

CALL2RECYCLE CANADA, INC. 2023 PROVINCIAL ANNUAL REPORT

BRITISH COLUMBIA



Submission Date: June 28th, 2024

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1. Executive Summary

Call2Recycle is pleased to provide this report on the performance of its battery recycling program in British Columbia from January 1, 2023, to December 31, 2023. Throughout this document, Call2Recycle presents actual performance against the provincially approved targets set out in its Extended Producer Responsibility (EPR) plan. Please note that Call2Recycle’s last approved EPR plan contained targets up to and including 2022. Further years have yet to be approved. Therefore, 2022’s targets have been used in this report.

All information in this annual report has been subject to a third-party audit of non-financial information. It has been reviewed by an independent auditor and verified as fairly stated according to the audit criteria. Please see [Appendix F](#) and [Appendix G](#) for the complete auditor's reports.

Products within plan	Dry-cell, primary and rechargeable consumer batteries sold as a stand-alone product or for replacement purposes only and weighing less than five (5) kilograms.
Program website	www.call2recycle.ca www.call2recycle.ca/british-columbia

Recycling Regulation Reference	Topic	Summary (5 bullet maximum)
Part 2, section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Launched new consumer brand, Recycle Your Batteries, Canada!, and brand website to underscore key recycling message with a call to action that also aids in program recall. • Partnered with the Canadian Football League’s B.C. Lions on a contest, fan reward program and ad campaign to encourage battery recycling. • Call2Recycle continues to partner with eight other EPR programs to support the First Nations Recycling Initiative (FNRI), which aims to increase awareness about recycling programs in First Nations communities in BC. • Expanded the “Collect, Protect and Drop Off” campaign to educate consumers on the essential steps to safely recycle batteries. The campaign has gained traction with one in four B.C. residents. • Conducted annual national campaigns centred around National Battery Day (February), Earth Day (April), and Circular Economy Month and Waste Management Week (October).

Recycling Regulation Reference	Topic	Summary (5 bullet maximum)
Part 2, section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • Call2Recycle offers public and private battery collection boxes within manufacturing, retail/wholesale, public agency, and business services settings, including the IC&I sector. • In 2023, the number of active Call2Recycle collection facilities increased by 1% in B.C., from 1,747 in 2022 to 1,769. Of these, 753 locations were public collection facilities, surpassing the target of 700 established in the EPR plan. • An active collection facility must meet at least one of the following criteria: it has enrolled in the program during the calendar year; has shipped batteries (a minimum of one box or one bulk shipment) during the calendar year; or has ordered a replacement box within the calendar year. <ul style="list-style-type: none"> • Call2Recycle drop-off locations remain highly accessible to B.C. residents with 96% of people having a public collection facility within 15 km of their home.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Batteries collected by Call2Recycle in B.C. are typically consolidated and sorted within the province at Cirba Solutions (formerly Retrieval) in Trail, B.C. or at Call2Recycle's newest sorter GFL in Delta, B.C. Batteries are then sent to one of Call2Recycle's contracted processors based on their chemistry and the processor's capacity.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> • In 2023, Call2Recycle attained the latest R2 Standard—R2v3 Certification—the highest achievable standard for recycling organizations. Call2Recycle also received ISO 9001:2015, ISO 45001:2018 and ISO 14001:2015 certifications, further affirming its commitment to the environment and occupational health and safety.

Recycling Regulation Reference	Topic	Summary (5 bullet maximum)
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> • Call2Recycle collections in B.C. rose 11% in 2023, with 954,574 kg of used batteries collected from across the province. • Based on sales data reported by obligated producers¹, 2,368,555 kg of batteries were sold in British Columbia in 2023. The Call2Recycle program collected 954,574kg of used batteries in 2023, reflecting a recovery rate of 40%.
Part 2, section 8(2)(e.1)		<ul style="list-style-type: none"> • See Section 7 for breakdown of collections per regional district
Part 2, section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> • Call2Recycle collected Environmental Handling Fees (EHFs) on all primary and rechargeable stand-alone/replacement batteries in 2023. Fees vary based on battery type (primary or rechargeable) and size. • \$ 6,123,720 in revenue (British Columbia) • \$ 5,553,762 in expenses (British Columbia)

¹ Call2Recycle uses sales of primary and rechargeable batteries based on number of units reported by producer members. Units are then converted to weights based on industry standards.

Comparison of Key Performance Targets

Part 2 section 8(2)(g); See full list of targets in [Plan Performance](#)

EPR Targets and Commitments	Performance	Strategies for Improvement
1. Recovery Rate – 50%	40%	<ul style="list-style-type: none"> • B.C. collections increased 11% over the previous year. • Call2Recycle will continue to host collection events and seek creative partnerships to promote battery recycling. • Expanding the message of “Collect, Protect and Drop off” will help to encourage B.C. residents who are storing their used batteries to take action on recycling them. • Call2Recycle will promote its new consumer brand launched at the end of 2023— Recycle Your Batteries, Canada!—to drive awareness and action. • Call2Recycle will leverage its annual consumer research into battery recycling awareness and habits to identify opportunities for targeted promotions.
2. Number of Public Collection Facilities – Minimum 600	753	<ul style="list-style-type: none"> • Target exceeded. • Call2Recycle strives to optimize the number and efficiency of its collection facilities, seeking to achieve optimal distribution around the province, greatest accessibility to residents, collection performance, and the ability to host collection events (if applicable).
3. 95% of British Columbians living within 15 km of a public collection facility	96%	<ul style="list-style-type: none"> • Target exceeded.

Comparison of Key Performance Targets

Part 2 section 8(2)(g); See full list of targets in [Plan Performance](#)

EPR Targets and Commitments	Performance	Strategies for Improvement
<p>4. Maintain an awareness level of 87% or higher.</p>	<p>85%</p>	<ul style="list-style-type: none"> • Overall awareness of battery recycling in British Columbia remained stable and among the highest in the country. Although the target was not achieved, the actual awareness percentage falls within the margin of error of the target. • Call2Recycle will actively promote battery recycling among B.C. residents throughout 2024 with promotions in support of the new consumer brand Recycle Your Batteries, Canada!
<p>5. Percentage of British Columbians who recycle all of their batteries - 53%</p>	<p>48%</p>	<ul style="list-style-type: none"> • Call2Recycle's revised approach to consumer awareness includes updated messaging designed to activate the desired recycling behaviours: Collect, Protect, and Drop off batteries at least every 3 months. • In December 2023, Call2Recycle launched a new easy-to-remember consumer website (recycleyourbatteries.ca) to make it easier for consumers to find a nearby collection facility and to increase public education. Call2Recycle will also continue to maintain a strong online presence to target the younger demographic who our research shows are now storing their batteries at a higher rate but traditionally recycle at lower rates.

Comparison of Key Performance Targets

Part 2 section 8(2)(g); See full list of targets in [Plan Performance](#)

EPR Targets and Commitments	Performance	Strategies for Improvement
6. Recycling Efficiency Rate: Alkaline, Carbon Zinc, Zinc Air – 75% Lithium – 50% Ni-Cd – 75% Ni-Mh – 75% Li-Ion – 60% Small Sealed Lead Acid – 70%	Alkaline, Carbon Zinc, Zinc Air – 81%- 95% Lithium 0% Ni-Cd – 72%-73% Ni-Mh – 77-92% Li-Ion –78%-93% Small Sealed Lead Acid – 73%-92%	<ul style="list-style-type: none"> • Targets met except for Ni-Cd. • Call2Recycle began using a North American-based Ni-Cd processor. The previous processor was in Europe. Ni-Cd batteries are no longer transported to Europe, which has a positive environmental impact associated with transportation. • Call2Recycle has become aware that its contracted lithium primary processor was not operating within the program’s standards. Multiple solutions are actively being investigated and the program will keep the ministry apprised of developments.

2. Program Outline

Call2Recycle is Canada’s first and largest national battery collection and recycling program. Call2Recycle safely collects, transports, and recycles consumer batteries weighing no more than five kilograms (5 kg) on behalf of battery manufacturers and obligated producers. Call2Recycle has operated in Canada for more than 25 years and is the provincially approved EPR program for batteries in British Columbia. Through a network of partners hosting 1,769 active collection facilities across the province, Call2Recycle offers a convenient, efficient, and transparent end-of-life battery management option for consumers and manufacturers alike.

Regardless of the battery chemistry, Call2Recycle’s program collects, sorts, and processes the battery components for reuse. The reclaimed materials are instead used in the manufacturing of new products, such as new batteries, cookware and appliances, thereby contributing to a strong Canadian circular economy.

3. Public Education Materials and Strategies

Call2Recycle continually encourages awareness and action on battery recycling through national television, outdoor and online campaigns as well as promotions targeted specifically to B.C. residents. Annual national promotions included activities around National Battery Day (February), Earth Month (April) and Waste Reduction Week (October). In 2022, Call2Recycle launched the national “Collect, Protect and Drop Off” campaign to educate consumers on the essential steps to safely recycle batteries and continued to amplify that message throughout 2023.

3.1 Website & Social

The Call2Recycle website drew 83,192 visitors from B.C. in 2023, a 33% increase over 2022’s numbers (62,627). In December 2023, Call2Recycle unveiled a new consumer brand and website for its collection program, [Recycle Your Batteries, Canada!](#), to increase consumer understanding and name recall and drive recycling knowledge and collection activities. The new site attracted an additional 515 B.C. visitors in the final month of the year.

3.2 Campaigns

Call2Recycle partnered with the B.C. Lions on the month-long “Defend Your Home Turf” campaign, which included a collection contest to win game tickets, a humorous social media campaign featuring B.C. Lion Jevon Cotty, and a team-branded personal battery collection cube for fans to take home as a reminder to protect their community by keeping batteries out of landfills.

In October 2023, Call2Recycle launched an ambitious collection campaign through TV and digital media as part of Circular Economy Month. B.C. amassed 675 entries and helped drive a 119% year-over-year increase in provincial collections that month.

3.3 Sponsorships, Partnerships and Events

Call2Recycle participates in the First Nations Recycling Initiative (FNRI), a program supported by several stewardship agencies in B.C. that specifically serves First Nations with recycling programs in their communities. This year, the FNRI Field Services Specialist attended five community engagement events and conducted 22 in-person community visits covering eight regional districts. They promoted

the availability of the Call2Recycle program for communities that wish to offer year-round battery collection in their area and also supported community clean-up events.

Call2Recycle continues its partnership with Earth Rangers to educate Canadian youth about the importance of battery recycling. In 2023, 21 elementary schools from across British Columbia participated in the Battery Blitz program and recycling competition, collecting more than 1,675 kilograms of used batteries.

Call2Recycle was also pleased to participate in collection events in the following areas of the province in 2023.

Host	Location	Date
Tymac Launch Service	Victoria	4/15/2023
RD of Kitimat -Stikine	New Hazelton	8/19/2023
RD of Fraser Fort George	McBride	9/23/2023
RD of Central Kootenay	Nakusp	9/9/2023
	Silverton	9/10/2023
	Castlegar	9/16/2023
	Kaslo	9/17/2023
	Creston	9/23/2023
	Salmo	9/24/2023

3.4 Consumer Awareness Assessment

Call2Recycle annually surveys British Columbia residents to assess their recycling awareness and habits. From 2022 to 2023, there were no significant changes in battery recycling awareness or behaviour and the province's residents continue to be among the country's most aware and active battery recyclers. Awareness remained steady, while consumers who indicated they recycled all of their used batteries dipped two percentage points to 48%. Notably, this year, significantly more B.C. residents (48%) strongly agreed that there are locations to recycle consumer household batteries within their communities.

Consumer Awareness and Recycling Incidences Targets ²	Target	2023 Actual
Percentage of British Columbians who are aware that consumer batteries can be recycled	87%	85%
Percentage of British Columbians who recycle <u>all</u> ³ of their consumer batteries (%)	53%	48%

To help meet awareness and recycling-incidence targets in 2024, Call2Recycle will continue the rollout of its new brand **Recycle Your Batteries, Canada!** to broaden consumer understanding. From the distribution of enhanced collateral (e.g. boxes, posters, easel cards, etc.) and new Smart Containers, Call2Recycle will improve the visibility of collection opportunities at retail and municipal collection points. The corresponding consumer-focused website, RecycleYourBatteries.ca, will be a resource hub to educate consumers on battery recycling best practices.

