

2021 Provincial Annual Report British Columbia

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1. Executive Summary

<p>Products within plan</p>	<p>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.</p>	
<p>Program website</p>	<p>www.call2recycle.ca www.call2recycle.ca/british-columbia</p>	
<p>Recycling Regulation Reference</p>	<p>Topic</p>	<p>Summary (5-bullet maximum)</p>
<p>Part 2, section 8(2)(a)</p>	<p>Public Education Materials and Strategies</p>	<ul style="list-style-type: none"> • Call2Recycle's "always on" approach to promotion employed a mix of traditional marketing, such as outdoor advertising, and digital marketing via Internet ads. • Outdoor advertising included digital billboards, external bus and transit shelter ads, and standard billboard ads in Vancouver, New Westminister, Annacis Island and Surrey. Call2Recycle location pins were added to the popular Waze navigation app so B.C. residents can see convenient drop-off facilities as they drive. • Internet advertising included targeted Facebook ads, YouTube, Instagram, Internet search and Reddit and Snapchat promotions to reach a younger demographic, which Call2Recycle's research reveals recycle at lower rates than older B.C. residents. • Call2Recycle ran its first television campaign for one week in the fall alongside the game show Family Feud. The campaign included 10-second sponsorship billboards, 15-second brand sells and an ad break survey in each episode, garnering more than 1.7 million consumer impressions. • Call2Recycle also ran a print campaign in Cantonese and Punjabi during Waste Reduction Week (October 18-22) in the publications <i>Sing Tao</i> and <i>The Punjab Guardian</i>.

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
<p>Part 2, section 8(2)(b)</p>	<p>Collection System and Facilities</p>	<ul style="list-style-type: none"> • Call2Recycle offers public and private battery collection boxes within manufacturing, retailing/wholesaling, public agencies, consumer, and business services including the IC&I sector. • The number of active Call2Recycle collection facilities in B.C. grew by 11% in 2021 to 1,546 from 1,394 in 2020. Of these, 648 were public facilities, surpassing the 600-site target in the EPR plan. An active collection facility must meet at least one of the following criteria: 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. • Call2Recycle drop-off locations remain highly accessible to B.C. residents with 96% of people having a public Call2Recycle collection facility within 15 km of their home, continuing to exceed the 95% target.
<p>Part 2, section 8(2)(c)</p>	<p>Product Environmental Impact Reduction, Reusability and Recyclability</p>	<ul style="list-style-type: none"> • Batteries collected by Call2Recycle in B.C. are consolidated and sorted at Retrieval Technologies in Trail, B.C., with less than 3% going to a secondary facility in Canada. Batteries are then sent to one of Call2Recycle's contracted processors based on their chemistry and the processor's capacity.
<p>Part 2, section 8(2)(d)</p>	<p>Pollution Prevention Hierarchy and Product / Component Management</p>	<ul style="list-style-type: none"> • Call2Recycle is ISO 14001 certified and Responsible Recycling (R2) certified under the R2:2013 certification standard—the highest achievable standard for recycling organizations. This certification indicates Call2Recycle has met stringent requirements in areas of environmental, public and worker 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 collected 844,596 kg of batteries in British Columbia in 2021 up 11% from the previous year. • Based on sales data and sales estimates¹, 2,555,782 kg of batteries were sold in British Columbia in 2021; with collections of 844,596 kg through the Call2Recycle program, the program had a recovery rate of 33%.
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 2021. Fees vary based on battery type (primary or rechargeable) and size. • \$5,908,406 in revenue (British Columbia) • \$4,563,854 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 (as agreed with Ministry file lead)	Performance	Strategies for Improvement
1. Recovery Rate – 47%	33% 844,596 kg	<ul style="list-style-type: none"> B.C. collections increased 7.8% over the previous year – the highest year-over-year volume increase since 2015 – however high sales into market in 2021 exerted downward pressure on the recovery rate. As the pandemic’s impact wanes, Call2Recycle anticipates recovery rates will normalize and increase. Call2Recycle will continue to develop new targeted promotions for younger demographics, which recycle at lesser rates than older British Columbians to increase battery returns. In 2022, it is anticipated that more in-person battery collection events can be held to encourage consumers who have been storing their batteries during the pandemic to recycle them.
2. Number of Public Collection Facilities – Minimum 600	648	<ul style="list-style-type: none"> Target exceeded. Optimizing the number and efficiency of Call2Recycle collection facilities is an ongoing focus for the organization. Call2Recycle selects facilities to achieve optimal distribution across the province, accessibility to residents and 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 (as agreed with Ministry file lead)	Performance	Strategies for Improvement
4. Maintain an awareness level of 87% or higher.	86%	<ul style="list-style-type: none"> Overall awareness of battery recycling in British Columbia remained stable and among the highest in the country at 86%, one percent down from 2020. Call2Recycle boosted its online campaigns recognizing COVID-19's impact and consumers spending more time at home and on devices. Call2Recycle continues to engage B.C. residents on the importance of recycling batteries and safe storage prior to recycling.
5. Percentage of British Columbians who recycle batteries – 52%	57%	<ul style="list-style-type: none"> As the public resumes pre-pandemic activities, Call2Recycle will host and participate in more in-person collection events to generate awareness and battery recycling activity. Call2Recycle will also continue to maintain a strong online presence to target the younger demographic that traditionally recycles at lower rates than their older counterparts.
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 – 84-95% Lithium – 56% Ni-Cd – 86% Ni-MH – 86% Li-Ion- 75-78% SSLA – 90-98%	<ul style="list-style-type: none"> Targets exceeded

All information contained in this annual report has been subject to a third-party audit of non-financial information. Information contained in the annual report 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.

2. Program Outline

Since 2010, Call2Recycle Canada, Inc. has been British Columbia's provincially-approved extended producer responsibility (EPR) organization for stand-alone replacement batteries used in household electronic and electrical products and weighing up to five kilograms. It is nationally recognized for its highly efficient consumer battery collection and recycling program, Call2Recycle®, which has been in operation since 1997.

More than 180 producer organizations turn to Call2Recycle Canada to fulfill their battery recycling obligations in full compliance with the British Columbia Recycling Regulation (please see [Appendix B](#) for a complete list of Call2Recycle Members in B.C.). The organization is highly regarded by member operators for its efficiency, transparency, cost-effectiveness, and unparalleled safety. Call2Recycle is the first program of its kind to receive Responsible Recycling (R2) certification. This reputation for excellence has attracted longstanding partnerships with program members and collection partners across the province.

The Call2Recycle program operates through a vast network of collection partners—including local governments, depots and leading retailers like London Drugs, Staples, The Home Depot, and Best Buy. In 2021, this network comprised 648 active public collection facilities and 898 private facilities, providing 96% of B.C. residents with convenient access to a battery recycling location within 15 km of their home.

British Columbians are regularly among the most engaged battery recyclers across the country and 2021 was no exception. Residents recycled 844,596 kg household batteries in 2021—the fourth consecutive year of collection growth and the highest quantity ever collected in one year.

Call2Recycle is proud to contribute to the circular economy and support the province to meet its sustainability and responsible recycling goals. This report outlines the performance of the Call2Recycle program in British Columbia against the EPR plan between January 1, 2021 and December 31, 2021. The organization continues to divert millions of batteries from landfill through strong partnerships, unwavering focus on increasing public awareness about battery recycling, and ongoing efforts to meet and exceed the targets set out with the province.

3. Public Education Materials and Strategies

Call2Recycle conducted a series of activities throughout the year to raise public awareness for recycling batteries. Its approach to promotion employs a mix of traditional marketing—including billboards, bus kings and transit shelters—and digital marketing via Internet advertising, Facebook ads, YouTube, Instagram, Internet search, Reddit, and Snapchat. Leveraging occasions like National Battery Day in February, Earth Day in April, and Waste Reduction Week in the fall, Call2Recycle gave B.C. residents a clear call to drop off their batteries for recycling by finding a location near them on the call2recycle.ca website.

3.1 Website & Social

Call2Recycle maintained an "always on" online presence throughout 2021 and continued to maintain an active social media presence from January to December to keep battery recycling front of mind for consumers. This included more videos, display remarketing, Facebook boosted posts, Instagram, YouTube, Snapchat, Call2Recycle location pins in the Waze app, and search activity. Call2Recycle also established a presence on Reddit, which offered opportunities to reach a younger audience (18-34)—a demographic that Call2Recycle's consumer surveys reveal recycle at lower rates than older demographics. These online efforts were designed to expand Call2Recycle's message reach and drive quality traffic to the organization's website.

In 2021, the Call2Recycle website received 58,170 visitors from B.C., up 16% from 50,050 in 2020.

3.2 Campaigns

In February, Call2Recycle posted a video and ran ads on Facebook and Twitter linking to Call2Recycle's website and encouraging users to recycle their batteries on February 18th, National Battery Day. Another video promotion followed in April, this time aligned with Earth Day, to encourage responsible battery disposal and to educate on the harms of sending batteries to landfill. For Earth Day, Call2Recycle also engaged Instagram influencers, Codi Lynn (30,000+ followers) and Stacey Kasdorf (36,000+ followers) to share battery recycling information and tips. In September, Call2Recycle ran a series of outdoor ads, including digital billboards, external bus and transit shelter ads, and standard billboard ads in Vancouver, New Westminister, Annacis Island and Surrey.

Call2Recycle also ran its first television campaign with the game show Family Feud from September 27th to October 4th. The eight-episode campaign included 10-second sponsorship billboards, 15-second brand sells and an ad break survey in each episode, garnering more than 1.7 million consumer impressions. During the week of this campaign, activity on Call2Recycle's website increased 78% over the same period the year before (3,128 users in 2021 vs. 1,757 users in 2020).

Waste Reduction Week

Building on the success of marketing efforts in 2020 that were tailored to specific ethnic populations, Call2Recycle ran a print campaign in Cantonese and Punjabi during Waste Reduction Week (October 18 - 24) in the publications *Sing Tao* and *The Punjab Guardian*.

