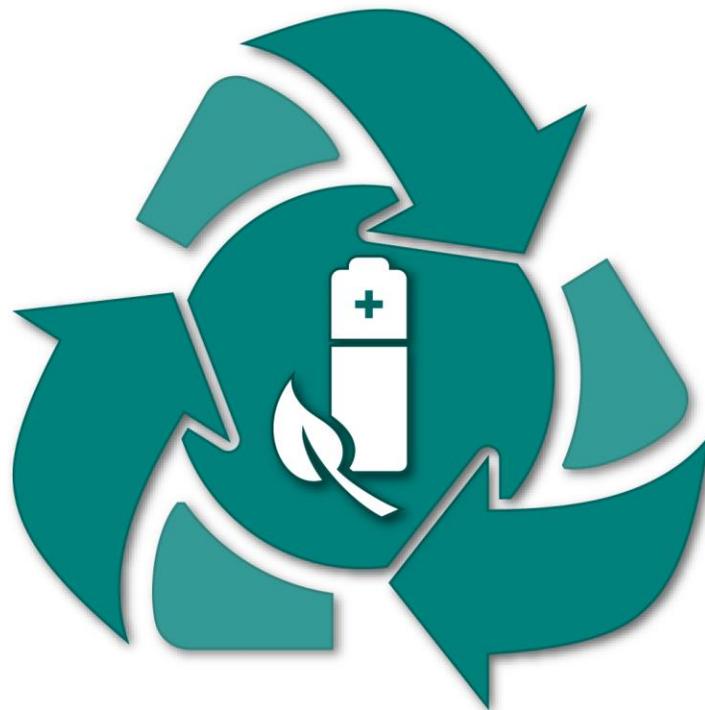


British Columbia



June 30, 2021

Submitted by:

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1. Executive Summary

Products within plan	Dry-cell, primary and rechargeable consumer batteries sold as a stand-alone product or for replacement purposes only and weighing less than five (5) kilograms.	
Program website	www.call2recycle.ca www.call2recycle.ca/british-columbia	
Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Responded to COVID-19 pandemic and public health guidance with a “Protect – Store – Recycle” campaign to encourage consumers to safely store their batteries at home, and to recycle them once they felt safe to do so. • Placed highly successful translated promotions in Vancouver’s <i>Sing Tao</i> and <i>Indo-Canadian Awaaz</i> publications to reach Punjabi- and Cantonese-speaking populations in Surrey and Richmond, resulting in an increase of 900 visits to the Call2Recycle website from these cities. • Targeted condo residents, whom our research revealed are open to battery recycling but do not know enough about it, by placing an article in <i>Condo Nest</i> magazine and running a video on condo elevator news screens. The article and elevator videos generated more than 400,000 impressions. <i>Condo Nest</i> is a free print and online publication for Vancouver condo residents. • Held battery collection contests for youth across B.C. in collaboration with Earth Rangers and with B.C. Science World Green Games. The Earth Rangers contest collected 246,000 used batteries nationally, with 240 contest entries from B.C., while the B.C. Science World Green Games netted more than 1,500 kg in used battery collections. • Provided social media content to municipalities across the province for posting to their social media channels, including Facebook, Twitter, and Instagram. From the Regional District of Okanagan-Similkameen to the City of Grand Forks, many municipalities shared the content with their followers.

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • Call2Recycle offers battery collection boxes within public agencies, retailers, municipalities/local governments, and businesses, including the IC&I sector. • There were 11 per cent fewer active Call2Recycle collection facilities in B.C. in 2020 compared to 2019 (from 1,574 to 1,394), likely due to reduced access to some collection facilities impacted by COVID-19. An active collection facility must meet at least one of the following criteria: has enrolled in the program during the calendar year; has shipped batteries (a minimum of one box or one bulk shipment) during the calendar year; or has ordered a replacement box within the calendar year. • Of the 2020 active facilities, 630 were public collection facilities, surpassing the 600-facility minimum target in Call2Recycle's EPR plan. • Accessibility to Call2Recycle boxes in 2020 remained steady, with 96 per cent of B.C. residents living within 15 km of a public Call2Recycle collection facility, exceeding the 95 per cent target.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Batteries collected by Call2Recycle in B.C. are consolidated and sorted at Retriev Technologies in Trail, B.C., with less than one per cent going to a secondary facility in Canada. Batteries are then sent to one of Call2Recycle's contracted processors based on their chemistry and the processor's capacity.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> • Call2Recycle is ISO 14001 certified and is 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 environmental, public and worker health and safety.

Recycling Regulation Reference	Topic	Summary (5-bullet maximum)
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> Call2Recycle collected 783,340 kg¹ of used batteries in British Columbia in 2020, up eight per cent from the previous year. Based on sales data and sales estimates², 2,477,619 kg of batteries were sold in British Columbia in 2020. With collections of 783,340 kg through the Call2Recycle program, the program had a 32 per cent recovery rate.
Part 2, section 8(2)(e.1)		<ul style="list-style-type: none"> See Section 7 for a breakdown of collections per regional district.
Part 2, section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> Call2Recycle collected Environmental Handling Fees (EHFs) on all primary and rechargeable stand-alone/replacement batteries in 2020. Fees vary based on battery type (primary or rechargeable) and size. \$5,869,586 in revenue (British Columbia) \$4,712,693 in expenses (British Columbia)

Comparison of Key Performance Targets		
Part 2 section 8(2)(g); See full list of targets in Plan Performance		
EPR Targets and Commitments	Performance	Strategies for Improvement
1. Recovery Rate – 45%	32%, 783,340 kg	<ul style="list-style-type: none"> Related to the pandemic, battery sales increased significantly, outpacing projections. The recovery rate calculation is based on the total weight of batteries collected divided by the weight of batteries sold in the same year. The unforeseen increase in batteries sold into the market in 2020 created a larger than the projected denominator which negatively skewed the recovery rate despite increased collections. B.C. collections increased eight per cent over the previous year, despite significant disruptions in access to collection facilities due to COVID-19. Increased investment in promotion and education to encourage B.C. residents to recycle used batteries. Collection methodology review to investigate alternate methods for collecting batteries to increase diversion.

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 and rechargeable batteries based on number of units reported by Members. Units are then converted to weights based on industry standards.

Comparison of Key Performance Targets		
Part 2 section 8(2)(g); See full list of targets in Plan Performance		
EPR Targets and Commitments	Performance	Strategies for Improvement
2. Number of Public Collection Facilities – 600	630	<ul style="list-style-type: none"> • Target exceeded. • Call2Recycle’s focus remains on optimizing efficiency in terms of the number of collection facilities, distribution across the province, accessibility to residents, collection events (if applicable) and collection performance — both by location and regional performance of collection facilities.
3. 95% of British Columbians living within 15 km of a public collection facility	96%	<ul style="list-style-type: none"> • Target exceeded.
4. Maintain an awareness level of 87% or higher.	87%	<ul style="list-style-type: none"> • Awareness of battery recycling remains high and on target at 87 per cent. • 2020 campaigns were modified due to COVID-19, encouraging B.C. residents to safely store their batteries until they could recycle them. Call2Recycle continues to engage B.C. residents on the importance of recycling batteries and safe storage.
5. Percentage of British Columbians who recycle all of their batteries – 51%	47%	<ul style="list-style-type: none"> • The percentage of B.C. residents who recycle all of their batteries also increased, from 44 per cent to 47 per cent in 2020. • Through Call2Recycle’s revised approach to consumer awareness, the program anticipates continued increased participation. • 61 per cent of survey respondents said they recycled some or all of their batteries in 2020 — up one per cent from the year before.

Comparison of Key Performance Targets		
Part 2 section 8(2)(g); See full list of targets in Plan Performance		
EPR Targets and Commitments	Performance	Strategies for Improvement
6. Recycling Efficiency Rate Alkaline, Carbon Zinc, Zinc Air – 75% Lithium – 50% Ni-Cd – 75% Ni-Mh – 75% Li-Ion – 60% Small Sealed Lead Acid – 70%	Alkaline, Carbon Zinc, Zinc Air – 84-98% Lithium – 56% Ni-Cd – 84% Ni-Mh – 86% Li-Ion – 77-78% Small Sealed Lead Acid – 89-98%	<ul style="list-style-type: none"> Targets exceeded

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

2. Program Outline

Call2Recycle Canada, Inc. has successfully operated Call2Recycle®, a national, highly efficient consumer battery collection and recycling program since 1997. As British Columbia's provincially-approved extended producer responsibility (EPR) organization for stand-alone replacement batteries used in electronic and electrical products since 2010, we are pleased to support the province to meet its sustainability and responsible recycling goals.

Call2Recycle is Canada's leading consumer battery collection and recycling program. It is recognized and lauded by members as cost-effective, transparent, and easy to manage. Program members in B.C. include more than 150 producer organizations whose battery recycling obligations we fulfill in full compliance with the British Columbia Recycling Regulation. Call2Recycle Canada's focus on safety is unparalleled, and ours is the first program of its kind to receive Responsible Recycling (R2) certification. This reputation for excellence has enabled us to build longstanding partnerships with program members and collection partners across the province, including local governments, depots and leading retailers like London Drugs, Staples, The Home Depot, and Best Buy.

These partners comprise our collection network of 630 public and 764 private collection facilities where B.C. consumers can drop-off their used batteries weighing up to five kilograms. B.C. residents recycled 783,340 kg of used batteries in 2020, propelling Call2Recycle to another successful year of growth in collections. British Columbians are regularly among the most engaged battery recyclers across the country.

Thanks to our strong partnerships, continued focus on raising public awareness about battery recycling, and efforts to meet and exceed the targets set out with the province, we continue to divert millions of batteries from landfills and contribute to the circular economy. This report outlines the performance of the Call2Recycle program in British Columbia against the EPR plan between January 1, 2020 and December 31, 2020.

3. Public Education Materials and Strategies

To engage consumers in battery recycling activities, Call2Recycle conducts a wide range of public awareness and education activities locally, across the province, and nationally. Upon consideration of COVID-19 business closures and consumer sentiment and given federal and provincial direction for residents to stay home when possible, we postponed public promotion and education (P&E) campaigns until it became appropriate to resume outreach. Rather, through Call2Recycle Facebook and Twitter social media channels, the program shifted its messaging to remind Canadians to safely store batteries at home until recycling options became more widely available. We also provided collection partners with Safe Battery Storage Tips and Recycling Reminder cards for download from the COVID-19 landing page on our website.

Campaigns

To educate consumers about the importance of battery recycling, Call2Recycle Canada held its annual National Battery Day awareness campaign from February 1 to 18, 2020. Utilizing print, television, radio and digital advertising across British Columbia, the campaign highlighted the everyday products, such as bicycles, pens and stainless-steel water bottles, that can be made using materials reclaimed from recycled batteries. Feature interviews with Call2Recycle staff ran on Global Television in Vancouver, and our campaign advertising generated more than 19 million impressions nationally and 4.8 million impressions in B.C. Traditional media outreach generated 22 earned media stories and more than 27 million additional impressions.

