

2018 Provincial ANNUAL REPORT

BRITISH COLUMBIA

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Responsibility Programs

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1. Executive Summary

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

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Gained traction with seasonal campaigns at key points throughout the year and launched a Father's Day campaign to elevate battery recycling awareness and action. • Extended sponsorship activities with Science World and Earth Rangers to promote battery recycling awareness and action among students their families, by extension. • Spun off Call2Recycle's social media activities from US partner organization, to provide country-relevant updates—grew audience to thousands of followers with notable online engagement. • Ipsos polling of BC residents revealed consumer awareness of battery recycling remained steady 88% - 1% higher than target.
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 the Retail, Business Services, Government, and Manufacturing sectors. • In 2018, the number of active Call2Recycle collection facilities in British Columbia increased by 3% to 1,545. Six hundred fifty-two (652) of these collection facilities were public, surpassing Call2Recycle's plan commitment of six hundred (600) public locations. 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 1 box or 1 bulk shipment) during the calendar year; or has ordered a replacement box within the calendar year. • 97% of BC residents now live within 15 km of a public Call2Recycle collection facility, surpassing the 95% target.

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> Batteries collected by Call2Recycle in BC are consolidated and sorted by Retrieval Technologies in Trail, BC, with less than 1% going to a secondary facility, Terrapure Environmental, located in Hamilton, ON. 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 certified with zero non-conformities and Responsible Recycling (R2) certified under the R2:2013 certification standard—the highest achievable standard for recycling organizations. This certification indicates Call2Recycle has met stringent requirements in areas of environmental, public and worker health and safety.
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> Call2Recycle collected 634,536 kg¹ of batteries in British Columbia in 2018, up 2% from the previous year. Based on sales data and sales estimates², 1,617,081 kg of batteries were sold in British Columbia in 2018; 634,536 kg were collected through the Call2Recycle program, representing a 37%³ recovery rate.
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 batteries in 2018. Fees vary based on battery size. \$5.85M in revenue (Canada) \$3.7 M in expenses (Canada)

¹ Call2Recycle records battery collections in pounds. Weights provided in kilograms in this document are based on a conversion rate of 0.453592.

² Call2Recycle uses sales of primary batteries based on number of units reported by Members. Units are then converted to weights. Rechargeable replacement battery sales into the market is based on an extrapolation of number of units to sold into Quebec and then adjusted for the BC population. This excludes sales on small sealed lead acid batteries. Data for small sealed lead acid batteries is unavailable at this time.

³ Recovery rate excludes collection of small sealed lead batteries as estimates of sales into the market are not currently available. The recovery rate is based on 603,937 kg collected (30,599 kilograms were subtracted from total collection of 634,536 kilograms).

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. Total batteries collected established for 2018	634,536 kg	<ul style="list-style-type: none"> Using the results of its third-party commissioned research into consumer recycling behaviour, Call2Recycle will continue to raise battery recycling awareness through dedicated public education efforts. With a greater focus on addressing battery “hoarding”, Call2Recycle will educate consumers on the ease and benefits of battery recycling. Additional resources have been retained and enhanced promotion and education campaigns are expected to increase collected battery volume in BC.
2. Battery collection rate – 40%	37%*	
3. Number of Public Collection Facilities –	652	<ul style="list-style-type: none"> 97% of BC residents have access to a Call2Recycle collection facility within 15 km of their home. Call2Recycle’s focus remains on optimizing efficiency in terms of number of collection facilities, location, and performance.

* The recovery rate in 2018 was lower than the reported recovery rate in 2017. 2017 data was based on 11 months (February 1 to Dec 31, 2107) of EHF’s reported by members and an estimate for January 2017. Call2Recycle believes that the estimate for January 2017 was overstated. The Recovery rate excludes collection of small sealed lead batteries as estimates of sales into the market are not currently available. The recovery rate is based on 603,937 kg collected (30,599 kilograms were subtracted from total collection of 634,536 kilograms).

All information contained in this annual report has been subject to a third-party audit of non-financial information. Information contained in the annual report has been reviewed by an independent auditor and has been verified as fairly stated in accordance with the audit criteria. Please see [Appendix E](#) for the complete auditor’s report.

2. Program Outline

For over 20 years, Call2Recycle Canada, Inc. (Call2Recycle®) has pursued its mission to responsibly recycle consumer batteries at end-of-life in order to keep them out of landfills and minimize their environmental impact.

Call2Recycle is the country's first and largest consumer battery stewardship organization and operates the provincial collection program for the Province of British Columbia (BC). The non-profit organization reports to a Board of Directors (see [Appendix A](#)) and fulfills the product stewardship obligations of its members including identified obligated producers for primary batteries in BC (see [Appendix B](#)). It also represents over 250 rechargeable battery manufacturers and product manufacturers (see [Appendix C](#)) who funded the recycling of rechargeable batteries in British Columbia in 2018.

The Call2Recycle program offers an extensive battery collection network of public and private collection facilities including retailers, businesses, municipalities, environmental organizations and other facilities. These collection facilities - which are strategically located within 15 km of the homes of 97 per cent of BC residents- offer consumers the opportunity to recycle their batteries easily and conveniently. Its collection partners also welcome the convenience of Call2Recycle's turnkey seal-and-ship battery management process and tracking capabilities to monitor their collection performance.

Call2Recycle strives to support the Province in its environmental sustainability goals. Thanks in part to its efforts to increase awareness and participation in the program, British Columbia continues to be a leading province for battery recycling, diverting more than 4.2 million kilograms of used batteries through Call2Recycle since the provincial program began in 2010.

3. Public Education Materials and Strategies

In 2018, Call2Recycle continued to invest significant efforts in raising awareness about battery recycling and encouraging British Columbians to drop-off used consumer batteries at a participating collection facility. The organization engaged in 10 distinct national and provincial campaigns, sponsorships and events. Several of the promotional activities are outlined below.

Campaigns

Together with its collection partners, Call2Recycle promoted its annual **National Battery Day campaign** in the weeks leading up to February 18th, National Battery Day, with ads on Vancouver and Victoria radio stations and digital advertising through Facebook, Google, and weathernetwork.com. The BC digital advertising campaign resulted in 283,019 impressions and 2,480 clicks to the Call2Recycle website. An informative, animated video attracted 3,000 views and 3,400 unique page views on Call2Recycle's [National Battery Day web pages](#), an increase of 57 per cent over last year.

Call2Recycle's spring and fall **Daylight Saving Time campaigns** continued to leverage the established behaviour of changing batteries in smoke detectors when we change our clocks. The 2018 campaign emphasized three actions- 1. Change your clocks 2. Replace your batteries 3. Recycle your batteries—across print ads in the *Victoria News*, *Vancouver Sun*, and Municipal Information Network (fall only), as well as in online advertising (Google, weathernetwork.com, display ads, and social media). A dedicated [web page](#) provided 'Spring into Action' tips and downloadable materials. In the spring, and in the fall, the campaign engaged social media influencers to create conversations around battery recycling and offer giveaways to encourage further engagement. Call2Recycle also distributed a press release and posted web information containing tips for recycling old batteries.

Call2Recycle tackled the challenge of battery hoarding (i.e., consumers accumulating used batteries in junk drawers, garages, etc.) with a **Battery Hoarding Happens campaign** that ran from April 20 to May 18, 2018. Leveraging the tendency to spring clean at that time of year, the campaign encouraged consumers to recycle their batteries while decluttering their living spaces. Call2Recycle also hosted an online 'Break the Battery Hoarder Habit' contest where individuals entered to win one of five anti-hoarding battery kits.

The **Father's Day campaign** in the *Vancouver Sun* and online platforms (weathernetwork.com, Facebook, and Google) in June encouraged battery recycling during the traditionally slower summer months. The BC Weather Network ads resulted in 181 clicks and the overall national campaign garnered more than two million impressions.

To ensure consumers in BC were aware of environmental handling fees on primary batteries, Call2Recycle ran awareness ads in community papers in Vancouver and Victoria in late November.

Sponsorships, Partnerships and Events

Call2Recycle renewed its partnership with children's conservation group **Earth Rangers** in 2018 to continue to bring battery recycling awareness to school-age children through assemblies, battery collection contests, and online missions. Twenty-one schools in British Columbia held an Earth Rangers assembly in 2018 at which students were encouraged to drop off end-of-life batteries in their school's Call2Recycle collection box. The school that recycled the most batteries during this challenge—Lakewood Elementary (508 kg)—won a pizza party for the entire student body. In all, students across the province collected 4,748 kg of batteries through the battery recycling mission. The Earth Rangers website also encouraged children to take their family's used batteries Call2Recycle boxes to be recycled. Those who participated (by snapping a picture of themselves dropping off their batteries and submitting it with their story to the Earth Rangers' website) were entered to win a prize pack.

For the sixth year, Call2Recycle participated in Science World's **BC Green Games** as the Viewer's Choice award sponsor—this year offering a prize that encouraged student teams to develop and submit projects with a battery recycling focus. Seventeen teams registered for the Battery Recycling Prize; the Call2Recycle Viewer's Choice Award elicited 402,460 votes; and the organization gained exposure to and shared materials with 2,700 participants at community science celebrations in Prince Rupert, Prince George and Campbell River.

Call2Recycle was a silver-level sponsor of the **Recycling Council of British Columbia (RCBC) Zero Waste Conference**, held May 30 to June 1, 2018. With the theme "Rethink: A World Without Waste", this high-profile conference and trade show attracts more than 250 waste reduction professionals from government, non-profit, and business sectors to share best practices and the latest innovations in building a circular economy. In the fall, as a bronze sponsor of the Coast Waste Management Association conference on global challenges and local solutions, Call2Recycle elevated its profile at this event held in Victoria from October 17 to 19, 2018.

Call2Recycle participated at the **City of Richmond Open House** and the **Vancouver Landfill Open House** in June. Both events offered a tremendous opportunity to educate visitors about battery recycling while they could see the impact of non-recycled materials on our environment. The City of Vancouver and Call2Recycle also partnered on a city-wide campaign called Keep Vancouver Spectacular with the objective of encouraging residents to clean up their neighborhoods. Over the course of ten events hosted as part of this campaign, almost 600 kilograms of batteries were collected and recycled from attendees in 2018. The location and date of each 2018 event are outlined below:

Date	Location
February 24	Trout Lake Community Centre
March 10	Barclay Manor
April 21	Dunbar Community Centre
May 5	Sunrise Parking Lot
June 16	Hillcrest Parking Lot
July 14	Barclay Manor
July 14	Trout Lake Community Centre
September 15	Killarney Community Centre
September 22	Kitsilano Community Centre
October 5	Barclay Manor

Website & Social

Visits to Call2Recycle's website from British Columbia increased by 29 per cent in 2018, from 15,132 to 19,523. BC-based activity. In addition, BC residents conducted 37,256 searches for Call2Recycle battery drop-off locations on its website in 2018—an increase of 13 per cent over the previous year.

