table 7: Program Product End Fate 2023</p>
<p>“Based on shipping records to processors, the Program managed 100% of plastic (polypropylene #5) one US gallon size paint cans through energy recovery.”</p>	

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 1 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 2015 and 2016 and subsequent site inspections are performed on a rotating five-year schedule.

Product sold and collected and recovery rate

<p>Specific disclosures in the annual stewardship report from Section 7 - Product Sold and Collected and Recovery Rate for which evaluation criteria were developed</p>	
<p>Disclosure per Annual Report</p>	<p>Reference</p>
<p>Product Collected Paint (non-aerosol) collected – 2,731,887 Litres Paint (aerosol) collected – 41,702 Litres</p>	<p>Table 9: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2023)</p>

<p>Flammable Liquids/Gasoline collected – 138,570 Litres</p> <p>Pesticides collected – 15,697 Litres</p>	
<p>“Paint residual recovery volume was calculated using a conversion factor of 108.4 litres per tubskid, based on the average volume generated per tubskid over the full year 2023.”</p> <p>“The volume of paint aerosol residual recovery for 2023 was estimated using a conversion factor of 30.5 litres per tubskid, based on the average volume generated per tubskid that was processed throughout the year. Due to the aerosol processing equipment not operating in both 2022 and 2023, 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 2023 has been estimated using the actual number of tubskids collected and the 2021 aerosol conversion rate of 30.5 litres. Based on historical data, Product Care believes the 2021 conversion rate provides a reasonable estimate.”</p> <p>“Flammable Liquids/Gasoline residual recovery volume was calculated using a conversion factor of 130.9 litres per tubskid, based on the average volume generated per tubskid over the full year 2023. This does not include volume from flammable or pesticide aerosols.”</p> <p>“Pesticide residual recovery volume was calculated using a conversion factor of 124.3 litres per tubskid, based on the average volume generated per tubskid that was processed over the full year of 2023.”</p>	
<p>Product Sold</p> <p>Paint sold – 28,877,744 Litres</p> <p>Flammable Liquids/Gasoline sold – 2,469,053 Litres</p> <p>Pesticides sold – 146,166 Litres</p>	<p>Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2023)</p>
<p>“Regarding gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore, sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category. Gasoline collected volumes are included in the residual recovery volumes for flammable liquids, as gasoline and other flammable liquids are processed together and therefore indistinguishable.”</p> <p>“Volumes reported as “Sales (litres)” are estimated by converting units reported to Product Care by its members according to the typical container volume for each container size category.”</p>	
<p>Recovery Rate</p> <p>Recovery rate Paint – 9.6%</p> <p>Recovery rate Flammable Liquids/Gasoline – 5.6%</p> <p>Recovery rate Pesticides – 10.7%</p>	<p>Table 11 – Approximate Sales, Collections (CCV), Residual Recovery Volume and Recovery Rates of Paint (including aerosols), Flammable Liquids and Pesticides (2023)</p>

The following evaluation criteria were applied to the assessment of the description of how total amounts of the producer’s product sold and collected and, if applicable, the producer’s recovery rate has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation:

Product Collected

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- Each shipment of product collected is supported by documentation indicating the total units collected and the type of program materials collected which has been agreed upon by the shipper, receiver and carrier.
- The calculation of total litres of program materials collected is based on total units collected and converted to litres using the standard volume of containers used to collect the materials and the average litres of program materials collected from each container.

Product Sold

- The Association maintains a listing of product sold by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- The units of product sold per program category have been recalculated using the data included in the Association’s audited financial statements. Data not included in the audited financial statements has been agreed to supporting documents and recalculated.
- The calculation of total litres of program material sold is based on total units sold converted to litres based on the average volume of the most popular container sizes sold as provided by the Association’s members.
- Units sold are determined based on self-reporting by each member of the Program. A key source of information in determining the accuracy of units sold and reported to the Program by members is the internal audit process carried out on sales data reported by individual members. The Association has performed 7 internal audits of its 167 members’ sales data for the 2023 fiscal year.

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	
<p>Target – Maintain a minimum of 219 collection sites 2023 Assertion – Target exceeded: 228 collection sites</p> <p>Target – Recycle a minimum of 75% of water-based (latex) paint 2023 Assertion – Target not met: 61.4% of water-based paint was recycled</p> <p>Target – 100% of solvent-based (alkyd) paint sent to energy recovery 2023 Assertion – Target met: 100% of solvent-based paint was sent to energy recovery</p> <p>Target – Strive for 100% recycling of metal & HDPE (#2) paint containers 2023 Assertion – Target not met: 100% of metal paint containers recycled; 96% of #2 plastic paint containers were recycled</p>	<p>Table 13 – Key Performance Measures</p>

<p>Target – 100% of polypropylene (#5) paint containers sent to energy recovery 2023 Assertion – Target met: 100% of #5 plastic (polypropylene) containers were used as an alternative energy source</p> <p>Target – 100% of flammable liquids sent to energy recovery 2023 Assertion – Target met: 100% of flammable liquids were sent to energy recovery as an alternative energy source</p> <p>Target – Strive for 100% recycling of flammable liquid containers 2023 Assertion – Target met: 100% of flammable liquid containers were recycled</p> <p>Target – 100% of pesticides sent for incineration 2023 Assertion – Target met: 100% of pesticides were sent for incineration</p> <p>Target – Strive for 100% recycling of metal & plastic pesticide containers 2023 Assertion – Target met: 100% of metal & plastic pesticide containers were recycled</p> <p>Target – 100% of gasoline sent to energy recovery 2023 Assertion – Target met: 100% of gasoline liquids were sent for energy recovery as an alternative energy source</p> <p>Target – Strive for 100% recycling of gasoline containers 2023 Assertion – Target met: 100% of gasoline containers were recycled</p>	
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The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation:

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