

2022

PROVINCIAL ANNUAL REPORT



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Submitted to:

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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"> • In the first half of the year, environmental benefit messages coinciding with National Battery Day and Earth Day were used on outdoor media such as transit shelters, buses, and digital billboards to encourage B.C. consumers to recycle their batteries. • In the second half of the year, Call2Recycle launched newly redesigned consumer-focused web pages and videos educating the public to “Collect, Protect and Drop Off” their batteries every 3 months. • Call2Recycle leveraged traditional and digital ads to increase awareness of drop-off locations and overcome perceptions of inconvenience. These ads appeared on buses, billboards, transit shelters, Reddit, Facebook, YouTube, Twitch, and Google. Additionally, ads were strategically placed on residential building elevator screens near specific drop-off locations. • TV spots were placed on Sportsnet Pacific, with radio spots airing on CFQX, CHQM, CJJR, and CFBT, which also participated in a series of battery collection events. • Call2Recycle also ran a print campaign in Cantonese and Punjabi during Waste Reduction Week (October 14-20) in the publications <i>Sing Tao</i> and <i>The Punjab Guardian</i>.

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • Call2Recycle offers public and private battery collection boxes within manufacturing, retailing/wholesaling, public agencies, and business services including the IC&I sector. • The number of active Call2Recycle collection facilities in B.C. grew by 13% in 2022 to 1,747 from 1,546 in 2021. Of these, 766 were public facilities, surpassing the 600-collection facilities 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 90% of people having a public Call2Recycle collection facility within 15 km of their home.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Batteries collected by Call2Recycle in B.C. are typically consolidated and sorted at Cirba Solutions (formerly Retriev) in Trail, B.C. Batteries are then sent to one of Call2Recycle's contracted processors based on their chemistry and the processor's capacity.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> • Call2Recycle is ISO 14001 and ISO 45001 certified and Responsible Recycling (R2) certified under the R2:2013 certification standard—the highest achievable standard for recycling organizations. This certification indicates that 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 856,484 kg of batteries in British Columbia in 2022 up 1.4% from the previous year. • Based on sales data reported by obligated producers¹, 2,402,312 kg of batteries were sold in British Columbia in 2022; with collections of 856,484kg through the Call2Recycle program, the program had a recovery rate of 36%.
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 2022. Fees vary based on battery type (primary or rechargeable) and size. • \$4,917,948 in revenue (British Columbia) • \$4,685,126 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 – 50%	36% 856,484kg	<ul style="list-style-type: none"> • B.C. collections increased 1.4% over the previous year. • Call2Recycle will continue to develop new promotions including co-branded advertisements to highlight the convenience of the recycling network in B.C and encourage recycling behaviour. • 2023 will feature more in-person battery collection events and contests.
2. Number of Public Collection Facilities – Minimum 600	766	<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 for 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	90%	<ul style="list-style-type: none"> • The reference year for the population data in B.C. was changed to 2022 from 2016; this became a contributing factor in the decline in accessibility as compared with 2021. Call2Recycle felt that it was imperative to use updated population statistics to accurately reflect current accessibility. • Call2Recycle will undertake a review of our accessibility in B.C. in 2023 and make every effort to ensure targets are achieved in future years. • Targeted outreach to increase the number and optimize the geographic distribution of collection sites in B.C.

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.	87%	<ul style="list-style-type: none"> Target achieved; overall awareness of battery recycling in British Columbia remained stable and among the highest in the country at 87%, up 1% from 2021. Call2Recycle will boost consumer education message and continue to engage B.C. residents regarding proper recycling behaviours and safe storage prior to recycling.
5. Percentage of British Columbians who recycle all of their batteries - 53%	48%	<ul style="list-style-type: none"> Call2Recycle's revised approach to consumer awareness, includes updated messaging designed to activate the desired recycling behaviours; collect, protect, and drop off batteries every 3 months. In 2022, Call2Recycle launched a new easy-to-remember consumer website (recycleyourbatteries.ca) to make it easier for consumers to find a nearby collection facility and increase public education. Call2Recycle will also continue to maintain a strong online presence to target the younger demographic that traditionally recycles at lower rates.
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 – 80%-95% Lithium 56% Ni-Cd – 73% Ni-Mh – 77% Li-Ion –78%-93% Small Sealed Lead Acid – 76% - 91.67%	<ul style="list-style-type: none"> Targets met except for Ni-Cd. Call2Recycle began using a North American-based Ni-Cd processor. The previous processor was in Europe. Ni-Cd batteries are no longer transported to Europe, this has a positive environmental impact associated with transportation.

All information 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 and replacement batteries weighing up to five kilograms used in household electronic and electrical products. The organization is nationally recognized for its highly efficient consumer battery collection and recycling program, Call2Recycle®, which has operated since 1997.

Nearly 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 members 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 2022, this network comprised 766 active public and 981 private collection facilities, providing over 90% of B.C. residents with convenient access to a battery recycling location within 15 km of their homes.

British Columbians are regularly among the most engaged battery recyclers across the country, and 2022 was no exception. Residents recycled 856,454 kg of batteries in 2022—the sixth 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 in meeting 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, 2022, and December 31, 2022. The organization continues to divert millions of batteries from landfill through strong partnerships, an 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 various activities throughout 2022 to raise public awareness of battery recycling. In British Columbia, the program 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 others. As the year progressed, Call2Recycle implemented a more structured consumer education approach designed to activate the desired recycling behaviours; collect, protect, and drop off batteries every 3 months.

3.1 Website & Social

Call2Recycle deployed recycleyourbatteries.ca, an easy-to-remember consumer-facing landing page, and a Collect/Protect/Drop Off page designed to inform and reinforce ideal recycling behaviours. Throughout 2022, Call2Recycle maintained an "always on" online presence and continued to maintain an active digital and social presence to highlight the ease and convenience of battery recycling in B.C.

In 2022, the Call2Recycle website(s) received 62,627 visitors from B.C., up 7.7% from 58,170 in 2021. This is partially attributable to the launch of our new consumer website, under the vanity URL recycleyourbatteries.ca

3.2 Campaigns

In February, Call2Recycle ran ads on bus kings, transit shelters, and digital billboards in Vancouver, Victoria, Prince George, and Kelowna with an environmental benefit message to coincide with National Battery Day. For this campaign, Call2Recycle also established a presence on Google, Facebook, YouTube, Twitch, and Reddit, the latter two providing opportunities to reach the elusive 18-24 demographic. Digital ads linked to Call2Recycle's website encouraged users to recycle for National Battery Day.

Another campaign followed in April, this time aligned with Earth Day. Call2Recycle ran a refreshed series of outdoor and digital ads, and a new video was created and shared on YouTube.

For the first time (May/June), Call2Recycle ran an ultra-local campaign in Vancouver residential building elevator screens, directing residents to a specific nearby drop-off location. Many of the participating locations reported an increase in collection volume coinciding with that promotion.

Waste Reduction Week

Building on the success of marketing efforts in 2020 and 2021 that were tailored to specific 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 once again the backdrop for Call2Recycle's longstanding partnership with Earth Rangers for the annual "Battery Blitz" collection contest. Students in 20 elementary schools from across B.C. participated in this contest to collect and send in the highest volume of used batteries. Nearly 2,000 kg were collected, with Silverdale School in Mission, B.C. emerging victorious and winning a \$3,000 prize 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 First Nations Field Specialist attended five community engagement events and twenty-two in-person community visits, resulting in 14 community clean-up events. The in-person visits covered ten regional districts. As a result of information sharing during these visits, the First Nations Field Services Specialist shares that the Call2Recycle program is available to communities who wish to offer battery collection to community members year-round.

Along with several other stewardship programs, Call2Recycle participated in the Regional District of Fraser-Fort George's round-up event in McBride on September 24th. It was a successful event, with residents dropping off more than 60 kilograms of batteries for recycling.

Once again, Call2Recycle was pleased to sponsor Coast Waste Management's annual conference, held virtually and in-person in Victoria, B.C., from October 26th to 28th.

3.4 Consumer Awareness Assessment

Call2Recycle commissions an annual survey of B.C. residents to assess their battery recycling awareness and habits. The 2022 survey of 1,000 residents took place between December 2nd and December 19th, 2022. Overall awareness of battery recycling remained high and stable in 2022 at 87%, up one percent from the previous year. As in 2021, nine out of ten residents agree that recycling batteries has environmental benefits.

On average, recycling habits of single-use batteries have increased compared to 2021, and there has been a directional increase in the proportion of British Columbians who say they recycle all their batteries (47% vs. 43%). The number of British Columbians who report recycling all of their used batteries is up significantly from last year, growing to 48% from 41% in 2021.

British Columbians aged 55+ are significantly more likely to recycle all or some single-use batteries and on average, recycle more batteries than 18–54-year-olds. This demographic is also significantly more likely to store none.

