

2023 ANNUAL REPORT

Submitted on April 30, 2024

Newfoundland and Labrador Paint Program

Submitted by:



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1 About Product Care

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

Product Care has an approved paint stewardship plan with Multi-Materials Stewardship Board (MMSB) under the *Newfoundland and Labrador Waste Management Regulations, 2003 as amended by Regulation 100/10 (O.C. 2010-290)* (“Regulation”) enacted pursuant to the *Environmental Protection Act* (O.C. 2003-226). The Newfoundland and Labrador Paint Recycling Program (“Program”) began in April 2012. Revisions to the original program plan covering 2012-2015 were approved by MMSB on November 1, 2018. The revised program plan covers the period December 1, 2018 – November 30, 2023 (“2018-2023 Program Plan”). A revised program plan (2024-2029) was submitted to MMSB for approval and is presently under review.

Product Care’s members are the “brand owners” (manufacturers, brand owner, and distributors) obligated by the Regulation under the category of architectural paint.

1.1 Reporting Period

This report covers the 2023 calendar year (January 1 to December 31, 2023). All content has been prepared in accordance with section 31.12 of the Regulation.

1.2 Program Summary

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

This annual report addresses the performance of the Program in 2023.

Table 1 summarizes the Program’s performance against regulatory requirements and commitments made in the 2018-2023 Program Plan.

Table 1 Summary of Key Performance Indicators

Commitments & Requirements	2023 Performance
Achieve at least a 70% reuse rate	Reuse rate of 75.1% was achieved.
The Program will maintain permanent collection sites in or near the 17 prescribed communities	<ul style="list-style-type: none"> 21 permanent collection sites were operating in 17 prescribed communities.
Maintain collection service in additional 31 target communities	<p>Of the additional 31 targeted communities,</p> <ul style="list-style-type: none"> 16 communities had a total of 19 permanent collection sites. 4 communities hosted events in 2023 (Botwood, L'Anse au Loup, Bonavista, Milltown). 5 communities are serviced by biennial events scheduled for 2024: La Scie, Robert's Arm, Hopedale, Charlottetown, and St. Lewis. 4 communities, Mary's Harbour, Cartwright, Port Hope Simpson, and Rigolet, were in transition from collection events to permanent collection sites, with service set to commence in 2024 (see Section 3.2.2). 2 communities (Gambo and New Wes Valley) were gap communities in 2023 (see Section 3.2.2).
Average 0.25% annual increase per year from the 2016 baseline (4.7%), resulting in a 6.2% annual recovery rate by 2023	The Program achieved a recovery rate of 6.1% in 2023.

2 Brand Owner Information

As of December 31st, 2023, 67 Brand Owners were registered under the Program (see APPENDIX 1 – Brand Owners for a complete list). Program members reported the sale of approximately 3,109,990 litres (L)¹ of paint in Newfoundland and Labrador for the reporting period. “Paint” is defined by the Regulation as *“a tinted or untinted water-based, oil or solvent-based architectural coating used for a commercial or household purpose, and includes stain and the coating's container,”* or *“a coloured or clear paint or stain sold in an aerosol container and includes the paint's or stain's container, but does not include coatings intended for marine antifouling or industrial applications...”*. A detailed list of products accepted by the Program can be found on Product Care's website (www.productcare.org).

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

3 Collection

In accordance with section 31.12(a,f), this section provides a summary of the total amount of waste paint collected in the province in 2023 and the location of all collection facilities for waste paint.

3.1 Total Amount of Post-Consumer Paint Collected

Table 2 shows the total amount of post-consumer paint collected by the Program for the reporting period. Table 3 provides volumes collected by collection site type.

Table 2 Total Amount of Post -Consumer Paint Collected

	Number of Paint Tubskids ²	Number of Aerosol Drums ³	Residual Paint Volume (L) ⁴	Residual Aerosol Paint Volume (L) ⁵	Paint Share Volume (L)	Total Residual Paint Volume (L)
Amount Collected	1,222	16	184,438	86	4,346	188,870

Table 3 Percentage of Post-Consumer Paint Collected by Collection Site Type in 2023

Type of Collection Site	% of Collection
Green Depot	24.6%
Retailer	21.2%
Collection Events	5.6%
Local Government Waste Facilities	48.6%
Total	100%

Table 4 provides the approximate number of litres of paint sold into the province, the amount recovered (collected) and the Program’s recovery rate, calculated based on the volume of paint collected as a function of volume of paint sold in the Province in 2023. The recovery rate fluctuates annually due to a range of internal and external factors.

² Tubskid dimensions (42" x 42" x 48") with a nominal capacity of 108 one-gallon paint containers. Tubskids are collected in depots and unpacked into boxes. The actual number of paint containers per tubskid varies depending on the mix of paint container sizes, ranging from 250ml – 18.9L capacity.

³ Each drum holds approximately 175 aerosol containers.

⁴ To determine the residual volume of paint collected from tubskids, the number of tubskids collected is multiplied by a conversion rate of 150.9 L per tubskid. This conversion rate is derived by dividing the total residual paint extracted, which includes both water-based and solvent-based paints, by the number of boxes processed in the same year. The resulting figure is then converted to tubskids using the ratio of tubskids packed into boxes. Solvent-based paint that was not processed in 2022 was processed in 2023, resulting in higher residual paint volumes (see Section 3.1.1).

⁵ Based on a conversion rate of 5.25L per drum.

Table 4 2023 NL Paint Sales, Residual Recovery Volume and Recovery Rate

	Total
Sales (litres)	3,109,990
Residual Recovery Volume (litres collected)	188,870
Recovery Rate	6.1% ⁶

3.1.1 2022 Recovery Rate

In the 2022 Annual Report, Product Care reported a recovery rate of 3.9%. This figure was calculated using limited actual processed and estimations of solvent-based paint residual volume due to the temporary storage of solvent-based paint in 2022. Product Care is restating the 2022 solvent-based residual volume to reflect the actual residual volumes of solvent-based paint for 2022 as opposed to using estimations. The revised residual volume for 2022 is 126,797 L, and the restated recovery rate is 3.7%. In future reports, Product Care will use actual residual volumes from processing to minimize the need for estimation.

3.2 Collection Network

The Program's collection network is comprised of permanent collection sites and collection events. The Program is required to have one permanent collection site in 17 prescribed communities, with St. John's having a minimum of 3 permanent collection sites, totaling 19 permanent sites. It is also required to have either a permanent collection site or a collection event in 31 additional communities.

As of December 31, 2023, the Program's collection network included 53 permanent collection sites. A complete list of permanent collection sites and collection events, including volumes collected by location can be found in APPENDIX 2 – Collection Network.

3.2.1 Prescribed Communities

The Program Plan commits to maintaining permanent collection sites in 17 prescribed communities identified by MMSB. The Program maintained 21 permanent collection sites in all 17 prescribed communities, including four in St. John's.

3.2.2 Additional Communities

In addition, the Program commits to providing collection services (permanent sites or collection events) in or near 31 additional communities.

Of the 31 additional communities, 16 communities had a total of 19 permanent collection sites. One of these communities, Dunville, was serviced by two permanent collection sites established in the neighbouring community of Placentia. Rocky Harbour, which has a permanent site, also held an event.

Of the 31 additional communities, 12 (including Rocky Harbour and Pasadena which have permanent sites) were scheduled to be serviced through biennial collection events as previously approved by the

⁶ See section 3.1.1.