Waste Reduction Week was also the backdrop for Call2Recycle's longstanding partnership with Earth Rangers on the annual "Battery Blitz" collection contest for youth. Students in schools from across B.C. participated in this

contest to see which institution could collect the most used batteries. In total, 565 kg were collected during the week, with Bibleway Christian Academy emerging victorious and winning a \$3,000 cheque from Call2Recycle.

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. The FNRI program visited the following communities in person in 2021:

Coldwater Indian Band	Seabird Island Band	Tzeachten First Nation
Ditidaht First Nation	Skeetchestn Indian Band	Tla'amin Nation (Sliammon)
Lower Nicola Indian Band	Squiala First Nation	Upper Nicola Band
Malahat Indian Band	Stz'uminus First Nation	Wei Wai Kum First Nation

In 2021, the FNRI prioritized collaborating more closely with other existing groups that share goals of supporting recycling programs within Indigenous communities. These groups include the Indigenous Zero Waste Technical Advisory Group (IZWTAG) and Indigenous Services Canada's (ISC) First Nations Waste Management Initiative.

In October, Call2Recycle took part in the Recycling Round-Up in McBride, B.C. Organized by the Regional District of Fraser-Fort George and featuring various stewardship organizations. Residents were invited to drop off a variety of household materials, including batteries, tires, lights, paint, and other hazardous waste to be recycled. The event garnered two boxes of used batteries, a strong result in a sparsely populated region.

3.4 Consumer Awareness Assessment

Call2Recycle commissions an annual survey of B.C. consumers to assess their battery recycling awareness and habits. The 2021 survey of 1,000 residents took place between November 18 and December 3, 2021. Overall awareness of battery recycling remained high and stable in 2021 at 86%, down one percent from the previous year. Nine in ten residents agree that recycling batteries has environmental benefits, however, compared to 2020, slightly fewer say that recycling is important to them and is their civic duty (each down three points.)

The number of residents who recycled all of their batteries in 2021 declined from 47% to 41% in 2021 while the average amount of batteries stored for a future recycling trip increased by a corresponding margin, from 18% to 24% in 2021, suggesting more B.C. residents were holding on to their batteries for a future recycling trip. Among people who threw away batteries in the year, convenience was the most cited reason for doing so, at 44% and consistent with previous years. The next most common reason—not knowing where to recycle batteries—was cited by 27% of respondents, down from 33% in 2020.

Residents aged 55+ continue to be more aware of battery recycling than those under the age of 35. Correspondingly, B.C. residents in the younger demographic recycle a smaller proportion of single-use and rechargeable batteries. In 2021, respondents aged 18-34 were significantly more likely to store or throw away single-use and rechargeable batteries than other age groups.

Consumer Awareness and Recycling Incidences Targets ²	2021 Target	2021 Actual
Percentage of British Columbians who are aware that Consumer Batteries can be Recycled	87%	86%
Percentage British Columbians who Recycle all of their Consumer Batteries (%)	52%	41% ³

4. Collection System and Facilities

Call2Recycle collects batteries from consumers through a network of partners in the business services, public agency, manufacturing, retail/wholesale, and consumer sectors. These collectors may have Call2Recycle boxes that are available to the general public or may have private boxes with access limited to specific groups (e.g., employees only). Call2Recycle strategically selects public collection facility locations to maximize accessibility for B.C. residents and their participation in the program. A collection facility is considered active if it meets at least one of the following criteria: joined the Call2Recycle program in 2021, returned a full box or bulk shipment of batteries during the year, or ordered a replacement collection box during 2021.

The number of active locations in B.C. rose by 11% in 2021 to 1,546 from 1,394 in 2020. This is an approximate return to pre-pandemic levels, as 2020 represented a notable drop in collection facility returns, likely related to reduced access to many locations and people limiting their out-of-home activities due to the pandemic. In 2021, some B.C. residents began to resume their regular recycling activities and collection facilities that had yet to fill and return their boxes in 2020 were able to do so this year.

2021 Active Collection Facilities	
Public	648
Private	898
Total	1,546

² Based on a sample of 1,000 residents of British Columbia surveyed online via the Ipsos I-Say panel from November 18th to December 3rd, 2021. The precision of online polls is measured using a credibility interval. In this case the 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 57% of British Columbians reported recycling some or all of their primary and rechargeable batteries

The following is a list of active collection facilities by sector.

2021 Active Collection Facilities by Sector				
Sector	2021	2020	Change (#)	Change (%)
Business Services	375	292	83	+ 28%
Government	589	595	- 6	- 1%
Manufacturing	56	52	4	+ 8%
Retail	525	452	73	+ 16%
Other	1	3	- 2	- 67%
Total	1,546	1,394	152	+ 11%

Full lists of Call2Recycle collection facilities are provided in [Appendix C](#) and [Appendix D](#).

Diverting recyclable materials from landfill is a key priority of all Extended Producer Responsibility (EPR) programs. Call2Recycle, as a member of the Stewardship Agencies of B.C. (SABC), participates in waste composition studies in various areas of the province annually. While the batteries found in the waste stream during such studies cannot be solely attributed to Call2Recycle's program due to the number of stewardship agencies that manage consumer batteries or products containing batteries, Call2Recycle uses the information gleaned from these audits to identify areas for improvement.

In 2021, two waste composition studies were conducted in the Regional District of Central Okanagan and the Regional District of Okanagan-Similkameen. The results revealed that 0.8 kilograms per capita of consumer batteries were being disposed of in landfills in the Regional District of Central Okanagan and 0.7 kilograms per capita in landfills in the Regional District of Okanagan-Similkameen. 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.

5. Product Environmental Impact Reduction, Reusability and Recyclability

When it comes to managing used batteries, the pollution prevention hierarchy—reduce, reuse, and recycle—cannot be as easily applied to batteries as it is to other products. Reconditioning batteries for reuse can pose an unacceptable safety risk to consumers if not done correctly. Call2Recycle advocates the efficient and cost-effective option of battery recycling.

Recycling is the most viable way of keeping batteries from entering landfills. The Call2Recycle program efficiently and cost-effectively recycles consumer batteries of all types, and the reclaimed materials from the

batteries collected are used in the manufacturing of various new products, such as batteries, cookware, and appliances. No battery collected through the program that can be recycled goes to landfill.

Batteries collected in B.C. by Call2Recycle go to Retriev Technologies in Trail, B.C. for sorting. Less than 3% go to a secondary facility in Canada for sorting. The batteries are sent to one of Call2Recycle's contracted processors from the sorting facility based on the battery's chemistry and the processor's capacity. Whenever possible, Call2Recycle uses local service providers to minimize its environmental footprint. All Call2Recycle sorters and processors use the latest and most effective techniques for reclaiming materials and continue to meet the highest environmental, health and safety, transportation, and financial operations standards. Please see [Appendix E](#) for a flow chart detailing Call2Recycle's sorters and processors.

6. Pollution Prevention Hierarchy and Product/Component Management

Call2Recycle is certified according to Responsible Recycling (R2) under the R2:2013 Certification Standard. The R2:2013 Standard is the latest version of R2, the electronics recycling industry's leading certification. Each provision of the R2 Standard is designed to help ensure the quality, transparency, and environmental and social responsibility of the certified electronics recycling facility. The distinction reinforces Call2Recycle's commitment to following stringent requirements regarding safe, secure battery collection and processing. Call2Recycle also received ISO 14001:2015 and ISO 45001:2018 certifications, which affirm its commitment to proper downstream management of its battery collections, including not exporting to developing countries or sending materials to local landfills.

The following charts show how the various materials extracted from the recycling process are managed and the recycling efficiency rates. No battery collected by Call2Recycle that can be recycled goes to landfill.

Product End Fate for Data Year Ending December 31, 2021					
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	N/A	Yes	No	No	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.

**Non-conforming materials: Products found in shipments at time of shipment that are stewarded materials are forwarded to the appropriate stewardship program for responsible disposal. Any materials that are not stewarded materials (i.e., no recycling option available) are managed according to waste requirements and some may be HW managed and may be discarded – this represents a small quantity of materials.

Call2Recycle has committed to recording Recycling Efficiency Rates (RER) by chemistry to demonstrate the quantity of material that is reclaimed from each battery chemistry for use in secondary products. The 2021 RER targets for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined below:

Recycling Efficiency Rates					
Battery Chemistry	RER Target	Status	Battery Chemistry	RER Target	Status
Alkaline, Carbon Zinc, Zinc Air	75%	Met/Exceeded/See Below	Ni-Cd (see below)	75%	Met/Exceeded/See Below
Lithium	50%	Met/Exceeded/See Below	Ni-MH	75%	Met/Exceeded/See Below
Small Sealed Lead Acid	70%	Met/Exceeded/See Below	Li-Ion	60%	Met/Exceeded/See Below

The 2021 RER for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined below.

2021 Recycling Efficiency Rates by Chemistry*												
BATTERY TYPE % Material recovered – Recycled to	Rechargeable Battery Chemistry							Primary Chemistry				
	NI-CD	LI-ION		NI-MH	SSLA			ALKALINE			LITHIUM	
Metal(s)	86	18	75	57	98	67	97	21	18	18	80	35

Co-product aggregate	0	0	0	14	0	22	0	1	72	68	0	0
Cadmium	0	0	0	0	0	0	0	0	0	0	0	0
Secondary Recovery**	0	60	0	5	0	0	0	57	0	0	0	21
Plastic Recovery or Reductant	0	0	0	10	0	1	0	5	4	0	13	0
Total Material Recovery (%)	86	78	75	86	98	90	97	84	95	86	93	56
Not Recovered for use in Secondary Market During Recycling Process****	14	22	25	14	2	10	3	16	5	14	7	44
Total:	100	100	100	100	100	100	100	100	100	100	100	100

* Recovery rates provided by processor.

**This includes metals that are recovered at secondary processors.

***Not recovered for use in secondary market includes: Water, Oxygen, Plastics, and Organics (carbon, electrolytes).

7. Product Sold and Collected and Recovery Rate

Call2Recycle monitors its battery collections in B.C. against targets set out in its provincially approved EPR plan. In 2021, overall battery collections in B.C. (both primary and rechargeable batteries) increased 16% from the previous year—the highest year-over-year volume increase since 2015. As was the case in 2020, while single-use batteries represented the lion’s share of collections, growth in rechargeable battery collections outpaced single-use collections growth—an 80% increase compared to 8% for single-use batteries—and drove overall collection growth in 2021.