From August to the end of September, Call2Recycle ran a highly successful campaign with the theme “Protect-Store-Recycle,” educating consumers on safely storing their batteries at home and then recycling them through Call2Recycle. In addition to broad-based sponsored content in the *Vancouver Sun* and Global News Vancouver, the campaign included translated promotions targeted to the Punjabi- and Cantonese-speaking populations in Surrey and Richmond and generated 8.4 million impressions in the province. The print ads in Vancouver’s *Sing Tao* and *Indo-Canadian Awaaz* publications corresponded with a jump of 900 visitors to the Call2Recycle drop-off locator, home page and campaign landing page on our website from the cities of Surrey and Richmond.

Call2Recycle also targeted condo dwellers by placing an article in *Condo Nest* magazine—a free print and online publication for Vancouver condo residents—in response to our research that many condo residents are open to recycling but do not know enough about battery recycling.

Waste Reduction Week (October 18 - 24) was another opportunity for Call2Recycle to engage communities in battery recycling activities. Building on the successful summer campaign with ethnocultural media, Call2Recycle ran a full-page print ad in the Sing Tao Home Guide, distributed to the Vancouver region (including Burnaby, Richmond and Surrey), in addition to 40-second ads on The Weather Network highlighting the importance of battery recycling. In November, Call2Recycle also placed articles on safe battery recycling in all the community newspapers around the lower mainland, including Surrey, Richmond, Coquitlam, and Burnaby. These Fall campaigns generated 3.3 million impressions in B.C.

Sponsorships, Partnerships and Events

Recognizing the importance of building responsible recycling habits early in life, Call2Recycle has long placed considerable focus on education and action initiatives that engage and inform children and youth. We held a national safe storage and Battery Blitz collection contest from August to November through our longstanding partnership with children's conservation organization Earth Rangers. One-fifth of the 1,066 participating schools were from B.C. (240), contributing to the students' overall collections of 246,000 used batteries nationally. Through another longstanding partnership, this time with B.C. Science World Green Games, Call2Recycle continued to raise awareness of the importance of battery recycling with another collection contest in 11 schools. The 2020 contest ran from mid-October to the end of November, generating 1,500 kg of used batteries. Shuswap Middle School in Salmon Arm was the \$1,500 Call2Recycle Grand Prize winner, collecting an impressive 680 kg of household batteries to be responsibly recycled. Such contests have proven to engage youth and their families as the students become great program ambassadors and advocates for responsible end-of-life battery management.

Call2Recycle also participates in the First Nations Recycling Initiative (FNRI), a program supported by several stewardship agencies in B.C. that specifically serves First Nations communities interested in starting recycling programs or hosting collection events. Due to the pandemic, FNRI was not able to facilitate any battery collection events in 2020.

Call2Recycle participated in the Coast Waste Management virtual conference in October 2020 as a Silver sponsor. Representatives from our organization attended the conference and participated in round table discussions between depot operators and stewardship agencies. We provided a program update, shared information with those in attendance, and hosted a virtual booth over the two-day event.

Website and Social

B.C. residents used Call2Recycle's online collection facility locator 50,050 times to find a public drop-off location near them. This is a 27 per cent increase over 2019's search numbers, continuing a growth trend in collection location interest. In addition, B.C. residents visited the B.C. provincial landing page 3,064 times in 2020, an increase in visits of close to 18 per cent over 2019.

To reach younger families in B.C. for Waste Reduction Week, Call2Recycle engaged two popular B.C.-based social media influencers to engage their close to 40,000 followers about the importance of battery recycling. Each shared two posts on Instagram, including a video about safe battery protection and storage, generating 1,700 online engagements with followers and 32,000 impressions.

Consumer Awareness Assessment

Call2Recycle annually conducts research within British Columbia to assess consumer awareness of battery recycling and their battery recycling behaviours. Ipsos conducted the 2020 survey from a sample of 1,000 B.C. residents between November 13th and 19th, 2020. It revealed that 87 per cent of respondents were aware of battery recycling — a strong result and a gain of two per cent over the previous year. Similarly, 61 per cent of survey respondents said they recycled some or all their batteries in 2020 — up one per cent from the year before. Slightly less than half (47 per cent) recycled all their used batteries, also a three per cent increase from 2019.

As with other regions polled this year, there was a shift from recycling to storing batteries. Just 18 per cent were storing their batteries. However, of this group, 78 per cent are saving them for a future recycling trip, up from 75 per cent in 2019. One-fifth cited COVID-19 as the reason they were temporarily storing their batteries, however, COVID-19 had little impact on those B.C. residents who cited they recycle all their batteries. This group was significantly more likely to say that COVID-19 has not altered their battery-recycling behaviour, while those who recycle some of their batteries had made the switch to storing during the pandemic. On average, six in ten household batteries are recycled in B.C., while two in ten continue to be stored and fewer than two in ten (15 per cent) are thrown away — all in line with 2019 levels. Recycling habits among people under the age of 35 appear to have shifted in the past year. In 2019, respondents aged 18-34 were significantly more likely to throw away single-use and rechargeable batteries. This year they are storing a higher proportion of both battery types.

Consumer Awareness and Recycling Incidences Targets ³	2020 Target	2020 Actual
British Columbians who are aware that Consumer Batteries can be Recycled in 2020 (%)	87%	87%
British Columbians who Recycle all their Consumer Batteries in a Calendar 2020 (%)	51%	47% ⁴

³ Based on a sample of 1,000 residents of British Columbia surveyed online via the Ipsos I-Say panel from November 13th to November 19th, 2020. 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 61 per cent of survey respondents recycle some or all their batteries, while 47 per cent recycle all. Both numbers represent a three percent increase over 2019's results, with the former surpassing Call2Recycle's commitment in our provincial EPR plan to increase the percentage of British Columbians who recycled consumer batteries by one (1) per cent over the previous year until 2024.

Call2Recycle participated in the Stewardship Agencies of British Columbia (SABC) joint consumer awareness survey, but for this annual report, and per the approved EPR plan, Call2Recycle reports only on the results of its own study.

4. Collection System and Facilities

Call2Recycle collects batteries from consumers through a network of partners in the business services, government, manufacturing, retail and environmental sectors. These collectors may have Call2Recycle boxes available to the public or private boxes that have limited access (e.g. employees only). Call2Recycle strategically locates its boxes for public collection facilities to maximize accessibility to B.C. residents and, thus, participation in the program. An active collection location must meet at least one of the following criteria: joined the Call2Recycle program in 2020, returned a full box or bulk shipment of batteries in 2020, or ordered a replacement collection box during 2020. Due to the COVID-19 pandemic and reduced access to many collection locations and people limiting their out-of-home activities, the number of facilities that met Call2Recycle's "active" criteria decreased in 2020 to 1,394 from 1,574 in 2019. We anticipate a readjustment of inactive facilities numbers as the pandemic abates. The following is a list of active collection facilities by sector. Full lists of Call2Recycle's collection facilities are provided in [Appendix C](#) and [Appendix D](#).

Active Collection Facilities by Sector				
Sector	2020	2019	Change (#)	Change (%)
Business Services	292	332	-40	-12%
Government	595	696	-101	-15%
Manufacturing	52	53	-1	-2%
Retail	452	491	-39	-8%
Other	3	2	1	50%
Total	1,394	1,574	-180	-11%

Diverting recyclable materials from landfills is a key priority of all Extended Producer Responsibility (EPR) programs. The members of the 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 2020, three waste composition studies were conducted in the Metro Vancouver, District of Squamish, and Squamish-Lillooet Regional District. The results revealed that 0.1 kilograms per capita of consumer batteries were being disposed of in landfills in Metro Vancouver and 0.3 kilograms per capita in landfills in the District of Squamish and 0.5 per capita in Squamish-Lillooet Regional District landfills. The population density of the regions where the waste composition studies are conducted is a contributing factor to the audit findings. As such, the per capita results will vary from year to year.

5. Product Environmental Impact Reduction, Reusability and Recyclability

When it comes to managing used batteries, the pollution prevention hierarchy — reduce, reuse, and recycle — cannot be as easily applied to batteries as it is to other products. 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. The reclaimed materials from the batteries collected can be used in the manufacturing of various new products, such as batteries, cookware, and appliances. No battery collected through the program that can be recycled goes to landfill.

Call2Recycle sends its batteries collected in B.C. to Retrieval Technologies in Trail, B.C. for sorting. Less than one (1) per cent go to a secondary facility in Canada for sorting. From the sorting 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. All Call2Recycle sorters and processors use the latest and most effective techniques for reclaiming materials and continue to meet the highest environmental, health and safety, transportation, and financial operations standards. Please see [Appendix 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 safe and 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 extracted from the recycling process are managed and the recycling efficiency rates. No battery collected by Call2Recycle that can be recycled goes to landfill.

Product End Fate for Data Year Ending December 31, 2020					
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 12 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 achieving target Recycling Efficiency Rates (RER) by chemistry to demonstrate the volume of materials reclaimed from each battery chemistry that can be used in secondary

products. The 2020 RER targets for all battery chemistries collected by Call2Recycle under its approved EPR plan are listed below.

Recycling Efficiency Rates		
Battery Chemistry	RER Target	2020 Result
Alkaline, Carbon Zinc, Zinc Air	75%	84%-98%
Lithium	50%	56%
Ni-Cd	75%	84%
Ni-MH	75%	86%
Li-Ion	60%	77%-78%
Small Sealed Lead Acid	70%	89%-98%

The detailed 2020 RER for all battery chemistries collected by Call2Recycle under its approved EPR plan are outlined in the following chart.

Recycling Efficiency Rates by Chemistry*												
BATTERY TYPE % Material recovered – Recycled to	Rechargeable Battery Chemistry							Primary Chemistry				
	NI-CD**	LI-ION		NI-MH	SSLA			ALKALINE			LITHIUM	
Metal(s)	84	18	77	57	98	66	97	21	18	19	94	35
Co-product aggregate	0	0	0	14	0	22	0	1	73	65	4	0
Cadmium	0	0	0	0	0	0	0	0	0	0	0	0
Secondary Recovery***	0	60	0	5	0	0	0	57	0	0	0	21
Plastic Recovery or Reductant	0	0	0	10	0	1	0	5	4	0	0	0
Total Material Recovery (per cent)	84	78	77	86	98	89	97	84	95	84	98	56
Not Recovered for use in Secondary Market During Recycling Process****	16	22	23	14	2	11	3	16	5	16	2	44
Total:	100	100	100	100	100	100	100	100	100	100	100	100

* Recovery rates provided by processor.

**In Call2Recycle's 2019 annual report, the program shared that it had ceased its relationship with its nickel cadmium contracted processor due to non-compliance with Call2Recycle's environmental standards. As a result, there was a delay in processing nickel cadmium batteries collected in 2019 and in 2020. As of February 2021, all nickel cadmium batteries collected have been processed in accordance with Call2Recycle's environmental standards at its newly contracted processing facilities.