Consumer Awareness and Recycling Incidences Targets ²	2022 Target	2022 Actual
Percentage of British Columbians who are aware that consumer batteries can be recycled	87%	87%
Percentage of British Columbians who recycle <u>all</u> ³ of their consumer batteries (%)	53%	48%

The survey also reported that 76% of British Columbians reported recycling some or all of their primary and rechargeable batteries.

4. Collection System and Facilities

Call2Recycle collects batteries from consumers through a network of partners in the business services, public agency, manufacturing, and retail/wholesale sectors. These collectors may have Call2Recycle boxes that are available to the general public or may have 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 2022, returned a full box or bulk shipment of batteries during the year, or ordered a replacement collection box during 2022. The number of active locations in B.C. rose by 13% in 2022 to 1,747 from 1,546 in 2021.

2022 Active Collection Facilities	
Public	766
Private	981
Total	1,747

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

² Based on a sample of 1,000 BC residents surveyed online via the Ipsos I-Say panel from December 2 to December 19, 2022. Online poll precision is measured using a credibility interval. Results are considered accurate to within +/- 3.5 percentage points, 19 times out of 20, of what the results would have been had all British Columbian adults been surveyed.

³ The survey also reported that 76% of British Columbians reported recycling some or all of their primary and rechargeable batteries in 2022. The 48% reported in the table represents the percentage of residents who recycled all of their batteries.

2022 Active Collection Facilities by Sector				
Sector	2022	2021	Change (#)	Change (%)
Business Services	323	375	(52)	(14%)
Public Agencies	726	589	137	23%
Manufacturing	59	56	3	5%
Retail	639	525	114	22%
Other	0	1	(1)	(100%)
Total	1,747	1,546	201	13%

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 batteries or products containing batteries, Call2Recycle uses the information gleaned from these audits to identify areas for improvement.

In 2022, two waste composition studies were conducted revealing that 1.3 kilograms of batteries per capita were disposed of in landfills in the Regional District of North Okanagan and 0.3 kilograms per capita in the Capital Regional District. The population density of the regions where the waste composition studies were conducted was 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

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 recycles 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.

Most batteries collected in B.C. go to Cirba Solutions (formerly Retrie) in Trail, B.C. for sorting. The batteries are then sent to one of Call2Recycle's contracted processors based on the battery's chemistry. Whenever possible, Call2Recycle uses local service providers to minimize its environmental footprint. All approved 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 Call2Recycle's sorters and processors flow chart.

6. Pollution Prevention Hierarchy and Product/Component Management

Call2Recycle is certified according to Responsible Recycling (R2) under the R2:2013 Certification Standard and is presently in the process of transitioning to R2v3. R2v3 is the latest version of the R2 Standard, 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. This distinction reinforces Call2Recycle's commitment to following stringent requirements regarding safe, secure battery collection and processing, and proper downstream management of its battery collections, which includes not exporting to developing countries or sending materials to local landfills. Call2Recycle is also ISO 14001 and ISO 45001 certified, which affirms its commitment to the environment and occupational health and safety.

The following charts show how the various materials extracted from the recycling process are managed and the recycling efficiency rates (RER).

Product End Fate for Data Year Ending December 31, 2022					
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 the 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.

Call2Recycle has committed to recording Recycling Efficiency Rates by chemistry to demonstrate the quantity of material that is reclaimed from each battery chemistry for use in secondary products. The 2022 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%	Exceeded	Ni-Cd	75%	Below Target
Lithium	50%	Exceeded	Ni-MH	75%	Exceeded
Small Sealed Lead Acid	70%	Exceeded	Li-Ion	60%	Exceeded

The 2022 RER for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined below.

2022 Recycling Efficiency Rates by Chemistry*											
BATTERY TYPE % Material recovered – Recycled to	Rechargeable Battery Chemistry						Primary Chemistry				
	NI-CD	LI-ION		NI-MH	SSLA		ALKALINE				LI
Metal(s)	52%	78%	63%	77%	79.23%	66%	21%	21%	27%	18%	35%
Co-product aggregate	0%	0%	30%	0%	0%	0%	1%	72%	54%	62%	0%
Cadmium	21%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Secondary Recovery**	0%	0%	0%	0%	4.04%	2%	57%	0%	0%	0%	21%
Plastic Recovery or Reductant	0%	0%	0%	0%	8.40%	8%	5%	2%	0%	0%	0%
Total Material Recovery (%)	73%****	78%	93%	77%	91.67%	76%	84%	95%	81%	80%	56%
Not Recovered for use in Secondary Market During Recycling Process***	27%	22%	7%	23%	8.33%	24%	16%	5%	19%	20%	44%
Total	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).

****Call2Recycle Canada began using a North American-based processor for Ni-Cd in 2022. Previously Ni-Cd batteries were sent to a European processor. RERs are processor-specific and may change from time to time if there is a change in processor or updates to the processor's technology.

7. Product Sold and Collected and Recovery Rate

Call2Recycle monitors battery collections in B.C. against targets set out in its provincially approved EPR plan. In 2022, primary battery collections in B.C. increased 2.7% from the previous year, while rechargeable battery collections fell by 2.2%.

Call2Recycle 2022 Collections by Weight (kg)			
Type	2022	2021	% Change
Single Use (Primary)	647,357	630,604	3%
Rechargeable	209,127	213,992	(2)%
Total	856,484	844,946	1%

In its EPR Plan, Call2Recycle set a recovery rate target of 50% for 2022 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, battery sales from the previous year are used to determine trends in battery purchasing for the subsequent year to forecast the total volume of batteries required to meet recovery rates. Despite achieving the largest battery collection total in the program's history this year, the recovery rate for 2022 missed the EPR plan's projected target. The 2022 recovery rate improves on 2021's performance. Call2Recycle is committed to increasing battery collection rates by ensuring that B.C. residents are aware that batteries should be recycled at end-of-life and by ensuring that battery recycling locations are convenient.

2022 Recovery Rate		
Total Weight Collected in B.C. in 2022 (kg)	Total Weight Sold in B.C. in 2022 (kg)	Recovery Rate (%)
856,484	2,402,312	36%

Across the province, Call2Recycle collection facilities averaged 490.3 kg in collections in 2022. The Sunshine Coast region outperformed all other regions in terms of average collections per facility. Its 10 collection facilities returned an average of 999.7 kg of batteries through the Call2Recycle program. Notably, Central Okanagan also had a strong year. Its 48 active collection facilities averaged 931.2 kg in collections. 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	2022 Total (kg)	2021 Total (kg)	Yr. to Yr % Change	Avg (Mean) Collections Per Facility	Collections Per 1,000 people ⁵ (kg)
Alberni-Clayoquot	18	3,805	3,191	0%	211.4	108.7
Bulkley-Nechako	22	3,933	3,968	-1%	178.8	98.3
Capital	233	107,533	99,583	8%	461.5	244.4
Cariboo	20	6,590	5,990	10%	329.5	99.8
Central Coast	1	0	1,242	-100%	0.0	0.0
Central Kootenay	47	18,153	8,704	109%	386.2	279.3
Central Okanagan	48	44,696	47,863	-7%	931.2	190.2
Columbia Shuswap	30	6,397	8,131	-21%	213.2	110.3
Comox Valley	26	20,757	16,422	26%	798.3	273.1
Cowichan Valley	34	20,867	23,841	-12%	613.7	222.0
East Kootenay	44	8,731	9,874	-12%	198.4	128.4
Fraser Valley	74	50,371	37,718	34%	680.7	144.7
Fraser-Fort George	51	14,083	16,801	-16%	276.1	132.9
Greater/Metro Vancouver	782	423,369	442,440	-4%	541.4	149.5
Kitimat-Stikine	23	4,473	6,574	-32%	194.5	109.1
Kootenay Boundary	24	6,262	5,761	9%	260.9	184.2
Mount Waddington	4	339	421	-19%	84.8	28.3
Nanaimo	45	35,082	32,490	8%	779.6	198.2
North Coast	5	1,965	1,828	7%	393.0	98.3
North Okanagan	30	16,739	14,399	16%	558.0	176.2
Northern Rockies	0	0	1,181	-100%	N/A	0.0
Okanagan-Similkameen	34	7,034	6,727	5%	206.9	75.6
Peace River	18	5,487	5,118	7%	304.8	79.5
Quathet/Powell River	10	2,696	3,563	-24%	269.6	122.5
Squamish-Lillooet	17	8,685	8,624	1%	510.9	177.2
Stikine Region	0	0	0	N/A	N/A	0.0
Strathcona	20	8,719	9,922	-12%	436.0	171.0
Sunshine Coast	10	9,997	6,797	47%	999.7	302.9
Thompson-Nicola	77	19,721	15,423	28%	256.1	130.6
Total B.C.	1,747	856,484	844,596	1%	490.3	161.1

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 2022, Call2Recycle has other facilities registered that may ship on an infrequent basis.

⁵ 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.](#)

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 1st and December 31st, 2022.