Program’s Advisory Committee and MMSB, see Table 5. Of these, 5 communities (La Scie, Robert’s Arm, Hopedale, Charlottetown, and St. Lewis) held events in 2022 and are scheduled for events in 2024. The remaining 5 communities (Bonavista, St. Albans/Milltown, Rigolet, Mary’s Harbour, and Port Hope Simpson) were scheduled to be serviced in 2023. Of these 5 communities, 2 (Bonavista and Milltown) held events in 2023 and 3 (Mary’s Harbour, Port Hope Simpson and Rigolet) were in the midst of establishing and transitioning from collections events to permanent collection sites. Collection site contracts were in place with expected permanent collection services to commence in 2024. *Table 5* shows the volumes collected through the bi-annual events.

In addition, 2 communities hosted events in 2023 (Botwood, L’Anse au Loup) and 1 community, Cartwright, was the midst of establishing and transitioning from collection events to a permanent collections site. Collection site contracts were in place with expected permanent collection services to commence in 2024.

There were 2 communities that were previously serviced through collection events (Gambo and New Wes Valley), that did not have a collection event due to the collection event host no longer wanting to host the event. The Program will focus on providing service in these 2 communities in 2024.

Table 5 Tubskids Collected at Product Care Collection Bi-annual Events in 2019-2023

	Waste Management Region	Community	Tubskids Collected ⁷				
			2019	2020	2021	2022	2023 ⁸
1.	Discovery Region	Bonavista	2		3		3
2.	Coast of Bays Region	St. Albans/Milltown			3		2
3.	Baie Verte-Green Bay Region	La Scie		1		0	
4.		Robert’s Arm		0		1	
5.	Western Region	Pasadena	11	15	10	9	
6.		Rocky Harbour	5	5	7	6	6
7.	Northern Labrador Region	Hopedale		0		1	
8.		Rigolet	0		2		
9.	Southern Labrador Region	Charlottetown		1		1	
10.		Mary’s Harbour	1		1		
11.		Port Hope Simpson	2	1	2		
12.		St. Lewis		0		0	
Total			21	23	28	18	11

⁷ Events reporting zero tubskids generally collected less than 15 cans of paint.

⁸ Mary’s Harbour, Port Hope Simpson and Rigolet were in the midst of transitioning to permanent collection sites. See Section 3.2.2.

See APPENDIX 2 – Collection Network for a complete list of permanent collection sites and collection events held across the province in 2023.

3.2.3 Collection Services in Communities Beyond Prescribed and Additional Communities

The Program also provided collection services via permanent collection sites in 14 communities outside of the prescribed and additional communities. These 14 communities are identified as “Other – Beyond Requirements” in APPENDIX 2 – Collection Network.

3.2.4 Eastern Regional Service Board (ERSB) - Led Collection Events

The Program also participated in collection events in 16 additional communities conducted by the Eastern Regional Service Board (ERSB) as part of their Household Hazardous Waste (HHW) program (see Table 6). The Program provided transportation and processing services for these events, which collected 36 tubskids in total.

Table 6 ERSB-Led Collection Events

	Community Serviced	Event Date
1.	Admirals Beach	June 3, 2023
2.	Carbonear (Civic Center)	June 3, 2023
3.	Colinet Feremuse	June 3, 2023
4.	Bay De Verde	June 17, 2023
5.	Chance Cove	June 17, 2023
6.	Colliers	June 17, 2023
7.	Come By Chance	June 17, 2023
8.	Hant’s Harbour	June 17, 2023
9.	Heart’s Delight/ Islington	June 17, 2023
10.	LSD of Random East (located in Hickman's Harbour)	June 17, 2023
11.	LSD of Smith Sound (located in Harcourt)	June 17, 2023
12.	Bay De Grave	September 16, 2023
13.	Fox Harbour	September 16, 2023
14.	Long Harbour-Mt. Arlington Heights	September 16, 2023
15.	South Dildo	September 16, 2023
16.	Southern Harbour	September 16, 2023

3.3 Collection Site Visits

As part of the management of the collection network, Program representatives visit collection sites to provide in-person support, deliver informational brochures and provide training about program requirements. In 2023, Product Care visited a total of 19 collection sites in the western and central regions of the island.

4 Processing

In accordance with section 31.12(b,c,d,e,g) of the Regulation, this section of the report sets out:

- i. The total amount of waste paint processed or in storage;
- ii. The percentage of waste paint collected that was reused, recycled, contained, or otherwise treated;
- iii. A description of the types of processes utilized to reuse, recycle, contain, or otherwise treat or dispose of waste paint;
- iv. A description of efforts to redesign paint products to improve reusability and recyclability; and
- v. The location of processing or containment facilities for waste paint.

4.1 Post-Consumer Paint Processed

Paint collected by the Program was received from collection sites and collection events and consolidated into boxes at the hauler's warehouse. Boxes of paint were then shipped to the Program's paint processor's facilities, Laurentide Resources Atlantic Inc., in Richibucto, New Brunswick, or Victoriaville, Quebec. Paint aerosols were sent to GFL Environmental's facilities in Saint John's or Foxtrap, Newfoundland for processing and energy recovery.

In 2023, a total of 742 boxes of post-consumer paint were shipped for processing, and 681 boxes were processed, including carryover volumes from 2022 (see Table 7).

Table 7 Total Amount of Post-Consumer Paint Processed in 2023

	Number of boxes	Number of Aerosol Drums ⁹	Residual Paint Volume (L) ¹⁰	Residual Aerosol Paint Volume (L)	Total Residual Paint Volume ¹¹ (L)
Volume Processed	681	36	150,532	191	150,723

⁹ Each drum holds approximately 175 aerosol containers. Based on a rounded conversion of rate of 5.25 per drum.

¹⁰ Actual volume of residual paint recovered from processed boxes, including both water-based and solvent-based paint. Solvent-based paint that was not processed in 2022 was processed in 2023, resulting in higher residual paint (see section 3.1.1).

¹¹ Total residual paint volume does not include PaintShare volumes.

4.2 Percentage of Post-Consumer Paint by Disposal Method

Table 8 shows the breakdown of waste paint management by disposition.

Table 8 Percentage of Waste Paint by Management Method in 2023¹²

Management	Volume (litres)	Percentage
Reuse - Paint Reuse Program	4,346	2.8%
Reuse - Paint Recycling	112,126	72.3%
Energy Recovery	10,102	6.5%
Landfill	28,495	18.3%
Incineration	0	0.0%
Total¹³	155,069	100%

4.3 Metal and Plastic Containers Collected and Processed

Table 9 lists the amount of metal and plastic containers collected and recycled in 2023.

Table 9 Metal and Plastic Containers Collected and Recycled in 2023

Container Type	Collected (tonnes)	Recycled (tonnes)
Metal	39.3 ¹⁴	39.3
Plastic (HDPE 2)	1.2	1.2
Plastic (polypropylene)	13.9	13.9

Metal containers (paint containers and paint aerosol containers) were sent to scrap metal recyclers, comingled, and processed with various other metal products. The processed scrap metals are then sold as a commodity and eventually end up being recycled at a smelter. For plastic containers, the standard process is for the primary processor to bale the empty plastic paint containers and send them for recycling to secondary processors. Table 10 lists the metal and plastic empty container processors and their management processes.

¹² See footnote 10.

¹³ The values shown do not add up to the total value due to rounding.

¹⁴ Metal weight for aerosol paint cans is calculated using a conversion factor of 35.5 kg per aerosol drum.