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

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

7. Product Sold and Collected and Recovery Rate

Call2Recycle monitors its battery collections in B.C. against targets set out in its provincially approved EPR plan. In 2020, B.C. residents deposited 783,340 kg of used batteries with the Call2Recycle program, an eight per cent increase over the previous year. This collection growth is particularly notable given the public measures taken to curb the spread of COVID-19 and speaks to the effectiveness of Call2Recycle's Protect – Store – Recycle campaign activities. While single-use batteries made up the majority of the collections in 2020, growth in collections of rechargeable batteries outpaced that of single-use batteries by a factor of more than two to one.

Call2Recycle 2020 Collections by Weight (kg)			
Type	2020	2019	% Change
Single Use (Primary)	628,880	588,051	7%
Rechargeable	154,460	134,730	15%
Total	783,340*	722,781	8%

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

Call2Recycle committed to reaching a 45 per cent recovery rate in B.C. in 2020. Recovery rates are calculated by dividing the total battery weight collected in the province in the reporting year by the total weight sold in the province in the same year and then expressed as a percentage. Battery units sold into the province, as reported by members through remittance of Environmental Handling Fees (EHFs), are converted into weights based on industry standards.

Annually, to forecast the total volume of batteries required to meet recovery rates, battery sales from the previous year are used to determine battery purchasing trends for the next year. This calculation is used to determine the total battery weight required to collect in the province to meet recovery rate target commitments. Call2Recycle's 2020 collections outpaced 2019's results, however, we fell short of the growth target projected in our B.C. plan, due, no doubt, to the impact of COVID-19 on collection location operations and consumers' ability to leave their homes to access them.

Conversely, with consumers spending more time at home using battery-powered devices, sales of single-use and rechargeable batteries increased significantly, outpacing 2020 projections. The current recovery rate calculation is based on the total weight of batteries collected divided by the weight of batteries sold in the same year. The unforeseen increase in batteries sold into the market in 2020 has created a larger than the projected denominator, negatively skewing the recovery rate despite increased collections. We

anticipate that 2020 (and potentially 2021) will be an outlier year due to the pandemic's unforeseen impact on consumer behaviours.

2020 Recovery Rate		
Total Weight Collected in B.C. in 2020	Total Weight Sold in B.C. in 2020	Recovery Rate (%)
783,340	2,477,619	32%

In 2020, there was growth in returns for all battery chemistries except for lead batteries (rechargeable). The following charts break down battery collections by chemistry compared to the previous year.

Year-Over-Year Rechargeable Battery Collection by Chemistry (kg)			
Material Type	2020	2019	% Change
Ni-Cd	48,634	39,826	+22%
Ni-MH	23,786	19,494	+22%
Li-Ion	50,137	38,569	+30%
SSLA	31,903	36,841	-13%
Total	154,460*	134,730*	+15%

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

Year-Over-Year Primary Battery Collection by Chemistry (kg)			
Material Type	2020	2019	% Change
Alkaline and Zinc Carbon	610,200	574,383	+6%
Lithium	18,559	13,640	+36%
Mercury	121	28	+332%
Total	628,880*	588,051*	+7%

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

Regionally, Cowichan Valley and Fraser Fort George had the largest increase in collections in 2020, at 40 per cent and 44 per cent, respectively. Cowichan Valley outperformed all regions, recycling 291 kg of used batteries per 1,000 people. The Capital and Sunshine Coast regions also had strong per person results with 253.1 kg and 262.4 kg each per 1,000 residents. The Northern Rockies and Stikine regions did not

BRITISH COLUMBIA

have any active collection facilities this year. However, small, rural or remote communities like these often take longer than a year to generate enough batteries to warrant a box return, and both regions had active collection facilities in 2019. Call2Recycle is committed to continued engagement with our collectors in these communities. The chart below details battery collection activity by region across the province.

Call2Recycle Collections by Region						
Regional District	Active ⁵ Collection Facilities	2020 Total Total (kg) ⁶	2019 Total (kg) ²	Yr. to Yr. % Change	Avg (Mean) Collections Per Facility	Collections Per 1,000 people ⁷ (kg)
Alberni-Clayoquot	15	2,916	3,878	-25%	194.4	86.1
Bulkley-Nechako	18	2,117	3,316	-36%	117.6	53.3
Capital	175	105,910	93,792	13%	605.2	248.9
Cariboo	17	5,825	6,424	-9%	342.6	88.8
Central Coast	1	14	38	-63%	14.0	3.9
Central Kootenay	42	8,257	10,229	-19%	196.6	129.2
Central Okanagan	43	48,445	43,271	12%	1126.6	217.5
Columbia Shuswap	37	8,112	10,461	-22%	219.2	142.6
Comox Valley	20	14,469	16,282	-11%	723.5	196.4
Cowichan Valley	24	26,317	18,848	40%	1096.5	289.9
East Kootenay	34	6,117	6,920	-12%	179.9	93
Fraser Valley	61	54,510	60,231	-9%	893.6	162.6
Fraser-Fort George	37	14,423	10,040	44%	389.8	138.7
Greater/Metro Vancouver	594	379,725	317,341	20%	3245.5	138.7
Kitimat-Stikine	19	3,123	3,433	-9%	164.4	78.2
Kootenay Boundary	17	5,796	10,090	-43%	9.8	173.4
Mount Waddington	3	596	528	13%	198.7	50.6
Nanaimo	36	26,135	30,979	-16%	726.0	152
North Coast ⁸	3	1,997	1,991	0%	665.7	102.9
North Okanagan	22	14,181	12,342	15%	644.6	153.8
Northern Rockies	0	0	0	-	-	-
Okanagan-Similkameen	31	8,122	9070	-10%	262.0	90.2
Peace River	13	6,708	9,144	-27%	516.0	99.7
Quathet	10	2,902	2,453	18%	290.2	136.7
Squamish-Lillooet	17	7,347	5,660	30%	432.2	155.1
Stikine Region	0	0	20	-100%	-	-
Strathcona	18	6,710	8,153	-18%	372.8	136.1
Sunshine Coast	14	8,348	7,737	8%	596.3	263.2
Thompson-Nicola	73	14,218	20,110	-29%	194.8	96.4
Total B.C.	1,394	783,340	722,781	8%	561.9	152.2

⁵ 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 2020, Call2Recycle has other facilities registered that may ship on an infrequent basis.

⁶ Accurate within a margin of +/- 3% based on a conversion rate from pounds to kilograms of 0.453592.

⁷ Population based on the **Municipal and sub-provincial areas population, 2011-2020** report of the [Government of British Columbia](#)

⁸ In [2011-2020 report](#) noted above, "Powel River" is now known as "Quathet" and "Skeena-Queen Charlotte" now known as "North Coast".

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 B.C. EHFs were introduced on rechargeable batteries in B.C. on January 1, 2019. EHFs are determined using a calculation that factors the cost to manage the collection and responsible recycling of each battery by specific type. Call2Recycle collected EHFs from members who reported sales between January 1 and December 31, 2020, for primary and rechargeable stand-alone batteries. The 2020 EHF schedule can be found by visiting: www.call2recycle.ca/fee-schedule/

Related to the pandemic, battery sales in 2020 have outpaced Call2Recycle's projections. With consumers spending more time at home and using more battery-powered devices, sales of single-use and rechargeable batteries have increased significantly. With increased battery purchasing and related environmental handling fees (EHF) remittance, Call2Recycle's program reserves increased over 2020. Call2Recycle reduced EHFs on some categories effective January 1, 2021. with the intention of drawing down reserves in future years while reflecting increased program efficiencies. Call2Recycle will continue to monitor revenues and make best efforts to address any anticipated increases.

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

9. Plan Performance

Performance Measures	2020 Results	Strategies for Improvement
Primary batteries collected	628,880 kg	<ul style="list-style-type: none"> Build on 2020 impact with ethnocultural communities, condo dwellers and under-35 B.C. residents to increase their awareness and responsible battery recycling activities. Leverage our consumer research to identify and target new audiences of underperforming and non-recyclers.
Rechargeable batteries collected	154,460 kg	
Total batteries collected	783,340 kg	See Recovery Rate
Total Number of Collection Facilities (Private and Public)	1,394	N/A

Performance Against EPR Plan Targets

Performance Measures	2020 Target	2020 Results	Strategies for Improvement
Recovery Rate	45%	32%	<ul style="list-style-type: none"> Increased investment in promotion and education to encourage B.C. residents to recycle used batteries. Collection methodology review to investigate alternate methods for collecting batteries to increase diversion.
Accessibility	95%	96%	<ul style="list-style-type: none"> Target exceeded.
Total Number of Public Collection Facilities	600 (minimum)	630	<ul style="list-style-type: none"> Call2Recycle's focus remains on optimizing efficiency in terms of the number of collection facilities, distribution across the province, accessibility to residents, collection events (if applicable) and collection performance — both by location and regional performance of collection facilities.
Consumer Awareness	87%	87%	<ul style="list-style-type: none"> Continue to mount successful public education and awareness campaigns.
Percentage of British Columbians who Recycle all their Consumer Batteries	51%	47%	<ul style="list-style-type: none"> 61 per cent of B.C. residents said they recycled some or all batteries while 47 per cent recycle all. Both numbers represent a three per cent growth over the previous year. Call2Recycle will continue to leverage our research into the battery recycling habits of B.C. residents to identify communities with the greatest opportunity to improve their battery recycling behaviours.
Recycling Efficiency Rate	Alkaline – 75% Lithium – 50% Ni-Cd – 75% Ni-MH – 75% Li-Ion- 60% SSLA – 70%	Alkaline – 84-98% Lithium – 56% Ni-Cd – 84% Ni-MH – 86% Li-Ion- 77-78% SSLA – 89-98%	<ul style="list-style-type: none"> Target exceeded

Appendix A – Board of Directors as of December 31, 2020

Call2Recycle Canada, Inc. is governed by a volunteer board of directors. In 2020, we welcomed six new people to the Call2Recycle board: Marcus Boolish, Annalise Czerny, Julie Dickson Olmstead, Jordane Ferron, Raman Johal and Tim Reuss. The new board members replace 2020 outgoing members Carl Smith (Call2Recycle Inc.), Jules Foisy Lapointe (Lowe's Companies Canada ULC), Maury McCausland (London Drugs Ltd.), and Katherine Larocque (Costco). The new board member additions increase representation from Western Canada and broader industry areas, including transportation and grocery.

Call2Recycle's Board of Directors is:

Marcus Boolish - Energizer Battery Manufacturing Inc.

Joe Borsellino - Chateau Manis Electronics Inc.

Norman Clubb (Chairperson) - Independent

Annalise Czerny - Metrolinx (Independent)

Peter Daley - Dollarama Inc.

Julie Dickson Olmstead - Save on Foods

Jordane Ferron - Lowe's Companies Canada ULC

Bernard Gervais - Familiprix Inc.

David Houston - Panasonic Canada Inc.

Raman Johal - London Drugs Ltd.