Call2Recycle will also execute mass media campaigns across television, digital and outdoor media, educating consumers to “Collect, Protect, and Drop Off” their used batteries, and, working with partners, will conduct regional awareness campaigns.

4. Collection System and Facilities

Call2Recycle has a collection network across the business services, public agency, manufacturing, and retail/wholesale sectors. Active collection facilities in B.C. increased to 1,769 in 2023 from 1,747 in 2022. A collection facility is considered active if it joined the Call2Recycle program in 2023 *or* returned a full box/bulk shipment of batteries during the year *or* ordered a replacement collection box during 2023.

² Based on a sample of 1,000 B.C. residents surveyed online via the Ipsos I-Say panel from January 5 to 22, 2024. Online poll precision is measured using a credibility interval. Results are considered accurate to within +/- 3.5 percentage points, 19 times out of 20, of what the results would have been had all British Columbian adults been surveyed.

³ The survey also reported that 75% of British Columbians reported recycling some or all of their primary and rechargeable batteries in 2023. The 48% reported in the table represents the percentage of residents who recycled all of their batteries.

2023 Active Call2Recycle Collection Facilities

Public	753
Private	1,016
Total	1,769

The following table lists the active collection facilities by sector. Full lists of Call2Recycle collection facilities are provided in [Appendix C](#) and [Appendix D](#).

2023 Active Collection Facilities by Sector

Sector	2023	2022	Change (#)	Change (%)
Business Services	382	323	59	18%
Public Agencies	677	726	(49)	(7%)
Manufacturing	60	59	1	2%
Retail	648	639	9	1%
Consumer	1	0	1	-
Other/Unknown	1	0	1	-
Total	1,769	1,747	22	1%

Call2Recycle participates in the annual waste composition studies conducted in various regions of the province by the Stewardship Agencies of B.C. (SABC). Other stewardship agencies also manage batteries or products containing batteries in the province; thus, changes in the number of batteries found in the waste stream during such studies cannot be solely attributed to Call2Recycle's program. Additionally, the population density of the regions where the waste composition studies are conducted is a contributing factor to the audit findings. As such, the per capita results will vary from year to year. However, the information from these audits informs areas for improvement including identifying regions in the province where additional education and awareness initiatives may be beneficial. In 2023, a waste composition study was conducted in the Regional District of Kootenay Boundary, revealing that 0.5 kilograms of batteries per capita were disposed of in landfills in the region.

5. Product Environmental Impact Reduction, Reusability and Recyclability

Recycling is the most effective and practical way to divert used batteries from landfills and contribute to the circular economy. Whenever possible, Call2Recycle uses local service providers to minimize its

environmental footprint. Over 90% of the batteries collected in B.C. through the Call2Recycle program are processed within the province. Starting with one of its sorting partners—GFL in Delta or Cirba Solutions in Trail, B.C.—the sorted batteries are then shipped to one of Call2Recycle’s contracted processors based on the battery’s chemistry. Call2Recycle’s approved sorters and processors use state-of-the-art techniques to reclaim materials following the highest environmental, transportation, health and safety, and financial operations standards.

Please see [Appendix E](#) for Call2Recycle's sorters and processors flow chart.

6. Pollution Prevention Hierarchy and Product/Component Management

Call2Recycle is steadfastly committed to operating the safest, most efficient, transparent and socially responsible battery collection, transportation and recycling program in Canada. To this end, Call2Recycle was the first program of its kind to achieve Responsible Recycling (R2) certification, the electronics recycling industry’s leading certification. In 2023, it attained the latest R2 Standard—R2v3 Certification. This distinction confirms Call2Recycle’s ongoing strict adherence to stringent requirements regarding safe, secure battery collection and processing, and proper downstream management of its battery collections, which includes not exporting to developing countries. In 2023 Call2Recycle also received the ISO 9001:2015 certification and was recertified for the ISO 14001:2018 and ISO 45001 certifications, further affirming its commitment to the environment and occupational health and safety.

Call2Recycle manages batteries in accordance with the Pollution Prevention Hierarchy (PPH):

<i>(a) reduce the environmental impact of producing the product by eliminating toxic components and increasing energy and resource efficiency;</i>	Call2Recycle encourages producers to manufacture batteries that have high efficiency, are energy-dense, and have a longer lifespan. This reduces the number of units introduced into the market.
<i>(b) redesign the product to improve reusability or recyclability;</i>	Call2Recycle encourages battery producers to design batteries in a manner that improves reusability and recyclability.
<i>(c) eliminate or reduce the generation of unused portions of a product that is consumable;</i>	This level of the PPH does not apply to program materials managed by Call2Recycle, as batteries are not consumable products.

<p>(d) <i>reuse the product;</i></p>	<p>Rechargeable batteries, by design, can be reused until they can no longer hold a reliable charge.</p> <p>In the context of battery refurbishment as a form of reuse, lithium-based rechargeable batteries are those most commonly eligible for refurbishment. Best practices and manufacturer recommendations stipulate that refurbished lithium batteries should undergo testing in accordance with UL 1642 standards. Call2Recycle is unable to guarantee compliance with these standards by lithium battery refurbishers. Given the importance of public safety, Call2Recycle does not endorse the practice of battery refurbishment at this time.</p> <p>Similarly, there are no official guidelines regarding refurbishing other rechargeable batteries; therefore, Call2Recycle does not support these activities due to safety risks and a lack of standards.</p>
<p>(e) <i>recycle the product;</i></p>	<p>The single-use batteries collected as part of the program are recycled, as by design, they cannot be reused. Rechargeable batteries enter Call2Recycle’s stream at end of life. Batteries that are collected as part of the program are recycled.</p> <p>Call2Recycle facilitates connections between interested battery processors and battery manufacturers, promoting the reuse of reclaimed materials from recycled batteries to produce new ones.</p> <p>Other materials recovered through the recycling process (e.g. metals) are sold as commodities for use in the manufacturing of new products.</p>
<p>(f) <i>recover material or energy from the product;</i></p>	<p>Any component of the battery that cannot be recycled will be managed via waste to energy.</p>
<p>(g) <i>otherwise, dispose of the waste from the product in compliance with the Act.</i></p>	<p>In rare instances where Call2Recycle downstream processors have exhausted all the above options, any residual material will be disposed of in compliance with the Act.</p>

The first of the following charts shows how the various materials extracted from the recycling process are managed and the subsequent chart provides the recycling efficiency rates (RER). Call2Recycle

records RER by chemistry to illustrate the quantity of material reclaimed for use in secondary products from each battery chemistry relative to Call2Recycle's provincial EPR plan targets.

Product End Fate for Data Year Ending December 31, 2023

Component Chemistry	Reuse	Recycle	Energy Recovery	Landfill	Other
Nickel Cadmium (Ni-Cd)	N/A	Yes	No	No	No
Nickel Metal Hydride (Ni-MH)	N/A	Yes	No	No	No
Lithium Ion (Li-Ion)	N/A	Yes	No	No	No
Small Sealed Lead Acid (SSLA)	N/A	Yes	No	No	No
Alkaline	N/A	Yes	No	No	No
Lead Carbonate	N/A	Yes	No	No	No
Lithium Primary	N/A	No	No	Yes	No
Mercury	N/A	Yes	No	No	No
Nickel Iron	N/A	Yes	No	No	No
Silver Oxide	N/A	Yes	No	No	No
Zinc Carbon (mercury)	N/A	Yes	No	No	No
Zinc Carbon (no mercury)	N/A	Yes	No	No	No
Cardboard Boxes	No	Yes	No	No	No
Box Liner	Yes	Yes	No	No	No
Bags	No	Yes	No	No	No
Drums*	Yes	Yes	No	No	No
Non-Conforming	No	Yes	No	Yes	No

*Drums are reused by the sorter to send materials to the appropriate processor. If not suitable for reuse, then the metal is recycled.

Recycling Efficiency Rates (RER)

Battery Chemistry	RER Target	Status	Battery Chemistry	RER Target	Status
Alkaline, Carbon Zinc, Zinc Air	75%	Exceeded	Ni-Cd	75%	Below Target
Lithium	50%	Not Met*	Ni-MH	75%	Exceeded
Small Sealed Lead Acid	70%	Exceeded	Li-Ion	60%	Exceeded

* See page 16

Call2Recycle exceeded RER targets for most battery chemistries. Beginning in 2022, Call2Recycle ceased sending Nickel Cadmium (Ni-Cd) batteries to Europe in favour of

using North American-based processors to reduce the program’s environmental footprint. While the RER from the previous processor was slightly higher, the new processors have the best RER rates in North America and the emissions related to transportation overseas were far greater than that created by recycling the batteries closer to the collection point.

The 2023 RER for all battery chemistries collected by Call2Recycle under the approved EPR plan are outlined below. Call2Recycle has updated its RER calculation chart to be more consistent with industry standards and best practices.

Recycling Efficiency Rate for 2023

Battery Type	Rechargeable Battery Chemistry									Primary Chemistry				
	Ni Cd		Li ION		Ni MH		SSLA			Alkaline			Lithium	
Metals	73%	72%	78%	63%	77%	92%	79%	79%	65%	21%	21%	27%	18%	0%
Plastics	0%	0%	0%	0%	0%	0%	9%	9%	8%	5%	2%	0%	0%	0%
Electrolytes / Secondary Recovery	0%	0%	0%	0%	0%	0%	4%	4%	0%	57%	72%	0%	0%	0%
Black Mass	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	54%	62%	0%
Total Material Recovery (%)	73%	72%	78%	93%	77%	92%	92%	92%	73%	83%	95%	81%	80%	0%
Unrecovered material (%) / Not- Recovered for use in Secondary Market During Recycling Process: Water, Oxygen, Plastic, Organics.	27%	28%	22%	7%	23%	8%	8%	8%	27%	17%	5%	19%	20%	100%
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Call2Recycle’s performs regular due diligence to ensure that the program and its contracted service providers operate in accordance with the highest environmental standards. Call2Recycle recently discovered that its contracted lithium primary battery processor was not meeting these standards which has impacted the recycling efficiency rate for this battery chemistry. Call2Recycle is developing a corrective action plan, including identifying alternate processors who can meet the program’s environmental standards. Multiple solutions are actively being investigated and the program will keep the ministry apprised of developments.

7. Product Sold and Collected and Recovery Rate

Call2Recycle monitors battery collections across B.C. and tracks annual performance year over year. Total provincial battery collections increased by 11% from 2022 to 2023, with single-use batteries comprising the lion's share of collections (69%) but rechargeable batteries representing greater year-over-year growth (up 39%).

Call2Recycle 2023 Collections by Weight (kg)

Type	2023	2022	% Change
Single Use (Primary)	663,154	647,357	2%
Rechargeable	291,420	209,127	39%
Total	954,574	856,484	11%

Recovery rates are calculated by dividing the total battery weight collected in the province during the reporting period by the total weight sold in the province in the same year, and then expressed as a percentage. Battery units sold into the province are reported by members through remittance of environmental handling fees (EHFs). These are converted into weights based on industry standards. Annually, battery sales from the previous year are used to determine trends in battery purchasing for the subsequent year to forecast the total volume of batteries required to meet recovery rates. Although Call2Recycle's collections in BC continue to break records—growing by double digits in 2023 alone—the recovery rate again fell short of the EPR plan's target. To support the program to address this recurring shortfall, Call2Recycle will initiate studies in 2024 to identify the contributing factors and address barriers to recycling. This research, coupled with the newly launched consumer brand and increased marketing activities that promote the importance and convenience of battery recycling, will help the program to attain its EPR targets.

2023 Recovery Rate

Total Weight Collected in B.C. in 2023 (kg)	Total Weight Sold in B.C. in 2023 (kg)	Recovery Rate (%)
954,574	2,368,555	40%

Across the province, the average collections per facility increased by 49.3 kg to 539.6 kg in 2023. Peace County, Greater Victoria, Saanich and Stikine Region did not return any boxes during the

reporting period. Each of these regions has a single collection facility except for Stikine, which has two, because their small populations do not consume enough batteries to warrant multiple collection points. Less populous, remote communities like these often take longer than a year to generate enough used batteries to fill a 30 kg-capacity collection box for return to Call2Recycle. Without a box return, the facility is deemed “inactive” for that year but becomes active again when its box reaches capacity and the collection site returns it to Call2Recycle. As a result, year-to-year fluctuations in active vs. inactive status of some facilities are expected, even though it may create the misconception that there is no activity in the region.