In August 2018, Call2Recycle Canada spun-off its social media from its US counterpart and launched a bilingual Facebook page, and English and French Twitter accounts. The new properties have gained traction, with close to 2,000 Facebook followers and 4,000 shares of social content at the time of writing.

Consumer Awareness Assessment

Call2Recycle once again engaged Ipsos market research firm to conduct its annual survey of BC consumers to assess their battery recycling awareness and action. The 2018 survey was administered in October and revealed that 88 per cent of BC residents know consumer household batteries can be recycled (one percent greater than provincial plan target). Men and people over 35 showed greater awareness than other demographics. The survey also revealed that millennials are less aware and thus taking less action on battery recycling—an opportunity for greater marketing focus moving forward. Three-quarters of people who are holding on to their batteries indicated they are saving them for a future recycling trip. And overall, nine in ten BC residents noted that recycling batteries has environmental benefits and is important to them.

Call2Recycle's BC provincial plan commits to a one per cent increase in battery recycling activity among BC residents year-over-year, commencing in 2018. In 2018, 44 per cent of BC residents surveyed by Ipsos acknowledged they recycled batteries in the previous year, five percentage points short of the initial 49 per cent target. The Ipsos report reveals that an additional 30 per cent of British Columbians recycle some of their consumer batteries and 26 per cent do not recycle any of their consumer batteries. These results highlight the need for consumer education to emphasize what kind of batteries can be recycled, why they should be recycled and ultimately where batteries can be dropped off for recycling. Call2Recycle will continue to invest in educational and promotional campaigns to achieve plan targets for consumer battery recycling activity.

Consumer Awareness and Recycling Incidences Targets*	2018 Target	2018 Actual
British Columbians who are aware that Consumer Batteries can be Recycled in a 2018 (%)	87%	88%
British Columbians who Recycle all of their Consumer Batteries in a Calendar 2018 (%)	49%	44%

*Based on a sample of 1,000 British Columbia residents surveyed online via the Ipsos I-Say panel from October 22nd to October 29th, 2018. The precision of online polls is measured using a credibility interval. In this case the results are considered accurate to within +/- 3.5 percentage points, 19 times out of 20, of what the results would have been had all British Columbian adults been surveyed.

4. Collection System and Facilities

Call2Recycle collects consumers' used batteries through a network of partners and drop-off boxes across the province. Collection locations have been selected with consideration to a variety of factors in order to maximize battery returns and offer a target of 95 per cent of BC households with access to a Call2Recycle box within 15 km of their home.

Call2Recycle again surpassed its target for locating collection boxes where a large majority of BC residents can have convenient access to them. In 2018, there were 652 active, public Call2Recycle collection facilities—exceeding the 600-facility commitment noted in the BC plan. The array of locations gives 97 per cent of BC residents access to a collection box within 15 km of their residence. Below is an overview of Call2Recycle’s active collection facilities by access and sector (i.e., facilities that either enrolled in the program, shipped batteries (a minimum of 1 box or 1 bulk shipment) or ordered a replacement box within the calendar year.) A full list of Call2Recycle’s collection facilities is provided in [Appendix D](#).

2018 Active Collection Facilities by Access	
Public	652
Private	893
Total	1,545

Active Collection Facilities by Sector				
Sector	2018	2017	Change (#)	Change (%)
Business Services	318	343	-25	-7%
Government	698	629	69	11%
Manufacturing	55	58	-3	-5%
Retail	473	472	1	n/c
Other	1	1	0	n/c
Total	1,545	1,503	42	3%

Diverting recyclable materials from landfill is a key priority of all Extended Producer Responsibility (EPR) programs. The members of the Stewardship Agencies of BC (SABC) jointly participate in waste composition studies in various areas of the province annually. While the batteries found in the waste stream during such studies cannot be solely attributed to Call2Recycle’s program due to the number of stewardship agencies that manage consumer batteries or products containing batteries, Call2Recycle uses the information gleaned from these audits to identify areas for improvement. In 2018, waste composition studies were conducted in the District of Squamish (DOSQ) and the Columbia Shuswap Regional District (CSRD). The results revealed that less than 1 kilogram of consumer batteries per capita are being disposed of in landfill in the DOSQ and CSRD. The population density of the regions where the waste composition studies are conducted is a contributing factor to the audit findings, and as such, the per capita results will vary from year to year.

5. Product Environmental Impact Reduction, Reusability and Recyclability

When it comes to management of used batteries, the pollution prevention hierarchy—reduce, reuse and recycle—cannot be as easily applied to batteries as it is to other products. Call2Recycle is not able to promote a reduction in the use of batteries, and reconditioning batteries for reuse can pose an unacceptable safety risk to consumers if not done properly. Call2Recycle advocates the efficient and cost-effective option of battery recycling.

Recycling is the most viable way of keeping batteries from entering landfills. The Call2Recycle program efficiently and cost-effectively recycles consumer batteries of all types, and the reclaimed materials from the batteries collected can be used in the manufacturing of various new products, such as batteries, cookware, and appliances. and no battery collected through the program that can be recycled goes to landfill.

Batteries collected by Call2Recycle in BC are sent to Retriev Technologies in Trail, BC to be sorted. Less than 1 per cent go to a secondary facility, Terrapure Environmental, located in Hamilton, ON for sorting. From the sortation facility, the batteries are sent to one of Call2Recycle's contracted processors based on the battery's chemistry and the processor's capacity. Whenever possible, Call2Recycle uses local service providers to minimize its environmental footprint and support the local economy. All of Call2Recycle's 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 F](#) for a flow chart detailing Call2Recycle's sorters and processors.

6. Pollution Prevention Hierarchy and Product/Component Management

Call2Recycle is certified according to Responsible Recycling (R2) under the R2:2013 certification standard. The R2:2013 Standard is the latest version of R2, the electronics recycling industry's leading certification. Each provision of the R2 Standard is designed to help ensure the quality, transparency, and environmental and social responsibility of the certified electronics recycling facility. The distinction reinforces Call2Recycle's commitment to following stringent requirements regarding the safe, secure battery collection and processing. Call2Recycle also received ISO 14001:2015 and OHSAS 18001:2007 certifications, which affirms its commitment to proper downstream management of its battery collections, including not exporting to developing countries or sending materials to local landfills.

The following charts show how the various materials that are extracted from the recycling process are managed, as well as the recycling efficiency rates. Call2Recycle strives to have no intact battery that is received through its program go to landfill.

Product End Fate for Data Year Ending December 31, 2018					
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

*Reuse: Please see page 11 for Call2Recycle's position on battery reuse.

**Drums are re-used by the sorter to send materials to the appropriate processor, if not suitable for reuse then the metal is recycled.

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

Call2Recycle has committed to Recycling Efficiency Rates (RER) by chemistry in order to demonstrate the amount of materials reclaimed from each battery chemistry that can be used in secondary products.

Recycling Efficiency Rated	
Battery Chemistry	RER Target
Alkaline, Carbon Zinc, Zinc Air	75%
Lithium	50%
Ni-Cd	75%
Ni-MH	75%
Li-Ion	60%
Small Sealed Lead Acid	70%

The 2018 RER for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined below.

2018 Recycling Efficiency Rates											
BATTERY TYPE % Material recovered – Recycled to* <i>Each column under the chemistry represents the RER for individual processors.</i>	Rechargeable Battery Chemistry						Primary Chemistry				
	NI- CD	LI-ION	NI- MH	SSLA			ALKALINE			LITHIUM	
Metal(s)	50	18.3	27	57	98	65	21	18.34	18.72	93.97	35.30
Co-product aggregate	2	0	0	14	0	22	1	72.23	68.24	4.00	0
Cadmium	12	0	0	0	0	0	0	0	0	0	0
Secondary Recovery**	4	60.1	0	5	0	0	57	0	0	0	21.10
Plastic Recovery or Reductant	12	0	44	10	0	5	5	4.04	0	0	0
Total Material Recovery (%)	80	78.4	71	86	98	92	84	94.61	86.96	97.97	56.4
Not Recovered for use in Secondary Market During Recycling Process: Water, Oxygen, Plastics, Organics (carbon, electrolytes).	20	21.6	29	14	2	7	16	5.39	13.04	3.03	43.60
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

7. Product Sold and Collected and Recovery Rate

Overall, 2018 saw a 2 per cent gain in batteries collected from BC consumers over the previous year.

Rechargeable batteries drove this increase (up five per cent), while the bulk of batteries collected were single-use (primary) batteries (up one per cent). The following chart provides a year-over-year comparison of Call2Recycle collection results:

Call2Recycle Collections by Weight (kg)			
Type	2018	2017	% Change
Single Use (Primary)	517,469	510,431	1%
Rechargeable	117,067	111,242	5%
Total	634,536	621,673	2%

Batteries are composed of different chemistries. The following charts breaks down collections by battery type among rechargeable and primary battery chemistries.

Rechargeable Battery Collection by Chemistry (kg)			
	2018	2017	% Change
Ni-Cd	39,701	35,871	11%
Ni-MH	17,098	15,256	12%
Li-Ion	29,669	27,885	6%
SSLA	30,599	32,230	-5%
Total	117,067*	111,242*	5%

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

Primary (Single Use) Battery Collection by Chemistry (kg)			
Material Name	2018	2017	% Change
Alkaline and Zinc Carbon	506,057	499,193	1%
Lithium	11,375	11,183	1%
Mercury	37	55	-33%
Silver Oxide	0	0	0%
Total	517,469*	510,431*	1%

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

As always, collection activity varied across BC's 28 regions in 2018. Nanaimo and Central Okanagan collected the most batteries per capita and per Call2Recycle collection facility this year—both experiencing significant year-over-year increases from 2017 (30 per cent and 66 per cent respectively.) Squamish-Lillooet and Peace River both saw triple-digit percentage growth in collections in 2018 (258 per cent and 132 per cent respectively.) Meanwhile, Central Coast underperformed against other regions with just 8.27 kg of batteries collected per capita, representing a 48 per cent decrease in reported collections from the previous year. This is likely the result of the timing of returned collection boxes based on population density.