Douglas Jure - Douglas Jure & Associates (Independent)

Alan Moyer - Independent

Tim Reuss – Canadian Automobile Dealers Association (Independent)

Harriet Velazquez - Velazquez Consulting Inc. (Independent)

Appendix B – Call2Recycle B.C.

Members

As of December 31, 2020

3M Canada Company	Dollarama L.P.
625705 B.C. Ltd.	Dynabook Canada Inc.
Access Hearing Care	E.B. Horsman & Son Ltd.
Acer America Corporation	East Penn Canada (Power Battery Sales Ltd.)
Acklands Grainger Canada Inc.	ECHO Power Equipment (Canada)
Aimlite Lighting Products	Edma Marketing Ltd.
All Battery Ltd.	Edmonds Batteries Ltd.
Amazon Canada / Amazon.com.ca, Inc.	EECOL Electric ULC
Amplifon	Elgered Tv Sales & Services Ltd.
Apple Canada Inc.	Fastenal Canada, Ltd.
Bass Pro Shops Canada ULC	Federated Co-Operatives Limited
Batteries Included	FGL Sports Ltd.
Battery Canada	Furniture de Bureau Denis Inc.
Battery World Corporation	FuturPlus (Division of Cathelle Inc.)
B.C. Fasteners & Tools (2000) Ltd.	Gescan (Sonepar Canada)
BDI, a division of Bell Mobility Inc.	Giant Bicycle Canada Inc.
Beau Photo Supplies Inc.	Glaswegian Enterprises Inc.
Bed Bath and Beyond Canada L.P.	Google Canada Corporation
Best Buy Canada Ltd.	Grand & Toy Ltd.
BISSELL Canada Corporation	Graybar Canada Limited
Bose Corporation	Great Canadian Dollar Store
Buy-Low Foods LP	Gregg Distributors Limited Partnership
Cabela's L.L.C.	Grin Technologies
Canada Computers Inc. / Ordinateurs Canada	Groupe BBH Inc.
Canadian Energy and Power Corporation	Groupe BMR Inc.
Canadian Tire Corporation, Ltd.	Guillevin International Cie
Canadian Tire Petroleum	HearingLife Canada Ltd.
Canon Canada Inc.	Henry's Enterprises Inc.
Cardinal Health Canada Inc.	Hilti Canada Corporation
CellFurb Inc.	Hitfar Concepts Ltd.
Château Manis Electronics Inc.	Home Hardware Stores Limited
Connect Hearing Canada	HRS Global
Core-Mark International Inc.	Hudson's Bay Company
Corporate Express Canada Inc. (Staples Advantages TM)	Husqvarna AB
Costco Wholesale Canada Ltd	IKEA Supply AG
CTG Brands Inc.	Indigo Books and Music Inc.
Dell Canada Inc.	Inter Trade Canada Ltd.
Dollar Tree Stores Canada Inc.	Interstate All Battery Centre of Kelowna
	Interstate Batteries Inc.

J.P. Hearing Care Centre
Johnston Drug Wholesale Ltd.
Kerrisdale Cameras
Kimberley Building Supplies - Timbermart
KMS Tools and Equipment Ltd.
Kranked Bikes
Ledvance Ltd.
Lee Valley Tools Ltd
Lego Brand Retail, Inc.
Lenovo (Canada) Inc.
Les pieces d'auto Transit Inc.
Les Variétés P. Prud'homme Inc.
Loblaws Inc.
London Drugs Limited
Lordco Parts Ltd.
Lowe's Canada ULC
LTP Sports Group Inc.
Magnacharge Battery Corporation
Makita Canada Inc.
Mark's / L'Équipeur
Mastermind LP
McKesson Canada Corporation
Metalic Safety Supply Ltd.
Mica Sport Canada Inc.
Michaels Stores Inc.
Microsoft Corporation
Mills Office Productivity
Monk Office Supply Ltd.
Morgan's Battery Store
Mountain Equipment Co-op
MSA Safety Sales, LLC
Nedco West Division
Nest Labs, Inc.
NexGen Hearing Group
NII Northern International Inc.
NIS Northern Industrial Sales
Novexco Inc.
Onlybatteries.com
Orgill Inc.
Orka Division Rexel Canada Electrical Inc.
Peavey Industries Limited
Prime Deals International Ltd.
Princess Auto Ltd.
Proflash Techonologies Inc.
Riese & Muller
RONA Inc.
S.P.Richards Co. Canada, Inc.
Save on Food Limited Partnership
Scotts Canada Ltd.
SGB Enterprises Ltd. dba Dollar Smart
SharkNinja Operating LLC
Shimano
Shopper+Inc.
Shoppers Drug Mart Inc.
Simply Computer Inc.
Slegg Construction Materials
Snap-On Tools of Canada Ltd
Sobeys Capital Inc.
Sonos Inc.
Specialized Bicycle Components Canada
Standard Products Inc.
Stanley Black & Decker Canada
Staples Canada Inc.
Stihl Limited
Summit Tools
Newell Brands Canada (Prev. Sunbeam before Oct 1st, 2020)
Supreme Basics
Synnex Canada Ltd.
Telus Communications Company
Tenaquip Limited
The Home Depot of Canada, Inc.
The Source (Bell) Electronics Inc.
The Stevens Medical Company Limited
ToolTown Inc.
Toys R Us Canada, Ltd.
Trek Bicycle Canada ULC
UAP Inc.
UB.C. Bookstore
Uline Canada Corporation
uniPHARM Wholesale Drugs Ltd.
Veritas Technologies LLC
Veritiv Canada Inc.
Voltage Bikes Ltd. (Trading as Pedego Canada
Wallace and Carey Inc.
Walmart Canada
Wesco Distribution Canada
Westburne Electric

Western Institute for the Deaf and Hard of Hearing
Wisdom Electronics Inc.

Würth Canada Ltd.

Appendix C – Call2Recycle Public Collection Facilities in British Columbia

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Century Hardware Ltd	100 Mile House	Hilti (Canada)	Burnaby
Gold Trail Recycling LTD	100 Mile House	Home Depot #7047	Burnaby
Abbotsford Mission Recycling	Abbotsford	Kensington Return It	Burnaby
Abbotsford Tool Centre	Abbotsford	Kitchener Bottle Depot	Burnaby
Blackwood Building Centre	Abbotsford	London Drugs	Burnaby
Canadian Tire #434	Abbotsford	London Drugs	Burnaby
Communitas Supportive Care Society	Abbotsford	London Drugs	Burnaby
Edmonds Batteries Ltd.	Abbotsford	London Drugs	Burnaby
Home Depot #7141	Abbotsford	Metrotown Return-it	Burnaby
London Drugs	Abbotsford	Nester's Market	Burnaby
London Drugs	Abbotsford	Regional Recycling Burnaby	Burnaby
Lowe's #3322 Abbotsford	Abbotsford	RONA #61270 Burnaby	Burnaby
R & T Bottle Depot	Abbotsford	Staples Canada / Business Depot	Burnaby
Regional Recycling Abbotsford	Abbotsford	The Source	Burnaby
RONA #61220 Abbotsford	Abbotsford	Westcoast Tool Sales & Service Ltd	Burnaby
Staples Canada/Business Depot	Abbotsford	Cache Creek Library	Cache Creek
Aldergrove Return-it Depot	Aldergrove	Campbell River Waste Management Center	Campbell River
Village of Anmore	Anmore	Canadian Tire #437	Campbell River
Armstrong Bottle Depot	Armstrong	Home Depot #7221	Campbell River
Ashcroft Library	Ashcroft	Island Return-it - CR	Campbell River
M & G Anderson Builders Ltd	Ashcroft	London Drugs	Campbell River
Barriere Bottle Depot	Barriere	Staples Canada/Business Depot	Campbell River
Barriere Library	Barriere	The Source	Campbell River
District of Barriere	Barriere	Canadian Tire #492	Castlegar
TNRD Library System	Blue River	Castlegar Bottle Depot	Castlegar
Best Buy	Burnaby	City of Castlegar Fire Dept.	Castlegar
Canadian Tire #603	Burnaby	City of Castlegar Public Works	Castlegar
City of Burnaby	Burnaby	Pharmasave	Castlegar
City of Burnaby - Eco Depot	Burnaby	The Source	Castlegar
East Hastings Bottle Return-it Depot	Burnaby	West's Home Hardware	Castlegar
Edmonds Batteries Ltd.	Burnaby	Chase Public Library	Chase
H.P. Electronics	Burnaby	Pharmasave	Chemainus
		Canadian Tire #433	Chilliwack

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Chilliwack Bottle Depot	Chilliwack	Cranbrook Home Hardware	
Fortin's Home Hardware	Chilliwack	Building Centre	Cranbrook
Home Depot #7273	Chilliwack	Cranbrook Photo	Cranbrook
London Drugs	Chilliwack	Kootenay Communications	Cranbrook
Sardis Bottle Depot	Chilliwack	RDEK	Cranbrook
The Source	Chilliwack	Staples Canada/Business Depot	Cranbrook
Value Village	Chilliwack	The Source	Cranbrook
TNRD Clearwater Library	Clearwater	Home Hardware Bldg Centre	Creston
Clinton Library	Clinton	Lectric Avenue Electronics	Creston
Fisher Road Recycling	Cobble Hill	MAKE/DO	Creston
RONA #61040 Cobble Hill	Cobble Hill	Comox WMC	Cumberland
Pharmasave	Comox	Canadian Tire #661	Dawson Creek
Pharmasave	Comox	DC Campbell Recycling Center	Dawson Creek
Apple Store	Coquitlam	Peace River Regional District-Main	
Best Buy	Coquitlam	Office	Dawson Creek
Canadian Tire #608	Coquitlam	Corporation of Delta Municipal Hall	Delta
Coquitlam Recycling & Waste Centre	Coquitlam	Delta Firehall #1-Ladner	Delta
Coquitlam Return-it Depot	Coquitlam	Kennedy Senior Centre	Delta
Home Depot #7045	Coquitlam	Ladner Bottle Depot	Delta
Lance Bissett Ltd	Coquitlam	Ladner Leisure Centre	Delta
London Drugs	Coquitlam	London Drugs	Delta
Lougheed Return-It Depot	Coquitlam	London Drugs	Delta
Princess Auto	Coquitlam	Magnacharge Battery Corp	Delta
RONA #61260 Coquitlam	Coquitlam	McKee Senior's Rec Centre	Delta
RONA #61290 Coquitlam (Austin)	Coquitlam	North Delta Rec Centre	Delta
Staples Canada/Business Depot	Coquitlam	Pharmasave	Delta
Value Village	Coquitlam	RONA #12422	Delta
Best Buy Canada	Courtenay	South Delta Recreation Centre	Delta
Canadian Tire #350	Courtenay	Staples	Delta
Central Builders Supply Ltd	Courtenay	Sungod Recreation Centre	Delta
Courtenay Return-It Depot	Courtenay	Tsawwassen Return-it	Delta
Home Depot #7177	Courtenay	Vancouver Landfill	Delta
London Drugs	Courtenay	Winskill Aquatic & Fitness Centre	Delta
Staples Canada/Business Depot	Courtenay	Denman Island Recycling Depot	Denman Island
Value Village	Courtenay	Shearwater Marine	Denny Island
Canadian Tire #395	Cranbrook	All Battery Duncan	Duncan
Cranbrook Bottle Depot	Cranbrook	Bings Creek SWMC	Duncan
		Canadian Tire #466	Duncan