Once again Central Okanagan and Sunshine Coast outperformed all other regions in terms of average collections per facility, with Nanaimo also notably strong. The former two regions’ facilities averaged collections of more than 1,200 kg each. Per capita, Fraser Valley significantly outperformed other regions, collecting 584.1 kg of batteries per 1,000 people, while the provincial average was 179.5 kg.

Call2Recycle Collections by Region

Regional District	Active ⁴ Collection Facilities	2023 Total (kg)	2022 Total (kg)	Yr. to Yr % Change	Avg (Mean) Collections Per Facility (kg)	Collections Per 1,000 people ⁵ (kg)
Alberni-Clayoquot	17	4,089	3,805	7%	240.5	117.3
Bulkley-Nechako	25	4,503	3,933	14%	180.1	112.0
Capital	207	103,776	107,533	-3%	501.3	235.9
Cariboo	20	6,364	6,590	-3%	318.2	96.6
Central Coast	2	616	0	-	308.0	167.0
Central Kootenay	55	9,371	18,153	-48%	170.4	144.7
Central Okanagan	72	92,036	44,696	106%	1,278.3	390.9
Columbia Shuswap	39	9,746	6,397	52%	249.9	165.5
Comox Valley	25	19,023	20,757	-8%	760.9	252.0
Cowichan Valley	28	19,529	20,867	-6%	697.5	210.5
East Kootenay	32	7,931	8,731	-9%	247.8	117.6
Fraser Valley	78	60,668	50,371	20%	777.8	584.1

⁴ An active collection facility must meet one of the following criteria: enrolled in the program during the calendar year; has shipped a at least 1 box or 1 bulk shipment during the calendar year; or has ordered a replacement box within the calendar year. While this chart depicts the collection facilities that sent in a shipment in 2023, Call2Recycle has other facilities registered that may ship on an infrequent basis.

⁵ Population numbers based on the *Municipal and Sub-Provincial Areas and Population, 2011-2022 report provided by the [Government of British Columbia](#)*.

Regional District	Active ⁶ Collection Facilities	2023 Total (kg)	2022 Total (kg)	Yr. to Yr % Change	Avg (Mean) Collections Per Facility (kg)	Collections Per 1,000 people ⁷ (kg)
Fraser-Fort George	47	15,012	14,083	7%	319.4	43.4
Metro Vancouver	792	468,399	423,369	11%	591.4	164.8
Kitimat-Stikine	19	4,793	4,473	7%	252.2	117.2
Kootenay Boundary	19	6,237	6,262	0%	328.3	183.0
Mount Waddington	5	829	339	145%	165.9	69.7
Nanaimo	41	36,137	35,082	3%	881.4	204.9
North Coast	5	2,456	1,965	25%	491.2	125.5
North Okanagan	37	14,824	16,739	-11%	400.7	156.2
Northern Rockies	1	0	0	-	0.0	0.0
Okanagan-Similkameen	37	7,070	7,034	1%	191.1	77.1
Peace River	29	8,247	5,487	50%	284.4	122.6
qathet	11	4,154	2,696	54%	377.7	191.9
Squamish-Lillooet	18	5,632	8,685	-35%	312.9	113.2
Strathcona	22	10,792	8,719	24%	490.5	212.4
Sunshine Coast	10	12,282	9,997	23%	1,228.2	373.7
Thompson-Nicola	76	20,058	19,721	2%	263.9	133.4
Total B.C.	1,769	954,574	856,484	11%	539.6	179.5

8. Summary of Deposits, Refunds, Revenues and Expenditures

Primary and rechargeable stand-alone or replacement batteries sold in B.C. are subject to an environmental handling fee (EHF), a fee per unit sold. [EHFs](#) are calculated based on the cost to manage the collection and responsible recycling of each battery by specific type. Call2Recycle collected EHF's from producer-members who reported sales between January 1 and December 31, 2023. Call2Recycle continues to monitor revenues and make its best efforts to address any anticipated increases. Please see [Appendix G](#) for Call2Recycle's audited financial statements.

⁶ An active collection facility must meet one of the following criteria: enrolled in the program during the calendar year; has shipped a at least 1 box or 1 bulk shipment during the calendar year; or has ordered a replacement box within the calendar year. While this chart depicts the collection facilities that sent in a shipment in 2023, Call2Recycle has other facilities registered that may ship on an infrequent basis.

⁷ Population numbers based on the *Municipal and Sub-Provincial Areas and Population, 2011-2022 report provided by the [Government of British Columbia](#).*

9. Plan Performance

Performance Measures	2023 Results	Strategies for Improvement
Primary batteries collected	663,154 kg	<ul style="list-style-type: none"> Through Call2Recycle’s new consumer branding, Recycle Your Batteries, Canada!, and its corresponding website, Call2Recycle will continue its focus on raising awareness of ideal battery recycling behaviour and emphasizing convenience and ease of recycling. It will also continue to promote the “Collect, Protect and Drop Off” messaging that has gained traction with nearly one-quarter of B.C. residents in one year. Call2Recycle will seek to retain and expand its partnerships to develop organized collection events and contests, including within northern and remote regions In 2024, Call2Recycle will explore strategies to locate collection facilities where people live and shop (e.g. condominiums and local grocers) to optimize convenience for B.C. residents.
Rechargeable batteries collected	291,420 kg	
Total batteries Collected	954,574 kg	
Total Number of Collection Facilities (Private and Public)	1,769	

Performance Against EPR Plan Targets

Performance Measures	Target	2023 Results	Strategies for Improvement
Recovery Rate	50%	40%	<ul style="list-style-type: none"> To support Call2Recycle to address a recurring recovery rate shortfall, the organization will initiate studies to identify contributing factors and address barriers to recycling. It will also leverage the newly launched consumer brand and increased marketing activities that promote the importance and convenience of battery recycling to help the program to attain its EPR targets. Call2Recycle will continue to emphasize the “Collect, Protect and Drop Off” message to build traction and prompt consumers to take action on battery recycling at least every three months.

Performance Measures	Target	2023 Results	Strategies for Improvement
Accessibility	95%	96%	<ul style="list-style-type: none"> • Target exceeded • Call2Recycle will continue to strategically add or remove public collection facilities to ensure accessibility and optimal collection productivity. This will include identifying high-traffic, repeat-visit locations for new facilities, such as retailers, and in-home and near-home facilities around multi-unit dwellings.
Total Number of Public Collection Facilities	600 minimum	753 (active)	<ul style="list-style-type: none"> • Target exceeded
Consumer Awareness	87%	85%	<ul style="list-style-type: none"> • Call2Recycle will focus on promoting its new consumer branding, Recycle Your Batteries, Canada!, which inherently supports the battery recycling message and will help drive consumer recall and action. • In 2024, Call2Recycle’s “Collect, Protect and Drop Off” campaign will build on the messaging launched in
Percentage of British Columbians who Recycle all their Consumer Batteries	53%	48%	<ul style="list-style-type: none"> • As noted previously, Call2Recycle will continue its consumer education campaigns in 2024. • It will also continue to conduct in-depth surveys of residents’ battery recycling behaviours and attitudes to identify opportunities for greater education and promotions and improved battery habits across B.C.

Performance Measures	Target	2023 Results	Strategies for Improvement
Recycling Efficiency Rate	Alkaline – 75% Lithium – 50% Ni-Cd – 75% Ni-MH – 75% Li-Ion- 60% SSLA – 70%	Alkaline, Carbon Zinc, Zinc Air – 81%-95% Lithium 0% Ni-Cd – 72%-73% Ni-Mh – 77-92% Li-Ion –78%-93% Small Sealed Lead Acid – 73%-92%	<ul style="list-style-type: none"> • Targets met except for Ni-Cd. • Call2Recycle opted to establish relationships with North American processors to minimize the program’s environmental footprint. These processors have the highest RER in North America and share Call2Recycle’s commitment to identifying and implementing new practices for ongoing improvement. Through these relationships, the environmental impact of transporting used Ni-Cd batteries overseas has been greatly reduced. • Call2Recycle has become aware that its contracted lithium primary processor was not operating within the program’s standards. Multiple solutions are actively being investigated and the program will keep the ministry apprised of developments.

Appendix A – Board of Directors as of December 31, 2023

Call2Recycle Canada, Inc.'s Board of Directors is comprised of:

Norman Clubb, Chair, Independent

Joe Borsellino, Chateau Manis Electronics Inc.

Annalise Czerny, Independent

Peter Daley, Dollarama Inc.

Tammy Giroux, General Motors of Canada

Raman Johal, London Drugs Ltd.

James McPhedran, Independent

Alan Moyer, Independent

Kevin Rejent, Energizer Holdings, Inc.

Tim Reuss, Canadian Automobile Dealers Association

Martin Tammik, Live To Play Sports

Harriet Velazquez, Velazquez Consulting Inc. (Independent)

David Ward, Metro Ontario Inc.

Appendix B – Call2Recycle B.C. Members

As of December 31, 2023

3M Canada Company	Connect Hearing Canada
Access Hearing Care	Core-Mark International Inc
Acer America Corporation	Costco Wholesale Canada Ltd
Acklands-Grainger Canada Inc.	Country Wide Printing/The Source
ACS Distributing	CTG Brands Inc
ADI Global	Cycles Devinci Inc.
Aimlite Lighting Products	Cycles Lambert Inc./HLC
All Battery Ltd.	D'Amour Bicycle & Sports Inc.
Amazon.com.ca, Inc.	Dell Canada Inc.
Amplifon - Miracle Ear	Dollar Tree Stores Canada Inc.
Apple Canada Inc	Dollarama L.P.
Bass Pro Shops Canada ULC	Dr. Phone Fix Parent Company
Batteries Included Inc.	Dynabook Canada Inc
Battery Canada	Dyson Canada Limited
Battery World Corporation	E.B. Horsman & Son
B.C. Fasteners and Tools (2000) Ltd	East Penn Canada
BDI, a division of Bell Mobility In	ECHO Power Equipment (Canada)
Beau Photo Supplies Inc	Edma Marketing Ltd
Best Buy Canada Ltd. 1000	Edmonds Batteries Ltd. - Langley
Bike Co LLC	EECOL Electric ULC
BISSELL Canada Corporation	Epic Cycles Inc.
Bose Limited	Fastenal Canada, Ltd. ON100
Buy-Low Foods LP	Federated Co-Operatives Limited
Cabela's	FERMETCO INC.
Canada Computers Inc	FuturPlus Division of Cathelle Inc.
Canadian Energy and Power Corporation	Gazelle USA, LLC
Canadian Tire Corporation, Ltd	GE Healthcare Canada, Inc.
Canadian Tire Petroleum	Gescan (Division of Sonepar)
Canon Canada Inc	Giant Bicycle Canada Inc.
Cardinal Health Canada Inc.	Google Canada Corporation
Cervelo Cycles Inc.	Grand & Toy Ltd.
Chateau Manis Electronics	Graybar Canada Limited

Green Light Cycle Ltd.
Gregg Distributors Limited Partnership
Grin Technologies Ltd.
Groupe BBH Inc.
Guillevin International Cie
HAWTHORNE CANADA LIMITED
HearingLife Canada Ltd
Henry's Enterprises Inc.
Hilti Canada Corporation
Hitfar Concepts Ltd.
Home Hardware Stores Limited
HRS Global
Hudson's Bay Company
Husqvarna AB
IKEA Supply AG
Imperial Dade Canada Inc.
Indigo Books and Music Inc
Inter Trade Canada Ltd
Interstate All Battery Center
Interstate Batteries Recycling
Isaac Instruments Inc.
Johnston Drug Wholesale Ltd
Kerrisdale Cameras
KMS Tools and Equipment Ltd
Kona Canada, The Bicycle Group (TBG)
Kranked Bikes
L3Harris Technologies Inc.
Lee Valley Tools Ltd
Lego Brand Retail
Lenovo (Canada) Inc.
Live to Play Sports Group Inc.
Loblaws Inc.
London Drugs Limited
Lordco Parts Ltd.
Louis Garneau Sports Inc.
Mac's Convenience Stores Inc.
Magnacharge Battery Corp.- West Hub
Makita Canada, Inc.
Marin Bikes Canada
Mark's / L'Equipeur
MasterMind LP
McKesson Canada
Metalic Safety Supply Ltd
Mica Sport Canada Inc.
Michaels Stores Inc.
Microsoft Corporation
Miele Canada
Mills Office Productivity
Monk Office Supply Ltd
Motorola Solutions Canada
Mountain Equipment Company Ltd
MSA Safety Sales LLC
Nedco West Division
Newell Brands Canada
NexGen Healthcare Management c/o
HearingLife Canada Ltd.
Nikon Canada Inc
Novexco Inc./ Hamster (Bureau plus)
On the Edge Canada Inc
Onlybatteries.com - Technologies Duslan Inc
Oracle Canada ULC
Orgill Inc
Outdoor Gear Canada
Pattison Food Group Ltd.
Peavey Industries Limited
Praxis Works
Premier Tech Ltd.
Prime Deals International Ltd
Princess Auto Ltd
Proflash Technologies Inc.
Rad Power Bikes LLC
Rexel Canada Electrical Inc
Riese & Müller GmbH
Robert Bosch Tool Corporation