Call2Recycle Collections by Region						
Regional District	Active ¹ Collection Facilities	2018 Totals (kg) ²	2017 Totals (kg) ²	Yr to Yr % Change	Avg (Mean) Collections Per Site	Collections Per 1,000 people ³ (kg)
Alberni-Clayoquot	15	2,526	2,690	-6%	168.4	75.99
Bulkley-Nechako	17	3,624	2,656	36%	213.2	90.47
Capital	201	79,306	67,341	18%	394.6	191.84
Cariboo	24	4,883	5,195	6%	203.5	74.76
Central Coast	2	29	56	-48%	14.5	8.27
Central Kootenay	47	7,829	6,901	13%	166.6	124.93
Central Okanagan	37	51,179	30,851	66%	1,383.2	245.05
Columbia Shuswap	36	4,823	3,690	31%	134.0	86.96
Comox Valley	23	11,007	9,765	13%	478.6	153.87
Cowichan Valley	23	13,931	21,457	-35%	605.7	154.14
East Kootenay	40	7,071	5,487	29%	176.8	110.48
Fraser Valley	62	32,815	72,836	-55%	529.3	102.83
Fraser-Fort George	42	9,956	9,162	9%	237.0	99.20
Metro / Greater Vancouver	680	292,430	285,231	3%	430.0	110.18
Kitimat-Stikine ⁵	21	2,852	2,948	3%	135.8	71.34
Kootenay Boundary	22	7,329	14,204	-48%	333.1	221.09
Mount Waddington	3	558	400	30%	186.0	48.13
Nanaimo	36	38,153	29,446	30%	1059.8	228.25
North Okanagan	23	11,587	11,973	-3%	503.8	129.12
Northern Rockies	0	0	0	n/c	0.0	-

Regional District	Active ¹ Collection Facilities	2018 Totals (kg) ²	2017 Totals (kg) ²	Yr to Yr % Change	Avg (Mean) Collections Per Site	Collections Per 1,000 people ³ (kg)
Okanagan-Similkameen	33	6,094	7,420	-18%	184.7	68.82
Peace River	17	7,250	3,120	132%	426.5	110.01
Powell River ⁴	11	2,158	2,656	-19%	196.2	101.04
Skeena-Queen Charlotte ⁴	6	2,074	1,820	14%	345.7	110.24
Squamish-Lillooet	17	8,365	2,336	258%	492.1	184.28
Strathcona	19	5,747	3,884	48%	302.5	119.41
Sunshine Coast	12	5,518	5,459	1%	459.8	172.56
Thompson-Nicola	76	15,442	12,689	22%	203.2	108.52
Total BC	1,545	634,536	621,673	2%	410.7	127.12

1 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 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 2018, Call2Recycle has other facilities registered that may ship on an infrequent basis.

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

3 Population numbers based on the Municipalities, **Regional Districts and Development Regions 2011=2018 report provided by the [Demographic Analysis Section, BC Stats, Ministry of Technology, Innovation and Citizens' Services, Government of British Columbia, 2018](#)**

4 In [2011-2018 report](#) from Demographic Analysis Section, BC Stats, Ministry of Technology, Innovation and Citizens' Services, Government of British Columbia, 2018, "Powell River" is called "Squathet" and "Skeena-Queen Charlotte" is called "North Coast".

5 Split into two regions (Kitimat-Stikine and Stikine) in [2011-2018 report](#) from Demographic Analysis Section, BC Stats, Ministry of Technology, Innovation and Citizens' Services, Government of British Columbia, 2018.

The provincial plan also commits Call2Recycle to achieving a 40 per cent recovery rate, i.e. 40 per cent of the weight of batteries sold in the province in 2018 would be collected through the program in the same year.

Call2Recycle achieved a 37 per cent recovery rate this year, four per cent behind of target, as illustrated in the chart below. The recovery rate in 2018 was lower than the reported recovery rate in 2017. 2017 data was based on 11 months (February 1 to Dec 31, 2107) of EHF's reported by members and an estimate for January 2017. Call2Recycle believes that the estimate for January 2017 was overstated. Recovery rate excludes collection of small sealed lead acid batteries as estimates of sales into the market are not currently available. The recovery rate is based on 603,937 kg collected (30,599 kilograms were subtracted from total collection of 634,536 kilograms).

8. Summary of Deposits, Refunds, Revenues and Expenditures

Since February 2017, Call2Recycle has collected Environmental Handling Fees (EHFs) on each unit of primary batteries sold in BC. The fees are based on [a schedule](#) that is determined by the size and composition of the battery. In 2018, Call2Recycle collected EHFs from members who reported sales between January 1 and December 31, 2018 for single-use (primary) stand-alone batteries. Rechargeable batteries were not subject to EHFs in 2018 but were introduced on January 1, 2019.

Please see [Appendix G](#) for the audited financial statements

9. Plan Performance

Performance Measures	2018 Results	Strategies for Improvement
Primary batteries collected	517,469 kg	In 2019, Call2Recycle will build on its successful seasonal campaigns and partnerships to promote awareness and action on battery recycling. Leveraging the findings of its commissioned research on consumer recycling behavior, it will continue its focus on addressing battery “hoarding” and identify ways to drive underrepresented consumer segments to drop-off batteries at Call2Recycle collection facilities.
Rechargeable batteries collected	117,067 kg	
Total batteries collected	634,536 kg	
Collection/Recovery Rate	37*%	
Total Number of Collection Facilities	1,545	
Total Number of Public Collection Facilities	652	

Performance Measures	2018 Target	2018 Results	Strategies for Improvement
Recovery Rate	40%	37*%	2019 will be the first full calendar year where EHF's are applicable on all stand-alone/replacement single-use and rechargeable batteries. Therefore, the recovery rate for 2019 will represent a true recovery rate.
Accessibility	95%	97%	Target Exceeded
Consumer Awareness	87%	88%	Continued focus on addressing battery "hoarding" behavior and seeking avenues to increase participation in the program by those who are not currently engaged in battery recycling.
Percentage of British Columbians who Recycle all their Consumer Batteries	49%	44%	
Recycling Efficiency Rate	Alkaline – 75% Lithium – 50% Ni-Cd – 75% Ni-MH – 75% Li-Ion- 60% SSLA – 70%	Alkaline – 84-97.9% Lithium – 56% Ni-Cd – 80% Ni-MH – 86% Li-Ion- 71-78% SSLA – 93-98%	Target Exceeded

*Recovery rate excludes collection of small sealed lead batteries as estimates of sales into the market are not currently available. The recovery rate is based on 603,937 kg collected (30,599 kilograms were subtracted from total collection of 634,536 kilograms).

Appendix A – Board of Directors

Call2Recycle Canada, Inc.'s board of directors is comprised of:

Norman Clubb
(Chairperson)

Bernard Gervais
FAMILIPRIX Inc.

Jeff Haltrecht
Spectrum Brands

David Houston
Panasonic Canada Inc.

Douglas Jure
Douglas Jure & Associates

Jules Foisy Lapointe
Lowe's Canada

Katherine Larocque
Costco Wholesale Canada Ltd.

Maury McCausland
London Drugs Ltd.

Mr. Alan Moyer
(Independent)

Carl Smith
Call2Recycle, Inc.

Saquib Vali
(Independent)

Harriet Velazquez
Velazquez Consulting Inc.

No change to board members in 2018 are listed in the EPR plan which was approved by the British Columbia Ministry of Environment and Climate Change Strategy in December 2018.

Appendix B – Call2Recycle Members

PRIMARY BATTERY MEMBERS FOR 2018

625705 B.C. Ltd
 Access Hearing Care
 Acklands Grainger Canada
 Amazon Canada
 Army & Navy Dept. Store Ltd.
 Bass Pro Shops Canada ULC
 Battery Canada
 Battery World Corp
 BC Fasteners & Tools (2000) Ltd
 BDKS Ent. Inc.
 Bed Bath and Beyond Canada L.P.
 Best Buy Canada Ltd.
 Buy-Low Foods LP
 Canada Computers Inc. / Ordinateurs Canada
 Canadian Energy and Power Corporation
 Canadian Tire Corporation, Ltd *
 Canon Canada Inc.
 Cardinal Health Canada
 Château Manis Electronics Inc.
 Connect Hearing
 Core-Mark International Inc.
 Costco Wholesale Canada
 CTG Brands Inc.
 Dollar Tree Stores Canada
 Dollarama L.P.
 East Penn Canada (Power Battery Sales Ltd.)
 EB Horsman & Son
 Edma Marketing Ltd
 Edmonds Batteries Ltd
 EECOL Electric ULC
 Elgered Tv Sales & Services Ltd
 Fastenal Canada
 Federated Co-Operatives Limited
 Furniture de Bureau Denis
 FuturPlus - Div Cathelle Inc.
 Gescan (Sonepar Canada)
 Grand & Toy
 Graybar Canada
 Guillevin International Cie
 HearingLife Canada Ltd
 Henry's
 Home Hardware Stores Limited
 HRS Global
 Hudson's Bay Company
 IKEA Canada
 Indigo Books and Music Inc.
 Inter Trade Canada Ltd
 Interstate All Battery Center of Kelowna
 Interstate Batteries Inc.
 J.P. Hearing Care Centre
 Johnston Drug Wholesale Ltd
 Ledvance Ltd
 Loblaws Inc.
 London Drugs Limited
 Lowe's Canada ULC
 Magnacharge Battery Corporation
 Mastermind LP
 McKesson Canada
 Metalic Safety Supply Ltd
 Michaels Stores Inc.
 Mills Office Productivity
 Monk Office Supply Ltd
 Mountain Equipment Co-op
 Nedco West Division
 NexGen Hearing Group
 NII Northern International Inc.
 NIS Northern Industrial Sales
 Novexco
 Onlybatteries.com
 Overwaitea Food Group
 Peavey Industries
 Polar Battery Ltd
 Princess Auto Ltd
 Proflash Technologies Inc.
 RONA Inc.
 S.P.Richards Canada
 Scosche Industries
 SGB Enterprises Ltd dba Dollar Smart
 Shopper+Inc
 Shoppers Drug Mart Inc.
 Slegg Construction Materials
 Sobeys Capital Inc.
 Staples Advantage Inc. (Corporate Express)
 Staples Canada Inc.
 Supreme Basics
 Synnex Canada Ltd
 Tenaquip Limited
 The Home Depot of Canada Inc.
 The North West Company
 The Source (Bell) Electronics Inc.
 The Stevens Medical Company
 Toys R Us Canada, Ltd
 UAP Inc.
 UBC Bookstore
 Uline Canada Corporation
 uniPHARM Wholesale Drugs Ltd
 Vancouver Battery Corp
 Veritiv Canada Inc.
 Wallace and Carey Inc.
 Walmart Canada
 Wesco Distribution Canada
 Westburne Electric
 Wisdome Electronics Inc.
 Wurth Canada Ltd
 * Including Strategic Business Units : FGL /
 Canadian Tire Petroleum / Mark'

