

# **Canadian Electrical Stewardship Association Annual Report to the Director 2024**

**Submitted to:** Director, Extended Producer Responsibility Section  
BC Ministry of Environment and Climate Change Strategy  
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## 1. EXECUTIVE SUMMARY

The CESA Stewardship Plan includes portable electrical appliances powered by 120V, 12V, 60Hz input power or batteries. See Appendix A for a full list of product categories.

<b>Products within plan</b>	<ul style="list-style-type: none"><li>• Small appliances</li><li>• Power tools</li><li>• Sewing machines</li><li>• Exercise, sports and leisure equipment</li><li>• Arts, crafts and hobby devices</li></ul>

The following chart summarizes the annual reporting requirements as set out under Section 8 of the Regulation.

Recycling Regulation Reference	Topic	Summary of 2024 Performance
Part 2, Section 8(2)(a)	Public Education and Strategies	<ul style="list-style-type: none"><li>• Traditional advertising was used for public education including television ads, digital and print campaigns, radio ads, as well as community-based social marketing</li><li>• The summer ambassador program held 83 events in 60 communities, throughout 24 regional districts</li><li>• For 2024, CESA is reporting awareness from the SABC study showing 73% awareness</li><li>• The Program further developed outreach initiatives to expand its reach into new communities through remote event attendance and digital support</li></ul>
Part 2, Section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"><li>• Previously, CESA had two product streams for collection:<ul style="list-style-type: none"><li>○ “very large” (treadmills, elliptical machines, stationary bikes, very large power tools); and</li><li>○ “regular” (all other products included in the Program)</li></ul></li><li>• In 2024, those streams were combined and all material was handled in the “regular” stream</li><li>• The collection network includes both advertised and non-advertised sites</li><li>• As of December 31, 2024, the Program had 239 contracted collection sites. Of the 239 contracted sites, 223 were advertised.</li></ul>

Recycling Regulation Reference	Topic	Summary of 2024 Performance
		<ul style="list-style-type: none"> <li>In 2024 the collection network added 4 additional contracted collection facilities across the province</li> <li>In 2024 the collection network closed 15 contracted collection facilities across the province</li> </ul>
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> <li>The Program strives to manage collection materials using the highest option on the PPH were feasible</li> <li>2024 focused promotion on reuse, repair and product maintenance options, including participation local repair cafes, a blog featuring appliance maintenance, including troubleshooting and repair tips</li> </ul>
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> <li>Contracted processors must adhere to the EPSC Electronics Recycling Standard</li> <li>Processors must submit to performance reviews by CESA or a third-party auditor</li> <li>Approximately 95% of material commodities collected in 2024 were recycled/recovered</li> </ul>
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> <li>9,780,731 units of CESA product were sold in BC in 2024, as reported by members</li> <li>Approximately 5,776,185 kg of CESA product was collected in BC in 2024</li> </ul>
Part 2, section 8(2)(e.1)		See Section 7 for breakdown of collection weight by regional district
Part 2, section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	See Appendix C for the independently audited financial statements

CESA's BC Extended Producer Responsibility Plan was approved on August 7, 2018. This approved Plan received an extension from the MOECC to bridge until the EPRA plan came into effect in October of 2024. It sets out a number of key performance metrics for the Program. The following chart summarizes the metrics and the Program's performance in 2024, as well as CESA's strategies for improvement if warranted.

Key Performance Metrics		
Part 2 section 8(2)(g); See full list of metrics in Plan Performance		
Plan Metrics	2024 Performance	Strategies for Improvement
<b>Collection</b>		
Number of contracted collection sites	239	n/a

Key Performance Metrics		
Part 2 section 8(2)(g); See full list of metrics in Plan Performance		
Plan Metrics	2024 Performance	Strategies for Improvement
Number of contracted collection sites by regional district	See Section 4	n/a
Number of collection events by regional district	See Section 4	n/a
<b>Absolute Collection</b>		
Total number of very large units collected	Collected with regular products	n/a
Weight (kg) or regular product collected	5,776,185 kg collected	n/a
Weight (kg) of regular product collected by regional district	See Section 7	n/a
Product collected per capita by regional district (kg)	See Section 7	n/a
<b>Waste Composition Audits</b>		
Waste audit results	See Section 9	n/a
Total amount of batteries identified in waste audits	See Section 9	n/a
<b>Accessibility</b>		
Number of collection sites for regular Program Product	239	n/a
Revaluation of accessibility rate (in or before 2024)	See section 9	n/a
Survey techniques and results of accessibility study (conducted in or before 2024)	See Section 9	n/a
<b>Consumer Awareness</b>		
Consumer awareness survey conducted once every two (2) years starting from 2018	See Section 9	n/a
Consumer awareness survey key findings	See Section 9	n/a
Percentage of the population aware of the Program	73%	n/a
Program's educational materials and strategies	See Section 3	n/a
Qualitative report on product categories with low awareness	See Section 9	n/a
<b>Sales</b>		

Key Performance Metrics		
Part 2 section 8(2)(g); See full list of metrics in Plan Performance		
Plan Metrics	2024 Performance	Strategies for Improvement
Total units sold	9,780,731 units	n/a
End Fate		
End fate management of materials	See Section 6	n/a
Environmental Standards in place	See Section 6	n/a

## 2. PROGRAM OUTLINE

The Canadian Electrical Stewardship Association (CESA) was a not-for-profit product stewardship agency representing manufacturers, brand owners and retailers of electrical small appliances, power tools, sewing machines, exercise, sports and leisure equipment, and arts, crafts and hobby devices (“Program Products”). CESA's purpose was to assist its members to provide end-of-life product management by handling products in adherence of the order of the pollution prevention hierarchy. CESA supported obligated parties by providing them the opportunity to join an industry-governed and operated recycling program to fulfill their legal obligations under the British Columbia Recycling Regulation (Reg. 449/2004, O.C. 995/2004) (“Regulation”).

CESA is incorporated under the Canada Not-for-Profit Corporation Act and is governed by a Board of Directors. The Board is structured with the intent of having stewards that represent both manufacturers and retailers from as many product categories as possible. Table 1 lists out the Board of Directors as of December 31, 2024.

Effective October 1, 2024 CESA was amalgamated with Electronic Products Recycling Association (EPRA) and ceased to be a legal entity. However, the material covered by this report continued to be managed separately under the existing CESA operation until December 31, 2024. The information and data contained in this report reflect the result of the CESA program material for the full year of 2024.

In 2024, CESA engaged Product Care Association of Canada (Product Care) to act as Program Manager, supporting CESA with the administration, finance, data management and communications and marketing related to the operation of the ElectroRecycle Program. EPRA maintain the contractual relationship with Product Care until December 31, 2024.

The ElectroRecycle Program employed a network of 239 contracted collection facilities throughout the province at the end of 2024. The Program augmented its collection system as needed by participating in collection events in areas of the province where a permanent collection facility may not be economically feasible.

### 3. PUBLIC EDUCATION MATERIALS & STRATEGIES

The following section highlights the public education initiatives undertaken in 2024. These included a variety of approaches such as traditional advertising, collection events, and digital marketing efforts. By incorporating new strategies alongside established methods, the Program successfully disseminated information about its services to residents across the province.

In 2024, ElectroRecycle achieved over 5.4 million TV media impressions, 432 radio spots, 148 million bus ad impressions, and over 27 million digital impressions. Altogether, the Program generated over 32 million impressions across British Columbia, as outlined in Table 2. Throughout the year, campaign messaging focused on increasing public awareness of the extensive range of accepted Program Products and encouraged residents to visit the website to find a recycling location near them.

Details of the diverse media platforms employed by the Program are provided below.

**Table 2: Number of Impressions per Media Channel**

Media Channel	Time in Market	Impressions
<b>Events</b>	Year-round	55,000
<b>TV</b>		
CBC, Global BC, Sportsnet Pacific, CTV, HNIC	Apr - Jun	4,380,870
<b>Radio</b>		
Canadian First Nations Radio	Spring & Fall	756,000
<b>Outdoor</b>		
Transit	Apr - May	
<b>Print</b>		
Event Newspaper Ads	Ad-hoc	11,600
Farmers Market Flyers	June	5,502
<b>Digital</b>		
Meta (Facebook, Instagram & Audience network)	Feb - Sep	8,160,787
Google Ads (Search, Display, Video)	Jan - Sep	18,314,809
Spotify	Jul - Sep	157,677
Amazon Prime	Apr - May	515,584
Sportsnet+ (and City News)	Aug - Sep	585,342
Tik Tok	Jul - Sep	544,497
<b>Total Impressions</b>		<b>32,731,668</b>

#### 3.1 Program Awareness and Traditional Marketing

The Program maintained its multi-channel marketing approach to spread and enhance ElectroRecycle's messaging across BC, combining the strengths of digital and traditional media to maximize impact. ElectroRecycle's awareness initiatives were consistently active throughout the year, with particularly intensified efforts from spring to summer. Despite a predominant shift to digital campaigns in recent

years, traditional media remained a key component of ElectroRecycle's 2024 strategy, ensuring broad reach across diverse demographics.

### ***Linear TV***

Linear TV refers to traditional, scheduled television programming, where ads run at set times on broadcast channels. ElectroRecycle aired three versions of video ads showcasing the variety of products accepted for recycling. These ads ran on *CBC*, *Global BC*, *Sportsnet Pacific*, *CTV*, *Hockey Night in Canada (HNIC)*, and generated over 4.3M impressions.

### ***Radio***

To effectively reach Indigenous communities, ElectroRecycle partnered with *CFNR*, a station with over 50 repeater stations covering most of Northern BC. CFNR's classic rock format and Indigenous programming helped extend the campaign's reach across rural areas.

- 432 radio spots aired over 24 weeks.
- Coverage included 80+ Indigenous communities such as Terrace, Prince Rupert, Kitimat, Smithers, Burns Lake, Fort Nelson, Stewart, Williams Lake, and Quesnel.

### ***Transit***

Transit advertising provided high visibility and frequency in major BC communities, offering strong cost efficiency and value.

- 24 buses carried large-format creative ads.
- Ads ran in the Lower Mainland, Victoria, Kelowna, Kamloops, and Prince George.

### ***Print***

ElectroRecycle also utilized print advertising in select small communities to spread the word about ElectroRecycle's collection events including publications in Nakusp, Invermere, and Radium Hot Springs. Additionally, direct mail flyers were distributed in Vancouver to promote the Program's summer collection booths at the Kitsilano and West End Farmer's Markets to ensure area residents not familiar with digital advertising platforms were notified of the recycling opportunities.

## **3.2 Website, Social Media, and Digital Advertising**

### ***Website***

In 2024, the ElectroRecycle website ([www.electrorecycle.ca](http://www.electrorecycle.ca)) received 164,025 visits, which constituted a 27.8% decrease compared to 2023. This decrease can be attributed to the stoppage of ElectroRecycle digital campaigns in September 2024, due to the amalgamation of CESA with EPRA and EPRA's subsequent decision to change the messaging and branding for the Program to align with EPRA's.

### ***Google Ads***



From January to September 2024, ElectroRecycle ran a mix of Google Ads campaigns across *Search, Display, YouTube, and Gmail*, targeting users interested in the products we recycle. Using keyword-based intent, purchase intent, and audience segments of users visiting relevant websites and apps (such as retailers), the campaigns effectively reached the right audiences at different stages of the customer journey.

This multi-channel approach generated 18M impressions, over 750K video views, 64K clicks, and more than 154K conversions, successfully driving awareness and engagement for ElectroRecycle.