Table 10 List of Metal and Plastic Container Processors

Processors	Location	Management Process
DR Metal Recycling	New Brunswick	Metal Recycling: Metal Containers are processed with other scrap metal and sold as a metal commodity.
Copal Metal	Quebec	
Sustane Tech	Nova Scotia	Plastic Recycling: Plastic containers are converted into kerosene and diesel.
EverestPlastik	New Brunswick	Plastic Recycling: Plastic containers are pelletized and processed for use as raw material for plastic manufacturing.
RPM Eco	New Brunswick	
Covanta Holdings (test load) ¹⁵	Quebec	Energy Recovery: Plastic containers are processed for use as an alternative fuel (energy recovery).

In the 2022 Annual Report, Product Care reported that a total of 32.6 tonnes of empty plastic (polypropylene) containers and 1.4 tonnes of empty plastic (HDPE 2) containers were placed in temporary storage during 2021 and 2022, due to challenges with downstream recyclers and market conditions. Prior to 2021, the Program did not have challenges with recycling plastic containers. Product Care endeavored to find recycling options for these plastic containers. In 2023, Product Care successfully found and cultivated recycling and energy recovery solutions for plastic containers, allowing the plastics generated in 2023 and the previously temporarily stored plastics inventory to be completely processed.

4.4 Management Methods

The following section describes each method the Program used to reuse, recycle, or otherwise treat or dispose of post-consumer paint.

4.4.1 Reuse (PaintShare Program)

The PaintShare Program makes better quality returned paint available to the public free of charge at participating collection sites. The collection sites record and report the number of containers given away. This is a highly efficient way to achieve reuse as the paint does not require transportation and reprocessing. The quantity of paint given away is dependent on consumer needs and the quality and type

¹⁵ One test load from the 2021/2022 material was used to determine the viability of plastic containers to be used as energy recovery.

of paint available. It's also important to note that the growing adoption of tools that help consumers accurately gauge the amount of paint they need for a project reduces the likelihood of excessive paint purchases and needing to be disposed. Additionally, the rise of social media sharing platforms has fostered a culture of community sharing, including the redistribution of leftover paint. It is recognized that this community sharing occurs outside of the PaintShare Program and volumes are not accounted for in the PaintShare volumes.

An estimated 4,346 L of paint were given away to consumers through the PaintShare Program in 2023. Reuse volumes are estimated by assuming that each container is 75% full on average.

4.4.2 Recycling

At the Laurentide Re-resources processing facilities in Richibucto, paint containers were removed from the collection bins, inspected, opened, sorted by type, colour, and quality, and bulked into shipping containers according to management options.

Table 11 provides the quantities of water-based paint and solvent-based paint reprocessed and recycled into paint. The diminishing market for solvent-based paint has made it increasingly difficult to recycle. Consequently, while a limited amount of solvent-based paint continues to be recycled, a large portion of the volume is sent for energy recovery.

Table 11 Type and Quantity of Paint Recycled in 2023

Type	Litres	Percentage of Paint Recycled
Water-based paint	94,998	85%
Solvent-based paint	17,128 ¹⁶	15%
Total	112,126	100%

The Regulation requires 70% of paint collected be “reused”, where reuse is defined as a combination of both reused (PaintShare Program) and recycled paint. In 2023, the Program surpassed its target, achieving an 72.3% reuse rate (see Table 8 above).

4.4.3 Energy Recovery

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

¹⁶ Solvent-based paint that was not processed in 2022 was processed in 2023, resulting in higher residual paint volumes (see Section 3.1.1).

Due to their high solvent content, solvent-based paints are suitable for energy recovery. Through fuel blending, solvent-based paint collected by the Program that is not suitable for paint recycling is used as an alternative energy source in applications such as permitted incinerators. During the reporting period, 10,102 L of solvent-based paint and paint from paint aerosols processed were blended with other fuels and utilized for energy value at licensed facilities.

4.4.4 Landfill

The sorting and bulking of water-based paint by Laurentide generated 28,495 L of non-recyclable water-based paint, which were solidified and disposed of at a landfill.

4.4.5 Incineration

Incineration is typically utilized when solvent-based paint is contaminated with PCBs and therefore not suitable for energy recovery. During the reporting period, no material was contaminated with PCB, and hence, there was no material sent for incineration.

4.5 Design for Environment

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.

4.6 Processing and Containment Facilities

Table 12 provides all the processing and containment facilities used by the Program, in accordance with section 31.12 (g).

Table 12 Processing & Containment Facilities

Facility	Facility Type
Hebert's Recycling Inc. 14 Clyde Avenue, Mount Pearl, NL A1N 4S1	Containment Facility
Laurentide Re-sources Atlantic Inc. 9322 Rue Main Richibucto, NB E4W 4C7	Processing Facility
Société Laurentide Inc. 345 Bulstrode Street Victoriaville, QC G6T 1P7	Processing Facility
GFL Environmental 349 Incinerator Rd, St. John's, NL A1H 0B4	Processing Facility

5 Promotion and Education

In accordance with section 31.12(h) of the Regulation, this section details the types of consumer information, educational materials and strategies adopted in 2023 to promote the Program.

In 2023, Product Care implemented several strategies and tactics to raise consumer awareness of the Program. The following section provides details regarding communications and public education efforts for the Program in 2023.

5.1 Consumer Awareness

In fall 2022, an online survey was conducted among residents of Newfoundland and Labrador, representing the province's adult population. The survey found that 76% of residents who purchased paint are aware that they can recycle it within the province—an increase from 74% in 2021. Additionally, the survey revealed that 70% of Newfoundlanders store their paint for later use. This insight was leveraged in several of our 2023 communication initiatives to educate consumers on proper leftover paint storage and handling. For efficiency and consistency purposes, Product Care has aligned the Newfoundland and Labrador survey to coincide with its' other programs. The next survey is scheduled for 2024.

5.2 Stakeholder Engagement

In 2023, the Program participated in relevant community events. Community events serve as platforms to connect with other stewards, producers, municipal authorities, and the public, fostering the exchange of insights and the formation of strategic partnerships. Product Care continued to actively participate in key discussions, reaffirming our commitment to drive positive change and minimize environmental impact.

- MMSB Regional Waste Management Forum (March 2023): Attended by representatives from the waste management regions, government departments, and other steward agencies.
- Materials Recovery Facility Public Open House - Robin Hood Bay (October 2023): Product Care shared information about the Program's collection site network and the PaintShare Program.

5.3 Website

The Product Care website includes the following content for the Newfoundland and Labrador Paint Recycling Program, which is one of the commitments in the Program Plan:

- Recycling locator (a map displaying collection sites and drop-off events) (see APPENDIX 3 – Collection Site Locator)
- Collection site hours and operations.
- Accepted and not accepted products.
- Program member support section with news and updates.
- Consumer videos showing the product management approach for paint.

- Other information (e.g. a description of the PaintShare Program, frequently asked questions, information about buying and storing paint).

In 2023, ProductCare.org had an estimated of 547,411 sessions of which 32,007 were from Newfoundland and Labrador.

5.4 Blog post

Product Care effectively communicated the importance of responsible paint usage and disposal under the "BUD" principle through a [blog post](#) targeting users in Newfoundland and Labrador. The BUD principle is based on an acronym for:

Buy no more than you need.

Use all that you buy.

Dispose of leftovers safely.