Appendix C – Battery Stewards

RECHARGEABLE BATTERY STEWARDS (LICENSEES) OF THE CALL2RECYCLE PROGRAM For 2018

3M Automotive Aftermarket Division
 3M Commercial Solutions Division (CSD)
 3M Constrctn & Home Imprv
 3M Personal Safety Division
 A2Z Development Center
 Accell North America
 Acer America Corporation
 Advanced Respiratory, Inc.
 Aero Design, Inc
 Aerosense Inc.
 Agilent Technologies
 Alcatel and Alcatel Onetouch
 Allied Intl/Allied Tools
 Alltrade Tools LLC
 Amazon.com, Inc.
 American Honda Motor Co., Inc.
 American Lawn Mower Co
 American Toppower
 APC - Schneider Electric
 Apple, Inc
 Arlo Technologies, Inc.
 Arris Group, Inc
 Asus Computer International
 Audio Enhancement, Inc.
 Axiom Mobile Group
 Baccus Global
 barnesandnoble.com, LLC
 Battery Specialties
 Bayco Products
 Bayer Healthcare
 Belkin International, Inc.
 Best Buy Co., Inc.
 BionX International
 Bissell Homecare, Inc
 Bose Corporation
 Brother International
 Bushnell, Inc.
 BYD Company Limited
 Canadian Tire Corporation, Ltd
 Canon Canada Inc
 Canon USA Inc
 Car Mate USA Inc.
 Casio America, Inc.
 Catapult1 LLC
 Century Optronic Inc.
 Changzhou Globe Tools Co. Ltd.
 Chervon HK Limited
 Chervon HK Limited/The Home Depot
 Chervon HK Lmtd/The Home Depot Canada
 Cisco Systems Inc.
 Cleva North America/LawnMaster
 Cognex Inc.
 Computer Technology Link Corp (DBA CTL)
 Conair Corporation
 CTE Energy Co., Ltd.
 Cybertron International
 Deere & Company (John Deere)
 Dell Canada Inc.
 Dell Inc
 Deltran USA LLC
 Digi-Key Corporation
 DLG (Shanghai) Electronic
 Dongguan Sunly Battery Tech Co., LTD
 Dorcy International
 Durabooks Americas, Inc.
 Duracell Canada Inc
 Duracell US Operations
 Eaton Corporation
 Echo Incorporated
 Enerco Group Inc.
 Energizer Holdings, Inc.
 Energizer Holdings, LLC.
 EnerSys Delaware Inc.
 Epson America, Inc.
 Esselte Corporation
 Evergreen (C.P.) USA Inc
 EZsmart Gutter Cleaner, LLC
 FDK AMERICA
 Fedco Electronics, Inc.
 Ferno - Washington, Inc.
 Finish Thompson, Inc.
 Flying Dragon Development Ltd.
 FujiFilm Holdings America Corp
 Fujitsu America
 Garmin International, Inc
 GE Healthcare Canada, Inc.
 Getac Inc.
 Gibson Innovations USA, Inc.
 GiiNii Tech Corporation
 Global Technology Systems, Inc
 Gold Peak Industries (NA), Inc
 Google, Inc.
 GRACO, Inc.
 Gradus Group
 GreenSmoke, Inc.
 GS Battery (USA) Inc.
 Guangzhou Great Power Energy Tech Co LTD
 Harris Corporation
 Hewlett Packard Inc
 Hilti Canada Corporation
 Hilti, Inc.
 Hitachi Koki Canada Co.
 Hobbico, Inc

HoMedics
Honeywell International Inc.
HP Inc.
HTC Corporation
Huawei Device USA, Inc
Husqvarna AB
IDX System Technology Inc
IMA Test Steward
Industrial Battery Service Inc
Ingersoll Rand
Inspired Energy, LLC
Intec Industries Co. Ltd.
Intermetro Industries Corp
Invacare Corporation
Invox Hardware Limited
iRobot Corp.
Jasco Products Company
JC Technology dba Ace Computers
Jiawei Technologies (USA) Ltd.
JIN CO Ltd
JKH Health Co., Ltd.
JLG Industries Inc
JVCKENWOOD USA Corp
KAN Battery Co., Ltd
Karcher North America
Keyence Corporation of America
Keysight Technologies
Koki Holdings America Ltd
Konica Minolta
Kwonnie Electrical Products, LTD
LEDVANCE, LLC.
LEGO Brand Retail, Inc.
Leica Camera Inc
Lenmar Enterprises, Inc.
Lenovo (United States) In
LEXEL BATTERY CO LTD
LG Electronics Canada, Inc.
LG Electronics USA, Inc.
L'Image Home Products Inc. (IHP)
Logic Technology Development
LOGITECH INC.
Mag Instrument, Inc
Maha Energy
Makita Canada, Inc.
Makita USA
Mattel, Inc.
Metabo Corporation
Microsoft Corporation
Midland Radio Corporation
Miller Mfg Co
Moshi
Motorola Mobility, LLC
Motorola Solutions, Inc
MTD Products Inc
MTRLC LLC
myCharge
National Battery
National Power Corp
NEC Corporation of America
Neptune Technology Group Inc.
Nest Labs, Inc.
Netgear, Inc.
Nikon Canada Inc
Nikon Inc. EL3R
Nippon Primex Inc.
Normark Innovations Inc.
Novatel Wireless Inc
NU MARK LLC
Nylube Products Company LLC
O2COOL, LLC
Olympus Corp of the Americas
OMRON Corporation
OOMA INC
Oracle America, Inc.
Panasonic Corporation
Pantech Co Ltd
Pelican Products, Inc.
Philips Consumer Electron
Pioneer Home Entertainment
Pitney Bowes, Inc.
Plantronics, Inc.
Polycom, Inc.
Positec Tool Corporation
POWER PRODUCTS
Privoro, LLC
ProTeam, Inc.
PSA PARTS, INC.
Quality One Wireless
Razor USA LLC
Richpower Industries, Inc.
Ricoh Imaging Americas Corporation
Ridge Tool Company (RIDGID)
Riese & Muller
RKL Instrument, Inc
Robert Bosch Tool Corporation
Royal Consumer Information Products, Inc.
RRC POWER SOLUTIONS
Samsung Electronics America Inc.
Sandvik Machining Solutions USA LLC
Scosche Industries
SDI Technologies Inc
Senco Products, Inc
Sensidyne LP
SharkNinja
Sharp Electronics Corporation
Shenzhen Grepow Battery Co., Ltd.
SHIMANO
Sigma Corporation
Sinopower Technology (HK) Ltd
Snap-on Inc
Sony Electronics, Inc
Southern Telecom, Inc.
SOUTHWICK TECHNOLOGIES INC
Southwire Company
Spectrum Brands
SRAM, LLC
Stanley Black & Decker, Inc.
Stihl Incorporated

Stihl Limited
StorTronics
Streamlight, Inc.
Summer Infant, Inc.
Surefire, LLC
Tacony Corporation
TCL Mobile
TCT MOBILE INC-ALCATEL BlackBerry
Technical Power Systems Inc.
Techtronic Industries GmbH
Techtronic Trading Ltd
Test Rite Products Corp
Texas Instruments Inc.
The Coleman Company
The Gillette Co/Braun Div
The Gillette Co/Oral-B Div
The Source
The Toro Company
Tokyo Seimitsu Co., LTD
TomTom Inc.
Toshiba America Client Solutions In
Toshiba Client Solutions Canada Ltd
Trans Cosmos America/GVIDO

Transcosmos America Inc.
Traxxas L.P.
Trek Bicycle Corporation
TTEK ASSEMBLIES INC
TTI (Macao Comm OfSh) Ltd
ULTRALIFE CORPORATION
Uniden America Corporation
VARTA Microbattery Inc.
Venom Power
Vera Bradley
Vernier Software and Technology
Vibratex, Inc.
Vizio Inc.
VTech Telecommunications Ltd
WACOM TECHNOLOGY CORP
WATER PIK, INC.
Whill, Inc
WOHLER USA
Xplore Technologies Corp.
Yamaha Motor Corp. USA
Zebra Technologies Corp
Zippo Manufacturing Company

Appendix D – Call2Recycle Collection Facilities in British Columbia

Name of Public Collection Facility	Location
Gold Trail Recycling LTD	100 Mile House
Century Hardware Ltd	100 Mile House
Blackwood Building Centre	Abbotsford
Home Depot	Abbotsford
Communitas Supportive Care Society	Abbotsford
Edmonds Batteries Ltd.	Abbotsford
Abbotsford Tool Centre	Abbotsford
Canadian Tire	Abbotsford
RONA	Abbotsford
R & T Bottle Depot	Abbotsford
Regional Recycling Abbotsford	Abbotsford
Staples Canada/Business Depot	Abbotsford
London Drugs	Abbotsford
Abbotsford Mission Recycling	Abbotsford
London Drugs	Abbotsford
Aldergrove Return-it Depot	Aldergrove
Village of Anmore	Anmore
Armstrong Computer Service, Inc.	Armstrong
Armstrong Bottle Depot	Armstrong
Ashcroft Library	Ashcroft
M & G Anderson Builders Ltd	Ashcroft
Barriere Bottle Depot	Barriere
Armour Mountain Office Services	Barriere
District of Barriere	Barriere
Barriere Library	Barriere

Name of Public Collection Facility	Location
Thorsen Creek Waste And Recycling Depot	Bella Coola
H.P. Electronics	Burnaby
Staples Canada / Business Depot	Burnaby
Edmonds Return It Depot	Burnaby
Staples Canada/Business Depot	Burnaby
Kitchener Bottle Depot	Burnaby
Infinisia	Burnaby
Apple Store	Burnaby
Nester's Market	Burnaby
Canadian Tire	Burnaby
Edmonds Batteries Ltd.	Burnaby
The Source	Burnaby
Best Buy	Burnaby
London Drugs	Burnaby
London Drugs	Burnaby
London Drugs	Burnaby
Polar Battery Ltd	Burnaby
London Drugs	Burnaby
Kensington Return It	Burnaby
Rona	Burnaby
City of Burnaby - Eco Depot	Burnaby
Metrotown Return-it	Burnaby
Home Depot	Burnaby
East Hastings Bottle Return-it Depot	Burnaby
City of Burnaby	Burnaby
Westcoast Tool Sales & Service Ltd	Burnaby
Regional Recycling Burnaby	Burnaby
Burns Lake Bottle Depot	Burns Lake
Burns Lake Home Hardware	Burns Lake
Cache Creek Library	Cache Creek
Home Depot	Campbell River
London Drugs	Campbell River