### ***Streaming***

As traditional media consumption shifts toward digital platforms, ElectroRecycle prioritized audio streaming and Connected TV, to maximize reach in evolving audience landscapes. This approach ensured engagement across high-impact streaming services yielding these results:

- **Spotify (Video Ads):** 157K impressions, 1.9K clicks
- **Amazon Prime (Video Ads):** 515K impressions, 505K video views
- **Sportsnet+ (Streaming Video & Display):** 585K impressions, 289K video views, 386 clicks

### ***Social Media Ads***

In 2024, ElectroRecycle ran targeted advertising campaigns across Meta (Facebook & Instagram), and TikTok, using a mix of carousel and video formats to engage audiences. This strategy generated 8.7M impressions, 2.6M video views, and 60K clicks, effectively raising awareness of the recycling program.

Key creative approaches:

- **Carousels** featured old, worn-out appliances to emphasize recycling broken items rather than disposing of still-working ones. This vintage aesthetic also helped the ads stand out.
- **Video ads** used animated kaleidoscopes showcasing a variety of accepted products, making the content both educational and visually engaging.
- **TikTok campaigns** leveraged user-generated-style videos from summer ambassadors, creating humorous and organic-looking content that resonated with younger audiences.

### ***Social media Content***

Content shared on Facebook and Instagram included accepted product and recycling location information, and information on collection events, sustainability tips, repair events, and repair tips. The Program shared similar content on its X and TikTok accounts.

## **3.3 Community Events and Ambassador Program**

Over the course of 2024, ElectroRecycle's outreach Program connected with 60 communities in 24 regional districts, to offer collection opportunities at a total of 83 collection events. Figure 1 in Appendix

B displays a map of the locations of collection events hosted or supported by ElectroRecycle to bolster accessibility beyond the Program's permanent collection network. Approximately 24,500 kg of Program Products were collected at the events

ElectroRecycle's events were coordinated by its year-round ambassador who oversaw the Program's two summer outreach ambassadors and the team organized collaborations with community partners, many of which had been established in previous years and continued to be strengthened. ElectroRecycle worked together with community partners to engage in and host various events such as mobile depot pop-ups, farmer's markets collection booths, municipal roundups, and retailer events. The Program's event initiatives also included coordinating with the First Nation Recycling Initiative, of which ElectroRecycle was a sponsor (refer to next section for additional details).

### **3.3.1 Expanded Program Reach**

#### ***Sponsorships***

The ElectroRecycle Program's 2024 sponsorships included the Vancouver Farmers Market as well as the First Nations Recycling Initiative (FNRI). Since 2015, ElectroRecycle has provided sponsorship for the Vancouver Farmers Market, and in 2024 ElectroRecycle continued to provide collection booths at two main market locations during six market days from June to August. Collection booths were hosted for the fifth year at the West End Summer Market and the tenth year at the Kitsilano Summer Market. Over 2,000 kg a year of Program Products have consistently been collected at the Vancouver Farmers Markets.

ElectroRecycle contributes annually to the sponsorship of FNRI, which aims to address recycling accessibility disparities for First Nation communities across British Columbia. FNRI is backed by nine stewardship organizations and hires a dedicated Field Services Specialist to undertake its mission. Throughout 2024, FNRI engaged with First Nations communities across BC, providing information on existing stewardship programs, and organizing local collection events to bolster community recycling efforts. In 2024, FNRI increased its event reach, from 20 events in 2023 to 28 events in 2024. Through FNRI's sponsorship, over 6,500 kg of Program Product were collected from Indigenous communities, such as Kitasoo First Nation (Central Coast), Takla First Nation (Prince George), and Ehattessaht (Western Vancouver Island).

#### ***Remote Communities***

The Program's community outreach initiatives focused on creating recycling opportunities for Program Products in remote and underserved areas. ElectroRecycle facilitated events spanning from Haida Gwaii to Dawson Creek in Northern BC, and Sooke on Southern Vancouver Island, to Radium Hot Springs near the province's eastern border.

Alongside its focus on rural communities, ElectroRecycle continued to be driven by a commitment to enhance recycling accessibility for Indigenous communities. The Program hosted three independent pop-

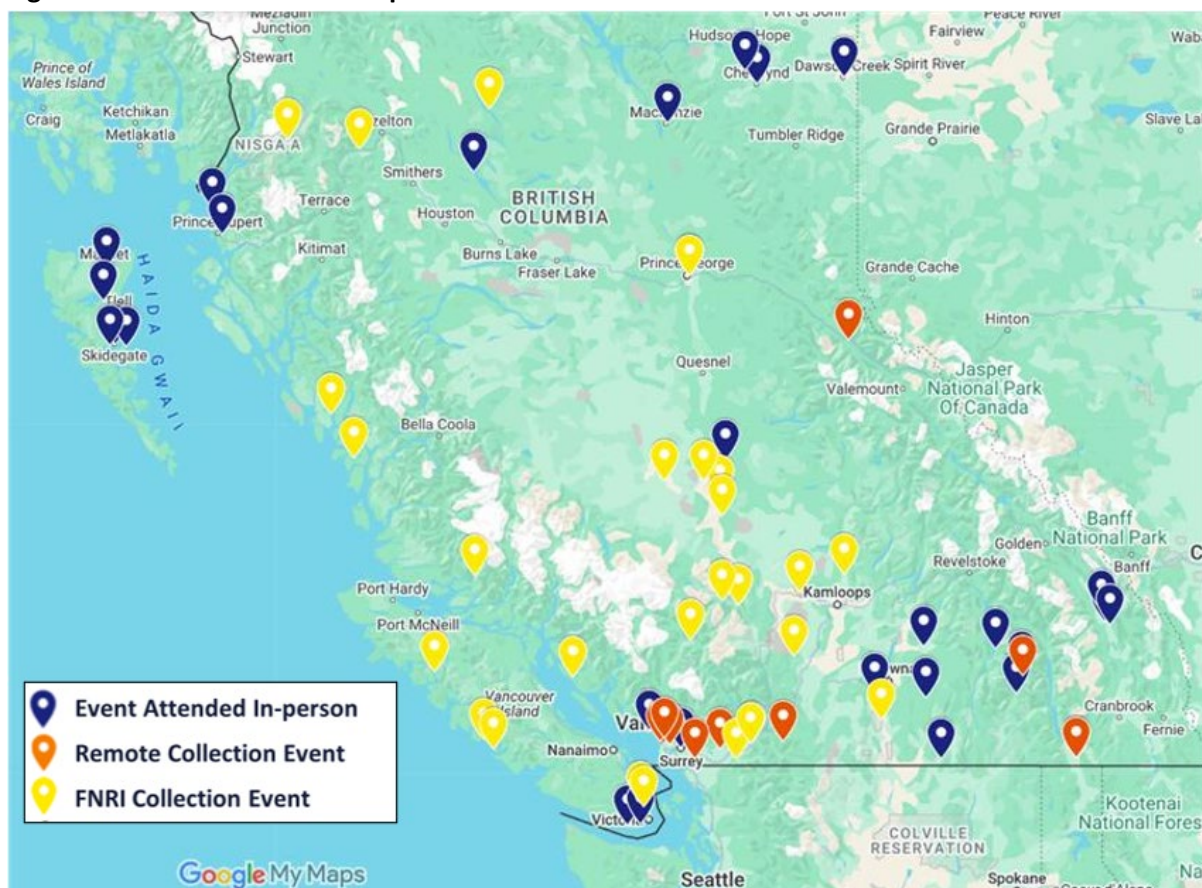
up events in Indigenous communities (West Moberley, Lax Kw'alaams, and Skidegate) and offered additional collection opportunities at 28 events coordinated by the First Nations Recycling Initiative, an organization sponsored by ElectroRecycle.

### ***Municipal and Regional District Collection Events***

To support local government bodies in their waste reduction goals and increase convenience for consumers to recycle small appliances and power tools, ElectroRecycle participated in a number of events coordinated by municipalities and regional districts. The Program supported the City of Vancouver's Zero Waste Reuse and Recycling Vancouver Drop-Off events held in seven different locations throughout Vancouver. In total, 6,021 kg of small appliances and power tools were collected over eight events. Additionally, ElectroRecycle strengthened collaborations with the Regional District of Fraser Fort George, Regional District of Central Kootenay, and the Township of Langley by participating in their collection events in McBride, Silverton, Creston, and Langley.

Figure 1 displays the locations of collection events that were hosted and/or supported by ElectroRecycle in 2024. Table 15 lists the details of each event including the location, number of events held in 2024, and the event type.

**Figure 1: Collection Events Completed in 2024**



### ***Outreach Partnership***

In partnership with a University of British Columbia research team, ElectroRecycle conducted a behavioral intervention experiment to compare the effectiveness of directly displaying the nearest collection site address in digital ads to users, versus directing users to the website. The test covered eight collection locations, with four sites advertised using a call to action to visit the website, and the other four displaying the depot address directly.

The study, conducted via Meta and Google Display ads, found no significant difference in collection tonnage results between the two advertising messaging styles. Based on these findings, directing users to a general Program website remains the preferred approach, ensuring they access both accepted materials information and depot locations efficiently.

### **3.4 Consumer Inquiries**

Multiple channels are available to consumers to ask questions or submit feedback about the ElectroRecycle Program. In 2024, these channels included a direct email form on the ElectroRecycle website, entitled “Contact Us,” a general information email address, [info@cesarecycling.ca](mailto:info@cesarecycling.ca) as well as an email address specifically for members, [memberservices@cesarecycling.ca](mailto:memberservices@cesarecycling.ca) and an email address specifically for service providers, [operations@cesarecycling.ca](mailto:operations@cesarecycling.ca). A consumer inquiry toll-free phone number, 1-877-670-2372, is available year-round, and ElectroRecycle’s various social media platforms (Facebook, Instagram, Twitter, TikTok) provide additional contact options.

The Program continued its sponsorship of the Recycling Council of BC (RCBC) to provide a phone Hotline and Recyclepedia collection site locator platform. RCBC serves as a reliable public information resource used by residents of British Columbia to discover recycling solutions available in their communities. RCBC’s Recyclepedia platform, available as a mobile app and on the organization’s refreshed website, offers consumers round-the-clock access to recycling information.

## **4. COLLECTION SYSTEM AND FACILITIES**

CESA engages a system of permanent year-round collection facilities located across British Columbia to provide access to recycle Program Products at no cost to consumers. This collection system has been developed in collaboration with existing collection networks and other stewardship programs wherever feasible to enhance program performance through increased operational efficiencies. The collection system operates in collaboration with third-party business owners who operate independent depots, as well as municipalities and retail stores. CESA constantly strives to partner and collaborate with existing collection networks where possible and seeks new opportunities to expand its network with willing partners. The collection system is further augmented using one-day collection events and direct pick-up from large volume generators.

CESA does not directly own or manage any collection facilities, but contracts with organizations that can provide a collection location. Collection facilities include any location that accepts Program Products, including but not limited to private drop-off centres, local government sites, service organizations and return-to-retail. Regardless of the type of collection facility, there is no charge to the consumer to drop off Program Products.

At the end of 2024, the ElectroRecycle Program had 239 contracted collection facilities for CESA products. The Program's website provides the consumer with access to a depot finder tool that indicates depots are located.

Of the 239 contracted collection facilities, 223 were advertised, while 16 were unadvertised. Advertised collection facilities accept public drop-off of products included in the ElectroRecycle Program. Unadvertised sites, which include large volume generators who may operate in the commercial or institutional (ICI) sector, municipal facilities and landfills, do not allow public drop-off and are not listed as a facility on the ElectroRecycle website or through RCBC's consumer hotline. However, the Program offers direct pick-up of designated CESA products as a part of the unadvertised service. Many thrift stores are also unadvertised due to limited space available to collect Program Products.