Rocky Mountain, Div. of Industries RAD Inc.
(Procycle)
RONA Inc.
S.P. Richards Co. Canada, Inc.
Santa Cruz Bicycles, LLC
Scotts Canada Ltd.
SharkNinja Operating LLC
Shimano Canada LTD
Shopper+Inc
Shoppers Drug Mart Inc
Simply Computing Inc
Slegg Building Materials
Snap-On Tools of Canada Ltd
Sobeys Capital Inc
Sonos Inc.
Specialized Bicycle Components Canada
SPI Santé Sécurité Inc.
Standard Products Inc.
Stanley Black & Decker Canada
Staples Canada ULC
Staples Professional, Inc.
Steelcase Canada Ltd
Stihl Limited
Summit Tools
Supreme Basics
T-Zone Health Inc.
TD SYNnex CANADA ULC
TELUS Mobility
Tenaquip Limited
The Home Depot of Canada, Inc.
The Source (Bell) Electronics Inc.
The Stevens Medical Company
ToolTown Inc
Toys R Us Canada, LTD
Trek Bicycle Canada ULC
UAP Inc
UB.C. Bookstore
Uline Canada Corporation
Ultralife Corporation
Uni-Select Canada Inc.
uniPHARM Wholesale Drugs Ltd.
Vancouver Bike Share, Inc.
Velec Inc.
Veritas Technologies LLC
Voltage Bikes Ltd. (Pedego Can)
Wallace & Carey Inc
Walmart Canada
Wavefront Centre
Wesco Distribution Canada LP
Westburne Electric
Wisdom Electronics Inc
Wurth Canada Limited
Yamaha Motor Canada
Yeti Cycling LLC.

Appendix C – Call2Recycle Public Collection Facilities in British Columbia

Gold Trail Recycling LTD	100 Mile House	Staples Canada	Burnaby
The Source	100 Mile House	REGIONAL RECYCLING BURNABY	Burnaby
RONA Abbotsford	Abbotsford	H.P. Electronics	Burnaby
Staples Canada	Abbotsford	RONA Burnaby	Burnaby
Regional Recycling Abbotsford	Abbotsford	London Drugs #25	Burnaby
Abbotsford Mission Recycling	Abbotsford	London Drugs #56	Burnaby
London Drugs #16	Abbotsford	Staples Canada	Burnaby
Blackwood Building Centre	Abbotsford	Canadian Tire #603	Burnaby
Best Buy 992	Abbotsford	Best Buy 973	Burnaby
Canadian Tire #434	Abbotsford	Home Depot #7047	Burnaby
Home Depot #7141	Abbotsford	Rexall Station Square	Burnaby
Save On Foods #904	Abbotsford	Save On Foods #2221	Burnaby
Save On Foods #2208	Abbotsford	Save On Foods #996	Burnaby
Save On Foods #981	Abbotsford	Save On Foods #2228	Burnaby
CCON Metals	Abbotsford	Save On Foods #2225	Burnaby
Edmonds Batteries Ltd.	Abbotsford	J&R Phoenix Enterprises Ltd. DBA Metrotown Return It	Burnaby
Abbotsford Tool Centre	Abbotsford	Kitchener (Brentwood) Bottle Depot	Burnaby
Clearbrook Return-It Depot Ltd.	Abbotsford	Lee's Bottle Depot	Burnaby
Sevenoaks Shopping Centre	Abbotsford	Kensington Return It	Burnaby
Princess Auto	Abbotsford	Nester's Market	Burnaby
Agassiz Recycling Depot	Agassiz	Westcoast Tool Sales & Service Ltd	Burnaby
Aldergrove Return-it Depot	Aldergrove	City of Burnaby - Eco Depot	Burnaby
Save On Foods #902	Aldergrove	East Hastings Bottle Return-it Depot	Burnaby
Cranky's Bike Shop	Aldergrove	Trek Bicycle Burnaby	Burnaby
Langley Recycling & Waste Centre	Aldergrove	Burns Lake Home Hardware	Burns Lake
Prespatou Transfer Station	Altona	Burns Lake Recycling Depot LTD.	Burns Lake
Shepherd's Home Hardware	Armstrong	Regional District of Bulkley-Nechako	Burns Lake
M & G Anderson Builders Ltd	Ashcroft	TNRD - Boston Flats	Cache Creek
Ashcroft Library	Ashcroft	Home Depot #7221	Campbell River
Barriere Library	Barriere	Island Return-it - Campbell River	Campbell River
District of Barriere	Barriere	London Drugs #73	Campbell River
Barriere Bottle Depot	Barriere	Campbell River Waste Management Centre	Campbell River
Thorsen Creek Waste And Recycling Depot	Bella Coola	Staples Canada	Campbell River
Buick Creek Transfer Station	Buick	Canadian Tire #437	Campbell River
London Drugs #71	Burnaby		
London Drugs #06	Burnaby		
Hilti (Canada)	Burnaby		

North Island Communications	Campbell River	Home Depot #7045	Coquitlam
The Source	Campbell River	Save On Foods #991	Coquitlam
City of Castlegar Fire Dept.	Castlegar	Lance Bissett Ltd	Coquitlam
City of Castlegar Public Works	Castlegar	Lougheed Return-It Depot	Coquitlam
West's Home Hardware	Castlegar	Value Village	Coquitlam
Canadian Tire #492	Castlegar	Save On Foods #2290	Coquitlam
Pharmasave	Castlegar	Coquitlam Shopping Centre	Coquitlam
The Source	Castlegar	Home Depot #7177	Courtenay
Castlegar Bottle Depot	Castlegar	Courtenay Return-It Depot	Courtenay
RD of Central Kootenay (Event)	Castlegar	London Drugs #67	Courtenay
Cecil Lake Transfer Station	Cecil Lake	Staples Canada	Courtenay
Chase Public Library	Chase	Canadian Tire #350	Courtenay
Rexall Willow St	Chemainus	Best Buy 706	Courtenay
Pharmasave	Chemainus	Samsung Enterprises Inc (Cranbrook Depot)	Cranbrook
Home Depot #7273	Chilliwack	Staples Canada	Cranbrook
Chilliwack Bottle Depot	Chilliwack	Canadian Tire #395	Cranbrook
London Drugs #41	Chilliwack	Home Depot #7255	Cranbrook
Best Buy 703	Chilliwack	The Source	Cranbrook
Canadian Tire #433	Chilliwack	Cranbrook Home Hardware Building Centre	Cranbrook
Save On Foods #2237	Chilliwack	Kootenay Communications	Cranbrook
Save On Foods #944	Chilliwack	RDEK	Cranbrook
Save On Foods #952	Chilliwack	Lectric Avenue Electronics	Creston
Sardis Bottle Depot Ltd	Chilliwack	Home Hardware Bldg Centre	Creston
Fortin's Home Hardware	Chilliwack	Save On Foods #2216	Creston
Goodlow Transfer Station	Clayhurst	RD of Central Kootenay (Event)	Creston
TNRD Clearwater Library	Clearwater	Comox WMC	Cumberland
TNRD-Clearwater Eco-Depot	Clearwater	DC Campbell Recycling Center	Dawson Creek
Save On Foods #2215	Cloverdale	Chetwynd Landfill	Dawson Creek
RONA Cobble Hill	Cobble Hill	Dawson Creek Transfer Station	Dawson Creek
Fisher Road Recycling	Cobble Hill	Save On Foods #2202	Dawson Creek
Rexall Port Augusta	Comox	London Drugs #37	Delta
Pharmasave	Comox	Sungod Recreation Centre	Delta
Pharmasave	Comox	Magnacharge Battery Corp.- West Hub	Delta
United Boulevard Recycling & Waste Centre	Coquitlam	London Drugs #17	Delta
Coquitlam Return-it Depot	Coquitlam	Staples Canada	Delta
RONA Coquitlam	Coquitlam	Vancouver Landfill	Delta
RONA Coquitlam (Austin)	Coquitlam	Save On Foods #936	Delta
London Drugs #15	Coquitlam	Save On Foods #963	Delta
Staples Canada	Coquitlam	Winskill Aquatic & Fitness Centre	Delta
Best Buy 958	Coquitlam		
Canadian Tire #608	Coquitlam		

Kennedy Senior Centre	Delta	London Drugs #61	Gibsons
South Delta Recreation Centre	Delta	Gibsons Recycling Depot	Gibsons
Delta Firehall #1-Ladner	Delta	Village of Gold River	Gold River
Tsawwassen Return-it	Delta	Telus	Golden
North Delta Rec Centre	Delta	Golden Home Building Centre	Golden
Ladner Bottle Depot	Delta	RONA Golden	Golden
Ladner Leisure Centre	Delta	The Source	Golden
BentallGreenoak	Delta	Pharmasave	Grand Forks
Corporation of Delta Municipal Hall	Delta	Grand Forks Home Hardware	Grand Forks
Denman Island Recycling Depot	Denman Island	The Source	Grand Forks
Canadian Tire #466	Duncan	Alpine Bottle Depot (Grand Forks Bottle Depot)	Grand Forks
London Drugs #77	Duncan	City of Grand Forks-Public Works Dept	Grand Forks
Staples Canada	Duncan	TNRD-Heffley Creek Eco-Depot	Heffley Creek
Home Depot #7272	Duncan	Pharmasave	Hope
Best Buy 708	Duncan	Pacific Mattress Recycling Inc.	Hope
The Source	Duncan	Hornby Island Recycling	Hornby Island
Island Return-it - Duncan	Duncan	Tower Communications	Houston
Bings Creek SWMC	Duncan	Country Wide Printing/The Source	Houston
NexGen Hearing (Duncan) Inc.	Duncan	District of Hudson's Hope	Hudson's Hope
UltiMac Technologies Inc	Duncan	Invermere Hardware & Bldg Supply Co Ltd.	Invermere
GFL Environmental – Duncan	Duncan	RONA North Star Building Supplies	Invermere
Enderby Return-It Recycling Depot	Enderby	Princess Auto	Kamloops
Westshore Bottle Depot	Esquimalt	Dr. Phone Fix Kamloops	Kamloops
Canadian Tire #635	Fernie	Lorne Street Bottle Depot	Kamloops
Fernie Bottle Depot	Fernie	RONA Kamloops	Kamloops
City of Fernie	Fernie	London Drugs #35	Kamloops
Pharmasave	Fort Langley	RONA Kamloops	Kamloops
Save On Foods #2217	Fort Nelson	The Source	Kamloops
Swagelok Fort. St. John	Fort St John	Staples Canada	Kamloops
Save On Foods #2223	Fort St. James	Best Buy 14	Kamloops
District of Fort St. James	Fort St. James	Canadian Tire #355	Kamloops
Fort St. James Transfer Station	Fort St. James	Home Depot #7144	Kamloops
Staples Canada	Fort St. John	Rexall Princeton Kamloops Hwy	Kamloops
Fort St. John Home Hardware Building Ctr	Fort St. John	Save On Foods #2206	Kamloops
R3 Recycle-It	Fort St. John	Save On Foods #931	Kamloops
Fraser Lake Bottle Depot	Fraser Lake	Save On Foods #2210	Kamloops
Gabriola Island Recycle Organization	Gabriola	Interior Crafts	Kamloops
Galiano Island Recycling Resources	Galiano		