Name of Public Collection Facility	Location
Canadian Tire	Campbell River
Island Return-it - CR	Campbell River
Quinsam Radio Communications	Campbell River
Staples Canada/Business Depot	Campbell River
The Source	Campbell River
Photo Tech foto source	Campbell River
City of Castlegar Fire Dept.	Castlegar
New Life Assembly	Castlegar
West's Home Hardware	Castlegar
Canadian Tire	Castlegar
The Source	Castlegar
Pharmasave	Castlegar
Castlegar Bottle Depot	Castlegar
City of Castlegar Public Works	Castlegar
Chase Public Library	Chase
Pharmasave	Chemainus
Chetwynd Recycling & Bottle Depot	Chetwynd
Chilliwack Bottle Depot	Chilliwack
The Source	Chilliwack
Canadian Tire	Chilliwack
Fortin's Home Hardware	Chilliwack
Home Depot	Chilliwack
London Drugs	Chilliwack
TNRD-Clearwater Eco-Depot	Clearwater
TNRD Clearwater Library	Clearwater
Clinton Library	Clinton
Fisher Road Recycling	Cobble Hill
RONA	Cobble Hill
Pharmasave	Comox
Pharmasave	Comox
Pinetree Community Centre	Coquitlam

Name of Public Collection Facility	Location
Princess Auto	Coquitlam
Coquitlam Transfer Station	Coquitlam
Lougheed Return-It Depot	Coquitlam
Home Depot	Coquitlam
Staples Canada/Business Depot	Coquitlam
Lance Bissett Ltd	Coquitlam
Apple Store	Coquitlam
Best Buy	Coquitlam
Canadian Tire	Coquitlam
RONA	Coquitlam
London Drugs	Coquitlam
RONA	Coquitlam
Coquitlam Return-it Depot	Coquitlam
Best Buy Canada	Courtenay
Staples Canada/Business Depot	Courtenay
Home Depot	Courtenay
Courtenay Return-It Depot	Courtenay
London Drugs	Courtenay
Canadian Tire	Courtenay
Central Builders Supply Ltd	Courtenay
Cranbrook Home Hardware Building Centre	Cranbrook
Cranbrook Photo	Cranbrook
Staples Canada/Business Depot	Cranbrook
Cranbrook Bottle Depot	Cranbrook
Canadian Tire	Cranbrook
Kootenay Communications	Cranbrook
The Source	Cranbrook
Home Hardware Bldg Centre	Creston
MAKE/DO	Creston
Lectric Avenue Electronics	Creston
Comox Waste Management Centre	Cumberland
Peace River Regional District-Main Office	Dawson Creek
The Source	Dawson Creek

Name of Public Collection Facility	Location
DC Campbell Recycling Center	Dawson Creek
Tsawwassen Return-it	Delta
McKee Senior's Rec Centre	Delta
South Delta Recreation Centre	Delta
Winskill Aquatic & Fitness Centre	Delta
Sungod Recreation Centre	Delta
Kennedy Senior Centre	Delta
Ladner Leisure Centre	Delta
Delta Firehall #1-Ladner	Delta
City of Vancouver Landfill Site	Delta
North Delta Rec Centre	Delta
Ladner Bottle Depot	Delta
Pharmasave	Delta
Magnacharge Battery Corpo	Delta
Corporation of Delta Municipal Hall	Delta
London Drugs	Delta
Delta Gymnastics Society	Delta
London Drugs	Delta
Staples	Delta
Denman Island Recycling Depot	Denman Island
Shearwater Marine	Denny Island
Canadian Tire	Duncan
The Source	Duncan
UltiMac Technologies Inc	Duncan
Bings Creek SWMC	Duncan
Home Depot	Duncan
All Battery Duncan	Duncan
Island Return-it - Duncan	Duncan
Best Buy Canada	Duncan
Staples Canada/Business Depot	Duncan
London Drugs	Duncan
District of Elkford	Elkford
Enderby Return-It Recycling Depot	Enderby
Island Return-it - Esquimalt	Esquimalt

Name of Public Collection Facility	Location
Save-On-Foods	Fernie
The Source	Fernie
City of Fernie - Leisure Services	Fernie
Fernie Bottle Depot	Fernie
Pharmasave	Fort Langley
Nak'azdli Recycling Depot	Fort St. James
District of Fort St. James	Fort St. James
Windsor Plywood	Fort St. John
FSJ Eco-Depot Recycling Ltd.	Fort St. John
Staples Canada/Business Depot	Fort St. John
Fraser Lake Bottle Depot	Fraser Lake
Gabriola Island Recycle Organization	Gabriola
Galiano Island Recycling Resort	Galiano
Gibsons Recycling Depot	Gibsons
London Drugs	Gibsons
Village of Gold River	Gold River
Rona Golden	Golden
The Source	Golden
Barrault BrandSource Home Furnish	Golden
Telus	Golden
City of Grand Forks-Public Works Dept	Grand Forks
Grand Forks Home Hardware	Grand Forks
The Source	Grand Forks
Bron and Sons Nursery	Grand Forks
Pharmasave	Grand Forks
Alpine Bottle Depot	Grand Forks
TNRD-Heffley Creek Eco-Depot	Heffley Creek
RONA	Hope
Country Wide Printing/The Source	Houston
Houston Bottle Depot	Houston
Tower Communications	Houston

Name of Public Collection Facility	Location
District of Hudson's Hope	Hudson's Hope
Invermere Hardware & Bldg Supply Co Ltd.	Invermere
North Star Hardware & Building Supplies	Invermere
The Source	Invermere
Selkirk Office Supplies	Invermere
RONA	Kamloops
Canadian Energy & Power	Kamloops
Kamloops Communications Inc.	Kamloops
Lorne Street Bottle Depot	Kamloops
RONA	Kamloops
TNRD Library System	Kamloops
The Source	Kamloops
TNRD-70 Mile House Transfer Station	Kamloops
Home Depot	Kamloops
TNRD-Aspen Grove Transfer Station	Kamloops
Princess Auto	Kamloops
Staples Canada	Kamloops
Simply Computing	Kamloops
Interior Crafts	Kamloops
Walco Radio & Electronics Ltd.	Kamloops
Canadian Tire	Kamloops
London Drugs	Kamloops
Best Buy Canada	Kamloops
The Source	Kamloops
The Source	Kamloops
Home Hardware	Kaslo
UBC-HSE	Kelowna
Okanagan College	Kelowna
Columbia Bottle Depot	Kelowna
The Battery Doctors	Kelowna
Columbia Bottle Depot	Kelowna
Interstate All Battery Center	Kelowna

Name of Public Collection Facility	Location
The Source	Kelowna
Home Depot	Kelowna
Fastenal	Kelowna
Princess Auto	Kelowna
London Drugs	Kelowna
Canadian Tire	Kelowna
Staples	Kelowna
Mountain Equipment Co-op	Kelowna
Pharmasave	Kelowna
Keremeos Building Supplies	Keremeos
Pharmasave	Keremeos
The Source	Kitimat
Kitimat Recycling Depot	Kitimat
Kitwanga General Store	Kitwanga
Junction Bottle Depot	Ladysmith
Pharmasave	Ladysmith
Peerless Road Recycling	Ladysmith
Meade Creek Recycle Drop Off	Lake Cowichan
Home Depot	Langley
Walnut Groove Bottle Depot	Langley
Real Canadian Superstore	Langley
Windsor Plywood	Langley
Salvation Army	Langley
Willowbrook Recycling Inc.	Langley
Interstate Batteries of British Columbia	Langley
Princess Auto	Langley
London Drugs	Langley
Mountain Equipment Co-Op	Langley
Staples Canada/Business Depot	Langley
Pharmasave National	Langley
West Coast Office Supplies	Langley
Canadian Tire	Langley
Edmonds Recycling	Langley
Edmonds Batteries Ltd.	Langley

Name of Public Collection Facility	Location
TNRD Library System	Logan Lake
TNRD-Louis Creek Eco-Depot	Louis Creek
TNRD Library	Lytton
TNRD-Lytton Eco-Depot	Lytton
Sherlock Loading & Millwork	Mackenzie
GRIPS	Madeira Park
Canadian Tire	Maple Ridge
Ridge Meadows Recycling	Maple Ridge
Staples Canada	Maple Ridge
Rona	Maple Ridge
London Drugs	Maple Ridge
North Coast Supply Company Ltd.	Masset
Mayne Island Recycling Society	Mayne Island
McBride Transfer Station	McBride
TNRD Library System Merritt Brand	Merritt
Pharmasave	Merritt
The Source	Merritt
Merritt Home Hardware	Merritt
McMynn's Ace Building Centre	Midway
Pharmasave	Mill Bay
Mission Recycle Centre	Mission
Fraser Valley RONA	Mission
London Drugs	Mission
Staples Canada/Business Depot	Mission
Village of Montrose	Montrose
Mt. Currie Transfer Station	Mt. Currie
Save-On-Foods	Nakusp
The Source	Nanaimo
Island Cellular Comm. Ltd.	Nanaimo
London Drugs	Nanaimo
Staples Canada/Business Depot	Nanaimo
Home Depot	Nanaimo
Regional Recycling Nanaimo	Nanaimo
Nanaimo Recycling Exchange	Nanaimo

Name of Public Collection Facility	Location
Midland Tools	Nanaimo
London Drugs	Nanaimo
Staples Canada/Business Depot	Nanaimo
Nelson Leafs Bottle Depot	Nelson
S.H.A.R.E. Nelson	Nelson
The Source	Nelson
Nelson Home Hardware Centre	Nelson
Starlight Tool Services Ltd.	Nelson
South Kootenay Electronics Limited	Nelson
Pharmasave	Nelson
Hazelton Bottle Depot	New Hazelton
District of New Hazelton	New Hazelton
RONA	New Westminster
London Drugs	New Westminster
QB Return-It	New Westminster
The Source	New Westminster
Royal City Jewelers & Loans Ltd.	New Westminster
Sapperton Return-It Depot	New Westminster
London Drugs	New Westminster
City of New Westminister, BC	New Westminister
Lowe's Canada	New Westminister
BC Communications Inc.	North Vancouver
Canadian Tire	North Vancouver
London Drugs	North Vancouver
North Van Recycling LTD	North Vancouver