A GIS analysis conducted by an independent, third party in 2022 determined that 98 per cent of British Columbians had convenient access to a collection site for regular products included in the ElectroRecycle Program<sup>1</sup>. In 2024, 4 contracted collection sites were added to the. 15 collection facilities closed permanently.

Table 3 lists the number of contracted collection facilities by regional district, including advertised facilities and unadvertised facilities. Table 14 in Appendix B provides a complete list of collection facilities by regional district contracted to participate in the ElectroRecycle Program.

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<sup>1</sup> Accessibility is determined in accordance with the Stewardship Agencies of BC Accessibility Standard. The Standard defines access as a 30-minute drive or less for those within urban areas with a population greater than 4, 000 and a 45-minute drive or less for those in rural areas of the province with a population greater than 4,000.

**Table 1: Number of Collection Facilities (CF) by Regional District*****Number of Collection Facilities (CF) by Regional District***

Regional District	# of CF	Regional District	# of CF	Regional District	# of CF
Alberni Clayoquot	3	East Kootenay	5	Northern Rockies	1
Bulkley Nechako	10	Fraser Fort George	5	Okanagan Similkameen	8
Capital	20	Fraser Valley	11	Peace River	5
Cariboo	3	Kitimat Stikine	7	qathet	2
Central Coast	2	Kootenay Boundary	2	Squamish Lillooet	6
Central Kootenay	3	Metro Vancouver	70	Strathcona	5
Central Okanagan	7	Mt. Waddington	5	Sunshine Coast	3
Columbia Shuswap	9	Nanaimo	4	Thompson Nicola	18
Comox Valley	7	North Coast	5	<b>Total</b>	<b>239</b>
Cowichan Valley	8	North Okanagan	5		

Permanent collection facilities exist where there are sufficient populations and available infrastructure to support it, as well as the desire by private industry or municipalities to operate such a collection site. In the cases where a permanent collection facility may not exist, the ElectroRecycle Program augmented its permanent collection network through leading or participating in collection events in 2024. Table 15 in Appendix B provides detailed list of the community attended by the Program in 2024.

## **5. PRODUCT ENVIRONMENTAL IMPACT REDUCTION, REUSABILITY AND RECYCLABILITY**

CESA works with its service providers to ensure Program Products are managed, where feasible, in accordance with the Pollution Prevention Hierarchy (PPH). As CESA's focus is managing a product at end-of-life, the following section details the considerations and current management options for Program Products.

### **5.1 Reuse and Repair**

While reuse and repair of Program Products are worthy goals, there are several considerations that make it difficult to include it as a viable management option for Program Products. In Canada, there are requirements for mandatory safety testing under programs such as the Canadian Standards Association (CSA) or Underwriters Laboratories of Canada (ULC). Manufacturers are responsible for the safety of all products with safety certification. Outside of licensed and authorized service facilities, manufacturers cannot guarantee the safety of the product after it has reached end of life.

There are health risks associated with Program Products that come in contact with the body (e.g., electric shavers) or food (e.g., meat grinders) where sanitation cannot be guaranteed. For these reasons, the Program focuses on the proper recycling and recovery of end-of-life products. The Program Plan recognizes that consumers give properly working tools and appliances to friends and family as well as to charitable organizations. If the product is in good working order, such reuse does exist outside the parameters of the Program.

Proper maintenance and repair is encouraged as a means of extending the life of a product, however the cost of repair is typically comparable to the cost of replacement. Although options for reuse and repair of appliances and power tools may be limited, the Program continues to work towards providing consumers with information for alternative options to disposal of Program Products whenever possible, through the identification and promotion of donation centres and repair opportunities, such as repair cafes.

## **5.2 Recycle/Recover**

The Program strives to manage collection materials using the highest option on the PPH as set out under subsections 5(3)(d-g) of the Regulation, where economically feasible and viable. CESA contracts with all processors who handle CESA's collected material. CESA's processors are required to conform to the Electronics Product Stewardship Canada (EPSC) Electronic Recycling Standard (ERS), among other required tracking, inspection and reporting standards as set out of the Program.

As CESA currently accepts more than 400 different products, materials are reported out by commodity only, not by product type or component. The Program follows the chain of custody through to the end fate of the product; however, the Program's ability to do so is limited by the processors ability to provide such information.

Current recycling and recovery methods for common commodities found in CESA products are detailed below in Section 6. CESA will continue to manage collected products and accessories, including batteries, in accordance with the Pollution Prevention Hierarchy whenever feasible and economically viable recognizing that the management process of commodities is subject to change.

## **6. POLLUTION PREVENTION HIERARCHY AND PRODUCT / COMPONENT MANAGEMENT**

CESA strives to manage collected materials in accordance with the pollution prevention hierarchy set out under Section 8(2)(d) of the Recycling Regulation wherever feasible and economically viable. These end-of-life products are shipped to processors that break them down into component parts to be recycled and/or recovered.

CESA's processors are required to conform to the Electronics Product Stewardship Canada (EPSC) Electronic Recycling Standard, the industry standard for like-products (e.g., electrical, electronic and battery-operated). The EPSC Electronic Recycling Standard defines the minimum requirements for

handling end-of-life electronics and contains mandatory environmental, occupational health and safety, and material handling requirements. Given that CESA accepts a wide variety of more than 400 products, materials are reported out by commodity only, and not by product type or component.

In 2024, CESA contracted with three processors to process collected materials. Table 5 provides the approximate percentage of material commodity processed from all processors accounting for all regular items collected through the Program and processed in 2024, as well as a description of the downstream process for each commodity type. Due to the complexity of the disassembly process, it is difficult for commodities to be completely segregated for measurement purposes.

**Table 2: Percentage of Total Tonnage Processed by Material Commodity in 2024**

Material Commodity	Reuse	Recycle	Recovery	Landfill	% of Total Tonnage Processed	Downstream Process <sup>2</sup>
Ferrous Steel		X			44.88%	Production, Processing, Non-processing
Plastics		X			34.00%	Processing
Aluminum		X			1.53%	Production, Processing, Non-processing
Wire and Cables and String lights		X			5.17%	Refining, Non-processing
Copper		X			4.11%	Processing, Refining
Glass		X		X	1.36%	Processing, Non-Processing, Landfill
Circuit Boards		X			2.01%	Refining
Refuse				X	5.23%	Other final disposition
Rechargeable Batteries		X			0.52%	Processing, Non-Processing
Paper Based Materials		X			0.06%	Processing
Non Rechargeable Batteries		X			0.37%	Processing, Non-Processing, Refining
Heating Oil	X	X		X	0.03%	Processing, Recovery, Reuse, Landfill
Refrigerated Appliances	X				0.71%	Processing – Removal of ODS and manual material separation of materials sold as commodity

<sup>2</sup> Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and EPSC Electronic Recycling Standard verified Processors detailing the end disposition of product managed.



## 7. PRODUCT SOLD AND COLLECTED

### 7.1 Product Reported Sold

Total product sold is reported in units. CESA members reported sales in British Columbia of 9,780,731 units for the period of January 1 to December 31, 2024. CESA conducts compliance reviews on its membership to ensure accurate product categorization and reporting. Compliance reviews are administered over a regular cycle and general findings are communicated to the membership to allow for corrective actions to be implemented as required.

### 7.2 Product Collected

Absolute collection for CESA reflects the weight of Program Products collected annually by the Program across BC. The Program measures collections by weight (kilograms and/or metric tonnes), not by units collected. Table 6 sets out the annual collected tonnage and variances against the 2013 baseline.

**Table 3: Annual Tonnage Collected and Year over Year Variance**

Year	Tonnage Collected (metric tonnes)	Tonnage Variance (%)
2013	3,204	-
2014	3,672	+ 15%
2015	4,225	+ 15%
2016	4,545	+ 7.5%
2017	4,913	+ 8%
2018	5,092	+ 4%
2019	5,450	+ 7%
2020	5,115	-6%
2021	5,370	+ 5%
2022	5,385	+ 0.3%
2023	5,762	+7%
2024	5,776	-

According to weights reported to the ElectroRecycle Program by contracted consolidation facilities, approximately 5,776,185 kilograms of regular CESA products were collected between January 1 and December 31, 2024 from the Program's contracted collection facilities, large volume end-users, return to retail locations, and collection events. Table 8 provides the approximate tonnage collected by regional district in 2024.

CESA continues to partner with Product Care’s Light Fixtures Program and the Outdoor Power Equipment Institute of Canada (OPEIC), co-mingling residential light fixtures and electric outdoor power equipment (EOPE) with ElectroRecycle products in CESA’s collection bags at regular contracted collection facilities. These are examples of how stewardship programs working together create efficiencies at the collection facility level, reduce consumer confusion, and provide “one-stop-shops” for residents.

CESA’s reported collection tonnage is net of the EOPE and fixture tonnage collected on behalf of OPEIC and the Light Fixtures Program. To determine CESA’s net tonnage in 2024, CESA’s processors were obligated by contract to submit monthly sampling reports of collection material processed. Data from the sampling reports was extrapolated to determine the total proportion of CESA product collected versus the proportion of EOPE and Light Fixtures product collected in each month. The proportion was applied to the weight of the collection tonnage during that month. Table 7 provides the approximate tonnage collected by program (CESA versus OPEIC’s electric outdoor power equipment program and Product Care’s Light Fixtures program).

**Table 4: Approximate Weights Collected by Program in 2024**

Year	CESA Tonnage Collected (tonnes)	Light Fixtures Tonnage Collected (tonnes)	OPEIC Tonnage Collected (tonnes)[2]
2018	5,092	709	n/a
2019	5,450	719	n/a
2020	5,115	843	77
2021	5,370	1,102	280
2022	5,385	1,070	300
2023	5,762	832	219
2024	5,776	961	237

**Table 5: Approximate Weights Collected by Regional District for Regular Products and Collection Events in 2024**

Regional District	Approximate Weight Collected (kg)	Kg Collected per Capita[3]	Regional District	Approximate Weight Collected (kg)	Kg Collected per Capita <sup>4</sup>
Alberni Clayoquot	27,819	0.83	Kootenay Boundary	75,930	2.29
Bulkley Nechako	25,163	0.67	Metro Vancouver	3,162,170	1.20
Capital	631,631	1.52	Mount Waddington	25,783	2.38
Cariboo	68,461	1.09	Nanaimo	266,359	1.56

Central Coast	8,202	2.29	North Coast	24,282	24.75
Central Kootenay	72,413	1.16	North Okanagan	167,597	1.83
Central Okanagan	527,419	2.37	Northern Rockies	1,436	0.32
Columbia Shuswap	79,428	1.39	Okanagan-Similkameen	140,659	1.56
Comox Valley	215,149	2.97	Peace River	50,848	0.83
Cowichan Valley	150,379	1.69	qathet	19,271	0.90
East Kootenay	50,613	0.77	Squamish Lillooet	77,452	1.53
Fraser Fort George	91,615	0.94	Strathcona	85,350	9.68
Fraser Valley	406,850	1.26	Sunshine Coast	87,579	2.72
Kitimat Stikine	54,483	1.44	Thompson Nicola	215,779	1.50

## 8. SUMMARY OF REVENUES AND EXPENDITURES

The ElectroRecycle Program is funded by membership fees, known as Environmental Handling Fees (EHFs), which are remitted to CESA by its members based on the quantity of sales of the designated products sold in British Columbia.

As CESA operates as a not for profit, the EHFs are set by CESA based on budgeting of fee revenue and Program expenses and may be adjusted from time to time to maintain the not-for-profit model. EHFs may continue to be adjusted in the future to address surpluses or deficits, however all fees are applied to the full operation of the Program including:

- Administration;
- Communication and education; and
- Collection, transport, recycling and disposal of collect products.