Walco Radio & Electronics Ltd.	Kamloops	Save On Foods #2227	Langford
Kamloops Communications Inc.	Kamloops	Canadian Tire #426	Langley
Canadian Energy & Power	Kamloops	Staples Canada	Langley
City of Kamloops - Mission Flats Landfill	Kamloops	Metro Mobile Radio Sales Inc.	Langley
North-Wood Environmental Services	Kamloops	London Drugs #18	Langley
Brown's Repair	Kamloops	Real Canadian Superstore	Langley
Home Hardware	Kaslo	Princess Auto	Langley
RD of Central Kootenay (Event)	Kaslo	Best Buy 929	Langley
Princess Auto	Kelowna	Home Depot #7041	Langley
Rexall Butt Road & Westbank	Kelowna	Interstate Batteries of British Columbia	Langley
Home Depot #7032	Kelowna	Save On Foods #2242	Langley
Mountain Equipment Company	Kelowna	Save On Foods #984	Langley
Dr. Phone Fix Kelowna	Kelowna	Save On Foods #992	Langley
Interstate All Battery Center	Kelowna	RONA Langley Bypass	Langley
Battery Drs/ Kelowna Recycling	Kelowna	Pharmasave National	Langley
London Drugs #12	Kelowna	Langley Bottle Depot	Langley
Staples Canada	Kelowna	Rona Walnut Grove	Langley
Canadian Tire #353	Kelowna	Salvation Army Langley	Langley
Best Buy 914	Kelowna	Walnut Grove Bottle Depot	Langley
Save On Foods #932	Kelowna	Lillooet TimberMart	Lillooet
Columbia Bottle Depot	Kelowna	TNRD Library System	Logan Lake
Fresh Air Concept	Kelowna	TNRD-Louis Creek Eco-Depot	Louis Creek
Columbia Bottle Depot	Kelowna	Venture Bottle Depot	Lumby
UBC-HSE	Kelowna	Hagen's Home Hardware Building Centre	Mackenzie
Columbia Bottle Depot	Kelowna	GRIPS	Madeira Park
KMS Tools & Equipment Ltd.	Kelowna	RIDGE MEADOWS RECYCLING	Maple Ridge
Pharmasave	Keremeos	London Drugs #47	Maple Ridge
Save On Foods #2260	Kimberley	RONA Maple Ridge	Maple Ridge
Kimberley Transfer Station	Kimberley	Staples Canada	Maple Ridge
Kitimat Understanding the Environment	Kitimat	Canadian Tire #481	Maple Ridge
Pharmasave	Ladysmith	Maple Ridge Bottle Depot	Maple Ridge
Peerless Road Recycling	Ladysmith	Haney Bottle Depot	Maple Ridge
Save On Foods #934	Ladysmith	Mayne Island Recycling Society	Mayne Island
Junction Bottle Depot	Ladysmith	McBride Transfer Station	Mcbride
Lake Country Home Hardware Building Centre	Lake Country	RD of Fraser Fort George (Event)	Mcbride
Winfield Return it Center	Lake Country	Merritt Home Hardware	Merritt
Meade Creek Recycle Drop Off	Lake Cowichan	Pharmasave	Merritt
		TNRD Library System Merritt Brand	Merritt
		Canadian Tire #696	Merritt

Pharmasave	Mill Bay	The Source	New Westminster
RONA Fraser Valley	Mission	Save On Foods #916	New Westminster
London Drugs #55	Mission	Sapperton Return-It Depot	New Westminster
Staples Canada	Mission	Waste Control Services (WCS)	North Vancouver
Value Village	Mission	North Van Recycling LTD	North Vancouver
Mission Recycle Centre	Mission	North Shore Recycling & Waste Centre	North Vancouver
Wenting's Cycle Shop Ltd.	Mission	North Shore Bottle Depot	North Vancouver
Moberly Lake Transfer Station	Moberly Lake	RONA North Vancouver	North Vancouver
Village of Montrose	Montrose	Pearson's Home Hardware	North Vancouver
RD of Central Kootenay (Event)	Nakusp	London Drugs #05	North Vancouver
London Drugs #72	Nanaimo	RONA North Vancouver	North Vancouver
Save On Foods #948	Nanaimo	Staples Canada	North Vancouver
Rexall Boundary/Bowen	Nanaimo	Canadian Tire #601	North Vancouver
The Source	Nanaimo	Save On Foods #990	North Vancouver
Regional Recycling Nanaimo - Hayes	Nanaimo	Giant Bicycle Canada Inc.	North Vancouver
RONA Nanaimo	Nanaimo	BC Communications Inc.	North Vancouver
London Drugs #36	Nanaimo	OBSESSION:BIKES	North Vancouver
Staples Canada	Nanaimo	LoLo Return-It Express Plus	North Vancouver
Pharmasave	Nanaimo	Save On Foods #2289	North Vancouver
Best Buy 9	Nanaimo	Save On Foods #2249	North Vancouver
Home Depot #7040	Nanaimo	The Source	Oliver
Save On Foods #947	Nanaimo	Pharmasave	Osoyoos
Save On Foods #951	Nanaimo	Osoyoos Bottle Depot	Osoyoos
Staples Canada	Nanaimo	Parksville Home Hardware	Parksville
Value Village	Nanaimo	Pharmasave	Parksville
Nelson Home Hardware Centre	Nelson	Canadian Tire #490	Parksville
Pharmasave	Nelson	Save On Foods #954	Parksville
The Source	Nelson	Parksville Bottle & Recycling Centre Ltd.	Parksville
Starlight Tool Services Ltd.	Nelson	RONA Pemberton Valley	Pemberton
Nelson Leafs Bottle Depot	Nelson	Pemberton Recycling Centre	Pemberton
South Kootenay Electronics Limited	Nelson	Pender Island Recycling	Pender Island
S.H.A.R.E. Nelson	Nelson	London Drugs #70	Penticton
Gerick Cycle and Ski	Nelson	RONA Penticton	Penticton
District of New Hazelton	New Hazelton	Staples Canada	Penticton
Hazelton Bottle Depot	New Hazelton	The Source	Penticton
RD of Kitimat -Stikine (Event)	New Hazelton	Home Hardware	Penticton
Save On Foods #941	New Westminster	Save On Foods #962	Penticton
QB Return-It (Queensborough Landing)	New Westminster	J & C Bottle Depot	Penticton
Lowe's Queensborough	New Westminster	Regional District of Okanagan-Similkameen	Penticton
London Drugs #03	New Westminster	Pink Mountain Transfer Station	Pink Mountain

Pitt Meadows Recycling	Pitt Meadows	Home Depot #7171	Prince George
Staples Canada	Port Alberni	Home Hardware Central	Prince George
Canadian Tire #488	Port Alberni	Builder's Supply	
Save On Foods #909	Port Alberni	Canadian Tire #360	Prince George
City of Port Alberni	Port Alberni	Save On Foods #965	Prince George
Alberni-Clayoquot Regional District	Port Alberni	Save On Foods #968	Prince George
Alberni-Clayoquot Regional District	Port Alberni	Save On Foods #967	Prince George
Catalyst Paper Corp - Division Port Alberni	Port Alberni	BK Two Way Radio Ltd.	Prince George
Alberni-Clayoquot Regional District	Port Alberni	Hart Return It Depot	Prince George
Village of Port Clements Fire Dept	Port Clements	Regional District of Fraser - Ft. George	Prince George
Home Depot #7145	Port Coquitlam	Salvation Army	Prince George
Pharmasave	Port Coquitlam	Vallen	Prince George
Happy Stan's Recycling Services Ltd	Port Coquitlam	Pine Centre Shopping Centre	Prince George
Canadian Tire #609	Port Coquitlam	The Source	Prince Rupert
Save On Foods #957	Port Coquitlam	NCRD	Prince Rupert
Save On Foods #942	Port Coquitlam	TNRD-South Thompson Eco-Depot	Pritchard
Live to Play Sports Group Inc.	Port Coquitlam	Dolly's Home Hardware	Qualicum Beach
PoCo Return-It Depot (Biggar Enterprises)	Port Coquitlam	Pharmasave	Qualicum Beach
Trek Bicycle Port Coquitlam	Port Coquitlam	Andre's Electronics	Quesnel
Rexall Granville St	Port Hardy	RONA Quesnel	Quesnel
Triport Recycling	Port Hardy	Staples Canada	Quesnel
Regional District of Mount Waddington	Port McNeill	Canadian Tire #487	Quesnel
RONA Powell River	Powell River	HearingLife Canada	Revelstoke
Staples Canada	Powell River	Pharmasave	Revelstoke
The Source	Powell River	Revelstoke Bottle Depot (B&D Bottle LTD)	Revelstoke
Canadian Tire #480	Powell River	Tantrum Ride Company	Revelstoke
Sunshine Disposal and Recycling	Powell River	London Drugs #11	Richmond
Sunset Coast Bottle Depot	Powell River	Apple Store	Richmond
Augusta Recyclers Inc	Powell River	Home Depot #7043	Richmond
Interstate Batteries of Eastern British Columbia	Prince George	Pharmasave	Richmond
Dr. Phone Fix Prince George	Prince George	City of Richmond – Richmond Recycling Depot	Richmond
The Source	Prince George	RONA Richmond	Richmond
PG Recycling Return-it	Prince George	London Drugs #52	Richmond
London Drugs #51	Prince George	Staples Canada	Richmond
Staples Canada	Prince George	Staples Canada	Richmond
Hart Home Hardware	Prince George	Canadian Tire #610	Richmond
Best Buy 700	Prince George	Best Buy 941	Richmond
		Save On Foods #969	Richmond
		Save On Foods #2252	Richmond
		Regional Recycling Richmond	Richmond

Ironwood Bottle Depot	Richmond	Malcolm Island Recycling Depot	Sointula
Mitchell Metal Recycling	Richmond	The Source	Sooke
Davis Trading & Supply - Richmond	Richmond	Sooke Home Hardware	Sooke
Riondel Fire Department	Riondel	A&P Disposal and Recycling	Sooke
Rolla Transfer Station	Rolla	Sparwood Communications	Sparwood
Rose Prairie Transfer Station	Rose Prairie	Sparwood Transfer Station	Sparwood
Rossland Public Library	Rossland	Home Depot #7053	Squamish
Home Depot #7055	Saanich	Canadian Tire #483	Squamish
Save On Foods #977	Saanich	Nesters Market	Squamish
Central Saanich Home hardware	Saanichton	London Drugs #80	Squamish
DL BINS LTD	Saanichton	RONA Squamish	Squamish
Salmo Return it Depot	Salmo	Save-On-Foods	Squamish
RD of Central Kootenay (Event)	Salmo	Evergreen/GFL	Squamish
Vella Radio	Salmon Arm	District of Squamish	Squamish
Okanagan College - Salmon Arm	Salmon Arm	Retirement Concepts / Summerland Senior Village	Summerland
Columbia Shuswap Regional	Salmon Arm	The Source	Summerland
Canadian Tire #482	Salmon Arm	Pharmasave	Summerland
Staples Canada	Salmon Arm	Summerland Home Hardware	Summerland
The Source	Salmon Arm	Summerland Bottle Depot LTD.	Summerland
Salmon Arm Landfill	Salmon Arm	London Drugs #09	Surrey
Pharmasave	Salt Spring Island	Rexall Fraser Heights	Surrey
Mouat's Home Hardware	Salt Spring Island	Cloverdale Pharmasave	Surrey
Salt Spring Island Recycling	Salt Spring Island	Pharmasave	Surrey
Staples Canada	Sardis	The Source	Surrey
Savona Library	Savona	London Drugs #81	Surrey
Sunshine Coast Regional District (SL)	Sechelt	Home Depot #7122	Surrey
Canadian Tire #636	Sechelt	North Surrey Recycling & Waste Centre	Surrey
The Source	Sechelt	Panorama Village Return-it	Surrey
Salish Soils	Sechelt	Semiahmoo Bottle Depot	Surrey
Home Hardware	Sidney	London Drugs #75	Surrey
Slegg Building Materials	Sidney	London Drugs #08	Surrey
Sidney Return-it	Sidney	London Drugs #42	Surrey
Russ Hays Sidney Cycles	Sidney	RONA Surrey (Fleetwood)	Surrey
Silverton Building Supply	Silverton	RONA Surrey (South Surrey)	Surrey
RD of Central Kootenay (Event)	Silverton	Home Depot #7044	Surrey
Glacier View Satellite Ltd.	Smithers	Best Buy 701	Surrey
The Source	Smithers	Staples Canada	Surrey
Smithers Home Hardware	Smithers	Home Depot #7046	Surrey
BC Web	Smithers	Canadian Tire #622	Surrey
		Rexall Peach Arch	Surrey