Call2Recycle maintained EHF's across all categories in 2022. 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.

9. Plan Performance

Performance Measures	2022 Results	Strategies for Improvement
Primary batteries collected	647,357 kg	<ul style="list-style-type: none"> • Call2Recycle will continue to drive awareness of ideal battery recycling behaviour, while emphasizing convenience and ease of recycling. • Call2Recycle will coordinate and participate in more collection events and contests, inclusive of 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	209,127 kg	
Total batteries Collected	856,484 kg	
Total Number of Collection Facilities (Private and Public)	1,747	

Performance Against EPR Plan Targets

Performance Measures	2022 Target	2022 Results	Strategies for Improvement
Recovery Rate	50%	36%	<ul style="list-style-type: none"> • Increased investment in promotion and education to encourage consumers to practice the ideal recycling behaviours: collect, protect, and drop off batteries every 3 months. • Implement collection methodology review to increase the number and type of collection facilities across the province.

Performance Measures	2022 Target	2022 Results	Strategies for Improvement
Accessibility	95%	90%	<ul style="list-style-type: none"> The reference year for the population data in B.C. was changed to 2022; this became a contributing factor in the decline in accessibility as compared with 2021. Call2Recycle felt that it was imperative to use updated population statistics to accurately reflect current accessibility. Call2Recycle will undertake a review of our accessibility in B.C. and make every effort to ensure targets are achieved in future years. Call2Recycle will focus on adding strategically located, high-quality public collection sites to the network.
Total Number of Public Collection Facilities	600 minimum	766	<ul style="list-style-type: none"> Target exceeded
Consumer Awareness	87%	87%	<ul style="list-style-type: none"> Target met
Percentage of British Columbians who Recycle all their Consumer Batteries	53%	48%	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.
Recycling Efficiency Rate	Alkaline – 75% Lithium – 50% Ni-Cd – 75% Ni-MH – 75% Li-Ion- 60% SSLA – 70%	Alkaline, Carbon Zinc, Zinc Air – 80%-95% Lithium 56% Ni-Cd – 73% Ni-Mh – 77% Li-Ion –78%-93% Small Sealed Lead Acid – 76%-91.67%	<ul style="list-style-type: none"> Targets met except for Ni-Cd. Call2Recycle began using a North American-based Ni-Cd processor. The previous processor was in Europe. Ni-Cd batteries are no longer transported to Europe, this has a positive environmental impact associated with transportation.

Appendix A – Board of Directors as of December 31, 2022

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

Norman Clubb, Chair, Independent

Joe Borsellino, Chateau Manis Electronics Inc.

Annalise Czerny, Independent

Peter Daley, Dollarama Inc.

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, 2022

3M Canada	ECHO Power Equipment (Canada)
Access Hearing Care	Edma Marketing Ltd.
Acer America Corporation	Edmonds Batteries Ltd.
Acklands Grainger Canada Inc.	EECOL Electric ULC
ACS Distributing	Epic Cycles Inc.
ADI Global	EUCAN Distribution Inc.
Aimlite Lighting Products	Fastenal Canada, Ltd.
All Battery Ltd.	Federated Co-Operatives Limited
Amazon Canada / Amazon.com.ca, Inc.	FERMETCO INC.
Amplifon	FuturPlus (Division of Cathelle Inc.)
Apple Canada Inc.	Gazelle USA, LLC
Bass Pro Shops Canada ULC	Gescan (Sonepar Canada)
Batteries Included	Giant Bicycle Canada Inc
Battery Canada	Google Canada Corporation
Battery World Corporation	Grand & Toy Ltd.
BC 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.	Guillevin International Cie
Bike Co LLC	Hawthorne Canada Limited
BISSELL Canada Corporation	HearingLife Canada Ltd.
Bose Corporation	Henry's Enterprises Inc.
Buy-Low Foods LP	Hilti Canada Corporation
Cabela's	Hitfar Concepts Ltd.
Canada Computers Inc. / Ordinateurs Canada	Home Hardware Stores Limited
Canadian Energy and Power Corporation	HRS Global
Canadian Tire Corporation, Ltd.	Hudson's Bay Company
Canadian Tire Petroleum	Husqvarna AB
Canon Canada Inc.	IKEA Supply AG
Cardinal Health Canada Inc.	Imperial Dade Canada Inc.
Cervelo Cycles Inc.	Indigo Books and Music Inc.
Château Manis Electronics Inc.	Inter Trade Canada Ltd.
Circle K Stores	Interstate All Battery Centre of Kelowna
Connect Hearing Canada	Interstate Batteries Inc.
Core-Mark International Inc.	Johnston Drug Wholesale Ltd.
Costco Wholesale Canada Ltd	Kerrisdale Cameras
CTG Brands Inc.	KMS Tools and Equipment Ltd.
Cycles Devinci	Kona Canada, The Bicycle Group (TBG)
Cycles Lambert	Kranked Bikes
D'Amour Bicycle & Sports Inc.	L3Harris Technologies Inc.
Dell Canada Inc.	Lee Valley Tools Ltd
Dollar Tree Stores Canada Inc.	Lego Brand Retail, Inc.
Dollarama L.P.	Lenovo (Canada) Inc.
Dynabook Canada Inc	Loblaws Inc.
Dyson Canada Limited	London Drugs Limited
E.B. Horsman & Son Ltd	Lordco Parts Ltd.
East Penn Canada (Power Battery Sales Ltd.)	Louis Garneau Sports Inc.

Lowe's Canada ULC
LTP Sports Group Inc.
Magnacharge Battery Corporation
Makita Canada Inc.
Marin Bikes Canada
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.
Motorola Solutions Canada
Mountain Equipment Company Ltd.
MSA Safety Sales, LLC
Nedco West Division
Newell Brands Canada
NexGen Hearing Group
Nikon Canada Inc.
Novexco Inc.
Onlybatteries.com
On the Edge Canada Inc.
Oracle Canada ULC
Orgill Inc.
Orka Division Rexel Canada Electrical Inc.
Outdoor Gear Canada
Peavey Industries Limited
Praxis Works
Prime Deals International Ltd.
Princess Auto Ltd.
Proflash Technologies Inc.
Rad Power Bikes LLC
Rexel Canada Electrical Inc.
Riese & Muller
Robert Bosch Inc. (Canada)
Rocky Mountain, Div. of Industries RAD Inc.
RONA Inc.
S.P.Richards Co. Canada, Inc.
Santa Cruz Bicycles, LLC
Save on Food Limited Partnership
Scotts Canada Ltd.
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
TD Synnex Canada ULC
T-Zone Health
Telus Communications Company
Tenaquip Limited
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
UAP Inc.
UBC Bookstore
Uline Canada Corporation
uniPHARM Wholesale Drugs Ltd.
Veritas Technologies LLC
Velec Inc.
Voltage Bikes Ltd.(Pedego Canada)
Wallace and Carey Inc.
Walmart Canada
Wavefront Centre
Wesco Distribution Canada
Westburne Electric
Wisdom Electronics Inc.
Würth Canada Ltd.
Yeti Cycling LLC

Appendix C – Call2Recycle Public Collection Facilities in British Columbia

Name	Location
Gold Trail Recycling LTD	100 Mile House
Save On Foods #929	100 Mile House
London Drugs #85	Abbotsford
RONA #61220 Abbotsford	Abbotsford
Costco Wholesale Canada	Abbotsford
Staples Canada/Business Depot	Abbotsford
Home Depot #7141	Abbotsford
Lowe's #3322 Abbotsford	Abbotsford
Regional Recycling Abbotsford	Abbotsford
Abbotsford Mission Recycling	Abbotsford
Blackwood Building Centre	Abbotsford
Canadian Tire #434	Abbotsford
London Drugs #16	Abbotsford
Save On Foods #2208	Abbotsford
Edmonds Batteries Ltd.	Abbotsford
Abbotsford Tool Centre	Abbotsford
R & T Bottle Depot	Abbotsford
Best Buy 992	Abbotsford
Save On Foods #904	Abbotsford
Save On Foods #981	Abbotsford
Aldergrove Return-it Depot	Aldergrove
Cranky's Bike Shop	Aldergrove
Save On Foods #902	Aldergrove
Shepherd's Home Hardware	Armstrong
M & G Anderson Builders Ltd	Ashcroft
Ashcroft Library	Ashcroft
Barriere Library	Barriere
District of Barriere	Barriere
Barriere Bottle Depot	Barriere
London Drugs #71	Burnaby
London Drugs #06	Burnaby
Rexall Station Square	Burnaby
Costco Wholesale Canada	Burnaby
Best Buy	Burnaby
Hilti (Canada)	Burnaby
Staples Canada / Business Depot	Burnaby
REGIONAL RECYCLING BURNABY	Burnaby
H.P. Electronics	Burnaby
Staples Canada/Business Depot	Burnaby
RONA #61270 Burnaby	Burnaby
London Drugs #25	Burnaby
Canadian Tire #603	Burnaby