CESA has a fiduciary responsibility in the management of environmental handling fees for the purposes of operating the Program, with a view to providing adequate resources for our key service partners to conduct the business of recycling. All costs of the Program are carefully monitored to ensure that market trends for compensation are reasonable and within the industry norm.

See Appendix C for CESA's independently audited financial statements.

The ElectroRecycle Program organizes Program Products into 18 product categories, with an EHF designated for each category as listed in Table 9 below.

**Table 6: CESA Product Categories and Environmental Handling Fees**

Product Category		Fee Rate Per Unit
1	Kitchen Countertop – Motorized	\$ 0.50
2	Kitchen Countertop – Heating Appliances	\$ 0.80
3	Kitchen Countertop – Heating Appliances (coffee/tea)	\$ 0.70
4	Microwave Ovens	\$5.00
5	Time Measurement & Display Devices	\$0.20
6	Weight Measurement	\$0.30
7	Garment Care Appliances	\$0.60
8	Air Treatment Appliances	\$0.95
9	Personal Care Appliances	\$0.25
10	Full-Size Floor Cleaning Appliances	\$2.50
11	Smaller Floor/Surface Cleaning Appliances	\$ 0.50
12	Test and Measurement Tools	\$0.35
13	Hand-held Power Tools	\$0.55
14	Bench-Top, Demolition, Free-Standing Power Tools	\$1.20
15	Sewing / Textile Machines	\$2.75
16	Exercise Machines	\$1.85
17	Sports, Leisure, Arts, Crafts and Hobby Devices	\$ 0.75
18	Designated Very Small Items <i>[previously Part 1 &amp; 2 Designated Very Small Items categories]</i>	\$ 0.20

## 9. PLAN PERFORMANCE

CESA assesses the performance of the ElectroRecycle Program with both qualitative and quantitative measures in response to the performance metrics outlined in the approved Extended Producer Responsibility Plan. Although the ElectroRecycle Program continues to exceed performance metrics year-over-year, CESA is focused on continuing to maintain or exceed current performance levels; striving to improve all aspects of the ElectroRecycle Program, including operational efficiencies, cost efficiencies, consumer awareness, accessibility, and collection tonnage.

### 9.1 Accessibility

In 2022, the Program's accessibility was assessed by an independent third party through a Geographic Information System (GIS) analysis. In the study "access" was defined according to the Stewardship Agencies of BC's Accessibility Standard as being within a 30-minute drive time of an ElectroRecycle collection site for those living in urban areas, and within a 45-minute drive time for those living in rural areas.

The 2022 analysis utilized population data, provincial road networks and dissemination block files obtained from the 2021 Census of Population by Statistic Canada. Several changes occurred within the data set as a result of the revised census (previous data set was from the 2016 Census of Population). Changes included an overall growth of BC's population, modification to BC's road networks and an increase in the number of census dissemination blocks, all of which impacted CESA's latest accessibility analysis. As a result, the accessibility results in 2022 cannot be directly compared to the 2017 accessibility analysis which used the 2016 Census of Population data for the study

The Program constantly strives to partner and collaborate with existing collection networks where possible and seeks new opportunities to expand accessibility with willing partners. In communities where a permanent collection facility may not exist, the Program will continue to ensure access to recycling services is augmented through one-day collection events hosted by the Summer Ambassador Program, in collaboration with local government, or in partnership with other community groups. The Program continues to collaborate with the First Nations Recycling Initiative (FNRI) to address service levels in First Nations communities and continues to offer direct pick-up services from large volume generators across the province to ensure any gap communities are addressed.

Table 10 summarizes ElectroRecycle's latest accessibility metrics.

**Table 7: Accessibility Performance Metrics**

Performance Metric	Target	2024 Results	Strategies for Improvement
Number of Collection Sites	n/a	239	n/a
Accessibility	Maintain the 2017 accessibility rate of	98%	n/a

Performance Metric	Target	2024 Results	Strategies for Improvement
	99.5% for regular products		

## 9.2 Waste Composition Audits

Waste audits are a valuable statistic to measure the Program's success. In conjunction with other stewardship agencies, the Program has participated in 5 waste audits to date in communities which range in size from 18 thousand to more than 2.5 million people. Each audit surveys a sample of waste from a landfill and tracks evidence of product categories. The audits confirm that Program Products are being successfully diverted from landfill while also helping to guide the Program's awareness campaigns.

It is important to note that while the data obtained from waste audits provides one way of evaluating the Program's performance in that specific community, extrapolating the results to the entire province is problematic as variations in collection and waste management practices vary across regional districts.

In 2024, CESA participated in 5 audits conducted as noted in the table. Table 11 provides the ElectroRecycle Program's aggregate waste audit results, as well as the single use and rechargeable batteries under 5 kilograms identified during the waste audit process.

**Table 8: Aggregate Waste Audit Results per Capita for identified CESA Product and Batteries**

Location	Per Capita (kg/yr.)	
	Electronics	Batteries (total)
CVRD	1.6	0.3
Squamish	3.2	0.2
SLRD	1.1	0.1

	Weighted Average Comp*	
	Electronics	Batteries (total)
Surrey	1.30%	0.17%
TNRD	0.05%	0.16%

\* Per Capita kg/yr not available

## 9.3 Consumer Awareness

For 2024 CESA used the SABC Awareness Survey.

The Program's high and steady awareness levels are due to an ongoing model of continuous improvement, where ElectroRecycle has optimized its communications efforts to include tried-and-true methods combined with new and innovative tactics. In step with this strategy, communications initiatives are also

crafted to span the entire province of British Columbia, including remote regions and Indigenous communities, to ensure a far-reaching message, resulting in year-over-year awareness stability.

Table 12 summarizes the ElectroRecycle Program’s consumer awareness performance metrics.

**Table 9: Consumer Awareness Metrics**

Performance Measure	Plan Target	Results	Strategies for Improvement
Conduct a consumer awareness survey	Survey completed once every two (2) years	2014 survey: 73% 2016 survey: 79% 2018 survey: 88% 2020 survey: 89% 2022 survey: 88% 2024 survey: 73%	Used the SABC survey for 2024 since CESA did not conduct a separate one
Percentage of the population aware of the Program	Maintain a consumer awareness level of 79%	2024 survey: 73%	Same as above

## APPENDIX A: PROGRAM PRODUCT CATEGORIES

Table 13 lists the 18 Product Categories, and examples of Program Products from each category.

**Table 10: CESA Product Categories**

<b>Products within plan</b>	<b>Product Category</b>	<b>Examples</b>
	1. Kitchen Countertop – Motorized	Blender, coffee grinder, food processor, hand mixer
	2. Kitchen Countertop – Heating	Bread maker, fondue pots, hot air corn popper, panini press, rice cooker, toaster
	3. Kitchen Countertop – Heating (coffee/tea)	Drip coffee makers, espresso/cappuccino makers, kettles, pod coffee makers
	4. Microwave Ovens	
	5. Time Measurement & Display Devices	Clocks, timers
	6. Weight Measurement	Bathroom scales, countertop food scales, digital luggage scale
	7. Garment Care	Garment steamers, household irons, clothes shavers
	8. Air Treatment	Scent diffuser, portable humidifier, portable heater, desktop/tabletop fan
	9. Personal Care	Beard trimmer, curling iron, hair dryer, hot roller/curler set, electric toothbrush, vanity mirror with lighting
	10. Full-size Floor Cleaning	Upright vacuum cleaner, floor care scrubber/polisher, robotic vacuum
	11. Smaller Floor/Surface Cleaning	Handheld vacuum cleaner, steam mop, stick vacuum cleaner
	12. Test and Measurement Tools	Laser level, emission analyzer, laser range meter
	13. Handheld Power Tools	Hand drill, sander, band saw, angle grinder
	14. Bench-top, Demolition and Free-Standing Power Tools	Table saw, drum sander, demolition hammer
	15. Sewing and Textile Machines	Sewing machine, embroidery machine, serger
	16. Exercise Equipment	Treadmill, elliptical machine, cycling machine
	17. Sports, Leisure, Arts, Crafts & Hobby Devices	Insect trap, thermoelectric cooler, bubble machine, circuit machine, air brusher, rock polisher
	18. Designated Very Small Items	Air freshener, personal fan, electric razor (primary cell), stud finder, glue gun, craft soldering iron



## APPENDIX B: COLLECTION FACILITY NETWORK

Table 14 shows locations of contracted CESA collection facilities. The column titled “Change in 2024” denotes additions and closures since the previous reporting date, December 31, 2023.

**Table 11: CESA Collection Network, Including Changes in Sites in 2024.**

### *CESA Collection Network, Including Changes in Sites*

Collection Facility	City	Regional District	Depot Type [4]	Change in 2024
3rd Ave. Recycle Depot #195	Port Alberni	Alberni Clayoquot	Regular	
7 Mile Landfill and Recycling Centre #8	Port McNeill	Mt. Waddington	Regular	
70 Mile House Eco-Depot #184	70 Mile House	Thompson Nicola	Regular	
Abbotsford Bottle Depot Ltd. #154	Abbotsford	Fraser Valley	Regular	
Abbotsford Mission Recycling #121	Abbotsford	Fraser Valley	Regular	
Agassiz Bottle Depot #38	Agassiz	Fraser Valley	Regular	
Armsby Holding Ltd. #39	Armstrong	North Okanagan	Regular	
Asset Investment Recovery - Prince George - #361	Prince George	Fraser Fort George	Regular	
Asset Investment Recovery - Surrey #114	Surrey,	Metro Vancouver	Regular	
Asset Investment Recovery - Victoria #6	Victoria	Capital Regional District	Regular	
Augusta Recyclers Inc (NA)	Powell River	qathet	Bulky-only	did not sign as Regular site
Barnhartvale Landfill #239	Kamloops	Thompson Nicola	Regular	
Bella Bella Eco-Depot #141	Bella Bella	Central Coast	Regular	
Bill's Bottle Depot #40	Salmon Arm	Columbia Shuswap	Regular	
Bings Creek Recycling Centre #132	Duncan	Cowichan Valley	Regular	
Blue Bin Recycling & Disposal #358	Witset	Bulkley Nechako	Regular	
Blue River Eco-Depot #175	Blue River	Thompson Nicola	Regular	
Boston Flats Eco-Depot #356	Cache Creek	Thompson Nicola	Regular	
Bottle Depot (Queens) #20	Victoria	Capital Regional District	Regular	
Bottle Depot (Saanich) #21	Saanich	Capital Regional District	Regular	
Boucherie Bottle Depot #17	West Kelowna	Central Okanagan	Regular	
Brentwood Auto & Metal Recyclers #197	Saanichton	Capital Regional District	Regular	
Bridgeview Bottle Depot #151	Surrey	Metro Vancouver	Regular	
Bulkley Valley Bottle Depot #113	Smithers	Bulkley Nechako	Regular	
Burnaby Eco Centre #349	Burnaby	Metro Vancouver	Regular	
Burns Lake Return-It Recycling t#191	Burns Lake	Bulkley Nechako	Regular	
Burns Lake Transfer Station #362	Burns Lake	Bulkley Nechako	Regular	
Campbell Mountain Landfill (CML) #82	Penticton	Okanagan Similkameen	Regular	
Campbell River ReStore #352	Campbell River	Strathcona	Regular	
Campbell River Waste Management #222	Campbell River	Strathcona	Regular	
Canal Flats Transfer Station #B-77	Canal Flats	East Kootenay	Bulky-only	did not sign as Regular site