By highlighting the benefits of mindful consumption and proper disposal practices, we empowered our audience to make environmentally conscious choices. In addition, by educating them on the importance of the BUD principle, we helped foster a culture of sustainability and environmental stewardship within the community.

5.5 Program Hotline

Product Care continued to operate a toll-free consumer "hotline" to obtain Program information.

5.6 Television

Television commercials aired on CBC – CBNT and CJON from August to October 2023, resulting in approximately 8 million impressions.

5.7 Radio

96 (30-second) radio ads ran for three weeks (Oct-Nov) across the following radio stations:

- St John's Radio – CHOZ, VOCMAM
- St John's Radio - VOCMFM, CKSJ
- Happy Valley / Goose Bay - CFLN
- Cornerbrook - CFCB
- Burgo - CHCM-FM

5.8 Point of Sale (PoS) and Point of Return (PoR) Materials

In 2023, Product Care distributed both PoS and PoR materials at no cost to retailers and collection sites upon request. The following materials were available for reorder through the online order form (see APPENDIX 4 – Promotion and Education Materials for examples):

- General paint program awareness posters
- PoS and PoR program awareness posters
- Bifold paint brochures

5.9 Print Advertising

5.9.1 Canadian Paint and Coatings Association’s Insight Trade Publication

An inside cover print ad was featured in CPCA’s Insight Trade Publication. The full-page advertisement focused on paint and coatings member recruitment for Product Care paint programs, with an estimate of 1,000 copies distributed across Canada to industry members. (See APPENDIX 4 – Promotion and Education Materials)

5.9.2 City of St. John’s City Guide

The [summer issue](#) of the City Guide featured an article that educated readers on the best practices for managing leftover paint and encouraged them to take it to a collection facility once it was no longer usable.

5.9.3 Canada Post AdMail

A total of 566 printed postcards were mailed to individual homes across Fogo Island promoting the free paint recycling program.

5.10 Digital Advertising

All digital campaigns were set to reach the entire province. Together, they achieved more than 7 million impressions and more than 40,000 clicks to visit the province section of Product Care’s website all year long. See APPENDIX 4 – Promotion and Education Materials for examples of digital advertising activities.

Campaign Type	Description	Duration	Impressions	Video Views	Clicks
Google Search	Text ads shown on Google & other search engines	Jan-Dec	327	NA	118
Google Video	Skippable video ads displayed across YouTube and Google's video partners.	Apr-Nov	545,663	172,905	920
Google Display & Performance Max	Responsive banners are displayed across the Google display network, Discovery, YouTube, and Gmail. Performance Max is a campaign type that allows advertisers to access all of their Google Ads inventory from a single campaign.	Feb-Oct	3,623,100	902	33,411
Meta Ads	Responsive ads displayed across Facebook and Instagram. As well as event ads optimized to showcase events.	Apr-Oct	1,856,830	423,375	9,854
Media IQ Chatbot	Banner ads include an automatic chatbot to engage with consumers.	Aug-Oct	1,320,647	NA	4,262

6 Financial Information

In accordance with section 31.12(i) of the Regulation, the Program’s audited financial statements for 2023 are provided in APPENDIX 5 – 2023 Audited Financial Statements in this report.

APPENDIX 1 – Brand Owners

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

APPENDIX 2 – Collection Network

The 2018-2023 Program Plan specifies collection service requirements across Newfoundland & Labrador. It requires at least one permanent collection site in each of 17 **Prescribed Communities** with at least three in St. John's. In addition, each of 31 **Additional Communities** must have either a permanent site or host a collection event. The Program also maintains permanent collection sites in 14 other communities beyond the requirements of the plan.

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Eastern Region	Bay Roberts	Bay Roberts Green Depot	Prescribed Community	Permanent site	Yes	25	1
	Carbonear	Carbonear Green Depot	Prescribed Community	Permanent site	Yes	20	0
	Clarenville	Clarenville Home Hardware Building Centre	Prescribed Community	Permanent site	No	12	0
	Conception Bay South	Handyman Home Hardware	Prescribed Community	Permanent site	No	17	1
	Mount Pearl	Mount Pearl Green Depot	Prescribed Community	Permanent site	Yes	74	3
		The Paint Shop - Mount Pearl	Prescribed Community	Permanent site	No	47	1

¹⁷ Collection events with zero tubskids generally collected less than 15 cans of paint.

¹⁸ Collection events with zero drums generally collected less than 15 cans of paint.

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Eastern Region	Paradise	Paradise Green Depot	Other – Beyond Requirements	Permanent site	Yes	31	0
	Paradise	Paint Shop	Other – Beyond Requirements	Permanent site	No	8	0
	Dunville	Aylwards Home Centre - Placentia	Additional Community	Permanent site	No	0	0
		Paint Shop Home Decorating Center (Placentia)	Additional Community	Permanent site	No	12	0
	Riverhead	Riverhead Green Depot	Additional Community	Permanent site	Yes	4	0
	St. John's	Paint Shop Home Decorating Center (St. John's)	Prescribed Community	Permanent site	No	49	0
		Robin Hood Bay Waste Management Facility	Prescribed Community	Permanent site	No	421	0
		Smiths Home Hardware	Prescribed Community	Permanent site Closed in 2023	No	2	0
		Home Hardware Torbay Rd	Prescribed Community	Permanent site	No	0	0
	Discovery Region	Bonavista	Bonavista Fire Department	Additional Community	Biennial event held in 2023	No	3

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Burin Peninsula Region	Grand Bank	Aylwards Home Centre - Grand Bank	Other – Beyond Requirements	Permanent site	No	8	0
	Marystown	Aylwards Home Centre - Marystown	Prescribed Community	Permanent site	No	2	0
	St. Lawrence	Aylwards Home Centre - St. Lawrence	Other – Beyond Requirements	Permanent site	No	3	0
	Burin Peninsula	Burin Peninsula Regional Service Board	Other – Beyond Requirements	Permanent site	Yes	19	2
	Fortune	Chester Dawe - Fortune (RONA Store #00162)	Other – Beyond Requirements	Closed in 2023	NA	2	0
Central Region	Botwood	Botwood Fire Hall	Additional Community	Event held in 2023	No	6	0
	Buchans Junction	Buchan's Junction Transfer Station (Norris Arm Satellite Site)	Other – Beyond Requirements	Permanent site	No	0	0
	Fogo	Fogo Island Transfer Station	Additional Community	Permanent site	No	0	0
	Gambo	Town of Gambo	Additional Community	Biennial event held in 2021 - Gap Community	No	0	0
	Gander	Aylwards Home Centre - Gander	Prescribed Community	Permanent site	No	46	0

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Central Region	Gander	Broadening Horizons Recycling Inc	Prescribed Community	Closed in 2023	NA	0	0
	Gander Bay	Gander Bay Transfer Station	Other – Beyond Requirements	Permanent site	No	0	0
	Glovertown	Glovertown Green Depot	Additional Community	Permanent site	Yes	16	1
	Grand Falls	Paint Shop Home Decorating Center (Grand Falls)	Prescribed Community	Permanent site	No	44	1
		Grand Falls-Windsor Green Depot	Prescribed Community	Closed in 2023	No	0	0
	Indian Bay	Indian Bay Transfer Station	Other – Beyond Requirements	Permanent site	No	0	0
	Lewisporte	Pritchett's Tim-Br Mart - Lewisporte	Prescribed Community	Permanent site	No	7	0
	New Wes Valley	New Wes Valley Fire Department	Additional Community	Biennial event held in 2022 - Gap Community	No	0	0
	New World Island	NWI/Twillingate Transfer Station	Additional Community	Permanent site	No	0	0
	Norris Arm North	Central Regional Waste Management Facility	Other – Beyond Requirements	Permanent site	No	71	0