Rexall Kerrisdale	Surrey	BV Communications	Trail
Save On Foods #918	Surrey	RONA Tsawwassen	Tsawwassen
Save On Foods #2255	Surrey	Staples Canada	Tsawwassen
Save On Foods #939	Surrey	Tumbler Ridge Public Works	Tumbler Ridge
Save On Foods #903	Surrey	District of Tumbler Ridge	Tumbler Ridge
Save On Foods #2235	Surrey	Windsor Plywood	Ucluelet
Best Buy 600	Surrey	Valemount Transfer Station	Valemount
Double Crown Investments Inc.-Newton BD	Surrey	Home Hardware	Valemount
White Rock Return-It Depot	Surrey	London Drugs #02	Vancouver
Guildford Bottle Depot	Surrey	Rexall Royal Centre	Vancouver
Phil's Batteries & More	Surrey	Rexall Fraser & 50th	Vancouver
Regional Recycling Cloverdale	Surrey	Rexall Granville & Pender	Vancouver
Scott 72 Return It Centre	Surrey	Rexall Tinseltown	Vancouver
Quantum Lifecycle Partners LP - Surrey	Surrey	Save On Foods #620	Vancouver
Delta Tool Repair Ltd.	Surrey	Magnet Home Hardware	Vancouver
Scott Road Bottle Depot	Surrey	Staples Canada	Vancouver
Central Surrey Recycling & Waste Centre	Surrey	Staples Canada	Vancouver
GFL Environmental Surrey/Comber	Surrey	Kerrisdale Cameras	Vancouver
Dr. Phone Fix	Surrey	Carnegie Community Centre	Vancouver
Recycle It Canada	Surrey	Zero Waste Centre - DUPLICATE	Vancouver
Ever Recycling Inc.	Surrey	Ray-Cam Co-operative Centre	Vancouver
Surrey Central Return-It	Surrey	uBreakiFix	Vancouver
Save On Foods #2267	Surrey	Go Green Bottle Depot	Vancouver
Staples Canada	Terrace	Regional Recycling Vancouver	Vancouver
Canadian Tire #486	Terrace	London Drugs #53	Vancouver
The Source	Terrace	London Drugs #07	Vancouver
Save On Foods #983	Terrace	Save On Foods #993	Vancouver
City Of Terrace - City Hall	Terrace	Lowe's Grandview	Vancouver
Coast Mountain Wireless Comm.	Terrace	London Drugs #50	Vancouver
Regional District of Kitimat-Stikine	Terrace	London Drugs #28	Vancouver
City of Terrace	Terrace	London Drugs #19	Vancouver
Do Your Part Recycling Corp.	Terrace	London Drugs #90	Vancouver
Tofino Consumers Co-operative-Hardware	Tofino	London Drugs #78	Vancouver
Kelly Lake Transfer Station	Tomslake	2091 W 42nd Ave	Vancouver
Tomslake Transfer Station	Tomslake	London Drugs #04	Vancouver
Vallen	Trail	London Drugs #88	Vancouver
Canadian Tire #665	Trail	London Drugs #74	Vancouver
Trail Bottle Depot	Trail	London Drugs #82	Vancouver
		Staples Canada	Vancouver
		Staples Canada	Vancouver
		Staples Canada	Vancouver

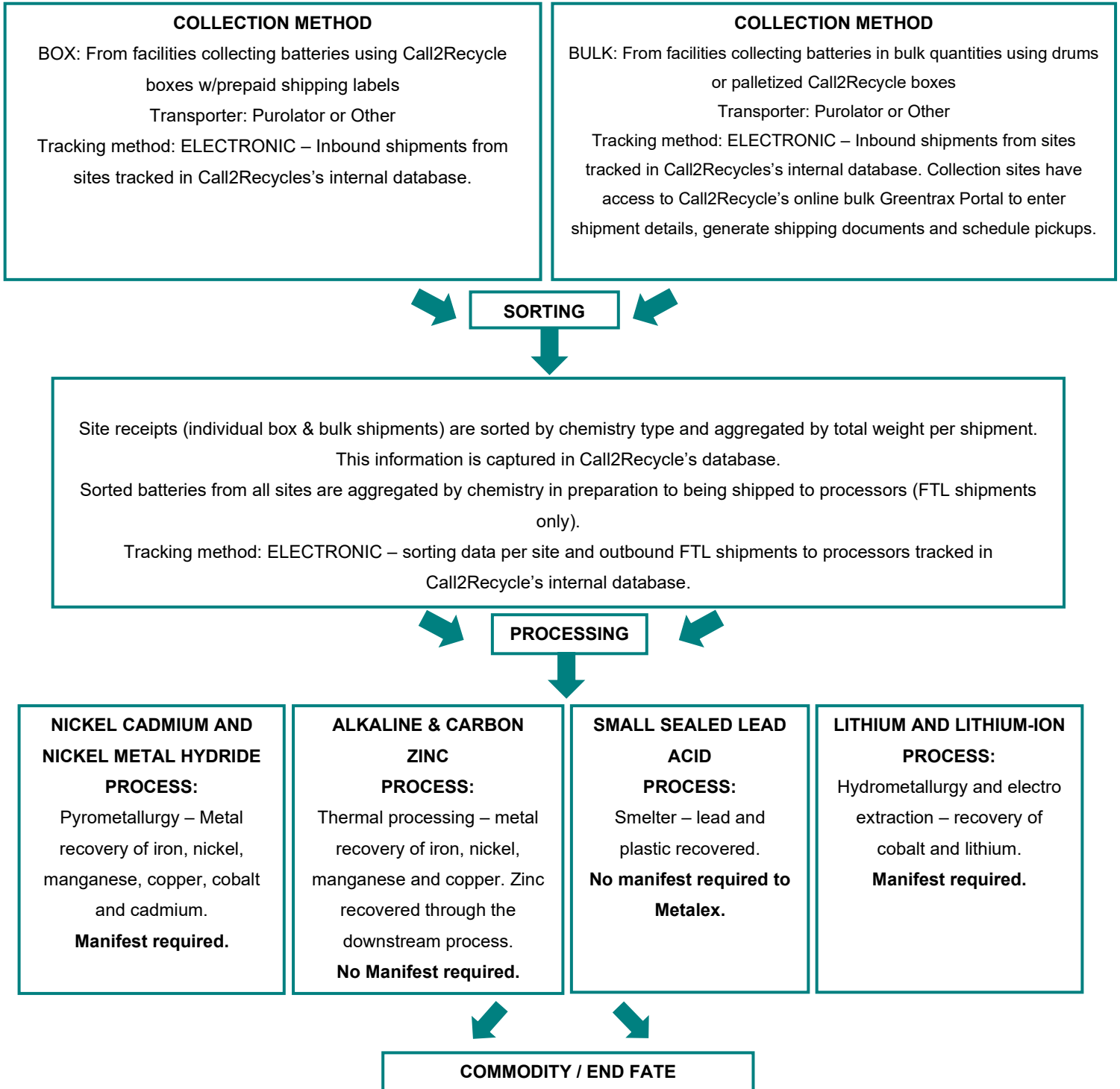
COV - Neighbourhood Cleanup (collection events)	Vancouver	Save On Foods #2246	Vancouver
Hewer Home Hardware	Vancouver	Taylor Bros. Home Hardware	Vanderhoof
Best Buy 952	Vancouver	db Central Computers & Design	Vanderhoof
Best Buy 705	Vancouver	RONA Vernon	Vernon
Best Buy Mobile 242	Vancouver	Staples Canada	Vernon
DeWalt Factory Service (Canada)	Vancouver	Pharmasave	Vernon
Best Buy 994	Vancouver	Dr. Phone Fix Vernon	Vernon
Home Depot #7259	Vancouver	Vernon & District Association for Community Living	Vernon
Apple Store	Vancouver	Interior Freight & Bottle	Vernon
Canadian Tire #605	Vancouver	London Drugs #39	Vernon
Canadian Tire #389	Vancouver	Home Depot #7084	Vernon
Home Depot #7042	Vancouver	Best Buy 704	Vernon
Save On Foods #937	Vancouver	HearingLife Canada	Vernon
Save On Foods #961	Vancouver	Save On Foods #2248	Vernon
Save On Foods #940	Vancouver	Village Green Centre	Vernon
Save On Foods #2219	Vancouver	Chasers Bottle Depot	Vernon
Save On Foods #2244	Vancouver	Olympia Cycle & Ski	Vernon
Vancouver West Bottle Recycling Alternative	Vancouver	Kirbys Kiosk	Vernon
Davie Village Home Hardware	Vancouver	Rexall Admirals Walk	Victoria
Vancouver Central Bottle	Vancouver	Rexall Douglas & Courtney	Victoria
UBC Bookstore Main Campus	Vancouver	Rexall Sooke	Victoria
UBC-CIRS	Vancouver	The Source	Victoria
Blight's Home Hardware	Vancouver	Oak Bay Home Hardware	Victoria
South Van Bottle Depot	Vancouver	Staples Canada	Victoria
Go Wireless Inc	Vancouver	Oaklands Community Centre	Victoria
Mills Basics	Vancouver	BSL Business System Lustre	Victoria
Gandy's Home Hardware	Vancouver	The Glow Store Inc.	Victoria
Dunbar Cycles	Vancouver	Dr. Phone Fix Victoria	Victoria
Vancouver Bike Share, Inc.	Vancouver	Capital Regional District	Victoria
Canadian Tire #604	Vancouver	GFL Environmental Inc. (Alpine Recycling)	Victoria
Wavefront Centre for Communication Accessibility	Vancouver	Ellice Recycle Ltd	Victoria
Davis Trading & Supply - Vancouver	Vancouver	London Drugs #46	Victoria
Regent College	Vancouver	The Corporation of the District of Saanich	Victoria
K&J Bottle Depot Ltd DBA Powell Street Return-It Depot	Vancouver	London Drugs #14	Victoria
Mount Pleasant Return It - KRJ International Marketing Ltd.	Vancouver	RONA+	Victoria
Reckless Electric Bike Store	Vancouver	London Drugs #54	Victoria
		London Drugs #29	Victoria
		RONA+	Victoria
		Island Batteries Inc.	Victoria
		Staples Canada	Victoria

Home Depot #7074	Victoria	Boucherie Bottle Depot	West Kelowna
Canadian Tire #369	Victoria	(Fridrich Ent LTD)	
Ross Bay Home Hardware	Victoria	Staples Canada	West Vancouver
Pharmasave	Victoria	Home Depot #7035	West Vancouver
The Source	Victoria	London Drugs #44	West Vancouver
Best Buy 702	Victoria	Simpson Home Hardware	West Vancouver
Best Buy 10	Victoria	Pharmasave	West Vancouver
Pharmasave	Victoria	Home Depot #7252	Westbank
Cedar Hill Recreation Centre	Victoria	London Drugs #76	Westbank
Pharmasave	Victoria	Save On Foods #956	Westbank
Gordon Head Recreation Centre	Victoria	Function Junction SW Depot	Whistler
Canadian Tire #368	Victoria	Regional Recycling Whistler	Whistler
Canadian Tire #366	Victoria	Whistler Public Library	Whistler
District of Saanich - Public Works	Victoria	Rexall Morrow Falk	White Rock
Saanich Commonwealth Place	Victoria	Techshop Computers	White Rock
Canadian Tire #365	Victoria	Staples Canada	Williams Lake
The Source	Victoria	Canadian Tire #911	Williams Lake
Rexall Tuscan Village	Victoria	Cariboo Regional District	Williams Lake
Rexall Cook Street	Victoria	RONA Williams Lake	Williams Lake
Save On Foods #921	Victoria	Central Cariboo Transfer Station	Williams Lake
Save On Foods #2250	Victoria	Williams Lake Return It Depot	Williams Lake
Save On Foods #923	Victoria	Slocan Valley Home Hardware	Winlaw
Save On Foods #973	Victoria	Wonowon Transfer Station	Wonowon
All Battery Ltd.	Victoria	Upper Halfway Transfer Station	Wonowon
Camosun College	Victoria		
City of Victoria - Crystal Pool	Victoria		
Bay Street Castle Building Centre	Victoria		
Canada Scooters	Victoria		
Radioworks	Victoria		
Capitol Iron	Victoria		
District of Saanich Annex Building	Victoria		
Grainger Branch - Victoria	Victoria		
Greater Victoria Public Library	Victoria		
Tymac Launch Service (Event)	Victoria		
Monk Office	Victoria		
Home Hardware	West Kelowna		
Planet Earth Recycling Ltd	West Kelowna		