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Home Depot #7272	Duncan	Country Wide Printing/The Source	Houston
Island Return-it - Duncan	Duncan	Houston Bottle Depot	Houston
London Drugs	Duncan	Tower Communications	Houston
Staples Canada/Business Depot	Duncan	District of Hudson's Hope	Hudson's Hope
The Source	Duncan	Invermere Hardware & Bldg Supply Co Ltd.	Invermere
UltiMac Technologies Inc	Duncan	North Star Hardware #08999	Invermere
District of Elkford	Elkford	The Source	Invermere
Vallen	Elkford	Telus	Invermere
Enderby Return-It Recycling Depot	Enderby	Best Buy Canada	Kamloops
Island Return-it - Esquimalt	Esquimalt	Canadian Energy & Power	Kamloops
Canadian Tire #635	Fernie	Canadian Tire #355	Kamloops
Fernie Bottle Depot	Fernie	Home Depot #7144	Kamloops
The Source	Fernie	Interior Crafts	Kamloops
Pharmasave	Fort Langley	Kamloops Communications Inc.	Kamloops
District of Fort St. James	Fort St. James	London Drugs	Kamloops
Fort St. James Transfer Station	Fort St. James	Lorne Street Bottle Depot	Kamloops
Nak'azdli Recycling Depot	Fort St. James	Princess Auto	Kamloops
Fort St. John Home Hardware Building Ctr	Fort St. John	RONA #61310 Kamloops	Kamloops
Staples Canada/Business Depot	Fort St. John	RONA #61410 Kamloops	Kamloops
Vallen	Fort St. John	Staples Canada	Kamloops
Fraser Lake Bottle Depot	Fraser Lake	The Source	Kamloops
Gabriola Island Recycle Organization	Gabriola	The Source	Kamloops
Galiano Island Recycling Resort	Galiano	TNRD-Clearwater Eco-Depot	Kamloops
Gibsons Recycling Depot	Gibsons	Vallen	Kamloops
London Drugs	Gibsons	Value Village	Kamloops
Village of Gold River	Gold River	Walco Radio & Electronics Ltd.	Kamloops
Golden Home Building Centre	Golden	Home Hardware	Kaslo
RONA #61830 Golden	Golden	Battery Drs/ Kelowna Recycling	Kelowna
Telus	Golden	Canadian Tire #353	Kelowna
Alpine Bottle Depot	Grand Forks	Columbia Bottle Depot	Kelowna
Grand Forks Home Hardware	Grand Forks	Columbia Bottle Depot	Kelowna
Pharmasave	Grand Forks	Home Depot #7032	Kelowna
The Source	Grand Forks	Interstate All Battery Center	Kelowna
TNRD-Heffley Creek Eco-Depot	Heffley Creek	London Drugs	Kelowna
Pacific Mattress Recycling Inc.	Hope	Mountain Equipment Co-op	Kelowna
Pharmasave	Hope	Okanagan College	Kelowna
		Pharmasave	Kelowna

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Staples	Kelowna	GRIPS	Madeira Park
The Source	Kelowna	Canadian Tire #481	Maple Ridge
UB.C.-HSE	Kelowna	London Drugs	Maple Ridge
Kelowna – Tutt St. – Clinic #390	Kelowna	Maple Ridge Bottle Depot	Maple Ridge
Kitimat Recycling Depot	Kitimat	Ridge Meadows Recycling	Maple Ridge
Junction Bottle Depot	Ladysmith	RONA #61190 Maple Ridge	Maple Ridge
Peerless Road Recycling	Ladysmith	Staples Canada	Maple Ridge
Pharmasave	Ladysmith	North Coast Supply Company Ltd.	Masset
Lake Country Home Hardware Building Centre	Lake Country	Mayne Island Recycling Society	Mayne Island
Oyama Services	Lake Country	McBride Transfer Station	McBride
Winfield Return it Center	Lake Country	Merritt Home Hardware	Merritt
Meade Creek Recycle Drop Off	Lake Cowichan	Pharmasave	Merritt
Ace Hardware	Langley	The Source	Merritt
Canadian Tire #426	Langley	TNRD Library System Merritt Brand	Merritt
City of Langley	Langley	Pharmasave	Mill Bay
Edmonds Batteries Ltd.	Langley	London Drugs	Mission
Home Depot #7041	Langley	RONA #08470 Fraser Valley	Mission
Interstate Batteries of British Columbia	Langley	Staples Canada/Business Depot	Mission
Langley Bottle Depot	Langley	Value Village	Mission
London Drugs	Langley	Village of Montrose	Montrose
Metro Mobile Radio Sales Inc.	Langley	Home Depot #7040	Nanaimo
Mountain Equipment Co-Op	Langley	Island Cellular Comm. Ltd.	Nanaimo
Pharmasave National	Langley	London Drugs	Nanaimo
Princess Auto	Langley	London Drugs	Nanaimo
Real Canadian Superstore	Langley	Lowe's #3323 Nanaimo	Nanaimo
Salvation Army	Langley	Pacific Gardens	Nanaimo
Staples Canada/Business Depot	Langley	Pharmasave	Nanaimo
Value Village	Langley	Regional Recycling Nanaimo	Nanaimo
Walnut Grove Bottle Depot	Langley	RONA #61030 Nanaimo	Nanaimo
West Coast Office Supplies	Langley	Staples Canada/Business Depot	Nanaimo
Willowbrook Recycling Inc.	Langley	Staples Canada/Business Depot	Nanaimo
Windsor Plywood	Langley	Value Village	Nanaimo
TNRD Library System	Logan Lake	Nelson Home Hardware Centre	Nelson
TNRD-Louis Creek Eco-Depot	Louis Creek	Nelson Leafs Bottle Depot	Nelson
Venture Bottle Depot	Lumby	Pharmasave	Nelson
Sherlock Loading & Millwork	Mackenzie	S.H.A.R.E. Nelson	Nelson
		South Kootenay Electronics Limited	Nelson
		Starlight Tool Services Ltd.	Nelson

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
The Source	Nelson	The Source	Oliver
District of New Hazelton	New Hazelton	Mills Office Productivity	Osoyoos
Hazelton Bottle Depot	New Hazelton	Osoyoos Bottle Depot	Osoyoos
London Drugs	New Westminster	Pharmasave	Osoyoos
Lowe's #3056 Queensborough	New Westminster	Canadian Tire #490	Parksville
QB Return-It	New Westminster	Parksville Bottle & Recycling Depot Ltd.	Parksville
Sapperton Return-It Depot	New Westminster	Parksville Home Hardware	Parksville
The Source	New Westminster	Parkswest Business Products	Parksville
Value Village	New Westminster	Pharmasave	Parksville
B.C. Communications Inc.	North Vancouver	Pemberton Recycling Centre	Pemberton
Canadian Tire #601	North Vancouver	RONA #08522 Pemberton Valley	Pemberton
Connect Hearing	North Vancouver	Pender Island Recycling	Pender Island
London Drugs	North Vancouver	Home Hardware	Penticton
Mountain Equipment Co-op	North Vancouver	J & C Bottle Depot	Penticton
North Shore Bottle Depot	North Vancouver	London Drugs	Penticton
North Van Recycling LTD	North Vancouver	Nedco	Penticton
North Vancouver – Lonsdale – Clinic # 391	North Vancouver	Regional District of Okanagan-Similkameen	Penticton
Pearson's Home Hardware	North Vancouver	RONA #61490 Penticton	Penticton
RONA #08140 North Vancouver	North Vancouver	Staples Canada/Business Depot	Penticton
RONA #61740 North Vancouver	North Vancouver	The Source	Penticton
The Source	North Vancouver	Pitt Meadows Recycling	Pitt Meadows
Waste Control Svcs (WCS)	North Vancouver	Alberni-Clayoquot Regional District	Port Alberni
		Alberni-Clayoquot Regional District	Port Alberni
		Alberni-Clayoquot Regional District	Port Alberni
		Canadian Tire #488	Port Alberni
		Catalyst Paper Corp - Division	Port Alberni
		Port Alberni	Port Alberni
		City of Port Alberni	Port Alberni
		Staples Canada/Business Depot	Port Alberni
		Canadian Tire #609	Port Coquitlam
		Happy Stans Recycling Ser Ltd	Port Coquitlam
		Home Depot #7145	Port Coquitlam
		Pharmasave	Port Coquitlam
		PoCo Return-It Depot	Port Coquitlam
		Triport Recycling	Port Hardy
		Regional District of Mount Waddington	Port McNeill

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Canadian Tire #480	Powell River	City of Richmond	Richmond
RONA #02791 Powell River	Powell River	Home Depot #7043	Richmond
Staples Canada/Business Depot	Powell River	Ironwood Bottle Depot	Richmond
Sunset Coast Bottle Depot	Powell River	London Drugs	Richmond
The Source	Powell River	London Drugs	Richmond
BK Two Way Radio Ltd.	Prince George	Ok Bottle Depot	Richmond
Canadian Tire #360	Prince George	Pharmasave	Richmond
Hart Home Hardware	Prince George	Regional Recycling Richmond	Richmond
Hart Return It Depot	Prince George	RONA #08040 Richmond	Richmond
Home Depot #7171	Prince George	Staples	Richmond
Home Hardware Central Builder's Supply	Prince George	Staples Canada/Business Depot	Richmond
Interstate Batteries of Eastern British Columbia	Prince George	The Source	Richmond
London Drugs	Prince George	Value Village	Richmond
PG Recycling Return-it	Prince George	Riondel Community Library	Riondel
Princess Auto	Prince George	Riondel Fire Department	Riondel
Regional District of Fraser - Ft. George	Prince George	Rossland Public Library	Rossland
Salvation Army	Prince George	Home Depot #7055	Saanich
Staples Canada/Business Depot	Prince George	Central Saanich Home hardware	Saanichton
The Source	Prince George	Canadian Tire #482	Salmon Arm
Vallen	Prince George	Okanagan College - Salmon Arm	Salmon Arm
NCRD	Prince Rupert	RONA #06175 Salmon Arm	Salmon Arm
Save-On-Foods	Princeton	Salmon Arm Landfill	Salmon Arm
TNRD-South Thompson Eco-Depot	Pritchard	Staples Canada	Salmon Arm
Dolly's Home Hardware	Qualicum Beach	The Source	Salmon Arm
Pharmasave	Qualicum Beach	Vella Radio	Salmon Arm
Andre's Electronics	Quesnel	Salt Spring Island Recycling	Salt Spring Island
Canadian Tire #487	Quesnel	Staples Canada/Business Depot	Sardis
Cariboo Metal Recycling	Quesnel	Savona Library	Savona
RONA #61320 Quesnel	Quesnel	Scotch Creek Transfer Station	Scotch Creek
Staples Canada/Business Depot	Quesnel	Canadian Tire #636	Sechelt
ListenUp! Canada	Revelstoke	Connected Electronics	Sechelt
Pharmasave	Revelstoke	RONA #05818 Sechelt	Sechelt
Revelstoke Bottle Depot	Revelstoke	Salish Soils	Sechelt
Revelstoke Builders Supply	Revelstoke	Sunshine Coast Regional District (SL)	Sechelt
The Source	Revelstoke	the Source	Sechelt
Canadian Tire #610	Richmond	Sicamous Landfill	Sicamous