Name	Location
Costco Wholesale Canada	Burnaby
Best Buy 973	Burnaby
Home Depot #7047	Burnaby
London Drugs	Burnaby
Lee's Bottle Depot	Burnaby
J & R Phoenix Entreprises Ltd.	Burnaby
Kitchener Bottle Depot	Burnaby
Kensington Return It	Burnaby
Nester's Market	Burnaby
Westcoast Tool Sales & Service Ltd	Burnaby
City of Burnaby - Eco Depot	Burnaby
East Hastings Bottle Return-it Depot	Burnaby
Save On Foods #2225	Burnaby
Save On Foods #2221	Burnaby
Save On Foods #907	Burnaby
Save On Foods #996	Burnaby
Save On Foods #2228	Burnaby
Burns Lake Home Hardware	Burns Lake
Regional District of Bulkley-Nechako	Burns Lake
Burns Lake Recycling Depot LTD.	Burns Lake
Save On Foods #2212	Burns Lake
Staples Canada/Business Depot	Campbell River
London Drugs #73	Campbell River
Home Depot #7221	Campbell River
Canadian Tire #437	Campbell River
Campbell River Waste Management Centre	Campbell River
Island Return-it - Campbell River	Campbell River
Save On Foods #955	Campbell River
Canadian Tire #492	Castlegar
West's Home Hardware	Castlegar
City of Castlegar Fire Dept.	Castlegar
Pharmasave	Castlegar
The Source	Castlegar
Castlegar Bottle Depot	Castlegar
Chase Public Library	Chase
Rexall Willow St	Chemainus
Pharmasave	Chemainus
Home Depot #7273	Chilliwack
Chilliwack Bottle Depot	Chilliwack

Name	Location
Best Buy 703	Chilliwack
Canadian Tire #433	Chilliwack
London Drugs #41	Chilliwack
Sardis Bottle Depot	Chilliwack
Fortin's Home Hardware	Chilliwack
Save On Foods #2213	Chilliwack
Save On Foods #2237	Chilliwack
Save On Foods #944	Chilliwack
Save On Foods #952	Chilliwack
TNRD Clearwater Library	Clearwater
TNRD-Clearwater Eco-Depot	Clearwater
Save On Foods #2215	Cloverdale
RONA #61040 Cobble Hill	Cobble Hill
Fisher Road Recycling	Cobble Hill
Pharmasave	Comox
Pharmasave	Comox
Rexall Port Augusta	Comox
Home Depot #7045	Coquitlam
Orkin Coquitlam	Coquitlam
United Boulevard Recycling & Waste Centre	Coquitlam
Best Buy 958	Coquitlam
Canadian Tire #608	Coquitlam
RONA #61260 Coquitlam	Coquitlam
RONA #61290 Coquitlam (Austin)	Coquitlam
London Drugs #15	Coquitlam
Staples Canada/Business Depot	Coquitlam
Lance Bissett Ltd	Coquitlam
Lougheed Return-It Depot	Coquitlam
Value Village	Coquitlam
Save On Foods #991	Coquitlam
Save On Foods #998	Coquitlam
Home Depot #7177	Courtenay
Courtenay Return-It Depot	Courtenay
Staples Canada/Business Depot	Courtenay
Canadian Tire #350	Courtenay
Best Buy 706	Courtenay
Costco Wholesale Canada	Courtenay
London Drugs #67	Courtenay
Cranbrook Bottle Depot	Cranbrook
Canadian Tire #395	Cranbrook
Home Depot #7255	Cranbrook
The Source	Cranbrook
Cranbrook Home Hardware Building Centre	Cranbrook
Staples Canada/Business Depot	Cranbrook
Kootenay Communications	Cranbrook
RDEK	Cranbrook

Name	Location
Grainger Branch - Cranbrook BC	Cranbrook
RDEK	Cranbrook
Save On Foods #915	Cranbrook
Lectric Avenue Electronics	Creston
Home Hardware Bldg Centre	Creston
Save On Foods #2216	Creston
Summit Cycles and Sports	Creston
Comox WMC	Cumberland
Canadian Tire #661	Dawson Creek
DC Campbell Recycling Center	Dawson Creek
Peace River Regional District-Main Office	Dawson Creek
Save On Foods #2202	Dawson Creek
London Drugs #37	Delta
Pharmasave	Delta
Sungod Recreation Centre	Delta
Magnacharge Battery Corp.	Delta
London Drugs #17	Delta
Vancouver Landfill	Delta
Staples	Delta
Save On Foods #963	Delta
Winskill Aquatic & Fitness Centre	Delta
Kennedy Senior Centre	Delta
South Delta Recreation Centre	Delta
Delta Firehall #1-Ladner	Delta
Tsawwassen Return-it	Delta
North Delta Rec Centre	Delta
Ladner Bottle Depot	Delta
Ladner Leisure Centre	Delta
BentallGreenoak	Delta
Save On Foods #936	Delta
Save On Foods #943	Delta
Denman Island Recycling Depot	Denman Island
UltiMac Technologies Inc	Duncan
Home Depot #7272	Duncan
Best Buy 708	Duncan
London Drugs #77	Duncan
The Source	Duncan
Island Return-it - Duncan	Duncan
Bings Creek SWMC	Duncan
All Battery Duncan	Duncan
Staples Canada/Business Depot	Duncan
GFL Environmental - Duncan	Duncan
Cowichan Valley Regional District	Duncan
NexGen Hearing (Duncan) Inc.	Duncan
Cycle Therapy	Duncan

Name	Location
Save On Foods #933	Duncan
District of Elkford	Elkford
Elkford Transfer Station	Elkford
Island Return-it - Esquimalt	Esquimalt
Canadian Tire #635	Fernie
City of Fernie	Fernie
City of Fernie - Leisure Services	Fernie
Fernie Bottle Depot	Fernie
Save On Foods #982	Fernie
Pharmasave	Fort Langley
District of Fort St. James	Fort St. James
Fort St. James Transfer Station	Fort St. James
Save On Foods #2223	Fort St. James
Staples Canada/Business Depot	Fort St. John
R3 Recycle-It	Fort St. John
Save On Foods #2220	Fort St. John
Fraser Lake Bottle Depot	Fraser Lake
Gabriola Island Recycle Organization	Gabriola
Galiano Island Recycling Resources	Galiano Island
London Drugs #61	Gibsons
Gibsons Recycling Depot	Gibsons
Village of Gold River	Gold River
Golden Home Building Centre	Golden
RONA #61830 Golden	Golden
Save On Foods #2222	Golden
Pharmasave	Grand Forks
Grand Forks Home Hardware	Grand Forks
The Source	Grand Forks
Alpine Bottle Depot	Grand Forks
City of Grand Forks-Public Works Dept	Grand Forks
Save On Foods #2214	Grand Forks
TNRD-Heffley Creek Eco-Depot	Heffley Creek
RONA #61350 Hope	Hope
Pharmasave	Hope
Pacific Mattress Recycling Inc.	Hope
Save On Foods #2257	Hope
Hornby Island Recycling	Hornby Island
Country Wide Printing/The Source	HOUSTON
Tower Communications	HOUSTON
District of Hudson's Hope	Hudson's Hope
Invermere Hardware & Bldg Supply Co Ltd.	Invermere
North Star Hardware #08999	Invermere
The Source	Invermere
Rexall Princeton Kamloops Hwy	Kamloops

Name	Location
Princess Auto	Kamloops
Lorne Street Bottle Depot	Kamloops
London Drugs #35	Kamloops
The Source	Kamloops
RONA #61310 Kamloops	Kamloops
Staples Canada	Kamloops
Best Buy 14	Kamloops
Costco Wholesale Canada	Kamloops
Canadian Tire #355	Kamloops
Home Depot #7144	Kamloops
Save On Foods #931	Kamloops
Interior Crafts	Kamloops
Walco Radio & Electronics Ltd.	Kamloops
Kamloops Communications Inc.	Kamloops
Canadian Energy & Power	Kamloops
City of Kamloops - Mission Flats Landfill	Kamloops
RONA #61410 Kamloops	Kamloops
City of Kamloops	Kamloops
Best Buy Mobile 215	Kamloops
Save On Foods #2206	Kamloops
Save On Foods #2211	Kamloops
Save On Foods #2210	Kamloops
Save On Foods #2209	Kamloops
Home Hardware	Kaslo
Rexall Butt Road & Westbank	Kelowna
Home Depot #7032	Kelowna
Mountain Equipment Co-Op	Kelowna
Dr. Phone Fix Kelowna	Kelowna
Columbia Bottle Depot	Kelowna
Interstate All Battery Center	Kelowna
Battery Drs/ Kelowna Recycling	Kelowna
London Drugs #12	Kelowna
Canadian Tire #353	Kelowna
Best Buy 914	Kelowna
Staples	Kelowna
Fresh Air Concept	Kelowna
Columbia Bottle Depot	Kelowna
UBC-HSE	Kelowna
Save On Foods #2224	Kelowna
Save On Foods #932	Kelowna
Save On Foods #980	Kelowna
Save On Foods #2229	Kelowna
eTrikes Canada	Kimberley
Save On Foods #2260	Kimberley
Kitimat Understanding the Environment	Kitimat
Save On Foods #930	Kitimat
Pharmasave	Ladysmith