Call2Recycle 2021 Collections by Weight (kg)			
Type	2021	2020	% Change
Single Use (Primary)	630,604	628,880	8%
Rechargeable	213,992	154,460	38.5%
Total	844,596	783,340	7.8%

In its EPR Plan, Call2Recycle set a recovery rate target of 47% for 2021 in B.C. Recovery rates are calculated by dividing total battery weight collected in the province in the reporting year by the total weight sold in the province in the same year, and then expressed as a percentage. Battery units sold into the province, as reported by members through remittance of environmental handling fees (EHFs), are converted into weights based on industry standards.

Annually, to forecast the total volume of batteries required to meet recovery rates, battery sales from the previous year are used to determine trends in battery purchasing for the next year. 2020 was an unusual year

with extremely high battery sales as consumers spent more time at home using battery-powered devices due to the pandemic. The unforeseen increase in batteries sold into the market in 2020 created a larger-than-projected denominator for the recovery rate calculation last year. With the uncertainty of how long the pandemic would affect consumer behaviour, forecasting sales for 2021 proved challenging.

Like 2020, battery sales into the market remained abnormally high due to COVID. Despite achieving the largest battery collection total in the program's history this year, the recovery rate for 2021, at 33%, missed the EPR plan's projected target due to high sales compounded by year-end environmental events that affected collection partners' shipping trends. The 2021 recovery rate improves on 2020's performance, however, which was 32%.

2021 Recovery Rate		
Total Weight Collected in B.C. in 2021 (kg)	Total Weight Sold in B.C. in 2021 (kg)	Recovery Rate (%)
844,596	2,555,782	33%

Household batteries come in a variety of chemical compounds and Call2Recycle monitors battery collections by chemistry type. Collections across all categories of batteries increased in 2021 with the exception of Lithium single-use batteries, which decreased by 28%. At 107.7%, lead batteries had the largest actual and relative increase in 2021, as Call2Recycle established relationships with new processors of lead batteries. The following charts break down battery collections by chemistry compared to the previous year.

Year-Over-Year Rechargeable Battery Collection by Chemistry (kg)			
Material Type	2021	2020	% Change
Ni-Cd	55,745	48,634	15%
Ni-MH	23,978	23,786	1%
Li-Ion	68,012	50,137	36%
SSLA	66,257	31,903	107.7%
Total	213,992	154,460*	38.5%

Year-Over-Year Primary Battery Collection by Chemistry (kg)			
Material Type	2021	2020	% Change
Alkaline and Zinc Carbon	616,921	610,200	1%
Lithium	13,279	18,559	-28%
Mercury	404	121	234%
Total	630,604	628,880	0.3%

Across the province, Call2Recycle collection facilities averaged 587.7 kg in collections in 2021. The Central Okanagan region outperformed all other regions in terms of average collections per facility. Its 52 collection facilities returned an average of 2150.5 kg of batteries through the Call2Recycle program. Across Central Okanagan, residents dropped off 111,826 kg of batteries, a 181% increase over the previous year, representing 487.5 kg per 1,000 residents. Notably, Central Coast also had a strong year. Its three active collection facilities averaged 414 kg in collections, an 8,771% increase from the previous year. Stikine is the only B.C. region that did not return any boxes of batteries in 2021, which is likely simply a reflection of the region's size. Smaller remote communities often take longer than a year to generate enough batteries to warrant a box return. Call2Recycle is committed to continued engagement with collectors in these regions.

Call2Recycle Collections by Region						
Regional District	Active ⁴ Collection Facilities	2021 Total (kg) ⁵	2020 Total (kg) ²	Yr. to Yr % Change	Avg (Mean) Collections Per Facility	Collections Per 1,000 people ⁶ (kg)
Alberni-Clayoquot	15	3,191	2,916	9%	212.7	93.2
Bulkley-Nechako	19	3,968	2,117	87%	208.8	99.7
Capital	181	99,583	105,910	-6%	550.2	230.5
Cariboo	25	5,990	5,825	3%	239.6	91.4
Central Coast	3	1,242	14	8,771%	414.0	342.7
Central Kootenay	46	8,704	8,257	5%	189.2	135.0
Central Okanagan	52	47,86	48,445	131%	920.4	208.6
Columbia Shuswap	30	8,131	8,112	0%	271.0	141.2
Comox Valley	26	16,422	14,469	13%	631.6	219.8

⁴ An active collection facility must meet at least one of the following criteria: enrolled in the program during the calendar year; has shipped a minimum of 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 number of collection facilities that sent in a shipment in 2021, Call2Recycle has other facilities registered that may ship on an infrequent basis.

⁵ Accurate within a margin of +/- 3% based on a conversion rate from pounds to kilograms of 0.453592.

⁶ Population numbers based on the Municipalities, **Regional Districts and Development Regions 2011-2021 report provided by the Demographic Analysis Section, B.C. Stats, Ministry of Technology, Innovation and Citizens' Services, Government of British Columbia, 2021.**

Cowichan Valley	26	23,841	26,317	-9%	917.0	259.4
East Kootenay	40	9,874	6,117	61%	246.9	148.0
Fraser Valley	75	37,718	54,510	-31%	502.9	110.9
Fraser-Fort George	41	16,801	14,423	16%	409.8	161.0
Greater/Metro Vancouver	677	442,440	379,725	17%	653.5	159.5
Kitimat-Stikine	16	6,574	3,123	111%	410.9	162.6
Kootenay Boundary	20	5,761	5,796	-1%	288.1	171.2
Mount Waddington	6	421	596	-29%	70.2	36.0
Nanaimo	39	32,490	26,135	24%	833.1	187.0
North Coast⁷	5	1,828	1,997	-8%	365.6	93.8
North Okanagan	24	14,399	14,181	2%	600.0	154.1
Northern Rockies	1	1,181	0	100%	1,181.0	239.7
Okanagan-Similkameen	37	6,727	8,122	-17%	181.8	73.8
Peace River	12	5,118	6,708	4%	578.8	75.8
Quathet	10	3,563	2,902	23%	356.3	166.2
Squamish-Lillooet	25	8,624	7,347	17%	345.0	178.5
Stikine Region	0	0	0	-	-	0
Strathcona	21	9,922	6,710	48%	472.5	197.8
Sunshine Coast	11	6,797	8,348	-19%	617.9	210.4
Thompson-Nicola	63	15,423	14,218	8%	244.8	104.0
Total B.C.	1,546	844,596	783,340	7.8%	546.3	162

8. Summary of Deposits, Refunds, Revenues and Expenditures

An environmental handling fee (EHF), a fee per unit sold, is applied to the sale of primary and rechargeable stand-alone or replacement batteries sold in B.C. EHF's 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, 2021.

Related to the pandemic, battery sales in 2021 outpaced the previous year as well as projections in the Call2Recycle Provincial Plan. As consumers remain at home using more battery-powered devices, sales of single-use and rechargeable batteries have increased significantly. With increased battery purchasing and related environmental handling fees (EHF) remittance, Call2Recycle's program reserves have increased in 2021. After 2020's inflated sales, Call2Recycle reduced EHF's on some categories effective January 1, 2021. EHF reductions were introduced with the intention of drawing down the reserves in future years and also reflect increased program efficiencies. Call2Recycle will continue to monitor revenues and make best efforts to address any anticipated increases.

Please see [Appendix G](#) for Call2Recycle's audited financial statements.

⁷ In [2011-2020 report](#) noted above, "Powel River" is now known as "Quathet" and "Skeena-Queen Charlotte" now known as "North Coast".

9. Plan Performance

Performance Measures	2021 Results	Strategies for Improvement
Primary batteries collected	630,604 kg	<ul style="list-style-type: none"> • Call2Recycle will continue to drive awareness among younger demographics to encourage battery recycling, including emphasizing convenience and ease of recycling. • As the pandemic's impact subsides, Call2Recycle will coordinate and participate in more collection events, particularly in northern and remote regions to drive battery collections. • Call2Recycle will continue to strategically locate collection facilities to optimize convenience to the most B.C. residents.
Rechargeable batteries collected	213,992 kg	

Performance Measures	2021 Results	Strategies for Improvement
Total batteries Collected	844,596 kg	See above
Total Number of Collection Facilities (Private and Public)	1,546	

Performance Against EPR Plan Targets

Performance Measures	2021 Target	2021 Results	Strategies for Improvement
Recovery Rate	47%	33%	<ul style="list-style-type: none"> • Increased investment in promotion and education to encourage consumers who have been storing batteries during the pandemic to recycle. • Implement collection methodology review to increase number and type of collection facilities across the province.
Accessibility	95%	96%	<ul style="list-style-type: none"> • Target exceeded
Total Number of Public Collection Facilities	600 (minimum)	648	<ul style="list-style-type: none"> • Target exceeded

Consumer Awareness	87%	86%	<ul style="list-style-type: none"> • Call2Recycle will continue its "always on" digital awareness campaign targeting younger demographics with the most potential to improve recycling behaviours. • Call2Recycle will build on the success of strategic and regional promotions including in culturally specific media.
Percentage of British Columbians who Recycle all their Consumer Batteries	52%	41%	<p>Call2Recycle will continue to leverage our research into the battery recycling habits of B.C. residents to identify communities with the greatest opportunity to improve their battery recycling behaviours.</p>
Recycling Efficiency Rate	Alkaline – 75% Lithium – 50% Ni-Cd – 75% Ni-MH – 75% Li-Ion- 60% SSLA – 70%	Alkaline – 84-95% Lithium – 56% Ni-Cd – 86% Ni-MH – 86% Li-Ion- 75-78% SSLA – 90-98%	<ul style="list-style-type: none"> • Targets exceeded

Appendix A – Board of Directors as of December 31, 2021

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

Norman Clubb, Chair, Independent

Marc K. Boolish, Energizer Holdings, Inc.