Castlegar Return-It Depot #161	Castlegar	Central Kootenay	Regular	
Central Surrey Recycling and Waste #355	Surrey	Metro Vancouver	Regular	
Chasers Bottle Depot Ltd. #129	Vernon	North Okanagan	Regular	
Chetwynd Recycling & Bottle Depot #12	Chetwynd	Peace River	Regular	
Chilliwack Bottle Depot #46	Chilliwack	Fraser Valley	Regular	
Clearbrook Return-It Depot #133	Abbotsford	Fraser Valley	Regular	
Clearwater Eco-Depot #176	Clearwater	Thompson Nicola	Regular	
Clinton Eco-Depot #177	Clinton	Thompson Nicola	Regular	
Columbia Bottle Depot - Dease #14	Kelowna	Central Okanagan	Regular	
Columbia Bottle Depot - Kent #194	Kelowna	Central Okanagan	Regular	
Columbia Bottle Depot - St. Paul #13	Kelowna	Central Okanagan	Regular	
Columbia Recycle 1996 LTD (NA) #B-57	Trail	Kootenay Boundary	Bulky-only	did not sign as Regular site
Columbia Valley Landfill #B-78	Windermere	East Kootenay	Bulky-only	did not sign as Regular site
Comox Valley ReStore #351	Courtenay	Comox Valley	Regular	
Comox Valley Waste Management #223	Cumberland	Comox Valley	Regular	
Coquitlam Return-It Depot #25	Coquitlam	Metro Vancouver	Regular	
Cortes Island Waste Management #240	Cortes Island	Strathcona	Regular	
Courtenay Return-It Depot #5	Courtenay	Comox Valley	Regular	
Cranbrook Bottle Depot #15	Cranbrook	East Kootenay	Regular	
Cranbrook Transfer Station #B-79	Cranbrook	East Kootenay	Bulky-only	did not sign as Regular site
D.C. Campbell Recycling Ltd. #2	Dawson Creek	Peace River	Regular	
Denman Island Bottle Depot #229	Denman Island	Comox Valley	Regular	
Duncan Transfer Station #241	Duncan	Cowichan Valley	Regular	
Dunford Transfer Station #146	Langford	Capital Regional District	Regular	
East Hastings Bottle Depot #201	Burnaby	Metro Vancouver	Regular	
Edmonds Return-it Depot #168	Burnaby	Metro Vancouver	Regular	
Elkford Transfer Station #347	Elkford	East Kootenay	Regular	
Enderby Return-It Recycling Depot #188	Enderby	North Okanagan	Regular	
Falkland Transfer Station #214	Falkland	Columbia Shuswap	Regular	
Fernie Bottle Depot #16	Fernie	East Kootenay	Regular	
Fernie Transfer Station #B-81	Fernie	East Kootenay	Bulky-only	did not sign as Regular site
Fleetwood Bottle Depot #47	Surrey	Metro Vancouver	Regular	
Fort St. James Transfer Station #234	Fort St. James	Bulkley Nechako	Regular	
Fraser Lake Bottle Depot #1	Fraser Lake	Bulkley Nechako	Regular	
Fraser Valley Bottle Depot #48	Langley	Metro Vancouver	Regular	
FSJ Bottle Drop #232	Fort St. John	Peace River	Regular	
Gabriola Island Recycling #368	Gabriola Island	Nanaimo Regional District	Regular	New - Jun 21, 2024
Galiano Island Recycling Resources #160	Galiano Island	Capital Regional District	Regular	
General Grants North Shore #51	Kamloops	Thompson Nicola	Regular	

General Grants Sahali #134	Kamloops	Thompson Nicola	Regular	
GFL - Squamish #44	Squamish	Squamish Lillooet	Regular	
Gibsons Recycling Depot #19	Gibsons	Sunshine Coast	Regular	
Glenemma Transfer Station #215	Salmon Arm	Columbia Shuswap	Regular	
Go Green #126	Vancouver	Metro Vancouver	Regular	
Gold River Waste Management #127	Gold River	Strathcona	Regular	
Gold Trail Recycling Ltd. #153	100 Mile House	Cariboo	Regular	
Golden Landfill #219	Golden	Columbia Shuswap	Regular	
Grand Forks Bottle Depot #52	Grand Forks	Kootenay Boundary	Regular	
Green Recycling in Pender Society (GRIPS) #203	Madeira Park	Sunshine Coast	Regular	
Guildford Bottle Depot #172	Surrey	Metro Vancouver	Regular	
Haney Bottle Depot #165	Maple Ridge	Metro Vancouver	Regular	
Han's Alderway Services Ltd. #23	Aldergrove	Metro Vancouver	Regular	
Happy Stan's Recycling Services #353	Port Coquitlam	Metro Vancouver	Regular	
Hart Return-It Depot #162	Prince George	Fraser Fort George	Regular	
Hartland Landfill #54	Victoria	Capital Regional District	Regular	
Hazelton Bottle Depot #187	New Hazelton	Kitimat Stikine	Regular	
Heffley Creek Eco-Depot #178	Heffley Creek	Thompson Nicola	Regular	
HH Recycling Ltd. #359	Hudson's Hope	Peace River	Regular	
Hope Bottle Depot #53	Hope	Fraser Valley	Regular	
Houston Bottle Depot #142	Houston	Bulkley Nechako	Regular	
Interior Freight & Bottle Depot #55	Vernon	North Okanagan	Regular	
Ironwood Bottle Depot #26	Richmond	Metro Vancouver	Regular	
Iskut Landfill (NA) D#227	Iskut	Kitimat Stikine	Regular	
Island Return It Campbell River #43	Campbell River	Strathcona	Regular	
Island Return-it Duncan #110	Duncan	Cowichan Valley	Regular	
Island Return-it South Cowichan #189	Cobble Hill	Cowichan Valley	Regular	
Islands Solid Waste Landfill - Masset Recycle Depot #357	Masset	North Coast	Regular	
Islands Solid Waste Landfill - Port Clements #164	Port Clements	North Coast	Regular	
Islands Solid Waste Landfill - Queen Charlotte #174	Queen Charlotte Village	North Coast	Regular	
J&C Bottle Depot #4	Penticton	Okanagan Similkameen	Regular	
Jenill Bottle Depot #192	Surrey	Metro Vancouver	Regular	
Junction Bottle Depot #56	Ladysmith	Cowichan Valley	Regular	
Kelowna Recycling #3	Kelowna	Central Okanagan	Regular	
Kensington Return it Depot #193	Burnaby	Metro Vancouver	Regular	
Keremeos Landfill #85	Keremeos	Okanagan Similkameen	Regular	
Kimberley Transfer Station #346	Kimberley	East Kootenay	Regular	
Kitchener Bottle Depot Ltd. #125	Burnaby	Metro Vancouver	Regular	
Kitimat Understanding the Environment (KUTE) #57	Kitimat	Kitimat Stikine	Regular	

Kitwanga Transfer Station #212	Kitwanga	Kitimat Stikine	Regular	
Ladner Bottle Depot Co. Ltd. #9	Delta	Metro Vancouver	Regular	
Langley Bottle Depot #49	Langley	Metro Vancouver	Regular	
Lax Kw'alaams Band (Waste Transfer Station) #209	Lax Kw'alaams	North Coast	Regular	
Lee's Bottle Depot #10	Burnaby	Metro Vancouver	Regular	
Lillooet Landfill & Recycling Centre #157	Lillooet	Squamish Lillooet	Regular	
Logan Lake Eco-Depot #179	Logan Lake	Thompson Nicola	Regular	
LoLo Return-It Express #350	North Vancouver	Metro Vancouver	Regular	
Lorne Street Bottle Depot #59	Kamloops	Thompson Nicola	Regular	
Lougheed Return-It Depot #58	Coquitlam	Metro Vancouver	Regular	
Louis Creek Eco-Depot #180	Louis Creek	Thompson Nicola	Regular	
Lower Nicola Eco-Depot #181	Merritt	Thompson Nicola	Regular	
Lytton Eco-Depot #182	Lytton	Thompson Nicola	Regular	
Malakwa Transfer Station #216	Malakwa	Columbia Shuswap	Regular	
Malcolm Island Recycling Depot #236	Sointula	Mt. Waddington	Regular	
Maple Ridge Bottle Depot #173	Maple Ridge	Metro Vancouver	Regular	
Maple Ridge Recycling Depot #7	Maple Ridge	Metro Vancouver	Regular	
Mayne Island Recycling #145	Mayne Island	Capital Regional District	Regular	
Mcmillan Return-it Depot #365	BC	Fraser Valley	Regular	New - Apr 13, 2024
Meade Creek Recycling Centre #130	Lake Cowichan	Cowichan Valley	Regular	
Merritt Return-It Depot #50	Merritt	Thompson Nicola	Regular	
Metrotown Return-It #186	Burnaby	Metro Vancouver	Regular	
Meziadin Landfill #228	Meziadin	Kitimat Stikine	Regular	
Mica Ventures Inc. (Williams Lake) #91	Williams Lake	Cariboo	Regular	
Mission Bottle Depot #60	Mission	Fraser Valley	Regular	
Mission Flats Landfill #120	Kamloops	Thompson Nicola	Regular	
Mission Recycling Depot #122	Mission	Fraser Valley	Regular	
Mount Pleasant Return- It #235	Vancouver	Metro Vancouver	Regular	
Nelson Leafs Recycling Center #61	Nelson	Central Kootenay	Regular	
Newton Bottle Depot #140	Surrey	Metro Vancouver	Regular	
North Road Bottle Depot Ltd. #225	Coquitlam	Metro Vancouver	Regular	
North Shore Bottle Depot #64	North Vancouver	Metro Vancouver	Regular	
North Shore Recycling and Waste Centre #205	North Vancouver	Metro Vancouver	Regular	
North Shuswap Bottle Depot #159	Chase	Thompson Nicola	Regular	
North Vancouver Bottle & Return-It Depot #65	North Vancouver	Metro Vancouver	Regular	
Northern Recycling Inc. #196	Quesnel	Cariboo	Regular	
NVSS Bottle Depot #354	Vanderhoof	Bulkley Nechako	Regular	
Okanagan Falls Landfill #83	Okanagan Falls	Okanagan Similkameen	Regular	
Oliver Landfill #84	Oliver	Okanagan Similkameen	Regular	
Osoyoos Bottle Depot #66	Osoyoos	Okanagan Similkameen	Regular	