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Central Region	Point Leamington	Point Leamington Transfer Station	Other – Beyond Requirements	Permanent site	No	0	0
	Terra Nova	Terra Nova Transfer Station	Other – Beyond Requirements	Permanent site	No	0	0
	Twillingate	Twillingate Green Depot	Additional Community	Permanent site	Yes	2	0
		Paint Shop (Twillingate)	Additional Community	Permanent site	No	0	0
Coast of Bays Region	Harbour Breton	Town of Harbour Breton	Other – Beyond Requirements	Permanent site	Yes	0	0
	St. Albans/Milltown	Milltown Firehall	Additional Community	Bi-annual event held in 2023	No	2	0
Baie Verte-Green Bay Region	Baie Verte	Baie Verte Home Hardware Building Centre	Additional Community	Permanent site	No	0	0
	La Scie	La Scie Firehall	Additional Community	Biennial event held in 2022	No	0	0
	Robert's Arm	Robert's Arm Firehall	Additional Community	Biennial event held in 2022	No	0	0
	Springdale	Green Bay North Green Depot	Additional Community	Closed in 2023. Event scheduled for 2024.	NA	0	0

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Northern Peninsula Region	Port aux Choix	Hawke's Bay Landfill Site	Prescribed Community	Permanent site	No	1	0
	St. Barbe	St. Barbe Landfill Site	Other – Beyond Requirements	Permanent site	No	0	0
	St. Anthony	St. Anthony Landfill Site	Additional Community	Permanent site	No	1	0
Western Region	Bay St. George	St George's Transfer Station	Other – Beyond Requirements	Permanent site	Yes	0	0
	Burgeo	Burgeo Transfer Station	Additional Community	Permanent site	Yes	0	0
		Burgeo Green Depot	Additional Community	Closed in 2023	NA	6	0
	Deer Lake	Town of Deer Lake	Prescribed Community	Permanent site	No	15	1
	Corner Brook	Corner Brook Green Depot	Prescribed Community	Permanent site	Yes	87	5
		Wild Cove Transfer Station	Prescribed Community	Permanent site	Yes	69	0
	Hampden	Hampden Junction Transfer Station	Other – Beyond Requirements	Permanent site	Yes	0	0

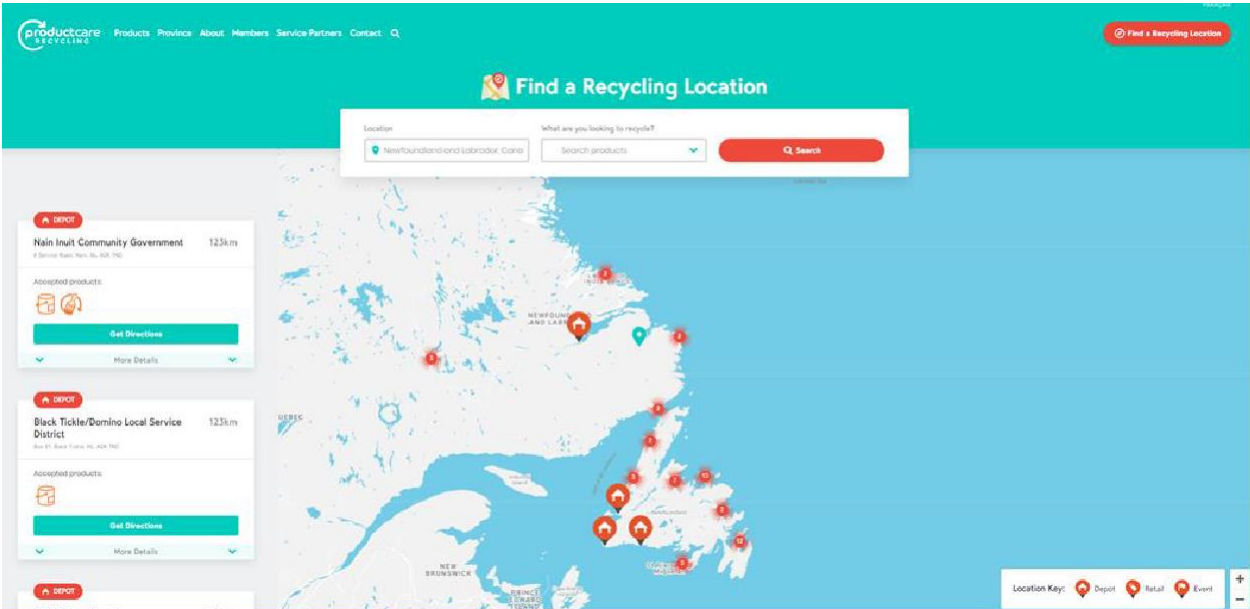
Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Western Region	Pasadena	Pasadena Town Office	Additional Community	Permanent site	No	0	0
	Port Aux Basques	Port Aux Basque Transfer Station	Prescribed Community	Permanent site	Yes	0	0
		Port Aux Basques Green Depot (PAB)	Prescribed Community	Closed in 2023	NA	3	0
	Rocky Harbour	Gros Morne Recycling Depot	Additional Community	Permanent site	No	3	0
		Rocky Harbor Fire Department	Additional Community	Event held in 2023	No	6	0
		Rocky Harbour Transfer Station	Additional Community	Permanent site	Yes	0	0
	Stephenville	Stephenville Green Depot	Prescribed Community	Permanent site	Yes	23	0
Western Labrador Region	Labrador City	Labrador West Landfill (Hodge Brothers)	Prescribed Community	Permanent site	No	8	0
Central Labrador Region	Happy Valley/Goose Bay	Happy Valley-Goose Bay Green Depot	Prescribed Community	Permanent site	Yes	8	0
Northern Labrador Region	Hopedale	Hopedale Fire Department	Additional Community	Permanent site	No	0	0

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Northern Labrador Region	Makkovik	Makkovik Landfill	Additional Community	Permanent site	Yes	0	0
	Nain	Nain Inuit Community Government	Additional Community	Permanent site	No	2	0
	Postville	Town Garage	Additional Community	Permanent site	Yes	0	0
	Rigolet	Rigolet Fire Hall	Additional Community	Permanent site	No	0	0
Southern Labrador Region	Black Tickle	Black Tickle Fire Hall	Additional Community	Permanent site	Yes	0	0
	Cartwright	Cartwright Volunteer Fire Department	Additional Community	Permanent site	No	0	0
	Charlottetown	Charlottetown Firehall	Additional Community	Permanent site	No	0	0
	L'Anse Au Loup	L'Anse Au Loup	Additional Community	Event held in 2023	No	1	0
	Mary's Harbour	Mary's Harbour Firehall	Additional Community	Permanent site	No	0	0
	Port Hope Simpson	Port Hope Simpson Firehall	Additional Community	Permanent site	No	0	0

Waste Management Region	Community	Collection Site Name	Service Required	Type of Service Provided	Paint Share	Collected Tubskids ¹⁷	Collected Drums ¹⁸
Southern Labrador Region	St. Lewis	St. Lewis Town Office	Additional Community	Permanent site	No	0	0
Eastern Regional Service Board collection events						36	0
Total						1,222	16

APPENDIX 3 – Collection Site Locator

The image below provides a snapshot of the Program’s collection site locator tool available at productcare.org.