Joe Borsellino, Chateau Manis Electronics Inc.

Annalise Czerny, Independent

Peter Daley, Dollarama Inc.

Julie Dickson Olmstead, Save On Foods

David Houston, Panasonic Canada Inc.

Raman Johal, London Drugs Ltd.

James McPhedran, Independent

Alan Moyer, Independent

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, 2021

3M Canada	Edmonds Batteries Ltd.
Access Hearing Care	EECOL Electric ULC
Acer America Corporation	Elgered Tv Sales & Services Ltd.
Acklands Grainger Canada Inc.	Epic Cycles Inc.
ACS Distributing	EUCAN Distribution Inc.
ADI Global	Fastenal Canada, Ltd.
Aimlite Lighting Products	Federated Co-Operatives Limited
All Battery Ltd.	Fermetco Inc.
Amazon Canada / Amazon.com.ca, Inc.	Furniture de Bureau Denis Inc.
Amplifon	FuturPlus (Division of Cathelle Inc.)
Apple Canada Inc.	Gescan (Sonepar Canada)
Bass Pro Shops Canada ULC	Giant Bicycle Canada Inc
Batteries Included	Glaswegian Enterprises Inc.
Battery Canada	Google Canada Corporation
Battery World Corporation	Grand & Toy Ltd.
B.C. Fasteners & Tools (2000) Ltd.	Graybar Canada Limited
BDI, a division of Bell Mobility Inc.	Gregg Distributors Limited Partnership
Beau Photo Supplies Inc.	Grin Technologies
Bed Bath and Beyond Canada L.P.	Groupe BBH Inc.
Best Buy Canada Ltd.	Groupe BMR Inc.
Bike Co LLC	Guillevin International Cie
BISSELL Canada Corporation	Hawthorne Canada Limited
Bose Corporation	HearingLife Canada Ltd.
Buy-Low Foods LP	Henry's Enterprises Inc.
Cabela's	Hilti Canada Corporation
Canada Computers Inc. / Ordinateurs Canada	Hitfar Concepts Ltd.
Canadian Energy and Power Corporation	Home Hardware Stores Limited
Canadian Tire Corporation, Ltd.	HRS Global
Canadian Tire Petroleum	Hudson's Bay Company
Canon Canada Inc.	Husqvarna AB
Cardinal Health Canada Inc.	IKEA Supply AG
Cervelo Cycles Inc.	Indigo Books and Music Inc.
Château Manis Electronics Inc.	Indigo Books and Music Inc.
Connect Hearing Canada	Inter Trade Canada Ltd.
Core-Mark International Inc.	Interstate All Battery Centre of Kelowna
Costco Wholesale Canada Ltd	Interstate Batteries Inc.
CTG Brands Inc.	J.P. Hearing Care Centre
Cycles Devinci	Johnston Drug Wholesale Ltd.
Cycles Lambert	Kerrisdale Cameras
D'Amour Bicycle & Sports Inc.	KMS Tools and Equipment Ltd.
Dell Canada Inc.	Kranked Bikes
Dollar Tree Stores Canada Inc.	Lee Valley Tools Ltd
Dollarama L.P.	Lego Brand Retail, Inc.
Dynabook Canada Inc	Lenovo Canada Inc.
E.B. Horsman & Son Ltd	Les pieces d'auto Transit Inc.
East Penn Canada (Power Battery Sales Ltd.)	Les Variétés P. Prud'homme Inc.
ECHO Power Equipment (Canada)	Loblaws Inc.
Edma Marketing Ltd.	London Drugs Limited

Lordco Parts Ltd.
Louis Garneau Sports Inc.
Lowe's Canada ULC
LTP Sports Group Inc.
Mac's Convenience Stores Inc.
Magnacharge Battery Corporation
Makita Canada Inc.
Mark's / L'Équipeur
Mastermind LP
McKesson Canada
Metalic Safety Supply Ltd.
Mica Sport Canada Inc.
Michaels Stores Inc.
Microsoft Corporation
Mills Office Productivity
Monk Office Supply Ltd.
Morgan's Battery Store
Motorola Solutions Canada
Mountain Equipment Company Ltd.
MSA Safety Sales, LLC
Nedco West Division
Newell Brands Canada (Sunbeam before 10/1/20)
NexGen Hearing Group
NII Northern International Inc.
NIS Northern Industrial Sales
Novexco Inc.
On the Edge Canada Inc.
Onlybatteries.com
Orgill Inc.
Orka Division Rexel Canada Electrical Inc.
Outdoor Gear Canada
Peavey Industries Limited
Pedego Canada (Voltage Bikes Ltd.)
Prime Deals International Ltd.
Princess Auto Ltd.
Proflash Technologies Inc.
Rad Power Bikes LLC
Riese & Muller
Robert Bosch Inc. (Canada)
Rocky Mountain, Div. of Industries RAD Inc.
RONA Inc.
S.P.Richards Co. Canada, Inc.
Save on Food Limited Partnership
Scotts Canada Ltd.
SGB Enterprises Ltd. dba Dollar Smart
SharkNinja Operating LLC
Shimano Canada LTD
Shopper+Inc.
Shoppers Drug Mart Inc.
Simply Computing Inc
Slegg Construction Materials
Snap-On Tools of Canada Ltd
Sobeys Capital Inc.
Sonos Inc.
Specialized Bicycle Components Canada
Standard Products Inc.
Stanley Black & Decker Canada
Staples Canada Inc.
Staples Professional, Inc.
Steelcase Canada Ltd
Stihl Limited
Summit Tools
Supreme Basics
Synnex Canada Ltd.
Techtronic Industries Canada, Inc.
Telus Communications Company
Tenaquip Limited
The Bicycle Group (TBG) Kona Canada
The Home Depot of Canada, Inc.
The Source (Bell) Electronics Inc.
The Stevens Medical Company Limited
ToolTown Inc.
Toys R Us Canada, Ltd.
Trek Bicycle Canada ULC
T-Zone Health
UAP Inc.
UB.C. Bookstore
Uline Canada Corporation
uniPHARM Wholesale Drugs Ltd.
Velec Inc.
Veritas Technologies LLC
Veritiv Canada Inc.
Wallace and Carey Inc.
Walmart Canada
Wesco Distribution Canada
Westburne Electric
Western Institute for the Deaf and Hard of Hearing
Wisdom Electronics Inc.
Würth Canada Ltd.

Appendix C – Call2Recycle Public Collection Facilities in British Columbia

Name of Public Collection Facility	Location
Harley and Pam Petersen	100 Mile House
Gold Trail Recycling LTD	100 Mile House
Life Cycles Bike Shop	Abbotsford
Abbotsford Tool Centre	Abbotsford
Staples Canada/Business Depot	Abbotsford
RONA #61220 Abbotsford	Abbotsford
Blackwood Building Centre	Abbotsford
Canadian Tire #434	Abbotsford
Lowe's #3322 Abbotsford	Abbotsford
Home Depot #7141	Abbotsford
London Drugs	Abbotsford
Edmonds Batteries Ltd.	Abbotsford
London Drugs	Abbotsford
R & T Bottle Depot	Abbotsford
Regional Recycling Abbotsford	Abbotsford
Abbotsford Mission Recycling	Abbotsford
Communitas Supportive Care Society	Abbotsford
Costco Wholesale Canada	Abbotsford
Aldergrove Return-it Depot	Aldergrove
Cranky's Bike Shop	Aldergrove
Armstrong Bottle Depot	Armstrong
Shepherd's Home Hardware	Armstrong
M & G Anderson Builders Ltd	Ashcroft
Ashcroft Library	Ashcroft
District of Barriere	Barriere
Barriere Bottle Depot	Barriere
Barriere Library	Barriere
Rexall West Saanich	Brentwood Bay
The Source	Burnaby
Best Buy	Burnaby
H.P. Electronics	Burnaby
Costco Wholesale Canada	Burnaby
City of Burnaby	Burnaby
Staples Canada / Business Depot	Burnaby

Name of Public Collection Facility	Location
Nester's Market	Burnaby
Costco Wholesale Canada	Burnaby
Canadian Tire #603	Burnaby
Staples Canada/Business Depot	Burnaby
Westcoast Tool Sales & Service Ltd	Burnaby
London Drugs	Burnaby
RONA #61270 Burnaby	Burnaby
Kensington Return It	Burnaby
Hilti (Canada)	Burnaby
Home Depot #7047	Burnaby
London Drugs	Burnaby
London Drugs	Burnaby
London Drugs	Burnaby
Lee's Bottle Depot	Burnaby
East Hastings Bottle Return-it Depot	Burnaby
Metrotown Return-it	Burnaby
Regional Recycling Burnaby	Burnaby
City of Burnaby - Eco Depot	Burnaby
Staples Canada/Business Depot	Burnaby
Kitchener Bottle Depot	Burnaby
Rexall Station Square	Burnaby
Burns Lake Home Hardware	Burns Lake
Burns Lake Recycling Depot LTD.	Burns Lake
Regional District of Bulkley-Nechako	Burns Lake
The Source	Campbell River
Canadian Tire #437	Campbell River
Home Depot #7221	Campbell River
Staples Canada/Business Depot	Campbell River
London Drugs	Campbell River
Campbell River Waste Management Centre	Campbell River
Island Return-it - Campbell River	Campbell River
Swicked Cycles	Campbell River
City of Castlegar Public Works	Castlegar