Panorama Return-It #137	Surrey	Metro Vancouver	Regular	
Parksville Bottle & Recycling Depot Ltd. #22	Parksville	Nanaimo Regional District	Regular	
Peerless Road Recycling Centre #131	Ladysmith	Cowichan Valley	Regular	
Pemberton Recycling Centre #147	Pemberton	Squamish Lillooet	Regular	
Pender Island Recycling Depot #148	Pender island	Capital Regional District	Regular	
PG Recycling & Return-It Centre #18	Prince George	Fraser Fort George	Regular	
Pitt Meadows Return-it Depot Ltd #68	Pitt Meadows	Metro Vancouver	Regular	
Planet Earth Recycling Ltd. #115	West Kelowna	Central Okanagan	Regular	
Poco Return It #213	Port Coquitlam	Metro Vancouver	Regular	
Port Hardy Return It Centre #152	Port Hardy	Mt. Waddington	Regular	
Powell St. Return-It Depot #135	Vancouver	Metro Vancouver	Regular	
Princeton Return-It Depot #171	Princeton	Okanagan Similkameen	Regular	
Q & J Enterprises ltd. DBA OK Bottle Depot. #67	Richmond	Metro Vancouver	Regular	
Quatsino Recycling Depot #238	Quatsino	Mt. Waddington	Regular	
Queensborough Landing Return-it #163	New Westminster	Metro Vancouver	Regular	
Recycle-It Resource Recovery #206	Fort St. John	Peace River	Regular	
Regional Recycling Abbotsford #89	Abbotsford	Fraser Valley	Regular	
Regional Recycling Burnaby #88	Burnaby	Metro Vancouver	Regular	
Regional Recycling Cloverdale #167	Surrey	Metro Vancouver	Regular	
Regional Recycling Prince Rupert #74	Prince Rupert	North Coast	Regular	
Regional Recycling North (Hayes) #136	Nanaimo	Nanaimo RD	Regular	
Regional Recycling Richmond #86	Richmond	Metro Vancouver	Regular	
Regional Recycling South (Old Victoria)	Nanaimo	Nanaimo Regional District	Regular	
Regional Recycling Vancouver	Vancouver	Metro Vancouver	Regular	
Regional Recycling Whistler	Whistler	Squamish Lillooet	Regular	
Resource Recovery Centre Recycling Depot #185	Powell River	Qathet	Regular	
Revelstoke Bottle Depot #42	Revelstoke	Columbia Shuswap	Regular	
Revelstoke Disposal Facility #B-341	Revelstoke	Columbia Shuswap	Bulky-only	did not sign as Regular site
Richmond Recycle Depot #123	Richmond	Metro Vancouver	Regular	
Salish Soils Ltd. #230	Sechelt	Sunshine Coast	Regular	
Salmo Valumart & Bottle Depot #231	Salmo	Central Kootenay	Regular	
Salmon Arm Disposal Facility #B-342	Salmon Arm	Columbia Shuswap	Bulky-only	did not sign as Regular site
Salt Spring Garbage #198	Salt Spring Island	Capital Regional District	Regular	
Salt Spring Island Recycling Depot #118	Salt Spring Island	Capital Regional District	Regular	
Salvation Army - Brentwood Thrift Store	Brentwood Bay	Capital Regional District	Regular	
Salvation Army - Capilano Thrift Store	North Vancouver	Metro Vancouver	Regular	
Salvation Army - Cedar Hill Thrift Store	Victoria	Capital Regional District	Regular	

Salvation Army - Granville Thrift Store	Vancouver	Metro Vancouver	Regular	
Salvation Army - Hillside Thrift Store	Victoria	Capital Regional District	Regular	
Salvation Army - Kerrisdale Thrift Store	Vancouver	Metro Vancouver	Regular	
Salvation Army - Langford Thrift Store	Langford	Capital Regional District	Regular	
Salvation Army - Mill Bay Thrift Store	Mill Bay	Cowichan Valley	Regular	
Salvation Army - Mount Pleasant Thrift	Vancouver	Metro Vancouver	Regular	
Salvation Army - New Westminster Thrift	New Westminster	Metro Vancouver	Regular	
Salvation Army - North Burnaby Thrift	Burnaby	Metro Vancouver	Regular	
Salvation Army - North Vancouver Thrift	North Vancouver	Metro Vancouver	Regular	
Salvation Army - Port Coquitlam Thrift	Port Coquitlam	Metro Vancouver	Regular	
Salvation Army - Prince George #139	Prince George	Fraser Fort George	Regular	
Salvation Army - Ryan Road Thrift Store	Comox	Comox Valley	Regular	
Salvation Army - Saanich Thrift Store	Victoria	Capital Regional District	Regular	
Salvation Army - Surrey Scottsdale Thrift	Surrey	Metro Vancouver	Regular	
Salvation Army - Surrey Thrift Store	Surrey	Metro Vancouver	Regular	Closed
Salvation Army - Vancouver Distribution	Langley	Metro Vancouver	Regular	
Salvation Army - Victoria Distribution	Victoria	Capital Regional District	Regular	
Salvation Army - Victoria Thrift Store	Victoria	Capital Regional District	Regular	Closed
Salvation Army - View Royal Thrift Store	Victoria	Capital Regional District	Regular	
Salvation Army - West Broadway Thrift Store (NA) #S-100	Vancouver	Metro Vancouver	Regular	
Salvation Army - West Van Thrift Store	West Vancouver	Metro Vancouver	Regular	
Salvation Army - White Rock Thrift Store	White Rock	Metro Vancouver	Regular	
Sapperton Return-It Depot #128	New Westminster	Metro Vancouver	Regular	
Sardis Bottle Depot Ltd. #71	Chilliwack	Fraser Valley	Regular	
Scotch Creek Bottle Depot #72	Scotch Creek	Columbia Shuswap	Regular	
Scotch Creek Disposal Facility #B-343	Scotch Creek	Columbia Shuswap	Bulky-only	did not sign as Regular site
Scott 72 Bottle & Return-It Depot #210	Surrey	Metro Vancouver	Regular	
Scott Road Bottle Depot Ltd. #73	Surrey	Metro Vancouver	Regular	
Semiahmoo Bottle Depot #24	Surrey	Metro Vancouver	Regular	
Seymour Arm Refuse Disposal Facility #B-345	Seymour Arm	Columbia Shuswap	Bulky-only	did not sign as Regular site
Sherwoods Auto #360	Port Alberni	Alberni Clayoquot	Regular	
Sicamous Landfill #217	Sicamous	Columbia Shuswap	Regular	
Sidney Bottle Depot Ltd #111	Sidney	Capital Regional District	Regular	
Skimikin Transfer Station #218	Tappen	Columbia Shuswap	Regular	
Smithers/Telkwa Transfer Station #364	Smithers	Bulkley Nechako	Regular	
South Thompson Eco-Depot #183	Pritchard	Thompson Nicola	Regular	
South Van Bottle Depot #69	Vancouver	Metro Vancouver	Regular	
Sparwood Transfer Station #348	Sparwood	East Kootenay	Regular	
Stewart Landfill #226	Stewart	Kitimat Stikine	Regular	

Sunset Coast Distributors Ltd. #70	Powell River	qathet	Regular	
Surrey Central Return-It #155	Surrey	Metro Vancouver	Regular	
T2 Recycling #143	Oliver	Okanagan Similkameen	Regular	
Tahsis Recycling Depot #366	Tahsis	Comox Valley	Regular	New - Apr 15, 2024
Terrace Return-It #75	Terrace	Kitimat Stikine	Regular	
Thorsen Creek Waste and Recycling #190	Bella Coola	Central Coast	Regular	
Tie Lake Transfer Station #B-84	Tie Lake	East Kootenay	Bulky-only	did not sign as Regular site
Trail Bottle Depot #27	Trail	Kootenay Boundary	Regular	
Trout Lake Refuse Disposal Facility #B-344	Trout Lake	Columbia Shuswap	Bulky-only	did not sign as Regular site
Tsal'ah Eco Depot #221	Shalalth	Squamish Lillooet	Regular	
Tsawwassen Return-It #144	Delta	Metro Vancouver	Regular	
Ucluelet Bottle Depot #76	Ucluelet	Alberni Clayoquot	Regular	
United Boulevard Recycling #204	Coquitlam	Metro Vancouver	Regular	
Urban Impact Recycling Ltd. #138	New Westminster	Metro Vancouver	Regular	
Valemount Recycling Center #220	Valemount	Fraser Fort George	Regular	
Vancouver Central Bottle Depot #77	Vancouver	Metro Vancouver	Regular	
Vancouver West Bottle Depot #169	Vancouver	Metro Vancouver	Regular	
Vanderhoof Transfer Station #363	Vanderhoof	Bulkley Nechako	Regular	
Venture Training Vernon #78	Vernon	North Okanagan	Regular	
Walnut Grove Bottle Depot #79	Langley	Metro Vancouver	Regular	
Wasa Transfer Station #B-85	Wasa	East Kootenay	Bulky-only	did not sign as Regular site
Westshore Bottle Depot #80	Esquimalt	Capital Regional District	Regular	
Whistler Community Services #81	Whistler	Squamish Lillooet	Regular	
White Rock Return-It Depot #199	Surrey	Metro Vancouver	Regular	
Wide Sky Disposal #116	Fort Nelson	Northern Rockies	Regular	
Willowbrook Recycling Inc. #124	Langley	Metro Vancouver	Regular	
Winfield Return It Centre #150	Lake Country	Central Okanagan	Regular	
Woss Recycling Depot #237	Woss	Mt. Waddington	Regular	
Zeballos Recycling Depot #367	Zeballos	Comox Valley	Regular	New - Apr 15, 2024

[\[4\] Bulky Program no longer running as of Jan 01 2024](#)

## Collection Events

Table 15 lists the details of each event including the location, number of events held in 2024, and the event type.

**Table 15: Collection Events Completed in 2024**

Creston EPR Round-up
National Indigenous Peoples Day Sponsorship
2024 Kits Farmer's Markets Sponsorship Cost
Kitsilano Farmers Market June Collection
Kitsilano Farmers Market July Collection
Kitsilano Farmers Market August Collection
Creston HHW+ Round-up Event (RDCK)
McBride
Fraser Valley RD Sylvester Road Collection Event
Fraser Valley RD Sunshine Valley Collection Event
RD Fraser Fort George - Prince George Round-up
Silverton HHW+ Round-up (RDCK)
FNRI Seton Lake
FNRI Lil'wat First Nation
FNRI Heiltsuk - Bella Bella
FNRI Gitwangak
FNRI Tla'amin
FNRI Esk'etemc First Nation
FNRI T'it'q'et
FNRI Zeballos
FNRI Soowahlie
FNRI Gitwinksihlkw
FNRI Skeetchestn First Nation
FNRI Penticton Indian Band
FNRI Douglas Band - Xa'xtsa
FNRI Nooaitch First Nation
FNRI Seabird Island Band
FNRI Yuneisitn First Nation
FNRI Malahat First Nation
FNRI Dog Creek - Stswecem'c Xgat'tem First Nation
FNRI Takla Landing
FNRI Tsartlip First Nations
FNRI Ahousaht
FNRI LilLheidli T'enneh
FNRI Whispering Pines First Nation
FNRI Opishat First Nation
FNRI Dease Reiver First Nation
FNRI Kingcome First Nation
Kitasoo First Nation
Seton Lake First Nation
Toosey FN



## **APPENDIX C: AUDITED FINANCIAL STATEMENTS**

**CANADIAN ELECTRICAL  
STEWARDSHIP ASSOCIATION**

**FINANCIAL STATEMENTS**

**30 SEPTEMBER 2024**

# **CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**

## **Financial Statements**

For the period ended 30 September 2024

### **Contents**

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## INDEPENDENT AUDITORS' REPORT

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To the Members,  
Canadian Electrical Stewardship Association

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Canadian Electrical Stewardship Association (the "Association"), which comprise the statement of financial position as at 30 September 2024, and the statements of changes in net assets, operations and cash flows for the period 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 Association as at 30 September 2024, and the results of its operations and its cash flows for the period 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association 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.

#### Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 2 in the financial statements which describes the amalgamation with Electronic Product Recycling Association ("EPRA"), that resulted in the Association ceasing to exist as a separate legal entity as of 1 October 2024.

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

Management is responsible for the preparation and fair presentation of the 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.

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## INDEPENDENT AUDITORS' REPORT - Continued

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In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

### **Auditors' 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 auditors' 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 Association'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Association 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.