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Home Hardware	Sidney	London Drugs	Surrey
Sidney Return-it	Sidney	Newton Bottle Depot	Surrey
Slegg Construction Materials	Sidney	North Surrey Recycling & Waste Cent	Surrey
Silverton Building Supply	Silverton	Panorama Return-it Depot	Surrey
Bulkley Valley Bottle Depot	Smithers	Pharmasave	Surrey
Glacier View Satellite Ltd.	Smithers	Phil's Batteries & More	Surrey
Smithers Home Hardware	Smithers	Quantum Lifecycle Partners LP	Surrey
A&P Disposal and Recycling	Sooke	RONA #61240 Surrey (South Surrey)	Surrey
Sooke Home Hardware	Sooke	RONA #61720 Surrey (Fleetwood)	Surrey
The Source	Sooke	Scott Road Bottle Depot	Surrey
Sparwood Communications	Sparwood	Semiahmoo Bottle Depot	Surrey
Canadian Tire #483	Squamish	Staples	Surrey
Home Depot #7053	Squamish	Staples Canada/Business Depot	Surrey
London Drugs	Squamish	Surrey Vapes	Surrey
Nesters Market	Squamish	The Source	Surrey
Save-On-Foods	Squamish	Vallen	Surrey
Triton Automotive & Industrial	Squamish	White Rock Return-It Depot	Surrey
Pharmasave	Summerland	Value Village	Surrey
Summerland Bottle Depot	Summerland	Skimikin Transfer Station	Tappen
Summerland Home Hardware	Summerland	Canadian Tire #486	Terrace
The Source	Summerland	City of Terrace	Terrace
Best Buy Canada	Surrey	City Of Terrace - City Hall	Terrace
Canadian Tire #489	Surrey	Coast Mountain Wireless Comm.	Terrace
Canadian Tire #622	Surrey	Do Your Part Recycling	Terrace
Cloverdale Bottle Depot	Surrey	Regional District of Kitimat-Stikine	Terrace
Cloverdale Pharmasave	Surrey	Staples Canada/Business Depot	Terrace
Delta Tool Repair Ltd.	Surrey	The Source	Terrace
Edmonds Batteries Ltd.	Surrey	Tofino Consumers Co-operative-Hardware	Tofino
Guildford Bottle Depot	Surrey	BV Communications	Trail
Home Depot #7044	Surrey	Canadian Tire #665	Trail
Home Depot #7046	Surrey	Regional District of Kootenay Boundary	Trail
Home Depot #7122	Surrey	The Source	Trail
Kal Tire	Surrey	Trail Bottle Depot	Trail
Kwantlen Student Association	Surrey	Vallen	Trail
London Drugs	Surrey	RONA #08880 Tsawwassen	Tsawwassen
London Drugs	Surrey		
London Drugs	Surrey		
London Drugs	Surrey		

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Staples	Tsawwassen	London Drugs	Vancouver
Windsor Plywood	Ucluelet	London Drugs	Vancouver
Home Hardware	Valemount	Lowe's #3704 Grandview	Vancouver
Valemount Transfer Station	Valemount	Magnet Home Hardware	Vancouver
Alma Mater Society of UB.C.	Vancouver	Mills Basics	Vancouver
Apple Store	Vancouver	Morgans Battery Store	Vancouver
Apple Store	Vancouver	Mountain Equipment Co-Op	Vancouver
Bentall Green Oak	Vancouver	Old Barn Community Centre	Vancouver
Best Buy	Vancouver	Pharmasave	Vancouver
Best Buy	Vancouver	Ray-Cam Co-operative Centre	Vancouver
Blight's Home Hardware	Vancouver	Recycling Alternative	Vancouver
Canadian Tire #389	Vancouver	Regional Recycling Vancouver	Vancouver
Canadian Tire #605	Vancouver	Save On Foods	Vancouver
Davie Village Home Hardware	Vancouver	South Van Bottle Depot	Vancouver
DeWalt Factory Service (Canada)	Vancouver	Staples Canada / Business Depot	Vancouver
East Van Bottle Depot	Vancouver	Staples Canada/Business Depot	Vancouver
Gandy's Home Hardware	Vancouver	Staples Canada/Business Depot	Vancouver
Go Wireless Inc	Vancouver	Staples Canada/Business Depot	Vancouver
Hewer Home Hardware	Vancouver	The Source	Vancouver
Home Depot #7042	Vancouver	UB.C. - Henry Angus Bldg	Vancouver
Home Depot #7259	Vancouver	UB.C. Parent	Vancouver
Jewish Community Centre	Vancouver	UB.C.-Mechanical Engineering	Vancouver
Kerrisdale Cameras	Vancouver	University Neighborhoods	
Killarney Community Centre	Vancouver	Association	Vancouver
Kitsilano War Memorial		Value Village	Vancouver
Community Centre	Vancouver	Vancouver Central Bottle	Vancouver
Langara Family YMCA	Vancouver	Vancouver West Bottle	Vancouver
London Drugs	Vancouver	Windsor Plywood	Vancouver
London Drugs	Vancouver	Taylor Bros. Home Hardware	Vanderhoof
London Drugs	Vancouver	Best Buy Canada	Vernon
London Drugs	Vancouver	Hearing Life Canada	Vernon
London Drugs	Vancouver	Home Depot #7084	Vernon
London Drugs	Vancouver	Interior Freight & Bottle	Vernon
London Drugs	Vancouver	London Drugs	Vernon
London Drugs	Vancouver	Pharmasave	Vernon
London Drugs	Vancouver	RONA #61300 Vernon	Vernon
London Drugs	Vancouver	Staples Canada/Business Depot	Vernon
London Drugs	Vancouver	Value Village	Vernon

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
VDACL	Vernon	Radioworks	Victoria
Village Green Centre	Vernon	Ross Bay Home Hardware	Victoria
Adanac Recovery/The Bottle Depot	Victoria	Saanich Commonwealth Place	Victoria
All Battery Ltd.	Victoria	St. Vincent De Paul	Victoria
Alpine Recycling	Victoria	Staples Canada/Business Depot	Victoria
Bay Street Castle Building Centre	Victoria	Staples Canada/Business Depot	Victoria
Best Buy Canada	Victoria	The Glow Store Inc.	Victoria
Bottle Depot	Victoria	The Source	Victoria
BSL Business System Lustre	Victoria	The Source	Victoria
Camosun	Victoria	The Source	Victoria
Canada Scooters	Victoria	Value Village	Victoria
Canadian Tire #365	Victoria	Boucherie Bottle Depot	West Kelowna
Canadian Tire #366	Victoria	Home Hardware	West Kelowna
Canadian Tire #368	Victoria	Planet Earth Recycling Ltd	West Kelowna
Canadian Tire #369	Victoria	Home Depot #7035	West Vancouver
Capital Regional District	Victoria	London Drugs	West Vancouver
Capitol Iron	Victoria	Simpson Home Hardware	West Vancouver
City of Victoria - Crystal Pool	Victoria	Staples	West Vancouver
District of Saanich Annex Building	Victoria	Home Depot #7252	Westbank
Ellice Recycle Ltd	Victoria	London Drugs	Westbank
Gordon Head Recreation Centre	Victoria	Function Junction SW Depot	Whistler
Greater Victoria Public Library	Victoria	Regional Recycling Whistler	Whistler
Greater Victoria Public Library	Victoria	Techshop Computers	White Rock
Greater Victoria Public Library	Victoria	Canadian Tire #911	Williams Lake
Home Depot #7074	Victoria	Cariboo Regional District	Williams Lake
Island Batteries Inc.	Victoria	Cariboo Regional District (Office)	Williams Lake
London Drugs	Victoria	Central Cariboo Transfer Station	Williams Lake
London Drugs	Victoria	CP Electronics/Thomas Comm.	Williams Lake
London Drugs	Victoria	RONA #61340 Williams Lake	Williams Lake
London Drugs	Victoria	Staples Canada/Business Depot	Williams Lake
Lowe's #3330 Victoria	Victoria	Slocan Valley Home Hardware	Winlaw
Lowe's #3702 Langford	Victoria	Bella Coola Recycling Depot	Bella Coola
Monk Office	Victoria	Best Buy	Burnaby
Oak Bay Home Hardware	Victoria	Lillooet Landfill	Lillooet
Pharmasave	Victoria	Anarchist Mountain Fire	
Pharmasave	Victoria	Department	Osoyoos
Pharmasave	Victoria	Skeetchestn Indian Band	Savona
Pharmasave	Victoria	Pharmasave	Surrey

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Creekside Community Recreation Centre	Vancouver	ListenUP! Canada	North Vancouver
Fastenal	Vancouver		North Vancouver
Fastenal	Victoria	uBreakiFix	Vancouver
Value Village	Abbotsford	ListenUp! Canada	Penticton
Shepherd's Home Hardware	Armstrong	Ace Hardware	Port Coquitlam
Armour Mountain Office Services	Barriere	Save-On-Foods	Port Hardy
Thorsen Creek Waste And Recycling Depot	Bella Coola	Save-On-Foods	Powell River
Collingwood Bottle Exchange	Burnaby	HearingLife	Prince George
West-Can Home Hardware	Burnaby	Lheidli T'enneh First Nation	Prince George
Chetwynd Recycling & Bottle Depot	Chetwynd	Value Village	Prince George
uBreakiFix	Coquitlam	Save-on Foods	Prince Rupert
Value Village	Coquitlam	Save-On-Foods	Revelstoke
Value Village	Coquitlam	Best Buy	Richmond
Telus	Creston	uBreakiFix	Richmond
Belsum Auto Recyclers	Dawson Creek	Saturna Recycling	Saturna Island
Save-On-Foods	Fernie	Telus	Sernie
Telus	Fernie	Save-On-Foods	Sparwood
Ed's Building Supplies Ltd	Fort Nelson	uBreakiFix	Surrey
Save-on Foods	Fort Nelson	Terrace Return It Centre	Terrace
ListenUp! Canada	Kamloops	Henry's	Vancouver
Save-on Foods	Kamloops	Salvation Army	Vancouver
TNRD-Aspen Grove Transfer Station	Kamloops	uBreakiFix	Vancouver
Best Buy	Kelowna	Value Village	Vancouver
ListenUp! Canada	Kelowna	Monk Office	Victoria
uBreakiFix	Kelowna	Value Village	Westbank
Value Village	Kelowna	Save-on Foods	Winfield
Save-on Foods	Kimberley	ListenUP! Canada	Abbotsford
Telus	Kimberley	ListenUP! Canada	Chilliwack
ACE #70036 Lake Country	Lake Country	Cranbrook Transfer Station	Cranbrook
Value Village	Maple Ridge	Kimberly Transfer Station	Kimberly
McMynn's Ace Building Centre	Midway	Kwantlen Student Association	Langley
Mt. Currie Transfer Station	Mt. Currie	ListenUP! Canada	Nanaimo
Save-On-Foods	Nakusp	Gold Bridge Transfer Station	Pemberton
Regional Recycling Nanaimo	Nanaimo	Town Centre Recycling Depot	Powell River
Save-on Foods	Nanaimo	Quinn Street Recycling Depot	Prince George
uBreakiFix	Nanaimo	Vanway Transfer Station & Recycling Depot	Prince George
		Kwantlen Student Association	Richmond