Name of Public Collection Facility	Location
West's Home Hardware	Castlegar
Pharmasave	Castlegar
The Source	Castlegar
Canadian Tire #492	Castlegar
Castlegar Bottle Depot	Castlegar
Chase Public Library	Chase
Pharmasave	Chemainus
Rexall Willow St	Chemainus
Fortin's Home Hardware	Chilliwack
Home Depot #7273	Chilliwack
Canadian Tire #433	Chilliwack
London Drugs	Chilliwack
Sardis Bottle Depot	Chilliwack
Chilliwack Bottle Depot	Chilliwack
Pharmasave	Clearwater
TNRD Clearwater Library	Clearwater
Clinton Library	Clinton
RONA #61040 Cobble Hill	Cobble Hill
Fisher Road Recycling	Cobble Hill
Comox Bike Company	Comox
Pharmasave	Comox
Pharmasave	Comox
Rexall Port Augusta	Comox
Pharmasave	Coquitlam
Princess Auto	Coquitlam
Lance Bissett Ltd	Coquitlam
Pinetree Community Centre	Coquitlam
Best Buy	Coquitlam
Canadian Tire #608	Coquitlam
Staples Canada/Business Depot	Coquitlam
Value Village	Coquitlam
Home Depot #7045	Coquitlam
RONA #61290 Coquitlam (Austin)	Coquitlam
London Drugs	Coquitlam
RONA #61260 Coquitlam	Coquitlam
Lougheed Return-It Depot	Coquitlam
Coquitlam Recycling & Waste Centre	Coquitlam

Name of Public Collection Facility	Location
Best Buy Canada	Courtenay
Costco Wholesale Canada	Courtenay
Canadian Tire #350	Courtenay
Staples Canada/Business Depot	Courtenay
London Drugs	Courtenay
Home Depot #7177	Courtenay
Courtenay Return-It Depot	Courtenay
Rexall Cliff Ave	Courtenay
Canadian Tire #395	Cranbrook
Cranbrook Home Hardware Building Centre	Cranbrook
Kootenay Communications	Cranbrook
Home Depot #7255	Cranbrook
RDEK	Cranbrook
Staples Canada/Business Depot	Cranbrook
Cranbrook Bottle Depot	Cranbrook
Town of Creston	Creston
Lectric Avenue Electronics	Creston
Home Hardware Bldg Centre	Creston
Comox WMC	Cumberland
Canadian Tire #661	Dawson Creek
Peace River Regional District-Main Office	Dawson Creek
DC Campbell Recycling Center	Dawson Creek
South Delta Recreation Centre	Delta
Ladner Leisure Centre	Delta
North Delta Rec Centre	Delta
Corporation of Delta Municipal Hall	Delta
Sungod Recreation Centre	Delta
Delta Firehall #1-Ladner	Delta
Magnacharge Battery Corp.	Delta
Staples	Delta
London Drugs	Delta
Vancouver Landfill	Delta
London Drugs	Delta
Tsawwassen Return-it	Delta
Ladner Bottle Depot	Delta
Winkill Aquatic & Fitness Centre	Delta

Name of Public Collection Facility	Location
Denman Island Recycling Depot	Denman Island
Shearwater Marine	Denny Island
UltiMac Technologies Inc	Duncan
The Source	Duncan
Best Buy Canada	Duncan
London Drugs	Duncan
Staples Canada/Business Depot	Duncan
All Battery Duncan	Duncan
Island Return-it - Duncan	Duncan
Bings Creek SWMC	Duncan
District of Elkford	Elkford
Elkford Transfer Station	Elkford
Island Return-it - Esquimalt	Esquimalt
The Source	Fernie
City of Fernie - Leisure Services	Fernie
Canadian Tire #635	Fernie
City of Fernie	Fernie
Fernie Bottle Depot	Fernie
Pharmasave	Fort Langley
Wide Sky Disposals	Fort Nelson
Fort St. James Transfer Station	Fort St. James
Staples Canada/Business Depot	Fort St. John
R3 Recycle-It	Fort St. John
Fraser Lake Bottle Depot	Fraser Lake
Gabriola Island Recycle Organization	Gabriola
Galiano Island Recycling Resort	Galiano Island
London Drugs	Gibsons
Gibsons Recycling Depot	Gibsons
Elphicycles	Gibsons
Village of Gold River	Gold River
Golden Home Building Centre	Golden
The Source	Golden
RONA #61830 Golden	Golden
City of Grand Forks-Public Works Dept	Grand Forks
The Source	Grand Forks
Grand Forks Home Hardware	Grand Forks

Name of Public Collection Facility	Location
Alpine Bottle Depot	Grand Forks
Pharmasave	Hope
Pacific Mattress Recycling Inc.	Hope
Hornby Island Recycling	Hornby Island
Houston Bottle Depot	Houston
District of Hudson's Hope	Hudson's Hope
North Star Hardware #08999	Invermere
The Source	Invermere
Invermere Hardware & Bldg Supply Co Ltd.	Invermere
The Source	Kamloops
Cycle Logic	Kamloops
Interior Crafts	Kamloops
RONA #61410 Kamloops	Kamloops
Walco Radio & Electronics Ltd.	Kamloops
Best Buy Canada	Kamloops
Kamloops Communications Inc.	Kamloops
Costco Wholesale Canada	Kamloops
Princess Auto	Kamloops
RONA #61310 Kamloops	Kamloops
Canadian Tire #355	Kamloops
The Source	Kamloops
London Drugs	Kamloops
Staples Canada	Kamloops
TNRD-Clearwater Eco-Depot	Kamloops
Canadian Energy & Power	Kamloops
Home Depot #7144	Kamloops
Lorne Street Bottle Depot	Kamloops
Dr. Phone Fix Kamloops	Kamloops
City of Kamloops-Mission Flats Landfill	Kamloops
Rexall Princeton Kamloops Hwy	Kamloops
Home Hardware	Kaslo
Fresh Air Concept	Kelowna
Mountain Equipment Co-Op	Kelowna
Canadian Tire #353	Kelowna
Kelowna E Ride	Kelowna
London Drugs	Kelowna

Name of Public Collection Facility	Location
Staples	Kelowna
UB.C.-HSE	Kelowna
Home Depot #7032	Kelowna
Interstate All Battery Center	Kelowna
Columbia Bottle Depot	Kelowna
Columbia Bottle Depot	Kelowna
Battery Drs/ Kelowna Recycling	Kelowna
Dr. Phone Fix Kelowna	Kelowna
Rexall Butt Road & Westbank	Kelowna
Pharmasave	Keremeos
eTrikes Canada	Kimberley
Kitimat Understanding the Environment	Kitimat
Pharmasave	Ladysmith
Peerless Road Recycling	Ladysmith
Junction Bottle Depot	Ladysmith
Winfield Return it Center	Lake Country
Meade Creek Recycle Drop Off	Lake Cowichan
RONA Langley Bypass	Langley
Mountain Equipment Co-Op	Langley
West Coast Office Supplies	Langley
City of Langley	Langley
Princess Auto	Langley
Value Village	Langley
Costco Wholesale Canada	Langley
Ace Hardware	Langley
Canadian Tire #426	Langley
Real Canadian Superstore	Langley
Staples Canada/Business Depot	Langley
Home Depot #7041	Langley
London Drugs	Langley
Langley Bottle Depot	Langley
Edmonds Batteries Ltd.	Langley
Willowbrook Recycling Inc.	Langley
Salvation Army	Langley
Walnut Grove Bottle Depot	Langley
Interstate Batteries of British Columbia	Langley

Name of Public Collection Facility	Location
Metro Mobile Radio Sales Inc.	Langley
TNRD Library System	Logan Lake
Venture Bottle Depot	Lumby
TNRD Library	Lytton
Sherlock Loading & Millwork	Mackenzie
GRIPS	Madeira Park
Malahat Metal Recycling	Malahat
Canadian Tire #481	Maple Ridge
Staples Canada	Maple Ridge
RONA #61190 Maple Ridge	Maple Ridge
London Drugs	Maple Ridge
Maple Ridge Bottle Depot	Maple Ridge
RIDGE MEADOWS RECYCLING	Maple Ridge
Haney Bottle Depot	Maple Ridge
North Coast Supply Company Ltd.	Masset
Mayne Island Recycling Society	Mayne Island
McBride Transfer Station	Mcbride
The Source	Merritt
Pharmasave	Merritt
Merritt Home Hardware	Merritt
Pharmasave	Mill Bay
Value Village	Mission
RONA #08470 Fraser Valley	Mission
London Drugs	Mission
Staples Canada/Business Depot	Mission
Mission Recycle Centre	Mission
Rexall Mission Common	Mission
Village of Montrose	Montrose
Rexall Boundary/Bowen	Nanaimo
Rock City Cycles	Nanaimo
Island Cellular Comm. Ltd.	Nanaimo
The Source	Nanaimo
RONA #61030 Nanaimo	Nanaimo
Costco Wholesale Canada	Nanaimo
Staples Canada/Business Depot	Nanaimo
London Drugs	Nanaimo
Home Depot #7040	Nanaimo

Name of Public Collection Facility	Location
London Drugs	Nanaimo
Regional Recycling Nanaimo	Nanaimo
Pharmasave	Nanaimo
Pedego Electric Bikes Nanaimo	Nanaimo
Rexall Tenth St	Nanaimo
The Source	Nelson
South Kootenay Electronics Limited	Nelson
Starlight Tool Services Ltd.	Nelson
Pharmasave	Nelson
S.H.A.R.E. Nelson	Nelson
Nelson Home Hardware Centre	Nelson
Nelson Leafs Bottle Depot	Nelson
Hazelton Bottle Depot	New Hazelton
The Source	New Westminister
Cap's Bicycle Shop	New Westminister
Lowe's #3056 Queensborough	New Westminister
London Drugs	New Westminister
Sapperton Return-It Depot	New Westminister
QB Return-It (Queensborough Landing)	New Westminister
The Source	North Vancouver
Mountain Equipment Co-Op	North Vancouver
Pearson's Home Hardware	North Vancouver
LoLo Return-It Express Plus	North Vancouver
Staples Canada/Business Depot	North Vancouver
B.C. Communications Inc.	North Vancouver
RONA #08140 North Vancouver	North Vancouver
RONA #61740 North Vancouver	North Vancouver
Canadian Tire #601	North Vancouver
Waste Control Services (WCS)	North Vancouver
London Drugs	North Vancouver
North Van Recycling LTD	North Vancouver
North Shore Bottle Depot	North Vancouver
Pharmasave	Osoyoos
Osoyoos Bottle Depot	Osoyoos
Pharmasave	Parksville
Parkswest Business Products	Parksville