APPENDIX 4 – Promotion and Education Materials

1. Print Advertising

1.1. PoR/PoS Posters



1.2. Program Brochures

Accepted Paint Products

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



Max. paint container size:
25 litres



Max. paint aerosol size:
24 ounces or 680 grams

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

Not Accepted Products

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

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

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



Have large volumes of leftover paint?

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

Who is Product Care?

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

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

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






Want free leftover paint for a project?

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

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

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

#paintshare

How is Product Care funded?


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

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


For specific product fees, visit productcare.org.

Leftover paint?

Recycle it for free!
Visit productcare.org to find a recycling location near you.



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





Paint. Share. Recycle.

Paint Share is a program that helps people pick up leftover paint that has been collected at participating paint recycling locations. Sharing leftovers is cost-effective, energy efficient, and puts paint where it belongs – on buildings, walls, and in the hands of aspiring artists – and diverts it away from our sewers, dumps, and landfills.

**For more Information
visit productcare.org**



1.4. City of St. John's - City guide



Newfoundland, Old Found Paint

Submitted by Product Care Recycling

A corny pun makes for a happy planet. Last year in Newfoundland and Labrador, 77% of households purchased interior and exterior paint - that's a lot of people painting. To top (coat) it off, 84% of those who purchased paint had some leftover.

To the 84% with leftover paint - did you know it's recyclable?

At Product Care Recycling, we can help you do your part for the planet by providing FREE paint recycling services, with over 45 locations across the province. Simply find your nearest paint recycling location from our website ProductCare.org and drop it off for free.

Even better, did you know some leftover paint may be eligible for reuse through Product Care's PaintShare program? Others in your community can then pick up paint you've donated for free for their own projects. They can save money, you can reduce your waste, and we can all feel a little better about ourselves and our environment. Sounds like a win-win-win!

If you're still having trouble deciding if your leftover paint makes a difference, picture this: if we gathered the 143,896 litres of recycled paint collected by Product Care in Newfoundland and Labrador this past year, that would be enough to paint 5,410 houses. That's a lot of leftover paint diverted from landfills and waterways!

While you might think your individual contribution may seem small, every litre of paint counts towards the many thousands of litres collected each year. Recycling paint is easy, free, and helps make our community (and our planet) a better place.

To find a paint recycling location near you or to learn more about paint recycling, our PaintShare initiative and other services Product Care Recycling offers, visit ProductCare.org.



1.5. Canada Post Admail



**YES, PAINT
CAN BE
RECYCLED!**



Paint
Exterior Paint
Superior Coverage
32246 Orange



Paint **70%**
OF NEWFOUNDLANDERS
AND LABRADORIANS
STORE THEIR LEFTOVER
HOUSEHOLD PAINT FOR LATER USE

If properly stored, paint can last for several years.
However, paint doesn't last forever. If it's no longer good or you don't have a use for it, drop it off for free with Product Care Recycling.

With over **60 recycling locations** across Newfoundland and Labrador, recycling household paint is easy!

To learn more about household paint recycling and to find a recycling location near you, visit productcare.org/nl or scan the QR code.

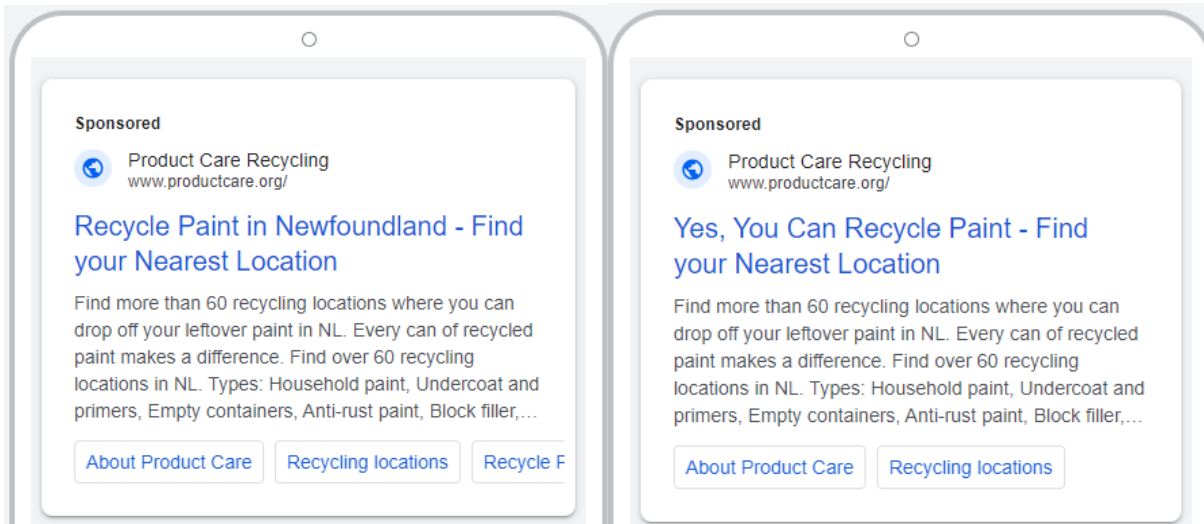


2. Digital Advertising

2.1. Website Blog Posts




2.2. Google Search Ads




2.3. Google Display and Performance Max Ads

2.3.1. Desktop Banners


Example of your image ad at 160x600



You Can Recycle Paint



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



Example of your image ad at 300x250




You Can Recycle Paint

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




Example of your text ad at 300x250



You Can Recycle Paint

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

Product Care Recycling



Example of your native ad at 480x120



Leftover Paint? Recycle it. Find a Location in Newfoundland and Labrador



Ad Product Care Recycling



Example of your image ad at 160x600



You Can Recycle Paint

Every can of recycled paint makes a difference. More than 60 recycling locations in NL

[>](#)

Product Care Recycling

Example of your image ad at 300x250

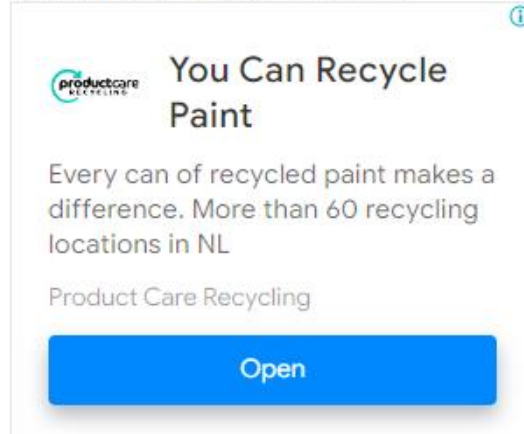


You Can Recycle Paint

Every can of recycled paint makes a difference. More than 60 recycling locations in NL

Product Care Recycling [Open >](#)

Example of your text ad at 300x250



You Can Recycle Paint

Every can of recycled paint makes a difference. More than 60 recycling locations in NL

Product Care Recycling

[Open](#)