Name	Location
Peerless Road Recycling	Ladysmith
Junction Bottle Depot	Ladysmith
Save On Foods #934	Ladysmith
Lake Country Home Hardware Building Centre	Lake Country
Oyama Services	Lake Country
Pedego Oyama	Lake Country
Winfield Return it Center	Lake Country
Save On Foods #2226	Lake Country
Meade Creek Recycle Drop Off	Lake Cowichan
Save On Foods #2227	Langford
Canadian Tire #426	Langley
Home Depot #7041	Langley
Staples Canada/Business Depot	Langley
Metro Mobile Radio Sales Inc.	Langley
Pharmasave National	Langley
Ace Hardware	Langley
West Coast Office Supplies	Langley
Willowbrook Recycling Inc.	Langley
Edmonds Batteries Ltd. - Langley	Langley
Costco Wholesale Canada	Langley
London Drugs #18	Langley
City of Langley	Langley
Real Canadian Superstore	Langley
Interstate Batteries of British Columbia	Langley
Value Village	Langley
Langley Bottle Depot	Langley
Salvation Army Langley	Langley
Walnut Grove Bottle Depot	Langley
RONA Langley Bypass	Langley
Best Buy 929	Langley
Langley Recycling & Waste Centre	Langley
Save On Foods #2242	Langley
Save On Foods #984	Langley
Save On Foods #992	Langley
TNRD Library System	Logan Lake
TNRD-Louis Creek Eco-Depot	Louis Creek
Venture Bottle Depot	Lumby
Sherlock Loading & Millwork	Mackenzie
GRIPS	Madeira Park
Malahat Metal Recycling	Malahat
RIDGE MEADOWS RECYCLING	Maple Ridge
London Drugs #47	Maple Ridge
Staples Canada	Maple Ridge
RONA #61190 Maple Ridge	Maple Ridge

Name	Location
Canadian Tire #481	Maple Ridge
Maple Ridge Bottle Depot	Maple Ridge
Haney Bottle Depot	Maple Ridge
Save On Foods #938	Maple Ridge
Save On Foods #935	Maple Ridge
Save On Foods #928	Maple Ridge
North Coast Supply Company Ltd.	Masset
Mayne Island Recycling Society	Mayne Island
McBride Transfer Station	McBride
Merritt Home Hardware	Merritt
Pharmasave	Merritt
Merritt Return-It Depot	Merritt
Save On Foods #2243	Merritt
Pharmasave	Mill Bay
RONA #08470 Fraser Valley	Mission
Staples Canada/Business Depot	Mission
London Drugs #55	Mission
Value Village	Mission
Save On Foods #946	Mission
Village of Montrose	Montrose
Save On Foods #2247	Nakusp
London Drugs #72	Nanaimo
London Drugs #36	Nanaimo
Pharmasave	Nanaimo
Island Cellular Comm. Ltd.	Nanaimo
Regional Recycling Nanaimo	Nanaimo
RONA #61030 Nanaimo	Nanaimo
Staples Canada/Business Depot	Nanaimo
Best Buy 9	Nanaimo
Costco Wholesale Canada	Nanaimo
Home Depot #7040	Nanaimo
Value Village	Nanaimo
Rock City Cycles	Nanaimo
Best Buy 240	Nanaimo
Save On Foods #947	Nanaimo
Save On Foods #951	Nanaimo
Save On Foods #948	Nanaimo
Nelson Home Hardware Centre	Nelson
Pharmasave	Nelson
The Source	Nelson
Nelson Leafs Bottle Depot	Nelson
Starlight Tool Services Ltd.	Nelson
South Kootenay Electronics Limited	Nelson
S.H.A.R.E. Nelson	Nelson
Gerick Cycle and Ski	Nelson
Save On Foods #953	Nelson
Hazelton Bottle Depot	New Hazelton

Name	Location
Save On Foods #941	New Westminster
QB Return-It (Queensborough Landing)	New Westminster
Lowe's #3056 Queensborough	New Westminster
The Source	New Westminster
London Drugs #03	New Westminster
Save On Foods #916	New Westminster
Sapperton Return-It Depot	New Westminster
Cap's Bicycle Shop	New Westminster
Save On Foods #919	New Westminster
Pearson's Home Hardware	North Vancouver
Canadian Tire #601	North Vancouver
RONA #61740 North Vancouver	North Vancouver
BC Communications Inc.	North Vancouver
Giant Bicycle Canada Inc.	North Vancouver
Waste Control Services (WCS)	North Vancouver
North Van Recycling LTD	North Vancouver
North Shore Recycling & Waste Centre	North Vancouver
North Shore Bottle Depot	North Vancouver
RONA #08140 North Vancouver	North Vancouver
London Drugs #05	North Vancouver
Save On Foods #990	North Vancouver
OBSESSION:BIKES	North Vancouver
LoLo Return-It Express Plus	North Vancouver
Staples Canada/Business Depot	North Vancouver
Save On Foods #2289	North Vancouver
Save On Foods #2249	North Vancouver
Save On Foods #999	North Vancouver
The Source	Oliver
Pharmasave	Osoyoos
Osoyoos Bottle Depot	Osoyoos
Parkswest Business Products	Parksville
Parksville Home Hardware	Parksville
Pharmasave	Parksville
Canadian Tire #490	Parksville
Save On Foods #954	Parksville
Pemberton Recycling Centre	Pemberton
Pender Island Recycling	Pender Island
London Drugs #70	Penticton
RONA #61490 Penticton	Penticton
Staples Canada/Business Depot	Penticton
The Source	Penticton
Home Hardware	Penticton
J & C Bottle Depot	Penticton
Regional District of Okanagan-Similkameen	Penticton
Save On Foods #962	Penticton
Pitt Meadows Recycling	Pitt Meadows

Name	Location
Save On Foods #995	Pitt Meadows
Catalyst Paper Corp - Division Port Alberni	Port Alberni
Staples Canada/Business Depot	Port Alberni
Canadian Tire #488	Port Alberni
City of Port Alberni	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
Save On Foods #909	Port Alberni
Village of Port Clements Fire Dept	Port Clements
Home Depot #7145	Port Coquitlam
Pharmasave	Port Coquitlam
Happy Stans Recycling Ser Ltd	Port Coquitlam
Costco Wholesale Canada	Port Coquitlam
Canadian Tire #609	Port Coquitlam
Save On Foods #942	Port Coquitlam
PoCo Return-It Depot (Biggar Enterprises)	Port Coquitlam
Trek Bicycle	Port Coquitlam
Save On Foods #957	Port Coquitlam
Triport Recycling	Port Hardy
Regional District of Mount Waddington	Port McNeill
RONA #02791 Powell River	Powell River
Staples Canada/Business Depot	Powell River
The Source	Powell River
Canadian Tire #480	Powell River
Sunshine Disposal	Powell River
Sunset Coast Bottle Depot	Powell River
Save On Foods #985	Powell River
Costco Wholesale Canada	Prince George
Hart Home Hardware	Prince George
Princess Auto	Prince George
Interstate Batteries of Eastern British Columbia	Prince George
Vallen	Prince George
The Source	Prince George
PG Recycling Return-it	Prince George
Home Depot #7171	Prince George
Home Hardware Central Builder's Supply	Prince George
London Drugs #51	Prince George
Staples Canada/Business Depot	Prince George
Canadian Tire #360	Prince George
Save On Foods #967	Prince George

Name	Location
BK Two Way Radio Ltd.	Prince George
Hart Return It Depot	Prince George
Regional District of Fraser - Ft. George	Prince George
Salvation Army	Prince George
Dr. Phone Fix Prince George	Prince George
Best Buy 700	Prince George
Save On Foods #965	Prince George
Save On Foods #968	Prince George
Save On Foods #966	Prince George
NCRD	Prince Rupert
Save On Foods #964	Princeton
TNRD-South Thompson Eco-Depot	Pritchard
Dolly's Home Hardware	Qualicum Beach
Pharmasave	Qualicum Beach
RONA #61320 Quesnel	Quesnel
Andre's Electronics	Quesnel
Canadian Tire #487	Quesnel
Staples Canada/Business Depot	Quesnel
Save On Foods #972	Quesnel
ListenUp! Canada	Revelstoke
Pharmasave	Revelstoke
Revelstoke Bottle Depot (R&D Bottle LTD.)	Revelstoke
Save On Foods #2245	Revelstoke
London Drugs #11	Richmond
Apple Store	Richmond
Pharmasave	Richmond
Home Depot #7043	Richmond
Pharmasave	Richmond
City of Richmond - Environmental Programs	Richmond
Costco Wholesale Canada	Richmond
RONA #08040 Richmond	Richmond
Canadian Tire #610	Richmond
Best Buy 941	Richmond
London Drugs #52	Richmond
Staples Canada/Business Depot	Richmond
Regional Recycling Richmond	Richmond
Ironwood Bottle Depot	Richmond
Ok Bottle Depot	Richmond
Krusty's Bicycles Ltd.	Richmond
Save On Foods #969	Richmond
Save On Foods #2252	Richmond
Save On Foods #971	Richmond
Riondel Fire Department	Riondel
Rossland Public Library	Rossland
Home Depot #7055	Saanich