Name of Public Collection Facility	Location
Canadian Tire #490	Parksville
Parksville Home Hardware	Parksville
Parksville Bottle & Recycling Depot Ltd.	Parksville
Pemberton Recycling Centre	Pemberton
Pender Island Recycling	Pender Island
Freedom Bike Shop	Penticton
Regional District of Okanagan-Similkameen	Penticton
The Source	Penticton
Home Hardware	Penticton
Staples Canada/Business Depot	Penticton
London Drugs	Penticton
RONA #61490 Penticton	Penticton
J & C Bottle Depot	Penticton
Pitt Meadows Recycling	Pitt Meadows
City of Port Alberni	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
Canadian Tire #488	Port Alberni
Staples Canada/Business Depot	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
The Jumping Slug Community Cyclery	Port Alberni
Village of Port Clements Fire Dept	Port Clements
Costco Wholesale Canada	Port Coquitlam
Pharmasave	Port Coquitlam
Canadian Tire #609	Port Coquitlam
Home Depot #7145	Port Coquitlam
Happy Stans Recycling Ser Ltd	Port Coquitlam
PoCo Return-It Depot (Biggar Enterprises)	Port Coquitlam
Biggar Enterprises	Port Coquitlam
Triport Recycling	Port Hardy
Rexall Granville St	Port Hardy
Regional District of Mount Waddington	Port McNeill
The Source	Powell River
Staples Canada/Business Depot	Powell River
RONA #02791 Powell River	Powell River

Name of Public Collection Facility	Location
Canadian Tire #480	Powell River
Hart Home Hardware	Prince George
ListenUP! Canada	Prince George
The Source	Prince George
BK Two Way Radio Ltd.	Prince George
Costco Wholesale Canada	Prince George
Home Hardware Central Builder's Supply	Prince George
Canadian Tire #360	Prince George
Princess Auto	Prince George
BK Two Way Radio Ltd.	Prince George
Home Depot #7171	Prince George
Staples Canada/Business Depot	Prince George
London Drugs	Prince George
Interstate Batteries of Eastern British Columbia	Prince George
Salvation Army	Prince George
Hart Return It Depot	Prince George
Regional District of Fraser - Ft. George	Prince George
PG Recycling Return-it	Prince George
NCRD	Prince Rupert
TNRD-South Thompson Eco-Depot	Pritchard
Dolly's Home Hardware	Qualicum Beach
Pharmasave	Qualicum Beach
RONA #61320 Quesnel	Quesnel
Cariboo Metal Recycling	Quesnel
Staples Canada/Business Depot	Quesnel
ListenUP! Canada	Revelstoke
Revelstoke Bottle Depot (R&D Bottle LTD.)	Revelstoke
Pharmasave	Revelstoke
Flowt Bikes and Skis	Revelstoke
Pharmasave	Richmond
Pharmasave	Richmond
Staples Canada/Business Depot	Richmond
Best Buy	Richmond
Canadian Tire #610	Richmond
Home Depot #7043	Richmond

Name of Public Collection Facility	Location
Costco Wholesale Canada	Richmond
Ok Bottle Depot	Richmond
London Drugs	Richmond
London Drugs	Richmond
RONA #08040 Richmond	Richmond
Ironwood Bottle Depot	Richmond
Regional Recycling Richmond	Richmond
City of Richmond - Environmental Programs	Richmond
Apple Store	Richmond
Staples	Richmond
Riondel Fire Department	Riondel
Riondel Community Library	Riondel
Rossland Public Library	Rossland
Home Depot #7055	Saanich
Central Saanich Home hardware	Saanichton
Salmon Arm Landfill	Salmon Arm
Vella Radio	Salmon Arm
The Source	Salmon Arm
Staples Canada	Salmon Arm
Canadian Tire #482	Salmon Arm
Pharmasave	Salt Spring Island
Salt Spring Island Recycling	Salt Spring Island
Staples Canada/Business Depot	Sardis
Savona Library	Savona
Canadian Tire #636	Sechelt
The Source	Sechelt
Sunshine Coast Regional District (SL)	Sechelt
Salish Soils	Sechelt
Russ Hays Sidney Cycles	Sidney
Slegg Construction Materials	Sidney
Home Hardware	Sidney
Sidney Return-it	Sidney
Silverton Building Supply	Silverton
B.C. Web	Smithers
Smithers Home Hardware	Smithers
The Source	Sooke

Name of Public Collection Facility	Location
A&P Disposal and Recycling	Sooke
Sooke Home Hardware	Sooke
Sparwood Communications	Sparwood
Corsa Cycles	Squamish
Canadian Tire #483	Squamish
Triton Automotive & Industrial	Squamish
Nesters Market	Squamish
Save-On-Foods	Squamish
RONA #61450 Squamish	Squamish
Home Depot #7053	Squamish
London Drugs	Squamish
Evergreen/GFL	Squamish
Retirement Concepts	Summerland
The Source	Summerland
Summerland Home Hardware	Summerland
Pharmasave	Summerland
Summerland Bottle Depot	Summerland
Best Buy Canada	Surrey
Delta Tool Repair Ltd.	Surrey
Pharmasave	Surrey
Costco Wholesale Canada	Surrey
Pharmasave	Surrey
Canadian Tire #678	Surrey
Staples	Surrey
Canadian Tire #489	Surrey
Edmonds Batteries Ltd.	Surrey
RONA #61240 Surrey (South Surrey)	Surrey
Staples Canada/Business Depot	Surrey
Phil's Batteries & More	Surrey
Home Depot #7046	Surrey
London Drugs	Surrey
London Drugs	Surrey
North Surrey Recycling & Waste Centre	Surrey
Emterra - Surrey	Surrey
Scott 72 Return It Centre	Surrey
London Drugs	Surrey

Name of Public Collection Facility	Location
London Drugs	Surrey
Home Depot #7122	Surrey
Home Depot #7044	Surrey
Quantum Lifecycle Partners LP	Surrey
London Drugs	Surrey
RONA #61720 Surrey (Fleetwood)	Surrey
Guildford Bottle Depot	Surrey
Newton Bottle Depot	Surrey
Panorama Village Return-it	Surrey
White Rock Return-It Depot	Surrey
Scott Road Bottle Depot	Surrey
Regional Recycling Cloverdale	Surrey
Semiahmoo Bottle Depot	Surrey
Staples Canada/Business Depot	Surrey
Rexall Fraser Heights	Surrey
Rexall Hwy 10 & 175th	Surrey
Rexall Peach Arch	Surrey
Rexall Kerrisdale	Surrey
City Of Terrace - City Hall	Terrace
Coast Mountain Wireless Comm.	Terrace
Regional District of Kitimat-Stikine	Terrace
City of Terrace	Terrace
Canadian Tire #486	Terrace
The Source	Terrace
Staples Canada/Business Depot	Terrace
Do Your Part Recycling	Terrace
Tofino Consumers Co-operative-Hardware	Tofino
Regional District of Kootenay Boundary	Trail
BV Communications	Trail
Vallen	Trail
Canadian Tire #665	Trail
Trail Bottle Depot	Trail
Gerick Sports	Trail
Staples	Tsawwassen
RONA #08880 Tsawwassen	Tsawwassen
Windsor Plywood	Ucluelet

Name of Public Collection Facility	Location
Black Rock Resort	Ucluelet
Valemount Transfer Station	Valemount
Home Hardware	Valemount
Dunbar Cycles	Vancouver
Reckless Electric Bike Store	Vancouver
Value Village	Vancouver
Zero Waste Centre	Vancouver
Jewish Community Centre	Vancouver
Ray-Cam Co-operative Centre	Vancouver
uBreakiFix	Vancouver
Morgans Battery Store	Vancouver
Best Buy	Vancouver
Apple Store	Vancouver
Staples Canada/Business Depot	Vancouver
Kerrisdale Cameras	Vancouver
Save On Foods	Vancouver
The Source	Vancouver
Canadian Tire #605	Vancouver
Go Wireless Inc	Vancouver
UB.C. Parent	Vancouver
Staples Canada/Business Depot	Vancouver
Blight's Home Hardware	Vancouver
Home Depot #7042	Vancouver
Canadian Tire #389	Vancouver
Staples Canada/Business Depot	Vancouver
Best Buy	Vancouver
Staples Canada / Business Depot	Vancouver
Davie Village Home Hardware	Vancouver
London Drugs	Vancouver
Staples Canada/Business Depot	Vancouver
Gandy's Home Hardware	Vancouver
London Drugs	Vancouver
Vancouver West Bottle	Vancouver
Lowe's #3704 Grandview	Vancouver
Mills Basics	Vancouver
Hewer Home Hardware	Vancouver
Home Depot #7259	Vancouver

Name of Public Collection Facility	Location
COV - Neighbourhood Cleanup	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
Go Green Bottle Depot	Vancouver
London Drugs	Vancouver
Recycling Alternative	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
Vancouver Central Bottle	Vancouver
DeWalt Factory Service (Canada)	Vancouver
South Van Bottle Depot	Vancouver
Regional Recycling Vancouver	Vancouver
Steed Cycles	Vancouver
Comor Sports Kitsilano	Vancouver
London Drugs #04	Vancouver
Rexall Royal Centre	Vancouver
Rexall Fraser & 50th	Vancouver
Rexall Granville & Pender	Vancouver
Rexall Tinseltown	Vancouver
Rexall Waterfront Centre	Vancouver
Taylor Bros. Home Hardware	Vanderhoof
Best Buy Canada	Vernon
Home Depot #7084	Vernon
London Drugs	Vernon
RONA #61300 Vernon	Vernon
Staples Canada/Business Depot	Vernon
Village Green Centre	Vernon
Vernon & District Association for Community Living	Vernon
Interior Freight & Bottle	Vernon
Dr. Phone Fix Vernon	Vernon
Value Village	Vernon