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**INDEPENDENT AUDITORS' REPORT - Continued**

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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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
6 March 2025

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Statement of Financial Position**  
**30 September 2024**

	30 September 2024	31 December 2023
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 1,908,779	\$ 824,725
Accounts receivable (Note 4)	1,188,878	1,390,891
GST/HST receivable	115,640	190,894
Prepaid expenses	-	49,704
	<u>3,213,297</u>	<u>2,456,214</u>
<b>Internally restricted investments (Note 6)</b>	<b>14,093,100</b>	<b>14,093,100</b>
<b>Long-term investments (Note 6)</b>	<b>404,764</b>	<b>3,238,902</b>
<b>Tangible capital asset (Note 5)</b>	<b>-</b>	<b>12,844</b>
	<u>\$ 17,711,161</u>	<u>\$ 19,801,060</u>

**Liability**

<b>Current</b>	
Accounts payable and accrued liabilities	<u>\$ 1,683,800</u> <u>\$ 1,836,687</u>

**Net Assets**

<b>Unrestricted</b>	<b>1,934,261</b>	<b>3,871,273</b>
<b>Internally restricted - Reserve Fund (Note 8)</b>	<b>14,093,100</b>	<b>14,093,100</b>
	<u>16,027,361</u>	<u>17,964,373</u>
	<u>\$ 17,711,161</u>	<u>\$ 19,801,060</u>

APPROVED BY THE DIRECTORS:

\_\_\_\_\_ Director                      \_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Statement of Changes in Net Assets**  
For the period ended 30 September 2024

	Unrestricted	Internally Restricted - Reserve Fund	Total 2024 (9 months)	Total 2023 (12 months)
<b>Balance - beginning of period</b>	\$ 3,871,273	\$ 14,093,100	\$ 17,964,373	\$ 19,153,369
Deficiency of revenues over expenses for the period	(1,937,012)	-	(1,937,012)	(1,188,996)
<b>Balance - end of period</b>	<b>\$ 1,934,261</b>	<b>\$ 14,093,100</b>	<b>\$ 16,027,361</b>	<b>\$ 17,964,373</b>

The accompanying notes are an integral part of these financial statements



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# CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION

## Statement of Operations

For the period ended 30 September 2024

	2024	2023
	(9 months)	(12 months)
<b>Revenues (Note 7)</b>	<b>\$ 4,298,309</b>	<b>\$ 6,184,082</b>
<b>Expenses</b>		
Collection, transportation and processing	5,241,361	6,966,065
Administration (Note 4)	1,091,305	1,379,425
Communications	449,972	507,792
Amortization	6,422	8,563
	<u>6,789,060</u>	<u>8,861,845</u>
<b>Deficiency of revenues over expenses from operations</b>	<b>(2,490,751)</b>	<b>(2,677,763)</b>
<b>Other income (expenses)</b>		
Investment income	772,633	617,233
Unrealized gain on market value of investments	444,586	934,368
Gain on sale of tangible capital asset (Note 5)	23,578	-
Investment management fees	(42,717)	(62,834)
Restructuring costs (Note 2)	(644,341)	-
	<u>553,739</u>	<u>1,488,767</u>
<b>Deficiency of revenues over expenses for the period</b>	<b>\$ (1,937,012)</b>	<b>\$ (1,188,996)</b>

The accompanying notes are an integral part of these financial statements

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Statement of Cash Flows**  
For the period ended 30 September 2024

	2024	2023
	(9 months)	(12 months)
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Deficiency of revenues over expenses for the period	\$ (1,937,012)	\$ (1,188,996)
Items not involving cash		
Amortization	6,422	8,563
Gain on sale of tangible capital asset	(23,578)	-
Unrealized gain on market value of investments	(444,586)	(934,368)
	<u>(2,398,754)</u>	<u>(2,114,801)</u>
Changes in non-cash working capital balances		
Accounts receivable	202,013	147,557
GST/HST receivable	75,254	(96,205)
Prepaid expenses	49,704	11,103
Accounts payable and accrued liabilities	(152,887)	288,004
	<u>(2,224,670)</u>	<u>(1,764,342)</u>
<b>Investing activities</b>		
Proceeds on disposal of tangible capital asset	30,000	-
Redemption of long-term investments	3,278,724	2,352,492
Net transfer from Reserve Fund	-	(398,724)
	<u>3,308,724</u>	<u>1,953,768</u>
<b>Net increase in cash</b>	<b>1,084,054</b>	<b>189,426</b>
<b>Cash - beginning of period</b>	<u><b>824,725</b></u>	<u><b>635,299</b></u>
<b>Cash - end of period</b>	<u><b>\$ 1,908,779</b></u>	<u><b>\$ 824,725</b></u>

The accompanying notes are an integral part of these financial statements

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# CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION

## Notes to the Financial Statements

### For the period ended 30 September 2024

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#### **1. Incorporation**

Canadian Electrical Stewardship Association (the “Association”) was incorporated under the Canada Corporations Act on 8 March 2010 and commenced operations on 1 October 2011. The Association was issued a certificate of continuance under the Canada Not-for-Profit Corporations Act on 2 August 2012. The Association is a not-for-profit organization and it is not subject to income taxes providing certain requirements are met.

The Association is a Product Stewardship Agency of manufacturers, brand owners and retailers of electrical small appliances, power tools, sewing machines, exercise, sports and leisure equipment, and arts, crafts and hobby devices. The Association's purpose is to assist manufacturers, brand owners and other legally obligated parties (e.g. retailers, importers or distributors) in meeting regulatory requirements to establish end-of-life product collection and recycling programs under the British Columbia Recycling Regulation (Reg. 449/2004, O.C. 995/2004) (the "Regulation").

#### **2. Amalgamation**

During the year and pursuant to the approval of its members, the Association signed an agreement to enter into an amalgamation with Electronic Product Recycling Association (“EPRA”) effective 1 October 2024. The primary purpose of the amalgamation is to integrate the Association’s current program in British Columbia with EPRA’s program in the same province. The amalgamation was reviewed and approved by representatives of the Ministry of the Environment and Climate Change Strategy (British Columbia) to ensure compliance with existing regulation and determine the potential additions and amendments to EPRA’s stewardship plan. Subsequent to year end on 1 October 2024 the amalgamation has occurred resulting in the Association ceasing to exist as a separate legal entity with EPRA taking over all of the Association’s operations and assuming the Association’s contracts, receivables, liabilities, commitments, surplus and reserves. These financial statements report the financial position, results of operations and cash flows of the Association as at and for the period ending 30 September 2024, immediately preceding the amalgamation.

Expenses incurred in connection with the amalgamation have been presented separately as restructuring costs in other income (expenses) in the statement of operations.

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the period ended 30 September 2024**

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**3. Summary of significant accounting policies**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

**(a) Revenue recognition**

Revenue from environmental handling fees ("EHF") is recognized at the time an EHF applicable product is sold by a member of the Association, and the EHF becomes due and payable. EHF's are received from registered members which participate in the Association's program. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHF revenues are recognized as members report and remit them as required by applicable provincial environmental legislation.

Members who join the program after the program's start date are obligated to remit EHF back fees for all products sold from the earlier of the program's start date or the date on which the member started selling designated products. The back fees are recognized as revenue when the amounts are determinable by the Association.

Investment income includes dividend and interest income, and realized and unrealized investment gains and losses. Investment income is recognized as revenue when earned. Unrealized gains and losses on investments are recognized in the statement of operations.

**(b) Cash and cash equivalents**

The Association's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition.

**(c) Tangible capital asset**

The tangible capital asset is recorded at cost. The Association provides for amortization using the straight-line method at a rate designed to amortize the cost of the tangible capital asset over its estimated useful life. The annual amortization rate is as follows:

Vehicle

5 years

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the period ended 30 September 2024**

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**3. Summary of significant accounting policies - Continued**

(d) Financial instruments

(i) Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost except for investments in equity investments that are quoted in an active market and investments in other securities, which are measured at fair value. Changes in fair value are recognized in the statements of operations.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets measured at fair value include long-term investments and internally restricted investments.

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

(iii) Transaction costs

The Association recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(e) Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. Key areas where management has made estimates and assumptions include recognition of accrued liabilities, amortization of tangible assets, revenue recognition of EHF and provisions for allowance for doubtful accounts related to accounts receivable. Actual results could differ from these estimates.

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
For the period ended 30 September 2024

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**4. Accounts receivable**

	<b>30 September 2024</b>	<b>31 December 2023</b>
Accounts receivable	\$ 1,243,492	\$ 1,445,234
Allowance for doubtful accounts	<u>(54,614)</u>	<u>(54,343)</u>
	<b><u>\$ 1,188,878</u></b>	<b><u>\$ 1,390,891</u></b>

During the year, the Association recorded bad debt expense of \$23,488 (2023 - \$6,127) that has been included in administration expense.

**5. Tangible capital asset**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>30 September 2024 Net</b>	<b>31 December 2023 Net</b>
Vehicle	\$ -	\$ -	\$ -	\$ 12,844

During the year, the vehicle was sold for proceeds of \$30,000 resulting in a gain on the sale of \$23,578.

**6. Long-term investments**

	<b>30 September 2024</b>	<b>31 December 2023</b>
Cash equivalents	\$ 1,930,599	\$ 872,315
Fixed income	12,567,265	11,852,282
Equity	<u>-</u>	<u>4,607,405</u>
	<b>14,497,864</b>	<b>17,332,002</b>
Internally restricted investments (Note 8)	<b><u>14,093,100</u></b>	<b><u>14,093,100</u></b>
Long-term investments	<b><u>\$ 404,764</u></b>	<b><u>\$ 3,238,902</u></b>

Internally restricted investments are comprised of assets which have been internally restricted by the Association's board of directors related to the Reserve Fund (Note 8).

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the period ended 30 September 2024**

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**7. Revenues**

Revenues from EHF's are comprised of the following amounts:

	<u>2024</u>	<u>2023</u>
EHF revenue - current year	\$ 4,243,825	\$ 6,110,673
EHF revenue - back fees	<u>54,484</u>	<u>73,409</u>
	<u>\$ 4,298,309</u>	<u>\$ 6,184,082</u>

**8. Reserve Fund**

During the prior year, the Directors approved the Reserve Fund Policy, which maintains funds for the following purposes:

Operating Fund:

- (a) To manage the year to year cost of fluctuations in volumes and costs and thereby stabilize environmental handling fees;
- (b) To cover the costs of winding up the Association by the decision of the members or as a consequence of regulatory change;
- (c) To cover any claims against the Association, its staff or Board of Directors in excess of the Association's insurance coverage;
- (d) To enable the Association to reduce its insurance costs for the management of environmental risk, or any other risk; and
- (e) To cover any unusual or extraordinary costs not accounted for in the operating budget.

Enhancement Fund:

- (a) To manage the year to year cost of increased communications, above and beyond anticipated budget forecast, that will drive collection volume to meet or exceed recovery targets;
- (b) To cover the costs of due diligence in public policy and government relations work, by the Association and/or third party consultants, in response to provincial legislation surrounding products directly related to the Association's scope;

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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the period ended 30 September 2024**

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**8. Reserve Fund - Continued**

- (c) To cover the start-up costs of expansion into additional provinces, where small appliance stewardship legislation is introduced and where the Association is selected as one of or the only organization to carry out the stewardship plan on behalf of its members; and
- (d) To cover any unusual or extraordinary costs not accounted for in the operating budget and that enhance the program in its current or future expanded state.

The Reserve Fund is internally restricted and transfers to the Reserve Fund are at the discretion of the Board of Directors up to a maximum amount, which is no more than 150% of the forecasted expenses for the following fiscal year as required by the Reserve Fund Policy. The Reserve Fund is funded by investments which have been internally restricted by the Association's Board of Directors (Note 6).

The assets in the Reserve Fund consist of investments in cash equivalents and fixed income investments which are independently managed (Note 6). All income earned and expenses paid on those investments are initially reported in the unrestricted fund. Fund transfers to/from the Reserve Fund are determined on an annual basis by the board of directors in conjunction with the Reserve Fund Policy. Due to the pending amalgamation with EPRA effective 1 October 2024 (Note 2), as of 30 September 2024 no amount (2023 - \$368,812) was transferred from the unrestricted fund to the reserve fund and future management of the reserve fund will be determined by the board of directors post amalgamation.

The investment assets in the Reserve Fund are held in a segregated brokerage account. The balance of internally restricted investments reported in the statement of financial position as at 30 September 2024 have been adjusted to agree to the Reserve Fund balance.