Name of Public Collection Facility	Location	Name of Public Collection Facility	Location
Kwantlen Student Association	Surrey	ListenUP! Canada	White Rock
Tahsis Recreation Centre	Tahsis		
ListenUP! Canada	Victoria		

Appendix D – Call2Recycle Private Collection Facilities in British Columbia

Location	No. Facilities
100 Mile House	1
Abbotsford	15
Agassiz	4
Burnaby	53
Burns Lake	1
Campbell River	10
Cassidy	1
Castlegar	5
Chemainus	1
Chetwynd	1
Chilliwack	5
Clearwater	2
Comox	3
Coquitlam	18
Courtenay	4
Cranbrook	6
Creston	2
Dawson Creek	3
Delta	27
Duncan	5
Elkford	1
Enderby	3
Esquimalt	1
Fernie	2
Fort St. John	1
Gibsons	1
Golden	3
Grand Forks	3
Hedley	1
Honeymoon Bay	1

Location	No. Facilities
Hope	1
Invermere	2
Kamloops	29
Kaslo	1
Kelowna	18
Kimberley	2
Kitimat	1
Lake Country	1
Langford	1
Langley	14
Lazo	1
Logan Lake	1
Mackenzie	1
Maple Ridge	11
Masset	1
Mcbride	1
McLeese Lake	1
Merritt	4
Mission	2
Nakusp	1
Nanaimo	15
Nelson	10
New Denver	1
New Hazelton	1
New Westminster	9
North Saanich	1
North Vancouver	22
Oliver	1
Penticton	10
Pitt Meadows	2

Location	No. Facilities
Port Alberni	5
Port Coquitlam	9
Port Hardy	1
Port Moody	2
Powell River	5
Prince George	15
Radium Hot Springs	1
Revelstoke	3
Richmond	36
Rosedale	1
Saanich	1
Saanichton	6
Salmon Arm	11
Sechelt	4
Sicamous	2
Smithers	3
Sooke	2
Sparwood	2

Location	No. Facilities
Squamish	5
Stewart	1
Summerland	2
Surrey	53
Telkwa	1
Terrace	5
Trail	2
Tumbler Ridge	1
Ucluelet	1
Valemount	1
Vancouver	113
Vanderhoof	2
Vernon	5
Victoria	103
West Kelowna	2
West Vancouver	4
Whistler	2
White Rock	1
Williams Lake	1

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

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BDO Canada LLP
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 Brandon MB R7A 4E6 Canada

INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of Call2Recycle Canada, Inc. on selected non-financial information included in the Call2Recycle Canada, Inc. 2020 Annual Report

We have been engaged by the management of Call2Recycle Canada, Inc. ("C2R" or "Agency") to undertake a reasonable assurance engagement of the following disclosures within the Agency's Annual Report for the year ended December 31, 2020 (together the "Subject Matter"), in accordance with the evaluation criteria as listed in Attachment 1:

- Section 4 Collection system and Facilities - the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of BC Regulation 449/2004 (the Recycling Regulation);
- Section 6 Pollution Prevention Hierarchy and Product/Component Management - the Agency's description of how recovered product was managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation;
- Section 7 Product Sold and Collected and Recovery Rate - the Agency's description of total amounts of product sold and collected and recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation and;
- Section 9 Plan Performance - the Agency's description of performance for the year in relation to approved targets under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

Management's Responsibility

Management is responsible for the preparation of the Subject Matter in accordance with the evaluation criteria as listed in Attachment 1. Management is responsible for such internal control as management determines is necessary to enable the preparation of the Subject Matter such that it is free from material misstatement. Management is also responsible for preparation of suitable evaluation criteria in accordance with the Assurance Requirements as specified under section 8(2)(h) of the Recycling Regulation.

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

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3000 (CSAE 3000), *Attestation Engagements other than Audits or Reviews of Historical Financial Information*, published by the Chartered Professional Accountants of Canada (CPA Canada). This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Subject Matter is prepared, in all material respects, in accordance with the evaluation criteria presented in Attachment 1.



INDEPENDENT REASONABLE ASSURANCE REPORT (con't)

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

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

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

Independence and Quality Control

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

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



INDEPENDENT REASONABLE ASSURANCE REPORT (con't)

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Subject Matter and the methods used for determining and calculating such information. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments. Furthermore, the nature and methods used to determine such information, as well as the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of the evaluation criteria.

Opinion

In our opinion, the Subject Matter within the Agency's Annual Report for the year ended December 31, 2020 is prepared in accordance with the evaluation criteria presented in Attachment 1, in all material respects:

- the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation;
- the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- the total amounts of the producer's product collected and, if applicable, the producer's recycling efficiency rate in accordance with Section 8(2)(e); and,
- the performance for the year in relation to approved targets under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation.

Restriction on Use of our Report

Our report has been prepared solely for the purposes of the Stewardship Agency's compliance with the reporting requirements relating to Sections 8(2)(b), (d), (e) & (g) of the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to C2R, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

BDO Canada LLP

Chartered Professional Accountants

Brandon, MB
June 23, 2021

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 #)
2020 Active Collection Sites by Sector - 1,394 sites	Collection system and Facilities on Page 11.
Decrease in the number of sites in 2020 - total of 180 sites or 11% less than prior year.	Collection System and Facilities on Pages 11.
Call2Recycle Collection Sites by Region Table	Page 17
Call2Recycle Collection Facilities in British Columbia	Pages 24-34

Evaluation Criteria

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

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

The definition of collection facilities is based on:

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

- The location of the collection sites is based on:
 - a. Maximizing consumer convenience (frequency of trips) and accordingly Call2Recycle collection is from the following sectors Business Services; Environmental Services; Government (Provincial, Federal, and Municipal); Manufacturing; and Retail. The intent of public collection sites is maximizing consumer convenience where the greatest number of sites are retail sites.
 - b. Change in the number of active collection facilities is based the number of active sites as defined above and as compared to prior year.
 - c. Registration of collection sites: Call2Recycle does not require sites to complete a registration form. By contacting Call2Recycle to register for the program, the steward then explains the terms and conditions of the sites registration.
 - d. Location of physical sites based on physical location within the BC Regional District Municipal boundaries as sorted by postal codes.
- Reporting Period: January 1, 2020 to December 31, 2020

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

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference (Page #/Table #)
Acknowledgements of the Pollution Prevention Hierarchy	Pages 12-14
Product management process employed	Page 13
Processor Efficiency Rates by Battery Type and Processor	Page 14 - Recycling Efficiency Rates by Chemistry table

Evaluation Criteria

The following evaluation criteria were applied to the assessment of the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation.

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

- Acknowledgment of the hierarchy is compared to the hierarchy itself.
- Compared the process employed by Call2Recycle as stated in the annual report to the original collection and recycling plan and the actual activities conducted during the reporting period.
- Call2Recycle received a R2 certification from SAI Global certifying the organization's management of the collections, and the distribution to downstream processors, for the recycling of batteries and cell phones, having an expiration date of December 20, 2023.
- Reporting Period: January 1, 2020 to December 31, 2020.

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 14 - Recycling Efficiency Rates by Chemistry table
Batteries Sold and Product Recovered in 2020. Batteries sold in BC - 2,477,619 kg, Primary batteries collect 628,880 kg, Rechargeable batteries collected - 154,460 kg, Total batteries collected 783,340 kg. Batteries collected stratified by Region	Pages 5 & 15-17

Evaluation Criteria

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

- Call2Recycle collected the environmental handling fee for recyclable and primary batteries from members. Members report their sales of recyclable and primary batteries sold in BC on a monthly basis. The batteries sold in BC reported in the annual report were compared to the amounts 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, 2020 to December 31, 2020.

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

Specific Disclosures in the annual stewardship report for which evaluation criteria were developed			
Performance Measure	Plan Target	2020 Result	Reference
Batteries sold in BC	N/A	2,477,619 kg	Pages 5 and 18 - Plan Performance Table
Primary batteries collected	N/A	628,880 kg	
Rechargeable batteries collected	N/A	154,460 kg	
Total batteries collected	N/A	783,340 kg	
Recovery Rate	45%	32%	See page 19 - Plan performance table
Accessibility	95%	96%	
Consumer Awareness	87%	87%	
Percentage of British Columbians who recycle all their consumer batteries	51%	47%	
Recycling Efficiency Rates: Alkaline, Carbon Zinc, Zinc Air Lithium Small Sealed lead Acid Ni-Cd Ni-Mh Li-ion	75% 50% 70% 75% 75% 60%	84%-98% 56% 89%-98% 84% 86% 77%-78%	Pages 14 & 19 - Recycling Efficiency Rates by Chemistry and Plan Performance
Active collection sites	N/A	1,394	Page 11 - Collection System and Facilities
Public collection sites	600	630	Page 19 - Plan Performance