Name of Public Collection Facility	Location
Greater Victoria Public Library	Victoria
Pharmasave	Victoria
BSL Business System Lustre	Victoria
The Glow Store Inc.	Victoria
Capitol Iron	Victoria
Oaklands Community Centre	Victoria
City of Victoria - Crystal Pool	Victoria
Monk Office	Victoria
The Source	Victoria
Cedar Hill Recreation Centre	Victoria
Monk Office	Victoria
Radioworks	Victoria
Pharmasave	Victoria
The Source	Victoria
Camosun College	Victoria
The Corporation of the District of Saanich	Victoria
Canada Scooters	Victoria
Gordon Head Recreation Centre	Victoria
The Source	Victoria
Costco Wholesale Canada	Victoria
Pharmasave	Victoria
Pharmasave	Victoria
Best Buy Canada	Victoria
District of Saanich	Victoria
Canadian Tire #366	Victoria
Canadian Tire #368	Victoria
Saanich Commonwealth Place	Victoria
Bay Street Castle Building Centre	Victoria
Home Depot #7074	Victoria
Staples Canada/Business Depot	Victoria
Staples Canada/Business Depot	Victoria
Lowe's #3702 Langford	Victoria
Oak Bay Home Hardware	Victoria
Island Batteries Inc.	Victoria
Ross Bay Home Hardware	Victoria
Canadian Tire #365	Victoria

Name of Public Collection Facility	Location
Lowe's #3330 Victoria	Victoria
Canadian Tire #369	Victoria
All Battery Ltd.	Victoria
London Drugs	Victoria
London Drugs	Victoria
London Drugs	Victoria
London Drugs	Victoria
Ellice Recycle Ltd	Victoria
Bottle Depot	Victoria
GFL Environmental Inc. (Alpine Recycling)	Victoria
Capital Regional District	Victoria
Rexall Admirals Walk	Victoria
Rexall Douglas & Courtney	Victoria
Rexall Tuscany Village	Victoria
Rexall Cook Street	Victoria
Rexall Sooke	Victoria
Home Hardware	West Kelowna
Boucherie Bottle Depot (Fridrich Ent LTD)	West Kelowna
Planet Earth Recycling Ltd	West Kelowna
Pharmasave	West Vancouver
Simpson Home Hardware	West Vancouver
Staples	West Vancouver
Home Depot #7035	West Vancouver
London Drugs	West Vancouver
Home Depot #7252	Westbank
London Drugs	Westbank
FanatykCo Ski & Cycle	Whistler
Function Junction SW Depot	Whistler
Regional Recycling Whistler	Whistler
Rexall Lorimer Rd	Whistler
Techshop Computers	White Rock
Rexall Morrow Falk	White Rock
Red Shreds Bike and Board Shed	Williams Lake
CP Electronics/Thomas Comm.	Williams Lake
RONA #61340 Williams Lake	Williams Lake
Canadian Tire #911	Williams Lake

Name of Public Collection Facility	Location
Cariboo Regional District	Williams Lake
Staples Canada/Business Depot	Williams Lake

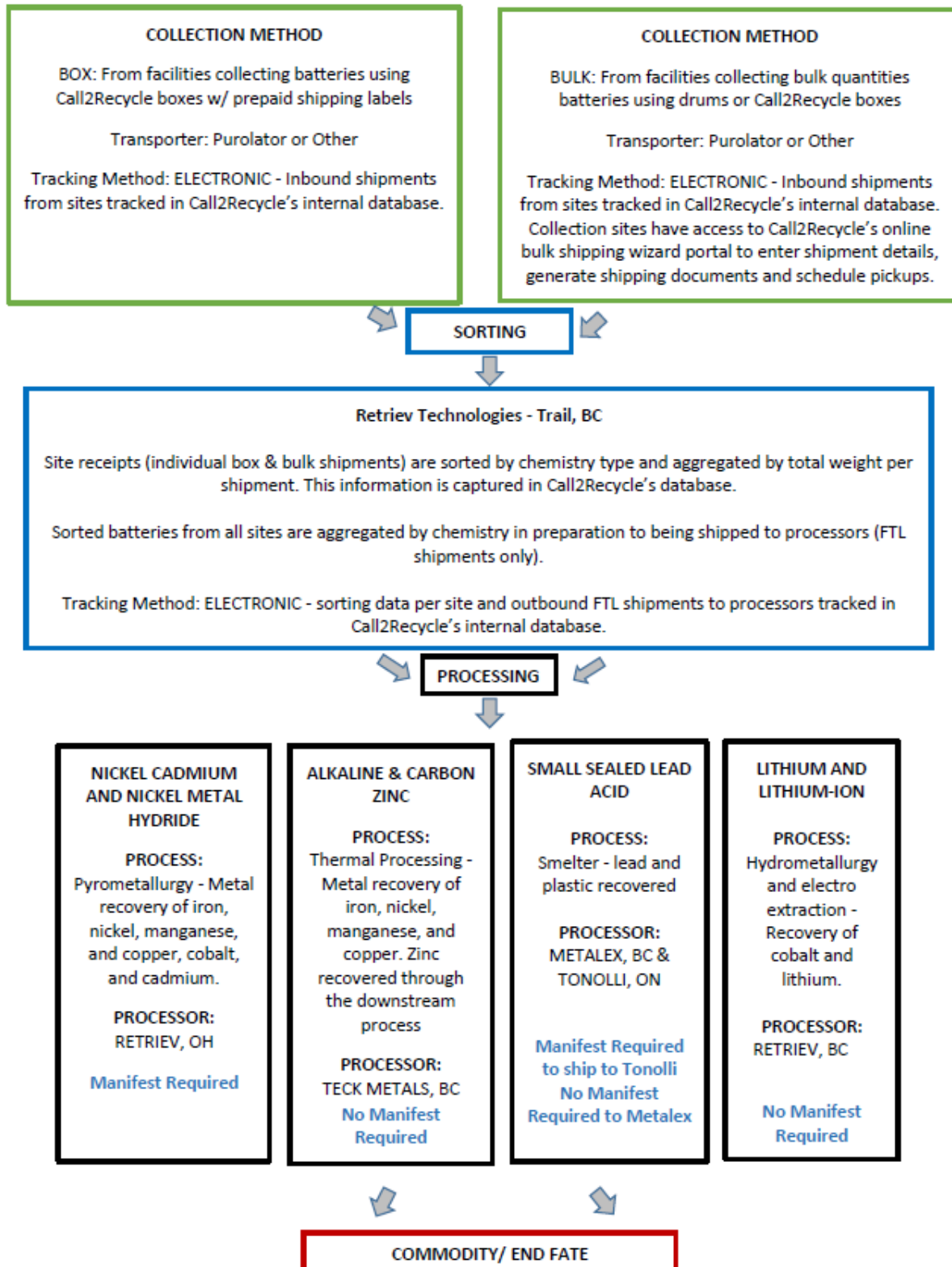
Name of Public Collection Facility	Location
Central Cariboo Transfer Station	Williams Lake
Slocan Valley Home Hardware	Winlaw

Appendix D – Private B.C. Collection Facilities

Location	No. Facilities	Location	No. Facilities
100 Mile House	1	Honeymoon Bay	1
Abbotsford	19	Hope	2
Agassiz	2	Invermere	3
Bella Coola	2	Kamloops	19
Burnaby	65	Kaslo	1
Burns Lake	1	Kelowna	22
Cache Creek	1	Keremeos	3
Campbell River	9	Kimberley	3
Canyon	1	Kitimat	2
Cassidy	1	Ladysmith	1
Castlegar	4	Lake Country	2
Cawston	1	Langley	29
Chilliwack	13	Lazo	1
Clearwater	3	Logan Lake	1
Cobble Hill	1	Mackenzie	2
Comox	1	Maple Ridge	12
Coombs	1	Masset	1
Coquitlam	21	Mcbride	1
Cortes Island	1	McLeese Lake	1
Courtenay	9	Merritt	2
Cowichan Bay	1	Mission	5
Cranbrook	8	Nakusp	1
Creston	4	Nanaimo	14
Dawson Creek	5	Nelson	12
Delta	25	New Denver	1
Duncan	4	New Hazelton	1
Elkford	1	New Westminster	12
Enderby	1	North Saanich	2
Esquimalt	1	North Vancouver	27
Fairmont Hot Springs	1	Oliver	1
Fernie	2	Parksville	1
Fort St James	1	Pemberton	1
Gibsons	1	Penticton	13
Gold River	1	Pitt Meadows	3
Golden	2	Port Alberni	5
Grand Forks	4	Port Coquitlam	7

Location	No. Facilities	Location	No. Facilities
Port Hardy	3	Stewart	1
Port Moody	3	Summerland	2
Powell River	6	Surrey	62
Prince George	16	Tahsis	1
Princeton	1	Telkwa	1
Queen Charlotte	1	Terrace	2
Quesnel	3	Trail	4
Revelstoke	3	Tsawwassen	1
Richmond	48	Tumbler Ridge	1
Saanich	1	Valemount	1
Saanichton	7	Vancouver	127
Salmo	1	Vanderhoof	2
Salmon Arm	12	Vernon	10
Sechelt	2	Victoria	96
Sicamous	1	West Kelowna	6
Sidney	3	West Vancouver	5
Smithers	5	Westbank	2
Sooke	2	Whistler	2
Sparwood	3	White Rock	1
Squamish	8	Williams Lake	8

Appendix E - Recycling Process – Downstream Flow Chart



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

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INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of Call2Recycle Canada, Inc. on selected non-financial information included in the Call2Recycle Canada, Inc. 2021 Annual Report

We have been engaged by the management of Call2Recycle Canada, Inc. ("C2R" or "Agency") to undertake a reasonable assurance engagement of the following disclosures within the Agency's Annual Report for the year ended December 31, 2021 (together the "Subject Matter"), in accordance with the evaluation criteria as listed in Attachment 1:

- 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. 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. Management is also responsible for preparation of suitable evaluation criteria in accordance with the Assurance Requirements as specified under section 8(2)(h) of the Recycling Regulation.

Management is responsible for providing us with information about any frauds (including alleged and / or suspected instances of fraud) or illegal (or possibly illegal) acts communicated by employees, former employees or contractors and all related facts known by management that may relate to the Subject Matter.

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, in all material respects, in accordance with the evaluation criteria presented in Attachment 1.