**9. Financial instruments**

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 30 September 2024.

**(a) 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 Association's main credit risks relate to its cash, investments and accounts receivable. Cash and investments are in place with major financial institutions. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of members. The Association has evaluation and monitoring processes in place and writes off accounts when they are determined to be uncollectible. There has been no change to this risk exposure from the prior year.



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**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the period ended 30 September 2024**

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**9. Financial instruments - Continued**

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management is of the opinion that the risk is not material due to the Association's strong working capital position. There has been no change to this risk exposure from the prior year.

(c) 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. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

(d) Currency risk

Currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Approximately 9% (2023 - 9%) of the Association's investments are denominated in foreign currency. Consequently, some assets are exposed to foreign exchange fluctuations. There has been no change to this risk exposure from the prior year.

(e) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Association to a fair value risk while the floating-rate instruments subject it to a cash flow risk. The Association does not use financial instruments to reduce its risk exposure. There has been no change to this risk exposure from the prior year.

(f) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in market. The Association is exposed to other price risk through its long-term and internally restricted investments, which are held in professionally administered funds. These funds are subject to fluctuating returns based on the market and exposed to the risk of market volatility. Risk has been assessed by management and an investment policy adopted to mitigate such market risk. There has been no change to this risk exposure from the prior year.

## **APPENDIX D: INDEPENDENT ASSURANCE REPORT**



**Independent practitioner's reasonable assurance report on Canadian Electrical Stewardship Association's select performance indicators as presented in CESA's Annual Report to the Director of the British Columbia Ministry of Environment & Climate Change Strategy**

To the Directors of Electronic Products Recycling Association (EPRA)

**Reasonable assurance report on the subject matter information**

We have conducted a reasonable assurance engagement on the select performance indicators of Canadian Electrical Stewardship Association's (CESA) Annual Report to the Director (the Report) of the British Columbia Ministry of Environment and Climate Change Strategy (the Ministry) included in Exhibit A (the subject matter information) for the period from January 1, 2024 to December 31, 2024.

**Responsibilities for the subject matter information**

Management of the CESA is responsible for:

- the preparation of the subject matter information in accordance with sections 8(2)(b), 8(2)(d) and 8(2)(e) of the British Columbia Recycling Regulation 449/2004 (as amended), established in Exhibit A (the applicable criteria);
- designing, implementing and maintaining such internal control as management determines is necessary to enable the preparation of the subject matter information, in accordance with sections 8(2)(b), 8(2)(d) and 8(2)(e) of the British Columbia Recycling Regulation 449/2004 (as amended), that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate reporting methods and making assumptions and estimates that are reasonable in the circumstances.

**Inherent limitations in preparing the subject matter**

Non-financial data is subject to more limitations than financial data, given both the nature and the methods used for determining, calculating, sampling or estimating such data. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments.

Product collection and product management is subject to inherent uncertainty due to limitations on the measurement of product collected and downstream material flow.

**Our independence and quality management**

We have complied with independence and other ethical requirements of 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 behaviour.

PricewaterhouseCoopers LLP

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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

#### **Practitioner's responsibilities**

Our responsibility is to plan and perform the assurance engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement, whether due to fraud or error, and to issue an assurance report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the subject matter information.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information* (CSAE 3000).

As part of a reasonable assurance engagement in accordance with CSAE 3000, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the CESA's use of sections 8(2)(b), 8(2)(d) and 8(2)(e) of the British Columbia Recycling Regulation 449/2004 (as amended) as the basis for the preparation of the subject matter information.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatement, whether due to fraud or error, but not for the purpose of expressing an opinion on the effectiveness of the CESA's internal control.
- Design and perform procedures responsive to the assessed risks of material misstatement of the subject matter information. 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.

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

#### **Reasonable assurance opinion**

In our opinion, the subject matter information is prepared, in all material respects, in accordance with sections 8(2)(b), 8(2)(d) and 8(2)(e) of the British Columbia Recycling Regulation 449/2004 (as amended) applied as explained in Exhibit A.

**Other matter**

CESA has not reported the recovery rate for the year in accordance with 8(2)(e) of the Recycling Regulations for the year ended December 31, 2024 as the approved stewardship plan does not outline the requirement to report recovery rates. Further, CESA has not reported its performance for the year in relation to approved targets in their approved stewardship plans under 8(2)(b), 8(2)(d) and 8(2)(e) in accordance with 8(2)(g) of the Recycling Regulation for the year ended December 31, 2024 as CESA is not required to report this to the Director as there are no targets set in the stewardship plan for these sections applicable to the reporting year. As CESA does not report these items, this was not subject to assurance in accordance with the requirements set out in the recycling regulation guidance document, "Third party assurance for non-financial information in annual reports 2024 reporting year". Our conclusion is not modified in respect of this matter.

**Restriction on use**

Our report has been prepared solely for the directors of the EPRA for your compliance with B.C. Recycling Regulation 449/2004 (as amended) and reporting to the Ministry. The subject matter information therefore may not be suitable, and is not to be used, for any other purpose. Our report is intended solely for the EPRA.

We neither assume nor accept any responsibility or liability to any third party in respect of this report.

**/s/PricewaterhouseCoopers LLP**

Chartered Professional Accountants

Toronto, Ontario  
June 26, 2025



## Exhibit A

1. The location of collection facilities, and any changes in the number and location of collection facilities from the previous report as presented on pages 1-4, 11, 12, 19 and Appendix B of CESA's 2024 Annual Report to the Director

### Result

The number of collection facility locations as of December 31, 2024 was 239. During the year, four contracted collection sites were added and 15 collection facilities closed.

Reference: Pages 1-4, 11, 12, 19 and Appendix B of CESA's 2024 Annual Report to the Director.

### Method of Reporting

- Reporting period: January 1 to December 31, 2024.
- The number of Collection Facilities is reported on the basis of the number of Collection Facilities that have signed contracts with Product Care Association (PCA) during the reporting year including those that accept "regular" products and/or "very large items".
- The number of Collection Facilities and the location of each facility are documented in PCA's Access database. Collection Facilities are entered into the database as of the date of the contract.
- The changes in number and location of Collection Facilities are calculated by summing the Collection Facilities that have signed contracts within a given reporting year and those that closed within that year. This value is then compared to the difference in total number of collection facilities reported and the equivalent data from the prior year.

### Definitions

"Collection Facilities" are centres that have a signed contract as of December 31, 2024 with PCA for the collection of Program Products during the reporting year and may include the following types of centres:

- retailers;
- recycling organizations (both for profit and non-profit);
- local government recycling centres or transfer stations; or
- other associations or businesses.

"Program Products" are all products included in the program as listed in the product stewardship plan dated June 22, 2018. CESA defines two streams of products included in the program in sourcing collection facilities: "regular" and "very large items." Products that are considered "very large items" include treadmills, elliptical trainers, stationary cycling machines (Category 16) and large, free-standing power tools with built-in stands (select products in Category 14). All other products are considered "regular."



2. The description of how a recovered product is managed in accordance with the pollution prevention hierarchy in accordance with 8(2)(d) of the Recycling Regulation as presented on page 14 of CESA's 2024 Annual Report to the Director

### Result

The contents of Table 5: Percentage of Total Tonnage Processed by Material Commodity in 2024.

Material Commodity	Reuse	Recycle	Recovery	Landfill	% of Total Tonnage Processed	Downstream Process
Ferrous Steel		X			44.88%	Production, Processing, Non-Processing
Plastics		X			34.00%	Processing
Aluminum		X			1.53%	Production, Processing, Non-Processing
Wire and Cables and String lights		X			5.17%	Refining, Non-Processing
Copper		X			4.11%	Processing, Refining
Glass		X		X	1.36%	Processing, Non-Processing, Landfill
Circuit Boards		X			2.01%	Refining
Refuse				X	5.23%	Other final disposition
Rechargeable Batteries		X			0.52%	Processing, Non-Processing
Paper Based materials		X			0.06%	Processing
Non-Rechargeable Batteries		X			0.37%	Processing, Non-Processing, Refining
Heating Oil	X	X		X	0.03%	Processing, Recovery, Reuse, Landfill
Refrigerated Appliances	X				0.71%	Processing – Removal of ODS and manual material separation of materials sold as commodity



Reference: Page 14 of CESA's 2024 Annual Report to the Director

#### **Method of Reporting**

- Reporting period: January 1 to December 31, 2024.
- The downstream material flows are based on information from the Recycler Qualification Program-approved processor's scope of approved materials and processes documents.
- The expected end of fate of materials are provided by Recycler Qualification Program-approved processors.

#### **Definitions**

The Pollution Prevention Hierarchy includes the following:

- "Reuse" includes any operation by which end-of-life (EOL) products or materials intended for disposal are used again for the same or similar purpose for which they were originally conceived.
- "Recycle" includes any operation by which EOL products or materials are reprocessed into new products, materials, or substances (solids, liquids, or gases), whether for original or other purposes, to replace virgin equivalents of that material. This includes biological processes like anaerobic digestion and composting that produce a nutrient amendment.
- "Recovery" relates to material or energy recovery. Material recovery is any operation by which EOL products or materials are reprocessed but lose their functionality as a replacement for virgin equivalents of that material, such as fill or landfill cover. Energy recovery is any operation which converts (EOL) products or materials into usable energy in the form of heat, electricity or fuel but causes them to lose their functionality as a replacement for virgin equivalents of that material. This would include landfill gas capture systems but only for the proportion of inbound material that is biogenic.
- "Landfill" includes any products not captured in the three streams above. It is the final destination of EOL products or materials that are deposited under controlled conditions, on or into land, and are covered with soil or other fill materials at regular intervals.
- "End fate" is defined as the final processed state of each material commodity before reuse in another product or shipment to landfill.

3. The total amount of the producer's product sold and collected and the recovery rate as presented on pages 2, 3, 15 and 16 of CESA's 2024 Annual Report to the Director

#### **Result**

An estimate of 5,776,185 kg (5,776 tonnes) of regular CESA products were collected between January 1 and December 31, 2024.

Reference: Pages 2, 3, 15, 16 of CESA's 2024 Annual Report to the Director.





### **Method of Reporting**

- Reporting period: January 1 to December 31, 2024.
- Quantification of Product Collected is based on an estimated portion of the weight of “regular” products collected at the Collection Facilities.
- These reports are generated by the primary processor(s) who receive commingled CESA Program Products and Program Products from two programs, (LightRecycle and Electric Outdoor Power Equipment Institute Canada (OPEIC), in addition to other waste.
- The estimate of CESA’s portion of the collected material is based on monthly sample reports of collection material processed by each processor. The sampling data received from each processor was extrapolated to determine the proportion of CESA products collected versus the proportion of LightRecycle and OPEIC products collected in each particular month. This percentage is applied to the weight of every pick-up from contracted collection facilities during that month.
- The “other waste” is included in the total weight being split between the two programs as the program retains responsibility for disposing of it.
- These collected weights, now adjusted for LightRecycle and OPEIC tonnage, are then summed to provide the total weight of CESA products collected, as reported by the program’s consolidation facilities, by Regional District, or for the province as a whole.
- “Very large items” are not managed through the program’s recycling process and are therefore not included in the total weight of Product Collected or the breakdown of collection by region.
- The collection facilities submit monthly unit-based tracking forms to PCA with the number of very large products collected but not their weights.
- Products Collected are reported by weight broken down by region (based on location of Collection Facility).
- If the conversion of weight to units is conducted, conversion factors used for converting weight to number of units are based on industry provided information per fee category.

### **Definitions**

- “Program Products” are all products included in the program as listed in the currently approved product stewardship plans dated June 22, 2018.
- “Product Collected” is the amount of all regular Program Products collected at Collection Facilities in British Columbia.