Name	Location
Save On Foods #977	Saanich
Central Saanich Home hardware	Saanichton
Vella Radio	Salmon Arm
Staples Canada	Salmon Arm
Columbia Shuswap Regional	Salmon Arm
Canadian Tire #482	Salmon Arm
The Source	Salmon Arm
Salmon Arm Landfill	Salmon Arm
Save On Foods #975	Salmon Arm
Pharmasave	Salt Spring Island
Salt Spring Island Recycling	Salt Spring Island
OutSpokin Bike Shop	Salt Spring Island
Staples Canada/Business Depot	Sardis
Savona Library	Savona
Sunshine Coast Regional District (SL)	Sechelt
Salish Soils	Sechelt
Home Hardware	Sidney
Sidney Return-it	Sidney
Slegg Construction Materials	Sidney
Russ Hays Sidney Cycles	Sidney
Save On Foods #922	Sidney
Silverton Building Supply	Silverton
Glacier View Satellite Ltd.	Smithers
Smithers Home Hardware	Smithers
Malcolm Island Recycling Depot	Sointula
The Source	Sooke
Sooke Home Hardware	Sooke
A&P Disposal and Recycling	Sooke
Sparwood Communications	Sparwood
Save On Foods #978	Sparwood
Home Depot #7053	Squamish
Canadian Tire #483	Squamish
Nesters Market	Squamish
Save-On-Foods	Squamish
London Drugs #80	Squamish
RONA #61450 Squamish	Squamish
Evergreen/GFL	Squamish
Triton Automotive & Industrial	Squamish
Specialized Bicycle	Squamish
Summerland Home Hardware	Summerland
Summerland Bottle Depot LTD.	Summerland
The Source	Summerland
Pharmasave	Summerland
London Drugs #09	Surrey
Rexall Fraser Heights	Surrey
Rexall Peach Arch	Surrey
Staples Canada/Business Depot	Surrey
Staples Canada/Business Depot	Surrey

Name	Location
Costco Wholesale Canada	Surrey
Pharmasave	Surrey
Pharmasave	Surrey
Staples	Surrey
Home Depot #7122	Surrey
London Drugs #81	Surrey
Panorama Village Return-it	Surrey
Semiahmoo Bottle Depot	Surrey
London Drugs #75	Surrey
North Surrey Recycling & Waste Centre	Surrey
Home Depot #7044	Surrey
London Drugs #08	Surrey
Best Buy 701	Surrey
Canadian Tire #489	Surrey
London Drugs #42	Surrey
RONA #61720 Surrey (Fleetwood)	Surrey
Home Depot #7046	Surrey
RONA #61240 Surrey (South Surrey)	Surrey
Canadian Tire #622	Surrey
Rexall Kerrisdale	Surrey
Save On Foods #918	Surrey
Save On Foods #2235	Surrey
Scott 72 Return It Centre	Surrey
Guildford Bottle Depot	Surrey
Edmonds Batteries Ltd.	Surrey
Regional Recycling Cloverdale	Surrey
Double Crown Investments Inc.- Newton BD	Surrey
White Rock Return-It Depot	Surrey
Quantum Lifecycle Partners LP	Surrey
Delta Tool Repair Ltd.	Surrey
Scott Road Bottle Depot	Surrey
The Bike Zone	Surrey
Central Surrey Recycling & Waste Centre	Surrey
Best Buy 961	Surrey
Recycle It Canada	Surrey
Greenfield King George #7141	Surrey
Best Buy 600	Surrey
Save On Foods #2263	Surrey
Save On Foods #2255	Surrey
Save On Foods #2207	Surrey
Save On Foods #910	Surrey
Save On Foods #939	Surrey
Save On Foods #903	Surrey
Staples Canada/Business Depot	Terrace

Name	Location
Canadian Tire #486	Terrace
The Source	Terrace
City Of Terrace - City Hall	Terrace
Coast Mountain Wireless Comm.	Terrace
Regional District of Kitimat-Stikine	Terrace
City of Terrace	Terrace
Do Your Part Recycling	Terrace
Save On Foods #983	Terrace
Tofino Consumers Co-operative-Hardware	Tofino
Vallen	Trail
Regional District of Kootenay Boundary	Trail
Canadian Tire #665	Trail
Trail Bottle Depot	Trail
BV Communications	Trail
Gerick Sports	Trail
RONA #08880 Tsawwassen	Tsawwassen
Staples	Tsawwassen
Windsor Plywood	Ucluelet
Valemount Transfer Station	Valemount
Home Hardware	Valemount
London Drugs #02	Vancouver
Rexall Royal Centre	Vancouver
Rexall Fraser & 50th	Vancouver
Rexall Granville & Pender	Vancouver
Home Depot #7259	Vancouver
Magnet Home Hardware	Vancouver
Staples Canada / Business Depot	Vancouver
Staples Canada/Business Depot	Vancouver
UBC Parent	Vancouver
Steed Cycles	Vancouver
uBreakiFix	Vancouver
Zero Waste Centre	Vancouver
Vancouver Central Bottle	Vancouver
Staples Canada/Business Depot	Vancouver
Canadian Tire #389	Vancouver
Regional Recycling Vancouver	Vancouver
COV - Neighbourhood Cleanup	Vancouver
Staples Canada/Business Depot	Vancouver
London Drugs #53	Vancouver
London Drugs #07	Vancouver
Save On Foods #993	Vancouver
Hewer Home Hardware	Vancouver
Lowe's #3704 Grandview	Vancouver
Best Buy 952	Vancouver

Name	Location
London Drugs	Vancouver
Staples Canada/Business Depot	Vancouver
London Drugs #28	Vancouver
London Drugs #19	Vancouver
DeWalt Factory Service (Canada)	Vancouver
London Drugs #90	Vancouver
Mountain Equipment Co-Op	Vancouver
London Drugs #78	Vancouver
London Drugs #10	Vancouver
Apple Store	Vancouver
London Drugs #04	Vancouver
Canadian Tire #605	Vancouver
London Drugs #88	Vancouver
London Drugs #74	Vancouver
London Drugs #82	Vancouver
Home Depot #7042	Vancouver
Save On Foods #2219	Vancouver
Save On Foods #2244	Vancouver
Kerrisdale Cameras	Vancouver
Recycling Alternative	Vancouver
Davie Village Home Hardware	Vancouver
Vancouver West Bottle	Vancouver
Blight's Home Hardware	Vancouver
South Van Bottle Depot	Vancouver
Go Green Bottle Depot	Vancouver
Go Wireless Inc	Vancouver
Mills Basics	Vancouver
Gandy's Home Hardware	Vancouver
Dunbar Cycles	Vancouver
Comor Sports Kitsilano	Vancouver
Best Buy Mobile 242	Vancouver
Best Buy 994	Vancouver
Best Buy 705	Vancouver
Southside Nissan	Vancouver
Free Geek Vancouver	Vancouver
Vancouver Bike Share, Inc.	Vancouver
Vancouver Coastal Health	Vancouver
Save On Foods #937	Vancouver
Save On Foods #2241	Vancouver
Save On Foods #961	Vancouver
Save On Foods #2246	Vancouver
Save On Foods #940	Vancouver
Save On Foods #620	Vancouver
Taylor Bros. Home Hardware	Vanderhoof
RONA #61300 Vernon	Vernon
Pharmasave	Vernon
Staples Canada/Business Depot	Vernon
Dr. Phone Fix Vernon	Vernon