Example of your native ad at 480x120

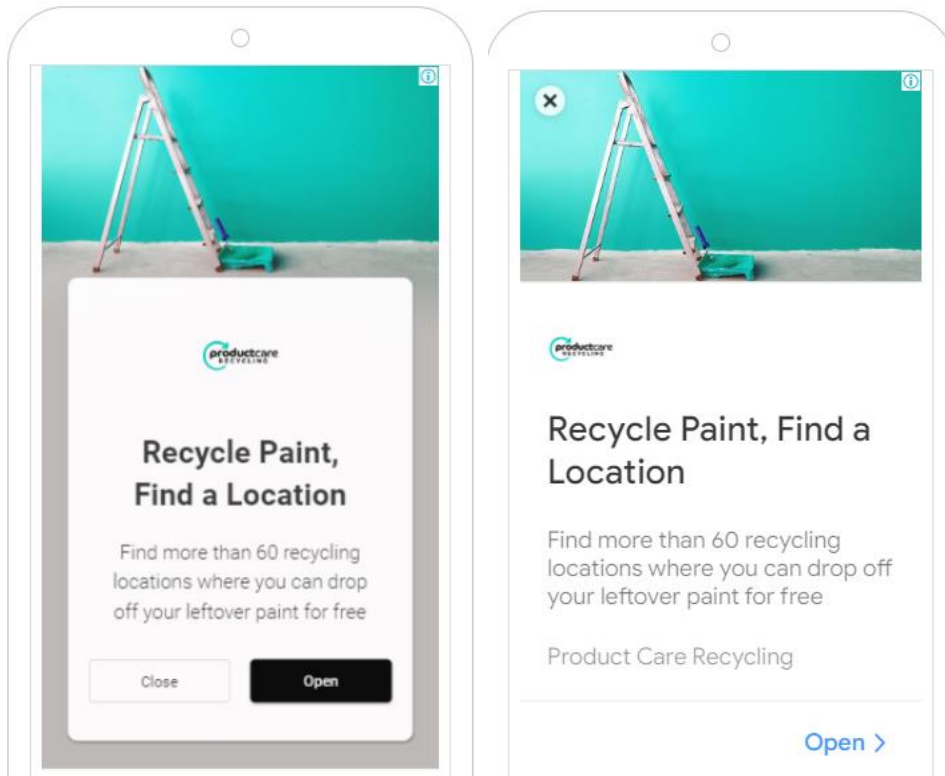


Leftover Paint? Recycle it. Find a Location in Newfoundland and Labrador

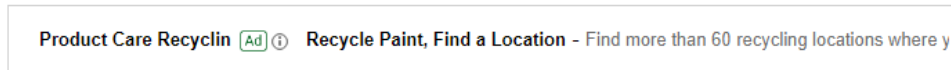
Ad Product Care Recycling

[Open](#)

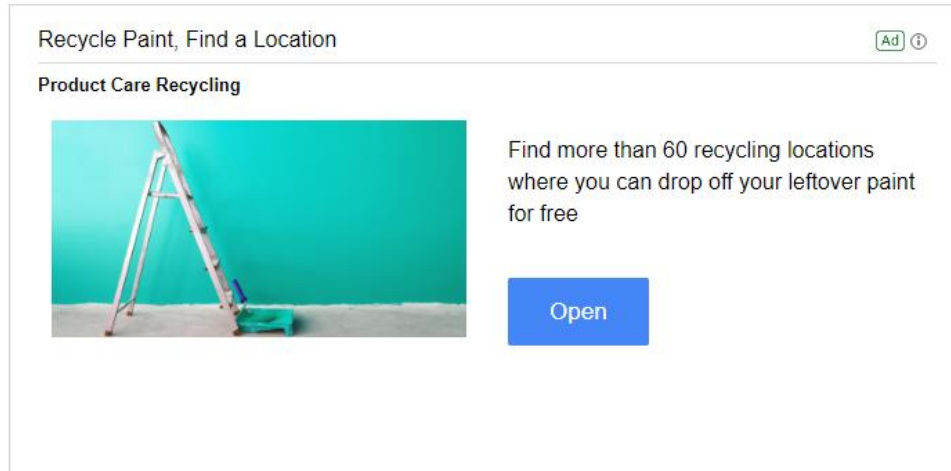
2.3.2. Mobile Apps



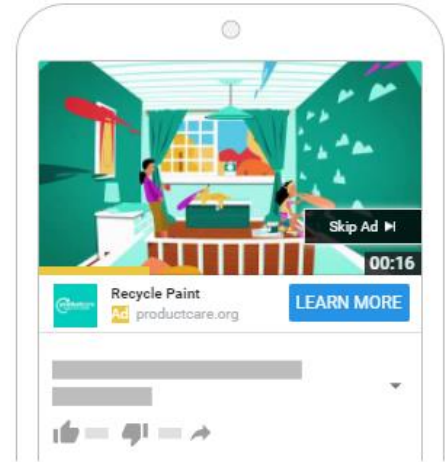
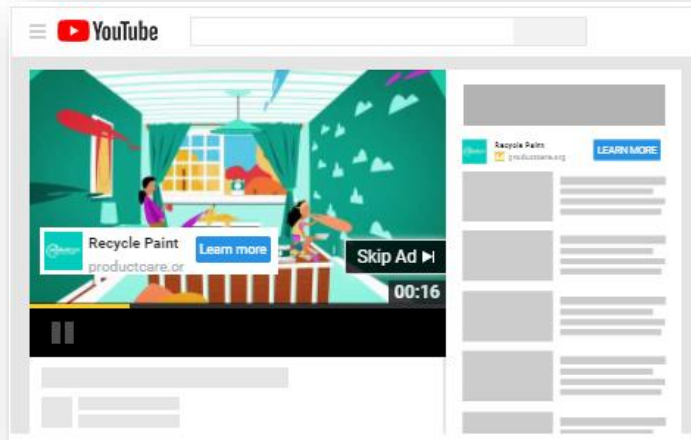
2.3.3. Gmail - Closed