Appendix D – Private B.C. Collection Facilities

Abbotsford	16	Hope	2	Powell River	4
Agassiz	2	Invermere	1	Prince George	19
Anmore	1	Kaleden	1	Quesnel	1
Armstrong	1	Kamloops	27	Radium Hot Springs	1
Bella Coola	1	Kaslo	2	Revelstoke	4
Brentwood Bay	1	Kelowna	38	Richmond	50
Burnaby	68	Keremeos	1	Rosedale	1
Burns Lake	2	Kimberley	2	Saanich	1
Cache Creek	1	Ladysmith	1	Saanichton	7
Campbell River	11	Lake Cowichan	1	Salmon Arm	16
Canyon	1	Langford	1	Salt Spring Island	1
Cassidy	1	Langley	27	Sechelt	3
Castlegar	6	Lax kw'alaams	1	Sicamous	3
Cawston	1	Logan Lake	1	Sidney	4
Chilliwack	8	Mackenzie	2	Smithers	2
Clearwater	3	Maple Ridge	11	Sooke	2
Cobble Hill	1	Masset	1	Sparwood	2
Coldstream	2	Mcbride	1	Squamish	3
Comox	2	Merritt	4	Stewart	1
Coombs	1	Mission	8	Summerland	2
Coquitlam	27	Nakusp	2	Surrey	63
Cortes Island	1	Nanaimo	17	Tahsis	1
Courtenay	10	Nelson	13	Telkwa	1
Cranbrook	6	New Denver	1	Terrace	4
Creston	2	New Hazelton	1	Trail	4
Cumberland	1	New Westminister	12	Tsawwassen	1
Dawson Creek	4	North Saanich	5	Vancouver	184
Delta	31	North Vancouver	29	Vanderhoof	5
Duncan	3	Oliver	1	Vernon	13
Elkford	1	Parson	1	Victoria	107
Enderby	2	Peachland	1	West Kelowna	6
Esquimalt	1	Pemberton	1	West Vancouver	4
Fernie	2	Penticton	13	Westbank	1
Fort St. John	2	Pitt Meadows	5	White Rock	2
Grand Forks	4	Port Alberni	7	Williams Lake	7
Hedley	1	Port Coquitlam	12	Woss	1
Honeymoon Bay	1	Port Moody	2		

Appendix E - Recycling Process – Downstream Flow Chart



Appendix F – Auditor's Report on Non-Financial Information

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To the Directors of Call2Recycle Canada, Inc.

We have been engaged by the management of Call2Recycle Canada, Inc. ("C2R" or "Company") to undertake a reasonable assurance engagement of the following disclosures within the Company's Annual Report for the year ended December 31, 2023 (together the "Subject Matter" or the "Statement").

- Section 4 Collection system and Facilities - 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 Agency's description of how recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation;
- Section 7 Product Sold and Collected and Recovery Rate - the Agency's description of total amounts of product sold and collected and recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation and;
- Section 9 Plan Performance - the Agency's description of performance for the year in relation to approved targets under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

Management's Responsibility

Management is responsible for the preparation of the Subject Matter in accordance with the evaluation criteria as listed in Attachment 1 (the "applicable criteria"). Management is responsible for such internal control as management determines is necessary to enable the preparation of the Subject Matter such that it is free from material misstatement, whether due to fraud or error. Management is also responsible for preparation of suitable evaluation criteria of the Subject Matter in accordance with the Assurance Requirements..

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3000 (CSAE 3000), *Attestation Engagements other than Audits or Reviews of Historical Financial Information*, published by the Chartered Professional Accountants of Canada (CPA Canada). This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Subject Matter is prepared, is free from material misstatement.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT (con't)

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard 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 decisions of users of our report. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the preparation of the Subject Matter in accordance with the applicable criteria.

The main elements of our work were:

- Understanding and evaluating the design of the key processes and controls for managing and reporting the selected data used in preparing the annual report as it pertains to the Subject Matter;
- Assessing the risk that the Subject Matter information may be materially misstated;
- Responding to assessed risk through testing, on a selective basis, the preparation and collation of selected data prepared by management and reported in the Annual Report by management;
- Performing further procedures such as inquiring, inspecting, observing, vouching to independent sources, recalculating and re-performing procedures to obtain corroborating information to address identified risks linked to the Subject Matter; and
- Evaluating the sufficiency and appropriateness of evidence.

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

Our opinion does not constitute a legal determination on C2R's compliance with the Recycling Regulations.

Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT (con't)

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Subject Matter 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 as the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of the evaluation criteria.

Opinion

In our opinion, the Subject Matter within the Company's Annual Report for the year ended December 31, 2023 is prepared in accordance with the evaluation criteria presented 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 total amounts of the producer's product collected and, if applicable, the producer's recycling efficiency rate in accordance with Section 8(2)(e); and,
- the performance for the year in relation to approved targets under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

Restriction on Use of our Report

Our report has been prepared solely for the purposes of assisting the Company's compliance with the reporting requirements relating to Sections 8(2)(b), (d), (e) & (g) of the Recycling Regulation and is not intended to be and should not be used for any other purpose. We do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario
June 26, 2024

Attachment 1 to the Independent Practitioner’s Assurance Report

Evaluation Criteria

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

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
2023 Active Collection Sites by Sector - 1,769 sites	Page 11-12 - Collection System and Facilities
Increase in the number of sites in 2023 - total of 22 sites or 1% more than prior year.	Page 12 - Collection System and Facilities
Call2Recycle Collection Sites by Region Table	Pages 18-19
Call2Recycle Collection Facilities in British Columbia	Pages 27-37

Evaluation Criteria

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

- In B.C. Reg. 449/2004, collection facility" means (c) in respect of a product within the empty oil container product category, electronic and electrical product category, tire product category or packaging and printed paper product category, a collection facility established by the producer or identified in an approved plan.

The definition of collection facilities is based on:

- a. Active Public Collection Sites - defined as a site that has shipped at least one receipt within the calendar year, ordered a replacement collection box within the calendar year, or any site that has enrolled in the program during the calendar year regardless of receipt, that any resident of BC can access and drop off used batteries during standard business hours.
- b. Active Private Collection Sites - defined as a site that has shipped at least one receipt within the calendar year, ordered a replacement collection box within the calendar year, or any site that has enrolled in the program during the past calendar year regardless of receipt, that limited residents or businesses of BC can access during standard business hours.
- c. Collection sites are categorized by sector: Retail, Business Services, Government, Environmental, and Manufacturing.

- The location of the collection sites is based on:
 - a. Maximizing consumer convenience (frequency of trips) and accordingly Call2Recycle collection is from the following sectors Business Services; Environmental Services; Government (Provincial, Federal, and Municipal); Manufacturing; and Retail. The intent of public collection sites is maximizing consumer convenience where the greatest number of sites are retail sites.
 - b. Change in the number of active collection facilities is based the number of active sites as defined above and as compared to prior year.
 - c. Registration of collection sites: Call2Recycle does not require sites to complete a registration form. By contacting Call2Recycle to register for the program, the steward then explains the terms and conditions of the sites registration.
 - d. Location of physical sites based on physical location within the BC Regional District Municipal boundaries as sorted by postal codes.
- Reporting Period: January 1, 2023 to December 31, 2023

Assessment of 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

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
Acknowledgements of the Pollution Prevention Hierarchy	Pages 13-14
Product management process employed	Page 13
Processor Efficiency Rates by Battery Type and Processor	Page 15 - Recycling Efficiency Rates for 2023

Evaluation Criteria

The following evaluation criteria were applied to the assessment of 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.

Under Call2Recycle's Extended Producer Responsibility ("EPR") plan the Entity collects and recycles primary and rechargeable consumer batteries that are sold as stand-alone product or for replacement purposes. Call2Recycle accepts dry-cell batteries weighing less than five (5) kilograms each.

- Acknowledgment of the hierarchy is compared to the hierarchy itself.
- Compared the process employed by Call2Recycle as stated in the annual report to the original collection and recycling plan and the actual activities conducted during the reporting period.
- Call2Recycle received a R2 certification from SAI Global certifying the organization's management of the collections, and the distribution to downstream processors, for the recycling of batteries and cell phones, having an expiration date of June 11, 2026.
- In 2023 Call2Recycle received a R2v3 certification from Intertek Testing Services NA, Inc. certifying the organization's environmental, health and safety management system in respect of its downstream vendor management and brokering of batteries and cell phones, having an expiration date of June 11, 2026.
- Reporting Period: January 1, 2023 to December 31, 2023.

Assessment of the description of total amounts of the producer’s product sold and collected and, if applicable, the producer’s recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
Processor Efficiency Rates by Battery Type and Processor	Page 16 - Recycling Efficiency Rates for 2023
Batteries Sold and Product Recovered in 2023. Batteries sold in BC 2,368,555 kg, Primary batteries collected 663,154 kg, Rechargeable batteries collected 291,420 kg, Total batteries collected 954,574 kg. Batteries collected stratified by Region	Pages 5 & 17-19

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the description of total amounts of the producer’s product sold and collected and, if applicable, the producer’s recovery in accordance with Section 8(2)(e);

- Call2Recycle collected the environmental handling fee for recyclable and primary batteries from members. Members report their sales of recyclable and primary batteries sold in BC on a monthly basis using a portal. The batteries sold in BC reported in the annual report were compared to the amounts directly reported by members as entered into the Call2Recycle portal.
- The recycling recovery rates quoted in the annual report were compared to the data provided directly by the mentioned parties.
- The product end fate data is provided directly to Call2Recycle by the processors who handle the materials and these rates are confirmed.
- Batteries Collected: Weights reported in the annual report are based on received and recorded sorted battery chemistries by weight at consolidation/sorting facilities and do not include packaging (boxes, pallets, drums, non-conforming items). Sorting facilities provide daily reports and battery weights are entered into Call2Recycle’s internal database. Collection totals are stated in the annual report are supported by documentation such as shipping documentation and receipt reports.

- Call2Recycle's internal database maintains a list of product shipments from collection facilities, stratified by regional district, for the reporting year under review and includes the following information:
 - a. The Collection Facility name/address.
 - b. The date of collection from the facility.
 - c. The consolidation site or processor to which the product was delivered.
 - d. The date of delivery to the consolidation site or processor.
 - e. The amount of product collected (in units and in weight, where applicable).
- Reporting Period: January 1, 2023 to December 31, 2023.

Assessment of the description of performance for the year in relation to targets in the approved EPR Plan under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed			
Performance Measure	Plan Target	2023 Result	Reference
Batteries sold in BC	N/A	2,368,555 kg	Pages 5 and 17-19 Product Sold and Collected and Recovery Rate
Primary batteries collected	N/A	663,154 kg	
Rechargeable batteries collected	N/A	291,420 kg	
Total batteries collected	N/A	954,574 kg	
Recovery Rate	50%	40%	See page 20-22 Plan Performance Table
Accessibility	95%	96%	
Consumer Awareness	87%	85%	
Percentage of British Columbians who recycle all their consumer batteries	53%	48%	
Recycling Efficiency Rates: Alkaline, Carbon Zinc, Zinc Air Lithium Ni-Cd Ni-Mh Li-ion Small Sealed lead Acid	75% 50% 75% 75% 60% 70%	81%-95% 0% 72%-73% 77%-92% 78%-93% 73%-92%	Pages 15-16 & 21 - 22 Recycling Efficiency Rates and Plan Performance
Active collection sites	N/A	1,769	Pages 11-12 Collection System and Facilities
Public collection sites	600	753	Page 12 - Collection System and Facilities Page 20 - Plan Performance Table

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved EPR plan under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation in the approved EPR plan.

- For the year ending December 31, 2023, Call2Recycle did not establish specific performance criteria in their EPR plan in relation to Sections 8(2)(b) and (d) of the Recycling Regulation.

- The following targets are in relation to Section 8(2)(e) of the Recycling Regulation that have been identified and reported on by management in the annual report: recycling efficiency rate, accessibility, consumer awareness, percentage of British Columbians who recycle all their consumer batteries. These targets are a representation of what was published in their approved EPR plan titled "British Columbia Extended Producer Responsibility Plan for Consumer Batteries" approved on December 12, 2018. We have reviewed the December 12, 2018 report to confirm the statements being made in the annual report are consistent with that report. In 2023, Call2Recycle did not have plan targets for batteries sold in BC, primary batteries collected, and rechargeable batteries collected within the EPR plan.
- Recycling efficiency rates are representations from the third party processors that were corroborated directly with those processors.
- Reporting Period: January 1, 2023 to December 31, 2023.