Name	Location
Vernon & District Association for Community Living	Vernon
Interior Freight & Bottle	Vernon
Home Depot #7084	Vernon
London Drugs #39	Vernon
Best Buy 704	Vernon
Village Green Centre	Vernon
Chasers Bottle Depot	Vernon
Olympia Cycle & Ski	Vernon
Best Buy 232	Vernon
Save On Foods #2248	Vernon
Save On Foods #988	Vernon
London Drugs #14	Victoria
Rexall Admirals Walk	Victoria
Rexall Douglas & Courtney	Victoria
Rexall Cook Street	Victoria
Rexall Sooke	Victoria
The Source	Victoria
Oak Bay Home Hardware	Victoria
Monk Office	Victoria
Staples Canada/Business Depot	Victoria
Greater Victoria Public Library	Victoria
BSL Business System Lustre	Victoria
The Glow Store Inc.	Victoria
Lowe's #3702 Langford	Victoria
Capital Regional District	Victoria
GFL Environmental Inc. (Alpine Recycling)	Victoria
Ellice Recycle Ltd	Victoria
Home Depot #7074	Victoria
London Drugs	Victoria
Ross Bay Home Hardware	Victoria
Canadian Tire #369	Victoria
Pharmasave	Victoria
The Source	Victoria
The Corporation of the District of Saanich	Victoria
Best Buy 702	Victoria
Best Buy 10	Victoria
Pharmasave	Victoria
Cedar Hill Recreation Centre	Victoria
Pharmasave	Victoria
Gordon Head Recreation Centre	Victoria
Lowe's #3330 Victoria	Victoria
London Drugs #54	Victoria
London Drugs #29	Victoria
Canadian Tire #368	Victoria
Canadian Tire #366	Victoria
District of Saanich	Victoria

Name	Location
Saanich Commonwealth Place	Victoria
Island Batteries Inc.	Victoria
Canadian Tire #365	Victoria
Costco Wholesale Canada	Victoria
Staples Canada/Business Depot	Victoria
Monk Office	Victoria
Rexall Tuscany Village	Victoria
All Battery Ltd.	Victoria
Camosun College	Victoria
City of Victoria - Crystal Pool	Victoria
Bay Street Castle Building Centre	Victoria
Canada Scooters	Victoria
Radioworks	Victoria
Capitol Iron	Victoria
Value Village	Victoria
District of Saanich Annex Building	Victoria
Dr. Phone Fix Victoria	Victoria
Orkin Victoria	Victoria
Grainger Victoria	Victoria
Best Buy 239	Victoria
Pedego Electric Bikes Victoria	Victoria
Save On Foods #921	Victoria
Save On Foods #2250	Victoria
Save On Foods #923	Victoria
Save On Foods #973	Victoria
Home Hardware	West Kelowna

Name	Location
Planet Earth Recycling Ltd	West Kelowna
Boucherie Bottle Depot (Fridrich Ent LTD)	West Kelowna
Staples	West Vancouver
Pharmasave	West Vancouver
Home Depot #7035	West Vancouver
London Drugs #44	West Vancouver
Simpson Home Hardware	West Vancouver
Best Buy 13	West Vancouver
Home Depot #7252	Westbank
London Drugs #76	Westbank
Save On Foods #956	Westbank
Regional Recycling Whistler	Whistler
FanatykCo Ski & Cycle	Whistler
Function Junction SW Depot	Whistler
Rexall Morrow Falk	White Rock
Techshop Computers	White Rock
Staples Canada/Business Depot	Williams Lake
Canadian Tire #911	Williams Lake
Cariboo Regional District	Williams Lake
RONA #61340 Williams Lake	Williams Lake
Central Cariboo Transfer Station	Williams Lake
CP Electronics/Thomas Comm.	Williams Lake
Williams Lake Return It Depot	Williams Lake
Save On Foods #987	Williams Lake
Slocan Valley Home Hardware	Winlaw

Appendix D – Private B.C. Collection Facilities

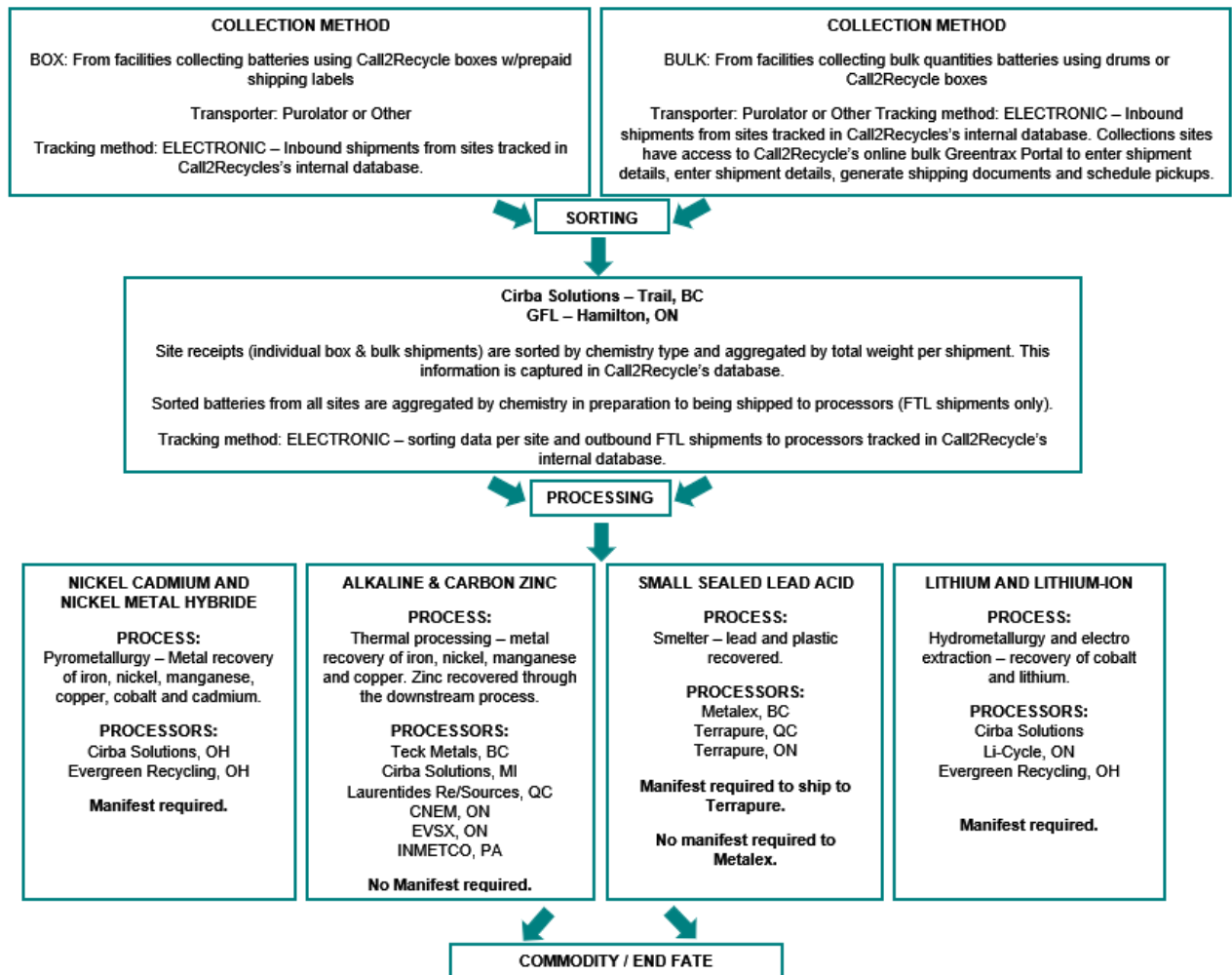
Location	# of Facilities
100 Mile House	1
Abbotsford	15
Agassiz	2
Anmore	1
Armstrong	1
Bella Coola	1
Brackendale	1
Brentwood Bay	2
Burnaby	58
Burns Lake	1
Cache Creek	1
Campbell River	10
Cassidy	1
Castlegar	4
Chetwynd	1
Chilliwack	8
Clearwater	1
Cobble Hill	1
Coldstream	1
Comox	2
Coombs	1
Coquitlam	23
Cortes Island	1
Courtenay	8
Cranbrook	7
Creston	1
Cumberland	1
Dawson Creek	5
Delta	28
Duncan	4
Elkford	2
Enderby	2
Esquimalt	1

Location	# of Facilities
Fernie	2
Fort St. James	1
Fort St. John	1
Gibsons	1
Golden	2
Grand Forks	3
Honeymoon Bay	1
Hope	1
Hudson's Hope	1
Invermere	1
Kamloops	27
Kaslo	1
Kelowna	15
Kimberley	3
Kitimat	1
Kitwanga	1
Ladysmith	3
Langford	1
Langley	22
Lazo	2
Logan Lake	1
Mackenzie	2
Maple Ridge	7
Masset	1
McBride	1
Merritt	5
Mission	8
Nakusp	1
Nanaimo	16
Nelson	13
New Denver	2
New Hazelton	1
New Westminster	10

Location	# of Facilities
North Saanich	8
North Vancouver	24
Oliver	1
Osoyoos	2
Parksville	3
Penticton	14
Pitt Meadows	3
Port Alberni	5
Port Coquitlam	9
Port Hardy	1
Port Moody	2
Powell River	3
Prince George	18
Queen Charlotte	1
Quesnel	1
Radium Hot Springs	1
Revelstoke	3
Richmond	46
Saanich	1
Saanichton	10
Salmo	1
Salmon Arm	11
Sechelt	4
Sidney	5
Smithers	5

Location	# of Facilities
Sooke	2
Sparwood	3
Squamish	3
Stewart	1
Summerland	1
Surrey	69
Tahsis	1
Telkwa	1
Terrace	7
Trail	7
Tsawwassen	1
Tumbler Ridge	2
Ucluelet	3
Valemount	3
Vancouver	190
Vanderhoof	1
Vernon	9
Victoria	124
West Kelowna	2
West Vancouver	6
Westbank	2
Whistler	1
White Rock	1
Williams Lake	4

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. 2022 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, 2022 (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, 2022 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 28, 2023

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 #)
2022 Active Collection Sites by Sector - 1,747 sites	Collection system and Facilities on Page 11.
Increase in the number of sites in 2022 - total of 201 sites or 13% more than prior year.	Collection System and Facilities on Pages 11.
Call2Recycle Collection Sites by Region Table	Page 16
Call2Recycle Collection Facilities in British Columbia	Pages 22-30

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, 2022 to December 31, 2022

Assessment of the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
Acknowledgements of the Pollution Prevention Hierarchy	Pages 13-14
Product management process employed	Page 13
Processor Efficiency Rates by Battery Type and Processor	Page 14 - 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, 2022 to December 31, 2022.