Name of Public Collection Facility	Location
North Shore Bottle Depot	North Vancouver
Mountain Equipment Co-op	North Vancouver
RONA	North Vancouver
Connect Hearing	North Vancouver
Pearson's Home Hardware	North Vancouver
Staples Canada/Business Depot	North Vancouver
Waste Control Svcs (WCS)	North Vancouver
RONA	North Vancouver
Canadian Tire	Oliver
The Source	Osoyoos
Parksville Home Hardware	Parksville
Pharmasave	Parksville
The Source	Parksville
Parksville Bottle & Recycling Depot Ltd.	Parksville
Parkswest Business Products	Parksville
Windsor Plywood	Parksville
Tom Harris Cellular	Parksville
Pemberton Recycling Centre	Pemberton
Pemberton Valley Hardware Ltd	Pemberton
Pender Island Recycling	Pender Island
London Drugs	Penticton
J & C Bottle Depot	Penticton
Regional District of Okanagan-Similkameen	Penticton
Rona	Penticton
Home Hardware	Penticton
Staples Canada/Business Depot	Penticton
The Source	Penticton
Pitt Meadows Recycling	Pitt Meadows

Name of Public Collection Facility	Location
Canadian Tire	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
City of Port Alberni	Port Alberni
Sun Coast Waste Services Ltd	Port Alberni
Alberni-Clayoquot Regional District	Port Alberni
Staples Canada/Business Depot	Port Alberni
Hetherington Industries	Port Alberni
Catalyst Paper Corp - Division Alberni	Port Alberni
Village of Port Clements Fire Dept	Port Clements
Pharmasave	Port Coquitlam
City of Port Coquitlam	Port Coquitlam
Biggar Bottle Depot	Port Coquitlam
Canadian Tire	Port Coquitlam
Fraser Valley Regional Library	Port Coquitlam
Happy Stans Recycling Ser Ltd	Port Coquitlam
Home Depot	Port Coquitlam
Ace Hardware	Port Coquitlam
Triport Recycling	Port Hardy
Save-On-Foods	Port Hardy
Staples Canada/Business Depot	Powell River
Save-On-Foods	Powell River
The Source	Powell River
Canadian Tire	Powell River
RONA	Powell River
Home Depot	Prince George
Regional District of Fraser - Ft. George	Prince George
Princess Auto	Prince George

Name of Public Collection Facility	Location
PG Recycling Return-it	Prince George
Canadian Energy & Power	Prince George
Canadian Tire	Prince George
Hart Return It Depot	Prince George
Hart Home Hardware	Prince George
BK Two Way Radio Ltd.	Prince George
Interstate Batteries of Eastern British Columbia	Prince George
Salvation Army	Prince George
The Source	Prince George
Fraser Ft George Reg Dstrct	Prince George
London Drugs	Prince George
Home Hardware Central Builder's Supply	Prince George
Staples Canada/Business Depot	Prince George
The Source	Prince Rupert
NCRD	Prince Rupert
Save-On-Foods	Princeton
TNRD-South Thompson Eco-Depot	Pritchard
Dolly's Home Hardware	Qualicum Beach
Pharmasave	Qualicum Beach
Andre's Electronics	Quesnel
Staples Canada/Business Depot	Quesnel
Cariboo Metal Recycling	Quesnel
The Source	Quesnel
RONA	Quesnel

Name of Public Collection Facility	Location
Canadian Tire	Quesnel
Pharmasave	Revelstoke
The Source	Revelstoke
Revelstoke Builders Supply	Revelstoke
ListenUp! Canada	Revelstoke
Revelstoke Landfill	Revelstoke
Revelstoke Bottle Depot	Revelstoke
Save-On-Foods	Revelstoke
Pharmasave	Richmond
Home Depot	Richmond
Steveston Community Centre	Richmond
London Drugs	Richmond
Staples	Richmond
Ironwood Bottle Depot	Richmond
Staples Canada/Business Depot	Richmond
RONA	Richmond
Canadian Tire	Richmond
City of Richmond	Richmond
London Drugs	Richmond
DR BATTERY	Richmond
Regional Recycling Richmond	Richmond
Riondel Fire Department	Riondel
Riondel Community Library	Riondel
Rossland Public Library	Rossland
Home Depot	Saanich
Central Saanich Home hardware	Saanichton
ListenUp! Canada	Salmon Arm
Okanagan College - Salmon Arm	Salmon Arm
The Source	Salmon Arm
Staples Canada	Salmon Arm
Vella Radio	Salmon Arm
Canadian Tire	Salmon Arm
Salmon Arm Landfill	Salmon Arm
Salt Spring Island Recycling	Salt Spring Island

Name of Public Collection Facility	Location
Pharmasave	Salt Spring Island
Pharmasave	Salt Spring Island
Staples Canada/Business Depot	Sardis
Savona Library	Savona
Scotch Creek Transfer Station	Scotch Creek
RONA	Sechelt
Sunshine Coast Regional District (SL)	Sechelt
Salish Soils	Sechelt
Connected Electronics	Sechelt
Canadian Tire	Sechelt
Slegg Construction Materials	Sidney
Island Return-it - Sidney	Sidney
Home Hardware	Sidney
Sidney Electronics	Sidney
Silverton Building Supply	Silverton
Glacier View Satellite Ltd.	Smithers
BC Web	Smithers
Timbermart store	Smithers
Bulkley Valley Bottle Depot	Smithers
A&P Disposal and Recycling	Sooke
Sooke Home Hardware	Sooke
Sparwood Communications	Sparwood
Save-On-Foods	Sparwood
RONA	Squamish
Evergreen Projects Ltd.	Squamish
Home Depot	Squamish
Triton Automotive & Industrial	Squamish
Save-On-Foods	Squamish
Nesters Market	Squamish
London Drugs	Squamish
Summerland Electronics Inc.	Summerland
Retirement Concepts	Summerland
The Source	Summerland

Name of Public Collection Facility	Location
Summerland Home Hardware	Summerland
Pharmasave	Summerland
RONA	Surrey
Canadian Tire	Surrey
Home Depot	Surrey
Canadian Tire	Surrey
Newton Bottle Depot	Surrey
Surrey Transfer Station	Surrey
Surrey Nature Centre	Surrey
Delta Tool Repair Ltd.	Surrey
Staples Canada/Business Depot	Surrey
Canadian Tire	Surrey
London Drugs	Surrey
The Source	Surrey
Semiahmoo Bottle Depot	Surrey
London Drugs	Surrey
Regional Recycling Cloverdale	Surrey
London Drugs	Surrey
London Drugs	Surrey
Staples Canada/Business Depot	Surrey
Phil's Batteries & More	Surrey
Best Buy Canada	Surrey
Cloverdale Pharmasave	Surrey
GEEP	Surrey
RONA	Surrey
Edmonds Batteries Ltd.	Surrey
White Rock Return-It Depot	Surrey
Home Depot	Surrey
London Drugs	Surrey
Pharmasave	Surrey
Staples	Surrey
Apple Store	Surrey
Pharmasave	Surrey
Kwantlen Student Association	Surrey
Surrey Central Return-It	Surrey

Name of Public Collection Facility	Location
Home Depot	Surrey
RONA	Surrey
Panorama Return-it Depot	Surrey
Metro Mobile Radio Sales Inc.	Surrey
Tahsis Public Works Yard	Tahsis
Skimikin Transfer Station	Tappen
Regional District of Kitimat-Stikine	Terrace
The Source	Terrace
Coast Mountain Wireless Comm.	Terrace
Canadian Tire	Terrace
City Of Terrace - City Hall	Terrace
City of Terrace	Terrace
Staples Canada/Business Depot	Terrace
Do Your Part Recycling	Terrace
Tofino Consumers Co-operative-Hardware	Tofino
Trail Bottle Depot	Trail
BV Communications	Trail
The Source	Trail
Canadian Tire	Trail
Staples	Tsawwassen
RONA	Tsawwassen
Tumbler Ridge Public Works	Tumbler Ridge
Windsor Plywood	Ucluelet
Valemount Transfer Station	Valemount
Home Hardware	Valemount
Staples Canada/Business Depot	Vancouver
Canadian Tire	Vancouver
Blight's Home Hardware	Vancouver
London Drugs	Vancouver
Home Depot	Vancouver
London Drugs	Vancouver
uBreakiFix	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver

Name of Public Collection Facility	Location
UBC Parent	Vancouver
Staples Canada / Business Depot	Vancouver
South Van Bottle Depot	Vancouver
Magnet Home Hardware	Vancouver
Henry's	Vancouver
Mills Basics	Vancouver
Roundhouse Community Centre	Vancouver
Free Geek (Vancouver)	Vancouver
Old Barn Community Centre	Vancouver
Zero Waste Centre	Vancouver
Pharmasave	Vancouver
London Drugs	Vancouver
London Drugs	Vancouver
Hewer Home Hardware	Vancouver
Killarney Community Centre	Vancouver
Apple Store	Vancouver
London Drugs	Vancouver
Emma's Hackery Services Inc	Vancouver
Vancouver West Bottle Depot	Vancouver
Best Buy	Vancouver
Staples Canada/Business Depot	Vancouver
Best Buy	Vancouver
City of Vancouver, BC	Vancouver
Save On Foods	Vancouver
Kitsilano War Memorial Community Centre	Vancouver
Go Wireless Inc	Vancouver
UBC-Biodiversity Research Centre	Vancouver
Mountain Equipment Co-Op	Vancouver
The Source	Vancouver
The Source	Vancouver
London Drugs	Vancouver
UBC - Henry Angus Bldg	Vancouver
Home Depot	Vancouver
London Drugs	Vancouver
Ray-Cam Co-operative Centre	Vancouver

Name of Public Collection Facility	Location
Recycling Alternative	Vancouver
London Drugs	Vancouver
DeWalt Factory Service (Canada)	Vancouver
London Drugs	Vancouver
Kerrisdale Cameras	Vancouver
Staples Canada/Business Depot	Vancouver
Regional Recycling Vancouver	Vancouver
Morgans Battery Store	Vancouver
Langara Family YMCA	Vancouver
Pacific Mattress Recycling Inc.	Vancouver
Lowe's	Vancouver
Science World At TELUS World of Science	Vancouver
Staples Canada/Business Depot	Vancouver
Gandy's Home Hardware	Vancouver
The Source	Vancouver
Taylor Bros. Home Hardware	Vanderhoof
Vernon Mobile Radio	Vernon
London Drugs	Vernon
Pharmasave	Vernon
Vernon Battery, Ltd.	Vernon
Windsor Plywood	Vernon
VDAFL	Vernon
Home Depot	Vernon
ListenUp! Canada	Vernon
RONA	Vernon
Best Buy Canada	Vernon
Staples Canada/Business Depot	Vernon
Interior Freight & Bottle	Vernon
Pharmasave	Victoria
Adanac Recovery/The Bottle Depot	Victoria
Lowe's Canada	Victoria
Canadian Tire	Victoria
Staples Canada/Business Depot	Victoria
Greater Victoria Public Library	Victoria
Home Depot	Victoria