INDEPENDENT REASONABLE ASSURANCE REPORT (con't)

A reasonable assurance engagement includes examining, on a test basis, evidence supporting the amounts and disclosures within the Subject Matter. A reasonable assurance engagement also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Subject Matter. 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.

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.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, and accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



INDEPENDENT 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 Agency's Annual Report for the year ended December 31, 2021 is prepared in accordance with the evaluation criteria presented in Attachment 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 the Stewardship Agency'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. Our duties in relation to this report are owed solely to C2R, and accordingly, 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

Brandon, Manitoba
June 29, 2022

Attachment 1 to the Auditor's 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 #)
2021 Active Collection Sites by Sector - 1,546 sites	Collection system and Facilities on Page 12.
Increase in the number of sites in 2021 - total of 152 sites or 11% more than prior year.	Collection System and Facilities on Pages 11.
Call2Recycle Collection Sites by Region Table	Page 17-18
Call2Recycle Collection Facilities in British Columbia	Pages 24-35

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, 2021 to December 31, 2021

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 13-15
Product management process employed	Page 13
Processor Efficiency Rates by Battery Type and Processor	Page 14 - 15 - Recycling Efficiency Rates by Chemistry table

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 30, 2023.
- Reporting Period: January 1, 2021 to December 31, 2021.

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 14 - 15 - Recycling Efficiency Rates by Chemistry table
Batteries Sold and Product Recovered in 2021. Batteries sold in BC 2,555,782 kg, Primary batteries collected 630,604 kg, Rechargeable batteries collected 213,992 kg, Total batteries collected 844,596 kg. Batteries collected stratified by Region	Pages 5-6 & 15-16

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, 2021 to December 31, 2021.

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	2021 Result	Reference
Batteries sold in BC	N/A	2,555,782 kg	Pages 5 and 18 - Plan Performance Table
Primary batteries collected	N/A	630,604 kg	
Rechargeable batteries collected	N/A	213,992 kg	
Total batteries collected	N/A	844,596 kg	
Recovery Rate	47%	33%	See page 18-20 - Plan performance table
Accessibility	95%	96%	
Consumer Awareness	87%	86%	
Percentage of British Columbians who recycle all their consumer batteries	52%	41%	
Recycling Efficiency Rates: Alkaline, Carbon Zinc, Zinc Air Lithium Small Sealed lead Acid Ni-Cd Ni-Mh Li-ion	75% 50% 70% 75% 75% 60%	84%-95% 56% 90%-98% 86% 86% 75%-78%	Pages 14-15 & 20 - Recycling Efficiency Rates by Chemistry and Plan Performance
Active collection sites	N/A	1,546	Page 11 - Collection System and Facilities
Public collection sites	600	648	Page 19 - Plan Performance

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, 2021, 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 2021, 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, 2021 to December 31, 2021.

Appendix G – Audited Financial Statement

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Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2021

Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2021

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Independent Auditor's Report

To the Board of Directors 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, 2021, 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, 2021, 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

Brandon, Manitoba

June 13, 2022

Call2Recycle Canada, Inc.
Statement of Financial Position

December 31	2021	2020
Assets		
Cash (Notes 2,3)	\$ 1,100,508	\$ 3,008,708
Accounts receivable (Note 8)	6,716,988	7,233,348
Marketable securities (Note 4)	27,213,746	24,792,412
Other assets	419,848	414,563
	\$ 35,451,090	\$ 35,449,031
 Liabilities and Net Assets		
Accounts payable and accrued expenses (Notes 5,8)	\$ 3,748,794	\$ 5,264,492
 Unrestricted Net Assets		
Undesignated	10,469,432	9,912,053
Board Designated (Note 6)	21,232,864	20,272,486
	31,702,296	30,184,539
	\$ 35,451,090	\$ 35,449,031

Call2Recycle Canada, Inc.
Statement of Changes in Net Assets

For the year ended December 31	Undesignated	Board Designated	2021 Total	2020 Total
Balance, beginning of the year	\$ 9,912,053	\$20,272,486	\$30,184,539	\$ 26,397,460
Excess of revenues over expenses	557,379	960,378	1,517,757	3,787,079
Balance, end of the year	\$ 10,469,432	\$21,232,864	\$31,702,296	\$ 30,184,539

Call2Recycle Canada, Inc.
Statement of Operations

For the year ended December 31	2021	2020
Revenues		
Steward fees	\$ 30,297,523	\$ 24,925,062
Investment income	909,849	1,348,526
Other	26,441	51,202
	<u>31,233,813</u>	<u>26,324,790</u>
Expenses		
Material management and processing	22,333,879	16,085,321
Public education and awareness	2,378,516	2,089,929
Other (salary, professional, administrative)	5,003,661	4,362,461
	<u>29,716,056</u>	<u>22,537,711</u>
Excess of revenues over expenses	\$ 1,517,757	\$ 3,787,079

Call2Recycle Canada, Inc.
Statement of Cash Flows

For the year ended December 31	2021	2020
Cash flows from operating activities:		
Excess of revenues over expenses	\$ 1,517,757	\$ 3,787,079
Items not affecting cash:		
Net realized and unrealized gain on investments	(395,918)	(1,010,936)
	1,121,839	2,776,143
Changes in non-cash working capital:		
Accounts receivable	516,360	(1,542,506)
Accounts payable and accrued liabilities	(1,515,698)	3,458,501
Other assets	(5,285)	120,022
	117,216	4,812,160
Cash flows from investing activities:		
Marketable securities	(2,025,416)	(4,097,619)
Net (decrease) increase in cash	(1,908,200)	714,541
Cash, beginning of the year	3,008,708	2,294,167
Cash, end of the year	\$ 1,100,508	\$ 3,008,708

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2021

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, 2021

1. Significant Accounting Policies (continued)

Revenue Recognition - Continued	<p>Unrestricted net investment income is recognized as revenue when earned.</p> <p>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.</p>
Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition.</p> <p>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.</p> <p>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.</p>
Use of Estimates	<p>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:</p> <ul style="list-style-type: none">- accrued expenses- allocation of expenses- allowance for doubtful accounts
Accounts Receivable	<p>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, 2021 as management of the Entity considers any possible bad debts to be negligible.</p>
Expenses	<p>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.</p>

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2021

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. Line of Credit

The Entity has a line of credit agreement with a bank which provides borrowings up to \$1,500,000. Borrowings under the agreement bear interest at Canadian Dollar Offer Rate plus 2%. At December 31, 2021, there were no borrowings against the line of credit. Borrowings under the line of credit are secured by substantially all of the investments held by the Entity.

4. Marketable Securities

The carrying amounts of investments are comprised of the following:

	<u>2021</u>	<u>2020</u>
At fair value:		
Cash held for long-term investment	\$ 4,499,275	\$ 4,081,830
Equity investments	7,342,047	6,530,139
Bonds	13,291,165	12,172,475
Real estate	1,267,473	1,100,569
Hedge fund investments	813,786	724,086
Precious metals and commodities	-	183,313
	<u>\$27,213,746</u>	<u>\$ 24,792,412</u>

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2021

5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$601,395 (2020 - \$809,531).

6. Board Designated Net Assets

The Entity's governing board has designated \$21,232,864 (2020 - \$20,272,486) as of December 31, 2021 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:

Quebec	\$14,115,940
Ontario	(3,275,460)
British Columbia	7,372,356
Manitoba	2,658,858
Prince Edward Island	(35,451)
Saskatchewan	<u>396,621</u>
Total	<u>\$21,232,864</u>

7. 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.

8. 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 2021 were CDN \$1,700,281 (2020 - \$1,593,781). This fee is assessed to the Entity net of a US \$150,000 (2020 - \$370,000) fee recovery collected by Call2Recycle, Inc. US for battery seal license fees collected from US battery companies who are selling into certain Canadian markets. Included in accounts receivable is an amount of \$138,674 (2020 - included in accounts payable and accrued expenses is an amount of \$755,949) in respect of these contracted services.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2021

9. 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.

10. Financial Uncertainty due to COVID-19

Throughout the year, the impact of COVID-19 in Canada and on the global economy was ongoing with resulting worldwide emergency measures to combat the spread of the virus. As the impacts of COVID-19 continue there could be further impacts on the Entity, as well as the market value of investments and the magnitude of battery collection services and access to end of cycle material handlers. At this time, the full potential impact of COVID-19 on the Entity is not known.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2021

11. Commitments

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

	2022		2023		2024		2025
Quebec	\$ 500	\$	-	\$	-	\$	-
British Columbia	18,120		-		-		-
Ontario	78,310		80,501		82,691		20,810
	<u>\$ 96,930</u>	\$	<u>80,501</u>	\$	<u>82,691</u>	\$	<u>20,810</u>

12. Comparative Figures

Certain comparative figures have been reclassified to conform to current year presentation.

13. Subsequent Events

During the year, 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. Subsequent to year end, the Entity terminated its agreement with a significant service provider for non-compliance.

At the time of the termination of the agreement with the significant service provider, that organization had submitted invoices to the Entity for materials collected in the amount of \$1,423,299. The balance included in Accounts Payable as at December 31, 2021 was \$1,299,714. Subsequent to the date of termination of the agreement, no further materials have been accepted from the significant supplier 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 significant service provider based upon the observations made in its compliance reviews. Management is not able to estimate the likelihood of recovery on the amount to be refunded or offset to the liability and as such no provision has been made in these financial statements.

Call2Recycle Canada, Inc.
Schedule of Operations - British Columbia

For the year ended December 31	2021	2020
Revenues		
Steward fees	\$ 5,714,254	\$ 5,648,109
Investment income	194,152	221,477
	<u>5,908,406</u>	<u>5,869,586</u>
Expenses		
Material management and processing	3,171,837	3,154,079
Public education and awareness	644,288	645,082
Other (salary, professional, administrative)	747,729	913,532
	<u>4,563,854</u>	<u>4,712,693</u>
Excess of revenues over expenses	1,344,552	1,156,893
Net assets, beginning of year	<u>6,027,804</u>	<u>4,870,911</u>
Net assets, end of year	<u>\$ 7,372,356</u>	<u>\$ 6,027,804</u>