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 - Recycling Efficiency Rates by Chemistry table
Batteries Sold and Product Recovered in 2022. Batteries sold in BC 2,402,312 kg, Primary batteries collected 647,357 kg, Rechargeable batteries collected 209,127 kg, Total batteries collected 856,484 kg. Batteries collected stratified by Region	Pages 5-6 & 15-17

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, 2022 to December 31, 2022.

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	2022 Result	Reference
Batteries sold in BC	N/A	2,402,312 kg	Pages 5, 15, and 17 - Plan Performance Table
Primary batteries collected	N/A	647,357 kg	
Rechargeable batteries collected	N/A	209,127 kg	
Total batteries collected	N/A	856,484 kg	
Recovery Rate	50%	36%	See page 17-18 Plan performance table
Accessibility	95%	90%	
Consumer Awareness	87%	87%	
Percentage of British Columbians who recycle all their consumer batteries	53%	48%	
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%	80%-95% 56% 76%-91.67% 73% 77% 78%-93%	Pages 14 & 18 - Recycling Efficiency Rates by Chemistry and Plan Performance
Active collection sites	N/A	1,747	Pages 11-12 Collection System and Facilities
Public collection sites	600	766	Page 18 - 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, 2022, 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 2022, 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, 2022 to December 31, 2022.

Appendix G – Audited Financial Statement

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Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2022

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Statement of Changes in Net Assets

Statement of Operations

Statement of Cash Flows

Notes to Financial Statements

Schedules



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Independent Auditor's Report

To the Members of
Call2Recycle Canada, Inc.

Opinion

We have audited the financial statements of Call2Recycle Canada, Inc. (the "Entity"), which comprise the statement of financial position as at December 31, 2022, 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, 2022, 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 14, 2023

Call2Recycle Canada, Inc.
Statement of Financial Position

December 31	2022	2021
Assets		
Cash (Notes 2 & 3)	\$ 4,310,012	\$ 1,100,508
Accounts receivable (Note 8)	7,002,393	6,716,988
Marketable securities (Note 4)	30,757,685	27,213,746
Other assets	423,241	419,848
	\$ 42,493,331	\$ 35,451,090
Liabilities and Net Assets		
Accounts payable and accrued expenses (Notes 5 & 8)	\$ 5,602,513	\$ 3,748,794
Unrestricted Net Assets		
Undesignated	8,609,662	10,469,432
Board Designated (Note 6)	28,281,156	21,232,864
	36,890,818	31,702,296
	\$ 42,493,331	\$ 35,451,090

Call2Recycle Canada, Inc.
Statement of Changes in Net Assets

For the year ended December 31	Undesignated	Board Designated	2022 Total	2021 Total
Balance, beginning of the year	\$ 10,469,432	\$ 21,232,864	\$ 31,702,296	\$ 30,184,539
Excess (deficiency) of revenues over expenses	(1,859,770)	7,048,292	5,188,522	1,517,757
Balance, end of the year	\$ 8,609,662	\$ 28,281,156	\$ 36,890,818	\$ 31,702,296

Call2Recycle Canada, Inc.
Statement of Operations

For the year ended December 31	2022	2021
Revenues		
Steward fees	\$ 30,800,753	\$ 30,297,523
Investment income (loss)	(1,919,471)	909,849
Other	10,820	26,441
	<u>28,892,102</u>	<u>31,233,813</u>
 Expenses		
Material management and processing	15,484,337	22,333,879
Public education and awareness	2,393,491	2,378,516
Other (salary, professional, administrative)	5,825,752	5,003,661
	<u>23,703,580</u>	<u>29,716,056</u>
 Excess of revenues over expenses	 \$ 5,188,522	 \$ 1,517,757

Call2Recycle Canada, Inc. Statement of Cash Flows

For the year ended December 31	2022	2021
Cash flows from operating activities:		
Excess of revenues over expenses	\$ 5,188,522	\$ 1,517,757
Items not affecting cash:		
Net realized and unrealized (gain) loss on investments	2,273,338	(395,918)
	7,461,860	1,121,839
Changes in non-cash working capital:		
Accounts receivable	(285,405)	516,360
Accounts payable and accrued liabilities	1,853,719	(1,515,698)
Other assets	(3,393)	(5,285)
	9,026,781	117,216
Cash flows from investing activities:		
Marketable securities	(5,817,277)	(2,025,416)
Net increase (decrease) in cash	3,209,504	(1,908,200)
Cash, beginning of the year	1,100,508	3,008,708
Cash, end of the year	\$ 4,310,012	\$ 1,100,508

Call2Recycle Canada, Inc.

Notes to Financial Statements

December 31, 2022

1. Significant Accounting Policies

Nature and Purpose of Operations	<p>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.</p> <p>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.</p> <p>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.</p> <p>The Entity is exempt from income tax under Section 149(1) of the Income Tax Act (Canada).</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>
Revenue Recognition	<p>The Entity follows the deferral method of accounting for revenues.</p> <p>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.</p> <p>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.</p> <p>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.</p>

Call2Recycle Canada, Inc.

Notes to Financial Statements

December 31, 2022

1. Significant Accounting Policies (continued)

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

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

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

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

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

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

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

Accounts Receivable Uncollectable amounts receivable are written off at the time the accounts are determined to be uncollectable. There is no allowance for doubtful accounts at December 31, 2022 as management of the Entity considers any possible bad debts to be negligible.

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

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2022

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, 2022, 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>2022</u>	<u>2021</u>
At fair value:		
Cash held for long-term investment	\$ 3,880,247	\$ 4,499,275
Equity investments	8,097,565	7,342,047
Bonds	16,371,604	13,291,165
Real estate	1,497,309	1,267,473
Hedge fund investments	910,960	813,786
	<u>\$ 30,757,685</u>	<u>\$ 27,213,746</u>

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2022

5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$939,634 (2021 - \$601,395).

6. Board Designated Net Assets

The Entity's governing board has designated \$28,281,156 (2021 - \$21,232,864) as of December 31, 2022 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:

	2022	2021
Quebec	\$ 13,740,887	\$ 14,115,940
Ontario	3,901,162	(3,275,460)
British Columbia	7,605,178	7,372,356
Manitoba	2,450,110	2,658,858
Prince Edward Island	(43,685)	(35,451)
Saskatchewan	627,504	396,621
Total	\$ 28,281,156	\$ 21,232,864

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 2022 were CDN \$1,719,056 (2021 - \$1,700,281). This fee is assessed to the Entity net of a US \$143,440 (2021 - \$150,000) 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 payable and accrued liabilities is an amount of \$145,246 (2021 - included in accounts receivable is an amount of \$138,674) in respect of these contracted services.

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2022

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.

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2022

10. Commitments

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

	2023		2024		2025		2026
Quebec	\$ 30,481	\$	35,496	\$	37,933	\$	3,178
British Columbia	28,384		19,328		-		-
Ontario	101,246		110,909		27,911		-
	\$ 160,111	\$	165,733	\$	65,844	\$	3,178

11. Contingencies

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

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

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

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

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

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

**Call2Recycle Canada, Inc.
Schedule of Operations - British Columbia**

For the year ended December 31	2022	2021
Revenues		
Steward fees	\$ 5,349,043	\$ 5,714,254
Investment income	(431,095)	194,152
	<u>4,917,948</u>	<u>5,908,406</u>
Expenses		
Material management and processing	3,151,557	3,171,837
Public education and awareness	695,132	644,288
Other (salary, professional, administrative)	838,437	747,729
	<u>4,685,126</u>	<u>4,563,854</u>
Excess of revenues over expenses	232,822	1,344,552
Net assets, beginning of year	<u>7,372,356</u>	<u>6,027,804</u>
Net assets, end of year	<u>\$ 7,605,178</u>	<u>\$ 7,372,356</u>