Name of Public Collection Facility	Location
Greater Victoria Public Library	Victoria
Capitol Iron	Victoria
Canadian Tire	Victoria
Oaklands Community Centre	Victoria
Alpine Recycling	Victoria
London Drugs	Victoria
Ellice Recycle Ltd	Victoria
City of Victoria, Engineering	Victoria
Pharmasave	Victoria
City of Victoria - Crystal Pool	Victoria
Mountain Equipment Co-Op	Victoria
District of Saanich Annex Building	Victoria
Bottle Depot	Victoria
London Drugs	Victoria
The Glow Store Inc.	Victoria
Oak Bay Home Hardware	Victoria
Staples Canada/Business Depot	Victoria
Ross Bay Home Hardware	Victoria
Simply Computing Victoria	Victoria
Pharmasave	Victoria
Lowe's Canada	Victoria
The Source	Victoria
Capital Regional District	Victoria
All Battery Ltd	Victoria
Canadian Tire	Victoria
Camosun	Victoria
Island Batteries Inc.	Victoria
Radioworks	Victoria
The Source	Victoria
The Source	Victoria
London Drugs	Victoria
Pharmasave	Victoria
Gordon Head Recreation Centre	Victoria
Saanich Commonwealth Place	Victoria
London Drugs	Victoria

Name of Public Collection Facility	Location
Canada Scooters	Victoria
Canadian Tire	Victoria
Polar Battery	West Kamloops
Planet Earth Recycling Ltd	West Kelowna
Home Hardware	West Kelowna
Boucherie Bottle Depot	West Kelowna
Home Depot	West Vancouver
London Drugs	West Vancouver
Pharmasave	West Vancouver
Simpson Home Hardware	West Vancouver

Name of Public Collection Facility	Location
Staples	West Vancouver
Home Depot	Westbank
London Drugs	Westbank
Function Junction SW Depot	Whistler
Regional Recycling Whistler	Whistler
Techshop Computers	White Rock
RONA	Williams Lake
Canadian Tire	Williams Lake
Staples Canada/Business Depot	Williams Lake
Circuits Cell Shop	Williams Lake
CP Electronics/Thomas Comm.	Williams Lake

Private Collection Facilities in British Columbia

Location	No. of Private Collection Facilities
100 Mile House	2
Abbotsford	1
Abbotsford	11
Agassiz	5
Alert Bay	1
Anmore	1
Burnaby	71
Cache Creek	1
Campbell River	8
Canyon	1
Castlegar	3
Chase	1
Chilliwack	12
Clearwater	3

Location	No. of Private Collection Facilities
Comox	2
Coquitlam	15
Courtenay	9
Cowichan Bay	1
Cranbrook	9
Creston	2
Cumberland	1
Dawson Creek	3
Dawson Creek	1
Delta	31
Duncan	3
Elkford	1
Enderby	1
Esquimalt	2

Location	No. of Private Collection Facilities	Location	No. of Private Collection Facilities
Fairmont Hot Springs	1	Port Alberni	4
Fernie	2	Port Coquitlam	9
Fort St. John	2	Port Moody	1
Golden	3	Powell River	6
Grand Forks	4	Prince George	17
Hedley	1	Prince Rupert	1
Hixon	1	Princeton	1
Honeymoon Bay	1	Quesnel	2
Hope	1	Radium Hot Springs	1
Hudson's Hope	1	Revelstoke	2
Invermere	2	Richmond	49
Kamloops	23	Rosedale	1
Kaslo	2	Rosland	1
Kelowna	17	Saanich	1
Keremeos	1	Saanichton	4
Kimberley	2	Salmon Arm	10
Kitkatla	1	Sechelt	4
Langley	18	Sidney	2
Langley	1	Slocan	1
Lazo	1	Smithers	3
Logan Lake	1	Sooke	1
Lumby	1	Sorrento	1
Maple Ridge	6	South Slocan	1
McBride	2	Sparwood	4
Merritt	4	Squamish	4
Mission	2	Stewart	1
Nakusp	1	Summerland	2
Nanaimo	15	Surrey	57
Nelson	11	Taylor	1
New Denver	2	Terrace	6
New Hazelton	1	Trail	4
New Westminster	10	Ucluelet	1
North Saanich	1	Valemount	2
North Vancouver	24	Vancouver	154
Osoyoos	1	Vanderhoof	1
Parksville	1	Vernon	6
Penticton	10	Victoria	128
Pitt Meadows	2	Victoria	3

Location	No. of Private Collection Facilities
West Kelowna	1
West Vancouver	3
Whistler	1

Location	No. of Private Collection Facilities
White Rock	1
Williams Lake	7
Zeballos	1

Appendix E – Auditor’s Report on Non-Financial Information

Begins on next page



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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. 2018 Annual Report

We have been engaged by the management of Call2Recycle Canada, Inc. ("Call2Recycle" or "Stewardship Agency") to undertake a reasonable assurance engagement of the following disclosures within the Stewardship Agency's Annual Report for the year ended December 31, 2018 (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 Company'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 Company'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 Company'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 Call2Recycle'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 Stewardship Agency's Annual Report for the year ended December 31, 2018 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 recovery 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 Call2Recycle, 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 13, 2019

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 #)
2018 Active Collection Sites by Sector - 1,545 sites	Collection system and Facilities on Page 10.
Increase in the number of sites in 2018 - total of 42 sites or 3% more than prior year.	Collection System and Facilities on Page 10.
Call2Recycle Collection Sites by Region Table	Pages 15-16
Call2Recycle Collection Facilities in British Columbia	Pages 25-37

Evaluation Criteria

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

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

The definition of collection facilities is based on:

- Active Public Collection Sites - defined as a site that has ordered a replacement box within the calendar year, shipped at least one box or shipment of batteries during the calendar year, or any site that has enrolled in the program during the past 365 days regardless of receipt that any resident of BC can access and drop off used batteries during standard business hours.
- Active Private Collection Sites - defined as a site that has ordered a replacement box within the calendar year, shipped at least one box or shipment of batteries during the calendar year, or any site that has enrolled in the program during the past 365 days regardless of receipt that limited residents or businesses of BC can access during standard business hours.

- c. Collection sites are categorized by sector: Public Agencies, Retailers, Municipalities, and businesses including the IC&I sector.
- 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); 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, 2018 to December 31, 2018

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	Page 11
Product management process employed	Page 12
Processor Efficiency Rates by Battery Type and Processor	Page 13 - Recycling Efficiency Rates 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

Products included under Call2Recycle's stewardship plan are dry-cell single-use batteries, rechargeable batteries weighing less than 5 kilograms each. Products not included in the stewardship plan include wet-cell batteries and any battery weighing more than 5 kilograms.

- 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 Perry Jonson Registrars, Inc. certifying the organization's management of the collections, and the distribution to downstream processors, for the recycling of batteries having an expiration date of January 5, 2021.
- Reporting Period: January 1, 2018 to December 31, 2018.

Assessment of the description of total amounts of the producers 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 13 - Recycling Efficiency Rates table
Batteries Sold and Product Recovered in 2018. Batteries sold in BC - 1,617,081kg, Primary batteries collect 517,469kg, Rechargeable batteries collected - 117,067kg, Total batteries collected 634,536kg. Batteries collected stratified by Region	Page 4 & 14

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 primary batteries from members. Members report their sales of primary batteries sold in BC on a monthly basis. Rechargeable replacement battery sales into the market is based on an extrapolation of number of unites sold into Quebec and then adjusted for the BC population. The batteries sold in BC reported in the annual report were compared to Call2Recycle's calculated estimate and the amount reported by members. A sample of members were selected to confirm the number of unites per battery type sold into the market.
- 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, 2018 to December 31, 2018.

Assessment of the description of performance for the year in relation to targets in the approved Stewardship Plan under Section 8(2)(b),(d) and (e) 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	2018 Result	Reference
Batteries sold in BC	N/A	1,617,081 kg	Pages 4 and 14 - Plan Performance Table
Primary batteries collected	N/A	517,469 kg	
Rechargeable batteries collected	N/A	117,067 kg	
Total batteries collected	N/A	634,536 kg	
Recovery Rate	40%	37%	See page 18 - Plan performance table
Accessibility	95%	97%	
Consumer Awareness	87%	88%	
Percentage of British Columbians who recycle all their consumer batteries	49%	44%	
Recovery Rates: Alkaline, Carbon Zinc, Zinc Air Lithium Small Sealed lead Acid Ni-Cd Ni-Mh Li-ion	75% 50% 70% 75% 75% 60%	84%-98% 56% 92%-98% 80% 86% 71%-78%	Page 13-Recycling Efficiency Rate Commitments and Current Performance
Active collection sites	600	1,545	Page 10 - Collection system and Facilities