Appendix G – Audited Financial Statements

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Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2023

Call2Recycle Canada, Inc.
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Independent Auditor's Report

To the Members of
Call2Recycle Canada, Inc.

Opinion

We have audited the financial statements of Call2Recycle Canada, Inc. (the "Entity"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets 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 Entity as at December 31, 2023, and its 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity 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 information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do 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. 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 auditor's report. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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.
- 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Entity 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Toronto, Ontario

June 14, 2024

Call2Recycle Canada, Inc.
Statement of Financial Position

December 31	2023	2022
Assets		
Cash (Note 2)	\$ 2,141,682	\$ 4,310,012
Accounts receivable	5,709,862	7,002,393
Marketable securities (Note 3)	29,250,959	30,757,685
Other assets	540,795	423,241
	\$ 37,643,298	\$ 42,493,331
Liabilities and Net Assets		
Accounts payable and accrued liabilities (Notes 4 & 7)	\$ 5,711,095	\$ 5,602,513
Unrestricted Net Assets		
Undesignated	8,969,026	8,609,662
Board Designated (Note 5)	22,963,177	28,281,156
	31,932,203	36,890,818
	\$ 37,643,298	\$ 42,493,331

The accompanying notes and schedules are an integral part of these financial statements.

Call2Recycle Canada, Inc.
Statement of Changes in Net Assets

For the year ended December 31	Undesignated	Board Designated	2023 Total	2022 Total
Balance, beginning of the year	\$ 8,609,662	\$28,281,156	\$36,890,818	\$ 31,702,296
Excess (deficiency) of revenues over expenses	359,364	(5,317,979)	(4,958,615)	5,188,522
Balance, end of the year	\$ 8,969,026	\$22,963,177	\$31,932,203	\$ 36,890,818

The accompanying notes and schedules are an integral part of these financial statements.

Call2Recycle Canada, Inc.
Statement of Operations

For the year ended December 31	2023	2022
Revenues		
Steward fees	\$27,508,479	\$ 30,800,753
Investment income (loss)	1,850,542	(1,919,471)
Other	240,177	10,820
	<u>29,599,198</u>	<u>28,892,102</u>
Expenses		
Material management and processing	22,742,710	15,484,337
Public education and awareness	5,017,534	2,393,491
Other (salary, professional, administrative)	6,797,569	5,825,752
	<u>34,557,813</u>	<u>23,703,580</u>
Excess (deficiency) of revenues over expenses	<u>\$ (4,958,615)</u>	<u>\$ 5,188,522</u>

The accompanying notes and schedules are an integral part of these financial statements.

Call2Recycle Canada, Inc.
Statement of Cash Flows

For the year ended December 31	2023	2022
Cash flows from operating activities:		
Excess (deficiency) of revenues over expenses	\$ (4,958,615)	\$ 5,188,522
Items not affecting cash:		
Net realized and unrealized (gain) loss on investments	(1,028,928)	2,273,338
	(5,987,543)	7,461,860
Changes in non-cash working capital:		
Accounts receivable	1,292,531	(285,405)
Accounts payable and accrued liabilities	108,582	1,853,719
Other assets	(117,554)	(3,393)
	(4,703,984)	9,026,781
Cash flows from investing activities:		
Marketable securities	2,535,654	(5,817,277)
Net (decrease) increase in cash	(2,168,330)	3,209,504
Cash, beginning of the year	4,310,012	1,100,508
Cash, end of the year	\$ 2,141,682	\$ 4,310,012

The accompanying notes and schedules are an integral part of these financial statements.

Call2Recycle Canada, Inc.

Notes to Financial Statements

December 31, 2023

1. Significant Accounting Policies

Nature and Purpose of Operations

Call2Recycle Canada, Inc. (the "Entity") is a not-for-profit organization formed on January 1, 2017. The Entity's head office is registered in Toronto Ontario, and conducts its operations throughout all of Canada.

The Entity's purpose is to promote social welfare by addressing environmental concerns related to the recycling or proper disposal of consumer batteries. The Entity operates battery collection and recycling programs and educates the public with respect to the proper disposal and recycling of batteries.

The Entity seeks to be the leader in the environmentally sound collection, transportation and recycling of batteries. The Entity is committed to a cleaner, healthier environment through public education on battery recycling. All aspects of the Entity's business are conducted in an environmentally sensitive manner, as the Entity is convinced that sound environmental product stewardship and sound business practices go hand in hand.

The Entity is exempt from income tax under Section 149(1) of the Income Tax Act (Canada).

Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

Revenue Recognition

The Entity follows the deferral method of accounting for revenues.

Unrestricted revenues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted revenues are recognized as revenue in the year in which the related expenses are incurred.

Steward fees are received from legally obligated stewards in 6 regulated provinces (QC, ONT, BC, MB, PEI, and SK), and from non-legally obligated battery manufacturers in all other jurisdictions based on sales into those jurisdictions. The Entity recognizes these fees as revenue in the year that battery units are sold by the stewards to consumers and businesses.

The costs of the corresponding collection and recycling for some of these batteries may occur in future years, and those associated costs are reported as expenses of the Entity in the year that they are incurred. Call2Recycle Canada, Inc. is committed to the collection and recycling of these batteries.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2023

1. Significant Accounting Policies (continued)

Revenue Recognition - Continued Unrestricted net investment income is recognized as revenue when earned.

Unrestricted revenues from the sales of recycled materials are recognized in income when the recovered materials are sold and the amount to be recovered can be estimated and collection is reasonable assured.

Financial Instruments Financial instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

Use of Estimates The preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Items subject to such estimates and assumptions include:

- accrued expenses
- allocation of expenses
- allowance for doubtful accounts

Accounts Receivable Uncollectable amounts receivable are written off at the time the accounts are determined to be uncollectable. There is no allowance for doubtful accounts at December 31, 2023 as management of the Entity considers any possible bad debts to be negligible.

Expenses Material management and processing costs are recorded when the collection and processing services (freight, handling, recycling of materials) has been provided. Other expenditures are recognized as incurred.

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2023

2. Cash

The Entity maintains the majority of its cash balance in a Canadian financial institution. The Canada Deposit Insurance Corporation (CDIC) insures this account up to \$100,000 for this financial institution. From time to time the aggregate funds held in this institution may exceed the CDIC insured limits and may not be covered by CDIC insurance. Management does not anticipate any material effect on the financial position of the Entity as a result of this concentration.

3. Marketable Securities

The carrying amounts of investments are comprised of the following:

	2023	2022
At fair value:		
Cash held for long-term investment	\$ 867,359	\$ 3,880,247
Equity investments	8,550,052	8,097,565
Bonds	17,451,919	16,371,604
Real estate	1,335,543	1,497,309
Hedge fund investments	920,999	910,960
Precious metals and commodities	125,087	-
	\$29,250,959	\$ 30,757,685

4. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$147,899 (2022 - \$939,627).

5. Board Designated Net Assets

The Entity's governing board has designated \$22,963,177 (2022 - \$28,281,156) as of December 31, 2023 for future use in the regulated provinces of Quebec, Ontario, British Columbia, Manitoba, Prince Edward Island, and Saskatchewan. The designated balances by regulated province are as follows:

	2023	2022
Quebec	\$12,035,871	\$ 13,740,887
Ontario	(244,067)	3,901,162
British Columbia	8,175,136	7,605,178
Manitoba	2,388,515	2,450,110
Prince Edward Island	(181,468)	(43,685)
Saskatchewan	789,190	627,504
	\$22,963,177	\$ 28,281,156
Total		

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2023

6. Allocation of Expenses

Expenses are charged directly to their respective jurisdiction based on actual costs as incurred. When expenses are not identified to a specific jurisdiction, but benefit all jurisdictions, they are allocated among the jurisdictions based on the Entity's allocation methodology. Collections and processing costs are allocated based on battery collections for each jurisdiction. Salary and benefits are allocated based on employee time allocation by jurisdiction. Other expenses, including professional fees, general marketing, communication and promotion, shared service costs, office supplies, and occupancy, which cannot be identified with a specific jurisdiction are allocated based on the total population at the end of the year in the jurisdiction.

7. Significant Contractual Arrangements

The Entity is governed by a Board of Directors that is separate and independent of its former parent entity, but continues to contract accounting and managerial services from Call2Recycle, Inc. US. Fees paid for contracted services to Call2Recycle, Inc. US for 2023 were CDN \$1,075,586 (2022 - \$1,719,056). This fee is assessed to the Entity net of a US \$272,187 (2022 - \$143,440) fee recovery collected by Call2Recycle, Inc. US for battery sale license fees collected from US battery companies who are selling into certain Canadian markets. Included in accounts payable and accrued liabilities is CDN \$199,742 (2022 - \$145,246) in respect of these contracted services.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2023

8. Financial Instruments

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 Entity is exposed to credit risk resulting from the possibility that the registrants of the Entity defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Entity's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable. The Entity's registrants are numerous and diverse, which reduces the concentration of risk. Management closely evaluates the collectibility to mitigate this risk.

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.

The Entity is exposed to financial risk that arises from fluctuations in the sale of recyclable batteries and consumer electronic products. This risk is minimized by an expected corresponding decrease in program delivery and recycling process expenses and by the regulations established by the respective Department of the Environment in each jurisdiction in which the Entity operates.

The Entity is exposed to market risk through its investment in marketable securities, the value of which changes through fluctuations in market values. The investment policies of the Entity are designed to mitigate this risk through diversification of the portfolio.

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 Entity is exposed to currency risk as a result of its significant contractual arrangement for accounting and managerial services with a US organization and its stock portfolio holdings denominated in US currency.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2023

9. Commitments

The Entity has entered into various lease commitments for building rentals. Expected payments over the next five years are as follows:

	2024	2025	2026	2027	2028
Quebec	\$ 35,496	\$ 37,933	\$ 3,178	\$ -	\$ -
British Columbia	29,596	20,536	-	-	-
Ontario	110,909	111,644	111,644	113,848	114,582
	<u>\$ 176,001</u>	<u>\$ 170,113</u>	<u>\$ 114,822</u>	<u>\$ 113,848</u>	<u>\$ 114,582</u>

10. Contingencies

During fiscal 2021, the Entity conducted reviews of various service providers in the Province of Ontario who collected recyclable materials on behalf of the Entity. As a result of the reviews, certain service providers had their contracts terminated for non-compliance with program requirements.

At the time of the terminations one service provider had previously submitted invoices to the Entity for materials collected in the amount of \$1.4 million which are included in accounts payable. Subsequent to the date of termination of the agreement, no further materials have been accepted from the service provider and no further payments have been made against the outstanding accounts payable balance.

Upon termination of the agreement the Entity has demanded a refund of prior amounts paid to the service provider based upon the observations made in its compliance reviews.

In addition to the \$1.4 million in accounts payable in dispute, the service provider has filed a claim for an additional \$10.5 million in costs plus damages. The Entity in turn has filed a claim for \$5.2 million in damages plus interest and costs.

Management is not able to estimate the likelihood of either any recovery or losses as the outcome of this matter and therefore no further provisions have been made in these financial statements. Any gains or losses will be recorded at the time they become known.

The Entity is subject to other possible legal claims of which the legitimacy or magnitude cannot be determined at this time. As management is not able to estimate the likelihood of any loss at this time, no provision for these claims have been made in these financial statements. Any loss will be recorded at the time they become known.

Call2Recycle Canada, Inc.
Schedule of Operations - British Columbia

For the year ended December 31	2023	2022
Revenue		
Steward fees	\$ 5,721,430	\$ 5,349,043
Investment income (loss)	402,290	(431,095)
	<u>6,123,720</u>	<u>4,917,948</u>
Expenses		
Material management and processing	3,650,374	3,151,557
Public education and awareness	1,001,094	695,132
Other (salary, professional, administrative)	902,294	838,437
	<u>5,553,762</u>	<u>4,685,126</u>
Excess of revenue over expenses	569,958	232,822
Net assets, beginning of year	<u>7,605,178</u>	<u>7,372,356</u>
Net assets, end of year	<u>\$ 8,175,136</u>	<u>\$ 7,605,178</u>