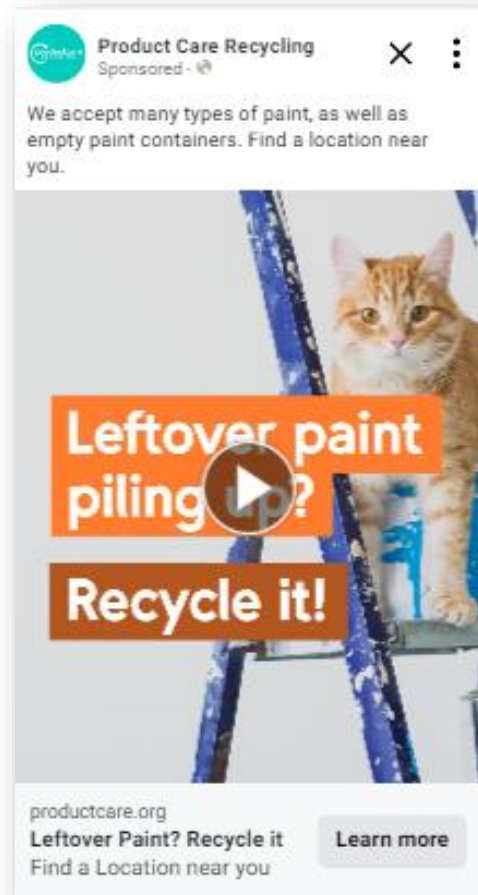
2.3.4. Gmail – open

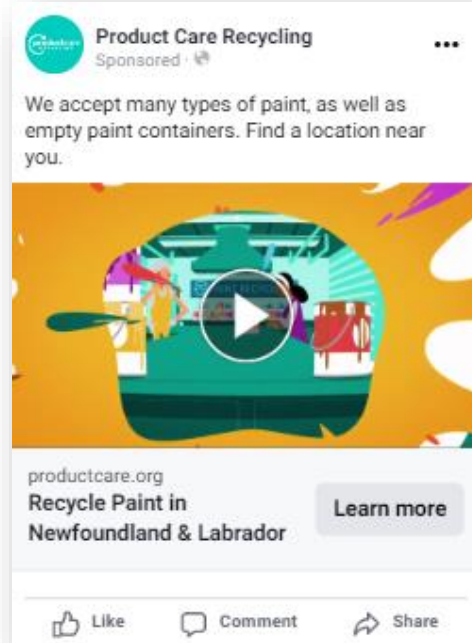
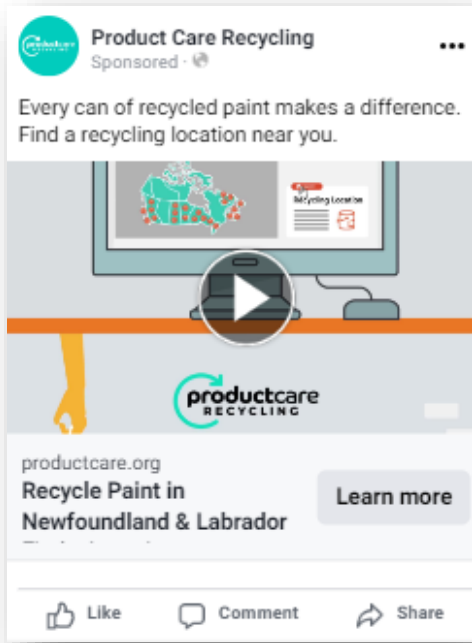


2.4. YouTube Video Ad



2.5. Facebook - Traffic Ads



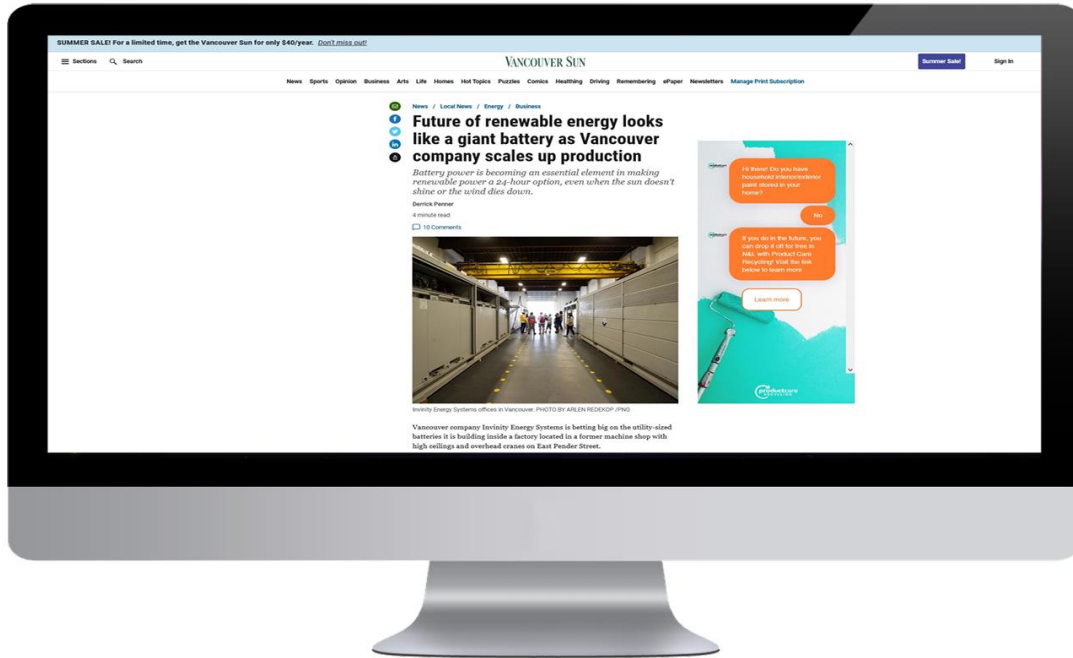


2.6. Facebook – Event Ads

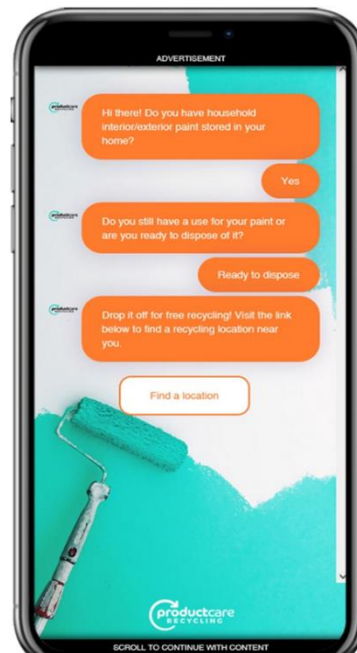
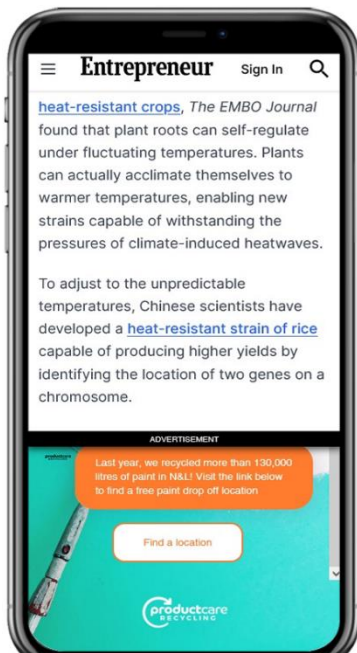


2.7. Chatbot

2.7.1. Desktop



2.7.2. Mobile



APPENDIX 5 – 2023 Audited Financial Statements

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

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

31 DECEMBER 2023

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

Contents

Independent Auditors' Report	
Statement of Revenues and Expenses and Accumulated Surplus	6
Notes to the Statement of Revenues and Expenses and Accumulated Surplus	7 - 8

INDEPENDENT AUDITORS' REPORT

To: The Multi-Materials Stewardship Board

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

Opinion

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

In our opinion, the Statement presents fairly, in all material respects, the revenue and expenses and accumulated surplus of the Newfoundland and Labrador Paint Recycling Program for the year ended 31 December 2023 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter - Restriction on Distribution and Use

This report is prepared on the direction of Product Care Association of Canada's management and The Multi-Materials Stewardship Board. As a result, the report may not be suitable for another purpose. Our report is intended solely for Product Care Association of Canada's management and The Multi-Materials Stewardship Board, and should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Statement

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

INDEPENDENT AUDITORS' REPORT - Continued

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

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

Auditors' Responsibilities

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

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

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

INDEPENDENT AUDITORS' REPORT - Continued

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

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

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
21 March 2024

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

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

Commitment (Note 3)

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

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

1. Basis of Presentation

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

2. Summary of Significant Accounting Policies

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

(a) Revenue Recognition

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

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

(b) Tangible Capital Assets

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

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

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

2. Summary of Significant Accounting Policies - continued

(c) Use of Estimates

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

(d) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to the Program. The allocation of general and administrative expenses to the Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association's programs. Included in administration expense is \$58,714 (2022 - \$48,660) of overhead expense which has been allocated to the Program.

3. Processing Commitment

At year end, the Association had unprocessed program materials on hand related to the Program with an estimated cost to process, transport and recycle of \$88,227 (2022 - \$26,009) which will be incurred in 2024.