Evaluation Criteria

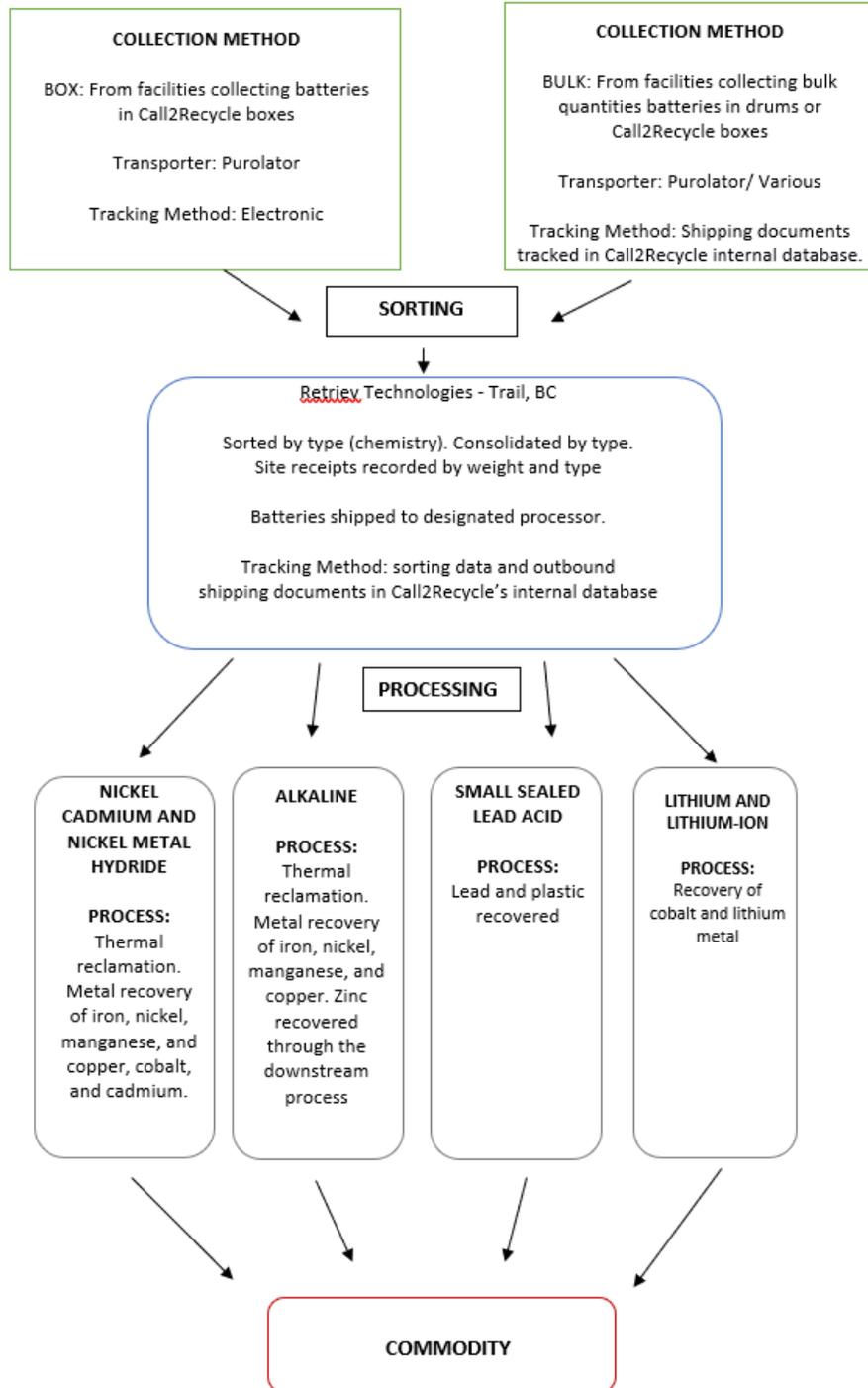
The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation in the approved stewardship plan.

- For the year ending December 31, 2018, Call2Recycle did not establish specific performance criteria in their stewardship 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: recovery 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 stewardship 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 2018, Call2Recycle did not have plan targets for batteries sold in BC, primary batteries collected, and rechargeable batteries collected within the stewardship plan.

- Recovery rates are representations from the third party processors that were corroborated directly with those processors.
- Reporting Period: January 1, 2018 to December 31, 2018.

Appendix F – Recycling Process – Downstream Flow Chart



British Columbia

Appendix G - Audited Financial Statement

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Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2018

Call2Recycle Canada, Inc.
Financial Statements
For the Year Ended December 31, 2018

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Independent Auditor's Report

To the Board of Directors of
Call2Recycle Canada, Inc.

Opinion

We have audited the financial statements of Call2Recycle Canada, Inc. (the Organization), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, changes in net asset 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 Organization as at December 31, 2018, and its financial performance 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 Organization 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 Organization to cease to continue as a going concern.



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

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

BDO Canada LLP

Chartered Professional Accountants

Brandon, Manitoba
June 13, 2019

Call2Recycle Canada, Inc.
Statement of Financial Position

December 31 **2018** **2017**

Assets

Cash (Notes 2, 3)	\$ 1,106,298	\$ 1,730,879
Accounts receivable	6,013,380	5,521,576
Marketable securities (Note 4)	17,757,082	8,575,394
Other assets	160,214	97,581
	<u>\$ 25,036,974</u>	<u>\$ 15,925,430</u>

Liabilities and Net Assets

Accounts payable and accrued expenses (Notes 5, 8)	<u>\$ 2,689,350</u>	<u>\$ 2,203,199</u>
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Unrestricted Net Assets

Undesignated	7,006,452	5,389,161
Board Designated (Note 7)	15,341,172	8,333,070
	<u>22,347,624</u>	<u>13,722,231</u>
	<u>\$ 25,036,974</u>	<u>\$ 15,925,430</u>

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

Call2Recycle Canada, Inc.
Statement of Changes in Net Assets

For the year ended December 31	Undesignated	Board Designated	2018 Total	2017 Total
Balance, beginning of the year	\$ 5,389,161	\$ 8,333,070	\$ 13,722,231	\$ -
Excess of revenues over expenses	1,617,291	7,008,102	8,625,393	9,006,884
Capital contribution (Note 2)	-	-	-	4,715,347
Balance, end of the year	\$ 7,006,452	\$ 15,341,172	\$ 22,347,624	\$ 13,722,231

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

Call2Recycle Canada, Inc.
Statement of Operations

For the year ended December 31 **2018** **2017**

(Restated Note 10)

Revenues

Steward fees	\$ 22,772,659	\$ 19,963,649
Investment income (loss)	(307,651)	75,394
Other	363,127	224,424
	<hr/>	<hr/>
	22,828,135	20,263,467

Expenses

Material management and processing	9,416,787	7,800,501
Public education and awareness	2,070,815	1,191,084
Other (salary, professional, administrative)	2,715,140	2,264,998
	<hr/>	<hr/>
	14,202,742	11,256,583

Excess of revenues over expenses	\$ 8,625,393	\$ 9,006,884
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Call2Recycle Canada, Inc. Statement of Cash Flows

For the year ended December 31	2018	2017
Cash flows from operating activities:		
Excess of revenues over expenses	\$ 8,625,393	\$ 9,006,884
Items not affecting cash:		
Net realized and unrealized gain (loss) on investments	379,524	(45,319)
	9,004,917	8,961,565
Changes in non-cash working capital:		
Accounts receivable	(491,805)	(39,217)
Accounts payable and accrued liabilities	486,151	(2,474,269)
Other assets	(62,633)	117,955
	8,936,630	6,566,034
Cash flows from investing activities:		
Marketable securities	(9,561,211)	(8,530,075)
Capital contribution	-	3,486,301
	(9,561,211)	(5,043,774)
Cash flows from financing activities:		
Opening contribution of cash	-	208,619
Net (decrease) increase in cash	(624,581)	1,730,879
Cash, beginning of the year	1,730,879	-
Cash, end of the year	\$ 1,106,298	\$ 1,730,879

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

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2018

1. Significant Accounting Policies

Nature and Purpose of Organization

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

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

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

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

Basis of Accounting

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

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2018

1. Significant Accounting Policies (continued)

Revenue Recognition

The Organization follows the deferral method of accounting for revenues.

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

Steward fees are received from legally obligated stewards in 3 regulated provinces (BC, MB and QC), and from non-legally obligated battery manufacturers in all other jurisdictions based on sales into those jurisdictions. The Organization recognizes these fees as revenue in the year that battery units are sold by the stewards to consumers and businesses.

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

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.

Call2Recycle Canada, Inc.

Notes to Financial Statements

December 31, 2018

1. Significant Accounting Policies (continued)

Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition.</p> <p>In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value.</p> <p>Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.</p>
Use of Estimates	<p>The preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Significant items subject to such estimates and assumptions include:</p> <ul style="list-style-type: none">- accrued expenses- allocation of expenses- allowance for doubtful accounts
Accounts Receivable	<p>Uncollectable amounts receivable are written off at the time the accounts are determined to be uncollectible. There is no allowance for doubtful accounts at December 31, 2018 as management of the Organization considers any possible bad debts to be negligible.</p>
Expenses	<p>Material management and processing costs are recorded when the collection and processing services (freight, handling, recycling of materials) has been provided. Other expenditures are recognized as incurred.</p>

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2018

2. Cash

The Organization 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 Organization as a result of this concentration.

3. Line of Credit

The Organization 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, 2018, 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 Organization.

4. Marketable Securities

The carrying amounts of investments are comprised of the following:

	<u>2018</u>	<u>2017</u>
At fair value:		
Cash held for long-term investment	\$ 6,388,721	4,189,985
Equity investments	3,736,218	1,312,518
Bonds	6,025,198	2,509,255
Real estate	760,963	229,901
Hedge fund investments	845,982	333,735
	<u>\$17,757,082</u>	<u>\$ 8,575,394</u>

5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$729,097 (2017 - \$684,650).

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2018

6. Allocation 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 Organization'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 percentage of all battery collections for each jurisdiction.

7. Board Designated Net Assets

The Organization's governing board has designated \$15,341,172 (2017 - \$8,333,069) as of December 31, 2018 for future use in the regulated provinces of Quebec, British Columbia and Manitoba. The designated balances by regulated province are as follows:

Quebec	\$ 9,991,883
British Columbia	4,095,657
Manitoba	<u>1,253,632</u>
Total	<u>\$15,341,172</u>

8. Significant Contractual Arrangements

The Organization 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 2018 were CDN \$1,392,570 (2017 - \$1,099,871). This fee is assessed to the Organization net of a US \$480,000 (2017 - \$552,860) 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 expenses is an amount of \$614,500 (2017 - \$628,889) in respect of these contracted services.

Call2Recycle Canada, Inc.

Notes to Financial Statements

December 31, 2018

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 Organization is exposed to credit risk resulting from the possibility that the registrants of the Organization 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 Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable. The Organization'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 Organization 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 Organization operates.

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 Organization is exposed to currency risk as a result of its significant contractual arrangement for accounting and managerial services with a US organization.

10. Prior year figures

The prior year figures have been reclassified to conform to current year presentation.

Call2Recycle Canada, Inc.
Schedule of Operations - British Columbia

For the year ended December 31	2018	2017
		(Restated Note 10)
Revenues		
Steward fees	\$ 5,845,592	\$ 5,068,297
Investment income (loss)	(56,975)	9,788
Other	70,229	38,774
	<u>5,858,846</u>	<u>5,116,859</u>
Expenses		
Material management and processing	2,509,777	2,157,164
Public education and awareness	507,257	385,563
Other (salary, professional, administrative)	690,542	629,745
	<u>3,707,576</u>	<u>3,172,472</u>
Excess of revenues over expenses	2,151,270	1,944,387
Net assets, beginning of year	<u>1,944,387</u>	-
Net assets, end of year	<u>\$ 4,095,657</u>	<u>\$ 1,944,387</u>