Evaluation Criteria

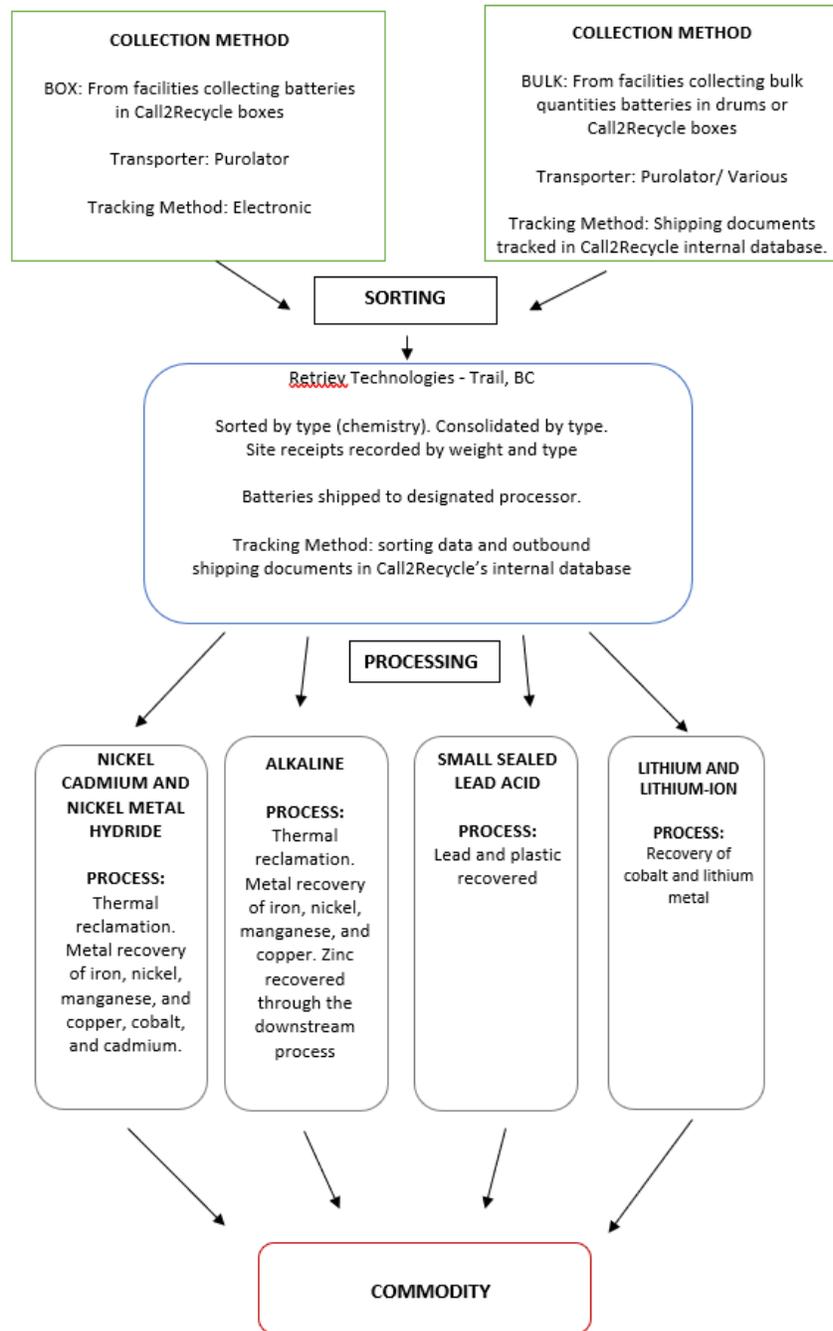
The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved EPR plan under Section 8(2)(b),(d) and (e) in accordance with Section 8(2)(g) of the Recycling Regulation in the approved EPR plan.

- For the year ending December 31, 2020, Call2Recycle did not establish specific performance criteria in their EPR plan in relation to Sections 8(2)(b) and (d) of the Recycling Regulation.
- The following targets are in relation to Section 8(2)(e) of the Recycling Regulation that have been identified and reported on by management in the annual report: recycling efficiency rate, accessibility, consumer awareness, percentage of British Columbians who recycle all their consumer batteries. These targets are a representation of what was

published in their approved EPR plan titled “British Columbia Extended Producer Responsibility Plan for Consumer Batteries” approved on December 12, 2018. We have reviewed the December 12, 2018 report to confirm the statements being made in the annual report are consistent with that report. In 2020, Call2Recycle did not have plan targets for batteries sold in BC, primary batteries collected, and rechargeable batteries collected within the EPR plan.

- Recycling efficiency rates are representations from the third party processors that were corroborated directly with those processors.
- Reporting Period: January 1, 2020 to December 31, 2020.

Appendix F - Recycling Process – Downstream Flow Chart



Appendix G – Audited Financial Statement

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Call2Recycle Canada, Inc.
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For the Year Ended December 31, 2020

Call2Recycle Canada, Inc.
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BDO Canada LLP
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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, 2020, 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, 2020, 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 10, 2021

Call2Recycle Canada, Inc.
Statement of Financial Position

December 31	2020	2019
Assets		
Cash (Notes 2,3)	\$ 3,008,708	\$ 2,294,167
Accounts receivable	7,233,348	5,690,842
Marketable securities (Note 4)	24,792,412	19,683,857
Other assets	414,563	534,585
	\$ 35,449,031	\$ 28,203,451
Liabilities and Net Assets		
Accounts payable and accrued expenses (Notes 5,8)	\$ 5,264,492	\$ 1,805,991
Unrestricted Net Assets		
Undesignated	9,912,053	8,692,573
Board Designated (Note 6)	20,272,486	17,704,887
	30,184,539	26,397,460
	\$ 35,449,031	\$ 28,203,451

Call2Recycle Canada, Inc.
Statement of Changes in Net Assets

For the year ended December 31	Undesignated	Board Designated	2020 Total	2019 Total
Balance, beginning of the year	\$ 8,692,573	\$17,704,887	\$26,397,460	\$ 22,347,624
Excess of revenues over expenses	1,219,480	2,567,599	3,787,079	4,049,836
Balance, end of the year	\$ 9,912,053	\$20,272,486	\$30,184,539	\$ 26,397,460

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	2020	2019
Revenues		
Steward fees	\$ 24,925,062	\$ 18,507,312
Investment income	1,348,526	1,107,363
Other	51,202	170,381
	<u>26,324,790</u>	<u>19,785,056</u>
Expenses		
Material management and processing	16,085,321	11,096,684
Public education and awareness	2,089,929	1,758,872
Other (salary, professional, administrative)	4,362,461	2,879,664
	<u>22,537,711</u>	<u>15,735,220</u>
Excess of revenues over expenses	<u>\$ 3,787,079</u>	<u>\$ 4,049,836</u>

Call2Recycle Canada, Inc.
Statement of Cash Flows

For the year ended December 31	2020	2019
Cash flows from operating activities:		
Excess of revenues over expenses	\$ 3,787,079	\$ 4,049,836
Items not affecting cash:		
Net realized and unrealized gain on investments	<u>(1,010,936)</u>	<u>(824,371)</u>
	2,776,143	3,225,465
Changes in non-cash working capital:		
Accounts receivable	(1,542,506)	24,555
Accounts payable and accrued liabilities	3,458,501	(585,376)
Other assets	<u>120,022</u>	<u>(374,371)</u>
	4,812,160	2,290,273
Cash flows from investing activities:		
Marketable securities	<u>(4,097,619)</u>	<u>(1,102,404)</u>
Net increase in cash	714,541	1,187,869
Cash, beginning of the year	<u>2,294,167</u>	<u>1,106,298</u>
Cash, end of the year	<u>\$ 3,008,708</u>	<u>\$ 2,294,167</u>

Call2Recycle Canada, Inc. Notes to Financial Statements

December 31, 2020

1. Significant Accounting Policies

Nature and Purpose of Organization	<p>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.</p> <p>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.</p> <p>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.</p> <p>The Organization is exempt from income tax under Section 149(1) of the Income Tax Act (Canada).</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>
Revenue Recognition	<p>The Organization follows the deferral method of accounting for revenues.</p> <p>Unrestricted revenues are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted revenues are recognized as revenue in the year in which the related expenses are incurred.</p> <p>Steward fees are received from legally obligated stewards in 5 regulated provinces (QC, ONT, BC, MB, and PEI), 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.</p> <p>The costs of the corresponding collection and recycling for some of these batteries may occur in future years, and those associated costs are reported as expenses of the Organization in the year that they are incurred. Call2Recycle Canada, Inc. is committed to the collection and recycling of these batteries.</p>

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2020

1. Significant Accounting Policies (continued)

Revenue Recognition - Continued	<p>Unrestricted net investment income is recognized as revenue when earned.</p> <p>Unrestricted revenues from the sales of recycled materials are recognized in income when the recovered materials are sold and the amount to be recovered can be estimated and collection is reasonable assured.</p>
Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition.</p> <p>In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value.</p> <p>Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.</p>
Use of Estimates	<p>The preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. 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 uncollectable. There is no allowance for doubtful accounts at December 31, 2020 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, 2020

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, 2020, 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:

	2020	2019
At fair value:		
Cash held for long-term investment	\$ 4,081,830	\$ 3,164,470
Equity investments	6,530,139	4,518,109
Bonds	12,172,475	10,208,273
Real estate	1,100,569	937,260
Hedge fund investments	724,086	855,745
Precious metals and commodities	183,313	-
	\$24,792,412	\$ 19,683,857

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2020

5. Government Remittances

Included in accounts payable and accrued liabilities are government remittances payable of \$809,531 (2019 - \$505,813).

6. Board Designated Net Assets

The Organization's governing board has designated \$20,272,486 (2019 - \$17,704,887) as of December 31, 2020 for future use in the regulated provinces of Quebec, Ontario, British Columbia, Manitoba and Prince Edward Island. The designated balances by regulated province are as follows:

Quebec	\$12,809,421
Ontario	(934,465)
British Columbia	6,027,804
Manitoba	2,419,716
Prince Edward Island	<u>(49,990)</u>
Total	<u>\$20,272,486</u>

7. Allocation of Expenses

Expenses are charged directly to their respective jurisdiction based on actual costs as incurred. When expenses are not identified to a specific jurisdiction, but benefit all jurisdictions, they are allocated among the jurisdictions based on the 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.

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 2020 were CDN \$1,593,781 (2019 - \$1,661,011). This fee is assessed to the Organization net of a US \$370,000 (2019 - \$420,000) fee recovery collected by Call2Recycle, Inc. US for battery seal license fees collected from US battery companies who are selling into certain Canadian markets. Included in accounts payable and accrued expenses is an amount of \$755,949 (2019 - \$297,984) in respect of these contracted services.

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2020

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.

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

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization is exposed to currency risk as a result of its significant contractual arrangement for accounting and managerial services with a US organization.

10. Financial Uncertainty due to COVID-19

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

Call2Recycle Canada, Inc.
Notes to Financial Statements

December 31, 2020

11. Commitments

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

	2021	2022	2023	2024	2025
Quebec	\$ 36,772	\$ -	\$ -	\$ -	-
British Columbia	25,368	18,120	-	-	-
Ontario	76,120	78,310	80,501	82,691	20,810
	<u>\$ 138,260</u>	<u>\$ 96,430</u>	<u>\$ 80,501</u>	<u>\$ 82,691</u>	<u>\$ 20,810</u>

12. Comparative Figures

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

Call2Recycle Canada, Inc.
Schedule of Operations - British Columbia

For the year ended December 31	2020	2019
Revenues		
Steward fees	\$ 5,648,109	\$ 4,865,217
Investment income	221,477	196,106
Other	-	30,539
	<u>5,869,586</u>	<u>5,091,862</u>
Expenses		
Material management and processing	3,154,079	3,079,254
Public education and awareness	645,082	459,466
Other (salary, professional, administrative)	913,532	777,888
	<u>4,712,693</u>	<u>4,316,608</u>
Excess of revenues over expenses	1,156,893	775,254
Net assets, beginning of year	<u>4,870,911</u>	<u>4,095,657</u>
Net assets, end of year	<u>\$ 6,027,804</u>	<u>\$ 4,870,911</u>